

Tuesday, November 25, 2025

7:00 PM

McFarland Municipal Center
5915 Milwaukee St, McFarland
Community Room

AGENDA - Amended

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. Designating November as National Family Caregiver Awareness Month
 - b. Circulation of nomination papers begins December 1st
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 November 6, 2025 Special Village Board meeting.
 - 2) Motion to approve the minutes of the November 11, 2025 meeting.
 - 3) Motion to approve checks in the amount of \$1,592,751.20
 - 4) Motion to approve the creation of Chapter 46 of the Personnel Policy Manual titled Personal Relationships in the workplace as recommended by the Personnel Committee.
 - 5) Motion to approve a Deferred Improvement Agreement with Kwik Trip Inc related to improvements to 4015 Terminal Drive.
 - 6) Motion to approve a Temporary "Class B" Wine and Temporary Class "B" license for the Friends of the McFarland Library to hold Trivia Night on January 31, 2026, with a snow day of February 7, 2026 with the conditions provided by the Police Chief.
 - 7) Motion to approve an agreement with First Due Holdings, Inc. for record retention, scheduling, asset management and incident notification software.
5. PUBLIC APPEARANCES.

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

6. PUBLIC HEARINGS.

- a. On the proposed budget for the year 2026 and establishing the 2025 payable in 2026 property tax levy for the Village of McFarland.

7. BUSINESS.

- a. Discussion and action on Ordinance 2025-16: an ordinance approving the budget for the year 2026 and establishing the 2025 payable in 2026 property tax levy for the Village of McFarland.
- b. Discussion and action on a proposal for services to create a digital accessibility transition plan.
- c. Diversity, Equity, and Inclusion Committee (Trustees Peña & Annen)
 - 1) Discussion and action regarding the Proposed Religious Holidays for 2026 Calendar.
- d. Plan Commission (President Brassington & Trustee Fessler)
 - 1) Discussion and action regarding Ordinance 2025-08: an ordinance making various amendments to Chapter 2, Chapter 23, Chapter 56, Chapter 62 and Appendix A of the Municipal Code concerning public notification requirements.
- e. Discussion regarding progress with the 2025-2026 McFarland Strategic Implementation Plan as the Village Board goals and objectives for the coming year.
- f. Discussion and action on canceling the December 23, 2025 Village Board meeting.

8. SCHEDULE NEXT MEETING DATE.

- a. Tuesday, December 9, 2025 at 7:00 pm - Regular Village Board(Possible last meeting of the year)
- b. Tuesday, January 13, 2026 at 7:00 pm - Regular Village Board
- c. Tuesday, January 27, 2026 at 7:00 pm - Regular Village Board

9. 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.



www.mcfarland.wi.us | 5915 Milwaukee St, McFarland, WI 53558 | 608.838.7117

PROCLAMATION

Designating November as Family Caregiver Month

WHEREAS; according to AARP and the National Alliance for Caregiving, roughly one in four American adults is a family caregiver, highlighting the widespread impact of caregiving on households, workplaces, and communities across our state and nation; and

WHEREAS; family caregivers in Wisconsin provide roughly 540 million hours of unpaid family care, valued at an estimated \$9.2 billion, according to AARP Wisconsin; and

WHEREAS; family caregivers play a critical role in our community, providing support and services that promote the well-being and enhance the quality of life of some of our community's most vulnerable populations, including children, individuals with disabilities, and older adults; and

WHEREAS; family caregivers perform a variety of essential and often complex tasks, including bathing, dressing, medication management, service coordination, financial assistance, transportation, and various medical or nursing tasks; and

WHEREAS; the paid direct care workforce in Wisconsin is facing a hiring and retention crisis that negatively impacts the ability of families across the state to obtain the care they need, which has resulted in more family members providing care to loved ones; and

WHEREAS; many family caregivers often struggle to meet their own personal, financial, and occupational needs, as well as the needs of others in their households, and they, too, require support to stay well and healthy; and

WHEREAS; McFarland Senior Outreach reaffirms its commitment to provide services, support and resources to caregivers and care partners of older adults in this community; and

WHEREAS; this month the Village of McFarland embraces the opportunity to recognize and celebrate family caregivers for their innumerable contributions and personal sacrifices in service to the health and well-being of friends, family members and loved ones.;

Now, Therefore, be it proclaimed by the McFarland Village Board, that November is hereby
Family Caregiver Month.

Proclaimed at a regular meeting of the McFarland Village Board on November 25, 2025.

ATTEST:

APPROVED:

Cassandra Suettinger
Deputy Administrator/Clerk Village

Stephanie Brassington
Village President

McFarland
SUMMARY SHEET

MEETING DATE: Tuesday, November 25, 2025

SECTION: Consent Agenda

DEPARTMENT: Administration

CONTACT: Cassandra Suettinger, Deputy Administrator/Clerk

AGENDA ITEM: Circulation of nomination papers begins December 1st

PREVIOUS ACTION:

ISSUE SUMMARY:

Village Offices

The Village of McFarland will hold an election on April 7, 2026 to fill the following offices:

- Three Village Trustee seats on the Village Board - The term for these offices is two years and begins on the third Tuesday in April.
 - Current incumbents: Alisa Leamy, Miguel Pena, and Lowell Prill.

Nomination Paper Process and Required Forms

The Village of McFarland uses a nomination paper process for ballot access. The first date to begin circulating nomination papers is December 1st. The [Ballot Access Checklist](#) provides a list of required documentation and specific deadlines.

The following forms will need to be completed and filed with the Village Clerk.

- [Campaign Registration Statement](#) - All Candidates - This form must be filed with the Village Clerk before or at the same time as nomination papers are submitted and must be filed before campaign funds are collected or spent.
- [Declaration of Candidacy](#) - All Candidates - This form must be filed with the Village Clerk no later than 5 p.m. on the first Tuesday in January.
- [Nomination Paper for Nonpartisan Office](#) - All Candidates - These forms must be filed with the Village Clerk no later than 5 p.m. on the first Tuesday in January. Nomination papers may not be circulated before December 1st. The number of valid signatures required is 20 to 100. Candidates should review the instructions carefully prior to circulating to ensure forms are properly completed.
- [Statement of Interests \(PDF\)](#) - Village Board Candidates Only - This form must be filed with the Village Clerk within 7 days of the first Tuesday in January.



Non-Candidacy

If an incumbent chooses not to run for office again, the incumbent must file the [Notification of Non-Candidacy](#) form with the Village Clerk no later than 5 p.m. on Friday December 26, 2026.

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

ATTACHMENTS:

None

**VILLAGE OF
McFarland
SUMMARY SHEET**

MEETING DATE: Tuesday, November 25, 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

Thursday, November 6, 2025 - 7:00 PM

1. CALL TO ORDER

Village President Brassington called the special 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, Interim Police Chief Brian Redman, and Public Works Director Lee Igl.

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.

Jerry Adrian, South Court, spoke in support of supporting to seniors of the Village.

Shawn Miller, 5212 Broadhead Street, spoke in support of the Village supporting the McFarland Youth Center.

Gus Robak-Tiboris, No address provided, spoke of support of the McFarland Youth Center remaining near where it is.

Penny Symmons, 2683 Bruce Parkway, spoke in support of providing additional financial support for the McFarland youth Center.

Jean Papalia, 6308 Hidden Farm Road, registered support of the Village supporting the McFarland Youth Center.

Becky Stokes, Overlook Park Drive, spoke in support of the Village supporting the McFarland Youth Center.

Gloria Frank, 6215 Pheasant Run, spoke in support of the Village supporting the McFarland Youth Center.

Candee Mooney, 6205 Pheasant Run, spoke in support of the Village supporting the McFarland Youth Center.

Casey Norwood, 5303 Broadhead St, spoke in support of the Village supporting the

McFarland Youth Center.

Katie Miller, 5212 Broadhead Street, spoke in support of the Village supporting the McFarland Youth Center.

Grace Burke, , spoke in support of the Village supporting the McFarland Youth Center.

Jenna Morrison, 6021 Tuscobia Trail, spoke in support of the Village supporting the McFarland Youth Center.

Melanie Robak, no address provided, spoke in support of the Village supporting the McFarland Youth Center.

Rich Swenson, 3400 Keeling Drive, spoke in support of the Village supporting the McFarland Youth Center.

Tom Mooney, 6205 Pheasant Run, spoke in support of the Village supporting the McFarland Youth Center.

Audra Cohen-Plata, 5885 Holscher Road, registered Support for Village supporting the McFarland Youth Center.

Laurie Downs, 6021 Exchange Street, registered support for Village supporting the McFarland Youth Center.

Joe Hartson, 5211 Valley Drive, registered support for Village supporting the McFarland Youth Center.

4. BUSINESS.

- a. Discussion and action regarding proposed changes to the 2026 Budget presented by the Village Board members:*

With no objection the Board moved immediately to item 4a2a to discuss the Youth Center Fund budget amendment.

1) General Fund (100)

- a Increase funding within the Village Board budget for the McFarland Food Pantry.*

Motion by Trustee Kathy Annen, second by Trustee Lowell Pril, to increase funding within the Village Board budget for the McFarland Food Pantry. Motion carries 7 - 0 - 0 by acclamation.

- b Increase funding within the Facility Management budget for Safe Communities.*

Motion by President Stephanie Brassington, second by Trustee Miguel Peña, to increase funding within the Facility Management budget for Safe Communities pending a decrease in funding elsewhere than police and outreach funding. Motion carries 7 - 0 - 0 by acclamation.

- c Reduce funding within the Police Department budget for the removal of the proposed FLOCK cameras.*

Motion by Village Trustee Luke Fessler, second by Village Trustee Miguel Peña, to retain funding within the Police Department budget for the removal of the proposed FLOCK cameras. Motion carries 7 - 0 - 0 by acclamation.

2) Youth Center Fund (210)

- a Increase funding within the Community Groups budget to support existing and ongoing operations of the Youth Center.

Motion by President Stephanie Brassington, second by Trustee Alisa Leamy, to postpone any budget amendments until an independent plan can be brought forward to address the continuation of the Youth Center. No vote taken on motion

Motion by President Stephanie Brassington, second by Trustee Alisa Leamy, to postpone the decision on changes to the budget to allocate additional funding for the Youth Center and to consider a future budget amendment once a plan for the Youth Center can be brought forward. Motion passes 5 - 2- 0 with Trustee Fessler and Peña voting nay.

The Board took a 5-minute recess at 9:10 p.m. The Board reconvened at 9:19 p.m.

3) Debt Service Fund (300)

- a Increase fund balance utilization within the Debt Service Fund to reduce the property tax levy.

Motion by Village Trustee Kathy Annen, second by Village Trustee Luke Fessler, to increase fund balance utilization within the Debt Service Fund to reduce the property tax levy by \$338,000. Motion carries 7 - 0 - 0 by acclamation.

4) Capital Projects Fund (400)

- a Remove State Highway Aid funding and reduce consultant services within Facility Management budget.

Motion by Village President Stephanie Brassington, second by Village Trustee Luke Fessler, to approve the removal of State Highway Aid funding and reduce consultant services within Facility Management budget. Motion carries 7 - 0 - 0 by acclamation.

- b Increase funding within the Public Works Capital Improvements budget for street maintenance (resurfacing).

Motion by Village President Stephanie Brassington, second by Village Trustee Lowell J. Prill, to increase funding within the Public Works Capital Improvements budget for street maintenance (resurfacing). Motion carries 7 - 0 - 0 by acclamation.

- c Increase funding within the Public Works Capital Improvements budget for stormwater utility.

Motion by Village President Stephanie Brassington, second by Village Trustee Luke Fessler, to approve an increase in funding within the Public Works Capital Improvements budget for stormwater utility. Motion carries 7 - 0 - 0 by acclamation.

5) Expenditure Restraint Program (ERP)

- a Transfer funding received from State aids and expenses for facility maintenance, equipment maintenance, uniforms, and solid waste capital outlay to the Capital Projects Fund.

Motion by Village President Stephanie Brassington, second by Village Trustee Kathy Annen, to approve the transfer of funding received from State aids and expenses for facility maintenance, equipment maintenance, uniforms, and solid waste capital outlay to the Capital Projects Fund. Motion carries 7 - 0 - 0 by acclamation.

5. SCHEDULE NEXT MEETING DATE.

- a. Tuesday, November 11, 2025 at 7:00 pm - Regular Village Board
- b. Tuesday, November 25, 2025 at 7:00 pm - Regular Village Board
- c. Tuesday, December 9, 2025 at 7:00 p.m. - Regular Village Board

6. ADJOURNMENT.

Motion by Village Trustee Luke Fessler, second by Village Trustee Miguel Peña, to adjourn at 9:55 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

Tuesday, November 11, 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, Interim Police Chief Brian Redman, Community and Economic Development Director Andrew Bremer, Public Works Director Lee Igl, and Fire/EMS Director Chris Dennis.

3. PUBLIC ANNOUNCEMENTS, COMMUNICATIONS, AND PROCLAMATIONS.

Public Works Director Lee Igl provided an update on Lift Station #2.

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 October 28, 2025 Village Board meeting.

2) Motion to approve the minutes of the October 30, 2025 Special Village Board meeting.

3) Motion to approve checks in the amount of \$1,043,777.16

4) Motion to approve an event permit for the McFarland Chamber of Commerce to hold the Winter Wonderland event on December 6, 2025 from 4:00 p.m. to 6:00 p.m. including the variance to have minors present where alcohol is served, with the conditions outlined by Village Staff.

5) Motion to approve various updates to the Personnel Policy Manual including recruitment and selection, administration of compensation plan, benefits, holidays, sick leave and employee conduct and disciplinary action as recommended by the Personnel Committee.

6) Motion to approve the creation of Chapter 45 of the Personnel Policy manual titled Pregnancy Workers Fairness Policy as recommended by the Personnel Committee.

7) Motion to approve Ordinance amendment 2025-11: An Ordinance providing updates to the Village Code of Ordinances regarding updates to the Tourist Rooming House

application late fees, Direct Seller Permit Updates, Mobile Food Cart fee updates and Event Permit fee Updates as recommended by the Public Safety Committee.

- 8) Motion to approve Ordinance 2025-09: An ordinance providing a permitting process for street closures as recommended by the Public Safety Committee.
- 9) Motion to approve a grant opportunity to assist the Village in funding a second K9 as recommended by the Public Safety Committee.
- 10) Motion to approve Ordinance amendment 2025-09: updates to Chapter 53 - Streets, Sidewalks and Other Public Places ordinance and Appendix A as recommended by the Public Works & Utilities Committee.

Motion by Village President Stephanie Brassington, second by Village Trustee Luke Fessler, to approve the consent agenda as presented. Motion carries 7 - 0 - 0 by acclamation.

5. PUBLIC APPEARANCES.

- a. This is an opportunity for members of the public to address the Village Board for items that are not on the agenda. Please remember this is a hybrid meeting conducted in person and through the Zoom online meeting platform. Meeting attendees wishing to address the Board about items not on the agenda may do so at this time. Zoom attendees should type their name and address in the Question and Answer feature within the Zoom online meeting platform at this time. Members of the public who are present in person and wish to address the Board should fill out a public comment form and turn into the meeting chairperson. When you are called upon to speak, state your name, address, and provide your comments to the Board for their consideration. Please adhere to the 3-minute time limit. Additionally, you may send your public comments to village.clerk@mcfarland.wi.us to be included as part of the meeting.

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

Kathy Carl, 6014 Lake Edge Road, spoke in opposition to the growing number of tourist rooming houses in the permit. Kathy requested the Board consider revisiting and revising the current TRH ordinance.

6. BUSINESS.

- a. Discussion and annual update from the McFarland Food Pantry.
The McFarland Food Pantry provided an update on operations. They thanked the community for its continued support.
- b. Parks and Recreation Committee (Trustees Fessler & Leamy)
 - 1) Discussion and action regarding the award of contract for Community Park Phase 2 improvements.

Aric Ecker, 5109 Falling Leaves Lane, representative of McFarland Baseball, spoke in support of approval of awarding the contract for phase 2 of the community park project. Ryan Anderson, 6309 Hidden Farm Road, representative of McFarland Baseball, spoke in support of approval of awarding the contract for phase 2 of the community park

project.

Did not wish to speak but wished to register support of approval of awarding the contract for phase 2 of the community park project:

Hilary Marino, 3355 Siggelkow Road,
Eric Green, 5942 Oak Hollow Drive,
Susan Chandre, 4735 Bellingrath Street,
Chris Chandre, 4735 Bellingrath Street,
Tynan Heller, 5910 Running Deer Trail,
Lucas Hancock, 5963 Prairie Wood Drive,
Christine Buntello, 6018 Eagle Cove Drive,
Sarah O'Donnell, 5179 Lodgecliffe Lane
Rob Zietlow, 4824 Catalina Parkway,
Stephanie Lovell, 5702 Black Walnut Drive,

Lori Peterson, did not wish to speak, but wish to register opposition to the community park phase 2.

Village Administrator Schuenke provided an overview of the project.

Motion by Trustee Alisa Leamy, second by Trustee Luke Fessler, to accept the McKee Associates base bid and the alternate bid deduction A1 for a total cost \$2,773,200 and a total project cost of \$3,335,000 including well, septic, construction administration, and contingency as needed. Motion carries 7 - 0 - 0 by acclamation.

2) Discussion and action on a use agreement at Community Park with the McFarland Soccer Club.

Motion by Village Trustee Luke Fessler, second by Village Trustee Alisa Leamy, to approve a use agreement at Community Park with the McFarland Soccer Club. Motion carries 7 - 0 - 0 by acclamation.

3) Discussion and action on a use agreement at Community Park with the School District of McFarland.

Motion by Village Trustee Luke Fessler, second by Village Trustee Alisa Leamy, to approve a use agreement at Community Park with the School District of McFarland. Motion carries 7 - 0 - 0 by acclamation.

c. Discussion regarding community engagement to consider concepts within an Intergovernmental Agreement between the City of Madison and Village of McFarland.

Village Administrator Matt Schuenke and Community & Economic Development Director Andrew Bremer provided an overview of the proposed community engagement to consider concepts within an Intergovernmental agreement between the City of Madison and Village of McFarland.

Staff will bring forward the IGA community engagement as outlined in the packet.

d. Finance Committee (Trustees Fessler, President Brassington, & Trustee Annen)

1) Discussion and action to regarding updates to Chapter 3 (Debt Management Policy) of

the Fiscal Policy Manual.

Motion by Village Trustee Luke Fessler, second by Village Trustee Kathy Annen, to approve updates to Chapter 3 (Debt Management Policy) of the Fiscal Policy Manual the change noted by the Village Administrator. Motion carries 7 - 0 - 0.

- 2) Discussion and action regarding consideration of a referral for the creation of an ordinance requiring a referendum vote of the electors before certain public construction projects can be commenced.

Motion by Village Trustee Luke Fessler, second by Village Trustee Kathy Annen, to accept the recommendation of the Finance committee to take no action on the creation of an ordinance requiring a referendum vote of the electors before certain public construction projects can be commenced. Motion carries 7 - 0 - 0 by acclamation.

7. SCHEDULE NEXT MEETING DATE.

- a. Tuesday, November 25, 2025 at 7:00 pm - Regular Village Board
- b. Tuesday, December 9, 2025 at 7:00 pm - Regular Village Board(Possible last meeting of the year)

8. ADJOURNMENT.

Motion by Village Trustee Miguel Peña, second by Village Trustee Luke Fessler, to adjourn at 9:13

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

Respectfully submitted,
Cassandra Suettinger
Deputy Administrator/Clerk

Report Criteria:
Detail report type printed

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
30	ALLIANT ENERGY/WP&L	111125	5115 TERMINAL DPW	1	11/11/2025	662.57	.00	662.57	11/14/2025
		111125	PSC 6001 BROADHEAD	2	11/11/2025	3,098.05	.00	3,098.05	11/14/2025
		111125	MUNICIPAL CENTER 591	3	11/11/2025	2,085.23	.00	2,085.23	11/14/2025
		111125	3234 CTY RD AB	4	11/11/2025	29.10	.00	29.10	11/14/2025
		111125	DOG PARK 6300 ELVEHJ	5	11/11/2025	492.94	.00	492.94	11/14/2025
		111125	FLOOD LIGHT 2860 HIDD	6	11/11/2025	37.19	.00	37.19	11/14/2025
		111125	SOCCER BLDG 4820 MA	7	11/11/2025	16.25	.00	16.25	11/14/2025
		111125	4806 MCDANIEL LN	8	11/11/2025	147.25	.00	147.25	11/14/2025
		111125	CEDAR GLADE BATHRO	9	11/11/2025	29.62	.00	29.62	11/14/2025
		111125	5307 HOUGH ST	10	11/11/2025	18.42	.00	18.42	11/14/2025
		111125	5802 MAIN ST	11	11/11/2025	153.16	.00	153.16	11/14/2025
		111125	LIFT#2 6407 PHEASANT	12	11/11/2025	773.21	.00	773.21	11/14/2025
		111125	WELL 4 ELECTRIC	13	11/11/2025	2,011.69	.00	2,011.69	11/14/2025
		111125	LIBRARY 5920	14	11/11/2025	2,296.40	.00	2,296.40	11/14/2025
Total 30:						11,851.08	.00	11,851.08	
49	APWA REGISTRATION	000868537	APWA MEMBERSHIP	1	11/14/2025	164.75	.00	164.75	11/20/2025
		000868537	APWA MEMBERSHIP	2	11/14/2025	164.75	.00	164.75	11/20/2025
		000868537	APWA MEMBERSHIP	3	11/14/2025	164.75	.00	164.75	11/20/2025
		000868537	APWA MEMBERSHIP	4	11/14/2025	164.75	.00	164.75	11/20/2025
Total 49:						659.00	.00	659.00	
68	BADGER WELDING SUPP	3908079	ACETYLENE & OXYGEN	1	10/31/2025	12.40	.00	12.40	11/20/2025
		3910108	BADGER WELDING - OXY	1	11/04/2025	95.22	.00	95.22	11/20/2025
		3911031	BADGER WELDING - OXY	1	11/18/2025	58.99	.00	58.99	11/20/2025
		CM37468	BADGER WELDING - OXY	1	11/04/2025	42.60-	.00	42.60-	11/20/2025
Total 68:						124.01	.00	124.01	
104	BOBCAT/DOOSAN	128128	TOOLCAT MAINTENANCE	1	10/16/2025	24.52	.00	24.52	11/20/2025
		128128	TOOLCAT MAINTENANCE	2	10/16/2025	24.52	.00	24.52	11/20/2025
		128128	TOOLCAT MAINTENANCE	3	10/16/2025	24.52	.00	24.52	11/20/2025
		128128	TOOLCAT MAINTENANCE	4	10/16/2025	89.89	.00	89.89	11/20/2025
Total 104:						163.45	.00	163.45	
166	CINTAS CORPORATION #	8407880670	FIRST AID SUPPLIES - RE	1	10/31/2025	67.19	.00	67.19	11/20/2025
Total 166:						67.19	.00	67.19	
172	CITY OF MADISON TREA	67760	MPD TRAINING	1	10/24/2025	75.00	.00	75.00	11/20/2025
Total 172:						75.00	.00	75.00	
194	CONCENTRA	104289622	CONCENTRA PHYSICAL	1	10/24/2025	108.00	.00	108.00	11/20/2025
Total 194:						108.00	.00	108.00	
234	DANE CO EMERGENCY	110625	LEVEL II HAZMAT	1	11/06/2025	222.22	.00	222.22	11/20/2025
Total 234:						222.22	.00	222.22	

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
267	DEMCO INC	7724012	LIBRARY SUPPLIES	1	11/07/2025	227.61	.00	227.61	11/20/2025
Total 267:						227.61	.00	227.61	
395	GENERAL COMMUNICATI	351615	SQUAD DOME LIGHT INS	1	11/14/2025	271.90	.00	271.90	11/20/2025
Total 395:						271.90	.00	271.90	
408	GRAINGER INC	9712265066	FLOOR CLEANER	1	11/14/2025	15.77	.00	15.77	11/20/2025
		9712338251	BATTERIES	1	11/14/2025	42.12	.00	42.12	11/20/2025
		9714216695	BATTERIES	1	11/17/2025	39.72	.00	39.72	11/20/2025
Total 408:						97.61	.00	97.61	
476	JEFFERSON FIRE & SAF	IN333528	SCBA REPAIR	1	11/07/2025	328.50	.00	328.50	11/20/2025
		IN333536	SCBA REPAIR	1	11/06/2025	657.98	.00	657.98	11/20/2025
		IN333586	ANNUAL FIRE EXTINGUI	1	10/30/2025	38.00	.00	38.00	11/20/2025
		IN333586	ANNUAL FIRE EXTINGUI	2	10/30/2025	303.94	.00	303.94	11/20/2025
		IN333586	ANNUAL FIRE EXTINGUI	3	10/30/2025	303.94	.00	303.94	11/20/2025
		IN333586	ANNUAL FIRE EXTINGUI	4	10/30/2025	303.94	.00	303.94	11/20/2025
		IN333586	ANNUAL FIRE EXTINGUI	5	10/30/2025	303.93	.00	303.93	11/20/2025
		IN333594	MC FIRE EXTINGUISHER	1	10/30/2025	319.25	.00	319.25	11/20/2025
		IN333595	YOUTH CENTER & OLD B	1	10/30/2025	78.75	.00	78.75	11/20/2025
		IN333596	PSC FIRE EXTINGUISHE	1	10/30/2025	197.50	.00	197.50	11/20/2025
		IN333598	JEFFERSON FIRE & SAF	1	10/30/2025	76.00	.00	76.00	11/20/2025
		IN333599	EXTINGUISHER MAINTEN	1	10/30/2025	33.25	.00	33.25	11/20/2025
Total 476:						2,944.98	.00	2,944.98	
603	MCFARLAND CHAMBER	111925	ROOM TAX DISBURSEME	1	11/19/2025	11,959.91	.00	11,959.91	11/20/2025
Total 603:						11,959.91	.00	11,959.91	
634	MENARDS - MONONA	92513	PARKS SUPPLIES	1	11/07/2025	56.92	.00	56.92	11/20/2025
		92649	BRANDT PARK BATTING	1	11/10/2025	71.03	.00	71.03	11/20/2025
		92700	LIBRARY DRYWALL REPA	1	11/11/2025	17.43	.00	17.43	11/20/2025
		92724	BRANDT PARK BATTING	1	11/11/2025	23.99	.00	23.99	11/20/2025
		92759	TRUCK MAINTENANCE	1	11/12/2025	32.42	.00	32.42	11/20/2025
		92759	TRUCK MAINTENANCE	2	11/12/2025	8.85	.00	8.85	11/20/2025
		92759	TRUCK MAINTENANCE	3	11/12/2025	8.85	.00	8.85	11/20/2025
		92759	TRUCK MAINTENANCE	4	11/12/2025	8.85	.00	8.85	11/20/2025
		92811	PSC FACILITY MAINTENA	1	11/13/2025	16.56	.00	16.56	11/20/2025
		92821	PSC FACILITY MAINTENA	1	11/13/2025	9.97	.00	9.97	11/20/2025
		92866	PARK FACILITY MAINTEN	1	11/14/2025	26.94	.00	26.94	11/20/2025
Total 634:						281.81	.00	281.81	
667	MINNESOTA LIFE INS CO	002832L-DE	DEC LIFE INSURANCE	1	11/01/2025	1,806.27	.00	1,806.27	11/14/2025
Total 667:						1,806.27	.00	1,806.27	
727	OVERHEAD DOOR CO O	38762	PW DOOR REPAIR	1	11/19/2025	435.00	.00	435.00	11/20/2025
Total 727:						435.00	.00	435.00	
759	POSTMASTER	112025-PW	UTILITY POSTAGE	1	11/20/2025	666.67	.00	666.67	11/20/2025
		112025-PW	UTILITY POSTAGE	2	11/20/2025	666.67	.00	666.67	11/20/2025

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
		112025-PW	UTILITY POSTAGE	3	11/20/2025	666.66	.00	666.66	11/20/2025
	Total 759:					2,000.00	.00	2,000.00	
797	REINDERS INC	2310928-00	WILLIAM MCF MAINTENA	1	11/04/2025	580.00	.00	580.00	11/20/2025
	Total 797:					580.00	.00	580.00	
800	RELIANT FIRE APPARAT	INV-WI-4902	COMPARTMENT DOOR B	1	11/17/2025	22.65	.00	22.65	11/20/2025
	Total 800:					22.65	.00	22.65	
906	STOUGHTON HOSPITAL	2359804-110	HIRING - PREEMPLOYEM	1	11/04/2025	619.00	.00	619.00	11/20/2025
	Total 906:					619.00	.00	619.00	
958	TOWN & COUNTRY ENGI	28850	MC224 LIFT STATON 2 C	1	10/23/2025	8,654.50	.00	8,654.50	11/20/2025
		28851	MC230 2025 STREET & U	1	10/23/2025	13,184.87	.00	13,184.87	11/20/2025
		28852	MC234 SIGGELKOW RD	1	10/23/2025	1,330.00	.00	1,330.00	11/20/2025
		28856	MC208 USH 51 DOT PRO	1	10/23/2025	5,721.28	.00	5,721.28	11/20/2025
		28857	4719 BURMA RD REVIEW	1	10/23/2025	1,017.50	.00	1,017.50	11/20/2025
		28858	LAKESTONE/SPERLE CO	1	10/23/2025	1,062.50	.00	1,062.50	11/20/2025
		28859	MC242 2026 STREET & U	1	10/23/2025	3,986.82	.00	3,986.82	11/20/2025
		28860	MC243 2026 STORMWAT	1	10/23/2025	1,787.50	.00	1,787.50	11/20/2025
		28861	MC245 PRAIRIE PLACE P	1	10/23/2025	660.75	.00	660.75	11/20/2025
		28908	MC240 WELL 5 FINAL DE	1	10/23/2025	6,070.00	.00	6,070.00	11/20/2025
	Total 958:					43,475.72	.00	43,475.72	
992	US CELLULAR	0765791253	LIBRARY CELL PHONE	1	10/28/2025	43.75	.00	43.75	11/14/2025
	Total 992:					43.75	.00	43.75	
1005	VANGUARD UTILITY PA	10909	STREETLIGHT LOCATES	1	11/03/2025	269.40	.00	269.40	11/20/2025
	Total 1005:					269.40	.00	269.40	
1093	WI STATE LABORATORY	824897	FLUORIDE TEST	1	10/31/2025	31.00	.00	31.00	11/20/2025
	Total 1093:					31.00	.00	31.00	
1103	WINGRA STONE CO	39368	BRANDT PARK BATTING	1	11/08/2025	812.59	.00	812.59	11/20/2025
	Total 1103:					812.59	.00	812.59	
1245	PROFESSIONAL PEST C	885288	MC PEST CONTROL	1	11/13/2025	48.00	.00	48.00	11/20/2025
		885329	PW PEST CONTROL	1	11/13/2025	41.00	.00	41.00	11/20/2025
	Total 1245:					89.00	.00	89.00	
1256	BOUND TREE MEDICAL L	85977297	EMS - SUPPLIES	1	10/30/2025	461.38	.00	461.38	11/20/2025
	Total 1256:					461.38	.00	461.38	
1358	EBI INC	228742	ADMIN SMALL CAPITAL	1	10/22/2025	893.92	.00	893.92	11/20/2025
		228742	ADMIN SMALL CAPITAL	2	10/22/2025	893.92	.00	893.92	11/20/2025

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 1358:						1,787.84	.00	1,787.84	
1876	HEASTY, KELLY	KH110625	REIMBURSEMENT	1	11/06/2025	30.00	.00	30.00	11/20/2025
Total 1876:						30.00	.00	30.00	
1989	CORPORATE BUSINESS	40524332	ADMIN COPIERS	1	11/06/2025	142.50	.00	142.50	11/20/2025
		40524332	ADMIN COPIERS - SOS	2	11/06/2025	47.50	.00	47.50	11/20/2025
Total 1989:						190.00	.00	190.00	
2058	MICROMARKETING LLC	994371	AUDIO BOOKS	1	11/13/2025	216.99	.00	216.99	11/20/2025
Total 2058:						216.99	.00	216.99	
2121	LAKESIDE INTERNATION	8323669P	VEHICLE MAINTENANCE	1	11/20/2025	61.65	.00	61.65	11/20/2025
		8323669P	VEHICLE MAINTENANCE	2	11/20/2025	61.65	.00	61.65	11/20/2025
		8323669P	VEHICLE MAINTENANCE	3	11/20/2025	61.65	.00	61.65	11/20/2025
		8323669P	VEHICLE MAINTENANCE	4	11/20/2025	226.05	.00	226.05	11/20/2025
Total 2121:						411.00	.00	411.00	
2185	MSA PROFESSIONAL SE	022588	TID #4 PLANNING	1	11/06/2025	5,800.00	.00	5,800.00	11/20/2025
Total 2185:						5,800.00	.00	5,800.00	
2237	MADISON COLLEGE	CORP-00000	MADISON COLLEGE - TUI	1	11/18/2025	5,626.65	.00	5,626.65	11/20/2025
Total 2237:						5,626.65	.00	5,626.65	
2270	UNITY POINT HEALTH	700001773-1	SUSPECT BLOODWORK	1	11/05/2025	48.48	.00	48.48	11/20/2025
Total 2270:						48.48	.00	48.48	
2278	BURKE TRUCK & EQUIP	INV/2025/011	TRUCK 1, 4, 7 MAINTENA	1	11/17/2025	462.52	.00	462.52	11/20/2025
		INV/2025/011	TRUCK 1, 4, 7 MAINTENA	2	11/17/2025	126.14	.00	126.14	11/20/2025
		INV/2025/011	TRUCK 1, 4, 7 MAINTENA	3	11/17/2025	126.14	.00	126.14	11/20/2025
		INV/2025/011	TRUCK 1, 4, 7 MAINTENA	4	11/17/2025	126.14	.00	126.14	11/20/2025
Total 2278:						840.94	.00	840.94	
2285	MADISON WINDOW CLEA	118000731	WINDOW CLEANING	1	11/04/2025	2,513.90	.00	2,513.90	11/20/2025
Total 2285:						2,513.90	.00	2,513.90	
9140	TRITECH FORENSICS IN	01241220	INVESTIGATION SUPPLIE	1	11/13/2025	84.00	.00	84.00	11/20/2025
Total 9140:						84.00	.00	84.00	
16234	GALLS LLC	033031737	UNIFORM ALLOWANCE F	1	11/02/2025	125.02	.00	125.02	11/20/2025
		033050542	UNIFORM ALLOWANCE D	1	11/04/2025	166.55	.00	166.55	11/20/2025
Total 16234:						291.57	.00	291.57	
16247	CITY TREASURER	2877818	STORMWATER FEES	1	11/06/2025	34.96	.00	34.96	11/20/2025

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 16247:						34.96	.00	34.96	
16257	CORPORATE BUSINESS	389723	PW COLOR COPY OVER	1	11/13/2025	67.25	.00	67.25	11/14/2025
		389723	PW COLOR COPY OVER	2	11/13/2025	18.34	.00	18.34	11/14/2025
		389723	PW COLOR COPY OVER	3	11/13/2025	18.34	.00	18.34	11/14/2025
		389723	PW COLOR COPY OVER	4	11/13/2025	18.34	.00	18.34	11/14/2025
		390154	COPIER USAGE	1	11/19/2025	37.59	.00	37.59	11/20/2025
Total 16257:						159.86	.00	159.86	
16296	DANE CO DEPT OF HUM	NOV 2025	MEALSITE DONATION - M	1	11/11/2025	3,959.00	.00	3,959.00	11/20/2025
		NOV 2025	MEALSITE DONATION - C	2	11/11/2025	1,045.00	.00	1,045.00	11/20/2025
Total 16296:						5,004.00	.00	5,004.00	
16319	DANE CO TREASURER	47268	FIREARMS RANGE USAG	1	11/06/2025	658.00	.00	658.00	11/20/2025
Total 16319:						658.00	.00	658.00	
16385	THE PSYCHOLOGY CEN	353221	BASIC PRE-EMPLOYMEN	1	10/22/2025	475.00	.00	475.00	11/20/2025
Total 16385:						475.00	.00	475.00	
16503	NOTARY BOND RENEWA	TO111125	NOTARY BOND APP	1	11/11/2025	30.00	.00	30.00	11/20/2025
Total 16503:						30.00	.00	30.00	
16504	WI DEPT OF FINANCIAL I	TO111125	NOTARY RENEWAL	1	11/11/2025	20.00	.00	20.00	11/20/2025
Total 16504:						20.00	.00	20.00	
16509	MIDWEST TAPE	507934334	DVD	1	10/25/2025	15.74	.00	15.74	11/20/2025
Total 16509:						15.74	.00	15.74	
16529	KWIK TRIP, INC	100825	LIQUOR LICENSE OVERP	1	10/08/2025	236.71	.00	236.71	11/20/2025
Total 16529:						236.71	.00	236.71	
16545	DEPT OF SAFETY AND P	DSPS NOV 2	DSPS MONTHLY SPRINK	1	11/01/2025	5.00	.00	5.00	11/20/2025
Total 16545:						5.00	.00	5.00	
16577	SRB'S TREES INC	8037	2025 STREET TREE PLA	1	11/12/2025	24,812.00	.00	24,812.00	11/20/2025
Total 16577:						24,812.00	.00	24,812.00	
16640	TOP PACK DEFENSE LLC	17392	UNIFORM - DRAPER	1	10/29/2025	62.94	.00	62.94	11/20/2025
		17395	UNIFORM - GOLDSMITH	1	10/29/2025	62.94	.00	62.94	11/20/2025
		17396	UNIFORM -- MOORE	1	10/30/2025	67.44	.00	67.44	11/20/2025
		17408	UNIFORM - BRUMMER	1	11/01/2025	57.48	.00	57.48	11/20/2025
		17434	UNIFORM	1	11/04/2025	67.44	.00	67.44	11/20/2025
		17454	4 SMITH & WESSON M&P	1	11/07/2025	2,400.00	.00	2,400.00	11/20/2025
		17463	UNIFORM ALLOWANCE B	1	09/20/2025	85.50	.00	85.50	11/20/2025
		17510	UNIFORM ALLOWANCE B	1	11/10/2025	20.00	.00	20.00	11/20/2025
		17511	D.SCHROECKENTHALER	1	11/10/2025	1,371.44	.00	1,371.44	11/20/2025

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 16640:						4,195.18	.00	4,195.18	
16829	REUTER WHITISH & EVA	75524	KWIK TRIP ESCROW	1	10/16/2025	137.50	.00	137.50	11/20/2025
		75527	BLIFFERT/URSO PREDE	1	10/16/2025	1,237.50	.00	1,237.50	11/20/2025
		75633	GENERAL LEGAL	1	11/05/2025	6,993.50	.00	6,993.50	11/20/2025
		75634	PROSECUTIONS	1	11/05/2025	4,181.17	.00	4,181.17	11/20/2025
		75636	TID4 LEGAL	1	11/05/2025	220.00	.00	220.00	11/20/2025
		75638	KWIK TRIP ESCROW	1	11/05/2025	1,292.50	.00	1,292.50	11/20/2025
		75643	PSC HANOVER INSURAN	1	11/05/2025	81,704.83	.00	81,704.83	11/20/2025
Total 16829:						95,767.00	.00	95,767.00	
16890	PIRTEK MADISON	MA-T000169	VEHICLE MAINTENANCE	1	11/17/2025	128.59	.00	128.59	11/20/2025
		MA-T000169	VEHICLE MAINTENANCE	2	11/17/2025	35.07	.00	35.07	11/20/2025
		MA-T000169	VEHICLE MAINTENANCE	3	11/17/2025	35.07	.00	35.07	11/20/2025
		MA-T000169	VEHICLE MAINTENANCE	4	11/17/2025	35.07	.00	35.07	11/20/2025
Total 16890:						233.80	.00	233.80	
16921	AVANT GARDENING & LA	20251116	LANDSCAPE MAINTENA	1	11/10/2025	1,051.66	.00	1,051.66	11/20/2025
Total 16921:						1,051.66	.00	1,051.66	
17084	AMAZON CAPITAL SERVI	11MF-MDTY-	HAND SANITIZER, COFF	1	11/13/2025	60.26	.00	60.26	11/20/2025
		11TK-L3RY-	DVD	1	11/08/2025	17.96	.00	17.96	11/20/2025
		13NM-P9P1-	TV MOTION SENSOR CO	1	11/14/2025	41.25	.00	41.25	11/20/2025
		14CJ-9PK3-	BUCKLE WEBBING & TIE	1	11/06/2025	38.59	.00	38.59	11/20/2025
		14FM-93KD-	DVD	1	11/09/2025	19.49	.00	19.49	11/20/2025
		14PX-CQP1-	OFFICE SUPPLIES	1	11/17/2025	113.61	.00	113.61	11/20/2025
		17KK-LWX9-	DVDS & CDS	1	11/17/2025	29.99	.00	29.99	11/20/2025
		17TL-1JVL-Q	TRUCK 10 MAINTENANC	1	11/11/2025	153.98	.00	153.98	11/20/2025
		17TL-1JVL-Q	TRUCK 10 MAINTENANC	2	11/11/2025	42.00	.00	42.00	11/20/2025
		17TL-1JVL-Q	TRUCK 10 MAINTENANC	3	11/11/2025	42.00	.00	42.00	11/20/2025
		17TL-1JVL-Q	TRUCK 10 MAINTENANC	4	11/11/2025	42.00	.00	42.00	11/20/2025
		19RQ-NCYM	PUBLIC WORKS LAPTOP	1	11/18/2025	158.85	.00	158.85	11/20/2025
		1CP7-Q3PD-	INK CARTRIDGES	1	11/10/2025	49.96	.00	49.96	11/20/2025
		1CP7-Q3PD-	PUBLIC WORKS SUPPLIE	1	11/10/2025	79.79	.00	79.79	11/20/2025
		1CP7-Q3PD-	VOLUNTEER SNACKS (R	1	11/11/2025	26.57	.00	26.57	11/20/2025
		1DNH-LYTH-	BOOKS	1	11/13/2025	72.20	.00	72.20	11/20/2025
		1FP3-MWYJ-	PROGRAM SUPPLIES	1	11/15/2025	38.99	.00	38.99	11/20/2025
		1FY1-DKYJ-	BUNN COFFEE MAKER	1	11/11/2025	508.20	.00	508.20	11/20/2025
		1GLW-HF4J-	PARKS SUPPLIES	1	11/19/2025	70.99	.00	70.99	11/20/2025
		1GYV-YRY3-	PSC FACILITY MAINTENA	1	11/12/2025	25.98	.00	25.98	11/20/2025
		1KFW-K3KM	PROGRAM SUPPLIES	1	11/08/2025	54.77	.00	54.77	11/20/2025
		1KKY-94C3-7	PSC FACILITY MAINTENA	1	11/17/2025	14.69	.00	14.69	11/20/2025
		1MDF-P6RG-	SNACKS FOR VOLUNTEE	1	11/13/2025	29.49	.00	29.49	11/20/2025
		1MDF-P6RG-	BOOKS	1	11/13/2025	113.20	.00	113.20	11/20/2025
		1PQP-DWW	BOOKS	1	11/19/2025	16.50	.00	16.50	11/20/2025
		1QNV-1PDW	BOOKS	1	11/09/2025	104.94	.00	104.94	11/20/2025
		1RD3-RM3M	DVD	1	11/17/2025	14.96	.00	14.96	11/20/2025
		1RHW-K39R-	DVDS & CDS	1	11/17/2025	31.99	.00	31.99	11/20/2025
		1XKC-H1Q4-	BOOKS	1	11/13/2025	110.24	.00	110.24	11/20/2025
		1XMW-DTTV	AV MATERIALS	1	11/18/2025	89.11	.00	89.11	11/20/2025
		1YPY-RNHG-	BRINE TRAILER MAINT	1	11/12/2025	1,102.01	.00	1,102.01	11/20/2025

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 17084:						3,222.44	.00	3,222.44	
17092	GENERAL ENGINEERING	0000000000	BUILDING INSPECTION S	1	11/18/2025	7,651.10	.00	7,651.10	11/20/2025
Total 17092:						7,651.10	.00	7,651.10	
17096	BOMKAMP, SYDNEY	SB111125	UNIFORM ALLOWANCE B	1	11/11/2025	145.25	.00	145.25	11/20/2025
Total 17096:						145.25	.00	145.25	
17140	US BANK VOYAGER FLE	8694160992	PD FUEL	1	11/01/2025	2,135.72	.00	2,135.72	11/14/2025
		8694160992	PW FUEL	2	11/01/2025	121.45	.00	121.45	11/14/2025
		8694160992	PW FUEL	3	11/01/2025	242.90	.00	242.90	11/14/2025
		8694160992	PW FUEL	4	11/01/2025	242.90	.00	242.90	11/14/2025
		8694160992	PW FUEL	5	11/01/2025	121.45	.00	121.45	11/14/2025
		8694160992	PW FUEL	6	11/01/2025	364.35	.00	364.35	11/14/2025
		8694160992	PW FUEL	7	11/01/2025	1,335.96	.00	1,335.96	11/14/2025
		8694160992	PARKS FUEL	8	11/01/2025	331.39	.00	331.39	11/14/2025
		8694160992	FIRE/EMS FUEL	9	11/01/2025	1,532.82	.00	1,532.82	11/14/2025
		8694160992	MC FUEL	10	11/01/2025	217.40	.00	217.40	11/14/2025
		8694160992	COM DEV	11	11/01/2025	61.18	.00	61.18	11/14/2025
Total 17140:						6,707.52	.00	6,707.52	
17232	APG OF SOUTHERN WIS	28886-1025	WELL 5 NOTICE	1	10/31/2025	187.18	.00	187.18	11/20/2025
		28886-1025	VB MINUTES	2	10/31/2025	192.46	.00	192.46	11/20/2025
		28886-1025	BUDGET PUBLIC HEARIN	3	10/31/2025	1,010.00	.00	1,010.00	11/20/2025
Total 17232:						1,389.64	.00	1,389.64	
17320	PARKITECTURE & PLANN	25.018-6	PRAIRIE PLACE PARK	1	11/07/2025	679.00	.00	679.00	11/20/2025
Total 17320:						679.00	.00	679.00	
17322	OMNI TECHNOLOGIES	I25-2975	FIRE PANEL	1	11/06/2025	2,292.50	.00	2,292.50	11/20/2025
Total 17322:						2,292.50	.00	2,292.50	
17569	MCFARLAND ACE HARD	014658/T	YOUTH CENTER FAC. MA	1	11/07/2025	16.19	.00	16.19	11/20/2025
		014661/T	LIBRARY REPAIR	1	11/07/2025	8.99	.00	8.99	11/20/2025
		014712/T	PARKS SUPPLIES	1	11/18/2025	53.59	.00	53.59	11/20/2025
		014715/T	PSC FACILITY MAINTENA	1	11/19/2025	5.38	.00	5.38	11/20/2025
Total 17569:						84.15	.00	84.15	
17644	PENNEKAMP, MICHAEL &	2.52970.01-1	REFUND ON FINAL BILL	1	11/11/2025	33.77	.00	33.77	11/20/2025
Total 17644:						33.77	.00	33.77	
17685	INGRAM LIBRARY SERVI	91802135	JUVENILE BOOKS	1	11/07/2025	16.45	.00	16.45	11/20/2025
		91842052	BOOKS	1	11/10/2025	43.35	.00	43.35	11/20/2025
		91886484	BOOKS	1	11/11/2025	744.97	.00	744.97	11/20/2025
		91975057	BOOKS	1	11/14/2025	24.76	.00	24.76	11/20/2025
		92014481	BOOKS	1	11/17/2025	334.59	.00	334.59	11/20/2025

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 17685:						1,164.12	.00	1,164.12	
17863	DUGGLEBY, JOHN	001	JOHN DUGGLEBY MUSIC	1	11/12/2025	150.00	.00	150.00	11/20/2025
Total 17863:						150.00	.00	150.00	
17881	MACQUEEN EMERGENC	P57990	GAS CYLINDER	1	11/13/2025	465.39	.00	465.39	11/20/2025
Total 17881:						465.39	.00	465.39	
17909	SHORT ELLIOTT HENDRI	498005	USH 51 PHASE 6 ROUND	1	11/10/2025	1,496.00	.00	1,496.00	11/20/2025
Total 17909:						1,496.00	.00	1,496.00	
17955	LL WASH LLC	13	CAR WASH ACCOUNT DE	1	11/08/2025	200.00	.00	200.00	11/20/2025
Total 17955:						200.00	.00	200.00	
17959	PARISI CONSTRUCTION	MC230-6	2025 PAVING AND UTILIT	1	11/06/2025	496,250.11	.00	496,250.11	11/20/2025
Total 17959:						496,250.11	.00	496,250.11	
17982	SVENSSON, FRED	111125	INTERPRETER SERVICE	1	11/11/2025	37.50	.00	37.50	11/20/2025
Total 17982:						37.50	.00	37.50	
18068	SIMPLE NETWORK CON	34010	HARDWARE REPLACEM	1	11/03/2025	199.00	.00	199.00	11/20/2025
		34011	HARDWARE REPLACEM	1	11/10/2025	14.99	.00	14.99	11/20/2025
		34012	HARDWARE REPLACEM	1	11/13/2025	12,513.80	.00	12,513.80	11/20/2025
Total 18068:						12,727.79	.00	12,727.79	
18113	JM BRENNAN INC	21004263	FALL HVAC MAINTENANC	1	10/31/2025	3,455.00	.00	3,455.00	11/20/2025
Total 18113:						3,455.00	.00	3,455.00	
18116	FORWARD PHARMACY O	103125	MEDICATIONS	1	10/31/2025	170.00	.00	170.00	11/20/2025
Total 18116:						170.00	.00	170.00	
18120	COMMERCIAL RECREATI	0029121 FIN	HIGHLAND OAKS PARK S	1	11/19/2025	5,000.00	.00	5,000.00	11/20/2025
Total 18120:						5,000.00	.00	5,000.00	
18121	BELL FORD	22823	BELL FORD	1	11/10/2025	330.00	.00	330.00	11/20/2025
Total 18121:						330.00	.00	330.00	
18175	BUCKY'S DUMPSTER & P	106362	PORTABLE RESTROOMS	1	11/14/2025	150.00	.00	150.00	11/20/2025
		106363	PORTABLE RESTROOMS	1	11/14/2025	150.00	.00	150.00	11/20/2025
		106364	PORTABLE RESTROOMS	1	11/14/2025	150.00	.00	150.00	11/20/2025
		106365	PORTABLE RESTROOMS	1	11/14/2025	150.00	.00	150.00	11/20/2025
		106366	PORTABLE RESTROOMS	1	11/14/2025	200.00	.00	200.00	11/20/2025
Total 18175:						800.00	.00	800.00	

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
18284	CHARTER COMMUNICATI	17088480111	CHARTER CABLE	1	11/01/2025	127.00	.00	127.00	11/14/2025
Total 18284:						127.00	.00	127.00	
18299	INPRO	2388577	WALL SIGNS- NAME	1	11/11/2025	32.98	.00	32.98	11/20/2025
Total 18299:						32.98	.00	32.98	
18377	VESTIS LLC	6140700496	MAT RENTAL	1	11/07/2025	63.35	.00	63.35	11/20/2025
		6140704801	MAT RENTAL	1	11/14/2025	63.35	.00	63.35	11/20/2025
Total 18377:						126.70	.00	126.70	
18378	AECOM TECHNICAL SER	2001079080	TRAFFIC STUDY	1	11/05/2025	4,809.73	.00	4,809.73	11/20/2025
Total 18378:						4,809.73	.00	4,809.73	
18405	EMS MANAGEMENT & C	EMS-020747	EMS MC	1	10/31/2025	2,151.73	.00	2,151.73	11/20/2025
Total 18405:						2,151.73	.00	2,151.73	
18407	WESTPHAL & SONS LAW	2528	5802-04 MAIN ST TID#4	1	11/09/2025	195.00	.00	195.00	11/20/2025
Total 18407:						195.00	.00	195.00	
18418	PRAIRIE POWER CENTE	212865	MOWER MAINTENANCE	1	11/17/2025	21.95	.00	21.95	11/20/2025
		212865	MOWER MAINTENANCE	2	11/17/2025	21.95	.00	21.95	11/20/2025
		212865	MOWER MAINTENANCE	3	11/17/2025	21.95	.00	21.95	11/20/2025
		212865	MOWER MAINTENANCE	4	11/17/2025	80.48	.00	80.48	11/20/2025
Total 18418:						146.33	.00	146.33	
18428	AMERIPRINT APPAREL	56490	DUTY UNIFORMS	1	11/05/2025	1,806.80	.00	1,806.80	11/20/2025
Total 18428:						1,806.80	.00	1,806.80	
18462	PORTZEN CONSTUCTION	MC224-6	LIFT STATION 2	1	11/13/2025	805,668.70	.00	805,668.70	11/20/2025
Total 18462:						805,668.70	.00	805,668.70	
18507	TULL, MOLLY	MT121724	LOST ITEM REFUND	1	12/17/2024	20.00	.00	.00	Multiple
		MT121724	LOST ITEM REFUND	2	12/17/2024	20.00-			
Total 18507:						.00	.00	.00	
18529	ASSOCIATED TECH SER	246733	ACCESS CONTROL SUP	1	11/14/2025	629.00	.00	629.00	11/20/2025
Total 18529:						629.00	.00	629.00	
18593	OREILLY AUTO PARTS	3841-251725	PW SHOP SUPPLIES	1	11/11/2025	11.79	.00	11.79	11/20/2025
Total 18593:						11.79	.00	11.79	
18613	OLSON TOON LANDSCA	192082	PSC FACILITY MAINTENA	1	07/31/2025	470.00	.00	470.00	11/20/2025
		200296	PSC FACILITY MAINTENA	1	10/31/2025	450.00	.00	450.00	11/20/2025

Vendor Number	Name	Invoice Number	Description	Seq	Invoice Date	Invoice Amount	Discount Amount	Check Amount	Check Issue Date
Total 18613:						920.00	.00	920.00	
18614	CHOI, LAURENCE	2.55920.02-0	REFUND OVERPAYMENT	1	08/11/2025	353.51	.00	353.51	Multiple
Total 18614:						353.51	.00	353.51	
18642	CHRIST THE KING PARIS	1.16050.00-1	REFUND OVERPAYMENT	1	11/12/2025	810.56	.00	810.56	11/20/2025
Total 18642:						810.56	.00	810.56	
18643	MCFARLAND LIONESS LI	001	POINSETTIAS	1	11/12/2025	65.00	.00	65.00	11/20/2025
Total 18643:						65.00	.00	65.00	
Grand Totals:						1,592,545.92	.00	1,592,545.92	

Report Criteria:

Detail report type printed

Pay Period Date	Journal Code	Check Issue Date	Payee	Payee ID	Amount
11/14/2025	CDPT	11/20/2025	WI SCTF	5	19.74
11/15/2025	CDPT	11/21/2025	FIRE FIGHTERS LOCAL 31	8	185.54

PAYROLL RELATED \$205.28

VILLAGE OF
McFarland
SUMMARY SHEET

MEETING DATE: Tuesday, November 25, 2025

SECTION: Business

DEPARTMENT: Administration

CONTACT: Andrea Anderson, HR Generalist, Cassandra Suettinger, Deputy Administrator/Clerk

AGENDA ITEM: Motion to approve the creation of Chapter 46 of the Personnel Policy Manual titled Personal Relationships in the workplace as recommended by the Personnel Committee.

PREVIOUS ACTION:

ISSUE SUMMARY:

Since the last significant update of the Personnel Policy Manual in May 2023, it has come to light that we do not have a policy in the manual that addresses personal relationships in the workplace. As a result, the Village Labor attorney recommended that a stand-alone policy addressing this be added to the Village's Personnel Policy Manual. In accordance with that recommendation, staff desires to bring a formal policy forward regarding personal relationships in the workplace. Overall, the policy provides for:

- The definition of a personal relationship.
- The situations where a personal relationship may create a conflict or a potential conflict within the workplace.
- The responsibility of the employees to disclose the existence of the relationship to the Department Head and the HR Designee.
- The process for rectifying the conflict or potential conflict created by the personal relationship.

FINANCIAL/BUDGET IMPACT:

N/A

VILLAGE PLAN REFERENCE:

None.

ORDINANCE REFERENCE:

N/A

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended for discussion and approval.

Motion to recommend approval of the creation of Chapter 46, Personal Relationships in the Workplace Policy, in the Personnel Policy Manual.



ATTACHMENTS:

1. CHAPTER 46 - Personal Relationships in the Workplace - Rv. 11.19.2025 FINAL

CHAPTER 46 - PERSONAL RELATIONSHIPS IN THE WORKPLACE POLICY

46.01 Purpose

The Village of McFarland strives to provide a work environment that is collegial, respectful and productive. This policy establishes rules for the conduct of personal relationships between employees, including supervisory personnel, in an attempt to prevent conflicts and maintain a productive and friendly work environment.

46.02 Policy

- (a) For the purpose of this chapter, a “personal relationship” is defined as an ongoing consensual close connection between individuals that extends outside of the work environment and is romantic or sexual in nature.
- (b) An employee who is involved in a personal relationship with another employee may not work directly for or supervise the employee with whom he or she is involved.
- (c) It is the responsibility and obligation of the employees to disclose the existence of such relationship to their Department Head or supervisor and the HR Designee as soon as the relationship is established. They will be required to enter into a Consensual Relationship Agreement in order to continue employment with the Village.
- (d) The Village reserves the right to take prompt action if an actual or potential conflict of interest arises concerning individuals who engage in a personal relationship that may affect the terms and conditions of employment. Supervisors and managers are prohibited from dating direct and indirect subordinates and may be disciplined for such actions, up to and including termination.
- (e) When a conflict or the potential for conflict arises because of a personal relationship between employees, even if there is no line of authority or reporting involved, the employees may be separated by reassignment or terminated from employment.
- (f) When a conflict or a potential for conflict affecting terms or conditions of employment arises because of the relationship, the individuals concerned will be given the opportunity to decide who is to be transferred to another position, or terminated, if no position is available. If no decision can be made by the involved parties, the Village will determine who is to be transferred or, if necessary, terminated from employment.

VILLAGE OF
McFarland
SUMMARY SHEET

MEETING DATE: Tuesday, November 25, 2025

SECTION: Consent Agenda

DEPARTMENT: Administration

CONTACT: Andrew Bremer, Comm & Eco Dev Director

AGENDA ITEM: Motion to approve a Deferred Improvement Agreement with Kwik Trip Inc related to improvements to 4015 Terminal Drive.

PREVIOUS ACTION:

December 20, 2021 - Plan Commission approval of a Conditional Use Permit and Site Design Review Permit for the new convenience store and gas station.

ISSUE SUMMARY:

As part of the development of their new gas station and convenience store, Kwik Trip is required to install sidewalks, curbs and gutter (improvements) within the right-of-way of Terminal Drive adjacent to the development site. The Village's Capital Improvement Plan calls for reconstructing Terminal Drive from Lift Station 4 to USH 51 in 2027, including curb, gutter, and sidewalks. In addition, the WisDOT is currently [studying improvements to USH 51](#) from Terminal Drive/Voges Road to WIS 30 in Madison. The WisDOT study includes [several alternatives](#) for how the USH 51/Terminal Drive/Voges intersection could be reconstructed in the future that would impact the right-of-way adjacent to the new gas station. The WisDOT study is anticipated to be completed in 2026-2027, including identification of a preferred alternative. No construction activities are planned or funded at this time. The earliest construction of a preferred alternative is anticipated to occur in the early 2030's. Short-term operational and safety projects may be competed by the WisDOT during the interim years.

Given that these local or state road reconstruction projects could result in changes to the right-of-way requiring removal and replacement of short-term improvements installed by Kwik Trip, Kwik Trip has requested entering into a Deferred Improvement Agreement, delaying the obligation to install the improvements until the Village intends to reconstruct the roadway.

Kwik Trip would then reimburse the Village for its proportionate share of the improvements.

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended motion:

Motion, second, to approve a Deferred Improvement Agreement with Kwik Trip Inc. related to improvements to 4015 Terminal Drive.



ATTACHMENTS:

1. Kwik Trip Agreement_10-31-25

DEFERRED IMPROVEMENT AGREEMENT

This Deferred Improvement Agreement ("Agreement") is entered into this _____ day of November, 2025, by and between Kwik Trip, Inc., a Wisconsin corporation (the "KTI"), and the Village of McFarland (the "Village"), a Wisconsin municipal corporation located in Dane County, Wisconsin:

WHEREAS, KTI is the owner of a parcel of land in the Village located at 4015 Terminal Drive (the "Development") which KTI intends to develop as a convenience store and motor vehicle fueling station; and

WHEREAS, the Village's development requirements include, among other things, the installation of sidewalks and curb and gutter (the "Improvements") within the right-of-way of Terminal Drive adjacent to the Development site; and

WHEREAS, the Village intends to reconstruct a portion of Terminal Drive (the "Project") in the future; and

WHEREAS, KTI has requested that its obligation to install the Improvements be delayed until the reconstruction Project is undertaken; and

WHEREAS, the Village is willing to defer the Improvements and to include the Improvements in the Project to be paid by the Village, provided that KTI reimburses the Village for the costs thereof;

NOW, THEREFORE, KTI and the Village hereby agree as follows:

1. **Deferral of Improvements and Deposit.** KTI's obligation to install the Improvements shall be deferred until such time as the Village undertakes the portion of the Project adjacent to the Development.

2. **Construction of Improvements.** The Village will construct the Improvements as part of the Project.

3. **Reimbursement by KTI.** Upon completion of the Project, the Village shall invoice KTI for the cost of that portion of the Project representing the cost of installing the Improvements. The Improvements shall include all items listed in Exhibit A, but the parties acknowledge that the specific quantities and costs identified in Exhibit A are estimates only, and KTI's obligation shall be calculated based on actual Project costs. KTI shall remit payment of the invoiced amount to the Village within 30 days after receipt of the invoice from the Village.

4. **Scope of Agreement.** This Agreement addresses only KTI's obligations with respect to the Improvements and does not relieve KTI of any other obligations imposed by Village ordinances or conditions of any land use approvals granted by the Village. Nothing in this Agreement is intended to preclude the Village from levying special assessments against benefitted properties, including the Development, for any public improvements associated with the Project in any manner allowed by law in its governmental discretion, but any amount paid by KTI

hereunder will be credited toward the amount assessed to the extent such assessment includes the cost of the Improvements.

5. Special Assessment. In the event the amount invoiced under Section 3 is not paid when due, the Village may levy the unpaid amount against the Development as a special assessment. In connection with such levy, KTI, for itself, its successors and assigns:

- (a) Warrants and represents that it is the sole owner of the Development;
- (b) Agrees that the special assessments, on terms consistent with this Agreement, constitute a proper exercise of the Village's authority to levy special assessments as provided by statute;
- (c) Agrees that the Development will enjoy special benefits from the construction of the Improvements.
- (d) Agrees that the amount being assessed in accordance with this Agreement does not exceed the value of the benefits accruing to the Development;
- (e) Agrees that the amount of the special assessment is fair and reasonable;
- (f) Consents to the imposition and levy of such special assessments;
- (g) Pursuant to §66.0703(7)(b), Wis. Stats., waives all right to notices, hearings or other procedural requirements that would otherwise apply to the levy of special assessments pursuant to applicable statutes or Village Ordinances;
- (h) Agrees that the adoption of a resolution by the Village Board shall be sufficient to levy the special assessment authorized hereby and that no further procedural steps need be taken by the Village;
- (i) Waives any right to appeal or otherwise challenge the levy of special assessments in accordance with this Agreement and agrees not to commence such an appeal or challenge;
- (j) Acknowledges that the Village is relying on the terms of this Agreement, and specifically the terms of this section, that such reliance is reasonable, and that the expenditures made and obligations incurred by the Village under this Agreement will be detrimental to the Village if the agreements relating to special assessments are not enforced and that a failure to enforce such agreements would be inequitable.

6. General Provisions.

- (a) *Entire Agreement.* This Agreement represents the entire agreement between the parties hereto and may be amended only by a written agreement executed by both parties.

- (b) *Severability.* The various provisions in this Agreement are intended to be severable. In the event that any single term in this Agreement is determined to be invalid or unenforceable, such determination shall not affect any of the remaining provisions which shall continue in full force and effect.
- (c) *Governing Law.* This Agreement shall be governed by and construed according to the laws of the State of Wisconsin. In the event of a dispute, venue shall lie for all parties in Dane County, Wisconsin.
- (d) *Section Captions.* The captions or headings of the various sections of this Agreement are intended for ease of reference only and shall not be deemed to define, limit or describe the scope or intent of this Agreement and are not part of this Agreement.
- (e) *Effect.* This Agreement shall be binding upon and inure to the benefit of the parties and their respective successors or assigns.
- (f) *Neutral Construction.* The parties acknowledge that this Agreement is the product of negotiations between the parties and that, prior to the execution hereof, each party has had full and adequate opportunity to have this Agreement reviewed by, and to obtain the advice of, its own legal counsel with respect hereto. Nothing in this Agreement shall be construed more strictly for or against either party because that party's attorney drafted this Agreement or any part hereof.
- (g) *Recording.* Either party may record this Agreement or a memorandum providing notice of this Agreement in the office of the Register of Deeds for Dane County.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date and year first above written.

VILLAGE OF MCFARLAND

KWIK TRIP, INC.

By: _____
Stephanie Brassington
Village President

By: _____
David P. Wagner
CFO and Treasurer

By: _____
Cassandra Suettinger
Deputy Administrator/Clerk-Treasurer



Temporary Alcohol Beverage License

Information/Documentation Needed to Complete Application

Below is a list of the information and documents that you will need to be able to complete your application. For all documents, you will need them to be in a format that will allow you to upload into this application, preferably pdf or jpeg.

If you would prefer to submit your application on paper forms, they can be obtained from the [Wisconsin Department of Revenue](#) or by contacting the Village.

- Information/Documentation Needed to Complete Application:
- Your Wisconsin Seller's Permit Number
 - Your Federal Employer Identification Number (FEIN)
 - [Individual Questionnaire](#) forms for each officer, director, and agent of the organization - People completing the Individual Questionnaire, should indicate the e-mail address of the person who is submitting the full application for the Temporary Alcohol License. Upon submittal, the Individual Questionnaire will be e-mailed, to the e-mail address indicated, as a PDF attachment that will be able to be uploaded into the Temporary Alcohol License Application.

License(s) Requested	• Temporary "Class B" Wine • Temporary Class "B" Beer
----------------------	---

Fee	
Application Fee	\$10.00
Total Cost = \$10.00	

Organization Information

Organization Name	Friends of McFarland Library
Organization Address	5920 Milwaukee St. McFarland WI, 53558
Organization Phone Number	608-838-98030
Organization E-mail Address	mclib@mcfarlandlibrary.org
FEIN	

Is this organization required to hold a Wisconsin Seller's permit?

No

Date of
Organization/Incorporation

04/19/2000

State of
Organization/Incorporation

Wisconsin

Type of Organization

Bona Fide Club

Individual Information

List information for all officers, directors, and agent of the organization.

i. Last Name

Cox

First Name

Heidi

Title

Friends Board Director

Phone Number

[REDACTED]

Attach completed Individual Questionnaire. (See link and instructions at the top of this page.)



Cox, Heidi Individual Questionnaire (2).pdf

Select plus sign to add additional officers.

ii. Last Name

Leonard

First Name

Quinn

Title

Secretary

Phone Number

[REDACTED]

Attach completed Individual Questionnaire. (See link and instructions at the top of this page.)



Leonard, Quinn Individual Questionnaire (1).pdf

Select plus sign to add additional officers.

iii. **Last Name**
Peterson

First Name
Denise

Title
Vice President

Phone Number
[REDACTED]

Attach completed Individual Questionnaire. (See link and instructions at the top of this page.)

 Peterson, Denise Individual Questionnaire (1).pdf

Select plus sign to add additional officers.

iv. **Last Name**
Johnsen

First Name
Cheryl

Title
Treasurer

Phone Number
[REDACTED]

Attach completed Individual Questionnaire. (See link and instructions at the top of this page.)

 Johnsen, Cheryl Individual Questionnaire (1).pdf

Select plus sign to add additional officers.

v. **Last Name**
Fritz

First Name
Staci

Title
President

Phone Number
[REDACTED]

Attach completed Individual Questionnaire. (See link and instructions at the top of this page.)



Select plus sign to add additional officers.

Event Information

Name of Event	Trivia Night
Date(s) of Event	1/31/2026 with a snow date of 2/7/2026
Hours of Event	6pm-10pm
Address of Event	5920 Milwaukee st. McFarland, WI 53558
Name of Person in Charge	Heidi Cox
Phone Number of Person in Charge	608-838-9030
E-mail Address of Person in Charge	hcox@mcfarlandlibrary.org

Premises description:

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

Premises Description	The event will be held in the Community room and foyer of the E. D. Locke Public Library. Alcohol will be stored in our network closet which is locked and only a few staff have access. The records will be stored in the Library director's filing cabinet which is locked.
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Will minors be present where alcohol is served? All events that allow for the presence of minors where alcohol is served require a variance from the Village Board.

No

Attestation

Who must sign this application?

