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

Thursday, October 30, 2025 | **6:00 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 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.

4. BUSINESS.

   a. Discussion on proposed changes to the 2026 Budget presented by Village Board members.

5. SCHEDULE NEXT MEETING DATE.

   a. Thursday, November 6, 2025 at 6:00 pm - Special Village Board (Budget Review)

   b. Tuesday, November 11, 2025 at 7:00 pm - Regular Village Board

   c. Tuesday, November 25, 2025 at 7:00 pm - Regular Village Board

6. ADJOURNMENT.

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

VILLAGE OF
McFarland

SUMMARY SHEET

MEETING DATE: **Thursday, October 30, 2025**

SECTION: **Business**

DEPARTMENT: **Administration**

CONTACT: **Matt Schuenke, Village Administrator**

AGENDA ITEM: **Discussion on proposed changes to the 2026 Budget presented by Village Board members.**

PREVIOUS ACTION:
September 25, 2025 - Draft 2026 Budget transmitted to Village Board for review.

September 29, 2025 - Budget Review Meeting #1

October 9, 2025 - Budget Review Meeting #2

October 16, 2025 - Budget Review Meeting #3

October 28, 2025 - Budget Review Meeting #4 and Public Hearing #1

ISSUE SUMMARY:
The Village Board is in the process of reviewing the 2026 Budget as has been drafted thus far by Village Staff. Village Board members have submitted changes they would like to discuss within this meeting. The following process will be followed to discuss the changes submitted by board members:

- **Introduction** - Each Member that submitted a change will be allowed time to present their change and why they submitted the request for discussion. Some items have been combined as they overlapped and each member will be provided an opportunity to present their viewpoint within that item.
- **Staff Response** - Based on the information provided, Staff will provide a response on the budget impact of the requested discussion item. Some items have operating implications, capital implications, or both. There could also be a question of where the money would come from to fund the requests. Through this item Staff can provide some perspective on how to address these issues in response to the information provided.
- **Board Review** - Members can then ask questions of their fellow board members on the item and also Staff as might be appropriate. This will be the time for discussion amongst the board as to what's been requested and the issues surrounding its ability to be included in the budget document.
- **Consensus** - Board members need to reach voluntary consensus on what should move forward for action and what should not. We are not seeking formal action with this final step but more asking the question..."does this item move on?" once the steps above have

been completed. If the answer is unanimously "no", then the item does not move on to the next meeting. If the answer is yes or maybe, then the item would move onto the next meeting for action. Maybe would be defined as some people feel yes and some people feel no. Staff will then work to prepare items for action at the next meeting based on what's decided to move on based on the information provided.

Remember, this process is meant to be flexible so that all members can be heard in the discussion within the changes that have been submitted. The remainder of the budget as presented is presumed to be acceptable for adoption later next month. The next meeting is scheduled for November 6th at 7:00 pm to make a final decision on what changes move forward and what do not within the final approval for the 2026 Budget later next month. Additionally, November 11th will be utilized as needed for final review of these issues as applicable.

Please find enclosed the submitted changes that will be discussed as part of the meeting tonight.

FINANCIAL/BUDGET IMPACT:
The changes and their financial impact will be included in the packet prior to the meeting once changes have been compiled by Staff.

VILLAGE PLAN REFERENCE:
None.

ORDINANCE REFERENCE:
None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:
Presented for discussion only. No action listed as part of this item.

ATTACHMENTS:
1. 10.30.2025 - 2026 Budget Administrative Changes
2. 10.30.2025 - 2026 Budget Changes Discussion

2026 Budget Changes Since Distribution

Change Date	Change Number	Fund	Name	Type	Page	Dept	Line Item Description	Line Item Number	*Old*	*New*	*Rev & (Exp)*	*New Cumulative Levy Increase or (Decrease)*	*Change from Draft*	*New Rate*
				Rev							0	0	0.00%	0.00
				Rev							0	0	0.00%	0.00
				Rev							0	0	0.00%	0.00
				Exp							0	0	0.00%	0.00
				Exp							0	0	0.00%	0.00
				Exp							0	0	0.00%	0.00
											0	**10,056,000**	**0.00%**	**5.98**

Notes Regarding Budget Changes

Changes made as of November 6, 2025:

