VILLAGE OF MCFARLAND **Village Board** *NOTICE OF PUBLIC MEETING*

Tuesday, May 28, 2024 **7:00 PM** **McFarland Municipal Center**
5915 Milwaukee St, McFarland
Community Room

AGENDA

The public may attend in-person or remotely through the Zoom webinar or telephone options listed below.
PLEASE CLICK THE LINK BELOW TO JOIN THE ZOOM WEBINAR:
https://us02web.zoom.us/j/89324344738
Or by Telephone: +1 (312) 626-6799
Webinar ID: 893 2434 4738
Press *9 to raise/lower hand. Press *6 to mute/unmute.

1. CALL TO ORDER.

2. ROLL CALL.

3. PUBLIC ANNOUNCEMENTS, COMMUNICATIONS, AND PROCLAMATIONS.
   a. Village of McFarland recognized and winner of several awards at 2024 The Best of the Midwest Community Media Fest.

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

      1) Motion to approve the minutes of the May 14, 2024 meeting.

      2) Motion to approve checks in the amount of $349,358.72

      3) Motion to approve a Community Grant Application from the McFarland Equity Project as recommended by the Finance Committee.

      4) Motion to reject bids for the Public Safety Center Battery Project.

      5) Motion to approve a proposal from the Concord Group for commissioning services to develop a new net zero Community/Municipal Center.

      6) Motion to approve appointing John Peirce to serve as an Election Inspector for the 2024-2025 term.

5. PUBLIC APPEARANCES.
   a. This is an opportunity for members of the public to address the Village Board for items that are not on the agenda. Please remember this is a hybrid meeting conducted in person and through the Zoom online meeting platform. Meeting attendees wishing to address the Board about items not on the agenda may do so at this time. Zoom attendees should type their name and address in the Question and Answer feature within the Zoom online meeting platform at this time. Members of the public who are present in person and wish to address the Board should fill out a public comment form and turn into

the meeting chairperson. When you are called upon to speak, state your name, address, and provide your comments to the Board for their consideration. Please adhere to the 3-minute time limit. Additionally, you may send your public comments to village.clerk@mcfarland.wi.us to be included as part of the meeting.

Members of the public may also speak during their selected agenda item as they designate on the public comment form or in the Question and Answer feature on Zoom.

6. BUSINESS.
   a. Discussion and action on Resolution 2024-08: A Resolution recognizing June as LGBTQIA+ Pride Month.

   b. Discussion and action regarding the acceptance of the 2023 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause.

   c. Personnel Committee (Trustees Leamy, Fessler & Prill)

      1) Discussion and action regarding the creation of a third Administrative Captain position and update of organization chart for the Fire & Rescue Department.

      2) Discussion and action regarding updates to Chapter 36, Vehicle Use Policy, of the Personnel Policy Manual.

7. SCHEDULE NEXT MEETING DATE.
   a. June 5, 2024 (Wednesday) - 5:30 p.m.- Special Village Board Meeting

   b. June 10, 2024 (Monday) - 7:00 p.m. - Village Board Meeting

   c. June 25, 2024 - 5:30 p.m.- Special Village Board Meeting

   d. June 25, 2024 - 7:00 p.m.- Village Board Meeting

8. ADJOURNMENT.

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

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, May 28, 2024**

SECTION: **Public Announcements & Communications**

DEPARTMENT: **Administration**

CONTACT: **Ben Becs**

AGENDA ITEM: **Village of McFarland recognized and winner of several awards at 2024 The Best of the Midwest Community Media Fest.**

PREVIOUS ACTION:

ISSUE SUMMARY:
Annually Wisconsin Community Media puts on the Best of the Midwest Media Fest Banquet and Show. The show celebrates the best in Public Education and Government Access Programming in a nine-state area of the Midwest.

Ben Becs was recognized for the following awards(additional credits for staff who worked on the projects are also listed below):

("Excellence" signifies 1st Place, "Achievement" signifies 2nd Place, and "Merit" signifies 3rd Place.)
Hispanic Heritage Month - Excellence Award in Animation - Credit is given to intern Cristian Velazquez-Avila who also assisted in creation of the project.
Black History Month Animation - Achievement Award in Animation
McFarland Community Service Day 2023 - Excellence Award in Local Events - Katie Gletty-Syoen is also credit as co-recipient of this award.
McFarland Community Festival 2023 - Merit Award in Local Events
The Alvin & Norma Thrun Farm Exhibit - Merit Award in Documentary
Footsteps Through McFarland's Past Episode 5: Veterans - Merit Award in Entertainment Credit is also given to Stoughton's channel WSTO who assisted in creation of the video.

Additionally information on the event can be found by visiting:
https://wisconsincommunitymedia.com/fest-show-and-awards

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Submitted for discussion and congratulation to Ben Becs on his tremendous work and supporting staff who assisted in creation of the work highlighted.

ATTACHMENTS:
None

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: Tuesday, May 28, 2024

SECTION: Consent Agenda

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

VILLAGE OF MCFARLAND

Village Board Minutes

Tuesday, May 14, 2024 - 7:00 PM

1. CALL TO ORDER.

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

2. ROLL CALL.

Village Board members present: Village President Carolyn Clow, Village Trustee Miguel Peña, Village Trustee Lowell J. Prill, Village Trustee Hilary Brandt, Village Trustee Stephanie Brassington, Village Trustee Luke Fessler, Village Trustee Alisa Leamy

Village Board members not present: None.

Staff Present: Interim Administrator Cassandra Suettinger, Interim Clerk Tanya O'Malley, Community and Economic Development Director Andrew Bremer, Public Works Director Lee Igl, Fire/EMS Director Chris Dennis, and Administrator Matt Schuenke.

3. PUBLIC ANNOUNCEMENTS, COMMUNICATIONS, AND PROCLAMATIONS.

President Clow announced that there would be a Public Information Meeting on the Comprehensive Outdoor and Recreation Plan. She also provided information about a Friends of McFarland Parks Bike Tour Event.

Trustee Brassington provided information about a World Day for Cultural Diversity Dialogue and Development Event.

a. *Proclamation - Designating Public Works week as May 19-25, 2024.*
President Clow proclaimed May 19-25, 2024 as Public Works Week.

Public Works Director Igl introduced the Public Works Staff members that were present. He showed a presentation about Public Works in the Village and thanked all of the Public Works staff.

4. CONSENT AGENDA.

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

1) *Motion to approve the minutes of the May 2, 2024 meeting.*

2) *Motion to approve checks in the amount of $1,449,793.72*

3) *Motion to approve purchasing bicycle racks for the Bashford Street public parking lot as recommended by the Parks & Recreation Committee and Community Development Authority.*

4) *Motion to approve an event permit for the American Legion Post 534 to hold the Memorial Day Parade on May 27, 2024 with the conditions provided by Village Staff.*

5) *Motion to approve a request for American Legion Post No. 534, 4911 Burma Rd, to expand their licensed premise for the consumption of alcohol for an approximately 525 sq. ft. outdoor area adjacent to the dance hall with the conditions provided by staff as recommended by the Public Safety Committee.*

6) *Motion to approve playground equipment replacement at Highland Oaks Park as recommended by the Parks & Recreation Committee.*
Motion by Village President Carolyn Clow, second by Village Trustee Hilary Brandt, to approve the consent agenda as presented. 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 for items that are not on the agenda. Please remember this is a hybrid meeting conducted in person and through the Zoom online meeting platform. Meeting attendees wishing to address the Board about items not on the agenda may do so at this time. Zoom attendees should type their name and address in the Question and Answer feature within the Zoom online meeting platform at this time. Members of the public who are present in person and wish to address the Board should fill out a public comment form and turn into the meeting chairperson. When you are called upon to speak, state your name, address, and provide your comments to the Board for their consideration. Please adhere to the 3-minute time limit. Additionally, you may send your public comments to village.clerk@mcfarland.wi.us to be included as part of the meeting.*

Members of the public may also speak during their selected agenda item as they designate on the public comment form or in the Question and Answer feature on Zoom.
None.

6. BUSINESS.

a. *Discussion and action regarding the plan for borrowing in order to fund the 2024 Capital Improvement Plan as presented by Carol Wirth of Wisconsin Public Finance Professionals.*
Administrator Schuenke and Carol Wirth, Wisconsin Public Finance Professionals, provided information and answered questions.

Motion by Village President Carolyn Clow, second by Village Trustee Stephanie Brassington, to accept the plan for borrowing in order to fund the 2024 Capital Improvement Plan as presented by Carol Wirth of Wisconsin Public Finance Professionals. Motion carries 7 - 0 - 0 by acclamation.

b. *Parks and Recreation Committee (Trustees Fessler & Leamy)*

1) *Discussion and action regarding an agreement with the McFarland School District for the development of the Inclusive Park at Waubesa Intermediate School.*
Administrator Schuenke provided information and answered questions.

Motion by Village Trustee Luke Fessler, second by Village Trustee Alisa Leamy, to approve an agreement with the McFarland School District for the development of the

Inclusive Park at Waubesa Intermediate School. Motion carries 7 - 0 - 0 by acclamation.

c. Plan Commission (President Clow & Trustee Brassington)

1) Discussion and action on regarding a preferred concept plan for improvements to proposed WisDOT roundabouts at Siggelkow Road and USH 51 ramps.
Community and Economic Development Director Bremer provided information and answered questions.

Motion by Village President Carolyn Clow, second by Village Trustee Stephanie Brassington, to approve the preferred Welcome M roundabout design concept as recommended by the Plan Commission and to authorize Village Staff to coordinate approvals with the WisDOT. Motion carries 6 - 1 - 0 by acclamation, with Luke Fessler voting nay.

d. Discussion and action on updates to the Village Board Handbook.
Interim Administrator Suettinger provided information and answered questions.

Motion by Village President Carolyn Clow, second by Village Trustee Hilary Brandt, to accept the updates to the Village Board Handbook as presented in the packet. Motion carries 7 - 0 - 0 by acclamation.

7. CLOSED SESSION.

a. Discussion and action to convene in Closed Session:

1) In accordance with Wis. Stats. 19.85(1)(e) to deliberate or negotiate the purchasing of public properties, the investment of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, specifically to consider a successor labor agreement with the International Fire Fighters Association.

2) Discussion and action to convene in Closed session in accordance with Wis. Stats. 19.85(1)(g) to confer with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved, specifically regarding a claim for damages to private property at 4707 Burma Road, Unit G regarding a sanitary sewer backup.
Motion by Village President Carolyn Clow, second by Village Trustee Lowell J. Prill, to convene into Closed Session at 8:27 p.m. in accordance with Wis. Stats. 19.85(1)(e) to deliberate or negotiate the purchasing of public properties, the investment of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session, specifically to consider a successor labor agreement with the International Fire Fighters Association and in accordance with Wis. Stats. 19.85(1)(g) to confer with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved, specifically regarding a claim for damages to private property at 4707 Burma Road, Unit G regarding a

sanitary sewer backup. Motion carries 7 - 0 - 0 on a roll call vote.

8. RECONVENE INTO OPEN SESSION.

Motion by Village Trustee Luke Fessler, second by Village Trustee Stephanie Brassington, to reconvene into Open Session at 8:59 p.m. Motion carries 7 - 0 - 0 by acclamation.

9. ACTION ON ITEMS DISCUSSED IN CLOSED SESSION.

a. *Discussion and action on a successor agreement with the International Fire Fighters Association for 2024-2026.*

Motion by Village President Carolyn Clow, second by Village Trustee Hilary Brandt, to approve a successor agreement with the International Fire Fighters Association for 2024-2026. Motion carries 7 - 0 - 0 by acclamation.

b. *Discussion and action on a notice of claim from Judy Annen, 4707 Burma Road, Unit G.*

Motion by Village President Carolyn Clow, second by Village Trustee Miguel Peña, to deny the claim from Judy Annen, 4707 Burma Road, Unit G for a sanitary sewer backup. Motion carries 7 - 0 - 0 by acclamation.

10. SCHEDULE NEXT MEETING DATE.

a. *May 21, 2024 - 7:00 p.m. - Village Board Meeting*

b. *June 11, 2024 - 5:30 p.m. - Village Board Meeting (Strategic Planning Meeting #1)*

c. *June 11, 2024 - 7:00 p.m. - Village Board Meeting*

11. ADJOURNMENT.

Motion by Village Trustee Hilary Brandt, second by Village Trustee Luke Fessler, to adjourn at 9:04 p.m.

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

Respectfully submitted,
Tanya O'Malley
Interim Village Clerk

Report Criteria:
Detail report type printed

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
30	ALLIANT ENERGY/WP&L	051024	MUNICIPAL CENTER	1	05/10/2024	2,145.60	.00	2,145.60	05/17/2024
		051024	LIBRARY	2	05/10/2024	2,790.76	.00	2,790.76	05/17/2024
		051024	WELL #4	3	05/10/2024	1,943.32	.00	1,943.32	05/17/2024
		051024	SOCCER BUILDING	4	05/10/2024	23.24	.00	23.24	05/17/2024
		051024	5307 HOUGH ST	5	05/10/2024	16.70	.00	16.70	05/17/2024
		051024	5802 MAIN ST	6	05/10/2024	238.18	.00	238.18	05/17/2024
		051024	PSC 6001 BROADHEAD S	7	05/10/2024	1,216.70	.00	1,216.70	05/17/2024
		051024	4806 MCDANIEL LN	8	05/10/2024	144.17	.00	144.17	05/17/2024
		051024	2860 HIDDEN FARM	9	05/10/2024	35.50	.00	35.50	05/17/2024
		051024	6300 ELVEHJEM DOG PA	10	05/10/2024	347.89	.00	347.89	05/17/2024
		051024	3234 COUNTRY RD AB	11	05/10/2024	26.38	.00	26.38	05/17/2024
Total 30:						8,928.44	.00	8,928.44	
247	DANE CO TREASURER	154-043024	JAIL & SURCHARGES - A	1	05/16/2024	1,377.64	.00	1,377.64	05/23/2024
Total 247:						1,377.64	.00	1,377.64	
267	DEMCO INC	7482055	LIBRARY SPECIALIZED S	1	05/09/2024	245.06	.00	245.06	05/23/2024
Total 267:						245.06	.00	245.06	
274	DEPT OF ADMINISTRATI	505-0000090	JOB POSTING	1	05/08/2024	175.00	.00	175.00	05/23/2024
Total 274:						175.00	.00	175.00	
324	ELECTION SYSTEMS & S	CD2089566	ANNUAL MAINTENANCE	1	05/02/2024	180.00	.00	180.00	05/23/2024
Total 324:						180.00	.00	180.00	
408	GRAINGER INC	9117559295	GRAINGER BATTERIES	1	05/14/2024	93.06	.00	93.06	05/23/2024
		9117559303	GRAINGER FANS	1	05/14/2024	579.84	.00	579.84	05/23/2024
		9117800194	GRAINGER PULL TIGHT	1	05/14/2024	10.68	.00	10.68	05/23/2024
		9126918326	GRAINGER BUFFING PA	1	05/21/2024	36.81	.00	36.81	05/23/2024
Total 408:						720.39	.00	720.39	
416	HACH COMPANY	14027755	WATER TESTING SUPPLI	1	05/09/2024	198.00	.00	198.00	05/23/2024
Total 416:						198.00	.00	198.00	
476	JEFFERSON FIRE & SAF	IN314369	JEFFERSON TURNOUT G	1	05/03/2024	20,888.00	.00	20,888.00	05/23/2024
		IN314765	SCBA ANNUAL	1	05/14/2024	1,645.00	.00	1,645.00	05/23/2024
Total 476:						22,533.00	.00	22,533.00	
553	LINCOLN CONTRACTOR	I99506	MARKING PAINT	1	05/17/2024	359.28	.00	359.28	05/23/2024
Total 553:						359.28	.00	359.28	
575	MADISON MET SEWERA	051524	ESCROW REFUND	1	05/15/2024	1,000.00	.00	1,000.00	05/23/2024
Total 575:						1,000.00	.00	1,000.00	

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
660	MILLER, JOHN	JM050824	UNIFORM ALLOWANCE	1	05/09/2024	129.95	.00	129.95	05/23/2024
		JM050924	UNIFORM ALLOWANCE	1	05/09/2024	55.57	.00	55.57	05/23/2024
Total 660:						185.52	.00	185.52	
686	MTAW	051524	MTAW - ANNUAL DUES	1	05/15/2024	60.00	.00	60.00	05/23/2024
Total 686:						60.00	.00	60.00	
756	POMP'S TIRE SERVICE I	80310217	2019 AMBULANCE RIM	1	05/20/2024	220.50	.00	220.50	05/23/2024
Total 756:						220.50	.00	220.50	
765	LEGAL SHIELD	108629-0515	LEGAL SHIELD	1	05/14/2024	131.60	.00	131.60	05/23/2024
Total 765:						131.60	.00	131.60	
775	PUBLIC SERVICE COMM	2404-I-03490	PSC FEE FOR RATE CAS	1	05/16/2024	106.49	.00	106.49	05/23/2024
Total 775:						106.49	.00	106.49	
802	RENNERT'S FIRE EQUIP	2359	E1 REBUILD PUMP SHIFT	1	05/21/2024	155.00	.00	155.00	05/23/2024
Total 802:						155.00	.00	155.00	
818	ROTO ROOTER SEWER	219477	SANITARY MAIN MAINTE	1	05/13/2024	900.00	.00	900.00	05/23/2024
		219477	LIFTSTATION CLEANING	2	05/13/2024	450.00	.00	450.00	05/23/2024
Total 818:						1,350.00	.00	1,350.00	
836	SCHILLING SUPPLY COM	961802-00	FOAM SOAP & ROLL TO	1	05/07/2024	323.92	.00	323.92	05/23/2024
Total 836:						323.92	.00	323.92	
992	US CELLULAR	0650737931	LIBRARY PHONE	1	04/28/2024	43.75	.00	43.75	05/23/2024
Total 992:						43.75	.00	43.75	
995	USABLUEBOOK	INV0036324	HYDRANT FLUSHING	1	05/10/2024	213.96	.00	213.96	05/23/2024
Total 995:						213.96	.00	213.96	
1015	VILLAGE OF MCFARLAN	043024	WM MCFARLAND PARK	1	04/30/2024	1,178.15	.00	.00	Multiple
		043024	YAHARA RIVER PARK	2	04/30/2024	20.00	.00	.00	Multiple
		043024	PED PATH	3	04/30/2024	4.00	.00	.00	Multiple
		043024	PED PATH - OSBORN	4	04/30/2024	20.00	.00	.00	Multiple
		043024	LEGION MEMORIAL PAR	5	04/30/2024	120.00	.00	.00	Multiple
		043024	BRANDT PARK	6	04/30/2024	388.00	.00	.00	Multiple
		043024	WOODLAND ESTATES PA	7	04/30/2024	44.00	.00	.00	Multiple
		043024	AUTUMN GROVE PARK	8	04/30/2024	52.00	.00	.00	Multiple
		043024	CEDAR RIDGE	9	04/30/2024	94.00	.00	.00	Multiple
		043024	CEDAR GLADE PARK	10	04/30/2024	20.00	.00	.00	Multiple
		043024	BOCCE BALL COURT	11	04/30/2024	51.00	.00	.00	Multiple
		043024	EGNER PARK	12	04/30/2024	60.00	.00	.00	Multiple
		043024	HIGHLAND OAK PARK	13	04/30/2024	98.00	.00	.00	Multiple
		043024	COMM GARDEN	14	04/30/2024	16.00	.00	.00	Multiple
		043024	PED PATH - DALE CURTI	15	04/30/2024	20.00	.00	.00	Multiple

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		043024	5802 & 5804 MAIN ST	16	04/30/2024	163.34	.00	.00	Multiple
		043024	PED PATH - RUNNING DE	17	04/30/2024	20.00	.00	.00	Multiple
		043024	MUNICIPAL CENTER	18	04/30/2024	374.43	.00	.00	Multiple
		043024	RIDGE VIEW	19	04/30/2024	20.00	.00	.00	Multiple
		043024	LIFT #2	20	04/30/2024	20.00	.00	.00	Multiple
		043024	PW GARAGE	21	04/30/2024	580.00	.00	.00	Multiple
		043024	PW - ST	22	04/30/2024	449.98	.00	.00	Multiple
		043024	OLD LIBRARY	23	04/30/2024	50.00	.00	.00	Multiple
		043024	LIBRARY	24	04/30/2024	366.17	.00	.00	Multiple
		043024	LIBRARY	25	04/30/2024	238.00	.00	.00	Multiple
		043024	MUNICIPAL CENTER	26	04/30/2024	454.00	.00	.00	Multiple
		043024	VOM - HOLSCHER	27	04/30/2024	80.00	.00	.00	Multiple
		043024	PARKING LOT	28	04/30/2024	20.00	.00	.00	Multiple
		043024	OLD WELL HOUSE	29	04/30/2024	20.00	.00	.00	Multiple
		043024	WATER TOWER - BURMA	30	04/30/2024	100.00	.00	.00	Multiple
		043024	WATER TOWER - HOLSC	31	04/30/2024	62.00	.00	.00	Multiple
		043024	WELL #1	32	04/30/2024	20.00	.00	.00	Multiple
		043024	WELL #3	33	04/30/2024	20.00	.00	.00	Multiple
		043024	LIFT #4	34	04/30/2024	20.00	.00	.00	Multiple
		043024	6001 BROADHEAD - PSC	35	04/30/2024	1,217.29	.00	.00	Multiple
		043024	6001 BROADHEAD - PSC	36	04/30/2024	129.80	.00	.00	Multiple
		043024	41 ROW CREAMERY RD	37	04/30/2024	14.83	.00	.00	Multiple
		043024	LIFT 1	38	04/30/2024	14.83	.00	.00	Multiple
		043024	4902 TERMINAL DR	39	04/30/2024	14.83	.00	.00	Multiple
		043024	COMM GARDEN	40	04/30/2024	16.00-			
		043024	PED PATH - DALE CURTI	41	04/30/2024	20.00-			
		043024	5802 & 5804 MAIN ST	42	04/30/2024	163.34-			
		043024	PED PATH - RUNNING DE	43	04/30/2024	20.00-			
		043024	MUNICIPAL CENTER	44	04/30/2024	374.43-			
		043024	RIDGE VIEW	45	04/30/2024	20.00-			
		043024	LIFT #2	46	04/30/2024	20.00-			
		043024	WM MCFARLAND PARK	47	04/30/2024	1,178.15-			
		043024	YAHARA RIVER PARK	48	04/30/2024	20.00-			
		043024	PED PATH	49	04/30/2024	4.00-			
		043024	PED PATH - OSBORN	50	04/30/2024	20.00-			
		043024	LEGION MEMORIAL PAR	51	04/30/2024	120.00-			
		043024	BRANDT PARK	52	04/30/2024	388.00-			
		043024	WOODLAND ESTATES PA	53	04/30/2024	44.00-			
		043024	VOM - HOLSCHER	54	04/30/2024	80.00-			
		043024	PARKING LOT	55	04/30/2024	20.00-			
		043024	OLD WELL HOUSE	56	04/30/2024	20.00-			
		043024	WATER TOWER - BURMA	57	04/30/2024	100.00-			
		043024	WATER TOWER - HOLSC	58	04/30/2024	62.00-			
		043024	WELL #1	59	04/30/2024	20.00-			
		043024	WELL #3	60	04/30/2024	20.00-			
		043024	AUTUMN GROVE PARK	61	04/30/2024	52.00-			
		043024	CEDAR RIDGE	62	04/30/2024	94.00-			
		043024	CEDAR GLADE PARK	63	04/30/2024	20.00-			
		043024	BOCCE BALL COURT	64	04/30/2024	51.00-			
		043024	EGNER PARK	65	04/30/2024	60.00-			
		043024	HIGHLAND OAK PARK	66	04/30/2024	98.00-			
		043024	LIFT #4	67	04/30/2024	20.00-			
		043024	6001 BROADHEAD - PSC	68	04/30/2024	1,217.29-			
		043024	6001 BROADHEAD - PSC	69	04/30/2024	129.80-			
		043024	41 ROW CREAMERY RD	70	04/30/2024	14.83-			
		043024	LIFT 1	71	04/30/2024	14.83-			
		043024	4902 TERMINAL DR	72	04/30/2024	14.83-			

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		043024	PW GARAGE	73	04/30/2024	580.00-			
		043024	PW - ST	74	04/30/2024	449.98-			
		043024	OLD LIBRARY	75	04/30/2024	50.00-			
		043024	LIBRARY	76	04/30/2024	366.17-			
		043024	LIBRARY	77	04/30/2024	238.00-			
		043024	MUNICIPAL CENTER	78	04/30/2024	454.00-			
		043024-2	WM MCFARLAND PARK	1	04/30/2024	1,178.15	.00	.00	Multiple
		043024-2	YAHARA RIVER PARK	2	04/30/2024	20.00	.00	.00	Multiple
		043024-2	PED PATH	3	04/30/2024	4.00	.00	.00	Multiple
		043024-2	PED PATH - OSBORN	4	04/30/2024	20.00	.00	.00	Multiple
		043024-2	LEGION MEMORIAL PAR	5	04/30/2024	120.00	.00	.00	Multiple
		043024-2	BRANDT PARK	6	04/30/2024	388.00	.00	.00	Multiple
		043024-2	WOODLAND ESTATES PA	7	04/30/2024	44.00	.00	.00	Multiple
		043024-2	AUTUMN GROVE PARK	8	04/30/2024	52.00	.00	.00	Multiple
		043024-2	CEDAR RIDGE	9	04/30/2024	94.00	.00	.00	Multiple
		043024-2	CEDAR GLADE PARK	10	04/30/2024	20.00	.00	.00	Multiple
		043024-2	BOCCE BALL COURT	11	04/30/2024	51.00	.00	.00	Multiple
		043024-2	EGNER PARK	12	04/30/2024	60.00	.00	.00	Multiple
		043024-2	HIGHLAND OAK PARK	13	04/30/2024	98.00	.00	.00	Multiple
		043024-2	COMM GARDEN	14	04/30/2024	16.00	.00	.00	Multiple
		043024-2	PED PATH - DALE CURTI	15	04/30/2024	20.00	.00	.00	Multiple
		043024-2	5802 & 5804 MAIN ST	16	04/30/2024	163.34	.00	.00	Multiple
		043024-2	PED PATH - RUNNING DE	17	04/30/2024	20.00	.00	.00	Multiple
		043024-2	MUNICIPAL CENTER	18	04/30/2024	374.43	.00	.00	Multiple
		043024-2	RIDGE VIEW	19	04/30/2024	20.00	.00	.00	Multiple
		043024-2	LIFT #2	20	04/30/2024	20.00	.00	.00	Multiple
		043024-2	PW GARAGE	21	04/30/2024	580.00	.00	.00	Multiple
		043024-2	PW - ST	22	04/30/2024	449.98	.00	.00	Multiple
		043024-2	OLD LIBRARY	23	04/30/2024	50.00	.00	.00	Multiple
		043024-2	LIBRARY	24	04/30/2024	366.17	.00	.00	Multiple
		043024-2	LIBRARY	25	04/30/2024	238.00	.00	.00	Multiple
		043024-2	MUNICIPAL CENTER	26	04/30/2024	454.00	.00	.00	Multiple
		043024-2	VOM - HOLSCHER	27	04/30/2024	80.00	.00	.00	Multiple
		043024-2	PARKING LOT	28	04/30/2024	20.00	.00	.00	Multiple
		043024-2	OLD WELL HOUSE	29	04/30/2024	20.00	.00	.00	Multiple
		043024-2	WATER TOWER - BURMA	30	04/30/2024	100.00	.00	.00	Multiple
		043024-2	WATER TOWER - HOLSC	31	04/30/2024	62.00	.00	.00	Multiple
		043024-2	WELL #1	32	04/30/2024	20.00	.00	.00	Multiple
		043024-2	WELL #3	33	04/30/2024	20.00	.00	.00	Multiple
		043024-2	LIFT #4	34	04/30/2024	20.00	.00	.00	Multiple
		043024-2	6001 BROADHEAD - PSC	35	04/30/2024	1,217.29	.00	.00	Multiple
		043024-2	6001 BROADHEAD - PSC	36	04/30/2024	129.80	.00	.00	Multiple
		043024-2	41 ROW CREAMERY RD	37	04/30/2024	14.83	.00	.00	Multiple
		043024-2	LIFT 1	38	04/30/2024	14.83	.00	.00	Multiple
		043024-2	4902 TERMINAL DR	39	04/30/2024	14.83	.00	.00	Multiple
		043024-2	WM MCFARLAND PARK	40	04/30/2024	1,178.15-			
		043024-2	YAHARA RIVER PARK	41	04/30/2024	20.00-			
		043024-2	PED PATH	42	04/30/2024	4.00-			
		043024-2	PED PATH - OSBORN	43	04/30/2024	20.00-			
		043024-2	LEGION MEMORIAL PAR	44	04/30/2024	120.00-			
		043024-2	CEDAR RIDGE	45	04/30/2024	94.00-			
		043024-2	CEDAR GLADE PARK	46	04/30/2024	20.00-			
		043024-2	BOCCE BALL COURT	47	04/30/2024	51.00-			
		043024-2	EGNER PARK	48	04/30/2024	60.00-			
		043024-2	HIGHLAND OAK PARK	49	04/30/2024	98.00-			
		043024-2	COMM GARDEN	50	04/30/2024	16.00-			
		043024-2	BRANDT PARK	51	04/30/2024	388.00-			

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		043024-2	WOODLAND ESTATES PA	52	04/30/2024	44.00-			
		043024-2	AUTUMN GROVE PARK	53	04/30/2024	52.00-			
		043024-2	MUNICIPAL CENTER	54	04/30/2024	374.43-			
		043024-2	RIDGE VIEW	55	04/30/2024	20.00-			
		043024-2	LIFT #2	56	04/30/2024	20.00-			
		043024-2	PW GARAGE	57	04/30/2024	580.00-			
		043024-2	PW - ST	58	04/30/2024	449.98-			
		043024-2	OLD LIBRARY	59	04/30/2024	50.00-			
		043024-2	PED PATH - DALE CURTI	60	04/30/2024	20.00-			
		043024-2	5802 & 5804 MAIN ST	61	04/30/2024	163.34-			
		043024-2	PED PATH - RUNNING DE	62	04/30/2024	20.00-			
		043024-2	VOM - HOLSCHER	63	04/30/2024	80.00-			
		043024-2	PARKING LOT	64	04/30/2024	20.00-			
		043024-2	OLD WELL HOUSE	65	04/30/2024	20.00-			
		043024-2	WATER TOWER - BURMA	66	04/30/2024	100.00-			
		043024-2	WATER TOWER - HOLSC	67	04/30/2024	62.00-			
		043024-2	WELL #1	68	04/30/2024	20.00-			
		043024-2	LIBRARY	69	04/30/2024	366.17-			
		043024-2	LIBRARY	70	04/30/2024	238.00-			
		043024-2	MUNICIPAL CENTER	71	04/30/2024	454.00-			
		043024-2	6001 BROADHEAD - PSC	72	04/30/2024	129.80-			
		043024-2	41 ROW CREAMERY RD	73	04/30/2024	14.83-			
		043024-2	LIFT 1	74	04/30/2024	14.83-			
		043024-2	4902 TERMINAL DR	75	04/30/2024	14.83-			
		043024-2	WELL #3	76	04/30/2024	20.00-			
		043024-2	LIFT #4	77	04/30/2024	20.00-			
		043024-2	6001 BROADHEAD - PSC	78	04/30/2024	1,217.29-			
		04304	WM MCFARLAND PARK	1	04/30/2024	1,178.15	.00	1,178.15	05/21/2024
		04304	YAHARA RIVER PARK	2	04/30/2024	20.00	.00	20.00	05/21/2024
		04304	PED PATH	3	04/30/2024	4.00	.00	4.00	05/21/2024
		04304	PED PATH - OSBORN	4	04/30/2024	20.00	.00	20.00	05/21/2024
		04304	LEGION MEMORIAL PAR	5	04/30/2024	120.00	.00	120.00	05/21/2024
		04304	BRANDT PARK	6	04/30/2024	388.00	.00	388.00	05/21/2024
		04304	WOODLAND ESTATES PA	7	04/30/2024	44.00	.00	44.00	05/21/2024
		04304	AUTUMN GROVE PARK	8	04/30/2024	52.00	.00	52.00	05/21/2024
		04304	CEDAR RIDGE	9	04/30/2024	94.00	.00	94.00	05/21/2024
		04304	CEDAR GLADE PARK	10	04/30/2024	20.00	.00	20.00	05/21/2024
		04304	BOCCE BALL COURT	11	04/30/2024	51.00	.00	51.00	05/21/2024
		04304	EGNER PARK	12	04/30/2024	60.00	.00	60.00	05/21/2024
		04304	HIGHLAND OAK PARK	13	04/30/2024	98.00	.00	98.00	05/21/2024
		04304	COMM GARDEN	14	04/30/2024	16.00	.00	16.00	05/21/2024
		04304	PED PATH - DALE CURTI	15	04/30/2024	20.00	.00	20.00	05/21/2024
		04304	5802 & 5804 MAIN ST	16	04/30/2024	163.34	.00	163.34	05/21/2024
		04304	PED PATH - RUNNING DE	17	04/30/2024	20.00	.00	20.00	05/21/2024
		04304	MUNICIPAL CENTER	18	04/30/2024	374.43	.00	374.43	05/21/2024
		04304	RIDGE VIEW	19	04/30/2024	20.00	.00	20.00	05/21/2024
		04304	LIFT #2	20	04/30/2024	20.00	.00	20.00	05/21/2024
		04304	PW GARAGE	21	04/30/2024	580.00	.00	580.00	05/21/2024
		04304	PW - ST	22	04/30/2024	449.98	.00	449.98	05/21/2024
		04304	OLD LIBRARY	23	04/30/2024	50.00	.00	50.00	05/21/2024
		04304	LIBRARY	24	04/30/2024	366.17	.00	366.17	05/21/2024
		04304	LIBRARY	25	04/30/2024	238.00	.00	238.00	05/21/2024
		04304	MUNICIPAL CENTER	26	04/30/2024	454.00	.00	454.00	05/21/2024
		04304	VOM - HOLSCHER	27	04/30/2024	80.00	.00	80.00	05/21/2024
		04304	PARKING LOT	28	04/30/2024	20.00	.00	20.00	05/21/2024
		04304	OLD WELL HOUSE	29	04/30/2024	20.00	.00	20.00	05/21/2024
		04304	WATER TOWER - BURMA	30	04/30/2024	100.00	.00	100.00	05/21/2024