- One officer or director of the nonprofit organization

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

Officer Last Name	Cox
Officer First Name	Heidi
Officer Title	Friends Board Member Director
Officer E-mail	hcox@mcfarlandlibrary.org
Officer Phone Number	608-838-9030
Officer Signature	
Date	11/10/2025

VILLAGE OF McFarland

Police Department

5915 Milwaukee St, McFarland, WI 53558 | 608.838.3151 |
www.mcfarland.wi.us/police

DATE: November 14, 2025

TO: McFarland Village Board

FROM: Brian Redman, Interim Chief of Police

RE: Recommendation of Approval, Friends of McFarland Library Trivia Night

I have reviewed the Temporary "Class B" Wine and "Class B" Beer License application submitted for the Friends of McFarland Library Trivia Night Event to be held on January 31, 2026, from 6pm to 10pm.

Note that alcohol will be served, and the organizers will have a licensed operator for the event. The organizers are not requesting an ordinance variance allowing for minors to be present where alcohol is distributed/consumed. I recommend the following requirements be placed on the applicant(s):

- Organizers will provide 1 staff member per 50 anticipated attendees, devoted to the function of assisting and directing attendees as needed.
- Each staff member will wear a nametag that clearly identifies them as event staff.
- Event staff will be required to card attendees that appear to be under the age of 30 at the entrance of the venue to ensure there are no minors on the premises during the event.
- They will be required to have in place a plan to mitigate a fire, severe weather, medical or other emergency.

If you have any questions, feel free to contact me.

Thank you,

Brian Redman
Interim Chief of Police



Agreement for Services

This Agreement for Services (this "Agreement") dated as of **November 30, 2025** (the "Effective Date") is made by and between First Due Holdings, Inc., a Delaware corporation, through its wholly-owned subsidiary Locality Media, LLC dba First Due ("First Due"), and the **Village of McFarland**, a Wisconsin municipal corporation located at **PO Box 110, McFarland, WI 53558** (the "Customer").

- 1. Service Access and Use Agreement.** First Due maintains a website through which Customer members may access First Due's **First Due Size-Up™** Community Connect™, Mobile Responder™ and/or other software-as-a-service platforms and solutions identified in Exhibit A (collectively, the "Service") in connection with the performance of their Customer duties. First Due agrees to grant the Customer access to the Service pursuant to the terms and conditions set forth below and in Exhibit A, and the Customer agrees to use the Service only in strict conformity with and subject to such terms and conditions.
- 2. Credential Management, Data Submission, and License Rights.** First Due may provide the Customer with one or more user ID's, initial passwords, digital certificates and/or other devices (collectively, "Credentials") and/or application programming interfaces ("APIs") to access the Service. The Customer shall access the Service only by using such Credentials and APIs. The Customer authorizes First Due to act on any instructions First Due receives from users of the Service who present valid Credentials and such individuals shall be deemed authorized to act on behalf of the Customer, including, without limitation, to change such Credentials. It is the Customer's sole responsibility to keep all Credentials and other means of access within the Customer's direct or indirect possession or control both confidential and secure from unauthorized use. The Customer understands the utility of the First Due Size Up Service depends on the availability of data and information relating to Locations and structures in the Customer's jurisdiction, including but not limited to building system and structural information, building inspection codes and incident report data (collectively, "Location Data"). First Due also may process and furnish through the Service, in addition to Location Data, other data regarding residents and roadways within the Customer's jurisdiction ("Community Data"). Location Data and Community Data are referred to collectively herein as "Data". First Due may acquire Data from third party public and/or private sources in First Due's discretion. In addition, the Customer will upload to the Service or otherwise provide to First Due in such form and using such methods as First Due reasonably may require from time to time, any and all Data from the Customer's records and systems which the parties mutually designate for inclusion in the Service database. The Customer agrees not to filter or alter such records except to conform such Data to the formats reasonably required by First Due. Subject to any third-party license restrictions identified expressly in writing by the Customer, the Customer grants to First Due a perpetual, non-exclusive, worldwide, royalty-free right and license to process, use and disclose the Data furnished to First Due by the Customer in connection with the development, operation, and performance of First Due's business, including but not limited to the Service.
- 3. Data Use, Disclaimers, and Limitations of Liability.** As between the parties, the Customer and its employees, contractors, members, users, agents, and representatives (collectively, "Customer Users") are solely responsible for determining whether and how to use Data accessed through the Service. The Customer acknowledges that First Due, through the Service, provides an interface for viewing Data compiled from the Customer and other sources over which First Due has no control and for which First Due assumes no responsibility. First Due makes no representations or warranties regarding any Location or structure (including but not limited to a Location's safety, construction, occupancy, materials, hazards, water supply, contents, location, surrounding structures, exposures, size, layout, compliance, condition or history), residents, roadways, or any actual or expected outcome from use of the Data, nor does First Due make any representation or warranty regarding the accuracy or reliability of the Data received by First Due. First Due provides administrative and information technology services only and does not advise, recommend, or render an opinion with respect to any information communicated through the Service and shall not be responsible for the Customer's or any third party's use of any information obtained through the Service.

- 4. Customer Equipment and Technical Requirements.** The Customer shall obtain and maintain, at its own expense, computers, operating systems, Internet browsers, tablets, phones, telecommunications equipment, third-party application services and other equipment and software ("Equipment") required for the Customer to access and use the Service (the Service being accessible to users through standard Internet browsers subject to third party network availability and signal strength). First Due shall not be responsible for any problem, error or malfunction relating to the Service resulting from Customer error, data entry errors or malfeasance by the Customer or any third party, or the performance or failure of Equipment or any telecommunications service, cellular or Wi-Fi network, Internet connection, Internet service provider, or any other third-party communications provider, or any other failure or problem not attributable to First Due ("Technical Problems").
- 5. Term and Termination.** This Agreement will be effective for an initial term of **13 months** (the "Initial Term") commencing on the Effective Date. After the Initial Term, this Agreement will automatically renew for successive terms of **12 months** each (a "Renewal Term"), subject to the right of either party to cancel renewal at any time upon at least 60 days' written notice. First Due reserves the right to increase Customer's renewal Service fees by no more than **10%** per annum, applied to the Service fees set forth in the previous term. Either party also may terminate this Agreement immediately upon written notice if the other party: (i) becomes insolvent; (ii) becomes the subject of a petition in bankruptcy which is not withdrawn or dismissed within 60 days thereafter; (iii) makes an assignment for the benefit of creditors; or (iv) materially breaches its obligations under this Agreement and fails to cure such breach within 30 days after the non-breaching party provides written notice thereof.
- 6. Effects of Termination and Reservation of Rights.** Upon termination, the Customer shall cease use of the Service and all Credentials then in the Customer's possession or control. This Section 6 and Sections 8 through 15 and 19 through 23 hereof shall survive any termination or expiration of this Agreement.
- 7. Fees, Additional Services, and Taxes.** The Customer agrees to pay the fees set forth in Exhibit A for use of those Service features described in Exhibit A (as available as of the Effective Date). First Due may charge separately for services offered from time to time that are not included in the scope of Exhibit A (such as new Service features, systems integration services and applications of the Service for new purposes), subject to the Customer's written acceptance of the terms of use and fees associated with such services. The Customer shall be responsible for the payment of all taxes associated with provision and use of the Service (other than taxes on First Due's income).
- 8. Intellectual Property and Data Rights.**
- a. First Due IP. First Due owns and shall retain all right, title, and interest in and to the Service, all components thereof, including without limitation all related applications, APIs, user interface designs, software and source code (which shall further include without limitation any and all source code furnished by First Due to the Customer in connection with the delivery or performance of any services hereunder) and any and all future enhancements or modifications thereto howsoever made and all intellectual property rights therein but not Data furnished by the Customer. Except as expressly provided in this Agreement or as otherwise authorized in advance in writing by First Due, the Customer and Customer Users shall not copy, distribute, license, reproduce, decompile, disassemble, reverse engineer, publish, modify, or create derivative works from, the Service; provided, however, that nothing herein shall restrict the Customer's use of the Data that the Customer has provided.
 - b. Customer Data. Customer shall own all Customer data and upon termination or written request, First Due shall provide Customer data to Customer.
 - c. De-Identification. Customer acknowledges and agrees that First Due may use Customer data to generate a de-identified data set (a "Data Set") in accordance with the then-current HIPAA de-identification standards set forth in 45 CFR § 164.514(b). Once de-identified, the Data Set will no longer constitute identifiable Customer data or "Protected Health Information", as defined under HIPAA at 45 CFR 160.103. Subject to applicable laws, First Due may, in its sole discretion, transform, analyze, distribute, redistribute, create derivative works of, license, disclose to third party researchers, or otherwise use such Data Set.

9. Confidentiality.

- a. "Confidential Information" means any and all information disclosed by either party to the other which is marked "confidential" or "proprietary," including oral information that is designated confidential at the time of disclosure. Without limiting the foregoing, all information relating to the Service and associated software and the terms of this Agreement shall be deemed First Due's Confidential Information. Notwithstanding the foregoing, "Confidential Information" does not include any information that the receiving party can demonstrate (i) was known to it prior to its disclosure hereunder; (ii) is or becomes publicly known through no wrongful act of the receiving party; (iii) has been rightfully received from a third party authorized to make such disclosure without restriction; (iv) is independently developed by the receiving party, without the use of any Confidential Information of the other party; (v) has been approved for release by the disclosing party's prior written authorization; or (vi) is required to be disclosed by court order or applicable law, provided that the party required to disclose the information provides prompt advance notice thereof to the other party (except to the extent such notice is prohibited by law).
- b. Each party hereby agrees that it shall not use any Confidential Information belonging to the other party other than as expressly permitted under the terms of this Agreement or as expressly authorized in writing by the other party. Each party shall use the same degree of care to protect the other party's Confidential Information as it uses to protect its own confidential information of like nature, but in no circumstances with less than reasonable care. Neither party shall disclose the other party's Confidential Information to any person or entity other than its employees, agents or consultants who need access thereto in order to effect the intent of this Agreement and in each case who have been advised of the confidentiality provisions of this Agreement, have been instructed to abide by such confidentiality provisions, entered into written confidentiality agreements consistent with this Section 9 or otherwise are bound under substantially similar confidentiality restrictions.
- c. Each party acknowledges and agrees that it has been advised that the use or disclosure of the other's Confidential Information inconsistent with this Agreement may cause special, unique, unusual, extraordinary, and irreparable harm to the other party, the extent of which may be difficult to ascertain. Accordingly, each party agrees that, in addition to any other remedies to which the nonbreaching party may be legally entitled, the nonbreaching party shall have the right to seek to obtain immediate injunctive relief, without the necessity of posting a bond, in the event of a breach of Section 9(a) or 9(b) by the other party, any of its employees, agents or consultants.

10. Limited Warranty. FIRST DUE REPRESENTS AND WARRANTS THAT IT SHALL USE COMMERCIALY REASONABLE EFFORTS TO PROVIDE THE SERVICE WITHOUT INTRODUCING ERRORS OR OTHERWISE CORRUPTING DATA AS SUBMITTED BY THE CUSTOMER. OTHER THAN THE FOREGOING AND OTHER EXPRESSED GUARANTEES SET FORTH IN THIS AGREEMENT, THE SERVICE, INCLUDING ALL DATA, IS PROVIDED ON AN "AS IS" AND "AS AVAILABLE" BASIS WITHOUT WARRANTY OF ANY KIND. WITHOUT LIMITING THE FOREGOING, FIRST DUE MAKES NO WARRANTY THAT THE SERVICE WILL BE UNINTERRUPTED, ERROR FREE OR AVAILABLE AT ALL TIMES, NOR DOES FIRST DUE WARRANT THAT THE SERVICE WILL REMAIN COMPATIBLE WITH, OR OPERATE WITHOUT INTERRUPTION ON, ANY EQUIPMENT OF THE CUSTOMER OR CUSTOMER USERS.

11. Service Levels and Support Obligations. First Due will provide the Service on a 24X7X365 basis with an uptime guarantee of 99.5% availability excluding scheduled maintenance. First Due will respond to Customer and provide Initial Responses, Temporary Resolutions and Final Resolutions in accordance with the time requirements set forth in the table below.

Severity Level:	Vendor's Initial Response will be provided within:	Vendor's Temporary Resolution will be provided within:	Vendor's Final Resolution will be provided within:
1: Mission Critical – Software is down /undiagnosed but feared critical; situation may require a restore and Software use is suspended until a diagnosis is given	60 minutes from receipt of initial notice from the Customer, or discovery, of the error	24 hours from receipt of initial notice from the Customer, or discovery, of the error	2 days from receipt of initial notice from the Customer, or error discovery

2: Critical Issue – Software is not down, but operations are negatively impacted	2 hours from receipt of initial notice from the Customer, or discovery, of the error	48 hours from receipt of initial notice from the Customer, or discovery, of the error	2 days from receipt of initial notice from the Customer, or error discovery
3: Non-Critical Issue	4 hours from receipt of initial notice from the Customer, or discovery, of the error	3 days from receipt of initial notice from the Customer, or discovery, of the error	15 days from receipt of initial notice from the Customer, or error discovery

12. Warranty Limitations and Disclaimers. EXCEPT AS SET FORTH ABOVE AND IN SECTION 10, FIRST DUE MAKES AND THE CUSTOMER RECEIVES NO WARRANTIES, WHETHER EXPRESS, IMPLIED, OR STATUTORY REGARDING OR RELATING TO THE SUBJECT MATTER HEREOF. FIRST DUE SPECIFICALLY DISCLAIMS, TO THE FULLEST EXTENT PERMITTED BY LAW, ALL IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT TO THE SUBJECT MATTER HEREOF, INCLUDING WITHOUT LIMITATION THE SERVICE.

13. Customer Representations, Data Rights, and Use Restrictions. The Customer represents and warrants that the Customer is authorized and has all rights necessary to enter into this Agreement, to provide the Data furnished by the Customer to First Due, and to use the Service and Data, and Customer will only use the Service and Data, as permitted under this Agreement and in accordance with the laws, regulations, and any third-party agreements applicable to the Customer and Customer Users. Without limiting the generality of the foregoing, Customer shall not cause or permit any Data to be uploaded to the Service or used in connection with the Service in any manner that would violate any third-party intellectual property rights or license between Customer and any third party. Customer agrees not to use or permit the use of the Service and Data in connection with any public or private enterprise other than operation and performance of the Customer's functions and services. In addition, the Customer and the Customer Users shall not copy, distribute, license, reproduce, publish, modify, or otherwise use any Personally Identifiable Information (PII) contained within the Data accessed through the Service for any purpose other than to lawfully carry out the services and duties of the Customer. The Customer shall remain responsible for the performance, acts and omissions of each Customer User as if such activities had been performed by the Customer.

14. Indemnification.

- a. First Due will indemnify, defend and hold harmless the Customer from and against any and all damages, liabilities, losses, costs and expenses (including, but not limited to, reasonable attorneys' fees) (collectively, "Losses") resulting from any third-party claim, suit, action, investigation or proceeding (each, an "Action") brought against the Customer based on the infringement by First Due of any third-party issued patent, copyright or registered trademark, except to the extent such Action is based on Data furnished from the Customer, the Customer's breach of any third party agreement, or any combination or integration of the Service with any Customer- or third-party property, method or system.
- b. The Customer will indemnify, defend and hold First Due harmless from and against any and all Losses arising from or relating to: (i) any breach by the Customer of Section 8; or (ii) any Action by a Customer User arising from or relating to the use of the Service or Data accessed through the Service, except to the extent such Losses are subject to Section 13(a) or result from the gross negligence or willful misconduct of First Due.
- c. Such indemnification under Sections 14(a) and 14(b) will be provided only on the conditions that: (a) the indemnifying party is given written notice reasonably promptly after the indemnified party receives notice of such Action; (b) the indemnifying party has sole control of the defense and all related settlement negotiations, provided any settlement that would impose any monetary or injunctive obligation upon the indemnified party shall be subject to such party's prior written approval; and (c) the indemnified party provides assistance, information and authority as reasonably required by the indemnifying party.

- 15. Limitation of Liability.** EXCEPT FOR ITS INDEMNIFICATION OBLIGATIONS IN SECTION 14, AND EXCEPT FOR CLAIMS OF GROSS NEGLIGENCE, WILLFUL MISCONDUCT OR FRAUD, FIRST DUE SHALL NOT BE LIABLE TO THE CUSTOMER OR CUSTOMER USERS FOR ANY INDIRECT, INCIDENTAL, CONSEQUENTIAL, SPECIAL OR EXEMPLARY DAMAGES ARISING FROM OR RELATING TO THIS AGREEMENT OR THE SERVICES OR DATA, EVEN IF THE CUSTOMER HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.
- 16. Notices.** All notices, requests, demands, or consents under this Agreement must be in writing, and be delivered personally, by email or facsimile followed by written confirmation, or by nationally recognized courier service to the addresses of the parties set forth in this Agreement.
- 17. Assignment.** Except as otherwise provided below, neither party may assign this Agreement or any rights or obligations hereunder without the prior written consent of the other party. First Due may assign this Agreement or any rights or obligations hereunder to any First Due affiliate or in connection with the merger or acquisition of First Due or the sale of all or substantially all of its assets related to this Agreement, without such consent. This Agreement shall be binding upon and inure to the benefit of the parties, their respective successors and permitted assigns.
- 18. Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Wisconsin.
- 19. Modifications.** Any modification, amendment or waiver to this Agreement shall not be effective unless in writing and signed by the party to be charged. No failure or delay by either party in exercising any right, power, or remedy hereunder shall operate as a waiver of such right, power, or remedy.
- 20. Third Party Beneficiary.** The parties are independent contractors with respect to each other, and neither shall be deemed an employee, agent, partner, or legal representative of the other for any purpose or shall have any authority to create any obligation on behalf of the other. Neither party intends to grant any third-party beneficiary rights as a result of this Agreement.
- 21. Force Majeure.** Any delay in or failure of performance by either party under this Agreement will not be considered a breach and will be excused to the extent caused by any event beyond the reasonable control of such party including, but not limited to, acts of God, acts of civil or military authorities, strikes or other labor disputes, fires, interruptions in telecommunications or Internet or network provider services, power outages, and governmental restrictions.
- 22. Training Content Disclaimer.** As related to First Due's Basic Training Records, Advanced Training Records, and Advanced Training Records with Content modules and associated Training Content, First Due's products are intended to be used by certified instructors and are designed to be integrated into a broader curriculum that includes digital, online, or in person classroom instruction, hands-on practice and the use of educational materials. Some practices or procedures shown may differ from Licensee's competency and procedural requirements. First Due makes no warranty, expressed or implied that the information presented will satisfy any particular situation or need or that any demonstrated procedure is safe. First Due disclaims any liability, loss or risk resulting directly or indirectly from the Training Products.
- 23. Entire Agreement and Severability.** This Agreement supersedes all prior agreements, understandings, representations, warranties, requests for proposal and negotiations, if any. Each provision of this Agreement is severable from each other provision for the purpose of determining the enforceability of any specific provision.
- 24. Headings.** The headings and titles in this Agreement are for convenience of reference only and shall not affect the meaning, interpretation, or construction of any provision of this Agreement. They are not intended to be part of the substantive terms and shall not be used to interpret the intent of the parties.
- 25. Agreement Billing Information.**
- a. **Accounts Payable Contact**

Name: _____

Email: _____

Phone: _____

- b. **Tax Exempt** _____ (Yes/No)
If yes, please email a copy of the Exempt Certificate to accounting@firstdue.com.
- c. **Purchase Order Required** _____ (Yes/No)
If yes, return a copy of the Purchase Order with the signed agreement or email a copy to accounting@firstdue.com.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date set forth above. The undersigned represent and warrant that they are duly authorized to enter into this Agreement on behalf of the respective parties.

**FIRST DUE HOLDINGS, INC.,
THROUGH ITS WHOLLY-OWNED SUBSIDIARY
LOCALITY MEDIA, LLC DBA FIRST DUE**

Village of McFarland

By: _____
(Signature)

Name: _____

Title: _____

Date: _____

By: _____
(Signature)

Name: _____

Title: _____

Date: _____



Exhibit A Quote

Customer Name:	McFarland Fire & EMS Department	Quote Number:	1545132000525031620
Billing Address:	PO Box 110 McFarland, WI 53558	Prepared By:	Jason Capatske
Subscription Start:	November 30, 2025	Valid Until:	December 31, 2025
Initial Term:	13 months		
Annual Subscription:	\$11,900.00		

Product Details

Occupancy Management & Pre-Incident Planning

Manage Occupancies, Pre-Incident Mapping, ArcGIS Maps, Fire Systems, Hazardous Material, and Contacts.

Responder

Web Responder dashboard and Responder iOS/Android App with notifications, statusing and routing.

Hydrant Management – Basic

Manage Hydrants including hydrants visible on pre-plan & response map, hydrant list, hydrant types, hydrant uploads, ArcGIS hydrant layers, and hydrant setup

Inspections

Field Inspections, Configurable Checklists, Violation Management, Virtual Inspections, Inspections Scheduler, and Integrated Pre-Incident Planning.

Incident Reporting – NFIRS

NFIRS Incident Documentation, State and Federal Compliance with automated submission.

Scheduling

Manage staff schedules with an interactive shift board, configurable call shifts module, messaging, time-off and shift trades.

Personnel Management

Store, Manage and Access Employee Records including demographic data, certifications and employment information.

Basic Training Records

Assign Training, Record Completions, View Training Logs, and Manage Certifications.

Events & Activities

Create Events, View Global Activity Log, and Access Global Calendar.

Assets & Inventory

Assets, vehicles, equipment and inventory management, assets and equipment checks, and work order management.

Central Square Enterprise/TriTech CAD Integration

Receive CAD Data to support First Due Responder and Incident Reporting modules via sFTP utilizing the CST CAD Enterprise CAD-to-External System Export

Essentials Online Training Package

Up to 4 Hours Online Training with certified First Due Instructor

Implementation and Configuration Services

Services related to configuring and customizing the First Due Platform as described in the Statement of Work.

One-Time Fees Subtotal	\$ 3,100.00
13-month Subscription Fees Subtotal	\$ 12,971.00
Grand Total*	\$ 16,071.00

*Excluding Tax

Statement of Work. The attached Statement of Work will detail the Implementation, Training, Data Migration, Integrations, Customer Success Manager, Customer Support, and Assumptions for this Quote.

Invoicing and Payment Terms. The above-listed Grand Total will be invoiced on or around the Subscription Start date and due within thirty (30) days from the date of the invoice. For subsequent annual periods, the Service fees are due and payable annually in advance on January 1st.

Electronic ACH payment Information. Wells Fargo Bank | ACH Routing Number: 121000248 | Account #: 4192384907



Statement of Work
For
McFarland Fire & EMS Department
Quote Number: 1545132000525031620

1. Introduction

1.1 Purpose

The purpose of this Statement of Work ("SOW") is to clearly define the Implementation, Training, Data Migration, Integrations, Customer Success Manager, Customer Support, and Assumptions for Customer from First Due for the purchased product(s) set forth in this Exhibit A ("Purchased Products").

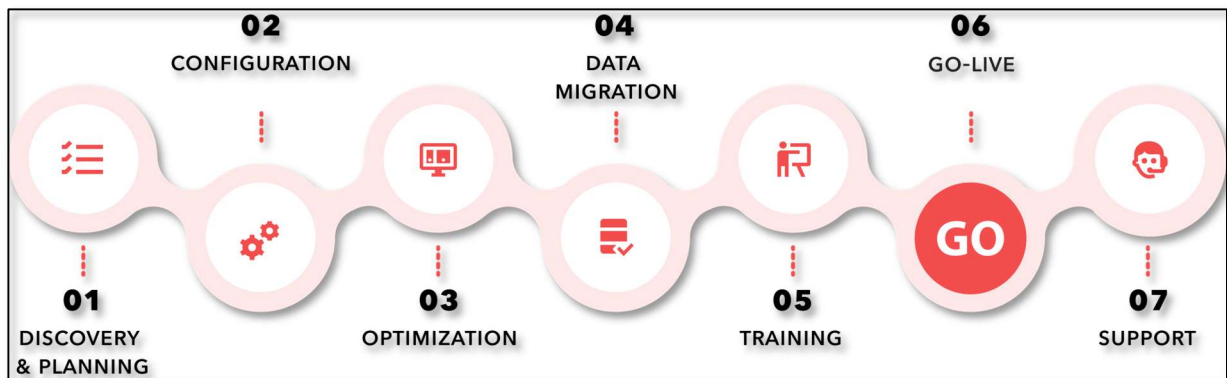
1.2 Scope

This SOW includes the configuration, optimization, and deployment of the Purchased Products with the goal of meeting the organizational needs of the Customer.

2. Implementation

2.1 Overview

First Due utilizes a combination waterfall and iterative approach to implementation. This includes Discovery, Configuration, Optimization, Data Migration, Training, and Go-Live.



2.2 Implementation Resources

- **Implementation Manager:** Project lead and go-to person, acting as the primary liaison between the Customer and the First Due project team. The Implementation Manager will develop and execute the project plan, manage communication, and ensure adherence to predefined timelines and quality standards. This individual is also responsible for helping to configure the core system and some of the more straightforward modules.
- **Implementation Product Specialist(s):** While the Implementation Manager will lead the overall project, Product Specialists will be brought in to help configure and optimize specialty modules such as Fire Prevention, ePCR, Assets & Inventory, Training, Scheduling, and Reporting. They are product experts in First Due and are versed in industry best practices for their specific product specialties. Depending on the modules purchased and complexity, your project may be assigned 1-3 Product Specialists.
- **Technical Implementation Specialist:** Responsible for managing data migration from your current vendor to First Due and the integration between First Due and CAD. The Technical Implementation Specialist team comes from a diverse background, ranging from database management to public safety software integration.
- **Customer Success Manager:** As the point person after project completion, the Customer Success Manager (CSM) will be part of the implementation as an advocate and to ensure a seamless transition

to support post go-live. During the Implementation they will regularly check-in to ensure progress is being made and help with the addition of new modules or scope from a commercial perspective. Post go-live, they will provide regular check-ins to ensure the Customer is adopting the Purchased Products and deriving value from them.

- **Training Manager:** Responsible for developing and executing the training plan, with the goal of effective adoption of the Purchased Products by Customer. The Training Manager will be involved throughout the project to ensure they have the Customer specific knowledge to design the most effective training plan possible.

2.3 Implementation Phases

2.3.1 Discovery & Planning: Once the Project has been assigned, Customer will receive a set of tailored discovery questionnaires. Once filled out, the Implementation Manager will schedule a Project Kick-Off. During this meeting the Customer will receive access to the First Due platform, meet the project team and receive an initial product tour. The Implementation Manager will also provide an overview of the project plan, decide the meeting cadence, and formalize the next steps. CAD Integration and Data Migration planning meetings are also held during this phase, if required. These meetings will be led by the Technical Implementation Specialist.

- **Key Meeting(s):** Project Kick-Off, CAD Kick-Off, Data Migration Planning
- **Milestone(s):** Project Kick-Off, System Access
- **Customer Task(s):** Fill Discovery Questionnaires
- **Deliverable(s):** Welcome email, Initial Account Set-Up, System Logins Provided

2.3.2 Configuration: After planning is complete, the Implementation Manager will begin scheduling the Configuration sessions. Before each configuration session there will be some light prep work for the Customer to complete. Generally, there will generally be one (1) configuration session per module, but in cases where there is more complexity, there may be multiple. These sessions will either be run by the Implementation Manager or the Implementation Product Specialist, depending on the module.

- **Key Meeting(s):** Module Configuration Sessions (1-2 per module)
- **Milestone(s):** N/A
- **Customer Task(s):** Configuration Prep Work (per module)
- **Deliverable(s):** Initial Module Configuration
- **Scope:** All Purchased Products

2.3.3 Optimization: After the configuration is complete, the Customer will be provided with test work (module User Acceptance Testing (UAT)) to complete. Following the completion of the UAT work, Optimization Sessions will be held to review Customer feedback, correct any issues, and finalize the configuration of the module. There will generally be one (1) Optimization session per module, but in cases where there is more complexity, there may be multiple. Once a module is configured and optimized, the Customer will be provided a module sign-off document to review and sign. Note Configuration and Optimization sessions may run interchangeably to ensure the project stays on-track.

- **Key Meeting(s):** Module Optimization Sessions (1-2 per module)
- **Milestone(s):** Module Acceptance and Sign-Off (1 per module)
- **Customer Task(s):** Optimization Prep Work (UAT per module)
- **Deliverable(s):** Module Optimization resulting in Customer Acceptance
- **Scope:** All Purchased Products

2.3.4 Data Migration: Data Migration will occur throughout the project and can be summarized in three steps: (1) initial data migration at the beginning of the project required for configuration, (2) import of historical records, usually occurring throughout the project, and (3) final data migration immediately before go-live. First Due's Data Migration team will review your legacy data environment and provide guidance on the best path to extract, map, and import the data into First Due.

- **Key Meeting(s):** Data Migration Planning
- **Milestone(s):** Data Migration Sign-Off
- **Customer Task(s):** Extract or provide access to legacy data based on guidance from First Due Data Migration team, Data Mapping Assistance, review and approve data load.
- **Deliverable(s):** Data Migration Plan, Data Mapping Assistance, Data Import

2.3.5 Training: As the project is in the final stages, the Training Manager will work with the Customer to arrange a training plan that will result in the successful adoption of the Purchased Products. Note that while Webinar Administrator training will occur during configuration and optimization sessions, the Training Manager will arrange formal Webinar and/or Onsite Train-the-Trainer and/or End User Training Session(s). Additive to the provided training, Customer will also have access to live weekly training academy sessions as well as on demand online training videos and training guides via the First Due Knowledgebase.

- **Key Meeting(s):** Training Planning, Training Sessions
- **Milestone(s):** Training Completed
- **Customer Task(s):** Coordinate staff to be trained
- **Deliverable(s):** Training Plan and Training Session(s)

2.3.6 Go-Live: Once all modules have been signed off and training has been arranged or completed, First Due will work with the Customer to kick-off the Go-live process. This includes: (1) Final System Acceptance, (2) Go-live planning meeting, (3) Final Data Migration, (4) Go-live, and (5) Post go-live implementation support.

- **Key Meeting(s):** Go-live planning, Post Go-live Check-Ins
- **Milestone(s):** System Acceptance, Go-live
- **Customer Task(s):** Final Testing
- **Deliverable(s):** Post Go-live Implementation Support (2-4 weeks)

2.3.7 Transition to Customer Success: Following the completion of the post go-live support period and assuming all critical implementation tasks are complete, Customer will be transitioned to their Customer Success Manager (CSM) and to the First Due Support team.

- **Key Meeting(s):** Customer Success Transition Meeting
- **Milestone(s):** Transition to Customer Success and Support
- **Customer Task(s):** N/A
- **Deliverable(s):** N/A

3. Training

Training is an integral part of any successful implementation. First Due is focused on providing your agency adequate training to ensure effective user adoption of the platform. As part of this SOW, the Customer shall receive:

- Formal training as outlined in Exhibit A
- Administrator Training as part of the Configuration / Optimization
- Access to live First Due Academy Webinars
- Access to online recorded training videos and guides via an interactive knowledgebase

Any additional scope or detail related to Training will be listed below.

4. Data Migration

First Due understands the importance of data migration to our customers and has extensive experience working to migrate historical records into the platform. First Due will use best efforts to migrate applicable data from Customer's existing systems utilizing data migration best practices. This includes:

- Data Migration Planning Session
- Assistance/Guidance in extracting data from existing system/s
- Mapping extracted data to First Due import workbooks
- Importing of Data into First Due

The Data Migration scope of this SOW will be to import legacy data from Customer existing systems in order for the Purchased Products to be operational. This includes operational data and historic records. Note that there are times when certain data is not seen as valuable to migrate to First Due. First Due and Customer will agree during the planning phase on what data needs to be migrated and priorities around data migration.

5. Integrations

As part of this SOW, First Due will implement all integrations and relevant scope outlined in Exhibit A. Integrations will be implemented during the configuration and optimization phases outlined above. In most cases, these integrations will be aligned with the module they are related. The only exception to this is the CAD Integration which, if part of scope, will have its own dedicated session at the beginning of an implementation. Customer or complex integrations may follow this same exception and have their own sessions to implement.

First Due will support these integrations post go-live. Note First Due is not responsible for outages, issues, and failures of 3rd Party Vendors. First Due will, however, always endeavor to work with Customer to resolve issues, regardless of responsibility.

Any additional scope or detail related to Integrations will be listed below.

6. Customer Success Manager

First Due understands the value of ongoing Customer Success activities post go-live. As part of this SOW, Customer will receive a Customer Success Manager who will be the point person for Customer post go-live. Customer will receive regular check-ins to ensure the adoption of the Purchased Products. As part of the regular check-ins, the Customer Success Manager can help Customer with any major enhancements or issues, new feature updates, interest in other modules and additional training needs.

7. Customer Support

A customer's success is important to First Due and we understand having a reliable, knowledgeable Customer Support (or Support) team there to help is vital. Customer Support provides a central point of contact to ensure that all customer support requests are responded to and resolved. Below is a summary of the support components.

7.1 Contacting Customer Support

Customer Support is a service provided to our customers when they have questions, requests, or issues with the Services. When Customer submits a support request, a Support Ticket (or Ticket) is created within First Due's Support CRM and a unique ID (or ticket number) is assigned to track and document Customer's support request.

We offer a variety of channels to communicate with our Support team:

- **Online:** <https://support.firstduesizeup.com/portal/en/kb/first-due-community-connect-support>
- **Email:** support@firstdue.com
- **Phone:** (516) 874-5818

7.2 Self-Service Resources

First Due strives to provide useful, empowering self-service resources that are available 24/7 on our [online Support Center](#). Our Knowledgebase contains step-by-step/how-to articles, FAQs, videos, best practices, etc.

7.3 Hours of Operation

Customer Support hours of operation (Business Hours) are:

- Monday to Friday, 9:00am – 6:00pm ET**
- ** 24x7 Support available for Sev 1 (Down/Urgent) issues.

8. Assumptions

8.1 Customer Participation

Every successful implementation requires adequate participation from the Customer. Although First Due is ultimately responsible for deliverables in the SoW, Customer agrees to attend the necessary calls and complete required preparatory work in order to help drive the project forward. At a minimum, Customer resources will be required for one (1) hour per week for meetings, and half an hour to one (0.5-1) hour of prep work per week by one or multiple individuals. Customer understands the importance of ensuring the correct Customer resources are available when required.

8.2 Statement of Work Expiration

Excluding significant delays caused by the First Due team, this SOW will expire within twelve (12) months of the Subscription Start Date as detailed in Exhibit A. In situations where the project is delayed for no fault of either party, First Due agrees to extend the term, only if there is an agreed plan to complete the project within the extension period. Note the term expiration does not apply to Section 6 & 7 above and will not impact First Due's ability to support the Customer post go-live.

8.3 Best Practice and Standard Workflow

First Due intends to meet the organizational needs of the Customer and their respective software requirements by configuring the Purchased Products to closely align with existing workflows. Although First Due is incredibly flexible, there may be times when First Due recommends using standard functionality or best practice to ensure a timely implementation, and simplification of current process. These workflows may differ from Customer existing workflows. Customer understands the importance of collaboration to achieve the ultimate goal of successfully adopting the Purchased Products and is aware there may be changes to existing workflow to accomplish this.

8.4 Go-live Requirements & Gaps

Over the course of the Implementation, both parties may uncover functionality gaps in the Purchased Products. Some of these gaps may have a material impact on the ability to implement or adopt the product. Gaps of this nature, deemed Go-Live Requirements, will be prioritized to ensure a timely go-live and project completion. However, in the case that certain features are not complete before go-live, they will be added to module and system signoffs as exceptions and will be completed within an agreed upon timeframe.

**Request for Taxpayer
Identification Number and Certification**

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the
requester. Do not
send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See Specific Instructions on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.) First Due Holdings, Inc.	
	2 Business name/disregarded entity name, if different from above. Locality Media, LLC dba First Due	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor ☒ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate ☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ (Applies to accounts maintained outside the United States.)	
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. ☐	
5 Address (number, street, and apt. or suite no.). See instructions. 390 NE 191st St STE 17328		Requester's name and address (optional)
6 City, state, and ZIP code Miami, FL 33179		
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

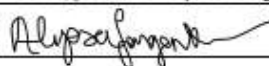
Social security number								
			-				-	
or								
Employer identification number								
3	9	-	2	7	2	5	8	0 2

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person 

Date **09/25/2025**

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

VILLAGE OF
McFarland
SUMMARY SHEET

MEETING DATE: Tuesday, November 25, 2025

SECTION: Business

DEPARTMENT: Administration

CONTACT: Matt Schuenke, Village Administrator

AGENDA ITEM: On the proposed budget for the year 2026 and establishing the 2025 payable in 2026 property tax levy for the Village of McFarland.

PREVIOUS ACTION:

None.

ISSUE SUMMARY:

Included within your packet is a copy of the public hearing notice. The public hearing will be opened like all other hearings, we will receive comment as provided, and then the hearing will be closed. This is the second Public Hearing held with the first taking place previously on October 28, 2025.

FINANCIAL/BUDGET IMPACT:

None.

VILLAGE PLAN REFERENCE:

None.

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Presented for the hearing to be held to receive comments from the public.

ATTACHMENTS:

1. 2026 Budget - Public Hearing Notice 10222025 mgs

VILLAGE OF MCFARLAND

NOTICE OF PUBLIC HEARING

Notice is hereby given that there will be Public Hearings held before the Village Board in the Community Room of the Municipal Center located at 5915 Milwaukee Street, McFarland, WI 53558, at which time interested parties and citizens shall have an opportunity to be heard concerning the proposed 2026 Budget. The Budget is available for viewing at the McFarland Municipal Center lobby from 8:00 am to 4:30 pm, Monday through Friday or on the Village website at www.mcfarland.wi.us. Please note the following dates and times:

Public Hearing #1:

Tuesday, October 28, 2025 at 7:00 pm

Public Hearing #2:

Tuesday, Noember 25, 2025 at 7:00 pm

If you are not able to attend the meeting or would like to provide written comment in advance, please send to Village of McFarland, Attn: Village Administrator, PO Box 110, McFarland, WI 53558 or email to matt.schuenke@mcfarland.wi.gov.

Detailed below are the summaries of revenues, expenses, and fund balances of all Village funds as is required for reporting purposes by Wisconsin State Statute 65.90.

SUMMARY OF GENERAL FUND

<u>Revenues</u>							<u>Expenses</u>						
Revenue Category	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year	Expense Category	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Taxes	4,515,002	4,526,000	4,526,000	4,526,000	4,448,250	-1.72%	General Government	1,018,959	1,047,000	611,925	1,043,655	1,050,250	0.31%
Special Assessments	0	0	0	0	0	0.00%	Public Safety	4,762,125	4,731,500	2,361,932	4,658,951	4,993,250	5.53%
Intergovernmental Rev	1,123,763	1,188,250	389,455	1,204,697	1,382,500	16.35%	Public Works	1,029,651	1,107,750	563,421	1,143,152	1,132,000	2.19%
Licenses and Permits	287,144	386,500	155,808	374,632	377,000	-2.46%	Health & Human Serv	398,553	430,500	160,641	394,696	459,000	6.62%
Fines, Forf, and Penalties	64,325	122,000	39,331	77,500	110,000	-9.84%	Culture, Rec, and Ed	556,240	668,500	312,272	676,596	692,250	3.55%
Public Charges for Services	590,813	673,500	347,048	753,107	814,250	20.90%	Conserve & Develop	252,380	253,500	114,585	240,591	254,750	0.49%
Intergovern Charges	503,533	537,500	263,224	528,263	549,500	2.23%	Debt Service	See Debt Service - Fund 300					
Miscellaneous Revenue	460,304	492,500	227,040	495,122	500,000	1.52%	Capital Outlay	See Capital Projects - Fund 400					
Other Financing Sources	388,702	312,500	0	307,248	400,000	28.00%	Other Financing Uses	109,659	0	2,500	2,500	0	0.00%
Total REVENUES	7,933,586	8,238,750	5,947,906	8,266,570	8,581,500	4.16%	Total EXPENDITURES	8,127,568	8,238,750	4,127,275	8,160,141	8,581,500	4.16%

<i>General Fund (Actual)</i>	2024	2025	YTD	2025	2026					Difference	% Change
	Actual	Budget	6/30/2025	Projected	Budget	DEBT Service ** - as of	12/31/2022	12/31/2023	12/31/2024	vs. 2022	vs. 2022
Fund Balance - Begin	2,133,342	-----	-----	1,955,060	2,055,239	Governmental Activities	42,461,927	47,418,621	52,130,761	4,712,140	9.94%
Fund Balance - End	1,955,060	-----	-----	2,055,239	2,055,239	Business Type Activities	8,284,757	7,213,695	9,832,923	2,619,228	36.31%

<u>Fund Balance Policy Requirement</u>	<u>%</u>	<u>2025</u>	<u>2026</u>
Minimum Threshold - Percent of Budget Exp	20%	1,647,750	1,716,300
Maximum Threshold - Percent of Budget Exp	25%	2,059,688	2,145,375

	2024 Actual	2025 Actual	2026 Budget	% Change Prev Year
Property Tax Rates	\$6.09	\$ 5.98	\$ 5.98	0.00%

** Outstanding General Obligation Debt including principal and interest expense.

Dated this 2nd day of October, 2025.

Cassandra Suettinger, Deputy Village Administrator/Clerk
McFarland, Wisconsin

VILLAGE OF MCFARLAND

Summary of Other Governmental Funds

Comm/Tech Fund 200	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	122,946	0	0	0	0	0.00%
Taxes	0	0	0	0	0	0.00%
Other Revenue	122,946	0	0	0	0	0.00%
Total Expense	100,255	0	0	0	0	0.00%
Fund Balance - Begin	75,244	-----	-----	956	0	
Fund Balance - End	956	-----	-----	0	0	
Fund discontinued after the 2024 Budget.						

Debt Service Fund 300	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	4,030,305	4,701,500	3,989,540	4,708,485	5,153,000	9.60%
Taxes	3,400,000	3,890,000	3,890,000	3,890,000	4,517,500	16.13%
Other Revenue	630,305	811,500	99,540	818,485	635,500	-21.69%
Total Expense	4,167,079	4,701,500	2,304,117	4,708,485	5,153,000	9.60%
Fund Balance - Begin	700,451	-----	-----	563,676	180,199	
Fund Balance - End	563,676	-----	-----	180,199	(20,301)	
The Debt Service Fund is not required to maintain a minimum level of reserves beyond any unexpected revenues collected from impact fees.						

Library Fund 205	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	1,147,470	1,201,250	1,188,125	1,205,617	1,250,000	4.06%
Taxes	768,000	800,750	800,750	800,750	845,250	5.56%
Other Revenue	379,470	400,500	387,375	404,867	404,750	1.06%
Total Expense	1,153,136	1,201,250	632,368	1,199,032	1,250,000	4.06%
Fund Balance - Begin	273,938	-----	-----	269,123	275,708	
Fund Balance - End	269,123	-----	-----	275,708	275,708	
Minimum Fund Balance Requirement of 10% of Exp 119,903 125,000						

TID #3 Fund 305	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	1,474,463	2,324,250	1,877,948	2,037,509	2,448,500	5.35%
Taxes	1,339,260	1,602,500	1,731,191	1,731,191	1,731,000	8.02%
Other Revenue	135,203	721,750	146,757	306,318	717,500	-0.59%
Total Expense	1,417,761	2,324,250	436,261	2,037,509	2,448,500	5.35%
Fund Balance - Begin	659,540	-----	-----	716,243	599,127	
Fund Balance - End	716,243	-----	-----	599,127	46,877	

Youth Center Fund 210	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	40,000	40,750	32,500	40,250	40,750	0.00%
Taxes	25,000	25,000	25,000	25,000	25,000	0.00%
Other Revenue	15,000	15,750	7,500	15,250	15,750	0.00%
Total Expense	40,250	40,750	40,250	40,250	40,750	0.00%
Fund Balance - Begin	1,928	-----	-----	1,678	1,678	
Fund Balance - End	1,678	-----	-----	1,678	928	

TID #4 Fund 310	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	799,449	1,025,250	221,174	1,044,581	1,144,000	11.58%
Taxes	152,574	172,000	185,988	185,988	172,000	0.00%
Other Revenue	646,875	853,250	35,186	858,593	972,000	13.92%
Total Expense	748,942	1,025,250	104,346	607,680	1,144,000	11.58%
Fund Balance - Begin	265,361	-----	-----	315,867	752,768	
Fund Balance - End	315,867	-----	-----	752,768	752,768	

Dated this 2nd day of October, 2025.

Cassandra Suettinger, Deputy Village Administrator/Clerk
McFarland, Wisconsin

VILLAGE OF MCFARLAND

Summary of Other Governmental Funds

TID #5 <i>Fund 315</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	331,872	804,750	455,943	862,488	862,000	7.11%
Taxes	319,464	394,750	426,459	426,459	426,000	0.00%
Other Revenue	12,408	410,000	29,485	436,029	436,000	6.34%
Total Expense	180,040	804,750	128,532	189,957	862,000	7.11%
Fund Balance - Begin	(395,164)	-----	-----	(243,332)	429,198	
Fund Balance - End	(243,332)	-----	-----	429,198	229,198	

Stormwater <i>Fund 605</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	1,063,964	1,470,000	401,772	1,834,640	1,891,250	28.66%
Taxes	0	0	0	0	0	0.00%
Other Revenue	1,063,964	1,470,000	401,772	1,834,640	1,891,250	28.66%
Total Expense	740,076	1,470,000	332,936	1,771,190	1,891,250	28.66%
Cash & Equiv - Begin	1,092	-----	-----	788,841	522,736	
Cash & Equiv - End	788,841	-----	-----	522,736	499,486	

Capital Projects <i>Fund 400</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	10,452,530	12,527,750	1,586,211	13,928,933	12,892,250	2.91%
Taxes	10,000	15,000	15,000	15,000	20,000	0.00%
Other Revenue	10,442,530	12,512,750	1,571,211	13,913,933	12,872,250	2.87%
Total Expense	6,573,296	12,527,750	3,758,671	10,361,202	12,892,250	2.91%
Fund Balance - Begin	1,698,158	-----	-----	5,467,513	7,077,796	
Fund Balance - End	5,467,513	-----	-----	7,077,796	4,049,046	
The Capital Projects Fund shall maintain reserves as of December 31 of each year sufficient to pay the cost of projects under construction but not yet finished.						

Solid Waste <i>Fund 610</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	550,381	660,250	568,925	662,940	696,750	5.53%
Taxes	54,250	50,000	50,000	50,000	150,000	200.00%
Other Revenue	496,131	610,250	518,925	612,940	546,750	-10.41%
Total Expense	645,629	660,250	336,608	662,940	696,750	5.53%
Fund Balance - Begin	68,272	-----	-----	(26,977)	(113,156)	
Fund Balance - End	(26,977)	-----	-----	(113,156)	(113,156)	
Minimum Fund Balance Requirement of 10% of Exp				66,294	69,675	

Parks <i>Fund 405</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	254,518	700,000	53,423	106,846	865,000	23.57%
Taxes	0	0	0	0	0	0.00%
Other Revenue	254,518	700,000	53,423	106,846	865,000	23.57%
Total Expense	523,559	700,000	8,342	8,342	865,000	23.57%
Fund Balance - Begin	1,018,469	-----	-----	749,396	847,900	
Fund Balance - End	749,396	-----	-----	847,900	120,400	

Retiree <i>Fund 700</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	54,719	75,000	53,287	57,500	75,000	0.00%
Taxes	50,000	50,000	50,000	50,000	50,000	0.00%
Other Revenue	4,719	25,000	3,287	7,500	25,000	0.00%
Total Expense	17,565	75,000	0	29,000	75,000	0.00%
Fund Balance - Begin	124,552	-----	-----	161,705	190,205	
Fund Balance - End	161,705	-----	-----	190,205	172,205	

Utilities <i>Fund 600</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	4,411,709	9,835,750	1,880,917	9,777,622	10,112,000	2.81%
Taxes	0	0	0	0	0	0.00%
Other Revenue	4,411,709	9,835,750	1,880,917	9,777,622	10,112,000	2.81%
Total Expense	3,824,696	9,835,750	1,284,420	9,683,417	10,112,000	2.81%
Cash & Equivalent - Begin	3,227,516	-----	-----	2,370,411	2,464,616	
Cash & Equivalent - End	2,370,411	-----	-----	2,464,616	2,464,617	

Canine <i>Fund 800</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	27,673	25,500	25,441	26,660	25,750	0.98%
Taxes	0	0	0	0	0	0.00%
Other Revenue	27,673	25,500	25,441	26,660	25,750	0.98%
Total Expense	27,417	25,500	13,200	16,222	25,750	0.98%
Fund Balance - Begin	50,809	-----	-----	51,065	61,503	
Fund Balance - End	51,065	-----	-----	61,503	61,503	

Dated this 2nd day of October, 2025.

Cassandra Suettinger, Deputy Village Administrator/Clerk
McFarland, Wisconsin

McFarland
SUMMARY SHEET

MEETING DATE: Tuesday, November 25, 2025

SECTION: Business

DEPARTMENT: Administration

CONTACT: Matt Schuenke, Village Administrator, Cassandra Suettinger, Deputy Administrator/Clerk, Lisa Skar, Finance Manager/Treasurer

AGENDA ITEM: Discussion and action on Ordinance 2025-16: an ordinance approving the budget for the year 2026 and establishing the 2025 payable in 2026 property tax levy for the Village of McFarland.

PREVIOUS ACTION:

May 29 - Kick Off Orientation

June 4 - Retreat I

June 18 - Retreat II

July 8 - Retreat III

July 22 - Retreat IV and Set 2026 Budget Review Process/Schedule

August 12 - Retreat V

August 26 - Strategic Implementation Plan Accepted

September 23 - Draft Budget Transmittal to Village Board

September 29 - Review Meeting #1

October 9 - Review Meeting #2

October 16 - Review Meeting #3

October 27 - Public Works and Utilities Committee Review

October 28 - Review Meeting #4 and Public Hearing #1

October 30 - Discussion on Budget Changes

November 6 - Action on Budget Changes

ISSUE SUMMARY:

Included within your packets is an ordinance to officially adopt the 2026 Budget. The required public hearing took place earlier in this meeting as well as last month. This is the culmination of our work that began earlier this Summer with the review beginning in September and final changes authorized in November. Each of the 16 funds that have been reviewed by the Village Board are included within the ordinance followed with a 17th section to summarize and establish the tax levy. The total levy for the Village in 2025 payable in 2026 is \$9,692,000 which is 3.58% higher than the previous year. The Village tax rate will decrease by 3.36% than it was the previous year. The proposed adopted rate is \$5.78 per thousand which is a 20 cent reduction from the prior year. The increase in the levy while still seeing a reduction in the tax rate is a result of the large increase on the assessed value for the year.

Also included in the packet are the changes that were approved by the board during the review process.



FINANCIAL/BUDGET IMPACT:

The median home value as of January 1st increased from \$418,100 in 2024 to \$444,000 in 2025. A home owner with a median value of \$444,000 as of 2025 would expect to see a tax bill 2.63% higher than the previous year for Village services or an increase of about \$65.60.

VILLAGE PLAN REFERENCE:

None.

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended action:

Motion and second to approve Ordinance 2025-16, an ordinance approving the budget for the year 2026 and establishing the 2025 payable in 2026 property tax levy for the Village of McFarland.

ATTACHMENTS:

1. 2025-16 Ordinance to Adopt 2026 Budget
2. 02 Budget in Brief
3. 2026 Budget - Taxation Summary 11212025
4. 11.20.2025 - 2026 Budget Changes FINAL
5. 2026 Budget - Board Approved 11252025

ORDINANCE #2025-16

AN ORDINANCE APPROVING THE BUDGETS AND APPROPRIATING FUNDS THE YEAR 2025
BUDGET AND ESTABLISHING THE 2025 PAYABLE IN 2026 PROPERTY TAX LEVY FOR THE VILLAGE
OF MCFARLAND, WISCONSIN

The Village Board of the Village of McFarland do ordain as follows:

SECTION 1. – There is hereby appropriated out of the receipts of the Village of McFarland for the year 2026, including monies received from the general property tax levy, to the various purposes specified in the General Fund (100) budget presented herewith for the purposes therein stated, the following amounts:

General Government	\$1,050,250
Public Safety	\$4,913,000
Public Works	\$1,077,000
Health and Social Services	\$459,000
Culture and Recreation	\$672,250
Conservation and Development	\$254,750
Other Financing Uses	<u>\$0</u>
Total All Expenses	\$8,426,250
Property Tax Levy	\$4,447,250
Fund Balance Applied	\$0
Other Revenue	<u>\$3,979,000</u>
Total All Revenues	\$8,426,250

SECTION 2. - There is hereby appropriated out of the receipts of the Library Fund (205) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$1,250,000
Property Tax Levy	\$845,250
Fund Balance Applied	\$0
Other Revenue	<u>\$404,750</u>
Total All Revenue	\$1,250,000

SECTION 3. – There is hereby appropriated out of the receipts of the Youth Center Fund (210) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$40,750
Property Tax Levy	\$25,000
Fund Balance Applied	\$750
Other Revenue	<u>\$15,000</u>
Total All Revenues	\$40,750

SECTION 4. – There is hereby appropriated out of the receipts of the Affordable Housing Fund (215) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$0
Property Tax Levy	\$0
Fund Balance Applied	\$0
Other Revenues	<u>\$0</u>
Total All Revenue	\$0

SECTION 5. – There is hereby appropriated out of the receipts of the Debt Service Fund (300) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$5,153,000
Property Tax Levy	\$4,179,500
Fund Balance Applied	\$538,500
Other Revenues	<u>\$435,000</u>
Total All Revenue	\$5,153,000

SECTION 6. – There is hereby appropriated out of the receipts of the Tax Incremental District #3 Fund (305) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$2,448,500
Property Tax Levy	\$0
Property Tax Increment	\$1,731,000
Fund Balance Applied	\$552,250
Other Revenue	<u>\$165,250</u>
Total All Revenues	\$2,448,500

SECTION 7. – There is hereby appropriated out of the receipts of the Tax Incremental District #4 Fund (310) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$1,144,000
Property Tax Levy	\$0
Property Tax Increment	\$172,000
Fund Balance Applied	\$0
Other Revenue	<u>\$972,000</u>
Total All Revenues	\$1,144,000

SECTION 8. – There is hereby appropriated out of the receipts of the Tax Incremental District #5 Fund (315) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$862,000
Property Tax Levy	\$0
Property Tax Increment	\$426,000
Fund Balance Applied	\$200,000
Other Revenue	<u>\$236,000</u>
Total All Revenues	\$862,000

SECTION 9. – There is hereby appropriated out of the receipts of the Tax Incremental District #6 Fund (320) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$1,020,750
Property Tax Levy	\$0
Property Tax Increment	\$75,250
Fund Balance Applied	\$0
Other Revenue	<u>\$945,500</u>
Total All Revenues	\$1,715,000

SECTION 10. – There is hereby appropriated out of the receipts of the Capital Projects Fund (400) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$13,270,750
Property Tax Levy	\$20,000
Fund Balance Applied	\$3,053,750
Borrowing Proceeds	\$2,259,000
Other Revenues	<u>\$7,938,000</u>
Total All Revenues	\$13,270,750

SECTION 11. – There is hereby appropriated out of the receipts of the Parks Fund (405) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$865,000
Property Tax Levy	\$0
Fund Balance Applied	\$727,500
Other Revenue	<u>\$137,500</u>
Total All Revenues	\$865,000

SECTION 12. – There is hereby appropriated out of the receipts of the Utilities Fund (600) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Sewer Service	\$2,536,250
Water Service	<u>\$7,727,250</u>
Total All Expenses	\$10,263,500
Special Assessments	\$15,000
Public Charges for Services	\$2,245,000
Miscellaneous	\$100,250
Other Financing Sources	<u>\$176,000</u>
Total Sewer Revenue	\$2,536,250
Special Assessments	\$35,000
Public Charges for Services	\$1,977,000
Miscellaneous	\$100,250
Other Financing Sources	<u>\$5,615,000</u>
Total Water Revenue	\$7,727,250
Total All Revenues	\$10,263,500

SECTION 13. – There is hereby appropriated out of the receipts of the Stormwater Utility Fund (605) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$2,041,250
Special Assessments	\$0
Licenses and Permits	\$20,250
Public Charges for Services	\$825,500
Miscellaneous	\$29,000
Other Financing Sources	<u>\$1,166,500</u>
Total All Revenues	\$2,041,250

SECTION 14. – There is hereby appropriated out of the receipts of the Solid Waste Fund (610) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$671,750
Property Tax Levy	\$125,000
User Charge (\$157.56 per Res. Parcel)	\$507,000
Fund Balance Applied	\$0
Other Revenue	<u>\$39,750</u>
Total All Revenues	\$671,750

SECTION 15. – There is hereby appropriated out of the receipts of the Retiree Fund (700) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$75,000
Property Tax Levy	\$50,000
Fund Balance Applied	\$18,000
Other Revenue	<u>\$7,000</u>
Total All Revenues	\$75,000

SECTION 16. – There is hereby appropriated out of the receipts of the Canine Fund (800) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$25,750
Property Tax Levy	\$0
Fund Balance Applied	\$0
Other Revenue	<u>\$25,750</u>
Total All Revenues	\$25,500

SECTION 17. – There is hereby levied a tax of \$9,692,000 upon all taxable property in the Village of McFarland as returned by the Assessor as of January 1, 2025 for the uses and purposes set forth in the 2026 Budget as follows:

General Fund (100)	\$4,447,250
Library Fund (205)	\$845,250
Youth Center Fund (210)	\$25,000
Affordable Housing Fund (215)	\$0
Debt Service Fund (300)	\$4,179,500
Tax Increment District #3 Fund (305)	\$0
Tax Increment District #4 Fund (310)	\$0
Tax Increment District #5 Fund (315)	\$0
Tax Increment District #6 Fund (320)	\$0
Capital Projects Fund (400)	\$20,000
Parks Fund (405)	\$0
Utilities Fund (600)	\$0
Stormwater Utility Fund (605)	\$0
Solid Waste Fund (610)	\$125,000
Retiree Fund (700)	\$50,000
<u>Canine Fund (800)</u>	<u>\$0</u>
Total 2025 Tax Levy Payable 2026	\$9,692,000

SECTION 18. – The Deputy Administrator/Clerk is hereby authorized and directed to spread the said tax upon the current tax roll of the Village of McFarland, Wisconsin.

SECTION 19. – This ordinance shall be in force and effect from and after its adoption.

The above and foregoing ordinance was duly adopted at a regular meeting of the McFarland Village Board on the 25th day of November, 2025.

Signatures to follow on next page.

APPROVED:

Stephanie Brassington
Village President

ATTEST:

Cassandra Suettinger
Deputy Administrator/Clerk

ORDINANCE # 2025-16	
MOTION ACTION	SECOND DATE
Adopted	
Referred	
Tabled	
Withdrawn	
Defeated	
Published	
INDIVIDUAL VOTING RECORD	
Annen	Leamy
Boyd	Peña
Brassington	Prill
Fessler	
VOTING RESULTS	
Motion Carried:	
Motion Defeated:	

Memorandum

To: Village Board of Trustees

From: Matthew G. Schuenke, Village Administrator 

Date: November 25, 2025

Re: **2026 Budget Transmittal Memorandum**

Executive Summary

Please find enclosed the 2026 Budget as approved by the Village Board following submittal by the Village Administrator and Department Heads. The documents included outline the proposed revenues and expenditures for the coming year for all funds within the Village. The draft of this document was submitted to the Village Board on September 25, 2025 meeting for consideration and review prior to final action. The Village Board hosted two public hearings prior to taking final action to adopt the budget via ordinance at its meeting on November 25, 2025. This memorandum will provide a summary of the 2026 Budget and overview of the background information contained in the budget document.

Please note the following summary:

	2025 Budget	2026 Budget	Difference	Percentage
Total Assessed Valuation *	\$ 1,698,749,300	\$ 1,814,211,600	\$ 115,462,300	6.80%
TID Increment Assessed Valuation	\$ 133,191,645	\$ 136,154,647	\$ 2,963,003	2.22%
Assessed Valuation minus TID Increment	\$ 1,565,557,655	\$ 1,678,056,953	\$ 112,499,297	7.19%
Municipal Property Tax Levy	\$ 9,356,750	\$ 9,692,000	\$ 335,250	3.58%
Municipal Tax Rate	\$ 5.98	\$ 5.78	\$ (0.20)	-3.36%

Estimated property taxes for a single family home based on the following assessments:

1/1/2024 Median Home Value \$ 418,100 \$ 2,498.83

1/1/2025 Median Home Value \$ 444,000 \$ 2,564.42 \$ 65.60

6.19%

2.63%

The overall tax levy for supported funds would increase to \$9,692,000 generating a tax rate for the coming year at \$5.76 per thousand dollars of value. The increase on the levy is 3.58% while the tax rate would be a reduction of 22 cents (-3.61%) from the prior year. The effect of this would mean that the owner of a median value home this year would pay approximately \$58.98 more in the coming year compared to what they would have paid last year for their property taxes to the Village. This is only a portion of what it costs to live in McFarland; however, and the full estimated cost is presented as follows:

	2024/2025	2025/2026	Difference	Percentage
Median Value	\$418,100	\$444,000	\$25,900	6.19%
Taxing Authorities				
School District	\$3,504.18	\$3,995.43	\$491.25	14.02%
Village	\$2,498.83	\$2,564.42	\$65.60	2.63%
County	\$1,088.39	\$1,126.81	\$38.42	3.53%
MATC	\$265.49	\$269.40	\$3.91	1.47%
Tax Credits				
Schools	(\$670.37)	(\$657.09)	(\$13.28)	-1.98%
Lottery	(\$245.14)	(\$240.04)	(\$5.10)	-2.08%
First Dollar	(\$76.14)	(\$80.01)	\$3.87	5.08%
Special Assessments				
Solid Waste	\$157.56	\$162.36	\$4.80	3.05%
Billed Utilities (assumed usage of 10,000 gallons per month)				
Water	\$503.40	\$503.40	<i>The Budget does not change utility rates. A rate case outside of this process is considered separately.</i>	
Sanitary Sewer	\$686.40	\$686.40		
Stormwater	\$120.00	\$120.00		
Total Cost	\$7,832.60	\$8,451.08	\$618.48	7.90%

The full cost of living related to the above taxing authorities was \$7,832.60 for 2025 including also special assessments, utilities billed throughout the year, and application of tax credits as applicable. For 2026, that amount on the median would rise to an estimated \$8,451.08 which is approximately \$618.48 more than the previous year or an increase around 7.9%. Those with values that grew less than the median would see a lower proportionate increase and those above the median would see that increase be proportionately higher.

General Overview

Please note the following key themes included within the details of the budget transmittal:

- Net new construction at 1.31% which yielded an additional \$71,500 of tax levy support.
 - Budget was adopted \$26,241 under the State imposed levy limits.
 - Debt Service Fund accounts for 86% of the levy increase in the coming year.
 - Shifting tax levy support to Solid Waste for ongoing fund stabilization.
- There are significant increases in Ambulance Revenue (\$138,250) and Water Tax Equivalency (\$100,000).
- No planned use of Fund Balance in the General Fund.
- The Across the Board Wage Increase is proposed at 3.0%.
- Includes maintenance updates to the 2021 Compensation and Classification Study recommended by the Personnel Committee.
- Staffing Adjustments:
 - Village Clerk (1.0 FTE) – New Position effective as of July 1, 2026.
 - Planning and Zoning Assistant (0.25 FTE) – New Position effective as of September 1, 2026.
 - Communications Specialist – Transition from 0.75 FTE to 1.0 FTE.
 - General increases to Paid on Call (Volunteers) support for both Fire and EMS personnel.
- Service delivery maintained at current levels unless otherwise listed above.
- Includes water rate increase tied to award of contract for the construction of new Well #5 beginning in 2026.
- Begin transition to close TID #3 in 2028 with partial funding shifts to TIDs #4-6.
- Capital Projects Fund proposes borrowing \$142,250 less than when the Capital Improvement Plan was accepted.

2026 Village of McFarland Budget

	'24 payable '25	'25 payable '26	% Change
Total Operating Expenditures	\$ 10,932,750	\$ 10,999,000	0.61%
Property Tax Levy for Village Services	\$ 9,356,750	\$ 9,692,000	3.58%
Assessed Valuation	\$ 1,698,749,300	\$ 1,814,211,600	6.80%
Assessed Valuation (excluding TID)	\$ 1,565,557,655	\$ 1,678,056,953	7.19%
Tax Rate	\$ 5.98	\$ 5.78	-3.36%

Where Your Property Taxes Go

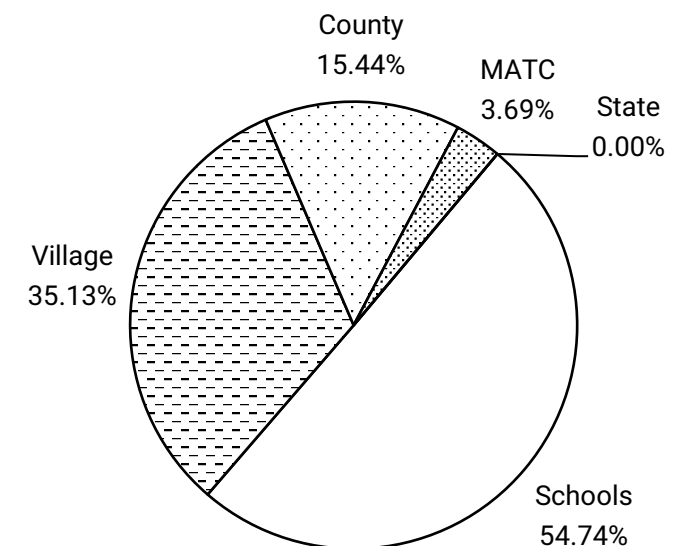
Taxing Jurisdiction	2024 Levy Payable 2025	2025 Levy Payable 2026	% Change
McFarland School District	\$ 13,121,249.26	\$ 15,100,367.73	15.08%
Village of McFarland	\$ 9,356,750.00	\$ 9,692,000.00	3.58%
Dane County	\$ 4,075,425.61	\$ 4,258,672.34	4.50%
Madison Area Technical College	\$ 994,105.07	\$ 1,018,179.54	2.42%
State of Wisconsin	\$ -	\$ -	0.00%
Tax Increment Districts (#3, #4, and #5)	\$ 2,343,638.47	\$ 2,439,765.83	4.10%
Minus School Property Tax Credit *	\$ (2,723,740.23)	\$ (2,684,925.00)	-1.43%
Total Property Tax Levy	\$ 27,167,428	\$ 29,824,060	9.78%

Overall Property Tax Rate	\$	15.99	\$	16.44	2.79%
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Example of Property Taxes On Median Home Value

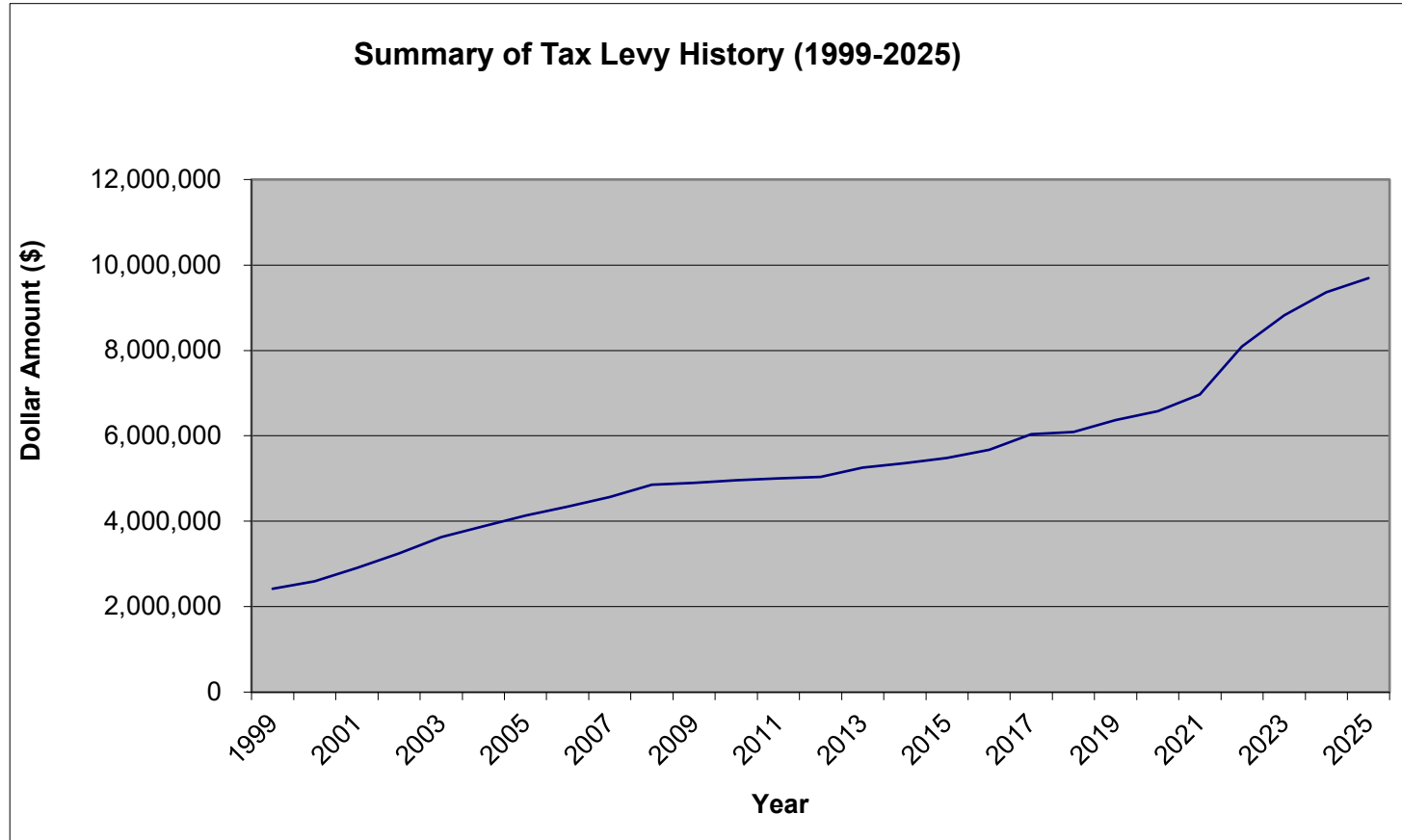
	1/1/2024	1/1/2025
Median Home Value	\$ 418,100.00	\$ 444,000.00

Taxing Jurisdiction	2024 Payable 2025	2025 Payable 2026	\$ Change	2025 % of Total
McFarland School District	\$ 3,504.18	\$ 3,995.43	\$ 491.25	54.74%
Village of McFarland	\$ 2,498.83	\$ 2,564.42	\$ 65.60	35.13%
Dane County	\$ 1,088.39	\$ 1,126.81	\$ 38.42	15.44%
Madison Area Technical College	\$ 265.49	\$ 269.40	\$ 3.91	3.69%
State of Wisconsin	\$ -	\$ -	\$ -	0.00%
Minus School Property Tax Credit	\$ (670.37)	\$ (657.09)	\$ 13.28	-9.00%
Total	\$ 6,687	7,299	\$ 612.47	100.00%



* Jurisdiction levy plus portion of TID Levy as determined by State.