1

2

3

4

5

2026 Budget Changes Since Distribution

Original Submitted Budget Summary - September 25, 2025

	2025 Budget	2026 Budget	Difference	% Change
TOTAL ASSESSED VALUATION	1,698,749,300	1,814,297,000	115,547,700	6.80%
TID INCREMENT ASSESSED VALUATION	133,191,645	131,823,149	(1,368,496)	-1.03%
ASSESSED VALUATION MINUS TID INCREMENT	1,565,557,655	1,682,473,851	116,916,196	7.47%
MUNICIPAL PROPERTY TAX LEVY	9,356,750	10,056,000	699,250	7.47%
MUNICIPAL TAX RATE	5.98	5.98	0.00	0.00%
1/1/2024 Median Home Value	*$ 418,100*	*$ 2,498.83*		
1/1/2025 Median Home Value	*$ 444,000*	*$ 2,653.75*	*$ 154.92*	
	6.19%	*6.20%*		

Amended Budget Summary following Village Board Review

*** Final Statement of Assessment released by WisDOR on October 16, 2025 which now adds the final total for Manufacturing values to the value already set by the Village BOR. Staff's estimate in September was $85,400 higher than the actual which does not equate to a material change in the calculation for the tax rate.***

	2025 Budget	2026 Budget	Difference	% Change
TOTAL ASSESSED VALUATION ***	1,698,749,300	1,814,211,600	115,462,300	6.80%
TID INCREMENT ASSESSED VALUATION	133,191,645	131,816,944	(1,374,701)	-1.03%
ASSESSED VALUATION MINUS TID INCREMENT	1,565,557,655	1,682,394,656	116,837,001	7.46%
MUNICIPAL PROPERTY TAX LEVY	9,356,750	10,056,000	699,250	7.47%
MUNICIPAL TAX RATE	5.98	5.98	0.00	0.01%
1/1/2024 Median Home Value	*$ 418,100*	*$ 2,498.83*		
1/1/2025 Median Home Value	*$ 444,000*	*$ 2,653.87*	*$ 155.05*	
	6.19%	*6.20%*		

	Levy Limit
	10,056,242
Levy Capacity	(242)

MGS
10/30/2025

2026 Budget Review

Village Board Member Budget Changes Discussion Items

Index	Elected Official	Sponsors	Fund	Item	Department	Amount	Type	Describe Request	Where will the funding come from?
1	Brassington	None	100	51100-720	Village Board	5,500	Operating	Adding to the donation to the Food Pantry.	Reduce the VB training line item by $1,000 to cover the additional expense.
2	Brassington	None	100	51600-340	Facility Management	2,000	Operating	Increase funding to Safe Communities.	Reduce the Police and Senior Outreach dept by $500 each to cover additional expenses to Safe Communities based on their continued partnership. Staff to identify line item adjustments.
3	Fessler/Peña	Brassington	100	52100-210	Police	(18,000)	Operating	Remove FLOCK cameras from the budget (6 cameras x $3,000 each). We need to first have a well-defined policy and oversight procedures in place for how we want to use FLOCK cameras as a tool for our Police department and with whom we would be willing to share the information. We could look to instead use this money for increased funding for other areas (larger donation to Food Pantry and/or MYC, for example).	Remove funding for FLOCK cameras
4	Peña	None	210	55300-720	Youth Center	60,000	Operating	I would like for us to increase the funding for the Youth Center fund to support a transition solution in July 2026.	Reducing Contractual Services like the FLOCK Cameras. I would also ask each department within this fund to review their expenses to see where they can cut cost as well to help support this need in our community. Without having a more detailed budget it is hard to know where we could cut costs. The FLOCK Cameras were an easy item since this is a new expense and was detailed during Budget Conversations.

2026 Budget Review

Village Board Member Budget Changes Discussion Items

Index	Elected Official	Sponsors	Fund	Item	Department	Amount	Type	Describe Request	Where will the funding come from?
5	Annen	None	300	41000-000	Taxes	(320,000)	Debt	Decrease the amount of tax revenue for fund 300 by $320,000. As previously discussed with Matt Schuenke, this could result in a municipal property tax levy closer to 5.00%, rather than 7.47%.	Fund balance from the General Fund.
6	Brassington	None	300	48000-000	Miscellaneous Revenue	975,000	Debt	The Village was awarded the full costs for the sink hole remediation at the Public Safety Center following a jury trial that concluded in September. These funds can be a reimbursement to pay down debt service help to save move on interest expense and lower our outstanding obligations. This is only going to be something to discuss as final judgement by the Court will not likely occur until sometime in 2026 which is when payment would then be required but also have to factor in whether or not the defendant appeals. This is listed for discussion and see if the board is interested in having a budget amendment in 2026 once the funds have come in to divert to the Debt Service Fund and use to either phase in future borrowing or retire existing obligations early where applicable.	The money will come from the insurance company once the case concludes. The second part is not underway to address the bad faith portion of the lawsuit now that the claim has been settled in the Village's favor. As a revenue, again we can decide how to apply it but it is suggest we use this to lower our overall debt burden.
7	Annen	None	100	41000-000	Taxes	(150,000)	Operating	Reduce fund balance by $150,000 to $1,905,239, which is 23% of $8,261,500 (less $320,000 in Fund 300) and is between the minimum and maximum thresholds of the fund balance policy requirement. As previously discussed with Matt Schuenke, this could result in a municipal property tax levy closer to 5.00%, rather than 7.47%.	Fund balance from the General Fund.