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		04304	WATER TOWER - HOLSC	31	04/30/2024	62.00	.00	62.00	05/21/2024
		04304	WELL #1	32	04/30/2024	20.00	.00	20.00	05/21/2024
		04304	WELL #3	33	04/30/2024	20.00	.00	20.00	05/21/2024
		04304	LIFT #4	34	04/30/2024	20.00	.00	20.00	05/21/2024
		04304	6001 BROADHEAD - PSC	35	04/30/2024	1,217.29	.00	1,217.29	05/21/2024
		04304	6001 BROADHEAD - PSC	36	04/30/2024	129.80	.00	129.80	05/21/2024
		10081001-04	5810 MILWAUKEE STREE	1	04/29/2024	67.87	.00	.00	Multiple
		10081001-04	5810 MILWAUKEE STREE	2	04/29/2024	67.87-			
		10081001-04	5810 MILWAUKEE STREE	1	04/29/2024	67.87	.00	.00	Multiple
		10081001-04	5810 MILWAUKEE STREE	2	04/29/2024	67.87-			
		10081001-04	5810 MILWAUKEE STREE	1	04/30/2024	67.87	.00	67.87	05/21/2024
		8950	EXCHANGE STREET PR	1	04/30/2024	38.59	.00	.00	Multiple
		8950	EXCHANGE STREET PR	2	04/30/2024	38.59-			
Total 1015:						6,678.03	.00	6,678.03	
1065	WI DNR - ENVIRONMENT	113341470-2	STW PERMIT FEE	1	05/03/2024	1,000.00	.00	1,000.00	05/23/2024
Total 1065:						1,000.00	.00	1,000.00	
1118	WPPA TREASURER	5553	POLICE UNION DUES	1	05/01/2024	94.00	.00	94.00	05/23/2024
Total 1118:						94.00	.00	94.00	
1245	PROFESSIONAL PEST C	799045	MC PEST CONTROL	1	05/16/2024	48.00	.00	48.00	05/23/2024
		799113	PW PEST CONTROL	1	05/16/2024	6.15	.00	6.15	05/23/2024
		799113	PW PEST CONTROL	2	05/16/2024	6.15	.00	6.15	05/23/2024
		799113	PW PEST CONTROL	3	05/16/2024	6.15	.00	6.15	05/23/2024
		799113	PW PEST CONTROL	4	05/16/2024	22.55	.00	22.55	05/23/2024
Total 1245:						89.00	.00	89.00	
1256	BOUND TREE MEDICAL,	85338586	EMS - SUPPLIES	1	05/06/2024	519.64	.00	519.64	05/23/2024
		85338587	EMS - SUPPLIES	1	05/06/2024	184.21	.00	184.21	05/23/2024
Total 1256:						703.85	.00	703.85	
1358	EBI INC	222211	EBI OFFICERS ROOM	1	05/10/2024	919.93	.00	919.93	05/23/2024
Total 1358:						919.93	.00	919.93	
1733	MOTOROLA SOLUTIONS	8281878340	SQUAD CAMERA SYSTE	1	04/25/2024	3,436.80	.00	3,436.80	05/23/2024
Total 1733:						3,436.80	.00	3,436.80	
1738	STATE OF WI TREASURE	154-043024	MONTHLY COURT FEES -	1	05/16/2024	2,927.00	.00	2,927.00	05/23/2024
Total 1738:						2,927.00	.00	2,927.00	
1989	CORPORATE BUSINESS	36516631	ADMIN COPIERS	1	05/07/2024	190.00	.00	190.00	05/17/2024
Total 1989:						190.00	.00	190.00	
2008	THE HOMESTEADER'S S	101715	KUBOTA REPAIR	1	03/31/2024	148.96	.00	148.96	05/23/2024
		101715	KUBOTA REPAIR	2	03/31/2024	148.96	.00	148.96	05/23/2024
		101715	KUBOTA REPAIR	3	03/31/2024	148.96	.00	148.96	05/23/2024
		101715	KUBOTA REPAIR	4	03/31/2024	546.18	.00	546.18	05/23/2024

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 2008:						993.06	.00	993.06	
2058	MICROMARKETING LLC	953328	AUDIOBOOKS	1	05/09/2024	56.95	.00	56.95	05/23/2024
		953551	AUDIOBOOKS	1	05/14/2024	124.98	.00	124.98	05/23/2024
Total 2058:						181.93	.00	181.93	
2082	NASSCO INC	6423669	PARK SUPPLIES	1	05/09/2024	193.23	.00	193.23	05/23/2024
		6423669	PW SUPPLIES	2	05/09/2024	19.32	.00	19.32	05/23/2024
		6423669	PW SUPPLIES	3	05/09/2024	19.32	.00	19.32	05/23/2024
		6423669	PW SUPPLIES	4	05/09/2024	19.32	.00	19.32	05/23/2024
		6423669	PW SUPPLIES	5	05/09/2024	70.86	.00	70.86	05/23/2024
Total 2082:						322.05	.00	322.05	
2107	LANDLORD SERVICES LL	33897	5810 MILWAUKEE STREE	1	05/03/2024	180.00	.00	180.00	05/23/2024
Total 2107:						180.00	.00	180.00	
2185	MSA PROFESSIONAL SE	004549	COMMUNITY CENTER SI	1	05/14/2024	28,152.15	.00	28,152.15	05/23/2024
Total 2185:						28,152.15	.00	28,152.15	
2237	MADISON COLLEGE	CORP-00000	MADISON COLLEGE TRA	1	05/03/2024	864.89	.00	864.89	05/23/2024
Total 2237:						864.89	.00	864.89	
16247	CITY TREASURER	1439498	STORMWATER FEES	1	05/07/2024	31.46	.00	31.46	05/23/2024
Total 16247:						31.46	.00	31.46	
16257	CORPORATE BUSINESS	360614	F&R COPIER LEASE	1	05/14/2024	31.79	.00	31.79	05/23/2024
		360971	COPIER LEASE	1	05/21/2024	38.34	.00	38.34	05/23/2024
Total 16257:						70.13	.00	70.13	
16357	PROTECTION TECHNOL	23193	PW MONITORING SERVI	1	05/17/2024	206.25	.00	206.25	05/23/2024
		23193	PW MONITORING SERVI	2	05/17/2024	56.25	.00	56.25	05/23/2024
		23193	PW MONITORING SERVI	3	05/17/2024	56.25	.00	56.25	05/23/2024
		23193	PW MONITORING SERVI	4	05/17/2024	56.25	.00	56.25	05/23/2024
		23194	MC MONITORING	1	05/17/2024	375.00	.00	375.00	05/23/2024
		23195	FIRE ALARM MONITORIN	1	05/17/2024	425.00	.00	425.00	05/23/2024
Total 16357:						1,175.00	.00	1,175.00	
16545	DEPT OF SAFETY AND P	052024	K9 AUTHORIZATION FEE-	1	05/20/2024	25.00	.00	25.00	05/23/2024
		DSPS APRIL	FIRE ALARM FEE	1	05/13/2024	5.00	.00	5.00	05/23/2024
		DSPS APRIL	SPRINKLER ALARM FEE	2	05/13/2024	5.00	.00	5.00	05/23/2024
Total 16545:						35.00	.00	35.00	
16640	TOP PACK DEFENSE LLC	13216	UNIFORM ALLOWANCE S	1	05/07/2024	108.38	.00	108.38	05/23/2024
Total 16640:						108.38	.00	108.38	
16699	GRABER MANUFACTURI	25368	4 BIKES/POWDER COAT/	1	05/16/2024	2,071.74	.00	2,071.74	05/23/2024

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 16699:						2,071.74	.00	2,071.74	
16782	MADISON EMERGENCY	INV1572	MEDICAL DIRECTION MA	1	05/14/2024	1,400.00	.00	1,400.00	05/23/2024
Total 16782:						1,400.00	.00	1,400.00	
16829	REUTER, WHITISH & EVA	73732	GENERAL LEGAL	1	05/06/2024	3,847.06	.00	3,847.06	05/23/2024
		73732	GENERAL LEGAL	2	05/06/2024	2,127.50	.00	2,127.50	05/23/2024
		73732	GENERAL LEGAL	3	05/06/2024	18.50	.00	18.50	05/23/2024
		73732	GENERAL LEGAL	4	05/06/2024	760.00	.00	760.00	05/23/2024
		73733	PROSECUTIONS	1	05/06/2024	2,997.50	.00	2,997.50	05/23/2024
		73734	LEGAL - TID3	1	05/06/2024	110.00	.00	110.00	05/23/2024
		73735	TID4 LEGAL	1	05/06/2024	137.50	.00	137.50	05/23/2024
		73743	PSC HANOVER INSURAN	1	05/06/2024	3,835.40	.00	3,835.40	05/23/2024
Total 16829:						13,833.46	.00	13,833.46	
16912	LAKESTONE PROPERTIE	051524	ESCROW REFUND	1	05/15/2024	359.30	.00	359.30	05/23/2024
Total 16912:						359.30	.00	359.30	
16921	AVANT GARDENING & LA	20240321	LANDSCAPING	1	05/13/2024	547.87	.00	547.87	05/23/2024
Total 16921:						547.87	.00	547.87	
17084	AMAZON CAPITAL SERVI	136D-JPCN-	PROGRAM SUPPLIES	1	05/12/2024	147.15	.00	147.15	05/23/2024
		1D4P-9CDV-	PROGRAM SUPPLIES	1	05/13/2024	122.14	.00	122.14	05/23/2024
		1NTK-MXPL-	PARKS SUPPLIES	1	05/17/2024	85.00	.00	85.00	05/23/2024
		1PQY-Y4TQ-	PW SUPPLIES	1	05/09/2024	4.80	.00	4.80	05/23/2024
		1PQY-Y4TQ-	PW SUPPLIES	2	05/09/2024	4.80	.00	4.80	05/23/2024
		1PQY-Y4TQ-	PW SUPPLIES	3	05/09/2024	4.80	.00	4.80	05/23/2024
		1PQY-Y4TQ-	PW SUPPLIES	4	05/09/2024	17.59	.00	17.59	05/23/2024
		1TP9-6GQ1-	DVDS & CDS	1	05/18/2024	44.90	.00	44.90	05/23/2024
		1W7K-3T1V-	PARKS SUPPLIES	1	05/10/2024	350.05	.00	350.05	05/23/2024
		1XN6-VNF9-	OFFICE SUPPLIES	1	05/20/2024	83.09	.00	83.09	05/23/2024
		1Y36-JKRK-	PROGRAM SUPPLIES	1	05/13/2024	90.83	.00	90.83	05/23/2024
		1Y36-JKRK-	DEI PROGRAMMING	1	05/16/2024	44.88	.00	44.88	05/23/2024
Total 17084:						1,000.03	.00	1,000.03	
17092	GENERAL ENGINEERING	63	BUILDING INSPECTION S	1	05/16/2024	6,492.25	.00	6,492.25	05/23/2024
Total 17092:						6,492.25	.00	6,492.25	
17134	CORE & MAIN	U850737	HYDRANT DAMAGE AT R	1	05/17/2024	1,290.14	.00	1,290.14	05/23/2024
		U915249	WATER MAIN REPAIR PA	1	05/17/2024	840.00	.00	840.00	05/23/2024
Total 17134:						2,130.14	.00	2,130.14	
17219	WAUBESA VILLAGE, LLC	051524	ESCROW REFUND	1	05/15/2024	418.50	.00	418.50	05/23/2024
Total 17219:						418.50	.00	418.50	
17232	APG OF SOUTHERN WIS	24777-0424	OUTLOOK - GF	1	04/30/2024	2,079.40	.00	2,079.40	05/23/2024
		24777-0424	OUTLOOK - SEWER	2	04/30/2024	207.95	.00	207.95	05/23/2024
		24777-0424	OUTLOOK - WATER	3	04/30/2024	207.95	.00	207.95	05/23/2024

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		24777-0424	OUTLOOK - STORM	4	04/30/2024	831.77	.00	831.77	05/23/2024
		24777-0424	OUTLOOK - SW	5	04/30/2024	831.74	.00	831.74	05/23/2024
		28886-0424	PUBLICATIONS	1	04/30/2024	352.38	.00	352.38	05/23/2024
Total 17232:						4,511.19	.00	4,511.19	
17518	WITMER PUBLIC SAFETY	INV475396	GEAR KEEPER RETRACT	1	05/09/2024	33.61	.00	33.61	05/23/2024
Total 17518:						33.61	.00	33.61	
17528	HGA	250327	MUNICIPAL/COMMUNITY	1	05/07/2024	77,318.36	.00	77,318.36	05/23/2024
Total 17528:						77,318.36	.00	77,318.36	
17569	MCFARLAND ACE HARD	011198/T	PUBLIC WORKS SUPPLIE	1	05/09/2024	2.36	.00	2.36	05/23/2024
		011198/T	PUBLIC WORKS SUPPLIE	2	05/09/2024	.64	.00	.64	05/23/2024
		011198/T	PUBLIC WORKS SUPPLIE	3	05/09/2024	.64	.00	.64	05/23/2024
		011198/T	PUBLIC WORKS SUPPLIE	4	05/09/2024	.65	.00	.65	05/23/2024
		011227/T	PARKS FACILITY MAINTE	1	05/13/2024	17.98	.00	17.98	05/23/2024
		011257/T	ACE HARDWARE MISC	1	05/16/2024	6.29	.00	6.29	05/23/2024
		011274/T	MC FACILITY SUPPLIES	1	05/17/2024	13.49	.00	13.49	05/23/2024
		011289/T	HOUGH/MAIN ST RENTAL	1	05/20/2024	17.97	.00	17.97	05/23/2024
Total 17569:						60.02	.00	60.02	
17653	I-STATE TRUCK CENTER	V272000455	PATROL TRUCK PURCHA	1	05/21/2024	132,669.50	.00	132,669.50	05/23/2024
Total 17653:						132,669.50	.00	132,669.50	
17685	INGRAM LIBRARY SERVI	63059646	BOOKS	1	05/02/2024	625.04	.00	625.04	05/23/2024
		63061347	BOOKS	1	05/07/2024	317.71	.00	317.71	05/23/2024
		63062323	ADULT BOOKS	1	05/08/2024	1,032.39	.00	1,032.39	05/23/2024
		63062858	BOOKS	1	05/09/2024	414.44	.00	414.44	05/23/2024
		63064207	BOOKS	1	05/14/2024	449.68	.00	449.68	05/23/2024
		63064832	BOOKS	1	05/15/2024	206.21	.00	206.21	05/23/2024
		67709696	ADULT BOOKS	1	05/03/2024	26.76	.00	26.76	05/23/2024
		67710003	ADULT BOOKS	1	05/03/2024	304.63	.00	304.63	05/23/2024
		67710446	JUVENILE BOOKS	1	05/07/2024	66.78	.00	66.78	05/23/2024
Total 17685:						3,443.64	.00	3,443.64	
17747	POSTAL SOURCE, INC	62674	POSTAGE METER SUPPL	1	05/10/2024	330.95	.00	330.95	05/23/2024
Total 17747:						330.95	.00	330.95	
17845	DANE COUNTY TREASU	44967	MEDICAL SUPPLIES	1	04/10/2024	586.60	.00	586.60	05/23/2024
Total 17845:						586.60	.00	586.60	
17881	MACQUEEN EMERGENC	P29974	MACQUEEN ANNUAL	1	05/17/2024	1,180.00	.00	1,180.00	05/23/2024
Total 17881:						1,180.00	.00	1,180.00	
17909	SHORT ELLIOTT HENDRI	466000	SIGGELKOW ROAD - SE	1	05/06/2024	745.00	.00	745.00	05/23/2024
Total 17909:						745.00	.00	745.00	

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
18034	HAWKINS, INC	6752587	WATER SYSTEM CHEMIC	1	05/09/2024	2,060.39	.00	2,060.39	05/23/2024
Total 18034:						2,060.39	.00	2,060.39	
18187	NATURESCAPE	396658-0501	BASEBALL FIELDS APP A	1	05/01/2024	184.00	.00	184.00	05/23/2024
		396662-0501	SOCCER FIELDS APP	1	05/01/2024	554.00	.00	554.00	05/23/2024
		396664-0501	BASEBALL FIELD APPLIC	1	05/01/2024	164.00	.00	164.00	05/23/2024
Total 18187:						902.00	.00	902.00	
18192	ZEN ED WELLNESS	202	PROGRAM FEE	1	05/03/2024	175.00	.00	175.00	05/23/2024
Total 18192:						175.00	.00	175.00	
18320	FORWARD ELECTRIC IN	24091	MUNICIPAL CENTER LIG	1	05/03/2024	875.96	.00	875.96	05/23/2024
Total 18320:						875.96	.00	875.96	
18359	BLIFFERT LUMBER & FU	2405-675945	FURRING STRIP	1	05/09/2024	14.22	.00	14.22	05/23/2024
		2405-679184	FURRING STRIP LUMBAR	1	05/10/2024	14.22	.00	14.22	05/23/2024
Total 18359:						28.44	.00	28.44	
18377	VESTIS LLC	6140379347	MAT RENTAL	1	05/10/2024	60.33	.00	60.33	05/23/2024
		6140383391	MAT RENTAL	1	05/17/2024	60.33	.00	60.33	05/23/2024
Total 18377:						120.66	.00	120.66	
18380	SECURIAN FINANCIAL G	JUNE 2024	ACCIDENT PLAN	1	05/23/2024	146.08	.00	146.08	05/23/2024
Total 18380:						146.08	.00	146.08	
18385	VILLAGE OF MCFARLAN	8950	EXCHANGE ST PROJECT	1	04/30/2024	38.59	.00	38.59	05/17/2024
Total 18385:						38.59	.00	38.59	
18386	DANE CO DEPT OF WAS	247	CLEAN SWEEP EVENT	1	05/15/2024	525.00	.00	525.00	05/23/2024
Total 18386:						525.00	.00	525.00	
18387	MCFARLAND LIQUOR	05152024	ESCROW REFUND	1	05/15/2024	1,000.00	.00	1,000.00	05/23/2024
Total 18387:						1,000.00	.00	1,000.00	
18388	REITER, DAWN	051524	ESCROW REFUND	1	05/15/2024	2,844.50	.00	2,844.50	05/23/2024
Total 18388:						2,844.50	.00	2,844.50	
18389	HARPRETT SIGHN	2.75088.02	REFUND CREDIT ON FIN	1	05/21/2024	146.39	.00	146.39	05/23/2024
Total 18389:						146.39	.00	146.39	
18391	AUTUMN LAKE SFR LLC	2.85078.00	REFUND CREDIT ON FIN	1	05/21/2024	81.34	.00	81.34	05/23/2024
Total 18391:						81.34	.00	81.34	
18392	BECKER-BLEY, LANE	052024	LOST BOOK REFUND	1	05/20/2024	29.00	.00	29.00	05/23/2024

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 18392:						29.00	.00	29.00	
18393	JOHNSON, KRYSTAL	KJ052124	LODGING	1	05/21/2024	263.24	.00	263.24	05/23/2024
		KJ052124	MILEAGE	2	05/21/2024	235.84	.00	235.84	05/23/2024
Total 18393:						499.08	.00	499.08	
18394	DAN CHIN HOMES	051524	ESCROW REFUND	1	05/15/2024	955.00	.00	955.00	05/23/2024
Total 18394:						955.00	.00	955.00	
18395	BACHMANN CONSTRUC	051524	ESCROW REFUNDS	1	05/15/2024	1,000.00	.00	1,000.00	05/23/2024
Total 18395:						1,000.00	.00	1,000.00	
18396	PINNACLE ENGINEERIN	051524	ESCROW REFUND	1	05/15/2024	1,000.00	.00	1,000.00	05/23/2024
Total 18396:						1,000.00	.00	1,000.00	
18397	CANTEEN VENDING SER	1.14890.04	REFUND CREDIT ON FIN	1	05/21/2024	244.90	.00	244.90	05/23/2024
Total 18397:						244.90	.00	244.90	
Grand Totals:						348,464.70	.00	348,464.70	

Report Criteria:
Detail report type printed

Pay Period Date	Journal Code	Check Issue Date	Payee	Payee ID	Amount
05/18/2024	PC	05/24/2024	ZADRA, TRAVIS	407	291.47
05/18/2024	PC	05/24/2024	GILTZ, ALEX	4076	420.85
05/18/2024	CDPT	05/24/2024	FIRE FIGHTERS LOCAL 31	8	181.70

PAYROLL RELATED $894.02

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, May 28, 2024**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Cassandra Suettinger, Deputy Administrator/Clerk**

AGENDA ITEM: **Motion to approve a Community Grant Application from the McFarland Equity Project as recommended by the Finance Committee.**

PREVIOUS ACTION:
None.

ISSUE SUMMARY:
Please find enclosed for review an application to the Community Grant Program from McFarland Equity Project. Staff conducted its review for completeness and completed a form also outlining our findings.

FINANCIAL/BUDGET IMPACT:
The request from the grant program is for $3093.00. The Committee has discretion in how much it wishes to recommend within its approval to the Village Board. The remaining community grant budget balance to date is $11,000.00.

VILLAGE PLAN REFERENCE:
None

ORDINANCE REFERENCE:
Chapter 13 - Community Grant Policy
Enclosed within this item. This policy outlines the parameters by which the funds allocated for Community Grants can be expended. The Committee should review applications while considering the Program Objectives in Section 13.04 and the evaluation criteria outlined in Section 13.08 under Application Evaluation.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
The Finance Committee unanimously recommended approval of the Community Grant Application for the McFarland Equity Project in the amount of $3093.

ATTACHMENTS:
1. McFarland Equity Project (MEP) Community Grant Application
2. Community Grant Staff Checklist - MEP

Community Grant Program Application

Program Description

The Village of McFarland recognizes that support within the Community exists and develops in many different facets. In order to foster programs and ideas to create a healthier and more equitable environment within our Community, this Community Grant Program is created to catalyze projects that improve our local quality of life within eligible activities.

For more information, please review Chapter 13 of the Village's Fiscal Policy Manual or contact Village Administrator Matt Schuenke.

Eligibility Information

Community organizations that are an active group or organization that regularly meets within the Village of McFarland that is tax exempt pursuant to Section 501(c)(3) of the Internal Revenue Code or that provide charitable services, sponsorships, or donations within the Community without discrimination on the basis of sex, race, religion, creed, color, national origin, age, disability, sexual orientation, ancestry, marital status, arrest or conviction record, military status, or any other legally protected status.

Organization/Group Information

Organization/Group Name	McFarland Equity Project (MEP)
Organization/Group Address	5103 Black Walnut Dr, McFarland
Organization/Group Website, if applicable	https://www.mcfarlandequityproject.org/
Please describe mission/purpose/goals of Organization/Group	The McFarland Equity Project is a grassroots racial justice organization that was developed out of the passion, courage and needs of students and others in our community. Our common goal is to address racial inequities, seek justice by promoting anti-racist policies and practices, and create and maintain inclusive and welcoming environments in the Village of McFarland.

Main Contact Information

Main Contact First Name	Christine
Main Contact Last Name	Pribbenow
Main Contact Address, Including City, State, Zip	5103 Black Walnut Dr McFarland, WI 53558
Main Contact Phone Number	608-239-6078

Main Contact E-mail Address	mcfarlandequityproject@gmail.com
Main Contact Role within Organization/Group	Member of MEP Backbone/Leadership team, official contact on legal documents
Main Contact Role within the Project	Event organizer
Describe Main Contact's Experience with Organization/Group and/or Similar Projects	One of the original founding members of MEP; collaborated in planning Juneteenth celebration in previous year (2023)

Community Grant Program Application

Key Personnel

In addition to the main contact identified on the previous page, please identify all key personnel within organization/group and/or involved in the project.

i.

First Name

Brian

Last Name

Ward

Role within Organization/Group and/or Project

Teacher advisor to the Black Student Union (BSU)

Describe Experience within Organization/Group and/or Similar Projects

Mr. Ward is a teacher at McFarland High School and advisor to the Black Student Union, with whom MEP is planning this event.

Please select plus sign below to add additional personnel.

Community Grant Program Application

Grant Request Information

The Organization/Group is requesting funding for: (Check all that apply)	• Enhancement of community/neighborhood engagement, special event development, and/or public education • Youth mentoring and education
Amount of funding being requested	3093
Describe funding request	These funds are to be used to offer an educational and community-building event in McFarland to celebrate the Federal Holiday of Juneteenth. Last year, MEP and the BSU planned an event and it surpassed all of our expectations for attendance. We ran out of food and had a short time frame. Despite this, it was an overall positive event and McFarland students and community members were interviewed for the local news. From this initial experience, we know we needed additional funds to be able to support it.
Describe goals/objectives of project	MEP community members and the Black Student Union (BSU) are co-planning an event for June 16, 2024. We will be offering educational and fun activities for all, a catered meal from Melly Mell's Soul Food, speakers, and entertainment. The goal is to educate about this holiday and have a community-building event for McFarland.
Describe budget of project	Logistics and venue: park rental $20 + tent rental $698 = $718 Publicity and educational materials: printing $100 + decorations $100 = $200 Catering: food $1400 + eating supplies $25 = $1425 Entertainment: kids' activities $50 + music $400 + slide $300 = $750 These numbers are based on the previous year and requesting quotes for additional activities.
Describe timeline of project	May - June: planning event reserving tents, purchasing items, and ordering food Event date: June 16, 2024

Community Grant Program Application

References

Please provide references

i. **Organization/Group Name, if applicable**

McFarland School District

Contact Person's First Name

Aaron

Contact Person's Last Name

Tarnutzer

Contact Person's Phone Number

608-838-4550

Contact Person's E-mail Address

TarnutA@mcfsd.org

Please describe the nature of the relationship with this reference, including any experience of working with your Organization/Group on a similar project

Mr. Tarnutzer, the Superintendent of the McFarland School District, has worked with the McFarland Equity Project (MEP) since its inception and we have had a great working relationship with the district through him. He can vouch for our organization and this event.

Please select the plus sign below to add additional references.

Community Grant Program Application

Cover Letter

Please submit a Cover Letter summarizing your request.

MEPapplication-Juneteenth.docx

Additional Attachments

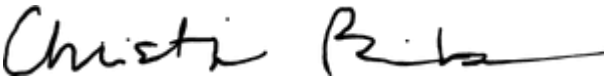
Please attach any other supplementary information supporting the funding request. This area could also include letters of support for the funding request.

Supplementary Attachments

2023JuneteenthFlyer.pdf

Community Grant Program Application

Acknowlegements

The Organization/Group submitting this application acknowledges the following:	• The Organization/Group meets the eligibility requirements identified in Chapter 13 the Village of McFarland Fiscal Policy Manual. • Funding may be granted at the discretion of the Village of McFarland and subject to the availability of funds. • The Organization/Group is expected to seek additional resources to accomplish project goals. • At the completion of the project, the Organization/Group will submit to the Village of McFarland a Project Summary outlining how the funds were used within the proposal awarded.
Name of Person Submitting Application	Christine Pribbenow
Role within Organization/Group	MEP Backbone member, Legal contact for MEP
As the person submitting this application, I certify that:	• I am authorized by the Organization/Group to submit this application on behalf of the Organization/Group. • To the best of my knowledge and belief with regard to the foregoing application and any attachments thereto, I have read and made complete answers to each question and that my answers in each instance are true and correct.
Signature	
Date	05/02/2024

Community Grant Application

Staff Review

Applicant McFarland Equity Project Submittal: May 2, 2024

Cover Letter Yes No Application Yes No Supplemental Yes No

Eligible Yes No

Reason Active Community Group Operating within Village of McFarland

Fundable Requests – Applicant Selected:

(a) Enhancement of community/neighborhood engagement, special event development, and/or public education.

(b) Youth mentoring and education.

(c) New, small capital projects and/or equipment.

(d) Promotion of health, wellness, food security, and natural care.

(e) Advancement of sustainable ideas for the better of the local environment.

(f) Adult education and workforce development.

(g) Other funding may be considered if in the sole discretion of the Village it is determined the request enhances the quality of life within the Community.

Application Complete Yes No

Staff Comments

The event requires a Special Event Permit that is pending approval.

Reviewer Lisa Skar Review Date May 3, 2024

Committee Review May 16, 2024

Village Board Review

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, May 28, 2024**

SECTION: **Business**

DEPARTMENT: **Administration**

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

AGENDA ITEM: **Motion to reject bids for the Public Safety Center Battery Project.**

PREVIOUS ACTION:
January 9, 2023 - S&NR recommended approval to the Village Board for the submittal of two OEI Energy Innovation Grant Program Applications
April 19, 2023 - Staff presented to the Committee, award of grant application by the PSC for Battery Storage and Microgrid technology at the Public Safety Center.
May 8, 2023 - S&NR recommended approval to the Village Board for HGA's proposal design, bid and construction administration services for installation of battery and microgrid at the Public Safety Center.
May 9, 2023 - Village Board approval of HGA contract.
September, 2023 - Grant contract signed with OEI.
February 22, 2024 - S&NR and Village Board project update meeting.
March 11, 2024 - S&NR unanimously recommended approval of the bid documents.
March 26, 2024 - Villag Board approval to bid project.

ISSUE SUMMARY:
On May 1, 2024, Village staff, along with our energy design consultant HGA, opened the bids for the proposed project to add batteries and microgrid controls at the Public Safety Center. The packet includes a summary of the two bids received. One bid was from Universal Power Systems for the amount of $1,748,500, with an Alternate #1 price of $998,500. The second bid was from EnTech/Faith Solutions in the amount of $1,659,084, with no Alternative #1 bid price received. Both base bid prices, and the UPS Alternative #1 price, are well in exceedance of the total project budget of $605,000, which includes a $350,000 grant from the WI Office of Energy Innovation (OEI). Staff is recommending the Village Board reject both bids.

Moving forward, Village and HGA staff are working with staff from OEI to determine available options to move a project of some sort forward. Staff has already obtained approval for a grant extension from OEI through December 31, 2024. Staff is planning to present available options to the Sustainability & Natural Resources Committee at their July 8 meeting for recommendation to the Village Board.

FINANCIAL/BUDGET IMPACT:
The total project cost is estimated to be $605,000. In March of 2023, the Village was awarded a $350,000 grant from the Office of Energy Innovation for the installation of a micro grid and battery storage system at the new Public Safety Center as a Level 1 Microgrid Community Resilience Center. As the Village completes the construction of the Public Safety Center, an

approximate $250,000 of available unallocated contingency funds from the initial capital borrowing will be used to supplement this project. The costs of HGA services is $82,000 and is included as part of the total estimated project costs of $605,000. The project costs roughly break down as follows:

- $82,000 HGA
- $475,000 Equipment and Installation Labor
- $43,000 Contingency
- $5,000 in-kind Village labor

VILLAGE PLAN REFERENCE:
2023/2024 Strategic Implementation Plan. Goal B, Action Step VI, Install battery storage at Public Safety Center through OEI grant award for excess power created in solar array.

2021 Sustainability Plan. Includes the goal of achieving 50% of total municipal energy consumed per year generated from renewables by 2030 and 100% by 2040.

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Motion, second, to reject the bids for the Public Safety Center Battery and Microgrid Project.

ATTACHMENTS:
1. PSC Battery Bidder List & Qualifications

Bidder	Base Bid Price	Alternate #1 Price	Affidavit of Qualifications	Proof of Responsibility	Equipment	Notes
Entech/Faith	$1,659,084	N/A	Yes	Yes	Azzo	Bid was 3 hours late, no alternate pricing
UPS	$1,748,500	$998,500	Yes	Yes	Azzo	

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, May 28, 2024**

SECTION: **Consent Agenda**

DEPARTMENT: **Administration**

CONTACT: **Matt Schuenke, Village Administrator**

AGENDA ITEM: **Motion to approve a proposal from the Concord Group for commissioning services to develop a new net zero Community/Municipal Center.**

PREVIOUS ACTION:
The Village Board approved the Concord Group as the Owner's Representative at its meeting on December 12, 2024.

ISSUE SUMMARY:
Enclosed is a proposal from the Concord Group outlining the scope of services for the Community/Municipal Center project. Concord already serves the Village as the Owner's Representative for the project and this would expand their work to also include commissioning during design, construction, acceptance, and warranty. This work provides a second set of eyes on the project to ensure the mechanical systems are constructed and running as designed within the plan. There is coordination within all phases of the project as well as follow up to make sure very complicated systems are calibrated properly by experts. This also helps Staff to train on the new systems and make sure we can hit our sustainability goals in the process which adds another layer of complexity. The Village used HGA for commissioning on the Public Safety Center which was very successful. With HGA doing the design for the project, it is proposed to use Concord in their role as Owner's Rep to provide that oversight.

FINANCIAL/BUDGET IMPACT:
The cost for this proposal is $45,000 and in line with the project budget allocated for soft costs related to consulting needed advance the project.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Recommended action:

Motion to approve a proposal from the Concord Group for commissioning services to develop a new net zero Community/Municipal Center.

ATTACHMENTS:

1. Village of McFarland_Cx Services_Mar2024

CONCORD GROUP

Proposed Scope of Work for:

Commissioning Services

New Net Zero Community Center

Village of McFarland, Wisconsin

Prepared for:
Village of McFarland

Prepared by:
The Concord Group
1000 North Water Street
Suite 1550
Milwaukee, WI 53202

March 1, 2024

Village of McFarland
5915 Milwaukee Street
McFarland, Wisconsin 53558

Re: Net Zero Commissioning Services

Dear Village of McFarland,

Thank you for the opportunity to present this scope of work to your organization. We are thankful that the Village of McFarland (herein referred to as the "Client") has considered us for this Project. You can be confident that we will successfully execute the scope described in this proposal and provide you with the services you require.

The Concord Group (herein referred to as the "Consultant") proposes to provide the following requested scope of services as described in this document. Substantial changes to this scope of services, including schedule changes, may require modifications to this document. Please contact us if additional information is required.

PROJECT

The Project is the new net zero Community Center in the Village of McFarland. The Concord Group shall provide the necessary net zero commissioning required for this project with a scope of work aligned with LEED v4.1 Fundamental and Enhanced Commissioning requirements.

I. Net Zero Commissioning

A. Commissioning Services

Consultant shall provide the following services consistent with the LEED BD+C v4 requirements for Fundamental and Enhanced Commissioning requirements. To provide more detail, commissioning services shall consist of the following tasks:

1. Design Phase
   a. Lessons learned workshop to understand successes and challenges of previous net zero building.
   b. Creation or review of the Owner's Project Requirements (OPR) document. The Consultant will provide a template OPR to the Owner, if necessary, to aid the facilitation of the OPR development process.
   c. Review the Basis of Design (BOD) for consistency with the OPR.
   d. Develop and issue a Commissioning Plan that outlines requirements of the project team members as to their role in the commissioning process. The Commissioning Plan shall be updated periodically throughout the duration of the project.
   e. Verify that the commissioning requirements are incorporated into the project specifications.
   f. Review design documents for commissioning considerations (accessibility, maintainability, controls, and instrumentation to facilitate commissioning, energy efficiency, etc.). The goal of the review will be to verify that the Basis of Design and design documents are consistent with the Owner's Project Requirements. The review shall be conducted on mid-design documents so that the project team has time to make any necessary changes.
   g. Attend design phase page turn meetings with the design team to reconcile all design review comments.