Summary of Tax Levy History (1999-2025)



	Population	Percent Change	Levy in Dollars	Percent Change	10-Year Average	5-Year Average
1999	6,199		2,420,404			
2000	6,416	3.50%	2,594,097	7.18%		
2001	6,540	1.93%	2,907,222	12.07%		
2002	6,682	2.17%	3,250,695	11.81%		
2003	6,919	3.55%	3,629,242	11.65%		
2004	7,051	1.91%	3,886,521	7.09%		9.96%
2005	7,179	1.82%	4,137,258	6.45%		9.81%
2006	7,289	1.53%	4,343,851	4.99%		8.40%
2007	7,336	0.64%	4,568,300	5.17%		7.07%
2008	7,359	0.31%	4,860,700	6.40%		6.02%
2009	7,368	0.12%	4,896,300	0.73%	7.35%	4.75%
2010	7,808	5.97%	4,957,000	1.24%	6.76%	3.71%
2011	7,818	0.13%	5,006,300	0.99%	5.65%	2.91%
2012	7,839	0.27%	5,034,743	0.57%	4.53%	1.99%
2013	7,876	0.47%	5,255,971	4.39%	3.80%	1.59%
2014	7,902	0.33%	5,358,054	1.94%	3.29%	1.83%
2015	7,946	0.56%	5,486,200	2.39%	2.88%	2.06%
2016	8,044	1.23%	5,672,559	3.40%	2.72%	2.54%
2017	8,200	1.94%	6,035,250	6.39%	2.85%	3.70%
2018	8,527	3.99%	6,091,750	0.94%	2.30%	3.01%
2019	8,700	2.03%	6,366,250	4.51%	2.68%	3.52%
2020	8,952	2.90%	6,575,750	3.29%	2.88%	3.70%
2021	9,331	4.23%	6,969,750	5.99%	3.38%	4.22%
2022	9,537	2.21%	8,089,500	16.07%	4.93%	6.16%
2023	9,625	0.92%	8,822,250	9.06%	5.40%	7.78%
2024	9,676	0.53%	9,356,750	6.06%	5.81%	8.09%
2025	9,737	0.63%	9,692,000	3.58%	5.93%	8.15%

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
11/06/2025	1	100	GF	Rev	7	Intergov Rev	State - Exp Restraint	43430-000	138,500	0	(138,500)	138,500	1.38%	0.08
11/06/2025	1	100	GF	Rev	7	Intergov Rev	State - Highway Aid	43530-000	739,750	724,000	(15,750)	154,250	1.53%	0.09
11/06/2025	2	300	DS	Rev	91	Other	Fund Balance	49300-000	200,500	538,500	338,000	(183,750)	-1.83%	(0.11)
11/06/2025	3	100	GF	Exp	12	Village Board	Training Expenses	51100-331	2,500	1,500	1,000	(184,750)	-1.84%	(0.11)
11/06/2025	3	100	GF	Exp	12	Village Board	Community Groups	51100-720	4,500	5,500	(1,000)	(183,750)	-1.83%	(0.11)
11/06/2025	1	100	GF	Exp	24	Facility Mgmt	Facility Maintenance	51600-242	42,500	0	42,500	(226,250)	-2.25%	(0.13)
11/06/2025	4	100	GF	Exp	24	Facility Mgmt	Operating Supplies	51600-340	16,000	17,000	(1,000)	(225,250)	-2.24%	(0.13)
11/06/2025	1	100	GF	Exp	26	Police	Uniforms	52100-142	30,000	0	30,000	(255,250)	-2.54%	(0.15)
11/06/2025	1	100	GF	Exp	29	Fire	Uniforms	52200-142	12,500	0	12,500	(267,750)	-2.66%	(0.16)
11/06/2025	1	100	GF	Exp	30	Fire	Equipment Maint	52200-240	37,750	0	37,750	(305,500)	-3.04%	(0.18)
11/06/2025	1	100	GF	Exp	38	Public Works	Uniforms	53000-142	6,000	0	6,000	(311,500)	-3.10%	(0.19)
11/06/2025	1	100	GF	Exp	39	Public Works	Facility Maint	53000-242	7,500	0	7,500	(319,000)	-3.17%	(0.19)
11/06/2025	1	100	GF	Exp	42	Parks	Facility Maint	53000-242	20,000	0	20,000	(339,000)	-3.37%	(0.20)
11/06/2025	1	610	SW	Exp	200	Solid Waste	Small Capital	53000-142	25,000	0	25,000	(364,000)	-3.62%	(0.22)
											364,000	9,692,000	-3.62%	5.78

Notes Regarding Budget Changes

Changes made as of November 6, 2025:

- 1 The Village receives funds from the State through its Expenditure Restraint Program. Due to State imposed limits within this program, the revenues are moved to the Capital Projects Fund along with an equal amount of eligible expenses to offset the increase in revenue. This will ensure compliance with the program for 2027.
- 2 The use of fund balance is proposed to increase within the Debt Service Fund which in turn lowers the amount needed from the Tax Levy to pay our debt obligations in 2026.
- 3 The Village Board's training expenses are lowered in order for the Village's contribution to the McFarland Food Pantry for next year to increase by the same amount.
- 4 This is an increase to Safe Communities organization per their request to assist with the services they provide within the Community.

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	136,161,057	2,969,412	2.23%
ASSESSED VALUATION MINUS TID INCREMENT	1,565,557,655	1,678,135,943	112,578,288	7.19%
MUNICIPAL PROPERTY TAX LEVY	9,356,750	10,056,000	699,250	7.47%
MUNICIPAL TAX RATE	5.98	5.99	0.02	0.26%

1/1/2024 Median Home Value \$ 418,100 \$ 2,498.83

1/1/2025 Median Home Value \$ 444,000 \$ 2,660.61 \$ 161.78

6.19% 6.47%

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	136,154,647	2,963,003	2.22%
ASSESSED VALUATION MINUS TID INCREMENT	1,565,557,655	1,678,056,953	112,499,297	7.19%
MUNICIPAL PROPERTY TAX LEVY	9,356,750	9,692,000	335,250	3.58%
MUNICIPAL TAX RATE	5.98	5.78	(0.20)	-3.36%

Levy Limit	9,718,241
Levy Capacity	(26,241)

1/1/2024 Median Home Value \$ 418,100 \$ 2,498.83

1/1/2025 Median Home Value \$ 444,000 \$ 2,564.42 \$ 65.60

6.19% 2.63%

2026 Budget Changes Since Distribution

Other Funds (Non-Tax Levy)

Capital Projects Fund (400)

Change Date	Change Number	Fund	Name	Type	Page	Dept	Line Item Description	Line Item Number	Old	New	Rev & (Exp)	Change Increase or (Decrease)
11/06/2025	1	400	CP	Rev	140	Intergov Rev	State - Exp Restraint	43430-000	5,000	143,500	138,500	(138,500)
11/06/2025	2	400	CP	Rev	140	Intergov Rev	State - Highway Aid	43530-000	104,250	0	(104,250)	(34,250)
11/06/2025	1	400	CP	Rev	140	Intergov Rev	State - Highway Aid	43530-000	0	17,750	17,750	(52,000)
11/06/2025	3	400	CP	Rev	140	Other	Transfer - Utilities	49260-000	6,632,750	6,784,250	151,500	(203,500)
11/06/2025	4	400	CP	Rev	140	Other	Transfer - Utilities	49260-000	6,784,250	6,934,250	150,000	(353,500)
11/06/2025	1	400	CP	Rev	140	Other	Fund Balance	49260-000	3,028,750	3,053,750	25,000	(378,500)
11/06/2025	2	400	CP	Exp	143	Facility Mgmt	Consultant Services	57140-211	250,000	145,750	104,250	(482,750)
11/06/2025	1	400	CP	Exp	144	Facility Mgmt	Facility Imp - General	57140-825-103	50,000	120,000	(70,000)	(412,750)
11/06/2025	1	400	CP	Exp	145	Police	Equipment - Acquisition	57210-811-101	20,000	50,000	(30,000)	(382,750)
11/06/2025	1	400	CP	Exp	146	Fire	Equipment - Acquisition	57220-811-101	59,500	72,000	(12,500)	(370,250)
11/06/2025	1	400	CP	Exp	146	Fire	Equipment - Maint	57220-240-000	0	37,750	(37,750)	(332,500)
11/06/2025	1	400	CP	Exp	148	Public Works	Small Capital	57310-810-000	0	31,000	(31,000)	(301,500)
11/06/2025	3	400	CP	Exp	149	Capital Imp	Street Maint. - Resurface	57310-820-102	2,253,500	2,555,000	(301,500)	0
11/06/2025	3	400	CP	Exp	149	Capital Imp	Utilities	57310-822-000	4,817,000	4,667,000	150,000	(150,000)
11/06/2025	4	400	CP	Exp	149	Capital Imp	Stormwater Utility	57310-823-000	528,000	678,000	(150,000)	0
											0	0

Notes Regarding Capital Projects Fund (400) Changes

Changes made as of November 6, 2025:

- 1 The Village receives funds from the State through its Expenditure Restraint Program. Due to State imposed limits within this program, the revenues are moved to the Capital Projects Fund along with an equal amount of eligible expenses to offset the increase in revenue. This will ensure compliance with the program for 2027.
- 2 After the budget was transmitted to the board for review, the State provided notification on funding amounts for State Highway Aid in 2026. The amount provided was less than projected and is being reduced in kind along with a corresponding reduction in expense to offset the change.
- 3 Costs for Water Utility capital projects were adjusted for 2026 where increases were needed to support the annual paving and utility work as well as cost reductions for the planned painting of the Holscher Road Water Tower.
- 4 Lining work was added to the capital work for the next year in addition to other planned capital improvements to support the system.



2026 Annual Budget

Village Board Approval

November 25, 2025

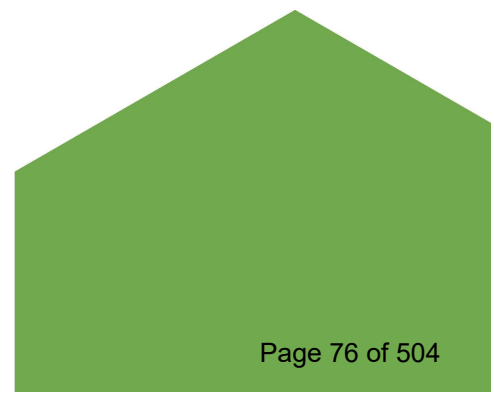
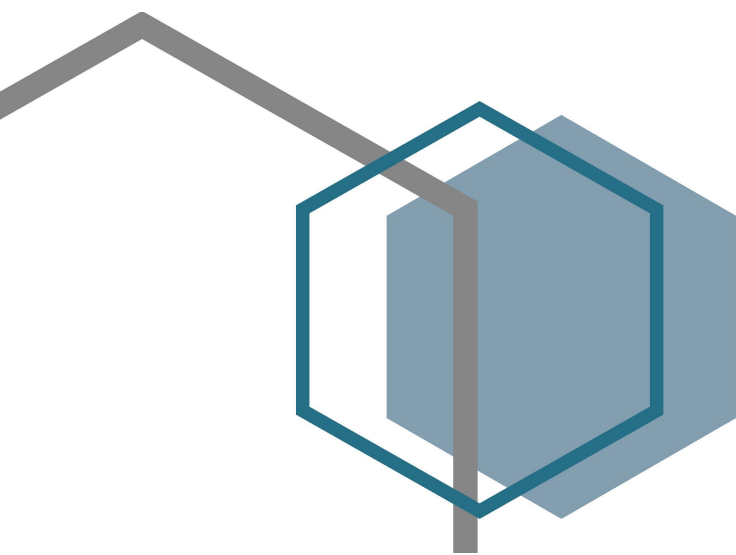
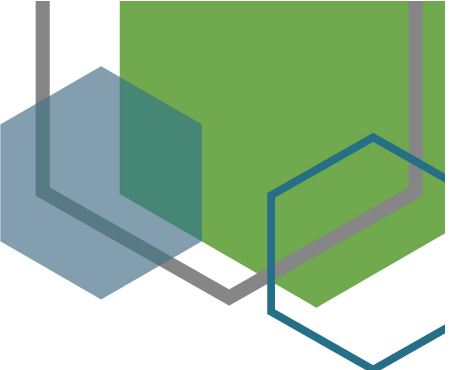
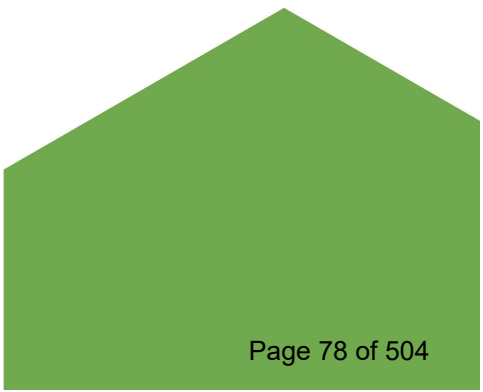
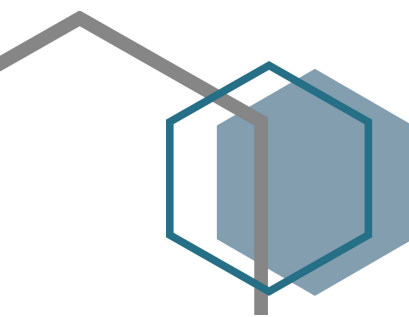


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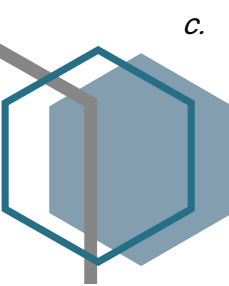
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Welcome to the 2026 Budget

Village Government

Village President

Stephanie Brassington

Village Trustees

Kathy Annen

Alisa Leamy

Ken Boyd

Miguel Peña

Luke Fessler

Lowell Prill

Municipal Judge

Rändi Othrow

The Village of McFarland is located along U.S. Hwy 51 in Dane County, Wisconsin, directly adjacent to the City of Madison as the capital city for the State of Wisconsin. Settled in the 1850's and officially incorporated in 1920, the Village encompasses approximately five square miles with 43.5 road miles within its jurisdiction. The final 2025 population was 9,737 estimated by the Wisconsin Department of Administration. Its form of government is a Village President and Board of Trustees, with members of the Board elected for two-year alternating terms. We are bordered on the west by Lake Waubesa and Upper Mud Lake while to the south by the Lower Yahara River and Lower Mud Lake. The community is home to a high quality of life within the Madison metropolitan area as demonstrated by its excellent schools, variety in commercial enterprises, vast parks, and safe neighborhoods.

The Community is primarily residential comprising of 81% of its land uses followed by 18% commercial with manufacturing, agricultural, or other making up the final 1%. The largest employer for the Village is the McFarland School District at approximately 350 full-time employees providing 4k-high school public education within and around the Village. The Village is the next largest employer at 113 followed by call center at 111, banking at 86, and grocery store at 85 within the top five. Most of the major employers within the region are within education/health services, trades/transportation/utilities, and professional/business services. Given its location adjacent to the second largest city in the State, this would include large employers like the State of Wisconsin, University of Wisconsin-Madison, UW Hospital/Clinics, Epic Systems, and other similar entities. The adjusted gross income of residents within the Village is \$114,307 with a median age of 40.9 years old. Both income and age trend higher than that of the County and State.

Village Departments

Village Administrator

Matthew G. Schuenke

Deputy Administrator/Clerk

Cassandra Suettinger

Community and Economic Development Director

Andrew Bremer

Fire and Rescue Chief

Chris Dennis

Library Director

Heidi Cox

Police Chief (Interim)

Brian Redman

Public Works Director

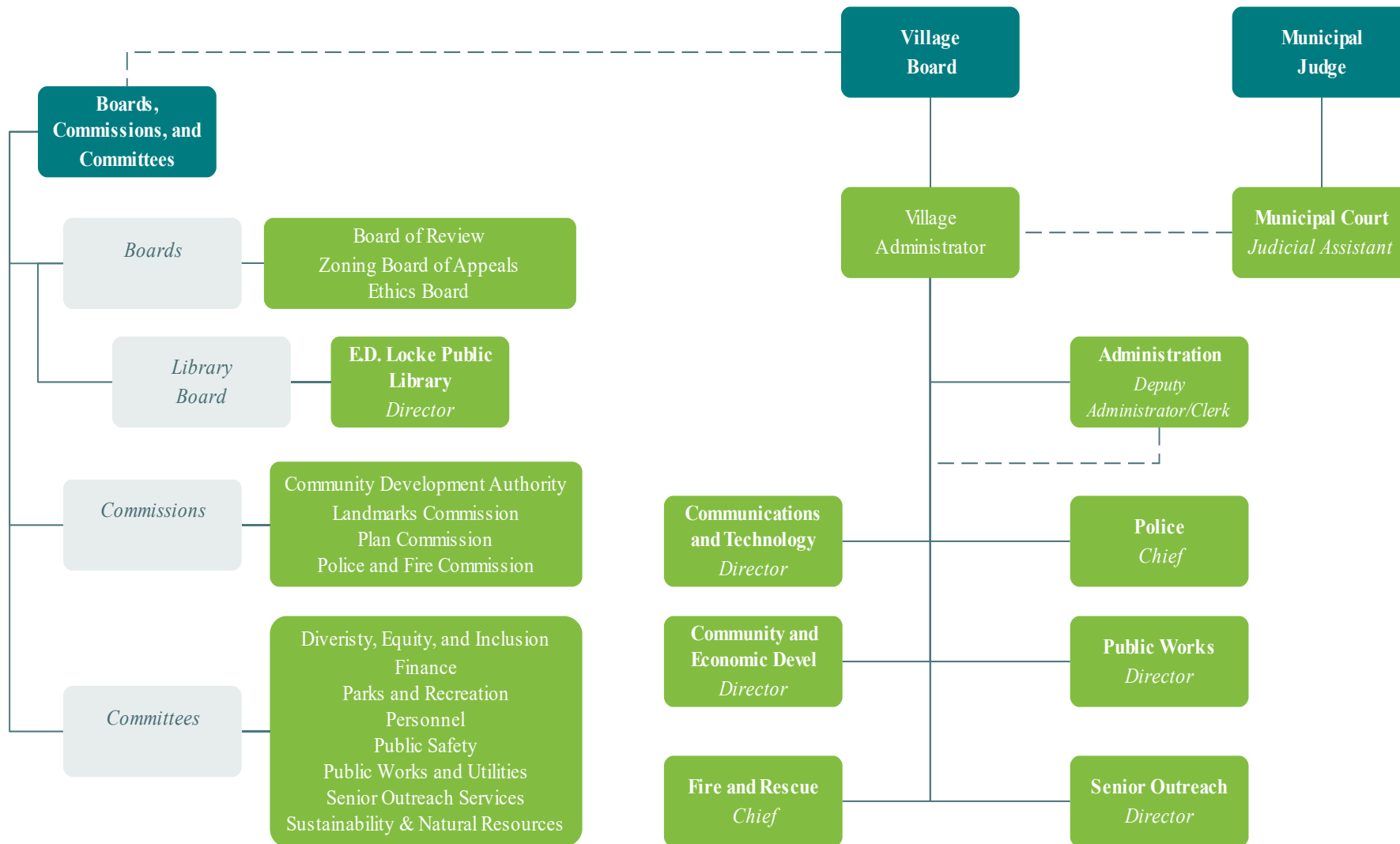
Lee Igl

Senior Outreach Director

Katie Gletty-Syoen

The Staff are led by the Village Administrator whom oversees day to day operations through its Department Heads. The Village also provides services for parks, public facilities, sanitary sewer, storm sewer, and water the Public Works Department. All of these individuals are appointed by the Village Board of Trustees and charged with hiring the roughly 113 full-time, part-time, and seasonal staff that provide service to the Community.

More information regarding the organizational structure and staffing levels are contained on the following pages.



Historical Village Staffing by Department

Full-Time and Regular Part-Time Position Totals

<i>Departments</i>	<i>Prior</i>									<i>Current</i>	<i>Budget</i>
	<i>2016</i>	<i>2017</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>	<i>2025</i>	<i>2026</i>
Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00
Administration	7.50	6.50	6.00	7.00	6.75	7.00	8.00	7.50	7.50	8.25	9.50
Community/Economic Development	3.00	3.00	3.00	2.75	3.00	3.25	4.00	4.00	4.00	4.00	4.25
Fire and Rescue	6.50	6.50	7.50	8.50	9.50	9.50	9.50	11.00	12.00	12.00	12.00
Library	9.25	9.25	9.25	11.00	11.00	11.50	11.25	11.50	11.50	12.00	12.00
Municipal Court	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1.00	1.00	1.00	1.00
Police	18.00	18.00	19.00	19.00	19.00	19.00	19.00	19.00	20.00	20.00	20.00
Public Works	10.75	11.75	11.75	13.75	13.75	13.75	14.75	14.75	16.00	16.00	16.00
Senior Outreach	3.25	3.50	3.50	3.50	3.50	3.75	4.25	4.25	4.25	4.25	4.25
Total FT and PT	60.00	60.25	61.75	67.25	68.25	69.50	72.50	74.00	78.25	79.50	81.00

FTE Position Growth from Year to Year	0.25	1.50	5.50	1.00	1.25	3.00	1.50	4.25	1.25	1.50
	10 year average									2.10

FTE Position Growth by % from Year to Year	0.42%	2.49%	8.91%	1.49%	1.83%	4.32%	2.07%	5.74%	1.60%	1.89%
	10 year percentage									3.07%

Memorandum

To: Village Board of Trustees

From: Matthew G. Schuenke, Village Administrator 

Date: November 25, 2025

Re: **2026 Budget Transmittal Memorandum**

Executive Summary

Please find enclosed the 2026 Budget as approved by the Village Board following submittal by the Village Administrator and Department Heads. The documents included outline the proposed revenues and expenditures for the coming year for all funds within the Village. The draft of this document was submitted to the Village Board on September 25, 2025 meeting for consideration and review prior to final action. The Village Board hosted two public hearings prior to taking final action to adopt the budget via ordinance at its meeting on November 25, 2025. This memorandum will provide a summary of the 2026 Budget and overview of the background information contained in the budget document.

Please note the following summary:

	2025 Budget	2026 Budget	Difference	Percentage
Total Assessed Valuation *	\$ 1,698,749,300	\$ 1,814,211,600	\$ 115,462,300	6.80%
TID Increment Assessed Valuation	\$ 133,191,645	\$ 136,154,647	\$ 2,963,003	2.22%
Assessed Valuation minus TID Increment	\$ 1,565,557,655	\$ 1,678,056,953	\$ 112,499,297	7.19%
Municipal Property Tax Levy	\$ 9,356,750	\$ 9,692,000	\$ 335,250	3.58%
Municipal Tax Rate	\$ 5.98	\$ 5.78	\$ (0.20)	-3.36%

Estimated property taxes for a single family home based on the following assessments:

1/1/2024 Median Home Value \$ 418,100 \$ 2,498.83

1/1/2025 Median Home Value \$ 444,000 \$ 2,564.42 \$ 65.60

6.19%

2.63%

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The overall tax levy for supported funds would increase to \$9,692,000 generating a tax rate for the coming year at \$5.76 per thousand dollars of value. The increase on the levy is 3.58% while the tax rate would be a reduction of 22 cents (-3.61%) from the prior year. The effect of this would mean that the owner of a median value home this year would pay approximately \$58.98 more in the coming year compared to what they would have paid last year for their property taxes to the Village. This is only a portion of what it costs to live in McFarland; however, and the full estimated cost is presented as follows:

	2024/2025	2025/2026	Difference	Percentage
Median Value	\$418,100	\$444,000	\$25,900	6.19%
Taxing Authorities				
School District	\$3,504.18	\$3,995.43	\$491.25	14.02%
Village	\$2,498.83	\$2,564.42	\$65.60	2.63%
County	\$1,088.39	\$1,126.81	\$38.42	3.53%
MATC	\$265.49	\$269.40	\$3.91	1.47%
Tax Credits				
Schools	(\$670.37)	(\$657.09)	(\$13.28)	-1.98%
Lottery	(\$245.14)	(\$240.04)	(\$5.10)	-2.08%
First Dollar	(\$76.14)	(\$80.01)	\$3.87	5.08%
Special Assessments				
Solid Waste	\$157.56	\$162.36	\$4.80	3.05%
Billed Utilities (assumed usage of 10,000 gallons per month)				
Water	\$503.40	\$503.40	<i>The Budget does not change utility rates. A rate case outside of this process is considered separately.</i>	
Sanitary Sewer	\$686.40	\$686.40		
Stormwater	\$120.00	\$120.00		
Total Cost	\$7,832.60	\$8,451.08	\$618.48	7.90%

The full cost of living related to the above taxing authorities was \$7,832.60 for 2025 including also special assessments, utilities billed throughout the year, and application of tax credits as applicable. For 2026, that amount on the median would rise to an estimated \$8,451.08 which is approximately \$618.48 more than the previous year or an increase around 7.9%. Those with values that grew less than the median would see a lower proportionate increase and those above the median would see that increase be proportionately higher.

General Overview

Please note the following key themes included within the details of the budget transmittal:

- Net new construction at 1.31% which yielded an additional \$71,500 of tax levy support.
 - Budget was adopted \$26,241 under the State imposed levy limits.
 - Debt Service Fund accounts for 86% of the levy increase in the coming year.
 - Shifting tax levy support to Solid Waste for ongoing fund stabilization.
- There are significant increases in Ambulance Revenue (\$138,250) and Water Tax Equivalency (\$100,000).
- No planned use of Fund Balance in the General Fund.
- The Across the Board Wage Increase is proposed at 3.0%.
- Includes maintenance updates to the 2021 Compensation and Classification Study recommended by the Personnel Committee.
- Staffing Adjustments:
 - Village Clerk (1.0 FTE) – New Position effective as of July 1, 2026.
 - Planning and Zoning Assistant (0.25 FTE) – New Position effective as of September 1, 2026.
 - Communications Specialist – Transition from 0.75 FTE to 1.0 FTE.
 - General increases to Paid on Call (Volunteers) support for both Fire and EMS personnel.
- Service delivery maintained at current levels unless otherwise listed above.
- Includes water rate increase tied to award of contract for the construction of new Well #5 beginning in 2026.
- Begin transition to close TID #3 in 2028 with partial funding shifts to TIDs #4-6.
- Capital Projects Fund proposes borrowing \$142,250 less than when the Capital Improvement Plan was accepted.

2026 Annual Budget

Village of McFarland

Fund Summaries

100 GENERAL FUND		2025 Budget	2026 Budget	Difference	Percentage
Revenue					
Property Tax Levy		4,526,000	4,447,250	(78,750)	-1.74%
Other Revenue		3,712,750	3,979,000	266,250	7.17%
Total Revenue		8,238,750	8,426,250	187,500	2.28%
Expense					
Personal Services		6,270,500	6,530,750	260,250	4.15%
Contractual Services		1,196,000	1,167,500	(28,500)	-2.38%
Supplies & Expenses		591,000	554,000	(37,000)	-6.26%
Fixed Charges		125,000	126,250	1,250	1.00%
Debt Service		0	0	0	0.00%
Grants and Other		53,500	44,000	(9,500)	0.00%
Capital Outlay		2,750	3,750	1,000	36.36%
Total Expense		8,238,750	8,426,250	187,500	2.28%

Description

The General Fund is the main operating fund collecting many of the sources of revenues and uses through expenses in order to provide many of its services. The chart shows the specific property tax levy allocation as well as other revenues collected against the expenses with the categories aligned according to the Village's chart of accounts.

Revenues

The property tax levy is the main source of revenue within this fund, but has restrictions on its ability to grow due to State imposed levy limits. This resulted in a decrease for the next year with other revenues making up the gap. Significant increases in other revenues were connected with growth of the Water Utility Tax Equivalency, Highway Aid, and Ambulance Fees. Revenues that are either flat or declining include State Expenditure Restraint Funding (transferred to Capital), building permit fees, municipal citations, and interest income. This budget also does not access fund balance to offset operating expenses following recommendations from past audits and bond rating reports.

Expenses

Overall, growth in expenses remained relatively flat with a small increase noted in the chart. Nearly all of the growth is attributed to wages and benefits connected to current and proposed staffing levels with adjustments downward in other categories to offset those increases. Expenses for facility maintenance, equipment maintenance, and uniforms where applicable were shifted to the Capital Projects Fund to align with similar line items already existing. Additionally, further allocations were made to lower reliance on general fund support spreading costs across other funds within the system.

200 Comm/Tech		2025 Budget	2026 Budget	Difference	Percentage
FUND DISCONTINUED AFTER 2024.					

2026 Annual Budget

Village of McFarland

Fund Summaries

205				
LIBRARY FUND				
	2025 Budget	2026 Budget	Difference	Percentage
Revenue				
Property Tax Levy	800,750	845,250	44,500	5.56%
Other Revenue	400,500	404,750	4,250	1.06%
Total Revenue	1,201,250	1,250,000	48,750	4.06%
Expense				
Personal Services	921,750	959,500	37,750	4.10%
Contractual Services	142,500	146,750	4,250	2.98%
Supplies & Expenses	137,000	141,250	4,250	3.10%
Fixed Charges	0	0	0	0.00%
Debt Service	0	0	0	0.00%
Grants and Other	0	0	0	0.00%
Capital Outlay	0	2,500	2,500	0.00%
Total Expense	1,201,250	1,250,000	48,750	4.06%

Description

The Library Fund is a special revenue fund as it is mainly funded internally and externally separate from the General Fund. This covers only their operating needs in order to provide library services within the Community.

Revenues

The Library is supported through the tax levy but also through funding provided by Dane County. Those funds went up slightly for next year with the rest of the increase associated with the property tax levy to offset operating expenses.

Expenses

Overall, expenses for the Library across the three main categories rose in line with similar trends experienced by other Departments. The main expense is wages and benefits which tracked a little bit higher than the other two categories but consistent with all other employees.

2026 Annual Budget

Village of McFarland

Fund Summaries

210 YOUTH CENTER				
	2025 Budget	2026 Budget	Difference	Percentage
Revenue				
Property Tax Levy	25,000	25,000	0	0.00%
Other Revenue	15,750	15,750	0	0.00%
Total Revenue	40,750	40,750	0	0.00%
Expense				
Personal Services	0	0	0	0.00%
Contractual Services	500	500	0	0.00%
Supplies & Expenses	0	0	0	0.00%
Fixed Charges	0	0	0	0.00%
Debt Service	0	0	0	0.00%
Grants and Other	40,250	40,250	0	0.00%
Capital Outlay	0	0	0	0.00%
Total Expense	40,750	40,750	0	0.00%

Description

Also a special revenue fund, the Youth Center is a separate independent not for profit within the Village that provides after school youth services for middle school aged youth. The Village provides a financial contribution to help support their operations.

Revenues

A portion of the property tax levy is committed to their operations as well as rent that they pay to the Village to lease the space at the old Library facility.

Expenses

There is one main expense back to the Youth Center and that is their annual payment. The amount of the levied from property taxes and the rent they pay is combined to be provided back to them to support their operations.

2026 Annual Budget

Village of McFarland

Fund Summaries

300

DEBT SERVICE FUND

	2025 Budget	2026 Budget	Difference	Percentage
Revenue				
Property Tax Levy	3,890,000	4,179,500	289,500	7.44%
Other Revenue	811,500	973,500	162,000	19.96%
Total Revenue	4,701,500	5,153,000	451,500	9.60%
Expense				
Personal Services	0	0	0	0.00%
Contractual Services	0	0	0	0.00%
Supplies & Expenses	0	0	0	0.00%
Fixed Charges	0	0	0	0.00%
Debt Service	4,701,500	5,153,000	451,500	9.60%
Grants and Other	0	0	0	0.00%
Capital Outlay	0	0	0	0.00%
Total Expense	4,701,500	5,153,000	451,500	9.60%

Description

This fund is specific to collecting the money needed to meet its ongoing debt obligations through annual borrowings that support capital projects. This portion of the debt service is attributed to only what is supported by the tax levy. Other funds not supported by the tax levy that have debt obligations list those payments within their own funds. The Village is rated through Moody's Investment Services at a Aa2 level.

Revenues

The Village is required to first use its property tax levy collection to pay down its debt obligations. This also is not subject to levy limits. Additionally we collect impact fees, the fund generates interest income, collects excess premiums through the borrowing, and applies fund balance from time to time. Whatever revenue applied that is not taxes helps to reduce the amount needed to be levied. Public Charges for Services grew this year due to the Public Safety Center impact fee coming online. Additionally, the Village will continue to utilize fund balance to offset the need to increase the levy.

Expenses

The expenses for the fund are tied to the loan repayment schedules for the principal outstanding, the interest applied at the time of award, and then any expenses tied to the annual borrowing. The costs shown here represent our debt obligations beginning with the previous year looking backwards based on the loan terms.

2026 Annual Budget

Village of McFarland

Fund Summaries

400				
CAPITAL PROJECTS FUND				
	2025 Budget	2026 Budget	Difference	Percentage
Revenue				
Property Tax Levy	15,000	20,000	5,000	33.33%
Other Revenue	12,512,750	13,250,750	738,000	5.90%
Total Revenue	12,527,750	13,270,750	743,000	5.93%
Expense				
Personal Services	0	0	0	0.00%
Contractual Services	564,500	376,250	(188,250)	-33.35%
Supplies & Expenses	0	0	0	0.00%
Fixed Charges	163,000	165,250	2,250	1.38%
Debt Service	9,000	9,000	0	0.00%
Grants and Other	0	0	0	0.00%
Capital Outlay	11,791,250	12,720,250	929,000	7.88%
Total Expense	12,527,750	13,270,750	743,000	5.93%

Description

All of the Village's capital projects as defined by department or function are consolidated within this fund. These projects are one time in nature happening for a specific purpose that typically has a long term useful life. The fund is supported through a 5 year Capital Improvement Plan that helps to forecast projects and their financial impact.

Revenues

The main source of funding is through borrowing which later is paid back through the debt service funds. The borrowing is aligned with the capital needs as the projects have a long term useful life. There is a small amount of tax levy money, state support, and ongoing funding to address smaller needs. Other funds outside of the tax levy (i.e. TIDs, Utilities, etc.) also contribute to the fund to support their projects as several initiatives overlap. Borrowing is projected less than what was accepted within the CIP and also trending lower than the last several years. Utility contributions remain strong along with use of fund balance to address projects that carry over from one year to the next. We are utilizing two grants next year: 1) funding from the Office of Energy Innovation to support the battery project at the Public Safety Center, and 2) funding from WisDOT to support repaving of Creamery Road.

Expenses

The capital projects are organized mainly by Department and in some cases division or function based on the utilization. A few key areas to note include ongoing facility planning for the Municipal Center/Library, Police patrol cars (x 2), new outdoor warning siren, annual paving/utility plan implementation, second year of stormwater pond maintenance, repainting Holscher Road water tower, construct new Well #5, Phase 2 of Community Park, beginning process on updating Comprehensive Plan, and conducting tax increment district planning.

2026 Annual Budget

Village of McFarland

Fund Summaries

610				
SOLID WASTE				
	2025 Budget	2026 Budget	Difference	Percentage
Revenue				
Property Tax Levy	50,000	125,000	75,000	150.00%
Other Revenue	610,250	546,750	(63,500)	-10.41%
Total Revenue	660,250	671,750	11,500	1.74%
Expense				
Personal Services	57,500	66,750	9,250	16.09%
Contractual Services	580,000	590,000	10,000	1.72%
Supplies & Expenses	14,750	3,500	(11,250)	-76.27%
Fixed Charges	0	11,500	11,500	0.00%
Debt Service	0	0	0	0.00%
Grants and Other	0	0	0	0.00%
Capital Outlay	8,000	0	(8,000)	-100.00%
Total Expense	660,250	671,750	11,500	1.74%

Description

As an enterprise fund, there is a special assessment charged for refuse collection which then offsets the cost of that service plus yard waste disposal. The charge is the annual per house costs for garbage and recycling collection passed through to the homeowner. The main expenses are garbage, recycling, and yard waste collection with some staff time to oversee the service and some material costs.

700				
RETIREE				
	2025 Budget	2026 Budget	Difference	Percentage
Revenue				
Property Tax Levy	50,000	50,000	0	0.00%
Other Revenue	25,000	25,000	0	0.00%
Total Revenue	75,000	75,000	0	0.00%
Expense				
Personal Services	0	0	0	0.00%
Contractual Services	75,000	75,000	0	0.00%
Supplies & Expenses	0	0	0	0.00%
Fixed Charges	0	0	0	0.00%
Debt Service	0	0	0	0.00%
Grants and Other	0	0	0	0.00%
Capital Outlay	0	0	0	0.00%
Total Expense	75,000	75,000	0	0.00%

Description

This fund is an internal service fund that pays for the Village's post retirement obligations. Employees are eligible for a sick leave payout upon retirement, and this fund sets aside tax levy money to pay out those benefits where applicable. This allows for these obligations to be fully funded across the organization and not having an impact on general operations.

2026 Annual Budget

Village of McFarland

Fund Total

100, 200, 205, 210, 300, 400, 610, 700

ALL TAX LEVY SUPORTED FUNDS

	2025 Budget	2026 Budget	Difference	Percentage
Revenue				
Property Tax Levy	9,356,750	9,692,000	335,250	3.58%
Other Revenue	18,088,500	19,195,500	1,107,000	6.12%
Total Revenue	27,445,250	28,887,500	1,442,250	5.26%
Expense				
Personal Services	7,249,750	7,557,000	307,250	4.24%
Contractual Services	2,558,500	2,356,000	(202,500)	-7.91%
Supplies & Expenses	742,750	698,750	(44,000)	-5.92%
Fixed Charges	288,000	303,000	15,000	5.21%
Debt Service	4,710,500	5,162,000	451,500	9.58%
Grants and Other	93,750	84,250	(9,500)	-10.13%
Capital Outlay	11,802,000	12,726,500	924,500	7.83%
Total Operating Exp	10,932,750	10,999,000	66,250	0.61%
Total Debt Service Exp	4,710,500	5,162,000	451,500	9.58%
Total Capital Exp	11,802,000	12,726,500	924,500	7.83%
Total Expense	27,445,250	28,887,500	1,442,250	5.26%

Property Tax Rate

	2025 Budget	2026 Budget	Difference	Percentage
Total Assessed Valuation *	\$ 1,698,749,300	\$ 1,814,211,600	\$ 115,462,300	6.80%
TID Increment Assessed Valuation	\$ 133,191,645	\$ 136,154,647	\$ 2,963,003	2.22%
Assessed Valuation minus TID Increment	\$ 1,565,557,655	\$ 1,678,056,953	\$ 112,499,297	7.19%
Municipal Property Tax Levy	\$ 9,356,750	\$ 9,692,000	\$ 335,250	3.58%
Municipal Tax Rate	\$ 5.98	\$ 5.78	\$ (0.20)	-3.36%

Estimated property taxes for a single family home based on the following assessments:

1/1/2024 Median Home Value	\$ 418,100	\$ 2,498.83	
1/1/2025 Median Home Value	\$ 444,000	\$ 2,564.42	\$ 65.60
	6.19%	2.63%	

Village of McFarland

2026 General Fund Operating Budget

Index Expenditures Summary

100, 200, 205, 210, 300, 400, 610, 700

ALL TAX LEVY SUPORTED FUNDS

PERSONAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	100						
110, 111	Salaries	4,202,559	4,450,000	2,084,992	4,400,700	4,665,750	4.85%
120, 121	Part-Time	426,626	491,250	254,638	489,293	548,500	11.65%
124	Seasonal	108,040	106,500	44,721	112,434	106,500	0.00%
130	Health/Dental Insurance	826,666	1,055,250	441,412	896,773	1,086,500	2.96%
131	Retirement	500,910	528,750	274,383	550,723	555,250	5.01%
132	Social Security/Medicare	372,977	393,500	199,667	401,932	414,000	5.21%
135	Other Employee Benefits	7,741	9,500	5,328	10,975	9,500	0.00%
141	Expense Reimbursement	2,994	6,750	7,080	10,035	7,000	3.70%
142	Uniform	40,379	48,250	20,467	44,349	0	-100.00%
190	Overtime	325,246	160,000	180,854	254,647	164,000	2.50%
Total PERSONAL SERVICES Exp		6,814,138	7,249,750	3,513,542	7,171,860	7,557,000	4.24%

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	200						
210	Support Services	582,759	544,250	228,877	579,444	523,250	-3.86%
211	Consultant Services	454,698	758,250	194,795	310,549	553,500	-27.00%
212	Refuse Collection	303,164	316,000	158,610	317,220	319,500	1.11%
213	Recycling Collection	189,571	190,000	100,286	195,000	194,500	2.37%
214	Yard Waste Services	67,184	67,000	25,305	67,000	69,000	2.99%
220	Utilities	196,448	176,250	134,594	226,385	192,000	8.94%
221	Communication	108,839	100,000	50,363	110,878	114,750	14.75%
230	Streets Maintenance	2,635	6,000	1,353	6,000	6,000	0.00%
240	Equipment	59,552	54,250	36,762	61,061	63,500	17.05%
241	Vehicles	117,719	111,750	41,801	86,849	106,000	-5.15%
242	Facility	145,046	84,000	80,337	114,032	29,000	-65.48%
290	OTH Contracted Serv	13,859	14,750	12,946	26,198	47,000	218.64%
291	Street Lighting	126,996	136,000	68,926	136,000	138,000	1.47%
Total CONTRACTUAL SERVICES Exp		2,368,471	2,558,500	1,134,954	2,236,615	2,356,000	-7.91%

Village of McFarland

2026 General Fund Operating Budget

Index Expenditures Summary

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ALL TAX LEVY SUPORTED FUNDS

SUPPLIES AND EXPENSE		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
200							
310	Office Supplies	27,652	29,250	13,134	29,774	30,000	2.56%
311	Postage	13,677	15,750	4,889	15,450	16,250	3.17%
320	Dues and Subscriptions	49,060	47,250	36,976	49,097	54,750	15.87%
321	Printing/Publication	24,418	20,250	14,091	25,080	26,250	29.63%
330	Meeting Expenses	2,685	7,250	1,148	5,440	6,000	-17.24%
331	Training Expenses	68,981	89,000	40,640	76,893	84,250	-5.34%
340	Operating Supplies	190,610	159,750	89,075	160,797	162,000	1.41%
341	Fuel	80,860	88,750	39,199	88,707	87,000	-1.97%
342	Technology	56,306	36,750	14,860	32,000	37,500	2.04%
343	Safety	5,939	7,500	624	7,959	9,500	26.67%
344	Collection - Print	52,836	60,000	29,752	60,000	60,000	0.00%
345	Collection - A/V	9,391	12,500	2,842	12,500	12,500	0.00%
370	Roadway Supplies	53,159	65,000	28,491	48,000	60,000	-7.69%
390	Miscellaneous	124,183	57,000	4,075	8,516	6,500	-88.60%
391	Programming	41,828	46,500	23,122	43,790	46,000	-1.08%
392	Uncollectible Taxes	631	250	1,763	1,763	250	0.00%
Total SUPPLIES AND EXPENSE Exp		802,215	742,750	344,680	665,766	698,750	-5.92%

FIXED CHARGES		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
500							
510	Liability	51,878	53,000	54,407	54,407	66,000	24.53%
511	Property	18,894	19,000	19,582	19,582	19,500	2.63%
512	Workers Compensation	41,120	44,000	50,650	50,650	47,000	6.82%
513	Employee Assist Prog	2,520	2,500	2,520	2,520	2,500	0.00%
514	Flex Program Admin	2,148	2,000	1,250	2,250	2,000	0.00%
530	Rent	177,094	0	0	0	0	-----
590	Facility Reserve	0	100,000	0	100,000	100,000	0.00%
591	Vehicle Reserve	0	23,000	0	19,500	25,250	9.78%
592	Property Reserve	0	40,000	0	40,000	40,000	0.00%
595	Annexation Payments	9,847	4,500	870	870	750	-83.33%
Total FIXED CHARGES Exp		303,500	288,000	129,279	289,780	303,000	5.21%

DEBT SERVICE		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
600							
610	Principal Payments	3,059,556	3,469,000	1,689,558	3,469,100	3,904,000	12.54%
620	Interest Payments	1,017,748	1,175,500	618,367	1,175,409	1,207,000	2.68%
690	Other Debt Service	98,330	66,000	750	73,076	51,000	-22.73%
Total DEBT SERVICE Exp		4,175,634	4,710,500	2,308,675	4,717,585	5,162,000	9.58%

Village of McFarland

2026 General Fund Operating Budget

Index Expenditures Summary

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ALL TAX LEVY SUPORTED FUNDS

GRANTS & OTHER		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
700							
720	Community Groups	45,850	46,250	44,850	45,750	46,750	1.08%
725	Community Grant	10,015	12,500	8,296	8,800	12,500	0.00%
790	Tourist Entity Payment	29,164	35,000	7,890	25,000	25,000	-28.57%
Total GRANTS & OTHER Exp		85,028	93,750	61,035	79,550	84,250	-10.13%

CAPITAL OUTLAY		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
800							
810	Small Capital	5,364	20,750	8,523	11,250	39,250	89.16%
811	Equipment	322,849	363,250	170,468	268,332	369,000	1.58%
812	Vehicle	304,006	1,153,500	424,188	1,069,550	269,000	-76.68%
813	Technology	132,604	280,500	69,415	149,997	103,750	-63.01%
820	Streets - Maintenance	493,843	3,141,000	165,742	3,050,000	2,705,000	-13.88%
821	Streets - Construction	3,462,340	250,000	275,901	300,000	0	-100.00%
822	Utilities	404,082	3,294,500	1,393,884	3,123,271	4,667,000	41.66%
823	Stormwater Utility	(0)	450,000	750,254	766,904	678,000	50.67%
824	Pedestrian Ways	84,807	200,000	0	200,000	200,000	0.00%
825	Facility	886,541	473,500	271,468	391,088	730,500	54.28%
826	Property	465	0	0	184,090	0	-----
827	Park Development	178,889	2,175,000	177,397	485,414	2,965,000	36.32%
Total CAPITAL OUTLAY Exp		6,275,791	11,802,000	3,707,241	9,999,895	12,726,500	7.83%

INDEX SUMMARIES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
100	Personal Services	6,814,138	7,249,750	3,513,542	7,171,860	7,557,000	4.24%
200	Contractual Services	2,368,471	2,558,500	1,134,954	2,236,615	2,356,000	-7.91%
300	Supplies and Expense	802,215	742,750	344,680	665,766	698,750	-5.92%
500	Fixed Charges	303,500	288,000	129,279	289,780	303,000	5.21%
600	Debt Service	4,175,634	4,710,500	2,308,675	4,717,585	5,162,000	9.58%
700	Grants and Other	85,028	93,750	61,035	79,550	84,250	-10.13%
800	Capital Outlay	6,275,791	11,802,000	3,707,241	9,999,895	12,726,500	7.83%

Total Operating Expenses	10,373,352	10,932,750	5,183,489	10,443,571	10,999,000	0.61%
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Total Debt Service Expenses	4,175,634	4,710,500	2,308,675	4,717,585	5,162,000	9.58%
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Total Capital Expenses	6,275,791	11,802,000	3,707,241	9,999,895	12,726,500	7.83%
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Total Expenses	20,824,778	27,445,250	11,199,406	25,161,050	28,887,500	5.26%
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Total Expenditure Summary

General Fund (100)

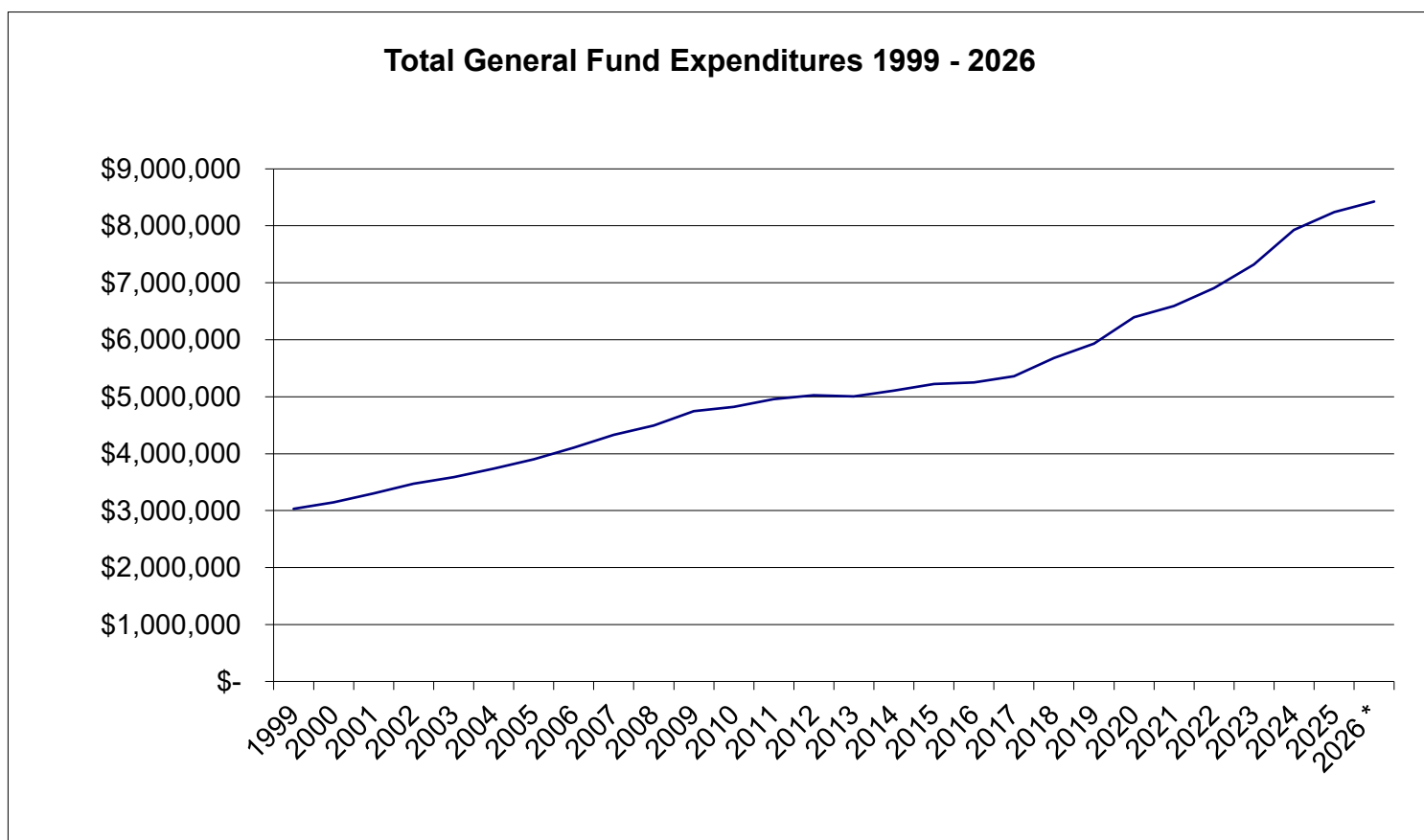
1999-2026

Year	Total Expenditures	\$ Change	% Change
1999	\$ 3,031,310		
2000	\$ 3,145,602	\$ 114,292	3.77%
2001	\$ 3,301,168	\$ 155,566	4.95%
2002	\$ 3,470,452	\$ 169,284	5.13%
2003	\$ 3,590,045	\$ 119,593	3.45%
2004	\$ 3,740,688	\$ 150,643	4.20%
2005	\$ 3,901,500	\$ 160,812	4.30%
2006	\$ 4,107,965	\$ 206,465	5.29%
2007	\$ 4,328,722	\$ 220,757	5.37%
2008	\$ 4,492,961	\$ 164,239	3.79%
2009	\$ 4,748,409	\$ 255,448	5.69%
2010	\$ 4,819,164	\$ 70,755	1.49%
2011	\$ 4,957,950	\$ 138,786	2.88%
2012	\$ 5,028,065	\$ 70,115	1.41%
2013	\$ 5,005,149	\$ (22,916)	-0.46%
2014	\$ 5,110,225	\$ 105,076	2.10%
2015	\$ 5,225,499	\$ 115,274	2.26%
2016	\$ 5,253,106	\$ 27,607	0.53%
2017	\$ 5,361,571	\$ 108,465	2.06%
2018	\$ 5,678,000	\$ 316,429	5.90%
2019	\$ 5,932,000	\$ 254,000	4.47%
2020	\$ 6,398,250	\$ 466,250	7.86%
2021	\$ 6,594,000	\$ 195,750	3.06%
2022	\$ 6,902,750	\$ 308,750	4.68%
2023	\$ 7,322,250	\$ 419,500	6.08%
2024	\$ 7,930,250	\$ 608,000	8.30%
2025	\$ 8,238,750	\$ 308,500	3.89%
2026 *	\$ 8,426,250	\$ 187,500	2.28%

The General Fund is the main operating fund for the Village with nearly all of our core services contained within it in some manner. This chart shows the total expense each year that has been approved by the Village Board dating back to 1999 while also showing how much that changed from the year prior and at what percentage.

The line graph below depicts the total expenditure data across the same time period since 1999 as to visually show that progression.

* Proposed



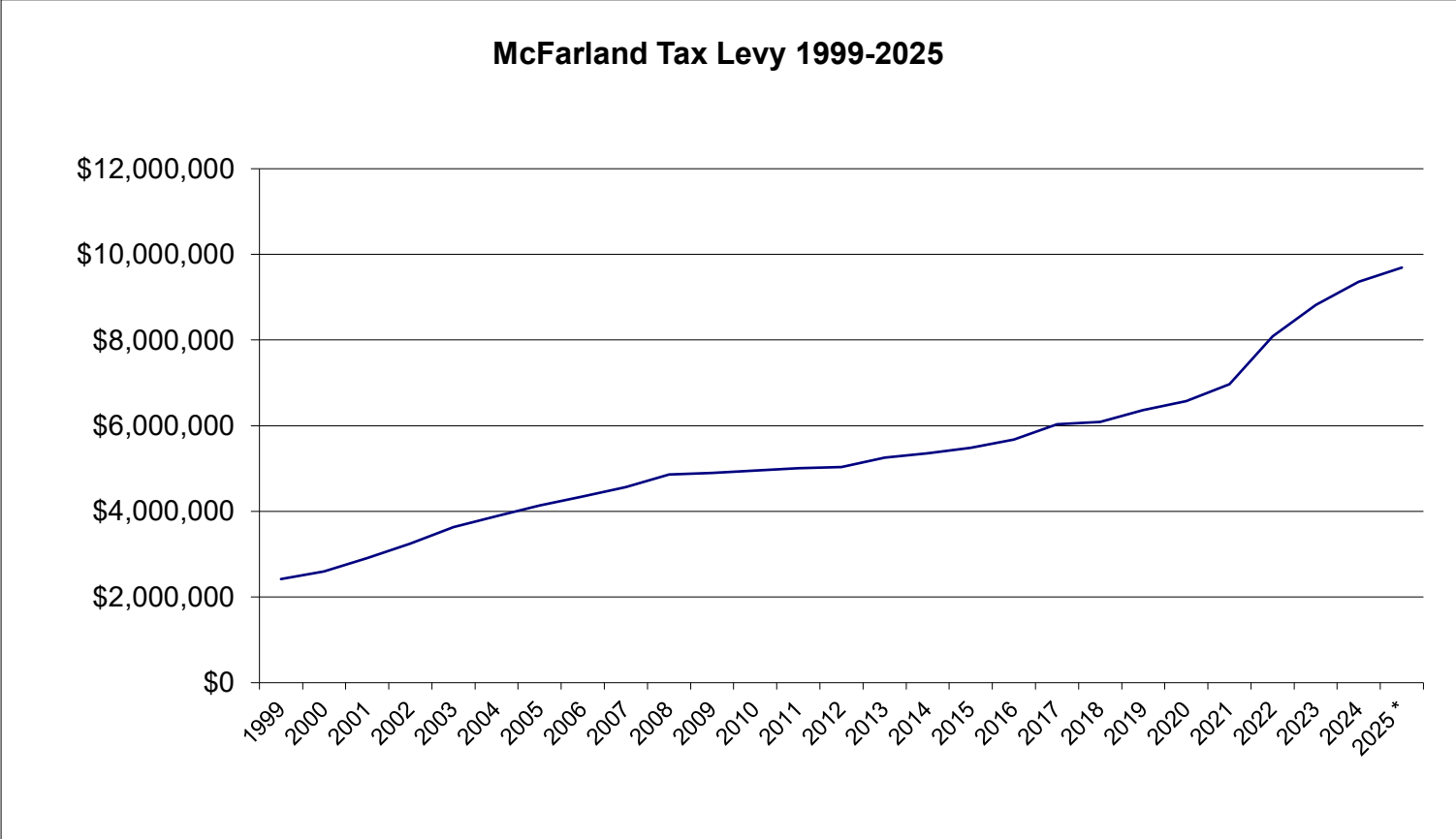
Summary of Tax Levy (1999-2025)

	Population	Levy in Dollars	Percent Change	5-Year Average	10-Year Average
1999	6,199	2,420,404			
2000	6,416	2,594,097	7.18%		
2001	6,540	2,907,222	12.07%		
2002	6,682	3,250,695	11.81%		
2003	6,919	3,629,242	11.65%		
2004	7,051	3,886,521	7.09%	9.96%	
2005	7,179	4,137,258	6.45%	9.81%	
2006	7,289	4,343,851	4.99%	8.40%	
2007	7,336	4,568,300	5.17%	7.07%	
2008	7,359	4,860,700	6.40%	6.02%	
2009	7,368	4,896,300	0.73%	4.75%	7.35%
2010	7,808	4,957,000	1.24%	3.71%	6.76%
2011	7,818	5,006,300	0.99%	2.91%	5.65%
2012	7,839	5,034,743	0.57%	1.99%	4.53%
2013	7,876	5,255,971	4.39%	1.59%	3.80%
2014	7,902	5,358,054	1.94%	1.83%	3.29%
2015	7,946	5,486,200	2.39%	2.06%	2.88%
2016	8,044	5,672,559	3.40%	2.54%	2.72%
2017	8,200	6,035,250	6.39%	3.70%	2.85%
2018	8,527	6,091,750	0.94%	3.01%	2.30%
2019	8,700	6,366,250	4.51%	3.52%	2.68%
2020	8,952	6,575,750	3.29%	3.70%	2.88%
2021	9,331	6,969,750	5.99%	4.22%	3.38%
2022	9,537	8,089,500	16.07%	6.16%	4.93%
2023	9,625	8,822,250	9.06%	7.78%	5.40%
2024	9,676	9,356,750	6.06%	8.09%	5.81%
2025 *	9,737	9,692,000	3.58%	8.15%	5.93%

The Property Tax Levy is the main source of revenue for Village services including what is needed to pay back its debt. This chart looks at the total levy in dollars back to 1999 in line with where population has been recorded. It shows the percentage change from year to year as well as what the percentage change was on average the last 5 and 10 years.

* Proposed 2025 Tax Levy payable in 2026.

The line graph below depicts the total tax levy data across the same time period since 1999 as to visually show that progression.



Total Assessed Value (1999-2025)

Year	Assessed Value	% Change
1999	\$ 336,634,760	
2000	\$ 402,731,790	19.63%
2001	\$ 419,876,890	4.26%
2002	\$ 436,513,700	3.96%
2003	\$ 457,513,700	4.81%
2004	\$ 586,097,100	28.10%
2005	\$ 613,551,700	4.68%
2006	\$ 632,059,200	3.02%
2007	\$ 646,360,300	2.26%
2008	\$ 784,785,600	21.42%
2009	\$ 791,015,000	0.79%
2010	\$ 789,662,271	-0.17%
2011	\$ 786,167,737	-0.44%
2012	\$ 784,342,460	-0.23%
2013	\$ 787,477,000	0.40%
2014	\$ 764,117,000	-2.97%
2015	\$ 793,674,400	3.87%
2016	\$ 821,875,700	3.55%
2017	\$ 867,401,900	5.54%
2018	\$ 942,877,508	8.70%
2019	\$ 1,023,417,995	8.54%
2020	\$ 1,105,802,249	8.05%
2021	\$ 1,190,967,000	7.70%
2022	\$ 1,364,907,000	14.60%
2023	\$ 1,550,015,000	13.56%
2024	\$ 1,698,749,300	9.60%
2025	\$ 1,814,211,600	6.80%

Tax Rate (1999-2025)

Tax Year	Rate	Change
1999	7.19	
2000	6.44	-10.43%
2001	6.92	7.45%
2002	7.45	7.66%
2003	7.93	6.44%
2004	6.63	-16.39%
2005	6.74	1.66%
2006	6.87	1.93%
2007	7.07	2.91%
2008	6.19	-12.45%
2009	6.19	0.00%
2010	6.28	1.45%
2011	6.36	1.27%
2012	6.42	0.94%
2013	6.67	3.89%
2014	7.01	5.10%
2015	7.22	2.93%
2016	7.22	0.00%
2017	7.09	-1.77%
2018	6.77	-4.51%
2019	6.49	-4.11%
2020	6.23	-3.98%
2021	6.17	-0.99%
2022	6.30	2.16%
2023	6.09	-3.41%
2024	5.98	-1.84%
2025	5.76	-3.61%

Annually the Village sets its Assessed Value through the Board of Review. This is the valuation of all real property including land and improvements across all taxable land uses within the Community. The value is adjusted annually to account for value added for new construction and/or to account for changes in market conditions. The Assessed Value once set is then used to calculate the tax rate that is applied to all taxable property in the Village.

The tax rate is determined by taking all of the expenditures from tax supported funds and subtracting out all other revenues. The gap created is what is needed by the tax levy to balance the budget. That amount is divided by the Assessed Value with the rate applied to every per \$1,000 of value.

ORDINANCE #2025-16

AN ORDINANCE APPROVING THE BUDGETS AND APPROPRIATING FUNDS THE YEAR 2025
BUDGET AND ESTABLISHING THE 2025 PAYABLE IN 2026 PROPERTY TAX LEVY FOR THE VILLAGE
OF MCFARLAND, WISCONSIN

The Village Board of the Village of McFarland do ordain as follows:

SECTION 1. – There is hereby appropriated out of the receipts of the Village of McFarland for the year 2026, including monies received from the general property tax levy, to the various purposes specified in the General Fund (100) budget presented herewith for the purposes therein stated, the following amounts:

General Government	\$1,050,250
Public Safety	\$4,913,000
Public Works	\$1,077,000
Health and Social Services	\$459,000
Culture and Recreation	\$672,250
Conservation and Development	\$254,750
Other Financing Uses	<u>\$0</u>
Total All Expenses	\$8,426,250
Property Tax Levy	\$4,447,250
Fund Balance Applied	\$0
Other Revenue	<u>\$3,979,000</u>
Total All Revenues	\$8,426,250

SECTION 2. - There is hereby appropriated out of the receipts of the Library Fund (205) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$1,250,000
Property Tax Levy	\$845,250
Fund Balance Applied	\$0
Other Revenue	<u>\$404,750</u>
Total All Revenue	\$1,250,000

SECTION 3. – There is hereby appropriated out of the receipts of the Youth Center Fund (210) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$40,750
Property Tax Levy	\$25,000
Fund Balance Applied	\$750
Other Revenue	<u>\$15,000</u>
Total All Revenues	\$40,750

SECTION 4. – There is hereby appropriated out of the receipts of the Affordable Housing Fund (215) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$0
Property Tax Levy	\$0
Fund Balance Applied	\$0
Other Revenues	<u>\$0</u>
Total All Revenue	\$0

SECTION 5. – There is hereby appropriated out of the receipts of the Debt Service Fund (300) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$5,153,000
Property Tax Levy	\$4,179,500
Fund Balance Applied	\$538,500
Other Revenues	<u>\$435,000</u>
Total All Revenue	\$5,153,000

SECTION 6. – There is hereby appropriated out of the receipts of the Tax Incremental District #3 Fund (305) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$2,448,500
Property Tax Levy	\$0
Property Tax Increment	\$1,731,000
Fund Balance Applied	\$552,250
Other Revenue	<u>\$165,250</u>
Total All Revenues	\$2,448,500

SECTION 7. – There is hereby appropriated out of the receipts of the Tax Incremental District #4 Fund (310) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$1,144,000
Property Tax Levy	\$0
Property Tax Increment	\$172,000
Fund Balance Applied	\$0
Other Revenue	<u>\$972,000</u>
Total All Revenues	\$1,144,000

SECTION 8. – There is hereby appropriated out of the receipts of the Tax Incremental District #5 Fund (315) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$862,000
Property Tax Levy	\$0
Property Tax Increment	\$426,000
Fund Balance Applied	\$200,000
Other Revenue	<u>\$236,000</u>
Total All Revenues	\$862,000

SECTION 9. – There is hereby appropriated out of the receipts of the Tax Incremental District #6 Fund (320) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$1,020,750
Property Tax Levy	\$0
Property Tax Increment	\$75,250
Fund Balance Applied	\$0
Other Revenue	<u>\$945,500</u>
Total All Revenues	\$1,715,000

SECTION 10. – There is hereby appropriated out of the receipts of the Capital Projects Fund (400) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$13,270,750
Property Tax Levy	\$20,000
Fund Balance Applied	\$3,053,750
Borrowing Proceeds	\$2,259,000
Other Revenues	<u>\$7,938,000</u>
Total All Revenues	\$13,270,750

SECTION 11. – There is hereby appropriated out of the receipts of the Parks Fund (405) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$865,000
Property Tax Levy	\$0
Fund Balance Applied	\$727,500
Other Revenue	<u>\$137,500</u>
Total All Revenues	\$865,000

SECTION 12. – There is hereby appropriated out of the receipts of the Utilities Fund (600) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Sewer Service	\$2,536,250
Water Service	<u>\$7,727,250</u>
Total All Expenses	\$10,263,500
Special Assessments	\$15,000
Public Charges for Services	\$2,245,000
Miscellaneous	\$100,250
Other Financing Sources	<u>\$176,000</u>
Total Sewer Revenue	\$2,536,250
Special Assessments	\$35,000
Public Charges for Services	\$1,977,000
Miscellaneous	\$100,250
Other Financing Sources	<u>\$5,615,000</u>
Total Water Revenue	\$7,727,250
Total All Revenues	\$10,263,500

SECTION 13. – There is hereby appropriated out of the receipts of the Stormwater Utility Fund (605) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$2,041,250
Special Assessments	\$0
Licenses and Permits	\$20,250
Public Charges for Services	\$825,500
Miscellaneous	\$29,000
Other Financing Sources	<u>\$1,166,500</u>
Total All Revenues	\$2,041,250

SECTION 14. – There is hereby appropriated out of the receipts of the Solid Waste Fund (610) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$671,750
Property Tax Levy	\$125,000
User Charge (\$157.56 per Res. Parcel)	\$507,000
Fund Balance Applied	\$0
Other Revenue	<u>\$39,750</u>
Total All Revenues	\$671,750

SECTION 15. – There is hereby appropriated out of the receipts of the Retiree Fund (700) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$75,000
Property Tax Levy	\$50,000
Fund Balance Applied	\$18,000
Other Revenue	<u>\$7,000</u>
Total All Revenues	\$75,000

SECTION 16. – There is hereby appropriated out of the receipts of the Canine Fund (800) of the Village of McFarland for the year 2026, to the various purposes specified in the budget presented herewith for the purposes therein stated, the following amounts:

Total All Expenses	\$25,750
Property Tax Levy	\$0
Fund Balance Applied	\$0
Other Revenue	<u>\$25,750</u>
Total All Revenues	\$25,500

SECTION 17. – There is hereby levied a tax of \$9,692,000 upon all taxable property in the Village of McFarland as returned by the Assessor as of January 1, 2025 for the uses and purposes set forth in the 2026 Budget as follows:

General Fund (100)	\$4,447,250
Library Fund (205)	\$845,250
Youth Center Fund (210)	\$25,000
Affordable Housing Fund (215)	\$0
Debt Service Fund (300)	\$4,179,500
Tax Increment District #3 Fund (305)	\$0
Tax Increment District #4 Fund (310)	\$0
Tax Increment District #5 Fund (315)	\$0
Tax Increment District #6 Fund (320)	\$0
Capital Projects Fund (400)	\$20,000
Parks Fund (405)	\$0
Utilities Fund (600)	\$0
Stormwater Utility Fund (605)	\$0
Solid Waste Fund (610)	\$125,000
Retiree Fund (700)	\$50,000
<u>Canine Fund (800)</u>	<u>\$0</u>
Total 2025 Tax Levy Payable 2026	\$9,692,000

SECTION 18. – The Deputy Administrator/Clerk is hereby authorized and directed to spread the said tax upon the current tax roll of the Village of McFarland, Wisconsin.

