VILLAGE OF MCFARLAND

Village Board

NOTICE OF PUBLIC MEETING

Tuesday, June 10, 2025 **7:00 PM**

McFarland Municipal Center
5915 Milwaukee St, McFarland
Community Room

AGENDA

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

PLEASE CLICK THE LINK BELOW TO JOIN THE ZOOM WEBINAR:

https://us02web.zoom.us/j/88221462299

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

Webinar ID: 882 2146 2299

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. June 2025 Pride Month Proclamation

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 27, 2025 meeting.

      2) Motion to approve the minutes of the May 29, 2025 Special Village Board meeting.

      3) Motion to approve the minutes of the June 4, 2025 Special Village Board meeting.

      4) Motion to approve checks in the amount of $1,106,404.62

      5) Motion to approve Resolution 2025-15: A resolution approving the renewal of applications for alcohol beverage licenses for 2025-2026.

      6) Motion to approve resolution #2025-11: a resolution to rescind real estate taxes on Parcel #0710-354-2526-1 due to palpable errors.

      7) Motion to approve Village Ordinance 2025-04: An Ordinance to authorize fees for standby services for events as recommended by the Public Safey Committee.

      8) Motion to approve resolution 2025-16: a resolution authorizing submittal of the Compliance Maintenance Annual Report for 2024 as recommended by the Public Works & Utilities Committee.

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 regarding the acceptance of the 2024 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause.

   b. Sustainability & Natural Resources Committee (Trustees Peña & Leamy)

      1) Discussion and action to submit a Charge Up Dane County grant application.

   c. Introduction to and discussion of the proposed McFarland 2026-2030 Capital Improvement Plan.

   d. Discussion and action regarding an agreement for professional services with Short Elliot Hendrickson, Inc. (SEH) for design, bidding, and construction administration of the Siggelkow Road roundabout improvements.

   e. Update and discussion regarding a proposed Cooperative Boundary Plan between the Town of Dunn and Village of McFarland.

7. SCHEDULE NEXT MEETING DATE.
   a. Thursday, June 12, 2025 at 7:00 pm - Joint Town of Dunn and Village Board Meeting

   b. Wednesday, June 18, 2025 at 5:30 pm - Special Meeting - Strategic Planning

   c. Tuesday, June 24, 2025 at 7:00 pm - Regular Meeting

   d. Tuesday, June 24, 2025 at 5:30 p.m. - Committee of the Whole

   e. Tuesday, July 8, 2025 at 5:30 p.m. - Special Village Board Meeting - Strategic Planning

   f. Tuesday, July 8, 2025 at 7:00 p.m. - Village Board Meeting - Strategic Planning

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.

PROCLAMATION

JUNE 2025 IS PRIDE MONTH

WHEREAS, The Village of McFarland recognizes the fundamental value of every individual and is committed to ensuring that all residents are treated with dignity and respect; and

WHEREAS, the month of June was chosen to commemorate the dedication and bravery of those who led the 1969 uprising at the Stonewall Tavern in Greenwich Village, which sparked the modern LGBTQIA+ liberation movement; and,

WHEREAS, Pride Month is celebrated across the country to honor the history, courage, and contributions of the LGBTQIA+ community, and to recognize the importance of promoting equity, acceptance, and visibility; and

WHEREAS, the Village of McFarland is committed to upholding the dignity of individuals, supporting legal equality and fair treatment for all people regardless of sexual orientation or gender identity, and ensuring that acts of discrimination and hatred will not be tolerated; and

WHEREAS, the LGBTQIA+ community continues to be a target of violence, harassment, and discrimination and yet continues to thrive through the support of LGBTQIA+ affirming spaces, agencies, and individual allies; and

WHEREAS, throughout the nation there continues to systemically persecute LGBTQIA people by passing anti-LGBTQIA legislation targeting families, children, athletes, and students; and

WHEREAS, Whereas, the Village of McFarland has positioned itself as a safe place for LGBTQIA people with protections for all; and

WHEREAS, in the month of June, we honor Gilbert Baker, the visionary artist and activist who created the Pride flag—an enduring symbol of love, diversity, and inclusion for the LGBTQIA+ community; and

WHEREAS, we remember the 49 lives lost in the tragic Pulse Nightclub shooting in Orlando, Florida, and recognize the enduring pain felt by survivors, families, and communities on this 9th traumaversary observed on June 12, 2025; and

WHEREAS, we celebrate the 10th anniversary of the landmark United States Supreme Court decision in Obergefell v. Hodges, which guaranteed the legal right to marry for same-sex couples in all 50 states, affirming the principle of equal protection under the law; and

WHEREAS, the observance of Pride Month provides an opportunity to celebrate love in all its forms, foster inclusion, and promote greater understanding of the diverse identities that make up our communities; and

WHEREAS, Pride Month serves as a time to educate ourselves and future generations about the ongoing work required to build a more just, equitable, and compassionate society for all; and

WHEREAS, we honor the individuals and communities whose courage, resilience, and contributions have paved the way for progress, including two-spirit people, and those who identify as lesbian, gay, bisexual, transgender, queer, questioning, aromantic, asexual, intersex, and gender diverse;

NOW, THEREFORE, BE IT RESOLVED, on June 10th, 2025, The Village of McFarland Board of Trustee's recognizes June 1st, 2025 through June 30th as Pride Month, and reaffirms that the Village of McFarland is committed to an safe and inclusive community for all.

Proclaimed at a regular meeting of the Village Board on this 10th day of June, 2025.

Approved:	Attest:
____________________________	____________________________
Stephanie Brassington	Cassandra M. Suettinger
Village President	Deputy Administrator/Clerk

VILLAGE OF

McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, June 10, 2025**

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 27, 2025 - 7:00 PM

1. CALL TO ORDER.

Village President Brassington 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 Trustee Kathy Annen, Village Trustee Ken Boyd, Village President Stephanie Brassington, Village Trustee Luke Fessler, Village Trustee Alisa Leamy, Village Trustee Miguel Peña, Village Trustee Lowell J. Prill

Village Board members not present: None.

Staff Present: Village Administrator Matt Schuenke, Deputy Administrator/Clerk Cassandra Suettinger, Community and Economic Development Director Andrew Bremer, Public Works Director Lee Igl and Fire/EMS Director Chris Dennis.

3. PUBLIC ANNOUNCEMENTS, COMMUNICATIONS, AND PROCLAMATIONS.

a. *Wisconsin Community Media Awards*
Deputy Administrator/Clerk Suettinger highlighted awards given to the McFarland Communications team as part of the 2025 Wisconsin Community Media Awards.

b. *Pride Flag Raising - Scheduled for June 4, 2025 at 5:00 pm.*
DEI Strategist Krystal Johnson highlighted the Pride Flag Raising scheduled for June 4, 2025 at 5:00 p.m.

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 13, 2025 meeting.*

2) *Motion to approve checks in the amount of $153,267.30*

3) *Motion to approve a Temporary Class "B" Beer licensed for the Edwards-Foye American Legion Post 534 for the Take a Vet Fishing event to be held on June 14, 2025 with the conditions provided by staff.*

4) *Motion to approve a Community Grant Application from the McFarland Community Festival as recommended by the Finance Committee.*

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

6) *Motion to approve the assignment, assumption, and modification of lease and consent with the Madison Curling Club.*

7) *Motion to approve request to raise the Pride Flag at the Municipal Center as a commemorative flag.*

8) *Motion to approve an agreement for professional services with Short Elliot Hendrickson, Inc. (SEH) for design, bidding, and construction administration of the Siggelkow Road roundabout improvements.*
Trustee Annen requested removal of item 4a8 from the consent agenda.

Motion by Trustee Stephanie Brassington, second by Trustee Luke Fessler, to approve the consent agenda as presented for items 4a1-4a7. Motion carries 7 - 0 - 0 by acclamation on items 1-3, 6, and 7, 6 - 0 - 1 by acclamation with Brassington abstaining on item 4a4, and 6 - 0 - 1 by acclamation with Fessler abstaining on item 4a5.

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.
Discussion and action on an agreement for professional services with Short Elliot Hendrickson, Inc. (SEH) for design, bidding, and construction administration of the Siggelkow Road roundabout improvements.

The Board discussed concerns with the cost estimates for the Siggelkow Road roundabout improvements. The Board directed staff to go back and revisit the cost proposal.

Motion by Trustee Kathy Annen, second by Trustee Luke Fesller to table item 4a8. Motion carries 7 - 0 - 0.

a. *Discussion and action regarding the plan for borrowing in order to fund the 2025 Capital Improvement Plan as presented by Carol Wirth of Wisconsin Public Finance Professionals.*
Carol Wirth presented the plan for borrowing in order to fund the 2025 Capital Improvement Plan.

Motion by President Stephanie Brassington, second by Village Trustee Miguel Peña, to approve the plan for borrowing in order to fund the 2025 Capital Improvement Plan as presented by Carol Wirth of Wisconsin Public Finance Professionals. Motion carries 7 - 0 - 0 by acclamation.

b. *Discussion and action regarding Resolution #2025-12: a resolution authorizing the issuance sale of up to $1,449,436 Water System Revenue Bonds, Series 2025B and providing for other details and covenants with respect thereto.*
Motion by Village Trustee Luke Fessler, second by Village President Stephanie Brassington, to approve Resolution #2025-12: a resolution authorizing the issuance sale of up to $1,449,436 Water System Revenue Bonds, Series 2025B and providing for other details and covenants with respect thereto. Motion carries 7 - 0 - 0 by acclamation.

The Board recessed at 8:11 p.m.

The Board returned from recess at 8:16 p.m.

c. *Public Works & Utilities Committee (President Brassington & Trustee Prill)*

1) *Discussion and action regarding the draft Babcock Channel and Stormwater Lagoon Restoration Plan.*
Motion by Village President Stephanie Brassington, second by Village Trustee Lowell J. Prill, to accept the draft Babcock Channel and Stormwater Lagoon Restoration Plan. Motion carries 7 - 0 - 0 by acclamation.

d. *Discussion and introduction of the proposed draft Chapter 3 Public Notification Policy.*
Village Administrator/Clerk Suettinger and Communications Manager Melanie Camellia introduced the draft Chapter 3 Public Notification Policy. The Board directed staff to bring the policy back to a future Committee of the Whole meeting.

7. CLOSED SESSION.

a. *Discussion and action to convene into Closed Session in accordance with Wis. Stats. 19.85(1)(e) to deliberate or negotiate the investment of public funds or other specified public business whenever competitive or bargaining reasons require a closed session, specifically related to Resolution 2025-10, a resolution ratifying and approving a purchase agreement for the property located at 5410 & 5412 Bashford Street, McFarland, WI.*
Motion by Village President Stephanie Brassington, second by Village Trustee Luke Fessler, to enter into Closed Session in accordance with Wis. Stats. 19.85(1)(e) to deliberate or negotiate the investment of public funds or other specified public business whenever competitive or bargaining reasons require a closed session, specifically related to Resolution 2025-10, a resolution ratifying and approving a purchase agreement for the property located at 5410 & 5412 Bashford Street, McFarland, WI. Motion carries 7 - 0 - 0 by acclamation.

8. RECONVENE INTO OPEN SESSION.
Motion by President Stephanie Brassington, second by Trustee Miguel Peña to enter back into open session at 10:07 p.m. Motion carries 7 - 0 - 0 by acclamation.

9. ACTION ON ITEMS DISCUSSED IN CLOSED SESSION.

a. *Discussion and action on Resolution 2025-10, a resolution ratifying and approving a purchase agreement for the property located at 5410 & 5412 Bashford Street, McFarland, WI.*
   Motion by Village Trustee Luke Fessler, second by Village Trustee Kathy Annen, to approve Resolution 2025-10, a resolution ratifying and approving a purchase agreement for the property located at 5410 & 5412 Bashford Street, McFarland, WI. Motion carries 7 - 0 - 0 by acclamation.

10. SCHEDULE NEXT MEETING DATE.

a. *Thursday, May 29, 2025 at 5:30 pm - Special Meeting*

b. *Wednesday, June 4, 2025 at 6:30 pm - Special Meeting*

c. *Tuesday, June 10, 2025 at 7:00 pm - Regular Meeting*

d. *Wednesday, June 18, 2025 at 5:30 pm - Special Meeting*

e. *Tuesday, June 24, 2025 at 7:00 pm - Regular Meeting*

11. ADJOURNMENT.

Motion by Village Trustee Miguel Peña, second by Village Trustee Luke Fessler, to adjourn at 10:12 p.m.

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

Respectfully submitted,
Cassandra Suettinger
Deputy Administrator/Clerk

VILLAGE OF MCFARLAND

Village Board Minutes

Thursday, May 29, 2025 - 5:30 PM

1. **CALL TO ORDER.**

   Village President Brassington called the special meeting of the McFarland Village Board to order at 5:30 pm in the Community Room of the McFarland Municipal Center.

2. **ROLL CALL.**

   Village Board members present: Village Trustee Kathy Annen, Village Trustee Ken Boyd, Village President Stephanie Brassington, Village Trustee Luke Fessler, Village Trustee Alisa Leamy, Village Trustee Miguel Peña, Village Trustee Lowell J. Prill

   Village Board members not present: None

   Staff Present: Village Administrator Matt Schuenke, Deputy Administrator/Clerk Cassandra Suettinger, and DEI Strategist Krystal Johnson.

3. **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. Meeting attendees wishing to address the Board about items not on the agenda may do so 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.
      None.

4. **BUSINESS.**

   a. *Presentation regarding Effective Governance for Elected Officials and discussion regarding Village Board goals as part of general orientation/training.*
      Village Administrator Matt Schuenke provided an overview of the presentation as a means of providing the Board an orientation.

      Mark Rohloff, Manager of Public Safety & Municipal Management of McMahon Engineers and Architect, presented on effective governance for elected officials.

5. **SCHEDULE NEXT MEETING DATE.**

   a. *Wednesday, June 4, 2025 at 6:30 pm - Special Meeting*

   b. *Tuesday, June 10, 2025 at 7:00 pm - Regular Meeting*

   c. *Wednesday, June 18, 2025 at 5:30 pm - Special Meeting*

   d. *Tuesday, June 24, 2025 at 7:00 pm - Regular Meeting*

6. ADJOURNMENT.

Motion by Village Trustee Miguel Peña, second by Village Trustee Luke Fessler, to adjourn at 8:50 p.m.

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

Respectfully submitted,
Cassandra Suettinger
Deputy Administrator/Clerk

VILLAGE OF MCFARLAND

Village Board Minutes

Wednesday, June 4, 2025 - 6:00 PM

1. CALL TO ORDER.

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

2. ROLL CALL.

Village Board members present: Village Trustee Kathy Annen, Village Trustee Ken Boyd, Village President Stephanie Brassington, Village Trustee Luke Fessler, Village Trustee Alisa Leamy, Village Trustee Miguel Peña, Village Trustee Lowell J. Prill

Village Board members not present: None.

Staff Present: Village Administrator Matt Schuenke, Deputy Administrator/Clerk Cassandra Suettinger, Interim Police Chief Brian Redman, Community and Economic Development Director Andrew Bremer, Public Works Director Lee Igl, Outreach Director Katie Gletty-Syoen, Fire/EMS Director Chris Dennis, and Library Director Heidi Cox.

3. 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.

Jackie Hammond, 6060 Perrot Place, spoke regarding the proposed boundary agreement with the Town of Dunn. She thanked Village Staff for their responsiveness to her concerns and apologized for misunderstandings she may have shared. She requested the board to consider traffic impacts related to the adjoining transportation networks.

4. BUSINESS.

a. *Update and discussion regarding a proposed Cooperative Boundary Plan between the Town of Dunn and Village of McFarland.*

Community Development Director Andrew Bremer and Village Administrator Schuenke reviewed the concerns discussed by the Village Board at its meeting held on May 13th. They reviewed the Town's response to those concerns and discussed the implications of these actions while answering questions of the Village Board. They requested additional time to consider these points and requested the discussion continue at the next regular meeting on June 10th prior to the joint meeting with the Town of

Dunn on June 12th. No action was taken on this item.

b. *Discussion and review of 2024-2025 McFarland Strategic Implementation Plan.*
Village Administrator Schuenke reviewed the goals, objectives, and action plan for the last year that was accepted by the Village Board previously. He addressed questions to clarify elements of the plan to help provide context and background on what was developed. No action was taken on this item.

c. *Small group round table discussion between Village Board members and Department Heads.*
The Village Board and Department Heads hosted small group discussions within a roundtable discussion to talk about goals, objectives, and action steps to consider. They talked about the last year and provided perspective on the next year to gain insight on the effect of service delivery within the goal setting process. The Village Board will continue the goal setting process at its next meeting on June 18th. No action was taken on this item.

5. SCHEDULE NEXT MEETING DATE.

a. *Tuesday, June 10, 2025 at 7:00 pm - Regular Meeting*

b. *Wednesday, June 18, 2025 at 5:30 pm - Special Meeting*

c. *Tuesday, June 24, 2025 at 7:00 pm - Regular Meeting*

6. ADJOURNMENT.
Motion by Trustee Peña, second by Trustee Fessler, to adjourn at 9:25 pm.

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,
Matthew G. Schuenke
Village Administrator

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	052425	WATER TOWER HOLSCH	1	05/24/2025	17.44	.00	17.44	05/30/2025
		052425	WELL #1 ELECTRIC	2	05/24/2025	538.53	.00	538.53	05/30/2025
		052425	WELL #3 ELECTRIC	3	05/24/2025	1,489.72	.00	1,489.72	05/30/2025
		052425	WELL #4 GAS	4	05/24/2025	15.60	.00	15.60	05/30/2025
		052425	WATER TOWER BURMA	5	05/24/2025	99.77	.00	99.77	05/30/2025
		052425	WELL #1 GAS	6	05/24/2025	18.06	.00	18.06	05/30/2025
		052425	WELL #3 GAS	7	05/24/2025	15.60	.00	15.60	05/30/2025
		052425	LIFT #1	8	05/24/2025	152.23	.00	152.23	05/30/2025
		052425	LIFT #3	9	05/24/2025	74.85	.00	74.85	05/30/2025
		052425	LIFT #5	10	05/24/2025	183.86	.00	183.86	05/30/2025
		052425	BRANDT PARK	11	05/24/2025	172.62	.00	172.62	05/30/2025
		052425	LEWIS PARK	12	05/24/2025	93.84	.00	93.84	05/30/2025
		052425	FLOWER CORNER	13	05/24/2025	25.21	.00	25.21	05/30/2025
		052425	GAZEBO	14	05/24/2025	28.96	.00	28.96	05/30/2025
		052425	CEDAR GLADE FOUNTAI	15	05/24/2025	14.73	.00	14.73	05/30/2025
		052425	STREET LIGHTING (2)	16	05/24/2025	318.08	.00	318.08	05/30/2025
		052425	TRAFFIC FLASHERS BAS	17	05/24/2025	18.28	.00	18.28	05/30/2025
		052425	TRAFFIC FLASHERS FAR	18	05/24/2025	17.56	.00	17.56	05/30/2025
		052425	TRAFFIC FLASHERS FAR	19	05/24/2025	16.98	.00	16.98	05/30/2025
		052425	TRAFFIC FLASHERS CRE	20	05/24/2025	17.13	.00	17.13	05/30/2025
		052425	SIRENS	21	05/24/2025	26.78	.00	26.78	05/30/2025
		052425	4903 TERMINAL DR	22	05/24/2025	24.78	.00	24.78	05/30/2025
		1124750000-	STREET LIGHTING (1)	1	05/30/2025	9,467.20	.00	9,467.20	06/05/2025
		8820572787-	5220 FARWELL ST	1	06/02/2025	145.61	.00	145.61	06/05/2025
Total 30:						12,993.42	.00	12,993.42	
166	CINTAS CORPORATION #	8407507762	FIRST AID SUPPLIES - RE	1	05/23/2025	18.91	.00	18.91	06/05/2025
		8407507762	FIRST AID SUPPLIES - RE	2	05/23/2025	18.91	.00	18.91	06/05/2025
		8407507762	FIRST AID SUPPLIES - RE	3	05/23/2025	18.91	.00	18.91	06/05/2025
		8407507762	FIRST AID SUPPLIES - RE	4	05/23/2025	69.35	.00	69.35	06/05/2025
Total 166:						126.08	.00	126.08	
247	DANE CO TREASURER	154-053125	JAIL & SURCHARGES-MA	1	05/31/2025	1,246.40	.00	1,246.40	06/05/2025
Total 247:						1,246.40	.00	1,246.40	
280	DIAMOND VOGEL CO	255217114	STREET PAINT	1	06/02/2025	929.50	.00	929.50	06/05/2025
Total 280:						929.50	.00	929.50	
408	GRAINGER INC	9519031778	PULL TIGHT SEALS	1	05/27/2025	10.68	.00	10.68	06/05/2025
		9521003146	BULK FILL VALVE	1	05/28/2025	137.11	.00	137.11	06/05/2025
		9524763795	CLEANER & BATTERIES	1	05/30/2025	63.25	.00	63.25	06/05/2025
		9525245933	BULK FILL VALVE	1	06/02/2025	137.11	.00	137.11	06/05/2025
Total 408:						348.15	.00	348.15	
476	JEFFERSON FIRE & SAF	IN327396	SCBA FLOW TESTING AN	1	05/22/2025	3,541.12	.00	3,541.12	06/05/2025
		IN327538	SCBA COMPRESSOR MA	1	05/23/2025	764.00	.00	764.00	06/05/2025
Total 476:						4,305.12	.00	4,305.12	

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
634	MENARDS - MONONA	83297	4903 TERMINAL DRIVE	1	05/15/2025	8.45	.00	8.45	06/05/2025
		83341	4903 TERMINAL - BATH R	1	05/16/2025	30.94	.00	30.94	06/05/2025
		83683	4903 TERMINAL DR (REP	1	05/22/2025	115.02	.00	115.02	06/05/2025
		83745	4903 TERMINAL - RAILIN	1	05/23/2025	98.03	.00	98.03	06/05/2025
		83767	4903 TERMINAL - RAILIN	1	05/23/2025	5.49	.00	5.49	06/05/2025
		83768	4903 TERMINAL - RAILIN	1	05/23/2025	12.03	.00	12.03	06/05/2025
		84028	WELL 3 LIGHT	1	05/28/2025	6.49	.00	6.49	06/05/2025
		84029	PARKS SUPPLIES	1	05/28/2025	62.84	.00	62.84	06/05/2025
		84029	PW SUPPLIES	2	05/28/2025	29.99	.00	29.99	06/05/2025
		84031	PARKS FACILITY MAINTE	1	05/28/2025	2.99	.00	2.99	06/05/2025
		84032	PSC MAINTENANCE	1	05/28/2025	20.68	.00	20.68	06/05/2025
		84101	PARKS FACILITY MAINTE	1	05/29/2025	57.43	.00	57.43	06/05/2025
		84150	PARKS FACILITY MAINTE	1	05/30/2025	48.96	.00	48.96	06/05/2025
		84151	PUBLIC WORKS SUPPLIE	1	05/30/2025	27.48	.00	27.48	06/05/2025
		84151	PUBLIC WORKS SUPPLIE	2	05/30/2025	7.50	.00	7.50	06/05/2025
		84151	PUBLIC WORKS SUPPLIE	3	05/30/2025	7.50	.00	7.50	06/05/2025
		84151	PUBLIC WORKS SUPPLIE	4	05/30/2025	7.50	.00	7.50	06/05/2025
		84356	PARKS FACILITY MAINTE	1	06/03/2025	35.35	.00	35.35	06/05/2025
		84378	PARKS SUPPLIES RETUR	1	06/03/2025	24.48-	.00	24.48-	06/05/2025
Total 634:						560.19	.00	560.19	
640	MGE	0236283614-	TID #6 - 4903 TERMINAL	1	05/28/2025	29.63	.00	29.63	06/05/2025
		1115413856-	BOCCE ELECTRICAL	1	05/29/2025	23.64	.00	23.64	06/05/2025
		1700324512-	4820 MARSH RD--SOCCE	1	05/28/2025	164.24	.00	164.24	06/05/2025
		3800120935-	STREET LIGHT	1	05/28/2025	36.84	.00	36.84	06/05/2025
		4900117592-	STREET LIGHT	1	05/29/2025	21.06	.00	21.06	06/05/2025
		6300112994-	STREET LIGHT	1	06/03/2025	693.34	.00	693.34	06/05/2025
		7400232719-	LIFT STATION GAS	1	06/02/2025	24.21	.00	24.21	06/05/2025
		8600157181-	LIFT #4 ELECT	1	05/29/2025	46.74	.00	46.74	06/05/2025
Total 640:						1,039.70	.00	1,039.70	
756	POMP'S TIRE SERVICE I	80334573	CAR 5 TIRES	1	05/28/2025	803.88	.00	803.88	06/05/2025
Total 756:						803.88	.00	803.88	
764	PREMIER PAINT & WALLP	VLY24	4903 TERMINAL DRIVE	1	05/19/2025	18.99	.00	18.99	06/05/2025
Total 764:						18.99	.00	18.99	
802	RENNERT'S FIRE EQUIP	4236	E1 PUMP TEST & SERVIC	1	05/22/2025	1,485.42	.00	1,485.42	06/05/2025
Total 802:						1,485.42	.00	1,485.42	
958	TOWN & COUNTRY ENGI	27934	MC224 LIFT STATION 2 I	1	02/20/2025	6,892.68	.00	6,892.68	06/05/2025
		27935	MC238 2025 STORMWAT	1	02/20/2025	6,347.82	.00	6,347.82	06/05/2025
		27936	MC230 2025 STREET & U	1	02/20/2025	25,792.15	.00	25,792.15	06/05/2025
		27937	MC234 SIGGELKOW RD	1	02/20/2025	1,139.40	.00	1,139.40	06/05/2025
		27938	MC194 EXCHANGE ST	1	02/20/2025	573.75	.00	573.75	06/05/2025
		27939	MC220 WELL NO 5 PRELI	1	02/20/2025	4,890.00	.00	4,890.00	06/05/2025
		27940	MC231 SEWER RATE ST	1	02/20/2025	340.00	.00	340.00	06/05/2025
		27945	MC237 2025 GIS SUPPOR	1	02/20/2025	223.44	.00	223.44	06/05/2025
		27945	MC237 2025 GIS SUPPOR	2	02/20/2025	60.93	.00	60.93	06/05/2025
		27945	MC237 2025 GIS SUPPOR	3	02/20/2025	60.93	.00	60.93	06/05/2025
		27945	MC237 2025 GIS SUPPOR	4	02/20/2025	60.95	.00	60.95	06/05/2025
		27946	MC208 USH 51 DOT PRO	1	02/20/2025	643.16	.00	643.16	06/05/2025

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		28185	MC220 WELL NO 5 PRELI	1	05/22/2025	4,858.00	.00	4,858.00	06/05/2025
		28218	MC224 LIFT STATION 2 I	1	05/22/2025	4,659.86	.00	4,659.86	06/05/2025
		28219	MC227 2025 STORMWAT	1	05/22/2025	2,312.58	.00	2,312.58	06/05/2025
		28220	MC230 2025 STREET & U	1	05/22/2025	13,333.19	.00	13,333.19	06/05/2025
		28221	MC238 2025 STORMWAT	1	05/22/2025	1,146.60	.00	1,146.60	06/05/2025
Total 958:						73,335.44	.00	73,335.44	
992	US CELLULAR	052225	CABLE/COMTECH PHON	1	05/22/2025	42.50	.00	42.50	06/05/2025
		052225	COMDEV PHONE	2	05/22/2025	27.09	.00	27.09	06/05/2025
		052225	FD/EMS PHONE	3	05/22/2025	107.73	.00	107.73	06/05/2025
		052225	OUTREACH PHONE	4	05/22/2025	178.74	.00	178.74	06/05/2025
		052225	PARKS TABLETS	5	05/22/2025	51.00	.00	51.00	06/05/2025
		052225	PD PHONE	6	05/22/2025	525.16	.00	525.16	06/05/2025
		052225	PW PHONE	7	05/22/2025	67.90	.00	67.90	06/05/2025
		052225	PW TABLETS	8	05/22/2025	97.17	.00	97.17	06/05/2025
		052225	SEWER PHONE	9	05/22/2025	67.90	.00	67.90	06/05/2025
		052225	WATER PHONE	10	05/22/2025	67.90	.00	67.90	06/05/2025
		052225	WATER TABLETS	11	05/22/2025	97.17	.00	97.17	06/05/2025
		052225	SEWER TABLETS	12	05/22/2025	97.17	.00	97.17	06/05/2025
		0729867716	US CELLULAR CREDIT	1	05/10/2025	15.76-	.00	15.76-	06/05/2025
Total 992:						1,411.67	.00	1,411.67	
1015	VILLAGE OF MCFARLAN	053125	VOM 5541 HOLSCHER	1	05/31/2025	178.73	.00	178.73	06/05/2025
		053125	VOM 5220 FARWELL ST	2	05/31/2025	88.64	.00	88.64	06/05/2025
		053125	VOM 5220 FARWELL ST-S	3	05/31/2025	70.00	.00	70.00	06/05/2025
		053125	FLOWER CORNER	4	05/31/2025	162.20	.00	162.20	06/05/2025
		053125	LEWIS PARK	5	05/31/2025	532.09	.00	532.09	06/05/2025
		053125	MCDANIEL PARK	6	05/31/2025	636.73	.00	636.73	06/05/2025
		053125	MCDANIEL PARK-BUBBL	7	05/31/2025	82.20	.00	82.20	06/05/2025
		053125	LIONS HEAD BUBBLER	8	05/31/2025	82.20	.00	82.20	06/05/2025
		053125	GAZEBO	9	05/31/2025	148.20	.00	148.20	06/05/2025
		053125	3234 CTY HWY AB	10	05/31/2025	460.00	.00	460.00	06/05/2025
		053125	DOG PARK	11	05/31/2025	400.36	.00	400.36	06/05/2025
		053125	LEWIS PARK ICE RINK	12	05/31/2025	94.00	.00	94.00	06/05/2025
		053125	DOG PARK A	13	05/31/2025	72.15	.00	72.15	06/05/2025
Total 1015:						3,007.50	.00	3,007.50	
1019	BAKER TILLY VIRCHOW	BT3219327	TIF #3 AUDIT COSTS	1	05/30/2025	148.25	.00	148.25	06/05/2025
		BT3219327	TIF #4 AUDIT COSTS	2	05/30/2025	148.25	.00	148.25	06/05/2025
		BT3219327	TIF #5 AUDIT COSTS	3	05/30/2025	148.25	.00	148.25	06/05/2025
		BT3219327	TIF #6 AUDIT COSTS	4	05/30/2025	148.25	.00	148.25	06/05/2025
		BT3219327	VILLAGE AUDIT	5	05/30/2025	8,143.20	.00	8,143.20	06/05/2025
		BT3219327	VILLAGE AUDIT - SW	6	05/30/2025	208.80	.00	208.80	06/05/2025
Total 1019:						8,945.00	.00	8,945.00	
1093	WI STATE LABORATORY	810462	FLUORIDE & NITRATE TE	1	05/31/2025	136.00	.00	136.00	06/05/2025
Total 1093:						136.00	.00	136.00	
1200	EZ OFFICE PRODUCTS	860828	OFFICE SUPPLIES	1	05/28/2025	399.90	.00	399.90	06/05/2025
Total 1200:						399.90	.00	399.90	

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
1245	PROFESSIONAL PEST C	857614	PARK PEST CONTROL	1	05/30/2025	71.00	.00	71.00	06/05/2025
Total 1245:						71.00	.00	71.00	
1256	BOUND TREE MEDICAL L	85776473	EMS - SUPPLIES	1	05/19/2025	155.86	.00	155.86	06/05/2025
		85778057	EMS - SUPPLIES	1	05/20/2025	98.50	.00	98.50	06/05/2025
Total 1256:						254.36	.00	254.36	
1462	TASC	IN3451021	FSA ADMIN FEE	1	05/17/2025	175.12	.00	175.12	06/05/2025
Total 1462:						175.12	.00	175.12	
1730	ACCURATE APPRAISAL L	5441	ASSESSMENT SVCS.	1	05/22/2025	6,750.00	.00	6,750.00	06/05/2025
Total 1730:						6,750.00	.00	6,750.00	
1733	MOTOROLA SOLUTIONS	8282142625	MAGNETIC MOUNT	1	06/03/2025	138.00	.00	138.00	06/05/2025
Total 1733:						138.00	.00	138.00	
1738	STATE OF WI TREASURE	154-053125	MONTHLY COURT FEES-	1	05/31/2025	2,975.95	.00	2,975.95	06/05/2025
Total 1738:						2,975.95	.00	2,975.95	
1909	CATERPILLAR FINANCIA	36998252	SKID STEER	1	05/26/2025	253.23	.00	253.23	06/05/2025
		36998252	SKID STEER	2	05/26/2025	253.23	.00	253.23	06/05/2025
		36998252	SKID STEER	3	05/26/2025	253.23	.00	253.23	06/05/2025
		36998252	SKID STEER	4	05/26/2025	759.66	.00	759.66	06/05/2025
Total 1909:						1,519.35	.00	1,519.35	
1921	FRONTIER	052225	LIBRARY PHONE	1	05/22/2025	176.31	.00	176.31	06/05/2025
Total 1921:						176.31	.00	176.31	
1989	CORPORATE BUSINESS	39297836	COPIER LEASE	1	05/26/2025	221.98	.00	221.98	06/05/2025
Total 1989:						221.98	.00	221.98	
2032	TEN-41	942	AMMUNITION	1	05/21/2025	3,727.38	.00	3,727.38	06/05/2025
Total 2032:						3,727.38	.00	3,727.38	
2042	THOMSON REUTERS	852032526	THOMSON REUTERS SO	1	06/01/2025	262.08	.00	262.08	06/05/2025
Total 2042:						262.08	.00	262.08	
2058	MICROMARKETING LLC	981557	ADULT AUDIO BOOKS	1	05/20/2025	99.98	.00	99.98	06/05/2025
		981846	ADULT AUDIO BOOKS	1	05/22/2025	39.95	.00	39.95	06/05/2025
Total 2058:						139.93	.00	139.93	
2066	PELLITTERI WASTE SYS	5951835	RECYCLING SERVICE	1	05/31/2025	15,871.20	.00	15,871.20	06/05/2025
		5951835	TRASH SERVICE	2	05/31/2025	24,118.00	.00	24,118.00	06/05/2025
		5951835	PSC TRASH SERVICE	3	05/31/2025	132.59	.00	132.59	06/05/2025
		5951835	PSC RECYCLING SERVIC	4	05/31/2025	107.24	.00	107.24	06/05/2025

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		5951835	PW SHRED	5	05/31/2025	18.09	.00	18.09	06/05/2025
		5951835	PW SHRED	6	05/31/2025	18.08	.00	18.08	06/05/2025
		5951835	PW SHRED	7	05/31/2025	18.08	.00	18.08	06/05/2025
		5951835	2025 RES LANDFILL	8	05/31/2025	871.36	.00	871.36	06/05/2025
Total 2066:						41,154.64	.00	41,154.64	
2070	KKS PROPERTY	060125	COMMON AREA MAINT. F	1	06/01/2025	400.00	.00	400.00	06/05/2025
Total 2070:						400.00	.00	400.00	
2082	NASSCO INC	6559460	PARKS SUPPLIES	1	05/21/2025	129.32	.00	129.32	06/05/2025
		6559460	PW SUPPLIES	2	05/21/2025	71.12	.00	71.12	06/05/2025
		6559460	PW SUPPLIES	3	05/21/2025	19.39	.00	19.39	06/05/2025
		6559460	PW SUPPLIES	4	05/21/2025	19.40	.00	19.40	06/05/2025
		6559460	PW SUPPLIES	5	05/21/2025	19.40	.00	19.40	06/05/2025
Total 2082:						258.63	.00	258.63	
2237	MADISON COLLEGE	DH051725	TESTING FEE	1	05/17/2025	80.00	.00	80.00	06/05/2025
Total 2237:						80.00	.00	80.00	
2250	ANNEN, STEVE	BOR 052225	BOARD OF REVIEW	1	05/22/2025	80.00	.00	80.00	06/05/2025
Total 2250:						80.00	.00	80.00	
2251	STRELOW, CLIFFORD	BOR 052225	BOR	1	05/22/2025	40.00	.00	40.00	06/05/2025
Total 2251:						40.00	.00	40.00	
9140	TRITECH FORENSICS IN	01167660	EVIDENCE/INVESTIGATI	1	06/03/2025	33.98	.00	33.98	06/05/2025
		01168094	EVIDENCE/INVESTIGATI	1	06/04/2025	137.40	.00	137.40	06/05/2025
Total 9140:						171.38	.00	171.38	
16241	WI DEPT OF JUSTICE	L1373T-0531	BACKGROUND CHECKS`	1	05/31/2025	427.00	.00	427.00	06/05/2025
Total 16241:						427.00	.00	427.00	
16319	DANE CO TREASURER	46635	FIREARMS RANGE USAG	1	05/27/2025	220.00	.00	220.00	06/05/2025
Total 16319:						220.00	.00	220.00	
16322	STRYKER SALES LLC	9209295667	NEW AMBULANCE POWE	1	05/19/2025	58,507.44	.00	58,507.44	06/05/2025
Total 16322:						58,507.44	.00	58,507.44	
16324	WSFA	060325	WSFFA DUES	1	06/03/2025	1,350.00	.00	1,350.00	06/05/2025
Total 16324:						1,350.00	.00	1,350.00	
16326	DEPT OF AG TRADE & C	115-0000037	WEIGHTS AND MEAUSR	1	05/27/2025	2,250.00	.00	2,250.00	06/05/2025
Total 16326:						2,250.00	.00	2,250.00	
16332	SPEEDWAY SAND & GRA	2025268	SIGGELKOW HYDRANTS	1	05/23/2025	23,420.41	.00	23,420.41	06/05/2025

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 16332:						23,420.41	.00	23,420.41	
16356	HOYOS CONSULTING	28364	BRANDT PARK UPGRAD	1	05/18/2025	3,421.96	.00	3,421.96	06/05/2025
Total 16356:						3,421.96	.00	3,421.96	
16509	MIDWEST TAPE	507219699	DVD	1	05/27/2025	23.24	.00	23.24	06/05/2025
Total 16509:						23.24	.00	23.24	
16585	MALY, KELLY	BOR 052225	BOR PER DIEM	1	05/22/2025	40.00	.00	40.00	06/05/2025
Total 16585:						40.00	.00	40.00	
16625	CINTAS FIRE 636525	2500017122	FIRE ALARM INSPECTIO	1	05/27/2025	695.22	.00	695.22	06/05/2025
Total 16625:						695.22	.00	695.22	
16640	TOP PACK DEFENSE LLC	16249	UNIFORM INIITAL ISSUE	1	05/27/2025	85.00	.00	85.00	06/05/2025
Total 16640:						85.00	.00	85.00	
16725	FIRE CATT LLC	16069	FIRE HOSE TESTING	1	05/24/2025	3,925.40	.00	3,925.40	06/05/2025
Total 16725:						3,925.40	.00	3,925.40	
16777	AT&T MOBILITY II LLC	2873268713	FIRSTNET MAY INVOICE	1	05/12/2025	524.16	.00	524.16	05/30/2025
		28734591101	LIBRARY CELL PHONE	1	05/12/2025	37.09	.00	37.09	06/05/2025
Total 16777:						561.25	.00	561.25	
16829	REUTER WHITISH & EVA	75211	GENERAL LEGAL	1	05/19/2025	4,141.40	.00	4,141.40	06/05/2025
		75212	PROSECUTIONS	1	05/19/2025	2,875.96	.00	2,875.96	06/05/2025
		75217	PSC HANOVER INSURAN	1	05/19/2025	423.50	.00	423.50	06/05/2025
Total 16829:						7,440.86	.00	7,440.86	
16863	CONSTRUCTION FABRIC	212497	SOD REPAIR MATERIALS	1	05/30/2025	162.00	.00	162.00	06/05/2025
Total 16863:						162.00	.00	162.00	
16890	PIRTEK MADISON	MA-T000152	TRUCK 8 PLUG	1	05/27/2025	8.31	.00	8.31	06/05/2025
		MA-T000153	MOWER MAINTENANCE	1	05/29/2025	46.02	.00	46.02	06/05/2025
		MA-T000153	MOWER MAINTENANCE	2	05/29/2025	12.56	.00	12.56	06/05/2025
		MA-T000153	MOWER MAINTENANCE	3	05/29/2025	12.56	.00	12.56	06/05/2025
		MA-T000153	MOWER MAINTENANCE	4	05/29/2025	12.56	.00	12.56	06/05/2025
Total 16890:						92.01	.00	92.01	
17084	AMAZON CAPITAL SERVI	11YK-1JY7-9	STORAGE CONTAINERS	1	06/02/2025	59.99	.00	59.99	06/05/2025
		11YK-1JY7-9	MEAL SITE SUPPLIES	2	06/02/2025	75.54	.00	75.54	06/05/2025
		196J-JN6P-N	ROOT BEER FLOAT EVE	1	05/22/2025	215.85	.00	215.85	06/05/2025
		1CP7-DRCP-	TONER FOR PRINTER	1	05/27/2025	45.00	.00	45.00	06/05/2025
		1CP7-DRCP-	KITCHEN SCOOPS	2	05/27/2025	8.58	.00	8.58	06/05/2025
		1D1W-JW61-	4903 TERMINAL - FLOOR	1	05/24/2025	34.64	.00	34.64	06/05/2025
		1DTX-1JTL-F	PARKS SUPPLIES	1	05/27/2025	59.96	.00	59.96	06/05/2025