2. Construction and Acceptance Phase
   a. Lead the Commissioning Kick-Off Meeting on the project site to outline the commissioning process and the roles and responsibilities of each member of the commissioning team.
   b. Prepare Pre-Functional Checklists (PFCs) to be distributed for execution by the installing contractors.
   c. Review submittals concurrent with the design team submittal review for systems to be commissioned. Reviews shall be for commissionability and maintainability and shall not replace the responsibility of the design team to complete their submittal review process.
   d. Attend progress meetings.
   e. Perform installation verification. Each visit will be followed by a site visit report and updated commissioning issues log.
   f. Coordinate Controls Integration Meeting with mechanical engineers, controls contractor(s), client, and construction manager to discuss controls integration issues between equipment, systems, and disciplines.
   g. Review the project specific flushing and chemical cleaning plan provided by the contractor.
   h. Review the project specific testing, adjusting, and balancing plan.
   i. Review the project specific duct pressure testing plan provided by the contractor.

j. Witness HVAC piping pressure tests and flushing as specified by the contract documents and documented plan.
k. Witness HVAC ductwork pressure tests as specified by the contract documents.
l. Attend system mock-ups for installation of MEP equipment as specified per the contract documents.
m. Maintain and update the Commissioning Observation Log through coordination of deficiency resolution with the contractors. Verify that deficiencies have been resolved while on site.
n. Begin early incorporation of client facilities team into site walk throughs, start-ups and functional performance testing to begin early training.
o. Review completed pre-functional checklists (PFCs) and both factory and contractor-executed start-up test reports. The Consultant shall sample verify execution of the PFCs during routine site visits and prior to functional performance testing.
p. Review the startup checklists provided by the manufacture prior to the commencement of equipment startups.
q. With necessary assistance from the installing contractors and equipment manufacturers, prepare functional performance test procedures for the systems to be commissioned. Submit draft test procedures to the Client, design team, and construction team for review and coordination.
r. Perform TAB Verification for 10% of the TAB effort.
s. Coordinate, observe, and document functional performance testing of the commissioned systems as performed by the installing contractors. Once the building automation system has been pre-commissioned by the Contractor, the TAB work will be performed by the contractor; then the functional testing will be executed.
t. Review O&M and as-built documentation for completeness and accuracy.
u. Review training agenda with client to ensure the specific needs of the project are met.
v. Verify owner training is delivered effectively by the contractor and their subcontractors and consistent with the requirements of the design documents.
w. Prepare a summary commissioning report with all results and documentation from the commissioning process, which shall include but not be limited to site visit reports, completed functional performance test procedures, and commissioning observation logs.
x. Prepare and maintain a Current Facility Requirements (CFR) and Operations and Maintenance (O&M) Plan. This document shall include sequences of operation, occupancy schedule, equipment run-time schedules, HVAC setpoints, lighting levels, outside air requirements, seasonal changes required, a preventative maintenance plan, and recommended on-going commissioning tasks.

3. Warranty Phase
   a. Perform seasonal testing, as necessary. This testing shall be conducted to verify the peak conditions of either heating or cooling.
   b. Provide an On-Going Commissioning Plan for the O+M staff. The plan shall include blank test procedures and a recommended schedule for on-going commissioning activities.
   c. Provide warranty support the facilities team with assistance for issue coordination and resolution.

1000 North Water Street Suite 1550 Milwaukee, WI 53202 414.225.5305 www.concord-cc.com

d. Complete a 10-month warranty walk-through to ensure systems are still performing as designed.

4. Systems to be Commissioned.
   a. HVAC systems
   b. HVAC Building Automation System (including integration of the refrigeration systems)
   c. Domestic hot water systems
   d. Lighting, lighting controls and daylighting controls
   e. Emergency Power
   f. Renewable energy systems

5. The following systems have not been included. If incorporated, the Consultant will propose Additional Services fees to include these systems:
   a. Refrigeration systems (Understood to be started up and made fully operational and optimized by the refrigeration contractor. The Consultant shall include the start-up reports and any testing results from the contractor into the Cx Report).
   b. Normal Electrical Distribution, fire alarm, fire protection, access control, network communications.
   c. Building enclosure.

Sincerely,

Justin Johnson

Associate Director, Technical Services
The Concord Group

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, May 28, 2024**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Krystal Johnson, DEI Strategist, Matt Schuenke, Village Administrator**

AGENDA ITEM: **Discussion and action on Resolution 2024-08: A Resolution recognizing June as LGBTQIA+ Pride Month.**

PREVIOUS ACTION:
None.

ISSUE SUMMARY:
Attached is a Resolution 2024-08: A Resolution recognizing June as LGBTQIA+ Pride month. The resolution authorizes the Village to hold a flag raising ceremony on June 3, 2024 at 6:30 pm at the McFarland Municipal Center. The pride flag will then fly at the Municipal Center for the duration of June.

FINANCIAL/BUDGET IMPACT:
None.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Recommended Action:

Motion, second to approve Resolution #2024-08, a resolution recognizing June as LGBTQIA+ Pride Month.

ATTACHMENTS:
1. 2024-08 Recognizing June at LGBTQI+ Pride Month

VILLAGE OF MCFARLAND

RESOLUTION 2024-08

A RESOLUTION RECOGNIZING JUEN AS LGBTQIA+ PRIDE MONTH

WHEREAS, the month of June is nationally recognized as Pride Month, a time to celebrate the diversity, impact, and resilience of the lesbian, gay, bisexual, transgender, queer, intersex, and asexual (LGBTQIA+) community;

WHEREAS, Dane County's LGBTQIA+ community has a long and proud history of fighting for equality and justice and has made significant contributions to society in all areas of life including the arts and sciences, education and law, medicine and sports, community service, and government;

WHEREAS, LGBTQIA+ allies own and operate businesses and organizations throughout Dane County that are important to the vitality of our economy, history, health, and wellbeing;

WHEREAS, the LGBTQIA+ community continues to face discrimination, hatred, and violence, and everyone must work to create a more inclusive and just society for all;

WHEREAS, everyone deserves to be treated with dignity and respect, regardless of their sexual orientation or gender identity;

WHEREAS, Pride Month is a time to celebrate the progress that has been made and to recommit to the work that remains to be done; and

WHEREAS, in recognition of the LGBTQIA+ community, the Village of McFarland will hold a Pride flag raising ceremony at the McFarland Municipal Center on June 3, 2024 in order to fly the Pride flag for the month of June.

NOW, THEREFORE, BE IT RESOLVED, the Village of McFarland Board commits to ensuring all LGBTQIA+ residents have equal standing and access to housing, employment, education, healthcare, and other essential services and opportunities, protecting LGBTQIA+ youth from bullying and harassment, combating all forms of discrimination and violence against LGBTQIA+ people, and promoting LGBTQIA+ visibility and acceptance in the community.

NOW, THEREFORE, BE IT FINALLY RESOLVED that the Village Board of the Village of McFarland recognize June 2024 as Pride Month across the Village of McFarland and celebrates the diversity of the LGBTQIA+ community.

Adopted at a regular meeting of the Village Board this 28th day of June, 2024.

APPROVED:

Carolyn A. Clow
Village President

ATTEST:

Cassandra Suettinger
Deputy Administrator/Clerk

RESOLUTION # 2024-08	
MOTION	SECOND
ACTION	DATE
Adopted	
Referred	
Tabled	
Withdrawn	
Defeated	
Published	
INDIVIDUAL VOTING RECORD	
Brandt	Leamy
Brassington	Peña
Clow	Prill
Fessler	
VOTING RESULTS	
Motion Carried	
Motion Defeated:	

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, May 28, 2024**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Matt Schuenke, Village Administrator, Cassandra Suettinger, Deputy Administrator/Clerk**

AGENDA ITEM: **Discussion and action regarding the acceptance of the 2023 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause.**

PREVIOUS ACTION:
The Public Utilities Committee will review and receive a presentation on the 2023 Utilities audit on May 29, 2024.

ISSUE SUMMARY:
Included within your packet are the financial statements and audit for the year ended December 31, 2023. These are done collectively to address the financial condition of the Village for everything but for the utilities which is addressed within its own report. The auditor will be present to go over this information and address the questions the group may have. This is a third party analysis and we rely on the Auditor to provide their financial review independently, meaning that they have conducted their review and this is what they have found within the enclosed reports.

FINANCIAL/BUDGET IMPACT:
The General Fund did incur a deficit of $222,565 dollars by the end of 2023. That means our expenses outpaced our revenues by that amount. However, we also planned to use fund balance in that year for one time things that the auditor does not show within that equation. The actual amount of fund balance needed was $135,000 which lowers this deficit to $87,565. We missed our budgetary target by approximately that amount for the year which would be a shortfall of approximately 1.1% compared to those expenses. This surplus decreases the General Fund reserves to 2,133,342 which is 28% of the total expenditures and well within range Village's policy of retaining at least 20% of the subsequent years' operating expenses.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
None.

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

VILLAGE OF
McFarland

Motion to accept the 2023 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause.

ATTACHMENTS:

1. 2023 V McFarland financial highlights
2. Village of McFarland AUD 12-31-2023 FS FINAL
3. Village of McFarland AUD 12-31-2023 Audit Results FINAL

Village of McFarland

Financial highlights

December 31, 2023

Client service team

Andrea Jansen, CPA, CFE, Partner
Casandra Chase, CPA, Manager

Jodi Dobson, CPA, Partner
Sarah Slaughter, CPA, Senior Manager

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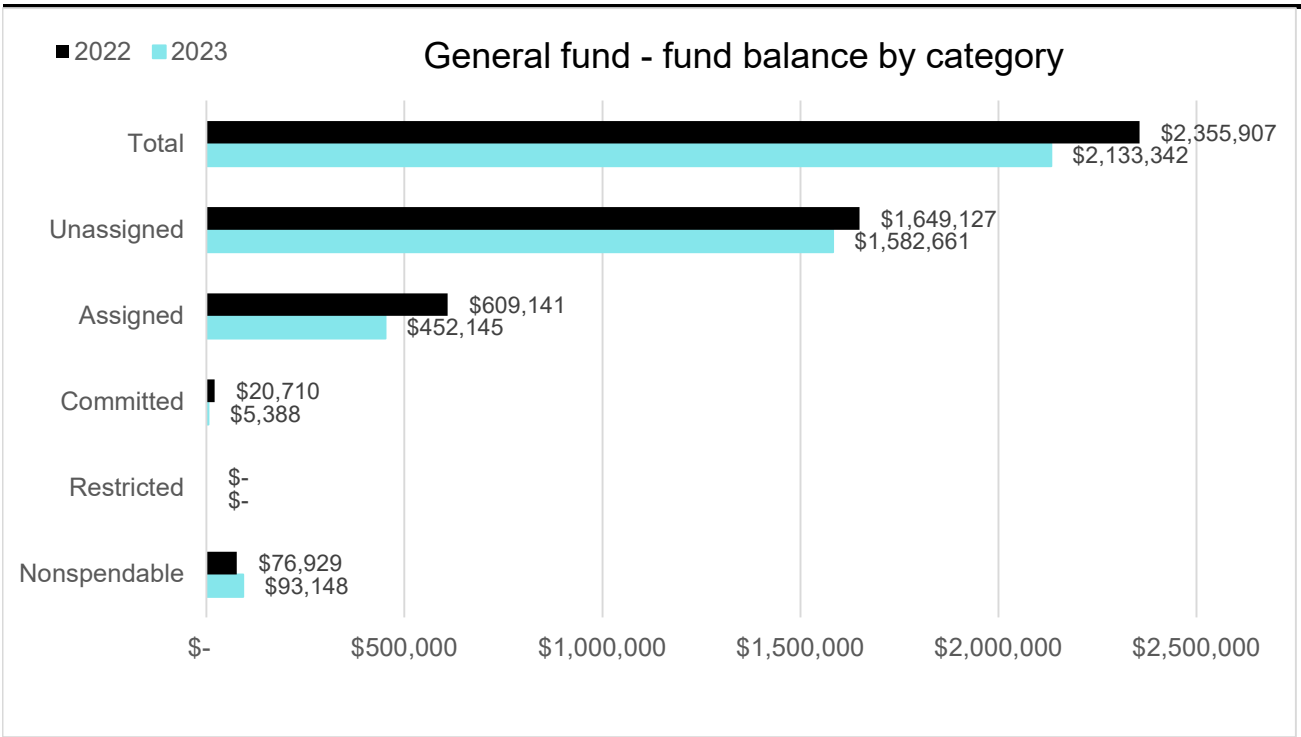
Village of McFarland

General fund results



Summarized income statement

	Actual	Final budget	Variance
Revenues and other financing sources	$ 7,370,171	$ 7,157,250	$ 212,921
Expenditures and other financing uses	7,592,736	7,322,250	(270,486)
Net change in fund balance	$ (222,565)	$ (165,000)	$ (57,565)

Fund balance category definitions

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

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

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

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

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

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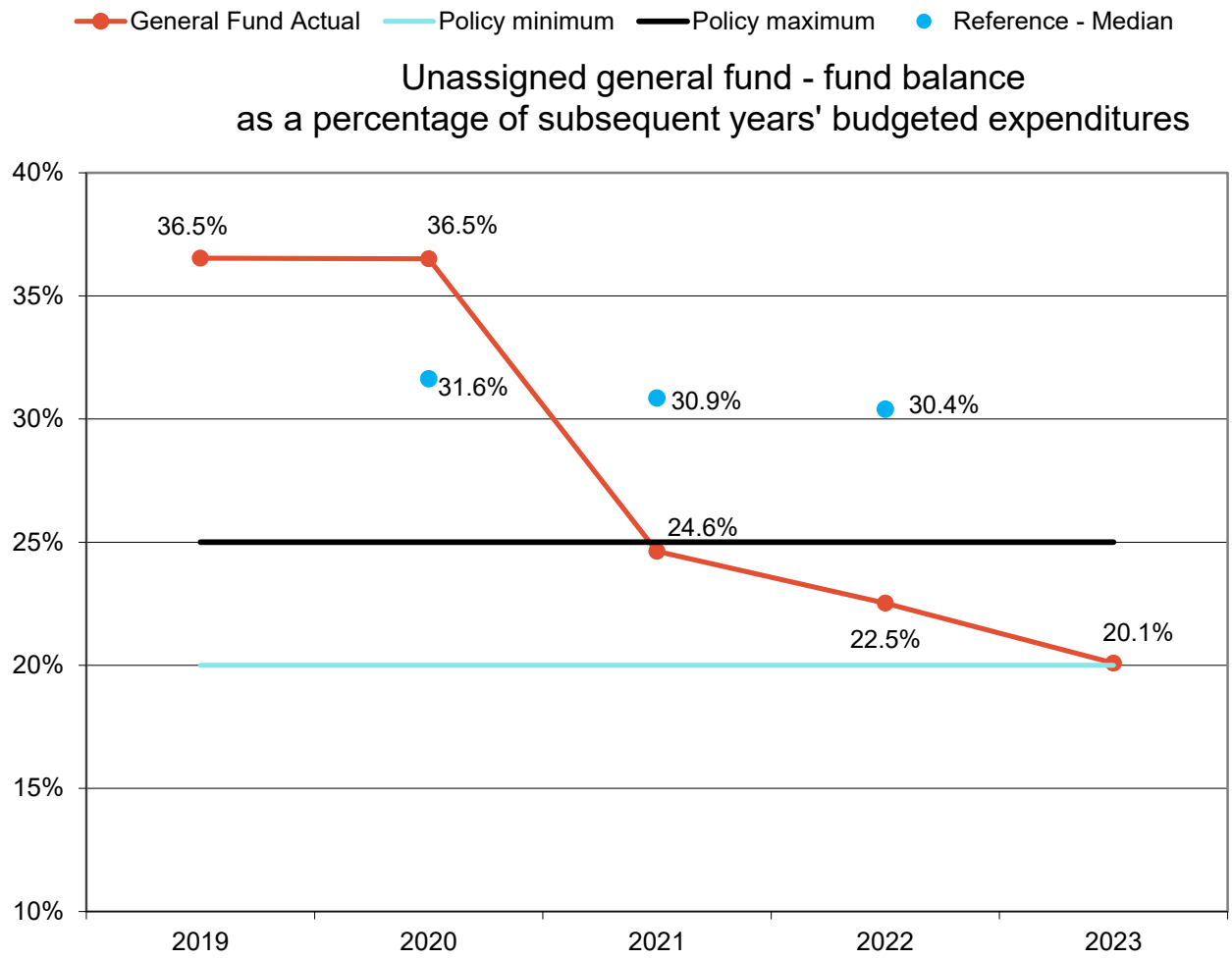
Source: current and prior year financial statement information and other benchmark information as noted.

Village of McFarland
General fund - fund balance trends

Fund balance policy:

The village has a formal minimum fund balance policy. The policy is to maintain unassigned fund balance of 20% of the subsequent years budgeted general fund expenditures, with a target maximum of 25%. The balance at 12/31/23 was $1,582,661 or 20.1%.



Other reference values

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

Median reference value generated from 2020 - 2022 Baker Tilly municipal client data for population range of under 10,000. Note: references show unassigned fund balance as a percent of actual expenditures.

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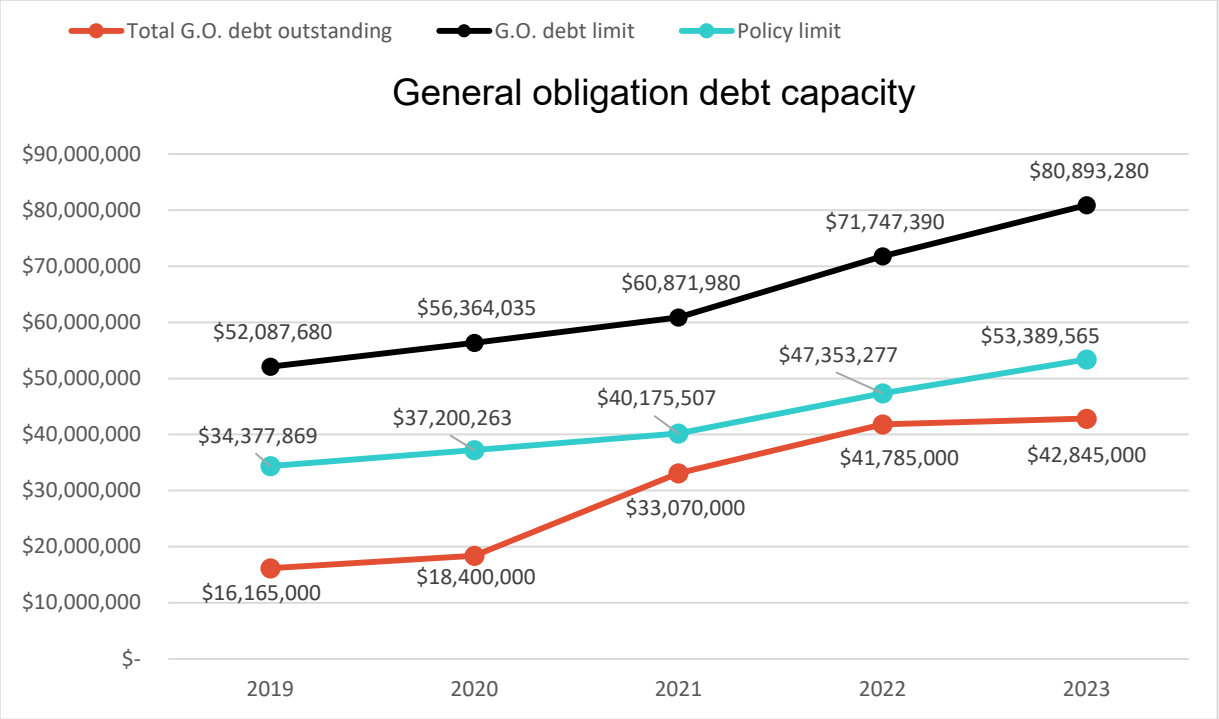
Source: current and prior year financial statement information and other benchmark information as noted.

Village of McFarland
General obligation debt

Debt management policy:

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

Actual percentage per policy at 12/31/23: **2.65%**



Total debt outstanding by type at 12/31/2023

	General obligation	Revenue debt	Financed purchases	Total
City	$ 38,340,000	$ -	$ -	$ 38,340,000
Utility	2,150,000	3,525,000	-	5,675,000
TIF-related	2,355,000	-	-	2,355,000
Total	$ 42,845,000	$ 3,525,000	$ -	$ 46,370,000

Comparative metrics available online through the Wisconsin Policy Forum.

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

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

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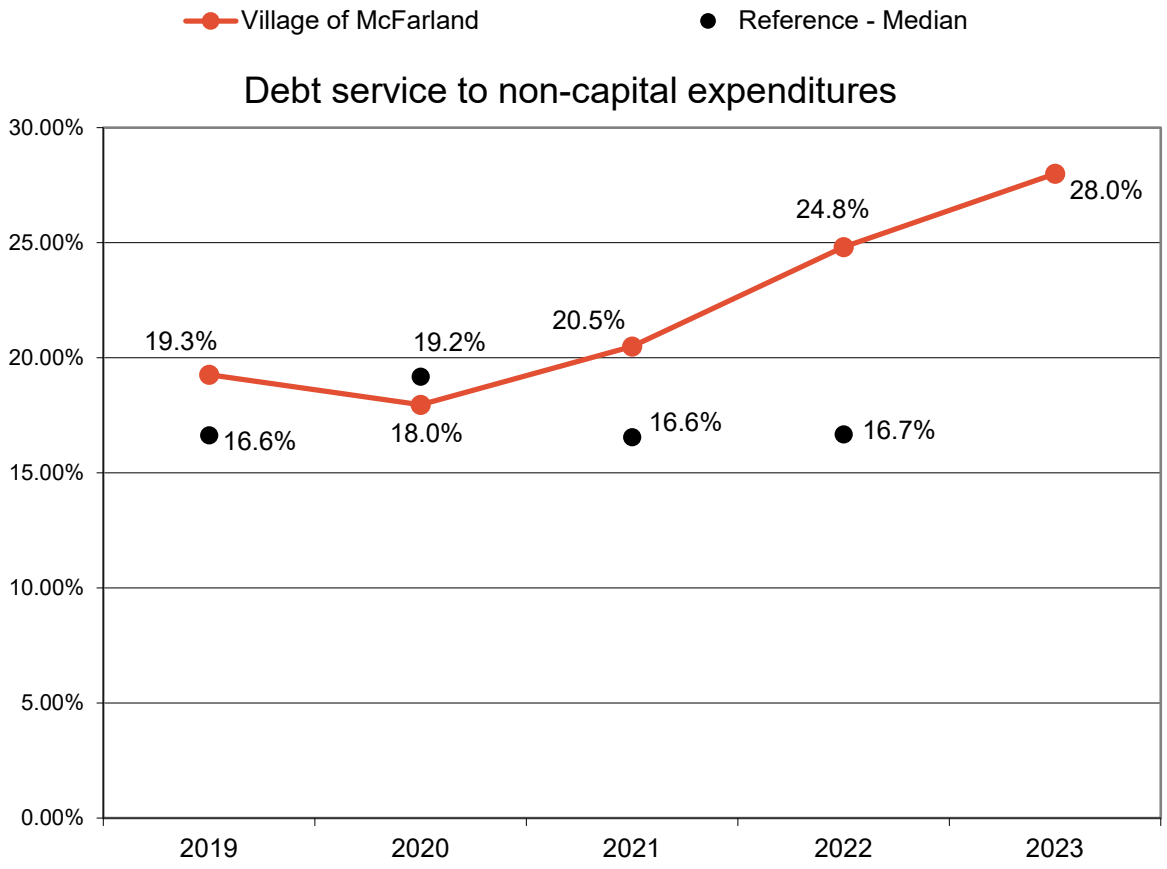
Source: current and prior year financial statement information and other benchmark information as noted.

Village of McFarland

Governmental funds - debt service



Current and prior year data

	2023	2022
Principal	$ 3,095,000	$ 2,175,903
Interest	1,172,793	1,016,961
Total	$ 4,267,793	$ 3,192,864
Non-capital expenditures	$ 15,244,492	$ 12,866,402

Other reference values

Median reference value generated from 2019 - 2022 Baker Tilly municipal client data for population range of under 10,000.

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

Village of McFarland

Financial Statements and
Supplementary Information

December 31, 2023

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Independent Auditors' Report

To the Village Board of
Village of McFarland

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of McFarland, Wisconsin (the Village), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village as of December 31, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

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Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The accompanying supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Madison, Wisconsin
May 15, 2024

The management of the Village of McFarland (Village) offers this narrative discussion and analysis (MD&A) of the financial performance of the Village for the year ended December 31, 2023. The MD&A is designed to: (1) assist the reader in focusing on significant financial issues; (2) provide an overview of the Village's financial activity; (3) identify changes in the Village's financial position; (4) identify material deviations from the approved budget and (5) identify individual fund issues or concerns.

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

Financial Highlights

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

- The assets and deferred outflows of resources of the Village exceeded its liabilities and deferred inflows of resources as of December 31, 2023 by $65,500,152 (net position). Total net position includes all major infrastructure networks.
- The Village's total net position increased by $205,222 in 2023.
- As of December 31, 2023, the Village's governmental funds reported combined ending fund balances of $6,783,294, a decrease of $6,151,508 (48%) from the prior year. The main contributor to this decrease was the capital expenditures in the capital equipment and projects fund in 2023 for the construction of the Public Safety Center and street improvements.
- As of December 31, 2023, the unassigned fund balance for the General Fund was $1,582,661 or approximately 20% of total general fund expenditures budgeted for 2024. The total fund balance in the General Fund – also including Nonspendable, Restricted, Committed and Assigned amounts – was $2,133,342, a decrease of $222,565 (9%) over the previous year.
- The Village's total general obligation debt increased by $1,060,000 as of December 31, 2023. The Village issued $4,890,000 of general obligation debt and paid $3,830,000 in principal expense. At year-end, the Village was utilizing 53% of its general obligation debt capacity, a decrease from 58% the previous year. $2,355,000 of the general obligation debt is for TIF No. 3, TIF No. 4 and TIF No. 5 purposes and will be repaid from revenue sources other than general property taxes. If the TIF debt is subtracted out, the Village is utilizing 47% of its allowable debt capacity for general purposes.
- The Village was not required to implement any new accounting policies for 2023.

Overview of the Financial Statements

Government-Wide Statements

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

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

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

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

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

Fund Financial Statements

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

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

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

The Village maintains fifteen (15) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, General Debt Service, TIF No. 3 and the Capital Equipment and Projects Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

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

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

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

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

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

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

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18 to 51 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, required supplementary information presents a budgetary comparison schedule for the General Fund to demonstrate compliance with the budget and information relating to the Village's net pension (asset)/liability and related contributions. These schedules can be found on pages 52 to 54 of this report. A detailed budgetary comparison schedule for the General Fund can be found on pages 55 to 57. The combining statements referred to earlier in connection with nonmajor governmental funds are presented following the required supplementary information and can be found on pages 58 to 61 of this report.

Financial Analysis of the Village as a Whole

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

Net Position

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Village, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $65,500,152 as of December 31, 2023. This is an increase of $205,222 (0.3%) compared to 2022 when the net position improved $585,135 (1%) over the prior year.

The largest portion of the Village's net position (approximately 85.4%) reflects its investments in capital assets (e.g. land, buildings, equipment, improvements, construction in progress and infrastructure), less any debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide service to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be liquidated to satisfy these liabilities.

An additional portion of the Village's net position (approximately 5%) represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position is $6,630,609, a 50.9% increase from the previous year.

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

Village of McFarland's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	$ 21,929,997	$ 30,433,069	$ 5,010,410	$ 8,002,089	$ 26,940,407	$ 38,435,158
Capital assets	76,742,650	68,830,944	25,601,644	23,875,582	102,344,294	92,706,526
Total assets	98,672,647	99,264,013	30,612,054	31,877,671	129,284,701	131,141,684
Deferred outflows	5,827,085	4,490,275	721,876	440,601	6,548,961	4,930,876
Long-term liabilities	44,602,512	41,217,361	6,190,473	6,945,541	50,792,985	48,162,902
Other liabilities	2,853,235	4,734,355	325,051	271,374	3,178,286	5,005,729
Total liabilities	47,455,747	45,951,716	6,515,524	7,216,915	53,971,271	53,168,631
Deferred inflows	14,369,916	15,461,398	1,992,323	2,147,601	16,362,239	17,608,999
Net position:						
Net investment in capital assets	35,659,268	34,003,004	19,966,142	19,841,046	55,625,410	53,844,050
Restricted	2,610,534	6,113,420	633,599	942,094	3,244,133	7,055,514
Unrestricted	4,404,267	2,224,750	2,226,342	2,170,616	6,630,609	4,395,366
Total net position	$ 42,674,069	$ 42,341,174	$ 22,826,083	$ 22,953,756	$ 65,500,152	$ 65,294,930

Changes in Net Position

The following table provides a summary of the Village's operations for the year ended December 31, 2023. Governmental activities increased the Village's net position by $332,895 (0.8%). This compares to an increase of $815,356 (1.9%) in 2022.

Business-type activities decreased the net position by $127,673 (0.6%). This compares to an increase of $230,221 (1%) in the prior year.

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

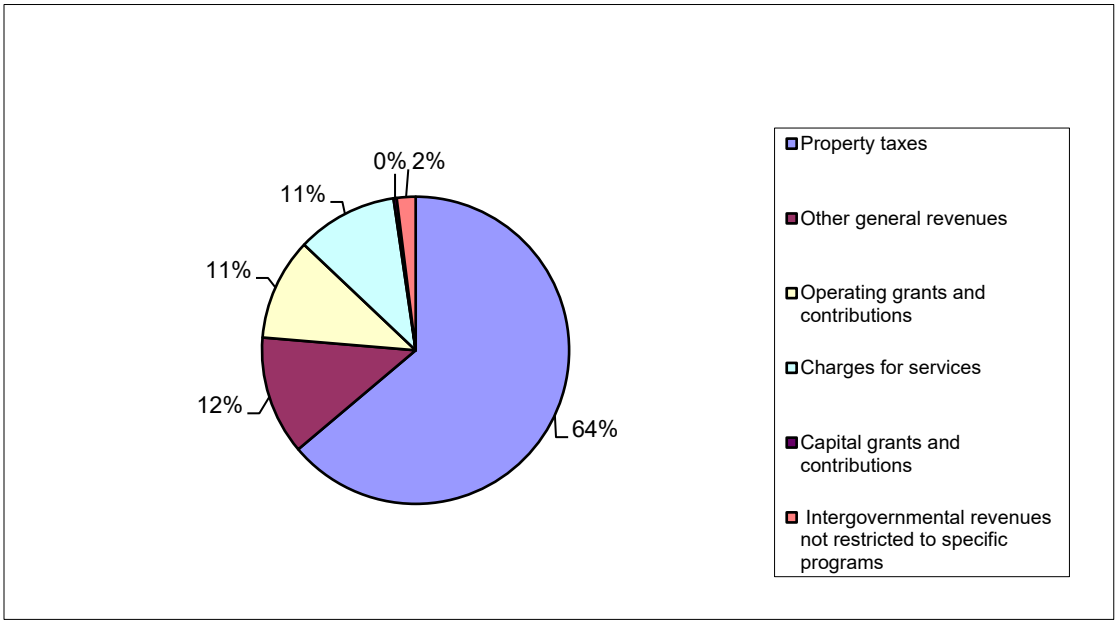
Village of McFarland
Condensed Statement of Revenues, Expenses and Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program revenues:						
Charges for services	$ 1,599,794	$ 1,444,267	$ 3,957,889	$ 3,492,316	$ 5,557,683	$ 4,936,583
Operating grants and contributions	1,621,280	1,358,020	-	-	1,621,280	1,358,020
Capital grants and contributions	52,103	290,302	36,104	66,152	88,207	356,454
General revenues:						
Property taxes	9,627,715	8,238,746	-	-	9,627,715	8,238,746
Other taxes	164,892	151,400	-	-	164,892	151,400
Intergovernmental	296,689	301,889	-	-	296,689	301,889
Investment income	827,351	325,190	380,052	183,442	1,207,403	508,632
Miscellaneous	888,672	226,953	65,615	1,412	954,287	228,365
Total revenues	15,078,496	12,336,767	4,439,660	3,743,322	19,518,156	16,080,089
Expenses						
General government	2,118,905	1,773,812	-	-	2,118,905	1,773,812
Public safety	5,980,628	4,413,486	-	-	5,980,628	4,413,486
Health and social services	380,766	328,976	-	-	380,766	328,976
Public works	2,492,067	2,078,827	-	-	2,492,067	2,078,827
Leisure activities	2,639,477	1,892,234	-	-	2,639,477	1,892,234
Conservation and development	379,336	279,649	-	-	379,336	279,649
Interest and fiscal charges	1,011,470	1,012,831	-	-	1,011,470	1,012,831
Water, sewer and storm water		-	4,310,285	3,715,139	4,310,285	3,715,139
Total expenses	15,002,649	11,779,815	4,310,285	3,715,139	19,312,934	15,494,954
Increase in net position before transfers	75,847	556,952	129,375	28,183	205,222	585,135
Transfers	257,048	258,404	(257,048)	(258,404)	-	-
Changes in net position	332,895	815,356	(127,673)	(230,221)	205,222	585,135
Net Position, Beginning	42,341,174	41,525,818	22,953,756	23,183,977	65,294,930	64,709,795
Net Position, Ending	$ 42,674,069	$ 42,341,174	$ 22,826,083	$ 22,953,756	$ 65,500,152	$ 65,294,930

Governmental Activities

The Village received a total of $15,078,496 in governmental activity revenues in 2023. This is an increase of $2,741,729 (22.2%) from the prior year. The overall tax levy increased, and capital grants and contributions decreased and operating grants and contributions increased. As the following chart indicates, property taxes account for about 64% of all revenues.

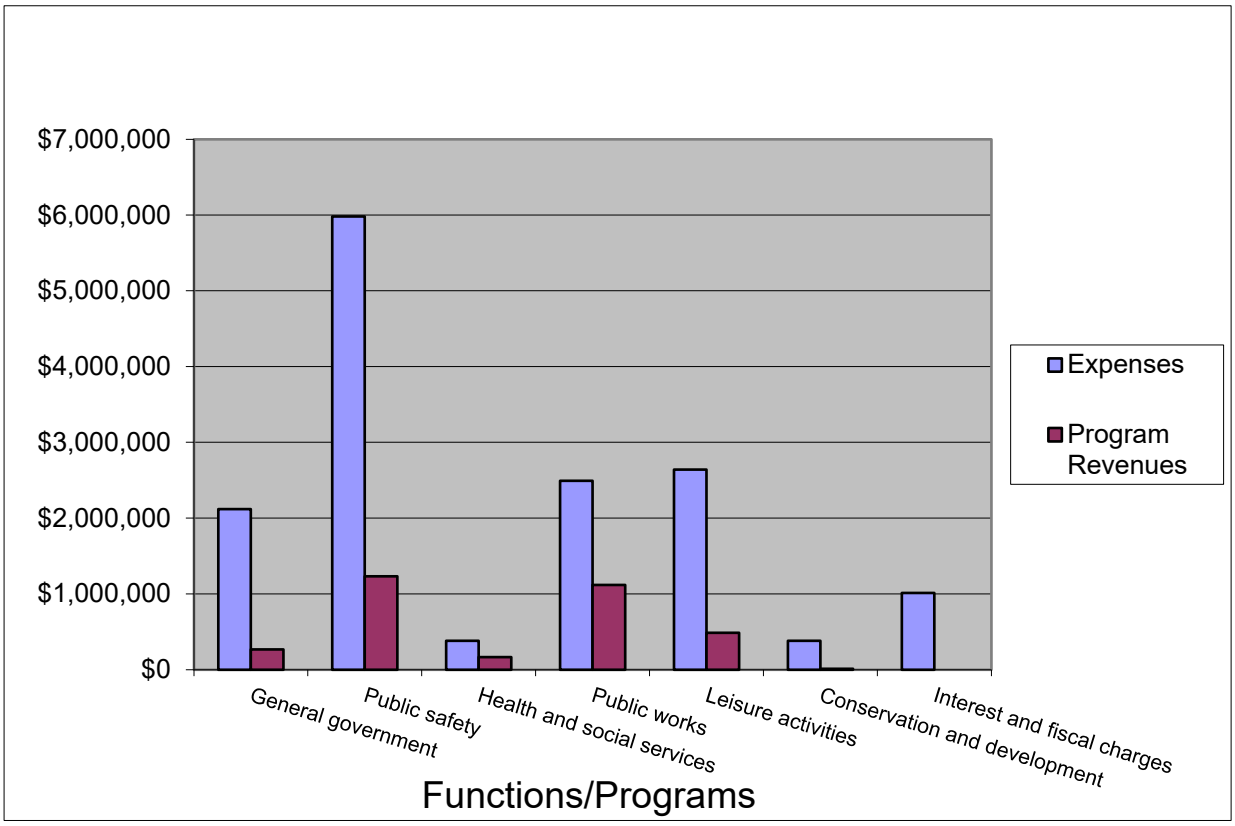
Revenue by Source – Governmental Activities



Total governmental activities expenses were $15,002,649 in 2023, an increase of $3,222,834 (27%) from the prior year. All functional expense categories increased in 2023 with the largest increases stemming from public safety and leisure activities. Revenues exceeded expenses by $75,847, down $481,105 from the prior year when expenses exceeded revenues by $556,952. After transfers, there was an increase in net position of $332,895.