SECTION 19. – This ordinance shall be in force and effect from and after its adoption.

The above and foregoing ordinance was duly adopted at a regular meeting of the McFarland Village Board on the 25th day of November, 2025.

Signatures to follow on next page.

APPROVED:

Stephanie Brassington
Village President

ATTEST:

Cassandra Suettinger
Deputy Administrator/Clerk

ORDINANCE # 2025-16	
MOTION ACTION	SECOND DATE
Adopted	
Referred	
Tabled	
Withdrawn	
Defeated	
Published	
INDIVIDUAL VOTING RECORD	
Annen	Leamy
Boyd	Peña
Brassington	Prill
Fessler	
VOTING RESULTS	
Motion Carried:	
Motion Defeated:	

Review Schedule

TASK	OWNER	DEADLINE
Budget Transmitted to Village Board	Village Board	Sept 25, 7 pm
Budget Review 1 (Special)	Village Board	Sep 29, 6 pm
Budget Review 2 (Special)	Village Board	Oct 9, 6 pm
Budget Review 3 (Regular)	Village Board	Oct 16, 7 pm
Utility Review	PWUC	Oct 27, 6 pm
Budget Review 4 & Public Hearing #1 (Regular)	Village Board	Oct 28, 7 pm
Deadline for Trustees to Submit Change Items	Village Board	Oct 29, 5 pm
Budget Review 5 (Discuss Trustee Changes -Special)	Village Board	Oct 30, 6 pm
Budget Review 6 (Action Trustee Changes - Special)	Village Board	Nov 6, 6 pm
Final Public Hearing and Adopt Budget (Regular)	Village Board	Nov 25, 7 pm

Budget Review #1 – Monday, September 29th at 6:00 pm [Link to Meeting Recording](#)

- General Fund (100) – Village Board, Municipal Court, Legal, Administrator, Administration, Elections, Information Technology, Assessor, Insurance, Police, Community Development, and Senior Outreach.
- Library Fund (200)
- Canine Fund (800)

Budget Review #2 – Thursday, October 9th at 6:00 pm [Link to Meeting Recording](#)

- General Fund (100) – Facilities, Fire/Rescue, Public Works, and Parks.
- Affordable Housing Fund (215)
- Tax Increment District Fund #3 (305)
- Tax Increment District Fund #4 (310)
- Tax Increment District Fund #5 (315)
- Tax Increment District Fund #6 (320)
- Utilities Fund (600)
- Stormwater Utility Fund (605)
- Solid Waste Fund (610)

Budget Review #3 – Thursday, October 16th at 7:00 pm [Link to Meeting Recording](#)

- Youth Center Fund (210)
- Debt Service Fund (300)
- Capital Projects Fund (400)
- Parks Fund (405)
- Retiree Fund (700)

Public Hearing Notice

The following Public Hearing Notice was published in the October 2, 2025 edition of the Leader Independent (i.e. local newspaper) as well as noticed on the meeting agendas, within the Staff budget transmittal, and through the Village website as applicable. The purpose of the notice is to give the interested reader information via a summary on what has been proposed for the next year's budget across all of the Village's funds. The General Fund is the focus of the first page breaking down revenues and expenses into the required statutory categories. Additionally, outstanding debt service, tax rate, and level of fund balance are provided.

While only one public hearing is required, two were held as follows:

Tuesday, October 28, 2025
Village Board Meeting

Review of the budget document by the Village Board has concluded at this point, and a Public Hearing at this point within the process allows for formal input to be provided at that time. Additionally, this is a chance for that input to be provided from the public prior to the deadline for Village Board members to submit changes to the budget following their review.

Tuesday, November 25, 2025
Village Board Meeting

Action on requested budget changes by Village Board members has now been completed and this meeting is the night of final adoption. This is the final opportunity to provide public input on the ordinance the Village Board intends to adopt to finalize the budget and end the process.

VILLAGE OF MCFARLAND

NOTICE OF PUBLIC HEARING

Notice is hereby given that there will be Public Hearings held before the Village Board in the Community Room of the Municipal Center located at 5915 Milwaukee Street, McFarland, WI 53558, at which time interested parties and citizens shall have an opportunity to be heard concerning the proposed 2026 Budget. The Budget is available for viewing at the McFarland Municipal Center lobby from 8:00 am to 4:30 pm, Monday through Friday or on the Village website at www.mcfarland.wi.us. Please note the following dates and times:

Public Hearing #1:

Tuesday, October 28, 2025 at 7:00 pm

Public Hearing #2:

Tuesday, Noember 25, 2025 at 7:00 pm

If you are not able to attend the meeting or would like to provide written comment in advance, please send to Village of McFarland, Attn: Village Administrator, PO Box 110, McFarland, WI 53558 or email to matt.schuenke@mcfarland.wi.gov.

Detailed below are the summaries of revenues, expenses, and fund balances of all Village funds as is required for reporting purposes by Wisconsin State Statute 65.90.

SUMMARY OF GENERAL FUND

<u>Revenues</u>							<u>Expenses</u>						
Revenue Category	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year	Expense Category	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Taxes	4,515,002	4,526,000	4,526,000	4,526,000	4,448,250	-1.72%	General Government	1,018,959	1,047,000	611,925	1,043,655	1,050,250	0.31%
Special Assessments	0	0	0	0	0	0.00%	Public Safety	4,762,125	4,731,500	2,361,932	4,658,951	4,993,250	5.53%
Intergovernmental Rev	1,123,763	1,188,250	389,455	1,204,697	1,382,500	16.35%	Public Works	1,029,651	1,107,750	563,421	1,143,152	1,132,000	2.19%
Licenses and Permits	287,144	386,500	155,808	374,632	377,000	-2.46%	Health & Human Serv	398,553	430,500	160,641	394,696	459,000	6.62%
Fines, Forf, and Penalties	64,325	122,000	39,331	77,500	110,000	-9.84%	Culture, Rec, and Ed	556,240	668,500	312,272	676,596	692,250	3.55%
Public Charges for Services	590,813	673,500	347,048	753,107	814,250	20.90%	Conserve & Develop	252,380	253,500	114,585	240,591	254,750	0.49%
Intergovern Charges	503,533	537,500	263,224	528,263	549,500	2.23%	Debt Service	See Debt Service - Fund 300					
Miscellaneous Revenue	460,304	492,500	227,040	495,122	500,000	1.52%	Capital Outlay	See Capital Projects - Fund 400					
Other Financing Sources	388,702	312,500	0	307,248	400,000	28.00%	Other Financing Uses	109,659	0	2,500	2,500	0	0.00%
Total REVENUES	7,933,586	8,238,750	5,947,906	8,266,570	8,581,500	4.16%	Total EXPENDITURES	8,127,568	8,238,750	4,127,275	8,160,141	8,581,500	4.16%

<i>General Fund (Actual)</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget						Difference vs. 2022	% Change vs. 2022
Fund Balance - Begin	2,133,342	-----	-----	1,955,060	2,055,239		DEBT Service ** - as of	12/31/2022	12/31/2023	12/31/2024		
Fund Balance - End	1,955,060	-----	-----	2,055,239	2,055,239		Governmental Activities	42,461,927	47,418,621	52,130,761	4,712,140	9.94%
							Business Type Activities	8,284,757	7,213,695	9,832,923	2,619,228	36.31%

Total Outstanding Debt	50,746,684	54,632,316	61,963,684	7,331,368	13.42%
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** Outstanding General Obligation Debt including principal and interest expense.

Dated this 2nd day of October, 2025.

	2024 Actual	2025 Actual	2026 Budget	% Change Prev Year
Property Tax Rates	\$6.09	\$ 5.98	\$ 5.98	0.00%

Cassandra Suettinger, Deputy Village Administrator/Clerk
McFarland, Wisconsin

VILLAGE OF MCFARLAND

Summary of Other Governmental Funds

Comm/Tech Fund 200	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	122,946	0	0	0	0	0.00%
Taxes	0	0	0	0	0	0.00%
Other Revenue	122,946	0	0	0	0	0.00%
Total Expense	100,255	0	0	0	0	0.00%
Fund Balance - Begin	75,244	-----	-----	956	0	
Fund Balance - End	956	-----	-----	0	0	
Fund discontinued after the 2024 Budget.						

Debt Service Fund 300	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	4,030,305	4,701,500	3,989,540	4,708,485	5,153,000	9.60%
Taxes	3,400,000	3,890,000	3,890,000	3,890,000	4,517,500	16.13%
Other Revenue	630,305	811,500	99,540	818,485	635,500	-21.69%
Total Expense	4,167,079	4,701,500	2,304,117	4,708,485	5,153,000	9.60%
Fund Balance - Begin	700,451	-----	-----	563,676	180,199	
Fund Balance - End	563,676	-----	-----	180,199	(20,301)	
The Debt Service Fund is not required to maintain a minimum level of reserves beyond any unexpected revenues collected from impact fees.						

Library Fund 205	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	1,147,470	1,201,250	1,188,125	1,205,617	1,250,000	4.06%
Taxes	768,000	800,750	800,750	800,750	845,250	5.56%
Other Revenue	379,470	400,500	387,375	404,867	404,750	1.06%
Total Expense	1,153,136	1,201,250	632,368	1,199,032	1,250,000	4.06%
Fund Balance - Begin	273,938	-----	-----	269,123	275,708	
Fund Balance - End	269,123	-----	-----	275,708	275,708	
Minimum Fund Balance Requirement of 10% of Exp 119,903 125,000						

TID #3 Fund 305	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	1,474,463	2,324,250	1,877,948	2,037,509	2,448,500	5.35%
Taxes	1,339,260	1,602,500	1,731,191	1,731,191	1,731,000	8.02%
Other Revenue	135,203	721,750	146,757	306,318	717,500	-0.59%
Total Expense	1,417,761	2,324,250	436,261	2,037,509	2,448,500	5.35%
Fund Balance - Begin	659,540	-----	-----	716,243	599,127	
Fund Balance - End	716,243	-----	-----	599,127	46,877	

Youth Center Fund 210	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	40,000	40,750	32,500	40,250	40,750	0.00%
Taxes	25,000	25,000	25,000	25,000	25,000	0.00%
Other Revenue	15,000	15,750	7,500	15,250	15,750	0.00%
Total Expense	40,250	40,750	40,250	40,250	40,750	0.00%
Fund Balance - Begin	1,928	-----	-----	1,678	1,678	
Fund Balance - End	1,678	-----	-----	1,678	928	

TID #4 Fund 310	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	799,449	1,025,250	221,174	1,044,581	1,144,000	11.58%
Taxes	152,574	172,000	185,988	185,988	172,000	0.00%
Other Revenue	646,875	853,250	35,186	858,593	972,000	13.92%
Total Expense	748,942	1,025,250	104,346	607,680	1,144,000	11.58%
Fund Balance - Begin	265,361	-----	-----	315,867	752,768	
Fund Balance - End	315,867	-----	-----	752,768	752,768	

Dated this 2nd day of October, 2025.

Cassandra Suettinger, Deputy Village Administrator/Clerk
McFarland, Wisconsin

VILLAGE OF MCFARLAND

Summary of Other Governmental Funds

TID #5 <i>Fund 315</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	331,872	804,750	455,943	862,488	862,000	7.11%
Taxes	319,464	394,750	426,459	426,459	426,000	0.00%
Other Revenue	12,408	410,000	29,485	436,029	436,000	6.34%
Total Expense	180,040	804,750	128,532	189,957	862,000	7.11%
Fund Balance - Begin	(395,164)	-----	-----	(243,332)	429,198	
Fund Balance - End	(243,332)	-----	-----	429,198	229,198	

Stormwater <i>Fund 605</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	1,063,964	1,470,000	401,772	1,834,640	1,891,250	28.66%
Taxes	0	0	0	0	0	0.00%
Other Revenue	1,063,964	1,470,000	401,772	1,834,640	1,891,250	28.66%
Total Expense	740,076	1,470,000	332,936	1,771,190	1,891,250	28.66%
Cash & Equiv - Begin	1,092	-----	-----	788,841	522,736	
Cash & Equiv - End	788,841	-----	-----	522,736	499,486	

Capital Projects <i>Fund 400</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	10,452,530	12,527,750	1,586,211	13,928,933	12,892,250	2.91%
Taxes	10,000	15,000	15,000	15,000	20,000	0.00%
Other Revenue	10,442,530	12,512,750	1,571,211	13,913,933	12,872,250	2.87%
Total Expense	6,573,296	12,527,750	3,758,671	10,361,202	12,892,250	2.91%
Fund Balance - Begin	1,698,158	-----	-----	5,467,513	7,077,796	
Fund Balance - End	5,467,513	-----	-----	7,077,796	4,049,046	
The Capital Projects Fund shall maintain reserves as of December 31 of each year sufficient to pay the cost of projects under construction but not yet finished.						

Solid Waste <i>Fund 610</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	550,381	660,250	568,925	662,940	696,750	5.53%
Taxes	54,250	50,000	50,000	50,000	150,000	200.00%
Other Revenue	496,131	610,250	518,925	612,940	546,750	-10.41%
Total Expense	645,629	660,250	336,608	662,940	696,750	5.53%
Fund Balance - Begin	68,272	-----	-----	(26,977)	(113,156)	
Fund Balance - End	(26,977)	-----	-----	(113,156)	(113,156)	
Minimum Fund Balance Requirement of 10% of Exp				66,294	69,675	

Parks <i>Fund 405</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	254,518	700,000	53,423	106,846	865,000	23.57%
Taxes	0	0	0	0	0	0.00%
Other Revenue	254,518	700,000	53,423	106,846	865,000	23.57%
Total Expense	523,559	700,000	8,342	8,342	865,000	23.57%
Fund Balance - Begin	1,018,469	-----	-----	749,396	847,900	
Fund Balance - End	749,396	-----	-----	847,900	120,400	

Retiree <i>Fund 700</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	54,719	75,000	53,287	57,500	75,000	0.00%
Taxes	50,000	50,000	50,000	50,000	50,000	0.00%
Other Revenue	4,719	25,000	3,287	7,500	25,000	0.00%
Total Expense	17,565	75,000	0	29,000	75,000	0.00%
Fund Balance - Begin	124,552	-----	-----	161,705	190,205	
Fund Balance - End	161,705	-----	-----	190,205	172,205	

Utilities <i>Fund 600</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	4,411,709	9,835,750	1,880,917	9,777,622	10,112,000	2.81%
Taxes	0	0	0	0	0	0.00%
Other Revenue	4,411,709	9,835,750	1,880,917	9,777,622	10,112,000	2.81%
Total Expense	3,824,696	9,835,750	1,284,420	9,683,417	10,112,000	2.81%
Cash & Equivalent - Begin	3,227,516	-----	-----	2,370,411	2,464,616	
Cash & Equivalent - End	2,370,411	-----	-----	2,464,616	2,464,617	

Canine <i>Fund 800</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change Prev Year
Total Revenue	27,673	25,500	25,441	26,660	25,750	0.98%
Taxes	0	0	0	0	0	0.00%
Other Revenue	27,673	25,500	25,441	26,660	25,750	0.98%
Total Expense	27,417	25,500	13,200	16,222	25,750	0.98%
Fund Balance - Begin	50,809	-----	-----	51,065	61,503	
Fund Balance - End	51,065	-----	-----	61,503	61,503	

Dated this 2nd day of October, 2025.

Cassandra Suettinger, Deputy Village Administrator/Clerk

McFarland, Wisconsin

Budget Changes

Through the Village Board's review of this document there will be discussions regarding certain changes that might be desired. We have always had a process to collect these changes from the board members and discuss their applicability to the funding plan prior to final adoption of the budget. The following is offered to improve upon this process and make the discussion/action of these changes more efficient within the process:

- Budget Change Requests – Village Staff will be developing a digital form for board members to submit requests. The form will prompt needed information that will need to be completed in its entirety in order to be considered. This form will be released to the Village Board when the budget is transmitted.
- Request Deadline – The final deadline to submit changes is listed in the Review Schedule but *board members are encouraged to submit changes as they see them*. As an example, if a Trustee hears a change they would like to consider through a budget review meeting then they should immediately submit the form. Staff will collect these forms and track them for discussion by the Village Board later in the process.
- Change Discussion – Staff will compile the change requests into a single format for the board to review as part of its first meeting to discuss changes near the end of October. This first meeting will solely discuss the changes that might be requested. No action will be taken at the first meeting. Staff will present the submitted changes in the meeting and the board will simply discuss their contents. It will be very important in this process at this point in the review that all questions, comments, and concerns are addressed in this meeting. Some things may require follow up as far as additional background which then can be deferred to the next meeting as part of the action consideration.
- Change Action – Requests will be acted on at the second meeting in early November. Some discussion likely carries over from the previous meeting, but the intent here is to be efficient as we consider items for action meaning a lot of the work should have been completed by this point and it is simply a matter of working through the items one by one to see which move forward and which do not.

The following pages note the changes approved by the Village Board as part of their review of the Staff transmitted budget.

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
11/06/2025	1	100	GF	Rev	7	Intergov Rev	State - Exp Restraint	43430-000	138,500	0	(138,500)	138,500	1.38%	0.08
11/06/2025	1	100	GF	Rev	7	Intergov Rev	State - Highway Aid	43530-000	739,750	724,000	(15,750)	154,250	1.53%	0.09
11/06/2025	2	300	DS	Rev	91	Other	Fund Balance	49300-000	200,500	538,500	338,000	(183,750)	-1.83%	(0.11)
11/06/2025	3	100	GF	Exp	12	Village Board	Training Expenses	51100-331	2,500	1,500	1,000	(184,750)	-1.84%	(0.11)
11/06/2025	3	100	GF	Exp	12	Village Board	Community Groups	51100-720	4,500	5,500	(1,000)	(183,750)	-1.83%	(0.11)
11/06/2025	1	100	GF	Exp	24	Facility Mgmt	Facility Maintenance	51600-242	42,500	0	42,500	(226,250)	-2.25%	(0.13)
11/06/2025	4	100	GF	Exp	24	Facility Mgmt	Operating Supplies	51600-340	16,000	17,000	(1,000)	(225,250)	-2.24%	(0.13)
11/06/2025	1	100	GF	Exp	26	Police	Uniforms	52100-142	30,000	0	30,000	(255,250)	-2.54%	(0.15)
11/06/2025	1	100	GF	Exp	29	Fire	Uniforms	52200-142	12,500	0	12,500	(267,750)	-2.66%	(0.16)
11/06/2025	1	100	GF	Exp	30	Fire	Equipment Maint	52200-240	37,750	0	37,750	(305,500)	-3.04%	(0.18)
11/06/2025	1	100	GF	Exp	38	Public Works	Uniforms	53000-142	6,000	0	6,000	(311,500)	-3.10%	(0.19)
11/06/2025	1	100	GF	Exp	39	Public Works	Facility Maint	53000-242	7,500	0	7,500	(319,000)	-3.17%	(0.19)
11/06/2025	1	100	GF	Exp	42	Parks	Facility Maint	53000-242	20,000	0	20,000	(339,000)	-3.37%	(0.20)
11/06/2025	1	610	SW	Exp	200	Solid Waste	Small Capital	53000-142	25,000	0	25,000	(364,000)	-3.62%	(0.22)
											364,000	9,692,000	-3.62%	5.78

Notes Regarding Budget Changes

Changes made as of November 6, 2025:

- 1 The Village receives funds from the State through its Expenditure Restraint Program. Due to State imposed limits within this program, the revenues are moved to the Capital Projects Fund along with an equal amount of eligible expenses to offset the increase in revenue. This will ensure compliance with the program for 2027.
- 2 The use of fund balance is proposed to increase within the Debt Service Fund which in turn lowers the amount needed from the Tax Levy to pay our debt obligations in 2026.
- 3 The Village Board's training expenses are lowered in order for the Village's contribution to the McFarland Food Pantry for next year to increase by the same amount.
- 4 This is an increase to Safe Communities organization per their request to assist with the services they provide within the Community.

MGS
11/20/2025

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	136,161,057	2,969,412	2.23%
ASSESSED VALUATION MINUS TID INCREMENT	1,565,557,655	1,678,135,943	112,578,288	7.19%
MUNICIPAL PROPERTY TAX LEVY	9,356,750	10,056,000	699,250	7.47%
MUNICIPAL TAX RATE	5.98	5.99	0.02	0.26%

1/1/2024 Median Home Value \$ 418,100 \$ 2,498.83

1/1/2025 Median Home Value \$ 444,000 \$ 2,660.61 \$ 161.78

6.19% 6.47%

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	136,154,647	2,963,003	2.22%
ASSESSED VALUATION MINUS TID INCREMENT	1,565,557,655	1,678,056,953	112,499,297	7.19%
MUNICIPAL PROPERTY TAX LEVY	9,356,750	9,692,000	335,250	3.58%
MUNICIPAL TAX RATE	5.98	5.78	(0.20)	-3.36%

Levy Limit	9,718,241
Levy Capacity	(26,241)

1/1/2024 Median Home Value \$ 418,100 \$ 2,498.83

1/1/2025 Median Home Value \$ 444,000 \$ 2,564.42 \$ 65.60

6.19% 2.63%

MGS
11/20/2025

2026 Budget Changes Since Distribution

Other Funds (Non-Tax Levy)

Capital Projects Fund (400)

Change Date	Change Number	Fund	Name	Type	Page	Dept	Line Item Description	Line Item Number	Old	New	Rev & (Exp)	Change Increase or (Decrease)
11/06/2025	1	400	CP	Rev	140	Intergov Rev	State - Exp Restraint	43430-000	5,000	143,500	138,500	(138,500)
11/06/2025	2	400	CP	Rev	140	Intergov Rev	State - Highway Aid	43530-000	104,250	0	(104,250)	(34,250)
11/06/2025	1	400	CP	Rev	140	Intergov Rev	State - Highway Aid	43530-000	0	17,750	17,750	(52,000)
11/06/2025	3	400	CP	Rev	140	Other	Transfer - Utilities	49260-000	6,632,750	6,784,250	151,500	(203,500)
11/06/2025	4	400	CP	Rev	140	Other	Transfer - Utilities	49260-000	6,784,250	6,934,250	150,000	(353,500)
11/06/2025	1	400	CP	Rev	140	Other	Fund Balance	49260-000	3,028,750	3,053,750	25,000	(378,500)
11/06/2025	2	400	CP	Exp	143	Facility Mgmt	Consultant Services	57140-211	250,000	145,750	104,250	(482,750)
11/06/2025	1	400	CP	Exp	144	Facility Mgmt	Facility Imp - General	57140-825-103	50,000	120,000	(70,000)	(412,750)
11/06/2025	1	400	CP	Exp	145	Police	Equipment - Acquisition	57210-811-101	20,000	50,000	(30,000)	(382,750)
11/06/2025	1	400	CP	Exp	146	Fire	Equipment - Acquisition	57220-811-101	59,500	72,000	(12,500)	(370,250)
11/06/2025	1	400	CP	Exp	146	Fire	Equipment - Maint	57220-240-000	0	37,750	(37,750)	(332,500)
11/06/2025	1	400	CP	Exp	148	Public Works	Small Capital	57310-810-000	0	31,000	(31,000)	(301,500)
11/06/2025	3	400	CP	Exp	149	Capital Imp	Street Maint. - Resurface	57310-820-102	2,253,500	2,555,000	(301,500)	0
11/06/2025	3	400	CP	Exp	149	Capital Imp	Utilities	57310-822-000	4,817,000	4,667,000	150,000	(150,000)
11/06/2025	4	400	CP	Exp	149	Capital Imp	Stormwater Utility	57310-823-000	528,000	678,000	(150,000)	0
											0	0

Notes Regarding Capital Projects Fund (400) Changes

Changes made as of November 6, 2025:

- 1 The Village receives funds from the State through its Expenditure Restraint Program. Due to State imposed limits within this program, the revenues are moved to the Capital Projects Fund along with an equal amount of eligible expenses to offset the increase in revenue. This will ensure compliance with the program for 2027.
- 2 After the budget was transmitted to the board for review, the State provided notification on funding amounts for State Highway Aid in 2026. The amount provided was less than projected and is being reduced in kind along with a corresponding reduction in expense to offset the change.
- 3 Costs for Water Utility capital projects were adjusted for 2026 where increases were needed to support the annual paving and utility work as well as cost reductions for the planned painting of the Holscher Road Water Tower.
- 4 Lining work was added to the capital work for the next year in addition to other planned capital improvements to support the system.

MGS
11/20/2025

Strategic Implementation Planning

The Village Board invests a significant amount of its meeting time on an annual basis to plan out various aspects of the organization. The main effort to address this is through the Strategic Implementation Plan that sets the goals and objectives for the year with new action steps to achieve these aspirations. Additionally within this, there are some trends that demonstrate how the budget changes from year to year and also what we do to look out into the future within this process.

Budget Trends:

The following are a summary of changes to the priorities established within this budget compared to the previous year:

- Facilities Planning – Trying to figure out a path forward to address facility needs has been a priority since the first strategic plan was created in 2020. The adjustment for the coming year changes the approach to go back to the planning process and address space needs through a phased approach.
- Staffing Resources – These were frozen for 2025 from 2024 levels and for 2026 that is proposed to increase slightly. A new Village Clerk position will be created midway through next year, adding an internship within Community and Economic Development, and elevating the part-time Communications position to full-time.
- Public Improvements – Continued commitment to capital remains strong but trying to limit the effect debt service has on the tax levy is important. The Village Board adjusted its approach in a few ways to address this:
 - Phasing improvements over years versus taking them on all at once to spread the tax impact while still incrementally accomplishing objectives.
 - Lowered the debt utilization threshold to 50% of the legal limit to flatten the tax levy need to support debt repayment.
 - Diverting additional fund balance to the Debt Service Fund to make increases more gradual and less steep to eventually level off in future years.
- Growth – The Village recognizes that growth of the Community is important to do so in a reasonable and harmonious way. There remains a commitment to understand opportunities for expansion through new development but doing so in ways that is engaging with the public to help guide these efforts.

Fiscal Projections:

The Village looks at fiscal projections in a few different ways. Please note the following:

- Capital Improvement Plan – The 2026-2030 Capital Improvement Plan is included within the Capital Projects Fund 400 section of this budget document. It provides for a 5 year outlook by Department of the various capital needs of the Village starting with 2026 which is advanced through this budget adoption. Total debt costs are projected within that plan helping to project the impact on the tax rate and what a typical single family home might expect to pay over time as a result of that plan. Due to the changes noted above, this plan shifted to a phased approach to large facility development while also operating under a lower debt utilization threshold. The plan projected an average \$0.06 per \$1,000 of value increase over the next 5 years based on the projects proposed. This also generated a per year average of about \$23.40 cost per house or cumulatively a total of \$372.79. This budget when its adopted was able to lessen this impact by diverting additional fund balance to use to offset the increase for next year as a means to step into the increases over time.
- Future Staffing Plan – Every few years the Village updates its future Staffing Plan by studying its historical averages against staffing levels in comparable communities. This was first studied in the 2021 Compensation and Classification Plan, and then the first future Staffing Plan was reviewed by the Village Board in 2022. The Village has been utilizing this data within the budget process to make decisions on what positions to add or adjust accordingly from year to year. This plan will be updated in 2026 based on our progress and help continue to objectively inform Staffing needs throughout the organization.
- Operating Projections – As is noted within the narrative for the budget, wage and benefit costs are the largest cost across the organization. The data from the Future Staffing Plan helps to project expenses against anticipated revenues. The last operating projection was completed in 2023 utilizing the staffing plan developed in 2022. Once a new future staffing plan is completed, it can be used again to update our assumptions within a new five year outlook to reflect where our operating strengths and weaknesses may exist.

2025-2026 Goals:

- A. McFarland Municipal Center Campus – Continued consideration of recommendations from the Master Plan to include development of a multi-generational community spaces that create functional spaces for the expansion of the library, senior services, youth services, remaining Departments, and adjoining outdoor public spaces (i.e. - McFarland Municipal Campus) including programs to serve seniors, youth, and families.
- B. Public Infrastructure – Plan for and align physical facilities, open space, and general public infrastructure needs to support future service delivery to enhance quality of life.
- C. Housing and Economic Development – Promote responsible growth, affordable housing, increase economic development, and grow/retain existing businesses.
- D. Village Government – Creation of a dynamic work place that is inclusive and diverse in our ability to demonstrate our commitment to employee growth and development for the betterment of the Community.
- E. Community – Improve the Community experience for residents, businesses, and visitors through its services, safety, history, and overall desired quality of life.
- F. Transportation – Improve Community connectivity along pedestrian and vehicular corridors.
- G. Park/Conservancy System – Support the development of active and passive park amenities that appeal to all.
- H. Diversity, Equity, and Inclusion – Create opportunities to advance initiatives that support the growth of diversity, equity, and inclusion within the Community and organization.

The full list of goals including objectives and action plan is included within this budget document as follows:



2025-2026

McFarland Strategic Implementation Plan

August 26, 2025

Village Board Review and Acceptance

Introduction

Welcome to the Village of McFarland Strategic Implementation Plan for the coming year. In 2020, a strategic plan was created to help provide a long term road map for the Village to follow in order to bring to life a variety of different initiatives within the Community over a forecasted ten year time period. Annually the Village Board checks in on its progress to prepare this Strategic Implementation Plan to establish goals and objectives to implement these initiatives through an action plan. This plan from year to year addresses the long-term vision within capital improvement planning and also short-term vision incorporating elements from the action plan into the annual budget. Each of the goals presented in the plan are not presented in order of priority and each holds the same weight to address from year to year.

2020-2030 McFarland Strategic Plan ([Click on this link to view](#))

Key Plan Elements

Goal – General aspiration, concept, or ambition we are looking to achieve.

Objective – More specific task, project, or effort needed to achieve the goals.

Action Plan – Detailed steps outlining the work, cost, timeline, and assignment to be completed in order to meet the objective.

Summary Data Points

Action Steps

A summary is provided within this plan outline the total number action steps included within the previous 5 years to develop an average. This can be compared against what is proposed for the coming year for perspective. Each of the total action steps are broken down by goal and then totaled across the same time period.

Assignments

Within each action step there are assignments noted in the plan document. The assignments are totaled by Department and Boards/Commissions/Committees (BCCs) within the same previous 5 year period to develop an average compared to what is proposed for the coming year. The objective with this summary is to understand the balance of the various assignments across the organization regarding the spread of workload. A percentage allocation is shown also from year to year regarding the Department assignments versus those of the BCCs.

Plan Development/Timeline

The Strategic Implementation Plan is ultimately accepted by the Village Board to provide the strategic direction for the Village into the coming year. It also sets various parameters for the annual budget process that follows acceptance of this work. The board works to confirm goals for the Village and aligns with the objectives for the Departments to propose action steps to accomplish the various initiatives. This plan was developed in accordance with the following timeline:

June 4, 2025 – Process Kick Off

- Discussion and review of 2024-2025 McFarland Strategic Implementation Plan.
- Roundtable Discussion between Village Board members and Department Heads.

June 18, 2025 – Begin Plan Development

- Discussion regarding 2025-2026 McFarland Strategic Implementation Plan as the Village Board goals and objectives for the coming year:
 - Goal A: McFarland Municipal Center Campus
 - Goal B: Public Infrastructure
 - Goal C: Housing and Economic Development
 - Goal D: Village Government
 - Goal E: Community

July 8, 2025 – Continued Plan Development

- Discussion regarding 2025-2026 McFarland Strategic Implementation Plan as the Village Board goals and objectives for the coming year:
 - Goal D: Village Government
 - Goal E: Community

July 22, 2025 – Continued Plan Development

- Discussion regarding 2025-2026 McFarland Strategic Implementation Plan as the Village Board goals and objectives for the coming year:
 - Goal F: Transportation
 - Goal G: Park/Conservancy System
 - Goal H: Diversity, Equity, and Inclusion

August 12,. 2025 – Draft Plan Review

- Discussion regarding 2025-2026 McFarland Strategic Implementation Plan as the Village Board goals and objectives for the coming year:
 - Includes Action Plan.
 - Review conducted with Department Heads.

August 26,. 2025 – Accept Plan

- Discussion and action to consider the proposed goals and objectives with action plan to be accepted as the 2025-2026 McFarland Strategic Implementation Plan.

November 25, 2025 – Plan Progress Review #1

- Update and discussion to check in on progress of the plan implementation.
- This represents an opportunity to reconcile the action plan against the proposed budget prior to adoption where applicable.

February 24, 2026 – Plan Progress Review #2

- Update and discussion to check in on progress of the plan implementation.
- This represents an opportunity to reconcile the action plan as the new calendar year has begun and the new board year is upcoming.

Strategic Implementation Plan

Summary Data Points

Action Steps

Goals	2020	2021	2022	2023	2024	2025	5 Year Avg.
A - Municipal Center Campus	11	8	5	8	4	7	7
B - Public Infrastructure	20	8	8	8	10	8	11
C - Housing & Economic Development	12	11	8	10	10	8	10
D - Village Government	21	16	10	11	11	14	14
E - Community	0	0	8	8	9	4	5
F - Transportation	11	9	8	10	11	5	10
G - Parks and Conservancy	25	18	15	18	9	13	17
H - Diversity, Equity, and Inclusion	0	0	8	10	12	12	6
Total Action Steps	100	70	70	83	76	71	80

Action Step Assignments

Departments	2020	2021	2022	2023	2024	2025	5 Year Avg.
Administration	1	1	3	11	7	12	5
Administrator	47	29	28	48	27	26	36
Communications and Technology	6	9	9	17	0	0	8
Community Development	15	17	23	22	19	22	19
DEI Strategist	0	0	0	0	15	10	3
Departments	5	4	2	9	8	4	6
Fire and Rescue	6	5	2	2	4	3	4
Library	5	5	2	2	6	4	4
Public Works	35	24	13	18	18	19	22
Senior Outreach	5	2	1	2	3	6	3
Police	10	10	7	4	6	1	7
Total Departments	135	106	90	135	113	107	116
Percentage Share of Total	99%	94%	83%	86%	80%	78%	88%

Boards, Commissions, Committees (BCCs)	2020	2021	2022	2023	2024	2025	5 Year Avg.
CDA	0	0	0	0	2	4	0
DEI Committee	0	0	0	1	0	3	0
Joint Review Board	0	0	0	0	3	1	1
Landmarks Commission	0	0	0	1	1	1	0
Parks and Recreation Committee	0	0	0	1	1	5	0
Plan Commission	0	0	0	1	4	3	1
Village Board	2	7	19	18	17	13	13
Total BCCs	2	7	19	22	28	30	16
Percentage Share of Total	1%	6%	17%	14%	20%	22%	12%

Total Assignments 137 113 109 157 141 137 131

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

Highlight notes items where new funding is required within the budget and not previously approved.

A. McFarland Municipal Center Campus

Continued consideration of recommendations from the Master Plan to include development of a multi-generational community spaces that create functional spaces for the expansion of the library, senior services, youth services, remaining Departments, and adjoining outdoor public spaces (i.e. - McFarland Municipal Campus) including programs to serve seniors, youth, and families.

Objectives:

- (1) Determine future space needs and design features for the development of indoor and outdoor public spaces to support programming to be determined.
- (2) Identify and engage a broad spectrum of residents, including seniors, youth, adults, and community partners in all aspects of the planning process and operations/utilization.

Action Steps:	Cost	Timeline	Assignment
Review with Department Heads and Public the Space Needs from the 2023 Master Plan that was accepted. i.	None	Sep-Oct 2025	Administration Administrator Comm Devel Senior Outreach Village Board
Develop new scope of work to hire Architect as an update to the 2023 Master Plan based on space needs and consider new option(s) for a phased approach to implementation. ii.	None	Nov 2025	Administration Administrator Comm Devel Senior Outreach Village Board
Identify operational issues, challenges, and fiscal impacts associated with the design of recommendations from the McFarland Municipal Campus Master Plan and the construction of desired improvements thereof. (3)			
Action Steps:	Cost	Timeline	Assignment
Hire Architect based on new scope of work to update the 2023 Master Plan. i. Village Staff to prepare Communications and Engagement Plan for Project.	\$100,000	Nov 2025	Administration Administrator Comm Devel Senior Outreach Village Board
Library to hire Architect to update their 2022 Facilities Study. ii.	\$25,000	Nov 2025	Library
Proposal for inclusion of the Youth Center within the Village's operations considered as part of 2026 Budget. iii.	TBD	Nov 2025	Administrator Library Village Board

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

Highlight notes items where new funding is required within the budget and not previously approved.

A. McFarland Municipal Center Campus (CONTINUED)

Continued consideration of recommendations from the Master Plan to include development of a multi-generational community spaces that create functional spaces for the expansion of the library, senior services, youth services, remaining Departments, and adjoining outdoor public spaces (i.e. - McFarland Municipal Campus) including programs to serve seniors, youth, and families.

Objectives:

- (3) Identify operational issues, challenges, and fiscal impacts associated with the design of recommendations from the McFarland Municipal Campus Master Plan and the construction of desired improvements thereof (CONTINUED).

iv.	Complete all updates to master plans and facilities study outlined in Action Steps (i) and (ii) of this objective to provide recommendations for improvements aligned with new space needs.	N/A	June 2026	Administration Administrator Comm Devel Library Senior Outreach Village Board
v.	Include recommendations from plan updates within the 2027-2031 Capital Improvement Plan to forecast long term fiscal impacts.	N/A	July 2026	Administrator Village Board

- (4) Implement recommended facility improvements in accordance with the updated McFarland Municipal Center Campus Master Plan.

<u>Action Steps:</u>	<u>Cost</u>	<u>Timeline</u>	<u>Assignment</u>
Objective on hold pending additional planning work and Village Board authorization to proceed.			

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

B. Public Infrastructure

Plan for and align physical facilities, open space, and general public infrastructure needs to support future service delivery to enhance quality of life.

Objectives

- (1) Improve current Village facilities, including maintenance enhancements, and identify new systems to promote sustainability.

Action Steps:	Cost	Timeline	Assignment
i. Study the addition of solar power at new Community Park shelter facility pending contract award for the project.	\$5,000	Mar 26	Community Development
ii. Consider property acquisition to support vehicle and equipment storage needs for Public Works Department.	\$425,000	Jun 26	Community Development Public Works
iii. Add public electronic vehicle charging stations to the Public Safety Center and Bashford Street parking lot as funds allow through Dane County Grant.	\$40,000	Sep 26	Community Development

- (2) Develop capital improvement plans to support infrastructure needs aligned with future growth to forecast cost implications and implementation schedule.

Action Steps:	Cost	Timeline	Assignment
i. Consider recommendations from rate case regarding charges for water service needed to fund Well #5.	\$21,000	Nov 25	Administration Administrator Public Works
ii. Complete traffic study and 30% design plans for Siggelkow Road to align with future planning for growth on the East Side.	\$128,500	Dec 25	Administrator Community Development Public Works
iii. Provide additional funding to support lighting improvements as well as interior and exterior digital signage.	\$105,000	Jun 26	Library
iv. Complete Well #5 design and award contract following bid process in order to begin construction.	\$4,200,000	Jun 26	Public Works
v. Repaint Holscher Road water tower to improve its useful life and include updated branding.	\$500,000	Sep 26	Public Works

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

C. Housing & Economic Development

Promote responsible growth, affordable housing, increase economic development, and grow/retain existing businesses.

Objectives

- (1) Attract and enhance new and existing restaurants, retail, light industrial, office, mixed-use, and civic uses in the downtown area, USH 51/Farwell corridor, East Side Growth Area, and surrounding areas.
- (2) Develop incentives for business growth such as incubator programs, tax increment financing districts, and recruitment/retention.

Action Steps:	Cost	Timeline	Assignment
i. Develop property acquisition check list to help guide consideration for property acquisitions as applicable.	None	Jan 26	Administrator CDA Community Development
ii. Prepare a Business Retention and Expansion Survey/Outreach Program to guide efforts and market local economic development tools through Tax Increment Districts.	\$12,500	Mar 26	CDA Community Development
iii. Consider development opportunities created through Pre-Development Agreement with Bliffert Lumber and Elvejhem Acres.	TBD	Jun 26	CDA Comm Devel Joint Review Board Plan Commission Village Board
iv. Conduct RFP process to identify planning consultant to begin process to update the Comprehensive Plan. Emphasis on address future land uses, long term plan guidance, and growth assumptions for the East Side.	\$60,000	Jul 26	Community Development Plan Commission Village Board
v. Continue cooperative relationship with neighboring municipalities to address planning matters of mutual concern as opportunities develop.	N/A	Duration	Administrator Community Development Village Board
vi. Renew discussion on possible East Side/Siggelkow Road tax increment district to address public infrastructure needs and other economic development opportunities.	TBD	Duration	CDA Community Development Plan Commission Village Board

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

C. Housing & Economic Development (CONTINUED)

Promote responsible growth, affordable housing, increase economic development, and grow/retain existing businesses.

Objectives

- (3) Improve mix of housing within the Village, including consideration for affordable housing units within new development.

<u>Action Steps:</u>	<u>Cost</u>	<u>Timeline</u>	<u>Assignment</u>
i. Evaluate opportunities to build Affordable Housing Fund through Federal, State, County, and WHEDA programs as well as internal support through local funds where applicable.	TBD	Duration	Administrator Community Development
ii. Encourage affordable housing through recs. from Housing Needs Assessment, Comp Plan, and Dane County Regional Housing Strategy.	Case by Case	Duration	Community Development

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

D. Village Government

Creation of a dynamic work place that is inclusive and diverse in our ability to demonstrate our commitment to employee growth and development for the betterment of the Community.

Objectives:

- (1) Evaluate staffing models and organization structure to align resources with future service delivery needs.

Action Steps:	Cost	Timeline	Assignment
i. Review data to conduct maintenance of the 2021 Compensation and Classification Study.	N/A	Sep 25	Administration
ii. Develop program to recognize Staff upon retirement, departure, and/or new hire as applicable.	\$2,500	Jan 26	Administration

- (2) Prioritized community-based best practices in public safety service delivery including initiatives for diversity, outreach, education, and program development.

Action Steps:	Cost	Timeline	Assignment
i. Bring back assignment for Community Resource Officer to emphasis program development.	N/A	Jan 26	Police
ii. Partner with Dane County to expand the Village's outdoor warning siren to improve emergency preparedness.	\$45,000	Oct 26	Fire and Rescue
iii. Development Standard Response Plans for each Department that are aligned with updates to the Emergency Management Plan.	TBD	Duration	Fire and Rescue
iv. Continual evaluation of the EMS needs to support transition to providing full paramedic-level ambulance service.	TBD	Duration	Fire and Rescue

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

D. Village Government (CONTINUED)

Creation of a dynamic work place that is inclusive and diverse in our ability to demonstrate our commitment to employee growth and development for the betterment of the Community.

Objectives:

- (3) Enhance public engagement, presence, and transparency within the Community through the use of a broad range of media and/or through opportunities recommended in the Communications and Engagement Plan.

Action Steps:	Cost	Timeline	Assignment
i. Update existing Public Comment Policy to align with recommendations from communications planning.	None	Oct 25	Administration
ii. Review, adopt, and/or implement new ordinances/policies as applicable for public notices, distribution distance, and social media.	None	Jan 26	Administration Departments
iii. Develop policy to provide guidance on the use of artificial intelligence.	None	Apr 26	Administration
iv. Align proclamations with actions that promote their purpose within the Community.	TBD	Jun 26	DEI Committee Departments
v. Create Communication Mediums Guide to outline direct touch points to connect with for information.	TBD	Dec 26	Administration
vi. Develop plan for implementation the Web Content Accessibility Guideline 2.1 Level AA.	TBD	On Going	Administration

- (4) Continue discussions with School District on partnerships with the Village to share and expand services for the benefit of the Community.

Action Steps:	Cost	Timeline	Assignment
i. Explore use agreement at Comm Park to develop cross country course for High School team and additional opportunity to support recreation.	TBD	Oct 25	Administrator Public Works
ii. Explore opportunities with the School District to connect with students to local Government through club engagement, student appointments, internship, and other forms of outreach as applicable.	Case by Case	Duration	Administrator Departments Village Board

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

E. Community

Improve the Community experience for residents, businesses, and visitors through its services, safety, history, and overall desired quality of life.

Objectives

- (1) Evaluate opportunities for the development of public art, promotion of Village history, and events/programming that enriches the community and enhances the local quality of life.

Action Steps:	Cost	Timeline	Assignment
i. Review and recommend proposal to promote Village history within Arnold Larson Park.	TBD	June 26	Comm Devel Landmarks Commission
ii. Proceed with implementation of grant awarded by Wisconsin Historical Society for historic property survey.	N/A	Dec 26	Community Development

- (2) Promote the concept of a safe and healthy community in an integrated way including diversity, equity, and inclusion initiatives; from policy to planning and development.

Action Steps:	Cost	Timeline	Assignment
i. Evaluate opportunity to advance Village to dementia friendly classification and begin associated training for support.	TBD	Sep 25	Senior Outreach
ii. Expand recognition for Volunteers that support the Community in line with Community Service Day and Volunteer Recognition Week.	\$1,500	May 26	Administrator Senior Outreach

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

F. Transportation

Improve Community connectivity along pedestrian and vehicular corridors.

Objectives

- (1) Improve, maintain, and enhance bike/walking path connections throughout the Village and in cooperation with neighboring municipalities and government agencies.

Action Steps:	Cost	Timeline	Assignment
i. Plan construction of off street trail with reconstruction of Siggelkow Road from Juniper Ridge to Community Park on CTH AB.	TBD	Duration	Administrator Comm Devel Public Works
ii. Complete construction of off street trail from Exchange Street to Babcock County Park on USH 51. Plan extension on Exchange Street to Sleepy Hollow Rd.	TBD	2027	Administrator Community Development

- (2) Enhance pedestrian safety for walkers and bicyclists throughout the community, including areas of Highway 51 that go through the Village.

Action Steps:	Cost	Timeline	Assignment
i. Complete Phase 7 of USH 51 with WisDOT from Larson Beach Road to Voges Road.	\$25,000	Dec 25	Public Works
ii. Continued partnership with WisDOT and Dane County on Segment 6 as applicable, emphasis on adding sidewalk, safe crossing, speed limit, round-a-bout, and bridge underpass.	TBD	Duration 2026/2027	Administrator Community Development Village Board
iii. Continued partnership with WisDOT on future improvements to USH 51 at Voges Road to interchange with USH 12/18.	TBD	Duration	Administrator Community Development

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

G. Park/Conservancy System

Support the development of active and passive park amenities that appeal to all.

Objectives

- (1) Develop new and diverse park system amenities for indoor and outdoor use that are not currently offered in our Community.

Action Steps:	Cost	Timeline	Assignment
i. Explore use agreement with McFarland Soccer Club for dedicated use of Community Park.	None.	Oct 25	Administrator Public Works
ii. Consider award of contract for Phase 2 construction of Community Park adding parking lot, shelter, and other amenities.	\$3,350,000	Oct 25	Administrator Parks and Rec Comm. Public Works Village Board
iii. Complete construction of improvements for Phase 2 Community Park pending award of contract.	Above.	Dec 26	Public Works

- (2) Dedicate resources to enhance and maintain existing parks and green spaces throughout the Village.

Action Steps:	Cost	Timeline	Assignment
i. Finalize plan/design and consider award of contract for playground addition to Prairie Place Park.	\$160,000	Sep 25	Parks and Recreation Committee Public Works
ii. Construct playground improvement within Prairie Place Park pending contract award.	Above.	Mar 26	Public Works
iii. Continue implementation of recommendations from 2023 Conservancy Management Plan.	\$20,000	Duration	Public Works

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

G. Park/Conservancy System (CONTINUED)

Support the development of active and passive park amenities that appeal to all.

Objectives

- (3) Evaluate the costs and benefits of an outdoor aquatic facility, including construction and operation.

Action Steps:	Cost	Timeline	Assignment
i. Meet with Community Partners to discuss cross promotional efforts for the advancement of aquatics.	None	Sep 25	Administrator Parks and Recreation Committee
ii. Review operational structure and funding at the high school pool with the School District.	None	Mar 26	Administrator
iii. Develop strategy for fundraising following review with Community partners, operational structure at HS pool, and other feedback provided.	None	Jun 26	Administrator Parks and Recreation Committee Public Works

- (4) Develop and implement park master plans that prioritize future developments.

Action Steps:	Cost	Timeline	Assignment
i. Plan/design playground replacement at Cedar Ridge Park.	\$200,000	Jun 26	Parks and Recreation Committee
ii. Begin process to plan/design next phase of improvements within McFarland Park pending transition of soccer operations to Community Park.	\$100,000	Dec 26	Parks and Recreation Committee Public Works

- (5) Expand, enhance, and develop programs to increase access and promote greater use of the lakefront, wetland conservancy, and waterways.

Action Steps:	Cost	Timeline	Assignment
i. Construct canoe and kayak storage to be used for public rental at Lewis Park in association with new public access.	\$4,000	Apr 26	Public Works
ii. Evaluate options to introduce watercraft rental adjacement lakefront and/or other waterways.	TBD	May 26	Public Works

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

H. Diversity, Equity, and Inclusion

Create opportunities to advance initiatives that support the growth of diversity, equity, and inclusion within the Community and organization.

Objectives

- (1) Provide support for the ongoing development and utilization of the Diversity, Equity, and Inclusion Committee.

Action Steps:	Cost	Timeline	Assignment
i. Begin regular meetings with Community groups to improve community buy-in. Identify opportunities to improve relations.	TBD	Jan 26	Administrator DEI Strategist
ii. Develop a Language Access Plan, Policy and/or Program to support diverse needs and purposes by establishing clear standards, resources, and training through plain language.	TBD	Jun 26	Departments DEI Strategist
iii. Develop and apply <i>Equity in Events: Decision Making Guide</i> to establish a consistent framework for event hosting and/or participation through the DEI Committee.	TBD	Duration	Administrator DEI Committee DEI Strategist

- (2) Continued draft and development of a Diversity, Equity, and Inclusion (DEI) Framework.

Action Steps:	Cost	Timeline	Assignment
i. Creating the VOM DEI Annual Report to transparently showcase progress to the community, departments, Board, committees, and staff.	None.	Sep 25	DEI Strategist
ii. Establishing a comprehensive framework and definition for event planning and execution led by the Village in collaboration with community organizations.	N/A	Duration	DEI Committee DEI Strategist
iii. Aide Departments and other Community partners as needed to advance DEI Framework for programs, events, services, displays, and book rec.	N/A	Duration	DEI Strategist

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

H. Diversity, Equity, and Inclusion (CONTINUED)

Create opportunities to advance initiatives that support the growth of diversity, equity, and inclusion within the Community and organization.

Objectives

- (3) Work with Community Partners on the creation of a lasting land acknowledgement.

Action Steps:	Cost	Timeline	Assignment
i. Complete installation of plaques associated with recognition for land acknowledgement.	None.	Sep 25	Public Works
ii. Consider flag raising in association with proclamation for recognition of Indigenous People's Day. Align with plaque recognition.	\$250	Oct 25	DEI Strategist
iii. Coordinate meeting with representatives of the Ho-Chunk Nation and/or other local groups either at Committee or Staff level.	None.	Jun 26	DEI Strategist

- (4) Continue discussions with School District on partnerships with the Village for the advancement of diversity, equity, and inclusion within the Community.

Action Steps:	Cost	Timeline	Assignment
i. Follow up with School District on their shift to addressing DEIB within school Community.	None.	Sep 25	DEI Strategist
ii. Meet with School Leadership to address the District's shift and identify areas of support.	None.	Duration	Administrator
iii. Continue discussion on areas of overlap and support amongst both entities that align with the charge for the Committee.	None.	Duration	DEI Strategist

ANNUAL BUDGET

General Fund #100

**ANNUAL
BUDGET**

General

Fund #100

Summary

Village of McFarland
2026 General Fund Operating Budget

FUND 100

SUMMARY of REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41000	Taxes	4,515,002	4,526,000	4,526,000	4,526,000	4,447,250	-1.74%
41000	Taxes (Non Property Taxes)	416,899	432,000	42	432,998	536,500	24.19%
43000	Intergovernmental Revenues	1,123,763	1,188,250	389,455	1,204,697	1,228,250	3.37%
44000	Licenses and Permits	287,144	386,500	155,808	374,632	377,000	-2.46%
45000	Fires, Forfeits, and Penalties	64,325	122,000	39,331	77,500	110,000	-9.84%
46000	Public Charges for Services	466,019	543,000	347,048	622,607	679,250	25.09%
47000	Intergovernmental Charges for Services	503,533	537,500	263,224	528,263	549,500	2.23%
48000	Miscellaneous Revenues	459,921	491,000	226,997	493,622	498,500	1.53%
49000	Other Financing Sources	96,980	12,500	0	6,250	0	-100.00%

Total Budget Revenue	7,933,586	8,238,750	5,947,906	8,266,570	8,426,250	2.28%
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SUMMARY of EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
51100	VILLAGE BOARD	89,132	94,000	46,254	83,570	87,000	-7.45%
51200	MUNICIPAL COURT	99,941	105,250	50,880	107,980	113,250	7.60%
51300	LEGAL	155,235	111,000	38,749	111,877	106,500	-4.05%
51410	VILLAGE ADMINISTRATOR	130,415	129,250	60,477	124,207	110,500	-14.51%
51420	ADMINISTRATION	319,901	407,500	221,605	404,705	410,250	0.67%
51440	ELECTIONS	33,811	10,500	10,641	11,124	26,250	150.00%
51450	INFORMATION TECHNOLOGY	36,495	32,000	18,128	34,000	34,000	6.25%
51530	VILLAGE ASSESSOR	45,062	45,000	45,200	45,200	45,500	1.11%
51540	INSURANCE ADMINISTRATION	108,967	112,500	119,991	120,992	117,000	4.00%
51600	FACILITY MANAGEMENT	190,675	200,000	161,216	298,039	195,500	-2.25%
52100	POLICE DEPARTMENT	2,813,053	2,858,250	1,437,633	2,840,172	2,910,750	1.84%
52200	FIRE AND RESCUE DEPARTMENT	1,942,530	1,856,750	917,913	1,812,392	2,002,250	7.84%
52400	COMMUNITY DEVELOPMENT	252,380	253,500	114,585	240,591	254,750	0.49%
52500	EMERGENCY MANAGEMENT	6,541	16,500	6,386	6,386	0	-100.00%
53000	PUBLIC WORKS	838,975	907,750	402,204	845,113	881,500	-2.89%
54600	SENIOR OUTREACH	398,553	430,500	160,641	394,696	459,000	6.62%
55200	PARKS	556,240	668,500	312,272	676,596	672,250	0.56%
59200	TRANSFERS TO OTHER FUNDS	109,659	0	2,500	2,500	0	-----

Total Budget Expenditures	8,127,568	8,238,750	4,127,275	8,160,141	8,426,250	2.28%
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Difference in Revenues over Expenditures **(193,981)** **0** **1,820,632** **106,429** **0**

Village of McFarland

2026 General Fund Operating Budget

Index Expenditures Summary

PERSONAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	100						
110, 111	Salaries	3,699,641	3,961,000	1,830,476	3,891,667	4,147,000	4.70%
120, 121	Part-Time	234,175	253,500	155,029	290,075	296,250	16.86%
124	Seasonal	108,040	106,250	44,721	112,434	106,250	0.00%
130	Health/Dental Insurance	695,062	902,750	366,377	746,703	937,250	3.82%
131	Retirement	461,003	487,250	253,409	508,774	511,250	4.93%
132	Social Security/Medicare	321,647	338,500	172,519	347,637	355,000	4.87%
135	Other Employee Benefits	6,371	6,750	4,272	8,863	7,000	3.70%
141	Expense Reimbursement	2,994	6,750	7,080	10,035	7,000	3.70%
142	Uniform	40,379	48,250	20,467	44,349	0	-100.00%
190	Overtime	319,745	159,500	180,458	253,856	163,750	2.66%
	Total PERSONAL SERVICES Exp	5,889,057	6,270,500	3,034,808	6,214,392	6,530,750	4.15%

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	200						
210	Support Services	459,438	412,250	204,158	418,444	413,250	0.24%
211	Consultant Services	179,621	182,000	106,608	167,592	185,000	1.65%
220	Utilities	160,903	136,250	118,659	192,250	149,750	9.91%
221	Communication	97,918	93,500	47,165	104,378	106,250	13.64%
230	Streets Maintenance	2,635	6,000	1,353	6,000	6,000	0.00%
240	Equipment	50,263	43,250	29,891	50,061	14,250	-67.05%
241	Vehicles	117,719	111,750	41,801	86,849	106,000	-5.15%
242	Facility	49,379	60,250	44,420	74,032	2,000	-96.68%
290	OTH Contracted Services	12,700	14,750	12,946	26,198	47,000	218.64%
291	Street Lighting	126,996	136,000	68,926	136,000	138,000	1.47%
	Total CONTRACTUAL SERVICES Exp	1,257,572	1,196,000	675,928	1,261,804	1,167,500	-2.38%

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	300						
310	Office Supplies	19,132	20,500	8,783	20,524	20,750	1.22%
311	Postage	13,149	15,500	4,815	15,050	15,750	1.61%
320	Dues and Subscriptions	46,996	46,500	36,826	48,097	53,750	15.59%
321	Printing/Publication	20,864	18,250	12,734	22,580	24,000	31.51%
330	Meeting Expenses	1,987	6,000	1,093	4,190	4,750	-20.83%
331	Training Expenses	63,813	85,500	38,967	73,393	80,500	-5.85%
340	Operating Supplies	172,659	143,750	72,969	141,547	155,750	8.35%
341	Fuel	80,860	88,750	39,199	88,707	87,000	-1.97%
343	Safety	5,939	7,500	624	7,959	9,500	26.67%
370	Roadway Supplies	53,159	65,000	28,491	48,000	60,000	-7.69%
390	Miscellaneous	122,658	56,250	4,075	8,266	6,250	-88.89%
391	Programming	30,432	37,250	15,949	32,040	35,750	-4.03%
392	Uncollectible Taxes	631	250	1,763	1,763	250	0.00%
	Total SUPPLIES AND EXPENSES Exp	632,278	591,000	266,286	512,116	554,000	-6.26%

Village of McFarland

2026 General Fund Operating Budget

Index Expenditures Summary (continued)

FIXED CHARGES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	500						
510	Liability	51,878	53,000	54,407	54,407	54,500	2.83%
511	Property	18,894	19,000	19,582	19,582	19,500	2.63%
512	Workers Compensation	41,120	44,000	50,650	50,650	47,000	6.82%
513	Employee Assistance Program	2,520	2,500	2,520	2,520	2,500	0.00%
514	Flex Program Admin	2,148	2,000	1,250	2,250	2,000	0.00%
530	Rent	177,094	0	0	0	0	-----
595	Annexation Payments	9,847	4,500	870	870	750	-83.33%
	Total FIXED CHARGES Exp	303,500	125,000	129,279	130,280	126,250	1.00%

GRANTS, CONTRIBUTIONS, INDEMNITIES, AND OTHER

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	700						
720	Community Groups	5,600	6,000	4,600	5,500	6,500	8.33%
725	Community Grant	10,015	12,500	8,296	8,800	12,500	0.00%
790	Tourist Entity Payment	29,164	35,000	7,890	25,000	25,000	-28.57%
	Total GRANTS, CONTR, & OTHER Exp	44,778	53,500	20,785	39,300	44,000	-17.76%

CAPITAL OUTLAY

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	800						
810	Small Capital	383	2,750	189	2,250	3,750	36.36%
	Total CAPITAL OUTLAY Exp	383	2,750	189	2,250	3,750	36.36%

8,127,568 8,238,750 4,127,275 8,160,141 8,426,250 2.28%

**ANNUAL
BUDGET**

General

Fund #100

Revenues

REVENUES

GENERAL FUND - FUND 100

Budget Summary

Taxes	
	41000

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41110-000	Property Taxes	4,515,002	4,526,000	4,526,000	4,526,000	4,447,250	-1.74%
41111-000	Omitted Taxes	0	0	0	0	0	-----
41310-000	Water Utility Tax Equivalent	291,722	300,000	0	300,998	400,000	33.33%
41320-000	Tax Exempt P.I.L.O.T.	124,794	130,500	0	130,500	135,000	3.45%
41800-000	Interest on Taxes	383	1,500	42	1,500	1,500	0.00%
	Total TAXES Rev	4,931,901	4,958,000	4,526,042	4,958,998	4,983,750	0.52%

Intergovernmental Revenues	
	43000

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
43200-000	Federal Grants	994	0	0	0	0	-----
43410-000	State - Shared Revenue	351,406	335,000	0	329,448	343,750	2.61%
43420-000	State - Fire Insurance	60,780	63,000	0	65,836	71,000	12.70%
43430-000	State - Expenditure Restraint	104,067	105,000	0	99,067	0	-100.00%
43510-000	State - Exempt Personal Prop Aid	8,855	9,000	28,840	9,000	9,000	0.00%
43515-000	State - Cable Franchise Aid	0	21,000	0	21,000	21,000	0.00%
43520-000	State - Police Grant	12,452	5,000	786	1,000	5,000	0.00%
43520-101	State - Public Safety Grant	5,558	0	0	0	0	-----
43530-000	State - Highway Aid	563,019	628,000	312,902	625,313	724,000	15.29%
43550-000	State - Aid for EMS	7,353	14,750	46,533	46,533	47,000	218.64%
43560-000	State - COVID Reimbursement	0	0	0	0	0	-----
43570-000	State - Grants	0	0	0	0	0	-----
43580-000	Ag Conversion Charge	5,248	3,250	0	3,250	3,250	0.00%
43610-000	State - Pmts for Municipal Services	3,636	3,750	0	3,750	3,750	0.00%
43620-000	P.I.L.O.T. on Conservation Lands	394	500	394	500	500	0.00%
	Total INTERGOVERNMENTAL Rev	1,123,763	1,188,250	389,455	1,204,697	1,228,250	3.37%

REVENUES

GENERAL FUND - FUND 100

Budget Summary

Licenses and Permits		2024	2025	YTD	2025	2026	% Change
	44000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
44110-101	Establishment Licenses	24,346	13,500	11,183	13,683	14,250	5.56%
44110-102	Operator's Licenses	5,500	7,000	5,155	7,000	7,500	7.14%
44120-000	Other Business Licenses	6,270	6,250	6,110	6,500	6,750	8.00%
44125-000	Franchise Fees	0	101,000	20,162	101,000	101,000	0.00%
44130-000	Room Tax Revenues	41,710	50,000	11,271	42,500	42,500	-15.00%
44200-101	Pet Licenses	4,716	5,750	2,502	5,000	5,750	0.00%
44200-102	Dog Park Permits	6,886	10,500	4,833	7,500	10,000	-4.76%
44200-103	Miscellaneous Licenses	27,793	11,000	8,760	11,000	13,000	18.18%
44300-101	Building Permit	75,312	82,000	39,625	79,249	75,750	-7.62%
44300-102	HVAC Permit	20,690	26,500	10,019	20,039	21,500	-18.87%
44300-103	Plumbing Permit	25,791	26,500	12,121	24,243	24,000	-9.43%
44300-104	Electrical Permit	34,843	35,000	14,797	29,595	34,000	-2.86%
44300-105	Sprinkler Fee	1,400	2,000	935	1,760	2,000	0.00%
44300-106	Fire Alarm Inspection Fee	570	1,500	2,260	3,635	2,000	33.33%
44300-107	FD Occupancy Inspection Fee	180	0	30	30	0	-----
44300-108	CD Occupancy Inspection Fee	2,855	3,000	1,415	9,257	7,750	158.33%
44900-000	Misc. CD Permit Fees	8,282	5,000	4,628	12,641	9,250	85.00%
Total LICENSES AND PERMITS Rev		287,144	386,500	155,808	374,632	377,000	-2.46%

Fines, Forfeits, and Penalties		2024	2025	YTD	2025	2026	% Change
	45000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
45110-000	Court Penalties and Costs	60,765	115,000	38,367	76,000	105,000	-8.70%
45130-000	Parking Violations	3,560	7,000	965	1,500	5,000	-28.57%
Total FINES & PENALTIES Rev		64,325	122,000	39,331	77,500	110,000	-9.84%

Public Charges for Services		2024	2025	YTD	2025	2026	% Change
	46000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
46110-000	Administration Fees	8,385	9,250	3,044	9,250	9,750	5.41%
46210-000	Police Fees	3,695	6,250	260	1,500	7,000	12.00%
46220-000	Fire Fees	200	0	0	0	0	-----
46230-000	Ambulance Fees	402,998	468,750	303,514	560,000	607,000	29.49%
46310-000	Public Works Fees	162	1,000	0	500	500	-50.00%
46510-000	EMS Fees	2,120	2,000	240	1,607	1,750	-12.50%
46600-000	Senior Outreach Fees	0	0	0	0	0	-----
46720-101	Park Facility Reservations	22,245	26,500	18,875	22,000	24,000	-9.43%
46720-102	Disc Golf Permits	8,266	10,000	4,790	9,000	10,000	0.00%
46720-103	Watercraft/Sailboat Permits	10,200	11,000	10,005	10,500	11,000	0.00%
46742-000	Facility Rental Fees	0	250	0	250	250	0.00%
46800-000	Community Development Fees	7,749	8,000	6,320	8,000	8,000	0.00%
Total PUBLIC CHARGES Rev		466,019	543,000	347,048	622,607	679,250	25.09%

REVENUES

GENERAL FUND - FUND 100

Budget Summary

Intergovernmental Charges for Services	
	47000

2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
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47320-101	Towns - Fire and Rescue	280,820	302,750	149,074	302,750	305,000	0.74%
47320-102	School District - Police SRO	54,662	57,500	30,159	57,500	56,750	-1.30%
47350-101	County - Outreach Case Mgmt	82,207	83,500	41,209	81,907	79,250	-5.09%
47350-102	County - Outreach Nutrition	36,909	38,000	18,053	36,106	46,500	22.37%
47350-103	Towns - Outreach Services	48,935	55,750	24,730	50,000	62,000	11.21%
Total INTERGOV CHARGES Rev		503,533	537,500	263,224	528,263	549,500	2.23%

Miscellaneous Revenues	
	48000

2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
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48000-000	Miscellaneous Revenue	2,360	1,500	9	1,500	1,500	0.00%
48100-000	Interest	232,479	300,000	132,115	300,000	300,000	0.00%
48200-101	Rent - Facility/Equip (Sewer)	58,000	58,000	29,000	58,000	60,000	3.45%
48200-102	Rent - Facility/Equip (Water)	58,000	58,000	29,000	58,000	60,000	3.45%
48200-103	Rent - Facility/Equip (Storm)	35,000	35,000	17,500	35,000	37,500	7.14%
48200-105	Rent - Park Leases	0	0	0	0	0	-----
48300-000	Property Sales	4,738	15,000	0	15,000	15,000	0.00%
48400-000	Insurance Recoveries	32,461	17,000	11,822	11,822	12,500	-26.47%
48500-101	Donations - General	0	0	0	0	0	-----
48500-102	Donations - Senior Outreach	9,435	6,500	5,901	12,000	12,000	84.62%
48500-103	Donations - Fire & Rescue	8,643	0	0	0	0	-----
48500-104	Donations - Police	16,700	0	1,650	2,300	0	-----
48500-105	Donations - Parks	2,106	0	0	0	0	-----
Total MISC REVENUES Rev		459,921	491,000	226,997	493,622	498,500	1.53%

Other Financing Sources	
	49000

2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
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49200-000	Transfers from Other Funds	96,980	0	0	0	0	-----
49300-000	Fund Balances Applied	0	12,500	0	6,250	0	-100.00%
Total OTHER FINAN SOURCES Rev		96,980	12,500	0	6,250	0	-100.00%

Total Budget Revenues	7,933,586	8,238,750	5,947,906	8,266,570	8,426,250	2.28%
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**ANNUAL
BUDGET**

General

Fund #100

Expenses

VILLAGE BOARD

GENERAL FUND - FUND 100

MISSION STATEMENT:

To provide the necessary leadership and adopt policies that will result in excellence and efficiency in municipal services.

PROGRAM DESCRIPTION:

The Village Board meets on the second and fourth Tuesday of each month to take action on the issues that have been referred to them from Committees/Commissions and/or Village Staff. All meetings are held at the McFarland Municipal Center in the Community Room in an open format that includes public appearances and discussion regarding each meetings agenda. The Village Board is made up of residents who are elected at-large on a non-partisan basis for two year terms. The election for these positions with expiring terms is held annually on the first Tuesday in April.