2026 Budget Review

Village Board Member Budget Changes Discussion Items

Index	Elected Official	Sponsors	Fund	Item	Department	Amount	Type	Describe Request	Where will the funding come from?
8	Brassington	None	400	43530-000	Intergovernmental Revenue	0	Capital	The Village was notified after the budget transmittal that the state hwy aid would be reduced for 2026 - based on average spending calculation the state controls. Revenue from the state for highway aid is split between the general fund and capital projects fund to navigate fluctuations in funding where the general fund is inflexible and capital projects fund can make adjustments to better account for reductions. The full amount for 2026 will be $741,651.46 which would be diverted entirely to the general fund which had anticipated a budget of $739,750. Reducing the amount in the Capitol projects fund protects the General fund and operations overall.	Reduce the consultant services line item in the capital facility management by $104,250 as the amount reduced. The consultant services are to assist with facility planning and given its only planning related work. The larger amount likely is not needed based on expenses tied to the previous efforts.
9	Brassington	None	100/400	Several	Facility Management	175,000	Operating>Capital	The Village has for many years qualified for the states expenditure restraint program. their program provides money to municipalities similar to shared revenue if is is able to meet certain conditions. Like levy limits though, it is tied to the village's net new construction and has a growth factor where both within the next round of consideration are constructing for the village to maintain qualifications. the Analysis is conducted annually based on your current budget for the next year. As an example, the 2025 budget is used to determine funding for 2026. . So for 2026 our funding of $143,500 is confirmed for 2026 but based on how it is calculated by the State we would not qualify for 2027. If we make adjustments to this budget for 2026, then we can still meet the conditions and continue to be qualified for 2027.	The State looks mainly at the revenues and expenses of the General Fund, and the Village has flexibility on how it allocates resources between the funds. If we divert our facility maintenance across all of the facilities along with possibly a few other changes we'll be able to regain compliance. A few years ago we created a facility maintenance line item in capital and this would further consolidate that effort where it doesn't effect operations going forward. Essentially we will be looking to move expenses from the General Fund to the Capital Projects Fund as well as possible other interfund transfers to continue to be able to access the revenue from the State. Without this, then we would not qualify for 2027 and need to make up for the loss mainly in the General Fund which is most constricting.

2026 Budget Review

Village Board Member Budget Changes Discussion Items

Index	Elected Official	Sponsors	Fund	Item	Department	Amount	Type	Describe Request	Where will the funding come from?
10	Brassington	None	400	57310-820-102	PW Capital	116,500	Capital	This line item is for our annual paving and utility work in 2026 where we fix various underground utility projects with road work. One area this effects for next year is addressing utility conflicts on USH 51 prior to its reconstruction by the State in 2027. This is planned within our work but based on there most recent final designs for the highway project, there is a little more work we need to do next year than we were planning. This includes an additional $76,500 from the Water Utility and $40,000 from the Sanitary Sewer Utility to address these issues. This was also recommended by Committee.	The amounts will be added to the planned borrowing for the Utilities Fund in 2026.
11	Brassington	None	605	53440-823	STW Capital Outlay	150,000	Capital	The Village is in need of lining certain stormwater pipes that have or are failing. Lining is less invasive that construction where you are able to fix the pipe from within without having to dig it up entirely. There are three pipes where lining would be very successful and cost efficient given their locations. This project was bid in 2024 with only one bidder at this level of expense. Staff	The service is already planning $993,250 in capital work for 2026 that includes year two of recommendations from the Stormwater Management Plan and associated improvements with the paving and utility plan. We could either defer some projects from 2026 to future years so that this amount fits in what is currently planned, or add this to the overall borrowing for the capital work that is planned.