In 2023, Public Safety (police, fire, EMS, emergency management) activities accounted for the largest share of Village expenditures at 39.9%, up from 37.5% the prior year. This was followed by expenditures on Leisure activities at 17.6%, up from 16.1%. Other expenditure areas included Public Works at 16.6%, General Government at 14.1%, Conversation and Development at 2.5% and Health and Social Services at 2.5%. Interest and fiscal charges accounted for the remaining 6.7% of governmental activity expenses, down from 8.6% in 2022.

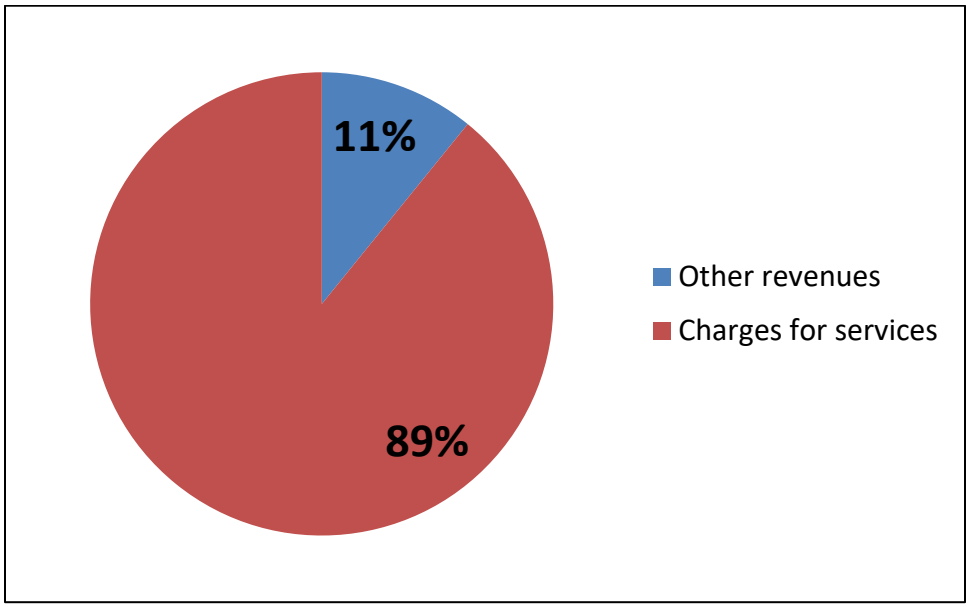
Expenses and Program Revenue – Governmental Activities



Business-Type Activities

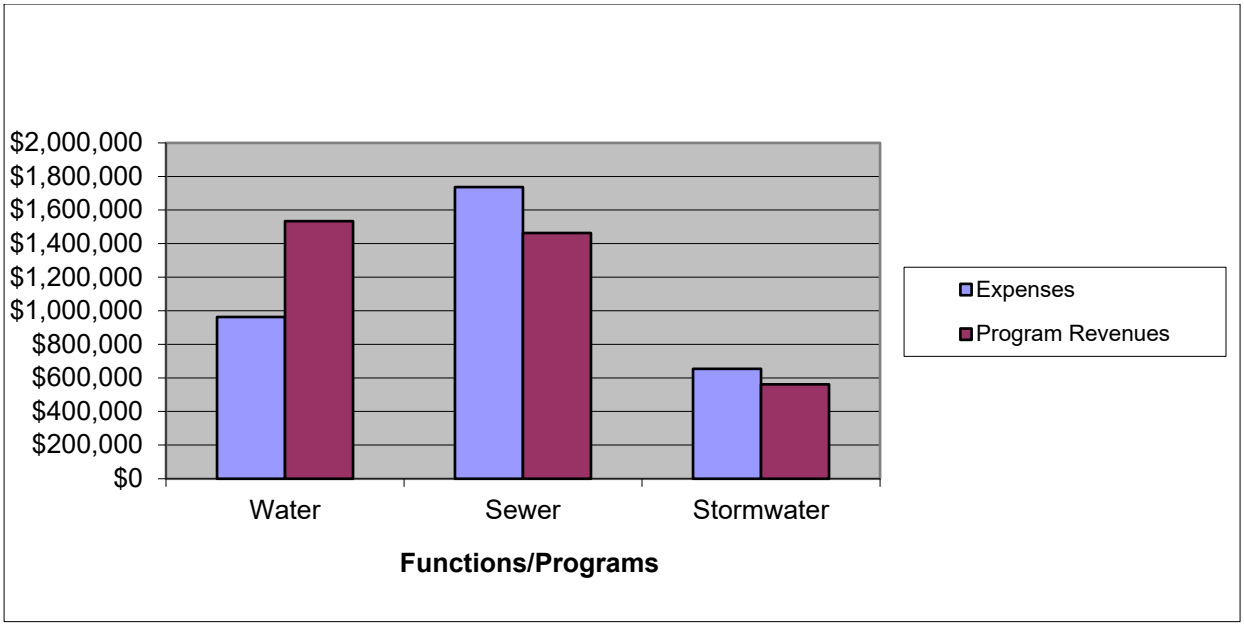
The Village generated $4,439,660 in business-type activity revenue in 2023 from its Water, Sewer and Storm Water Utility Funds. This is an 18.6% increase compared to 2022 when revenues were $3,743,322. Charges for services are the largest revenue source for these operations, representing 89.1% of revenues.

Revenue by Source – Business-type Activities



Business-type activities decreased the Village's net position by $127,673 (0.6%) in 2023. This compares to a decrease of $230,221 (1%) in 2022. The net operating loss of the business-type activities was $155,983, down $181,047 (722%) from the prior year. The following graph compares the charges for services to the operating expenses for each utility. The authorized rate of return for the PSCW regulated Water Utility is 4.9%. The actual rate of return for 2023 was 4.90%, up from 3.45% in 2022. The sewer rates in effect during 2023 were implemented on August 5, 2020, the water rates became effective August 13, 2021 and the storm water rates became effective January 1, 2023.

Expenses and Program Revenues – Business-type Activities



Financial Analysis of the Government's Funds

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

Governmental Funds

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

At the end of the current fiscal year, the Village's governmental funds reported combined ending fund balances of $6,783,294, down $6,151,508 (47.6%) from 2022. Approximately 16.9% of this total $1,187,497 constitutes unassigned fund balance, a decrease of $23,336 from 2022. The remainder of the fund balance, $5,595,797, is reported in the following categories: 1) nonspendable ($93,148), 2) restricted ($3,332,524), 3) committed ($354,402) and 4) assigned ($1,815,723).

General Fund

The General Fund is the main operating fund of the Village. The general fund balance decreased from $2,355,907 to $2,133,342, a decrease of $222,565 (9.4%). The Village had planned for a net loss of $165,000 for 2023.

General Debt Service Fund

The General Debt Service Fund balance decreased $335,015 from $1,035,466 to $700,451.

Tax Incremental District No. 3 – Capital Projects

The district was created in 2004. The district exists to recover project costs from tax increments over its remaining statutory life. The district encompasses the Terminal Drive and Triangle Street areas which parallel the Highway 51 corridor at the northern end of the Village. The district has made and will continue to make needed street, sanitary sewer and storm water public improvements in the area and provides economic development assistance to stimulate development and redevelopment. Fund balance decreased by $627,153 during the year. This decrease is primarily due to transfers out for increment sharing with TIF No. 4.

Capital Equipment and Projects Fund

This fund is used to account for financial resources to be used for the acquisition or construction of equipment and major facilities. Fund balance decreased by $4,763,447 from $6,461,605 to $1,698,158. The main reason for the decrease is due to expenditures related to the public safety building.

Proprietary Funds

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

Water and Sewer Utility: The McFarland Water and Sewer Utility is an enterprise fund of the Village. The utility's operating expenses in 2023, excluding depreciation, increased by $572,361 from $2,243,236 in 2022 to $2,815,597 in 2023. Operating revenues of the Utility increased from $2,930,499 in 2022 to $3,362,702 in 2023. The Utility has an unrestricted cash balance of $1,815,964.

Storm Water Utility: The Storm Water Utility was created July 1, 2008 and is an enterprise fund of the Village. Operating expenses in 2023, excluding depreciation, were $46,905 higher than those in 2022. Operating revenues increased $33,370 (5.9%) from the prior year. The unrestricted cash balance at year-end was $1,092.

General Fund Budgetary Highlights

Total expenditures and other financing uses in the General Fund budget for 2023 was more than the approved budget by $270,486. The adopted appropriations were $7,322,250, while the actual expenditures and other financing uses totaled $7,592,736. This difference is related primarily to public safety payroll expenditures coming in over budget.

On the revenue side, the actual operating revenues and other financing sources of $7,370,171 were more than the final budgeted revenues and other financing sources by $212,921.

The General Fund had a net loss for the year of $222,565 resulting in a net variance from the 2023 budget of ($57,565).

Capital Assets

At the end of 2023, the Village had invested a total of $102,344,294 in capital assets (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles, library improvements/collection, infrastructure and construction work in progress.

Significant capital asset additions during 2023 included the following:

• Streets	$ 1,837,023
• Machinery, equipment and vehicles	673,543
• Final construction of the Public Safety Center	804,577
• Library improvements and collections	311,843
• Water	3,475,755
• Sewer	85,870
• Storm Water	865,270

Capital Assets at Year-End Net of Accumulated Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	$ 15,127,730	$ 14,832,451	$ 325,845	$ 325,845	$ 15,453,575	$ 15,158,296
Land improvements	3,106,077	2,567,281	-	-	3,106,077	2,567,281
Buildings	37,415,377	13,396,067	-	-	37,415,377	13,396,067
Machinery and equipment	3,013,938	2,831,188	-	-	3,013,938	2,831,188
Vehicles	5,800,648	5,594,282	-	-	5,800,648	5,594,282
Library improvements/ collection	1,884,257	1,579,190	-	-	1,884,257	1,579,190
Intangibles	218,197	188,120	-	-	218,197	188,120
Streets	25,009,995	24,152,600	-	-	25,009,995	24,152,600
Sidewalks	4,852,600	4,852,600	-	-	4,852,600	4,852,600
Water plant	-	-	20,777,728	19,258,863	20,777,728	19,258,863
Sewer plant	-	-	8,406,815	8,345,654	8,406,815	8,345,654
Storm water	-	-	7,069,845	6,701,499	7,069,845	6,701,499
Construction in progress	2,376,059	19,604,132	423,733	76,794	2,799,792	19,680,926
Total capital assets	98,804,878	89,597,911	37,003,966	34,708,655	135,808,844	124,478,733
Less accumulated depreciation/ amortization	(22,062,228)	(20,766,967)	(11,402,322)	(10,833,073)	(33,464,550)	(31,600,040)
Capital assets, net of accumulated depreciation/ amortization	$ 76,742,650	$ 68,830,944	$ 25,601,644	$ 23,875,582	$ 102,344,294	$ 92,706,526

Long-Term Debt

During 2023, the Village issued $4,890,000 of new debt and $3,095,000 of debt was retired. A total of $40,695,000 in general obligation debt for governmental activities was outstanding at the end of 2023, some of which was incurred for future capital projects.

In 2023, the Water and Sewer Utility did not issue new general obligation debt and had $2,080,000 of general obligation debt outstanding. The Storm Water Utility had total general obligation debt outstanding of $70,000.

In 2023, neither the Water and Sewer Utility nor the Storm Water Utility issued new revenue bonds and had $3,525,000 of revenue bonds outstanding.

Under Wisconsin State Statutes, Chapter 67, the Village's aggregate general obligation indebtedness may not exceed 5% of the equalized value of taxable property located in the Village. The net amount of debt at year-end that was applicable to the statutory limit was $42,845,000 which was 53% of the maximum allowed of $80,893,280. $38,340,000 (47.4%) of the general obligation debt outstanding was issued for the capital projects fund.

Village of McFarland's Outstanding Debt

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
General obligation bonds and notes payable	$ 40,695,000	$ 38,900,000	$ 2,150,000	$ 2,885,000	$ 42,845,000	$ 41,785,000
Revenue Bond	-	-	3,525,000	3,650,000	3,525,000	3,650,000
Financed purchase	-	59,926	-	59,925	-	119,851
Total outstanding debt	$ 40,695,000	$ 38,959,926	$ 5,675,000	$ 6,594,925	$ 46,370,000	$ 45,554,851

Currently Known Facts / Economic Conditions

The Village is located adjacent to the southeast edge of the City of Madison. This proximity to a major regional commercial center which is the capital of state government and home to the flagship campus of the University of Wisconsin produces a very favorable economic climate and has resulted in steady Village growth. The local economy has remained relatively stable even during periods of slowdown in the national economy. The market for existing homes strengthened significantly in 2018 and there are promising signs of increased growth in new residential construction. The local unemployment rate is well below state and federal rates. The Village's 2023 population was 9,543.

The property tax base remained relatively stable, despite the challenging real estate market. With the exception of sales of certain distressed properties, sales data showed that properties generally maintained their previous value as the market for sales of existing homes continued to rebound in 2023.

The McFarland Village Board adopted the 2024 budget in November 2023. The budget authorizes General Fund expenditures of $7,877,500, up 7.6% over the previous year. The combined property tax levy for all funds is $8,822,250. The General Fund retains unassigned reserves well in excess of the Village's policy of maintaining a minimum 20% of budgeted expenditures.

The Village was proactive in dealing with the effects of the nationwide COVID-19 pandemic, with minimal effects into 2023. The federal government passed the American Rescue Plan Act (ARPA) on March 11, 2021. The Village's estimated award is approximately $890,000, which continues to be used to combat the negative effects of the pandemic in the local economy. The Village received 50% of the funds in 2021 and received the remaining 50% of the funds in 2022. The Village has until the end of 2026 to spend those funds.

Effective January 1, 2024, stormwater rates per equivalent residential unit (ERU) increase from $14.83 per unit to $20.00. The change impacts the bimonthly service charge. The rate increase was approved by the Public Works & Utilities Committee on November 27, 2023 and Village Board on December 12, 2023.

On April 4, 2024, the PSCW authorized new rates for the water utility.

Requests for Information

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

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

BASIC FINANCIAL STATEMENTS

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	$ 6,480,931	$ 2,316,534	$ 8,797,465
Receivables (net):			
Taxes	11,170,348	-	11,170,348
Delinquent personal property taxes	1,752	-	1,752
Accounts	1,078,299	435,325	1,513,624
Special assessments	-	36,109	36,109
Delinquent special assessments	410	-	410
Lease	-	1,611,124	1,611,124
Loans	228,188	-	228,188
Internal balances	544,318	(544,318)	-
Assets held for resale	1,472,399	-	1,472,399
Materials and supplies	-	19,450	19,450
Prepaid items	90,986	-	90,986
Other assets	-	224,112	224,112
Restricted assets:			
Cash and investments	862,366	912,074	1,774,440
Capital assets:			
Land	15,127,730	325,845	15,453,575
Construction in progress	2,376,059	423,733	2,799,792
Other capital assets, net of depreciation	59,238,861	24,852,066	84,090,927
Total assets	98,672,647	30,612,054	129,284,701
Deferred Outflows of Resources			
Pension-related amounts	5,827,085	721,876	6,548,961
Total deferred outflows of resources	5,827,085	721,876	6,548,961
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable	968,078	250,701	1,218,779
Accrued liabilities	892,066	59,350	951,416
Deposits	45,057	15,000	60,057
Due to other governmental units	2,772	-	2,772
Unearned revenues	945,262	-	945,262
Noncurrent liabilities:			
Due within one year	3,691,765	917,783	4,609,548
Due in more than one year	39,353,387	5,100,442	44,453,829
Net pension liability	1,557,360	172,248	1,729,608
Total liabilities	47,455,747	6,515,524	53,971,271
Deferred Inflows of Resources			
Unearned revenues	11,093,447	-	11,093,447
Pension related amounts	3,276,469	381,199	3,657,668
Lease related amounts	-	1,611,124	1,611,124
Total deferred inflows of resources	14,369,916	1,992,323	16,362,239

See notes to financial statements

Village of McFarland

Statement of Net Position
December 31, 2023

	Governmental Activities	Business-Type Activities	Total
Net Position			
Net investment in capital assets	$ 35,659,268	$ 19,966,142	$ 55,625,410
Restricted for:			
Debt service	313,041	86,667	399,708
Equipment replacement	-	477,407	477,407
Impact fees	1,014,451	69,525	1,083,976
Library	273,938	-	273,938
TIF related activities	924,901	-	924,901
Public canine	50,809	-	50,809
American Rescue Plan Grant	33,394	-	33,394
Unrestricted	4,404,267	2,226,342	6,630,609
Total net position	$ 42,674,069	$ 22,826,083	$ 65,500,152

See notes to financial statements

Village of McFarland

Statement of Activities
Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position: Governmental Activities	Net (Expenses) Revenues and Changes in Net Position: Business-Type Activities	Net (Expenses) Revenues and Changes in Net Position: Total
Governmental activities:							
General government	$ 2,118,905	$ 81,309	$ 185,000	$ -	$ (1,852,596)	$ -	$ (1,852,596)
Public safety	5,980,628	1,010,527	219,787	-	(4,750,314)	-	(4,750,314)
Health and social services	380,766	-	164,586	-	(216,180)	-	(216,180)
Public works	2,492,067	467,838	649,596	-	(1,374,633)	-	(1,374,633)
Leisure activities	2,639,477	30,390	402,311	52,103	(2,154,673)	-	(2,154,673)
Conservation and development	379,336	9,730	-	-	(369,606)	-	(369,606)
Interest and fiscal charges	1,011,470	-	-	-	(1,011,470)	-	(1,011,470)
Total governmental activities	15,002,649	1,599,794	1,621,280	52,103	(11,729,472)	-	(11,729,472)
Business-type activities:							
Water and sewer utility	3,612,882	3,362,702	-	36,104	-	(214,076)	(214,076)
Storm water utility	697,403	595,187	-	-	-	(102,216)	(102,216)
Total business-type activities	4,310,285	3,957,889	-	36,104	-	(316,292)	(316,292)
Total	$ 19,312,934	$ 5,557,683	$ 1,621,280	$ 88,207	(11,729,472)	(316,292)	(12,045,764)
General Revenues							
Taxes:							
Property taxes, levied for general purposes					5,324,500	-	5,324,500
Property taxes, levied for debt service					2,765,000	-	2,765,000
Property taxes, levied for TIF districts					1,538,215	-	1,538,215
Other taxes					164,892	-	164,892
Intergovernmental revenues not restricted to specific programs					296,689	-	296,689
Investment income					827,351	380,052	1,207,403
Miscellaneous					888,672	65,615	954,287
Total general revenues					11,805,319	445,667	12,250,986
Transfers					257,048	(257,048)	-
Total general revenues and transfers					12,062,367	188,619	12,250,986
Change in net position					332,895	(127,673)	205,222
Net Position, Beginning					42,341,174	22,953,756	65,294,930
Net Position, Ending					$ 42,674,069	$ 22,826,083	$ 65,500,152

See notes to financial statements

Balance Sheet -
Governmental Funds
December 31, 2023

	General	General Debt Service	TIF No. 3 Capital Project	Capital Equipment and Projects
Assets				
Cash and investments	$ 1,871,218	$ 722,682	$ 260,811	$ 1,720,821
Restricted cash and investments	-	-	-	-
Receivables (net):				
Ensuing year levy	4,591,903	3,400,000	1,339,260	10,000
Delinquent taxes	1,752	-	-	-
Accounts	350,877	-	3,737	716,869
Delinquent special assessments	410	-	-	-
Loans	-	-	-	-
Due from other funds	613,072	-	-	-
Prepaid items	90,986	-	-	-
Advances to other funds	-	-	397,466	-
Total assets	$ 7,520,218	$ 4,122,682	$ 2,001,274	$ 2,447,690
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	$ 135,603	$ 22,231	$ 2,474	$ 739,532
Accrued liabilities	504,656	-	-	-
Deposits	45,057	-	-	-
Due to other governments	2,772	-	-	-
Due to other funds	68,754	-	-	-
Unearned revenue	-	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	756,842	22,231	2,474	739,532
Deferred Inflows of Resources				
Unearned revenues	4,515,002	3,400,000	1,339,260	10,000
Unavailable revenues	115,032	-	-	-
Total deferred inflows of resources	4,630,034	3,400,000	1,339,260	10,000
Fund Balance (Deficit)				
Nonspendable	93,148	-	-	-
Restricted	-	700,451	659,540	334,580
Committed	5,388	-	-	-
Assigned	452,145	-	-	1,363,578
Unassigned (deficit)	1,582,661	-	-	-
Total fund balances	2,133,342	700,451	659,540	1,698,158
Total liabilities, deferred inflows of resources and fund balances	$ 7,520,218	$ 4,122,682	$ 2,001,274	$ 2,447,690

See notes to financial statements

Nonmajor Governmental Funds	Total
$ 1,905,399	$ 6,480,931
862,366	862,366
1,829,185	11,170,348
-	1,752
6,816	1,078,299
-	410
228,188	228,188
-	613,072
-	90,986
-	397,466
$ 4,831,954	$ 20,923,818
$ 68,238	$ 968,078
-	504,656
-	45,057
-	2,772
-	68,754
945,262	945,262
397,466	397,466
1,410,966	2,932,045
1,829,185	11,093,447
-	115,032
1,829,185	11,208,479
-	93,148
1,637,953	3,332,524
349,014	354,402
-	1,815,723
(395,164)	1,187,497
1,591,803	6,783,294
$ 4,831,954	$ 20,923,818

See notes to financial statements

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2023

Total Fund Balances, Governmental Funds	$	6,783,294
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.		
Land		15,127,730
Construction in progress		2,376,059
Other capital assets		81,301,089
Less accumulated depreciation		(22,062,228)
Assets held for resale are reported as expenditures in TIF funds according to the project plans.		1,472,399
Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements.		115,032
The net pension liability does not relate to current financial resources and is not reported in the governmental funds.		(1,557,360)
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		5,827,085
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		(3,276,469)
Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds.		
Bonds and notes payable		(40,695,000)
Compensated absences		(732,190)
Accrued interest		(387,410)
Unamortized premium on bonds and notes		(1,617,962)
Net Position of Governmental Activities	$	42,674,069

See notes to financial statements

Village of McFarland

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2023

	General	General Debt Service	TIF No. 3 Capital Project	Capital Equipment and Projects
Revenues				
Taxes	$ 4,545,274	$ 2,765,000	$ 1,209,863	$ -
Intergovernmental	1,027,004	-	52,721	120,724
Licenses and permits	210,205	-	-	-
Fines, forfeitures and penalties	101,537	-	-	-
Public charges for services	478,756	17,040	-	-
Intergovernmental charges for services	350,053	-	-	-
Investment income	206,513	139,773	80,627	233,749
Miscellaneous	193,781	-	21,995	738,333
Total revenues	7,113,123	2,921,813	1,365,206	1,092,806
Expenditures				
Current:				
General government	1,019,166	-	132,878	-
Public safety	4,691,041	-	-	-
Health and social services	381,820	-	-	-
Public works	761,960	-	-	-
Leisure activities	488,777	-	-	-
Conservation and development	249,972	-	261,605	-
Capital outlay	-	-	-	11,264,663
Debt service:				
Principal retirement	-	2,417,000	598,000	-
Other interest and fiscal charges	-	1,055,382	88,286	-
Total expenditures	7,592,736	3,472,382	1,080,769	11,264,663
Excess (deficiency) of revenues over expenditures	(479,613)	(550,569)	284,437	(10,171,857)
Other Financing Sources (Uses)				
Debt issued	-	-	-	4,890,000
Debt premium	-	215,554	-	-
Sale of capital assets	-	-	-	91,663
Transfers in	257,048	-	-	426,747
Transfers out	-	-	(911,590)	-
Total other financing sources (uses)	257,048	215,554	(911,590)	5,408,410
Net change in fund balances	(222,565)	(335,015)	(627,153)	(4,763,447)
Fund Balances, Beginning	2,355,907	1,035,466	1,286,693	6,461,605
Fund Balances, Ending	$ 2,133,342	$ 700,451	$ 659,540	$ 1,698,158

See notes to financial statements

Nonmajor Governmental Funds	Total
$ 1,272,470	$ 9,792,607
377,896	1,578,345
73,260	283,465
-	101,537
504,624	1,000,420
-	350,053
166,689	827,351
60,941	1,015,050
2,455,880	14,948,828
244,759	1,396,803
18,065	4,709,106
-	381,820
647,413	1,409,373
1,174,616	1,663,393
904,627	1,416,204
45,446	11,310,109
80,000	3,095,000
29,125	1,172,793
3,144,051	26,554,601
(688,171)	(11,605,773)
-	4,890,000
-	215,554
-	91,663
733,347	1,417,142
(248,504)	(1,160,094)
484,843	5,454,265
(203,328)	(6,151,508)
1,795,131	12,934,802
$ 1,591,803	$ 6,783,294

See notes to financial statements

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2023

Net Change in Fund Balances, Total Governmental Funds	$	(6,151,508)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of net position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities.		
Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements		11,310,109
Some items reported as capital outlay in the fund financial statements were not capitalized on the government wide statements		(832,311)
Depreciation is reported in the government-wide financial statements		(2,458,306)
Net book value of assets retired		(107,786)
Land held for resale is reported as an expenditure in the governmental funds when purchased and revenue when sold. However, in the statement of net position, these assets are capitalized at the lower of cost or market and held until the time of sale.		697,473
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		38,005
Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Debt issued		(4,890,000)
Principal repaid, debt		3,095,000
Financed purchases written off		59,926
Governmental funds report debt premiums and discounts as other financing sources (uses) or financing sources or uses. However, in the statement of net position, these are reported as additions to or deductions from long-term debt. These are allocated over the period the debt is outstanding in the statement of activities and are reported as interest expense.		
Debt premium		(215,554)
Amortization of premium		140,924
Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Compensated absences		(18,087)
Accrued interest on debt		20,399
Net pension liability		(3,830,067)
Deferred outflows of resources related to pensions		1,336,810
Deferred inflows of resources related to pensions		2,137,868
Change in Net Position of Governmental Activities	$	332,895

See notes to financial statements

Statement of Net Position -
Proprietary Funds
December 31, 2023

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Assets			
Current assets			
Cash and investments	$ 2,133,510	$ 1,092	$ 2,134,602
Receivables:			
Accounts	349,091	86,234	435,325
Lease	52,799	-	52,799
Due from municipality	68,754	-	68,754
Materials and supplies	19,450	-	19,450
Restricted assets:			
Redemption account	97,942	-	97,942
Total current assets	2,721,546	87,326	2,808,872
Noncurrent assets:			
Restricted assets:			
Reserve account	267,200	-	267,200
Replacement account	477,407	-	477,407
Impact fee account	69,525	-	69,525
Capital assets:			
Land	165,570	160,275	325,845
Construction work in progress	336,784	86,949	423,733
Property and equipment	29,184,543	7,069,845	36,254,388
Less accumulated depreciation	(9,012,759)	(2,389,563)	(11,402,322)
Other assets:			
Water tower reserve	97,297	-	97,297
Depreciation reserve	84,635	-	84,635
Special assessment receivable	36,109	-	36,109
Property held for future use	224,112	-	224,112
Lease receivable	1,558,325	-	1,558,325
Total noncurrent assets	23,488,748	4,927,506	28,416,254
Total assets	26,210,294	5,014,832	31,225,126
Deferred Outflows of Resources			
Pension-related amounts	534,217	187,659	721,876
Total deferred outflows of resources	534,217	187,659	721,876

See notes to financial statements

Statement of Net Position -
Proprietary Funds
December 31, 2023

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Liabilities			
Current liabilities:			
Accounts payable	$ 249,648	$ 1,053	$ 250,701
Customer deposits	15,000	-	15,000
Due to municipality	258,404	354,668	613,072
Accrued interest	4,464	125	4,589
Compensated absences	13,022	4,761	17,783
Other current liabilities	33,536	9,950	43,486
Current portion of general obligation debt	700,000	70,000	770,000
Current liabilities payable from restricted assets:			
Current portion of revenue bonds	130,000	-	130,000
Accrued interest	11,275	-	11,275
Total current liabilities	1,415,349	440,557	1,855,906
Noncurrent liabilities:			
Long-term debt:			
Revenue bonds	3,395,000	-	3,395,000
General obligation debt	1,380,000	-	1,380,000
Unamortized debt premium	227,561	141	227,702
Other liabilities:			
Net pension liability	127,333	44,915	172,248
Compensated absences	71,988	25,752	97,740
Total noncurrent liabilities	5,201,882	70,808	5,272,690
Total liabilities	6,617,231	511,365	7,128,596
Deferred Inflows of Resources			
Pension-related amounts	279,338	101,861	381,199
Lease-related amounts	1,611,124	-	1,611,124
Total deferred inflows of resources	1,890,462	101,861	1,992,323
Net Position			
Net investment in capital assets	15,108,777	4,857,365	19,966,142
Restricted for:			
Debt service	86,667	-	86,667
Equipment replacement	477,407	-	477,407
Impact fees	69,525	-	69,525
Unrestricted net position (deficit)	2,494,442	(268,100)	2,226,342
Total net position	$ 18,236,818	$ 4,589,265	$ 22,826,083

See notes to financial statements

Village of McFarland

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Funds
Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Operating Revenues			
Water	$ 1,569,043	$ -	$ 1,569,043
Sewer	1,793,659	-	1,793,659
Storm water	-	595,187	595,187
Total operating revenues	3,362,702	595,187	3,957,889
Operating Expenses			
Depreciation	604,028	161,839	765,867
Operation and maintenance	2,815,597	532,408	3,348,005
Total operating expenses	3,419,625	694,247	4,113,872
Operating income (loss)	(56,923)	(99,060)	(155,983)
Nonoperating Revenues (Expenses)			
Interest on investments	377,075	2,977	380,052
Interest expense	(193,257)	(3,156)	(196,413)
Amortization of debt premium	34,906	141	35,047
Gain on sale of equipment	10,054	1,438	11,492
Miscellaneous revenues	-	19,076	19,076
Total nonoperating revenues (expenses)	228,778	20,476	249,254
Income (loss) before contributions and transfers	171,855	(78,584)	93,271
Contributions and Transfers			
Capital contributions	36,104	-	36,104
Transfers out, tax equivalents	(257,048)	-	(257,048)
Total contributions and transfers	(220,944)	-	(220,944)
Change in net position	(49,089)	(78,584)	(127,673)
Net Position, Beginning	18,285,907	4,667,849	22,953,756
Net Position, Ending	$ 18,236,818	$ 4,589,265	$ 22,826,083

See notes to financial statements

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Cash Flows From Operating Activities			
Received from customers	$ 2,886,463	$ 619,341	$ 3,505,804
Received from Village for services	472,300	-	472,300
Paid to suppliers for goods and services	(2,151,028)	(340,960)	(2,491,988)
Paid to employees for services	(602,118)	(176,754)	(778,872)
Net cash flows from operating activities	605,617	101,627	707,244
Cash Flows From Investing Activities			
Investment income	377,075	2,977	380,052
Net cash flows from investing activities	377,075	2,977	380,052
Cash Flows From Noncapital Financing Activities			
Paid to municipality for tax equivalent	(257,048)	-	(257,048)
Operating advances from other funds	-	354,668	354,668
Net cash flows from noncapital financing activities	(257,048)	354,668	97,620
Cash Flows From Capital and Related Financing Activities			
Debt retired	(795,000)	(65,000)	(860,000)
Interest paid	(194,886)	(3,368)	(198,254)
Acquisition and construction of capital assets	(2,113,808)	(458,161)	(2,571,969)
Capital contributions	36,104	-	36,104
Financed purchase payments	(4,952)	(2,476)	(7,428)
Net cash flows from capital and related financing activities	(3,072,542)	(529,005)	(3,601,547)
Net change in cash and cash equivalents	(2,346,898)	(69,733)	(2,416,631)
Cash and Cash Equivalents, Beginning	5,574,414	70,825	5,645,239
Cash and Cash Equivalents, Ending	$ 3,227,516	$ 1,092	$ 3,228,608

See notes to financial statements

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Reconciliation of Operating Income (Loss) to Net Cash Flows From Operating Activities			
Operating income (loss)	$ (56,923)	$ (99,060)	$ (155,983)
Nonoperating revenue (expense)	-	19,076	19,076
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
Depreciation	604,028	161,839	765,867
Depreciation charged to other funds	48,986	-	48,986
Changes in assets and liabilities:			
Accounts receivable	5,829	(2,484)	3,345
Other receivables	45,765	7,562	53,327
Due from/to other funds	(68,754)	-	(68,754)
Accounts payable	3,179	(1,148)	2,031
Compensated absences	21,028	6,628	27,656
Other current liabilities	33,536	-	33,536
Pension-related amounts	4,708	9,214	13,922
Deferred inflow of resources	(45,765)	-	(45,765)
Deposits	10,000	-	10,000
Net cash flows from operating activities	$ 605,617	$ 101,627	$ 707,244
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds			
Cash and investments	$ 2,133,510	$ 1,092	$ 2,134,602
Restricted cash and investments:			
Replacement account	477,407	-	477,407
Redemption account	97,942	-	97,942
Impact fee account	69,525	-	69,525
Reserve account	267,200	-	267,200
Other assets:			
Water tower reserve	97,297	-	97,297
Depreciation reserve	84,635	-	84,635
Cash and cash equivalents	$ 3,227,516	$ 1,092	$ 3,228,608
Noncash Capital and Related Financing Activities			
Amortization of debt premium	$ 34,306	$ 141	
Write-off financed purchase	$ 34,998	$ 17,499	

See notes to financial statements

Statement of Fiduciary Net Position -
Custodial Fund
December 31, 2023

	Custodial Fund Tax Collection Fund
Assets	
Cash and investments	$ 11,855,289
Taxes	5,312,527
Total assets	17,167,816
Liabilities	
Due to other governments	17,167,816
Total liabilities	17,167,816
Net Position	
Total net position	$ -

See notes to financial statements

Statement of Changes in Fiduciary Net Position -
Custodial Fund
Year Ended December 31, 2023

	Custodial Fund Tax Collection Fund
Additions	
Property taxes collected for other governments	$ 11,972,861
Total additions	11,972,861
Deductions	
Property taxes distributed to other governments	11,972,861
Total deductions	11,972,861
Change in fiduciary net position	-
Net Position, Beginning	-
Net Position, Ending	$ -

See notes to financial statements

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1. Summary of Significant Accounting Policies

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

Reporting Entity

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

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Village does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

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

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

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

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

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

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

General Fund

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

Debt Service Fund

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

Capital Projects Funds

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

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

Enterprise Funds

The Village reports the following major enterprise funds:

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

Storm Water Utility accounts for operations of the storm water system

The Village reports the following nonmajor governmental funds:

Special Revenue Funds

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

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

Capital Projects Funds

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

TIF No. 4 TIF No. 5

In addition, the Village reports the following fund type:

Custodial Fund

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

Tax Collection Fund

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

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

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

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

Proprietary and Fiduciary Funds

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

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer utility and storm water utility are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

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

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

Deposits and Investments

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

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

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

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

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

d. The local government investment pool.