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		1FKJ-G6FF-	PROGRAM SUPPLIES	1	05/28/2025	130.69	.00	130.69	06/05/2025
		1FYM-CDK7-	REPLACEMENT WEBCA	1	06/04/2025	137.90	.00	137.90	06/05/2025
		1GMG-CXMT	PARKS SUPPLIES	1	05/29/2025	199.56	.00	199.56	06/05/2025
		1GYM-KFJJ-	PW OFFICE SUPPLIES	1	05/27/2025	6.52	.00	6.52	06/05/2025
		1GYM-KFJJ-	PW OFFICE SUPPLIES	2	05/27/2025	23.88	.00	23.88	06/05/2025
		1GYM-KFJJ-	PW OFFICE SUPPLIES	3	05/27/2025	6.52	.00	6.52	06/05/2025
		1GYM-KFJJ-	PW OFFICE SUPPLIES	4	05/27/2025	6.52	.00	6.52	06/05/2025
		1HHY-T9LF-	PLASTIC BAGS FOR HDM	1	05/28/2025	40.69	.00	40.69	06/05/2025
		1JR6-41TD-	PARKS SUPPLIES	1	05/27/2025	40.43	.00	40.43	06/05/2025
		1JX4-X77C-4	REPLACEMENT PHONE	1	06/02/2025	30.94	.00	30.94	06/05/2025
		1KCF-GNDW	OFFICE SUPPLIES	1	06/02/2025	6.99	.00	6.99	06/05/2025
		1KWP-NH14-	VEHICLE SUPPLIES	1	05/27/2025	13.72	.00	13.72	06/05/2025
		1KWP-NH14-	VEHICLE SUPPLIES	2	05/27/2025	3.75	.00	3.75	06/05/2025
		1KWP-NH14-	VEHICLE SUPPLIES	3	05/27/2025	3.75	.00	3.75	06/05/2025
		1KWP-NH14-	VEHICLE SUPPLIES	4	05/27/2025	3.75	.00	3.75	06/05/2025
		1M17-JDGY-	TESTING POLE TIP	1	06/02/2025	53.14	.00	53.14	06/05/2025
		1PN1-6GWD	PARKS SUPPLIES	1	05/27/2025	72.79	.00	72.79	06/05/2025
		1QD7-4PRL-	PROGRAM SUPPLIES	1	05/27/2025	165.28	.00	165.28	06/05/2025
		1RCW-RH4Q	SOAP & JET DRY	1	06/04/2025	39.50	.00	39.50	06/05/2025
		1TFQ-N7W3-	PROGRAM SUPPLIES	1	05/27/2025	68.61	.00	68.61	06/05/2025
		1TYC-4LR9-	OFFICE SUPPLIES	1	06/02/2025	7.88	.00	7.88	06/05/2025
		1TYC-4LR9-	CDS & DVDS	2	06/02/2025	20.97	.00	20.97	06/05/2025
		1TYC-4LR9-	PROGRAM SUPPLIES	1	06/02/2025	57.99	.00	57.99	06/05/2025
		1WJX-CVCP-	PUBLIC WORKS FACILIT	1	05/27/2025	21.94	.00	21.94	06/05/2025
		1WJX-CVCP-	PUBLIC WORKS FACILIT	2	05/27/2025	5.98	.00	5.98	06/05/2025
		1WJX-CVCP-	PUBLIC WORKS FACILIT	3	05/27/2025	5.98	.00	5.98	06/05/2025
		1WJX-CVCP-	PUBLIC WORKS FACILIT	4	05/27/2025	5.98	.00	5.98	06/05/2025
		1YRF-WG4G	DVDS	1	05/27/2025	19.95	.00	19.95	06/05/2025
Total 17084:						1,701.16	.00	1,701.16	
17134	CORE & MAIN	W998157	WATER MAIN VALVE REP	1	05/23/2025	4,503.73	.00	4,503.73	06/05/2025
		X009609	WATER MAIN VALVE REP	1	05/23/2025	471.20	.00	471.20	06/05/2025
		X056244	WATER MAIN VALVE REP	1	05/28/2025	3,366.41-	.00	3,366.41-	06/05/2025
		X064034	WATER MAIN VALVE REP	1	06/03/2025	506.00	.00	506.00	06/05/2025
Total 17134:						2,114.52	.00	2,114.52	
17140	US BANK VOYAGER FLE	8694160992	PD FUEL	1	06/01/2025	1,938.96	.00	1,938.96	06/05/2025
		8694160992	PW FUEL	2	06/01/2025	120.15	.00	120.15	06/05/2025
		8694160992	PW FUEL	3	06/01/2025	240.30	.00	240.30	06/05/2025
		8694160992	PW FUEL	4	06/01/2025	240.30	.00	240.30	06/05/2025
		8694160992	PW FUEL	5	06/01/2025	120.15	.00	120.15	06/05/2025
		8694160992	PW FUEL	6	06/01/2025	360.45	.00	360.45	06/05/2025
		8694160992	PW FUEL	7	06/01/2025	1,321.63	.00	1,321.63	06/05/2025
		8694160992	PARKS FUEL	8	06/01/2025	377.79	.00	377.79	06/05/2025
		8694160992	FIRE/EMS FUEL	9	06/01/2025	1,669.02	.00	1,669.02	06/05/2025
		8694160992	MC FUEL	10	06/01/2025	42.39	.00	42.39	06/05/2025
Total 17140:						6,431.14	.00	6,431.14	
17187	B&H PHOTO	234579495	COMMUNICATIONS SWIT	1	06/01/2025	1,449.84	.00	1,449.84	06/05/2025
Total 17187:						1,449.84	.00	1,449.84	
17222	GREAT LAKES ROOFING	C73380	ROOF REPAIR MCDANIE	1	05/19/2025	1,100.00	.00	1,100.00	06/05/2025

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 17222:						1,100.00	.00	1,100.00	
17226	LARSON, SAYER	SL052725	UNIFORM ALLOWANCE -	1	05/27/2025	333.23	.00	333.23	06/05/2025
Total 17226:						333.23	.00	333.23	
17318	TDS	052225-PW	PW TV/INTERNET/PHON	1	05/22/2025	375.20	.00	375.20	05/30/2025
		052225-PW	PW TV/INTERNET/PHON	2	05/22/2025	102.33	.00	102.33	05/30/2025
		052225-PW	PW TV/INTERNET/PHON	3	05/22/2025	102.33	.00	102.33	05/30/2025
		052225-PW	PW TV/INTERNET/PHON	4	05/22/2025	102.32	.00	102.32	05/30/2025
		052225-VOM	ADMIN PHONE/INTERNE	1	05/22/2025	334.26	.00	334.26	05/30/2025
		052225-VOM	COM & TECH PHONE/TV/I	2	05/22/2025	225.90	.00	225.90	05/30/2025
		052225-VOM	COM DEV PHONE/INTER	3	05/22/2025	185.68	.00	185.68	05/30/2025
		052225-VOM	COM DEV AFT HR RENTA	4	05/22/2025	20.41	.00	20.41	05/30/2025
		052225-VOM	COM DEV AFT HR RENTA	5	05/22/2025	5.10	.00	5.10	05/30/2025
		052225-VOM	COURT PHONE/INTERNE	6	05/22/2025	54.05	.00	54.05	05/30/2025
		052225-VOM	FACILITIES PHONE	7	05/22/2025	436.55	.00	436.55	05/30/2025
		052225-VOM	FIRE/EMS TV/INTERNET/	8	05/22/2025	797.44	.00	797.44	05/30/2025
		052225-VOM	LIBRARY INTERNET/PHO	9	05/22/2025	330.40	.00	330.40	05/30/2025
		052225-VOM	OUTREACH INTERNET	10	05/22/2025	65.60	.00	65.60	05/30/2025
		052225-VOM	OUTREACH PHONE	11	05/22/2025	110.05	.00	110.05	05/30/2025
		052225-VOM	PD TV/INTERNET/PHONE	12	05/22/2025	1,000.58	.00	1,000.58	05/30/2025
Total 17318:						4,248.20	.00	4,248.20	
17427	SOLVIT INC	63059	LAUNDRY SOAP - TURN	1	05/06/2025	264.00	.00	264.00	06/05/2025
Total 17427:						264.00	.00	264.00	
17556	VOIANCE LANGUAGE SE	2025042039	INTERPRETATION SERVI	1	05/31/2025	14.49	.00	14.49	06/05/2025
Total 17556:						14.49	.00	14.49	
17569	MCFARLAND ACE HARD	013601/T	PARKS SUPPLIES	1	05/14/2025	93.57	.00	93.57	06/05/2025
		013706/T	PARKS FACILITY MAINTE	1	05/27/2025	18.88	.00	18.88	06/05/2025
		013733/T	PW SUPPLIES	1	06/02/2025	1.79	.00	1.79	06/05/2025
		013736/T	DOG PARK FACILITY MAI	1	06/02/2025	13.49	.00	13.49	06/05/2025
		013746/T	PW SUPPLIES	1	06/04/2025	4.66	.00	4.66	06/05/2025
Total 17569:						132.39	.00	132.39	
17599	QUADIENT LEASING USA	Q1862636	POSTAGE MACHINE LEA	1	05/17/2025	458.10	.00	458.10	05/30/2025
Total 17599:						458.10	.00	458.10	
17685	INGRAM LIBRARY SERVI	63179396	BOOKS	1	05/15/2025	685.65	.00	685.65	06/05/2025
		63180574	BOOKS	1	05/16/2025	1,324.61	.00	1,324.61	06/05/2025
		63180608	ADULT BOOKS	1	05/19/2025	101.09	.00	101.09	06/05/2025
		63180929	BOOKS	1	05/20/2025	112.17	.00	112.17	06/05/2025
		63181337	BOOKS	1	05/21/2025	368.24	.00	368.24	06/05/2025
		63182414	BOOKS	1	05/22/2025	535.72	.00	535.72	06/05/2025
		63183972	BOOKS	1	05/29/2025	258.39	.00	258.39	06/05/2025
		63185092	BOOKS	1	05/30/2025	92.36	.00	92.36	06/05/2025
		67819454	BOOKS	1	05/15/2025	257.68	.00	257.68	06/05/2025

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 17685:						3,735.91	.00	3,735.91	
17782	GFC LEASING - WI	I01025200	COPIER LEASE	1	06/01/2025	181.93	.00	181.93	06/05/2025
Total 17782:						181.93	.00	181.93	
17789	TRANSUNION RISK AND	6174432-202	DATA SEARCH SERVICE	1	06/01/2025	106.80	.00	106.80	06/05/2025
Total 17789:						106.80	.00	106.80	
17845	DANE COUNTY TREASU	46502	EMS MEDICATIONS	1	04/02/2025	331.87	.00	331.87	06/05/2025
		46599	EMS MEDICATIONS	1	05/07/2025	132.53	.00	132.53	06/05/2025
Total 17845:						464.40	.00	464.40	
17903	MCFARLAND COMMUNIT	052825	COMMUNITY GRANT AW	1	05/28/2025	5,000.00	.00	5,000.00	06/05/2025
Total 17903:						5,000.00	.00	5,000.00	
17920	GORDON FLESCH CO IN	IN15170450	EXTRA COPIES	1	05/20/2025	17.01	.00	17.01	06/05/2025
Total 17920:						17.01	.00	17.01	
17921	DINGES FIRE COMPANY	71538	WILDLAND GEAR SHIPPI	1	05/27/2025	22.39	.00	22.39	06/05/2025
Total 17921:						22.39	.00	22.39	
17922	1901 INC	14205	LIBRARY EXTERIOR LIG	1	05/23/2025	4,652.00	.00	4,652.00	06/05/2025
Total 17922:						4,652.00	.00	4,652.00	
17928	AGRECOL LLC	0054398-IN	LEWIS PARK SCHOOL V	1	05/16/2025	382.86	.00	382.86	06/05/2025
		0054398-IN	LEWIS PARK SCHOOL V	2	05/16/2025	65.64	.00	65.64	06/05/2025
Total 17928:						448.50	.00	448.50	
18068	SIMPLE NETWORK CON	33098	HARDWARE REPLACEM	1	05/02/2025	1,248.00	.00	1,248.00	06/05/2025
		33150	HARDWARE REPLACEM	1	05/21/2025	26.50	.00	26.50	06/05/2025
		33249	VEEAM PSC	1	06/01/2025	297.00	.00	297.00	06/05/2025
		33250	COURT	1	06/01/2025	11.28	.00	11.28	06/05/2025
		33250	GEN ADMIN	2	06/01/2025	256.10	.00	256.10	06/05/2025
		33250	POLICE	3	06/01/2025	116.02	.00	116.02	06/05/2025
		33250	FIRE/EMS	4	06/01/2025	49.45	.00	49.45	06/05/2025
		33250	OUTREACH	5	06/01/2025	15.06	.00	15.06	06/05/2025
		33250	COMM DEV	6	06/01/2025	11.28	.00	11.28	06/05/2025
		33250	PUBLIC WORKS	7	06/01/2025	15.38	.00	15.38	06/05/2025
		33250	WATER	8	06/01/2025	82.86	.00	82.86	06/05/2025
		33250	SEWER	9	06/01/2025	82.90	.00	82.90	06/05/2025
		33250	STORMWATER	10	06/01/2025	82.89	.00	82.89	06/05/2025
		33250	EMGMT	11	06/01/2025	3.76	.00	3.76	06/05/2025
		33250	SW ALLOCATION	12	06/01/2025	23.02	.00	23.02	06/05/2025
		MSP-33248	COMM DEV	1	06/01/2025	135.36	.00	135.36	06/05/2025
		MSP-33248	PUBLIC WORKS	2	06/01/2025	184.58	.00	184.58	06/05/2025
		MSP-33248	GEN ADMIN	3	06/01/2025	3,072.54	.00	3,072.54	06/05/2025
		MSP-33248	COURT	4	06/01/2025	135.36	.00	135.36	06/05/2025
		MSP-33248	OUTREACH	5	06/01/2025	180.64	.00	180.64	06/05/2025

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		MSP-33248	FIRE/EMS	6	06/01/2025	593.33	.00	593.33	06/05/2025
		MSP-33248	EMGMT	7	06/01/2025	45.12	.00	45.12	06/05/2025
		MSP-33248	WATER	8	06/01/2025	994.13	.00	994.13	06/05/2025
		MSP-33248	SW ALLOCATION	9	06/01/2025	276.23	.00	276.23	06/05/2025
		MSP-33248	SEWER	10	06/01/2025	994.68	.00	994.68	06/05/2025
		MSP-33248	STORMWATER	11	06/01/2025	994.49	.00	994.49	06/05/2025
		MSP-33248	POLICE	12	06/01/2025	1,391.96	.00	1,391.96	06/05/2025
Total 18068:						11,319.92	.00	11,319.92	
18103	VISA	OCB-052725	SCHUENKE	1	05/27/2025	545.84	.00	545.84	06/05/2025
		OCB-052725	COX	2	05/27/2025	186.86	.00	186.86	06/05/2025
		OCB-052725	JACOBSEN	3	05/27/2025	71.52	.00	71.52	06/05/2025
		OCB-052725	REIMER	4	05/27/2025	2,300.41	.00	2,300.41	06/05/2025
		OCB-052725	SUETTINGER	5	05/27/2025	89.51	.00	89.51	06/05/2025
		OCB-052725	IRWIN	6	05/27/2025	258.13	.00	258.13	06/05/2025
		OCB-052725	BREMER	7	05/27/2025	314.99	.00	314.99	06/05/2025
		OCB-052725	HEASTY	8	05/27/2025	923.99	.00	923.99	06/05/2025
		OCB-052725	DENNIS	9	05/27/2025	1,859.79	.00	1,859.79	06/05/2025
		OCB-052725	MARKHAM	10	05/27/2025	59.19	.00	59.19	06/05/2025
		OCB-052725	WALLACE B	11	05/27/2025	1,134.59	.00	1,134.59	06/05/2025
		OCB-052725	WALLACE D	12	05/27/2025	120.28	.00	120.28	06/05/2025
		OCB-052725	ANDERSON	13	05/27/2025	496.87	.00	496.87	06/05/2025
		OCB-052725	LAWRENCE	14	05/27/2025	126.27	.00	126.27	06/05/2025
		OCB-052725	ZIETSMA	15	05/27/2025	589.94	.00	589.94	06/05/2025
		OCB-052725	RENO	16	05/27/2025	69.00	.00	69.00	06/05/2025
		OCB-052725	HENDRICKSON	17	05/27/2025	31.55	.00	31.55	06/05/2025
		OCB-052725	JACOBS	18	05/27/2025	497.19	.00	497.19	06/05/2025
		OCB-052725	REITER T	19	05/27/2025	186.00	.00	186.00	06/05/2025
		OCB-052725	REITER J	20	05/27/2025	347.67	.00	347.67	06/05/2025
		OCB-052725	IGL	21	05/27/2025	651.66	.00	651.66	06/05/2025
		OCB-052725	CRAFT	22	05/27/2025	700.00	.00	700.00	06/05/2025
		OCB-052725	CAMELLIA	23	05/27/2025	1,056.19	.00	1,056.19	06/05/2025
		OCB-052725	JOHNSON	24	05/27/2025	1,461.58	.00	1,461.58	06/05/2025
		OCB-052725	EBERT	25	05/27/2025	91.95	.00	91.95	06/05/2025
		OCB-052725	GLETTYSYOEN	26	05/27/2025	775.86	.00	775.86	06/05/2025
		OCB-052725	ALLAIN	27	05/27/2025	449.14	.00	449.14	06/05/2025
Total 18103:						15,395.97	.00	15,395.97	
18112	BADGERLAND COMPLIA	2500174	PRE EMPLOYMENT DRU	1	06/04/2025	168.00	.00	168.00	06/05/2025
Total 18112:						168.00	.00	168.00	
18175	BUCKY'S DUMPSTER & P	103883	PORTABLE RESTROOMS	1	05/30/2025	150.00	.00	150.00	06/05/2025
		103884	PORTABLE RESTROOMS	1	05/30/2025	150.00	.00	150.00	06/05/2025
		103885	PORTABLE RESTROOMS	1	05/30/2025	150.00	.00	150.00	06/05/2025
		103886	PORTABLE RESTROOMS	1	05/30/2025	150.00	.00	150.00	06/05/2025
		103887	PORTABLE RESTROOMS	1	05/30/2025	200.00	.00	200.00	06/05/2025
Total 18175:						800.00	.00	800.00	
18182	SWOBODA, JOSEPH	BOR 052225	BOR PER DIEM	1	05/22/2025	40.00	.00	40.00	06/05/2025
Total 18182:						40.00	.00	40.00	
18198	BRASSINGTON, STEPHA	SB052725	PRIDE CEREMONY SUPP	1	05/27/2025	134.04	.00	134.04	06/05/2025

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Total 18198:						134.04	.00	134.04	
18240	HOMBURG CONTRACTO	18584	VALVE REPAIR	1	05/28/2025	18,880.00	.00	18,880.00	06/05/2025
Total 18240:						18,880.00	.00	18,880.00	
18245	FULL COLOR COPY LLC	1369	NO PARKING SIGNS FOR	1	05/22/2025	195.00	.00	195.00	06/05/2025
Total 18245:						195.00	.00	195.00	
18286	LOGISTICS RECYCLING I	145223	CONTROLLED SUBSTAN	1	06/03/2025	129.04	.00	129.04	06/05/2025
Total 18286:						129.04	.00	129.04	
18289	E.H. WOLF & SONS INC	190990	PUBLIC WORKS FUEL	1	05/27/2025	309.60	.00	309.60	06/05/2025
		190995	DYED DIESEL FUEL	1	05/27/2025	564.73	.00	564.73	06/05/2025
Total 18289:						874.33	.00	874.33	
18321	MCFARLAND EQUITY PR	052825	COMMUNITY GRANT	1	05/28/2025	1,995.62	.00	1,995.62	05/30/2025
Total 18321:						1,995.62	.00	1,995.62	
18348	MARLENE'S CLEANERS L	373898	CLEANING 4903 TERMIN	1	05/11/2025	280.00	.00	280.00	06/05/2025
Total 18348:						280.00	.00	280.00	
18377	VESTIS LLC	6140596963	MAT RENTAL	1	05/23/2025	60.33	.00	60.33	06/05/2025
		6140601752	MAT RENTAL	1	05/30/2025	60.33	.00	60.33	06/05/2025
Total 18377:						120.66	.00	120.66	
18380	SECURIAN FINANCIAL G	76038 JUNE	ACCIDENT PLAN	1	06/01/2025	217.86	.00	217.86	06/05/2025
Total 18380:						217.86	.00	217.86	
18423	FMP FACTORY MOTOR P	76-302556	PW SUPPLIES	1	04/08/2025	9.02	.00	9.02	06/05/2025
Total 18423:						9.02	.00	9.02	
18462	PORTZEN CONSTUCTIO	MC221-3	BULK FILL STATION PUBL	1	05/23/2025	7,685.93	.00	7,685.93	06/05/2025
		MC224-3	LIFT STATION 2	1	05/23/2025	344,375.00	.00	344,375.00	06/05/2025
		MC224-4	LIFT STATION 2	1	05/24/2025	385,082.50	.00	385,082.50	06/05/2025
Total 18462:						737,143.43	.00	737,143.43	
18497	CALLS ON CALL	13986	TID #3	1	06/01/2025	27.80	.00	27.80	06/05/2025
		13986	TID # 4	2	06/01/2025	111.20	.00	111.20	06/05/2025
Total 18497:						139.00	.00	139.00	
18563	NELSON TACTICAL	13041	VESTS INITIAL ISSUE CH	1	05/19/2025	3,049.86	.00	3,049.86	06/05/2025
Total 18563:						3,049.86	.00	3,049.86	
18564	NAPA AUTO PARTS	992239	UTILITY 4 BATTERIES &	1	05/30/2025	505.91	.00	505.91	06/05/2025

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		992325	GENERATOR MAINTENA	1	05/30/2025	1.57-	.00	1.57-	06/05/2025
		992325	GENERATOR MAINTENA	2	05/30/2025	1.57-	.00	1.57-	06/05/2025
		992325	GENERATOR MAINTENA	3	05/30/2025	1.57-	.00	1.57-	06/05/2025
		992325	GENERATOR MAINTENA	4	05/30/2025	5.73-	.00	5.73-	06/05/2025
		992897	TRUCK 32 &12 PLUS T6	1	06/04/2025	13.19	.00	13.19	06/05/2025
		992897	TRUCK 32 &12 PLUS T6	2	06/04/2025	13.19	.00	13.19	06/05/2025
		992897	TRUCK 32 &12 PLUS T6	3	06/04/2025	13.19	.00	13.19	06/05/2025
		992897	TRUCK 32 &12 PLUS T6	4	06/04/2025	48.36	.00	48.36	06/05/2025
		992899	VEHICLE ENGINE FILTER	1	06/04/2025	7.78	.00	7.78	06/05/2025
		992962	BATTERY CORE DEPOSI	1	06/04/2025	18.00-	.00	18.00-	06/05/2025
Total 18564:						573.18	.00	573.18	
18581	VERATHON INC	81138270	VIDEO SCOPE BLADES -	1	05/16/2025	1,028.00	.00	1,028.00	06/05/2025
		81139513	VIDEO SCOPES	1	05/19/2025	1,118.00	.00	1,118.00	06/05/2025
		81139615	VIDEO SCOPES	1	05/19/2025	5,370.00	.00	5,370.00	06/05/2025
		81140371	VIDEO SCOPES	1	05/20/2025	126.00	.00	126.00	06/05/2025
Total 18581:						7,642.00	.00	7,642.00	
18583	CAMBRIDGE COMMUNIT	042325	REFUND LOST-RETURNE	1	05/23/2025	19.95	.00	19.95	06/05/2025
Total 18583:						19.95	.00	19.95	
18584	STEVENSON, ERIC	308	PROGRAMMING FEE	1	05/28/2025	600.00	.00	600.00	06/05/2025
Total 18584:						600.00	.00	600.00	
18585	PETERSEN, TIMOTHY & L	2.70014.00-0	REFUND ON FINAL BILL	1	06/04/2025	131.70	.00	131.70	06/05/2025
Total 18585:						131.70	.00	131.70	
Grand Totals:						1,105,044.85	.00	1,105,044.85	

Report Criteria:
Detail report type printed

Pay Period Date	Journal Code	Check Issue Date	Payee	Payee ID	Amount
05/31/2025	PC	06/06/2025	KOMRO, CADEN	413	438.35
05/31/2025	PC	06/06/2025	BROWN, SHAWN	4079	55.55
05/31/2025	PC	06/06/2025	SHUM, NICOLE	4080	38.14
05/31/2025	CDPT	06/06/2025	FIRE FIGHTERS LOCAL 31	8	204.78
05/31/2025	CDPT	06/06/2025	WPPA TREASURER	6	622.95

PAYROLL RELATED $1,359.77

RESOLUTION 2025-15

A RESOLUTION APPROVING THE RENEWAL OF APPLICATIONS FOR ALCOHOL BEVERAGE LICENSES FOR 2025-2026

WHEREAS, on Tuesday June 10, 2025, the Village Board met to consider the following applications for renewal of Alcohol Beverage licenses for 2025-2026.

Class "A"/"Class A" (Combination Class A)

LEGAL NAME	D/B/A	ADDRESS	AGENT
JBT Ventures Inc	HWY 51 Liquor and Bait	5714 Hwy 51	Brian Shorey
Kings Operating WI LLC	Pump N Shop 107	4701 Burma Rd	Alicia Kraut
Kwik Trip Inc.	Kwik Trip #766	4701 Farwell St	Michael Laures
Monumental Enterprises Inc	McFarland Liquor	4716 Farwell St	Samuel Fassbender
Ultra Mart Foods LLC	Pick 'N Save #6394	5709 US HWY 51	Wanda Long
Mangat Enterprises LLC	Terminal Citgo	4004 Terminal Dr	Gurmail Mangat
Kings Operating WI LLC	Pump N Shop 106	4800 Larson Beach Rd	Alicia Kraut
Walgreen Co	Walgreens #10554	4605 Larson Beach Rd	Patricia Copeland

Class "B"/"Class B" (Combination Class B)

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

Class "B"

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

Class "A"

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

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

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

WHEREAS, all establishments are current on all fees, taxes, and/or invoices.

NOW THEREFORE, BE IT RESOLVED, that the Village Board of the Village of McFarland, Dane County, Wisconsin, hereby approves the renewal of applications for alcohol beverage licenses for the period of July 1, 2025 through June 30, 2026 for all premise descriptions previously approved.

APPROVED:

____

Stephanie Brassington
Village President

ATTEST:

____

Cassandra Suettinger
Deputy Administrator/Clerk

RESOLUTION # 2025-15	
MOTION	SECOND
ACTION	DATE
Adopted	
Referred	
Tabled	
Withdrawn	
Defeated	
Published	
INDIVIDUAL VOTING RECORD	
Annen -	Boyd -
Brassington -	Fessler -
Leamy -	Peña -
Prill -	
VOTING RESULTS	
Motion Carried	
Motion Defeated:	

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, June 10, 2025**

SECTION: **Consent Agenda**

DEPARTMENT: **Administration**

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

AGENDA ITEM: **Motion to approve resolution #2025-11: a resolution to rescind real estate taxes on Parcel #0710-354-2526-1 due to palpable errors.**

PREVIOUS ACTION:

ISSUE SUMMARY:
During the 2025 assessment process and open book, an error was discovered on parcel 0710-354-2526-1 for the property located at 6084 E. Red Oak Trail. There was an error discovered with a building permit for finishing a basement in 2023 as well as the square footage of the home being incorrect. State law provides a limited ability to correct errors on the assessment roll after the Board of Review has certified the assessment roll. The limited instances can be found in Wis. Stats 74.33(1) and include:
(1) Grounds. After the tax roll has been delivered to the treasurer of the taxation district under s. 74.03, the governing body of the taxation district may refund or rescind in whole or in part any general property tax shown in the tax roll, including agreed-upon interest, if:
(a) A clerical error has been made in the description of the property or in the computation of the tax.
(b) The assessment included real property improvements which did not exist on the date under s. 70.10 for making the assessment.
(c) The property is exempt by law from taxation, except as provided under sub. (2).74.33(1)(d)
(d) The property is not located in the taxation district for which the tax roll was prepared.
(e) A double assessment has been made.
(f) An arithmetic, transpositional or similar error has occurred

In this case the error is a clerical error as outlined in (a). Accurate Appraisal has confirmed the error and corrected value accordingly which are contained within the attached resolution. If Resolution 2025-11 is adopted the overpayment of property taxes associated with the error in assessment would be refunded to the property owner, and the Village would submit the rescinded/refunded taxes to the WDOR to be charged back to each taxing jurisdiction. The correction would then be added to the 2025 Statement of Taxes.

FINANCIAL/BUDGET IMPACT:
For 2025 the Village would refund $2601.25 in taxes; however, each taxing jurisdiction would recoup the refund through the next year's tax roll.

VILLAGE PLAN REFERENCE:
N/A

VILLAGE OF McFarland

ORDINANCE REFERENCE:
N/A

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Staff recommend approval of Resolution 2025-11: a resolution to rescind real estate taxes on Parcel 0710-354-2526-1 due to palpable errors.

ATTACHMENTS:
1. 2025-11 - Palpable Error - 6084 E Red Oak Trail

RESOLUTION 2025-11

A RESOLUTION TO RESCIND REAL ESTATE TAXES ON PARCEL NO. 0710-3548-2526-1, 6084 E RED OAK TRAIL DUE TO PALPABLE ERROR.

WHEREAS, the Village of McFarland Assessor has determined that the real estate property assessment made on Parcel #0710-354-2526-1, for the Village of McFarland, reflects a clerical error to Wis. Stat. § 74.33(1)(a).

WHEREAS, pursuant to Wis Stat. § 74.33(3), a governing body of a taxation district may rescind any general property tax shown on the tax roll if the property is exempt by law from taxation.

WHEREAS, the Village Assessor's has reconsidered the assessment of the property and has concluded that the assessed value of the property should be changed as follows:

January 1, 2023, should be corrected as follows:

The assessment roll for January 1, 2023 shows an erroneous value of:
Land Value - $113,100
Improvement Value - $ 504,900

Total Assessed Value - $618,000

The assessment roll should reflect the value of:
Land Value - $113,100
Improvement Value - $ 438,900

Total Assessed value: $552,000 (total correction of 66,000)

January 1, 2024, should be corrected as follows:

The assessment roll for January 1, 2024 shows an erroneous value of:
Land Value - $147,000
Improvement Value - $ 508,200

Total Assessed Value - $655,200

The assessment roll should reflect the value of:
Land Value - $147,000
Improvement Value - $ 418,100

Total Assessed value: $565,100 (total correction of 90,100)

WHEREAS, The Village Board, the governing body of the taxation district for the property, finds that a palpable error was made in the assessment for this property for both 2023 and 2024, and Wis. Stat 74.03 provides the governing body of the taxation district may refund or rescind in whole or in part any general property tax show in the tax roll, including agreed-upon interest.

NOW, THEREFORE, BE IT RESOLVED, by the Village Board of the Village of McFarland, Dane County, Wisconsin, that the general property tax for the 2023 and 2024 tax year for parcel #0710-354-2526-1 is hereby rescinded as following:

2023 – $1,073.00
2024- $1,440.93

With an additional $87.32 in interest for a total of $ 2,601.25 to be refunded.

The above foregoing Resolution was duly adopted at a regular meeting of the McFarland Village Board on the 10th day of June, 2025.

APPROVED:

____
Stephanie Brassington
Village President

ATTEST:

____
Cassandra Suettinger
Deputy Administrator/Clerk

RESOLUTION # 2025-11	
MOTION	SECOND
ACTION	DATE
Adopted	
Referred	
Tabled	
Withdrawn	
Defeated	
Published	
INDIVIDUAL VOTING RECORD	
Annen –	Leamy –
Boyd –	Peña –
Brassington –	Prill –
Fessler –	
VOTING RESULTS	
Motion Carried	
Motion Defeated:	

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE:	**Tuesday, June 10, 2025**
SECTION:	**Business**
DEPARTMENT:	**Administration**
CONTACT:	**Chris Dennis, Fire/Rescue Chief, Brian Redman, Lee Igl, Public Works Director, Cassandra Suettinger, Deputy Administrator/Clerk**
AGENDA ITEM:	**Motion to approve Village Ordinance 2025-04: An Ordinance to authorize fees for standby services for events as recommended by the Public Safey Committee.**

PREVIOUS ACTION:
The Public Safety Committee review the creation of an ordinance regarding standby fees for public safety and public works. The Committee was supportive of the concept overall, but requested staff additionally add in a waiver process. Staff has added the requested waiver process.

ISSUE SUMMARY:
The Village through its public safety departments are occasionally requested to be on "stand by"as a result of various events taking place in the Community. The most common example is having the secondary ambulance at high school football games ready to respond on scene to shorten response time but otherwise unknown if ultimately needed. Using this example, there creates a cost to be able to staff the extra ambulance to be present at the event which is typically paid through the Village's operating budget for this purpose. There have been other requests of a similar nature to have either police, fire, or paramedics at an event related to runs, larger events like at the curling club, and other similar activities that take place in the community where a specific service has not been identified other than to be present in case something were to happen. Communities will establish fees for these activities since it typically requires additional costs to bring in additional resources to be able to staff in a stand by mode while still also covering the rest of the community. Staff proposes creation of an ordinance to outline a process and fee accordingly.

Currently Section 36-14 of the Village Code is for Security/Village Staffing Requirements related to event permits. Staff proposes creation of a standalone ordinance regarding standby fees to cover the need for this service for event permit related items and non-event permit related instances.

The enclosed amendment establishes the fee based on actual costs that might be incurred by the Department based on upon the stand by request. Additionally, as requested, the proposed ordinance amendment contains Waiver of Fee provision. The proposed fee waiver would be at the sole discretion of the Village Board.

FINANCIAL/BUDGET IMPACT:

VILLAGE OF
McFarland

The proposed ordinance amendment creates the fee at $100 per hour for Police and $135 per hour for Fire & Rescue. The amount is not intended to generate substantial revenue, but to offset the costs required to provide the service.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
N/A

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
The Public Safety Committee unanimously recommended approval of ordinance 2025-04 with the inclusion of a provision to provide for waiver of the fee.

Motion to approve Village Ordinance 2025-04: An Ordinance to authorize standby services for events as recommended by the Public Safety Committee.

ATTACHMENTS:
1. 2025-04 - Event Standby Fee

VILLAGE OF MCFARLAND
ORDINANCE 2025-04

2025-04: AN ORDINANCE CREATING A STANDBY FEE FOR EMERGENCY SERVICES.

PURPOSE, To create a standby service fee for Police, Fire, EMS and Public Works.

SPONSOR, Fire & Rescue Chief Chris Dennis and Police Chief Brian Redman

RECOMMENDED REFERRAL, Public Safety Committee

PUBLIC HEARING Not required

WHEREAS, the Village code currently allows for fees to be charged for Police, Fire, EMS and Public Works services in conjunction with events for which an event permit is required; and,

WHEREAS, these departments may be requested to provide standby services for events which no permit is required, and,

WHEREAS, It is in the public interest that the Village have the option to charge fees for its costs in providing these services, subject to department and Village policies.

NOW THEREFORE, be it ordained by the Village Board of the Village of McFarland, in the State of Wisconsin, as follows:

SECTION 1: **AMENDMENT** "36-14 Security/Village Staffing Requirements" of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

36-14 ~~Security/Village Staffing Requirements~~Fees For Services

If the Chief of Police, Fire Chief or Public Works Director determines that ~~members of the Police Department, other Law Enforcement, private Security Officers, Fire Department, Emergency Medical Services or Public Works~~their personnel must be available to staff or stand by ~~the~~ any event, irrespective of any permit requirement for the event, then the Village may charge a fee for those services, subject to Village or department policies. This fee shall be in accordance with the Fee for Standby Services outlined in Chapter 23 of the Village of ordinances. ~~the applicant shall pay all associated costs incurred by the Village or other provider to staff the event. When utilizing Village of McFarland Employees, the event organizer shall reimburse the Village at each employee's full overtime rate, and the Village shall subsequently reimburse each employee through standard payroll practices. The Village Board omay require~~

~~the applicant to make a deposit to the Village in an amount necessary to cover the cost of Village services and staff for an event.~~

SECTION 2: **ADOPTION** "DIVISION 23-II-7 FEE FOR STANDBY SERVICES" of the Village of McFarland Municipal Code is hereby *added* as follows:

A D O P T I O N

DIVISION 23-II-7 FEE FOR STANDBY SERVICES*(Added)*

SECTION 3: **ADOPTION** "23-160 Fee For Standby Emergency Services" of the Village of McFarland Municipal Code is hereby *added* as follows:

A D O P T I O N

23-160 Fee For Standby Emergency Services*(Added)*

(a) *When Required.* If the Chief of Police, Fire Chief or Public Works Director determines that their personnel must be available to staff or stand by any event or gathering, or if such services are requested for the event or gathering, then the Village may charge a fee for those services, subject to Village or department policies. The Village or department may require a suitable deposit or other security be provided prior to the Village providing these services. Other permits and licenses for an event or gathering may be withheld until the deposit required under this section is made.

(b) *Amount Charged.* The fee for services under this section is as set forth in Appendix A, which the Village Board may, from time to time, modify.

(c) *Who Charged.* A fee required under this section will be charged to the event organizer or event permittee or licensee.

(d) *Waiver of Fee.* The Village Board may, in its sole discretion, waive a fee otherwise required under this section. The Village Board may consider the following non-exclusive factors in determining whether the fee should be fully or partially waived:
   (1) If the event is for a community organization as defined in section 36-2(b) of the Village code of ordinances.
   (2) The benefit of the event to the McFarland community.
   (3) Past need for emergency services at similar events.
   (4) The type of event, and whether event participants or spectators are charged a fee to participate in or to attend the event.
   (5) Whether alcohol beverages are consumed at the event.
   (6) Recommendations by Village Staff and Departments.
   (7) Any other information the Village Board considers relevant regarding the event or gathering.

SECTION 4: **AMENDMENT** "CHAPTER 23 - FINANCE AND TAXATION FEES" of the Village of McFarland Municipal Code is hereby *amended* as follows:

A M E N D M E N T

CHAPTER 23 - FINANCE AND TAXATION FEES

Section	**Description**	**Fee**
23-74	Request for statement of real property status:	
	Regular	$35.00
	Expedited	$55.00
23-119(e)(4)	Appeal filing fee	$200.00
23-143	Late filing fee	$25.00
23-160(b)	Fire & Rescue	$135/hr
	Police	$100/hr

PASSED AND ADOPTED BY THE VILLAGE OF MCFARLAND VILLAGE BOARD
________________________________.

	AYE	NAY	ABSENT	ABSTAIN
Brassington	______	______	______	______
Fessler	______	______	______	______
Leamy	______	______	______	______
Peña	______	______	______	______
Prill	______	______	______	______
Annen	______	______	______	______
Boyd	______	______	______	______

Presiding Officer

____
Stephanie Brassington, Village President, Village of McFarland

Attest

____
Cassandra Suettinger, Deputy Administrator/Clerk, Village of McFarland

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, June 10, 2025**

SECTION: **Business**

DEPARTMENT: **Public Works**

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

AGENDA ITEM: **Motion to approve resolution 2025-16: a resolution authorizing submittal of the Compliance Maintenance Annual Report for 2024 as recommended by the Public Works & Utilities Committee.**

PREVIOUS ACTION:
The Public Works & Utilities Committee reviewed the 2024 CMAR report at their May 28, 2025 meeting and recommended approval to the Village Board.

ISSUE SUMMARY:
The 2024 CMAR (Compliance Maintenance Annual Report) is an annual DNR report that indicates the health of the sewer utility in the area of maintenance and its equipment replacement fund. We are required to submit this report on an annual basis.

The utility has a Grade of "A" for the 2024 reporting year.

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

FINANCIAL/BUDGET IMPACT:
None.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Motion to approve Resolution #2025-16, a resolution authorizing submittal of the Compliance Maintenance Annual Report for 2024 as recommended by the Public Works and Utilities Committee.

ATTACHMENTS:
1. 2024 Draft CMAR 2024 reporting in 2025

Compliance Maintenance Annual Report

Financial Management

1. Provider of Financial Information Name: Village of McFarland - Lee Igl Telephone: 608-838-7287 (XXX) XXX-XXXX E-Mail Address (optional): lee.igl@mcfarland.wi.gov	
2. Treatment Works Operating Revenues 2.1 Are User Charges or other revenues sufficient to cover O&M expenses for your wastewater treatment plant AND/OR collection system ? ● Yes (0 points) ☐☐ ○ No (40 points) If No, please explain: 2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised? Year: 2024 ● 0-2 years ago (0 points) ☐☐ ○ 3 or more years ago (20 points)☐☐ ○ N/A (private facility) 2.3 Did you have a special account (e.g., CWFP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system? ● Yes (0 points) ○ No (40 points)	**0**
REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]	
3. Equipment Replacement Funds 3.1 When was the Equipment Replacement Fund last reviewed and/or revised? Year: 2024 ● 1-2 years ago (0 points)☐☐ ○ 3 or more years ago (20 points)☐☐ ○ N/A If N/A, please explain: 3.2 Equipment Replacement Fund Activity **3.2.1 Ending Balance Reported on Last Year's CMAR** $ 477,407.00 3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.) $ 0.00 3.2.3 Adjusted January 1st Beginning Balance $ 477,407.00 3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.) + $ 0.00	

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

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

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

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

Exchange Street sewer rehabilitation project

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

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

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

- ● Yes
- ○ No

If No, please explain.

4. Future Planning

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

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

Project #	Project Description	Estimated Cost	Approximate Construction Year
1	Upgrade to Lift Station #2	$3,600,000	2025
2	Lift Station 2 Force Main replacement	$450,000	2030

5. Financial Management General Comments

ENERGY EFFICIENCY AND USE

6. Collection System

6.1 Energy Usage

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

COLLECTION SYSTEM PUMPAGE: Total Power Consumed

Number of Municipally Owned Pump/Lift Stations: 5

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	4,289	171
February	4,079	106
March	4,029	71
April	3,890	55
May	3,537	7
June	3,931	4
July	4,155	4
August	3,911	4
September	3,563	4
October	3,320	9
November	3,196	42
December	3,022	174
Total	**44,922**	**651**
Average	**3,744**	**54**

6.1.2 Comments:

6.2 Energy Related Processes and Equipment

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

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

6.2.2 Comments:

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

- ● No
- ○ Yes

Year:

By Whom:

Describe and Comment:

6.4 Future Energy Related Equipment

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

In 2025, Lift station 2 is being replaced with Variable speed drive pumps and solar.

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

Compliance Maintenance Annual Report

Mcfarland Sewage Collection System

Last Updated: 5/5/2025 | Reporting For: **2024**

Sanitary Sewer Collection Systems

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

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

● Yes
○ No

If No, explain:

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

● Yes
○ No (30 points)
○ N/A

If No or N/A, explain:

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

☒ Goals [NR 210.23 (4)(a)]

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

Clean and televise approximately 1/3 of the system per.

Did you accomplish them?

○ Yes
● No

If No, explain:

No, we were unable to meet this goal in 2024, due to budgeting.

☒ Organization [NR 210.23 (4) (b)]☐☐

Does this chapter of your CMOM include:

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

☐ Legal Authority [NR 210.23 (4) (c)]

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

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

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

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

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

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

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

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

- ☒ A description of routine operation and maintenance activities (see question 2 below)
- ☐ Capacity assessment program
- ☐ Basement back assessment and correction
- ☐ Regular O&M training

☒ Design and Performance Provisions [NR 210.23 (4) (e)]☐☐

What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property?

- ☒ State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements
- ☒ Construction, Inspection, and Testing
- ☐ Others:

☒ Overflow Emergency Response Plan [NR 210.23 (4) (f)]☐☐

Does your emergency response capability include:

- ☒ Responsible personnel communication procedures
- ☒ Response order, timing and clean-up
- ☒ Public notification protocols
- ☒ Training
- ☐ Emergency operation protocols and implementation procedures

☒ Annual Self-Auditing of your CMOM Program [NR 210.23 (5)]☐☐

☐ Special Studies Last Year (check only those that apply):

- ☐ Infiltration/Inflow (I/I) Analysis
- ☐ Sewer System Evaluation Survey (SSES)
- ☐ Sewer Evaluation and Capacity Managment Plan (SECAP)
- ☐ Lift Station Evaluation Report
- ☐ Others:

0

2. Operation and Maintenance

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

Cleaning	10	% of system/year
Root removal	10	% of system/year
Flow monitoring	0	% of system/year
Smoke testing	0	% of system/year
Sewer line televising	10	% of system/year
Manhole inspections	12	% of system/year
Lift station O&M	0	# per L.S./year
Manhole rehabilitation	2	% of manholes rehabbed
Mainline rehabilitation	2	% of sewer lines rehabbed
Private sewer inspections	0	% of system/year
Private sewer I/I removal	0	% of private services

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

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

3. Performance Indicators

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

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

3.2 Performance ratios for the past year:

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

4. Overflows

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

	Date	Location	Cause	Estimated Volume
None reported				

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

5. Infiltration / Inflow (I/I)

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

- ○ Yes
- ● No

If Yes, please describe:

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

- ○ Yes
- ● No

If Yes, please describe:

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

In the last four years we have repaired over 50 major infiltrations in our system.

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

In the last four years we have repaired over 50 major infiltrations in our system.

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

Grading Summary

WPDES No: 0047341

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

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

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE:	**Tuesday, June 10, 2025**
SECTION:	**Business**
DEPARTMENT:	**Administration**
CONTACT:	**Matt Schuenke, Village Administrator, Cassandra Suettinger, Deputy Administrator/Clerk**
AGENDA ITEM:	**Discussion and action regarding the acceptance of the 2024 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause.**

PREVIOUS ACTION:
The Public Utilities Committee will review and received a presentation on the 2024 Utilities audit at its meeting on May 28, 2025.

ISSUE SUMMARY:
Included within your packet are the financial statements and audit for the year ended December 31, 2024. These are done collectively to address the financial condition of the Village for everything but for the utilities which is addressed within its own report. The auditor will be present to go over this information and address the questions the group may have. This is a third party analysis and we rely on the Auditor to provide their financial review independently, meaning that they have conducted their review and this is what they have found within the enclosed reports. Final action on this item is to simply accept the reports which completes the annual process.

FINANCIAL/BUDGET IMPACT:
The General Fund did incur a deficit of $178,282 by the end of 2024. That means our expenses outpaced our revenues by that amount. We had planned to use some fund balance, but the biggest factor was a mandate from the State Public Service Commission for the tax levy to pay for a quarter of the Public Fire Protection charge before it transferred to the rate payers within the Water Utility. That un-budgeted expense amounted to $177,094 which ultimately was the amount we were under by. There were other ups and downs on the revenue and expense sides, but as noted they vastly canceled each other out.