PROGRAM OBJECTIVES:

- Continued consideration of recommendations from the Master Plan to include development of a multi-generational community spaces that create functional spaces for the expansion of the library, senior services, youth services, remaining Departments, and adjoining outdoor public spaces.
- Conduct RFP process to identify planning consultant to begin process to update the Comprehensive Plan. Emphasis on address future land uses, long term plan guidance, and growth assumptions for the East Side.
- Expand recognition for Volunteers that support the Community in line with Community Service Day and Volunteer Recognition Week.
- Explore opportunities with the School District to connect with students to local Government through club engagement, student appointments, internship, and other forms of outreach as applicable.
- Align proclamations with actions that promote their purpose within the Community.

VILLAGE BOARD BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenues	47,421	44,000	34,983	41,070	44,500	1.14%
44130-000	Room Tax Revenues	41,710	50,000	11,271	42,500	42,500	-15.00%
	Total VILLAGE BOARD Revenue	89,132	94,000	46,254	83,570	87,000	-7.45%

EXPENDITURES

PERSONAL SERVICES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51100						
120	Part-Time	14,280	14,250	3,570	14,280	14,250	0.00%
132	Social Security/Medicare	819	1,000	546	1,092	1,000	0.00%
135	Other Employee Benefits	0	0	0	0	0	-----
141	Expense Reimbursement	0	250	0	250	250	0.00%
	Total PERSONAL SERVICES Exp	15,099	15,500	4,116	15,622	15,500	0.00%

Notes:

- 120** The Village President is paid an annual salary of \$8,500 per year and Trustees are paid an annual salary of \$4,250 per year. The General Fund is charged with 42% of the total cost with the remaining expense distributed amongst the TIDs, Utilities, and Solid Waste Funds.
- 132** Provides funding to pay the Village's Employer Share of Employee wages for Social Security at 6.2% and Medicare at 1.45%.
- 141** New line item to account for mileage, meals, and other expenses reimbursed to employees as allowed by policy.

VILLAGE BOARD (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51100						
210	Support Services	6,678	6,500	4,134	6,500	6,500	0.00%
211	Consultant Services	0	0	0	0	0	-----
	Total CONTRACTED SERVICES Exp	6,678	6,500	4,134	6,500	6,500	0.00%

Notes:

- 210** Annual funding sources for the preparation, printing, and distribution for the Outlook Newsletter (print version) in the McFarland Thistle newspaper.

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51100						
320	Dues and Subscriptions	10,639	10,500	9,648	10,648	10,500	0.00%
321	Printing/Publications	5,548	4,000	2,036	4,000	4,000	0.00%
330	Meeting Expenses	398	500	351	500	500	0.00%
331	Training Expenses	900	2,500	2,095	2,500	1,500	-40.00%
390	Miscellaneous	1,053	500	212	500	500	0.00%
391	Programming	5,137	2,000	2,977	5,000	5,000	150.00%
	Total SUPPLIES AND EXPENSES Exp	23,676	20,000	17,318	23,148	22,000	10.00%

Notes:

- 320** Includes the Village's membership in the League of Wisconsin Municipalities, Dane County Cities/Villages Association, Government Alliance on Race and Equity, McFarland Chamber of Commerce, Wisconsin Public Policy Forum, and share in Zoom subscription.
- 331** Funding provided for Village Board members to attend training opportunities through various State associations as opportunities become available.
- 391** The Village Board contributes funds to recognize volunteers and other employee recognition as well as other programming needs it feels might be warranted including employee recognition and appreciation.

GRANTS, CONTRIBUTIONS, INDEMNITIES, & OTHER

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51100						
720	Community Groups	4,500	4,500	4,500	4,500	5,500	22.22%
725	Community Grant	10,015	12,500	8,296	8,800	12,500	0.00%
790	Tourist Entity Payment	29,164	35,000	7,890	25,000	25,000	-28.57%
	Total GRANTS, CONTRI, & OTHER Exp	43,678	52,000	20,685	38,300	43,000	-17.31%

Notes:

- 720** Annual contribution to the Food Pantry to support their ongoing operations and presence in the Community.
- 725** The Board established a Community Grant fund in 2022 in which funds are distributed upon request to support local initiatives in line with policy standards. Unused funds will be assigned for utilization in future years.

Total VILLAGE BOARD Exp	89,132	94,000	46,254	83,570	87,000	-7.45%
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MUNICIPAL COURT

GENERAL FUND - FUND 100

MISSION STATEMENT:

McFarland Municipal Court is a branch of the Statewide Judiciary System and maintains its independence from the executive branch of the Village of McFarland.

PROGRAM DESCRIPTION:

The Court administers justice and holds individuals accountable for their actions when found guilty of ordinance violations. The Court imposes fines/fees, collects those fines/fees, as well as imposes and collects restitution and other miscellaneous fees. The Court aggressively pursues those who fail to pay their fines. The Court handles local municipal ordinance, traffic, and juvenile code ordinance violations.

PROGRAM OBJECTIVES:

- Revising Court user manual as needed to make sure that the Municipal Court continues to run efficiently.

MUNICIPAL COURT BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenues	39,176	0	12,514	31,980	8,250	-----
45110-000	Court Penalties and Costs	60,765	115,000	38,367	76,000	105,000	-8.70%
	Total MUNICIPAL COURT Revenue	99,941	115,000	50,880	107,980	113,250	-1.52%

EXPENDITURES

PERSONAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51200						
110	Salaries	61,125	62,750	30,557	65,000	68,750	9.56%
120	Part-Time	12,370	12,000	6,145	12,291	12,250	2.08%
130	Health/Dental Insurance	9,289	10,500	5,136	10,272	11,250	7.14%
131	Retirement	4,198	4,250	2,172	4,518	5,000	17.65%
132	Social Security/Medicare	5,302	5,750	2,731	6,000	6,250	8.70%
135	Other Employee Benefits	50	250	25	250	250	0.00%
190	Overtime	0	500	0	500	500	0.00%
	Total PERSONAL SERVICES Exp	92,334	96,000	46,767	98,830	104,250	8.59%

Notes:

110 Salaries line contains funding for the full-time Judicial Assistant. Across the Board pay increase for 2026 is included generally at 3.0%.

120 The Judge (elected) is paid \$1,000 per month for a total of \$12,000 for the year.

130-135 Remaining benefits are allocated in the same manner as other general employees.

MUNICIPAL COURT (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51200						
210	Support Services	1,604	2,500	1,906	2,600	2,500	0.00%
221	Communication	1,774	1,000	319	1,000	1,000	0.00%
240	Equipment Maintenance	0	250	0	250	250	0.00%
	Total CONTRACTUAL SERVICES Exp	3,378	3,750	2,224	3,850	3,750	0.00%

Notes:

210 Includes Praxis Quick Clerks software maintenance and the Court's share of the Managed IT service.

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51200						
310	Office Supplies	1,035	1,500	128	1,500	1,500	0.00%
311	Postage	829	1,000	404	1,000	1,000	0.00%
320	Dues and Subscriptions	0	500	150	300	250	-50.00%
331	Training Expenses	1,644	1,750	800	1,750	1,750	0.00%
390	Miscellaneous	720	500	338	500	500	0.00%
	Total SUPPLIES AND EXPENSES Exp	4,228	5,250	1,819	5,050	5,000	-4.76%

Notes:

320 Provides funding for Judge's Association Dues at and Court Clerk Association dues at \$40.

331 Funding to pay for course instruction, conferences, and related meeting for both the Judge and Clerk.

390 Includes unforeseen expenses and fees related to virtual court sessions.

CAPTIAL OUTLAY

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51200						
810	Small Capital	0	250	69	250	250	0.00%
	Total CAPITAL OUTLAY Exp	0	250	69	250	250	0.00%

Notes:

810 Line item can be used to replace office equipment, furniture, technology, etc. needed by the Court during the year. Planning for the replacement of the Court Copier/Fax Machine.

Total MUNICIPAL COURT Exp.	99,941	105,250	50,880	107,980	113,250	7.60%
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LEGAL

GENERAL FUND - FUND 100

MISSION STATEMENT:

To provide legal counsel for various Village Boards, Committees, Commissions, and Departments. To defend the Village and provide legal counsel to all Village officials, appointed and elected as well as to prosecute Village Ordinance violations.

PROGRAM DESCRIPTION:

To review proposed contracts, coordinate legal defense of the Village in all suits, prosecute alleged violations of Village Ordinances, and prepare/review Village Ordinances. Assist in the policy and decision making process of the Village Board, Commissions, and Committees through the provision of legal services. Provide legal guidance to Village Staff as applicable and appropriate for the delivering of municipal services.

PROGRAM OBJECTIVES:

- Provide accurate and current legal counsel to the Village Board and Staff in order to minimize their exposure to legal liability.
- Review opportunities to become more business friendly and flexible for economic growth.

LEGAL BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	155,235	111,000	38,749	111,877	106,500	-4.05%

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
51300						
210-101 Support Services - General Counsel	72,984	57,500	13,373	57,500	55,000	-4.35%
210-102 Support Services - Prosecution Services	38,037	35,000	14,065	35,000	32,500	-7.14%
210-103 Support Services - Labor Relations	40,045	15,000	6,935	15,000	15,000	0.00%
211-000 Consultant Services	4,169	3,500	4,377	4,377	4,000	14.29%
Total LEGAL Exp	155,235	111,000	38,749	111,877	106,500	-4.05%

Notes:

- 210-101** Funding provided for general legal services provided by the Village Attorney or associates in the firm.
- 210-102** Legal services related to the Village's prosecution of citations within the Municipal Court are broken out into their own line item to account for separately from general legal services.
- 210-103** Funding provided for the Village's Labor Attorney related to personnel or collective bargaining issues.

VILLAGE ADMINISTRATOR

GENERAL FUND - FUND 100

MISSION STATEMENT:

To provide consistent leadership and management of the day to day operations of Village services and provide necessary support to the Community, Village Board, and Staff to improve the Village.

PROGRAM DESCRIPTION:

The Village Administrator is the Chief Administrative Officer of the Village overseeing the delivery of services within the Community. The position is appointed by and reports to the Village Board. Trusted to manage the operations of the Village, this budget is established to account for the expenses associated with the position and related expenses necessary to carry out the responsibilities for the job. The position is supported in this role by Department Heads through their service delivery and also the Diversity, Equity, and Inclusion (DEI) Strategist whom assists in various management functions while overseeing DEI initiatives within the organization and community.

PROGRAM OBJECTIVES:

- Continued partnership with WisDOT and Dane County on Segment 6 as applicable, emphasis on adding sidewalk, safe crossing, speed limit, round-a-bout, and bridge underpass.
- Meet with Community Partners to discuss cross promotional efforts for the advancement of aquatics.
- Creating the VOM DEI Annual Report to transparently showcase progress to the community, departments, Board, committees, and staff.
- Establishing a comprehensive framework and definition for event planning and execution led by the Village in collaboration with community organizations.
- Aid Departments and other Community partners as needed to advance DEI Framework for programs, events, services, displays, and book rec.
- Continue discussions with School District on partnerships with the Village for the advancement of diversity, equity, and inclusion within the Community.

VILLAGE ADMINISTRATOR BUDGET SUMMARY

REVENUES		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
	Allocated Revenues	130,415	129,250	60,477	124,207	110,500	-14.51%

EXPENDITURES

PERSONAL SERVICES		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
	51410						
110	Salaries	91,911	85,000	40,529	85,324	75,000	-11.76%
130	Health/Dental Insurance	14,052	13,000	6,758	13,516	12,250	-5.77%
131	Retirement	6,416	5,250	2,967	5,930	5,250	0.00%
132	Social Security/Medicare	6,705	6,000	3,093	6,527	5,500	-8.33%
135	Other Employee Benefits	99	250	47	250	250	0.00%
141	Expense Reimbursement	1,042	1,750	430	1,750	1,500	-14.29%
Total PERSONAL SERVICES Exp		120,226	111,250	53,824	113,298	99,750	-10.34%

Notes:

- 110-140** The funding provided here is to fund a portion of the Administrator and DEI Strategist positions. The wages and benefits for the position are split between various funds as a reflection of the positions responsibility to manage those items. 35% of the position's Personal Services are charged to the General Fund while portions of these costs are also allocated to the TIDs, Solid Waste, and Utilities. Benefits are determined at the same rate as other employee's.

VILLAGE ADMINISTRATOR (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51410						
221	Communication	1,015	1,000	530	1,059	1,000	0.00%
	Total SUPPLIES AND EXPENSES Exp	1,015	1,000	530	1,059	1,000	0.00%

Notes:

221 The stipend authorized to reimburse the Employee for Village use of the personal cell phone.

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51410						
310	Office Supplies	120	250	307	350	250	0.00%
320	Dues and Subscriptions	2,460	2,250	1,025	2,250	2,250	0.00%
330	Meeting Expenses	113	250	6	250	250	0.00%
331	Training Expenses	3,348	4,250	2,075	4,000	4,000	-5.88%
391	Programming	3,133	10,000	2,709	3,000	3,000	-70.00%
	Total SUPPLIES AND EXPENSES Exp	9,174	17,000	6,123	9,850	9,750	-42.65%

Notes:

330-331 Provides funding to attend and participate in certain meetings not held within the Village as well as training opportunities as might be applicable both in State and nationally.

391 Supports DEI and other related programming within the organization and Community.

Total ADMINISTRATOR Exp	130,415	129,250	60,477	124,207	110,500	-14.51%
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ADMINISTRATION

GENERAL FUND - FUND 100

MISSION STATEMENT:

To coordinate the operations of various departments with an emphasis on operational excellence, efficiency, legal compliance consistent with the policies established by the Village Board, focusing on customer service and promoting civic engagement.

PROGRAM DESCRIPTION:

Administration provides staffing for a variety of services including but not limited to licensing, permitting, elections, communications, property taxes, records management, meeting management, general customer service, human resources for appointed staff, accounts payable, accounts receivable, accounting and other related services. The Department is led by the Deputy Administrator/Clerk while also being staffed with a Deputy Clerk, Finance Manager/Treasurer, HR Generalist, Communications Division, and Admin Assistant.

PROGRAM OBJECTIVES:

- Review data to conduct maintenance of the Compensation and Classification Study for implementation in 2026.
- Develop program to recognize Staff upon retirement, departure, and/or new hire as applicable.
- Create Communication Mediums Guide to outline direct touch points to connect with for information.
- Review and/or adopt ordinances/policies for public notices, distribution distance, and social media.

ADMINISTRATION BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenues	242,891	232,750	164,688	230,272	231,250	-0.64%
43515-000	State - Cable Franchise Aid	0	21,000	0	21,000	21,000	0.00%
44110-101	Establishment Licenses	24,346	13,500	11,183	13,683	14,250	5.56%
44110-102	Operator's Licenses	5,500	7,000	5,155	7,000	7,500	7.14%
44120-000	Other Business Licenses	6,270	6,250	6,110	6,500	6,750	8.00%
44125-000	Franchise Fees	0	101,000	20,162	101,000	101,000	0.00%
44200-101	Pet Licenses	4,716	5,750	2,502	5,000	5,750	0.00%
44200-103	Miscellaneous Licenses	27,793	11,000	8,760	11,000	13,000	18.18%
46110-000	Administration Fees	8,385	9,250	3,044	9,250	9,750	5.41%
	Total GENERAL ADMIN Revenue	319,901	407,500	221,605	404,705	410,250	0.67%

EXPENDITURES

PERSONAL SERVICES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51420						
110	Salaries	124,546	172,000	84,225	177,000	182,500	6.10%
120	Part-Time	119	15,500	7,753	15,505	19,500	25.81%
130	Health/Dental Insurance	25,921	37,750	18,321	36,643	40,250	6.62%
131	Retirement	8,538	13,000	6,719	12,371	14,000	7.69%
132	Social Security/Medicare	8,990	14,500	7,342	14,803	15,000	3.45%
135	Other Employee Benefits	222	250	254	500	250	0.00%
141	Expense Reimbursement	0	500	0	500	500	0.00%
190	Overtime	1,013	1,750	2,022	1,000	750	-57.14%
	Total PERSONAL SERVICES Exp	169,351	255,250	126,636	258,322	272,750	6.86%

Notes:

110 Admin is charged with 30% of the salaries for the Deputy Admin, Finance Mgr, Clerk, HR Generalist, Deputy Clerk, Admin Assist., and Communications Division. Across the Board pay increase for 2026 is included generally at 3.0%. This budget is also presented to create a new position that is dedicated as the Village Clerk which is currently a shared role with the Deputy Administrator.

130-135 Remaining benefits are allocated in the same manner as other general employees.

ADMINISTRATION (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRATUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51420						
210	Support Services	42,934	44,000	24,429	44,000	36,500	-17.05%
211	Consultant Services	72,172	61,500	52,533	59,000	60,500	-1.63%
221	Communication	4,366	7,750	4,299	7,750	7,500	-3.23%
240	Equipment Maintenance	3,193	4,750	1,721	4,500	4,250	-10.53%
	Total CONTRACTUAL SERVICES Exp	122,665	118,000	82,981	115,250	108,750	-7.84%

Notes:

210 Costs associated with the annual audit, weights and measures program, and pre-employment expenses. Also include communications support services including Adobe creative suit, carousel, Facebook post boost funding and constant contact.

240 Lease agreement for the copy machines and miscellaneous maintenance of various office equipment.

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51420						
310	Offices Supplies	7,940	8,000	2,589	8,000	8,000	0.00%
311	Postage	5,431	6,250	2,070	6,250	6,000	-4.00%
320	Dues and Subscriptions	366	3,000	1,387	3,000	3,000	0.00%
321	Printing/Publication	0	0	0	0	0	-----
330	Meeting Expenses	165	500	129	500	500	0.00%
331	Training Expenses	3,305	8,000	2,081	7,000	7,000	-12.50%
390	Miscellaneous	127	250	17	250	250	0.00%
391	Programming	0	2,000	1,082	2,000	2,000	0.00%
392	Uncollectible Taxes	631	250	1,763	1,763	250	0.00%
	Total SUPPLIES AND EXPENSES Exp	17,964	28,250	11,118	28,763	27,000	-4.42%

Notes:

321 Costs associated with publication of certain documents, notices, and employment processes.

331 Includes training expenses for the Department.

391 Funds to develop and implement professional learning plan and other training opportunities for Village Staff.

FIXED CHARGES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51420						
595	Annexation Payments	9,847	4,500	870	870	750	-83.33%
	Total CAPITAL OUTLAY Exp	9,847	4,500	870	870	750	-83.33%

Notes:

595 The Village by Statute is responsible for paying the Town's share of their mill rate for 5 years after an annexation occurs through the taxes collected from the properties annexed.

CAPTIAL OUTLAY

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51420						
810	Small Capital	74	1,500	0	1,500	1,000	-33.33%
	Total CAPITAL OUTLAY Exp	74	1,500	0	1,500	1,000	-33.33%

Notes:

810 Provides funding for technology upgrades, office equipment, furniture, and related non-recurring expenses.

Total ADMINISTRATION Exp	319,901	407,500	221,605	404,705	410,250	0.67%
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ELECTIONS

GENERAL FUND - FUND 100

MISSION STATEMENT:

To efficiently and effectively administer all elections as required and implement all requirements as imposed by Statutes or the Wisconsin Elections Commission.

PROGRAM DESCRIPTION:

The Village typically conducts 2-4 elections per year depending on the offices up for election and/or the need for recall elections. The Village Clerk is responsible for managing the election process for the Village, coordinating Chief Inspectors and Poll Workers, and staying current on applicable law and/or rule changes. Each election when held is from 7 am to 8 pm with half the Village at the McFarland Municipal Center and Public Safety Center. This is the same location that all other registration, absentee voting, or general election related issues are handled.

PROGRAM OBJECTIVES:

- Use Village Website, social media, cable channel, and other communication methods to present more information about elections to the public and promote transparency of the process.

ELECTIONS BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenue	33,811	10,500	10,641	11,124	26,250	150.00%
EXPENDITURES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51440						
120	Part-Time	8,020	3,000	3,091	3,091	8,000	166.67%
130	Health/Dental Insurance	1,014	0	0	0	0	-----
131	Retirement	507	0	25	25	0	-----
132	Social Security/Medicare	554	0	25	25	0	-----
135	Other Employee Benefits	12	0	0	0	0	-----
190	Overtime	7,351	250	353	0	0	-100.00%
210	Support Services	1,513	1,500	1,510	1,510	1,500	0.00%
240	Equipment Maintenance	1,707	2,000	1,164	2,000	2,000	0.00%
321	Printing/Publication	3,005	750	828	828	3,250	333.33%
340	Operating Supplies	10,128	3,000	3,645	3,645	11,500	283.33%
390	Miscellaneous	0	0	0	0	0	-----
	Total ELECTIONS Exp	33,811	10,500	10,641	11,124	26,250	150.00%

Notes:

- 120** The standard election cycle has two elections in odd years, and four elections in even years. With 2026, we move to 4 elections held at our two polling places from 2 held the previous year.
- 132** Election workers typically do not make enough to receive social security and Medicare payments and this amount is to offset what might be paid for Employee over time expenses.
- 190** Overtime cost of full-time support staff related to election night duties and absentee processing.
- 240** Maintenance costs include service of the four DS200 voting machines and 2 Expressvote machines.
- 321** Every Election has a set of legal notices that are required to be published.
- 390** Operating supplies include a variety of items with the largest of which being postage and envelopes for absentee voting.

INFORMATION TECHNOLOGY

GENERAL FUND - FUND 100

MISSION STATEMENT:

The purpose of the Information Technology budget is to ensure appropriate funding is provided within the Village Organization to maintain the network, ensure cyber security, and introduce technological efficiencies where possible.

PROGRAM DESCRIPTION:

Includes funding for expenses related to contracted technical support for the central data processing file, email, and internet servers as well as data storage systems. This work is contracted through a third party network administrator. Following restructuring of Communications to Administration, the Village Administrator oversees the contract for the network administrator.

PROGRAM OBJECTIVES:

- Continued balance of Managed IT Services with the work of Staff internally to maintain the network.
- Develop long term plan for hardware/technology replacements to include within CIP.
- Develop policy to provide guidance on the use of artificial intelligence.

INFORMATION TECHNOLOGY BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	36,495	32,000	18,128	34,000	34,000	6.25%

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
51450						
110 Salaries	2,145	0	0	0	0	-----
120 Part-Time	316	0	0	0	0	-----
130 Health/Dental Insurance	294	0	0	0	0	-----
131 Retirement	180	0	0	0	0	-----
132 Social Security/Medicare	212	0	0	0	0	-----
135 Other Employee Benefits	3	0	0	0	0	-----
190 Overtime	263	0	0	0	0	-----
210 Support Services	33,081	32,000	18,128	34,000	34,000	6.25%
Total INFORMATION TECHNOLOGY Exp	36,495	32,000	18,128	34,000	34,000	6.25%

Notes:

- 110-135** Cost reduction is attributed to the absorption of technology services into the Administrator Department. The personnel expenses associated with those positions are now accounted for within that budget.
- 210** Maintenance of file servers, back up systems, network software, and individual work stations. Normal maintenance costs are covered under an annual service contract with an outside vendor.

VILLAGE ASSESSOR

GENERAL FUND - FUND 100

MISSION STATEMENT:

To provide all legally required assessment functions through the development and implementation of practices and procedures that are in accordance with Wisconsin Statutes, Wisc. Department of Revenue regulations, and current professional standards.

PROGRAM DESCRIPTION:

The responsibilities of the Village Assessor are contracted out with Accurate Appraisal, LLC. They perform the annual maintenance required each year as is required by Statute for property assessment.

PROGRAM OBJECTIVES:

- Maintain efficient communication and service between residents and the assessor.
- Limit Board of Review filings via educational efforts on valuation.

ASSESSOR BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	45,062	45,000	45,200	45,200	45,500	1.11%

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
51530						
210 Support Services	45,062	45,000	45,200	45,200	45,500	1.11%
Total ASSESSOR Exp	45,062	45,000	45,200	45,200	45,500	1.11%

Notes:

- 210** The Village approved a new 5 year contract which began in 2022 which becomes effective in 2023 through 2027. This also includes the fee paid to the Department of Revenue for their valuation of manufacturing property.

INSURANCE ADMINISTRATION

GENERAL FUND - FUND 100

MISSION STATEMENT:

To provide adequate insurance coverage to protect Village officials, employees, infrastructure, and other assets against excessive losses.

PROGRAM DESCRIPTION:

The Village currently contracts with the Community Insurance Cooperation through Ansay and Associates as our representative providing liability, auto, public officials errors/omissions coverage, worker's compensation, and boiler. Property insurance is covered under Municipal Property Insurance Company.

PROGRAM OBJECTIVES:

- Provide satisfactory coverage limits for all Village activities in a cost efficient manner.
- Encourage safety and other related best practices to limit the presence of risk.

INSURANCE ADMINISTRATION BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenue	76,507	95,500	108,169	109,169	104,500	9.42%
48400-000	Insurance Recoveries	32,461	17,000	11,822	11,822	12,500	-26.47%
	Total INSURANCE ADMINISTRATION Rev	108,967	112,500	119,991	120,992	117,000	4.00%

Notes:

4835 Funds recovered from insurable claims less any deductible that may apply.

EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51540						
510	Liability	44,286	45,000	45,989	45,989	46,000	2.22%
511	Property	18,894	19,000	19,582	19,582	19,500	2.63%
512	Workers Compensation	41,120	44,000	50,650	50,650	47,000	6.82%
513	Employee Assistance Program	2,520	2,500	2,520	2,520	2,500	0.00%
514	Flex Program Admin	2,148	2,000	1,250	2,250	2,000	0.00%
	Total INSURANCE ADMINISTRATION Exp	108,967	112,500	119,991	120,992	117,000	4.00%

Notes:

- 510** Includes coverages for general liability, umbrella liability, public official's errors and omissions, business auto, police professional and crime. An appropriate allocation of insurance costs to each utility is also made.
- 511** Includes coverages on buildings and furnishings, inland marine, property in the open, contractor's equipment, comprehensive/collision on vehicles. An appropriate allocation of insurance costs to each utility is also made.
- 512** Worker's compensation premiums are calculated using three factors: the total amount of our payroll, employee job classifications, and our claims experience also commonly referred to as our experience modifier or mod. Additionally increases are also experienced due to increasing payroll, and increases to our worker's compensation mod from our claims history.

FACILITY MANAGEMENT

GENERAL FUND - FUND 100

MISSION STATEMENT:

To provide for the efficient maintenance and utilization of shared Village facilities for the Departments that are located within them and the Public that uses its public places.

PROGRAM DESCRIPTION:

This functional area of the budget covers the costs of operating and maintaining the Municipal Center and Public Safety Center which houses several Departments and public areas. Costs of operating and maintaining facilities within the Library, Parks, and Public Works are contained within those operating and capital budgets as appropriate. Additionally, the Facilities Maintenance Manager oversees these buildings with two custodians reporting.

PROGRAM OBJECTIVES:

- Develop long term facilities plan for all facilities through the Facility Manager position.
- Study and adjust utility usage within the Public Safety Center.

FACILITY MANAGEMENT BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenue	190,675	199,750	161,216	297,789	195,250	-2.25%
46742-000	Facility Rental Fees	0	250	0	250	250	0.00%
	Total FACILITY MANAGEMENT Rev	190,675	200,000	161,216	298,039	195,500	-2.25%

EXPENDITURES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	51600						
110	Salaries	48,241	43,000	33,126	66,252	44,500	3.49%
120	Part-Time	6,573	9,250	3,245	6,491	7,500	-18.92%
124	Seasonal	0	250	753	1,506	250	0.00%
130	Health/Dental Insurance	6,960	8,500	7,712	15,424	8,250	-2.94%
131	Retirement	3,088	3,000	2,334	4,689	3,500	16.67%
132	Social Security/Medicare	4,221	4,000	2,805	5,658	4,250	6.25%
135	Other Employee Benefits	216	250	282	564	250	0.00%
190	Overtime	2,059	1,750	610	1,221	2,000	14.29%
210	Support Services	5,035	32,500	16,354	30,000	37,000	13.85%
211	Consultant Services	0	500	0	0	500	0.00%
220	Utilities	64,762	45,000	51,225	95,000	65,000	44.44%
221	Communication	4,986	4,500	2,579	5,235	5,500	22.22%
242	Facility Maintenance	31,396	32,500	30,344	50,000	0	-100.00%
340	Operating Supplies	12,903	15,000	9,847	16,000	17,000	13.33%
390	Miscellaneous	237	0	0	0	0	-----
	Total FACILITY MANAGEMENT Exp	190,675	200,000	161,216	298,039	195,500	-2.25%

Notes:

- 110-135** The funding provided here is to fund a portion of the Facilities Manager, Custodian, and other Public Works Staff positions that provide facility maintenance services.
- 210** Increase in 2025 is due to maintenance agreements and inspections for elevators, generators, sprinkler systems, HVAC, Geo-Thermal at the Municipal Center and Public Safety Center where applicable.
- 220** Increased costs attributed to higher than expected energy usage at the Public Safety Center. The electrical load is being studied to see if the systems can be adjusted to reduce consumption and lower costs.
- 242** This includes such items as cleaning supplies, HVAC work, light bulbs, minor repairs, roof repairs, and plumbing.

POLICE DEPARTMENT

GENERAL FUND - FUND 100

MISSION STATEMENT:

It is the mission of the McFarland Police Department to enhance the quality of life through community based policing that provides police services in a fair, conscientious, and professional manner.

PROGRAM DESCRIPTION:

The Police Department provides a full range of law enforcement services to protect persons and property. These services include patrol, traffic enforcement, investigation, school liaison officer, crossing guards, and bicycle/pedestrian safety programs. The Department works closely with Fire and EMS Departments in providing emergency services and with other area law enforcement agencies. The workload of the Department is influenced by heavy volumes of non-local traffic on U.S. Highway 51 and the presence of the larger Madison metropolitan area along the northern border.

PROGRAM OBJECTIVES:

- Bring back assignment for Community Resource Officer to emphasis program development and community policing.
- Continue efforts to enhance Staff development to recruit and retain a strong workforce.

POLICE DEPARTMENT BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenue	2,736,579	2,782,500	1,403,813	2,778,672	2,837,000	1.96%
43520-000	State - Police Grant	12,452	5,000	786	1,000	5,000	0.00%
45130-000	Parking Violations	3,560	7,000	965	1,500	5,000	-28.57%
46210-000	Police Fees	3,695	6,250	260	1,500	7,000	12.00%
47320-102	School District - Police SRO	54,662	57,500	30,159	57,500	56,750	-1.30%
48500-104	Donations - Police	2,106	0	1,650	0	0	-----
	Total POLICE DEPARTMENT Revenue	2,813,053	2,858,250	1,437,633	2,840,172	2,910,750	1.84%

Notes:

45130 Citation revenue from parking tickets issued by the Department throughout the year.

46210 Fees recovered for various services requested of the Department, mainly to reproduce various reports.

47320-102 The Village Staffs a full-time officer within the High School that provides School Resource Police Services throughout the District as needed. The School District pays for half of the wages and benefits cost for this position.

POLICE DEPARTMENT (Continued)

GENERAL FUND - FUND 100

EXPENDITURES

PERSONAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	52100						
110	Salaries	1,589,056	1,716,000	774,598	1,630,750	1,762,250	2.70%
120	Part-Time	9,446	2,500	48,887	75,000	2,500	0.00%
124	Seasonal	33,621	32,500	18,265	32,500	32,500	0.00%
130	Health/Dental Insurance	263,711	363,500	137,664	275,328	372,250	2.41%
131	Retirement	247,288	263,000	128,153	271,043	267,500	1.71%
132	Social Security/Medicare	138,213	142,000	76,403	146,421	146,000	2.82%
135	Other Employee Benefits	1,908	2,500	899	1,797	2,500	0.00%
141	Expense Reimbursement	0	1,500	5,508	5,508	1,500	0.00%
142	Uniform	25,359	30,000	17,276	30,000	0	-100.00%
190	Overtime	220,381	105,000	126,715	175,000	110,000	4.76%
	Total PERSONAL SERVICES Exp	2,528,983	2,658,500	1,334,368	2,643,347	2,697,000	1.45%

Notes:

- 110** Provides funding for a Chief, Lieutenant, 3 Sergeants, 2 Detectives, 12 Officers, Office Manager, Police Assistant and various other limited term employees. The Detectives and Officers are governed by a Collective Bargaining Agreement that is effective through 2026. This line item also provides for holiday pay and shift differential adjustments. Across the Board pay increase for 2026 is included generally at 3.0% for non-union personnel.
- 120** Funding is provided for part-time sworn Police Officers that are used from time to time as a cost effective alternative to paying overtime to fill vacant shifts.
- 124** Seasonal Staff refers to Crossing Guards that are hired on a part-time basis during the school year.
- 130** Health/Dental Insurance is provided through the State Plan. Rates rose approximately 5.5% from 2025 in accordance with the State funding formula. Funding is provided for single/family plans as well as payment in lieu of health insurance as is selected by the Employee and set by policy.
- 131** The Village pays the employer share into the Wisconsin Retirement System which increases to 7.2% in 2026 for General Employees and decreases to 14.8% for protective service in the next year. This represents an increase of 3.6% and decrease of 1.4%, respectively.
- 132** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 135** Provides funding to pay for the Village's share of life insurance and income continuation.
- 141** Employee reimbursements by policy are called out and funded via a separate line item related to mileage, meals, and other reimbursable expenses.
- 142** This line item covers the cost of outfitting new officers at the commencement of their employment as well as other items Village is responsible for from year to year.
- 190** To cover shift vacancies, special assignments, general casework, court, and training responsibilities. Includes legal holidays worked at overtime rates. Includes clerical overtime and additional hours if required.

POLICE DEPARTMENT (Continued)

GENERAL FUND - FUND 100

EXPENDITURES (Continued)

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	52100						
210	Support Services	125,683	64,000	36,854	72,000	80,000	25.00%
221	Communication	32,592	25,000	16,255	29,000	30,000	20.00%
240	Equipment Maintenance	8,665	5,000	4,033	6,000	6,000	20.00%
241	Vehicle Maintenance	19,730	15,000	4,039	11,500	14,000	-6.67%
	Total CONTRACTUAL SERVICES Exp	186,670	109,000	61,181	118,500	130,000	19.27%

Notes:

- 210** Includes funding for LERMS, IT Services, Licenses, Info Resources, Warranties, Lexipol, Planit Police, DOT Access, Towing, Suspect Bloodwork, report dictation, FLOCK Cameras, and registration/suspensions.
- 221** Shares of costs for telephone, Maintenance, and increase to DaneComm radio communications.
- 240** Includes funding for Copier Contract and Equipment Repair.

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	52100						
310	Office Supplies	3,697	4,000	2,135	3,500	3,500	-12.50%
311	Postage	674	1,000	374	710	750	-25.00%
320	Dues and Subscriptions	4,456	1,750	501	1,000	1,500	-14.29%
330	Meeting Expenses	524	2,250	40	1,000	1,000	-55.56%
331	Training Expenses	24,835	26,500	13,413	23,500	25,000	-5.66%
340	Operating Supplies	20,968	19,000	10,515	19,275	20,000	5.26%
341	Fuel	26,343	25,000	12,551	24,800	24,000	-4.00%
390	Miscellaneous	6,565	1,250	500	1,000	1,000	-20.00%
391	Programming	9,339	10,000	2,054	3,540	7,000	-30.00%
	Total SUPPLIES AND EXPENSES Exp	97,401	90,750	42,084	78,325	83,750	-7.71%

Notes:

- 330** Costs associated with conducting and attending business related meetings, expenses, mileage, etc.
- 331** Costs associated with departmental training activities, includes anticipated employee education reimbursement requests. Increase associated with Sergeant attendance at Staff and Command School.
- 340** Costs associated with ammunition/firearm purchases, investigative supplies, small capitol (seizures), and miscellaneous equipment purchases.
- 391** Continuing to provide funding to enhance Community Outreach through expanded programming.

Total POLICE DEPARTMENT Expense	2,813,053	2,858,250	1,437,633	2,840,172	2,910,750	1.84%
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FIRE AND RESCUE DEPARTMENT

GENERAL FUND - FUND 100

MISSION STATEMENT:

Provide a safer community for the McFarland area while providing value-added services to the members of the McFarland Community.

PROGRAM DESCRIPTION:

Fire & Rescue provides emergency medical, fire suppression & extrication services, offers a variety of fire & safety education and prevention programs, and conducts plan reviews, fire and tank inspections, and enforces state and local fire codes. Services are also provided under contract to portions of the towns of Dunn and Pleasant Springs who pay based on percentage of population within the service area. The Fire & Rescue Department is staffed with the fulltime (career members) through the Chief, Captains, Paramedic/Firefighters, Administrative Assistant, and 50 - 60 paid on call EMTs and/or firefighters (volunteer members).

PROGRAM OBJECTIVES:

- Development Standard Response Plans for each Department that are aligned with updates to the Emergency Management Plan.
- Continual evaluation of the EMS needs to support transition to providing full paramedic-level ambulance service.
- Reduce and/or eliminate injury or loss life from fire for the citizens and visitors to the protection district. Maintaining Insurance Services Office Public Protection Classification rating of 3/3Y.

FIRE DEPARTMENT BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenue	1,177,467	1,002,000	415,328	830,242	966,500	-3.54%
43420-000	State - Fire Insurance	60,780	63,000	0	65,836	71,000	12.70%
43550-000	State - Aid for EMS	7,353	14,750	46,533	46,533	47,000	218.64%
44300-105	Sprinkler Fee	1,400	2,000	935	1,760	2,000	0.00%
44300-106	Fire Alarm Inspection Fee	570	1,500	2,260	3,635	2,000	33%
44300-107	FD Occupancy Inspection Fee	180	0	30	30	0	-----
46220-000	Fire Fees	200	0	0	0	0	-----
46230-000	Ambulance Fees	402,998	468,750	303,514	560,000	607,000	29.49%
46510-000	EMS Fees	2,120	2,000	240	1,607	1,750	-12.50%
47320-101	Towns - Fire and Rescue	280,820	302,750	149,074	302,750	305,000	0.74%
48500-103	Donations - Fire & Rescue	8,643	0	0	0	0	-----
	Total FIRE DEPARTMENT Revenue	1,942,530	1,856,750	917,913	1,812,392	2,002,250	7.84%

Notes:

43420 2% of all fire insurance dues are paid to the Village to help offset the cost of fire inspection programs.

44300-106 The Village performs fire alarm plan reviews as a delegated agent of the State of Wisconsin and collects fees. Budget reflects a projected increase in buildings with fire alarms as a developer has provided initial apartment building designs.

46230-000 Ambulance fees collected for providing EMS and ambulance transports. Budget has been increased to reflect the increased revenue from increased call volume and assumed continuation into 2026. Additionally an annual base fee increase is assumed to align with inflation and regional costs.

47320-101 Fees collected for collected from contracts with the adjoining townships to provide EMS and fire services in the protection areas in the associated agreements.

FIRE AND RESCUE DEPARTMENT (continued)

GENERAL FUND - FUND 100

EXPENDITURES

PERSONAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	52200						
110	Salaries	834,254	888,250	421,468	887,300	985,000	10.89%
120	Part-Time - Incentive (Fire)	75,290	88,500	34,238	68,475	106,000	19.77%
121	Part-Time - Incentive (EMS)	98,761	90,000	42,156	84,312	110,750	23.06%
130	Health/Dental Insurance	172,827	203,000	92,117	184,233	231,500	14.04%
131	Retirement	123,972	130,500	78,516	139,938	142,750	9.39%
132	Social Security/Medicare	77,918	83,250	41,904	83,009	92,750	11.41%
135	Other Employee Benefits	1,267	1,000	709	1,250	1,000	0.00%
141	Expense Reimbursement	1,141	750	990	1,000	1,250	66.67%
142	Uniform	9,114	12,500	2,267	12,500	0	-100.00%
190	Overtime	59,795	19,500	35,382	45,000	19,500	0.00%
	Total PERSONAL SERVICES Exp	1,454,339	1,517,250	749,748	1,507,018	1,690,500	11.42%

Notes:

- 110** Provides funding for Chief, Captains (x 3), Paramedic/Firefighter (x 7), and an Administrative Assistant. Across the Board pay increase for 2026 is included generally at 3.0% for non-union personnel. The Paramedic/Firefighter employees are represented and governed by a collective bargaining agreement. Most of the cost increase for all wage and benefits is tied to our contractual obligation within that agreement. Additionally, this budget absorbs funding that was previously segregated for Emergency Management as those responsibilities have previously been delegated to Fire and Rescue.
- 120** Provides funding for Paid-On-Call (Paid Volunteer/part-time) Firefighters hourly pay for attending trainings, incidents, and stipend on-call shifts. Included is the beginning of the process of hourly staffing to provide a cross-staffed individual for EMS/Fire on nights and weekends to support increased call volume.
- 121** Provides funding for Paid-On-Call (part-time) EMTs to help support EMS coverage. The quantity of EMTs has been increased to support additional call volume and intent to reduce overtime impacts. Included is the beginning of the process of hourly staffing to provide a cross-staffed individual for EMS/Fire on nights and weekends.
- 130** Health/Dental Insurance is provided through the State Plan. Rates rose approximately 5.5% from 2025 in accordance with the State funding formula. Funding is provided for single/family plans as well as payment in lieu of health insurance as is selected by the Employee and set by policy.
- 131** The Village pays the employer share into the Wisconsin Retirement System which increases to 7.2% in 2026 for General Employees and decreases to 14.8% for protective service in the next year. This represents an increase of 3.6% and decrease of 1.4%, respectively.
- 141** Employee reimbursements by policy are called out and funded via a separate line item related to mileage, meals, and other reimbursable expenses. With the increased staff levels and younger staff we are seeing an increase in training outside of certifications.
- 142** Provides funding for staff shift uniforms. Includes \$4,400 for 11 career staff, \$4,000 for POC staff, \$2,400 for new POC staff and the remain for replacing dress uniforms. Budget amount assumes not all staff will utilize full amount.

FIRE AND RESCUE DEPARTMENT (continued)

GENERAL FUND - FUND 100

EXPENDITURES (Continued)

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	52200						
210	Support Services	9,571	7,750	5,252	8,500	8,750	12.90%
211	Consultant Services	16,800	17,500	8,563	17,215	18,000	2.86%
220	Utilities	17,250	17,250	8,625	17,250	17,250	0.00%
221	Communication	26,028	25,000	9,917	27,456	34,250	37.00%
240	Equipment Maintenance	34,556	29,500	22,263	35,851	0	-100.00%
241	Vehicle Maintenance	66,723	46,000	28,789	43,099	46,000	0.00%
242	Facility Maintenance	2,226	2,750	766	1,532	2,000	-27.27%
290	Other Contractual Services	12,700	14,750	12,946	26,198	47,000	218.64%
	Total CONTRACTUAL SERVICES Exp	185,854	160,500	97,121	177,101	173,250	7.94%

Notes:

- 210** Provides funding to hire 12 POC members and one career member (not planned, but budgeted incase). Additionally provides funding of CPR certification cards for public provided courses.
- 211** Consultant Services primarily funds the medical direction for the department. Included in the contract is an annual increase of 3%.
- 221** Provides \$9,600 for building telephones, Cable TV, and internet service, \$10,000 cellular for cellular service to field computers, vehicles and mobile phones, and \$8,600 for DaneCom. Services for PSC increased from levels at the MC to align with what is needed at PSC. Portion of the increase is attributed to absorbing cost of RAVE communication system which was moved from existing funds previously allocated to Emergency Management.
- 240** Provides \$7,800 for contracted IT services for computers, servers, and software. Provides \$12,500 for annual maintenance of medical equipment. Provides \$13,500 for third-party testing and maintenance of life safety firefighting equipment. 2025 included repairs to several Self-Contained Breathing Apparatuses (SCBAs) that had failed. The budget assumes a normal year of maintenance for them and excludes cot loaders on the ambulances.
- 241** Provides annual maintenance and \$9,000 testing of the department's firefighting vehicles. Increased as the aerial ladder truck has cycled into the annual testing process.
- 242** Provides funding to maintain floor apparatus floor, minor repairs and general supplies for maintaining the building.
- 290** Provides offsetting expense for State EMS Aids revenue account. We have included funding our full-time EMT/FFs to attend paramedic class and funding additional POC EMTs.

FIRE AND RESCUE DEPARTMENT (continued)

GENERAL FUND - FUND 100

EXPENDITURES (Continued)

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	52200						
310	Office Supplies	2,711	2,750	1,297	2,674	2,750	0.00%
311	Postage	1,351	1,750	135	1,740	1,750	0.00%
320	Dues and Subscriptions	24,664	23,500	22,822	26,149	31,000	31.91%
330	Meeting Expenses	332	750	240	740	750	0.00%
331	Training Expenses	17,636	23,500	13,657	20,643	23,500	0.00%
340	Operating Supplies	41,204	34,000	14,443	34,327	35,000	2.94%
341	Fuel	17,699	21,500	9,166	19,782	19,750	-8.14%
343	Safety	5,939	7,500	624	7,959	9,500	26.67%
390	Miscellaneous	189	50,250	241	341	500	-99%
391	Programming	5,926	5,500	0	5,500	5,500	0.00%
	Total SUPPLIES AND EXPENSES Exp	117,651	171,000	62,625	119,855	130,000	-23.98%

Notes:

- 310** Includes \$1,750 for the leasing, maintenance and usage of copier/printer and \$1,000 for office type supplies.
- 311** Includes funding for recruitment mailing to all box holders with hopes of increasing POC FF staff.
- 320** Provides \$1,150 for County Fire Chiefs and EMS Associations. Provides \$3,650 for state and local memberships for training, codes, and member support. Provides \$22,000 for records management system and operational support programs. Included is \$3,000 for implementation support for new records management system.
- 331** Provides \$7,800 training tuition, supplies, books and fees for training 12 firefighters, 4 EMTs, and 2 AEMTs (note not fully funded planned to use State Aids balance). Provides \$7,500 for 1 paramedic training. Provides \$800 for CPR and driver training certifications. Provides meal tickets for two individuals to attend National Emergency Training Center. Provides \$7,000 for 6 FFs or EMTs, 3 Captains, 2 Division Chiefs, and 1 Assistant Chief to attend state conferences includes registration and lodging.
- 340** Provides \$19,800 in medical supplies, equipment and medication. Provides \$6,000 for general supplies such as cleaning, consumables, etc. Provides \$1,750 for firefighting foam. Provides \$7,500 for tool replacement (\$3,500 reduction since 2024)
- 341** Fuel has been difficult to determine an appropriate amount and economic variations. We are assuming some reduction due to new ambulances and an increase in call volume.
- 343** Provides name tags, accountability gloves, hoods, etc. Numerous firefighting boots need replacement.

FIXED CHARGES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	52200						
510	Liability	7,592	8,000	8,418	8,418	8,500	6.25%
530	Rent	177,094	0	0	0	0	-----
	Total FIXED CHARGES Exp	184,686	8,000	8,418	8,418	8,500	6.25%

Notes:

- 510** The account provides funding for supplemental accident and injury insurance coverage for Part-Time Staff.

Total FIRE AND RESCUE Exp	1,942,530	1,856,750	917,913	1,812,392	2,002,250	7.84%
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COMMUNITY DEVELOPMENT

GENERAL FUND - FUND 100

MISSION STATEMENT:

To ensure proper Village wide planning techniques, interpretation and administration of Village Codes, inspection of building permits, and the advancement of various community and economic development efforts.

PROGRAM DESCRIPTION:

Provides planning, zoning, economic development, plan review, building permits, inspection, property maintenance and code enforcement services. Much of the operating costs of the Department are ordinarily recovered through permit fees and set fees charged to developers for plan review.

PROGRAM OBJECTIVES:

- Continue cooperative relationship with neighboring municipalities to address planning matters of mutual concern as opportunities develop.
- Develop incentives for business growth such as incubator programs, tax increment financing districts, and recruitment/retention.
- Renew discussion on possible East Side/Siggelkow Road tax increment district to address public infrastructure needs and other economic development opportunities.
- Improve mix of housing within the Village, including consideration for affordable housing units within new development.
- Proceed with implementation of grant awarded by Wisconsin Historical Society for historic property survey.

COMMUNITY DEVELOPMENT BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenue	76,859	67,500	25,658	57,567	74,500	10.37%
44300-101	Building Permit	75,312	82,000	39,625	79,249	75,750	-7.62%
44300-102	HVAC Permit	20,690	26,500	10,019	20,039	21,500	-18.87%
44300-103	Plumbing Permit	25,791	26,500	12,121	24,243	24,000	-9.43%
44300-104	Electrical Permit	34,843	35,000	14,797	29,595	34,000	-2.86%
44300-108	CD Occupancy Inspection Fee	2,855	3,000	1,415	9,257	7,750	158.33%
44900-000	Misc. CD Permit Fees	8,282	5,000	4,628	12,641	9,250	85.00%
46800-000	Community Development Fees	7,749	8,000	6,320	8,000	8,000	0.00%
	Total COMM DEVEL Revenue	252,380	253,500	114,585	240,591	254,750	0.49%

Notes:

44300 2025 saw lower building activity due in-part to higher construction costs, higher interest rates, but also only one active
101-104 subdivision plat (Rosewood Fields) with new permit potential. 2026 should include some initial development within Sperle Corners; however, most of the Rosewood Fields building activity likely will be completed in 2025 or the first quarter of 2026. Revenues shown are similar to the three-year average for 2022-24.

COMMUNITY DEVELOPMENT (continued)

GENERAL FUND - FUND 100

EXPENDITURES

PERSONAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	52400						
110	Salaries	113,195	97,500	47,934	100,913	92,250	-5.38%
120	Part-Time	788	2,750	436	872	6,500	136.36%
130	Health/Dental Insurance	19,305	18,250	8,926	17,853	17,500	-4.11%
131	Retirement	7,791	6,500	3,390	7,013	6,750	3.85%
132	Social Security/Medicare	8,377	7,500	3,636	7,739	7,500	0.00%
135	Other Employee Benefits	297	250	129	250	250	0.00%
141	Expense Reimbursement	0	250	0	250	250	0.00%
190	Overtime	163	0	57	250	250	-----
	Total PERSONAL SERVICES Exp	149,915	133,000	64,508	135,141	131,250	-1.32%

Notes:

- 110** Provides funding for a full-time Director, Associate Planner, and Devel. Specialist positions. 35% of the wages and benefits are charged to the General Fund with remaining expenses being allocated to the TIDs, and utilities. Across the Board pay increase for 2026 is included generally at 3.0%.
- 120** A part-time Planning and Zoning Assistant is proposed to be added in the Fall of 2026 to help the Department to facilitate large planning and zoning projects we have on our schedule the next few years. This is likely a Student that is beginning their Fall Semester where we've planned to use the individual on average 10 hours per week.
- 130-135** Remaining benefits are allocated in the same manner as other general employees.

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	52400						
210	Support Services	7,965	10,000	5,679	8,750	9,750	-2.50%
211	Consultant Services	79,621	90,000	38,383	80,000	93,000	3.33%
221	Communication	2,503	2,750	1,258	2,750	3,000	9.09%
240	Equipment Maintenance	403	500	250	500	500	0.00%
241	Vehicle Maintenance	0	750	0	250	1,000	33.33%
	Total CONTRACTUAL SERVICES Exp	90,492	104,000	45,570	92,250	107,250	3.13%

Notes:

- 210** Includes expenses associated with technology related subscriptions & tech support (Adobe, ESRI, Zoom, IT, etc.)
- 211** Includes contractual building inspection services. Increase for the year is attributed to the next contract renewal.

COMMUNITY DEVELOPMENT (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	52400						
310	Office Supplies	288	750	125	500	750	0.00%
311	Postage	1,566	1,750	838	1,750	2,000	14.29%
320	Dues and Subscriptions	2,662	2,750	547	2,500	3,000	9.09%
330	Meeting Expenses	385	500	236	400	750	50.00%
331	Training Expenses	4,061	6,500	2,411	5,000	5,750	-11.54%
340	Operating Expenses	2,300	2,500	0	2,000	2,250	-10.00%
341	Fuel	117	250	0	125	250	0.00%
390	Miscellaneous	287	500	229	425	500	0.00%
	Total SUPPLIES AND EXPENSES Exp	11,665	15,500	4,387	12,700	15,250	-1.61%

Notes:

331 Training expenses covers Director, Associate Planner, and Community Development Specialist.

CAPITAL OUTLAY

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	52400						
810	Small Capital	309	1,000	120	500	1,000	0.00%
	Total CAPITAL OUTLAY Exp	309	1,000	120	500	1,000	0.00%

Notes:

810 Supports funding for small office equipment needs to meeting filing demand for large inventory of paper materials required to be kept, staff computer replacements, etc.

Total COMMUNITY DEVELOP Exp	252,380	253,500	114,585	240,591	254,750	0.49%
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EMERGENCY MANAGEMENT

GENERAL FUND - FUND 100

MISSION STATEMENT:

Emergency Management is the planned, prepared, and trained response of all Village Departments to various types of emergencies.

PROGRAM DESCRIPTION:

The Emergency Management Director responsibilities are defined within Village Ordinance and appointed by the Village Board. The Fire and Rescue Chief or their designee has been approved by the Village Board within this role. There are three Administrative Captains within the Department each serving different public safety roles including Emergency Management. Funding for this work has been absorbed within the Fire and Rescue budget line items with this budget proposed to be discontinued.

PROGRAM OBJECTIVES:

- Continue implementation of emergency management functions into the Fire and Rescue Department in order to develop a plan for ongoing updates, access of opportunities for planning, and training.

EMERGENCY MANAGEMENT BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	6,541	16,500	6,386	6,386	0	-100.00%

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
52500						
120 Part-Time	0	7,250	0	0	0	-100.00%
132 Social Security/Medicare	0	500	0	0	0	-100.00%
221 Communication	6,541	7,000	6,386	6,386	0	-100.00%
330 Meeting Expenses	0	250	0	0	0	-100.00%
331 Training Expenses	0	500	0	0	0	-100.00%
340 Operating Supplies	0	1,000	0	0	0	-100.00%
Total EMERGENCY MGMT Exp	6,541	16,500	6,386	6,386	0	-100.00%

Notes:

120-340 Funding previously allocated within this budget has been transferred into the Fire and Rescue Budget within this Fund.

PUBLIC WORKS

GENERAL FUND - FUND 100

MISSION STATEMENT:

To provide efficient and high quality street, sidewalk, facility, and park maintenance while holding costs and minimizing impacts to the residents through out the Village.

PROGRAM DESCRIPTION:

The Department has a substantially wide scope of services and responsibilities. The Department provides the core Public Works responsibilities within the Village in addition to managing the Water Utility, Sewer Utility, Stormwater Utility, and Facilities. Additionally, it administers solid waste contracts and coordinates the design, review, and inspection of Village construction projects and infrastructure work in new developments that are installed by private contractors.

PROGRAM OBJECTIVES:

- Complete traffic study and 30% design plans for Siggelkow Road to align with future planning for growth on the East Side.
- Continued partnership with WisDOT and Dane County on Segment 6 as applicable, emphasis on adding sidewalk, safe crossing, speed limit, round-a-bout, and bridge underpass.

PUBLIC WORKS BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenue	124,795	127,750	13,803	68,300	0	-100.00%
43530-000	State - Highway Aid	563,019	628,000	312,902	625,313	724,000	15.29%
46310-000	Public Works Fees	162	1,000	0	500	500	-50.00%
48200-101	Rent - Facility/Equip (Sewer)	58,000	58,000	29,000	58,000	60,000	3.45%
48200-102	Rent - Facility/Equip (Water)	58,000	58,000	29,000	58,000	60,000	3.45%
48200-103	Rent - Facility/Equip (Storm)	35,000	35,000	17,500	35,000	37,500	7.14%
	Total PUBLIC WORKS Revenue	838,975	907,750	402,204	845,113	882,000	-2.84%

Notes:

43530-000 Annual payment made by the State to local municipalities to assist with maintenance of local roads.

48200 Equipment within Public Works is used by Staff and the cost of which shared equally by all funds that may use these items. These line items represent the cost share of equipment within Public Works that is used by the Utilities.

PUBLIC WORKS (continued)

GENERAL FUND - FUND 100

EXPENDITURES

PERSONAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53000						
110	Salaries	329,773	332,250	159,521	335,832	338,000	1.73%
120	Part-Time	25	0	0	0	0	-----
124	Seasonal	12,469	2,250	3,589	7,178	2,250	0.00%
130	Health/Dental Insurance	64,543	91,250	31,673	63,346	83,500	-8.49%
131	Retirement	24,127	24,250	12,087	24,873	25,500	5.15%
132	Social Security/Medicare	27,173	26,750	13,346	27,928	27,250	1.87%
135	Other Employee Benefits	787	750	549	1,097	750	0.00%
141	Expense Reimbursement	0	500	0	0	500	0.00%
142	Uniform	5,907	5,750	924	1,849	0	-100.00%
190	Overtime	22,739	25,000	11,030	22,059	25,000	0.00%
	Total PERSONAL SERVICES Exp	487,542	508,750	232,718	484,163	502,750	-1.18%

Notes:

- 110** Provides funding for a Director, Assistant to the Director, Superintendent, Mechanic, Facilities Manager, Utility Clerk and 7 Crew Person positions. Across the Board pay increase for 2026 is included generally at 3.0%. Wages are further allocated amongst the Parks Budget as well as the TIDs and Utilities.
- 124** Funding for LTE positions within the Department that generally work April/May through September/October. Positions utilized within the Department are shared with the Parks Division as well.
- 130** Health/Dental Insurance is provided through the State Plan. Rates rose approximately 5.5% from 2025 in accordance with the State funding formula. Funding is provided for single/family plans as well as payment in lieu of health insurance as is selected by the Employee and set by policy.
- 131** The Village pays the employer share into the Wisconsin Retirement System which is at 7.2% in 2026 for General Employees, up from 6.95% the previous year.
- 132** The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.
- 135** Provides funding to pay for the Village's share of life insurance and income continuation.
- 141** This includes reimbursement to employees for expenses they may have incurred as part of their job in Public Works.
- 142** The uniform account is used to cloth Public Works Employees for their job in order to be presentable and safe.
- 190** Overtime is forecasted at 8% of the total wages for the Crew Person positions and distributed amongst funds the same as regular wages.

PUBLIC WORKS (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53000						
210	Support Services	13,119	14,000	3,500	13,000	14,000	0.00%
211	Consultant Services	6,860	9,000	2,753	7,000	9,000	0.00%
220	Utilities	26,529	29,000	18,646	28,000	17,500	-39.66%
221	Communication	14,447	16,000	3,508	19,500	20,000	25.00%
230	Street Maintenance	2,635	6,000	1,353	6,000	6,000	0.00%
240	Equipment Maintenance	0	0	0	0	0	-----
241	Vehicle Maintenance	31,266	50,000	8,973	32,000	45,000	-10.00%
242	Facility Maintenance	4,423	7,500	2,166	5,000	0	-100.00%
291	Street Lighting	126,996	136,000	68,926	136,000	138,000	1.47%
	Total CONTRACTUAL SERVICES Exp	226,275	267,500	109,825	246,500	249,500	-6.73%

Notes:

- 211** The Village Engineer position is contracted out for operational needs and authorized by contract for larger design projects.
- 240 - 241** Maintenance of vehicles and equipment is included in this account for such items as oil, parts, and specialized service.
- 291** This account includes electric costs and necessary supplies to operate Village and vendor owned street lights.

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53000						
310	Office Supplies	2,481	1,750	1,583	2,500	2,500	42.86%
311	Postage	1,018	750	324	700	750	0.00%
320	Dues and Subscriptions	256	750	0	750	750	0.00%
330	Meeting Expenses	47	250	39	250	250	0.00%
331	Training Expenses	5,099	6,500	1,289	4,000	6,500	0.00%
340	Operating Supplies	37,819	28,000	12,664	26,000	28,000	0.00%
341	Fuel	24,952	28,000	15,272	32,000	30,000	7.14%
370	Roadway Supplies	53,159	65,000	28,491	48,000	60,000	-7.69%
390	Miscellaneous	327	250	0	250	250	0.00%
391	Programming	0	250	0	0	250	0.00%
	Total SUPPLIES AND EXPENSES Exp	125,158	131,500	59,661	114,450	129,250	-1.71%

Notes:

- 331** Cost for Department Training.
- 340** This account contains funding for the daily operation of the Department. Such items include pumps, nut and bolts, wood, rentals, tool repairs, rags, degreasers, chemicals, floor dry and other miscellaneous supplies. Also includes flags, banners, cleaning supplies and street signs.
- 370** This includes materials for road salt and other supplies for the streets. Salt usage has decreased in the last three years with the mild winter, training of staff and improved equipment controls. The order amount has been reduced to meet needs.
- 391** This includes materials for public events that promote public works (i.e. National Public Works week, open house, etc.)

Total PUBLIC WORKS Expenditures	838,975	907,750	402,204	845,113	881,500	-2.89%
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SENIOR OUTREACH

GENERAL FUND - FUND 100

MISSION STATEMENT:

Senior Outreach provides case management, information, and assistance services for people age 60 and over as well as volunteer coordination and services within the Community.

PROGRAM DESCRIPTION:

Services include social services and nutrition under a contract with Dane County residents living in McFarland, Cambridge, and Rockdale as well as all or part of the Towns of Christiana, Dunn, and Pleasant Springs. Among the services provided to seniors are: case management, service referrals, a medical equipment loan closet, programming, foot care clinics, congregate meal sites, and transportation services. The Department also coordinates the work of many volunteers in a variety of capacities, and helps coordinate the senior endowment program.

PROGRAM OBJECTIVES:

- Implement Dementia Friendly Initiative within organization and Community.
- Promote programs that address social isolation, falls prevention, and other forms of engagement.
- Develop and maintain relationships with businesses, schools, faith orgs, and groups like Safe Communities.

SENIOR OUTREACH BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenue	221,068	246,750	70,748	214,683	259,250	5.07%
46600-000	Senior Outreach Fees	0	0	0	0	0	-----
47350-101	County - Outreach Case Mgmt	82,207	83,500	41,209	81,907	79,250	-5.09%
47350-102	County - Outreach Nutrition	36,909	38,000	18,053	36,106	46,500	22.37%
47350-103	Towns - Outreach Services	48,935	55,750	24,730	50,000	62,000	11.21%
48500-102	Donations - Senior Outreach	9,435	6,500	5,901	12,000	12,000	84.62%
	Total SENIOR OUTREACH Revenue	398,553	430,500	160,641	394,696	459,000	6.62%

Notes:

47350 Contributions from Dane County and donations from partnering municipalities to support case management and nutrition services. The Village also maintains separate agreements with member communities in focal point.

101-103

48500-102 Donations received to offset programming costs.

EXPENDITURES

PERSONAL SERVICES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	54600						
110	Salaries	240,576	253,250	87,532	225,427	262,500	3.65%
120	Part-Time	8,163	8,500	5,508	9,758	9,000	5.88%
130	Health/Dental Insurance	69,932	83,500	27,801	69,551	88,000	5.39%
131	Retirement	16,559	17,500	6,190	15,685	19,000	8.57%
132	Social Security/Medicare	18,350	20,000	7,094	18,011	20,750	3.75%
135	Other Employee Benefits	929	750	227	602	1,000	33.33%
141	Expense Reimbursement	811	1,250	152	777	1,250	0.00%
190	Overtime	0	250	0	250	250	0.00%
	Total PERSONAL SERVICES Exp	355,320	385,000	134,502	340,059	401,750	4.35%

Notes:

110-120 Provides funding for a Director, Case Manager, Case Worker/Volunteer Coordinator, and Nutrition Manager (all full-time positions). Across the Board pay increase for 2026 is included generally at 3.0%.

SENIOR OUTREACH (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	54600						
210	Support Services	4,331	5,000	2,798	4,884	4,750	-5.00%
221	Communication	3,666	3,500	2,115	4,241	4,000	14.29%
240	Equipment Maintenance	1,738	1,250	460	960	1,250	0.00%
	Total CONTRACTUAL SERVICES Exp	9,735	9,750	5,373	10,085	10,000	2.56%

Notes:

- 210** Shared expenses with the audit to maintain reporting requirements. Software contract and upgrades that tracks meals, participation, demographics of clients, general documentation, and transportation requests.

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	54600						
310	Office Supplies	860	1,500	619	1,500	1,500	0.00%
311	Postage	1,552	2,500	533	2,500	3,000	20.00%
320	Dues and Subscriptions	922	750	571	750	750	0.00%
321	Printing/Publication	12,311	13,500	9,871	17,752	16,750	24.07%
330	Meeting Expenses	15	250	51	250	250	0.00%
331	Training Expenses	1,793	2,500	443	2,500	2,500	0.00%
340	Operating Supplies	6,918	6,250	2,567	5,300	7,000	12.00%
390	Miscellaneous	2,778	2,000	31	2,000	2,000	0.00%
391	Programming	6,350	6,500	6,080	12,000	12,000	84.62%
	Total SUPPLIES AND EXPENSES Exp	33,499	35,750	20,766	44,552	45,750	27.97%

Notes:

- 311/321** Costs associated with newsletter distribution, brochures, meal participant monthly donation letters, and other event marketing. Increase associated with growing circulation (sending more newsletters).
- 331** Staff training to increase and expand knowledge and keep within Social Work licensing standards and nutrition safe server training recommendations.
- 340** Supply needs for meal site that is able to transition from 3 to 4 days per week with additional County funding and increase in users.
- 391** Increased programming to develop a greater utilization of services and participation such as monthly coffee hours, Aging with Wisdom educational presentations, Tech Savy Series, Presentations with Village Administrator about Village projects, Senior Speaking Series and Meals with Melody.

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	54600						
810	Small Capital	0	0	0	0	1,500	-----
	Total CONTRACTUAL SERVICES Exp	0	0	0	0	1,500	-----

- 810** Provides for one-time purchases of small items, equipment, and other supplies to support ongoing operations of the Department.

Total SENIOR OUTREACH Exp	398,553	430,500	160,641	394,696	459,000	6.62%
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PARKS

GENERAL FUND - FUND 100

MISSION STATEMENT:

To provide efficient and high quality street, sidewalk, facility and park maintenance while holding costs and minimizing impacts to the residents through the Village.

PROGRAM DESCRIPTION:

The Parks and Recreation / Natural Resource budget contains expenditures for maintenance of parks, athletic fields, and conservancy areas. Also included in this budget are expenses for two somewhat related activities: the installation of holiday decorations; and the cost of trimming, removing and replacing trees in parks, street terraces, and other public areas.

PROGRAM OBJECTIVES:

- Continue implementation of recommendations from 2023 Conservancy Management Plan.
- Review public/private partnerships in parks to generate economic benefit.

PARKS BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenue	506,537	610,500	273,769	627,596	617,250	1.11%
44200-102	Dog Park Permits	6,886	10,500	4,833	7,500	10,000	-4.76%
46720-101	Park Facility Reservations	22,245	26,500	18,875	22,000	24,000	-9.43%
46720-102	Disc Golf Permits	8,266	10,000	4,790	9,000	10,000	0.00%
46720-103	Watercraft/Sailboat Permits	10,200	11,000	10,005	10,500	11,000	0.00%
48200-105	Rent - Park Leases	0	0	0	0	0	-----
48500-105	Donations - Parks	2,106	0	0	0	0	-----
	Total PARKS Revenue	556,240	668,500	312,272	676,596	672,250	0.56%

Notes:

44200-102 Permits are required to use the dog park in order to help pay for its installation and ongoing maintenance.

46720-101 Various parks facilities are rented out to the public for use as private parties and events.

46720-102 The disc golf course opened in 2022 at Urso/Schuetz Park. This park is a fee for service amenity and requires either a daily or annual pass to be able to play.

46720-103 The Village rents out slips for canoes, kayaks, and sailboats at McDaniel Park and Jaeger Park. The funds collected help to maintain the respective parks.

PARKS (continued)

GENERAL FUND - FUND 100

EXPENDITURES

PERSONAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	55200						
110	Salaries	264,817	311,000	150,988	317,869	336,250	8.12%
120	Part-Time	25	0	0	0	0	-----
124	Seasonal	61,950	71,250	22,113	71,250	71,250	0.00%
130	Health/Dental Insurance	47,214	73,500	30,268	60,537	72,500	-1.36%
131	Retirement	18,339	20,000	10,855	22,688	22,000	10.00%
132	Social Security/Medicare	24,812	27,250	13,594	30,424	28,750	5.50%
135	Other Employee Benefits	580	500	1,151	2,303	500	0.00%
190	Overtime	5,980	5,500	4,288	8,576	5,500	0.00%
	Total PERSONAL SERVICES Exp	423,718	509,000	233,258	513,646	536,750	5.45%

Notes:

- 110** Provides funding for a share of the cost of the Director, Assistant to the Director, Superintendent, and 3 Crew Person positions. Across the Board pay increase for 2026 is included generally at 3.0%.
- 124** The funding provided here is a general allocation to hire seasonal LTE employees that help maintain the parks and conservancy system (i.e. - mowing, trimming, bathroom cleaning, etc.) from the late Spring to the early Fall.
- 130-140** Remaining benefits are allocated in the same manner as other general employees.