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

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

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

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

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

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

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

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2023, the fair value of the Village's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3 for further information.

Receivables

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

Property tax calendar - 2023 tax roll:

Lien date and levy date	December 2023
Tax bills mailed	December 2023
Payment in full, or	January 31, 2024
First installment due	January 31, 2024
Second installment due	July 31, 2024
Personal property taxes in full	January 31, 2024
Tax sale - 2023 delinquent real estate taxes	October 2026

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

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

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

Inventories and Prepaid Items

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

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

Restricted Assets

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

Capital Assets

Government-Wide Financial Statements

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

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

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

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

Lease assets are typically amortized over the lease term.

Fund Financial Statements

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

Other Assets

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

Deferred Outflows of Resources

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

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2023, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

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

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

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

Leases

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

Deferred Inflows of Resources

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

Equity Classifications

Government-Wide Statements

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

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

b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

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

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

Fund Statements

Governmental fund balances are displayed as follows:

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

b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.

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

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

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

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

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

The Village has a formal minimum fund balance policy. That policy is to maintain a working capital fund of 20% of the subsequent years budgeted general fund expenditures, with a targeted maximum of 25%. The balance at year end was $1,582,661 or 20% and is included in unassigned general fund balance.

See Note 3 for further information.

Pension

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

- Net Pension Liability (Asset);
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions; and
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Basis for Existing Rates

Water

Current water rates became effective on August 13, 2021. The authorized rate of return is 4.9%.

Sewer

Current sewer rates were approved by the Village board on February 19, 2020, and implemented on August 5, 2020.

Storm Water

Current storm water utility rates were approved by the Village board on August 22, 2022, and implemented on January 1, 2023.

Assets Held for Resale

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

2. Stewardship, Compliance and Accountability

Excess Expenditures and Other Financing Uses Over Budget

Funds	Budgeted Expenditures and Other Financing Uses	Actual Expenditures and Other Financing Uses	Excess Expenditures and Other Financing Uses Over Budget
General debt service	$ 3,450,000	$ 3,472,382	$ 22,382
TIF No. 3 capital project	1,948,500	1,992,359	43,859
Capital equipment and projects	10,230,500	11,264,663	1,034,163
TIF No. 4 capital project	1,022,500	1,042,547	20,047
Solid waste	638,750	648,609	9,859
Canine	24,250	26,065	1,815

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

Deficit Balances

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

As of December 31, 2023, the following individual funds held a deficit balance:

Fund	Amount	Reason
TIF No. 5 capital project	$ (395,164)	Excess expenditures over appropriations

TIF district deficits are anticipated to be funded with future incremental taxes levied over the life of the districts, which is 27 years for the districts created before October 1, 1995, and 23 years for districts created thereafter through September 30, 2004. Beginning October 1, 2004, the life of new districts varies by type of district (20-27 years) and may be extended in some cases.

Limitations on the Village's Tax Levy

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

3. Detailed Notes on All Funds

Deposits and Investments

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

	Carrying Value	Statement Balances	Associated Risks
Deposits	$ 12,924,836	$ 10,009,834	Custodial credit risk
LGIP	9,501,798	9,501,798	Credit risk
Petty cash	560	-	N/A
Total deposits and investments	$ 22,427,194	$ 19,511,632	

Reconciliation to financial statements	
Per statement of net position:	
Unrestricted cash and investments	$ 8,797,465
Restricted cash and investments	1,774,440
Per statement of fiduciary net position custodial fund:	
Tax collection fund	11,855,289
Total deposits and investments	$ 22,427,194

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.

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of $400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has been considered in computing custodial credit risk.

The Village maintains collateral agreements with its banks. At December 31, 2023, the banks had pledged various government securities in the amount of $9,453,159 to secure the Village's deposits.

Custodial Credit Risk

Deposits

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

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

Credit Risk

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

The Village had investments in the external Wisconsin Local Government Investment Pool which are not rated.

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

Receivables

All receivable balances are expected to be collected within one year with the exception of: delinquent personal property taxes ($1,752), delinquent special assessments ($410) and loans receivable ($228,188).

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

	Unearned	Unavailable
Property taxes receivable for subsequent year	$ 11,093,447	$ -
Accounts receivable, ambulance	-	115,032
Unspent American Rescue Plan funds	945,262	-
Total unearned/unavailable revenue for governmental funds	$ 12,038,709	$ 115,032
Unearned revenue included in liabilities	$ 945,262	
Unearned revenue included in deferred inflows	11,093,447	
Total unearned revenue for governmental funds	$ 12,038,709	

Restricted Assets

The following represent the balances of the restricted assets:

Long-Term Debt Accounts

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

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

Equipment Replacement Account

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

Impact Fee Account

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

Following is a list of restricted assets at December 31, 2023:

	Restricted Assets
Bond redemption account	$ 97,942
Bond reserve account	267,200
Replacement account	477,407
Impact fee account, utility	69,525
Park impact fees	862,366
Total	$ 1,774,440

Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated / amortized:				
Land	$ 14,832,451	$ 295,279	$ -	$ 15,127,730
Construction in progress	19,604,132	1,452,907	18,680,980	2,376,059
Total capital assets not being depreciated / amortized	34,436,583	1,748,186	18,680,980	17,503,789
Capital assets being depreciated / amortized:				
Land improvements	2,567,281	538,796	-	3,106,077
Buildings	13,396,067	24,019,310	-	37,415,377
Machinery and equipment	2,831,188	420,760	238,010	3,013,938
Streets	24,152,600	1,837,023	979,628	25,009,995
Sidewalks	4,852,600	-	-	4,852,600
Vehicles	5,594,282	252,783	46,417	5,800,648
Library improvements and collection	1,579,190	311,843	6,776	1,884,257
Intangibles	188,120	30,077	-	218,197
Total capital assets being depreciated / amortized	55,161,328	27,410,592	1,270,831	81,301,089
Total capital assets	89,597,911	29,158,778	19,951,811	98,804,878
Less accumulated depreciation / amortization for:				
Land improvements	$ (642,477)	$ (129,140)	$ -	$ (771,617)
Buildings	(2,703,749)	(610,446)	-	(3,314,195)
Machinery and equipment	(1,404,194)	(202,434)	134,866	(1,471,762)
Streets	(8,979,269)	(833,666)	979,628	(8,833,307)
Sidewalks	(3,736,711)	(161,753)	-	(3,898,464)
Vehicles	(2,271,830)	(398,815)	41,775	(2,628,870)
Library improvements and collection	(954,403)	(104,759)	6,776	(1,052,386)
Intangibles	(74,334)	(17,293)	-	(91,627)
Total accumulated depreciation / amortization	(20,766,967)	(2,458,306)	1,163,045	(22,062,228)
Net capital assets being depreciated / amortized	34,394,361	24,952,286	107,786	59,238,861
Total governmental activities capital assets, net as reported in the statement of net position	$ 68,830,944	$ 26,700,472	$ 18,788,766	$ 76,742,650

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities	
General government	$ 109,214
Public safety	783,869
Public works, which includes the depreciation of infrastructure	1,206,974
Leisure activities	358,249
Total governmental activities depreciation / amortization expense	$ 2,458,306

Business-Type Activities

	Beginning Balance	Additions	Deletions	Ending Balance
Water				
Capital assets not being depreciated:				
Land and land rights	$ 87,550	$ -	$ -	$ 87,550
Construction in progress	64,902	1,719,699	1,447,817	336,784
Total capital assets not being depreciated	152,452	1,719,699	1,447,817	424,334
Capital assets being depreciated:				
Source of supply	211,239	-	-	211,239
Pumping	357,710	30,438	-	388,148
Water treatment	4,498	-	-	4,498
Transmission and distribution	18,032,310	1,709,949	212,482	19,529,777
General	653,106	15,669	24,709	644,066
Total capital assets being depreciated	19,258,863	1,756,056	237,191	20,777,728
Total capital assets	19,411,315	3,475,755	1,685,008	21,202,062
Less accumulated depreciation for:				
Water	(5,753,904)	(492,102)	237,191	(6,008,815)
Total accumulated depreciation	(5,753,904)	(492,102)	237,191	(6,008,815)
Net capital assets being depreciated	13,504,959	1,263,954	-	14,768,913
Net water capital assets	$ 13,657,411	$ 2,983,653	$ 1,447,817	$ 15,193,247

	Beginning Balance	Additions	Deletions	Ending Balance
Sewer				
Capital assets not being depreciated:				
Land and land rights	$ 78,020	$ -	$ -	$ 78,020
Total capital assets not being depreciated	78,020	-	-	78,020
Capital assets being depreciated:				
Collecting system	6,870,622	70,201	-	6,940,823
Collecting system pumping	1,043,088	-	-	1,043,088
General	431,944	15,669	24,709	422,904
Total capital assets being depreciated / amortized	8,345,654	85,870	24,709	8,406,815
Total capital assets	8,423,674	85,870	24,709	8,484,835
Less accumulated depreciation for:				
Sewer	(2,842,797)	(185,856)	24,709	(3,003,944)
Total accumulated depreciation	(2,842,797)	(185,856)	24,709	(3,003,944)
Net capital assets being depreciated	5,502,857	(99,986)	-	5,402,871
Net sewer capital assets	$ 5,580,877	$ (99,986)	$ -	$ 5,480,891

	Beginning Balance	Additions	Deletions	Ending Balance
Storm Water				
Capital assets not being depreciated:				
Land and land rights	$ 160,275	$ -	$ -	$ 160,275
Construction in progress	11,892	472,215	397,158	86,949
Total capital assets not being depreciated	172,167	472,215	397,158	247,224
Capital assets being depreciated:				
Storm water	6,701,499	393,055	24,709	7,069,845
Total capital assets being depreciated	6,701,499	393,055	24,709	7,069,845
Total capital assets	6,873,666	865,270	421,867	7,317,069
Less accumulated depreciation for:				
Storm water	(2,236,372)	(177,900)	24,709	(2,389,563)
Total accumulated depreciation	(2,236,372)	(177,900)	24,709	(2,389,563)
Net capital assets being depreciated	4,465,127	215,155	-	4,680,282
Net storm water capital assets	$ 4,637,294	$ 687,370	$ 397,158	$ 4,927,506
Business-type activities capital assets, net as reported in the statement of net position	$ 23,875,582	$ 3,571,037	$ 1,844,975	$ 25,601,644

Depreciation / amortization expense was charged to functions as follows:

Business-Type Activities	
Water	$ 429,909
Sewer	174,119
Storm water	161,839
Total business-type activities, net as reported in the statement of net position expense	$ 765,867

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

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

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

Receivable Fund	Payable Fund	Amount
Water and sewer utility	General fund	$ 68,754
General fund	Water and sewer utility	258,404
General fund	Storm water	354,668
Total, fund financial statements		681,826
Less government-wide eliminations		(137,508)
Total internal balances, government-wide statement of net position		$ 544,318

Receivable Fund	Payable Fund	Amount
Governmental activities	Business-type activities	$ 613,072
Business-type activities	Governmental activities	(68,754)
Total government-wide financial statements		$ 544,318

All amounts are due within one year.

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

Advances

TIF No. 3 capital project fund is advancing funds to TIF No. 5 capital project fund. The amount advanced is determined by the deficiency of revenues over expenditures and other financing uses. No repayment schedule has been established for this advance and no interest is being charged at this time.

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
TIF No. 3 capital projects	TIF No. 5 capital projects	$ 397,466	$ 397,466
Total, fund financial statements		397,466	
Less fund eliminations		(397,466)	
Total, interfund advances, government-wide statement of net position		$ -	

The principal purpose of this advance is to make up for excess expenditures over revenues.

Transfers

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
General Fund	Water and sewer utility	$ 257,048	Payment in lieu of tax
TIF No. 4 capital projects	TIF No. 3 capital projects	733,347	Increment sharing for capital purchases
Capital equipment and projects	Parks	215,847	Reimburse capital costs
Capital equipment and projects	TIF No. 3 capital projects	178,243	Reimburse capital costs
Capital equipment and projects	TIF No. 4 capital projects	24,657	Reimburse capital costs
Capital equipment and projects	Canine	8,000	Reimburse capital costs
Total, fund financial statements		1,417,142	
Less fund eliminations		(1,160,094)	
Total transfers, government-wide statement of activities		$ 257,048	

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

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2023, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation debt	$ 38,900,000	$ 4,890,000	$ 3,095,000	$ 40,695,000	$ 3,455,000
(Discounts)/premiums	1,543,332	215,554	140,924	1,617,962	146,283
Subtotal	40,443,332	5,105,554	3,235,924	42,312,962	3,601,283
Other liabilities:					
Vested compensated absences	714,103	87,915	69,828	732,190	90,482
Financed purchase	59,926	-	59,926	-	-
Total other liabilities	774,029	87,915	129,754	732,190	90,482
Total governmental activities long-term liabilities, excluding lease liabilities	$ 41,217,361	$ 5,193,469	$ 3,365,678	$ 43,045,152	$ 3,691,765

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	$ 2,885,000	$ -	$ 735,000	$ 2,150,000	$ 770,000
Revenue bonds	3,650,000	-	125,000	3,525,000	130,000
(Discounts)/Premiums	262,749	-	35,047	227,702	-
Total bonds and notes payable	6,797,749	-	895,047	5,902,702	900,000
Other liabilities:					
Vested compensated absences	87,867	43,076	15,420	115,523	17,783
Financed purchase	59,925	-	59,925	-	-
Total other liabilities	147,792	43,076	75,345	115,523	17,783
Total business-type activities long-term liabilities, excluding lease liabilities	$ 6,945,541	$ 43,076	$ 970,392	$ 6,018,225	$ 917,783

In addition to the liabilities above, information on the net pension liability (asset) is provided in Note 4.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2023, was $80,893,280. Total general obligation debt outstanding at year end was $42,845,000.

General Obligation Debt

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

Governmental Activities **General Obligation Debt**	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2023
G.O. promissory notes	06/23/15	12/01/24	1.75-2.15%	$ 2,460,000	$ 365,000
G.O. promissory notes	07/20/17	12/01/26	2.00-2.25	3,620,000	1,695,000
G.O. promissory note	06/21/18	12/01/27	3.00	3,550,000	2,205,000
G.O. promissory note	07/22/19	12/01/28	2.00-3.00	1,690,000	925,000
G.O. refunding bonds	07/22/19	04/01/38	2.10-3.05	995,000	895,000
G.O. promissory note	06/22/20	12/01/29	1.50-2.00	3,900,000	3,065,000
G.O. promissory note	03/01/21	03/01/30	1.00-2.00	2,490,000	2,190,000
G.O. public safety center bonds	03/01/21	03/01/41	1.00-3.00	14,000,000	13,570,000
G.O. public safety center bonds	03/24/22	03/01/32	3.00-4.00	7,200,000	6,960,000
G.O. promissory note	03/24/22	03/01/29	2.00-3.00	4,365,000	3,935,000
G.O. promissory note	04/12/23	03/01/33	3.25-4.375	4,890,000	4,890,000
Total governmental activities, general obligation debt					$ 40,695,000

Business-Type Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2023
G.O. promissory notes	06/23/15	12/01/24	1.75-2.15%	$ 2,995,000	$ 410,000
G.O. promissory notes	07/20/17	12/01/25	2.00-2.25	845,000	250,000
G.O. promissory note	07/22/19	12/01/28	2.00-3.00	720,000	470,000
G.O. promissory note	06/22/20	12/01/29	1.50-2.00	645,000	440,000
G.O. promissory note	03/01/21	03/01/30	1.00-2.00	725,000	580,000
Total business-type activities, general obligation debt					$ 2,150,000

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt Principal	Governmental Activities General Obligation Debt Interest	Business-Type Activities General Obligation Debt Principal	Business-Type Activities General Obligation Debt Interest
2024	$ 3,455,000	$ 1,080,299	$ 770,000	$ 40,215
2025	3,465,000	911,769	370,000	24,450
2026	3,830,000	812,194	250,000	17,300
2027	3,765,000	501,971	255,000	12,150
2028	2,985,000	589,214	260,000	6,950
2029-2033	12,190,000	1,840,625	245,000	2,400
2034-2038	6,740,000	829,718	-	-
2039-2041	4,265,000	157,831	-	-
Total	$ 40,695,000	$ 6,723,621	$ 2,150,000	$ 103,465

Revenue Debt

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

All water and sewer utility revenues net of specified operating expenses are pledged as security of the revenue bonds until the bonds are defeased. Principal and interest paid for 2023 was $262,800. Total customer gross revenues as defined for the same period was $3,775,881. Annual principal and interest payments are expected to require 7% of gross revenues on average.

Revenue debt payable at December 31, 2023, consists of the following:

Business-Type Activities Revenue Debt

Water Utility	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2023
Water & sewer system revenue bonds 2022	04/27/22	05/01/42	4.00%	$ 3,650,000	$ 3,525,000
Total business-type activities, revenue debt					$ 3,525,000

Debt service requirements to maturity are as follows:

Years	Business-Type Activities Revenue Debt Principal	Interest
2024	$ 130,000	$ 132,700
2025	135,000	127,400
2026	140,000	121,900
2027	145,000	116,200
2028	150,000	110,300
2029-2033	850,000	455,225
2034-2038	1,015,000	292,625
2039-2042	960,000	78,880
Total	$ 3,525,000	$ 1,435,230

Other Debt Information

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences liability attributable to governmental activities will be liquidated primarily by the general fund.

Lease Disclosures

Lessor - Lease Receivables

Business-Type Activities Lease Receivables Description	Date of Inception	Final Maturity	Interest Rates	Receivable Balance December 31, 2023
Tower Space (U.S. Cellular)	04/01/2020	12/01/2033	4.00%	$ 444,988
Tower Space (AT&T)	08/01/2005	07/31/2035	2.50	314,233
Tower Space (T-mobile)	11/11/2009	12/31/2044	4.00	851,903
Total business-type activities				$ 1,611,124

The water utility recognized $45,765 of lease revenue during the fiscal year.

The water utility recognized $69,295 of interest revenue during the fiscal year.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2023, includes the following:

Governmental Activities

Net investment in capital assets:	
Land	$ 15,127,730
Construction in progress	2,376,059
Other capital assets, net of accumulated depreciation/amortization	59,238,861
Less long-term debt outstanding	(40,695,000)
Plus unspent capital related debt proceeds	334,580
Plus noncapital debt outstanding	895,000
Less unamortized debt premium	(1,617,962)
Total net investment in capital assets	$ 35,659,268

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2023, include the following:

	General Fund	General Debt Service	TIF No. 3 Capital Projects	Capital Equipment and Projects	Nonmajor Funds	Total
Fund Balances						
Nonspendable:						
Prepaid items	$ 90,986	$ -	$ -	$ -	$ -	$ 90,986
Delinquent taxes and specials	2,162	-	-	-	-	2,162
Subtotal	93,148	-	-	-	-	93,148
Restricted for:						
Debt service	-	700,451	-	-	-	700,451
TIF related purposes	-	-	659,540	-	265,361	924,901
Capital projects, unspent proceeds	-	-	-	334,580	-	334,580
Library purposes	-	-	-	-	273,938	273,938
Canine costs	-	-	-	-	50,809	50,809
Impact fees	-	-	-	-	1,014,451	1,014,451
American rescue plan	-	-	-	-	33,394	33,394
Subtotal	-	700,451	659,540	334,580	1,637,953	3,332,524
Committed to:						
Affordable housing	-	-	-	-	75,000	75,000
Youth center	-	-	-	-	1,928	1,928
Employee retirement	-	-	-	-	124,552	124,552
EAB response/tree planting	5,388	-	-	-	-	5,388
Cable TV	-	-	-	-	75,244	75,244
Solid waste	-	-	-	-	68,272	68,272
Parks	-	-	-	-	4,018	4,018
Subtotal	5,388	-	-	-	349,014	354,402
Assigned to:						
General capital projects	-	-	-	291,806	-	291,806
Subsequent years' budget	75,000	-	-	-	-	75,000
PILOT	300,000	-	-	-	-	300,000
Developer capital project deposits	2,211	-	-	-	-	2,211
Election equipment	20,588	-	-	-	-	20,588
Vehicle replacement	-	-	-	45,149	-	45,149
Police seizures	11,373	-	-	-	-	11,373
Act 102	31,497	-	-	-	-	31,497
Facilities	-	-	-	826,623	-	826,623
Property	-	-	-	200,000	-	200,000
Community grants	3,945	-	-	-	-	3,945
Outreach	7,531	-	-	-	-	7,531
Subtotal	452,145	-	-	1,363,578	-	1,815,723
Unassigned (Deficit):	1,582,661	-	-	-	(395,164)	1,187,497
Total fund balances	$ 2,133,342	$ 700,451	$ 659,540	$ 1,698,158	$ 1,591,803	$ 6,783,294

Business-Type Activities	
Net investment in capital assets:	
Land	$ 325,845
Construction in progress	423,733
Other capital assets, net of accumulated depreciation	24,852,066
Plus unspent debt proceeds, construction & reserve funds	267,200
Less unamortized debt premium	(227,702)
Less capital-related long-term debt	(5,675,000)
Total net investment in capital assets	$ 19,966,142

4. Other Information

Employees' Retirement System

Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

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

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before 12/31/2016) are entitled to retirement benefit based on a formula factor, their average earnings and creditable service.

Final average earnings is the average of the participant's three highest annual earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment %	Variable Fund Adjustment %
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $398,417 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2023 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.50 %	6.50 %
Protective with Social Security	6.50	12.00
Protective without Social Security	6.50	16.40

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

At December 31, 2023, the Village reported an (asset)/liability of $1,729,608 for its proportionate share of the net pension (asset)/liability. The net pension (asset)/liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension (asset)/liability was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension (asset)/liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the Village's proportion was 0.03264827%, which was an increase of 0.00156747% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Village recognized pension expense (revenue) of $768,526.

At December 31, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between projected and actual experience	$ 2,754,730	$ 3,619,097
Changes in assumptions	340,112	-
Net differences between projected and actual earnings on pension plan investments	2,938,205	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,113	38,571
Employer contributions subsequent to the measurement date	505,801	-
Total	$ 6,548,961	$ 3,657,668

$505,801 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Years Ending December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (Net)
2024	$ 95,067
2025	491,711
2026	501,892
2027	1,296,822

Actuarial Assumptions

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*:	1.7%

** No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 actuarial valuation.

Long-Term Expected Return on Plan Assets

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

Asset Allocation Targets and Expected Returns* as of December 31, 2022

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	48	7.6	5
Public Fixed Income	25	5.3	2.7
Inflation Sensitive	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund***	115	7.4	4.8
Variable Fund Asset			
U.S. Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	100	7.7	5.1

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

** *New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.5%*

*** *The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used subject to an allowable range of up to 20%.*

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

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

	1% Decrease to Discount Rate (5.8%)	Current Discount Rate (6.8%)	1% Increase to Discount Rate (7.8%)
Village's proportionate share of the net pension liability (asset)	$ 5,740,514	$ 1,729,608	$ (1,029,550)

Pension Plan Fiduciary Net Position

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

At December 31, 2023, the Village reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

Risk Management

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

Commitments and Contingencies

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

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

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

Subsequent Events

Effective January 1, 2024, stormwater rates per equivalent residential unit (ERU) increase from $14.83 per unit to $20.00. The change impacts the bimonthly service charge. The rate increase was approved by the Public Works & Utilities Committee on November 27, 2023 and Village Board on December 12, 2023.

On April 4, 2024, the PSCW authorized new rates for the water utility.

Tax Abatement

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

The Village is disclosing all abatement agreements individually.

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

Agreement Description	Calculation Method	Developer Commitment	2023 Payments
Farwell Place LLC Development Agreement	Excess Increment	Developer guarantees value set by agreement, 75% of tax payment goes toward loan retirement	$ -
High Track Development Agreement	Excess Increment	Developer guarantees value set by agreement, 50% of tax payment goes toward loan retirement	-
Spartan Properties Development Agreement	Excess Increment	Developer guarantees value set by agreement, 50% of tax payment goes toward loan retirement	-
Hillcrest Rental LLC Development Agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-
The Atwater, LLC & Lakesonte, LLC Developer Agreement - Phase I & II	Excess Increment	Developer guarantees value set by agreement, 100% and 90% of tax payment, for the respective phases, goes toward loan retirement	-
Ezra Properties, LLC Agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-
O'Hearn Ventures, LLC Agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-
Waubesa Village Phase 4, Clean up agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	226,500
4313, LLC	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	25,000
5411 Bashford, LLC	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	172,000

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 100, *Accounting Changes and Error Corrections—an Amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*

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

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - General Fund
Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Taxes	$ 4,526,750	$ 4,545,274	$ 18,524
Intergovernmental	850,500	1,027,004	176,504
Licenses and permits	315,500	210,205	(105,295)
Fines, forfeitures and penalties	110,000	101,537	(8,463)
Public charges for services	414,750	478,756	64,006
Intergovernmental charges for services	355,000	350,053	(4,947)
Investment income	80,000	206,513	126,513
Miscellaneous	204,750	193,781	(10,969)
Total revenues	6,857,250	7,113,123	255,873
Expenditures			
Current:			
General government	1,053,250	1,019,166	34,084
Public safety	4,345,250	4,691,041	(345,791)
Health and social services	377,750	381,820	(4,070)
Public works	834,500	761,960	72,540
Leisure activities	432,750	488,777	(56,027)
Conservation and development	278,750	249,972	28,778
Total expenditures	7,322,250	7,592,736	(270,486)
Excess (deficiency) of revenues over (under) expenditures	(465,000)	(479,613)	(14,613)
Other Financing Sources			
Transfers in	300,000	257,048	(42,952)
Total other financing sources	300,000	257,048	(42,952)
Net change in fund balance	(165,000)	(222,565)	(57,565)
Fund Balance, Beginning	2,355,907	2,355,907	-
Fund Balance, Ending	$ 2,190,907	$ 2,133,342	$ (57,565)

See notes to required supplementary information

Schedule of Proportionate Share of the Net Pension Liability (Asset) - Wisconsin Retirement System
Year Ended December 31, 2023

WRS Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/15	0.02466399 %	$ (605,815)	$ 2,735,705	22.14 %	102.74 %
12/31/16	0.02415237 %	392,471	2,901,661	13.53 %	98.20 %
12/31/17	0.02403967 %	198,144	2,943,233	6.73 %	99.12 %
12/31/18	0.02526343 %	(750,101)	3,178,136	23.60 %	102.93 %
12/31/19	0.02660430 %	946,359	3,365,238	28.12 %	96.45 %
12/31/20	0.02809358 %	(905,865)	3,570,057	25.37 %	102.96 %
12/31/21	0.02979184 %	(1,859,945)	3,973,133	46.81 %	105.26 %
12/31/22	0.03108080 %	(2,505,169)	4,110,245	60.95 %	106.02 %
12/31/23	0.03264827 %	1,729,608	4,442,408	38.93 %	95.72 %

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2023

Village Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/15	$ 234,105	$ 234,105	$ -	$ 2,902,870	8.06 %
12/31/16	232,586	232,586	-	2,944,883	7.90 %
12/31/17	275,790	275,790	-	3,178,137	8.68 %
12/31/18	293,935	293,935	-	3,365,238	8.73 %
12/31/19	303,691	303,691	-	3,570,057	8.51 %
12/31/20	361,083	361,083	-	3,987,492	9.06 %
12/31/21	375,104	375,104	-	4,110,245	9.13 %
12/31/22	399,215	399,215	-	4,443,862	8.98 %
12/31/23	505,801	505,801	-	5,177,484	9.77 %

See notes to required supplementary information

Budgetary Information

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

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

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

Wisconsin Retirement System

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

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

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

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

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

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

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

SUPPLEMENTARY INFORMATION

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -
General Fund
Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance With Final Budget
Taxes			
General property taxes	$ 4,393,750	$ 4,393,750	$ -
Payments in lieu of taxes	121,000	121,159	159
Interest and penalties on taxes	3,500	311	(3,189)
Public accommodation (room) taxes	8,500	30,054	21,554
Total taxes	4,526,750	4,545,274	18,524
Intergovernmental			
State shared revenues	75,000	109,679	34,679
Expenditure restraint payment	87,750	87,750	-
Fire insurance tax (2% fire dues)	46,500	53,468	6,968
Other state shared taxes	9,000	8,855	(145)
State aid, law enforcement improvement	1,000	16,208	15,208
State aid, other public safety	7,000	19,878	12,878
State aid, general transportation aids	510,000	611,977	101,977
Payments for municipal services	3,750	3,636	(114)
In lieu of taxes on state conservation lands	500	394	(106)
Grants from local governments	75,000	74,433	(567)
State aid, law enforcement	35,000	34,027	(973)
Federal grants	-	5,219	5,219
Federal aid, pandemic relief	-	1,480	1,480
Total intergovernmental	850,500	1,027,004	176,504
Licenses and Permits			
Liquor and malt beverage licenses	22,000	22,868	868
Operators' license	7,000	5,835	(1,165)
Other business and occupational licenses	3,750	6,210	2,460
Bicycle licenses	11,000	6,952	(4,048)
Dog and cat licenses	3,500	3,386	(114)
Other nonbusiness licenses	19,500	16,924	(2,576)
Nonbusiness licenses	6,500	1,065	(5,435)
Building permits	104,000	71,322	(32,678)
Heating and air conditioning permits	35,000	17,393	(17,607)
Plumbing permits	35,000	19,759	(15,241)
Electrical permits	43,000	29,487	(13,513)
Other regulatory permits and fees	250	480	230
Other permits	25,000	8,524	(16,476)
Total licenses and permits	315,500	210,205	(105,295)
Fines, Forfeitures and Penalties			
Court penalties and costs	105,000	95,848	(9,152)
Parking violations	5,000	5,689	689
Total fines, forfeitures and penalties	110,000	101,537	(8,463)

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -
General Fund
Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance With Final Budget
Public Charges for Services			
Clerk's fees	$ 11,000	$ 7,406	$ (3,594)
Publication fees	750	-	(750)
Law enforcement fees	5,000	3,649	(1,351)
Fire protection fees	2,750	6,008	3,258
Ambulance fees	345,000	420,206	75,206
County highway maintenance and construction	250	1,812	1,562
Park rental	25,000	15,380	(9,620)
Plan review fees	12,000	9,730	(2,270)
Other public charges for services	3,000	3,690	690
Watercraft/sailboat permits	10,000	10,875	875
Total public charges for services	414,750	478,756	64,006
Intergovernmental Charges for Services			
Local, law enforcement services	50,000	53,350	3,350
Local, fire services	255,000	247,780	(7,220)
Local, other services	50,000	48,923	(1,077)
Total intergovernmental charges for services	355,000	350,053	(4,947)
Investment Income			
Interest on investments	80,000	206,513	126,513
Miscellaneous			
Rent	169,000	151,000	(18,000)
Insurance recoveries	-	14,393	14,393
Other miscellaneous	30,750	20,125	(10,625)
Donations	5,000	8,263	3,263
Total miscellaneous	204,750	193,781	(10,969)
Other Financing Sources			
Transfers in	300,000	257,048	(42,952)
Total revenues and other financing sources	$ 7,157,250	$ 7,370,171	$ 212,921

Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -
General Fund
Year Ended December 31, 2023

	Original and Final Budget	Actual	Variance With Final Budget
General Government			
Board	$ 86,000	$ 106,139	$ (20,139)
Judicial	110,250	101,096	9,154
Administrator	111,250	88,363	22,887
Clerk	320,750	284,033	36,717
Elections	7,500	10,865	(3,365)
Data processing	51,500	43,342	8,158
Finance	6,000	5,791	209
Assessor	43,000	39,557	3,443
Legal	103,500	101,699	1,801
General buildings/plant/hall	106,500	147,039	(40,539)
Risk and property management	107,000	91,242	15,758
Total general government	1,053,250	1,019,166	34,084
Public Safety			
Police	2,434,000	2,690,113	(256,113)
Fire protection & EMS	1,426,250	1,522,032	(95,782)
Hydrant rental	475,000	472,250	2,750
Emergency government	10,000	6,646	3,354
Total public safety	4,345,250	4,691,041	(345,791)
Health and Social Services			
Senior outreach	377,750	381,820	(4,070)
Public Works			
Engineering	12,500	4,515	7,985
Highway and street maintenance for local	689,000	630,951	58,049
Street lighting	133,000	126,494	6,506
Total public works	834,500	761,960	72,540
Leisure Activities			
Parks	432,750	488,777	(56,027)
Conversation and Development			
Planning	278,750	249,972	28,778
Total expenditures	$ 7,322,250	$ 7,592,736	$ (270,486)

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2023

	Special Revenue Funds				
	Cable	Library	Parks	Solid Waste	Employee Retirement Fund
Assets					
Cash and investments	$ 68,546	$ 281,010	$ -	$ 108,716	$ 124,552
Restricted cash and investments	-	-	862,366	-	-
Receivables:					
Taxes	-	768,000	-	514,147	50,000
Accounts	6,816	-	-	-	-
Loans	-	-	169,998	-	-
Total assets	$ 75,362	$ 1,049,010	$ 1,032,364	$ 622,863	$ 174,552
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ 118	$ 7,072	$ 13,895	$ 40,444	$ -
Unearned revenues	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	118	7,072	13,895	40,444	-
Deferred Inflows of Resources					
Unearned revenues	-	768,000	-	514,147	50,000
Total deferred inflows of resources	-	768,000	-	514,147	50,000
Fund Balances					
Restricted	-	273,938	1,014,451	-	-
Committed	75,244	-	4,018	68,272	124,552
Unassigned (deficit)	-	-	-	-	-
Total fund balances	75,244	273,938	1,018,469	68,272	124,552
Total liabilities, deferred inflows of resources and fund balances	$ 75,362	$ 1,049,010	$ 1,032,364	$ 622,863	$ 174,552

Special Revenue Funds				Capital Project Funds		
Youth Center	Canine	American Rescue Plan Fund	Affordable Housing	TIF No. 4 Capital Project	TIF No. 5 Capital Project	Total Nonmajor Governmental Funds
$ 1,928	$ 50,809	$ 978,656	$ 75,000	$ 213,880	$ 2,302	$ 1,905,399
-	-	-	-	-	-	862,366
25,000	-	-	-	152,574	319,464	1,829,185
-	-	-	-	-	-	6,816
-	-	-	-	58,190	-	228,188
$ 26,928	$ 50,809	$ 978,656	$ 75,000	$ 424,644	$ 321,766	$ 4,831,954
$ -	$ -	$ -	$ -	$ 6,709	$ -	$ 68,238
-	-	945,262	-	-	-	945,262
-	-	-	-	-	397,466	397,466
-	-	945,262	-	6,709	397,466	1,410,966
25,000	-	-	-	152,574	319,464	1,829,185
25,000	-	-	-	152,574	319,464	1,829,185
-	50,809	33,394	-	265,361	-	1,637,953
1,928	-	-	75,000	-	-	349,014
-	-	-	-	-	(395,164)	(395,164)
1,928	50,809	33,394	75,000	265,361	(395,164)	1,591,803
$ 26,928	$ 50,809	$ 978,656	$ 75,000	$ 424,644	$ 321,766	$ 4,831,954

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2023

	Special Revenue Funds				
	Cable	Library	Parks	Solid Waste	Employee Retirement Fund
Revenues					
Taxes	$ 43,250	$ 733,000	$ -	$ 79,500	$ 50,000
Intergovernmental	20,052	329,041	-	21,619	-
Licenses and permits	73,260	-	-	-	-
Public charges for services	-	3,535	35,063	466,026	-
Investment income	3,457	29,630	53,434	17,645	9,223
Miscellaneous	-	-	-	2,201	-
Total revenues	140,019	1,095,206	88,497	586,991	59,223
Expenditures					
Current:					
General government	-	-	-	-	86,812
Public safety	-	-	-	-	-
Public works	-	-	-	647,413	-
Leisure activities	95,667	1,038,699	-	-	-
Conservation and development	-	-	-	-	-
Capital outlay	3,365	-	40,885	1,196	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	99,032	1,038,699	40,885	648,609	86,812
Excess (deficiency) of revenues over expenditures	40,987	56,507	47,612	(61,618)	(27,589)
Other Financing Sources (Uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	(215,847)	-	-
Total other financing sources (uses)	-	-	(215,847)	-	-
Net change in fund balances	40,987	56,507	(168,235)	(61,618)	(27,589)
Fund Balances (Deficit), Beginning	34,257	217,431	1,186,704	129,890	152,141
Fund Balances (Deficit), Ending	$ 75,244	$ 273,938	$ 1,018,469	$ 68,272	$ 124,552

Special Revenue Funds				Capital Project Funds		
Youth Center	Canine	American Rescue Plan Fund	Affordable Housing	TIF No. 4 Capital Project	TIF No. 5 Capital Project	Total Nonmajor Governmental Funds
$ 25,000	$ -	$ -	$ -	$ 108,886	$ 232,834	$ 1,272,470
-	-	-	-	6,903	281	377,896
-	-	-	-	-	-	73,260
-	-	-	-	-	-	504,624
-	3,219	25,677	-	13,908	10,496	166,689
15,000	24,459	-	-	19,281	-	60,941
40,000	27,678	25,677	-	148,978	243,611	2,455,880
-	-	-	-	92,751	65,196	244,759
-	18,065	-	-	-	-	18,065
-	-	-	-	-	-	647,413
40,250	-	-	-	-	-	1,174,616
-	-	-	-	892,569	12,058	904,627
-	-	-	-	-	-	45,446
-	-	-	-	30,000	50,000	80,000
-	-	-	-	2,570	26,555	29,125
40,250	18,065	-	-	1,017,890	153,809	3,144,051
(250)	9,613	25,677	-	(868,912)	89,802	(688,171)
-	-	-	-	733,347	-	733,347
-	(8,000)	-	-	(24,657)	-	(248,504)
-	(8,000)	-	-	708,690	-	484,843
(250)	1,613	25,677	-	(160,222)	89,802	(203,328)
2,178	49,196	7,717	75,000	425,583	(484,966)	1,795,131
$ 1,928	$ 50,809	$ 33,394	$ 75,000	$ 265,361	$ (395,164)	$ 1,591,803

Reporting and insights from 2023 audit:

Village of McFarland

December 31, 2023

Executive summary

May 15, 2024

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

We have completed our audits of the financial statements of the Village of McFarland, including the Water, Sewer and Storm Utilities (collectively the Village) for the year ended December 31, 2023, and have issued our report thereon dated May 15, 2024. This letter presents communications required by our professional standards.