As background, the Village Board took action in the early Fall of 2023 to transfer the Public Fire Protection charge from the tax levy to water rate payers as is allowed by the Public Service Commission. At the same time, we applied to the PSC for a water rate case to consider the rates we were charging against our expenses at the time. The State did not act on the request until the late Spring of 2024 (which was anticipated), but in doing do would not allow the utility to incur the full expense of the Public Fire Protection charge (which was not anticipated). If we were able to go back in time to the 2024 Budget process, we may very well have used fund balance to offset this expense anyway as the board had elected to do that in previous years when there was a difference between what the levy could afford and how much the charge was. Alternatively, other revenues and expenses could be adjusted to account for it.

Ultimately the effect is rather minor but we will have to likely limit use of fund balance in future years to allow this amount to replenish. Already this year we removed nearly $50,000 from that allocation through a budget amendment and not a lot of the reserves is planned in 2025 and likely can be phased out completed in 2026 as the one time purposes have been expended. Our total fund balance is $1,955,060 of which $1,426,045 is unassigned (free to use for any purpose). The unassigned amount is used to compare against our current year's general fund expense ($8,238,750) to calculate our fund balance percentage which would be 17.3% compared to our minium target of 20%. It is manageable, but we will need to exercise discretion going forward.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
None.

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

> *Motion to accept the 2024 Municipal Financial Statements and Audit Results as presented by Baker Tilly Virchow Krause.*

ATTACHMENTS:
1. V McFarland 2024 Financial highlights - meeting handout
2. Village of McFarland AUD 12-13-2024 - FS - Final
3. Village of McFarland AUD 12-13-2024 - Audit Results - Final

Village of McFarland

Financial highlights

December 31, 2024

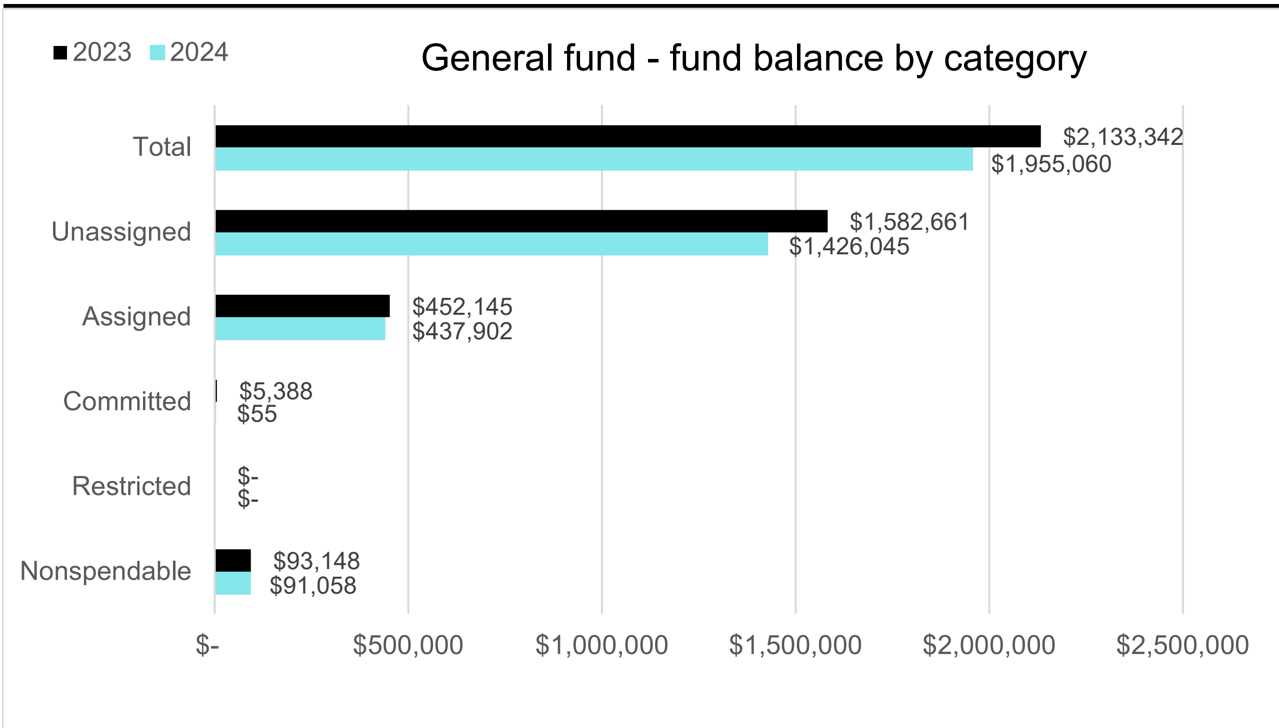
Client service team

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

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

Village of McFarland

General fund results



Summarized income statement

		Actual		Final budget		Variance
Revenues and other financing sources	$	7,942,229	$	7,930,250	$	11,979
Expenditures and other financing uses		8,120,511		7,930,250		(190,261)
Net change in fund balance	$	(178,282)	$	-	$	(178,282)

Fund balance category definitions

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

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

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

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

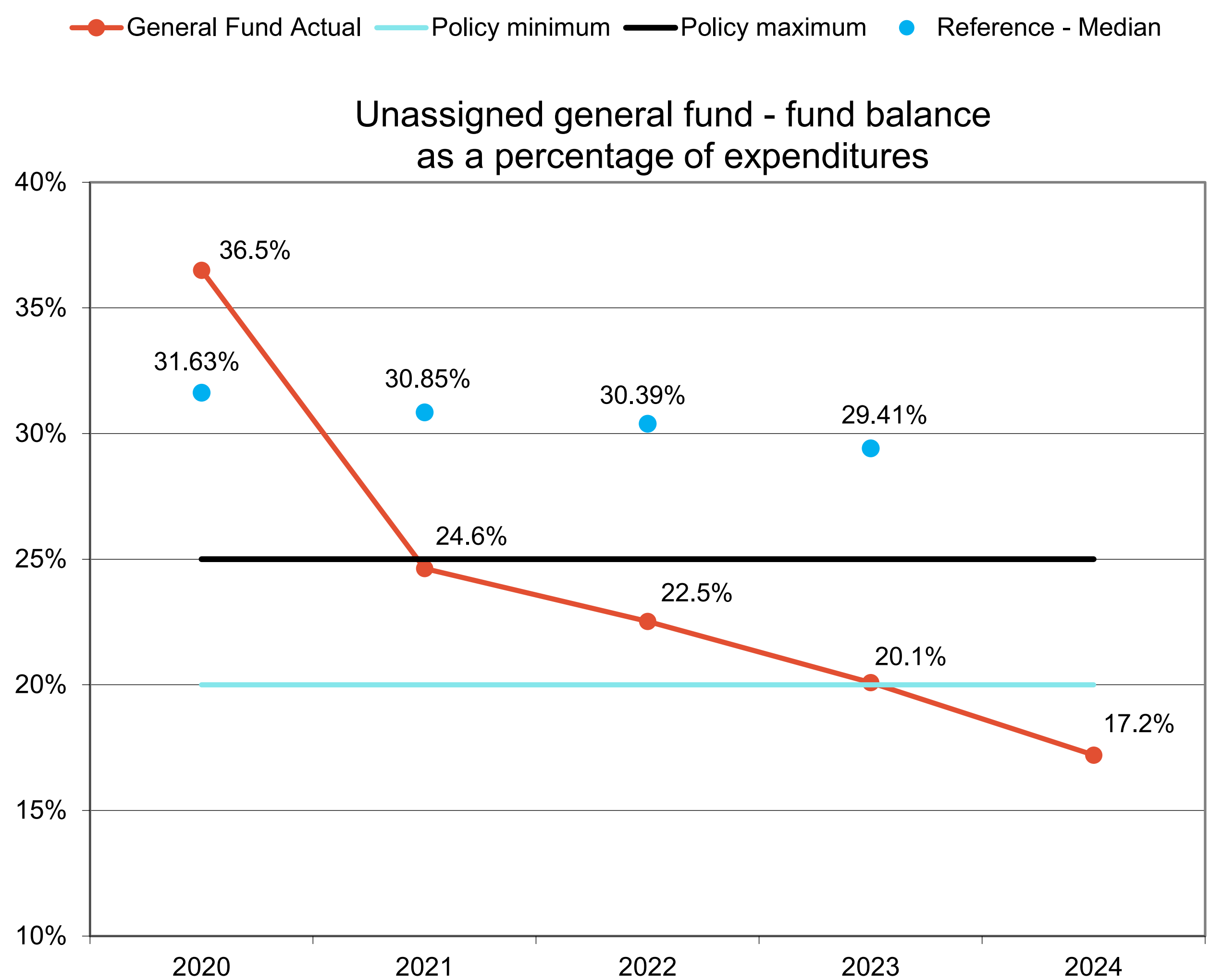
Unassigned - residual amounts that have not been classified within other categories above.

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

Village of McFarland
General fund - fund balance trends

Fund balance policy:

The village has a formal minimum fund balance policy. The policy is to maintain unassigned fund balance of 20% of the subsequent years budgeted general fund expenditures, with a target maximum of 25%. The balance at 12/31/24 was $1,426,045 or 17.2%.



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 - 2023 Baker Tilly municipal client data for population range of under 10,000. Note: references show unassigned fund balance as a percent of actual expenditures.

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

bakertilly

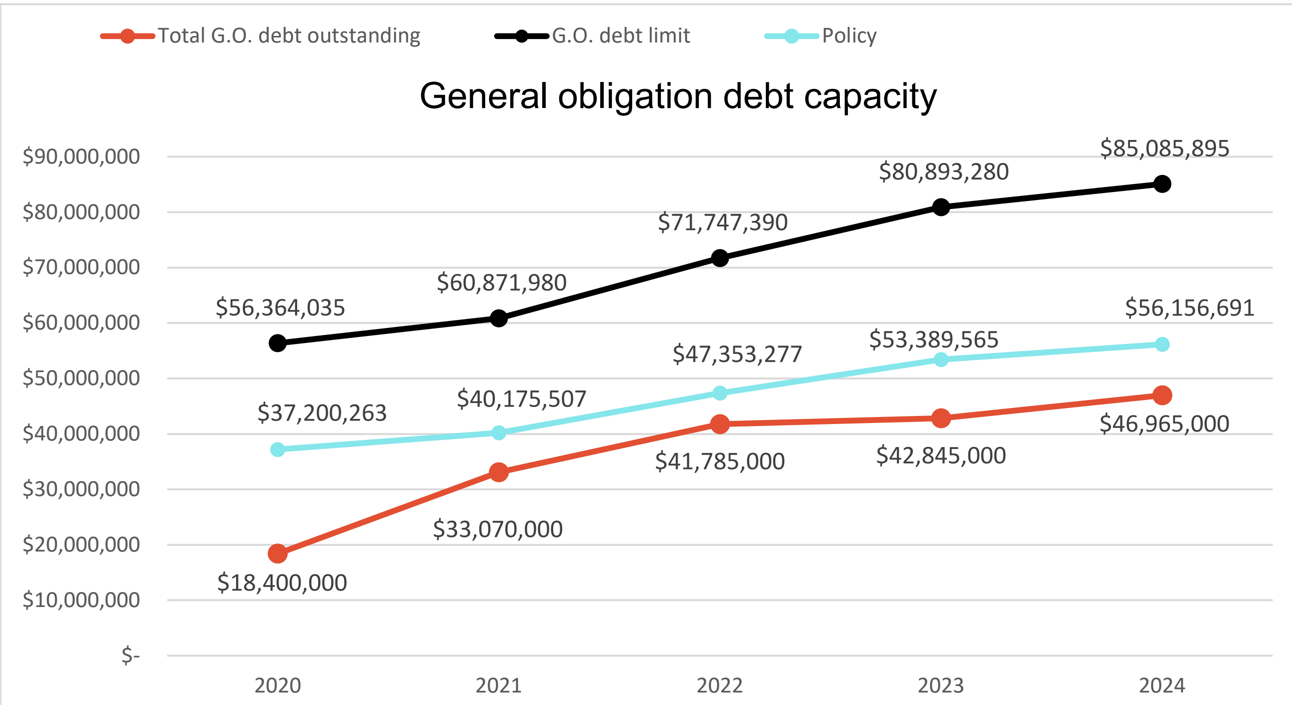
Village of McFarland

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 12/31/24: **2.76%**



Total debt outstanding by type at 12/31/2024

	General obligation	Revenue debt	BANs	Total
Village	$ 42,275,000	$ -	$ -	$ 42,275,000
Utility	2,740,000	3,395,000	1,825,000	7,960,000
TIF-related	1,950,000	-	-	1,950,000
Total	$ 46,965,000	$ 3,395,000	$ 1,825,000	$ 52,185,000

Comparative metrics available online through the Wisconsin Policy Forum.

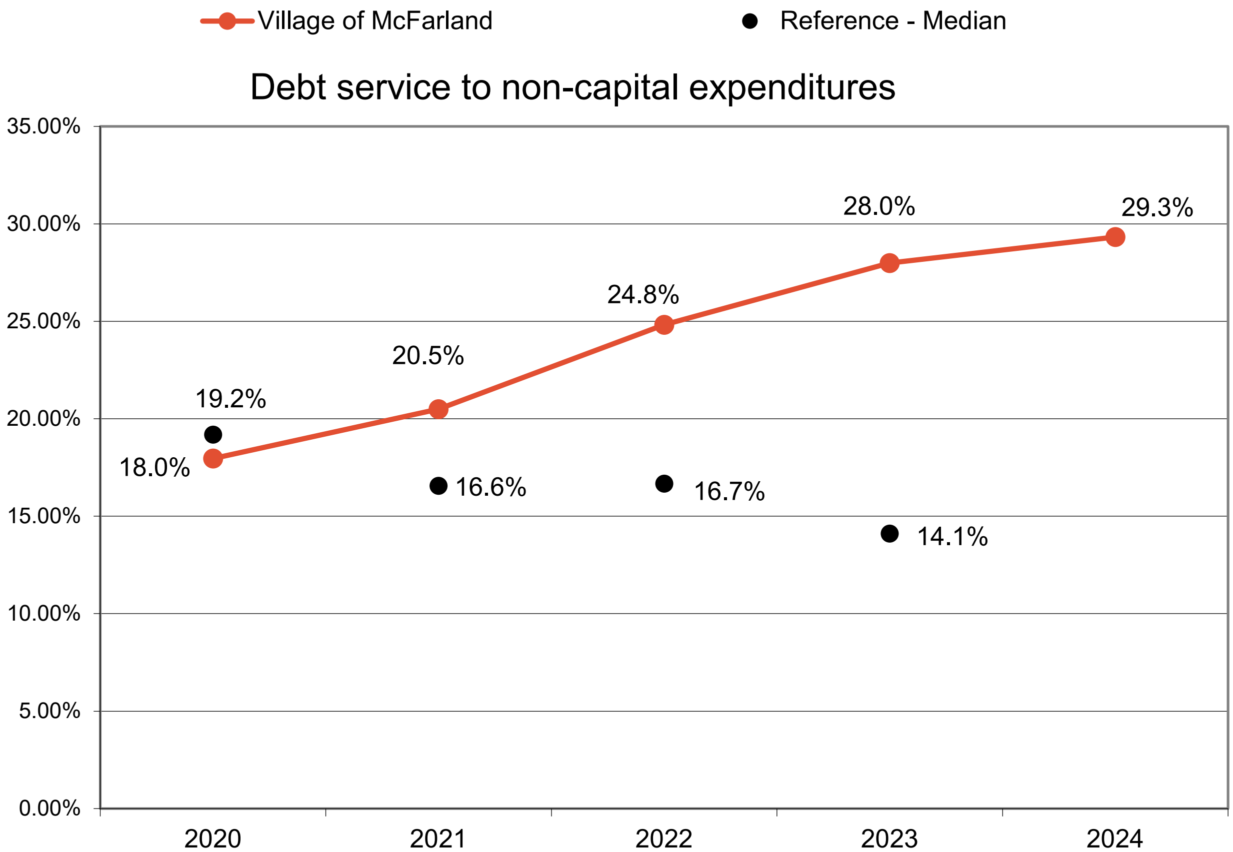
https://wispolicyforum.org/research/municipal-datatool-examining-and-comparing-wisconsin-cities-and-villages/

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

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

		2024		2023
Principal	$	3,455,000	$	3,095,000
Interest		1,180,580		1,172,793
Total	$	4,635,580	$	4,267,793
Non-capital expenditures	$	15,807,765	$	15,244,492

Other reference values

Median reference value generated from 2020 - 2023 Baker Tilly municipal client data for population range of under 10,000.

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

Village of McFarland

Financial Statements and
Supplementary Information

December 31, 2024

Page

Supplementary Information

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, 2024, 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, 2024 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

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

Baker Tilly US, LLP

Madison, Wisconsin
May 30, 2025

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, 2024. 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, 2024 by $70,847,777 (net position). Total net position includes all major infrastructure networks.

- The Village's total net position increased by $5,347,625 in 2024.

- As of December 31, 2024, the Village's governmental funds reported combined ending fund balances of $10,052,116, an increase of $3,268,822 (48%) from the prior year. The main contributor to this increase was the revenue from property taxes and recognition of grant revenue.

- As of December 31, 2024, the unassigned fund balance for the General Fund was $1,426,045 or approximately 17% of total general fund expenditures budgeted for 2024. The total fund balance in the General Fund – also including Non-spendable, Restricted, Committed and Assigned amounts – was $1,955,060, a decrease of $178,282 (8%) over the previous year.

- The Village's total general obligation debt increased by $4,120,000 as of December 31, 2024. The Village issued $8,345,000 of general obligation debt and paid $4,225,000 in principal expense. At year-end, the Village was utilizing 55% of its general obligation debt capacity, an increase from 53% the previous year. $1,950,000 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 53% of its allowable debt capacity for general purposes.

- The Village was required to implement Governmental Accounting Standard Board Statement No. 101, *Compensated Absences*, in 2024.

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 sixteen (16) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, General Debt Service, TIF No. 3 and the Capital Equipment and Projects Fund, all of which are considered 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 49 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 50 to 52 of this report. A detailed budgetary comparison schedule for the General Fund can be found on pages 53 to 55. 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 56 to 59 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 $70,847,777 as of December 31, 2024. This is an increase of $5,347,625 (8%) compared to 2023 when the net position improved $5,358,466 (8%) over the prior year.

The largest portion of the Village's net position (approximately 83%) 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 4%) represents resources that are subject to external restriction on how they may be used. The remaining balance of unrestricted net position is $8,773,892, a 32% increase from the previous year.

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

Village of McFarland's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	**2023**	**2024**	**2023**	**2024**	**2023**
Current and other assets	$ 25,781,261	$ 21,929,997	$ 5,285,943	$ 5,010,410	$ 31,067,204	$ 26,940,407
Capital assets	80,432,511	76,742,650	28,515,474	25,601,644	108,947,985	102,344,294
Total assets	106,213,772	98,672,647	33,801,417	30,612,054	140,015,189	129,284,701
Deferred outflows	4,182,622	5,827,085	511,745	721,876	4,694,367	6,548,961
Long-term liabilities	47,071,241	44,602,512	8,349,954	6,190,473	55,421,195	50,792,985
Other liabilities	1,516,620	2,853,235	382,594	325,051	1,899,214	3,178,286
Total liabilities	48,587,861	47,455,747	8,732,548	6,515,524	57,320,409	53,971,271
Deferred inflows	14,697,749	14,369,916	1,843,621	1,992,323	16,541,370	16,362,239
Net position:						
Net investment in capital assets	38,132,273	35,659,268	20,990,492	19,966,142	59,122,765	55,625,410
Restricted	2,178,636	2,610,534	772,484	633,599	2,951,120	3,244,133
Unrestricted	6,799,875	4,404,267	1,974,017	2,226,342	8,773,892	6,630,609
Total net position	$ 47,110,784	$ 42,674,069	$ 23,736,993	$ 22,826,083	$ 70,847,777	$ 65,500,152

Changes in Net Position

The following table provides a summary of the Village's operations for the year ended December 31, 2024. Governmental activities increased the Village's net position by $4,436,715 (10%). This compares to an increase of $332,895 (0.8%) in 2023.

Business-type activities increased the net position by $910,910 (4%). This compares to a decrease of $127,673 (0.6%) in the prior year.

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

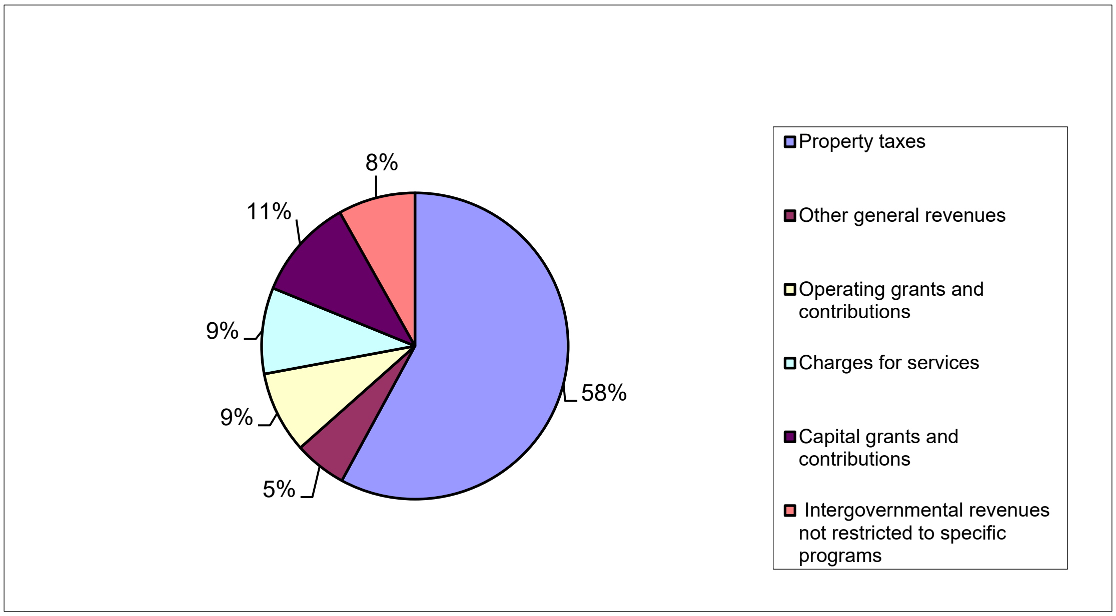
Village of McFarland
Condensed Statement of Revenues, Expenses and Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues						
Program revenues:						
Charges for services	$ 1,670,367	$ 1,599,794	$ 4,390,915	$ 3,957,889	$ 6,061,282	$ 5,557,683
Operating grants and contributions	1,587,653	1,621,280	-	-	1,587,653	1,621,280
Capital grants and contributions	1,963,504	52,103	840,394	36,104	2,803,898	88,207
General revenues:						
Property taxes	10,633,550	9,627,715	-	-	10,633,550	9,627,715
Other taxes	166,887	164,892	-	-	166,887	164,892
Intergovernmental	1,494,290	296,689	-	-	1,494,290	296,689
Investment income	733,486	827,351	240,790	380,052	974,276	1,207,403
Miscellaneous	114,737	888,672	3,585	65,615	118,322	954,287
Total revenues	18,364,474	15,078,496	5,475,684	4,439,660	23,840,158	19,518,156
Expenses						
General government	1,849,529	2,118,905	-	-	1,849,529	2,118,905
Public safety	5,659,491	5,980,628	-	-	5,659,491	5,980,628
Health and social services	372,824	380,766	-	-	372,824	380,766
Public works	2,881,310	2,492,067	-	-	2,881,310	2,492,067
Leisure activities	2,210,184	2,639,477	-	-	2,210,184	2,639,477
Conservation and development	240,024	379,336	-	-	240,024	379,336
Interest and fiscal charges	1,006,119	1,011,470	-	-	1,006,119	1,011,470
Water, sewer and storm water	-	-	4,273,052	4,310,285	4,273,052	4,310,285
Total expenses	14,219,481	15,002,649	4,273,052	4,310,285	18,492,533	19,312,934
Increase in net position before transfers	4,144,993	75,847	1,202,632	129,375	5,347,625	205,222
Transfers	291,722	257,048	(291,722)	(257,048)	-	-
Changes in net position	4,436,715	332,895	910,910	(127,673)	5,347,625	205,222
Net Position, Beginning	42,674,069	42,341,174	22,826,083	22,953,756	65,500,152	65,294,930
Net Position, Ending	$ 47,110,784	$ 42,674,069	$ 23,736,993	$ 22,826,083	$ 70,847,777	$ 65,500,152

Governmental Activities

The Village received a total of $18,364,474 in governmental activity revenues in 2024. This is an increase of $3,285,978 (21.8%) from the prior year. The overall tax levy, charges of service, operating grants, capital grants and contributions and intergovernmental revenues increased. As the following chart indicates, property taxes account for about 58% of all revenues.

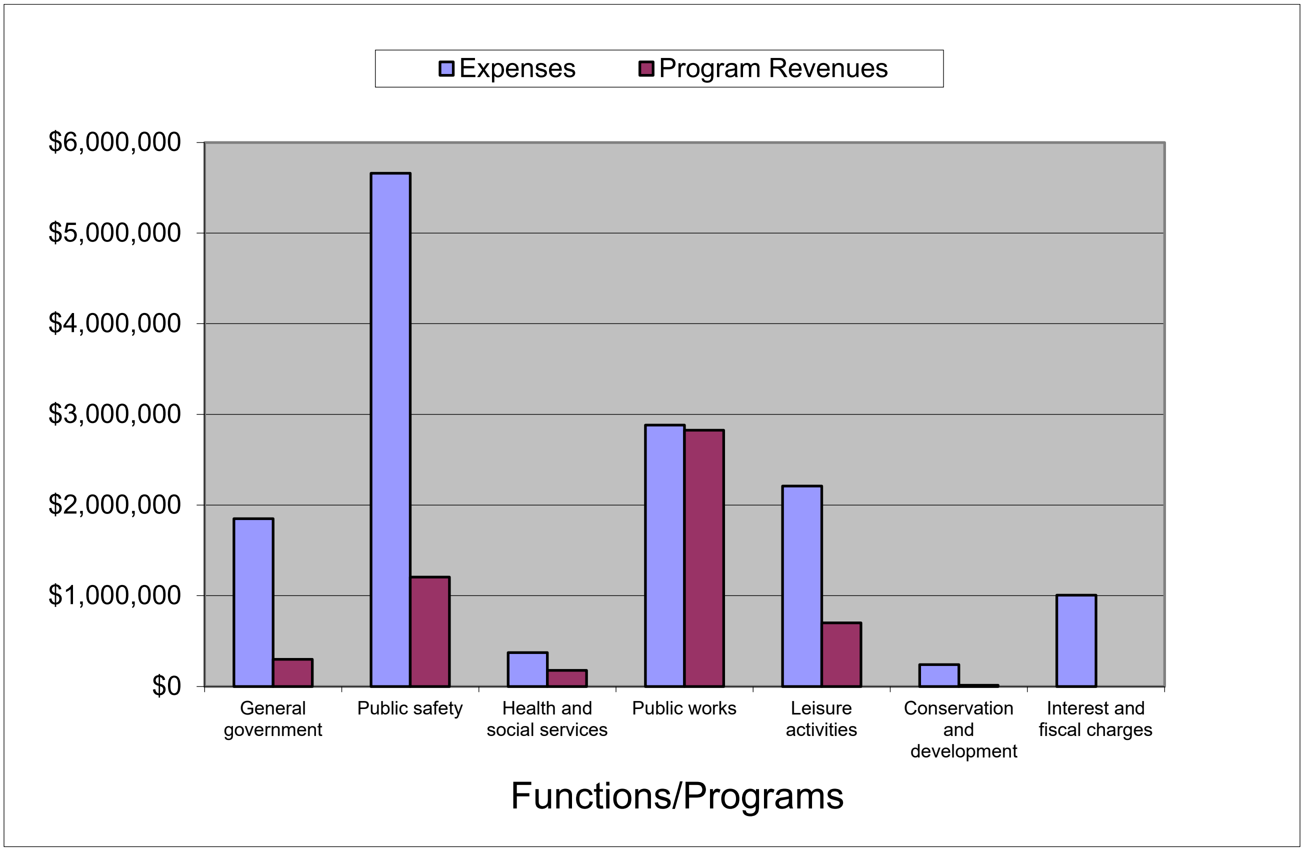
Revenue by Source – Governmental Activities



Total governmental activities expenses were $14,219,481 in 2024, a decrease of $783,168 (0.5%) from the prior year. Majorly all functional expense categories decreased in 2024 except for increase in Public Works. Revenues exceeded expenses by $4,144,993, up $4,069,146 from the prior year when revenues exceeded expenses by $75,847. After transfers, there was an increase in net position of $4,436,715.

In 2024, Public Safety (police, fire, EMS, emergency management) activities accounted for the largest share of Village expenditures at 39.8%, down from 39.9% the prior year. This was followed by expenditures on Leisure activities at 15.5%, down from 17.6%. Other expenditure areas included Public Works at 20.3%, General Government at 13%, Conversation and Development at 1.7% and Health and Social Services at 2.6%. Interest and fiscal charges accounted for the remaining 7.1% of governmental activity expenses, up from 6.7% in 2023.

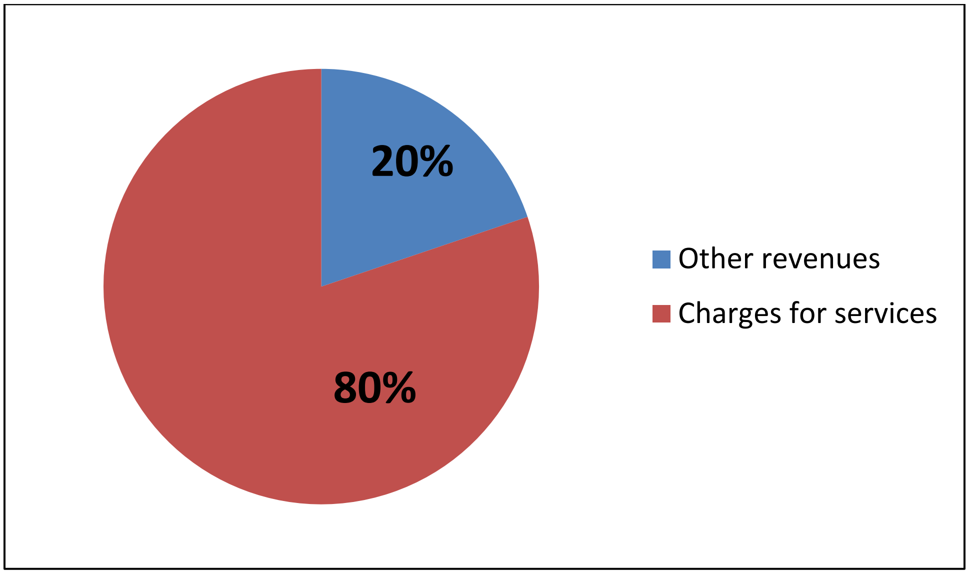
Expenses and Program Revenue – Governmental Activities



Business-Type Activities

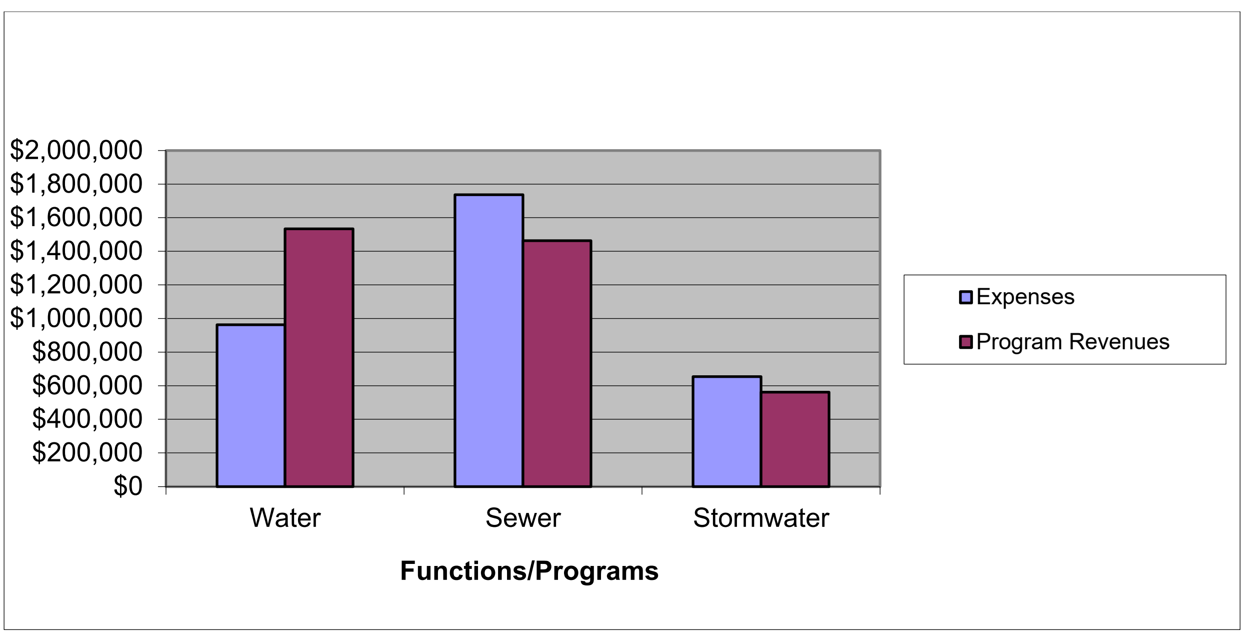
The Village generated $5,475,684 in business-type activity revenue in 2024 from its Water, Sewer and Storm Water Utility Funds. This is an 23.3% increase compared to 2023 when revenues were $4,439,660. Charges for services are the largest revenue source for these operations, representing 80.2% of revenues.

Revenue by Source – Business-type Activities



Business-type activities increased the Village's net position by $910,910 (3.84%) in 2024. This compares to a decrease of $127,673 (0.6%) in 2023. The net operating income of the business-type activities was $383,264, up $539,247 (346%) 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 6.4%. The actual rate of return for 2024 was 4.47%, down from 4.9% in 2023. The sewer rates in effect during 2024 were implemented on August 5, 2020, the water rates became effective May 15, 2024 and the storm water rates became effective January 1, 2024.

Expenses and Program Revenues – Business-type Activities



Financial Analysis of the Government's Funds

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

Governmental Funds

The focus of the Village's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the Village's financing 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 $10,052,116, up $3,268,822 (48%) from 2023. Approximately 11.4% of this total $1,150,873 constitutes unassigned fund balance, a decrease of $36,624 from 2023. The remainder of the fund balance, $8,901,243, is reported in the following categories: 1) nonspendable ($1,080,129), 2) restricted ($5,518,866), 3) committed ($352,127) and 4) assigned ($1,950,121).

General Fund

The General Fund is the main operating fund of the Village. The general fund balance decreased from $2,133,342 to $1,955,060, a decrease of $178,282 (8.4%). The Village had planned for no change in fund balance by adopting a balanced budget for 2024.

General Debt Service Fund

The General Debt Service Fund balance decreased by $136,775 from $700,451 to $563,676.

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 increased by $56,703 during the year. This increase is primarily due to tax increment, less debt service repayments owed, and increment sharing with TIF No.4 and TIF No. 6 in 2024.

Capital Equipment and Projects Fund

This fund is used to account for financial resources to be used for the acquisition or construction of equipment and major facilities. Fund balance increased by $3,769,355 from $1,698,158 to $5,467,513. The main reason for the increase is the large increase in unspent bond proceeds in the current year.

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 2024, excluding depreciation, decreased by $141,691 from $2,815,597 in 2023 to $2,673,906 in 2024. Operating revenues of the Utility increased from $3,362,702 in 2023 to $3,569,252 in 2024. The Utility has an unrestricted cash balance of $185,428.

Storm Water Utility: The Storm Water Utility was created July 1, 2008 and is an enterprise fund of the Village. Operating expenses in 2024, excluding depreciation, were $961 higher than those in 2023. Operating revenues increased $226,476 (38%) from the prior year. The unrestricted cash balance at year-end was $323,711.

General Fund Budgetary Highlights

Total expenditures and other financing uses in the General Fund budget for 2024 was more than the approved budget by $190,261. The adopted appropriations were $7,930,250, while the actual expenditures and other financing uses totaled $8,120,511. 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 $7,942,229 were more than the final budgeted revenues and other financing sources by $11,979.

The General Fund had a net loss for the year of $178,282 resulting in a net variance from the 2024 budget of ($178,282).

Capital Assets

At the end of 2024, the Village had invested a total of $108,947,985 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 2024 included the following:

• Streets	$	595,216
• Machinery, equipment and vehicles		211,535
• Construction in Progress		3,490,437
• Library improvements and collections		116,481
• Land Improvements		1,784,739
• Water		3,054,113
• Sewer		274,309
• Storm Water		752,141

Capital Assets at Year-End Net of Accumulated Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2024	**2023**	**2024**	**2023**	**2024**	**2023**
Land	$ 15,127,730	$ 15,127,730	$ 325,845	$ 325,845	$ 15,453,575	$ 15,453,575
Land improvements	4,890,816	3,106,077	-	-	4,890,816	3,106,077
Buildings	37,459,389	37,415,377	-	-	37,459,389	37,415,377
Machinery and equipment	3,172,153	3,013,938	-	-	3,172,153	3,013,938
Vehicles	5,792,659	5,800,648	-	-	5,792,659	5,800,648
Library improvements/ collection	1,996,336	1,884,257	-	-	1,996,336	1,884,257
Intangibles	336,196	218,197	-	-	336,196	218,197
Streets	25,322,884	25,009,995	-	-	25,322,884	25,009,995
Sidewalks	4,912,926	4,852,600	-	-	4,912,926	4,852,600
Water plant	-	-	21,070,638	20,777,728	21,070,638	20,777,728
Sewer plant	-	-	8,677,611	8,406,815	8,677,611	8,406,815
Storm water	-	-	7,357,371	7,069,845	7,357,371	7,069,845
Construction in progress	5,562,025	2,376,059	3,090,534	423,733	3,090,534	2,799,792
Total capital assets	104,573,114	98,804,878	40,521,999	37,003,966	145,095,113	135,808,844
Less accumulated depreciation/ amortization	(24,140,603)	(22,062,228)	(12,006,525)	(11,402,322)	(36,147,128)	(33,464,550)
Capital assets, net of accumulated depreciation/ amortization	$ 80,432,511	$ 76,742,650	$ 28,515,474	$ 25,601,644	$ 108,947,985	$ 102,344,294

Long-Term Debt

During 2024, the Village issued $6,985,000 of new debt and $3,455,000 of debt was retired. A total of $44,225,000 in general obligation debt for governmental activities was outstanding at the end of 2024, some of which was incurred for future capital projects.

In 2024, the Water and Sewer Utility did not issue new general obligation debt and $700,000 debt was retired which made $1,380,000 of general obligation debt outstanding. The Storm Water Utility issued general obligation debt for $1,360,000 and $70,000 of debt was retired. A total of $1,360,000 general obligation debt outstanding at the end of 2024.

In 2024, the Water and Sewer Utility did not issue new revenue bonds and $130,000 of debt retired. A total of $3,395,000 of revenue bonds outstanding at year end.

In 2024, the Water and Sewer Utility issued $1,825,000 of bond anticipation notes. A total of $1,825,000 of bond anticipation notes were outstanding at year end.

Under Wisconsin State Statutes, Chapter 67, the Village's aggregate general obligation indebtedness may not exceed 5% of the equalized value of taxable property located in the Village. The net amount of debt at year-end that was applicable to the statutory limit was $46,965,000 which was 55% of the maximum allowed of $85,085,895. $42,535,000 (50.01%) 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	
	2024	2023	2024	2023	2024	2023
General obligation bonds and notes payable	$ 44,225,000	$ 40,695,000	$ 2,740,000	$ 2,150,000	$ 46,965,000	$ 42,845,000
Revenue Bond	-	-	3,395,000	3,525,000	3,395,000	3,525,000
Bond Anticipation Notes	-	-	1,825,000	-	1,825,000	-
Total outstanding debt	$ 44,225,000	$ 40,695,000	$ 7,960,000	$ 5,675,000	$ 52,185,000	$ 46,370,000

Currently Known Facts / Economic Conditions

The Village is located adjacent to the southeast edge of the City of Madison. This proximity to a major regional commercial center which is the capital of state government and home to the flagship campus of the University of Wisconsin produces a very favorable economic climate and has resulted in steady Village growth. The local economy has remained relatively stable even during periods of slowdown in the national economy. The market for existing homes strengthened significantly in 2018 and there are promising signs of increased growth in new residential construction. The local unemployment rate is well below state and federal rates. The Village's 2024 population was 9,597.

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 2024.

The McFarland Village Board adopted the 2025 budget in November 2024. The budget authorizes General Fund expenditures of $8,288,250, up 4.51% over the previous year. The combined property tax levy for all funds is $9,356,750. The General Fund retains unassigned reserves well in excess of the Village's policy of maintaining a minimum 20% of budgeted expenditures.