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	55200						
210	Support Services	11,795	40,000	4,041	40,000	30,000	-25.00%
220	Utilities	52,363	45,000	40,163	52,000	50,000	11.11%
242	Facility Maintenance	11,334	17,500	11,144	17,500	0	-100.00%
	Total CONTRACTUAL SERVICES Exp	75,492	102,500	55,348	109,500	80,000	-21.95%

Notes:

- 210** Includes other expenses such as drug testing, tree removals and replacement trees, weeding and pruning at the Municipal Center and Public Safety Center.
- 242** Charges to this account include such items as cleaning supplies, HVAC work, light bulbs, minor repairs, roof repairs, plumbing and other items needed to maintain the facility.

PARKS (continued)

GENERAL FUND - FUND 100

EXPENDITURES (continued)

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	55200						
311	Postage	728	500	136	400	500	0.00%
320	Dues/Subscriptions	571	750	175	750	750	0.00%
330	Meeting Expenses	8	500	0	300	500	0.00%
331	Training Expenses	1,192	3,000	702	2,500	3,000	0.00%
340	Operating Supplies	40,418	35,000	19,288	35,000	35,000	0.00%
341	Fuel	11,749	14,000	2,211	12,000	13,000	-7.14%
390	Miscellaneous	717	750	8	500	750	0.00%
391	Programming	547	1,000	1,046	1,000	1,000	0.00%
	Total SUPPLIES AND EXPENSES Exp	55,931	55,500	23,566	52,450	54,500	-1.80%

Notes:

340 Includes paper supplies, cleaning products, light bulbs, small recreation items and equipment, lumber, pest control, fertilizer, and other miscellaneous parks supplies within the various parks as applicable.

341 This includes fuel for the mowers and vehicles as needed to maintain parks.

GRANTS, CONTRIBUTIONS, INDEMNITIES, & OTHER

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	55200						
720	Community Groups	1,100	1,500	100	1,000	1,000	-33.33%
	Total GRANTS, CONTRI, & OTHER Exp	1,100	1,500	100	1,000	1,000	-33.33%

Notes:

720 Contributions to local groups to support parks, bicycling, lakes, etc.

Total PARKS Expenditures	556,240	668,500	312,272	676,596	672,250	0.56%
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TRANSFERS TO OTHER FUNDS
GENERAL FUND - FUND 100

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenue	109,659	0	2,500	2,500	0	-----

EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	59200						
390	Miscellaneous	109,659	0	2,500	2,500	0	-----
	Total TRANSFERS Exp	109,659	0	2,500	2,500	0	-----

Notes:

390 None anticipated at time of budget approval.

**ANNUAL
BUDGET**

Communications and
Technology

Fund #200

**ANNUAL
BUDGET**

Communications and
Technology

Fund #200

Summary

Village of McFarland
2026 Communications/Technology Fund Operating Budget

FUND 200

SUMMARY of REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41000	Taxes	0	0	0	0	0	-----
43000	Intergovernmental Revenues	20,052	0	0	0	0	-----
44000	Licenses and Permits	100,662	0	0	0	0	-----
48000	Miscellaneous Revenue	2,233	0	0	0	0	-----
49000	Other Financing Sources	0	0	0	0	0	-----
Total Budget Revenue		122,946	0	0	0	0	-----

SUMMARY of EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
55600	COMMUNICATIONS AND TECHNOLOGY	100,255	0	0	0	0	-----
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		100,255	0	0	0	0	-----
Difference in Revenues over Expenditures		22,692	0	0	0	0	

Index Expenditures Summary

PERSONAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
100							
110	Salaries	33,252	0	0	0	0	-----
120	Part-Time	4,791	0	0	0	0	-----
130	Health/Dental Insurance	4,559	0	0	0	0	-----
131	Retirement	2,794	0	0	0	0	-----
132	Social Security/Medicare	3,285	0	0	0	0	-----
135	Other Employee Benefits	41	0	0	0	0	-----
190	Overtime	4,084	0	0	0	0	-----
Total PERSONAL SERVICES Exp		52,807	0	0	0	0	-----

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
200							
210	Support Services	26,472	0	0	0	0	-----
211	Consultant Services	6,687	0	0	0	0	-----
221	Communication	4,463	0	0	0	0	-----
240	Equipment	70	0	0	0	0	-----
290	Other Contractual Services	1,159	0	0	0	0	-----
Total CONTRACTUAL SERVICES Exp		38,851	0	0	0	0	-----

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
300							
320	Dues and Subscriptions	1,698	0	0	0	0	-----
330	Meeting Expenses	377	0	0	0	0	-----
331	Training Expenses	1,201	0	0	0	0	-----
340	Operating Supplies	725	0	0	0	0	-----
342	Technology	4,269	0	0	0	0	-----
391	Programming	325	0	0	0	0	-----
Total SUPPLIES AND EXPENSES Exp		8,596	0	0	0	0	-----

100,255 0 0 0 0 -----

**ANNUAL
BUDGET**

Communications and
Technology

Fund #200

Revenues

REVENUES

COMMUNICATIONS/TECHNOLOGY FUND - FUND 200

Budget Summary

Taxes
41000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

41110-000	Property Taxes	0	0	0	0	0	-----
	Total TAXES Rev	0	0	0	0	0	-----

Intergovernmental Revenues
43000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

43515-000	State - Cable Franchise Aid	20,052	0	0	0	0	-----
	Total TAXES Rev	20,052	0	0	0	0	-----

Licenses and Permits
44000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

44120-000	Other Business Licenses	100,662	0	0	0	0	-----
	Total LICENSES AND PERMIT Rev	100,662	0	0	0	0	-----

Miscellaneous Revenue
48000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

48000-000	Miscellaneous Revenue	0	0	0	0	0	-----
48100-000	Interest	2,233	0	0	0	0	-----
	Total MISCELLANEOUS REVENUE Rev	2,233	0	0	0	0	-----

Other Financing Sources
49000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

49200-000	Transfers from Other Funds	0	0	0	0	0	-----
49300-000	Fund Balances Applied	0	0	0	0	0	-----
	Total OTHER FINANCING SOURCES Rev	0	0	0	0	0	-----

Total Budget Revenues	122,946	0	0	0	0	0	-----
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**ANNUAL
BUDGET**

Communications and
Technology

Fund #200

Expenses

COMMUNICATIONS AND TECHNOLOGY

COMMUNICATIONS/TECHNOLOGY FUND - FUND 200

MISSION STATEMENT:

Fund discontinued...

PROGRAM DESCRIPTION:

The Village Board took action in late 2023 to absorb the former Communications and Technology Department into the Administration Department as a Communications Division. Elements of Technology were also assigned to the Village Administrator to oversee.

COMMUNICATIONS AND TECHNOLOGY BUDGET SUMMARY

REVENUES	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
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Allocated Revenue	100,255	0	0	0	0	-----

EXPENDITURES

PERSONAL SERVICES	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
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55600						
110 Salaries	33,252	0	0	0	0	-----
120 Part-Time	4,791	0	0	0	0	-----
130 Health/Dental Insurance	4,559	0	0	0	0	-----
131 Retirement	2,794	0	0	0	0	-----
132 Social Security/Medicare	3,285	0	0	0	0	-----
135 Other Employee Benefits	41	0	0	0	0	-----
190 Overtime	4,084	0	0	0	0	-----
Total PERSONAL SERVICES Exp	52,807	0	0	0	0	-----

CONTRACTUAL SERVICES	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
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55600						
210 Support Services	26,472	0	0	0	0	-----
211 Consultant Services	6,687	0	0	0	0	-----
221 Communication	4,463	0	0	0	0	-----
240 Equipment Maintenance	70	0	0	0	0	-----
290 Other Contractual Services	1,159	0	0	0	0	-----
Total CONTRACTUAL SERVICES Exp	38,851	0	0	0	0	-----

SUPPLIES AND EXPENSES	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
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55600						
320 Dues and Subscriptions	1,698	0	0	0	0	-----
330 Meeting Expenses	377	0	0	0	0	-----
331 Training Expenses	1,201	0	0	0	0	-----
340 Operating Supplies	725	0	0	0	0	-----
342 Technology	4,269	0	0	0	0	-----
391 Programming	325	0	0	0	0	-----
Total SUPPLIES AND EXPENSES Exp	8,596	0	0	0	0	-----

TRANSFERS TO OTHER FUNDS	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
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59200						
390 Miscellaneous	0	0	0	0	0	-----
Total TRANSFERS Exp	0	0	0	0	0	-----
Total COMMUNICATIONS & TECH Exp	100,255	0	0	0	0	-----

ANNUAL BUDGET

Library

Fund #205

**ANNUAL
BUDGET**

Library

Fund #205

Summary

Village of McFarland
2026 Library Fund Operating Budget

FUND 205

SUMMARY of REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41000	Taxes	768,000	800,750	800,750	800,750	845,250	5.56%
43000	Intergovernmental Revenues	352,144	367,000	367,810	367,810	370,750	1.02%
45000	Fines, Forfeits, and Penalties	9	0	21	21	0	-----
46000	Public Charges for Services	4,232	3,500	2,385	4,536	4,000	14.29%
48000	Miscellaneous Revenue	23,086	30,000	14,659	30,000	30,000	0.00%
49000	Other Financing Sources	0	0	2,500	2,500	0	-----
Total Budget Revenue		1,147,470	1,201,250	1,188,125	1,205,617	1,250,000	4.06%

SUMMARY of EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
55110	LIBRARY	1,153,136	1,201,250	632,368	1,199,032	1,250,000	4.06%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		1,153,136	1,201,250	632,368	1,199,032	1,250,000	4.06%

Diff in Revenues over Expenditures	(5,666)	0	555,758	6,585	0
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Village of McFarland

2026 Library Fund Operating Budget

Index Expenditures Summary

PERSONAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	100						
110	Salaries	426,847	449,000	236,124	472,248	473,000	5.35%
120	Part-Time	185,076	234,500	98,347	196,694	248,750	6.08%
130	Health/Dental Insurance	119,114	144,500	71,124	142,248	139,500	-3.46%
131	Retirement	34,021	39,000	19,571	39,142	40,750	4.49%
132	Social Security/Medicare	44,581	52,250	25,578	51,157	55,250	5.74%
135	Other Employee Benefits	1,242	2,500	1,004	2,008	2,250	-10.00%
141	Expense Reimbursement	0	0	0	0	0	-----
	Total PERSONAL SERVICES Exp	810,882	921,750	451,749	903,497	959,500	4.10%

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	200						
210	Support Services	1,953	12,000	1,705	12,000	10,000	-16.67%
211	Consultant Services	49,032	49,750	53,893	55,000	50,000	0.50%
220	Utilities	35,544	40,000	15,935	34,135	42,250	5.63%
221	Communication	6,458	6,500	3,198	6,500	6,500	0.00%
240	Equipment Maintenance	9,219	11,000	6,871	11,000	11,500	4.55%
242	Facility Maintenance	95,667	23,250	35,917	40,000	26,500	13.98%
	Total CONTRACTUAL SERVICES Exp	197,873	142,500	117,518	158,635	146,750	2.98%

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	300						
310	Office Supplies	8,145	8,500	4,191	9,000	9,000	5.88%
311	Postage	528	250	74	400	500	100.00%
320	Dues and Subscriptions	365	750	150	1,000	1,000	33.33%
330	Meeting Expenses	322	1,000	55	1,000	1,000	0.00%
331	Training Expenses	3,906	3,250	1,673	3,250	3,500	7.69%
340	Operating Supplies	5,851	5,000	2,332	6,250	6,250	25.00%
342	Technology	52,037	36,750	14,860	32,000	37,500	2.04%
344	Collection - Print	52,836	60,000	29,752	60,000	60,000	0.00%
345	Collection - Audio/Visual	9,391	12,500	2,842	12,500	12,500	0.00%
390	Miscellaneous	0	0	0	0	0	-----
391	Programming	11,002	9,000	7,173	11,500	10,000	11.11%
	Total SUPPLIES AND EXPENSES Exp	144,381	137,000	63,101	136,900	141,250	3.10%

CAPITAL OUTLAY

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	800						
810	Small Capital	0	0	0	0	2,500	-----
	Total CAPITAL OUTLAY Exp	0	0	0	0	2,500	-----

1,153,136 1,201,250 632,368 1,199,032 1,250,000 4.06%

**ANNUAL
BUDGET**

Library

Fund #205

Revenues

REVENUES

LIBRARY FUND - FUND 205

Budget Summary

Taxes		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
41000							
41110-000	Property Taxes	768,000	800,750	800,750	800,750	845,250	5.56%
Total TAXES Rev		768,000	800,750	800,750	800,750	845,250	5.56%
Intergovernmental Revenues		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
43000							
43560-000	State - COVID Reimbursement	0	0	0	0	0	-----
43720-000	County - Library Aid	352,144	367,000	367,810	367,810	370,750	1.02%
Total INTERGOVERNMENTAL Rev		352,144	367,000	367,810	367,810	370,750	1.02%
Fines, Forfeits, and Penalties		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
45000							
45190-000	Library Fines	9	0	21	21	0	-----
Total FINES & PENALTIES Rev		9	0	21	21	0	-----
Public Charges for Services		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
46000							
46710-000	Library Fees	4,232	3,500	2,385	4,536	4,000	14.29%
Total PUBLIC CHARGES Rev		4,232	3,500	2,385	4,536	4,000	14.29%
Miscellaneous Revenue		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
48000							
48000-000	Miscellaneous Revenue	0	0	0	0	0	-----
48100-000	Interest	23,086	30,000	14,659	30,000	30,000	0.00%
48500-101	Donations - General	0	0	0	0	0	-----
Total MISCELLANEOUS Rev		23,086	30,000	14,659	30,000	30,000	0.00%
Other Financing Sources		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
49000							
49200-000	Transfers from Other Funds	0	0	2,500	2,500	0	-----
49300-000	Fund Balances Applied	0	0	0	0	0	-----
Total OTHER FINAN SOURCES Rev		0	0	2,500	2,500	0	-----
Total Budget Revenues		1,147,470	1,201,250	1,188,125	1,205,617	1,250,000	4.06%

**ANNUAL
BUDGET**

Library

Fund #205

Expenses

LIBRARY

LIBRARY FUND - FUND 205

MISSION STATEMENT:

The mission of E.D. Locke Public Library is to provide high quality materials and services to fulfill the informational, recreational, educational and cultural needs of the entire community in an atmosphere that is welcoming and respectful.

PROGRAM DESCRIPTION:

The Library is open seven days a week, year round, to serve anyone who walks through the door. Patrons with library cards can check out print books, audio books, electronic books, magazines, software, DVDs, Blu-Rays, and CDs. The Library is a part of LinkCat which allows patrons to access materials from any of the libraries of the seven county South Central Library System. The Library also offers programming for children and adults; wireless internet access; meeting room space; and areas for quiet reading or study. Additionally, the Library provides literacy services in the community by taking materials and issuing library cards at McFarland schools, Shared Table dinner, senior living centers, and community events. By State Statute, the Library Board controls how budgeted funds are spent and directs the operations of the library.

PROGRAM OBJECTIVES:

- Continue to partner with schools to assist with research education, promotion of the music program, providing extra materials for classrooms through classroom cards.
- Offer 1,000 Books before Kindergarten early literacy program where parents track the books that they are reading to their kids.
- Provide programming for all ages in a variety of topics.
- Continue collaborative discussions between the Village and Library Board regarding future recommendations for space needs.

LIBRARY BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenues	1,153,136	1,201,250	632,368	1,199,032	1,250,000	4.06%

Notes:

- 43720** The Library is partially compensated through aids from Dane County for services provided to patrons who live outside of McFarland.

LIBRARY (continued)

LIBRARY FUND - FUND 205

EXPENDITURES

PERSONAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	55110						
110	Salaries	426,847	449,000	236,124	472,248	473,000	5.35%
120	Part-Time	185,076	234,500	98,347	196,694	248,750	6.08%
130	Health/Dental Insurance	119,114	144,500	71,124	142,248	139,500	-3.46%
131	Retirement	34,021	39,000	19,571	39,142	40,750	4.49%
132	Social Security/Medicare	44,581	52,250	25,578	51,157	55,250	5.74%
135	Other Employee Benefits	1,242	2,500	1,004	2,008	2,250	-10.00%
141	Expense Reimbursement	0	0	0	0	0	-----
	Total PERSONAL SERVICES Exp	810,882	921,750	451,749	903,497	959,500	4.10%

Notes:

110-120 Provides funding for a Director, Assistant Director, Adult Librarian, Youth Librarian (2), Tech. Serv. Supervisor, 10 Assistants (PT), and Shelves (PT). Across the Board pay increase for 2026 is included generally at 3.0%.

130 Health/Dental Insurance is provided through the State Plan. Rates rose approximately 5.5% from 2025 in accordance with the State funding formula. Funding is provided for single/family plans as well as payment in lieu of health insurance as is selected by the Employee and set by policy.

131 The Village pays the employer share into the Wisconsin Retirement System which is at 7.2% in 2026 for General Employees, up from 6.95% the previous year.

132 The Village's contribution towards Social Security remains fixed at 6.2% and Medicare at 1.45%.

135 Provides funding to pay for the Village's share of life insurance and income continuation.

140 Includes funding for grid steps and merit pay as may be awarded to non-union personnel through the annual evaluation process.

LIBRARY (continued)

LIBRARY FUND - FUND 205

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	55110						
210	Support Services	1,953	12,000	1,705	12,000	10,000	-16.67%
211	Consultant Services	49,032	49,750	53,893	55,000	50,000	0.50%
220	Utilities	35,544	40,000	15,935	34,135	42,250	5.63%
221	Communication	6,458	6,500	3,198	6,500	6,500	0.00%
240	Equipment Maintenance	9,219	11,000	6,871	11,000	11,500	4.55%
242	Facility Maintenance	95,667	23,250	35,917	40,000	26,500	13.98%
	Total CONTRACTUAL SERVICES Exp	197,873	142,500	117,518	158,635	146,750	2.98%

Notes:

- 210** Costs include services for window cleaning, carpet/vinyl tile cleaning, and exterior soft washing.
- 211** Annual cost to be a member of the South Central Library Service (SCLS). Cost distribution is based on circulation, volumes owned, and the number of LINK computer terminals.
- 242** Facility maintenance includes maintenance and inspection of building systems.

SUPPLIES AND EXPENSE

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	55110						
310	Office Supplies	8,145	8,500	4,191	9,000	9,000	5.88%
311	Postage	528	250	74	400	500	100.00%
320	Dues and Subscriptions	365	750	150	1,000	1,000	33.33%
330	Meeting Expenses	322	1,000	55	1,000	1,000	0.00%
331	Training Expenses	3,906	3,250	1,673	3,250	3,500	7.69%
340	Operating Supplies	5,851	5,000	2,332	6,250	6,250	25.00%
342	Technology	52,037	36,750	14,860	32,000	37,500	2.04%
344	Collection - Print	52,836	60,000	29,752	60,000	60,000	0.00%
345	Collection - Audio/Visual	9,391	12,500	2,842	12,500	12,500	0.00%
390	Miscellaneous	0	0	0	0	0	-----
391	Programming	11,002	9,000	7,173	11,500	10,000	11.11%
	Total SUPPLIES AND EXPENSE Exp	144,381	137,000	63,101	136,900	141,250	3.10%

Notes:

- 342** These costs cover online databases, wireless printing, time monitoring software for internet computers, internet filters, and participation in a system wide e-materials buying pool.
- 344** Funding to maintain collection including books, magazines, newspapers, and other materials.
- 391** Program supplies for story times, summer reading programs, class and community group visits, book clubs, author visits, and special events as may be applicable. Also includes additional funds for events to be held at Discovery Garden park and Lewis park during Summer months.

CAPITAL OUTLAY

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	55110						
810	Small Capital	0	0	0	0	2,500	-----
	Total CAPITAL OUTLAY Exp	0	0	0	0	2,500	-----

Notes:

- 810** Supports funding for small office equipment needs.

Total LIBRARY Exp	1,153,136	1,201,250	632,368	1,199,032	1,250,000	4.06%
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TRANSFERS TO OTHER FUNDS

LIBRARY FUND - FUND 205

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
59200						
390 Miscellaneous	0	0	0	0	0	-----
Total TRANSFERS Exp	0	0	0	0	0	-----

Notes:

390 None anticipated at time of budget approval.

ANNUAL BUDGET

Youth Center

Fund #210

**ANNUAL
BUDGET**

Youth
Center

Fund #210

Summary

Village of McFarland
2026 Youth Center Fund Operating Budget

FUND 210

SUMMARY of REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41000	Taxes	25,000	25,000	25,000	25,000	25,000	0.00%
47000	Intergovernmental Charges for Services	0	0	0	0	0	-----
48000	Miscellaneous Revenue	15,000	15,000	7,500	15,000	15,000	0.00%
49000	Other Financing Sources	0	750	0	250	750	0.00%
Total Budget Revenue		40,000	40,750	32,500	40,250	40,750	0.00%

SUMMARY of EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
55300	YOUTH CENTER	40,250	40,750	40,250	40,250	40,750	0.00%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		40,250	40,750	40,250	40,250	40,750	0.00%

Difference in Rev over Exp **(250)** **0** **(7,750)** **0** **0**

Index Expenditures Summary

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	200						
242	Facility Maintenance	0	500	0	0	500	0.00%
Total CONTRACTUAL SERVICES Exp		0	500	0	0	500	0.00%

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	300						
390	Miscellaneous	0	0	0	0	0	-----
Total SUPPLIES AND EXPENSES Exp		0	0	0	0	0	-----

GRANTS, CONTRIBUTIONS, AND OTHER

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	700						
720	Community Groups	40,250	40,250	40,250	40,250	40,250	0.00%
Total GRANTS, CONTRIBUTIONS, OTHER Exp		40,250	40,250	40,250	40,250	40,250	0.00%

40,250 40,750 40,250 40,250 40,750 0.00%

**ANNUAL
BUDGET**

Youth
Center

Fund #210

Revenues

REVENUES

YOUTH CENTER FUND - FUND 210

Budget Summary

Taxes		2024	2025	YTD	2025	2026	% Change
	41000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
41110-000	Property Taxes	25,000	25,000	25,000	25,000	25,000	0.00%
	Total TAXES Rev	25,000	25,000	25,000	25,000	25,000	0.00%

Intergovernmental Charges for Services		2024	2025	YTD	2025	2026	% Change
	47000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
47400-000	School District	0	0	0	0	0	-----
	Total INTERGOV CHARGES FOR SERVICES Rev	0	0	0	0	0	-----

Notes:

47400 The Village entered into an MOU with the School District for the sale of property at the Elementary Campus in 2017. This agreement provided a contribution from the School District to be used for the Youth Center within a designated fund to assist in their operational expenses.

Miscellaneous Revenue		2024	2025	YTD	2025	2026	% Change
	48000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
48000-000	Miscellaneous Revenue	0	0	0	0	0	-----
48100-000	Interest	0	0	0	0	0	-----
48200-106	Rent - Property	15,000	15,000	7,500	15,000	15,000	0.00%
	Total MISCELLANEOUS REVENUE Rev	15,000	15,000	7,500	15,000	15,000	0.00%

Notes:

48200-106 The Village and the Youth Center entered into its current Lease Agreement on January 1, 2015 for the use of the old Library on Farwell Street.

Other Financing Sources		2024	2025	YTD	2025	2026	% Change
	49000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
49200-000	Transfers from Other Funds	0	0	0	0	0	-----
49300-000	Fund Balance Applied	0	750	0	250	750	0.00%
	Total OTHER FINANCING SOURCES Rev	0	750	0	250	750	0.00%
Total Budget Revenues		40,000	40,750	32,500	40,250	40,750	0.00%

**ANNUAL
BUDGET**

Youth
Center

Fund #210

Expenses

YOUTH CENTER

YOUTH CENTER FUND - FUND 210

MISSION STATEMENT:

To provide ongoing and stable support based upon existing leases, agreements, or as otherwise directed by the Village Board.

PROGRAM DESCRIPTION:

The McFarland Youth Center is a community based organization committed to middle school aged youth, families, and community by providing a safe recreational and educational environment. The MYC provides a variety of programs, including art projects, cooking, tutoring, and leadership and community service opportunities. We also provide a wide range of recreational opportunities, such as pool, air hockey, video games, movies, computers, and more. The Village Board provides funds to this not for profit organization on a annual basis as an extension of its services to a younger population.

PROGRAM OBJECTIVES:

- Work collaboratively with the MYC and School District on the funding for this entity.
- Evaluate proposal for inclusion of the Youth Center within the Village's operations considered as part of 2026 Budget as applicable.

YOUTH CENTER BUDGET SUMMARY

REVENUES		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
Allocated Revenue		40,250	40,750	40,250	40,250	40,750	0.00%
EXPENDITURES							
		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
55300							
242	Facility Maintenance	0	500	0	0	500	0.00%
720	Community Groups	40,250	40,250	40,250	40,250	40,250	0.00%
Total YOUTH CENTER Exp		40,250	40,750	40,250	40,250	40,750	0.00%

Notes:

- 242** Through our lease with the MYC for the use of the old Library on Farwell Street, the Village is obligated to maintain the HVAC system.
- 720** The Village Board has historically taken action to annually provide a contribution to the Youth Center for their ongoing use to support general operations. This contribution is provided through tax levy support and rental income paid by the Youth Center as a pass through.

TRANSFERS TO OTHER FUNDS

YOUTH CENTER FUND - FUND 210

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
59200						
390 Miscellaneous	0	0	0	0	0	-----
Total TRANSFERS Exp	0	0	0	0	0	-----

Notes:

390 None anticipated at time of budget approval.

ANNUAL BUDGET

Affordable Housing

Fund #215

**ANNUAL
BUDGET**

Affordable
Housing

Fund #215

Summary

Village of McFarland
2026 Affordable Housing Fund Operating Budget

FUND 215

DESCRIPTION

The Village has previously created an Affordable Housing Fund as a special revenue fund to help influence, where it can, development that provides affordable residential dwellings. Its utilization is governed under Chapter 14 of the Village's fiscal policies.

SUMMARY of REVENUES

The fund currently does not have an ongoing revenue contribution. At its creation, a small amount of fund balance from the General Fund was allocated as seed money for the fund. The next contribution is planned in 2027 when TID #3 closes where the Village can direct an extra year of tax increment to the fund to support affordable housing.

		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
43000	Intergovernmental Revenue	0	0	0	0	0	-----
48000	Miscellaneous Revenue	0	0	0	0	0	-----
49000	Other Financing Sources	0	0	0	0	0	-----
Total Budget Revenue		0	0	0	0	0	-----

SUMMARY of EXPENDITURES

The fund has not committed any expenses yet to date, but could do so via application through Chapter 14 of the Village's Fiscal Policy Manual. The intent of the fund is to incentivize development that supports affordable housing with developers identifying gaps they have to complete projects.

		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
56500	ADMINISTRATION	0	0	0	0	0	-----
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		0	0	0	0	0	-----

Difference in Rev over Exp	0	0	0	0	0
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**ANNUAL
BUDGET**

Affordable
Housing

Fund #215

Revenues

REVENUES

AFFORDABLE HOUSING FUND - FUND 215

Budget Summary

Intergovernmental Revenues		2024	2025	YTD	2025	2026	% Change
	43000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

43200-000	Federal - Grants	0	0	0	0	0	-----
	Total INTERGOVERNMENTAL Rev	0	0	0	0	0	-----

Miscellaneous Revenue		2024	2025	YTD	2025	2026	% Change
	48000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

48100-000	Interest	0	0	0	0	0	-----
	Total MISCELLANEOUS REVENUE Rev	0	0	0	0	0	-----

Other Financing Sources		2024	2025	YTD	2025	2026	% Change
	49000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

49200-000	Transfers from Other Funds	0	0	0	0	0	-----
	Total OTHER FINANCING SOURCES Rev	0	0	0	0	0	-----

Total Budget Revenues		0	0	0	0	0	-----
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**ANNUAL
BUDGET**

Affordable
Housing

Fund #215

Expenses

ADMINISTRATION

AFFORDABLE HOUSING FUND - FUND 215

MISSION STATEMENT:

Funding availability to incentivize affordable housing developments within the guidelines established by the Village Board.

PROGRAM DESCRIPTION:

The Village Board created an Affordable Housing fund in 2022 and established policy in 2023 to guide its use. Funds were transferred from the General Fund into this new fund to create the initial fund balance. Funding for which is to incentivize affordable housing development within the Village.

PROGRAM OBJECTIVES:

- Finance Committee and Village Board to monitor policy guidelines and review applications for utilization of funds.
- Consider funding opportunities where applicable within policy guidelines.

ADMINISTRATION BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
56500						
725 Redevelopment Incentive	0	0	0	0	0	-----
Total Exp	0	0	0	0	0	-----

Notes:

- 725** Funding presently is contained within fund balance. As projects are approved the Village Board can apply fund balance (revenue) in order to offset any incentive (expense) awarded. Future funding sources and uses of funds will be determined in accordance with policy

TRANSFERS TO OTHER FUNDS

AFFORDABLE HOUSING FUND - FUND 215

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
59200						
390 Miscellaneous	0	0	0	0	0	-----
Total TRANSFERS Exp	0	0	0	0	0	-----

Notes:

390 None anticipated at time of budget approval.

**ANNUAL
BUDGET**

**American Rescue
Plan Act (ARPA)**

Fund #295

**ANNUAL
BUDGET**

American Rescue
Plan Act (ARPA)

Fund #295

Summary

Village of McFarland
2026 American Rescue Plan Act (ARPA) Fund Operating Budget

FUND 295

DESCRIPTION

The fund was discontinued after 2024.

SUMMARY of REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41000	Taxes	0	0	0	0	0	-----
43000	Intergovernmental Revenues	945,262	0	0	0	0	-----
48000	Miscellaneous Revenue	46,076	0	0	0	0	-----
49000	Other Financing Sources	0	0	0	0	0	-----
Total Budget Revenue		991,338	0	0	0	0	-----

SUMMARY of EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
56700	ADMINISTRATION	1,024,725	0	0	0	0	-----
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		1,024,725	0	0	0	0	-----

Difference in Revenues over Expenditures	(33,387)	0	0	0	0
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**ANNUAL
BUDGET**

**American Rescue
Plan Act (ARPA)**

Fund #295

Revenues

REVENUES

AMERICAN RESCUE PLAN ACT (ARPA) FUND - FUND 295

Budget Summary

Taxes
41000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

41110-000	Property Taxes	0	0	0	0	0	-----
	Total TAXES Rev	0	0	0	0	0	-----

Intergovernmental Revenues
43000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

43200-000	Federal - Grants	945,262	0	0	0	0	-----
	Total INTERGOVERNMENTAL Rev	945,262	0	0	0	0	-----

Public Charges for Services
46000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

46100-000	Unearned Revenue	0	0	0	0	0	-----
	Total PUBLIC CHARGES Rev	0	0	0	0	0	-----

Miscellaneous Revenue
48000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

48000-000	Miscellaneous Revenue	0	0	0	0	0	-----
48100-000	Interest	46,076	0	0	0	0	-----
	Total MISCELLANEOUS REVENUE Rev	46,076	0	0	0	0	-----

Other Financing Sources
49000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

49200-000	Transfers from Other Funds	0	0	0	0	0	-----
49300-000	Fund Balances Applied	0	0	0	0	0	-----
	Total OTHER FINANCING SOURCES Rev	0	0	0	0	0	-----

Total Budget Revenues	991,338	0	0	0	0	0	-----
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**ANNUAL
BUDGET**

American Rescue
Plan Act (ARPA)

Fund #295

Expenses

ADMINISTRATION

AMERICAN RESCUE PLAN ACT (ARPA) FUND - FUND 295

MISSION STATEMENT:

Alignment of local goals and objectives with efficient and effective use of Federal funds.

PROGRAM DESCRIPTION:

The Village has been awarded \$945,262 from the Federal Government as part of the American Rescue Plan Act (ARPA). Half of these funds were awarded in 2021 and the remaining balance was paid out in 2022. Commitments on funding must be made by the end of 2024 with final spending complete by 2026. All funds including interest income will be expended through the construction of the Inclusive Park at Waubesa Intermediate School.

PROGRAM OBJECTIVES:

- Spend funds in accordance with plan to be approved by the Village Board.

ADMINISTRATION BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	1,024,725	0	0	0	0	-----

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
56700						
391 Programming	1,024,725	0	0	0	0	-----
Total Exp	1,024,725	0	0	0	0	-----

Notes:

- 391** ARPA funds will go towards the construction of a new Inclusive Park at Waubesa Intermediate School. This project is being done in partnership with the McFarland School District to improve the playground that serves the school and offer new park amenities as planned within this area. The School District will be funding the project as well as the Parks Fund. All funds will be expended from within this fund by year end next year with remaining expenses allocated to the Parks Fund.

TRANSFERS TO OTHER FUNDS

AMERICAN RESCUE PLAN ACT (ARPA) FUND - FUND 295

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
59200						
390 Miscellaneous	0	0	0	0	0	-----
Total TRANSFERS Exp	0	0	0	0	0	-----

Notes:

390 None anticipated at time of budget approval.

ANNUAL BUDGET

Debt Service Fund #300

**ANNUAL
BUDGET**

Debt Service

Fund #300

Debt Utilization

Historic Debt Utilization

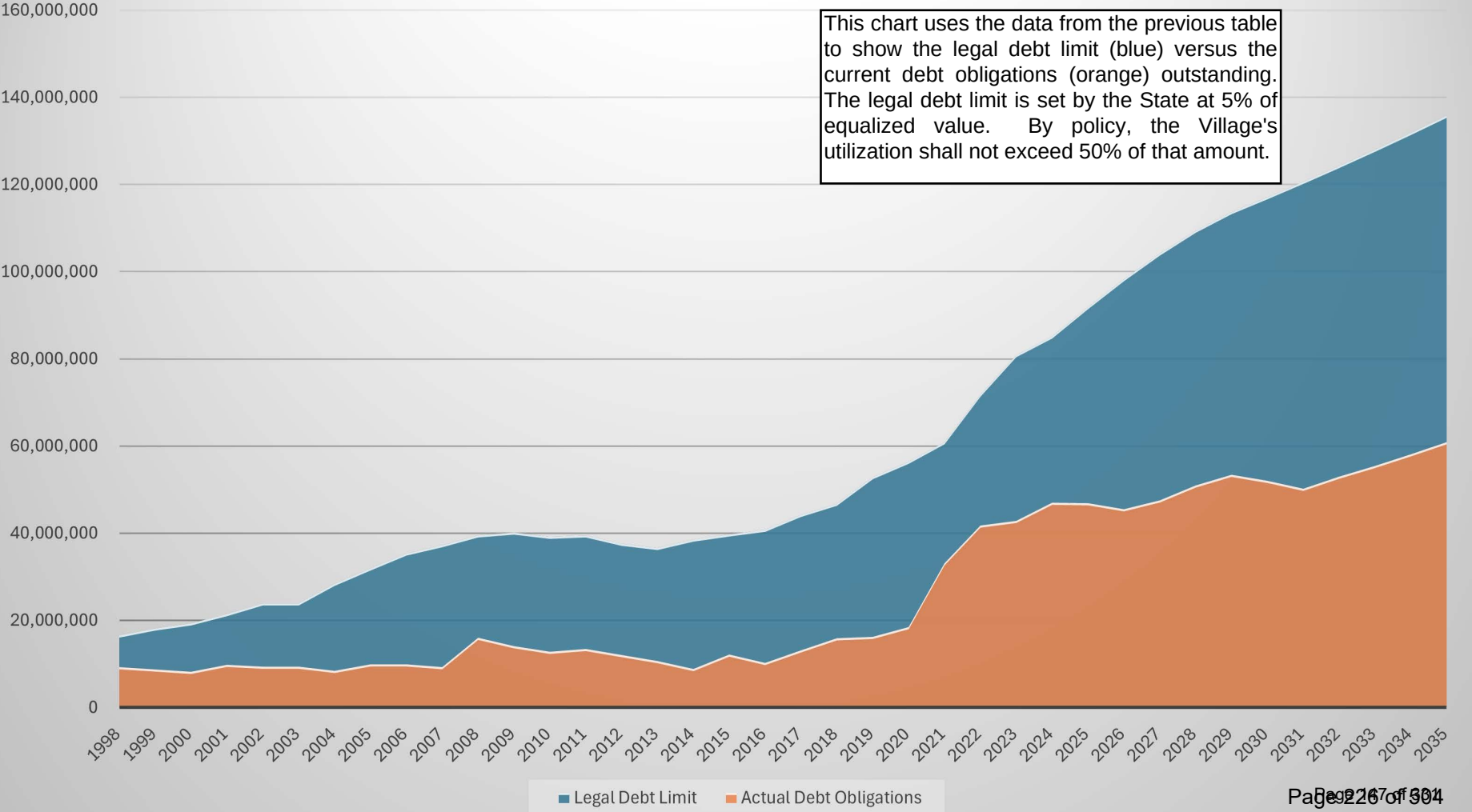
Year	Equalized Value	5% Limit	Actual Utilization	% Utilization	Policy % Limit	Projects	Notes
1998	330,452,800	16,522,640	9,212,246	56%			
1999	362,171,700	18,108,585	8,726,105	48%			
2000	385,706,300	19,285,315	8,199,895	43%		Municipal Center	
2001	428,412,900	21,420,645	9,814,649	46%		Municipal Center	
2002	477,092,200	23,854,610	9,331,674	39%			
2003	477,092,200	23,854,610	9,331,674	39%			
2004	567,133,400	28,356,670	8,371,242	30%		Library	
2005	639,080,400	31,954,020	9,922,072	31%		Library	Referendum Ord. Adoption
2006	705,937,400	35,296,870	9,852,402	28%			
2007	744,821,400	37,241,070	9,250,766	25%			
2008	791,038,400	39,551,920	15,959,500	40%			3 Res. at \$6.5 mil total, various purposes.
2009	803,199,500	40,159,975	14,029,179	35%			
2010	784,433,300	39,221,665	12,830,595	33%			
2011	790,262,600	39,513,130	13,448,603	34%	50%		Chapter 3 Adoption
2012	750,545,100	37,527,255	11,983,158	32%	50%		
2013	731,654,200	36,582,710	10,638,458	29%	50%		
2014	770,175,400	38,508,770	8,868,255	23%	50%		Referendum Ord. 1st Amend
2015	794,452,100	39,722,605	12,165,000	31%	50%		
2016	815,493,100	40,774,655	10,245,000	25%	50%		
2017	883,717,700	44,185,885	13,100,000	30%	50%		
2018	936,011,100	46,800,555	15,855,000	34%	50%		Referendum Ord. 2nd Amend
2019	1,056,153,600	52,807,680	16,165,000	31%	50%		Chapter 3 1st Amend
2020	1,127,280,700	56,364,035	18,400,000	33%	67%		Chapter 3 2nd Amend
2021	1,217,439,600	60,871,980	33,070,000	54%	67%	Public Safety Center	
2022	1,434,947,800	71,747,390	41,785,000	58%	67%	Public Safety Center	Referendum Ord. Termination
2023	1,617,865,600	80,893,280	42,845,000	53%	67%		
2024	1,701,717,900	85,085,895	46,965,000	55%	67%		
2025	1,836,335,200	91,816,760	46,845,000	51%	50%		Chapter 3 3rd Amend
2026	1,964,878,664	98,243,933	45,435,000	46%	50%		
2027	2,082,771,384	104,138,569	47,505,000	46%	50%	Facility Project TBD	Phase 1.1
2028	2,186,909,953	109,345,498	50,905,000	47%	50%	Facility Project TBD	Phase 1.2
2029	2,274,386,351	113,719,318	53,395,000	47%	50%	Facility Project TBD	Phase 1.3
2030	2,342,617,942	117,130,897	51,955,000	44%	50%	Facility Project TBD	Phase 1.4
2031	2,412,896,480	120,644,824	50,150,000	42%	50%		
2032	2,485,283,374	124,264,169	52,930,000	43%	50%	Facility Project TBD	Phase 2.1
2033	2,559,841,876	127,992,094	55,475,000	43%	50%	Facility Project TBD	Phase 2.2
2034	2,636,637,132	131,831,857	58,105,000	44%	50%	Facility Project TBD	Phase 2.3
2035	2,715,736,246	135,786,812	60,900,000	45%	50%	Facility Project TBD	Phase 2.4

* The green shading represents the current year in which some figures are estimated as the audit will not be completed until 2026.

** The red shading is a current projection updated from the 2026-2030 Capital Improvement Plan accepted in August. This represents a shift to phased improvements for facility projects.

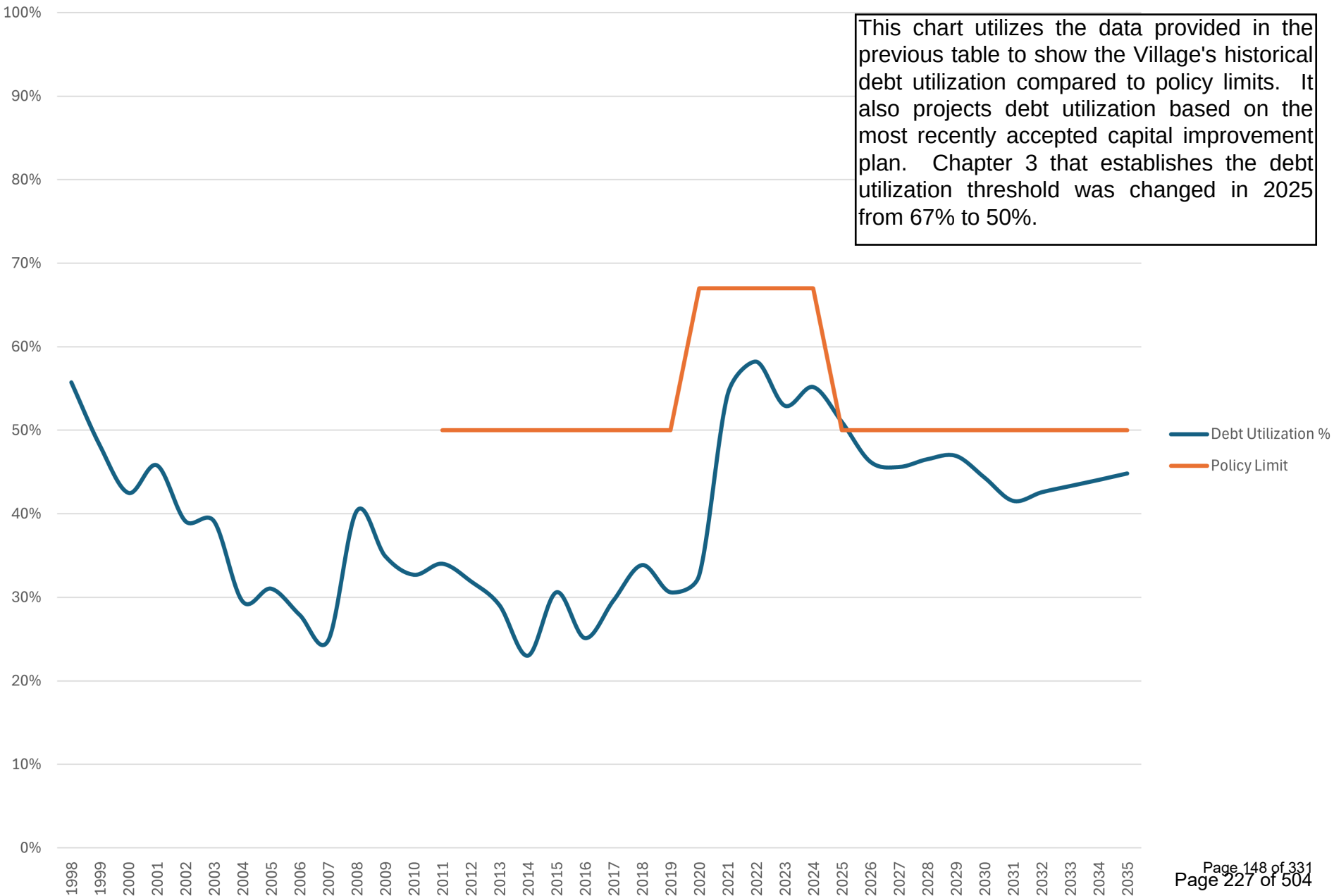
Debt Limit vs. Utilization

This chart uses the data from the previous table to show the legal debt limit (blue) versus the current debt obligations (orange) outstanding. The legal debt limit is set by the State at 5% of equalized value. By policy, the Village's utilization shall not exceed 50% of that amount.



Debt Utilization as Percentage of Total

This chart utilizes the data provided in the previous table to show the Village's historical debt utilization compared to policy limits. It also projects debt utilization based on the most recently accepted capital improvement plan. Chapter 3 that establishes the debt utilization threshold was changed in 2025 from 67% to 50%.



**ANNUAL
BUDGET**

Debt Service

Fund #300

Summary

Village of McFarland
2026 Debt Service Fund Operating Budget

FUND 300

SUMMARY of REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41000	Taxes	3,400,000	3,890,000	3,890,000	3,890,000	4,179,500	7.44%
43000	Intergovernmental Revenues	0	0	0	0	0	-----
46000	Public Charges for Services	108,500	40,000	43,701	125,000	125,000	212.50%
48000	Miscellaneous Revenue	92,248	135,000	55,839	135,000	135,000	0.00%
49000	Other Financing Sources	429,557	636,500	0	558,485	713,500	12.10%
Total Budget Revenue		4,030,305	4,701,500	3,989,540	4,708,485	5,153,000	9.60%

SUMMARY of EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
58000	DEBT SERVICE	4,166,079	4,701,500	2,304,117	4,708,485	5,153,000	9.60%
59200	TRANSFERS TO OTHER FUNDS	1,000	0	0	0	0	-----
Total Budget Expenditures		4,167,079	4,701,500	2,304,117	4,708,485	5,153,000	9.60%

Difference in Revenues over Expenditures **(136,774)** **0** **1,685,423** **0** **0**

Index Expenditures Summary

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	300						
390	Miscellaneous	1,000	0	0	0	0	-----
Total SUPPLIES AND EXPENSES Exp		1,000	0	0	0	0	-----

DEBT SERVICE

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	600						
610	Principal Payment	3,050,000	3,460,000	1,685,000	3,460,000	3,895,000	12.57%
620	Interest Payment	1,017,748	1,175,500	618,367	1,175,409	1,207,000	2.68%
690	Other Debt Service	98,330	66,000	750	73,076	51,000	-22.73%
Total DEBT SERVICE Exp		4,166,079	4,701,500	2,304,117	4,708,485	5,153,000	9.60%

4,167,079 4,701,500 2,304,117 4,708,485 5,153,000

**ANNUAL
BUDGET**

Debt Service

Fund #300

Revenues

REVENUES

DEBT SERVICE FUND - FUND 300

Budget Summary

Taxes
41000

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41110-000	Property Taxes	3,400,000	3,890,000	3,890,000	3,890,000	4,179,500	7.44%
	Total TAXES Rev	3,400,000	3,890,000	3,890,000	3,890,000	4,179,500	7.44%

Intergovernmental Revenues
43000

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
43430-000	State - Expenditure Restraint	0	0	0	0	0	-----
	Total INTERGOV REVENUES Rev	0	0	0	0	0	-----

Public Charges for Services
46000

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
46900-000	Other Public Charges for Services	108,500	40,000	43,701	125,000	125,000	212.50%
	Total PUBLIC CHARGES Rev	108,500	40,000	43,701	125,000	125,000	212.50%

Miscellaneous Revenue
48000

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
48000-000	Miscellaneous	0	0	0	0	0	-----
48100-000	Interest	92,248	135,000	55,839	135,000	135,000	0.00%
	Total MISCELLANEOUS Rev	92,248	135,000	55,839	135,000	135,000	0.00%

Other Financing Sources
49000

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
49100-000	Borrowing Proceeds	429,557	0	0	0	0	-----
49110-000	Bond Proceeds	0	0	0	0	0	-----
49120-000	Note Proceeds	0	330,000	0	175,008	175,000	-46.97%
49200-000	Transfers from Other Funds	0	0	0	0	0	-----
49300-000	Fund Balances Applied	0	306,500	0	383,477	538,500	75.69%
	Total OTHER FINANCING Rev	429,557	636,500	0	558,485	713,500	12.10%

Total Budget Revenues	4,030,305	4,701,500	3,989,540	4,708,485	5,153,000	9.60%
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**ANNUAL
BUDGET**

Debt Service

Fund #300

Expenses

DEBT SERVICE

DEBT SERVICE FUND - FUND 300

MISSION STATEMENT:

To make all principal and interest payments on time without incurring penalties or impact the Village's financing standing.

PROGRAM DESCRIPTION:

The Debt Service for the Village currently incurs debt for all of the Village's funds as borrowed money is needed to sustain projects. The money borrowed is used to offset specific expenses identified in the approval to borrow that is made by the Village Board. Only Village Board can approve the borrowing of money for the Village.

PROGRAM OBJECTIVES:

- Review opportunities to retire debt early to save on interest expense.
- Review opportunities to refinance existing debt to save on interest expense.

DEBT SERVICE BUDGET SUMMARY

REVENUES	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	4,166,079	4,701,500	2,304,117	4,708,485	5,153,000	9.60%

Notes:

- 46900** This is the impact fee paid by new Development to reimburse the past borrowing on the Library and Public Safety Center's construction.
- 49100** The Village receives reoffering premiums when we borrow funds which go towards the expenses of the transaction
- 49120** (58000-690) or into the fund when in a surplus situation to be used to pay down future debt service.
- 49300** The use of Fund Balance and other revenue sources is meant to keep the tax levy increase down.

EXPENDITURES	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
58000						
610 Principal Payment	3,050,000	3,460,000	1,685,000	3,460,000	3,895,000	12.57%
620 Interest Payment	1,017,748	1,175,500	618,367	1,175,409	1,207,000	2.68%
690 Other Debt Service	98,330	66,000	750	73,076	51,000	-22.73%
Total DEBT SERVICE Exp	4,166,079	4,701,500	2,304,117	4,708,485	5,153,000	9.60%

Notes:

- 610** Annual Principal and Interest payments for the Village for debt service paid mainly out of the property tax levy.
- 620**

TRANSFERS TO OTHER FUNDS

DEBT SERVICE FUND - FUND 300

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	1,000	0	0	0	0	-----

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
59200						
390 Miscellaneous	1,000	0	0	0	0	-----
Total TRANSFERS Exp	1,000	0	0	0	0	-----

Notes:

390 None anticipated at time of budget approval.

ANNUAL BUDGET

Tax Increment District #3

Fund #305

**ANNUAL
BUDGET**

Tax Increment District #3

Fund #305

Summary

Village of McFarland

2026 Tax Increment District #3 Fund Operating Budget

FUND 305

DESCRIPTION

TID #3 is our oldest TID and scheduled for closer in 2027. The fund created isolates the revenues that it collects against the expenses supported within the district according to its approved project plan. The fund also is a donor to other tax increment districts within the Village helping to advance various economic development objectives.

SUMMARY of REVENUES

The main revenue source is the "increment" created by property tax payments on the growth of values within the District's boundaries. It also receives funding from the State through tax exempt computer aid as well as interest income. Fund balance is projected next year based on the level of funding needed to balance the expenses projected.

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41000	Taxes	1,339,260	1,602,500	1,731,191	1,731,191	1,731,000	8.02%
43000	Intergovernmental Revenues	52,721	52,750	99,638	105,319	105,250	99.53%
46000	Public Charges for Services	0	0	0	0	0	-----
48000	Miscellaneous Revenues	82,483	72,750	47,119	83,883	60,000	-17.53%
49000	Other Financing Sources	0	596,250	0	117,116	552,250	-7.38%
Total Budget Revenue		1,474,463	2,324,250	1,877,948	2,037,509	2,448,500	5.35%

SUMMARY of EXPENDITURES

We are currently within the expenditure period that exists within the last few years of the district to allow for it to close out without incurring new obligations beyond its approved date of operations. The expenses are to administer the remainder of the operations of the TID, pay for remaining debt obligations, and support the other districts until its closer. Staff time was effectively cut in half for the coming year and spread to the remaining Districts, continued support to services needed to operate (i.e. auditing, etc.), and debt service was structured to be paid off by the time of closer. The transfer section shows the movement of funds to the other districts including their amounts and purpose

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
51410	ADMINISTRATION	136,130	129,000	63,842	127,262	71,750	-44.38%
56700	OPERATIONS	18,858	22,250	23,145	24,072	15,750	-29.21%
58000	DEBT SERVICE	361,075	361,000	349,274	361,175	361,000	0.00%
59200	TRANSFERS TO OTHER FUNDS	901,698	1,812,000	0	1,525,000	2,000,000	10.38%
Total Budget Expenditures		1,417,761	2,324,250	436,261	2,037,509	2,448,500	5.35%

Difference in Rev over Exp	56,702	0	1,441,687	0	0
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**ANNUAL
BUDGET**

Tax Increment District #3

Fund #305

Revenues

REVENUES

TAX INCREMENT DISTRICT #3 - FUND 305

Budget Summary

Taxes		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
41120-000	Property Tax Increment	1,339,260	1,602,500	1,731,191	1,731,191	1,731,000	8.02%
	Total TAXES Rev	1,339,260	1,602,500	1,731,191	1,731,191	1,731,000	8.02%

Notes:

41120 The increment collected refers to the total property taxes collected within the TID Boundary using the full mill-rate. The equalized TID Increment Value as of 1/1/2025 was \$98,578,100 which was an increase of \$20,600 from the previous year or roughly the same amount.

Intergovernmental Revenues		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
43510-000	State - Exempt Computer Aid	52,721	52,750	99,638	105,319	105,250	99.53%
	Total INTERGOVERNMENTAL Rev	52,721	52,750	99,638	105,319	105,250	99.53%

Public Charges for Services		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
46850-000	Developer Guarantees	0	0	0	0	0	-----
	Total PUBLIC CHARGES Rev	0	0	0	0	0	-----

Miscellaneous Revenue		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
48000-000	Miscellaneous Revenue	930	0	209	209	0	-----
48100-000	Interest	58,753	50,000	35,510	60,874	60,000	20.00%
48200-106	Rent - Property	22,800	22,750	11,400	22,800	0	-100.00%
48300-000	Property Sales	0	0	0	0	0	-----
	Total MISCELLANEOUS Rev	82,483	72,750	47,119	83,883	60,000	-17.53%

Other Financing Sources		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
49100-000	Borrowing Proceeds	0	0	0	0	0	-----
49120-000	Premium on Debt	0	0	0	0	0	-----
49200-000	Transfers from Other Funds	0	0	0	0	0	-----
49300-000	Fund Balance Applied	0	596,250	0	117,116	552,250	-7.38%
	Total OTHER FINANCING Rev	0	596,250	0	117,116	552,250	-7.38%

Total Budget Revenues	1,474,463	2,324,250	1,877,948	2,037,509	2,448,500	5.35%
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**ANNUAL
BUDGET**

Tax Increment District #3

Fund #305

Expenses

ADMINISTRATION

TAX INCREMENT DISTRICT #3 FUND - FUND 305

MISSION STATEMENT:

To provide funding for the proper management and general oversight of Tax Increment District #3.

PROGRAM DESCRIPTION:

TID #3 is managed by the Community and Economic Development Director with assistance from the Village Administrator and Deputy Administrator/Clerk. The funding from the budget is to pay Village Staff's time associated with their responsibilities within the district. Additional funds are provided to support the legal and accounting needs of the Village through professional services needed.

PROGRAM OBJECTIVES:

- Transition percentage allocation system to actual usage allocation on an annual basis.
- Maintain compliance with reporting requirements and other regulatory needs of the District.

ADMINISTRATION BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenues	136,130	129,000	63,842	127,262	71,750	-44.38%

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
51410						
110 Salaries	90,882	84,750	42,481	84,961	46,500	-45.13%
120 Part-Time	4,570	4,250	2,488	4,977	3,000	-29.41%
130 Health/Dental Insurance	15,982	17,000	8,658	17,315	9,500	-44.12%
131 Retirement	6,398	5,750	3,186	6,371	3,500	-39.13%
132 Social Security/Medicare	7,056	6,750	3,510	7,019	3,750	-44.44%
135 Other Employee Benefits	180	250	106	212	250	0.00%
190 Overtime	1,871	250	1,906	3,811	250	0.00%
210 Total MISCELLANEOUS Rev	5,656	5,000	416	722	2,500	-50.00%
211 Consultant Services	3,535	5,000	1,092	1,873	2,500	-50.00%
Total ADMINISTRATION Exp	136,130	129,000	63,842	127,262	71,750	-44.38%

Notes:

- 110 -** Includes funding to pay for wages and benefits from the Village Board, Village Administrator, Administration
- 190** Department, Community Development and Public Works on an allocated percentage. Reduction aligned with planned closure in 2027.
- 210** Legal expenses related to proposed development projects.
- 211** Allocated share of municipal audit expenses and required reporting to the State, concept planning, etc.

OPERATIONS

TAX INCREMENT DISTRICT #3 FUND - FUND 305

MISSION STATEMENT:

Continue to use the district to leverage development and incentivize new construction to increase the increment generated.

PROGRAM DESCRIPTION:

The Operations of the district are typically driven by special projects or needs that arise in a given year. The funding within this portion of the budget goes towards mainly incentives to support private property value growth, public improvements, and property acquisition as might be authorized within the Project Plan. The boundaries of TID #3 generally encompass the portion of Terminal Drive north of Ivywood Trail, the north half of Triangle Street, and the portions of Meinders Road and Voges Road that are in the Village. The district was established in 2004 and amended in 2008 with a maximum life of 23 years. The expenditure period for new capital projects and incentives within the District expired on August 9, 2022.

PROGRAM OBJECTIVES:

- Market and utilize incentive program to develop new property value and grow increment.
- Growth of the Community Development Authority to better align with Village Goals.

OPERATIONS BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenues		18,858	22,250	23,145	24,072	15,750	-29.21%
EXPENDITURES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
56700							
210	Support Services	14,511	15,000	22,012	22,000	15,000	0.00%
242	Facility Maintenance	1,899	3,500	943	1,664	0	-100.00%
331	Training Expenses	2,433	3,500	182	400	500	-85.71%
390	Miscellaneous	15	250	8	8	250	0.00%
725	Redevelopment Incentive	0	0	0	0	0	-----
726	Rehabilitation Incentive	0	0	0	0	0	-----
821	Streets - Construction	0	0	0	0	0	-----
826	Property	0	0	0	0	0	-----
Total OPERATIONS Exp		18,858	22,250	23,145	24,072	15,750	-29.21%

Notes:

- 210** Marketing, technology, insurance, planning, engineering services to support District operations.
- 242** Expenses associated with property maintenance for properties acquired by the district following private ownership. These costs are being transitioned to TID #6 in 2026.
- 725 -** In 2022, we hit the expenditure period within this district which means we cannot take on any new projects
- 826** within the remaining life of the district.

DEBT SERVICE

TAX INCREMENT DISTRICT #3 FUND - FUND 305

MISSION STATEMENT:

Meet all long term debt service obligations of the District.

PROGRAM DESCRIPTION:

Occasionally the District needs to borrow funds in order to support large capital expenses or development incentives. This is General Obligation Debt but is supported by the increment created within the District and paid off over time within the useful life of the District.

PROGRAM OBJECTIVES:

- Maintain healthy fund balance position in relation to debt service utilization.
- Consider early repayment of debt to avoid incurring future interest costs.

DEBT SERVICE BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenues	361,075	361,000	349,274	361,175	361,000	0.00%

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
58000						
610 Principal Payment	325,000	335,000	335,000	335,000	345,000	2.99%
620 Interest Payment	36,075	26,000	14,274	26,175	16,000	-38.46%
690 Other Debt Service	0	0	0	0	0	-----
Total DEBT SERVICE Exp	361,075	361,000	349,274	361,175	361,000	0.00%

Notes:

- 610** Principal and Interest payments for the District's share of debt service payments. Final payment is
620 scheduled in 2027.

TRANSFERS TO OTHER FUNDS

TAX INCREMENT DISTRICT #3 FUND - FUND 305

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	901,698	1,812,000	0	1,525,000	2,000,000	10.38%

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
59200						
390 Miscellaneous	901,698	1,812,000	0	1,525,000	2,000,000	10.38%
Total TRANSFERS Exp	901,698	1,812,000	0	1,525,000	2,000,000	10.38%

Notes:

390 Transfer of funds to TID #4 as a donation and TID #5 as a loan. They are as follows:

2025 Projection:

- \$800,000 to TID #4 as a donation for property acquisition and redevelopment incentives.
- \$400,000 to TID #5 to support incentives, road improvements, and other related purposes.
- \$325,000 to TID #6 as a donation for operational expenses.

2026 Budget:

- \$900,000 to TID #4 as a donation for property acquisition and redevelopment incentives.
- \$900,000 to TID #6 as a donation for property acquisition and redevelopment incentives.
- \$200,000 to TID #5 as a donation for property acquisition and redevelopment incentives.

**ANNUAL
BUDGET**

Tax Increment District #4

Fund #310

**ANNUAL
BUDGET**

Tax Increment District #4

Fund #310

Summary

Village of McFarland

2026 Tax Increment District #4 Fund Operating Budget

FUND 310

DESCRIPTION

TID #4 covers the Downtown area and scheduled for closer in 2033. The fund created isolates the revenues that it collects against the expenses supported within the district according to its approved project plan. It will still remain active through January 14, 2028 before it reaches its termination on the same date in 2033.

SUMMARY of REVENUES

The main revenue source is the "increment" created by property tax payments on the growth of values within the District's boundaries. The District was created during the last major economic downturn and took about 10 years before it was able to start to generate positive cash flow. Since that time period it has stabilized and grown helping to support projects in and around the Downtown. A transfer from TID #3 as a donation will help to support key initiatives for the coming year as it has in years past.

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41000	Taxes	152,574	172,000	185,988	185,988	172,000	0.00%
43000	Intergovernmental Revenues	6,903	6,750	11,675	13,082	13,000	92.59%
46000	Public Charges for Services	0	0	0	0	0	-----
48000	Miscellaneous Revenues	35,797	46,500	23,510	45,511	59,000	26.88%
49000	Other Financing Sources	604,175	800,000	0	800,000	900,000	12.50%
Total Budget Revenue		799,449	1,025,250	221,174	1,044,581	1,144,000	11.58%

SUMMARY of EXPENDITURES

We have a couple of years left within the expenditure period for this District which allows for continued incentivization and support of public improvements where applicable. Funding is provided to support these efforts if application is made and if not expended rolls into fund balance to be applied as needed in the future for similar purposes. Additional expenses are included to administer the District as well as maintain current rental properties the Village owns that are land banked for future improvement.

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
51410	ADMINISTRATION	107,041	113,000	50,661	100,902	161,250	42.70%
56700	OPERATIONS	559,888	880,750	52,999	475,408	947,000	7.52%
58000	DEBT SERVICE	31,970	31,500	685	31,370	35,750	13.49%
59200	TRANSFERS TO OTHER FUNDS	50,043	0	0	0	0	-----
Total Budget Expenditures		748,942	1,025,250	104,346	607,680	1,144,000	11.58%

Difference in Rev over Exp	50,506	0	116,828	436,901	0
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**ANNUAL
BUDGET**

Tax Increment District #4

Fund #310

Revenues

REVENUES

TAX INCREMENT DISTRICT #4 - FUND 310

Budget Summary

Taxes		2024	2025	YTD	2025	2026	% Change
	41000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
41120-000	Property Tax Increment	152,574	172,000	185,988	185,988	172,000	0.00%
	Total TAXES Rev	152,574	172,000	185,988	185,988	172,000	0.00%

Notes:

41120 The increment collected refers to the total property taxes collected within the TID Boundary using the full mill-rate. The equalized TID Increment Value as of 1/1/2025 was \$9,082,200 which was a decrease from the prior year of \$1,506,200 or an increase of about 8%.

Intergovernmental Revenues		2024	2025	YTD	2025	2026	% Change
	43000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
43510-000	State - Exempt Computer Aid	6,903	6,750	11,675	13,082	13,000	92.59%
	Total INTERGOVERNMENTAL Rev	6,903	6,750	11,675	13,082	13,000	92.59%

Public Charges for Services		2024	2025	YTD	2025	2026	% Change
	46000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
46850-000	Developer Guarantees	0	0	0	0	0	-----
	Total PUBLIC CHARGES Rev	0	0	0	0	0	-----

Miscellaneous Revenue		2024	2025	YTD	2025	2026	% Change
	48000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
48000-000	Miscellaneous Revenue	930	0	209	209	0	-----
48100-000	Interest	2,755	9,000	6,151	10,545	9,000	0.00%
48200-106	Rent	32,112	37,500	17,150	34,757	50,000	33.33%
48300-000	Property Sales	0	0	0	0	0	-----
	Total MISCELLANEOUS Rev	35,797	46,500	23,510	45,511	59,000	26.88%

Other Financing Sources		2024	2025	YTD	2025	2026	% Change
	49000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
49100-000	Borrowing Proceeds	0	0	0	0	0	-----
49200-000	Transfers from Other Funds	604,175	800,000	0	800,000	900,000	12.50%
49300-000	Fund Balance Applied	0	0	0	0	0	-----
	Total OTHER FINANCING Rev	604,175	800,000	0	800,000	900,000	12.50%
Total Budget Revenues		799,449	1,025,250	221,174	1,044,581	1,144,000	11.58%

**ANNUAL
BUDGET**

Tax Increment District #4

Fund #310

Expenses

ADMINISTRATION

TAX INCREMENT DISTRICT #4 FUND - FUND 310

MISSION STATEMENT:

To provide funding for the proper management and general oversight of Tax Increment District #4.

PROGRAM DESCRIPTION:

TID #4 is managed by the Community and Economic Development Director with assistance from the Village Administrator and Clerk/Treasurer. The funding from the budget is to pay Village Staff's time associated with their responsibilities within the district. Additional funds are provided to support the legal and accounting needs of the Village through professional services needed.

PROGRAM OBJECTIVES:

- Transition percentage allocation system to actual usage allocation on an annual basis.
- Maintain compliance with reporting requirements and other regulatory needs of the District.

ADMINISTRATION BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenues	107,041	113,000	50,661	100,902	161,250	42.70%

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
51410						
110 Salaries	69,571	70,000	33,043	66,086	101,500	45.00%
120 Part-Time	4,464	3,500	2,220	4,440	8,500	142.86%
130 Health/Dental Insurance	12,686	13,750	6,635	13,271	21,000	52.73%
131 Retirement	4,991	4,750	2,490	4,979	7,500	57.89%
132 Social Security/Medicare	5,530	5,500	2,782	5,564	8,250	50.00%
135 Other Employee Benefits	134	250	80	160	250	0.00%
190 Overtime	2,336	250	1,815	3,631	250	0.00%
210 Total MISCELLANEOUS Rev	5,529	7,500	504	900	7,000	-6.67%
211 Consultant Services	1,800	7,500	1,092	1,872	7,000	-6.67%
Total ADMINISTRATION Exp	107,041	113,000	50,661	100,902	161,250	42.70%

Notes:

- 110 -** Includes funding to pay for wages and benefits from the Village Board, Village Administrator, Administration Department, Community Development and Public Works on an allocated percentage. Increase attributed to partial absorption of TID #3 administrative costs.
- 190**
- 210** Legal expenses related to proposed development projects.
- 211** Allocated share of municipal audit expenses and required reporting to the State.

OPERATIONS

TAX INCREMENT DISTRICT #4 FUND - FUND 310

MISSION STATEMENT:

Continue to use the district to leverage development and incentivize new construction to increase the increment generated.

PROGRAM DESCRIPTION:

The Operations of the district are typically driven by special projects or needs that arise in a given year. The funding within this portion of the budget goes towards mainly incentives to support private property value growth, public improvements, and property acquisition as might be authorized within the Project Plan. The boundaries for TID #4 generally encompass the Downtown, extending down Farwell Street to the western edge of the McFarland Shopping Center. TID #4 was established in 2008 and amended in 2015 amending its expenditure period to 2028 and termination in 2033

PROGRAM OBJECTIVES:

- Market and utilize incentive program to develop new property value and grow increment.
- Consider development opportunities created through Pre-Development Agreement with Bliffert Lumber and Elvehjem Acres.

OPERATIONS BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenues		559,888	880,750	52,999	475,408	947,000	7.52%
EXPENDITURES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
56700							
210	Support Services	13,396	15,000	30,239	32,000	30,000	100.00%
242	Facility Maintenance	38,283	20,000	12,930	18,000	20,000	0.00%
331	Training Expenses	393	500	159	400	500	0.00%
390	Miscellaneous	15	250	8	8	250	0.00%
725	Redevelopment Incentive	0	295,000	0	0	287,500	-2.54%
726	Rehabilitation Incentive	10,800	50,000	0	0	50,000	0.00%
821	Streets - Construction	3,919	0	0	0	108,750	-----
826	Property	493,082	500,000	9,664	425,000	450,000	-10.00%
Total OPERATIONS Exp		559,888	880,750	52,999	475,408	947,000	7.52%

Notes:

- 210** Marketing, technology, insurance, planning, engineering services to support District operations.
- 725** The Redevelop Incentive was established to support large projects that are more likely to be new construction. Allocation for 2025 is TBD dependent on application.
- 726** The Rehabilitation Incentive was created to support smaller projects that are more remodeling in nature to help support existing businesses. General TBD allocation for 2025.
- 826** Funding is provided for property acquisition should the opportunity arise. If not utilized it can be placed in fund balance to be used in the future as needed. General TBD allocation for 2025.

DEBT SERVICE

TAX INCREMENT DISTRICT #4 FUND - FUND 310

MISSION STATEMENT:

Meet all long term debt service obligations of the District.