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

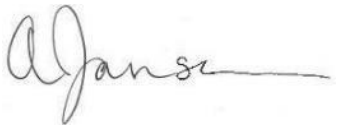
Additionally, we have included information on key risk areas the Village of McFarland should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

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

- Andrea Jansen, Partner: andrea.jansen@bakertilly.com or +1 (608) 240 2338
- Casandra C. Chase, Manager: casandra.chase@bakertilly.com or +1 (608) 751 3984

Sincerely,

Baker Tilly US, LLP



Andrea Jansen, CPA, CFE, Partner

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

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Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

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

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

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

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Audit status

Significant changes to the audit plan

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

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Audit approach and results

Planned scope and timing

Audit focus

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

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

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

Key areas of focus and significant findings

Significant risks of material misstatement

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

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

Other areas of emphasis

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

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

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Internal control matters

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiencies as material weaknesses:

- **Missing key controls**

There are certain controls that are not currently in place related to significant transaction cycles. As a result, there is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body. Our recommendations for strengthening controls are listed below.

Controls over accounts payable/disbursements

- There should be an appropriate system for review, record and approve retainages and encumbrances at year end.

- **Financial statement close process**

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

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

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

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

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

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

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Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2023. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

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

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

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

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Significant unusual transactions

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

Significant difficulties encountered during the audit

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

Disagreements with management

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

Audit report

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

Audit consultations outside the engagement team

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

Uncorrected misstatements and corrected misstatements

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

Other audit findings or issues

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

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

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Other information in documents containing audited basic financial statements

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

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

Management's consultations with other accountants

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

Written communications between management and Baker Tilly

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

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

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

Going concern

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

Independence

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

Related parties

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

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Other matters

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

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

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Civic Systems software
- Park and library impact fee needs assessment
- Compilation services (TIF / State Report / PSC Report)
- Water rate study and financial forecasting

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

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

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Reports to those charged with governance

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at https://www.bakertilly.com/insights/audit-committee-resource-page.

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Management representation letter

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May 15, 2024

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

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of McFarland as of December 31, 2023 and for the year then ended and for the Water, Sewer and Storm Water Utilities as of December 31, 2023 and 2022 and for the years then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the Village of McFarland and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

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

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

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 5, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

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

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

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

5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with U.S. GAAP.

6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

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

8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.

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

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

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

Information Provided

12) We have provided you with:

a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.

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

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

d) Minutes of the meetings of Village board, finance committee and utility comments or summaries of actions of recent meetings for which minutes have not yet been prepared.

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

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

a) Management,

b) Employees who have significant roles in internal control, or

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

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

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

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

Other

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

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

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

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

22) 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.

23) 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.

24) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and 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) Park and library impact fee needs assessment
g) Water rate study and financial forecasting

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

25) 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.

26) 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.

27) 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.

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

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

30) 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.

31) 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.

32) 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.

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

34) 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.

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

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

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

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

39) Tax exempt bonds issued have retained their tax exempt status.

40) 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.

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

42) 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.

43) 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.

44) 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.

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

46) We have identified any leases or other contracts that are required to be reported as leases receivable and are in agreement with the key assumptions used in the measurement of any lease related assets or deferred inflows of resources.

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

48) The auditing standards define an annual report as "a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity's operations and the financial results and financial position as set out in the financial statements." Among other items,

an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors' report thereon. We confirm that we do not prepare and have no plans to prepare an annual report.

49) We believe that the Village's liability for other post employment benefits under GASB No. 75 is not material to the financial statements as outlined above.

Sincerely,

Village of McFarland

Signed: _____
Mathew Schuenke, Village Administrator

Signed: _____
Cassandra Suettinger, Deputy Administrator/Clerk

Client service team

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Accounting changes relevant to the Village of McFarland

Future accounting standards update

GASB statement number	Description	Potentially impacts you	Effective date
100	Accounting Changes and Error Corrections	☑	12/31/24
101	Compensated Absences	☑	12/31/24
102	Certain Risk Disclosures	☑	12/31/25

Further information on upcoming GASB pronouncements.

Revised guidance for accounting changes and error corrections

GASB Statement No. 100, *Accounting Changes and Error Corrections, an amendment of GASB Statement No. 62*, seeks to provide more understandable, reliable, relevant, consistent and comparable information for making decisions and assessing accountability.

The standard establishes the following categories:

1. Accounting changes, which is comprised of:
    a. Changes in accounting principles – result from a change from one generally accepted accounting principle to another that is justified on the basis that the newly adopted principle is preferable to the previously applied principle, or the implementation of a new pronouncement.
    b. Changes in accounting estimates – occur when inputs change due to a change in circumstances, new information or more experience. Note that the focus is on changes to the inputs used; a change in the value of an input such as an annual inflation update does not require disclosure under this standard.
    c. Changes to or within the financial reporting entity – result from the addition or removal of a fund that results from the movement of continuing operations (such as moving sanitation operation from the general fund to its own separate fund), a change in a fund's presentation as major or nonmajor, the addition or removal of a component unit (with certain exceptions) or a change in a component unit's presentation as blended or discretely presented.
2. Error corrections – result from mathematical mistakes, mistakes in the application of accounting principles or oversight or misuse of facts that existed at the time of the financial statements were issued (i.e., facts that could reasonably be expected to have been obtained and considered at that time).

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A summary of the reporting impact of each category is as follows:

	Accounting changes			
Reporting considerations	**Change in accounting principle**	**Change in estimate**	**Change to the financial reporting entity**	**Correction of an error**
Basic financial statement schedules:	Restate earliest period presented	Report prospectively	Adjust current year beginning balances	Restate earliest period presented
Required supplementary information & supplementary information:	Should match the financial statement presentation noted above; no adjustments to earlier periods needed			Restate all periods impacted
Additional disclosures?	Yes	Yes	Yes	Yes

The Village should become familiar with the new guidance in advance of the implementation effective date.

Updated accounting and reporting for compensated absences

The Governmental Accounting Standards Board (GASB) issued its Statement No. 101, *Compensated Absences*, in June 2022. The objective of GASB 101 is to update the recognition and measurement guidance for compensated absences for state & local government employers. It supersedes GASB No. 16, *Accounting for Compensated Absences*, issued in 1992, as well as earlier guidance, and addresses changes resulting from the types of leave now being offered. GASB 101 is effective for fiscal years beginning after December 15, 2023 (i.e., December 31, 2024, and June 30, 2025 year-end reporting entities).

GASB 101 more appropriately reflects a liability *when* a government incurs an obligation for compensated absences, and will improve comparability of reporting between governments that offer different types of leave. It requires that liabilities be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled-up via non-cash means. Compensated absences is defined as leave for which employees may receive one or more of the following:

- Cash payments when the leave is used for time off;
- Other cash payments, such as payment for unused leave upon termination of employment, or;
- Noncash settlements, such as conversion to defined benefit postemployment benefits.

Examples of compensated absences provided in GASB 101 include vacation, sick leave, paid time off (PTO), holidays, parental leave, bereavement leave and certain types of sabbatical leave. Payment or settlement of compensated absences could occur during employment, or upon termination of employment. GASB 101 does not apply to benefits that are within the scope of GASB 47, *Accounting for Termination Benefits*.

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GASB 101 requires that a liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered;
- The leave accumulates, and;
- The leave is "more likely than not" (i.e., likelihood of more than 50%) to be used for time off or otherwise paid in cash or settled through noncash means (101 provides factors to assess this criteria). (This differs from GASB 16, which required payment to be "probable" to be recognized).

Under GASB 101, governments will now need to accrue for time that has accumulated and is likely to be used, even if the employee is not eligible for a payout upon termination. This was not a requirement under GASB 16, and thus may result in a higher compensated absence liability.

GASB 101 requires liabilities for compensated absences to be recognized in financial statements prepared using the economic resources measurement focus equal to the amount of leave that has not yet been used and leave that has been used but not yet paid or settled. GASB 101 did not change the report for financial statements prepared using the current financial resources measurement focus (i.e., governmental funds).

Other changes in financial statement disclosures include the change in compensated absences liability can now be disclosed as a net change, rather than gross increases/decreases in the liability. Also, governments are no longer required to disclose which fund has typically liquidated the liability.

We recommend that governments begin to review the guidance contained in GASB 101 within the context of your existing compensated absences policies and accounting practices, in order to be better informed in terms of the information that you will need for this implementation.

Updated reporting for certain risk disclosures

The Governmental Accounting Standards Board (GASB) issued its Statement No. 102, *Certain Risk Disclosures*, in June 2022. The objective of GASB 102 is to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met.

- The concentration or constraint is known to the government prior to issuing the financial statements.
- The concentration or constraint makes the government vulnerable to the risk of a substantial impact.
- An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

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Material corrected misstatements

Description	Opinion unit	Amount
To correct beginning of year fund balance	Nonmajor funds	$ 1,046,280
To correct tax receivables and deferred revenue	General Fund	245,015
To reverse prior year retainage payable	Capital Equipment and Projects Fund	526,804
*To record depreciation expense	Water/Sewer Utility, Stormwater Utility	814,853
*To record current year pension activity	Water/Sewer Utility, Stormwater Utility	711,968
*To record completed projects to asset accounts	Water/Sewer Utility, Stormwater Utility	1,825,201
*To adjust restricted cash	Water/Sewer Utility	272,777

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

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

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Two-way audit communications

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, 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. We will conduct preliminary financial audit work during the months of November-December, and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and 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.

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VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, May 28, 2024**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Chris Dennis, Fire/Rescue Chief, Andrea Anderson, HR Generalist, Cassandra Suettinger, Deputy Administrator/Clerk**

AGENDA ITEM: **Discussion and action regarding the creation of a third Administrative Captain position and update of organization chart for the Fire & Rescue Department.**

PREVIOUS ACTION:

ISSUE SUMMARY:
The 2024 Budget provided for an additional Administrative Captain for the Fire & Rescue Department. The recruitment process has been completed, and our current Fire Inspector was selected for the position, which now creates a vacancy for the Fire Inspector position. When the department has a vacancy, we take the time to evaluate the position and the position description for accuracy of actual duties and responsibilities performed. After completing the evaluation, we have determined it would be beneficial to upgrade the position to an Administrative Captain.

The Fire Inspector position historically has been difficult to balance duties and responsibilities performed to the position description. We have found that the Fire Inspector often assists in daily operations beyond their position description. Often it occurs because the individuals with the knowledge, skills, and abilities for the position align with leadership. Additionally, the position requires self-motivated and independent decision-making individuals.

During the Administrative Captain process and planned implementation, it was noted that an additional Administrative Captain would be beneficial for duty officer coverage. The planned scheduling of the positions was to create duty officer coverage from 6 am to 6 pm Monday through Friday. The plan was for the two Captains to share being the duty officer for the department and to respond to all calls for service. The schedule we plan to implement with two Captains and one Fire Inspector is illustrated in the attachment. This schedule provides a dedicated duty officer each day, but it doesn't provide an alternate beyond every third day. This limits the ability for the Captain to leave the Village for county initiatives, vehicle maintenance, vendor coordination, medical direction, etc. without placing the Chief or Fire Inspector into the duty officer role. This is one of the reasons we have historically struggled with exceeding the duties of the Fire Inspector position description. In essence, the Fire Inspector acts as an officer without authority or compensation. The attachment also includes a schedule utilizing three Captains in a similar rotation. The additional Captain provides a backup duty officer every day, which will reduce the demands on the Chief to respond to routine calls as the duty officer.

Another aspect being evaluated is emergency management duties for the Village. Staff have determined one of the more logical departments for emergency management to be placed is in the Fire & Rescue Department. There are many synergies that occur between emergency management and EMS/Fire agencies. To add the duties of emergency management, additional support would be needed within the Fire & Rescue Department. The intent would be dividing duties of emergency management among the Fire & Rescue Chief and the three captains. With four individuals with

comprehensive knowledge, we would be providing depth in coverage during a crisis. This depth would be present beyond vacations or individuals being engaged in the critical operations of the event already. The intent would be that all three Captains would be able to perform all the same duties, including the current Fire Inspector duties. While one Captain may be primary contact for certain duties, the other two Captains would be capable and expected to be able to perform those duties in the absence of the other Captain. The sharing of duties provides redundancy that currently falls to the Fire & Rescue Chief.

The concept of having three Captains is not new and was recommended by the Public Safety Analysis (PSA) from February of 2019. PSA page 2.3 under Staffing Analysis states, "*As the Department moves toward this integration of services over the next 10 years, it will likely need to add 3 twenty-four-hour command-level positions.*" While the positions are not planned to be twenty-four-hours because of the lost production time with a twenty-four-hour shift position, it does provide the ability to transform the positions in the future. The conversion of a position from forty hours per week to forty-eight on twenty-four-hour shifts is about a 60% production loss.

We are also fortunate to have an eligibility list for the Administrative Captain from the most recent recruitment with well qualified individuals on the list. We would greatly reduce the recruitment time frame to fill our vacancy if we revised the Fire Inspector position to an Administrative Captain and used the current eligibility list.

FINANCIAL/BUDGET IMPACT:

Funding for the proposed change is contained within the 2024 budget. The Fire Inspector position is currently in grade 7 and the Administrative Captain position is in grade 11. Exact cost implications of the transition are contingent upon the final offer of the selected candidate, which is based on experience. Additionally, there is additional funding within the department available from budgeted wage increases within the department that are no longer needed with finalization of the IAFF contract. Additionally, the $9,500 emergency management budget would be shifted to the Fire & Rescue Department. The addition of the third Administrative Captain would be cost neutral.

VILLAGE PLAN REFERENCE:

2019 Public Safety Analysis.

ORDINANCE REFERENCE:

N/A

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

The Personnel Committee unanimously approved recommendation to the Village Board at its May 21, 2024 meeting.

Motion to approve creation of a third Administrative Captain position and update the organization chart for the Fire & Rescue Department.

ATTACHMENTS:

1. Admin Captain Schedules
2. 2019-02 Public Safety Analysis (PDF)
3. 202405 MFR Org Chart 2024 draft proposed

Schedule with Two Captains and One Fire Inspector

	Week 1							Week 2							Week 3						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat
Capt. 1	off	9a-9p	off	6a-6p	6a-6p	off	off	off	6a-6p	6a-6p	off	6a-6p	6a-6p	off	off	off	6a-6p	6a-6p	off	6a-6p	off
Capt. 2	off	6a-6p	6a-6p	off	6a-6p	6a-6p	off	off	off	6a-6p	6a-6p	off	6a-6p	off	off	9a-9p	off	6a-6p	6a-6p	off	off
Fire Insp	off	off	6a-6p	6a-6p	off	6a-6p	off	off	9a-9p	off	6a-6p	6a-6p	off	off	off	6a-6p	6a-6p	off	6a-6p	6a-6p	off

Captain is the Duty Officer for the day and initial incident responder

Schedule with Three Captains

	Week 1							Week 2							Week 3						
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat
Capt. 1	off	9a-9p	off	6a-6p	6a-6p	off	off	off	6a-6p	6a-6p	off	6a-6p	6a-6p	off	off	off	6a-6p	6a-6p	off	6a-6p	off
Capt. 2	off	6a-6p	6a-6p	off	6a-6p	6a-6p	off	off	off	6a-6p	6a-6p	off	6a-6p	off	off	9a-9p	off	6a-6p	6a-6p	off	off
Capt. 3	off	off	6a-6p	6a-6p	off	6a-6p	off	off	9a-9p	off	6a-6p	6a-6p	off	off	off	6a-6p	6a-6p	off	6a-6p	6a-6p	off

Captain is the Duty Officer for the day and initial incident responder

PUBLIC SAFETY ANALYSIS

February 2019

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VILLAGE OF MCFARLAND, WI
PUBLIC SAFETY ANALYSIS

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Project Overview

RW Management Group, Inc. was retained by the Village of McFarland to conduct a Public Safety Analysis. Based upon the proposal submitted by RW Management Group, Inc. (RW) in August 2018, the scope of the project was to conduct an operational, staffing, and equipment review as part of a public safety space needs analysis for the Village. This analysis was designed to provide for an independent third-party review of current and future anticipated Police and Fire-EMS service needs, and provide facility-related options and recommendations on fulfilling those needs.

The findings and recommendations are related to the Police and Fire-EMS service needs of the Village, which include a high-level evaluation of the McFarland Police and Fire Departments. This evaluation includes review of operations, staffing, equipment, and space needs for future anticipated service demands.

Project Work Tasks

To complete the objectives set forth by the Village, RW evaluated the operations, staffing, equipment and facility needs of the Police and Fire Departments and reviewed the economic development in the Village. RW met with and gathered information from Police and Fire Department personnel, Village Board and Police and Fire Commission members, and project team members. RW also met with Village Administration to further understand the growth potential of the Village and the relationship between the projected growth of the Village and needs of the Public Safety Departments.

The following presents an overview of the work tasks completed by RW during the project.

1. **Project Kickoff Meeting:** RW Management conducted a kickoff/project planning meeting with the Project Team and key stakeholders of the Village. The purpose of this meeting was to confirm project scope and timelines, obtain project contact information, and develop a schedule of Project Team meetings and other logistical arrangements.

2. **Data Collection and Analysis:** RW provided the Project Team with a comprehensive data request that was used as the foundation for analysis. The data request included:
   - Copies of previous plan documents
   - Current public safety programs and initiatives provided by the Village
   - Village Budgets
   - Department staffing levels, training and workloads
   - Equipment inventories
   - Other relevant documents

3. **Service Delivery Analysis:** RW analyzed current public safety services being provided in the community, the method of service delivery and compared it to current best practices.

A long-range view of these services was provided based on growth, development, changing demographics, etc. as projected for the next 10 years. A high-level analysis of opportunities to work collaboratively with neighboring communities was also conducted. Interviews were held with all levels of the Police and Fire Departments, with representatives of the Village Board and Police and Fire Commission and Village Administration.

4. **Facilities Analysis:** RW conducted a thorough Police, Fire, EMS and Administration facilities analysis that focused on current needs and services. Based on current needs, future facility needs will be addressed based on population, growth projections, environmental impacts, development type, etc.

5. **Facilities Location and Uses:** Public safety response times are critical to providing a high level of service to residents. RW conducted an analysis of optimum public safety station locations that minimizes response times while maximizing facility needs. This analysis included an examination of up to three potential locations that would affect response times and determine impact on service delivery. Consideration was given to the benefits of developing joint facilities as well as separate facilities for the various services. Opportunities for the reuse of the current Municipal Center were included in this comprehensive analysis.

6. **Facility Costs:** Upon completion of the current and future staffing analysis, RW worked with The McMahon Group to develop long range facility estimates based on the Analysis recommendations and needs as the result of projected growth and community changes.

7. **Equipment Needs:** RW conducted a review of current Police, Fire and EMS equipment and compared it to current services. We also provided a projection of future equipment needs taking into consideration growth, opportunities to share equipment with neighboring communities, and projected service changes.

8. **Project Draft Report:** RW developed a draft report that included findings, recommendations, and implementation plan. The draft report was presented to the Project Team for review. Comments were incorporated into the final report as appropriate.

9. **Project Final Report:** After review and input from the Project Team, RW prepared a final report and presented it to the Village Board.

Overview of the Current Demographics and Environment

The Village of McFarland has a population of approximately 8,449 based on the 2017 census estimates and encompasses approximately 3.55 square miles. The Village of McFarland is in Dane County.

The Village has a full-service Police Department that provides law enforcement services 24 hours a day, every day. The Department has an extensive outreach program, has a heavy focus on training, provides a municipal security program and K-9 services. The crime rate has been kept fairly level, with the exception of property crime increase, primarily due to the current urban area drug addictions. Budget increases have been primarily due to the need to add personnel.

The Village has a full-service Fire Department which provides Advanced Emergency Medical Technician (AEMT) level care service. The McFarland Fire Department is a combination department. It has an ISO rating of 3 and responded to 1,110 incidents in 2017. It also serves the Towns of Dunn and Pleasant Springs. The Fire Department covers approximately 45 square miles with a population of approximately 15,000.

Public Safety Analysis

To present the findings and recommendations that resulted from the engagement, RW has prepared this document, referred to as the ***Village of McFarland Public Safety Analysis.***

The remainder of this report is structured as follows:

- Chapter 2 – Operational Overview and Recommendations: This section lists the findings and presents recommendations on the current and future issues associated with organizational aspects of the Public Safety Departments. Chapter 2 is outlined in the following sections:
    - Operations
    - Staffing
    - Equipment
    - Facility Needs
    - Current Municipal Center Building
    - Budget and Economic Development
    - Village of McFarland's Facilities Master Plan
    - Comprehensive Recommendations and Options
- Chapter 3 – Implementation Plan: This chapter contains a phased implementation for the recommendations made in the ***Analysis.***

- Chapter 4 – Budget: Estimated Budget Worksheet
- Chapter 5 – Management Summary: A summarized version of the ***Analysis*** is presented, highlighting the project's objectives and recommendations.
- Chapter 6 – Glossary of Terms: A glossary of terms is presented for reference.

Operational Overview and Recommendations

As stated earlier, the objectives of this project were to evaluate the Village of McFarland's public safety requirements in the areas of operations, staffing, equipment and facility needs. Based on this evaluation, RW has made recommendations for the Public Safety Department's short/long-term growth and facility needs. The report includes findings and recommendations relating to Police, Fire and Emergency Medical Service (EMS) operations, staffing, and equipment, and outlines how these needs relate to future facility recommendations. This analysis is based on the Center for Public Safety Excellence (CPSE).

The McFarland Police and Fire Departments overall are doing a very good job of maintaining high standards in providing police, fire and emergency medical services. Department personnel displayed professionalism and were very cooperative throughout the review.

Operations

Police Department

The McFarland Police Department provides law enforcement services twenty-four hours a day, seven days a week. The Department responds to requests for service, provides protective patrol, and investigates all criminal activity in the Village. In addition, the Department has an extensive outreach program including:

- Explorer Program
- Citizen Volunteer Program
- Neighborhood Watch

The Police Department's Canine (K-9) Officer and K-9 partner are prepared and equipped to assist with critical incidents which go beyond the scope of normal police operations. They also handle routine calls for service, assist with searching for suspects, assist officers with narcotics searches, and are often called upon to do public relations activities. Additionally, they also assist the school district with random searches for narcotics within the different campuses.

The Police Department has a significant focus on meeting the training needs of its staff. The Village's crime rate has remained stable, although drug-related property crime continues to rise similar to the trend seen in other metropolitan areas. Budget increases over the last three years have been directly related to changes in staffing.

Service Delivery Analysis

McFarland is a stable and developed community that will not experience much additional growth. As a result, most crime and incident responses should remain fairly level.

However, due in part to its proximity to Madison, the Police Department does devote a measurable amount of its response time dealing with drug-related crimes. These types of crimes create an increase in property offenses, most notably burglaries. Between 2015 and

2018, the number of burglaries in the Village nearly doubled. Burglaries require added man hours due to the increased response and investigative functions associated with solving these crimes.

As the Madison area has grown, the increase in traffic accidents that necessitate an EMS response similarly dictate an increase in patrol response for investigative and traffic management functions on scene.

Looking forward, the Department should plan to remain proactive in its efforts to raise public awareness of prevention and response to school violence.

Fire Department

The McFarland Fire Department responded to 1,110 incidents in 2017 and has an Insurance Service Office (ISO) rating of 3. EMS incidents account for 76% of its total call volume, which is not unusual for departments that provide EMS. The largest increase in types of calls over the past 3 years has been in lift assist and vehicle accidents.

The Department provides Advanced Emergency Medical Technician (AEMT) level service and utilizes mutual aid agreements for paramedic intercepts. Provision of paramedic services is managed through the Dane County Consortium Agreement which provides for closest Advanced Life Support (ALS) unit response.

The Fire Department provides plan review and business inspections as part of its prevention efforts. This workload has been increasing over the last several years. The Department also provides the community with a public education program.

Service Delivery Analysis

While the Fire Department has made great strides in moving towards integration of the firefighting and EMS functions, it needs to continue efforts to achieve a higher level of integration. The goal is to have all members of the Department trained to work together on fighting fires and providing EMS services. Their utilization in each discipline should be based on their certification and training levels.

The Department currently struggles to complete fire inspections. If there is any increase in commercial businesses in the Village, the Department risks being unable to complete the State mandated inspections. Therefore, it should evaluate the inspection function and seek to improve organization of inspection services and cross-train all members of the Department to perform this function.

As the state, regional and national trend continues toward paramedic-level service, there will be an increased expectation by citizens and businesses for this assistance. Sometime over the next 10 years, it is likely the Department will need to move towards providing paramedic service. Continued provision of services is predicated on the Department's ongoing commitment to mutual aid and the MABAS System.

Staffing

Police Department

The Police Department is currently staffed with 17 full-time sworn positions, 1 part-time sworn position and 2.5 clerical positions.

Staffing Analysis

Based upon the foregoing Service Delivery Analysis, over the next 10 years, the Police Department will likely have to add three additional full-time patrol officers and a full-time investigator. No additional supervisory positions are anticipated.

We were questioned during the analysis regarding the utilization of part-time officers. There is a legitimate concern with the utilization of part-time personnel to cover for needed full-time positions. Part-time officers are often transitional employees, creating constant recruitment and training needs. They tend to be more committed to their full-time job or anticipation of finding full-time employment and are often not available as needed. In light of these concerns, RW recommends the addition of three full-time police officers and one full-time investigator position over the next 5 – 10 years.

Fire Department

The Fire Department is a combination department with 7 full-time and 64 paid-on-call positions. The Department also has a ½ time administrative position shared with the Village Administration. EMS personnel are organized and have a current labor agreement.

Staffing Analysis

The current separation of fire and EMS duties is detrimental to the delivery of both services and this separation should be eliminated. Employees should be cross-trained to provide both firefighting and EMS services. The current EMS Labor Agreement does not address coordination of Fire and EMS duties or restrict them in any way.

The ability to utilize on-duty personnel, whether EMS or Fire specific, to operate equipment and apparatus as needed for a response to fire or rescue calls is critical to the delivery of services and the effective and efficient operation of the Department. All personnel are Fire Department personnel and should be able to provide fire, rescue and or medical duties throughout the day.

As the Department moves toward this integration of services over the next 10 years, it will likely need to add 3 twenty-four-hour command-level positions as well as 3-6 twenty-four-hour staff level positions. The command level positions are needed to provide consistent management and supervision 24 hours per day, three hundred sixty-five days per year.

Currently, command level functions are provided by what is called a “Duty Chief”, who is available on-duty or off-duty. As incidents continue to increase it becomes more crucial to have

the ability for on-duty crews, dispatch personnel, police and emergency management personnel to have better access to a fire department supervisor who is actually at work and actively monitoring the daily situation onsite.

Equipment

Police Department

The Police Department currently has 9 squad cars. There are evidence-drying and other related equipment needs. The building has security cameras and monitors, an armory for working on internal weapons, limited file storage areas and equipment related to the K-9 unit.

Equipment Analysis

Based on the foregoing Service Delivery and Staffing Analyses relative to the Police Department, it is probable that the Department will need to add 2 additional vehicles to its fleet. In addition, as the need for investigations increases, the Department will similarly need to add to its evidence equipment.

Fire Department

The Fire Department currently has the following apparatus:

- 2 Engines
- 2 Ambulances
- 1 Ladder Truck
- 1 Heavy Rescue
- 1 Tender
- 1 Brush Truck
- 1 Rescue Boat
- 1 ATV and Trailer
- 4 Utility - Command Vehicles
- 1 Foam Trailer

The Department also has 71+ sets of turnout gear all located within apparatus bays. They have multiple training props, quality exercise equipment and several pieces of fire equipment, hoses and tools.

Equipment Analysis

The Fire Department is well-equipped. It is unlikely that the Village will need to add to the Fire Department fleet. However, to ensure that the Department can effectively and adequately handle a response requiring the foam trailer, it will need to increase the current capacity of the

trailer. There is currently a potential to share foam trailers with the DeForest - Windsor Fire EMS Department.

There was discussion during this study regarding the rescue boat and the antique fire truck used in parades. RW feels that a boat stored on a trailer allowing for movement between the four lakes and different launch sites is needed. In an effort to find additional space for day-to-day operations, the antique fire apparatus could be stored at a separate location if desired.

RW recommends removal of the turn-out gear from the garage, removal of the exercise equipment from its current location on the mezzanine in the garage, and a dedicated space for training props. These items will be more fully addressed in the facilities analysis.

Facility Needs

Police Department

Review and study of the Police Department's current facilities revealed shortcomings and needs relative to a number of different areas. Insufficient space currently exists for evidence handling, offices, interview rooms, storage, briefing and training. There is no fitness area, bunk area, and the kitchen area/break room are inadequate to meet the Department's twenty-four operation.

The current garage space is insufficient to house the Department's fleet and does not provide for a secure sally port. In addition, there are traffic flow, egress, and parking issues in the outside areas of the Department.

Facility Needs Analysis

In order for the Department to remain in its current space, a number of needs would have to be addressed. Additional space is needed for the garage, offices, evidence processing, storage and interview rooms. Based on the amount of activity in the Department, we felt there was a need for at least four interview/interrogation rooms. RW also feels it is most appropriate to separate office space, rather than have an open concept office, due to the need for private conversations, telephone calls and meetings. Conference rooms should be provided for times when collaboration is needed.

The evidence room in a police department building is the most restricted access area in the building. Evidence processing needs include:

- Drying room and cabinets
- Processing tales
- Forensic kit storage
- Chemical workstations
- Secure evidence lockers with biometric access controls
- Fingerprint development equipment
- Biohazard storage

- Drug storage
- Weapon storage
- Found property storage including big items like vehicles
- Door access control readers and cameras
- Materials utilized in the room must be chemical resistant

Public Safety buildings need to provide a safe environment for staff and visitors. Security and access control from active assailants include the following building protections:

- Restricted I.D.'s and access
- Camera systems
- Non-public areas should be signed as restricted non-public access
- Visitors should log in, have I.D. Display and be escorted
- Camera system monitoring of:
    - Sally Port access
    - Prisoner processing area
    - Protected parking for staff and police vehicles
    - Interview, interrogation and holding areas
    - Evidence storage
- Fencing, gates and proper signage
- Proper lighting internally and externally
- Security windows

Other items identified in our analysis if the Department is to remain in its current space are:

- Access to fitness and training areas
- The kitchen is missing items and lacks space
- Briefing and meeting areas need to be created
- Traffic flow and parking need to be improved
- Security measures throughout the Department need to be improved
- A sally port needs to be added for prisoner movement from squads to the facility

Fire Department

Review and study of the Fire Department's current facilities revealed shortcomings and needs relative to a number of areas. Parking is insufficient for current personnel, and ingress and egress to the apparatus bays poses a safety concern and often can block egress for the Police Department.

Additional space needs to be provided for turn-out gear and exercise equipment, which should not be housed in the garage due to safety considerations. The laundry area and storage need to be expanded. The workspace flow throughout the Department as well as the dorm setup need to be improved. The Department also needs a reception area.

Facility Needs Analysis

Should the Department remain in its current space, a number of needs have to be addressed.

- The entire work flow of the station would need to be reconfigured. Modifications to the location and/or layout of the kitchen and break area, dorm rooms and training room would need to occur.
- Office and storage space would need to be increased and an entry/foyer created.
- The work out room and turnout gear would need to be relocated to safer areas because of environmental and health concerns.
- Additional parking would be required, as well as improvements to ingress and egress of departmental vehicles.
- The laundry and equipment cleaning areas would have to be relocated or reconfigured in their current locations.
- The building security features listed under Police Department Facility Needs Assessment should also be included.

Current Municipal Center Building

Village Administration and Other Offices

The current space in the Municipal Center for administration and non-public safety departments is fully utilized but adequate to support current service needs. However, should space needs increase in the future, there is no room for expansion.