Requests for Information

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

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

Village of McFarland

Statement of Net Position
December 31, 2024

	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	$ 8,778,924	$ 1,658,335	$ 10,437,259
Receivables (net):			
Taxes	12,243,993	-	12,243,993
Delinquent personal property taxes	1,625	-	1,625
Accounts	420,990	567,594	988,584
Delinquent special assessments	506	-	506
Lease	-	1,558,325	1,558,325
Loans	208,188	-	208,188
Internal balances	242,790	(242,790)	-
Assets held for resale	2,206,849	224,112	2,430,961
Materials and supplies	-	19,450	19,450
Prepaid items	1,077,998	-	1,077,998
Restricted assets:			
Cash and investments	599,398	1,500,917	2,100,315
Capital assets:			
Land	15,127,730	325,845	15,453,575
Construction in progress	5,562,025	3,090,534	8,652,559
Other capital assets, net of depreciation	59,742,756	25,099,095	84,841,851
Total assets	106,213,772	33,801,417	140,015,189
Deferred Outflows of Resources			
Pension-related amounts	4,182,622	511,745	4,694,367
Total deferred outflows of resources	4,182,622	511,745	4,694,367
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable	522,251	279,023	801,274
Accrued liabilities	970,721	92,071	1,062,792
Deposits	14,407	11,500	25,907
Due to other governmental units	9,241	-	9,241
Noncurrent liabilities:			
Due within one year	4,123,042	701,415	4,824,457
Due in more than one year	42,487,922	7,590,998	50,078,920
Net pension liability	460,277	57,541	517,818
Total liabilities	48,587,861	8,732,548	57,320,409
Deferred Inflows of Resources			
Unearned revenues	12,188,416	-	12,188,416
Pension related amounts	2,509,333	285,296	2,794,629
Lease related amounts	-	1,558,325	1,558,325
Total deferred inflows of resources	14,697,749	1,843,621	16,541,370

See notes to financial statements

Village of McFarland

Statement of Net Position
December 31, 2024

	Governmental Activities	Business-Type Activities	Total
Net Position			
Net investment in capital assets	$ 38,132,273	$ 20,990,492	$ 59,122,765
Restricted for:			
Debt service	189,675	160,000	349,675
Equipment replacement	-	505,956	505,956
Impact fees	636,663	106,528	743,191
Library	269,123	-	269,123
TIF related activities	1,032,110	-	1,032,110
Public canine	51,065	-	51,065
Unrestricted	6,799,875	1,974,017	8,773,892
Total net position	$ 47,110,784	$ 23,736,993	$ 70,847,777

See notes to financial statements

Village of McFarland

Statement of Activities
Year Ended December 31, 2024

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	$ 1,849,529	$ 100,251	$ 198,112	$ -	$ (1,551,166)	$ -	$ (1,551,166)
Public safety	5,659,491	1,046,883	158,135	-	(4,454,473)	-	(4,454,473)
Health and social services	372,824	-	177,486	-	(195,338)	-	(195,338)
Public works	2,881,310	462,843	584,669	1,778,565	(55,233)	-	(55,233)
Leisure activities	2,210,184	47,393	469,251	184,939	(1,508,601)	-	(1,508,601)
Conservation and development	240,024	12,997	-	-	(227,027)	-	(227,027)
Interest and fiscal charges	1,006,119	-	-	-	(1,006,119)	-	(1,006,119)
Total governmental activities	14,219,481	1,670,367	1,587,653	1,963,504	(8,997,957)	-	(8,997,957)
Business-type activities:							
Water and sewer utility	3,532,976	3,569,252	-	620,724	-	657,000	657,000
Storm water utility	740,076	821,663	-	219,670	-	301,257	301,257
Total business-type activities	4,273,052	4,390,915	-	840,394	-	958,257	958,257
Total	$ 18,492,533	$ 6,061,282	$ 1,587,653	$ 2,803,898	(8,997,957)	958,257	(8,039,700)
General Revenues							
Taxes:							
Property taxes, levied for general purposes					5,422,252	-	5,422,252
Property taxes, levied for debt service					3,400,000	-	3,400,000
Property taxes, levied for TIF districts					1,811,298	-	1,811,298
Other taxes					166,887	-	166,887
Intergovernmental revenues not restricted to specific programs					1,494,290	-	1,494,290
Investment income					733,486	240,790	974,276
Miscellaneous					114,737	3,585	118,322
Total general revenues					13,142,950	244,375	13,387,325
Transfers					291,722	(291,722)	-
Total general revenues and transfers					13,434,672	(47,347)	13,387,325
Change in net position					4,436,715	910,910	5,347,625
Net Position, Beginning					42,674,069	22,826,083	65,500,152
Net Position, Ending					$ 47,110,784	$ 23,736,993	$ 70,847,777

See notes to financial statements

Balance Sheet -
Governmental Funds
December 31, 2024

	General	General Debt Service	TIF No. 3 Capital Project	Capital Equipment and Projects
Assets				
Cash and investments	$ 2,126,826	$ 563,676	$ 365,017	$ 4,764,256
Restricted cash and investments	-	-	-	-
Receivables (net):				
Taxes	4,581,484	3,890,000	1,731,191	15,000
Delinquent taxes	1,625	-	-	-
Accounts	398,040	-	-	-
Delinquent special assessments	506	-	-	-
Loans	-	-	-	-
Due from other funds	312,956	-	-	-
Prepaid items	88,927	-	-	989,071
Advances to other funds	-	-	353,716	-
Total assets	$ 7,510,364	$ 4,453,676	$ 2,449,924	$ 5,768,327
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	$ 168,743	$ -	$ 2,490	$ 285,814
Accrued liabilities	596,720	-	-	-
Deposits	14,407	-	-	-
Due to other governments	9,241	-	-	-
Due to other funds	48,932	-	-	-
Advances from other funds	-	-	-	-
Total liabilities	838,043	-	2,490	285,814
Deferred Inflows of Resources				
Unearned revenues	4,526,000	3,890,000	1,731,191	15,000
Unavailable revenues	191,261	-	-	-
Total deferred inflows of resources	4,717,261	3,890,000	1,731,191	15,000
Fund Balances (Deficit)				
Nonspendable	91,058	-	-	989,071
Restricted	-	563,676	716,243	2,966,229
Committed	55	-	-	-
Assigned	437,902	-	-	1,512,213
Unassigned (deficit)	1,426,045	-	-	-
Total fund balances	1,955,060	563,676	716,243	5,467,513
Total liabilities, deferred inflows of resources and fund balances	$ 7,510,364	$ 4,453,676	$ 2,449,924	$ 5,768,327

See notes to financial statements

Nonmajor Governmental Funds	Total
$ 959,149	$ 8,778,924
599,398	599,398
2,026,318	12,243,993
-	1,625
22,950	420,990
-	506
208,188	208,188
-	312,956
-	1,077,998
-	353,716
$ 3,816,003	$ 23,998,294
$ 65,204	$ 522,251
-	596,720
-	14,407
-	9,241
21,234	70,166
353,716	353,716
440,154	1,566,501
2,026,225	12,188,416
-	191,261
2,026,225	12,379,677
-	1,080,129
1,272,718	5,518,866
352,072	352,127
6	1,950,121
(275,172)	1,150,873
1,349,624	10,052,116
$ 3,816,003	$ 23,998,294

See notes to financial statements

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2024

Total Fund Balances, Governmental Funds	$ 10,052,116
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	5,562,025
Other capital assets	83,883,359
Less accumulated depreciation	(24,140,603)
Assets held for resale are reported as expenditures in TIF funds according to the project plans.	2,206,849
Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements.	191,261
The net pension liability does not relate to current financial resources and is not reported in the governmental funds.	(460,277)
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	4,182,622
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(2,509,333)
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	(44,225,000)
Compensated absences	(499,497)
Accrued interest	(374,001)
Unamortized premium on bonds and notes	(1,886,467)
Net Position of Governmental Activities	$ 47,110,784

See notes to financial statements

Village of McFarland

Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds
Year Ended December 31, 2024

	General	General Debt Service	TIF No. 3 Capital Project	Capital Equipment and Projects
Revenues				
Taxes	$ 4,687,137	$ 3,400,000	$ 1,339,260	$ 10,000
Intergovernmental	1,237,630	-	52,721	174,938
Licenses and permits	253,130	-	-	-
Fines, forfeitures and penalties	64,325	-	-	-
Public charges for services	458,324	108,500	-	-
Intergovernmental charges for services	384,417	-	-	-
Investment income	232,479	92,248	58,753	190,072
Miscellaneous	227,443	-	23,730	10,481
Total revenues	7,544,885	3,600,748	1,474,464	385,491
Expenditures				
Current:				
General government	1,211,217	-	152,540	-
Public safety	4,762,125	-	-	-
Health and social services	398,554	-	-	-
Public works	838,976	-	-	-
Leisure activities	556,239	-	-	-
Conservation and development	252,383	-	2,448	-
Capital outlay	-	-	-	3,721,430
Debt service:				
Principal retirement	-	3,050,000	325,000	-
Other interest and fiscal charges	-	1,117,080	36,075	-
Total expenditures	8,019,494	4,167,080	516,063	3,721,430
Excess (deficiency) of revenues over expenditures	(474,609)	(566,332)	958,401	(3,335,939)
Other Financing Sources (Uses)				
Debt issued	-	-	-	6,985,000
Debt premium	-	429,557	-	-
Sale of capital assets	-	-	-	28,819
Transfers in	397,344	-	-	100,117
Transfers out	(101,017)	-	(901,698)	(8,642)
Total other financing sources (uses)	296,327	429,557	(901,698)	7,105,294
Net change in fund balances	(178,282)	(136,775)	56,703	3,769,355
Fund Balances, Beginning	2,133,342	700,451	659,540	1,698,158
Fund Balances, Ending	$ 1,955,060	$ 563,676	$ 716,243	$ 5,467,513

See notes to financial statements

Nonmajor Governmental Funds	Total
$ 1,369,288	$ 10,805,685
1,347,741	2,813,030
100,662	353,792
-	64,325
554,068	1,120,892
-	384,417
159,934	733,486
84,335	345,989
3,616,028	16,621,616
269,664	1,633,421
27,418	4,789,543
-	398,554
640,648	1,479,624
1,288,213	1,844,452
771,760	1,026,591
1,558,697	5,280,127
80,000	3,455,000
27,425	1,180,580
4,663,825	21,087,892
(1,047,797)	(4,466,276)
-	6,985,000
-	429,557
-	28,819
952,672	1,450,133
(147,054)	(1,158,411)
805,618	7,735,098
(242,179)	3,268,822
1,591,803	6,783,294
$ 1,349,624	$ 10,052,116

See notes to financial statements

Village of McFarland

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
Year Ended December 31, 2024

Net Change in Fund Balances, Total Governmental Funds	$ 3,268,822
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	5,280,127
Some items reported as capital outlay in the fund financial statements were not capitalized on the government wide statements	(286,419)
Depreciation is reported in the government-wide financial statements	(2,474,716)
Net book value of assets retired	(6,131)
Contributed capital assets are reported as revenues in the government-wide financial statements.	1,177,000
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.	734,450
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.	76,229
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	(6,985,000)
Principal repaid, debt	3,455,000
Governmental funds report debt premiums and discounts as other financing sources (uses) or financing sources or uses. However, in the Statement of Net Position, these are reported as additions to or deductions from long-term debt. These are allocated over the period the debt is outstanding in the Statement of Activities and are reported as interest expense.	
Debt premium	(429,557)
Amortization of premium	161,052
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	232,693
Accrued interest on debt	13,409
Net pension liability	1,097,083
Deferred outflows of resources related to pensions	(1,644,463)
Deferred inflows of resources related to pensions	767,136
Change in Net Position of Governmental Activities	$ 4,436,715

See notes to financial statements

Village of McFarland

Statement of Net Position -
Proprietary Funds
December 31, 2024

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Assets			
Current assets			
Cash and investments	$ 185,428	$ 323,711	$ 509,139
Receivables:			
Accounts	455,946	111,648	567,594
Lease	60,171	-	60,171
Due from other funds	48,932	-	48,932
Materials and supplies	19,450	-	19,450
Restricted assets:			
Redemption account	206,481	-	206,481
Total current assets	976,408	435,359	1,411,767
Noncurrent assets:			
Restricted assets:			
Construction account	-	405,130	405,130
Reserve account	276,822	-	276,822
Replacement account	505,956	-	505,956
Impact fee account	106,528	-	106,528
Capital assets:			
Land	165,570	160,275	325,845
Construction work in progress	2,615,868	474,666	3,090,534
Property and equipment	29,748,249	7,357,371	37,105,620
Less accumulated depreciation	(9,448,025)	(2,558,500)	(12,006,525)
Other assets:			
Water tower reserve	682,885	-	682,885
Depreciation reserve	89,311	-	89,311
Facility collection system reserve	67,000	-	67,000
Equipment replacement reserve	250,000	-	250,000
Sweeper reserve	-	60,000	60,000
Property held for future use	224,112	-	224,112
Lease receivable	1,498,154	-	1,498,154
Total noncurrent assets	26,782,430	5,898,942	32,681,372
Total assets	27,758,838	6,334,301	34,093,139
Deferred Outflows of Resources			
Pension-related amounts	382,027	129,718	511,745
Total deferred outflows of resources	382,027	129,718	511,745

See notes to financial statements

Village of McFarland

Statement of Net Position -
Proprietary Funds
December 31, 2024

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Liabilities			
Current liabilities:			
Accounts payable	$ 274,019	$ 5,004	$ 279,023
Customer deposits	11,500	-	11,500
Due to other funds	291,722	-	291,722
Accrued interest	3,075	23,314	26,389
Compensated absences	12,556	3,859	16,415
Other current liabilities	19,035	166	19,201
Current portion of general obligation debt	370,000	75,000	445,000
Current liabilities payable from restricted assets:			
Current portion of revenue bonds and bond anticipation notes	240,000	-	240,000
Accrued interest	46,481	-	46,481
Total current liabilities	1,268,388	107,343	1,375,731
Noncurrent liabilities:			
Long-term debt:			
Revenue bonds and bond anticipation notes	4,980,000	-	4,980,000
General obligation debt	1,010,000	1,285,000	2,295,000
Unamortized debt premium	195,715	51,219	246,934
Other liabilities:			
Net pension liability	42,347	15,194	57,541
Compensated absences	53,492	15,572	69,064
Total noncurrent liabilities	6,281,554	1,366,985	7,648,539
Total liabilities	7,549,942	1,474,328	9,024,270
Deferred Inflows of Resources			
Pension-related amounts	208,758	76,538	285,296
Lease-related amounts	1,558,325	-	1,558,325
Total deferred inflows of resources	1,767,083	76,538	1,843,621
Net Position			
Net investment in capital assets	16,562,769	4,427,723	20,990,492
Restricted for:			
Debt service	160,000	-	160,000
Equipment replacement	505,956	-	505,956
Impact fees	106,528	-	106,528
Unrestricted	1,488,587	485,430	1,974,017
Total net position	$ 18,823,840	$ 4,913,153	$ 23,736,993

See notes to financial statements

Village of McFarland

Statement of Revenues, Expenses and Changes in Net Position -
Proprietary Funds
Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Operating Revenues			
Water	$ 1,825,372	$ -	$ 1,825,372
Sewer	1,743,880	-	1,743,880
Storm water	-	821,663	821,663
Total operating revenues	3,569,252	821,663	4,390,915
Operating Expenses			
Operation and maintenance	2,673,906	533,369	3,207,275
Depreciation	630,239	170,137	800,376
Total operating expenses	3,304,145	703,506	4,007,651
Operating income	265,107	118,157	383,264
Nonoperating Revenues (Expenses)			
Interest on investments	221,734	19,056	240,790
Interest expense	(209,377)	(24,694)	(234,071)
Debt issuance cost	(51,300)	(19,000)	(70,300)
Amortization of debt premium	31,846	7,124	38,970
Gain on sale of equipment	10	-	10
Miscellaneous revenues	-	3,575	3,575
Total nonoperating revenues (expenses)	(7,087)	(13,939)	(21,026)
Income before contributions and transfers	258,020	104,218	362,238
Contributions and Transfers			
Capital contributions	620,724	219,670	840,394
Transfers out, tax equivalents	(291,722)	-	(291,722)
Total contributions and transfers	329,002	219,670	548,672
Change in net position	587,022	323,888	910,910
Net Position, Beginning	18,236,818	4,589,265	22,826,083
Net Position, Ending	$ 18,823,840	$ 4,913,153	$ 23,736,993

See notes to financial statements

Village of McFarland

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Cash Flows From Operating Activities			
Received from customers	$ 3,355,557	$ 799,824	$ 4,155,381
Received from other funds for services	177,094	-	177,094
Paid to suppliers for goods and services	(2,045,618)	(698,878)	(2,744,496)
Paid to employees for services	(659,791)	(193,393)	(853,184)
Net cash flows from operating activities	827,242	(92,447)	734,795
Cash Flows From Investing Activities			
Investment income	221,734	19,056	240,790
Net cash flows from investing activities	221,734	19,056	240,790
Cash Flows From Noncapital Financing Activities			
Paid to municipality for tax equivalent	(258,404)	-	(258,404)
Net cash flows from noncapital financing activities	(258,404)	-	(258,404)
Cash Flows From Capital and Related Financing Activities			
Debt issued	1,825,000	1,360,000	3,185,000
Debt retired	(830,000)	(70,000)	(900,000)
Interest paid	(175,560)	(1,505)	(177,065)
Net premium and issuance costs	(51,300)	39,202	(12,098)
Acquisition and construction of capital assets	(2,488,470)	(466,557)	(2,955,027)
Capital contributions	72,653	-	72,653
Net cash flows from capital and related financing activities	(1,647,677)	861,140	(786,537)
Net change in cash and cash equivalents	(857,105)	787,749	(69,356)
Cash and Cash Equivalents, Beginning	3,227,516	1,092	3,228,608
Cash and Cash Equivalents, Ending	$ 2,370,411	$ 788,841	$ 3,159,252

See notes to financial statements

Village of McFarland

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds		
	Water and Sewer Utility	Storm Water Utility	Total
Reconciliation of Operating Income to Net Cash Flows From Operating Activities			
Operating income	$ 265,107	$ 118,157	$ 383,264
Nonoperating revenue	-	3,575	3,575
Adjustments to reconcile operating income to net cash flows from operating activities:			
Depreciation	630,239	170,137	800,376
Depreciation charged to other funds	53,932	-	53,932
Changes in assets and liabilities:			
Accounts receivable	(106,855)	(25,414)	(132,269)
Other receivables	52,799	-	52,799
Due from/to other funds	19,822	(354,668)	(334,846)
Accounts payable	24,371	3,951	28,322
Compensated absences	(18,496)	(11,082)	(29,578)
Other current liabilities	(34,002)	-	(34,002)
Pension-related amounts	(3,376)	2,897	(479)
Deferred inflow of resources	(52,799)	-	(52,799)
Deposits	(3,500)	-	(3,500)
Net cash flows from operating activities	$ 827,242	$ (92,447)	$ 734,795
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds			
Cash and investments	$ 185,428	$ 323,711	$ 509,139
Restricted cash and investments:			
Construction account	-	405,130	405,130
Replacement account	505,956	-	505,956
Redemption account	206,481	-	206,481
Impact fee account	106,528	-	106,528
Reserve account	276,822	-	276,822
Other assets:			
Water tower reserve	682,885	-	682,885
Depreciation reserve	89,311	-	89,311
Sweeper reserve	-	60,000	60,000
Equipment replacement account	250,000	-	250,000
Facility collection system account	67,000	-	67,000
Cash and cash equivalents	$ 2,370,411	$ 788,841	$ 3,159,252
Noncash Capital and Related Financing Activities			
Amortization of debt premium	$ 31,846	$ 7,127	
Write-off financed purchase	$ 36,119	$ (141)	
Write-off special assessments	$ 36,109	$ -	
Developer financed additions to plant	$ 584,180	$ -	

See notes to financial statements

Village of McFarland

Statement of Fiduciary Net Position -
Custodial Fund
December 31, 2024

	Custodial Fund
	Tax Collection Fund
Assets	
Cash and investments	$ 11,103,580
Taxes	7,087,200
Total assets	18,190,780
Liabilities	
Due to other governments	18,190,780
Total liabilities	18,190,780
Net Position	
Total net position	$ -

See notes to financial statements

Village of McFarland

Statement of Changes in Fiduciary Net Position -
Custodial Fund
Year Ended December 31, 2024

	Custodial Fund Tax Collection Fund
Additions	
Property taxes collected for other governments	$ 12,532,354
Total additions	12,532,354
Deductions	
Property taxes distributed to other governments	12,532,354
Total deductions	12,532,354
Change in fiduciary net position	-
Net Position, Beginning	-
Net Position, Ending	$ -

See notes to financial statements

1. Summary of Significant Accounting Policies

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

Reporting Entity

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

Government-Wide and Fund Financial Statements

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented January 1, 2024.

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

Capital Projects Funds

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

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

In addition, the Village reports the following fund type:

Custodial Fund

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

Tax Collection Fund

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

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

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

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

Proprietary and Fiduciary Funds

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

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

All Financial Statements

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

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

Deposits and Investments

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

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

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

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

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

d. The local government investment pool.

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

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

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

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

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

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

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. 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, 2024, 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 - 2024 tax roll:

Lien date and levy date	December 2024
Tax bills mailed	December 2024
Payment in full, or	January 31, 2025
First installment due	January 31, 2025
Second installment due	July 31, 2025
Tax sale - 2024 delinquent real estate taxes	October 2027

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

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

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

Inventories and Prepaid Items

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

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

Restricted Assets

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

Capital Assets

Government-Wide Financial Statements

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

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

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

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

Fund Financial Statements

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

Other Assets

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

Deferred Outflows of Resources

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

Compensated Absences

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

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2024, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

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

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

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

Leases

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

Deferred Inflows of Resources

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

Equity Classifications

Government-Wide Statements

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

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

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

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

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

Fund Statements

Governmental fund balances are displayed as follows:

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

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

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

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

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

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

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

The Village has a formal minimum fund balance policy. That policy is to maintain a working capital fund of 20% of the subsequent years budgeted general fund expenditures, with a targeted maximum of 25%. The balance at year end was $1,426,045 or 17% and is included in unassigned general fund balance.

See Note 3 for further information.

Pension

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

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

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

Basis for Existing Rates

Water

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

Sewer

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

Storm Water

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

Assets Held for Resale

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

2. Stewardship, Compliance and Accountability

Budgetary Information

A budget has been adopted for the all funds except TIF No. 6. Wisconsin Statute 65.90 requires that an annual budget be adopted for all funds.

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
Cable	$ 123,500	$ 197,235	$ 73,735
American rescue plan	1,000,000	1,024,726	24,726
Library	1,124,250	1,153,136	28,886
Canine	27,000	27,418	418

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, 2024, the following individual funds held a deficit balance:

Fund	Amount	Reason
TIF No. 5 capital project	$ (243,332)	Excess expenditures over appropriations
TIF No. 6 capital project	(4,863)	Excess expenditures over appropriations
Solid waste	(26,977)	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. The solid waste fund deficit is anticipated to be funded with future charges for services and general tax revenues.

Limitations on the Water Utility'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 Water Utility's deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
Deposits	$ 15,156,845	$ 14,800,480	Custodial credit risk
LGIP	8,483,745	8,483,745	Credit risk
Petty cash	564	-	N/A
Total deposits and investments	$ 23,641,154	$ 23,284,225	

Reconciliation to financial statements	
Per statement of net position:	
Unrestricted cash and investments	$ 10,437,259
Restricted cash and investments	2,100,315
Per statement of fiduciary net position custodial fund:	
Tax collection fund	11,103,580
Total deposits and investments	$ 23,641,154

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 $1,000,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has been considered in computing custodial credit risk.

The Village maintains collateral agreements with its banks. At December 31, 2024, the banks had pledged various government securities in the amount of $4,934,132 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.

As of December 31, 2024, $616,438 of the Village's total bank balance was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	$ 616,348

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 is 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 ($1,625), delinquent special assessments ($506) and loans receivable ($208,188).

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	$ 12,188,416	$ -
Accounts receivable, ambulance	-	191,261
Total unearned/unavailable revenue for governmental funds	$ 12,188,416	$ 191,261

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.

Construction - Used to report proceeds of revenue bond issuances that are restricted for use in construction.

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, 2024:

	Restricted Assets
Bond redemption account	$ 195,639
Bond reserve account	276,822
Construction account	405,130
Replacement account	505,956
Impact fee account, utility	106,528
Park impact fees	599,398
Total	$ 2,089,473

Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated / amortized:				
Land	$ 15,127,730	$ -	$ -	$ 15,127,730
Construction in progress	2,376,059	3,490,437	304,471	5,562,025
Total capital assets not being depreciated / amortized	17,503,789	3,490,437	304,471	20,689,755
Capital assets being depreciated / amortized:				
Land improvements	3,106,077	1,784,739	-	4,890,816
Buildings	37,415,377	44,012	-	37,459,389
Machinery and equipment	3,013,938	158,215	-	3,172,153
Streets	25,009,995	595,216	282,327	25,322,884
Sidewalks	4,852,600	114,760	54,434	4,912,926
Vehicles	5,800,648	53,320	61,309	5,792,659
Library improvements and collection	1,884,257	116,481	4,402	1,996,336
Intangibles	218,197	117,999	-	336,196
Total capital assets being depreciated / amortized	81,301,089	2,984,742	402,472	83,883,359
Total capital assets	98,804,878	6,475,179	706,943	104,573,114
Less accumulated depreciation / amortization for:				
Land improvements	(771,617)	(184,047)	-	(955,664)
Buildings	(3,314,195)	(611,238)	-	(3,925,433)
Machinery and equipment	(1,471,762)	(192,525)	-	(1,664,287)
Streets	(8,833,307)	(844,096)	282,327	(9,395,076)
Sidewalks	(3,898,464)	(163,764)	54,434	(4,007,794)
Vehicles	(2,628,870)	(345,641)	55,178	(2,919,333)
Library improvements and collection	(1,052,386)	(104,313)	4,402	(1,152,297)
Intangibles	(91,627)	(29,092)	-	(120,719)
Total accumulated depreciation / amortization	(22,062,228)	(2,474,716)	396,341	(24,140,603)
Net capital assets being depreciated / amortized	59,238,861	510,026	6,131	59,742,756
Total governmental activities capital assets, net as reported in the statement of net position	$ 76,742,650	$ 4,000,463	$ 310,602	$ 80,432,511

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities

General government	$ 97,942
Public safety	749,368
Public works, which includes the depreciation of infrastructure	1,214,696
Leisure activities	412,710
Total governmental activities depreciation / amortization expense	$ 2,474,716

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	336,784	2,515,811	236,727	2,615,868
Total capital assets not being depreciated	424,334	2,515,811	236,727	2,703,418
Capital assets being depreciated:				
Source of supply	211,239	-	-	211,239
Pumping	388,148	-	-	388,148
Water treatment	4,498	-	-	4,498
Transmission and distribution	19,529,777	484,982	244,192	19,770,567
General	644,066	53,320	1,200	696,186
Total capital assets being depreciated	20,777,728	538,302	245,392	21,070,638
Total capital assets	21,202,062	3,054,113	482,119	23,774,056
Less accumulated depreciation for:				
Water	(6,008,815)	(504,980)	245,392	(6,268,403)
Total accumulated depreciation	(6,008,815)	(504,980)	245,392	(6,268,403)
Net capital assets being depreciated	14,768,913	33,322	-	14,802,235
Net water capital assets	$ 15,193,247	$ 2,549,133	$ 236,727	$ 17,505,653

	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	6,940,823	220,990	-	7,161,813
Collecting system pumping	1,043,088	-	-	1,043,088
General	422,904	53,319	3,513	472,710
Total capital assets being depreciated / amortized	8,406,815	274,309	3,513	8,677,611
Total capital assets	8,484,835	274,309	3,513	8,755,631
Less accumulated depreciation for:				
Sewer	(3,003,944)	(179,191)	3,513	(3,179,622)
Total accumulated depreciation	(3,003,944)	(179,191)	3,513	(3,179,622)
Net capital assets being depreciated	5,402,871	95,118	-	5,497,989
Net sewer capital assets	$ 5,480,891	$ 95,118	$ -	$ 5,576,009

	Beginning Balance	Additions	Deletions	Ending Balance
Storm Water				
Capital assets not being depreciated:				
Land and land rights	$ 160,275	$ -	$ -	$ 160,275
Construction in progress	86,949	463,415	75,698	474,666
Total capital assets not being depreciated	247,224	463,415	75,698	634,941
Capital assets being depreciated:				
Storm water	7,069,845	288,726	1,200	7,357,371
Total capital assets being depreciated	7,069,845	288,726	1,200	7,357,371
Total capital assets	7,317,069	752,141	76,898	7,992,312
Less accumulated depreciation for:				
Storm water	(2,389,563)	(170,137)	1,200	(2,558,500)
Total accumulated depreciation	(2,389,563)	(170,137)	1,200	(2,558,500)
Net capital assets being depreciated	4,680,282	118,589	-	4,798,871
Net storm water capital assets	$ 4,927,506	$ 582,004	$ 75,698	$ 5,433,812
Business-type activities capital assets, net as reported in the statement of net position	$ 25,601,644	$ 3,226,255	$ 312,425	$ 28,515,474

Depreciation / amortization expense was charged to functions as follows:

Business-Type Activities	
Water	$ 451,048
Sewer	179,191
Storm water	170,137
Total business-type activities net as reported in the statement of net position expense	$ 800,376

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	$ 48,932
General fund	Water and sewer utility	291,722
General fund	Cable fund	21,234
Total, fund financial statements		361,888
Less fund eliminations		(21,234)
Less government-wide eliminations		(97,864)
Total internal balances, government-wide statement of net position		$ 242,790

Receivable Fund	Payable Fund	Amount
Governmental activities	Business-type activities	$ 291,722
Business-type activities	Governmental activities	(48,932)
Total government-wide financial statements		$ 242,790

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 the Cable fund.

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	$ 353,716	$ 353,716
Total, fund financial statements		353,716	
Less fund eliminations		(353,716)	
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	$ 291,722	Payment in lieu of tax
General fund	Cable fund	96,980	Operation closeout
Capital equipment and projects	Parks fund	31	Reimburse capital costs
TIF No. 6	TIF No. 3	247,480	Increment sharing for capital purchases
TIF No. 4	TIF No. 3	604,175	Increment sharing for capital purchases
Capital equipment and projects	TIF No. 3	50,043	Reimburse capital costs
Capital equipment and projects	TIF No. 4	50,043	Reimburse capital costs
Parks fund	General fund	101,017	Reimburse capital costs
General fund	Capital equipment and projects	8,642	Donations
Total, fund financial statements		1,450,133	
Less fund eliminations		(1,158,411)	
Total transfers, government-wide statement of activities		$ 291,722	

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, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and notes payable:					
General obligation debt	$ 40,695,000	$ 6,985,000	$ 3,455,000	$ 44,225,000	$ 3,875,000
(Discounts)/Premiums	1,617,962	429,557	161,052	1,886,467	171,581
Subtotal	42,312,962	7,414,557	3,616,052	46,111,467	4,046,581
Other liabilities:					
Compensated absences*	732,190	-	232,693	499,497	76,461
Total other liabilities	732,190	-	232,693	499,497	76,461
Total governmental activities long-term liabilities, excluding lease liabilities	$ 43,045,152	$ 7,414,557	$ 3,848,745	$ 46,610,964	$ 4,123,042
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	$ 2,150,000	$ 1,360,000	$ 770,000	$ 2,740,000	$ 445,000
Revenue bonds	3,525,000	-	130,000	3,395,000	135,000
Bond anticipation notes	-	1,825,000	-	1,825,000	105,000
(Discounts)/Premiums	227,702	58,202	38,970	246,934	-
Total bonds and notes payable	5,902,702	3,243,202	938,970	8,206,934	685,000
Other liabilities:					
Compensated absences*	115,523	-	30,044	85,479	16,415
Total other liabilities	115,523	-	30,044	85,479	16,415
Total business-type activities long-term liabilities, excluding lease liabilities	$ 6,018,225	$ 3,243,202	$ 969,014	$ 8,292,413	$ 701,415

*The changes in compensated absences liability is presented as a net change.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2024, was $85,085,895. Total general obligation debt outstanding at year end was $46,965,000.

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, 2024
G.O. promissory notes	07/20/17	12/01/26	2.00-2.25%	$ 3,620,000	$ 1,265,000
G.O. promissory note	06/21/18	12/01/27	3.00	3,550,000	1,830,000
G.O. promissory note	07/22/19	12/01/28	2.00-3.00	1,690,000	750,000
G.O. refunding bonds	07/22/19	04/01/38	2.10-3.05	995,000	845,000
G.O. promissory note	06/22/20	12/01/29	1.50-2.00	3,900,000	2,705,000
G.O. promissory note	03/01/21	03/01/30	1.00-2.00	2,490,000	1,990,000
G.O. public safety center bonds	03/01/21	03/01/41	1.00-3.00	14,000,000	13,310,000
G.O. public safety center bonds	03/24/22	03/01/32	3.00-4.00	7,200,000	6,720,000
G.O. promissory note	03/24/22	03/01/29	2.00-3.00	4,365,000	3,460,000
G.O. promissory note	04/12/23	03/01/33	3.25-4.75	4,890,000	4,365,000
G.O. promissory note	07/25/24	03/01/41	4.00-5.00	6,985,000	6,985,000
Total governmental activities, general obligation debt					$ 44,225,000

Business-Type Activities General Obligation Debt	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2024
G.O. promissory notes	07/20/17	12/01/25	2.00-2.25%	$ 845,000	$ 130,000
G.O. promissory note	07/22/19	12/01/28	2.00-3.00	720,000	380,000
G.O. promissory note	06/22/20	12/01/29	1.50-2.00	645,000	370,000
G.O. promissory note	03/01/21	03/01/30	1.00-2.00	725,000	500,000
G.O. promissory note	07/25/24	09/01/34	4.00-5.00	1,360,000	1,360,000
Total business-type activities, general obligation debt					$ 2,740,000

Debt service requirements to maturity are as follows:

	Governmental Activities General Obligation Debt		Business-Type Activities General Obligation Debt	
Years	Principal	Interest	Principal	Interest
2025	$ 3,875,000	$ 1,226,309	$ 445,000	$ 82,790
2026	4,200,000	1,081,794	350,000	66,700
2027	4,175,000	755,971	365,000	57,350
2028	3,445,000	825,814	385,000	47,450
2029	3,430,000	721,914	295,000	37,275
2030-2034	14,040,000	2,282,250	900,000	84,125
2035-2039	7,675,000	915,909	-	-
2040-2041	3,385,000	95,800	-	-
Total	$ 44,225,000	$ 7,905,761	$ 2,740,000	$ 375,690

Revenue Debt

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

All utility revenues net of specified operating expenses are pledged as security of the above revenue bonds until the bonds are defeased. Principal and interest paid for 2024 was $262,700. Total customer gross revenues were $3,850,786. Annual principal and interest payments are expected to require 10% of gross revenues on average.

Revenue debt payable at December 31, 2024, consists of the following:

Business-Type Activities Revenue Debt

Water Utility	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2024
Water & sewer system revenue bonds 2022	04/27/22	05/01/42	4.00%	$ 3,650,000	$ 3,395,000
Total business-type activities, revenue debt					$ 3,395,000

Debt service requirements to maturity are as follows:

Years	Business-Type Activities Revenue Debt Principal	Business-Type Activities Revenue Debt Interest
2025	$ 135,000	$ 127,400
2026	140,000	121,900
2027	145,000	116,200
2028	150,000	110,300
2029	155,000	104,200
2030-2034	885,000	423,325
2035-2039	1,050,000	254,225
2040-2042	735,000	44,900
Total	$ 3,395,000	$ 1,302,450

Business-Type Activities Bond Anticipation Notes	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2024
Water & Sewer System 2024 Revenue BANS	08/28/24	05/01/29	3.75-5.00	$ 1,825,000	$ 1,825,000
Total business-type activities bond anticipation notes					$ 1,825,000

Debt service requirements to maturity are as follows:

	Business-Type Activities Bond Anticipation Notes	
Years	**Principal**	**Interest**
2025	$ 105,000	$ 83,709
2026	105,000	66,125
2027	1,385,000	36,325
2028	115,000	6,468
2029	115,000	2,156
Total	$ 1,825,000	$ 194,783

Other Debt Information

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

Lease Disclosures

Lessor - Lease Receivables

Business-Type Activities Lease Receivables Description	Date of Inception	Final Maturity	Interest Rates	Receivable Balance December 31, 2024
Tower Space (U.S. Cellular)	04/01/20	12/01/33	4.00%	$ 418,972
Tower Space (AT&T)	08/01/05	07/31/35	2.50	295,263
Tower Space (T-mobile)	11/11/09	12/31/44	4.00	844,090
Total business-type activities				$ 1,558,325

The Water Utility recognized $52,799 of lease revenue during the fiscal year.

The Water Utility recognized $66,442 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, 2024, includes the following:

Governmental Activities

Net investment in capital assets:	
Land	$ 15,127,730
Construction in progress	5,562,025
Other capital assets, net of accumulated depreciation/amortization	59,742,756
Less long-term debt outstanding	(44,225,000)
Plus unspent capital related debt proceeds	2,966,229
Plus noncapital debt outstanding	845,000
Less unamortized debt premium	(1,886,467)
Total net investment in capital assets	$ 38,132,273

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2024, 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	$ 88,927	$ -	$ -	$ 989,071	$ -	$ 1,077,998
Delinquent taxes and specials	2,131	-	-	-	-	2,131
Subtotal	91,058	-	-	989,071	-	1,080,129
Restricted for:						
Debt service	-	563,676	-	-	-	563,676
TIF related purposes	-	-	716,243	-	315,867	1,032,110
Capital projects, unspent proceeds	-	-	-	2,966,229	-	2,966,229
Library purposes	-	-	-	-	269,123	269,123
Canine costs	-	-	-	-	51,065	51,065
Impact fees	-	-	-	-	636,663	636,663
Subtotal	-	563,676	716,243	2,966,229	1,272,718	5,518,866
Committed to:						
Affordable housing	-	-	-	-	75,000	75,000
Youth center	-	-	-	-	1,678	1,678
Employee retirement	-	-	-	-	161,705	161,705
EAB response/tree planting	55	-	-	-	-	55
Cable TV	-	-	-	-	956	956
Parks	-	-	-	-	112,733	112,733
Subtotal	55	-	-	-	352,072	352,127
Assigned to:						
General capital projects	-	-	-	289,691	-	289,691
American rescue plan	-	-	-	-	6	6
Subsequent years' budget	62,000	-	-	-	-	62,000
PILOT	300,000	-	-	-	-	300,000
Developer capital project deposits	2,211	-	-	-	-	2,211
Election equipment	20,588	-	-	-	-	20,588
Vehicle replacement	-	-	-	55,899	-	55,899
Police seizures	11,373	-	-	-	-	11,373
Act 102	26,151	-	-	-	-	26,151
Facilities	-	-	-	926,623	-	926,623
Property	-	-	-	240,000	-	240,000
Community grants	6,430	-	-	-	-	6,430
Shop-with-a-cop	9,149	-	-	-	-	9,149
Subtotal	437,902	-	-	1,512,213	6	1,950,121
Unassigned (Deficit)	1,426,045	-	-	-	(275,172)	1,150,873
Total fund balances	$ 1,955,060	$ 563,676	$ 716,243	$ 5,467,513	$ 1,349,624	$ 10,052,116

Business-Type Activities

Net investment in capital assets:	
Land	$ 325,845
Construction in progress	3,090,534
Other capital assets, net of accumulated depreciation	25,099,095
Plus unspent debt proceeds, construction & reserve funds	681,952
Less unamortized debt premium	(246,934)
Less capital-related long-term debt	(7,960,000)
Total net investment in capital assets	$ 20,990,492

4. Other Information

Employees' Retirement System

Plan Description

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

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

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

Vesting

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

Benefits Provided

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

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

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

The WRS also provides death and disability benefits for employees.

Postretirement Adjustments

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

Year	Core Fund Adjustment %	Variable Fund Adjustment %
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
2023	1.6	(21.0)

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 $504,678 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2024 are:

Employee Category	Employee	Employer
General (Executives & Elected Officials)	6.80 %	6.80 %
Protective with Social Security	6.80	13.20
Protective without Social Security	6.80	18.10

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

At December 31, 2024, the Village reported an (asset)/liability of $517,818 for its proportionate share of the net pension (asset)/liability. The net pension (asset)/liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension (asset)/liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. 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, 2024, the Village's proportion was 0.03482756%, which was an increase of 0.00217929% from its proportion reported as of December 31, 2023.

For the year ended December 31, 2024, the Village recognized pension expense (revenue) of $285,566.

At December 31, 2024, 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	$ 2,087,838	$ 2,765,354
Changes in assumptions	225,702	-
Net differences between projected and actual earnings on pension plan investments	1,804,513	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,519	29,275
Employer contributions subsequent to the measurement date	572,795	-
Total	$ 4,694,367	$ 2,794,629

$572,795 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, 2025. 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)
2025	$ 268,366
2026	279,407
2027	1,127,011
2028	(347,841)

Actuarial Assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
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, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 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, 2023

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	40	7.3	4.5
Public Fixed Income	27	5.8	3.0
Inflation Sensitive	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage***	(12)	3.7	1.0
Total Core Fund	100	7.4	4.6
Variable Fund Asset			
U.S. Equities	70	6.8	4.0
International Equities	30	7.6	4.8
Total Variable Fund	100	7.3	4.5

* *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: 2.7%*

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

Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 3.77% (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, 2023. 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%)
Water Utility's proportionate share of the net pension liability (asset)	$ 5,004,963	$ 517,818	$ (2,622,027)

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, 2024, the Village reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

Risk Management

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

Commitments and Contingencies

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

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

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

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

Capital equipment and projects	$ 3,002,635
Nonmajor funds	10,133

Subsequent Events

Effective April 10, 2025, sewer rates for volume charges increase from $5.5 per 1,000 gallons to $7.15. The change also impacts the bimonthly base charge by an average increase of 24%. The rate increase was approved by the Public Works & Utilities Committee on January 27, 2025 and Village Board on February 11, 2025.

On April 9, 2025 the Municipality, on behalf of the Utilities, issued $3,353,636 of Sewerage System Revenue Bonds to finance the construction of lift station No. 2. The debt is payable over 18 years and bears a net interest rate of 2.20%

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. In 2024, there were no developer payments.