PROGRAM DESCRIPTION:

Occasionally the District needs to borrow funds in order to support large capital expenses or development incentives. This is General Obligation Debt but is supported by the increment created within the District and paid off over time within the useful life of the District.

PROGRAM OBJECTIVES:

- Maintain healthy fund balance position in relation to debt service utilization.
- Consider early repayment of debt to avoid incurring future interest costs.

DEBT SERVICE BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenues	31,970	31,500	685	31,370	35,750	13.49%

EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	58000						
610	Principal Payment	30,000	30,000	0	30,000	35,000	16.67%
620	Interest Payment	1,970	1,500	685	1,370	750	-50.00%
690	Other Debt Service	0	0	0	0	0	-----
	Total DEBT SERVICE Exp	31,970	31,500	685	31,370	35,750	13.49%

Notes:

- 610** The district has only one loan outstanding and that is from 2017 in which borrowed money was used to
- 620** purchase a piece of property and fund streetscaping improvements. The term is for 10 years with the final payment due in 2026.

TRANSFERS TO OTHER FUNDS

TAX INCREMENT DISTRICT #4 FUND - FUND 310

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	50,043	0	0	0	0	-----

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
59200						
390 Miscellaneous	50,043	0	0	0	0	-----
Total TRANSFERS Exp	50,043	0	0	0	0	-----

Notes:

390 Nothing anticipated at this time to be transferred out of the fund.

**ANNUAL
BUDGET**

Tax Increment District #5

Fund #315

**ANNUAL
BUDGET**

Tax Increment District #5

Fund #315

Summary

Village of McFarland

2026 Tax Increment District #5 Fund Operating Budget

FUND 315

DESCRIPTION

TID #5 covers the Farwell West corridor and remains relatively young having been created in 2017 which will allow for its operations until 2039 when its expenditure period begins and a termination date of 2044. The fund created isolates the revenues that it collects against the expenses supported within the district according to its approved project plan.

SUMMARY of REVENUES

The main revenue source is the "increment" created by property tax payments on the growth of values within the District's boundaries. The District has done relatively well since its inception creating increment since after the first year of its operations. The first major project was for the Atwater Phase 1 and 2. A transfer from TID #3 as a donation will help to support key initiatives for the coming year as it has in years past.

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41000	Taxes	319,464	394,750	426,459	426,459	426,000	7.92%
43000	Intergovernmental Revenues	0	0	20,820	20,820	21,000	-----
46000	Public Charges for Services	0	0	0	0	0	-----
48000	Miscellaneous Revenues	12,408	10,000	8,665	15,209	15,000	50.00%
49000	Other Financing Sources	0	400,000	0	400,000	400,000	0.00%
Total Budget Revenue		331,872	804,750	455,943	862,488	862,000	7.11%

SUMMARY of EXPENDITURES

There are more than 13 years left of operations within this district to continue to incentivize economic development opportunities and public improvements associated within the project plan. Funding is provided to support these efforts if application is made and if not expended rolls into fund balance to applied as needed in the future for similar purposes. Additional expenses are included to administer the District.

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
51410	ADMINISTRATION	92,970	115,500	48,562	96,718	160,250	38.74%
56700	OPERATIONS	11,616	615,500	17,529	19,409	629,000	2.19%
58000	DEBT SERVICE	75,455	73,750	62,440	73,830	72,750	-1.36%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		180,040	804,750	128,532	189,957	862,000	7.11%

Difference in Rev over Exp **151,832** **0** **327,412** **672,530** **0**

**ANNUAL
BUDGET**

Tax Increment District #5

Fund #315

Revenues

REVENUES

TAX INCREMENT DISTRICT #5 - FUND 315

Budget Summary

Taxes		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
41120-000	Property Tax Increment	319,464	394,750	426,459	426,459	426,000	7.92%
	Total TAXES Rev	319,464	394,750	426,459	426,459	426,000	7.92%

Notes:

41120 The increment collected refers to the total property taxes collected within the TID Boundary using the full mill-rate. The equalized TID Increment Value as of 1/1/2025 was \$25,447,800 which is an increase from the prior year of \$1,169,300 or an increase of about 3%.

Intergovernmental Revenues		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
43510-000	State - Exempt Computer Aid	0	0	20,820	20,820	21,000	-----
	Total INTERGOVERNMENTAL Rev	0	0	20,820	20,820	21,000	-----

Public Charges for Services		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
46850-000	Developer Guarantees	0	0	0	0	0	-----
	Total PUBLIC CHARGES Rev	0	0	0	0	0	-----

Miscellaneous Revenue		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
48000-000	Miscellaneous Revenue	930	0	209	209	0	-----
48100-000	Interest	11,478	10,000	8,455	15,000	15,000	50.00%
48200-106	Rent	0	0	0	0	0	-----
48300-000	Property Sales	0	0	0	0	0	-----
	Total MISCELLANEOUS Rev	12,408	10,000	8,665	15,209	15,000	50.00%

Other Financing Sources		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
49100-000	Borrowing Proceeds	0	0	0	0	0	-----
49200-000	Transfers from Other Funds	0	400,000	0	400,000	200,000	-50.00%
49300-000	Fund Balance Applied	0	0	0	0	200,000	-----
	Total OTHER FINANCING SOURCES Rev	0	400,000	0	400,000	400,000	0.00%

Total Budget Revenues	331,872	804,750	455,943	862,488	862,000	7.11%
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**ANNUAL
BUDGET**

Tax Increment District #5

Fund #315

Expenses

ADMINISTRATION

TAX INCREMENT DISTRICT #5 FUND - FUND 315

MISSION STATEMENT:

To provide funding for the proper management and general oversight of Tax Increment District #5.

PROGRAM DESCRIPTION:

TID #5 is managed by the Community and Economic Development Director with assistance from the Village Administrator and Deputy Administrator/Clerk. The funding from the budget is to pay Village Staff's time associated with their responsibilities within the district. Additional funds are provided to support the legal and accounting needs of the Village through professional services needed.

PROGRAM OBJECTIVES:

- Transition percentage allocation system to actual usage allocation on an annual basis.
- Maintain compliance with reporting requirements and other regulatory needs of the District.

ADMINISTRATION BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenues	92,970	115,500	48,562	96,718	160,250	38.74%

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
51410						
110 Salaries	61,365	70,000	32,542	65,084	100,000	42.86%
120 Part-Time	4,007	3,500	2,220	4,440	8,500	142.86%
130 Health/Dental Insurance	11,007	13,750	6,500	12,999	20,500	49.09%
131 Retirement	4,336	4,750	2,455	4,909	7,500	57.89%
132 Social Security/Medicare	4,833	5,500	2,747	5,495	8,250	50.00%
135 Other Employee Benefits	118	250	79	158	250	0.00%
190 Overtime	1,352	250	597	1,194	250	0.00%
210 Total MISCELLANEOUS Rev	4,651	10,000	331	567	7,500	-25.00%
211 Consultant Services	1,300	7,500	1,092	1,873	7,500	0.00%
Total ADMINISTRATION Exp	92,970	115,500	48,562	96,718	160,250	38.74%

Notes:

- 110 -** Includes funding to pay for wages and benefits from the Village Board, Village Administrator,
190 Administration Department, Community Development and Public Works on an allocated percentage.
 Increase attributed to partial absorption of TID #3 administrative costs.
- 210** Legal expenses related to proposed development projects.
- 211** Allocated share of municipal audit expenses and required reporting to the State.

OPERATIONS

TAX INCREMENT DISTRICT #5 FUND - FUND 315

MISSION STATEMENT:

Continue to use the district to leverage development and incentivize new construction to increase the increment generated.

PROGRAM DESCRIPTION:

The Operations of the district are typically driven by special projects or needs that arise in a given year. The funding within this portion of the budget goes towards mainly incentives to support private property value growth, public improvements, and property acquisition as might be authorized within the Project Plan. The boundaries for TID #5 generally encompass commercial around the intersection of Farwell Street and USH 51. TID #5 was established in 2017 and has a maximum life of 27 years.

PROGRAM OBJECTIVES:

- Market and utilize incentive program to develop new property value and grow increment.
- Growth of the Community Development Authority to better align with Village Goals.

OPERATIONS BUDGET SUMMARY

REVENUES		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
	Allocated Revenues	11,616	615,500	17,529	19,409	629,000	2.19%
EXPENDITURES		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
	56700						
210	Support Services	11,205	15,000	17,488	19,000	20,000	33.33%
242	Facility Maintenance	3	0	1	1	0	0.00%
331	Training Expenses	393	500	32	400	500	0.00%
390	Miscellaneous	15	0	8	8	250	-----
725	Redevelopment Incentive	0	500,000	0	0	300,000	-40.00%
726	Rehabilitation Incentive	0	100,000	0	0	50,000	-50.00%
821	Streets - Construction	0	0	0	0	0	-----
826	Property	0	0	0	0	258,250	-----
	Total OPERATIONS Exp	11,616	615,500	17,529	19,409	629,000	2.19%

Notes:

- 210** Marketing, technology, insurance, planning, engineering services to support District operations.
- 725** The Redevelopment Incentive was established to support large projects that are more likely to be new construction.
- 726** The Rehabilitation Incentive was created as way for the TID to support smaller projects that are more remodeling in nature to help support existing businesses.
- 826** Funds are allocation to support property acquisition as opportunities arise. If not expended, the funds will remain within reserves.

DEBT SERVICE

TAX INCREMENT DISTRICT #5 FUND - FUND 315

MISSION STATEMENT:

Meet all long term debt service obligations of the District.

PROGRAM DESCRIPTION:

Occasionally the District needs to borrow funds in order to support large capital expenses or development incentives. This is General Obligation Debt but is supported by the increment created within the District and paid off over time within the useful life of the District.

PROGRAM OBJECTIVES:

- Maintain healthy fund balance position in relation to debt service utilization.
- Consider early repayment of debt to avoid incurring future interest costs.

DEBT SERVICE BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenues	75,455	73,750	62,440	73,830	72,750	-1.36%

EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	58000						
610	Principal Payment	50,000	50,000	50,000	50,000	50,000	0.00%
620	Interest Payment	24,505	23,250	11,965	23,355	22,250	-4.30%
690	Other Debt Service	950	500	475	475	500	0.00%
	Total DEBT SERVICE Exp	75,455	73,750	62,440	73,830	72,750	-1.36%

Notes:

- 610** There is a loan outstanding 2019 for the purchase of property at 4719 Farwell Place. The final
620 payment will be made in 2038.

TRANSFERS TO OTHER FUNDS

TAX INCREMENT DISTRICT #5 FUND - FUND 315

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
59200						
390 Miscellaneous	0	0	0	0	0	-----
Total TRANSFERS Exp	0	0	0	0	0	-----

Notes:

390 None anticipated at time of budget approval.

**ANNUAL
BUDGET**

Tax Increment District #6

Fund #320

**ANNUAL
BUDGET**

Tax Increment District #6

Fund #320

Summary

Village of McFarland

2026 Tax Increment District #6 Fund Operating Budget

FUND 320

DESCRIPTION

This is our youngest district that was created in 2024 that will operate until its expenditure period in 2046 and eventually close in 2051. This is an overlay district onto generally areas currently closing within TID #3 to address remaining economic development efforts or public improvements not achieved previously. The fund created isolates the revenues that it collects against the expenses supported within the district according to its approved project plan.

SUMMARY of REVENUES

The main revenue source is the "increment" created by property tax payments on the growth of values within the District's boundaries. This next year will be the first year of increment generation for the District which takes time to collect as values grow. There is some rental income from land banked properties, but otherwise is provided a transfer from TID #3 as a donation will help to support key initiatives for the coming year as it has in years past.

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41000	Taxes	0	0	0	0	75,250	-----
43000	Intergovernmental Revenues	0	0	0	0	0	-----
46000	Public Charges for Services	0	0	0	0	0	-----
48000	Miscellaneous Revenues	0	14,500	0	7,600	45,500	213.79%
49000	Other Financing Sources	247,480	1,700,500	0	325,000	900,000	-47.07%
Total Budget Revenue		247,480	1,715,000	0	332,600	1,020,750	-40.48%

SUMMARY of EXPENDITURES

Nearly all of the District's useful life remains for operations to continue to incentivize economic development opportunities and public improvements associated within the project plan. Funding is provided to support these efforts if application is made and if not expended rolls into fund balance to applied as needed in the future for similar purposes. Additional expenses are included to administer the District as well as maintain current rental properties the Village owns that are land banked for future improvement.

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
51410	ADMINISTRATION	966	52,000	22,091	43,919	149,500	187.50%
56700	OPERATIONS	251,377	1,663,000	10,099	17,323	871,250	-47.61%
58000	DEBT SERVICE	0	0	0	0	0	-----
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		252,343	1,715,000	32,191	61,242	1,020,750	-40.48%

Difference in Rev over Exp **(4,863)** **0** **(32,191)** **271,358** **0**

**ANNUAL
BUDGET**

Tax Increment District #6

Fund #320

Revenues

REVENUES

TAX INCREMENT DISTRICT #6 - FUND 320

Budget Summary

Taxes		2024	2025	YTD	2025	2026	% Change
	41000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
41120-000	Property Tax Increment	0	0	0	0	75,250	-----
	Total TAXES Rev	0	0	0	0	75,250	-----

Notes:

- 41120** The increment collected refers to the total property taxes collected within the TID Boundary using the full mill-rate. The equalized TID Increment Value as of 1/1/2025 was \$4,706,900 which is an increase of about 6%.

Intergovernmental Revenues		2024	2025	YTD	2025	2026	% Change
	43000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
43510-000	State - Exempt Computer Aid	0	0	0	0	0	-----
	Total INTERGOVERNMENTAL Rev	0	0	0	0	0	-----

Public Charges for Services		2024	2025	YTD	2025	2026	% Change
	46000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
46850-000	Developer Guarantees	0	0	0	0	0	-----
	Total PUBLIC CHARGES Rev	0	0	0	0	0	-----

Miscellaneous Revenue		2024	2025	YTD	2025	2026	% Change
	48000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
48000-000	Miscellaneous Revenue	0	0	0	0	0	-----
48100-000	Interest	0	0	0	0	0	-----
48200-106	Rent	0	14,500	0	7,600	45,500	213.79%
48300-000	Property Sales	0	0	0	0	0	-----
	Total MISCELLANEOUS Rev	0	14,500	0	7,600	45,500	213.79%

Other Financing Sources		2024	2025	YTD	2025	2026	% Change
	49000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
49100-000	Borrowing Proceeds	0	1,088,500	0	0	0	-100.00%
49200-000	Transfers from Other Funds	247,480	612,000	0	325,000	900,000	47.06%
49300-000	Fund Balance Applied	0	0	0	0	0	-----
	Total OTHER FINANCING SOURCES Rev	247,480	1,700,500	0	325,000	900,000	-47.07%
Total Budget Revenues		247,480	1,715,000	0	332,600	1,020,750	-40.48%

**ANNUAL
BUDGET**

Tax Increment District #6

Fund #320

Expenses

ADMINISTRATION

TAX INCREMENT DISTRICT #6 FUND - FUND 320

MISSION STATEMENT:

To provide funding for the proper management and general oversight of Tax Increment District #6.

PROGRAM DESCRIPTION:

TID #6 is managed by the Community and Economic Development Director with assistance from the Village Administrator and Deputy Administrator/Clerk. The funding from the budget is to pay Village Staff's time associated with their responsibilities within the district. Additional funds are provided to support the legal and accounting needs of the Village through professional services needed.

PROGRAM OBJECTIVES:

- Transition percentage allocation system to actual usage allocation on an annual basis.
- Maintain compliance with reporting requirements and other regulatory needs of the District.

ADMINISTRATION BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenues	966	52,000	22,091	43,919	149,500	187.50%

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
51410						
110 Salaries	0	32,750	15,699	31,397	96,000	193.13%
120 Part-Time	0	500	89	179	8,250	1550.00%
130 Health/Dental Insurance	0	5,750	2,806	5,613	19,750	243.48%
131 Retirement	0	2,250	1,125	2,250	7,000	211.11%
132 Social Security/Medicare	0	2,500	1,192	2,384	8,000	220.00%
135 Other Employee Benefits	0	250	33	66	250	0.00%
190 Overtime	4	0	223	446	250	-----
210 Total MISCELLANEOUS Rev	963	4,000	0	0	5,000	25.00%
211 Consultant Services	0	4,000	923	1,583	5,000	25.00%
Total ADMINISTRATION Exp	966	52,000	22,091	43,919	149,500	187.50%

Notes:

- 110 -** Includes funding to pay for wages and benefits from the Village Board, Village Administrator,
190 Administration Department, Community Development and Public Works on an allocated percentage.
 Increase attributed to partial absorption of TID #3 administrative costs.
- 210** Legal expenses related to proposed development projects.
- 211** Allocated share of municipal audit expenses and required reporting to the State.

OPERATIONS

TAX INCREMENT DISTRICT #6 FUND - FUND 320

MISSION STATEMENT:

Continue to use the district to leverage development and incentivize new construction to increase the increment generated.

PROGRAM DESCRIPTION:

The Operations of the district are typically driven by special projects or needs that arise in a given year. The funding within this portion of the budget goes towards mainly incentives to support private property value growth, public improvements, and property acquisition as might be authorized within the Project Plan. The boundaries for TID #6 generally encompass commercial around Terminal and Triangle Streets as an overlay in some areas of TID #3. TID #6 was established in 2024 and has a maximum life of 27 years.

PROGRAM OBJECTIVES:

- Market and utilize incentive program to develop new property value and grow increment.
- Growth of the Community Development Authority to better align with Village Goals.

OPERATIONS BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenues	251,377	1,663,000	10,099	17,323	871,250	-47.61%
EXPENDITURES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	56700						
210	Support Services	100	9,000	415	2,915	15,000	66.67%
242	Facility Maintenance	989	5,000	7,444	9,000	15,000	200.00%
331	Training Expenses	0	500	32	400	1,000	100.00%
390	Miscellaneous	0	0	8	8	250	-----
725	Redevelopment Incentive	0	275,000	0	0	450,000	63.64%
726	Rehabilitation Incentive	0	0	0	0	55,000	-----
821	Streets - Construction	0	1,088,500	0	0	0	-100.00%
826	Property	250,288	285,000	2,200	5,000	335,000	17.54%
	Total OPERATIONS Exp	251,377	1,663,000	10,099	17,323	871,250	-47.61%

Notes:

- 210** Marketing, technology, insurance, planning, engineering services to support District operations.
- 725** The Redevelopment Incentive was established to support large projects that are more likely to be new construction.
- 726** The Rehabilitation Incentive was created as way for the TID to support smaller projects that are more remodeling in nature to help support existing businesses.
- 826** Funds are allocation to support property acquisition as opportunities arise. If not expended, the funds will remain within reserves.

DEBT SERVICE

TAX INCREMENT DISTRICT #6 FUND - FUND 320

MISSION STATEMENT:

Meet all long term debt service obligations of the District.

PROGRAM DESCRIPTION:

Occasionally the District needs to borrow funds in order to support large capital expenses or development incentives. This is General Obligation Debt but is supported by the increment created within the District and paid off over time within the useful life of the District.

PROGRAM OBJECTIVES:

- Maintain healthy fund balance position in relation to debt service utilization.
- Consider early repayment of debt to avoid incurring future interest costs.

DEBT SERVICE BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenues	0	0	0	0	0	-----

EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	58000						
610	Principal Payment	0	0	0	0	0	-----
620	Interest Payment	0	0	0	0	0	-----
690	Other Debt Service	0	0	0	0	0	-----
	Total DEBT SERVICE Exp	0	0	0	0	0	-----

Notes:

- 610** Tax Increment District #6 was created in 2024 and has not incurred any debt.
- 620**

TRANSFERS TO OTHER FUNDS

TAX INCREMENT DISTRICT #6 FUND - FUND 320

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
59200						
390 Miscellaneous	0	0	0	0	0	-----
Total TRANSFERS Exp	0	0	0	0	0	-----

Notes:

390 None anticipated at time of budget approval.

ANNUAL BUDGET

Capital Projects

Fund #400

**ANNUAL
BUDGET**

Capital Projects

Fund #400

2026-2030

Capital Improvement Plan

Capital Improvement Plan

The planning for our capital needs began in June of this year with the first year in that plan considered to be 2026. The Village Board along with respective Committees prepared the 2026-2030 Capital Improvement Plan throughout the Summer to help forecast our debt utilization into the future. The final plan was accepted by the Village Board on August 26, 2025. The full plan is included on the following pages. The proposed 2026 Budget for the Capital Projects Fund and other related funds is built from the 2026 program year within this plan.

Each year the Village will review the capital needs in the Summer prior to budget development in the Fall in order to plan future years of borrowing needs and its forecasted financial implications.



5 Year
Capital Improvement Program

2026-2030

August 26, 2025
Village Board Review and Approval

Memorandum

To: Village Board of Trustees

From: Matthew G. Schuenke, Village Administrator 

Date: August 22, 2025

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

Executive Summary

Please find enclosed the 2026-2023 Capital Improvement Plan as prepared by the Village Board with the Village Administrator and Department Heads. Annually we go through this process to plan out our capital needs so that we are able to better understand the fiscal impacts they will have into the future. As a plan, this effort is meant to help guide our decision making and provide direction over the years based on the priorities set for each of the projects included. Once the plan is accepted, the next program year is entered into the budget process for final consideration to be able to move forward. This memorandum is submitted as part of the transmittal of the plan to help outline the process, summarize the projects by Department, and forecast the fiscal impact.

Process and Schedule

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

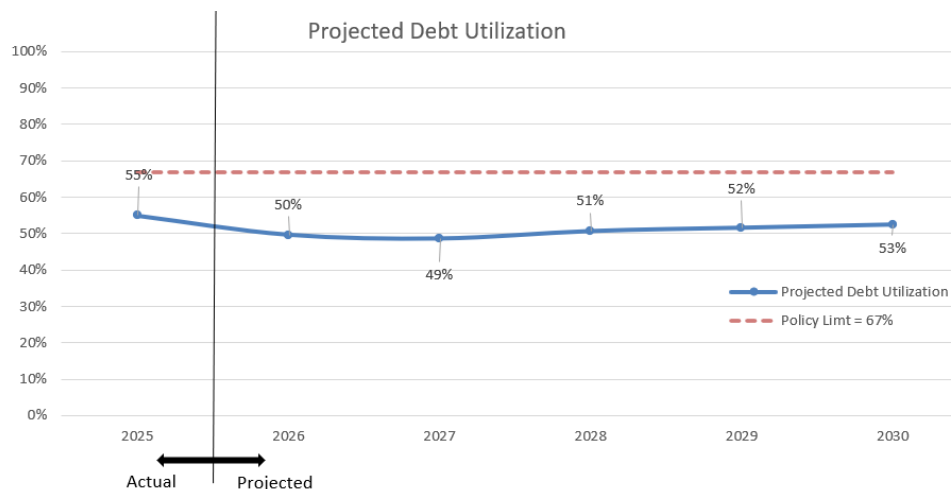
TASK	OWNER	DEADLINE
Begin Staff Submittal	Dept Heads	April 22
End Staff Submittal	Dept Heads	May 16
Draft Plan Introduction	Administrator	June 10
Financial Analysis Complete	Administrator	June 18
Public Works and Utilities Committee – Review	Committee	June 23
Village Board – Review	Board	June 24
Parks and Recreation Committee – Review	Committee	July 1
Village Board – Review	Board	July 8
Public Works and Utilities Committee – Review/Rec	Committee	July 21
Village Board – Review	Board	July 22
Parks and Recreation Committee – Review/Rec	Committee	August 5
Village Board – Final Review	Board	August 12
Village Board – Plan Acceptance	Board	August 26

The Village Board ultimately decides final plan acceptance at its second meeting in August. They do this work by conducting their review in June and July along with assistance from applicable Committees. Each Committee noted conducts an initial review of the plan affecting their work, and at a second meeting finalizes their recommendation to the Village Board. All of this is reconciled in August and presented for a final review and consideration of acceptance to finish the process. Plan acceptance is not project approval. Plan acceptance completes the process and project approval is not earned until the plan year as has been approved by the Village Board within the annual budget process.

Financial Impact Summary

Included as Appendix A within the report is the financial analysis completed by the Village's Financial Advisor. This analysis lays out the projected debt issuances from year to year within a structure that attempts to balance the amount of tax levy support needed to pay for the debt. On average over the 5 year life of this plan, the tax levy rate increase is planned to increase by \$0.06 per thousand dollars of value each of the next 5 years. A median home valued at \$418,100 as of January 1, 2024 would see an additional cost of around \$23.40 per year during that same five years for a cumulative total of \$372.79. All of these metrics are reduced by more than half from the previous year's plan. The average annual increase on the tax rate was projected at \$0.12 per thousand with an estimated average annual cost of \$52.21 for a total cumulative total of \$895.56. This reduction was achieved reducing the overall tax levy supported GO Debt and phasing the larger facility projects over multiple years.

Debt utilization according to this plan is anticipated to drop in 2026 and 2027 before seeing slight increases in 2028-2030 as the phasing for facility projects kicks in. Overall we are presently at around 55% debt utilization according to our 2024 Audit where on average the next 5 years this will decrease to around 51%.



Department Review

Administration

The Department absorbed the Communications Division in 2024 and this plan reflects that transition to add a line in each of the years to support the cable channel and other mediums. The only other major inclusion within the plan is to keep up with replacement of voting equipment at the end of its useful life.

Facilities

The main project forecasted within this category is to fund facility projects that are to be determined. The Village Board wishes to further plan for and study the need for these projects into 2026 in order to make decisions on how to bring recommendations forward within a phased approach. This allows for debt utilization to remain flatter over the course of this plan while offering the Village flexibility to adjusting workload to align with financial resources. The remaining funding needs are consistent from year to year with a sinking fund to maintain facilities, sinking fund for property acquisition, use of funds to address maintenance needs, and other technology support.

Police

The Department has included replacement of two fleet vehicles every other year planned for 2026, 2028, and 2030. Typically new cars are entered into patrol and other cars with useful life are cycled to other less demanding uses. Additional funding is provided to support equipment needs from year to year within the Department and also to support traffic safety. A new Records Management System could be considered also in 2029 after further evaluating the existing partnership with Madison.

Fire and Rescue

A new fire pumper/engine was approved in 2024 which included a down payment to secure the order and schedule for delivery in 2027. Other vehicle needs identified include a staff vehicle in 2027, brush truck in 2028, and tender/tanker truck in 2030. Some of the smaller less specialized vehicles that are existing are able to be repurposed once replaced. Other equipment needs are consistent from year to year with exception for the replacement of the radio system in 2030.

Public Works (Utilities)

Most of the Village's capital outlay from year to year flows through this Department and specifically within the Paving and Utility Plan line. This information is further detailed in Appendix C in order to outline our road construction needs including the related underground utilities. There are a number of equipment needs that span all of the different services provided as well as different vehicles. Continued emphasis on stormwater maintenance is included in this plan with funds allocated in each year to continue following through on plan recommendations. Construction of a new well is planned to begin in 2026 as well as rehabilitating Well #4 in 2028. Segment 6 of USH 51 reconstruction from Exchange Street to Larson Beach Road will begin at the end of 2026 for completion in 2027.

Senior Outreach

Most of the capital needs for this Department are tied into the larger facility question that is what to do with the Community spaces in the Municipal Center. They have a small capital line item which allows for day to day needs to be met. Nothing else major is planned at this time.

Library

A few smaller improvements are planned in the coming years to address technology, lighting, and signage. The Department also has a larger facility question it is looking to address to further study their last space needs plan and provide updated recommendations on improvements.

Parks

Every other year the Village attempts to use park impact fees collected through new development to reconstruct a playground or add a public restroom. A playground would be considered in 2026, 2028, and 2030 while a public restroom would be in 2027 and 2029. Assuming completion of the second phase of Community Park, attention is turned back to McFarland Park to advance future phases of that work planned in 2028/2029. Well #4 is located within Egner Park and is planned for rehabilitation in 2028. With that project we'll also be looking to add a public restroom given its proximity to the park amenities. This plan considers additional investments at Community Park in 2030 that were removed from the last phase of improvements seen in 2025. Each year the Village also invests funds into maintaining the trails, conservancy, and other equipment needs.

Community Development

Most of the capital funding needed within this Department is for long term planning. We see this for the Comprehensive Plan update beginning in 2026 lasting into 2027 followed by Zoning Code rewrite in 2028. TID Planning as needed is also considered within 2026-2028. We will also need to consider an update to our Comprehensive Outdoor Recreation Plan (CORP) in 2030 as well as updating our energy audit. The other biggest investment is in new Gateway Signs on USH 51 entering from the north and south. These will be funded through TID #5 and #6 in 2028 following completion of Phase 6 of the highway.

Closing

Thank you for the opportunity to submit this plan to the Village Board for consideration of our capital needs. Staff appreciates this opportunity to talk about the impacts of these large projects on the Community to understand how they support the good services provided within our operating budgets and to figure out the balance in quality of life we are looking to achieve. We recognize that this is a plan, and a projects ability remains at the discretion of the Village Board as adopted within the annual budget.

As always, if I can be of any assistance within this review please do not hesitate to reach out to me with questions.

Matt Schuenke, Village Administrator

(608) 838-3153

matt.schuenke@mcfarland.wi.us

2026-2030 McFarland Capital Improvement Plan

Funding Summary

<i>By Department...</i>	<i>2026</i>	<i>2027</i>	<i>2028</i>	<i>2029</i>	<i>2030</i>	<i>Total</i>
Administration	14,000	6,000	32,500	7,000	30,000	89,500
Facilities	526,000	4,738,000	4,738,000	4,738,000	4,738,000	19,478,000
Police	157,500	54,500	157,500	212,500	157,500	739,500
Fire and Rescue	150,000	1,526,250	687,750	102,500	1,516,500	3,983,000
Public Works	8,631,000	6,755,300	9,236,500	5,771,500	4,850,500	35,244,800
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	707,000	912,000	2,747,500	1,132,500	1,409,500	6,908,500
Community Development	118,500	91,250	431,250	6,250	61,250	708,500
Total	10,444,750	14,141,300	18,043,000	11,982,250	12,775,250	67,386,550

<i>By Fund...</i>	<i>2026</i>	<i>2027</i>	<i>2028</i>	<i>2029</i>	<i>2030</i>	<i>Total</i>
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	125,000	1,778,750	-	5,073,000
TID ?? - Fund ??	-	150,000	4,776,750	150,000	3,184,500	8,261,250
Capital Projects - Fund 400	3,500,000	8,616,750	8,795,000	7,767,500	8,404,000	37,083,250
Parks - Fund 405	240,000	240,000	225,000	250,000	335,000	1,290,000
Utility - Fund 600	5,655,500	588,550	3,013,750	1,127,750	330,500	10,716,050
Stormwater - Fund 605	1,033,750	611,250	966,500	892,250	505,250	4,009,000
Total	10,444,750	14,141,300	18,043,000	11,982,250	12,775,250	67,386,550

<i>Within Fund 400...</i>	<i>2026</i>	<i>2027</i>	<i>2028</i>	<i>2029</i>	<i>2030</i>	<i>Total</i>
General Revenue	300,000	325,000	350,000	375,000	400,000	1,750,000
Grants	405,000	750,750	-	-	-	1,155,750
Intergovernmental	40,000	-	-	-	-	40,000
Borrowing	2,401,250	7,426,000	8,391,750	7,335,500	7,951,250	33,505,750
Reserves	353,750	115,000	53,250	57,000	52,750	631,750
Total	3,500,000	8,616,750	8,795,000	7,767,500	8,404,000	37,083,250

<i>Within Borrowing...</i>	<i>2026</i>	<i>2027</i>	<i>2028</i>	<i>2029</i>	<i>2030</i>	<i>Total</i>
Bonds	-	4,500,000	4,500,000	4,500,000	4,500,000	18,000,000
Notes	2,401,250	2,926,000	3,891,750	2,835,500	3,451,250	15,505,750
Total	2,401,250	7,426,000	8,391,750	7,335,500	7,951,250	33,505,750

<i>Within Fund 600 and 605...</i>	<i>2026</i>	<i>2027</i>	<i>2028</i>	<i>2029</i>	<i>2030</i>	<i>Total</i>
Water	5,471,500	321,550	2,863,000	489,500	197,750	9,343,300
Sanitary Sewer	184,000	267,000	150,750	638,250	132,750	1,372,750
Storm Sewer	1,033,750	611,250	966,500	892,250	505,250	4,009,000
Total	6,689,250	1,199,800	3,980,250	2,020,000	835,750	14,725,050

Capital Improvement Program

Village of McFarland

Prior Plan Approval/Inclusion Year:

2023	2024	2025	2026	2027	2028	2029	2030
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Program Year: 2026

Funding by Project

Projects	Dept	General	Comm/Tech	TID #3	TID #4	TID #5	TID #6	TID ??	Capital Projects - Fund 400						Parks	Utility - 600		Stormwater	Total
		Fund 100	Fund 200	Fund 305	Fund 310	Fund 315	Fund 320	Fund ??	General	Grants	Intergov	Borrow	Reserve	Total	Fund 405	Water	Sewer	Fund 605	
Communications	Admin											11,500		11,500					11,500
Digital Records Mgmt	Admin								-					-					-
Small Capital	Admin	2,500												-					2,500
Facility Project TBD (Plan)	Facilities												250,000	250,000					250,000
EV Chargers	Facilities									40,000				40,000					40,000
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								4,000					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
Dorm Furniture	Fire/EMS								2,000					2,000					2,000
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								1,250				3,250	4,500					4,500
Outdoor Warning Siren	Fire/EMS										45,000			45,000					45,000
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		682,500		388,250	2,253,500
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										425,000			425,000					425,000
Sidewalk Replace	DPW										100,000			100,000					100,000
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													-				453,000	453,000
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
Water Tower (Holscher)	DPW													-		500,000			500,000
Well #5 (Build)	DPW													-		4,200,000			4,200,000
Small Capital	Outreach													-					-
	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
Arnold Larson Park (Plan)	Parks								15,000					15,000					15,000
McF Park Phase 3 (Plan/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								28,250		56,750		15,000	100,000					100,000
Playground (Cedar Ridge)	Parks													-	200,000				200,000
Property Acquisition	Parks													-					-
Small Capital	Parks	2,000												-					2,000
Business Retention Survey	CD												12,500	12,500					12,500
Comprehensive Plan	CD										60,000			60,000					60,000
Parks PF Needs Assessment	CD												15,000	15,000					15,000
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	40,000	2,401,250	353,750	3,500,000	240,000	5,471,500	184,000	1,033,750	10,444,750

Capital Improvement Program

Village of McFarland

Prior Plan Approval/Inclusion Year:

2023	2024	2025	2026	2027	2028	2029	2030
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Program Year: 2027

Funding by Project

Projects	Dept	General	Comm/Tech	TID #3	TID #4	TID #5	TID #6	TID ??	Capital Projects - Fund 400						Parks	Utility - 600		Stormwater	Total
		Fund 100	Fund 200	Fund 305	Fund 310	Fund 315	Fund 320	Fund ??	General	Grants	Intergov	Borrow	Reserve	Total	Fund 405	Water	Sewer	Fund 605	
Communications	Admin											3,500		3,500					3,500
Digital Records Mgmt	Admin								-					-					-
Small Capital	Admin	2,500												-					2,500
Facility Project TBD (Build)	Facilities											4,500,000		4,500,000					4,500,000
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										-			-					-
Small Capital	Police	2,500												-					2,500
Traffic Safety	Police								-			20,000	17,000	37,000					37,000
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
Dorm Furniture	Fire/EMS								2,000					2,000					2,000
EMS Equipment	Fire/EMS								7,000					7,000					7,000
Fire Equipment	Fire/EMS								29,250	750		9,500	2,000	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					101,250		101,250		60,050		-	3,330,550
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 (Design)	DPW							150,000						-					150,000
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													-				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	38,000	1,038,000		11,500	42,000	11,500	1,853,000
Small Capital	Outreach													-					-
	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
Bathroom (Design/Build)	Parks													-	225,000				225,000
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											-		-					-
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	150,000	325,000	750,750	-	7,426,000	115,000	8,616,750	240,000	321,550	267,000	611,250	14,141,300

Capital Improvement Program

Village of McFarland

Prior Plan Approval/Inclusion Year:

2023	2024	2025	2026	2027	2028	2029	2030
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Program Year: 2028

Funding by Project

Projects	Dept	General	Comm/Tech	TID #3	TID #4	TID #5	TID #6	TID ??	Capital Projects - Fund 400					Parks	Utility - 600		Stormwater	Total		
		Fund 100	Fund 200	Fund 305	Fund 310	Fund 315	Fund 320	Fund ??	General	Grants	Intergov	Borrow	Reserve	Total	Fund 405	Water	Sewer		Fund 605	
Communications	Admin	2,500										-		-				-		
Digital Records Mgmt	Admin									-				-				-		
Small Capital	Admin													-				2,500		
Voting Equipment	Admin									28,750			-	1,250	30,000				30,000	
Facility Project TBD (Build)	Facilities											4,500,000		4,500,000				4,500,000		
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		18,000	
Sinking Fund	Facilities									100,000					100,000				100,000	
Equipment	Police	2,500							15,000					15,000					15,000	
Patrol Vehicles	Police											120,000		120,000					120,000	
Small Capital	Police													-					2,500	
Traffic Safety	Police									-			20,000		20,000				20,000	
AED Machines	Fire/EMS	2,500										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	
Dorm Furniture	Fire/EMS									2,000				2,000					2,000	
EMS Equipment	Fire/EMS									7,500				7,500					7,500	
Fire Equipment	Fire/EMS									38,250			3,500	2,000	43,750				43,750	
SCBA Replacements	Fire/EMS											-	460,000		460,000				460,000	
Small Capital	Fire/EMS														-				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	50,000	
Maintenance (Generator)	DPW											2,500		2,500		2,500			7,500	
Paving and Utility Plan	DPW											1,734,250		1,734,250		1,277,250		346,250	3,357,750	
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 1 (Build)	DPW								4,776,750						-				4,776,750	
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															3,000	110,000		110,000	
TV & Clean (Storm)	DPW														-			75,000	75,000	
Small Capital	Outreach	1,500													-					-
	Outreach													-					1,500	
	Outreach													-					-	
Comp - Workstation	Library	2,500												-					-	
	Library									8,000				8,000					8,000	
Small Capital	Library													-					2,500	
	Library													-					-	
Egner/Well #4 (Build)	Parks	2,500										350,000		350,000	15,000	1,545,000	12,500		1,895,000	
Maintenance (Conservancy)	Parks											12,500		12,500					25,000	
McF Park Phase 3 (Build)	Parks											500,000		500,000					500,000	
Park Equipment	Parks													-					15,000	15,000
Pedestrian Ways (Trails)	Parks											100,000		100,000				100,000		
Playground (???)	Parks														-	210,000			210,000	
Property Acquisition	Parks														-				-	
Small Capital	Parks														-				2,500	
Gateway/Wayfinding Signage	CD	2,000					125,000	125,000						-					250,000	
Property Acquisition	CD													-					-	
Small Capital	CD													-					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	125,000	4,776,750	350,000	-	-	8,391,750	53,250	8,795,000	225,000	2,863,000	150,750	966,500	18,043,000	

Capital Improvement Program

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	TID ?? Fund ??	Capital Projects - Fund 400						Parks Fund 405	Utility - 600		Stormwater Fund 605	Total
									General	Grants	Intergov	Borrow	Reserve	Total		Water	Sewer		
Communications	Admin											4,500		4,500					4,500
Digital Records Mgmt	Admin								-					-					-
Small Capital	Admin	2,500												-					2,500
Facility Project TBD (Build)	Facilities											4,500,000		4,500,000					4,500,000
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
RMS System	Police											175,000		175,000					175,000
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
Dorm Furniture	Fire/EMS								2,000					2,000					2,000
EMS Equipment	Fire/EMS								7,750					7,750					7,750
Fire Equipment	Fire/EMS								44,750			3,500	2,000	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			-			1,778,750					1,495,000		1,495,000		411,250	30,000	347,000	4,032,000
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 (Design)	DPW							150,000						-					150,000
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
Trailer	DPW								3,000			-	-	3,000		3,000	3,000		9,000
TV & Clean (Sanitary)	DPW													-		3,000	110,000		110,000
TV & Clean (Storm)	DPW													-				75,000	75,000
Small Capital	Outreach													-					-
	Outreach	1,500												-					1,500
	Outreach													-					-
Comp - Workstation	Library													-					-
	Library								8,000					8,000					8,000
	Library	2,500												-					2,500
	Library													-					-
Bathroom (???)	Parks													-	235,000				235,000
CP Phase 3 (Design)	Parks											100,000		100,000					100,000
Maintenance (Conservancy)	Parks											12,500		12,500				12,500	25,000
McF Park Phase 3 (Build)	Parks											500,000		500,000					500,000
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	-	-	-	-	1,778,750	150,000	375,000	-	-	7,335,500	57,000	7,767,500	250,000	489,500	638,250	892,250	11,982,250

Capital Improvement Program

Village of McFarland

Prior Plan Approval/Inclusion Year:

2023	2024	2025	2026	2027	2028	2029	2030
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Program Year: 2030

Funding by Project

Projects	Dept	General	Comm/Tech	TID #3	TID #4	TID #5	TID #6	TID ??	Capital Projects - Fund 400					Parks	Utility - 600		Stormwater	Total	
		Fund 100	Fund 200	Fund 305	Fund 310	Fund 315	Fund 320	Fund ??	General	Grants	Intergov	Borrow	Reserve	Total	Fund 405	Water	Sewer		Fund 605
Communications	Admin	2,500							6,750			-	750	7,500					7,500
Digital Records Mgmt	Admin													-					-
Small Capital	Admin													-					2,500
Voting Equipment	Admin											20,000		20,000					20,000
Facility Project TBD (Build)	Facilities										4,500,000		4,500,000					4,500,000	
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	2,500							15,000					15,000					15,000
Patrol Vehicles	Police											120,000		120,000					120,000
Small Capital	Police													-					2,500
Traffic Safety	Police									20,000				20,000					20,000
Ballastic Gear	Fire/EMS	2,500							9,500					9,500					9,500
Command Car Sinking Fund	Fire/EMS								11,500					11,500					11,500
Dorm Furniture	Fire/EMS								2,000					2,000					2,000
EMS Equipment	Fire/EMS								8,000					8,000					8,000
Fire Equipment	Fire/EMS								47,250			3,500	2,000	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
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
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
Siggelkow Phase 2 (Build)	DPW								3,184,500					-					3,184,500
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	1,500													-				
Small Capital	Outreach													-					1,500
	Outreach													-					-
	Library	2,500												-					-
Comp - Workstation	Library									8,000				8,000					8,000
Small Capital	Library													-					2,500
	Library													-					-
Brandt Park (Build)	Parks											285,000		285,000	100,000			12,500	285,000
CP Phase 3 (Build)	Parks											650,000		650,000					750,000
Maintenance (Conservancy)	Parks											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													-	220,000			220,000	
Property Acquisition	Parks													-					-
Small Capital	Parks		2,500											-					2,500
CORP Update	CD		2,000										15,000		15,000				
Property Acquisition	CD													-					-
Small Capital	CD													-					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	-	-	-	-	-	3,184,500	400,000	-	-	7,951,250	52,750	8,404,000	335,000	197,750	132,750	505,250	12,775,250

CAPITAL IMPROVEMENT PLAN (CIP)

Appendix A

Financial Analysis

Appendix B

Project Summaries

Appendix C

Paving and Utility Plan

Appendix D

Park System Capital Improvements

CAPITAL IMPROVEMENT PLAN (CIP)

Appendix A

Financial Analysis

Village of McFarland
2026 - 2030 Capital Improvement Program
Village Purposes Estimated Debt Service G.O. Notes and Bonds - With Growth

														TBD Facility Project Funding				8/22/2025			
Year Due	Village Purp Existing Debt Service	2025 \$3,585,000 Vill Portion Notes		2026 \$2,400,000 Notes		2027 \$4,500,000 Notes		2027 \$2,930,000 Notes		2028 \$4,500,000 Notes		2028 \$3,890,000 Notes		2029 \$4,500,000 Notes		2029 \$2,840,000 Notes		2030 \$3,450,000 Notes		2030 \$4,500,000 Notes	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2025	4,635,409																				
2026	4,812,844	125,000	165,062																		
2027	4,685,628	425,000	138,375	100,000	116,875																
2028	4,196,247	285,000	120,625	225,000	92,969	150,000	241,875	300,000	138,904												
2029	4,079,022	175,000	109,125	225,000	83,406	100,000	193,500	200,000	107,525	150,000	241,875	150,000	189,692								
2030	3,747,819	175,000	100,375	225,000	73,844	125,000	188,438	200,000	99,025	100,000	193,500	250,000	153,638	150,000	241,875	100,000	138,692				
2031	3,291,269	450,000	87,000	225,000	64,281	125,000	182,813	300,000	88,400	125,000	188,438	250,000	143,013	100,000	193,500	100,000	114,325		171,063	150,000	241,875
2032	3,422,928	390,000	70,200	250,000	54,188	125,000	177,188	300,000	75,650	125,000	182,813	250,000	132,388	125,000	188,438	125,000	109,544	100,000	144,500	100,000	193,500
2033	3,102,425	480,000	52,800	275,000	43,031	125,000	171,563	300,000	62,900	125,000	177,188	325,000	120,169	125,000	182,813	275,000	101,044	125,000	139,719	125,000	188,438
2034	2,387,709	530,000	32,600	275,000	31,344	150,000	165,375	325,000	49,619	125,000	171,563	350,000	105,825	125,000	177,188	300,000	88,825	250,000	131,750	125,000	182,813
2035	1,731,469	550,000	11,000	300,000	19,125	175,000	158,063	325,000	35,806	150,000	165,375	450,000	88,825	125,000	171,563	315,000	75,756	350,000	119,000	125,000	177,188
2036	1,695,894			300,000	6,375	200,000	149,625	325,000	21,994	175,000	158,063	600,000	66,513	150,000	165,375	325,000	62,156	400,000	103,063	125,000	171,563
2037	1,660,319					225,000	140,063	355,000	7,544	200,000	149,625	625,000	40,481	175,000	158,063	400,000	46,750	450,000	85,000	150,000	165,375
2038	1,624,209					250,000	129,375			225,000	140,063	640,000	13,600	200,000	149,625	400,000	29,750	550,000	63,750	175,000	158,063
2039	1,587,031					250,000	118,125			250,000	129,375			225,000	140,063	500,000	10,625	600,000	39,313	200,000	149,625
2040	1,549,318					275,000	106,313			250,000	118,125			250,000	129,375			625,000	13,281	225,000	140,063
2041	1,511,606					275,000	93,938			275,000	106,313			250,000	118,125					250,000	129,375
2042	431,375					300,000	81,000			275,000	93,938			275,000	106,313					250,000	118,125
2043						300,000	67,500			300,000	81,000			275,000	93,938					275,000	106,313
2044						325,000	53,438			300,000	67,500			300,000	81,000					275,000	93,938
2045						325,000	38,813			325,000	53,438			300,000	67,500					300,000	81,000
2046						350,000	23,625			325,000	38,813			325,000	53,438					300,000	67,500
2047						350,000	7,875			350,000	23,625			325,000	38,813					325,000	53,438
2048										350,000	7,875			350,000	23,625					325,000	38,813
2049														350,000	7,875					350,000	23,625
2050																				350,000	7,875
\$50,152,521		\$3,585,000	\$887,162	\$2,400,000	\$585,438	\$4,500,000	\$2,488,500	\$2,930,000	\$687,367	\$4,500,000	\$2,488,500	\$3,890,000	\$1,054,142	\$4,500,000	\$2,488,500	\$2,840,000	\$777,467	\$3,450,000	\$1,010,438	\$4,500,000	\$2,488,500
Est. Int. Rate		3.59%		4.25%		4.50%		4.25%		4.50%		4.25%		4.50%		4.25%		4.25%		4.50%	

* Based on Villages 2024 Actual Assessed Value. \$1,698,749,300 Actual * 2024
 \$1,814,297,000 Estimated** 2025
** 2025 is estimated based on BOR approval. \$1,905,011,850 Estimated** 2026
Assuming growth beginning in 2026 at 5%, 4%, 3% \$1,981,212,324 Estimated** 2027
 \$2,040,648,694 Estimated** 2028
*** Calculation based on All General Obligations, 5% \$2,081,461,668 Estimated** 2029
of Equalized Value using same growth assumptions
as above.

**** Median Home Value as of \$ 418,100
1/1/2024

Village of McFarland
2026 - 2030 Capital Improvement Program
Financial Projection

8/22/2025

Combined Debt Service	Tax Rate	Est. Tax Rate Increase *	Est. Tax Increase ****	Percentage of Legal Debt Limit Used	Year Due
4,635,409	\$2.73			55%	2025
5,102,906	\$2.81	\$0.08	\$35.07	50%	2026
5,465,878	\$2.87	\$0.06	\$23.67	49%	2027
5,750,620	\$2.90	\$0.03	\$13.95	51%	2028
6,004,145	\$2.94	\$0.04	\$16.60	52%	2029
6,262,204	\$3.01	\$0.07	\$27.72	53%	2030
6,590,975	\$3.10	\$0.10	\$40.08	47%	2031
6,641,334	\$3.07	(\$0.04)	(\$15.73)	41%	2032
6,622,088	\$3.00	(\$0.07)	(\$28.78)	35%	2033
6,079,609	\$2.70	(\$0.30)	(\$125.25)	29%	2034
5,618,169	\$2.44	(\$0.25)	(\$106.07)	25%	2035
5,200,619	\$2.22	(\$0.23)	(\$94.52)	21%	2036
5,033,219	\$2.11	(\$0.11)	(\$47.46)	17%	2037
4,748,434	\$1.95	(\$0.16)	(\$66.08)	13%	2038
4,199,156	\$1.69	(\$0.26)	(\$108.28)	10%	2039
3,681,474	\$1.45	(\$0.24)	(\$99.14)	8%	2040
3,009,356	\$1.16	(\$0.29)	(\$120.48)	6%	2041
1,930,750	\$0.73	(\$0.43)	(\$180.37)	5%	2042
1,498,750	\$0.56	(\$0.17)	(\$73.08)	4%	2043
1,495,875	\$0.54	(\$0.01)	(\$5.00)	3%	2044
1,490,750	\$0.53	(\$0.01)	(\$5.23)	3%	2045
1,483,375	\$0.52	(\$0.01)	(\$5.44)	2%	2046
1,473,750	\$0.51	(\$0.01)	(\$5.64)	1%	2047
1,095,313	\$0.37	(\$0.14)	(\$57.37)	1%	2048
731,500	\$0.24	(\$0.13)	(\$53.18)	0%	2049
357,875	\$0.12	(\$0.13)	(\$52.48)	0%	2050

\$102,203,533

\$0.06	\$23.40
Average for 2026-2030 CIP	
	\$372.79
Cumulative for 2026-2030 CIP	

**2025-2029
CAPITAL
IMPROVEMENT
PLAN (CIP)**

Appendix B

**Project
Summaries**

McFarland Capital Improvement Program (CIP)

2026 – 2030

Administration

Planned Projects:

Communications

- *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). Some years have identified funding and others remain placeholders for the time being.

Digital Records Management

- *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). Infrastructure for the project is established and included as a placeholder should additional funding be needed.

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).

Voting Equipment

- *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:

Facility Project TBD

- *Description* – The Village completed a Master Plan in 2023 to help guide improvements for the Municipal Center Campus including the implementation of Community spaces, consideration for improvements to the Library, and surrounding public areas. The Village anticipates revisiting these plans in order to develop recommendations that can be phased in over time versus done within a single project. The Village Board will undertake a new planning process to help guide decisions and likewise the Library Board will do the same. Updates to those plans then will be considered to determine future phases as might be applicable for facility projects throughout the life of this plan.
- *Year(s)* – 2026 (Plan/Design), and 2027-2030 (Phased Implementation).
- *Funding* – Borrowed money within the Capital Projects Fund (400).

Electric Vehicle (EV) Chargers

- *Description* – Funding is provided through Dane County to install electric vehicle chargers at the Public Safety Center and also awarded for the public parking lot on Bashford Street. The facility is setup for this purpose and the objective would be to finish the purchase and installation to allow for public access within the parking lot. The Village also identified the downtown parking lot as another attractive option for access.
- *Year(s)* – 2026.
- *Funding* – Intergovernmental Revenue within the Capital Projects Fund (400).

Facility Improvement

- *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).

General Tech Equipment

- *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).

Facilities (continued)

Land Acquisition

- *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).

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:

Equipment

- *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).

Records Management Software (RMS) System

- *Description* – Currently the Village contracts with Madison for this service which is not uncommon for smaller Departments. This has worked and will be further evaluated in the future if this is something we wish to pursue on our own.
- *Years* – 2029.
- *Funding* – Borrowed money within Capital Projects Fund (400).

Patrol Vehicles

- *Description* – The enclosed plan anticipates ordering 2 cars every other year. This allows for more flexibility on creating a rotation within regular patrol vehicles and other support vehicles not used on a regular basis.
- *Years* – 2026, 2028, and 2030.
- *Funding* – Borrowed money within Capital Projects Fund (400).

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).

Traffic Safety

- *Description* – Annual allocation for the Department to implement various traffic safety measures including speed boards, RRFB's, flashing signs, and other related improvements. Funds in 2027 will be used to support pedestrian crossing improvements related to the USH 51 Reconstruction.
- *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 unknown (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 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. 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).

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).

Fire and Rescue (continued)

Patient Cots

- *Description* – Replacement of the stretchers for the ambulances due to the existing cots coming to the end of their service life. The cots are purchased separate from the ambulances because they are additional equipment that follows a different schedule.
- *Years* – 2030.
- *Funding* – 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 aid 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)

Lift Station #2 Force Main

- *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).

Maintenance (Generator)

- *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).

Mini-Excavator

- *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).

Mowers

- *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)

Sidewalk Replacement

- *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).

Siggelkow Road Phased Reconstruction

- *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* – 2027, 2028, 2029, and 2030.
- *Funding* – To be determined.

Sinking Fund

- *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).

Small Capital

- *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).

Stormwater Maintenance

- *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).

Street Maintenance

- *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)

Trailer

- *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).

Trench Box

- *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).

Truck Crane

- *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).

USH 51 Seg 6 (Build)

- *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)* – 2027.
- *Funding* – Borrowed money within the Capital Projects Fund (400) and tax increment districts.

Water Tower (Holscher)

- *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)* – 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:

Arnold Larson Park (Plan)

- *Description* – Improvements to Arnold Larson Park were last considered in 2020 to create plug and play event space through hardscape, restrooms, small band shelter, and other amenities. These additions were related to main uses of the parks for a variety of special events that happen throughout the year helping to improve its functionality. These funds would revisit that plan and help to chart how improvements could be phased in over time.
- *Year(s)* – 2026.
- *Funding* – General revenues within the Capital Projects Fund (400).

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.
- *Year(s)* – 2027 and 2029.
- *Funding* – Impact Fees collected within Parks Fund (405).

Brandt Park

- *Description* – The ball diamonds at Brandt Park would be re-contoured for drainage and safety reasons with the backstops replaced. A new off-street parking lot could also be considered for construction on adjoining property.
- *Year(s)* – 2030.
- *Funding* – Borrowed money within the Capital Projects Fund (400).

Community Park

- *Description* – Phase 1 for development of the park was completed in 2023 including mass grading of the site to develop soccer fields. Phase 2 is planned for completion in 2026 to add a park shelter and parking lot for utilization to begin. Future phases will include a maintenance shed, playground, and surrounding restoration.
- *Year(s)* – 2027, 2029, and 2030..
- *Funding* – Borrowed money and impact fees collected within Parks Fund (405).

Court Replacement x 6

- *Description* – Paving to support basketball courts and other hard surfaces within the system would be replaced due to age and condition.
- *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)* – All.
- *Funding* – Borrowed money within the Capital Projects Fund (400) and contribution from Stormwater Utility Fund (605).

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 (Plan/Design), 2028-2029 (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:

Comprehensive Outdoor Recreation Plan (CORP)

- *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).

Comprehensive Plan

- *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).

Gateway/Wayfinding Signage

- *Description* – The site plan, design, and general layout has been completed while we wait for completion of the two segments of the US Highway 51 project. 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).

Property Acquisition

- *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* – 2028
- *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: 7/2/25

- 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										
					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	
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-Dale)	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	Babcock Channel WM Crossing	W ROW USH51	South Ct	Water Main Extension			\$192,400							\$192,400	
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	Farwell @USH51	Farwell	Farwell St				\$25,000							\$25,000	This project is sanitary sewer relocation work
2026		Osborn Drive	Milwaukee St	Path Resurfacing							\$52,900			\$52,900	
2026	Taylor Road Path	Terminal Drive	Larson Beach Road	Path Resurfacing							\$117,300			\$117,300	
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.

					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
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 recommendations 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					\$1,182,800	\$0	\$25,000	\$699,900	\$388,200	\$0	\$270,200	\$0	\$4,700,000	\$428,000	\$7,634,100	
2027	N Terminal Drive	Lift Station 4	USH 51	Rural Conversion		\$2,511,226				\$657,987					\$3,169,300	This work will need to be coordinated with HWY 51 Construction Planning
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							\$60,000	
2027	Off-Street			Parkview Estates Pond 1 Maintenance										\$304,000	\$304,000	
2027	Off-Street			Meredith Heights Pond Maintenance										\$54,000	\$54,000	
2027	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 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 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 Total					\$101,250	\$2,511,226	\$0	\$60,000	\$0	\$657,987	\$200,000	\$0	\$175,000	\$358,000	\$4,063,600	
2028	Siggelkow Road	Catalina Parkway	I-39	Rural Conversion	\$2,458,900			\$2,178,900	\$489,500		\$700,400				\$5,827,700	Reconstruction with Boulevard Section. Includes the addtion of a new shared-use trail. Coordinate with USH 51 timing.
2028	Creamery/Elvehjem Road	Elvehjem	CTH AB	Rural Conversion	\$894,300			\$411,300	\$346,900						\$1,652,500	
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 incluces 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		Soccer Parking Lot		Parking Lot	\$117,500										\$117,500	

					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
2028	Various			Path Resurfacing							\$100,000				\$100,000	
2028	Various			Sidewalk Replacements							\$100,000				\$100,000	
2028	Various			Hydrant Repairs and Replacements				\$60,000							\$60,000	
2028	Off-Street			Commerce Park Pond 4										\$115,000	\$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.
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.
Year Total					\$4,193,181	\$0	\$0	\$3,456,197	\$836,400	\$0	\$900,400	\$0	\$1,445,000	\$465,000	\$11,296,400	
2029	Siggelkow Road	I-39	CTH AB	Rural Conversion	\$1,531,800			\$1,925,400	\$407,000		\$427,700				\$4,291,900	Reconstruction with Boulevard Section. Includes the addtion of a new shared-use trail. Coordinate with USH 51 timing.
2029	Elvehjem	CTHAB	RR Tracks	Rural Conversion	\$467,500			\$597,700	\$277,700						\$1,342,900	
2029	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.
2029	Marsh Rd	Red Oak Trl / Wellington Cir	Siggelkow Rd	Pavement Replacement	\$249,900										\$249,900	This estimate includes concrete pavement replacement at the intersection with Siggelkow. It also includes new sidewalk where it does not currently exist on the west side of the road.
2029	Marsh Rd	Eighmy Rd	Red Oak Trl / Wellington Cir	Pavement Replacement	\$369,200										\$369,200	
2029	Various			Path Resurfacing							\$100,000				\$100,000	
2029	Various			Sidewalk Replacements							\$100,000				\$100,000	
2029	Off-Street			Well 3 Rehabilitation Pavement 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 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 and Highland Drive Interceptor								\$550,000			\$550,000	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. This includes the replacement of the Highland Drive Interceptor between Exchange Street and Lewis Park.
Year Total					\$2,618,400	\$1,312,600	\$0	\$2,523,100	\$684,700	\$466,100	\$627,700	\$550,000	\$175,000	\$350,000	\$9,307,600	

					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
2030	Black Walnut Dr	Wild Cherry Ln	Smith Ridge Rd	Pavement Replacement	\$204,400											\$204,400	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	Black Walnut Dr	Smith Ridge Rd	Siggelkow Rd / Camcross 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 Rehabilitation									\$1,545,000			\$1,545,000	
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	
Year Total					\$528,000	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0	\$1,545,000	\$350,000	\$2,623,000		
2031	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.
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	
Year Total					\$1,060,415	\$0	\$0	\$1,910,982	\$400,800	\$0	\$200,000	\$0	\$0	\$350,000	\$3,922,300		
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		

					PROJECT COSTS										General Comments	
					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
Year	Street	From	To	Action												
2033	Overlook Dr	Burma Rd / South Ct	South Ct	Pavement and Utility Rehabilitation	\$181,072			\$444,533							\$625,700	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.
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		
Year Total					\$638,631	\$0	\$0	\$1,501,029	\$0	\$0	\$200,000	\$0	\$0	\$350,000	\$2,689,800	
2034	Main St	Eighmy Rd	Broadhead St	Pavement and Utility Rehabilitation	\$229,377			\$489,479							\$718,900	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.
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		
Year Total					\$619,121	\$0	\$0	\$1,164,086	\$0	\$0	\$200,000	\$0	\$0	\$350,000	\$2,333,500	

Year	Street	From	To	Action	PROJECT COSTS										General Comments	
					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
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					\$12,128,618	\$3,823,826	\$25,000	\$11,712,756	\$2,310,100	\$1,124,087	\$3,198,300	\$550,000	\$8,040,000	\$3,351,000	\$46,204,800	

**2025-2029
CAPITAL
IMPROVEMENT
PLAN (CIP)**

Appendix D

**Park System
Capital
Improvements
2026-2035**

McFarland Parks Capital Improvement Plan

Project/Amenity	Location	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Notes
Bathrooms	General		225,000		235,000		245,000		255,000		265,000	New bathroom facilities within system. Locations to be determined in CIP.
Playground, Park Amenities	General	200,000		210,000		220,000		230,000		240,000		Update old playground equipment. Locations to be determined in CIP.
Conservancy Maintenance	General	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	Perform conservancy improvements and other maintenance according to rec.
Equipment	General	75,000	270,000		155,000	12,000						Annually Parks considers various equipment needs to support operations.
Pedestrian Path (Trails)	General	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	Continued maintenance from year to year of existing trail system.
Property Acquisition	General	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	TBD	Review available opportunities, could happen sooner or later.
Small Projects, Furniture, Equipment	General	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	General application on the replacement of items and new small amenities.
Band Shelter, Event Space	Arnold Larson Park	15,000					150,000	850,000				Plan 2026, Design 2031, and Construct 2032.
Improvements	Brandt Park					285,000						Field Drainage and Backstop Improvements (2030).
Maintenance Shed (Phase 2.2)	Community Park		100,000									Adding a Maintenance Shed in 2027 to support Village operations.
Parking Lot, Playground, Deferrals (Phase 2.3)	Community Park				100,000	750,000						Finishing deferred improvements from Phase 2.1 that established park.
Trails, Pump Track, Prairie Restoration (Phase 3)	Community Park						50,000	500,000				Design 2031 and Construct 2032. All remaining items but for new facility.
Indoor Athletic Complex (Phase 4)	Community Park								50,000	250,000	7,500,000	Plan (Operations) 2032, Design 2033, & Construct 2034. Year round complex.
Shelter/Bathroom Facility	Egner Park		175,000	1,895,000								Design 2027 and Construct 2028. Shared with water utility and pump house.
McFarland Park Facility Purchase	McFarland Park	175,000										Village paid for a portion when constructed, would need to payoff remaining debt.
Baseball and Playground (Phase 3)	McFarland Park	100,000		500,000	500,000							Design 2026 and Construct 2027. Fill in support elements, new amenities.
Fitness Court, Trails, Final Amenities (Phase 4)	McFarland Park							50,000	500,000			Design 2031 and Construct 2032. Fill in support elements, new amenities.
Aquatics (Phase 5)	McFarland Park						750,000	8,500,000				Pending funding availability...Plan/Design 2033-2034 and Construct 2035.
Lower Yahara River Trail (Phase 1)	Urso/Schuetz Park									50,000	250,000	Design/Grant Application 2034 and Construct 2035. Southern entrance thru park.
Disc Golf Facility/Trailhead (Phase 2)	Urso/Schuetz Park									100,000	750,000	Design 2034 and Construct 2035. Second facility to support east park, trail.
		705,000	910,000	2,745,000	1,130,000	1,407,000	1,335,000	10,270,000	945,000	780,000	8,905,000	
Parks Fund		240,000	240,000	225,000	250,000	335,000	205,000	205,000	215,000	215,000	225,000	
General Capital Revenue		58,250										
Fundraising												
Grants											500,000	
Intergovernmental												
Other Funds		12,500	137,500	1,557,500	12,500	12,500	12,500	12,500	12,500	12,500	12,500	
Private Funding							750,000	8,500,000	50,000	250,000	7,500,000	
Borrowing		394,250	532,500	962,500	867,500	1,059,500	367,500	1,552,500	667,500	302,500	667,500	

**ANNUAL
BUDGET**

Capital Projects

Fund #400

Summary

Village of McFarland
2026 Capital Projects Fund Operating Budget

FUND 400

SUMMARY of REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41000	Taxes	10,000	15,000	15,000	15,000	20,000	33.33%
43000	Intergovernmental Revenues	174,938	181,250	1,250,646	1,355,891	846,250	366.90%
47000	Intergovernmental Charges for Service	0	0	0	0	40,000	-----
48000	Miscellaneous Revenues	229,372	110,000	320,565	468,518	117,500	6.82%
49000	Other Financing Sources	3,053,220	7,639,500	0	8,504,024	9,988,000	30.74%
49100	Other Financing Sources - Borrowing	6,985,000	4,582,000	0	3,585,500	2,259,000	-50.70%
Total Budget Revenue		10,452,530	12,527,750	1,586,211	13,928,933	13,270,750	5.93%

SUMMARY of EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
57120	ADMINISTRATION	39,815	25,000	1,650	18,650	39,750	59.00%
57140	FACILITY MANAGEMENT	719,264	509,500	72,270	321,088	491,750	-3.48%
57210	POLICE DEPARTMENT	143,927	200,000	28,386	55,047	185,000	-7.50%
57220	FIRE AND RESCUE DEPARTMENT	191,578	897,250	124,739	851,932	197,750	-77.96%
57310	PUBLIC WORKS	4,989,897	8,138,500	3,209,880	8,253,115	8,482,000	4.22%
57500	SENIOR OUTREACH	1,117	3,000	150	150	0	-100.00%
57610	LIBRARY	57,740	203,000	115,506	168,000	136,750	-32.64%
57620	PARKS	233,458	2,298,500	177,745	609,262	3,140,000	36.61%
57700	COMMUNITY DEVELOPMENT	196,501	253,000	28,345	83,959	597,750	136.26%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		6,573,296	12,527,750	3,758,671	10,361,202	13,270,750	5.93%

Difference in Revenues over Expenditures	3,879,234	0	(2,172,460)	3,567,731	0
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Village of McFarland

2026 Capital Projects Fund Operating Budget

Index Expenditures Summary

<i>CONTRACTUAL SERVICES</i>		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	200						
210	Support Services	77,332	45,000	23,015	120,000	25,000	-44.44%
211	Consultant Services	215,982	519,500	31,852	82,957	313,500	-39.65%
240	Equipment Maintenance	0	0	0	0	37,750	-----
	Total CONTRACTUAL SERVICES Exp	293,314	564,500	54,866	202,957	376,250	-33.35%

<i>SUPPLIES AND EXPENSES</i>		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	300						
390	Miscellaneous	0	0	0	0	0	-----
	Total SUPPLIES AND EXPENSES Exp	0	0	0	0	0	-----

<i>FIXED CHARGES</i>		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	500						
590	Facility Reserve	0	100,000	0	100,000	100,000	0.00%
591	Vehicle Reserve	0	23,000	0	19,500	25,250	9.78%
592	Property Reserve	0	40,000	0	40,000	40,000	0.00%
	Total FIXED CHARGES Exp	0	163,000	0	159,500	165,250	1.38%

<i>DEBT SERVICE</i>		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	600						
610	Property Reserve	9,556	9,000	4,558	9,100	9,000	0.00%
	Total DEBT SERVICE Exp	9,556	9,000	4,558	9,100	9,000	0.00%

<i>CAPITAL OUTLAY</i>		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	800						
810	Small Capital	0	10,000	529	1,000	33,000	230.00%
811	Equipment	322,849	363,250	170,468	268,332	369,000	1.58%
812	Vehicle	304,006	1,153,500	424,188	1,069,550	269,000	-76.68%
813	Technology	132,604	280,500	69,415	149,997	103,750	-63.01%
820	Streets - Maintenance	493,843	3,141,000	165,742	3,050,000	2,705,000	-13.88%
821	Streets - Reconstruction	3,462,340	250,000	275,901	300,000	0	-100.00%
822	Utilities	404,082	3,294,500	1,393,884	3,123,271	4,667,000	41.66%
823	Stormwater Utility	(0)	450,000	750,254	766,904	678,000	50.67%
824	Pedestrian Ways	84,807	200,000	0	200,000	200,000	0.00%
825	Facility Improvement	886,541	473,500	271,468	391,088	730,500	54.28%
826	Property	465	0	0	184,090	0	-----
827	Park Development	178,889	2,175,000	177,397	485,414	2,965,000	36.32%
	Total CAPITAL OUTLAY Exp	6,270,427	11,791,250	3,699,247	9,989,645	12,720,250	7.88%

6,573,296 12,527,750 3,758,671 10,361,202 13,270,750 5.93%

**ANNUAL
BUDGET**

Capital Projects

Fund #400

Revenues

REVENUES

CAPITAL PROJECTS FUND - FUND 400

Budget Summary

Taxes		2024	2025	YTD	2025	2026	% Change
	41000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
41110-000	Property Taxes	10,000	15,000	15,000	15,000	20,000	33.33%
	Total TAXES Rev	10,000	15,000	15,000	15,000	20,000	33.33%
Intergovernmental Revenues		2024	2025	YTD	2025	2026	% Change
	43000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
43210-000	Federal - Public Safety Grant	0	0	1,137,594	1,137,594	0	-----
43410-000	State - Shared Revenue	0	30,000	0	30,000	30,000	0.00%
43430-000	State - Exp Restraint	0	5,000	0	5,000	143,500	2770.00%
43520-000	State - Public Safety Grant	20,644	6,250	43,297	43,297	5,000	-20.00%
43530-000	State - Highway Aid	140,755	140,000	69,755	140,000	17,750	-87.32%
43540-000	State - Highway Grants	0	0	0	0	400,000	-----
43560-000	State - COVID Reimburse	0	0	0	0	0	-----
43570-000	State - Parks	13,539	0	0	0	0	-----
43580-000	State - Sustainability	0	0	0	0	250,000	-----
	Total INTERGOV Rev	174,938	181,250	1,250,646	1,355,891	846,250	366.90%
Intergovernmental Charges for Services		2024	2025	YTD	2025	2026	% Change
	47000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
47330-000	Joint Transportation Proj	0	0	0	0	0	-----
47350-000	County - Grants	0	0	0	0	40,000	-----
	Total INTERGOV Rev	0	0	0	0	40,000	-----
Miscellaneous Revenues		2024	2025	YTD	2025	2026	% Change
	48000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
48000-000	Miscellaneous Revenue	2,956	0	0	50,000	0	-----
48100-000	Interest	190,072	95,000	71,423	142,846	100,000	5.26%
48300-000	Property Sales	28,819	15,000	249,142	275,672	17,500	16.67%
48500-101	Donations - General	0	0	0	0	0	-----
48500-103	Donations - Fire & Rescue	7,525	0	0	0	0	-----
	Total MISC REVENUES Rev	229,372	110,000	320,565	468,518	117,500	6.82%
Other Financing Sources		2024	2025	YTD	2025	2026	% Change
	49000	Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
49100-000	Borrowing Proceeds	6,985,000	4,582,000	0	3,585,500	2,259,000	-50.70%
49120-000	Premium on Debt	0	0	0	0	0	-----
49200-000	Transfers from Other Funds	108,758	0	0	0	0	-----
49230-000	Transfer - TID	0	260,000	0	60,000	0	-100.00%
49240-000	Transfer - Parks Fund	0	0	0	0	0	-----
49260-000	Transfer - Utilities	2,944,461	6,358,750	0	6,486,576	6,934,250	9.05%
49300-000	Fund Balances Applied	0	1,020,750	0	1,957,448	3,053,750	199.17%
	Total OTHER FINAN Rev	10,038,220	12,221,500	0	12,089,524	12,247,000	0.21%
Total Budget Revenues		10,452,530	12,527,750	1,586,211	13,928,933	13,270,750	5.93%

**ANNUAL
BUDGET**

Capital Projects

Fund #400

Expenses

ADMINISTRATION

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

To ensure capital needs are met through long term purchases meant to support the ongoing operations and service delivery of the Administration Department.