Police Department

As indicated previously in this report, the current Municipal Center is inadequate for the Police Department's facility needs, primarily as related to garage space, evidence areas, parking, vehicle ingress/egress, interview rooms, offices, lockers, patrol and briefing space, and kitchen/break room facilities.

Fire Department

The current Municipal Center location is adequate for the Fire Department's response area and coverage. However, parking is insufficient at the current location, there are safety concerns with the ingress/egress of departmental vehicles, there is no reception area, the dorm layout and locations are deficient, and the apparatus floor/garage is overcrowded.

Current Municipal Center Building Analysis

Village Administration and Other Offices

Additional space will have to be provided for future expansion and growth needs for administration and other departments. Moving Public Safety Departments out of the current building will provide for future expansion and other public needs within the existing space. If needed, this would also provide a more efficient and economical way to build a second story at the current Municipal Center.

Police Department

There is no solution to the inadequate garage space for the Police Department fleet at the current Municipal Center. Vehicle access and traffic flow will also remain problematic. Finally, the Department would require additional space and all Department areas would require extensive reconfiguration to solve all of the shortcomings.

Fire Department

The ingress/egress issues for the Fire Department at the current building would be difficult if not impossible to solve given the lack of space in which to make any improvements or reconfigurations. Parking issues would continue to be problematic for the same reason. Finally, extensive reconfiguration of the garage, apparatus floor and interior space would be required to address all of the Department's facility needs as outlined earlier in this report.

Budget and Economic Development

Budget Analysis

Future Considerations

Additional factors that were taken into consideration by RW in making its recommendations in this report include:

- Anticipated annexation of 122 acres for high-end development
- Population growth
- Changing demographics
- Potential expansion of elder care facilities
- Limited potential for public use facility land available

Village of McFarland's Facilities Master Plan

RW reviewed our thoughts and concerns relative to the Facilities Master Plan with our partner the McMahon Group of Companies. Build-out concerns on the current property are:

- The building is currently occupied twenty-four hours a day, three hundred and sixty-five days a year.
- This would add extensive cost to any construction or build-out at the current site.
- Estimated costs of $1.5 million or more to move occupants out to a different location during construction.
- Build-out would not resolve the parking or egress issues that currently exist for police and fire.
- Extensive and costly reconfiguration and remodeling would have to take place.

Comprehensive Recommendations and Options

Based on the factors outlined in this report and an evaluation of all data, resources, and options, RW makes the following recommendations:

1. Erect a new Public Safety building to be shared by the Police and Fire Departments. A new building will be the most efficient and cost-effective way to address all of the current shortcomings for each department in the current Municipal Center Building. A new building will permit multiple shared resources, potentially including kitchen/break room, lockers, dorms, training and workout areas, as well as shared administrative staff. It will be critical to include stakeholders from the Police and Fire Departments in selection of location and design of a new Public Safety building.
    a. Site Location
        i. Due to the need to stay close to Fire-EMS personnel responding from home to the station, along with the need for easy access routes, RW recommends that the new public safety building be located approximately ½ mile to the East of the current station near or on Holscher Rd.

2. Moving the Police and Fire Departments out of the current Municipal Center Building will free up a great deal of additional space. This space could be used for future expansion of administration and other Village Departments within the Municipal Center. In addition, there would be room to construct the Community Center that the Village has wanted within the space vacated by the public safety departments. One advantage to this proposal is that the “Village Square” atmosphere would be provided by keeping the Library, Village Hall, and the Community Center in close proximity to each other. This would also improve the ability to expand vertically if there was a need.

The practicalities of a combined public safety building include the following:

- Exterior should fit into surroundings.
- Emergency responses require less complicated floor plans and bottlenecks, non-slip floors and wide stairways.
- Safeguard designs are needed to protect staff and visitors from unruly, drunken or violent offenders and assailants.
- Occupant comforts should include quality lighting, daylighting, well insulated walls, and be free from air leaks and moisture problems.

Implementation Plan by Priority

To properly and successfully implement the recommendations made for public safety physical needs and other related recommendations, certain key components must be addressed. Without the implementation of these components, overall services, productivity and organizational buy-in will be tempered and system performance will suffer.

The following implementation plan lists, by priority, those requirements that satisfy the principles of comprehensive facilities planning for public safety. The plan has been developed taking into consideration the benefits that have a high overall return to the residents, the Departments, the Village and the neighboring communities. Using this approach, the Village will not only be moving toward sound public safety services, practices and systems, but they will also be implementing changes in facility planning that yield the highest returns first. The exact details and dates for some of these changes are left up to the Village to determine depending on its assessment of current economics and prioritization of needs.

Fiscal Years 2019 - 2023

The goal for the next five years is to conduct the comprehensive planning of the recommendations. The following areas should be part of the planning process over the next five years:

- Define a Project Team made up of members from the Village Board, Administration and Police and Fire Departments. This team will provide oversight of the Village Facilities Planning and Public Safety Analysis recommendations implementation to occur with internal and external resources to coordinate efforts.

- Develop a long-term public safety facility plan for managing the Village Public Safety Building project.

- Engage the assistance of an architectural firm to assist with the facility planning and cost estimates.

- Search for specific locations and assess their availability and cost.

- Plan the reconfiguration of the existing Village Municipal Building.

Fiscal Years 2024 - 2028

The following areas are to be developed and implemented during this period:

- Erect a new Public Safety building to be shared by the Police and Fire Departments. The new building will permit multiple shared resources, potentially including shared kitchen/break

room, lockers, dorms, training and workout areas, as well as shared administrative staff. It will be critical to include stakeholders from the Police and Fire Departments in selection of location and design of a new Public Safety building.

a. Site Location
    i. Due to the need to stay close to fire-EMS personnel responding from home to the station, along with the need for easy access routes, RW recommends that the new public safety building be located approximately ½ mile to the East of the current station near or on Holscher Rd.

- Moving the Police and Fire Departments out of the current Municipal Center Building will free up a great deal of additional space. This space could be used for future expansion of administration and other Village Departments within the Municipal Center. In addition, there would be room to construct the Community Center that the Village has wanted within the space vacated by the public safety departments. One advantage to this proposal is that the "Village Square" atmosphere would be provided by keeping the Library, Village Hall, and the Community Center in such close proximity to each other. The potential to expand vertically in the current building becomes more economic and efficient with public safety no longer residing in the current facility.

Project Budget

Chapter 4 presents budget estimates and costs associated with future short/long term public safety facility recommendations to meet the needs of the Village's Police, Fire and EMS departments. The budget has been developed considering the recommendations presented throughout this document.

As with any project, these estimates were developed anticipating that the Village would implement the plan as presented and, in the timeframes, specified. Should the project timeframes be lengthened, or the scope or direction of the project be changed, the budget estimates would need to be adjusted accordingly. The costs for these recommendations are approximate estimations and can be adjusted at any time by the project team.

The budget is presented to provide the basis for the continuing project efforts should the Village adopt and begin implementation of the recommendations. The budget is characterized by the following major components:

- Capital Expenses – Public Safety Facilities – Cost associated with the building of a public safety facility or renovation of the current municipal structure.

The estimated costs for constructing a new Public Safety Building to serve the needs of Police, Fire and Rescue are shown in the table below. A more detailed breakdown of costs is shown in Exhibits A, B and C included at the end of this chapter.

While expanding the current Village Hall by adding a second story appears to be less costly, it does not resolve the future space needs for General Government. It also does not resolve the concerns of parking, ingress, egress, safety, large evidence storage and several other issues identified in this report.

	VILLAGE OF MCFARLAND BUILDING EXPANSION			
		BUDGET PROJECTIONS		
	Current Space	2028 Projected Space needs	Separate (off-site) Building Cost	2nd Story expansion of Village Hall
Fire Department	15,630 SF	24,400 SF	$ 4,398,425	
Police Department	7,750 SF	17,570 SF	$ 3,751,600	
Combined PD/FD/EMS Building	23,380 SF	41,970SF	$ 8,150,025	$ 6,199,200
Arch, Eng, Site Dev,etc.			$ 2,610,975	$ 2,267,850
Total			**$ 10,761,000**	**$ 8,467,050**

Note: See Exhibit A for a more detailed cost breakdown.

Benefits

As a result of implementing RW's recommendations, the Village, the Departments and the citizens living in the Village should realize significant tangible benefits, mitigate liabilities, and justify the recommended investment. The following tangible and intangible benefits should be realized as a result of implementation of the recommendations:

- Provide a long-term approach to facility needs for the Village to use as a planning guide for budgetary and operational considerations. This approach improves efficiencies by reducing repetitive processes and provides for a structured management plan, along with cost efficiencies through the sharing of a station.
- Mitigate liability in instances where accepted national standards are not being met. These standards are nationally recognized in a court of law and will serve to protect the Village.
- Provide a proactive approach to planning for the future development of the community by detailed evaluation of the public safety services and facility needs, which is then revisited periodically.
- Improve the confidence and abilities of emergency response personnel to handle emergency incidents by providing the appropriate facilities.
- Provide Village management with prompt accurate information and decision-making tools to increase efficiency and effectiveness.
- The improvement and retention of the overall fitness and health of the Department members should be given a higher priority. This should contribute to the mitigation of work accidents, occupational exposure, hazard awareness and the reduction of lost time injuries and related legal proceedings.
- Provide for better utilization of the area surrounding the current municipal building. There would now be the potential to create a community area within close proximity to the library.
- Provide for improved public safety proficiencies related to daily operational needs of police, fire and EMS.
- Provide space in the current facilities to pursue expansion of Village offices and potential community center.

Project Overview

RW Management Group, Inc. was retained by the Village of McFarland to conduct a Public Safety Analysis.

The analysis provides a review of Public Safety operations, staffing, equipment and facility needs. Recommendations and options for the Village to use now and in the future, when assessing Police, Fire-EMS facility needs in the Village. Based upon the proposal submitted by RW Management Group, Inc. (RW) in August 2018, the scope of the project was to conduct an operational, staffing, equipment review, as part of a public safety space needs analysis for the Village. This analysis was designed to provide for an independent third-party review current and future anticipated Police, and Fire-EMS service needs, and provide facility related options and recommendations on fulfilling those needs.

The findings and recommendations are related to the Police and Fire-EMS service needs of the Village, which include a high-level evaluation of the McFarland Police and Fire Departments. This evaluation includes review of operations, staffing, equipment needs, and space needs anticipated for future anticipated service needs.

The findings and recommendations are related to the operations, staffing, equipment needs, and facility needs of the Police and Fire Department in the Village. The review included the following categories:

- **Operations Analysis**
- **Staffing Analysis**
- **Equipment Analysis**
- **Facility Needs Analysis**
- **Current Municipal Building Analysis**
- **Budget Analysis**
- **Comprehensive Recommendations and Options**

Comprehensive Recommendations and Options

There are recommendations relating to the Village public safety operations, staffing, equipment and facility needs. These recommendations relate to potential organizational and operational and facility needs for public safety in the Village. This review was based on the Center for Public Safety Excellence Standards and best practices recommendations.

Operations

Police

McFarland is a stable and developed community that will not experience much additional growth. As a result, most crime and incident responses should remain fairly level.

However, due in part to its proximity to Madison, the Police Department does devote a measurable amount of its response time dealing with drug-related crimes. These types of crimes create an increase in property offenses, most notably burglaries. Between 2015 and 2018, the number of burglaries in the Village nearly doubled. Burglaries require added man hours due to the increased response and investigative functions associated with solving these crimes.

As the Madison area has grown, the increase in traffic accidents that necessitate an EMS response similarly dictate an increase in patrol response for investigative and traffic management functions on scene.

Looking forward, the Department should plan to remain proactive in its efforts to raise public awareness of prevention and response to school violence.

Fire

While the Fire Department has made great strides in moving towards integration of the firefighting and EMS functions, it needs to continue efforts to achieve a higher level of integration. The goal is to have all members of the Department trained to work together on fighting fires and providing EMS services. Their utilization in each discipline should be based on their certification and training levels.

The Department currently struggles to complete fire inspections. If there is any increase in commercial businesses in the Village, the Department risks being unable to complete the State mandated inspections. Therefore, it should evaluate the inspection function and seek to improve organization of inspection services and cross-train all members of the Department to perform this function.

As the state, regional and national trend continues toward paramedic-level service, there will be an increased expectation by citizens and businesses for this assistance. Sometime over the next 10 years, it is likely the Department will need to move towards providing paramedic service. Continued provision of services is predicated on the Department's ongoing commitment to mutual aid and the MABAS System.

Staffing

Police

Based upon the foregoing Service Delivery Analysis, over the next 10 years, the Police Department will likely have to add three additional full-time patrol officers and a full-time investigator. No additional supervisory positions are anticipated.

We were questioned during the analysis regarding the utilization of part-time officers. There is a legitimate concern with the utilization of part-time personnel to cover for needed full-time positions. Part-time officers are often transitional employees, creating constant recruitment and training needs. They tend to be more committed to their full-time job or anticipation of finding full-time employment and are often not available as needed. In light of these concerns, RW recommends the addition of three full-time police officers and one full-time investigator position over the next 5 – 10 years.

Fire

The current separation of fire and EMS duties is detrimental to the delivery of both services and this separation should be eliminated. Employees should be cross-trained to provide both firefighting and EMS services. The current EMS Labor Agreement does not address coordination of Fire and EMS duties or restrict them in any way.

The ability to utilize on-duty personnel, whether EMS or Fire specific, to operate equipment and apparatus as needed for a response to fire or rescue calls is critical to the delivery of services and the effective and efficient operation of the Department. All personnel are Fire Department personnel and should be able to provide fire, rescue and or medical duties throughout the day.

As the Department moves toward this integration of services over the next 10 years, it will likely need to add 3 twenty-four-hour command-level positions as well as 3-6 twenty-four-hour staff level positions. The command level positions are needed to provide consistent management and supervision 24 hours per day, three hundred sixty-five days per year.

Currently, command level functions are provided by what is called a “Duty Chief”, who is available on-duty or off-duty. As incidents continue to increase it becomes more crucial to have the ability for on-duty crews, dispatch personnel, police and emergency management personnel to have better access to a fire department supervisor who is actually at work and actively monitoring the daily situation onsite.

Equipment

Police

Based on the foregoing Service Delivery and Staffing Analyses relative to the Police Department, it is probable that the Department will need to add 2 additional vehicles to its fleet. In addition, as the need for investigations increases, the Department will similarly need to add to its evidence equipment.

Fire

The Fire Department is well-equipped. It is unlikely that the Village will need to add to the Fire Department fleet. However, to ensure that the Department can effectively and adequately handle a response requiring the foam trailer, it will need to increase the current capacity of the trailer. There is currently a potential to share foam trailers with the DeForest - Windsor Fire EMS Department.

There was discussion during this study regarding the rescue boat and the antique fire truck used in parades. RW feels that a boat stored on a trailer allowing for movement between the four lakes and different launch sites is needed. In an effort to find additional space for day-to-day operations, the antique fire apparatus could be stored at a separate location if desired.

RW recommends removal of the turn-out gear from the garage, removal of the exercise equipment from its current location on the mezzanine in the garage, and a dedicated space for training props. These items will be more fully addressed in the facilities analysis.

Facility Needs

Police

In order for the Department to remain in its current space, a number of needs would have to be addressed. Additional space is needed for the garage, offices, evidence processing, storage and interview rooms. Based on the amount of activity in the Department, we felt there was a need for at least four interview/interrogation rooms. RW also feels it is most appropriate to separate office space, rather than have an open concept office, due to the need for private conversations, telephone calls and meetings. Conference rooms should be provided for times when collaboration is needed.

The evidence room in a police department building is the most restricted access area in the building. Evidence processing needs include:

- Drying room and cabinets
- Processing tales
- Forensic kit storage

- Chemical workstations
- Secure evidence lockers with biometric access controls
- Fingerprint development equipment
- Biohazard storage
- Drug storage
- Weapon storage
- Found property storage including big items like vehicles
- Door access control readers and cameras
- Materials utilized in the room must be chemical resistant

Public Safety buildings need to provide a safe environment for staff and visitors. Security and access control from active assailants include the following building protections:

- Restricted I.D.'s and access
- Camera systems
- Non-public areas should be signed as restricted non-public access
- Visitors should log in, have I.D. Display and be escorted
- Camera system monitoring of:
    - Sally Port access
    - Prisoner processing area
    - Protected parking for staff and police vehicles
    - Interview, interrogation and holding areas
    - Evidence storage
- Fencing, gates and proper signage
- Proper lighting internally and externally
- Security windows

Other items identified in our analysis if the Department is to remain in its current space are:

- Access to fitness and training areas
- The kitchen is missing items and lacks space
- Briefing and meeting areas need to be created
- Traffic flow and parking need to be improved
- Security measures throughout the Department need to be improved
- A sally port needs to be added for prisoner movement from squads to the facility

Fire

Should the Department remain in its current space, a number of needs have to be addressed.

- The entire work flow of the station would need to be reconfigured. Modifications to the location and/or layout of the kitchen and break area, dorm rooms and training room would need to occur.

- Office and storage space would need to be increased and an entry/foyer created.

- The work out room and turnout gear would need to be relocated to safer areas because of environmental and health concerns.

- Additional parking would be required, as well as improvements to ingress and egress of departmental vehicles.

- The laundry and equipment cleaning areas would have to be relocated or reconfigured in their current locations.

- The building security features listed under Police Department Facility Needs Assessment should also be included.

Current Municipal Center Building

Village Administration and Other Offices

Additional space will have to be provided for future expansion and growth needs for administration and other departments. Moving Public Safety Departments out of the current building will provide for future expansion and other public needs within the existing space. If needed, this would also provide a more efficient and economical way to build a second story at the current Municipal Center.

Police Department

There is no solution to the inadequate garage space for the Police Department fleet at the current Municipal Center. Vehicle access and traffic flow will also remain problematic. Finally, the Department would require additional space and all Department areas would require extensive reconfiguration to solve all of the shortcomings.

Fire Department

The ingress/egress issues for the Fire Department at the current building would be difficult if not impossible to solve given the lack of space in which to make any improvements or reconfigurations. Parking issues would continue to be problematic for the same reason. Finally, extensive reconfiguration of the garage, apparatus floor and interior space would be required to address all of the Department's facility needs as outlined earlier in this report.

Budget and Economic Development

Future Considerations

Additional factors that were taken into consideration by RW in making its recommendations in this report included:

- Anticipated annexation of 122 acres for high-end development
- Population growth
- Changing demographics
- Potential expansion of elder care facilities
- Limited potential for public use facility land available

Village of McFarland's Facilities Master Plan

RW reviewed our thoughts and concerns relative to the Facilities Master Plan with our partner the McMahon Group of Companies. Build-out concerns on the current property are:

- The building is currently occupied twenty-four hours a day, three hundred and sixty-five days a year.
- This would add extensive cost to any construction or build-out at the current site.
- Estimated costs of $1.5 million or more to move occupants out to a different location during construction.
- Build-out would not resolve the parking or egress issues that currently exist for police and fire.
- Extensive and costly reconfiguration and remodeling would have to take place.

Comprehensive Recommendations and Options Summary

Based on the factors outlined in this report and an evaluation of all data, resources, and options, RW makes the following recommendations:

1. Erect a new Public Safety building to be shared by the Police and Fire Departments. A new building will be the most efficient and cost-effective way to address all of the current shortcomings for each department in the current Municipal Center Building. A new building will permit multiple shared resources, potentially including kitchen/break room, lockers, dorms, training and workout areas, as well as shared administrative staff. It will be critical to include stakeholders from the Police and Fire Departments in selection of location and design of a new Public Safety building.
    a. Site Location
        i. Due to the need to stay close to Fire-EMS personnel responding from home to the station, along with the need for easy access routes, RW recommends that the new public safety building be located approximately ½ mile to the East of the current station near or on Holscher Rd.

2. Moving the Police and Fire Departments out of the current Municipal Center Building will free up a great deal of additional space. This space could be used for future expansion of administration and other Village Departments within the Municipal Center. In addition, there would be room to construct the Community Center that the Village has wanted within the space vacated by the public safety departments. One advantage to this proposal is that the "Village Square" atmosphere would be provided by keeping the Library, Village Hall, and the Community Center in close proximity to each other. This would also improve the ability to expand vertically if there was a need.

The practicalities of a combined public safety building include the following:

- Exterior should fit into surroundings.
- Emergency responses require less complicated floor plans and bottlenecks, non-slip floors and wide stairways.
- Safeguard designs are needed to protect staff and visitors from unruly, drunken or violent offenders and assailants.
- Occupant comforts should include quality lighting, daylighting, well insulated walls, and be free from air leaks and moisture problems.

Implementation Plan by Priority

Fiscal Years 2019 - 2023

The goal for the next five years is to conduct the comprehensive planning of the recommendations. The following areas should be part of the planning process over the next five years:

- Define a Project Team made up of members from the Village Board, Administration and Police and Fire Departments. This team will provide oversight of the Village Facilities Planning and Public Safety Analysis recommendations implementation to occur with internal and external resources to coordinate efforts.

- Develop a long-term public safety facility plan for managing the Village Public Safety Building project.

- Engage the assistance of an architectural firm to assist with the facility planning and cost estimates.

- Search for specific locations and assess their availability and cost.

- Plan the reconfiguration of the existing Village Municipal Building.

Fiscal Years 2024 - 2028

The following areas are to be developed and implemented during this period:

3. Erect a new Public Safety building to be shared by the Police and Fire Departments. The new building will permit multiple shared resources, potentially including shared kitchen/break room, lockers, dorms, training and workout areas, as well as shared administrative staff. It will be critical to include stakeholders from the Police and Fire Departments in selection of location and design of a new Public Safety building.

    a. Site Location
        i. Due to the need to stay close to fire-EMS personnel responding from home to the station, along with the need for easy access routes, RW recommends that the new public safety building be located approximately ½ mile to the East of the current station near or on Holscher Rd.

4. Moving the Police and Fire Departments out of the current Municipal Center Building will free up a great deal of additional space. This space could be used for future expansion of administration and other Village Departments within the Municipal Center. In addition, there would be room to construct the Community Center that the Village has wanted within the space vacated by the public safety departments. One advantage to this proposal is that the "Village Square" atmosphere would be provided by keeping the Library, Village Hall, and the Community Center in such close proximity to each other. The potential to expand vertically in the current building becomes more economic and efficient with public safety no longer residing in the current facility.

Benefits

As a result of implementing RW's recommendations, the Village, the Departments and the citizens living in the Village should realize significant tangible benefits, mitigate liabilities, and justify the recommended investment. The following tangible and intangible benefits should be realized as a result of implementation of the recommendations:

- Provide a long-term approach to facility needs for the Village to use as a planning guide for budgetary and operational considerations. This approach improves efficiencies by reducing repetitive processes and provides for a structured management plan, along with cost efficiencies through the sharing of a station.
- Mitigate liability in instances where accepted national standards are not being met. These standards are nationally recognized in a court of law and will serve to protect the Village.

- Provide a proactive approach to planning for the future development of the community by detailed evaluation of the public safety services and facility needs, which is then revisited periodically.
- Improve the confidence and abilities of emergency response personnel to handle emergency incidents by providing the appropriate facilities.
- Provide Village management with prompt accurate information and decision-making tools to increase efficiency and effectiveness.
- The improvement and retention of the overall fitness and health of the Department members should be given a higher priority. This should contribute to the mitigation of work accidents, occupational exposure, hazard awareness and the reduction of lost time injuries and related legal proceedings.
- Provide for better utilization of the area surrounding the current municipal building. There would now be the potential to create a community area within close proximity to the library.
- Provide for improved public safety proficiencies related to daily operational needs of police, fire and EMS.
- Provide space in the current facilities to pursue expansion of Village offices and potential community center.

CHAPTER 6 – GLOSSARY

AEMT	Advanced Emergency Medical Technician – This is the third level of a five-tiered EMS in Wisconsin. AEMT's have a scope of practice that allows them to perform advanced airway, ventilation, oxygenation, cardiovascular and immobilization procedures beyond the EMT level.
ANNEXATION	The act or an instance of annexing, or adding to something larger, especially the incorporation of new territory into the domain of a city, country, or state.
APPARATUS	Apparatus is commonly used to describe multiple types of fire trucks or emergency response vehicles like ambulances.
BIOHAZARD	A biological agent or condition that is a hazard to humans or the environment.
BIOMETRICS	Biometrics is the technical term for body measurements and calculations. It refers to metrics related to human characteristics.
CPSE	Center for Public Safety Excellence - Evaluation process that measures fire departments to established and accepted national standard criteria. The International City /County Management Association and the International Association of Fire Chiefs were both committed to the development of these standards.
DANE COUNTY CONSORTIUM	Through a county-wide agreement, the closest paramedic unit is assigned to specific calls. Under this agreement, ALS care is provided by the closest available Advanced Life Support ambulance as determined by Priority Medical Dispatch without regard to jurisdictional boundaries.
DUTY CHIEF	A fire officers who is assigned the duty of supervising a shift, whether on duty or of duty at home.
EMS	Emergency Medical Service - This term is utilized to cover the multiple tiers of emergency medical response, from first responder to Paramedic.
FORENSIC	Relating to or denoting the application of scientific methods and techniques to the investigation of crime.
INTERROGATION	Interrogation is interviewing as commonly employed by law enforcement officers, military personnel, and intelligence agencies with the goal of eliciting useful information.

INTERVIEW	A formal meeting in which one or more persons question, consult, or evaluate another person: a victim interview.
ISO	Insurance Services Office Rating Schedule – System used to rate fire departments for insurance rating purposes.
K-9	A police dog, known in some English-speaking countries as a "K-9" or "K9", is a dog that is specifically trained to assist police and other law-enforcement personnel. Their duties include: searching for drugs and explosives, locating missing people, finding crime scene evidence, and attacking people targeted by the police. Police dogs must remember several verbal cues and hand gestures.
MABAS	Mutual Aid Box Alarm System – A Wisconsin statutory system in place for the coordination of fire and EMS mutual aid throughout the State of Wisconsin.
MUTUAL AID	Mutual aid is utilized frequently in fires that exceed the capabilities of a department's equipment or available manpower to appropriately fight a large fire. Mutual aid requires a specific request for assistance by the incident commander.
PARAMEDIC	This is the fourth level of a five-tiered EMS system in Wisconsin. Paramedics are advanced providers of emergency medical care and are highly educated in topics such as anatomy and physiology, cardiology, medications, and medical procedures.
SALLY PORT	A sally port is a secure, controlled entryway to a fortification or prison. The entrance is usually protected by some means, such as a fixed wall on the outside, parallel to the door—which must be circumvented to enter and prevents direct enemy fire from a distance. It may include two sets of doors that can be barred independently to further delay enemy penetration.

Appendix Overview

This appendix contains additional information that was not part of the original analysis but was requested as a supplement to the analysis. Some of this information was provided after the analysis was completed and some is just additional information related to the recommendations in the analysis.

The appendix will contain four sections; General, Fire and Rescue, Police, and Comprehensive Recommendations and Options.

General

Bio's

Project Team Members

Project staff was selected for their relevant experience in the service to be provided. Each was assigned with specific responsibilities related to the elements of the project. The work of the project staff was provided to the project manager for review, collation and for interface with the client's project team.

Project Manager: Mr. Jeffrey R. Roemer – Mr. Roemer has over 35 years of experience in public safety. Mr. Roemer is a certified public manager and has been providing full time public safety management consulting for the last twenty (20) years. He worked as Fire Chief for the City of Menasha from 1995 to 1998, Public Safety Director for the Village of Allouez from 1988 to 1995, and shift commander for the Village of Ashwaubenon for seven (7) years. He has worked on numerous public safety projects for the last twenty (20) years, as project manager, in communities nationwide. He recently served as the Fire Chief and Emergency Management Director for the City of Green Bay, where he had responsibility for all aspects of emergency management including preparedness, response, recovery, and mitigation. Mr. Roemer just completed serving as Interim Emergency Service Director for the County of Door, WI.

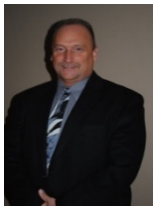
Project Team Member: Edmund M. Henschel – Mr. Henschel is a senior consultant with RW Management Group, Inc. Prior to joining RW, he served as a city manager for over 30 years, serving municipalities in Wisconsin and Michigan. He also has 15 years of municipal consulting experience conducting consolidation studies, department operation reviews, and labor negotiations (representing municipal management). As a consultant he has specialized in shared service and consolidation studies as well as management reviews for a wide range of municipal departments. As a city manager, he was instrumental in forming one of the first police consolidations in the State of Michigan in the 1970s. He has conducted numerous consolidation studies in the past ten years. He was the lead consultant in a police consolidation that involved a total of seven municipalities in Michigan. He has spoken at national and regional conferences and written several articles on the subject of municipal consolidations. He has also drafted several inter-governmental cooperation agreements.

Project Team Member: Lisa Bergersen – Ms. Bergersen is a senior consultant with RW Management Group, Inc. Lisa currently serves as the Human Resources Director for the City of Pewaukee, Wisconsin where she has developed and reorganized the Human Resources department to add value by way of strategic planning tied to organizational objectives, cost-conscious benefit programs, employee policies and legal compliance, leadership and employee development, wellness, employee engagement, and information technology.

Project Team Member: Mr. Robert Whitaker – Chief Whitaker's experience in fire and rescue service spans more than 25 years. He currently serves as the Fire Chief/Administrator for North Shore Fire/Rescue, just outside of Milwaukee, WI. As Fire Chief/Administrator, Mr. Whitaker's responsibilities focus on strategic direction of the organization, fiscal management, information technology and intergovernmental relations between the department and the multiple municipalities served by the organization.

Project Team Member: Mr. Kevin Bierce - Mr. Bierce has been actively engaged in the fire and emergency service operations for the past 25 years including both fire suppression and life safety inspections. He currently serves as Fire Chief for City of Pewaukee, in central Waukesha County in southeastern Wisconsin. The Department is a combination department, fully accredited by Commission of the Fire Accreditation (CFAI), ISO Class 2 agency delivering both fire and paramedic level response. His primary responsibilities are strategic planning and direction of the organization as it continues its transition to a fully career agency.

STAFF BIOGRAPHIES



Jeffrey R. Roemer, CPM
Principal Officer
RW Management Group, Inc.

Professional Summary

Mr. Roemer has an extensive background in the Public Safety area. For more than 35 years he has served with municipal governments in various duties, including Fire Chief for the City of Menasha, WI. Before serving with the City of Menasha, he was Public Safety Director for the Village of Allouez, WI. He has worked in nearly all facets of Public Safety, as a Police Officer, Firefighter, and Emergency Medical Technician, and as a supervisor and department head in each of the disciplines.

As Police and Fire Chief, Mr. Roemer was responsible for all activities in the municipal Public Safety environment. He has provided departmental support for planning and implementing Information Systems, Dispatch Centers, Emergency Operations Centers, Budgeting, Shared Services, and Command Post and ICS operations, along with many other administrative and supervisory duties. His broad knowledge base allows a unique perspective and understanding of the varied requirements found in the municipal environment. Serving at this level of the

organization provided Mr. Roemer with the opportunity to recommend, plan and manage change within the organization and often, outside of his organization.

As a Public Safety Consultant, Mr. Roemer has been a project manager for numerous Public Safety related organizational, communication, dispatch center, consolidation, information system, operational, and emergency operation center projects. Mr. Roemer has served as Interim Public Safety Director and Fire Chief for several agencies in the last 19 years, including the City of Green Bay, Wisconsin. Mr. Roemer also serves as an active member of the International Association of Fire Chiefs, the Wisconsin Society of Certified Public Managers, the American Academy of Certified Public Managers, and the Associated Public Safety Communications Organizations.

Mr. Roemer's knowledge of Public Safety in a municipal setting has gained him recognition both at a local, national and international level. He has served as Secretary-Treasurer to the Great Lakes Division of the International Association of Fire Chiefs, Past President of the Wisconsin Society of Certified Public Managers and numerous other positions with Police, Fire and Rescue Boards and Committees. Mr. Roemer has been recognized as the 2001 "Manager of the Year" by the Wisconsin Society of Certified Public Managers. He currently serves on the State of Wisconsin All Hazards Incident Management Team and the Northeast Wisconsin Regional Incident Management Team. Jeff Roemer also serves on the newly consolidated Western Lakes Fire Department Oversight Board and was voted in as Vice President of the Board.

Education

Northeast Wisconsin Technical College	Associate Degree in Police Science
National Fire Academy	Executive Fire Officer Graduate
University of Wisconsin	Certified Public Manager
Northwestern University	School of Police Staff and Command Graduate

Edmund M. Henschel
General Manager/Senior Consultant
RW Management Group, Inc.

Professional Summary

Ed Henschel is the General Manager for RW Management Group, Inc. Prior to joining RW Management Group he served as a city administrator and village manager for 30 years, serving municipalities in Wisconsin and Michigan. He also has 18 years of municipal consulting experience conducting department operation reviews and labor negotiations. As a consultant he has specialized in shared service and consolidation studies as well as management reviews for a wide range of municipal departments.

Ed successfully created one of the first consolidated police departments in Michigan in the 1970s. Since then he has been involved in a number of shared service projects throughout the Midwest,

both as a municipal manager and a consultant. He has also written articles and spoken at state, regional and national conferences on this subject.

As a labor negotiator he has represented management to bargain contracts with unions representing a number of different departments of various sizes. He negotiated the first as well as successor contracts for a newly created consolidated fire department. He also has negotiated a very complex contract to transition municipal employees from a private pension fund to a state Retirement System.

As a result of his many years managing municipal governments, Ed has extensive experience with personnel matters, overtime analysis, department operations, strategic planning, budgeting, financial planning and shared service studies.

In addition to his responsibilities as a consultant, Ed has also served as the Executive Director of the Wisconsin City/County Management Association. He is a member of the International City/County Management Association and is on the board of directors of the Public Policy Forum, which conducts regional public policy analysis. He was on the Advisory Board for the master's in public administration Program at Northern Illinois University, is a member of the Waukesha County Sheriff's Department Grievance Committee and currently teaches a graduate level course at the University of Wisconsin - Milwaukee.

Education

Central Michigan University
- Bachelor of Science in Education
- Master of Arts in Political Science

University of Minnesota
- Carlson School of Management - Management Training Program

Lisa Bergersen
Senior Consultant
RW Management Group, Inc.

Professional Summary

Lisa Bergersen has nearly 30 years of experience in human resources and employment law, with much of that time spent in public sector service. She has a keen understanding of the interplay and balance required between governmental budgets, obligations to taxpayers, and providing the highest quality service for the community.

Lisa has developed best practices across a broad array of core Human Resources management

responsibilities including:

- Employment Laws and Legal Compliance
- Compensation and Benefits
- Recruitment and Staffing
- Training, Development, and Performance Management
- Employee Relations and Engagement
- Strategic Initiatives and Policies

Lisa received her law degree from Marquette University Law School and became a partner with the management employment law firm of Lindner & Marsack, S.C., where she represented public and private sector clients in the areas of employment litigation and investigations, development of human resources policies, procedures and strategic initiatives, and negotiation of labor agreements. Lisa also gained extensive experience in developing and presenting programs and training sessions for clients, human resources professionals and employer groups.

Lisa is certified by the HR Certification Institute (HRCI) as a Senior Professional in Human Resources (SPHR) and by the Society of Human Resources Management (SHRM) as a Senior Certified Professional (SHRM-SCP).

For twenty years, Lisa was a contributor to the Wisconsin State Bar's Employment Law Book Series on State and Federal Employment Statutes. She also served two years as co-chair of the SHRM Metro Milwaukee Chapter's Special Interest Group: HR Departments of One.