Agreement Description	Calculation Method	Developer Commitment	2024 Payments
Farwell Place LLC Development Agreement	Excess Increment	Developer guarantees value set by agreement, 75% of tax payment goes toward loan retirement	$ -
High Track Development Agreement	Excess Increment	Developer guarantees value set by agreement, 50% of tax payment goes toward loan retirement	-
Spartan Properties Development Agreement	Excess Increment	Developer guarantees value set by agreement, 50% of tax payment goes toward loan retirement	-
Hillcrest Rental LLC Development Agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-
The Atwater, LLC & Lakesonte, LLC Developer Agreement - Phase I & II	Excess Increment	Developer guarantees value set by agreement, 100% and 90% of tax payment, for the respective phases, goes toward loan retirement	-
Ezra Properties, LLC Agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-
O'Hearn Ventures, LLC Agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-
Waubesa Village Phase 4, Clean up agreement	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-
4313, LLC	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-
5411 Bashford, LLC	Excess Increment	Developer guarantees value set by agreement, 100% of tax payment goes toward loan retirement	-

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

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

REQUIRED SUPPLEMENTARY INFORMATION

Village of McFarland

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
General Fund
Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget
Revenues			
Taxes	$ 4,661,500	$ 4,687,137	$ 25,637
Intergovernmental	1,181,750	1,237,630	55,880
Licenses and permits	269,750	253,130	(16,620)
Fines, forfeitures and penalties	122,000	64,325	(57,675)
Public charges for services	487,250	458,324	(28,926)
Intergovernmental charges for services	395,750	384,417	(11,333)
Investment income	250,000	232,479	(17,521)
Miscellaneous	262,250	227,443	(34,807)
Total revenues	7,630,250	7,544,885	(85,365)
Expenditures			
Current:			
General government	1,115,500	1,211,217	(95,717)
Public safety	4,587,500	4,762,125	(174,625)
Health and social services	401,000	398,554	2,446
Public works	989,000	838,976	150,024
Leisure activities	555,500	556,239	(739)
Conservation and development	281,750	252,383	29,367
Total expenditures	7,930,250	8,019,494	(89,244)
Excess (deficiency) of revenues over (under) expenditures	(300,000)	(474,609)	(174,609)
Other Financing Sources (Uses)			
Transfers in	300,000	397,344	97,344
Transfers out	-	(101,017)	(101,017)
Total other financing sources (uses)	300,000	296,327	(3,673)
Net change in fund balance	-	(178,282)	(178,282)
Fund Balance, Beginning	2,133,342	2,133,342	-
Fund Balance, Ending	$ 2,133,342	$ 1,955,060	$ (178,282)

See notes to required supplementary information

Village of McFarland

Schedule of Proportionate Share of the Net Pension Liability (Asset) - Wisconsin Retirement System
Year Ended December 31, 2024

Village Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/15	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 %
12/31/24	0.03482756 %	517,818	5,164,437	10.03 %	98.85 %

Schedule of Employer Contributions - Wisconsin Retirement System
Year Ended December 31, 2024

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 %
12/31/24	572,795	572,795	-	5,609,968	10.21 %

See notes to required supplementary information

Budgetary Information

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

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

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

Wisconsin Retirement System

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

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

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

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

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

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

SUPPLEMENTARY INFORMATION

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual - General Fund
Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget
Taxes			
General property taxes	$ 4,515,000	$ 4,515,002	$ 2
Payments in lieu of taxes	125,000	124,794	(206)
Interest and penalties on taxes	3,500	5,631	2,131
Public accommodation (room) taxes	18,000	41,710	23,710
Total taxes	4,661,500	4,687,137	25,637
Intergovernmental			
State shared revenues	321,000	351,406	30,406
Expenditure restraint payment	100,000	104,067	4,067
Fire insurance tax (2% fire dues)	60,000	60,780	780
Other state shared taxes	9,000	8,855	(145)
State aid, law enforcement improvement	5,000	18,010	13,010
State aid, other public safety	7,500	7,353	(147)
State aid, general transportation aids	564,000	563,019	(981)
Payments for municipal services	3,750	3,636	(114)
In lieu of taxes on state conservation lands	500	394	(106)
Grants from local governments	76,000	82,207	6,207
State aid, law enforcement	35,000	36,909	1,909
Federal grants, law enforcement	-	994	994
Total intergovernmental	1,181,750	1,237,630	55,880
Licenses and Permits			
Liquor and malt beverage licenses	13,500	24,346	10,846
Operators' license	7,500	5,500	(2,000)
Other business and occupational licenses	5,500	6,270	770
Bicycle licenses	11,000	27,793	16,793
Dog and cat licenses	4,500	4,716	216
Other nonbusiness licenses	23,500	15,152	(8,348)
Nonbusiness licenses	4,000	1,400	(2,600)
Building permits	93,000	78,167	(14,833)
Heating and air conditioning permits	30,000	20,690	(9,310)
Plumbing permits	30,000	25,791	(4,209)
Electrical permits	38,000	34,843	(3,157)
Other regulatory permits and fees	250	180	(70)
Other permits	9,000	8,282	(718)
Total licenses and permits	269,750	253,130	(16,620)
Fines, Forfeitures and Penalties			
Court penalties and costs	115,000	60,765	(54,235)
Parking violations	7,000	3,560	(3,440)
Total fines, forfeitures and penalties	122,000	64,325	(57,675)

Village of McFarland

Detailed Schedule of Revenues and Other Financing Sources - Budget and Actual -
General Fund
Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget
Public Charges for Services			
Clerk's fees	$ 10,500	$ 8,385	$ (2,115)
Law enforcement fees	5,000	3,695	(1,305)
Fire protection fees	2,750	770	(1,980)
Ambulance fees	417,500	402,998	(14,502)
County highway maintenance and construction	750	162	(588)
Park rental	25,000	22,245	(2,755)
Plan review fees	9,000	7,749	(1,251)
Other public charges for services	3,750	2,120	(1,630)
Watercraft/sailboat permits	13,000	10,200	(2,800)
Total public charges for services	487,250	458,324	(28,926)
Intergovernmental Charges for Services			
Local, law enforcement services	55,000	54,662	(338)
Local, fire services	287,750	280,820	(6,930)
Local, other services	53,000	48,935	(4,065)
Total intergovernmental charges for services	395,750	384,417	(11,333)
Investment Income			
Interest on investments	250,000	232,479	(17,521)
Miscellaneous			
Rent	151,250	151,000	(250)
Insurance recoveries	12,500	32,461	19,961
Other miscellaneous	91,000	7,098	(83,902)
Donations	7,500	36,884	29,384
Total miscellaneous	262,250	227,443	(34,807)
Other Financing Sources			
Transfers in	300,000	397,344	97,344
Total revenues and other financing sources	$ 7,930,250	$ 7,942,229	$ 11,979

Village of McFarland

Detailed Schedule of Expenditures and Other Financing Uses - Budget and Actual -
General Fund
Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget
General Government			
Board	$ 83,000	$ 89,131	$ (6,131)
Judicial	100,750	99,939	811
Administrator	164,250	132,012	32,238
Clerk	293,750	316,595	(22,845)
Elections	32,250	33,799	(1,549)
Data processing	40,000	36,494	3,506
Finance	6,000	3,305	2,695
Assessor	43,500	45,062	(1,562)
Legal	111,000	155,235	(44,235)
General buildings/plant/hall	136,500	190,677	(54,177)
Risk and property management	104,500	108,968	(4,468)
Total general government	1,115,500	1,211,217	(95,717)
Public Safety			
Police	2,743,500	2,813,054	(69,554)
Fire protection & EMS	1,827,500	1,765,436	62,064
Hydrant rental	-	177,094	(177,094)
Emergency government	16,500	6,541	9,959
Total public safety	4,587,500	4,762,125	(174,625)
Health and Social Services			
Senior outreach	401,000	398,554	2,446
Public Works			
Engineering	12,500	6,860	5,640
Highway and street maintenance for local	843,500	705,120	138,380
Street lighting	133,000	126,996	6,004
Total public works	989,000	838,976	150,024
Leisure Activities			
Parks	555,500	556,239	(739)
Conversation and Development			
Planning	281,750	252,383	29,367
Other Financing Uses			
Transfers out	-	101,017	(101,017)
Total expenditures and other financing uses	$ 7,930,250	$ 8,120,511	$ (190,261)

Village of McFarland

Combining Balance Sheet -
Nonmajor Governmental Funds
December 31, 2024

	Special Revenue Funds				
	Cable	Library	Parks	Solid Waste	Employee Retirement Fund
Assets					
Cash and investments	$ -	$ 281,958	$ -	$ 14,451	$ 161,705
Restricted cash and investments	-	-	599,398	-	-
Receivables:					
Taxes	-	800,750	-	538,121	50,000
Accounts	22,233	-	-	717	-
Loans	-	-	149,998	-	-
Total assets	$ 22,233	$ 1,082,708	$ 749,396	$ 553,289	$ 211,705
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	$ 43	$ 12,835	$ -	$ 42,238	$ -
Due to other funds	21,234	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	21,277	12,835	-	42,238	-
Deferred Inflows of Resources					
Unearned revenues	-	800,750	-	538,028	50,000
Total deferred inflows of resources	-	800,750	-	538,028	50,000
Fund Balances					
Restricted	-	269,123	636,663	-	-
Committed	956	-	112,733	-	161,705
Assigned	-	-	-	-	-
Unassigned (deficit)	-	-	-	(26,977)	-
Total fund balances	956	269,123	749,396	(26,977)	161,705
Total liabilities, deferred inflows of resources and fund balances	$ 22,233	$ 1,082,708	$ 749,396	$ 553,289	$ 211,705

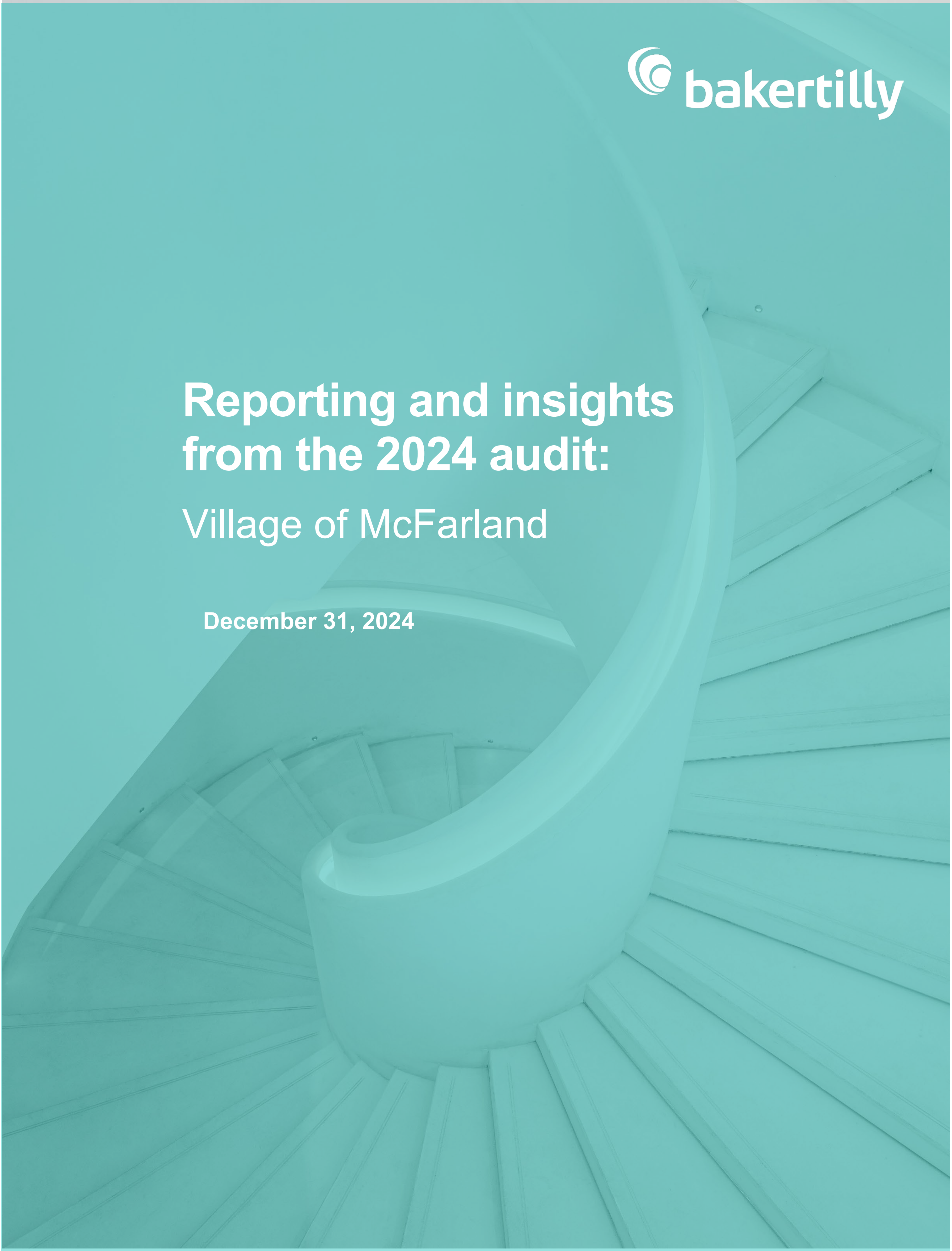
Special Revenue Funds				Capital Project Funds			
Youth Center	Canine	American Rescue Plan Fund	Affordable Housing	TIF No. 4 Capital Project	TIF No. 5 Capital Project	TIF No. 6 Capital Project	Total Nonmajor Governmental Funds
$ 1,678	$ 51,065	$ 6	$ 75,000	$ 260,921	$ 112,365	$ -	$ 959,149
-	-	-	-	-	-	-	599,398
25,000	-	-	-	185,988	426,459	-	2,026,318
-	-	-	-	-	-	-	22,950
-	-	-	-	58,190	-	-	208,188
$ 26,678	$ 51,065	$ 6	$ 75,000	$ 505,099	$ 538,824	$ -	$ 3,816,003
$ -	$ -	$ -	$ -	$ 3,244	$ 1,981	$ 4,863	$ 65,204
-	-	-	-	-	-	-	21,234
-	-	-	-	-	353,716	-	353,716
-	-	-	-	3,244	355,697	4,863	440,154
25,000	-	-	-	185,988	426,459	-	2,026,225
25,000	-	-	-	185,988	426,459	-	2,026,225
-	51,065	-	-	315,867	-	-	1,272,718
1,678	-	-	75,000	-	-	-	352,072
-	-	6	-	-	-	-	6
-	-	-	-	-	(243,332)	(4,863)	(275,172)
1,678	51,065	6	75,000	315,867	(243,332)	(4,863)	1,349,624
$ 26,678	$ 51,065	$ 6	$ 75,000	$ 505,099	$ 538,824	$ -	$ 3,816,003

Village of McFarland

Combining Statement of Revenues, Expenditures and Changes in Fund Balances -
Nonmajor Governmental Funds
Year Ended December 31, 2024

	Special Revenue Funds				
	Cable	Library	Parks	Solid Waste	Employee Retirement Fund
Revenues					
Taxes	$ -	$ 768,000	$ -	$ 54,250	$ 50,000
Intergovernmental	20,052	352,944	-	21,650	-
Licenses and permits	100,662	-	-	-	-
Public charges for services	-	4,241	87,146	462,681	-
Investment income	2,233	23,086	58,628	9,290	4,719
Miscellaneous	-	50	7,728	2,510	-
Total revenues	122,947	1,148,321	153,502	550,381	54,719
Expenditures					
Current:					
General government	-	-	-	-	17,566
Public safety	-	-	-	-	-
Public works	-	-	-	640,648	-
Leisure activities	94,827	1,153,136	-	-	-
Conservation and development	-	-	-	-	-
Capital outlay	5,428	-	523,561	4,982	-
Debt service:					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	100,255	1,153,136	523,561	645,630	17,566
Excess (deficiency) of revenues over expenditures	22,692	(4,815)	(370,059)	(95,249)	37,153
Other Financing Sources (Uses)					
Transfers in	-	-	101,017	-	-
Transfers out	(96,980)	-	(31)	-	-
Total other financing sources (uses)	(96,980)	-	100,986	-	-
Net change in fund balances	(74,288)	(4,815)	(269,073)	(95,249)	37,153
Fund Balances (Deficit), Beginning	75,244	273,938	1,018,469	68,272	124,552
Fund Balances (Deficit), Ending	$ 956	$ 269,123	$ 749,396	$ (26,977)	$ 161,705

Special Revenue Funds				Capital Project Funds			
Youth Center	Canine	American Rescue Plan Fund	Affordable Housing	TIF No. 4 Capital Project	TIF No. 5 Capital Project	TIF No. 6 Capital Project	Total Nonmajor Governmental Funds
$ 25,000	$ -	$ -	$ -	$ 152,574	$ 319,464	$ -	$ 1,369,288
-	-	945,262	-	6,903	930	-	1,347,741
-	-	-	-	-	-	-	100,662
-	-	-	-	-	-	-	554,068
-	1,669	46,076	-	2,755	11,478	-	159,934
15,000	26,005	-	-	33,042	-	-	84,335
40,000	27,674	991,338	-	195,274	331,872	-	3,616,028
-	-	-	-	159,129	92,969	-	269,664
-	27,418	-	-	-	-	-	27,418
-	-	-	-	-	-	-	640,648
40,250	-	-	-	-	-	-	1,288,213
-	-	-	-	507,801	11,616	252,343	771,760
-	-	1,024,726	-	-	-	-	1,558,697
-	-	-	-	30,000	50,000	-	80,000
-	-	-	-	1,970	25,455	-	27,425
40,250	27,418	1,024,726	-	698,900	180,040	252,343	4,663,825
(250)	256	(33,388)	-	(503,626)	151,832	(252,343)	(1,047,797)
-	-	-	-	604,175	-	247,480	952,672
-	-	-	-	(50,043)	-	-	(147,054)
-	-	-	-	554,132	-	247,480	805,618
(250)	256	(33,388)	-	50,506	151,832	(4,863)	(242,179)
1,928	50,809	33,394	75,000	265,361	(395,164)	-	1,591,803
$ 1,678	$ 51,065	$ 6	$ 75,000	$ 315,867	$ (243,332)	$ (4,863)	$ 1,349,624



Reporting and insights from the 2024 audit:

Village of McFarland

December 31, 2024

Executive summary

May 30, 2025

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

We have completed our audits of the financial statements of the Village of McFarland, including the Water, Sewer and Storm Water Utilities (collectively the Village) for the year ended December 31, 2024, and have issued our report thereon dated May 30, 2025. This letter presents communications required by our professional standards.

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

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

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

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

Sincerely,

Baker Tilly US, LLP

Andrea Jansen, CPA, CFE, Principal

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

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

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

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

Audit status

Significant changes to the audit plan

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

Audit approach and results

Planned scope and timing

Audit focus

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

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

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

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the 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

Internal control matters

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

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

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

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

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

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

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

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

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

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

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Village are described in Note 1 to the financial statements. As described in Note 1, the Village changed accounting policies related to compensated absences by adopting the Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*, in 2024. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.

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

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

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

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

Significant unusual transactions

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

Significant difficulties encountered during the audit

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

Disagreements with management

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

Audit report

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

Audit consultations outside the engagement team

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

Uncorrected misstatements and corrected misstatements

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

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

Other audit findings or issues

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

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

Other information in documents containing audited basic financial statements

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

The Village's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The Village can use the audited financial statements in other client prepared documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an 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.

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*.

**Non-attest services are provided by Baker Tilly Advisory Group, LP*

Resources for those charged with governance

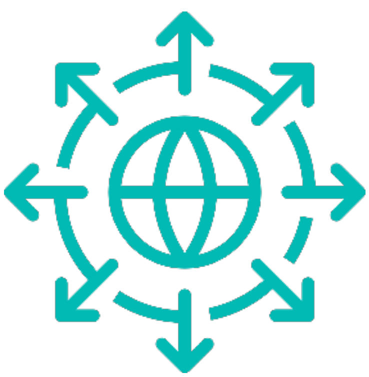
Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

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

Funding evaluation and pursuit

Public sector organizations may be eligible for grants, tax credits and other financial incentives through funding opportunities such as the Inflation Reduction Act, the Clean Communities Investment Accelerator, and the Infrastructure Investment and Jobs Act.

Baker Tilly can help you navigate, understand and pursue various federal and state funding sources through grant research and tracking, advising and writing, and management and compliance services.



Digital transformation

Digitizing public services can be a game changer for governments. Streamlining inefficient processes, providing digital access and delivery of services to meet public expectations, implementing technology to protect constituent data, leveraging information to make data-driven decisions and migrating outdated on-premises systems to the cloud are crucial to an entity's success.

Through these types of digital services, Baker Tilly can help you scale with future demand and be better positioned to rapidly respond to changing demands.

Cybersecurity

Public sector organizations face significant challenges from cyber threats and IT regulations. It can feel like you are on the defense keeping up with the latest risks, regulations and emerging trends. To mitigate risk, you must understand your organization's unique vulnerabilities, cybersecurity processes and controls.

Baker Tilly can help enhance your cybersecurity posture and ensure compliance, with solutions in IT compliance and security and cybersecurity and data protection to safeguard your data and navigate complex risk environments.

Management representation letter

VILLAGE OF McFarland

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

May 30, 2025

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, 2024 and for the year then ended and for the Water, Sewer and Storm Water Utilities as of December 31, 2024 and 2023 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) We believe the effects of the uncorrected financial statement misstatements described here are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. An unrecorded adjustment related to EMS activities exists, causing assets, deferred inflows of resources, revenues, and fund balance to be understated by $29,529, $132,149, $102,620 and $102,620, respectively. In addition, you have recommended adjusting journal entries, and we are in agreement with those adjustments.

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

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

11) 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.

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

Information Provided

13) 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.

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

15) 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.

16) 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.

17) 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.

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

Other

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

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

21) 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.

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

23) 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.

24) 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.

25) 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.

26) 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*.

27) The Village of McFarland has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

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

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

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

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

32) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

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

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

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

36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

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

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

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

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

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

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

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

44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

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

   a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

   b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

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

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

48) We have 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.

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

50) We have implemented GASB Statement No. 101, *Compensated Absences*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

51) 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.

52) 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: ______________________
Matt Schuenke, Village Administrator

Signed: ______________________
Cassandra Suettinger, Deputy Administrator/Clerk

Client service team

Andrea Jansen, CPA, CFE
Principal

4807 Innovate Lane
Madison, Wisconsin 53718
United States

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

Casandra C. Chase, CPA
Senior Manager

4807 Innovate Lane
Madison, Wisconsin 53718
United States

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

Olivia Dew, CPA
Senior Associate

4807 Innovate Lane
Madison, Wisconsin 53718
United States

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

Jodi Dobson, CPA
Principal

4807 Innovate Lane
Madison, Wisconsin 53718
United States

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

Sarah Slaughter, CPA
Senior Manager

4807 Innovate Lane
Madison, Wisconsin 53718
United States

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

Accounting changes relevant to the Village of McFarland

Future accounting standards update

GASB statement number	Description	Potentially impacts you	Effective date
102	Certain Risk Disclosures	✓	12/31/25
103	Financial Reporting Model Improvements	✓	12/31/26
104	Disclosure of Certain Capital Assets	✓	12/31/26

Further information on upcoming GASB pronouncements.

New guidance on disclosure of certain risks

The requirements in GASB Statement No. 102, *Certain Risk Disclosures* is meant 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.

(a) The Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow or outflow of resources—for example, a small number of companies that represent a majority of employment in a government's jurisdiction, or a government that relies on one revenue source for most of its revenue.

(b) The Statement defines a constraint as a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority—such as a voter-approved property tax cap or a state-imposed debt limit.

Concentrations and constraints may limit a government's ability to acquire resources or control spending.

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

(a) The concentration or constraint is *known* to the government prior to issuing the financial statements.

(b) The concentration or constraint makes the government vulnerable to the risk of a substantial impact.

(c) 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.

Changes to the financial reporting model

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

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

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

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

Uncorrected misstatements

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

Opinion unit	Assets	Liabilities/ Deferred inflows	Fund balance	Total Revenues	Change in fund balance
General fund	$ (29,529)	$ 132,149	$ (102,620)	$ (102,620)	$ 102,620)

Material corrected misstatements

Description	Opinion unit	Amount
To correct beginning of year fund balance	Nonmajor funds	$ 945,262
To recognize grant revenue	Nonmajor funds	945,262
To correct beginning of the year net position	Water Utility	210,771
*To record depreciation expense	Water/Sewer Utility, Storm Water Utility	854,308
*To record current year pension activity	Water/Sewer Utility, Storm Water Utility	256,046
To record contributed capital	Water/Sewer Utility, Storm Water Utility	803,850

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

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

Two-way audit communications

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, 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 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.

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, June 10, 2025**

SECTION: **Business**

DEPARTMENT: **Community Development**

CONTACT: **Kong Thao, Associate Planner, Andrew Bremer, Comm & Eco Dev Director**

AGENDA ITEM: **Discussion and action to submit a Charge Up Dane County grant application.**

PREVIOUS ACTION:

ISSUE SUMMARY:

At its June 9th meeting, the Sustainability & Natural Resources Committee will discuss a research memo from Associate Planner Thao regarding the installation of public EV chargers on Village property, including at the Public Safety Center and the Village's Bashford Street parking lot. The Committee will consider a recommendation to the Village Board to add EV charging stations within the 2026-2030 Capital Improvement Plan. If that is the recommendation of the Committee, Staff will incorporate their recommendation as part of future revisions to the draft CIP. The S&NR Committee will also meet on June 9th to provide the Village Board with a recommendation regarding submitting a grant application to pay for public EV chargers. Dane County is offering a grant opportunity called, The **Charge Up Dane County**. This grant opportunity seeks to provide federal funding to add publicly accessible EV charging infrastructure that is critical for making EV transportation available to everyone, especially those living in rural areas, low- and moderate-income neighborhoods, and multi-family housing. Charge Up Dane County will use a data-driven, community-informed approach to build new EV charging stations. Stations will be sited, designed, and operated to prioritize and deliver benefits to disadvantaged, overburdened, and underserved communities. The host sites selected through this RFP will support those efforts. Applications are due Friday, June 13, 2025 at 2:00 PM.

Submission of Applications

Dane County intends to cast a wide net to capture as many applications to expand EV charging locations as possible. The Village is looking to submit two applications for two different locations: the Public Safety Center and Bashford Street Parking Lot (adjacent to Arnold Larson Park). If selected, the host sites will receive complimentary installed EV charging infrastructure (5-6 spots for Level 2 chargers, one of which must by an ADA stall) as well as maintenance and operations support for five (5) years, in exchange for offering the public access to reasonably-priced EV chargers on their site. Dane County provided an example of reasonable pricing, which includes the following breakdown.

Electricity	$0.15 / kwh
State Tax	$0.03 / kwh
Handling	$0.01 / kwh
Total	$0.19 / kwh

Dane County will assist with pricing to cover costs, while trying to keep chargers at affordable pricing. It is expected that charging fees are paid by EV owners using the chargers. The two locations include the following list of amenities that Staff hope will strengthen the applications submitted:

- Public Safety Center, 6001 Broadhead Street
    - Three off-street parking lots, totaling 49 public off-street parking stalls
    - Park lots to the west, north, and east all include capped conduit connections for future EV charging equipment
    - A public building with sidewalks
    - Near immediate emergency response time
    - Adequate lighting fixtures in the parking lot and security cameras pointed at entry points all around the building.
- Bashford Street Parking Lot, 6001 Exchange Street
    - 34 total public off-street parking stalls
    - Adjacent to the downtown Main Street area
    - Connection to adjacent utility
    - May provide access to EV charging stations within Village center

If either of the grant applications are accepted Dane County will do initial design and environmental review with their engineering consultant to verify the locations. Once Dane County has approval for the sites they will procure charging equipment and construction services. With this first round of funding the County is looking for 60-70 sites. Depending on the applications received and awarded, the County may open up additional grant application periods later this year. For additional details, the following link is available to direct viewers to their project web page.

- Charge Up Dane County: Accelerating Access to EV Transportation for All

FINANCIAL/BUDGET IMPACT:
If selected, the awarded funding would include the purchasing of all charging equipment, installation, maintenance, operation, and software.

VILLAGE PLAN REFERENCE:
Sustainability Plan, 2021

- Page 16, Transportation Goal, *Increase the number of public EV charging stations.*
- Page 17, Near-Term Transportation Actions, *Provide electrical vehicle charging stations at municipal facilities*.

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Recommended motion:

Motion, and second, to approve submittal of two grant applications for the Charge Up Dane County Grant located at the Public Safety Center, 6001 Broadhead St and Bashford Street

Parking Lot, 6001 Exchange Street.

ATTACHMENTS:
None

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, June 10, 2025**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Matt Schuenke, Village Administrator**

AGENDA ITEM: **Introduction to and discussion of the proposed McFarland 2026-2030 Capital Improvement Plan.**

PREVIOUS ACTION:
None.

ISSUE SUMMARY:
Enclosed is a very preliminary draft of the 2026-2030 Capital Improvement Plan helping to plan out a multitude of projects, plans, designs, equipment, and various capital needs. This is meant to serve as an introduction to the plan, its contents, and go over the process to prepare this for acceptance by the Village Board.

Please note the following key features of this document:

- Transmittal Memo - New this year will include a memorandum as part of the transmittal that helps to concisely summarize major issues and initiatives contained within the plan. It will also outline the process to create the plan and provide some historical data on how this proposal compares to years past. The version included in the packet is simply the shell of this to depict the format. Staff will be updating this within the process as the board is reviewing the projects.
- Funding Summary - The funding summary is a way to look at the overall funding for projects over the next 5 years by Department and also by Fund. It further breaks down the amount to be borrowed as well as the impact on utilities.
- Program Years - This is where the most detail is contained looking at each project year by year, Department by Department. Please note some of the highlights from future years:
    - Funds remain in order to advance facility development at the Municipal Center for 2027 and 2028 in the amount of $23 million split equally between the two years. This was meant to advance the Community Center project that was paused in 2024. How this money is to be used or if it is to be used remains at the discretion of the Village Board and needs to begin planning again to properly allocate this amount in future years. It remains at the present as a placeholder to be able to forecast the effect of a large amount such as what is shown here.
    - Paving and Utility Plan is represented each of the next five years based on what is listed in Appendix C. A line item exists for Siggelkow Road at the present but no funding identified as we continue to study this improvement.

McFarland

- Construction of Well #5 remains planned for 2026 as we continue the design process in the current year. Improvements to Well #4 are shown for funding as a joint project within Egner Park beginning in 2027-2028. Design for improvements to Well #3 would begin in 2030.
- Funding for the Comprehensive Plan update is spread out between 2026 and 2027 with the Zoning Codre rewrite to follow in 2028.
- Assuming the Community Park Phase 2 is implemented in 2026, funding is provided to improve McFarland Park beginning in 2027. Next major phase at Community Park would be designed in 2029 for completion in 2030.

- Appendix A Financial Analysis - This is not complete yet and will be provided at a later date by our Financial Advisor. This analysis looks at the impact of the proposed debt needs.
- Appendix B Project Summaries - Each of the projects listed within the program years has a brief narrative proving additional description of the work intended.
- Appendix C Paving and Utility Plan - This provides a 10 year outlook for projects to help understand the impact of our road and underground needs. The Public Works and Utilities Committee will review and provide a recommendation to the Village Board on this draft.
- Appendix D - Similar to the previous item, there is a 10 year plan for park improvements that will be included as well. The first five years are set and we are working to update the full draft to round out the 10 year plan. The Parks and Recreation Committee will review and provide a recommendation on this.

Please remember these are projections taking into account a lot of assumptions on what may or may not happen in the next 5 years regarding the presented variables. The true testament as to whether or not any implementation happens within this plan is through the annual budget process. As a plan, the use of assumptions is appropriate to be able to forecast certain impacts and attempt to avoid funding pitfalls. As we progress through the years, how elements are incorporated into the budget is the final say as to whether or not they may move forward.

FINANCIAL/BUDGET IMPACT:
This continues to be studied and we will provide an update at the next review.

VILLAGE PLAN REFERENCE:
Chapter 3 - Debt Management Policy
Last updated in 2020, this policy provides guidance on the utilization of debt to support capital project needs. Our planned borrowing past and present have conformed to the standards outlined within this document. By State law, our debt limit is 5% of our equalized value which as part of the 2024 Audit was $85,085,895 with $46,965,000 outstanding. By policy the limit locally is set at not to exceed 67% of our legal debt limit which would be approximately $57,007,550. Again, as of the end of 2024 we were below this threshold at $46.97469652 million ultimately demonstrating a slightly above average utilization of debt (approximately 55%, previous year was 53%).

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Presented for introduction and discussion.

ATTACHMENTS:
1. 2026-2030 McFarland CIP - DRAFT - 06052024

VILLAGE OF McFarland

5 Year
Capital Improvement Program

2026-2030

August 26, 2025
Village Board Review and Approval

DRAFT

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

Memorandum

To: Village Board of Trustees

From: Matthew G. Schuenke, Village Administrator

Date: June 5, 2025

Re: 2026-2030 Capital Improvement Plan (CIP) Transmittal Memorandum

Executive Summary

Process and Schedule

Please note the following process and corresponding schedule that was previously set for the board's annual calendar:

TASK	OWNER	DEADLINE

Financial Impact Summary

Department Review

Administration

Facilities

Police

Fire and Rescue

Public Works (Utilities)

Senior Outreach

Library

Parks

Community Development

Historical Trends

Closing

Matt Schuenke, Village Administrator
(608) 838-3153
matt.schuenke@mcfarland.wi.us

2026-2030 McFarland Capital Improvement Plan

Funding Summary

By Department…	***2026***	***2027***	***2028***	***2029***	***2030***	***Total***
Administration	14,000	6,000	32,500	7,000	30,000	89,500
Facilities	236,000	11,738,000	11,738,000	238,000	238,000	24,188,000
Police	157,500	212,500	157,500	37,500	157,500	722,500
Fire and Rescue	103,000	1,524,250	685,750	100,500	1,514,500	3,928,000
Public Works	8,356,000	8,116,750	5,187,200	3,242,000	1,666,000	26,567,950
Senior Outreach	1,500	1,500	1,500	1,500	1,500	7,500
Library	139,250	56,500	10,500	10,500	10,500	227,250
Parks	692,000	1,857,000	2,212,500	577,500	1,369,500	6,708,500
Community Development	91,000	91,250	431,250	6,250	61,250	681,000
Total	9,790,250	23,603,750	20,456,700	4,220,750	5,048,750	63,120,200

By Fund…	***2026***	***2027***	***2028***	***2029***	***2030***	***Total***
General - Fund 100	15,500	15,500	16,000	16,000	16,000	79,000
Comm/Tech - Fund 200	-	-	-	-	-	-
TID #3 - Fund 305	-	-	-	-	-	-
TID #4 - Fund 310	-	-	-	-	-	-
TID #5 - Fund 315	-	750,000	125,000	-	-	875,000
TID #6 - Fund 320	-	3,169,250	1,903,700	-	-	5,072,950
Capital Projects - Fund 400	3,045,500	17,064,750	14,999,250	1,989,750	3,902,000	41,001,250
Parks - Fund 405	240,000	185,000	190,000	195,000	295,000	1,105,000
Utility - Fund 600	5,480,500	1,418,750	2,602,500	677,750	330,500	10,510,000
Stormwater - Fund 605	1,008,750	1,000,500	620,250	1,342,250	505,250	4,477,000
Total	9,790,250	23,603,750	20,456,700	4,220,750	5,048,750	63,120,200

Within Fund 400…	***2026***	***2027***	***2028***	***2029***	***2030***	***Total***
General Revenue	300,000	325,000	350,000	375,000	400,000	1,750,000
Grants	405,000	750,750	-	-	-	1,155,750
Intergovernmental	-	-	-	-	-	-
Borrowing	2,281,250	15,931,000	14,598,000	1,559,750	3,451,250	37,821,250
Reserves	59,250	58,000	51,250	55,000	50,750	274,250
Total	3,045,500	17,064,750	14,999,250	1,989,750	3,902,000	41,001,250

Within Borrowing…	***2026***	***2027***	***2028***	***2029***	***2030***	***Total***
Bonds	-	11,500,000	11,500,000	-	-	23,000,000
Notes	2,281,250	4,431,000	3,098,000	1,559,750	3,451,250	14,821,250
Total	2,281,250	15,931,000	14,598,000	1,559,750	3,451,250	37,821,250

Within Fund 600 and 605…	***2026***	***2027***	***2028***	***2029***	***2030***	***Total***
Water	5,296,500	1,193,750	2,451,750	489,500	197,750	9,629,250
Sanitary Sewer	184,000	225,000	150,750	188,250	132,750	880,750
Storm Sewer	1,008,750	1,000,500	620,250	1,342,250	505,250	4,477,000
Total	6,489,250	2,419,250	3,222,750	2,020,000	835,750	14,987,000

Capital Improvement Program

Village of McFarland | *Prior Plan Approval/Inclusion Year:* | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | Program Year: 2026

Funding by Project

Projects	Dept	General Fund 100	Comm/Tech Fund 200	TID #3 Fund 305	TID #4 Fund 310	TID #5 Fund 315	TID #6 Fund 320	Capital Projects - Fund 400 General	Capital Projects - Fund 400 Grants	Capital Projects - Fund 400 Intergov	Capital Projects - Fund 400 Borrow	Capital Projects - Fund 400 Reserve	Capital Projects - Fund 400 Total	Parks Fund 405	Utility - 600 Water	Utility - 600 Sewer	Stormwater Fund 605	Total
Communications	Admin										11,500		11,500					11,500
Digital Records Mgmt	Admin							-					-					-
Small Capital	Admin	2,500											-					2,500
Community Center (Design)	Facilities												-					-
Facility Improvement	Facilities											50,000	50,000					50,000
General Tech Equipment	Facilities							25,000			-	5,000	30,000					30,000
Land Acquisition	Facilities							40,000					40,000					40,000
Network Equip	Facilities							4,000					4,000		4,000	4,000	4,000	16,000
Sinking Fund	Facilities							100,000					100,000					100,000
Equipment	Police							15,000					15,000					15,000
Patrol Vehicles	Police										120,000		120,000					120,000
Small Capital	Police	2,500											-					2,500
Traffic Safety	Police							-			20,000		20,000					20,000
Ballistic Equipment	Fire/EMS							8,000					8,000					8,000
Command Car Sinking Fund	Fire/EMS							9,250					9,250					9,250
EMS Equipment	Fire/EMS							6,750					6,750					6,750
Fire Equipment	Fire/EMS								5,000		51,500	-	56,500					56,500
Ice/Water Rescue	Fire/EMS							3,250			-	1,250	4,500					4,500
Small Capital	Fire/EMS	2,500											-					2,500
Technology	Fire/EMS							15,500				-	15,500					15,500
Facility Equipment	DPW										6,250		6,250		6,250	6,250	6,250	25,000
Leased Equipment	DPW							9,000					9,000		8,000	8,000	8,000	33,000
Lift	DPW										17,500		17,500					17,500
Maintenance (Generator)	DPW										2,500		2,500		2,500	2,500		7,500
Mini-Excavator	DPW										22,250		22,250		22,250	22,250	22,250	89,000
Paving and Utility Plan	DPW								400,000		782,750		1,182,750		507,500		388,250	2,078,500
Pickup Truck	DPW										15,000		15,000		15,000	15,000	15,000	60,000
Plate Compactor	DPW														4,000	4,000	4,000	12,000
Property Acquisition	DPW										350,000		350,000					350,000
Sidewalk Replace	DPW										100,000		100,000					100,000
Siggelkow Phase 1 (Design)	DPW												-					-
Sinking Fund	DPW							3,000					3,000		3,000	3,000	3,000	12,000
Small Capital	DPW												-				2,500	2,500
Stormwater Maintenance	DPW												-				428,000	428,000
Street Maintenance	DPW										150,000		150,000					150,000
Street Sweeper	DPW												-				30,000	30,000
Street Tree Planting	DPW										30,000		30,000					30,000
Technology	DPW														11,000	6,000		17,000
Tool Cat	DPW										-		-		-	-	-	-
Trailer	DPW										-	3,000	3,000		3,000	3,000		9,000
Truck Crane	DPW												-		10,000	10,000	10,000	30,000
TV & Clean (Sanitary)	DPW												-			100,000		100,000
TV & Clean (Storm)	DPW												-				75,000	75,000
USH 51 Seg 6 (Build)	DPW												-		-			-
Water Tower (Holscher)	DPW												-		500,000			500,000
Well #5 (Build)	DPW												-		4,200,000			4,200,000
	Outreach												-					-
Small Capital	Outreach	1,500											-					1,500
	Outreach												-					-
Computer (Gaming)	Library							6,000					6,000					6,000
Compuer (Workstations)	Library							8,000					8,000					8,000
Lighting Improvements	Library										45,000		45,000					45,000
Signage (Digital)	Library										30,000		30,000					30,000
Signage (Exterior)	Library										25,000		25,000					25,000
Small Capital	Library	2,500											-					2,500
Space Needs Update	Library										22,750		22,750					22,750
McF Park Phase 3 (Design)	Parks										100,000		100,000					100,000
McF Park (Facility)	Parks										175,000		175,000					175,000
Maintenance (Conservancy)	Parks										12,500		12,500				12,500	25,000
Mower	Parks										-		-					-
Park Equipment	Parks										50,000		50,000	40,000				90,000
Pedestrian Ways (Trails)	Parks							43,250			56,750		100,000					100,000
Playground (Cedar Ridge)	Parks												-	200,000				200,000
Property Acquisition	Parks												-					-
Small Capital	Parks	2,000											-					2,000
Comprehensive Plan	CD										60,000		60,000					60,000
Property Acquisition	CD												-					-
Small Capital	CD	2,000											-					2,000
Sinking Fund	CD							4,000					4,000					4,000
TID Planning (TBD)	CD										25,000		25,000					25,000
Total Projects		15,500	-	-	-	-	-	300,000	405,000	-	2,281,250	59,250	3,045,500	240,000	5,296,500	184,000	1,008,750	9,790,250

Capital Improvement Program

Village of McFarland — *Prior Plan Approval/Inclusion Year:* 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 — Program Year: 2027

Funding by Project

Projects	Dept	General Fund 100	Comm/Tech Fund 200	TID #3 Fund 305	TID #4 Fund 310	TID #5 Fund 315	TID #6 Fund 320	Capital Projects - Fund 400 General	Grants	Intergov	Borrow	Reserve	Total	Parks Fund 405	Utility - 600 Water	Sewer	Stormwater Fund 605	Total
Communications	Admin										3,500		3,500					3,500
Digital Records Mgmt	Admin							-					-					-
Small Capital	Admin	2,500											-					2,500
Community Center (Build)	Facilities										11,500,000		11,500,000					11,500,000
Facility Improvement	Facilities											50,000	50,000					50,000
General Tech Equipment	Facilities							25,000			-	5,000	30,000					30,000
Land Acquisition	Facilities							40,000					40,000					40,000
Network Equip	Facilities							4,500					4,500		4,500	4,500	4,500	18,000
Sinking Fund	Facilities							100,000					100,000					100,000
Equipment	Police							15,000					15,000					15,000
RMS System	Police										175,000		175,000					175,000
Small Capital	Police	2,500											-					2,500
Traffic Safety	Police							-			20,000		20,000					20,000
Ballistic Equipment	Fire/EMS							8,250					8,250					8,250
Command Car Sinking Fund	Fire/EMS							10,000					10,000					10,000
CPR Compressors	Fire/EMS										55,500		55,500					55,500
EMS Equipment	Fire/EMS							7,000					7,000					7,000
Fire Equipment	Fire/EMS							31,250	750		9,500		41,500					41,500
Pumper/Engine	Fire/EMS										1,281,750		1,281,750					1,281,750
Small Capital	Fire/EMS	2,500											-					2,500
Staff Vehicle	Fire/EMS										100,000		100,000					100,000
Technology	Fire/EMS							17,750					17,750					17,750
Facility (Plan)	DPW										100,000		100,000					100,000
Leased Equipment	DPW							12,250					12,250		12,500	12,500	12,250	49,500
Patrol Truck	DPW										82,500		82,500		82,500	82,500	82,500	330,000
Paving and Utility Plan	DPW						3,169,250				431,250		431,250		943,750		400,750	4,945,000
Pickup Truck	DPW							7,500			9,500		17,000		16,000	16,000	16,000	65,000
Sidewalk Replace	DPW										100,000		100,000					100,000
Siggelkow Phase 1 (Build)	DPW												-					-
Sinking Fund	DPW							3,250					3,250		3,250	3,250	3,250	13,000
Small Capital	DPW												-				2,500	2,500
Stormwater Maintenance	DPW												-				358,000	358,000
Street Maintenance	DPW										150,000		150,000					150,000
Street Sweeper	DPW												-				30,000	30,000
Street Tree Planting	DPW										30,000		30,000					30,000
Tractor	DPW										-		-					-
Trailer	DPW										-	3,000	3,000		3,000	3,000		9,000
Trench Box	DPW												-		3,250	3,250	3,250	9,750
TV & Clean (Sanitary)	DPW															100,000		100,000
TV & Clean (Storm)	DPW																75,000	75,000
USH 51 Seg 6 (Build)	DPW					750,000			750,000		250,000		1,000,000		-			1,750,000
	Outreach												-					-
Small Capital	Outreach	1,500											-					1,500
	Outreach												-					-
Computer (Gaming)	Library							6,000					6,000					6,000
Compuer (Workstations)	Library							8,000					8,000					8,000
Self Check Replacement	Library										40,000		40,000					40,000
Small Capital	Library	2,500											-					2,500
	Library												-					-
Bathroom (Design/Build)	Parks												-	170,000				170,000
Comm Park Storage	Parks										100,000		100,000					100,000
Court Replacement x 6	Parks										130,000		130,000					130,000
Egner/Well #4 (Design)	Parks										50,000		50,000		125,000			175,000
Maintenance (Conservancy)	Parks										12,500		12,500				12,500	25,000
McF Park Phase 3 (Build)	Parks										1,000,000		1,000,000					1,000,000
Mower	Parks										140,000		140,000					140,000
Park Equipment	Parks												-	15,000				15,000
Pedestrian Ways (Trails)	Parks										100,000		100,000					100,000
Property Acquisition	Parks												-					-
Small Capital	Parks	2,000											-					2,000
Comprehensive Plan	CD							-			60,000		60,000					60,000
Property Acquisition	CD												-					-
Small Capital	CD	2,000											-					2,000
Sinking Fund	CD							4,250					4,250					4,250
TID Planning (TBD)	CD							25,000					25,000					25,000
Total Projects		15,500	-	-	-	750,000	3,169,250	325,000	750,750	-	15,931,000	58,000	17,064,750	185,000	1,193,750	225,000	1,000,500	23,603,750

Capital Improvement Program

Village of McFarland — *Prior Plan Approval/Inclusion Year:* 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 — Program Year: 2028

Funding by Project

Projects	Dept	General Fund 100	Comm/Tech Fund 200	TID #3 Fund 305	TID #4 Fund 310	TID #5 Fund 315	TID #6 Fund 320	Capital Projects - Fund 400 General	Grants	Intergov	Borrow	Reserve	Total	Parks Fund 405	Utility - 600 Water	Sewer	Stormwater Fund 605	Total
Communications	Admin										-		-					-
Digital Records Mgmt	Admin							-					-					-
Small Capital	Admin	2,500											-					2,500
Voting Equipment	Admin							28,750			-	1,250	30,000					30,000
Community Center (Build)	Facilities										11,500,000		11,500,000					11,500,000
Facility Improvement	Facilities											50,000	50,000					50,000
General Tech Equipment	Facilities							30,000					30,000					30,000
Land Acquisition	Facilities							40,000					40,000					40,000
Network Equip	Facilities							4,500					4,500		4,500	4,500	4,500	18,000
Sinking Fund	Facilities							100,000					100,000					100,000
Equipment	Police							15,000					15,000					15,000
Patrol Vehicles	Police										120,000		120,000					120,000
Small Capital	Police	2,500											-					2,500
Traffic Safety	Police							-			20,000		20,000					20,000
AED Machines	Fire/EMS										43,000		43,000					43,000
Ballistic Equipment	Fire/EMS							8,750					8,750					8,750
Brush Truck	Fire/EMS										91,000		91,000					91,000
Command Car Sinking Fund	Fire/EMS							10,250					10,250					10,250
EMS Equipment	Fire/EMS							7,500					7,500					7,500
Fire Equipment	Fire/EMS							40,250			3,500		43,750					43,750
SCBA Replacements	Fire/EMS								-		460,000		460,000					460,000
Small Capital	Fire/EMS	2,500											-					2,500
Technology	Fire/EMS							19,000					19,000					19,000
Facility (Design)	DPW												-					-
Leased Equipment	DPW							12,500					12,500		12,500	12,500	12,500	50,000
Maintenance (Generator)	DPW										2,500		2,500		2,500	2,500		7,500
Paving and Utility Plan	DPW			-			1,778,700				1,440,500		1,440,500		866,000		-	4,085,200
Pickup Truck	DPW							15,000					15,000		15,000	15,000	15,000	60,000
Sidewalk Replace	DPW										100,000		100,000					100,000
Siggelkow Phase 2 (Design)	DPW												-					-
Sinking Fund	DPW							3,250					3,250		3,250	3,250	3,250	13,000
Small Capital	DPW												-				2,500	2,500
Stormwater Maintenance	DPW												-				465,000	465,000
Street Maintenance	DPW										150,000		150,000					150,000
Street Sweeper	DPW												-				30,000	30,000
Street Tree Planting	DPW										30,000		30,000					30,000
Trailer	DPW							3,000			-	-	3,000		3,000	3,000		9,000
TV & Clean (Sanitary)	DPW															110,000		110,000
TV & Clean (Storm)	DPW												-				75,000	75,000
	Outreach												-					-
Small Capital	Outreach	1,500											-					1,500
	Outreach												-					-
	Library												-					-
Comp - Workstation	Library							8,000					8,000					8,000
Small Capital	Library	2,500											-					2,500
	Library												-					-
Egner/Well #4 (Build)	Parks										350,000		350,000		1,545,000			1,895,000
Maintenance (Conservancy)	Parks										12,500		12,500				12,500	25,000
Park Equipment	Parks												-	15,000				15,000
Pedestrian Ways (Trails)	Parks										100,000		100,000					100,000
Playground (???)	Parks												-	175,000				175,000
Property Acquisition	Parks												-					-
Small Capital	Parks	2,500											-					2,500
Gateway/Wayfinding Signage	CD					125,000	125,000						-					250,000
Property Acquisition	CD												-					-
Small Capital	CD	2,000											-					2,000
Sinking Fund	CD							4,250					4,250					4,250
TID Planning (Downtown)	CD										25,000		25,000					25,000
Zoning Code	CD										150,000		150,000					150,000
Total Projects		16,000	-	-	-	125,000	1,903,700	350,000	-	-	14,598,000	51,250	14,999,250	190,000	2,451,750	150,750	620,250	20,456,700

Capital Improvement Program

Village of McFarland | *Prior Plan Approval/Inclusion Year:* 2023 2024 2025 2026 2027 2028 2029 2030 | Program Year: 2029

Funding by Project

Projects	Dept	General Fund 100	Comm/Tech Fund 200	TID #3 Fund 305	TID #4 Fund 310	TID #5 Fund 315	TID #6 Fund 320	Capital Projects - Fund 400 General	Grants	Intergov	Borrow	Reserve	Total	Parks Fund 405	Utility - 600 Water	Sewer	Stormwater Fund 605	Total
Communications	Admin										4,500		4,500					4,500
Digital Records Mgmt	Admin							-					-					-
Small Capital	Admin	2,500											-					2,500
	Admin												-					-
Facility Improvement	Facilities											50,000	50,000					50,000
General Tech Equipment	Facilities							30,000					30,000					30,000
Land Acquisition	Facilities							40,000					40,000					40,000
Network Equip	Facilities							4,500					4,500		4,500	4,500	4,500	18,000
Sinking Fund	Facilities							100,000					100,000					100,000
Equipment	Police							15,000					15,000					15,000
Small Capital	Police	2,500											-					2,500
Traffic Safety	Police							10,000			10,000		20,000					20,000
Ballistic Equipment	Fire/EMS							9,250					9,250					9,250
Command Car Sinking Fund	Fire/EMS							11,250					11,250					11,250
EMS Equipment	Fire/EMS							7,750					7,750					7,750
Fire Equipment	Fire/EMS							46,750			3,500		50,250					50,250
Small Capital	Fire/EMS	2,500											-					2,500
Technology	Fire/EMS							19,500					19,500					19,500
Leased Equipment	DPW							12,500					12,500		12,500	12,500	12,500	50,000
Lift Station #2 Force Main	DPW												-				450,000	450,000
Mower	DPW							25,000			-	5,000	30,000		30,000	30,000	30,000	120,000
Paving and Utility Plan	DPW			-							894,250		894,250		411,250		347,000	1,652,500
Pickup Truck x 2	DPW							25,000			-		25,000		25,000	25,000	25,000	100,000
Sidewalk Replace	DPW										100,000		100,000					100,000
Siggelkow Phase 2 (Build)	DPW												-					-
Sinking Fund	DPW							3,250					3,250		3,250	3,250	3,250	13,000
Small Capital	DPW												-				2,500	2,500
Stormwater Maintenance	DPW												-				350,000	350,000
Street Maintenance	DPW										150,000		150,000					150,000
Street Sweeper	DPW												-				30,000	30,000
Street Tree Planting	DPW							-			30,000		30,000					30,000
Trailer	DPW							3,000			-	-	3,000		3,000	3,000		9,000
TV & Clean (Sanitary)	DPW												-			110,000		110,000
TV & Clean (Storm)	DPW												-				75,000	75,000
	Outreach												-					-
Small Capital	Outreach	1,500											-					1,500
	Outreach												-					-
	Library												-					-
Comp - Workstation	Library							8,000					8,000					8,000
Small Capital	Library	2,500											-					2,500
	Library												-					-
Bathroom (???)	Parks												-	180,000				180,000
CP Phase 3 (Design)	Parks										100,000		100,000					100,000
Maintenance (Conservancy)	Parks										12,500		12,500				12,500	25,000
Mower	Parks										155,000		155,000					155,000
Park Equipment	Parks												-	15,000				15,000
Pedestrian Ways (Trails)	Parks										100,000		100,000					100,000
Property Acquisition	Parks												-					-
Small Capital	Parks	2,500											-					2,500
Property Acquisition	CD												-					-
Small Capital	CD	2,000											-					2,000
Sinking Fund	CD							4,250					4,250					4,250
Total Projects		16,000	-	-	-	-	-	375,000	-	-	1,559,750	55,000	1,989,750	195,000	489,500	188,250	1,342,250	4,220,750

Capital Improvement Program

Village of McFarland — *Prior Plan Approval/Inclusion Year:* **2023** **2024** **2025** **2026** **2027** **2028** **2029** **2030** — Program Year: 2030

Funding by Project

Projects	Dept	General Fund 100	Comm/Tech Fund 200	TID #3 Fund 305	TID #4 Fund 310	TID #5 Fund 315	TID #6 Fund 320	Capital Projects - Fund 400 General	Grants	Intergov	Borrow	Reserve	Total	Parks Fund 405	Utility - 600 Water	Sewer	Stormwater Fund 605	Total
Communications	Admin							6,750			-	750	7,500					7,500
Digital Records Mgmt	Admin												-					-
Small Capital	Admin	2,500											-					2,500
Voting Equipment	Admin										20,000		20,000					20,000
Facility Improvement	Facilities											50,000	50,000					50,000
General Tech Equipment	Facilities							30,000					30,000					30,000
Land Acquisition	Facilities							40,000					40,000					40,000
Network Equip	Facilities							4,500					4,500		4,500	4,500	4,500	18,000
Sinking Fund	Facilities							100,000					100,000					100,000
Equipment	Police							15,000					15,000					15,000
Patrol Vehicles	Police										120,000		120,000					120,000
Small Capital	Police	2,500											-					2,500
Traffic Safety	Police							20,000					20,000					20,000
Ballastic Gear	Fire/EMS							9,500					9,500					9,500
Command Car Sinking Fund	Fire/EMS							11,500					11,500					11,500
EMS Equipment	Fire/EMS							8,000					8,000					8,000
Fire Equipment	Fire/EMS							49,250			3,500		52,750					52,750
Patient Cots	Fire/EMS										80,250		80,250					80,250
Radios	Fire/EMS										512,000		512,000					512,000
Small Capital	Fire/EMS	2,500											-					2,500
Technology	Fire/EMS							20,500					20,500					20,500
Tender (Tanker) Truck	Fire/EMS										817,500		817,500					817,500
Leased Equipment	DPW							12,500					12,500		12,500	12,500	12,500	50,000
Maintenance (Generator)	DPW										2,500		2,500		2,500	2,500		7,500
Paving and Utility Plan	DPW										528,000		528,000					528,000
Sidewalk Replace	DPW							27,000			73,000		100,000					100,000
Sinking Fund	DPW							3,250					3,250		3,250	3,250	3,250	13,000
Small Capital	DPW												-				2,500	2,500
Stormwater Maintenance	DPW												-				350,000	350,000
Street Maintenance	DPW										150,000		150,000					150,000
Street Sweeper	DPW												-				30,000	30,000
Street Tree Planting	DPW							30,000			-		30,000					30,000
Tractor	DPW										30,000		30,000				15,000	45,000
TV & Clean (Sanitary)	DPW															110,000		110,000
TV & Clean (Storm)	DPW																75,000	75,000
Well #3 (Design)	DPW												-		175,000			175,000
	Outreach												-					-
Small Capital	Outreach	1,500											-					1,500
	Outreach												-					-
	Library												-					-
Comp - Workstation	Library							8,000					8,000					8,000
Small Capital	Library	2,500											-					2,500
	Library												-					-
Brandt Park (Build)	Parks										285,000		285,000					285,000
CP Phase 3 (Build)	Parks										650,000		650,000	100,000				750,000
Maintenance (Conservancy)	Parks										12,500		12,500				12,500	25,000
McFarland Park (Shelter)	Parks										12,000		12,000					12,000
Park Equipment	Parks												-	15,000				15,000
Pedestrian Ways (Trails)	Parks										100,000		100,000					100,000
Playground (???)	Parks												-	180,000				180,000
Property Acquisition	Parks												-					-
Small Capital	Parks	2,500											-					2,500
CORP Update	CD										15,000		15,000					15,000
Property Acquisition	CD												-					-
Small Capital	CD	2,000											-					2,000
Sinking Fund	CD							4,250					4,250					4,250
Sustainability Plan/Energy Audit	CD										40,000		40,000					40,000
Total Projects		16,000	-	-	-	-	-	400,000	-	-	3,451,250	50,750	3,902,000	295,000	197,750	132,750	505,250	5,048,750

CAPITAL IMPROVEMENT PLAN (CIP)

Appendix A

Financial Analysis

Appendix B

Project Summaries

Appendix C

Paving and Utility Plan

Appendix D

Park System Capital Improvements

VILLAGE OF McFarland

Naturally Connected

CAPITAL IMPROVEMENT PLAN (CIP)

Appendix A

Financial Analysis

VILLAGE OF McFarland
Naturally Connected

2025-2029 CAPITAL IMPROVEMENT PLAN (CIP)

Appendix B

Project Summaries

McFarland Capital Improvement Program (CIP)

2026 – 2030

Administration

Planned Projects:

<u>Communications</u>

- *Description* – Annually the Communications Division looks to replace equipment used to record audio and video of meetings, events, and other activities happening within the Village. This is used for the cable channel, social media, and other mediums used to communicate with the public. This includes computers, cameras, digital storage, sound equipment, servers, and other A/V technologies that support their operations.
- *Years* – All.
- *Funding* – Combination of general revenue, borrowed money, and reserves within the Capital Projects Fund (400).

<u>Digital Records Management</u>

- *Description* – In an effort to continue paperless initiatives and be more efficient the intent of this project would be to convert the current paper method of storing documents to digital record keeping. Funds are available for this project within fund balance as needed as we convert records to digital copies.
- *Years* – All
- *Funding* – Reserves as needed within Capital Projects Fund (400).

<u>Small Capital</u>

- *Description* – Small capital contribution from the General Fund to purchase various small office, furniture, and other related needs.
- *Years* – All.
- *Funding* – General revenue within General Fund (100).

<u>Voting Equipment</u>

- *Description* – The DS200 voting machines were certified in the early 2010's and will likely be reaching the end of their useful life as a voting device. They are included in the CIP for replacement; however, their replacement will need to be tied to a County wide initiative to switch machines uniformly amongst all municipalities. Additionally we will be looking to replace Badger Books for Public Safety Center that were purchased in 2024.
- *Years* – 2028 and 2030.
- *Funding* – Combination of general revenue, borrowed money, and reserves within the Capital Projects Fund (400).

McFarland Capital Improvement Program (CIP)

2026 – 2030

Facilities

Planned Projects:

<u>Community Center</u>

- *Description* – The Village completed a Master Plan in 2023 to help guide improvements for the Municipal Center Campus including the implementation of a Community Center. Design work was paused in 2024 pending restarting additional planning work in 2025 to reconsider how the improvement could move forward. Funds presently listed are unchanged form previous projections to help forecast financial impacts but will need to be updated based on what the desired plan, if any, is to advance.
- *Year(s)* – 2026 (Plan/Design), and 2027/2028 (Build).
- *Funding* – Borrowed money within the Capital Projects Fund (400).

<u>Facility Improvement</u>

- *Description* – The Village has an assigned fund balance to address facility maintenance needs. This line item is used to address unforeseen items drawing from that fund balance to respond to needs when present.
- *Year(s)* – All.
- *Funding* – Assigned fund balance within the Capital Projects Fund (400).

<u>General Tech Equipment</u>

- *Description* – The Village sets aside funds in order to replace computer workstations as they fail and on a rotating schedule to cycle out obsolete and aging machines on an annual basis.
- *Years* – All.
- *Funding* – Combination of borrowed money and general revenue within Capital Projects Fund (400).

<u>Land Acquisition</u>

- *Description* – This reserve account sets aside funds to be used to fund land acquisitions as might be necessary and would be determined by the Village Board.
- *Years* – All.
- *Funding* – General revenue within Capital Projects Fund (400).

Facilities (continued)

Network Equipment

- *Description* – Funds are set aside annually for the replacement and upgrading of network equipment to help maintain the Village's technology network.
- *Years* – All.
- *Funding* – General revenue within the Capital Projects Fund (400) with equal shares from the Utility Fund (600) and Stormwater Utility Fund (605).

Sinking Fund

- *Description* – Savings set aside for the development, expansion, and/or maintenance of Village owned facilities.
- *Years* – All.
- *Funding* – General revenue within Capital Projects Fund (400).

McFarland Capital Improvement Program (CIP)
2026 – 2030

Police Department

Planned Projects:

<u>Equipment</u>

- *Description* – Several small equipment items are included annually to replace handheld tools, small items, safety equipment, and various other needs to outfit officers.
- *Years* – All.
- *Funding* – Borrowed money and general revenue within Capital Projects Fund (400).

<u>Records Management Software (RMS) System</u>

- *Description* – Currently the Village contracts with Madison for this service which is not uncommon for smaller Departments. This has worked, but as we have grown we continue to have more needs from this system than the City platform can offer. Planning for the implementation of a new system that is direct sourced would be more efficient for Staff's utilization and give us more flexibility in overseeing our records.
- *Years* – 2027.
- *Funding* – Borrowed money within Capital Projects Fund (400).

<u>Patrol Vehicles</u>

- *Description* – The enclosed plan anticipates ordering 2 cars every other year. We used to order 3 cars every three years, but with delays, supply chain issues, and direct cancellations it has become increasing difficult to rely on delivery times. The last replacement order in accordance with the former cycle was completed in 2023, and only one of those cars is presently in service today.
- *Years* – 2026, 2028, and 2030.
- *Funding* – Borrowed money within Capital Projects Fund (400).

<u>Small Capital</u>

- *Description* – Small capital contribution from the General Fund to purchase various small office, furniture, and other related needs.
- *Years* – All.
- *Funding* – General revenue within General Fund (100).

<u>Traffic Safety</u>

- *Description* – Annual allocation for the Department to implement various traffic safety measures including speed boards, RRFB's, flashing signs, and other related improvements.
- *Years* – All.
- *Funding* – Borrowed money and general revenue within Capital Projects Fund (400).

McFarland Capital Improvement Program (CIP)
2026 - 2030

Fire and Rescue

Planned Projects:

AED Replacement

- *Description* – Each of the emergency response vehicles have an Automatic External Defibrillator (AED) and the larger facilities Municipal Center, Library, Public Safety Center, and Public Works Center. The machines will be 10 years old by this point necessitating replacement and the need for proper support.
- *Year(s)* – 2028.
- *Funding* – Borrowed money within Capital Projects Fund (400).

Ballistic Equipment

- *Description* – In 2018 the Department purchased ballistic gear for the large fire apparatus and the two ambulances. Based on recent incident lessons, we have learned that incident Commanders are also at risk of potential threats that may be known or unknow (i.e. a "warm zone"). The project would provide protection for command vehicles. Additionally, the original gear will be due for replacement. It is planned to have newer lighter weight gear purchased and move to 20% replacement annually.
- *Year(s)* – All
- *Funding* – General revenues within Capital Projects Fund (400).

Brush Truck

- *Description* – Includes the replacement of truck and moving the pump skid unit into the new truck. The truck is used to respond to brush fires in the coverage area and perform prescribed burns to maintain the Village's conservancy spaces. The Current truck was acquired in 2008 and spent its first 10 years of service as a pickup with the Fire & Rescue fleet. A similar rotation is planned where a 2018 F350 pickup will be utilized as the Brush Truck and the new pickup will be utilized as the pickup with the Fire & Rescue fleet. The pickup is used for tasks that the other vehicles are unable to perform such as hauling equipment and towing the variety of trailers we utilize.
- *Year(s)* – 2028.
- *Funding* – Borrowed money within Capital Projects Fund (400).

Command Car Sinking Fund

- *Description* – Annual savings set aside for the replacement of Command Car which is the full-size SUV style used as the main incident command response vehicle. The sinking fund amount has been increased to compensate for current vehicle inflation rate.
- *Years* – All.
- *Funding* – General revenue within Capital Projects Fund (400).

Fire and Rescue (continued)

CPR Compressors

- *Description* – The Department's automatic CPR Compressors will be ten years old and expected to be at the end of their serviceable life with more advanced devices are expected to be on the market. The CPR compressors are utilized during cardiac arrest and have provided life-saving CPR that is difficult to reproduce manually over long periods of time.
- *Years* – 2027.
- *Funding* – Borrowed money within Capital Projects Fund (400).

Dorm Furniture

- *Description* – Provides annual funding for replacement and adding furniture within the dorm space of the Fire & Rescue Department. The Department has set up 8 out of 12 dorm bedrooms with furniture. The project is planned to add one bedroom per year and replace one bed per year.
- *Years* – All
- *Funding* – Fund balance within Capital Projects Fund (400).

EMS Equipment

- *Description* – Provides annual funding for small equipment needs, turnout gear as is needed from year to year, and other general items needed to support this service. The shift to more career cross-trained staff has reduced the need for EMS-only turnout gear which is worn at car accidents and during inclement weather.
- *Years* – All.
- *Funding* – Combination of borrowed money and general revenue within Capital Projects Fund (400).

Fire Equipment Replacement

- *Description* – Provides annual funding for small equipment needs, turnout gear, and other general items needed to support this service. The equipment costs are expected to increase due to inflation, especially for fire equipment and PPE. 2026 will include the last order of replacement supply hose for the engines due to age and increased pressure requirements.
- *Years* – All.
- *Funding* – General revenue and borrowed money within Capital Projects Fund (400).

Fire and Rescue (continued)

Ice/Water Rescue Equipment

- *Description* – The Department provides rescue to a large portion of Upper Mud Lake, over half of Lake Waubesa, all of Lower Mud Lake, and the northern portion of Lake Kegonsa. The current cache of the ice/water rescue equipment has aged and is beyond usable service life. The project would replace and enhance the current equipment to provide more safety for responders.
- *Years* – 2026.
- *Funding* – General revenue and borrowed money within Capital Projects Fund (400).

Pumper/Engine

- *Description* – The Department maintains two Engines (pumpers) with a service life of 20 years with 10 years primary and 10 years secondary. The Department utilizes a unique foam system referred to as Compressed Air Foam (CAFS) which increases the capabilities of water to extinguish fires. The CAFS allowed the Department to reduce the fleet by reducing to one Tender (water tanker) from two. Additionally, included in the project is providing idle reduction technology for the truck. The Village Board approved purchase of the truck in 2024 with a down payment to save on overall costs that are expected in the year it will be delivered.
- *Years* – 2027.
- *Funding* – Borrowed money within Capital Projects Fund (400).

Radios (Mobile/Portable)

- *Description* – Majority of the department mobile (vehicle mounted) and portable radios will be 10 years old in 2030. Additionally, the State of Wisconsin is in the process of replacing the statewide radio system which is used during large incidents and the current radios will not operate on the new system. The new radios will be dual band capable and will be able to communicate with Madison Fire on their channels. Previously this wasn't permitted by Madison Fire; however, we have been supporting their operations with mutual aide more often and they are now permitting others onto their radio system for improved coordination.
- *Years* – 2030
- *Funding* – Borrowed money within Capital Projects Fund (400).

SCBA Replacements

- *Description* – These are the Self-Contained Breathing Apparatus used by the Fire and Rescue Staff to enter a burning/smoking building where possible. These are a necessary component of providing this emergency service and scheduled for replacement within the Department due to their age and present use. The units will be 15 years old at that time and the tanks will no longer be serviceable or usable.
- *Years* – 2028.
- *Funding* – Borrowed money within Capital Projects Fund (400).

Fire and Rescue (continued)

Small Capital

- *Description* – Small capital contribution from the General Fund to purchase various small office, furniture, and other related needs.
- *Years* – All.
- *Funding* – General revenue within General Fund (100).

Staff Car

- *Description* – The Department's 2016 Ford SUV Inceptor (and former Chief's Vehicle) will be 11 years old and due for replacement. The project includes funding for a Plug-in Hybrid pickup (expected to be available in the coming years) to allow for more equipment while still providing space for four passengers. The full EV will continue to be monitored but current models have struggle with fire emergency response and electronic utilization needs. We are planning to keep the existing 2016 Ford SUV Inceptor in service to permit the Chief to have a take home vehicle and maintain staff vehicle beyond the command car. The future planning will be replacing a staff car or command car every 5 years with three in rotation placing the planned life expectancy to 15 years per vehicle.
- *Years* – 2027
- *Funding* – Borrowed money within Capital Projects Fund (400).

Technology

- *Description* – Annual replacement for mobile computers located within fleet vehicles. The computers provide information from dispatch and department pre-plan data for facilities. The funding provides for one replacement per year. This line also assists with other Department specific technology needs as they arise. 2025 includes the replacement of the Department's thermal imaging cameras.
- *Years* – All.
- *Funding* – General revenue and borrowed money within Capital Projects Fund (400).

Tender Truck (Water Tanker)

- *Description* – The Department maintains a water tender (tanker) truck with a life expectancy of 15 years. The truck is utilized in locations where water is not available via hydrants or when operationally it is better to use the tender instead of a hydrant. With recent annexations there is now considerably more area of the Village that requires the tender to provide water for fire protection. The current tender will be 15 years old in 2030. When the current tender was purchased the water tank was reduced from 3,000 gallons to 2,000 gallons and the pump was reduced from 1,000 gallons per minute to 500 gallons per minute. The Department does request two tenders from other communities for structure fires in areas with hydrants currently as one is not sufficient to provide sustained water supply for structure fires. The lead time of a tender is expected to be 12-18 months (considerably shorter than custom chassis trucks).
- *Years* – 2030
- *Funding* – Borrowed money within Capital Projects Fund (400).

McFarland Capital Improvement Program (CIP)
2026 – 2030

Department of Public Works

Planned Projects:

Facility (Plan/Design)

- *Description* – The Public Works Facility was last remodeled in 2020/2021 addressing offices, mechanicals, paving, roof, solar, storage, and other general maintenance. Next phase of improvements would study expansion of the garage area and other ancillary buildings to continue facility support needs. This is not a commitment for facility expansion but a study to plan for what is needed for one when it is decided in the future that it could move forward.
- *Years* – 2027 and 2028.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

Facility Equipment

- *Description* – A few different facility replacements are included for the next year at the main facility. This includes repairing a support post in the storage shed and pallet racking for inside and outside of the main building.
- *Years* – 2026.
- *Funding* – Combination of funds within Capital Projects Fund (400), Utility Fund (600), and Stormwater Utility Fund (605).

Leased Equipment

- *Description* – Includes annual charges for the use of the skid steer and front-end loader. In 2027 we will be making changes to the leased equipment. Adding a compact loader in 2027 and removing the skid steer in 2028.
- *Years* – All.
- *Funding* – General revenue within Capital Projects Fund (400) plus equal shares from Utility Fund (600) and Stormwater Utility (605).

Lift

- *Description* – A lift to be used at the Public Safety Center (PSC). The lift is needed to complete mechanical service and change lighting and ceiling tiles. The lift that the Village owns that is used at Public Works, the Municipal Center and the Library, does not fit into all the areas needed at the PSC. We will evaluate the needs for the PSC and see if they could meet the needs at the other locations, to potentially trade our current unit.
- *Years* – 2026
- *Funding* – Borrowed money within the Capital Projects Fund (400).

Department of Public Works (continued)

<u>Lift Station #2 Force Main</u>

- *Description* – Lift Station #2 was reconstructed in 2025 and has a sanitary sewer pipe running from this location to USH 51 where it intercepts with the MMSD system. Funds are provided within this year to help maintain, improve, and fix aspects of this pipe to ensure its ongoing functionality.
- *Years* – 2029.
- *Funding* – Funds are provided through sanitary sewer charges for service within the Utility Fund (600).

<u>Maintenance (Generator)</u>

- *Description* – The generators at the Public Safety Building, Municipal Center, Public Works and all the well houses are recommended to have load testing completed every other year. This is to ensure that the generators start when needed and are able to perform with all the needs each building requires to operate in an emergency.
- *Years* – 2026, 2028, and 2030.
- *Funding* – Combination of funds between Capital Projects Fund (400), Utility Fund (600), and Stormwater Utility Fund (605).

<u>Mini-Excavator</u>

- *Description* – Public Works is evaluating making a change to the off-road vehicle fleet within the department. The change will allow us to complete more tasks within the department, more efficiently, conserve space within the building and will save us money over time. In 2026, we would add a mini excavator, which would replace the tractor backhoe. This would be funded by redirecting funds that were for a planned replacement of the toolcat which we would eliminate in 2027. Other changes to the off road fleet would occur within our leased equipment line.
- *Years* – 2026.
- *Funding* – Combination of funds between Capital Projects Fund (400), Utility Fund (600), and Stormwater Utility Fund (605).

<u>Mowers</u>

- *Description* – This includes two smaller format mowers in 2030 to take care of basic lawn care needs around facilities and within stormwater areas that are not filled with water. The 2029 replacement is the main larger mower in a wide format that is used in various areas for larger scale mowing operations.
- *Years* – 2029.
- *Funding* – Combination of funds within Capital Projects Fund (400) and Stormwater Utility Fund (605).

Department of Public Works (continued)

Patrol Truck Replacement

- *Description* – Includes the full replacement with trade in of a Patrol Truck (Snowplow) with associated equipment.
- *Year(s)* – 2027.
- *Funding* – Trade-in value deducted from gross cost of the vehicle. Remaining expense split equally between Capital Projects Fund (400), Utility Fund (600), and Stormwater Utility Fund (605).

Paving and Utility Plan

- *Description* – In 2021, the Village Board upon recommendation of the Public Works and Utilities Committee(s) accepted a 10 year Paving and Utility Plan. This plan outlined paving needs in accordance with State pavement condition ratings and condition of underground utilities. Each of the next 5 years is included within this CIP and can be updated based upon shifting priorities where applicable.
- *Year(s)* – All.
- *Funding* – Borrowed Money within the Capital Projects Fund (400) with corresponding contribution from the Utility Fund (600).

Pickup Truck Replacement

- *Description* – Replacement of various levels of pickup trucks for general service responsibilities. The vehicle purchase for 2025 will be dedicated and outfitted to support what is needed for facility maintenance more aligned for tool transport and other materials.
- *Year(s)* – 2026, 2027, 2028, and 2029.
- *Funding* – Cost split equally between the Capital Projects Fund (400), Utilities Fund (600), and Stormwater Utility Fund (605).

Plate Compactor

- *Description* – Compacts material as holes are filled, during water main breaks and construction projects, to ensure proper compaction. Without proper compaction, sink holes can occur and cause an unnecessary reopening of surfaces. Currently, a bucket is used and does not allow vibration of materials to create proper compaction.
- *Years* – 2026
- *Funding* – Combination of funds within Utility Fund (600), and Stormwater Utility Fund (605).

Property Acquisition

- *Description* – At some point in the future neighboring properties to the existing Public Works Center are likely to come up for sale. This placeholder is included to pursue those options if that does happen or we desire to pursue such an opportunity.
- *Year(s)* – 2026.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

Department of Public Works (continued)

<u>Sidewalk Replacement</u>

- *Description* – Annually, funds are set aside for the replacement of sidewalk slabs that are not able to be ground or ramped. These present a trip hazard and replacing the squares is a safety consideration.
- *Year(s)* – All.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

<u>Siggelkow Road Phased Reconstruction</u>

- *Description* – Siggelkow Road from Catalina Parkway to County Highway AB is currently a rural cross section and at sometime in its life will need to be reconstructed as a urban street. A traffic study and 30% design plans are anticipated for completion 2025 and then a decision is needed whether to advance the improvement as one project or in phases. This project also incorporates the construction of an off-street bike trail picking up from Juniper Ridge and connecting to County Highway AB and the new Community Park.
- *Years* – 2026, 2027, 2028, and 2029.
- *Funding* – To be determined.

<u>Sinking Fund</u>

- *Description* – Annual savings set aside for the replacement of the Director's vehicle.
- *Year(s)* – All.
- *Funding* – General revenues within the Capital Projects Fund (400) plus Utility Fund (600).

<u>Small Capital</u>

- *Description* – The Stormwater Utility is provided funds for small capital items for its administration including equipment, materials, and other supplies as needed.
- *Year(s)* – All.
- *Funding* – Charges for Public Services collected within the Stormwater Utility Fund (605).

<u>Stormwater Maintenance</u>

- *Description* – Funding is expanded within the CIP to all years following the recommendations of the Stormwater Management Plan that was adopted by the Village in 2023. Each year the Village sets aside funds from the Stormwater Utility to pursue capital maintenance recommendations from the plan.
- *Year(s)* – All.
- *Funding* – Charges for Public Services collected within the Stormwater Utility Fund (605).

<u>Street Maintenance</u>

- *Description* – Includes street repairs needed on an annual basis that have a longer than one year useful life including chip sealing, crack filling, and various areas for patch work.
- *Year(s)* – All.
- *Funding* – Borrowed Money within the Capital Projects Fund (400).

Department of Public Works (continued)

Street Sweeper – Sinking Fund

- *Description* – Annual savings set aside for the future replacement of the street sweeper.
- *Year(s)* – All.
- *Funding* – Charges for Public Services collected within the Stormwater Utility Fund (605).

Street Tree Planting

- *Description* – Annual program for street/public tree installation and replacement.
- *Year(s)* – All.
- *Funding* – Borrowed Money within the Capital Projects Fund (400).

Technology

- *Description* – Upgrades to our Scada system and our valve turner software are needed. Scada monitors our entire water and sewer system and calls out staff when there are issues. The valve turner is used to exercise and record history on our water valves.
- *Years* – 2026
- *Funding* – Charges for water and sanitary sewer services collected within the Utility Fund (600).

TV & Clean (Sanitary)

- *Description* – Annually the Village cleans a portion of its sanitary sewers and then runs a camera through them to check for deficiencies. This process helps to identify weak spots or failures in the system that allow for inflow and infiltration.
- *Years* – All
- *Funding* – Charges for sanitary sewer services collected within the Utility Fund (600).

TV & Clean (Storm)

- *Description* – Annually the Village cleans a portion of its storm sewers and then runs a camera through them to check for deficiencies. This process helps to identify weak spots or failures in the system that allow for inflow and infiltration.
- *Years* – All
- *Funding* – Charges for sanitary sewer services collected within the Stormwater Utility Fund (605).

Tractor

- *Description* – Light duty vehicle utilized in different capacities for grounds maintenance and other support.
- *Year(s)* – 2030.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

Department of Public Works (continued)

<u>Trailer</u>

- *Description* – Trailers used to haul mowers and other Public Work's equipment, have never been included in a replacement plan. They have been added to the Fleet replacement plan, starting in 2025. Of the seven trailers, five are scheduled for replacement or upgrade over the next five years. Trailers will have a 15-year useful life.
- *Years* – 2026, 2027, 2028, and 2029.
- *Funding* – Combination of funds within Capital Projects Fund (400), Utility Fund (600), and Stormwater Utility Fund (605).

<u>Trench Box</u>

- *Description* – A trench box is used during excavation to fix underground utilities. As you dig deep into the group, it is placed in the hole that is created to hold the sides up from caving in. We presently only have one available for use and a second one would make response to underground issues more flexible.
- *Years* – 2027
- *Funding* – Combination of funds within Utility Fund (600) and Stormwater Utility Fund (605).

<u>Truck Crane</u>

- *Description* – A crane for the back of the Utility vehicle to lift manhole covers, storm grates and water and sewer pipes. This is to prevent injuries to staff and to assist in loading supplies. The crane has a 25-year life and can be moved to new vehicles.
- *Years* – 2026
- *Funding* – Combination of funds within Utility Fund (600) and Stormwater Utility Fund (605).

<u>USH 51 Seg 6 (Build)</u>

- *Description* – WisDOT has will have completed Segment 7 of the USH 51 reconstruction project in 2025. Segment 6 is planned to being in the Winter of 2026/2027 to be completed by the end of 2027. The Village's costs are tied to cost sharing agreements for lighting, pedestrian accommodations, and streetscaping.
- *Year(s)* – 2026 and 2027.
- *Funding* – Borrowed money within the Capital Projects Fund (400) and tax increment districts.

<u>Water Tower (Holscher)</u>

- *Description* – Consideration for cleaning and repainting the water towers to keep up with their exterior maintenance requirements. Burma Road tower was completed in 2023 and Holscher Road tower will be completed in 2026.
- *Year(s)* – 2026.
- *Funding* – Cost is paid for by water funding within the Utilities Fund (600).

Department of Public Works (continued)

Well #3

- *Description* – Well #3 is in need of some structural repairs. This funding would study and design those repairs to the facility in order to improve its functionality. Implementation will happen in future years.
- *Year(s)* – 2030 (Design).
- *Funding* – Funds are provided through water charges for service within the Utility Fund (600).

Well #5

- *Description* – Planning for the construction of a new well on Prairie Wood Drive where the utility owns land for this service. It would expand our current capacity and allow for additional growth to the East.
- *Year(s)* – 2025 (Design) and 2025/2026 (Construction).
- *Funding* – Cost is paid for by water funding within the Utilities Fund (600).

McFarland Capital Improvement Program (CIP)
2026 – 2030

Senior Outreach

Planned Projects:

Small Capital
- *Description* – The Department is provided funds for small capital items within the office including furniture, equipment, and other supplies as needed.
- *Years* – All.
- *Funding* – General revenues within the General Fund (100).

McFarland Capital Improvement Program (CIP)
2026 – 2030

Library

Planned Projects:

Computer – Gaming

- *Description* – This is a special computer referred to as the AWE Afterschool Edge Computer for Kids. This computer is geared towards use by kids by providing a digital learning solution for out of classroom use. While it provides for gaming opportunities, it is also a resource that provides content that is educationally based helping to support literacy and other academics.
- *Year(s)* – 2026 and 2027.
- *Funding* – General Revenue within the Capital Projects Fund (400).

Computer – Workstation(s)

- *Description* – Includes funds to replace both computers used by the public for either adults, teens, or children and those used by Staff on an annual basis.
- *Year(s)* – All.
- *Funding* – General Revenue within the Capital Projects Fund (400).

Lighting Improvements

- *Description* – The Library studied power needs and other electrical issues in 2025. It found that the wiring for the lighting was not installed properly requiring its need to be replaced. Additionally, the acoustical tiles to limit echoes and other noise are in need of replacement.
- *Year(s)* – 2026.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

Self Check Replacement

- *Description* – The Library offers several areas for patrons to check out their materials on their own without Staffing assistance. The funding for this purpose would be used to replace existing devices that are currently being utilized.
- *Year(s)* – 2027.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

Library (continued)

Signage (Digital)

- *Description* – Changing or upgrading the existing digital signs within the facility. Possibly adding other options within the meeting room spaces.
- *Year(s)* – 2026.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

Signage (Exterior)

- *Description* – Look to update the existing exterior signage and consider adding a digital element.
- *Year(s)* – 2026.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

Small Capital

- *Description* – The Department is provided funds for small capital items within the office including furniture, equipment, and other supplies as needed.
- *Years* – All.
- *Funding* – General revenues within the General Fund (100).

Space Needs Study

- *Description* – The Library conducted a Space Needs Study in 2020 that was completed in 2021. Additionally, they participated within the Village's Campus Master Plan Study with the Municipal Center that was completed in 2023 and were part of the design process for the Municipal Center that was paused in 2024. Similar to that of the Municipal Center, they wish to revisit their assumptions from the prior study and continue to align with the various facility plans of the Village.
- *Years* – 2026.
- *Funding* – General revenues within the General Fund (100).

McFarland Capital Improvement Program (CIP)
2026 – 2030

Parks

Planned Projects:

Bathroom (Design/Build)

- *Description* – The Committee has desired to induce more public restroom opportunities within the system. These are standalone bathroom facilities meant to fill in gaps where portable restrooms are presently utilized. Highland Oaks was completed in 2025 and Egner Park is being studied in conjunction with a larger project to rehab the adjacent well facility.
- *Year(s)* – 2027 and 2029.
- *Funding* – Impact Fees collected within Parks Fund (405).

Brandt Park

- *Description* – The ball diamonds at Brandt Park need to be re-contoured for drainage and safety reasons and the backstops need to be replaced. A new offstreet parking lot could also be considered for construction.
- *Year(s)* – 2029 and 2030.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

Community Park

- *Description* – The Village purchased the property for the Community Park in 2019 and completed a Master Plan in 2021. Phase 1 for the park was completed in 2023 to conduct mass grading and install an irrigation system. Design work for Phase 2 began in 2024 for implementation to begin in 2025. The second phase will include construction of the parking lot and shelter. Future phases will include a maintenance shed, playground, and surrounding restoration. The park likely becomes operational for use in 2026 with this work.
- *Year(s)* – 2027, 2029, and 2030..
- *Funding* – Borrowed money and impact fees collected within Parks Fund (405).

Court Replacement x 6

- *Description* –
- *Year(s)* – 2027.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

Parks (continued)

Egner Park Facility (Well #4)

- *Description* – Egner Park is currently supported by a playground structure, basketball court, and green space with some covered shelter associated with well maintained by the water utility. This facility is envisioned for replaced in partnership between parks and the water utility to continue to provide for the shelter but also add restrooms. A new facility would be designed for this purpose as a shared expense between both funds helping to modernize the well and also improve park amenities.
- *Year(s)* – 2027 (Design) and 2028 (Build).
- *Funding* – Borrowed Money within the Capital Projects Fund (400).

Maintenance (Conservancy)

- *Description* – The Village completed a new conservancy plan in early 2024 that provided recommendations to improve the maintenance within these natural areas as well as their functionality. The funding provided is to work through the plan each year. In 2026, we would focus on removing dead trees around property boundaries.
- *Year(s)* – 2025.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

McFarland Park

- *Description* – A new master plan for McFarland Park was accepted in 2021. These plans recommended transitioning soccer to the new Community Park and repurposing fields they vacated for new uses. Prior to this point, pickleball and a new skate park have been implemented. Future phases of this work envision additional amenities for basketball, baseball, playground, aquatics, trails, and more. The current 5 year Capital Improvement Plan presents a scenario where improvements at the Community Park will be completed in 2029 allowing a transition for soccer as soon as 2027 as one example, could be sooner or later depending on amenity need and implementation progression. Funding in the current 5 year plan accounts for remaining financial obligations within the existing park shelter with remaining improvements after 2029 until soccer has fully transitioned.
- *Year(s)* – 2026 (Design), 2027 (Build), and 2030 (Build).
- *Funding* – Borrowed money within the Capital Projects Fund (400).

Mower

- *Description* – This would be a wide format mower that would be dedicated for use at the Community Park. The Village will be in need of it on a regular basis within this park as a majority of it is grass and green space for soccer fields. The 2026 purchase is for an additional mower and the 2029 purchase is a replacement of an existing parks specific mower.
- *Year(s)* – 2027 and 2029.
- *Funding* – Borrowed Money within the Capital Projects Fund (400).

Parks (continued)

Park Equipment

- *Description* – Money set aside annually to be used for general park improvements through the use of fees collected within new developments. Additional soccer goals for Community Park, safety netting at Brandt Park and batting cage nets at the curling club, laptop for staff in the field and a roof for the shelter at Woodland Estates, are planned in 2026.
- *Year(s)* – All.
- *Funding* – Impact Fees collected within Parks Fund (405).

Pedestrian Ways (Trails)

- *Description* – Annual funds to repair and replace sidewalks, bike paths, and other pedestrian ways. Future year projects will include various opportunities for maintenance within and expansion of the trail network where applicable.
- *Year(s)* – All.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

Playground (Construction)

- *Description* – Every other year, the Village looks to replace and/or repair certain park amenities and play structures as well as park signage as needed. Cedar Ridge would be considered for 2026, and Lewis Park in 2028. The Parks and Recreation Committee will continue to review these locations and make recommendations to the Village Board regarding their implementation.
- *Year(s)* – 2026, 2028, and 2030.
- *Funding* – Impact Fees collected within Parks Fund (405).

Property Acquisition

- *Description* – Annually this is held as a placeholder depending on needs and opportunities that may arise. No acquisitions are presently targeted within this 5 year plan.
- *Year(s)* – All.
- *Funding* – Borrowed Money within the Capital Projects Fund (400).

Small Capital

- *Description* – The Department is provided funds for small capital items within the office including furniture, equipment, and other supplies as needed.
- *Years* – All.
- *Funding* – General revenues within the General Fund (100).

McFarland Capital Improvement Program (CIP)

2026 – 2030

Community Development

Planned Projects:

<u>Comprehensive Outdoor Recreation Plan (CORP)</u>

- *Description* – An update to the Village's 2025-2029 Outdoor Recreation and Open Space Plan. This plan analyzes the Village's current system of parks, trails, and open space and sets forth the Village's vision, goals, and action steps for future improvement projects. The plan is updated every five years to remain eligible for WDNR recreational grant funding.
- *Years* – 2030.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

<u>Comprehensive Plan</u>

- Description – The Village is required under Statutes to update its Comprehensive Plan every 10 years. The existing plan was adopted August 28, 2017. The existing plan includes those elements as described under Stat. 66.1001. The plan is used to guide future land use related decisions with the Village and its extraterritorial plan review jurisdiction.
- *Years* – 2026 & 2027
- *Funding* – Borrowed money within the Capital Projects Fund (400).

<u>Gateway/Wayfinding Signage</u>

- *Description* – Working on a plan to update the layout, mapping, design, and finalize installation of new wayfinding signs throughout the Village. Finalize the bid documents and install two US 51 gateway sign replacements. Conceptual designs were completed and accepted by the Village Board in 2022 for replacing the two existing US 51 gateway signs. Final bid documents and installation were postponed to align with WisDOT reconstruction of US 51.
- *Years* – 2028.
- *Funding* – Costs allocated to TID #5 Fund (315) and TID #6 Fund (320).

<u>Property Acquisition</u>

- *Description* – From year to year there are likely opportunities that we will consider for property acquisition, outside of approved TIF Districts, in order to advance economic development objectives of the Village. These items will be on a case by case basis likely for properties on and off the market.
- *Years* – All.
- *Funding* – Likely borrowed money within the Capital Projects Fund (400).

Community Development (continued)

Small Capital
- *Description* – The Department is provided funds for small capital items within the office including furniture, equipment, and other supplies as needed.
- *Years* – All.
- *Funding* – General revenues within the General Fund (100).

Sinking Fund
- *Description* – Annual contribution towards savings for the future replacement of the Building Inspector's vehicle.
- *Years* – All.
- *Funding* – General revenue within the Capital Projects Fund (400).