Lisa is a member of the Wisconsin Public Employer Labor Relations Association (WPELRA), the Society of Human Resources Management (SHRM), the Metro-Milwaukee SHRM Chapter, and the Local Government Law and Labor & Employment Law Sections of the Wisconsin State Bar Association.

Education

Marquette University Law School — Juris Doctor of Law

Robert Whitaker
Senior Consultant
RW Management Group, Inc.

Professional Summary

Mr. Whitaker has worked in fire, emergency medical and emergency management settings for 24 years. He currently serves as the Fire Chief/Administrator for North Shore Fire/Rescue, just outside of Milwaukee, WI. As Fire Chief/Administrator, Mr. Whitaker's responsibilities focus on strategic direction of the organization, fiscal management, information technology and intergovernmental relations between the department and the multiple municipalities served by the organization.

Mr. Whitaker has worked in several roles within the fire and emergency medical/service field. He started his career as a paid-on call firefighter, moving to career firefighter, firefighter/paramedic, Fire Lieutenant, Operations Battalion Chief, Battalion Chief of Training and Emergency Medical Services, Deputy Chief of Administration and now, Fire Chief/Administrator. Throughout his career, he has managed programs that included transition of records management systems, professional development and training for the organization and transition of 911 PSAP and Communications/Dispatch responsibilities to a newly consolidated center.

Mr. Whitaker is an active member of the International Association of Fire Chiefs, Wisconsin Fire Chiefs Association, the Great Lakes Fire Accreditation Managers Association, the International City/County Managers Association, serves as a member of Curriculum Committee for the Wisconsin Fire Chiefs Education Association and as the Secretary/Treasurer of the Milwaukee County Association of Fire Chiefs.

Mr. Whitaker has recently been employed by RW Management Group, Inc. to provide his expertise in public safety consolidation and accreditation. He was involved in the functional consolidation efforts needed to combine the North Shore Fire Departments and Dispatch center. The North Shore Fire Department recently completed the accreditation process of the Commission on Fire Accreditation International (CFAI).

Education

Oklahoma State University
Masters of Science, Fire & Emergency Management
Southern Illinois University
Bachelor of Science, Fire Service Management

Kevin Bierce
Senior Consultant
RW Management Group, Inc.

Professional Summary

Mr. Bierce has been actively engaged in the fire and emergency service operations for the past 25 years including both fire suppression and life safety inspections. He currently serves as Fire Chief for City of Pewaukee, in central Waukesha County in southeastern Wisconsin. The Department is a combination department, fully accredited by Commission of the Fire Accreditation (CFAI), ISO Class 2 agency delivering both fire and paramedic level response. His primary responsibilities are strategic planning and direction of the organization as it continues its transition to a fully career agency.

Mr. Bierce has served in variety of positions from fire chief to senior building official during his tenure in the fire service. As a senior building official Mr. Bierce was responsible for the integration of the building inspection and fire inspection into joint operation providing code management, inspection and planning. This integration created a more seamless life safety procedure enhancing the community risk management model. He holds both commercial and residential building certification along with expertise in both flammable and combustible liquids storage. Mr. Bierce has appointed to the Wisconsin Commercial Code Council by the Governor of Wisconsin.

Mr. Bierce draws heavily on his past military experience, Mr. Bierce is a retired military officer with both active and reserve components tours serving in a multitude of positions from company command to Brigade level staff positions, a graduate of both the Officer Advance Courses and the Army Command College. Mr. Bierce Continues to work with the Military in a variety of roles as a Subject Matter Expert in Incident Command and Disaster Response. He has actively served in both the planning and execution of several large-scale training exercises coordinating both interagency responses to variety of both man-made and natural disasters. He is staff trainer for Wisconsin REACT (Regional Emergency All Climate Training) center at Volk Field Wisconsin. He has been appointed by the Governor of Wisconsin as the Fire Representative to the Wisconsin Homeland Security Council.

Mr. Bierce is the Past President of the Waukesha County Chiefs Association, Past President of the Wisconsin State Chiefs and current President of Wisconsin MABAS. He was awarded the Fire Chief of the Year by the Wisconsin State Chiefs in 2017.

Education

University of Wisconsin, Stevens Point	Bachelor of Science Degree in Physical Sciences
US Army	Officer Basic and Advanced Courses
US Army	US Command College

Implementation Period

The Village requested that the implementation period be addressed as follows;

- **Planning Period** – 12 Months: Not necessarily tied to the calendar year or fiscal year, just setting aside a time period of 12 months that we would complete all planning related activities regarding what's necessary to construct a joint public safety building that houses police, fire, and court. Throughout this process the Village would finalize the location as is necessary. The Village could also consider the optional task for planning the reuse of the Municipal Center following the vacancy of the public safety departments.

- **Design Period** – 12 Months: Take the next step coming out of the planning process to design the improvement, go out for bid, and get ready for construction. This process would flush out any final details with respect to the improvement that the plan did not otherwise address. If planning hasn't been commenced, it should be started by this point for the reuse of the Municipal Center following vacancy of the public safety departments.

- **Construction Period** – 12-18 Months: Break ground in order to construct the improvement that has been designed. Design process on the Municipal Center should be done at this point so that when this project is done they can get started right away.

- **Transition Period** – 3-6 Months: Moving the public safety departments into their new space in order to get them fully operational.

RW believes that this reorganization of the implementation period makes sense and fits into the Villages long term strategic planning.

Fire and Rescue

Operational Recommendations

Call Volume

When reviewing the call volume statistics for the Fire Department, especially that last three years, there has been a steady increase in the amount or responses. This increase is consistent with the national trend. Total incident responses over the last three years have increased by 23%. This continued increase will more than double the number of incident responses by the 2025. The Fire Department has provided detailed incident response statistics that should be attached to this appendix.

Service Delivery Analysis

Paramedic Service Level

RW made the statement in the Analysis that we feel the Fire department will move towards providing Paramedic level of service over the next ten years. To help clarify this statement, we need to briefly explain the differences between a paramedic and an EMT or Emergency Medical Technician. There is a difference of between 120 – 150 hours of training for an EMT and 1,200 to 1,800 hours of training, up to a 2 year degree for a paramedic. The biggest difference in the scope of practice is the ability to break the skin, which includes shots, intravenous lifelines, advanced airway management and the ability to provide 30 – 40 different medications. This ability to provide advanced emergency medical care for a minimal difference in the overall EMS budget, generally leads to the implementation of paramedic level services.

It has increasingly become more difficult to recruit and sustain the number of advanced EMT's and Paramedics needed for a service, and the Village will soon find that the advanced EMT's usually want to upgrade their skill level and get their paramedic license. This will further reduce the ability to sustain advanced EMT level service. Most services experience that about 50% of their incident responses require paramedic level skill sets.

Staffing Analysis

Additional EMT's

The aging population will continue to affect the increased emergency medical responses over the next ten years. It has already become more and more difficult nationwide to recruit and sustain volunteer or paid on call personnel. The level of time and training needed to fill these positions creates an atmosphere where if someone really has an interest in providing this type of care, they decide to do this in a full time position. The increased call volume, 18% for EMS over the last three years, will also increase the need for more availability of response, with more back to back or simultaneous incidents occurring, along with the need to improve the first responder's skill sets.

Equipment Analysis

RW recommended the turnout gear be removed from the apparatus bays and kept in a separate locker area. In 2010, the National Institute for Occupational Safety and Health (NIOSH) initiated a study to evaluate the cancer risk of firefighters. The study spanned 4 years and the sample size included over 30,000 career firefighters serving in Chicago, Philadelphia and San Francisco between 1950 and 2010. This was the largest study of firefighters ever completed.
The study served to identify whether or not firefighters are at a higher risk of developing cancer related to their exposures on the job. Deaths related to cancer was examined as well specific cancers types involved. Researchers took into consideration the types and number of fire runs, use of protective equipment and diesel exhaust controls.

The initial findings of the study were published in November 2013 and they weren't pretty. The NIOSH study found that "fire fighters may be at higher risk of digestive, oral, respiratory, and urinary system cancers than the general population." Additionally, firefighters experienced more cancer cases and cancer deaths than previously expected. The study found that firefighters are twice as likely to develop malignant mesothelioma, which is related to asbestos exposure. This study was the first to identify an excess of mesothelioma in US firefighters.

There has been a long practice of hanging turnout gear in the apparatus bay of the fire station. It has also been the habit to come back from a fire incident and just hang up the turnout gear and go home. These practices have led to an apparatus bay that not only is contaminated by extensive diesel exhaust fumes, but also smoke carcinogens left over from contaminated turnout gear. Running apparatus without hooking up to an exhaust system, lack of cleaning of turnout gear after a fire, often coupled with dirty hose and firefighting tools left contaminated in the apparatus bays have led to extensive exposure to carcinogens. Department personnel performing daily equipment checks and moving vehicles in and out of the garage, along with visitors viewing the fire apparatus and taking tours of the stations, are continually exposed to these cancer causing carcinogens. Firefighter turnout gear needs to be cleaned after incidents and removed from further diesel fuel contamination of the apparatus bay to limit this exposure.

It is important to be on top of these developments. Continue to educate the department and watch for the next phase of this study to be published. Fortunately, this study has raised awareness to the increasing cancer risks we face as firefighters, but it's up to fire administration to take care of yourself and share this information with your crews. Maintaining situational awareness is a vital skill in firefighting. It is important to apply this skill when considering our exposures and implementing plans to avoid and minimize them.

Facility Needs Analysis

Ingress/Egress

The parking on the South side of the building is for Fire-EMS and Police employees. This space is inadequate to start with and half of the space is utilized to park department vehicles. When there is a need for an incident response, police vehicles utilize this side of the building to respond, which may conflict with Fire-EMS vehicles moving on a response. The traffic flow area on this side of the building is also very narrow and often in conflict with the school and library traffic depending on the time of day. This creates a very dangerous situation and occurs often.

Garage Bays

The current apparatus bays create additional confusion with ingress and egress. They are not drive through bays, which creates the continual need to back into slots, some of which are to short for current vehicles. This also creates a concern with pedestrian traffic in the area and personnel on the apparatus floor, putting on or taking off turnout gear and moving to other vehicles. Currently all of the space is fully occupied, turnout gear is taking up space and some of the space is used

for storage. While there are not specific National Fire Protection Association (NFPA) standards that address garage space, safety concerns should be the prime goal and garage space should be determined based on equipment needs. There have been firefighter deaths related to backing apparatus in the station nation wide and here in Wisconsin.

Workflow

The current building design does not create an efficient workflow for the daily work at the station. The fire station must accommodate extremely diverse function, including housing, recreation, administration, training, community education, equipment and vehicle storage and maintenance and sometimes hazardous materials. Certain functions should be grouped together, such as dorm areas, day room and an outdoor area. Training, administration, inspections and lobby should be grouped together, while the apparatus bays and maintenance and vehicle support should be together. It would be very difficult to rearrange the current building to accommodate those efficiencies.

Offices

There is not adequate office space currently and with the addition of officers in the future there will be an even greater need. Some of the current offices are shared with personnel working on the same shift, they are disconnected and in different parts of the building and there is no adequate lobby or entrance area. There is also need for a shared work space that could be utilized for project teams and larger projects.

Dorms

Dorm spaced has changed over the years in the fire service. Dorms need to now accommodate males and females, with adequate locker and shower-bathroom facilities. This result is separate dorm rooms that provide a bed, locker, desk and often a TV. The number of rooms is dependent on operations and staffing. Plans should allow for separate form rooms for the maximum number of staffed positions on duty, along with at least two to three extra rooms to provide space for emergency overnight stays, often due to weather, and the potential need to house intern staff.

Storage

Fire Departments have the need to store extra equipment, hoses, appliances, airpacks, training props, bedding, turnout gear and extra vehicle equipment at a minimum. This historically has been eliminated or neglected to save money on the size of the building. The current building has very limited and inadequate storage areas, which has resulted in this equipment being stored in inappropriate locations throughout the building.

Police

Operations

The current state of mental health related issues, within the State, has started to create more demands on the Police Department. There are initiatives being put in place state wide to train and have police officers work with mentally ill patients and divert them from incarceration. There has also been a reduction in facilities that are able to handle Statute 51.15 mental health holds, which has given rise to longer transport needs. These often occur overnight when there are a limited number of officers on duty.

Growth

RW stated in the analysis that the Village was fairly stable and should not experience much growth over the next ten years. This was tempered with the comments relating to the increase in burglaries that the Police Department was experiencing, mainly due to the drug related issues. We also noted that traffic and accidents were seeing a dramatic increase. It has since been pointed out that building permits and population trends are showing a stronger growth pattern.

Call Volume

The number of calls for service over the last three years for the Police Department has increased by 47%. There have also been major changes in the types of calls and work related to those incidents. Referrals to the District Attorney's Office, subsequent court proceedings, financial crimes, internet/online fraud, and mental health commitments and response as discussed earlier in this document have taken a toll on the officer's time and availability. The Police Department has provided detailed calls for service information, attached to this report.

Staffing

Officer Additions

Due to the increase in the number and types of incidents and the amount of times that officers are involved in incident paperwork and follow-up, including mental health situations and transports, it can be anticipated that the number of officers needed will increase as stated in the analysis over the next 5 – 10 years.

Garage

The need for additional garage space is a primary concern with the new building. There are multiple concerns relating to storing any squad cars outside and unprotected for any extended period of time. The cars themselves and especially the equipment, including computers, is not meant to be left out in Wisconsin's winter and weather. The potential for vandalism or theft is also

a major concern. The computers, camera equipment, firearms and radios contain confidential information and create security concerns if vandalized or stolen from vehicle.

Office Space

Office space needs in a Police Department are continuing to evolve. While there is still a need for privacy and separate offices, that allow for private discussions and meetings, there should also be plug and play workspaces, where officers can quickly setup their laptop and complete reports or do internet research. Project rooms and interview rooms can also be set up and interchangeable depending on the utilization at the time. Flexible space planning techniques now allow the workplace to absorb the increases and decrease in personnel and office needs. The current building has a limited number of offices and personnel working the same shift are often forced to share office space. The current police department section of the building was built with the old office concepts and does not allow for growth or the changing programs and policing techniques. It is no longer as specific as “we need 6 separate offices”. The design must take into account the department programs current and anticipated, the change in how briefings are handled, the changes in privacy needs, such as mental health work and sensitive investigations.

Evidence Room

The current evidence room is about 80% full in a concise and organized manner. This would indicate that this area or building will need expansion and reconstruction within the next 3-5 years. Storage of evidence is very complicated. There are different types of unique storage needs for different evidence. The overall size of the room needed should be based on previous experience and anticipated growth. Right sized shelving allows for quick and easy movement of shelves based on the size of the evidence. This area is one of the most important design concerns at the initial building design stages. Following is a list of key concerns that need to be addressed:

- Evidence and property should be separated, but drugs, weapons and valuables need extra security.
- Everything should be inventoried with a program that flags when disposal can be made.
- Proper training is essential, and certification recommended.
- Biological evidence must be properly maintained and destroyed only when state and future national standards allow.
- Every evidence room should be governed by a written policy and procedural manual.
- Key or access cards should control access with logs to document entries.
- Surveillance cameras/video should be operated on a 24-hour basis.

Storage

The current building does not have enough current storage areas for all the occupants, including the Police Department. Storage in offices, garages, apparatus bays and other areas not intended for storage, further complicates the needs in those areas.

Interview Rooms

There are currently only to secure interview rooms in the Police Department. There are often times when there is the need for more than two separate interview rooms needed for an incident or when several incidents are occurring that require interview rooms at the same time. As discussed earlier in this document, there is potential to design multiple purpose rooms for projects, and secure interview needs in a newly designed facility. The current building does not allow for the needed expansion or redesign to accommodate these rooms.

Comprehensive Recommendations and Options

The site location recommendation for a new station was made primarily on the data that showed the current location has been a good location, for acceptable response times within the fire district, and for the police department. This response time is initially based on paid on call personnel responding to the station, and then response from the station to the incident. Having full time personnel in the station to respond on the first due engine or ambulance greatly enhances the Departments response times. While law enforcement response is generally based on squad cars actively on patrol, fire department vehicles normally respond from the station. There are several accepted national standards regarding response times for fire – EMS departments. National Fire Protection Association (NFPA) Standards 1710 and 1720 recommend the time frame for deployment to on scene of fire and EMS apparatus. The Insurance Service Office (ISO) rating criteria scores departments on the deployment of fire suppression and emergency medical operations. The McFarland Fire Department received their ISO review in 2018 and were graded as a Class 3, out of 10. This is a very good rating for the department. Specifically, where the rating looked at deployment, the department received an 8.47 score out of a possible 10. RW's recommendation to move the station ½ mile to the East, would have no negative affect on this rating, mainly since it is still near the staff responding from home and should not add additional time to the incident response time. The new station and the related improvements to ingress and egress, should have a positive effect on the response times.

Project Budget

In Chapter 4 – Estimated Budget of the Public Safety Analysis, we provided some cost estimates that could be used as comparables to the remodeling of the current Village building. The square footage estimates were taken directly from the Village of McFarland Facilities Master Plan of 2017, provided by Strang. This gave our architectural partners the ability to provide some rough cost estimates, that could be used as comparables.

EXHIBIT A

McFarland Remote Combined Fire/Rescue Station and Police Station

Fire and Rescue Department

Current Area (2017)	15,630 gsf[4]	Projected need (2027)	17,414 nsf[4,5]	23,924 gsf[4,5]

Police Department

Current Area (2017)	7,748 gsf[4]	Projected need (2027)	8,400 nsf[4,5]	17,076 gsf[4,5]

Combined Facility

Current Area (2017)	23,378 gsf[4]	Projected need (2027)	25,814 nsf[4,5]	41,000 gsf[4,5]

Square Footage Cost Estimate (hard costs)

Fire and Rescue Dept. cost	23,924 sf x $183.85/sf[1,3] =	$4,398,425
Police Dept. cost	17,076 sf x $219.70/sf[1,3] =	$3,751,600
Building Cost Subtotal		**$8,150,025**
Locale adjustment factor[2] (2% reduction)		$163,000
Estimated Building Cost Total		**$7,987,025**
Site development		$400,000
Estimated Construction Subtotal		**$8,387,025**
Estimating Contingency (5%)		$419,350
Estimated Construction Total		**$8,806,375**

[1] based on 2 story building
[2] adjustment to RS Means for locale (Madison)
[3] includes general conditions, overhead and profit
[4] from existing studies or similar documents
[5] size adjusted for space sharing (training room, exercise room, conference rooms, etc.) by Police Department and Fire/Rescue Department

Owner FF&E Costs (NIC by Owner)

New FF&E Budget ($20/sf)	$48,725
Existing FF&E relocation	$65,000
Estimated FF&E Cost Total	**$113,725**

Project Soft Costs

Land acquisition (assuming assessed value)	
(assuming 1.5 acre site min. for 2-story building)	$375,000
Demolition	$100,000
A/E Fee budget	$880,625
Printing and Plan Review Fees	$5,000
Legal, Insurance and Testing	$5,000
Owner Contingency (5%)	$440,325
Telephone/Technology relocation	$35,000
Project Soft Cost Total	**$1,840,950**

Total Project Cost Summary

Construction Total	$8,806,375
FF&E Total	$113,725
Soft Cost Total	$1,840,950
Grand Project Total	**$10,761,000**

NOTE – 23,378 sf of 1st story space becomes available for other departments following above expenditure and construction.

EXHIBIT B

McFarland Second Floor Expansion of Municipal Building

Fire and Rescue Department

Current Area (2017) 15,630 sf Projected need (2027) 18,365 nsf 24,418 gsf
2,735 nsf increase (+33%) 3,638 gsf

Police Department

Current Area (2017) 7,748 sf Projected need (2027) 9,862 nsf 17,569 gsf
2,114 nsf increase (+78%) 3,763 gsf

Square Footage Cost Estimate (hard costs)

Roof demolition/recycle	25,000 gsf[1,3]	$125,000
2nd Story Addition (unfinished interior)	15,000 gsf x $135.50[1,3]	$2,032,500
2nd Story Fire and Rescue Dept. Build-out	688 sf x $201.34/sf[1,3] =	$138,525
2nd Story Police Dept. Build-out	3,763 sf x $201.34/sf[1,3] =	$757,650
2nd Story Administration Build-out	5,549 sf x $201.34/sf[1,3] =	$1,117,050
Elevator (1st to 2nd)	1 x $110,000 x 1.25[3] =	$137,500
Stair (1st to 2nd)	3 x $25,200 x 1.25[3] =	$94,500
1st Story Remodeling for Elevator/stairs		$35,000
1st Story Addition (FD Apparatus Bay)	2950 sf x $154.28[3] =	$455,125
Building Cost Subtotal		**$4,892,850**
Premium for Phased Construction/Occupied Building (20% increase)		$978,575
Locale adjustment factor[2] (2% reduction)		$117,425
Estimated Building Cost Total		**$5,754,000**
Site development		$150,000
Estimated Construction Subtotal		**$5,904,000**
Estimating Contingency (5%)		$295,200
Estimated Construction Total		**$6,199,200**

Owner FF&E Costs (NIC by Owner)

FF&E Budget ($20/sf)	**$200,000**[4]

Project Soft Costs

Land acquisition (assuming assessed value)	$0
A/E Fee budget	$619,925
Printing and Plan Review Fees	$5,000
Legal, Insurance and Testing	$5,000
Owner Contingency (10%)	$619,925
Temporary relocation of employees and/or operations	$818,000

Off-site office space rental (5000 sf x $12/sf x 12 months) = $720,000
Moving expenses (remote location and within existing) = $58,000
Misc. furnishings rental (1 year) and Signage = $20,000
Telephone/Technology "switching" = $20,000

Project Soft Cost Total	**$2,067,850**

Total Project Cost Summary

Construction Total	$6,199,200
FF&E Total	$200,000
Soft Cost Total	$2,067,850
Grand Project Total	**$8,467,050**[5]

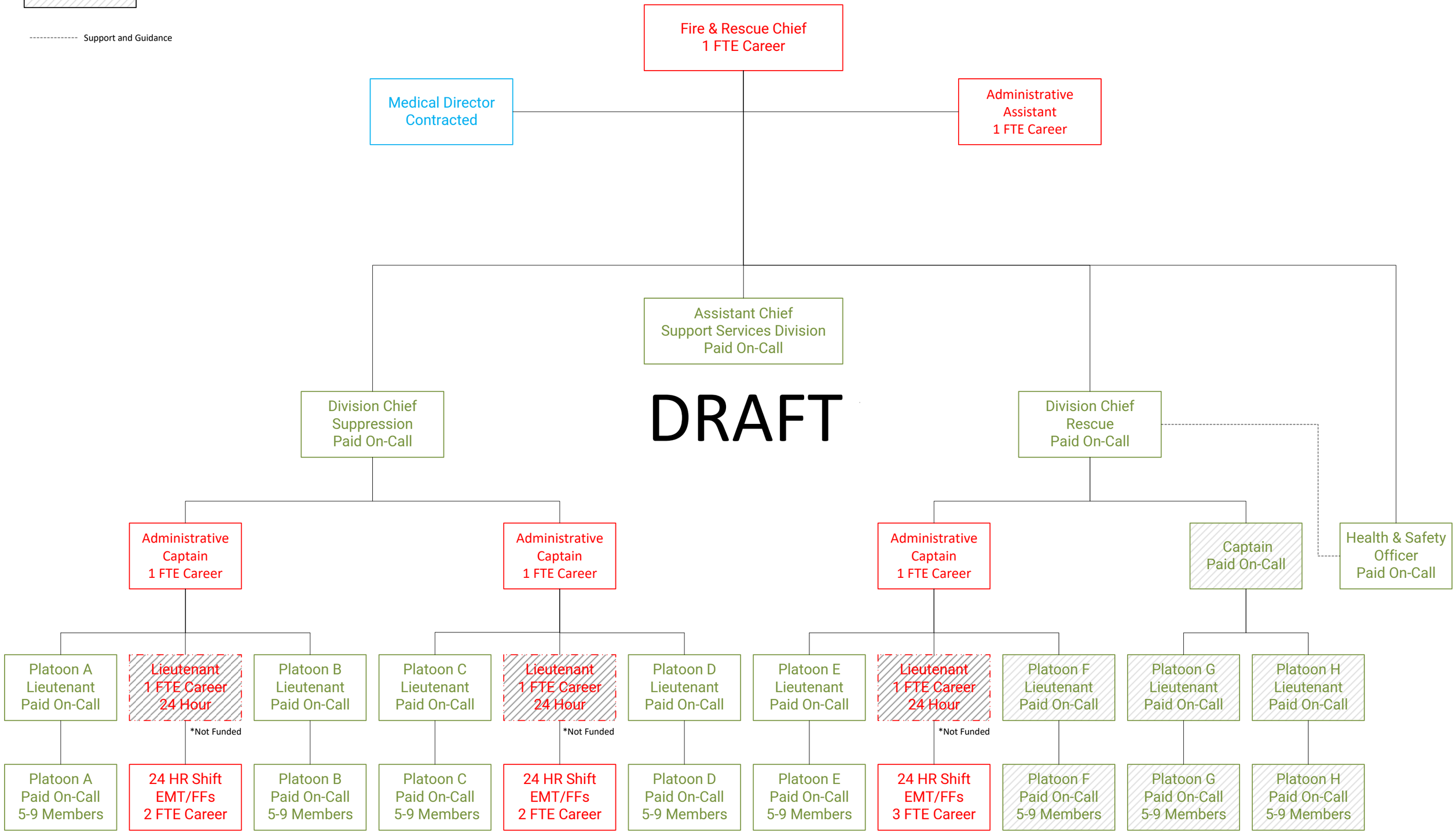
[1] based on 2nd story space
[2] adjustment to RS Means for locale (Madison)
[3] includes general conditions, overhead and profit
[4] no FF&E included for FD apparatus bay addition
[5] No inclusion of costs for rework/remodeling of existing 1st story space except at elevator/stairs

NOTE – 15,000 sf remains for future build-out at second story following above expenditure and construction.

Currently Vacant Position

---------- Support and Guidance

McFarland Fire & Rescue Department
Organizational Chart



VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, May 28, 2024**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Cassandra Suettinger, Deputy Administrator/Clerk, Andrea Anderson, HR Generalist**

AGENDA ITEM: **Discussion and action regarding updates to Chapter 36, Vehicle Use Policy, of the Personnel Policy Manual.**

PREVIOUS ACTION:

ISSUE SUMMARY:
The Personnel Policy Manual (PPM) was reviewed and updated in its entirety with an effective date of May 1, 2023. Since the new manual was adopted, staff has come across some additional changes they would like to propose to Chapter 36, Vehicle Use, of the PPM. The proposed changes to the policy are intended to put some parameters around Village employees maintaining an acceptable driving record in order to drive Village vehicles or to drive personal vehicles on Village business. The goal of these changes is to ensure we have safe drivers on the road as well as to limit liability for the Village in the event employees authorized to drive on behalf of the Village cease to have acceptable driving records.

FINANCIAL/BUDGET IMPACT:
N/A

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
N/A

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
The Personnel Committee unanimously approved recommendation to the Village Board at its May 21, 2024 meeting.

Motion to approve the amendment of Chapter 36, Vehicle Use, of the Personnel Policy Manual effective June 1, 2024.

ATTACHMENTS:
1. CHAPTER 36 - Vehicle Use Rev 5.21.24 (Village Board 05.28.24)

CHAPTER 36 - VEHICLE USE POLICY Edit

36.01 Purpose

This policy applies to employee operation of Village vehicles, personal vehicles and rental vehicles while on Village business. Additional policies set out below apply to each type of vehicle operated.

36.02 Policy

1. Generally, Village employees may not drive any vehicle on Village business without prior authorization. Before being approved to operate a vehicle on Village business, an employee must provide consent to the Village's review of the employee's driving records. The Village will obtain motor vehicle records and conduct a review and evaluation of driving records for all employees authorized to drive on Village business upon hire or prior to being authorized to drive on Village business; and post-accident when the accident involved bodily injury to the driver, another passenger or a third party, or when there was significant damage to vehicles or property. In addition, the Village may monitor driving records for these employees intermittently or on an annual basis as they deem necessary. Employees authorized to drive on Village business are required to inform the Village of any changes that may affect either their ability to drive, including any changes to the status of their driver's license or their continued insurability.
2. If an employee's driver's license is suspended or revoked, the employee must notify their Department Head and Human Resources Designee within 48 hours or immediately upon reporting to work from the loss of driving privileges whichever is sooner. Employees who lose driving privileges are prohibited from operating any vehicle on Village business. If an employee fails to provide proper notification to Village, they may be subject to disciplinary action up to and including termination. While an employee's driver's privileges are lost, the employee is responsible for coordination of all of their own transportation needs.
    1. **Driving Record.** All employees who are required to operate a Village vehicle or equipment and/or operate their personal vehicle for business purposes as part of their job functions must maintain an acceptable driving record. Any driving citation (including pending action) an employee receives that qualifies as a major violation listed below should be reported to the employee's Department Head and the HR Designee in a timely manner.

        Major Violations include (but are not limited to):

        - Driving under the influence of drugs or alcohol.
        - Driving while impaired.
        - Failure to stop and report an accident (hit and run) or leaving the scene of an accident.
        - Homicide, manslaughter or assault arising out of the operation of a motor vehicle.

- Driving while license is suspended or revoked.
- Possession of an open container of an alcoholic beverage while driving.
- Reckless driving.
- Speed contest, drag, or highway racing.
- Attempting to elude a police officer.
- Failure to yield to Emergency Vehicles.
- Criminal operation without a valid driver's license.
- Interlock ignition.

~~2.~~ An employee is not eligible to drive for business purposes in a Village vehicle or their personal vehicle if their license is suspended or revoked. In addition, if an employee has more than one Major Violation as listed above within a three (3) year period their driving privileges with the Village will be revoked. The Village reserves the right to utilize its sole discretion in administering this policy including offenses that are not contained in the above list and/or exceptions to this policy.

3. Non-employees and non-business passengers (i.e. family members and friends) are prohibited from riding in or driving vehicles being operated for business purposes without prior approval of the Department Head or Deputy Administrator.
4. Employees must report any theft or damage involving a vehicle being driven on Village business, regardless of the extent of the damage, to their Department Head and Deputy Administrator or Human Resources Designee immediately after the incident or damage is discovered.
5. Employees are also responsible for and required to pay any citations or fines incurred while operating a vehicle for Village business purposes. If an employee fails to do so, resulting in a charge to Village related to the same, the employee will be subject to discipline up to and including discharge. Village is not responsible for any traffic violations, parking tickets, or any other citations incurred by an employee while operating a Village vehicle or a vehicle on Village business.

36.03 Village Vehicles

1. Employees are required to report any needed repairs and maintenance of Village vehicles to the appropriate members of Village management. Employees with assigned vehicles are expected to keep vehicles clean and neat, and to ensure oil changes and servicing of the vehicle are kept current.
    1. **Take-Home Vehicle Policy**. With Department Head or Deputy Administrator approval, there may be occasions where a situation warrants an employee taking a Village vehicle home prior to leaving for an out-of-town work event or attending a late evening or early morning meeting, which would require a return to the workplace after normal work hours. For some positions, employees may be approved to regularly take a Village vehicle home

overnight on a regular or continuous basis. Such employees who are approved to take a Village vehicle home overnight must lock and secure the vehicle within close proximity to the employee's residence.

2. **Use of Village Vehicles.** Employees may use Village vehicles only for travel necessary to accomplish official Village business. For employees who have Village Vehicles that regularly take such vehicle home overnight or employees who are required to remain on duty during break periods, a limited amount of incidental personal use may be allowed when necessary to maintain work efficiency. Incidental personal use of village vehicles for uses outside of the Village of McFarland require prior approval of the Village Administrator or Deputy Village Administrator.

2. Employees are prohibited from having passengers (other than employees) in Village vehicles unless the presence of a passenger is specifically required by job function, duties, or circumstances that were beyond the driver's control, or as otherwise approved by the Department Head or Deputy Administrator.

36.04 Personal Vehicles Operated on Village Business

1. Employees who drive a personal vehicle on Village business must make sure that the vehicle meets any legal standards for insurance, maintenance, and drivability.
2. All employees are required to carry automobile liability insurance coverage on personal vehicles used in conducting Village business. Proof of this insurance may be asked for periodically. If an employee who is using the employee's personal vehicle for Village purposes is involved in an accident, the employee's insurance is primary. Village insurance does not replace the employee's own insurance, even during work time.
3. Any damages, repair costs, and/or maintenance costs incurred by an employee in the use of their privately-owned vehicle in conjunction with Village business is the sole responsibility of the employee. The Village will reimburse employees for business use of personal vehicles at the approved Village mileage rate.

36.05 Driving While on Village Business

Driver inattention is a factor in motor vehicle accidents. We are not only concerned about your welfare as a Village employee, but also the welfare of others who could be put in harm's way by inattentive driving. Employees who drive a vehicle on Village business must, in addition to meeting the approval requirements above, exercise due diligence to drive safely and to maintain the security of the vehicle and its contents As a driver, your first responsibility is to pay attention to the road. In addition, employees must operate all vehicles driven on Village business, safely and in accordance with applicable federal, state and local laws. When driving on Village business or on behalf of the Village in any other manner, the following additional rules apply.

1. **Cellular Phone Use**. Employees are prohibited from using cell phones while driving in any way that violates federal, state or local laws. Moreover, the use of cell phones

while driving on Village business is strongly discouraged. Do not accept or place calls unless it is an emergency, meaning the call cannot wait until you safely pull off the road or arrive at your destination.

    1. Hands free equipment which allows both hands to stay on the wheel should be used for incoming calls wherever possible. All conversations should be suspended during heavy vehicular or pedestrian traffic, severe weather, or any condition that may compromise safety. If the communication device has a radio mode, it may be used in this mode while driving. Employees must never attempt to take notes, flip through address books, answer emails, or otherwise divert their attention from driving. The hands-free device should be kept in an easy-to-reach location within the vehicle.

2. **Texting Ban**. Employees are prohibited from texting while driving a Village vehicle or while driving on Village business. The State ban on text messaging while driving specifically prohibits the writing and transmitting of messages while the vehicle is in motion. The only exception allowed under State law is texting via the use of a voice-operated or hands-free device. Violation can result in fines combined with point assessments against the driver's license.
3. **Physical or Mental Impairment**. Employees are not permitted, under any circumstances, to operate a vehicle on Village business when the employee is suffering from a physical or mental impairment that causes the employee to be unable to drive safely. Additionally, employees shall not operate any Village vehicle at any time, or operate a vehicle while on Village business, while under the influence of alcohol, illegal drugs, or taking prescription medications that affect their ability to drive safely. These prohibitions include circumstances in which the employee is temporarily unable to operate a vehicle safely or legally because of impairment, illness, medication or intoxication.
    1. If an employee is arrested for driving while intoxicated while they are operating a Village vehicle, the employee could be subject to disciplinary action up to and including termination pending the outcome of an investigation by the Village.
4. **Other Safe Driving Precautions**.
    1. Seatbelts must be worn at all times.
    2. Use extra caution when road conditions are poor
    3. Avoid distractions such as eating, paying too much attention to the radio, or other distracting behavior.
    4. Do not drive if your ability to drive safely is impaired.
    5. If using a vehicle not your own (rental or otherwise), be sure to properly adjust the mirrors and familiarize yourself with the vehicle's controls before operating.