Sustainability Plan & Comprehensive Energy Plan
- *Description* – An update to the Village's 2021 Sustainability Plan and 2023 Comprehensive Energy Plan for municipal buildings, equipment and fleet vehicles. The Sustainability Plan provides indicators, goals and actions items grouped into topics including Energy, Transportation, Solid Waste, Water, Land Use & Development, and Community Health. The Comprehensive Energy Plan tracks the Village's existing and projected carbon emissions and provides recommendations to reduce the Village's carbon footprint.
- *Years* – 2030.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

TID Planning
- *Description* – Work consists of evaluating opportunities for creation of new Tax Increment Finance Districts or expansion of existing districts as opportunities present themselves. The objective is to increase economic development and grow/retain existing businesses within the spirit of the Community.
- *Years* – 2026, 2027, and 2028.
- *Funding* – Combination of general revenues and borrowed money within the Capital Projects Fund (400).

Zoning Code
- *Description* – A comprehensive update to the Village's Zoning Code resulting in the repeal of the existing Code and enactment of a replacement Code, including updates to the Official Zoning Map as necessary.
- *Years* – 2026 & 2027
- *Funding* – Borrowed money within the Capital Projects Fund (400).

CAPITAL IMPROVEMENT PLAN (CIP)

Appendix C

Paving and Utility Plan

Village of McFarland
Pavement and Utility Infrastructure Improvement Plan
Revised: 5/15/2025

Notes:
1. Costs shown assume scope action described, and will need adjustment if scope is changed.
2. Project costs assume that 35% of street replacement costs for projects that include water main replacement will be funded by the Water Utility.
3. Project costs assume 25% curb replacement.
4. Previous iterations of this document have been accepted by the Village Board. This is a living document and as such is continually updated as additional project details become known.
5. All costs shown are in current date dollars. No inflation has been applied.

					PROJECT COSTS											
Year	**Street**	**From**	**To**	**Action**	**Street**	**TIF/TID Street**	**Sewer Utility**	**Water Utility Infrastructure**	**Storm Utility**	**TIF/TID Non-Street**	**Pedestrian**	**Off-Street Sewer**	**Off-Street Water**	**Off-Street Storm**	**Total**	**General Comments**
2026	Siggelkow Road	Catalina Parkway	CTH AB	Rural Conversion	$3,886,700			$2,569,500	$407,000		$1,098,000				$7,961,200	Reconstruction with Boulevard Section. Includes the addtion of a new shared-use trail.
2026	Creamery/Elvehjem Road/Bashford Street	Exchange Street	Country Walk Lane	Rural Conversion, Paving and Utility Rehabilitation	$763,400			$59,400	$388,200						$1,211,000	This project is partially funded by a LRIP Supplemental Grant of $400,000. The amount shown in the table reflects Village obligations.
2026	USH 51 WM Crossing	Dale Rd Xing & along USH 51		Water Main Replacement				$226,500							$226,500	Pair with Dale Curtian and Dale Rd
2026	Dale Curtian Rd	USH 51	Termini	Pavement Replacement	$87,500										$87,500	Pair with WM Crossing
2026	Dale Rd	Lake Edge Rd	USH 51	Pavement and Utility Rehabilitation	$60,900			$161,600							$222,500	Pair with WM Crossing
2026	Lee South Court	Siggelkow	Termini	Pavement Replacement	$49,000										$49,000	
2026	Sig Ct	Siggelkow	Termini	Pavement Replacement	$24,000										$24,000	
2026	Mansion Circle	Siggelkow	Termini	Pavement Replacement	$87,000										$87,000	
2026	Kowel Ct	Mansion Circle	Termini	Pavement Replacement	$21,000										$21,000	
2026	Freeway Ct	CTH AB	Termini	Pavement Replacement	$77,000										$77,000	
2026	Fjelstad Ln	CTH AB	Freeway Ct	Pavement Replacement	$13,000										$13,000	
2026		Osborn Drive	Milwaukee St	Path Resurfacing							$52,900				$52,900	
2026	Various			Path Resurfacing							$47,100				$47,100	
2026	Various			Sidewalk Replacements							$100,000				$100,000	
2026	Various			Hydrant Repairs and Replacements				$60,000								
2026	Off-Street			Highland Oaks Retention Pond Maintenance										$247,000	$247,000	
2026	Off-Street			Farwell Lagoon Maintenance										$181,000	$181,000	
2026	Off-Street			Well 5- New Construction									$4,200,000		$4,200,000	The Village completed a Water System Needs Assessment in 2023. This study projected that water usage rates would require the construction of a new well and house in 2024-2026.
2026	Off-Street			Well 4 Rehabilitation- Preliminary Design									$175,000		$175,000	The wells were reviewed in 2019 with WNDR staff. Several items were identified during the inspection, including: the pumps need to be pulled and inspected, piping needs painting as a means of protection from sweating, entry point sample taps are needed, A/C as a means of climate and humidity control is perferred, separate checmical room needs to be constructed, the vent is undersized and needs to be replaced, and significant electrical upgrades are required. The scope of this project is to address all of these issues, replace most of the well house itself to provide room for a generator and working space, replace all corrodede electrical/controls, and remove the right-angle backup engine.

Year	Street	From	To	Action	PROJECT COSTS Street	TIF/TID Street	Sewer Utility	Water Utility Infrastructure	Storm Utility	TIF/TID Non-Street	Pedestrian	Off-Street Sewer	Off-Street Water	Off-Street Storm	Total	General Comments
2026	Off-Street			Holscher Water Tower									$500,000		$500,000	An inspection of the tower was performed in June of 2020 by Lane Tank Company. The results of the inspection included maintenance and painting reccommendations with cost estimates. The total cost in this item includes addressing all maintenance and code items identified in the inspection as well as a full repainting of the interior and exterior of the tank. The exterior painting work would include provisions for full containment of overspray as well as the addition of a "McFarland" logo.
				Year Total	**$5,069,500**	**$0**	**$0**	**$3,077,000**	**$795,200**	**$0**	**$1,298,000**	**$0**	**$4,875,000**	**$428,000**	**$15,482,700**	

					PROJECT COSTS											
Year	**Street**	**From**	**To**	**Action**	**Street**	**TIF/TID Street**	**Sewer Utility**	**Water Utility Infrastructure**	**Storm Utility**	**TIF/TID Non-Street**	**Pedestrian**	**Off-Street Sewer**	**Off-Street Water**	**Off-Street Storm**	**Total**	**General Comments**
2027	Broadhead Street/CTH MN Phase 4B	North Peninsula Way	CTH AB	Rural Conversion	$330,000			$883,700	$400,800						$1,614,500	Partially paid for by Dane County. Amounts represent Village expenditures.
2027	N Terminal Drive	Lift Station 4	USH 51	Rural Conversion		$2,511,226				$657,987					$3,169,300	
2027	Severson Rd	Lake Edge Rd	Farwell St	Pavement and Utility Rehabilitation	$101,250										$101,300	
2027	Various			Path Resurfacing							$100,000				$100,000	
2027	Various			Sidewalk Replacements							$100,000				$100,000	
2027	Various			Hydrant Repairs and Replacements				$60,000								
2027	Off-Street			Parkview Estates Pond 1 Maintenance										$304,000		
2027	Off-Street			Meredith Heights Pond Maintenance										$54,000		
				Year Total	**$431,250**	**$2,511,226**	**$0**	**$943,700**	**$400,800**	**$657,987**	**$200,000**	**$0**	**$0**	**$358,000**	**$5,085,100**	

					PROJECT COSTS											
Year	**Street**	**From**	**To**	**Action**	**Street**	**TIF/TID Street**	**Sewer Utility**	**Water Utility Infrastructure**	**Storm Utility**	**TIF/TID Non-Street**	**Pedestrian**	**Off-Street Sewer**	**Off-Street Water**	**Off-Street Storm**	**Total**	**General Comments**
2028	Triangle Street	Siggelkow Rd plus 2700 feet	Voges	Rural Conversion		$1,312,600				$466,100					$1,778,700	This estimate amount includes the installation of a new path from Siggelkow to Voges.
2028	Wisconsin Ave	Bremer Rd / Norma Rd	Termini	Pavement and Utility Rehabilitation	$60,318			$104,598							$165,000	
2028	Field Ave	Erling Ave	Card Ave	Pavement and Utility Rehabilitation	$122,200			$185,503							$307,800	
2028	South Ct	Burma Rd	Overlook Dr plus 600 ft	Pavement and Utility Rehabilitation	$194,400			$398,100							$592,500	This budget inlcudes the addition of curb and gutter from Overlook Drive to the end
2028	Wild Flower Ct	Country Walk / Forest Ridge Ct	Termini	pavement replacement	$38,500										$38,500	
2028	Lake Edge Dr	South Ct	loop	Pavement and Utility Rehabilitation	$49,862			$117,796							$167,700	
2028	Beckler	Card Ave	Erling Ave	Pavement Replacement	$32,400										$32,400	
2028	Bird Song Ct	Morning Dove Dr	Termini	Pavement Replacement	$23,100										$23,100	
2028	Morning Dove Dr	Hidden Farm Rd plus 422 ft	Country Walk / Spring Pond Ct	Pavement Replacement	$61,700										$61,700	
2028	Morning Dove Dr	Hidden Farm Rd	Bird Song Ct	Pavement Replacement	$46,700										$46,700	
2028	Burma Rd	Overlook Dr / South Ct	USH51	Pavement Replacement	$93,300										$93,300	
2028	Marsh Rd	Red Oak Trl / Wellington Cir	Siggelkow Rd	Pavement Replacement	$231,500										$231,500	This estimate includes concrete pavement replacement at the intersection with Siggelkow
2028	Marsh Rd	Eighmy Rd	Red Oak Trl / Wellington Cir	Pavement Replacement	$369,200										$369,200	
2028		Soccer Parking Lot		Parking Lot	$117,500										$117,500	
2028	Various			Path Resurfacing							$100,000				$100,000	
2028	Various			Sidewalk Replacements							$100,000				$100,000	
2028	Various			Hydrant Repairs and Replacements				$60,000								
2028	Off-Street			Well 4 Rehabilitation									$1,445,000		$1,445,000	The wells were reviewed in 2019 with WNDR staff. Several items were identified during the inspection, including: the pumps need to be pulled and inspected, piping needs painting as a means of protection from sweating, entry point sample taps are needed, A/C as a means of climate and humidity control is perferred, separate checmical room needs to be constructed, the vent is undersized and needs to be replaced, and significant electrical upgrades are required. The scope of this project is to address all of these issues, replace most of the well house itself to provide room for a generator and working space, replace all corrodede electrical/controls, and remove the right-angle backup engine.
2028	Off-Street			Commerce Park Pond 4										$115,000		
2028	Off-Street			Stormwater Treatment Device Maintenance										$350,000	$350,000	As part of the Village's ongoing MS4 permit responsibilities, storm water management areas require regular investiagion and cleaning. This effort will involve dredging of accumulated sediment and removal of unwanted vegetation/woody growth.
				Year Total	**$1,440,681**	**$1,312,600**	**$0**	**$865,997**	**$0**	**$466,100**	**$200,000**	**$0**	**$1,445,000**	**$465,000**	**$6,020,600**	

					PROJECT COSTS											
Year	**Street**	**From**	**To**	**Action**	**Street**	**TIF/TID Street**	**Sewer Utility**	**Water Utility Infrastructure**	**Storm Utility**	**TIF/TID Non-Street**	**Pedestrian**	**Off-Street Sewer**	**Off-Street Water**	**Off-Street Storm**	**Total**	**General Comments**
2029	Creamery/Elvehjem Road	Elvehjem	CTH AB	Rural Conversion	$894,300			$411,300	$346,900						$1,652,500	
2029	Various			Path Resurfacing							$100,000				$100,000	
2029	Various			Sidewalk Replacements							$100,000				$100,000	
2029	Off-Street			Well 3 Rehabilitiation Pavement Rehabilitationeliminary Design									$175,000		$175,000	The wells were reviewed in 2019 with WNDR staff. Several items were identified during the inspection, including: the pumps need to be pulled and inspected, piping needs painting as a means of protection from sweating, entry point sample taps are needed, A/C as a means of climate and humidity control is preferred, separate checmical room needs to be constructed, the vent is undersized and needs to be replaced, and significant electrical upgrades are required. The scope of this project is to address these issues, replace all corroded electrical/controls, update the backup generator, and remove the right-angle backup engine.
2029	Off-Street			Stormwater Treatment Device Maintenance										$350,000	$350,000	As part of the Village's ongoing MS4 permit responsibilities, storm water management areas require regular investiagion and cleaning. This effort will involve dredging of accumulated sediment and removal of unwanted vegetation/woody growth.
2029	Off-Street			Lift Station 2 Force Main								$450,000			$450,000	The Lift Station #2 Force Main is approaching 40 years of age and is a cast iron force main. Capacity improvments to this force main will need to be constructed in coordination with any reconstruction and capacity increases of lift station 2.
				Year Total	**$894,300**	**$0**	**$0**	**$411,300**	**$346,900**	**$0**	**$200,000**	**$450,000**	**$175,000**	**$350,000**	**$2,827,500**	
2030	Black Walnut Dr	Wild Cherry Ln	Smith Ridge Rd	Pavement Replacement	$204,400										$204,400	
2030	Black Walnut Dr	Smith Ridge Rd	Siggelkow Rd / Carncross Dr	Pavement Replacement	$306,500										$306,500	
2030	Black Walnut Dr	Black Walnut Ct / Leanne Ln plus 316 ft	Wild Cherry Ln	Pavement Replacement	$17,100										$17,100	
2030	Off-Street			Well 3 Rehabilitiation									$1,545,000		$1,545,000	The wells were reviewed in 2019 with WNDR staff. Several items were identified during the inspection, including: the pumps need to be pulled and inspected, piping needs painting as a means of protection from sweating, entry point sample taps are needed, A/C as a means of climate and humidity control is preferred, separate checmical room needs to be constructed, the vent is undersized and needs to be replaced, and significant electrical upgrades are required. The scope of this project is to address these issues, replace all corroded electrical/controls, update the backup generator, and remove the right-angle backup engine.
2030	Various			Path Resurfacing							$100,000				$100,000	
2030	Various			Sidewalk Replacements							$100,000				$100,000	
2030	Off-Street			Stormwater Treatment Device Maintenance										$350,000	$350,000	As part of the Village's ongoing MS4 permit responsibilities, storm water management areas require regular investiagion and cleaning. This effort will involve dredging of accumulated sediment and removal of unwanted vegetation/woody growth.
				Year Total	**$528,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$200,000**	**$0**	**$1,545,000**	**$350,000**	**$2,623,000**	

					PROJECT COSTS											
Year	Street	From	To	Action	Street	TIF/TID Street	Sewer Utility	Water Utility Infrastructure	Storm Utility	TIF/TID Non-Street	Pedestrian	Off-Street Sewer	Off-Street Water	Off-Street Storm	Total	General Comments
2031	N Bremer Road	Erling Ave	Bellevue Ct	Pavement and Utility Rehabilitation	$184,584			$385,082							$569,700	
2031	Ahren Ln	Meredith Way	Exchange St	Pavement Replacement	$77,000										$77,000	
2031	S Bremer Road	Larson Beach Rd plus 200 ft	Bellevue Ct	Pavement and Utility Rehabilitation	$234,231			$642,200							$876,500	
2031	Brendan Ct	Termini	Meredith Way	Pavement Replacement	$30,800										$30,800	
2031	Cardinal Dr	Curtis St	Sauk Ln	Pavement Replacement	$119,200										$119,200	
2031	Calico Ct	Marsh Rd / Calico Dr	Termini	Pavement Replacement	$84,600										$84,600	
2031	Various			Path Resurfacing							$100,000				$100,000	
2031	Various			Sidewalk Replacements							$100,000				$100,000	
2031	Off-Street			Stormwater Treatment Device Maintenance										$350,000	$350,000	As part of the Village's ongoing MS4 permit responsibilities, storm water management areas require regular investiagion and cleaning. This effort will involve dredging of accumulated sediment and removal of unwanted vegetation/woody growth.
				Year Total	**$730,415**	**$0**	**$0**	**$1,027,282**	**$0**	**$0**	**$200,000**	**$0**	**$0**	**$350,000**	**$2,307,800**	
2032	Valley Drive	Siggelkow Road	Ridge Road	Pavement Replacement	$843,406										$843,500	Includes new sidewalk, one side. Sidewalk is not in capital improvement plan.
2032	Various			Path Resurfacing							$100,000				$100,000	
2032	Various			Sidewalk Replacements							$100,000				$100,000	
2032	Off-Street			Stormwater Treatment Device Maintenance										$350,000	$350,000	As part of the Village's ongoing MS4 permit responsibilities, storm water management areas require regular investiagion and cleaning. This effort will involve dredging of accumulated sediment and removal of unwanted vegetation/woody growth.
				Year Total	**$843,406**	**$0**	**$0**	**$0**	**$0**	**$0**	**$200,000**	**$0**	**$0**	**$350,000**	**$1,393,500**	
2033	Overlook Dr	Burma Rd / South Ct	South Ct	Pavement and Utility Rehabilitation	$181,072			$444,533							$625,700	
2033	Erling Ave	Bremer Rd	Terminal Dr	Pavement and Utility Rehabilitation	$89,100			$200,000							$289,100	
2033	Norma Rd	Termini	Bremer Rd / Wisconsin Ave	Pavement and Utility Rehabilitation	$130,100			$363,600							$493,700	
2033	Renee Ct	Lewis Lane	Exchange St	Pavement and Utility Rehabilitation	$238,359			$492,896							$731,300	
2033	Various			Path Resurfacing							$100,000				$100,000	
2033	Various			Sidewalk Replacements							$100,000				$100,000	
2033	Off-Street			Stormwater Treatment Device Maintenance										$350,000	$350,000	As part of the Village's ongoing MS4 permit responsibilities, storm water management areas require regular investiagion and cleaning. This effort will involve dredging of accumulated sediment and removal of unwanted vegetation/woody growth.
				Year Total	**$638,631**	**$0**	**$0**	**$1,501,029**	**$0**	**$0**	**$200,000**	**$0**	**$0**	**$350,000**	**$2,689,800**	

					PROJECT COSTS											
Year	**Street**	**From**	**To**	**Action**	**Street**	**TIF/TID Street**	**Sewer Utility**	**Water Utility Infrastructure**	**Storm Utility**	**TIF/TID Non-Street**	**Pedestrian**	**Off-Street Sewer**	**Off-Street Water**	**Off-Street Storm**	**Total**	**General Comments**
2034	Main St	Eighmy Rd	Broadhead St	Pavement and Utility Rehabilitation	$229,377			$489,479							$718,900	
2034	Sighting Road	Johnson St	Marsh Woods Drive	Pavement and Utility Rehabilitation	$106,501			$235,714							$342,300	
2034	Everglade Ct	Termini	Marsh Woods Drive	Pavement Replacement	$24,100										$24,100	
2034	Forest Lawn Cir	Summer Trail Rd	Termini	Pavement and Utility Rehabilitation	$106,501			$235,714							$342,300	
2034	Hough St	Main St	Milwaukee St	Pavement Replacement	$57,900										$57,900	
2034	Hillside Ct	Termini	Pheasant Run	Pavement and Utility Rehabilitation	$40,339			$99,417							$139,800	
2034	Jager Rd	Termini	Exchange Street	Pavement and Utility Rehabilitation	$54,403			$103,761							$158,200	
2034	Various			Path Resurfacing							$100,000				$100,000	
2034	Various			Sidewalk Replacements							$100,000				$100,000	
2034	Off-Street			Stormwater Treatment Device Maintenance										$350,000	$350,000	As part of the Village's ongoing MS4 permit responsibilities, storm water management areas require regular investiagion and cleaning. This effort will involve dredging of accumulated sediment and removal of unwanted vegetation/woody growth.
				Year Total	**$619,121**	**$0**	**$0**	**$1,164,086**	**$0**	**$0**	**$200,000**	**$0**	**$0**	**$350,000**	**$2,333,500**	
2035	Broadhead Street/CTH M	Wisconsin St	Main St	Pavement and Utility Rehabilitation	$69,364			$137,262							$206,700	
2035	Leanne Ln	Scott St	Broadhead St	Pavement and Utility Rehabilitation	$117,651			$260,199							$377,900	
2035	Rivercrest Dr	Burma Rd	Yahara Drive	Pavement Replacement	$156,400										$156,400	
2035	Various			Path Resurfacing							$100,000				$100,000	
2035	Various			Sidewalk Replacements							$100,000				$100,000	
				Year Total	**$343,415**	**$0**	**$0**	**$397,461**	**$0**	**$0**	**$200,000**	**$0**	**$0**	**$0**	**$941,000**	
				TOTAL FOR ALL YEARS	**$11,538,718**	**$3,823,826**	**$0**	**$9,387,856**	**$1,542,900**	**$1,124,087**	**$3,098,000**	**$450,000**	**$8,040,000**	**$3,351,000**	**$41,704,500**	

2025-2029 CAPITAL IMPROVEMENT PLAN (CIP)

Appendix D

Park System Capital Improvements 2025-2034

VILLAGE OF McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, June 10, 2025**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Matt Schuenke, Village Administrator**

AGENDA ITEM: **Discussion and action regarding an agreement for professional services with Short Elliot Hendrickson, Inc. (SEH) for design, bidding, and construction administration of the Siggelkow Road roundabout improvements.**

PREVIOUS ACTION:
The Village Board accepted the final conceptual plan at its meeting on May 14, 2024 upon recommendation from the Plan Commission.

The Village Board approved a State/Municipal Financial Agreement (SMFA) at its meeting on June 25, 2024. This addressed the final design, terms, and estimated costs for the hardscape items to be constructed within the State contract outside the center of the roundabout.

The Village Board reviewed the initial proposal from SEH at its meeting on May 27, 2025. It requested additional information about this proposal in line with cost estimates as were previously considered for the project.

ISSUE SUMMARY:
WisDOT is currently reconstructing the off ramps from USH 51 onto Siggelkow Road as roundabouts as opposed to their former control with stop signs. The initial plan by the State was to treat the center portion of the roundabouts with standard grass treatment. The Village worked on the proposed conceptual design to help improve the aesthetics of the center of the roundabout and surrounding area. Improvements within this phase of the project are broken into two parts:

Landscaping - Village Contract
The Village Board accepted the final conceptual plan at its meeting on May 14, 2024 upon recommendation from the Plan Commission. That design is included in the packet, dated July 2024. One exception is the green crosswalks. The WisDOT has indicated that it is not possible to paint concrete in that shade of green. The other common method of treating crosswalks is to paint a green adhesive coating onto the concrete or asphalt. This type of application does tend to chip and wear away, and the Village would be responsible for future maintenance and reapplication expenses to maintain the green crosswalks. SEH has provided an updated cost estimate for the other internal roundabout improvements ("M", stone, landscaping) of ~$37,000 per RAB, this assumes the work can be done while the DOT construction and road closure is in effect. If the work needs to happen out of that window, there would be additional cost associated.

VILLAGE OF
McFarland

Hardscape - State Contract
Some things within the conceptual plan have to be coordinated and included within the State contract that is currently underway. That includes hardscape elements the State is responsible for installing. Our changes to the initial plans include coloring medians where shown within the plan, painting the proposed retaining walls, and adding sidewalks with other pedestrian accommodations where applicable. The plans showing the coloring along the roadway and for the retaining walls are shown in the packet. The red noted in the plans for the roadway is an expense associated with the State, the Village is not responsible for this cost. This work has already been designed by the State and bid to be constructed by the States contractor within the project.

FINANCIAL/BUDGET IMPACT:
The cost for this proposal is $14,960 which includes final design, bidding, and construction administration.

Total expenses for the project as a whole are estimated as follows (includes both roundabouts):

$ 73,650	Landscaping (Village Contract)
$ 15,000	Hardscape (WisDOT Contract)
$ 14,960	Engineering
$ 15,000	Contingency
($ 110)	Rounding
$118,500	Total Estimated Cost

Landscaping is what will be designed through the SEH proposal and ultimately bid to determine final costs as a Village contract. The area of focus is solely within the center of the roundabout. We will coordinate then for the installation of this work as the road is closed. If we have to do this work while the road is not closed, we will need to consider additional costs for traffic control.

Hardscape is what has already been designed and awarded contract through WisDOT. The Village approved this work in 2024 and it includes colored concrete, painting retaining walls, and new sidewalk. The original cost estimate at time of approval was $46,900 which with final bid prices in hand pending final quantities this cost appears to be around $15,000 as noted above.

The estimated cost for all of the work based on the original plan for the two roundabouts was $250,000. The updated estimate as we begin design is around $118,500 for the completion of both roundabouts. All expenses for this work will be paid through Tax Increment District #6 as an eligible public improvement.

VILLAGE PLAN REFERENCE:
Proposed plan is included in the packet.

ORDINANCE REFERENCE:
None.

VILLAGE OF
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BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Recommended Action:

Motion, second to approve an agreement for professional services with Short Elliot Hendrickson, Inc. (SEH) for design, bidding, and construction administration of the Siggelkow Road roundabout improvements.

ATTACHMENTS:
1. Agreement - McFarland RAB Planning
2. SIggelkow Plan Details
3. Siggelkow Rd Retaining Walls
4. McFarlandSiggelkowRAB_2024.07.01

Agreement for Professional Services

This Agreement is effective as of May 9, 2025, between Village of McFarland (Client) and Short Elliott Hendrickson Inc. (Consultant).

This Agreement authorizes and describes the scope, schedule, and payment conditions for Consultant's work on the Project described as: **Roundabout Planning**

Client's Authorized Representative: Matt Schuenke
Address: 5915 Milwaukee Street, McFarland, Wisconsin 53558
Telephone: 608.838.3153 **email:** Matt.Schuenke@mcfarland.wi.gov

Project Manager: Nate Day
Address: 6808 Odana Road, Suite 200, Madison, Wisconsin 53719
Telephone: 608.620.6185 **email:** nday@sehinc.com

Scope: The Basic Services to be provided by Consultant as set forth herein are provided subject to the attached General Conditions of the Agreement for Professional Services (General Conditions Rev. 05.15.22), which is incorporated by reference herein and subject to Exhibits attached to this Agreement.

Task 1 - Project Management
- Work includes client kickoff meeting, project management, WisDOT design and permit coordination, and one plan commission meeting for final approval.

Task 2 - Construction Documents
- Work includes landscape planting plan, hardscape plan and details
- Technical specifications related to planting and hardscape

Task 3 - Bidding
- Preparation of front-end specifications and bid document coordination
- Bid opening and bid tabulation
- Contracting

Task 4 - Construction Administration
- Review work within Right-of-Way Permit
- Submittals review and response
- Two site visits to verify design compliance

Assumptions: Right-of-way permit will be needed for work. It is assumed that the contractor will be responsible for obtaining the permit, including supplying a lane closure plan. SEH to review and provide feedback prior to submittal.

Construction of hardscape and planting will be completed in the same construction season, likely in spring 2026, following the completion of the roundabout paving.

Design work is limited to the landscape and hardscape design behind the back of curb and within the roundabout circle (Exhibit 2 attached). All other paving and landscaping to be completed by the WisDOT project.

Final CAD geometrics and grading files to be supplied by Village or WisDOT to be used as basemap for improvements.

Village or WisDOT to provide updated as-built CAD files should any field adjustments be necessary.

Schedule:

Task	Date
Construction Documents	July 2025
Bidding	August 2025
Construction Administration	October 2025

Payment: The lump sum fee is $14,960 including expenses and equipment.

The payment method, basis, frequency and other special conditions are set forth in attached Exhibit A-1.

This Agreement for Professional Services, attached General Conditions, Exhibits and any Attachments (collectively referred to as the "Agreement") supersedes all prior contemporaneous oral or written agreements and represents the entire understanding between Client and Consultant with respect to the services to be provided by Consultant hereunder. In the event of a conflict between the documents, this document and the attached General Conditions shall take precedence over all other Exhibits unless noted below under "Other Terms and Conditions". The Agreement for Professional Services and the General Conditions (including scope, schedule, fee and signatures) shall take precedence over attached Exhibits. This Agreement may not be amended except by written agreement signed by the authorized representatives of each party.

Other Terms and Conditions: Other or additional terms contrary to the General Conditions that apply solely to this project as specifically agreed to by signature of the Parties and set forth herein:
None.

Short Elliott Hendrickson Inc.		**Village of McFarland**	
By:	Nate Day	By:	
Full Name:	Nate Day	Full Name:	
Title:	Project Manager	Title:	

General Conditions of the Agreement for Professional Services

SECTION I – SERVICES OF CONSULTANT

A. General

1. Consultant agrees to perform professional services as set forth in the Agreement for Professional Services or Supplemental Letter Agreement ("Services"). Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Client or the Consultant. The Consultant's services under this Agreement are being performed solely for the Client's benefit, and no other party or entity shall have any claim against the Consultant because of this Agreement or the performance or nonperformance of services hereunder.

B. Schedule

1. Unless specific periods of time or dates for providing services are specified, Consultant's obligation to render Services hereunder will be for a period which may reasonably be required for the completion of said Services.
2. If Client has requested changes in the scope, extent, or character of the Project or the Services to be provided by Consultant, the time of performance and compensation for the Services shall be adjusted equitably. The Client agrees that Consultant is not responsible for damages arising directly or indirectly from delays beyond Consultant's control. If the delays resulting from such causes increase the cost or the time required by Consultant to perform the Services in accordance with professional skill and care, then Consultant shall be entitled to a equitable adjustment in schedule and compensation.

C. Additional Services

1. If Consultant determines that any services it has been directed or requested to perform are beyond the scope as set forth in the Agreement or that, due to changed conditions or changes in the method or manner of administration of the Project, Consultant's effort required to perform its services under this Agreement exceeds the stated fee for the Services, then Consultant shall promptly notify the Client regarding the need for additional Services. Upon notification and in the absence of a written objection, Consultant shall be entitled to additional compensation for the additional Services and to an extension of time for completion of additional Services absent written objection by Client.
2. Additional Services, including delivery of documents, CAD files, or information not expressly included as deliverables, shall be billed in accord with agreed upon rates, or if not addressed, then at Consultant's standard rates.

D. Suspension and Termination

1. If Consultant's services are delayed or suspended in whole or in part by Client, or if Consultant's services are delayed by actions or inactions of others for more than 60 days through no fault of Consultant, then Consultant shall be entitled to either terminate its agreement upon seven days written notice or, at its option, accept an equitable adjustment of compensation provided for elsewhere in this Agreement to reflect costs incurred by Consultant.
2. This Agreement may be terminated by either party upon seven days written notice should the other party fail substantially to perform in accordance with its terms through no fault of the party initiating the termination.
3. This Agreement may be terminated by either party upon thirty days' written notice without cause. All provisions of this Agreement allocating responsibility or liability between the Client and Consultant shall survive the completion of the Services hereunder and/or the termination of this Agreement.
4. In the event of termination, Consultant shall be compensated for Services performed prior to termination date, including charges for expenses and equipment costs then due and all termination expenses.

SECTION II – CLIENT RESPONSIBILITIES

A. General

1. The Client shall, in proper time and sequence and where appropriate to the Project, at no expense to Consultant, provide full information as to Client's requirements for the Services provided by Consultant and access to all public and private lands required for Consultant to perform its Services.
2. The Consultant is not a municipal advisor and therefore Client shall provide its own legal, accounting, financial and insurance counseling, and other special services as may be required for the Project. Client shall provide to Consultant all data (and professional interpretations thereof) prepared by or services performed by others pertinent to Consultant's Services, such as previous reports; sub-surface explorations; laboratory tests and inspection of samples; environmental assessment and impact statements, surveys, property descriptions; zoning; deed; and other land use restrictions; as-built drawings; and electronic data base and maps. The costs associated with correcting, creating or recreating any data that is provided by the Client that contains inaccurate or unusable information shall be the responsibility of the Client.
3. Client shall provide prompt written notice to Consultant whenever the Client observes or otherwise becomes aware of any changes in the Project or any defect in Consultant's Services. Client shall promptly examine all studies, reports, sketches, opinions of construction costs, specifications, drawings, proposals, change orders, supplemental agreements, and other documents presented by Consultant and render the necessary decisions and instructions so that Consultant may provide Services in a timely manner.
4. Client shall require all utilities with facilities within the Project site to locate and mark said utilities upon request, relocate and/or protect said utilities to accommodate work of the Project, submit a schedule of the necessary relocation/protection activities to the Client for review, and comply with agreed upon schedule. Consultant shall not be liable for damages which arise out of Consultant's reasonable reliance on the information or services furnished by utilities to Client or others hired by Client.
5. Consultant shall be entitled to rely on the accuracy and completeness of information or services furnished by the Client or others employed by the Client and shall not be liable for damages arising from reasonable reliance on such materials. Consultant shall promptly notify the Client if Consultant discovers that any information or services furnished by the Client is in error or is inadequate for its purpose.
6. Client agrees to reasonably cooperate, when requested, to assist Consultant with the investigation and addressing of any complaints made by Consultant's employees related to inappropriate or unwelcomed actions by Client or Client's employees or agents. This shall include, but not be limited to, providing access to Client's employees for Consultant's investigation, attendance at hearings, responding to inquiries and providing full access to Client files and information related to Consultant's employees, if any. Client agrees that Consultant retains the absolute right to remove any of its employees from Client's facilities if Consultant, in its sole discretion, determines such removal is advisable. Consultant, likewise, agrees to reasonably cooperate with Client with respect to the foregoing in connection with any complaints made by Client's employees.
7. Client acknowledges that Consultant has expended significant effort and expense in training and developing Consultant's employees. Therefore, during the term of this Agreement and for a period of two years after the termination of this Agreement or the completion of the Services under this Agreement, whichever is longer, Client shall not directly or indirectly: (1) hire, solicit or encourage any employee of Consultant to leave the employ of Consultant; (2) hire, solicit or encourage any consultant or independent contractor to cease work with Consultant; or (3) circumvent Consultant by conducting business directly with its employees. The two-year period set forth in this section shall be extended commensurately with any amount of time during which Client has violated its terms.

SECTION III – PAYMENTS

A. Invoices

1. Undisputed portions of invoices are due and payable within 30 days. Client must notify Consultant in writing of any disputed items within 15 days from receipt of invoice. Amounts due Consultant will be increased at the rate of 1.0% per month (or the maximum rate of interest permitted by law, if less) for invoices 30 days past due. Consultant reserves the right to retain Services or deliverables until all invoices are paid in full. Consultant will not be liable for any claims of loss, delay, or damage by Client for reason of withholding Services, deliverables, or Instruments of Service until all invoices are paid in full. Consultant shall be entitled to recover all reasonable

costs and disbursements, including reasonable attorney's fees, incurred in connection with collecting amounts owed by Client.

2. Should taxes, fees or costs be imposed, they shall be in addition to Consultant's agreed upon compensation.
3. Notwithstanding anything to the contrary herein, Consultant may pursue collection of past due invoices without the necessity of any mediation proceedings.

SECTION IV – GENERAL CONSIDERATIONS

A. Standards of Performance

1. The standard of care for all professional engineering and related services performed or furnished by Consultant under this Agreement will be the care and skill ordinarily exercised by members of Consultant's profession practicing under similar circumstances at the same time and in the same locality. Consultant makes no warranties, express or implied, under this Agreement or otherwise, in connection with its Services.
2. Consultant neither guarantees the performance of any Contractor nor assumes responsibility for any Contractor's failure to furnish and perform the work in accordance with its construction contract or the construction documents prepared by Consultant. Client acknowledges Consultant will not direct, supervise or control the work of construction contractors or their subcontractors at the site or otherwise. Consultant shall have no authority over or responsibility for the contractor's acts or omissions, nor for its means, methods, or procedures of construction. Consultant's Services do not include review or evaluation of the Client's, contractor's or subcontractor's safety measures, or job site safety or furnishing or performing any of the Contractor's work.
3. Consultant's Opinions of Probable Construction Cost are provided if agreed upon in writing and made on the basis of Consultant's experience and qualifications. Consultant has no control over the cost of labor, materials, equipment or service furnished by others, or over the Contractor's methods of determining prices, or over competitive bidding or market conditions, Consultant cannot and does not guarantee that proposals, bids or actual construction cost will not vary from Opinions of Probable Construction Cost prepared by Consultant. If Client wishes greater assurance as to construction costs, Client shall employ an independent cost estimator.

B. Indemnity for Environmental Issues

1. Consultant is not a user, generator, handler, operator, arranger, storer, transporter, or disposer of hazardous or toxic substances. Therefore the Client agrees to hold harmless, indemnify, and defend Consultant and Consultant's officers, directors, subconsultant(s), employees and agents from and against any and all claims; losses; damages; liability; and costs, including but not limited to costs of defense, arising out of or in any way connected with, the presence, discharge, release, or escape of hazardous or toxic substances, pollutants or contaminants of any kind at the site.

C. Limitations on Liability

1. The Client hereby agrees that to the fullest extent permitted by law, Consultant's total liability to the Client for all injuries, claims, losses, expenses, or damages whatsoever arising out of or in any way related to the Project or this Agreement from any cause or causes including, but not limited to, Consultant's negligence, errors, omissions, strict liability, breach of contract or breach of warranty shall not exceed five hundred thousand dollars ($500,000). In the event Client desires limits of liability in excess of those provided in this paragraph, Client shall advise Consultant in writing and agree that Consultant's fee shall increase by 1% for each additional five hundred thousand dollars of liability limits, up to a maximum limit of liability of five million dollars ($5,000,000).
2. Neither Party shall be liable to the other for consequential damages, including without limitation lost rentals; increased rental expenses; loss of use; loss of income; lost profit, financing, business, or reputation; and loss of management or employee productivity, incurred by one another or their subsidiaries or successors, regardless of whether such damages are foreseeable and are caused by breach of contract, willful misconduct, negligent act or omission, or other wrongful act of either of them. Consultant expressly disclaims any duty to defend Client for any alleged actions or damages.
3. It is intended by the parties to this Agreement that Consultant's Services shall not subject Consultant's employees, officers or directors to any personal legal exposure for the risks associated with this Agreement. The Client agrees that as the Client's sole and exclusive remedy, any claim, demand or suit shall be directed and/or asserted only against Consultant, and not against any of Consultant's individual employees, officers or directors, and Client knowingly waives all such claims against Consultant individual employees, officers or directors.
4. Causes of action between the parties to this Agreement pertaining to acts or failures to act shall be deemed to have accrued, and the applicable statutes of limitations shall commence to run, not later than either the date of Substantial Completion for acts or failures to act occurring prior to substantial completion or the date of issuance of the final invoice for acts or failures to act occurring after Substantial Completion. In no event shall such statutes of limitations commence to run any later than the date when the Services are substantially completed.

D. Assignment

1. Neither party to this Agreement shall transfer, sublet or assign any rights under, or interests in, this Agreement or claims based on this Agreement without the prior written consent of the other party. Any assignment in violation of this subsection shall be null and void.

E. Dispute Resolution

1. Any dispute between Client and Consultant arising out of or relating to this Agreement or the Services (except for unpaid invoices which are governed by Section III) shall be submitted to mediation as a precondition to litigation unless the parties mutually agree otherwise. Mediation shall occur within 60 days of a written demand for mediation unless Consultant and Client mutually agree otherwise.
2. Any dispute not settled through mediation shall be settled through litigation in the state and county where the Project at issue is located.

SECTION V – INTELLECTUAL PROPERTY

A. Proprietary Information

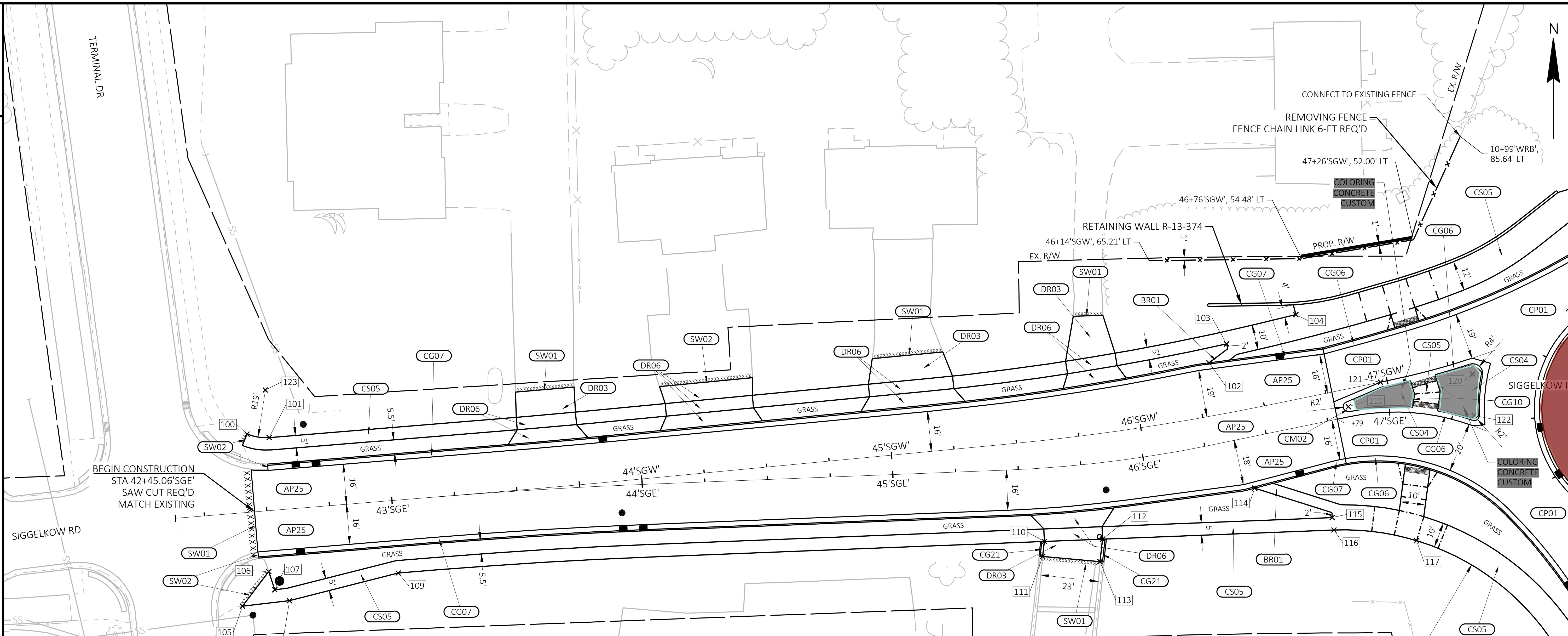
1. All documents, including reports, drawings, calculations, specifications, CAD materials, computers software or hardware or other work product prepared by Consultant pursuant to this Agreement are Consultant's Instruments of Service ("Instruments of Service"). Consultant retains all ownership interests in Instruments of Service, including all available copyrights.
2. Notwithstanding anything to the contrary, Consultant shall retain all of its rights in its proprietary information including without limitation its methodologies and methods of analysis, ideas, concepts, expressions, inventions, know how, methods, techniques, skills, knowledge, and experience possessed by Consultant prior to, or acquired by Consultant during, the performance of this Agreement and the same shall not be deemed to be work product or work for hire and Consultant shall not be restricted in any way with respect thereto. Consultant shall retain full rights to electronic data and the drawings, specifications, including those in electronic form, prepared by Consultant and its subconsultants and the right to reuse component information contained in them in the normal course of Consultant's professional activities.

B. Client Use of Instruments of Service

1. Provided that Consultant has been paid in full for its Services, Client shall have the right in the form of a nonexclusive license to use Instruments of Service delivered to Client exclusively for purposes of constructing, using, maintaining, altering and adding to the Project. Consultant shall be deemed to be the author of such Instruments of Service, electronic data or documents, and shall be given appropriate credit in any public display of such Instruments of Service.
2. Records requests or requests for additional copies of Instruments of Services outside of the scope of Services, including subpoenas directed from or on behalf of Client are available to Client subject to Consultant's current rate schedule. Consultant shall not be required to provide CAD files or documents unless specifically agreed to in writing as part of this Agreement.

C. Reuse of Documents

1. All Instruments of Service prepared by Consultant pursuant to this Agreement are not intended or represented to be suitable for reuse by the Client or others on extensions of the Project or on any other Project. Any reuse of the Instruments of Service without written consent or adaptation by Consultant for the specific purpose intended will be at the Client's sole risk and without liability or legal exposure to Consultant; and the Client shall release Consultant from all claims arising from such use. Client shall also defend, indemnify, and hold harmless Consultant from all claims, damages, losses, and expenses including attorneys' fees arising out of or resulting from reuse of Consultant documents without written consent.



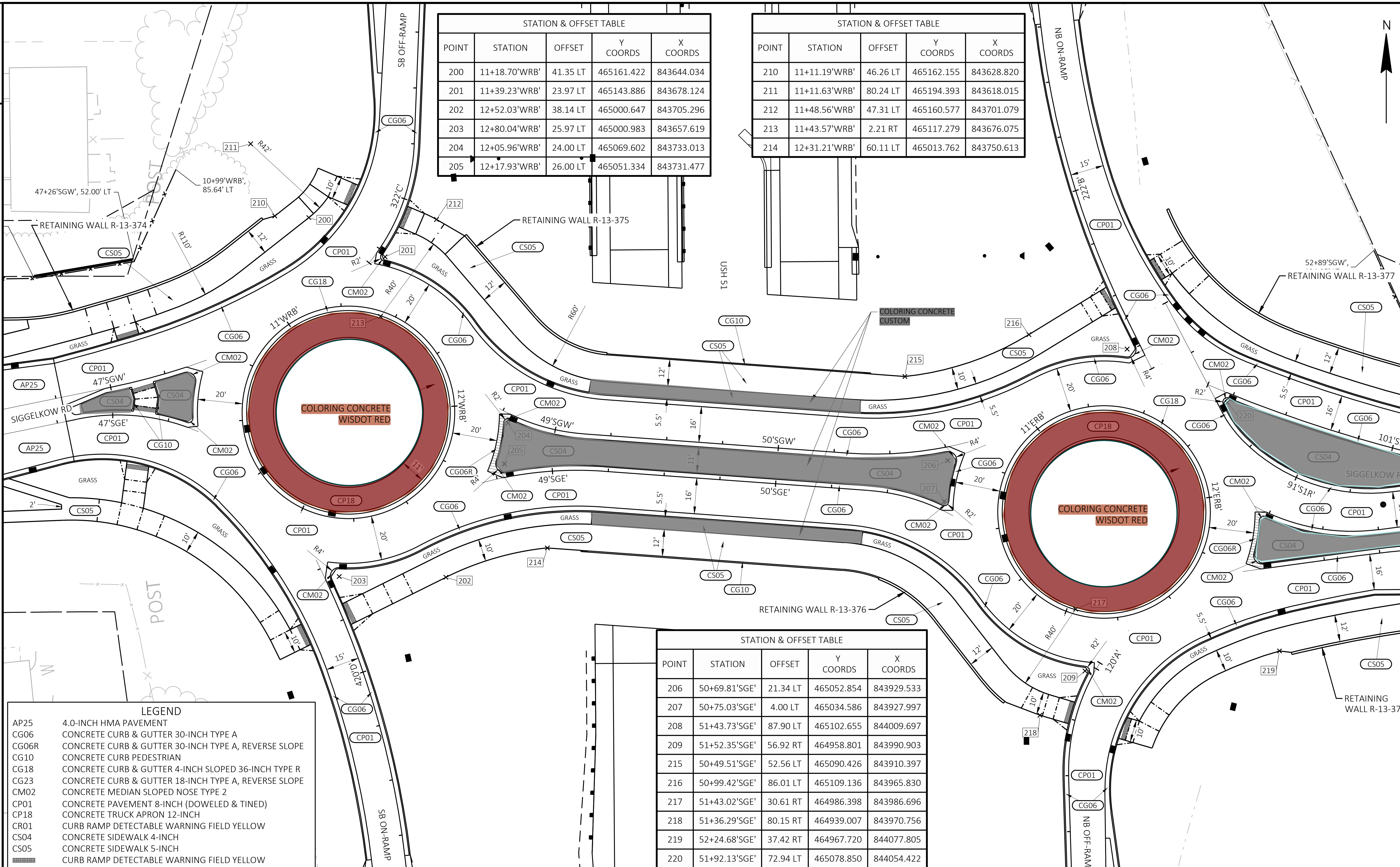
STATION & OFFSET TABLE				
POINT	STATION	OFFSET	Y COORDS	X COORDS
100	42+44.61'SGE'	31.10 LT	465064.368	843100.966
101	42+53.29'SGE'	29.00 LT	465062.984	843109.792
102	46+33.36'SGE'	32.27 LT	465092.771	843484.466
103	46+41.73'SGE'	38.22 LT	465100.278	843491.474
104	46+71.10'SGE'	44.15 LT	465111.965	843519.061
105	42+37.19'SGE'	37.07 RT	464995.822	843099.133
106	42+48.77'SGE'	24.19 RT	465009.606	843109.624
107	42+50.55'SGE'	31.61 RT	465002.357	843112.006
108	42+56.05'SGE'	36.42 RT	464998.008	843117.880
109	43+00.15'SGE'	29.00 RT	465009.004	843161.227
110	45+58.54'SGE'	29.19 RT	465021.602	843418.826
111	45+57.56'SGE'	35.09 RT	465015.639	843418.164
112	45+80.43'SGE'	30.31 RT	465022.515	843442.023

STATION & OFFSET TABLE				
POINT	STATION	OFFSET	Y COORDS	X COORDS
113	45+78.61'SGE'	39.10 RT	465013.570	843441.030
114	46+41.20'SGE'	20.31 RT	465042.823	843502.671
115	46+69.12'SGE'	37.97 RT	465031.120	843533.567
116	46+68.81'SGE'	42.98 RT	465026.143	843534.265
117	47+21.66'SGE'	50.33 RT	465021.921	843567.202
118	47+88.64'SGE'	87.57 RT	464970.739	843627.740
119	46+84.25'SGE'	4.01 LT	465075.274	843539.989
120	47+27.95'SGE'	19.57 LT	465088.326	843589.513
121	46+97.12'SGE'	12.05 LT	465085.038	843552.833
122	47+33.07'SGE'	4.00 LT	465071.731	843590.225
123	42+53.29'SGE'	48.00 LT	465081.921	843108.241
124	46+52.65'SGE'	141.67 RT	464926.221	843538.196

LEGEND

AP25	4.0-INCH HMA PAVEMENT
BR01	BIKE RAMP (SEE CONSTRUCTION DETAIL)
CG06	CONCRETE CURB & GUTTER 30-INCH TYPE A
CG07	CONCRETE CURB & GUTTER 30-INCH TYPE D
CG10	CONCRETE CURB & GUTTER PEDESTRIAN
CG21	CONCRETE CURB & GUTTER 18-INCH TYPE D
CM01	CONCRETE MEDIAN SLOPED NOSE TYPE 1
CP01	CONCRETE PAVEMENT 8-INCH (DOWELED & TINED)
CS04	CONCRETE SIDEWALK 4-INCH
CS05	CONCRETE SIDEWALK 5-INCH
DR03	ASPHALTIC SURFACE DRIVEWAYS AND FIELD ENTRANCES, 3-INCH
DR06	CONCRETE DRIVEWAY 6-INCH
SW01	SAWING ASPHALT
SW02	SAWING CONCRETE
	CURB RAMP DETECTABLE WARNING FIELD YELLOW

PROJECT NO: 5845-16-77	HWY: USH 51	COUNTY: DANE	PLAN DETAILS	SHEET 43	E



STATION & OFFSET TABLE

POINT	STATION	OFFSET	Y COORDS	X COORDS
200	11+18.70'WRB'	41.35 LT	465161.422	843644.034
201	11+39.23'WRB'	23.97 LT	465143.886	843678.124
202	12+52.03'WRB'	38.14 LT	465000.647	843705.296
203	12+80.04'WRB'	25.97 LT	465000.983	843657.619
204	12+05.96'WRB'	24.00 LT	465069.602	843733.013
205	12+17.93'WRB'	26.00 LT	465051.334	843731.477

STATION & OFFSET TABLE

POINT	STATION	OFFSET	Y COORDS	X COORDS
210	11+11.19'WRB'	46.26 LT	465162.155	843628.820
211	11+11.63'WRB'	80.24 LT	465194.393	843618.015
212	11+48.56'WRB'	47.31 LT	465160.577	843701.079
213	11+43.57'WRB'	2.21 RT	465117.279	843676.075
214	12+31.21'WRB'	60.11 LT	465013.762	843750.613

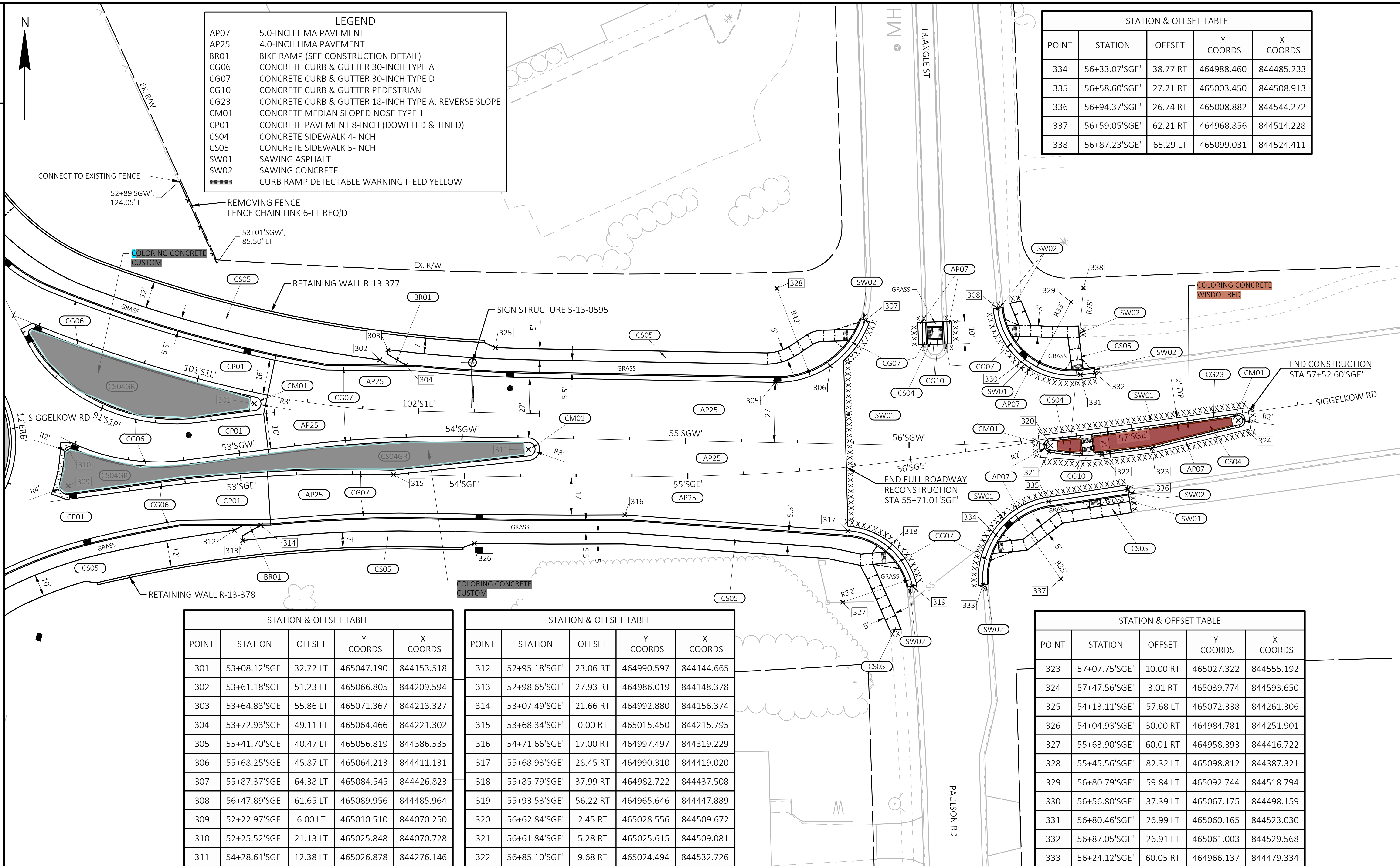
STATION & OFFSET TABLE

POINT	STATION	OFFSET	Y COORDS	X COORDS
206	50+69.81'SGE'	21.34 LT	465052.854	843929.533
207	50+75.03'SGE'	4.00 LT	465034.586	843927.997
208	51+43.73'SGE'	87.90 LT	465102.655	844009.697
209	51+52.35'SGE'	56.92 RT	464958.801	843990.903
215	50+49.51'SGE'	52.56 LT	465090.426	843910.397
216	50+99.42'SGE'	86.01 LT	465109.136	843965.830
217	51+43.02'SGE'	30.61 RT	464986.398	843986.696
218	51+36.29'SGE'	80.15 RT	464939.007	843970.756
219	52+24.68'SGE'	37.42 RT	464967.720	844077.805
220	51+92.13'SGE'	72.94 LT	465078.850	844054.422

LEGEND

AP25	4.0-INCH HMA PAVEMENT
CG06	CONCRETE CURB & GUTTER 30-INCH TYPE A
CG06R	CONCRETE CURB & GUTTER 30-INCH TYPE A, REVERSE SLOPE
CG10	CONCRETE CURB PEDESTRIAN
CG18	CONCRETE CURB & GUTTER 4-INCH SLOPED 36-INCH TYPE R
CG23	CONCRETE CURB & GUTTER 18-INCH TYPE A, REVERSE SLOPE
CM02	CONCRETE MEDIAN SLOPED NOSE TYPE 2
CP01	CONCRETE PAVEMENT 8-INCH (DOWELED & TINED)
CP18	CONCRETE TRUCK APRON 12-INCH
CR01	CURB RAMP DETECTABLE WARNING FIELD YELLOW
CS04	CONCRETE SIDEWALK 4-INCH
CS05	CONCRETE SIDEWALK 5-INCH
	CURB RAMP DETECTABLE WARNING FIELD YELLOW

2



LEGEND

AP07	5.0-INCH HMA PAVEMENT
AP25	4.0-INCH HMA PAVEMENT
BR01	BIKE RAMP (SEE CONSTRUCTION DETAIL)
CG06	CONCRETE CURB & GUTTER 30-INCH TYPE A
CG07	CONCRETE CURB & GUTTER 30-INCH TYPE D
CG10	CONCRETE CURB & GUTTER PEDESTRIAN
CG23	CONCRETE CURB & GUTTER 18-INCH TYPE A, REVERSE SLOPE
CM01	CONCRETE MEDIAN SLOPED NOSE TYPE 1
CP01	CONCRETE PAVEMENT 8-INCH (DOWELED & TINED)
CS04	CONCRETE SIDEWALK 4-INCH
CS05	CONCRETE SIDEWALK 5-INCH
SW01	SAWING ASPHALT
SW02	SAWING CONCRETE
	CURB RAMP DETECTABLE WARNING FIELD YELLOW

STATION & OFFSET TABLE

POINT	STATION	OFFSET	Y COORDS	X COORDS
334	56+33.07'SGE'	38.77 RT	464988.460	844485.233
335	56+58.60'SGE'	27.21 RT	465003.450	844508.913
336	56+94.37'SGE'	26.74 RT	465008.882	844544.272
337	56+59.05'SGE'	62.21 RT	464968.856	844514.228
338	56+87.23'SGE'	65.29 LT	465099.031	844524.411

STATION & OFFSET TABLE

POINT	STATION	OFFSET	Y COORDS	X COORDS
301	53+08.12'SGE'	32.72 LT	465047.190	844153.518
302	53+61.18'SGE'	51.23 LT	465066.805	844209.594
303	53+64.83'SGE'	55.86 LT	465071.367	844213.327
304	53+72.93'SGE'	49.11 LT	465064.466	844221.302
305	55+41.70'SGE'	40.47 LT	465056.819	844386.535
306	55+68.25'SGE'	45.87 LT	465064.213	844411.131
307	55+87.37'SGE'	64.38 LT	465084.545	844426.823
308	56+47.89'SGE'	61.65 LT	465089.956	844485.964
309	52+22.97'SGE'	6.00 LT	465010.510	844070.250
310	52+25.52'SGE'	21.13 LT	465025.848	844070.728
311	54+28.61'SGE'	12.38 LT	465026.878	844276.146

STATION & OFFSET TABLE

POINT	STATION	OFFSET	Y COORDS	X COORDS
312	52+95.18'SGE'	23.06 RT	464990.597	844144.665
313	52+98.65'SGE'	27.93 RT	464986.019	844148.378
314	53+07.49'SGE'	21.66 RT	464992.880	844156.374
315	53+68.34'SGE'	0.00 RT	465015.450	844215.795
316	54+71.66'SGE'	17.00 RT	464997.497	844319.229
317	55+68.93'SGE'	28.45 RT	464990.310	844419.020
318	55+85.79'SGE'	37.99 RT	464982.722	844437.508
319	55+93.53'SGE'	56.22 RT	464965.646	844447.889
320	56+62.84'SGE'	2.45 RT	465028.556	844509.672
321	56+61.84'SGE'	5.28 RT	465025.615	844509.081
322	56+85.10'SGE'	9.68 RT	465024.494	844532.726

STATION & OFFSET TABLE

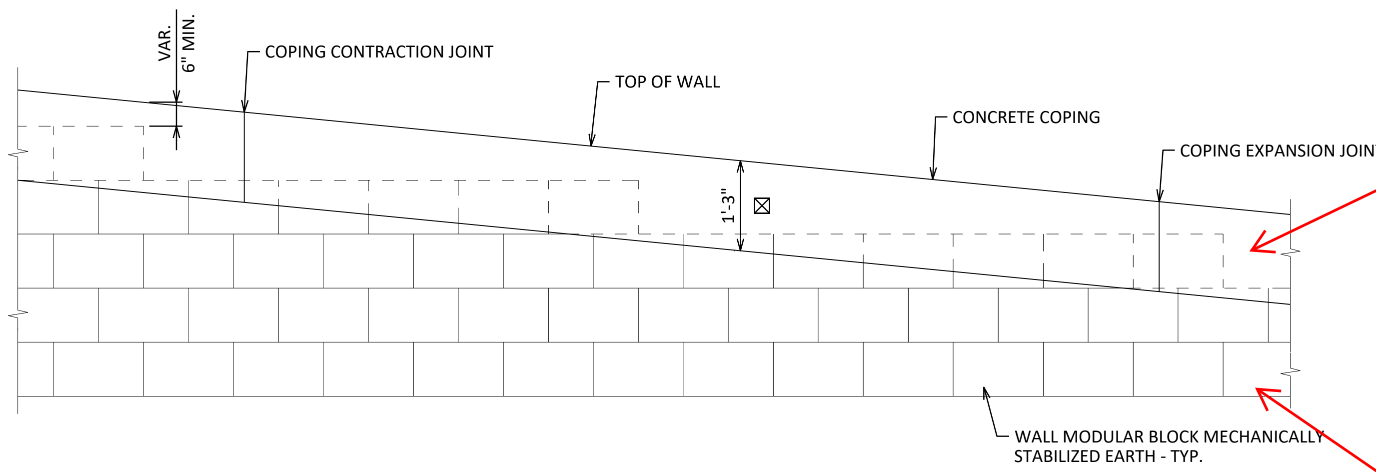
POINT	STATION	OFFSET	Y COORDS	X COORDS
323	57+07.75'SGE'	10.00 RT	465027.322	844555.192
324	57+47.56'SGE'	3.01 RT	465039.774	844593.650
325	54+13.11'SGE'	57.68 LT	465072.338	844261.306
326	54+04.93'SGE'	30.00 RT	464984.781	844251.901
327	55+63.90'SGE'	60.01 RT	464958.393	844416.722
328	55+45.56'SGE'	82.32 LT	465098.812	844387.321
329	56+80.79'SGE'	59.84 LT	465092.744	844518.794
330	56+56.80'SGE'	37.39 LT	465067.175	844498.159
331	56+80.46'SGE'	26.99 LT	465060.165	844523.030
332	56+87.05'SGE'	26.91 LT	465061.003	844529.568
333	56+24.12'SGE'	60.05 RT	464966.137	844479.334

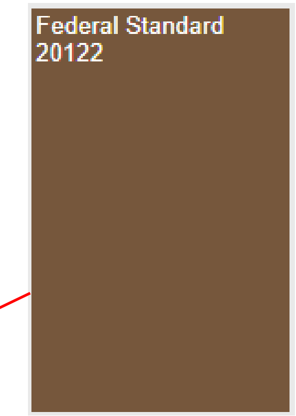
2

PROJECT NO: 5845-16-77	HWY: USH 51	COUNTY: DANE	PLAN DETAILS	SHEET 45	E

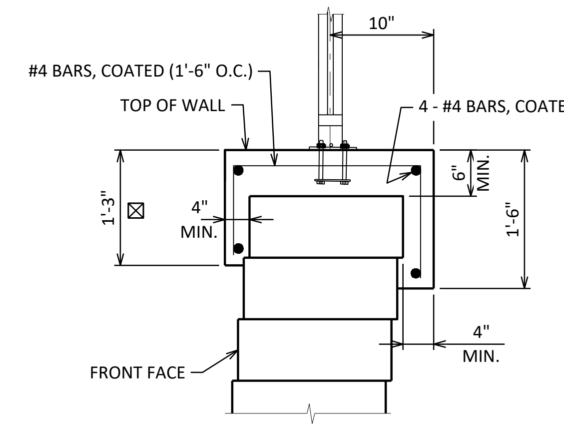
STATE PROJECT NUMBER

5845-16-77





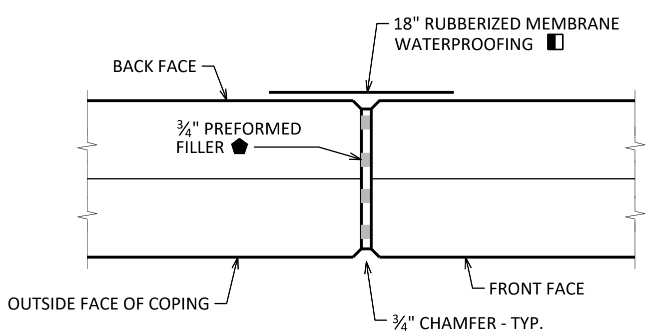
RETAINING WALL FACE & CONCRETE COPING DETAIL



COPING DETAIL

⊠ THIS DIMENSION MAY CHANGE DEPENDING ON HEIGHT OF BLOCKS. THIS DIMENSION TO BE CONSTANT FOR ENTIRE LENGTH OF WALL. MAXIMUM ALLOWABLE HEIGHT OF BLOCKS TO BE 9 INCHES.

MAINTAIN 2" MINIMUM COVER ON ALL REBAR.



COPING EXPANSION JOINT

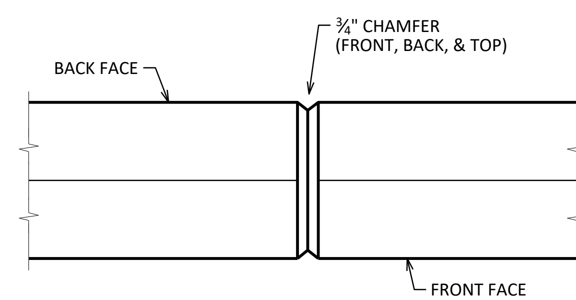
◧ MEMBRANE WATERPROOFING TO EXTEND FROM TOP OF COPING TO 6" BELOW TOP OF PANELS.

⬟ SEAL ALL EXPOSED HORIZ. & VERT. SURFACES OF FILLER WITH NON-STAINING GRAY NON-BITUMINOUS JOINT SEALER. (1" DEEP AND HOLD ⅛" BELOW SURFACE OF CONC.)

PLACE EXPANSION JOINTS AT EVERY THIRD JOINT AND AT ALL WALL RADIUS PC/PT POINTS AND BEND POINTS.

DO NOT RUN BAR STEEL THRU JOINT.

MAXIMUM SPACING OF JOINT = 50' .



COPING SONTRACTION JOINT

DO NOT RUN BAR STEEL THRU JOINT MAXIMUM SPACING OF JOINT = 12'

8

8

NO.	DATE	REVISION	BY

STATE OF WISCONSIN
DEPARTMENT OF TRANSPORTATION

STRUCTURE R-13-376

DRAWN BY ZSS | PLANS CK'D KRO

RETAINING WALL DETAILS

SHEET 3 OF 5

598

PREFERRED CONCEPT - The Welcome ‘M’

Birds Eye Perspective

Western RAB Plan View

Driver Perspective from SB Offramp

Splitter Island Pavement

Design Data to DOT

- Red DOT pavement treatment in RAB truck apron
- Dark grey concrete in splitter islands. Color to match Farwell Street terrace treatment.
- Green DOT pavement treatment in pedestrian crosswalk
- Mounded central island in compliance with WisDOT FDM 11-26 Figure 40.1, 6’ total height from ground elevation.
- McFarland “M”, composed of bluestone flagstone paving within bed of buff colored decomposed granite
- Decomposed granite paving within a 6’ wide “Sight Line Area”
- Drought and salt tolerant perennials and ornamental grasses plantings (recommended species follows).
- No permanent irrigation will be provided.

SEH

Siggelkow Roundabout

Landscape Improvements

July 2024

Village of McFarland

Naturally Connected

Salt and Drought Tolerant Plants for Island Planting

Juniperus horizontalis
creeping juniper

Rhus aromatica 'Gro Low'
'Gro Low' fragrant sumac

Arctostaphylos uva-ursi
Bearberry

Nepeta 'Walkers Low'
walkers low catmint

Allium
ornamental onion

Asclepias tuberosa
butterfly weed

Gallardia
blanketflower

Liatris spicata
spike gayfeather

Salvia 'May Night'
May Night Meadow Sage

Perovskia 'little spire'
Russian sage

Sedum
Autumn Joy Sedum

Panicum virgatum
switchgrass

Schizachrium scoparium
little bluestem

Sporobolus heterolepis
prairie dropseed

Bouteloua curtipendula
side oats gamma

VILLAGE OF

McFarland

SUMMARY SHEET

MEETING DATE: **Tuesday, June 10, 2025**

SECTION: **Business**

DEPARTMENT: **Community Development**

CONTACT: **Andrew Bremer, Comm & Eco Dev Director, Matt Schuenke, Village Administrator**

AGENDA ITEM: **Update and discussion regarding a proposed Cooperative Boundary Plan between the Town of Dunn and Village of McFarland.**

PREVIOUS ACTION:

January 14, 2025. Committee of the Whole meeting to discuss the draft Cooperative Boundary Agreement.
January 29, 2025. Joint Dunn-McFarland Board meeting to review the draft Cooperative Boundary Plan and approve separate resolutions to authorize preparation of a Cooperative Boundary Plan.
April 16, 2025. Joint Dunn-McFarland Public Information Meeting on the draft Cooperative Boundary Plan.
April 29, 2025. Joint Dunn-McFarland Board public hearing on the draft Cooperative Boundary Plan.

May 13, 2025. Village Board Discussion following Public Hearing - Please click on this link to review the Summary Memorandum from this meeting outlining the various impacts of the proposed agreement that were discussed. Additionally, here is the presentation that was provided in the meeting.

June 4, 2025. Village Board Discussion - This item was an update within a special meeting as follow up regarding their concerns in the May 13th meeting. Concerns were discussed and a response from the Town reviewed to provide perspective on how a final agreement can be reached.

ISSUE SUMMARY:

The Village and Town have been working on developing a new boundary agreement as the current agreement expires at the end of 2025. A public hearing on the proposed new agreement was held in April, and following comments received the Village Board further reviewed this agreement at its meeting on May 13th. Following this review, the Village Board requested Staff to discuss further with the Town changes to the overall length of the term and also the Village's ability to grow south within a shorter time period. The proposed new agreement has an overall term of 30 years and allows for growth to the south after 12 years.

The Village and Town's Staff discussed the following options in line with the concerns presented by the Village Board:

Term of Agreement

The current agreement has a term of 20 years as opposed to the new agreement having a term of 30 years. Village Staff requested the Town consider reducing the length of the term to 20 years in order for the agreement durations to be consistent.

Town Response - They are agreeable to this change, but for one condition it requested we consider. They would like Town islands to remain if created for 30 years versus 20 if the overall term were reduced. The Village Attorney and Staff are reviewing this for discussion in the meeting. We are also communicating further with the Town.

Expansion to the South

The current agreement allows no expansion south of the Village which is generally delineated by the Yahara River. The new agreement would allow expansion south after 12 years generally to Tower Road. Existing improved residential properties within this area would not be included. The Village Board discussed changing this provision in some manner following comments received at the Public Hearing. Village Staff requested the Town consider the following options with respect to expansion to the south:

1. Eliminate the 12 year time limit in favor of following similar provisions as what will apply to the Eastern Expansion Area.
2. Increase and phase progression to the south. The Village would be allowed under the agreement to expand to Tower Road after 5 years as the USH 51 Growth Area is presently drawn, and then this area would be expanded to allow growth to Mahoney Road after 10 years.
3. Keep the 12 year time limit in place as proposed but expand the USH 51 Growth Area to Mahoney Road.
4. In concert with the overall term of the agreement, lower from 30 years overall to 25 years and expansion to the south from 12 years to 7 years.
5. Reduce the 12 year time limit to 10 years so that it comes half way through the accepted 20 year reduction.

Town Response - They are agreeable to Option #5 to go with a 10 year time limit on expansion to the south.

Enclosed please find a letter from the Town Board outlining their feedback to the Village Board concerns presented above. It doesn't address these responses specifically noted in this memo, but it provides background on why those issues are important to the Town.

While there is feedback from the Town signaling openness to changes aligned with concerns of the Village, a third consideration should still be to proceed with the current agreement as presently drafted. As we discussed at the last meeting in May on this topic, there are inherent benefits for the Village with what is drafted and the board should continue to weigh these changes against the longevity of those standards. Our objective for the next meeting is to review these responses and continue to discuss next steps leading up to possible consideration for final action at a joint meeting to be held on June 12th. The Village Board reviewed this information at its special meeting on June 4th and requested further discussion prior to the joint meeting.

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:
McFarland 2017 Comprehensive Plan, Volume 2, page 96, recommends engaging with the Town of Dunn regarding extension of the existing 2005 boundary agreement prior to the 2026-2027 10-year Comprehensive Plan amendment.

Dunn 2023 Comprehensive Plan, page 3, Overall Planning Goals, Establish boundary agreements with neighboring municipalities. Action 2-2a, page 8-2, renew the Town's intergovernmental agreement with the Village of McFarland.

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
This agenda item is presented for discussion only as an update from our meeting on May 13th.

ATTACHMENTS:
1. Town of Dunn Letter - RE Boundary Agreement 05212025
2. Village annexation of Hwy 51 growth corridor v2
3. Judith Adrian 6216 South Court_06.05.25

4156 County Road B,
McFarland WI 53558

townhall@townofdunnwi.gov
www.townofdunnwi.gov
(608) 838-1081

To: Village of McFarland Board of Trustees
From: Dunn Town Board
Date: May 21, 2025

Re: Dunn-McFarland Boundary Agreement proposal

The Town and the Village have mutual interests in shaping our future together as neighbors. The Village memo of May 16th has identified a few concerns, and we look forward to working through those concerns in our continued conversation. Future residents are counting on us to explore the financial and environmental cost of our planning decisions.

With that in mind, the Dunn Town Board invites the Village Board to share more information about the development the Village is envisioning for the area south of the Yahara River. The Town will provide more information about our concerns, as well. We would also like to coordinate with the Village on a joint outreach mailer to ensure that we have adequately responded to requests for public information.

<u>Background</u>

The Town and the Village entered into a 20-year boundary agreement that is set to expire at the end of 2025. The existing agreement between the two municipalities was developed after the Village evaluated an annexation petition for 407 acres of environmentally important lands south of the Yahara River. While the idea of annexing south of the river got initial traction with the Village Board, they ultimately decided against it. The cost to bring utilities across the river would increase costs for developers and for taxpayers. Also, a unique and irreplaceable habitat surrounded by sensitive wetlands would have to be disturbed to allow a development, an unpopular plan among Village residents who provided their input at Village meetings. Development to the east could be accomplished at a lower cost to developers and taxpayers without disturbing an environmental gem. Once the Village decided it was not interested in developing this sensitive area, a boundary agreement was established – partly to ensure that Dunn would not place conservation easements impeding McFarland’s growth to the east, and that McFarland would not develop to the south.

In 2022, the Village and the Town began working on a draft of a new boundary agreement to replace the expiring agreement. Joint public meetings were held on January 29 and April 29 of this year, and the Village and Town held separate public meetings on May 13 and May 20, respectively. A common theme in these meetings has been a request for more outreach to the public and more transparency. A joint meeting is scheduled June 12, 2025, at the McFarland Municipal Center to consider adopting the draft boundary agreement.

On May 16, the Village Administrator issued a memo and proposal to the Dunn Town Board requesting the agreement be shortened from 30 years to 20 years, and providing three options for a faster progression of Village growth south of the Yahara River. The memo explains that an interested party would like to annex to the Village now. The 200-acre property in question has been evaluated for annexation in the past, but the Village determined that development and annexation in this area was not desirable at that time. The area is included in the Village comprehensive plan as an ag-preservation area, so there is not yet a plan for what type of development the Village envisions in this area.

On May 20, the Town Board met to discuss the proposal outlined in the Village memo and to hear from residents. The Town is gathering information about the impacts of the changes proposed in the Village Administrator's memo. Since the adoption of the agreement is scheduled for June 12, the Town will prioritize completing its review quickly and responding as soon as the review is complete. We appreciate the Village's offer to meet again to discuss its memo proposal and would welcome that opportunity.

At the Town's meeting on May 20, about a dozen people participated in a discussion around the agreement. Below is a brief summary of some of the themes and questions that emerged:

Outreach – There are important reasons to do more public outreach on the boundary agreement. First, people have repeatedly requested it. Second, the agreement we presented at the public hearing and that appears on the municipal websites is different in a significant way from the three new options suggested in the Village memo. Lastly, our meetings to date have had a small number of attendees. For a decision as important as a boundary agreement, we would like to ensure that residents who want to provide input have ample opportunity to do so. To help accomplish this, the Town would like to do a joint mailer with the Village before the June 12 meeting that goes to all residents of McFarland and Dunn.

Conservation – There were several passionate arguments about the unique habitat that would be disturbed by development, the connectedness of the watershed from the Waubesa wetlands to the Lower Mud Lake Natural Resource Area that would be interrupted by development, and the 12,000-year history of human habitation along the river that should be taken into consideration. Development is permanent and cannot be undone. More than a dozen burial mounds have been identified in the area. All in attendance were opposed to development of the area south of the Yahara River. There was a consensus that development of the Village's east side growth area would not bear the heavy cost to the environment, the wildlife and vegetative habitat, or historic burial sites, nor to the taxpayers and developers for expensive utility improvements.

4156 County Road B,
McFarland WI 53558

townhall@townofdunnwi.gov
www.townofdunnwi.gov
(608) 838-1081

Connectedness – It was recognized that Town planning decisions affect the Village and vice versa. Residents of both municipalities are better served if the municipalities coordinate their plans. The Town has been a planning partner with the Village through the existing boundary agreement. The Town has stopped all conservation easements and with its own land use policies prevented any new rural subdivisions in the area that the Village has designated for east side expansion. This allows the Village to design its own developments without having to work around Town subdivisions or conservation easements. The Village decision not to cross the Yahara River and develop to the south in the existing boundary agreement ensured that this sensitive area would not be developed before other more suitable areas. Town residents expressed appreciation for our neighbors in the Village and for the leadership of the Village. It was noted that Village residents and leadership care deeply about their community, that the responsibility of planning ahead for 30 years weighs heavily, and that we believe they are getting up to speed on the issues and proceeding with care.

Relieving Pressure – A boundary agreement may serve the residents of both the Village and the Town by creating a structure for orderly development. If a boundary agreement stops the Town from developing or preserving hundreds of acres of land that the Village envisions as their future expansion area, it reduces pressure for them to expand rashly or at a rate that drives up costs for taxpayers.

Need for More Information – Greater depth of information tends to support that development of the land south of the Yahara should be a very last resort after other options have been exhausted. There are geographical, financial, physical, environmental and historic obstacles to development that will be costly to navigate. As such, learning more about Village and property owner plans for areas south of the river and hearing from Dane County Land and Water Resources, Ho-Chunk Nation, watershed management officials, wildlife habitat advocates, and other stakeholders, would be beneficial for all parties.

Natural Area Potential – The Village could annex the land south of the Yahara River and then tap into millions of dollars in grant funding to create a public access natural area for McFarland residents. This would provide funding for the property owner and a valuable nature preserve for McFarland residents to enjoy while meeting Dunn's goal of minimal disturbance to the wildlife habitat.

Conclusion

We appreciate the Village Board's consideration of these points and your collaboration throughout this process. We look forward to further discussion around partnership opportunities including additional meetings among Town and Village Board members and a joint mailer to McFarland and Dunn residents.

Lake Waubesa Conservation Association, Inc.

June 9, 2025

To Village of McFarland Officials and Town of Dunn Representatives,

The Lake Waubesa Conservation Association (LWCA) exists to promote the preservation, protection, and enhancement of the Lake Waubesa ecosystem for the benefit of all who enjoy it. We deeply value our collaborative relationships with both the Village of McFarland and the Town of Dunn as we work together to improve and protect the water quality of Lake Waubesa.

We recognize the Village's interest in future growth and economic development. We also believe there can be a balance between development and preserving the sensitive areas that make our communities special. The proposed annexation and development of the Hwy 51 Growth Corridor is a sensitive area with direct connection to Lake Waubesa, the Yahara River, Mud Lake and the surrounding wetlands. Any development in this area should be well thought out and planned to avoid unintended consequences to the Waubesa watershed and downstream to Lake Kegonsa. Accelerating the plan could result in unintended consequences.

With strong local support and a generous grant from the Wisconsin Department of Natural Resources, LWCA completed the Lake Waubesa Lake Management Plan (LMP) in late 2024—the first LMP for any lake in the Yahara chain. Both the Village and the Town actively participated on the LMP Steering Committee and are key partners in the plan's vision and implementation.

The LMP identified five environmental priorities essential to Lake Waubesa's long-term health. The proposed Hwy 51 development could significantly impact three of these:

1. Stormwater runoff
2. Riparian zones and buffers
3. Wetland preservation

US Highway 51 represents a natural ridgeline. East of the highway, stormwater flows toward the Yahara River, Mud Lake, and critical wetland areas. To the west, runoff drains into wetlands that are bisected by Tower Road and ultimately discharge into Lake Waubesa at the Lake Waubesa Bible Camp. Any intensification of development in this area risks increasing stormwater volume and pollution unless carefully planned and mitigated.

In light of the environmental priorities outlined in the LMP and our ongoing efforts to address them, LWCA strongly recommends that the proposed annexation agreement clearly identify sensitive ecological areas—particularly wetlands—and establish restrictions to prevent development in those zones. Furthermore, it is essential that any development proceed thoughtfully and transparently, with full engagement from the broader community and the application of best practices in watershed management at every phase.

We look forward to continued collaboration and to ensuring that growth in the region aligns with our shared commitment to protecting Lake Waubesa and its surrounding environment.

Sincerely,
Tamara Knickmeier
President
Lake Waubesa Conservation Association

June 5, 2025

Village of McFarland
P.O. Box 110
McFarland, WI 53558

Town of Dunn
4156 County Road B
McFarland, WI 53558

Good morning:

I am pleased to see you reaching out to the community regarding the continuation of the Boundary Agreement between the Town and the Village.

Twenty years ago, I was involved in the Boundary Agreement and was proud of the intergovernmental cooperation developed to preserve the fragile land south of the Yahara River.

Today, I am even more sure we need to continue the protections.

1) Part of the original discussion for development along Highway 51 -- 20 years ago -- was to build metal prefab buildings, which has subsequently happened north of the Village. Losing such fragile (and sacred) land to development that could irrevocably destroy it doesn't seem like an intelligent or forward-thinking tradeoff.

2) Viturvian Farms' organic business is precisely the kind of *expansion* that would benefit all parties (while conserving the most fragile areas). We need to preserve our agricultural lands near Dane County (and environs) cities and villages, to cut transportation costs and provide locally grown foods for us all. This industry is as critical to local economy as building Amazon warehouses (perhaps more).

3) We must protect our agricultural land. "Dane County and its surrounding area is home to some of the richest farm soil in the United States. Farmers here are able to grow a wider variety of crops than those in many other regions. Unfortunately, in a span of only 20 years, Dane County lost 95,500 acres of crop and pasture land."
https://www.google.com/search?q=dane+county+farm+land+soil&rlz=1C1GCEA_enUS912US912&oq=dane+county+farm+land+soil&gs_lcrp=EgZjaHJvbWUyBggAEEUYOTIJCAEQIRgKGKABMgkIAhAhGAoYoAEyCQgDECEYChigATIJCAQQIRgKGKABMgkIBRAhGAoYoAHSAQkzOTI4NmowajSoAgCwAgE&sourceid=chrome&ie=UTF-8

4) If the Village needs to continue to expand, building to the east makes sense. Infill on existing in-town properties and parcels is also a viable idea. Some land preservation advocates prefer to build up rather than expand out. McFarland has done some of that in recent apartment construction. More?

5) Understandably the Herro family wants to profit from the land they have long owned, through commercial and/or residential development. In talks with Norman Herro, twenty years ago, we suggested they donate this land for the *Herro Family Conservation Area* that would preserve the wetlands, river access, and wildlife/vegetation habitats forever. I still like that proposal!!

6) The Town of Dunn preservation and measured development areas are, in my mind, a sacred trust that we all have a responsibility to preserve. "Agriculture is by far the dominant land use (in Dunn Township), with 81% of the area being categorized as agriculture and undeveloped." https://www.townofdunnwi.gov/

7) Involving all parties in this discussion is paramount, as was done previously. Representatives from the HoChunk Nation, Dane County Board of Supervisors and County preservation/management officials, Village and Town leaders, and residents all need to have their say.

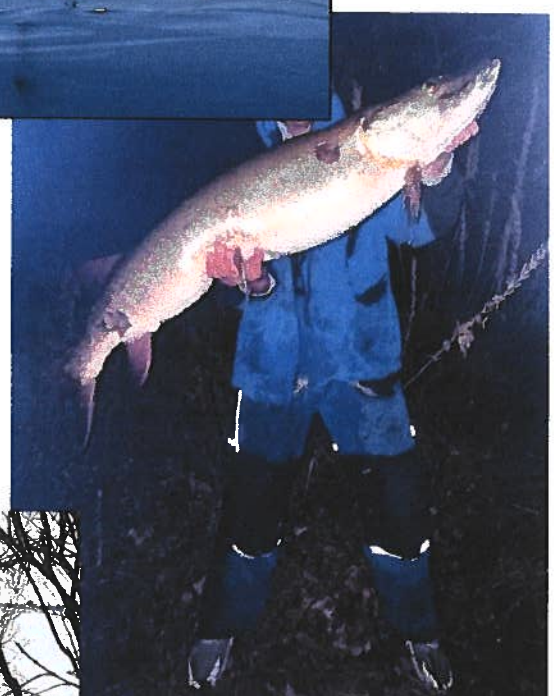
8) And, the additional voices? I have lived in the Village since 1978 (near to the Yahara River for 22 years) and next to Babcock Conservancy since 1991. The additional voices come from the natural world I get to co-exist with daily: the deer, woodchucks, mink, opossums, racoons, beaver, weasels, otters, (many) rabbits/chipmunks/squirrels, foxes, eagles, Canada Geese, Kingfishers, Mallards (and many migrating ducks/birds), Musky, Panfish, Largemouth and Smallmouth Bass, Northern Pike, Walleye, Carp, Catfish, and turtles, not to mention the range of Cattails, aquatic and other plants.

DNR staff annually put in nets just off my property. I've talked with them as they measure and band the fish; in what they tell me is a Walleye spawning bed. I'm quite sure – though not confirmed – there is a fish weir in the channel near my home (seen in the arial photos). And I found an arrowhead in my garden! These are voices from the present and the past that also deserve a hearing.

Thank you for asking,

Judith Adrian

Judith Adrian
6216 South Court
McFarland



Beaver proof!