PROGRAM DESCRIPTION:

Administration has capital needs from time to time to support larger purchases within the Department meant to have more longevity than one year's worth of operations.

PROGRAM OBJECTIVES:

- Continue process where applicable to replace and update election equipment where needed.
- Evaluate, compare, and implement a digital archiving system to eliminate paper storage and make records retention more efficient.

ADMINISTRATION CAPITAL BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenues	39,815	25,000	1,650	18,650	31,750	27.00%
49300-000	Fund Balances Applied	0	0	0	0	8,000	-----
	Total FACILITY MANAGEMENT Rev	39,815	25,000	1,650	18,650	39,750	59.00%

EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	57120						
211-000	Consultant Services	23,228	0	1,650	1,650	0	-----
811-101	Equipment - Acquisition (General)	2,362	0	0	0	11,500	-----
813-101	Technology - Hardware	0	25,000	0	17,000	0	-100.00%
813-102	Technology - Software	14,225	0	0	0	28,250	-----
	Total ADMINISTRATION Exp	39,815	25,000	1,650	18,650	39,750	59.00%

Notes:

811-101 Various equipment updates needed for the Communications Division including internal router, laptop, and main switcher.

813-102 Funding is provided to complete an Other Post-Employment Benefit (OPEB) Study in 2026 (\$3,250). Additionally, the Village needs to continue to meet new requirements for accessibility for its website referred to as Web Content Accessibility Guidelines (WCAG) (\$25,000).

FACILITY MANAGEMENT

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

Provide sufficient capital funding to maintain adequate general public buildings and services.

PROGRAM DESCRIPTION:

Overall capital facility management looks at the various needs of the Village for our building structures both from an ongoing maintenance perspective as well as for new construction. This budget will fund efforts to plan and design improvements also. There are sinking funds established too as a means to create reserves to offset the future need for borrowed funds on certain expenditures.

PROGRAM OBJECTIVES:

- Continued planning of the Community Center project within the McFarland Municipal Center Campus Master Plan and prepare project through transition as authorized.
- Add public electronic vehicle charging stations to the Public Safety Center and Bashford Street parking lot as funds allow through Dane County Grant.

FACILITY MANAGEMENT CAPITAL BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenues	705,264	174,000	72,270	220,588	174,750	0.43%
47350-000	County - Grants	0	0	0	0	40,000	-----
49260-000	Transfer - Utilities	9,000	10,500	0	10,500	12,000	14.29%
49300-000	Fund Balances Applied	5,000	325,000	0	90,000	305,000	-6.15%
	Total FACILITY MANAGEMENT Rev	719,264	509,500	72,270	321,088	531,750	4.37%

Notes:

- 49260** Covers the Utilities (600) and Stormwater Utility (605) Funds share of network equipment expenses.
- 49300** Fund balance is used from year to year typically when one capital project begins in a year but carries over into the next. Money is acquired for the expendable purpose and needs to be applied in the future. In 2026 we anticipate funding for ongoing planning at the Municipal Center and as needed maintenance funds.

EXPENDITURES

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	57140						
210	Support Services	77,332	25,000	23,015	100,000	0	-100.00%
211	Consultant Services	0	250,000	0	0	145,750	-41.70%
	Total CONTRACTUAL SERVICES Exp	77,332	275,000	23,015	100,000	145,750	-47.00%

Notes:

- 210** The Village Board took action in 2023 to file suit against the building risk policy provider for the construction of the Public Safety Center. The trial to address to the claim was held in late 2025.
- 211** A Master Plan providing options for the Municipal Center and adjoining public lands was accepted by the Village Board in 2023 and there is a desire to revisit these assumptions and develop a new plan. These funds would be used to engage an architect to help plan a phased approach to facility improvements to help lessen the impact of debt utilization.

FACILITY MANAGEMENT (continued)

CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES (continued)

FIXED CHARGES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	57140						
590	Facility Reserve	0	100,000	0	100,000	100,000	0.00%
592	Property Reserve	0	40,000	0	40,000	40,000	0.00%
	Total FIXED CHARGES Exp	0	140,000	0	140,000	140,000	0.00%

Notes:

590 The intent of this line item is to reserve funds within the Capital Projects Fund Balance for the purpose of addressing facility maintenance needs organization wide including major improvements to the structure and mechanicals as might be necessary over time. The intent of which is to help lessen the need for borrowed money when improvements are needed.

592 The 5 Year CIP begins to set aside funds for land acquisition for facility development as might be necessary in the future. These funds will be reserved for this purpose similar to that of Facilities in the prior line item.

CAPITAL OUTLAY

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	57140						
813-101	Technology - Hardware	28,782	44,500	46,935	65,000	46,000	3.37%
825-101	Facility Improvement - Structural Work	599,453	0	1,088	1,088	0	-----
825-102	Facility Improvement - Mechanicals	0	0	0	0	40,000	-----
825-103	Facility Improvement - General	13,698	50,000	1,234	15,000	120,000	140.00%
	Total CAPITAL OUTLAY Exp	641,932	94,500	49,256	81,088	206,000	117.99%

Notes:

813-101 General equipment needs to support the IT network of the Village and other Village wide general hardware replacement needs. Expenses are shared with the Utilities also as appropriate. Replacements for 2024 did not begin until early 2025 and were combined with the current year.

825-102 The Village was awarded a grant from Dane County to add public vehicle charging stations at the Public Safety Cener and at the public parking lot located on Bashford Street.

825-103 Annual allocation from reserves to fund to be determined maintenance items.

Total FACILITY MANAGEMENT Exp	719,264	509,500	72,270	321,088	491,750	-3.48%
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POLICE DEPARTMENT
CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

To provide sufficient capital funding within the Police Department to meet capital needs to keep Officers responsive to the public safety needs of the community, safe when responding to calls for service, and prepared when responding to calls.

PROGRAM DESCRIPTION:

The Police Department's main need for capital are the fleet of squad cars used to patrol the Village. These are purchased on a rotating basis based on useful life as each vehicle in the fleet has different purposes. There are additionally a variety of small capital needs for its officers to be responsive in the Community when needed as well as keeping them safe within the hazardous conditions they are some times called to respond to.

PROGRAM OBJECTIVES:

- Keep protective gear, equipment, and other small capital needs current in order to ensure Officer safety.
- Design and implement new Records Management System for more efficient and accurate data collection.

POLICE DEPARTMENT CAPITAL BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenues	143,927	200,000	28,386	39,797	185,000	-7.50%
49300-000	Fund Balances Applied	0	0	0	15,250	0	-----
	Total POLICE DEPARTMENT Rev	143,927	200,000	28,386	55,047	185,000	-7.50%

EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	57210						
811-101	Equipment - Acquisition (General)	26,281	30,000	10,940	30,000	50,000	66.67%
811-108	Equipment - Other	15,080	20,000	7,400	15,000	15,000	-25.00%
812-101	Vehicle - Light Duty	48,159	0	0	0	120,000	-----
813-101	Technology	54,406	150,000	10,047	10,047	0	-100.00%
	Total POLICE DEPARTMENT Exp	143,927	200,000	28,386	55,047	185,000	-7.50%

Notes:

- 811-101** This funding allows for new and replacement equipment needs for the coming year.
- 811-108** Annually the Village looks at ways to improve pedestrian and traffic safety throughout the Community. These funds are provided to assist in implementing desired improvements.
- 812-101** The Department will replace two vehicles within its fleet in 2026. Every other year the Department looks to replace two vehicles within that cycle.

FIRE AND RESCUE DEPARTMENT

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

To provide sufficient capital funding within the Fire and Rescue Department to meet capital needs to keep Fire Fighters, EMTs, and Paramedics responsive to the public safety needs of the community, safe when responding to calls for service, and prepared when responding to calls.

PROGRAM DESCRIPTION:

Fire and EMS services are a combined Department within the Village that provides a full array of fire protection and emergency medical response when called upon. As such, their capital equipment needs over time are significant to maintain the vehicle and equipment inventory necessary to protect life and property.

PROGRAM OBJECTIVES:

- Prioritize vehicle replacement needs to address deficiencies within the fleet while maintaining equipment in good working order to ensure replacement is timely when vehicle is compromised.
- Partner with Dane County to expand the Village's outdoor warning siren to improve emergency preparedness.

FIRE AND RESCUE DEPARTMENT CAPITAL BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenues	75,408	766,000	81,442	57,785	189,500	-75.26%
43520-000	State - Public Safety Grant	20,644	6,250	43,297	6,397	5,000	-20.00%
48500-103	Donations - Fire & Rescue	7,525	0	0	0	0	-----
49300-000	Fund Balances Applied	88,000	125,000	0	787,750	3,250	-97.40%
	Total FIRE AND RESCUE DEPT Rev	191,578	897,250	124,739	851,932	197,750	-77.96%

EXPENDITURES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	57220						
240-000	Equipment Maintenance	0	0	0	0	37,750	-----
591-000	Vehicle Reserve	0	8,500	0	8,500	9,250	8.82%
811-101	Equipment - Acquisition (General)	6,365	5,250	442	5,242	72,000	1271.43%
811-103	Equipment - Fire	57,393	65,000	36,792	64,940	56,500	-13.08%
811-104	Equipment - EMS	27,647	6,500	0	2,500	6,750	3.85%
811-105	Equipment - Medical	88,000	30,000	0	0	0	-100.00%
812-101	Vehicle - Light Duty	0	0	0	0	0	-----
812-102	Vehicle - Medium Duty	0	729,000	76,051	720,800	0	-100.00%
812-103	Vehicle - Heavy Duty	0	0	0	0	0	-----
813-101	Technology	12,172	53,000	11,454	49,950	15,500	-70.75%
	Total FIRE AND RESCUE DEPT Exp	191,578	897,250	124,739	851,932	197,750	-77.96%

Notes:

- 591-000** Money contributed towards reserves to fund the future replacement of Car 1 (Incident Command Vehicle).
- 811-101** Purchase of replacement ballistic protection gear, dorm furniture replacement, ice water rescue gear, and the addition of a new outdoor warning siren.
- 811-103** Provides funding for small equipment needs, annual turnout and wildland gear replacements, and other general items to support members in Fire and EMS services. Includes Engine 1 supply hose replacement in 2026.
- 811-104**
- 813-101** Annual replacement for 1 rugged mobile computers located within fleet vehicles, 1 medical patient care report rugged computers and 10 pagers.

PUBLIC WORKS

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

The use of capital funds to support the large and long term public works projects including road construction, vehicle replacement, equipment upgrades, and other capital priorities identified by the Department.

PROGRAM DESCRIPTION:

Public Works oversees capital improvements concerning roads, utilities, and other general public improvements that have a long term useful life. They also maintain a fleet of vehicles and equipment used in the service delivery, operations, and maintenance of the Department.

PROGRAM OBJECTIVES:

- Consider recommendations from rate case regarding charges for water service needed to fund Well #5 and continue construction process into 2026.
- Repaint Holscher Road water tower to improve its useful life and include updated branding.

PUBLIC WORKS CAPITAL BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenue	2,045,436	1,540,250	3,209,880	1,086,539	1,294,250	-15.97%
43540-000	State - Highway Grants	0	0	0	0	400,000	-----
47330-000	Joint Transportation Proj	0	0	0	0	0	-----
49230-000	Transfer - TID	0	250,000	0	50,000	0	-100.00%
49260-000	Transfer - Utilities	2,944,461	6,348,250	0	6,476,076	6,759,750	6.48%
49300-000	Fund Balances Applied	0	0	0	640,500	28,000	-----
	Total PUBLIC WORKS Rev	4,989,897	8,138,500	3,209,880	8,253,115	8,482,000	4.22%

Notes:

- 49260** There are several planning capital expenses for 2023 where the Utilities (600) and Stormwater (605) Fund share in these expenses:

Project	Water Utility	Sanitary Sewer	Storm Sewer	Total
Facility Equipment	6,250	6,250	6,250	18,750
Leased Equipment	0	0	0	0
Maintenance (Generator)	2,500	2,500	0	5,000
Mini-Excavator	22,250	22,250	22,250	66,750
Paving and Utility Plan	984,000	0	388,250	1,372,250
Pickup Truck	15,000	15,000	15,000	45,000
Plate Compactor	4,000	4,000	4,000	12,000
Sinking Fund	3,000	3,000	3,000	9,000
Stormwater Maintenance	0	0	453,000	453,000
Technology	11,000	6,000	0	17,000
Trailer	3,000	3,000	0	6,000
Truck Crane	10,000	10,000	10,000	30,000
TV & Clean (Sanitary)	0	100,000	0	100,000
TV & Clean (Storm)	0	0	75,000	75,000
Water Tower (Holscher)	350,000	0	0	350,000
Well #5 (Design)	4,200,000	0	0	4,200,000
	5,611,000	172,000	976,750	6,759,750

PUBLIC WORKS (continued)

CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	57310						
211	Consultant Services	56,186	30,000	12,862	8,000	0	-100.00%
	Total CONTRACTUAL SERVICES Exp	56,186	30,000	12,862	8,000	0	-100.00%

Notes:

FIXED CHARGES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	57310						
591	Vehicle Reserve	0	11,000	0	11,000	12,000	9.09%
	Total FIXED CHARGES Exp	0	11,000	0	11,000	12,000	9.09%

Notes:

591-000 Money contributed towards reserves to fund the future replacement of the Public Work Director's Vehicle.

CAPITAL EQUIPMENT

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	57310						
610-102	Principal (Lease) Payment - DPW	9,556	9,000	4,558	9,100	9,000	0.00%
810-000	Small Capital	0	0	0	0	31,000	-----
811-101	Equipment - Acquisition (General)	42,676	190,000	106,380	137,000	98,500	-48.16%
811-102	Equipment - Leased	0	0	0	0	0	-----
812-101	Vehicle - Light Duty	213,279	157,000	140,382	140,500	60,000	-61.78%
812-102	Vehicle - Medium Duty	0	79,500	68,144	68,250	89,000	11.95%
812-103	Vehicle - Heavy Duty	0	188,000	139,612	140,000	0	-100.00%
813-101	Technology	0	0	0	0	0	-----
	Total CAPITAL EQUIPMENT Exp	265,510	623,500	459,076	494,850	287,500	-53.89%

Notes:

610-102 The Village leases the front loader and skid steer. The cost shown here represents solely the Capital Projects Fund charge.

811-101 Equipment items of need identified for 2026 include a smaller lift for facility maintenance, plate compactor as machine attachment for excavation, annual street tree plantings, general purpose trailer, and a truck crane to assist with heavy lifting.

812-101 This is for the replacement of a pickup truck.

812-102 This is for the acquisition of a new mini-excavator to improve underground response and access.

PUBLIC WORKS (continued)

CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES (continued)

CAPITAL IMPROVEMENTS

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	57310						
820-101	Street Maintenance - Annual	108,101	150,000	0	150,000	150,000	0.00%
820-102	Street Maintenance - Resurface	385,742	2,991,000	165,742	2,900,000	2,555,000	-14.58%
821-000	Streets - Reconstruction	3,462,340	250,000	275,901	300,000	0	-100.00%
822-000	Utilities	404,082	3,294,500	1,393,884	3,123,271	4,667,000	41.66%
823-000	Stormwater Utility	(0)	450,000	750,254	766,904	678,000	50.67%
824-101	Pedestrian Ways - Sidewalks	84,807	100,000	0	100,000	100,000	0.00%
825-101	Facility	223,129	238,500	152,161	215,000	32,500	-86.37%
826-000	Property	0	0	0	184,090	0	-----
	Total CAPITAL IMPROVEMENTS Exp	4,668,201	7,474,000	2,737,942	7,739,265	8,182,500	9.48%

Notes:

820-101 Includes basic street repairs needed on annual basis that have a longer than one year useful life.

820-102 Street resurfacing and underground work as recommended within the annual Paving and Utility Plan.

822-000 The large cost in 2025 was for the installation of Lift Station #2. The expense planned in 2026 would be for Well #5 which is pending review by the Village Board to award contract in 2026 for construction next year. Next year also includes painting the Holscher Road Water Tower, annually sanitary sewer cleaning/televising program, and some technology upgrades.

823-000 A Stormwater Management Plan was accepted in 2023 with the first year recommendations implemented in 2025. 2026 will include the second year of advancing this plan. Next year will also include additional funding for cleaning and televising. It should be noted that the cost in 2025 was higher because the Street Sweeper that was budgeted for 2024 was not received until 2025. Funds allocated for the project in 2024 rolled over to 2025 to cover the cost once it was received.

824-101 Each year the Village will allocate funds specifically for sidewalk replacement to address failures noted during the review and inspection process. Trails are addressed in Parks.

825-101 This includes general equipment needs to support facilities and also conducting longer term maintenance on generators.

Total PUBLIC WORKS Exp	4,989,897	8,138,500	3,209,880	8,253,115	8,482,000	4.22%
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SENIOR OUTREACH

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

To provide adequate funding to support capital initiatives that advance the services provided by the Senior Outreach Department.

PROGRAM DESCRIPTION:

The Department provides a variety of services to the Community as a means to support the population that is 60 and older. In doing so, there are capital needs from time to time to help provide these services in an efficient and timely manner.

PROGRAM OBJECTIVES:

- Continue to study facility space needs and operational delivery models.
- Consider the use of technology to be efficient in the delivery of services.
- Monitor future needs for the Department as they relate to capital improvement.

SENIOR OUTREACH CAPITAL BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenues	1,117	3,000	150	150	0	-100.00%

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
57500						
811-101 Equipment	1,117	3,000	150	150	0	-100.00%
813-101 Technology	0	0	0	0	0	-----
Total SENIOR OUTREACH Exp	1,117	3,000	150	150	0	-100.00%

Notes:

LIBRARY

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

To provide funding to address non-recurring and/or non-operational improvements to the Library building for the enjoyable use of the Community.

PROGRAM DESCRIPTION:

The facility is more than a decade old and requires various improvements to the structure, its mechanicals, and other items within facility. Ongoing capital support is provided to maintain mechanicals, structure, equipment, and other facility needs to keep in good working order.

PROGRAM OBJECTIVES:

- Provide additional funding to support lighting improvements as well as interior and exterior digital signage.
- Continue to study space needs as an update to the report from 2023.

LIBRARY CAPITAL BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenues	57,740	31,750	115,506	53,474	136,750	330.71%
49300-000	Fund Balances Applied	0	171,250	0	114,526	0	-100.00%
	Total POLICE DEPARTMENT Rev	57,740	203,000	115,506	168,000	136,750	-32.64%

EXPENDITURES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	57610						
211-000	Consulting	0	0	0	0	22,750	-----
811-106	Equipment - Furniture	0	0	0	0	0	-----
811-107	Equipment - Shelving	28,471	0	0	0	0	-----
811-108	Equipment - Other	0	10,000	0	10,000	0	-100.00%
813-101	Technology - Hardware	23,019	8,000	980	8,000	14,000	75.00%
813-102	Technology - Software	0	0	0	0	0	-----
825-101	Facility - Structural Work	0	150,000	17,600	50,000	45,000	-70.00%
825-102	Facility - Mechanicals	6,250	35,000	96,926	100,000	55,000	57.14%
	Total LIBRARY Exp	57,740	203,000	115,506	168,000	136,750	-32.64%

Notes:

211-000 Funding provided to update space needs study from 2023.

813-101 Annual request for general computer and technology replacements. 2026 includes gaming and general computer workstations.

825-101 Lighting improvements are proposed for the next year.

825-102 New digital signage for the interior and exterior.

PARKS

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

To provide adequate, working, and functional capital equipment to meet the needs of users and Staff of the Parks facilities and other public/open spaces.

PROGRAM DESCRIPTION:

Parks' capital needs require a variety of different funding assistance to keep playground equipment functional and fresh, add/maintain shelters, park planning to determine new projects, and continued trail development. Some of these expenses can be offset by park development and impact fees as allowed under Ordinance in order to lower borrowing needs.

PROGRAM OBJECTIVES:

- Consider award of contract for Phase 2 construction of Community Park adding parking lot, shelter, and other amenities. Consider use agreements with Soccer Club and School District conditioned upon project advancing.
- Begin process to plan/design next phase of improvements within McFarland Park pending transition of soccer operations to Community Park.
- Construct canoe and kayak storage to be used for public rental at Lewis Park in association with new public access.

PARKS CAPITAL BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenue	219,920	2,123,500	177,745	373,340	452,500	-78.69%
43570-000	State - Parks	13,539	0	0	0	0	-----
49240-000	Transfer - Parks Fund	0	0	0	0	0	-----
49260-000	Transfer - Utilities	0	0	0	0	12,500	
49300-000	Fund Balances Applied	0	175,000	0	235,922	2,675,000	1428.57%
	Total PARKS Rev	233,458	2,298,500	177,745	609,262	3,140,000	36.61%

PARKS (continued)

CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	57620						
210-000	Support Services	0	20,000	0	20,000	25,000	25.00%
211-000	Consultant Services	2,007	0	348	348	0	-----
811-101	Equipment - Acquisition (General)	9,994	3,500	0	3,500	50,000	1328.57%
812-102	Vehicle - Medium Duty	42,568	0	0	0	0	-----
824-102	Pedestrian Ways - Trails	0	100,000	0	100,000	100,000	0.00%
826-000	Property	0	0	0	0	0	-----
827-101	Park Development - Arnold Larson	0	0	0	0	15,000	-----
827-103	Park Development - Brandt	21,394	175,000	115,922	115,922	0	-100.00%
827-111	Park Development - Lewis	115,276	0	5,517	194,492	0	-----
827-113	Park Development - McFarland	20,737	0	0	0	275,000	-----
827-118	Park Development - Community Park	21,483	2,000,000	55,958	175,000	2,675,000	33.75%
	Total PARKS Exp	233,458	2,298,500	177,745	609,262	3,140,000	36.61%

Notes:

- 210-000** Continuing to advance recommendations of the Conservancy Management Plan where contracted tree removal will take place over the course of the Fall/Winter.
- 824-102** Annually the Village looks to maintain and improve its trail system. These funds provide for that purpose.
- 827-101** The Village has previously studied improvements to Arnold Larson Park to better support events and programs that take place in this area. The funding provided will be used to develop a plan to consider phased implementation of improvements in the future.
- 827-113** In association with the transition of the Soccer Club to the new Community Park, the Village will be paying off the remainder of the shelter that it developed jointly with the club and presently owns. Additionally, we will begin planning next phase of improvements which may be ready for implementation beginning in 2027 or 2028.
- 827-118** Phase 1 of this project was completed in 2023 allowing the grass to grow in 2024 and 2025. The Village will consider contract award in the Fall of 2025 to advance Phase 2 which includes the construction of a new shelter, playground, and support areas. A portion of the project is also funded by the Parks Fund. The project will begin in 2025 and finish in 2026.

COMMUNITY DEVELOPMENT

CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

To provide adequate funding to support capital expenditures that advance the services provided by the Community & Economic Development Department, including planning activities that advance development and implementation of the long-term vision for the Community.

PROGRAM DESCRIPTION:

The Planning Capital Fund addresses its needs when required plans or ordinances are due for an update or new initiatives are sought to address some sort of deficiency.

PROGRAM OBJECTIVES:

- Complete traffic study and 30% design plans for Siggelkow Road to align with future planning for growth on the East Side including consideration for an off-street trail connecting to the new Community Park.
- Completion of Park Impact Fee Study Update, Business Retention & Expansion Survey/Outreach, Historical Property Survey, PSC Battery Installation, and Larson Park Community History Signs.
- Develop RFP, bid, hire, and begin process to update the 2017 Comprehensive Plan.
- Develop property acquisition check list to help guide consideration for property acquisitions where applicable.

COMMUNITY DEVELOPMENT CAPITAL BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenue	194,001	28,500	28,345	10,459	128,500	350.88%
43580-000	State - Sustainability	0	0	0	0	250,000	-----
49300-000	Fund Balances Applied	2,500	224,500	0	73,500	219,250	-2.34%
	Total PARKS Rev	196,501	253,000	28,345	83,959	597,750	136.26%

Notes:

- 43580** The State has awarded the Village a grant to support approximately half of the costs to add batteries to the Public Safety Center to help capture excess power generated by the solar panels.
- 49300** Includes funding previously allocated and carried over to support a Business Retention and Expansion Survey, Park Impact Fee Study, final historic property signs by the Landmarks Commission, and our share of the costs for the battery project at the Public Safety Center support by a State grant.

COMMUNITY DEVELOPMENT (continued)

CAPITAL PROJECTS FUND - FUND 400

EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	57700						
210-000	Support Services	0	0	0	0	0	-----
211-000	Consultant Services	134,561	239,500	16,992	72,959	145,000	-39.46%
591-000	Vehicle Reserve	0	3,500	0	0	4,000	14.29%
810-000	Small Capital	0	10,000	529	1,000	2,000	-80.00%
811-101	Equipment Acquisition	17,463	0	8,364	0	8,750	-----
825-101	Facility Improvements	44,012	0	2,460	10,000	438,000	-----
826-000	Property	465	0	0	0	0	-----
	Total COMMUNITY DEVELOPMENT Exp	196,501	253,000	28,345	83,959	597,750	136.26%

Notes:

- 211-000** Funding is continued in 2026 for the update to the 2020 Parks Needs Assessment Study related to the Village's park impact fees, completion of the 30% Engineering Designs for Siggelkow Road, Business Retention and Expansion Survey, first half of funding for the Comprehensive Plan update, and general planning for tax increment districts where needed.
- 591-000** The Department's vehicle has a sinking fund in order to set funds aside to pay for its replacement when needed.
- 811-101** Funding carried over from the previous year to finalize the Landmarks Commission signage project.
- 825-101** The Village was previously awarded a grant from the State to pay for approximately half of the funding to add batteries to the Public Safety Center. The project has been out for bid at time of budget transmittal and contract award considered late in 2025 for completion in 2026.

TRANSFERS TO OTHER FUNDS
CAPITAL PROJECTS FUND - FUND 400

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	59200						
390	Miscellaneous	0	0	0	0	0	-----
	Total TRANSFERS Exp	0	0	0	0	0	-----

Notes:

390 None anticipated at time of budget approval.

ANNUAL BUDGET

Parks

Fund #405

**ANNUAL
BUDGET**

Parks

Fund #405

Summary

Village of McFarland

2026 Parks Fund Operating Budget

FUND 405

DESCRIPTION

The Village manages a park system through its Public Works Department that is open to residents and non-residents. General operations are supported through the tax levy within the General Fund and other capital improvements are supported through borrowing within the Capital Projects Fund. The Parks Fund holds the funds collected through park impact fees that are charged to new development. The impact fees are a way for the Village to recoup funds in the future from new development that benefits from the investments made previously by the Village.

SUMMARY of REVENUES

Impact fee collections have been trending lower the last few years as new development it is tied to has slowed down. We can only spend what we have and collections in the year are aligned with planned projects while fund balance from prior year collections is used also.

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
43000	Intergovernmental Revenues	0	0	0	0	0	-----
46000	Public Charges for Services	87,145	110,000	26,894	53,789	87,500	-20.45%
48000	Miscellaneous Revenue	66,356	50,000	26,529	53,057	50,000	0.00%
49000	Other Financing Sources	101,017	540,000	0	0	727,500	34.72%
Total Budget Revenue		254,518	700,000	53,423	106,846	865,000	23.57%

SUMMARY of EXPENDITURES

The main use of funds next year will be to suppose Phase 2 at the Community Park. That project is also supported through user fees and borrowing. Cedar Ridge Playground will be replaced next year and a new playground will be constructed in the Prairie Place Subdivision.

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
57620	PARK IMPROVEMENTS	523,559	700,000	8,342	8,342	865,000	23.57%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		523,559	700,000	8,342	8,342	865,000	23.57%

Difference in Revenues over Expenditures	(269,041)	0	45,081	98,504	0
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**ANNUAL
BUDGET**

Parks

Fund #405

Revenues

REVENUES

PARKS FUND - FUND 405

Budget Summary

Intergovernmental Revenues	
	43000

2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
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43570-000	State - Parks Grant	0	0	0	0	0	-----
	Total OTHER FINANCING SOURCES Rev	0	0	0	0	0	-----

Public Charges for Services	
	46000

2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
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46720-101	Park Fees - User Charges	0	0	0	0	0	-----
46720-102	Park Fees - General Impact	7,222	17,500	2,119	4,238	12,500	-28.57%
46720-103	Park Fees - Development impact	76,439	80,000	23,753	47,506	65,000	-18.75%
46720-104	Park Fees - Facility Impact	0	5,000	0	0	5,000	0.00%
46720-105	Park Fees - Trail Impact	3,485	7,500	1,022	2,045	5,000	-33.33%
	Total PUBLIC CHARGES FOR SERVICES Rev	87,145	110,000	26,894	53,789	87,500	-20.45%

Miscellaneous Revenue	
	48000

2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
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48000-000	Miscellaneous Revenue	7,728	0	0	0	0	-----
48100-000	Interest	58,628	40,000	26,529	53,057	50,000	25.00%
48500-101	Donations - General	0	10,000	0	0	0	-100.00%
	Total MISCELLANEOUS REVENUE Rev	66,356	50,000	26,529	53,057	50,000	0.00%

Other Financing Sources	
	49000

2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
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49200-000	Transfers from Other Funds	101,017	0	0	0	0	-----
49300-000	Fund Balance Applied	0	540,000	0	0	727,500	34.72%
	Total OTHER FINANCING SOURCES Rev	101,017	540,000	0	0	727,500	34.72%

Total Budget Revenues	254,518	700,000	53,423	106,846	865,000	23.57%
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**ANNUAL
BUDGET**

Parks

Fund #405

Expenses

PARK IMPROVEMENTS

PARKS FUND - FUND 405

MISSION STATEMENT:

To preserve the ongoing enjoyment and care of the Park System through the utilization of funds generated by the Village's growth.

PROGRAM DESCRIPTION:

The Park Fund is intended to be utilized for the expenditure of segregated revenues collected by Fees in Lieu of Parkland Dedication and Park Improvement Impact Fees. The Village's Policy on Expenditure of Parks Capital Projects Fund Revenues establishes the fee types, usages, and prohibited expenditures for this fund. Only appropriate park-related capital expenditures that are full funded through fees in lieu and impact fees are to utilize the Parks Fund. Parks operations and maintenance expenses are to be accounted in the Parks Department portion of the General Fund. Other parks-related capital expenses that are funded through other sources are to be in the Capital Projects Fund.

PROGRAM OBJECTIVES:

- Accurately apply all parks related impact fee to ensure ongoing health of fund.
- Finalize plan/design and consider award of contract for playground addition to Prairie Place Park and replacement at Cedar Ridge Park.
- Study the addition of solar power at new Community Park shelter facility pending contract award for the project.

PARKS FUND CAPITAL BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenues	523,559	700,000	8,342	8,342	865,000	23.57%

Notes:

46720-102 Fees collected through new construction and development to pay for park impacts.

46720-103 Developers are required to pay fees as established in ordinance based on the amount of parkland dedication that is provided which have been substantial in recent years due to commercial developments not having land available to dedicate.

46720-104 Fees collected through new construction and development to pay for impacts to public works facilities.

46720-105 Fees collected through new construction and development to pay for impacts to trails.

48500-101 The Village entered into agreements with the Bocce Association and Soccer Club for facility development in 2018. Each club is on different terms and payback schedules as a donation of those facilities back to the Village.

PARK IMPROVEMENTS (continued)

PARKS FUND - FUND 405

EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	57620						
811-101	Equipment	6,129	25,000	0	0	40,000	60.00%
825-101	Facility Improvements	140,444	160,000	8,148	0	0	-100.00%
826-000	Property	0	0	0	0	0	-----
827-103	Park Development - Brandt	0	15,000	0	0	0	-100.00%
827-104	Park Development - Cedar Ridge	0	0	0	0	200,000	-----
827-109	Park Development - Highland Oaks	201,637	0	194	194	0	-----
827-113	Park Development - McFarland	0	0	0	0	0	-----
827-118	Park Development - Community Park	0	500,000	0	0	500,000	0.00%
827-119	Park Development - Inclusive Park (WIS)	175,349	0	0	0	0	-----
827-120	Park Development - Prairie Place	0	0	0	8,148	125,000	-----
	Total PARK IMPROVEMENTS Exp	523,559	700,000	8,342	8,342	865,000	23.57%

Notes:

- 811-101** Annual allocation for itemized playground equipment, benches, picnic tables, signage, and other related amenities within park system.
- 827-104** This playground is currently past its useful life and in need of replacement due to safety, condition of existing equipment.
- 827-118** Phase 1 of this project was completed in 2023 allowing the grass to grow in 2024 and 2025. The Village will consider contract award in the Fall of 2025 to advance Phase 2 which includes the construction of a new shelter, playground, and support areas. A portion of the project is also funded by the Parks Fund. The project will begin in 2025 and finish in 2026.
- 827-120** A plan to add playground equipment to the existing park within this subdivision was completed in 2025. The plan is scheduled for implementation in 2026.

TRANSFERS TO OTHER FUNDS

PARKS FUND - FUND 405

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
59200						
390 Miscellaneous	0	0	0	0	0	-----
Total TRANSFERS Exp	0	0	0	0	0	-----

Notes:

390 None anticipated at time of budget approval.

ANNUAL BUDGET

Utility

Fund #600

**ANNUAL
BUDGET**

Utility

Fund #600

Summary

Village of McFarland

2026 Utility Fund Operating Budget

FUND 600

DESCRIPTION - SANITARY SEWER SERVICE

The Village provides for the collection of wastewater from properties within the Village that are treated by the Madison Metropolitan Sewerage District (MMSD). Our responsibility is to convey this wastewater to the treatment plant for it to be cleaned and returned to area waterways.

SUMMARY of REVENUES

Properties are billed for this service both on a fixed amount and based on how much water they use. Rates were last increased in March of 2025 to keep pace with expenses to maintain the system, pay for treatment charges, and cover outstanding debt obligations. The increase in the rates for 2026 is recognizing that 2025 was not a full year of collections with the new rates. A borrowing is not anticipated for 2026.

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
42000	Special Assessments	226,969	15,000	17,579	35,159	15,000	0.00%
43000	Intergovernmental Revenues	0	0	0	0	0	-----
46000	Public Charges for Services	1,737,094	2,061,250	868,317	2,063,300	2,245,000	8.91%
48000	Miscellaneous	84,432	125,250	14,215	61,250	100,250	-19.96%
49000	Other Financing Sources	0	3,406,750	0	3,205,521	176,000	-94.83%
	Total SEWER SERVICE Revenues	2,048,495	5,608,250	900,111	5,365,230	2,536,250	-54.78%

SUMMARY of EXPENDITURES

The system attempts to flow through gravity within the vast network of pipes but does also utilize lift stations to transport the wastewater to MMSD pipes that bring it to their treatment plan. Village Staff through the Public Works Department is the main source of expense and seeing increases consistent with other services. The other large expense is for the charges levied by MMSD for the treatment of our wastewater. The Village sends them the wastewater, they treat it, and in turn charge the Village based on volume. Capital is projected lower next year as in 2025 the Village finished the reconstruction of Lift Station #2

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
53610	ADMINISTRATION	561,264	430,000	273,568	481,481	468,250	8.90%
53611	BILLING AND COLLECTIONS	85,994	97,500	46,229	92,986	94,000	-3.59%
53612	MISCELLANEOUS	174,269	6,000	1,519	3,750	4,250	-29.17%
53613	DEBT SERVICE	60,138	208,000	9,784	249,202	383,500	84.38%
53614	CAPITAL PROJECTS	0	3,564,750	0	3,352,596	309,000	-91.33%
53615	TRANSPORTATION	1,060,482	1,147,250	273,247	1,096,850	1,160,500	1.15%
53616	SYSTEM MAINTENANCE	108,300	154,750	41,079	88,365	116,750	-24.56%
	Total SEWER SERVICE Expenses	2,050,447	5,608,250	645,426	5,365,230	2,536,250	-54.78%

Difference in SEWER Rev over Exp	(1,952)	0	254,685	0	0
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Village of McFarland

2026 Utility Fund Operating Budget

FUND 600

DESCRIPTION - WATER SERVICE

The Village provides clean drinking water to properties within the system through 3 deep/high capacity wells. Pressure is maintained through two water towers and the network of pipes that bring the water to homes and businesses. The Village provides this service from start (pumping from underground) to finish (water coming out of the faucet) for each property connected to the network. This service is regulated by the Wisconsin Public Service Commission (PSC) which provides control over rates and other operating policies.

SUMMARY of REVENUES

Properties connected to the water service are charged a fixed amount and also how much they use. A rate application was filed with the PSC in the Fall of 2025 to support ongoing operations, debt costs, and what will be needed to pay for Well #5. The revenue increase shown is tied to an anticipated decision on the rate case sometime in the late first quarter or early second quarter of 2026. A borrowing is planned next year to support the construction of Well #5 as well as other capital needs for the year.

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
42000	Special Assessments	393,755	55,000	22,350	70,000	35,000	-36.36%
46000	Public Charges for Services	1,813,709	1,692,500	914,355	1,899,900	1,977,000	16.81%
48000	Miscellaneous	155,750	125,250	44,100	61,250	100,250	-19.96%
49000	Other Financing Sources	0	2,354,750	0	2,381,242	5,615,000	138.45%
	Total WATER SERVICE Revenues	2,363,214	4,227,500	980,806	4,412,392	7,727,250	82.79%

SUMMARY of EXPENSES

Village Staff manage the entirety of the operations for water service. The process includes pumping, treatment, distribution, and maintenance through our Public Works Department. Various other Staff also provide administrative support. Operations planned for next year are consistent with prior year recognizing the noted cost increases to support mainly wages and benefits of Staff. The increase in capital projects is to begin construction of Well #5 that is scheduled to come online in 2027. Additionally, the water tower on Holscher Road will be repainted as well as what is needed support utility work within the annual paving plan

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
53710	ADMINISTRATION	451,208	473,750	288,939	514,691	507,250	7.07%
53711	BILLING AND COLLECTIONS	122,085	120,250	61,167	126,958	128,500	6.86%
53712	MISCELLANEOUS	724,281	307,500	1,519	303,750	399,500	29.92%
53713	DEBT SERVICE	200,539	640,750	111,505	665,435	667,250	4.14%
53714	CAPITAL PROJECTS	0	2,324,750	0	2,324,250	5,615,000	141.53%
53715	SUPPLY	7,788	9,750	6,126	12,750	12,750	30.77%
53716	PUMPING	91,028	102,250	42,057	86,171	92,250	-9.78%
53717	TREATMENT	28,431	37,000	19,892	38,741	40,500	9.46%
53718	TRANSMISSION AND DISTRIBUTION	148,890	211,500	107,775	245,440	264,250	24.94%
	Total WATER SERVICE Expenses	1,774,249	4,227,500	638,980	4,318,187	7,727,250	82.79%

Difference in WATER Rev over Exp	588,964	0	341,826	94,206	0
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SUMMARY of UTILITY FUND

Difference in UTILITY FUND Rev over Exp	587,013	0	596,511	94,206	0
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**ANNUAL
BUDGET**

Utility

Fund #600

Revenues

REVENUES

UTILITY FUND - FUND 600

Budget Summary

SEWER SERVICE

Special Assessments		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
42000							
42104-000	Sewer: Contributed Cap Revenue	203,981	0	0	0	0	-----
42201-000	Sewer Impact Fees	0	0	0	0	0	-----
42202-000	Sewer Assessments	22,988	15,000	17,579	35,159	15,000	0.00%
Total SPECIAL ASSESSMENTS Rev		226,969	15,000	17,579	35,159	15,000	0.00%
Intergovernmental Revenue		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
43000							
43560-000	State - COVID Reimbursement	0	0	0	0	0	-----
43570-101	State - Grants (Sewer)	0	0	0	0	0	-----
Total INTERGOV REVENUES Rev		0	0	0	0	0	-----
Public Charges for Services		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
46000							
46410-101	Residential Use Charges	1,389,272	1,659,000	695,967	1,659,000	1,770,000	6.69%
46410-102	Commercial Use Charges	303,778	359,000	149,438	359,000	415,000	15.60%
46410-103	Multi-Family Use Charges	0	0	0	0	0	-----
46410-104	Public Authority	35,279	37,000	19,595	38,000	50,000	35.14%
46410-105	Forfeited Discounts	8,765	6,250	3,317	7,300	10,000	60.00%
46410-106	Residential Fixed Charges	0	0	0	0	0	-----
46410-107	Commercial Fixed Charges	0	0	0	0	0	-----
Total PUBLIC CHARGES Rev		1,737,094	2,061,250	868,317	2,063,300	2,245,000	8.91%
Miscellaneous Revenue		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
48000							
48025-000	Miscellaneous Revenue	6,786	250	1,223	1,250	250	0.00%
48125-000	Interest	77,646	125,000	12,992	60,000	100,000	-20.00%
48325-000	Gain/Loss on Sale	0	0	0	0	0	-----
Total MISC REVENUE Rev		84,432	125,250	14,215	61,250	100,250	-19.96%
Other Financing Sources		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
49000							
49125-000	Borrowing Proceeds	0	3,406,750	0	3,205,521	176,000	-94.83%
49225-000	Transfers from Other Funds	0	0	0	0	0	-----
49325-000	Fund Balance Applied	0	0	0	0	0	-----
Total OTHER FINAN SOURCES Rev		0	3,406,750	0	3,205,521	176,000	-94.83%
Total SEWER SERVICE Revenues		2,048,495	5,608,250	900,111	5,365,230	2,536,250	-54.78%

REVENUES

UTILITY FUND - FUND 600

Budget Summary

WATER SERVICE

Special Assessments		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
42000							
42101-000	Water Impact Fees	49,665	35,000	22,350	70,000	35,000	0.00%
42102-000	Water Assessments	0	20,000	0	0	0	-100.00%
42103-000	Water: Contributed Cap Revenue	344,090	0	0	0	0	-----
Total SPECIAL ASSESSMENTS Rev		393,755	55,000	22,350	70,000	35,000	-36.36%

Public Charges for Services		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
46000							
46450-101	Residential Use Charges	865,674	780,000	441,565	917,000	950,000	21.79%
46450-102	Commercial Use Charges	120,542	115,000	57,044	124,000	150,000	30.43%
46450-103	Multi-Family Use Charges	87,660	77,500	45,366	91,500	100,000	29.03%
46450-104	Public Authority	28,854	30,000	30,021	53,400	45,000	50.00%
46450-105	Forfeited Discounts	6,978	3,500	3,431	7,000	7,000	100.00%
46450-106	Residential Fixed Charges	0	0	0	0	0	-----
46450-107	Commercial Fixed Charges	0	0	0	0	0	-----
46450-108	Public Fire Protection	538,285	507,500	262,526	540,000	530,000	4.43%
46450-109	Private Fire Protection	59,279	52,000	28,943	58,900	55,000	5.77%
46450-110	Other Water Revenues	100,937	122,750	43,732	103,000	135,000	9.98%
46450-111	Unmetered Sales to Gen Cust	5,501	4,250	1,728	5,100	5,000	17.65%
Total PUBLIC CHARGES Rev		1,813,709	1,692,500	914,355	1,899,900	1,977,000	16.81%

Miscellaneous Revenue		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
48000							
48050-000	Miscellaneous Revenue	11,662	250	1,223	1,250	250	0.00%
48150-000	Interest	144,088	125,000	42,877	60,000	100,000	-20.00%
48350-000	Gain/Loss on Sale	0	0	0	0	0	-----
Total MISC REVENUE Rev		155,750	125,250	44,100	61,250	100,250	-19.96%

Other Financing Sources		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
49000							
49150-000	Borrowing Proceeds	0	2,324,750	0	2,381,242	5,615,000	141.53%
49250-000	Transfers from Other Funds	0	0	0	0	0	-----
49350-000	Fund Balance Applied	0	30,000	0	0	0	-100.00%
Total OTHER FINAN SOURCES Rev		0	2,354,750	0	2,381,242	5,615,000	138.45%

Total WATER SERVICE Revenues	2,363,214	4,227,500	980,806	4,412,392	7,727,250	82.79%
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Total Budget Revenues	4,411,709	9,835,750	1,880,917	9,777,622	10,263,500	4.35%
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**ANNUAL
BUDGET**

Utility

Fund #600

Expenses

SEWER SERVICE

UTILITY FUND - FUND 600

MISSION STATEMENT:

To provide efficient and high quality sanitary sewer service to the Village Utility customers while holding costs and minimizing impacts to the residents.

PROGRAM DESCRIPTION:

The Sewer Service provides sanitary sewer services to residential and commercial properties within the Village. The sewer mains connect to nearly every building throughout the Village in order to convey the wastewater to the Madison Metropolitan Sewerage District for treatment. The Utility has 1/3 of the main lines cleaned and televised on a yearly basis with the intent of keeping the sewer lines clean and functional for all users.

PROGRAM OBJECTIVES:

- Continue to improve efficiency through billing and collection system in online program.
- Review and consider options for management and mitigation of wastewater treatment standards.

SEWER SERVICE BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenues	2,050,447	5,608,250	645,426	5,365,230	2,536,250	-54.78%

Notes:

- 42202** The assessment also includes a share of the cost for a lift station that was constructed to support these developments. Collections are on the decline as planned with final vacant lot construction finishing up.
- 46410** These are the main categories for user charges that customers of the utility pay for sanitary sewer service in order to treat wastewater. They are billed based upon water usage. Rates were studied in late 2024 and adopted in 2025 to keep up with rising treatment costs. New rates went into affect in the second quarter of 2025 and for 2026 we would expect to collect the full year at the new level.
- 101-103**
- 106, 107**
- 49125** A small short term borrowing will likely be considered to fund the Village's capital obligations for sanitary sewer in 2026 which are very minimal.

SEWER SERVICE (continued)

UTILITY FUND - FUND 600

EXPENDITURES

ADMINISTRATION

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53610						
110	Salaries	185,004	174,000	99,592	199,185	200,000	14.94%
120	Part-Time	7,063	10,000	5,571	11,142	11,000	10.00%
130-135	Employee Pensions and Benefits	64,773	58,000	37,338	74,675	70,000	20.69%
190	Overtime	3,357	750	3,598	7,195	3,000	300.00%
210	Support Services	52,788	40,000	23,681	46,000	40,000	0.00%
211	Consultant Services	17,209	15,750	12,756	18,000	18,000	14.29%
221	Communication	1,086	1,250	608	1,250	1,250	0.00%
310	Office Supplies	4,506	4,250	2,307	4,500	4,500	5.88%
311	Postage	1,371	5,000	619	1,250	1,500	-70.00%
320	Dues and Subscriptions	407	500	0	500	500	0.00%
321	Printing/Publication	851	1,250	339	500	750	-40.00%
330	Meeting Expenses	3	250	17	250	250	0.00%
331	Training Expenses	3,014	5,500	593	1,250	1,500	-72.73%
340	Operating Supplies	155	3,500	15	250	1,000	-71.43%
510	Insurance	46,387	47,000	57,534	57,534	50,000	6.38%
515	Retiree Contribution	0	5,000	0	0	5,000	0.00%
530	Rent	173,291	58,000	29,000	58,000	60,000	3.45%
	Total ADMINISTRATION Exp	561,264	430,000	273,568	481,481	468,250	8.90%

Notes:

110-120 These include expenses generally applied from salaries from those positions that oversee general operations and administration of sanitary sewer services.

130-135 The proportionate rate of benefit costs are also applied to these line items including Health Insurance, Retirement, Social Security, and Other Fringe Benefits.

210 Includes funds for a share in the expenses of the network administration, accounting software, auditing, diggers hotline, equipment leases, attorney bills, PSN, and other similar service drive needs.

211 The funding for the engineer is included within this line item for assistance they provide on sanitary projects.

BILLING AND COLLECTIONS

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53611						
110	Salaries	40,579	42,500	21,937	43,873	44,000	3.53%
120	Part-Time	749	1,000	0	1,000	1,000	0.00%
130-135	Employee Pensions and Benefits	15,103	25,000	8,207	16,413	17,500	-30.00%
190	Overtime	850	1,000	510	1,000	1,000	0.00%
210	Support Services	24,047	25,000	14,242	27,500	27,000	8.00%
311	Postage	3,333	2,000	1,333	2,700	2,750	37.50%
340	Operating Expenses	1,331	1,000	0	500	750	-25.00%
	Total METER READING Exp	85,994	97,500	46,229	92,986	94,000	-3.59%

Notes:

110 Some funding from the Administration Department is allocated to this line to account for their assistance in the meter reading process including billing and collections.

120 A portion of the cost for the Utility Clerk and Meter reader are provided within this line item.

SEWER SERVICE (continued)

UTILITY FUND - FUND 600

EXPENDITURES (continued)

MISCELLANEOUS

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53612						
390	Miscellaneous	2,590	5,000	1,519	3,500	4,000	-20.00%
391	Programming	0	1,000	0	250	250	-75.00%
540	Depreciation	179,191	0	0	0	0	-----
541	Amortization	(7,512)	0	0	0	0	-----
	Total MISCELLANEOUS Exp	174,269	6,000	1,519	3,750	4,250	-29.17%

Notes:

390 Formerly referred to as the "Operating Contingency", this account is used to address expenses that were not expected or anticipated.

391 This line item is presented to provide some money for the Department to create programs, provide education, and otherwise interact with the public regarding the sewer service such as public events.

DEBT SERVICE

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53613						
610	Principal Payment	0	185,000	0	185,000	289,250	56.35%
620	Interest Payment	50,525	23,000	9,784	64,202	94,250	309.78%
690	Other Debt Service	9,613	0	0	0	0	-----
	Total DEBT SERVICE Exp	60,138	208,000	9,784	249,202	383,500	84.38%

Notes:

610-620 This represents the Sewer's share of the current debt expense within the Utilities Fund that was previously expended to fund capital projects.

CAPITAL PROJECTS

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53614						
590	Facility Reserve - Collection System	0	33,000	0	33,000	33,000	0.00%
593	Equipment Reserve - Replacement	0	125,000	0	114,075	100,000	-20.00%
822	Capital - Sewer	0	3,406,750	0	3,205,521	176,000	-94.83%
	Total CAPITAL PROJECTS Exp	0	3,564,750	0	3,352,596	309,000	-91.33%

Notes:

590 - Reserve allocations are created to support the collection system and equipment within the utility. The creation
593 and growth of this fund balance will help to limit future debt service.

822 The larger capital project in 2025 was the replacement of Lift Station #2. The next year remains very limited as far as needed items.

SEWER SERVICE (continued)

UTILITY FUND - FUND 600

EXPENDITURES (continued)

TRANSPORTATION

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53615						
130-135	Employee Pensions and Benefits	0	0	0	0	0	-----
210	Support Services	1,050,003	1,133,000	267,048	1,083,650	1,147,000	1.24%
220	Utilities	8,502	10,000	5,359	10,500	10,500	5.00%
240	Equipment Maintenance	0	1,000	0	0	250	-75.00%
340	Operating Supplies	359	1,500	0	1,000	1,000	-33.33%
341	Fuel	1,619	1,750	840	1,700	1,750	0.00%
	Total TRANSPORTATION Exp	1,060,482	1,147,250	273,247	1,096,850	1,160,500	1.15%

Notes:

- 210** This represents the charges for treatment services paid to MMSD. They set the rates which are then passed on to our customers through the billing process. Actual rate increases set by MMSD continue to outpace local rates established by the Village.
- 240** This account covers such items as pump repairs and other services related to sewerage pumping.
- 340** Welding supplies, pump parts, oil/grease, nuts/bolts, and other items needed for maintenance.

SYSTEM MAINTENANCE

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53616						
110	Salaries	23,043	65,000	12,019	24,038	42,500	-34.62%
124	Seasonal	0	250	0	250	250	0.00%
130-135	Employee Pensions and Benefits	9,726	26,000	4,895	9,789	17,500	-32.69%
190	Overtime	10,969	12,500	4,144	8,288	10,000	-20.00%
220	Utilities	0	0	0	0	0	-----
241	Vehicle Maintenance	9,667	20,000	2,517	10,000	15,000	-25.00%
242	Facility Maintenance	23,423	17,500	13,671	25,000	20,000	14.29%
340	Operating Supplies	28,235	10,000	2,152	7,500	8,000	-20.00%
341	Fuel	3,237	3,500	1,681	3,500	3,500	0.00%
	Total SYSTEM MAINTENANCE Exp	108,300	154,750	41,079	88,365	116,750	-24.56%

Notes:

- 110** Maintenance is conducted by Village Staff for the infrastructure and equipment that moves the wastewater through the system. Time is spent to clean, check, monitor, and make adjustments in order to make sure the flow is consistent and steady to the treatment plant.
- 242** Charges to this account include cleaning supplies, HVAC work, light bulbs, minor repairs, roof repairs, plumbing, and other items needed to maintain facilities containing sanitary infrastructure.

Total SEWER SERVICE Expenses	2,050,447	5,608,250	645,426	5,365,230	2,536,250	-54.78%
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WATER SERVICE

UTILITY FUND - FUND 600

MISSION STATEMENT:

To provide efficient and high quality water service to the Village Utility customers while holding costs and minimizing impacts to the residents.

PROGRAM DESCRIPTION:

The Water Utility provides drinking water service to the residents of the Village. The Utility tests the water on a daily, weekly, monthly, and yearly basis as required by the Department of Natural Resources. The water mains connect to nearly every building throughout the Village. The Utility flushes all water mains throughout the Village on a year basis, turns one third of all the water main valves annually, and monitors condition of the pipes in order to provide quality drinking water to its customers.

PROGRAM OBJECTIVES:

- Continue to improve efficiency through billing and collection system in online program.
- Limit or prevent all service outages as available and practicable through the capital improvement program and responsive service to main breaks.

WATER SERVICE BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenues	1,774,249	4,227,500	638,980	4,318,187	7,727,250	82.79%

Notes:

- 42101** The Water Service charges an impact fee on new home construction to help fund future water infrastructure needs including wells, mains, and water towers as applicable. Collections are on the decline as planned with final vacant lot construction finishing up.
- 46450** These are the main categories for user charges that customers of the utility to pay for drinking water service. They are billed based upon water usage collected at the water meter. The Public Service Commission did approve a Full Rate Case Increase for the Village in 2024. We are currently considering another rate case for implementation in 2026 to support mainly the construction of Well #5.

WATER SERVICE (continued)

UTILITY FUND - FUND 600

EXPENDITURES

ADMINISTRATION

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53710						
110	Salaries	194,858	177,500	105,823	211,646	206,000	16.06%
120	Part-Time	7,063	10,000	5,571	11,142	14,500	45.00%
130-135	Employee Pensions and Benefits	54,669	63,500	39,628	79,257	77,500	22.05%
190	Overtime	3,422	3,000	1,723	3,447	2,500	-16.67%
210	Support Services	51,949	42,500	22,091	39,750	42,500	0.00%
211	Consultant Services	15,939	40,000	19,556	35,000	35,000	-12.50%
221	Communication	1,086	1,500	608	1,250	1,500	0.00%
240	Equipment Maintenance	206	250	0	0	0	-100.00%
310	Office Supplies	4,428	4,000	1,979	4,000	4,000	0.00%
311	Postage	1,432	4,500	629	1,250	2,250	-50.00%
320	Dues and Subscriptions	957	1,000	1,025	1,250	1,250	25.00%
321	Printing/Publication	724	4,500	339	1,500	2,000	-55.56%
330	Meeting Expenses	6	500	34	250	250	-50.00%
331	Training Expenses	6,690	6,500	1,326	2,700	3,500	-46.15%
340	Operating Supplies	155	2,000	391	750	1,000	-50.00%
341	Fuel	3,237	3,500	1,681	3,500	3,500	0.00%
510	Insurance	46,387	46,000	57,534	60,000	50,000	8.70%
515	Retiree Contribution	0	5,000	0	0	0	-100.00%
530	Rent	58,000	58,000	29,000	58,000	60,000	3.45%
	Total ADMINISTRATION Exp	451,208	473,750	288,939	514,691	507,250	7.07%

Notes:

110-120 These include expenses generally applied from salaries from those positions that oversee general operations and administration of water services.

130-135 The proportionate rate of benefit costs are also applied to these line items including Health Insurance, Retirement, Social Security, and Other Fringe Benefits.

210 Includes funds for a share in the expenses of the network administration, accounting software, auditing, diggers hotline, equipment leases, attorney bills, PSN, and other similar service drive needs.

BILLING AND COLLECTIONS

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53711						
110	Salaries	65,393	60,000	35,099	70,197	70,000	16.67%
120	Part-Time	1,199	1,250	0	1,250	1,250	0.00%
124	Seasonal	0	0	0	0	0	-----
130-135	Employee Pensions and Benefits	24,297	37,500	13,130	26,261	27,000	-28.00%
190	Overtime	1,360	1,000	817	1,000	1,000	0.00%
210	Support Services	25,147	17,500	10,788	25,000	26,000	48.57%
311	Postage	3,342	2,000	1,333	3,000	3,000	50.00%
340	Operating Expenses	1,346	1,000	0	250	250	-75.00%
	Total METER READING Exp	122,085	120,250	61,167	126,958	128,500	6.86%

Notes:

110 Some funding from the Administration Department is allocated to this line to account for their assistance in the meter reading process including billing and collections.

120 A portion of the cost for the Utility Clerk and Meter reader are provided within this line item.

WATER SERVICE (continued)

UTILITY FUND - FUND 600

EXPENDITURES (continued)

MISCELLANEOUS

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53712						
390	Miscellaneous	3,814	5,000	1,519	3,250	4,000	-20.00%
391	Programming	0	2,500	0	500	500	-80.00%
540	Depreciation	451,048	0	0	0	0	-----
541	Amortization	(24,334)	0	0	0	0	-----
591	Tax Equivalency	293,753	300,000	0	300,000	395,000	31.67%
	Total MISCELLANEOUS Exp	724,281	307,500	1,519	303,750	399,500	29.92%

Notes:

- 390** Formerly referred to as the "Operating Contingency", this account is used to address expenses that were not expected or anticipated.
- 391** This line item is presented to provide some money for the Department to create programs, provide education, and otherwise interact with the public regarding the water service to promote proper waterworks operations and usage.
- 591** The Water Service pays a tax equivalency to the general fund which amounts to a payment in lieu of taxes for what the value of their land and improvements would be if they were not tax-exempt.

DEBT SERVICE

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53713						
610	Principal Payment	0	425,000	0	425,000	408,500	-3.88%
620	Interest Payment	158,852	215,750	96,255	225,185	258,750	19.93%
690	Other Debt Service	41,687	0	15,250	15,250	0	-----
	Total DEBT SERVICE Exp	200,539	640,750	111,505	665,435	667,250	4.14%

Notes:

- 610-620** This represents the Water's share of the current debt expense within the Utilities Fund that was previously expended to fund capital projects.

CAPITAL PROJECTS

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53714						
822	Capital - Water	0	2,324,750	0	2,324,250	5,615,000	141.53%
	Total CAPITAL PROJECTS Exp	0	2,324,750	0	2,324,250	5,615,000	141.53%

Notes:

- 822** The main project(s) for 2025 are replacing water mains within several different paving projects. We are also presently considering construction of Well #5 beginning in 2026.

WATER SERVICE (continued)

UTILITY FUND - FUND 600

EXPENDITURES (continued)

SUPPLY

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53715						
110	Salaries	0	0	0	0	0	-----
130-135	Employee Pensions and Benefits	(3,376)	0	0	0	0	-----
210	Support Services	10,980	9,500	5,948	12,500	12,500	31.58%
340	Operating Supplies	184	250	178	250	250	0.00%
	Total SUPPLY Exp	7,788	9,750	6,126	12,750	12,750	30.77%

Notes:

210 Expenses related to PSN charges and chemical testing.

340 Expenses mainly provided for various testing and monitoring of the water supply.

PUMPING

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53716						
110	Salaries	6,033	9,750	4,327	8,654	8,500	-12.82%
124	Seasonal	125	1,000	0	250	250	-75.00%
130-135	Employee Pensions and Benefits	4,201	10,000	2,487	4,975	5,000	-50.00%
190	Overtime	8,738	9,000	3,896	7,792	8,500	-5.56%
220	Utilities	46,042	47,500	25,213	52,000	50,000	5.26%
242	Facility Maintenance	13,350	10,000	1,689	3,500	7,500	-25.00%
340	Operating Supplies	12,539	15,000	4,446	9,000	12,500	-16.67%
	Total PUMPING Exp	91,028	102,250	42,057	86,171	92,250	-9.78%

Notes:

110 Village Staff monitors and maintains pumping equipment to ensure water is distributed from the water supply to the piping system through the high capacity wells.

220 Associated energy costs to keep the wells operating non-stop for continuous water supply throughout the Village.

TREATMENT

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53717						
110	Salaries	8,257	9,750	5,205	10,411	10,500	7.69%
124	Seasonal	0	0	0	0	0	-----
130-135	Employee Pensions and Benefits	2,134	9,000	1,781	3,562	5,000	-44.44%
190	Overtime	261	250	384	769	250	0.00%
242	Facility Maintenance	1,898	2,000	79	1,000	1,750	-12.50%
340	Operating Supplies	15,882	16,000	12,442	23,000	23,000	43.75%
	Total TREATMENT Exp	28,431	37,000	19,892	38,741	40,500	9.46%

Notes:

340 Supplies include chemicals added to the water by Village Staff as part of the distribution within the system.

WATER SERVICE (continued)

UTILITY FUND - FUND 600

EXPENDITURES (continued)

TRANSMISSION AND DISTRIBUTION

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53718						
110	Salaries	71,153	70,000	46,316	92,631	95,000	35.71%
124	Seasonal	0	0	0	0	0	-----
130-135	Employee Pensions and Benefits	20,227	45,000	17,083	34,167	40,000	-11.11%
190	Overtime	1,412	5,000	8,687	17,374	15,000	200.00%
241	Vehicle Maintenance	9,677	17,500	2,646	6,000	12,500	-28.57%
340	Operating Supplies	3,456	4,000	1,318	4,500	4,500	12.50%
341	Fuel	1,619	1,750	840	1,500	1,750	0.00%
590	Facility Reserve (Water Tower)	0	27,500	0	27,500	27,500	0.00%
822-101	Maintenance - Mains	14,036	19,750	13,944	27,887	28,000	41.77%
822-102	Maintenance - Services	8,449	9,500	1,732	3,465	7,500	-21.05%
822-103	Maintenance - Meters	7,006	4,500	1,176	2,352	4,500	0.00%
822-104	Maintenance - Hydrants	11,857	7,000	14,032	28,064	28,000	300.00%
	Total TRANS & DISTR Exp	148,890	211,500	107,775	245,440	264,250	24.94%

Notes:

- 110** A bulk of the Village Staff time is devoted to making sure the water is delivered to the home. This line accounts for their time regarding responsibilities for transmission and distribution.
- 241** Funds to repair and maintain vehicles used in the operation of the water utility.
- 341** Fuel for the vehicles used in the operation of the transmission and distribution system.
- 590** Annually the Village reserves funds from its operating budget towards future replacement and/or maintenance of the water tower.
- 822** These are the expenses for specifically repairing, replacing, and generally maintaining the main infrastructure within the system including the mains, services, meters, and hydrants.
- 101-104**

Total WATER SERVICE Expenses	1,774,249	4,227,500	638,980	4,318,187	7,727,250	82.79%
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ANNUAL BUDGET

Stormwater Utility

Fund #605

**ANNUAL
BUDGET**

Stormwater Utility

Fund #605

Summary

Village of McFarland

2026 Stormwater Utility Fund Operating Budget

FUND 605

DESCRIPTION

The Village has previously enacted the creation of a stormwater utility which creates a charge applied to each property in the Community to offset the management of the various stormwater needs. This is an enterprise fund supported by the user charges applied and not through property taxes.

SUMMARY of REVENUES

The charge is referred to as the responsible unit charge which is determined by property land use and size. Rates were last studied in 2023 and increased as of January 1, 2024. A borrowing is also planned for next year to offset the capital needs of the utility.

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
42000	Special Assessments	219,670	0	0	0	0	-----
43000	Intergovernmental Revenues	0	0	0	0	0	-----
44000	Licenses and Permits	14,510	15,250	8,220	17,750	20,250	32.79%
46000	Public Charges for Services	807,153	820,500	380,822	816,760	825,500	0.61%
48000	Miscellaneous Revenue	22,631	7,000	12,730	23,750	29,000	314.29%
49000	Other Financing Sources	0	627,250	0	976,380	1,166,500	85.97%
Total Budget Revenue		1,063,964	1,470,000	401,772	1,834,640	2,041,250	38.86%

SUMMARY of EXPENDITURES

The main expense for the fund is to maintain the Village's network of infrastructure that manages stormwater runoff. This includes catch basins that collect the run off, pipes (i.e. mains) that convey the stormwater to discharge, and constructed ponds used to hold and treat the stormwater. Additionally, the costs are associated with overseeing the street sweeping program and a portion of the yard waste costs. Overall operating cost increases remain within trends seen for other services. Capital projects include contributions within the annual paving and utility plan, lining of pipes, and conducting the second year of pond maintenance. Debt service costs have increased as additional capital projects have increased.

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
STORMWATER SERVICE							
100	PERSONAL SERVICES	247,021	288,000	148,273	296,545	303,500	5.38%
200	CONTRACTUAL SERVICES	142,958	163,250	70,635	148,000	156,000	-4.44%
300	SUPPLIES AND EXPENSES	70,983	48,250	26,549	44,000	46,500	-3.63%
500	FIXED CHARGES	235,421	207,250	55,415	190,000	162,500	-21.59%
600	DEBT SERVICE	43,693	133,500	32,650	133,340	227,000	70.04%
800	CAPITAL OUTLAY	0	629,750	0	959,305	1,145,750	81.94%
	Total STORMWATER SERVICE Exp	740,076	1,470,000	333,521	1,771,190	2,041,250	38.86%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		740,076	1,470,000	333,521	1,771,190	2,041,250	38.86%

Difference in Revenues over Expenditures	323,888	0	68,251	63,450	0
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**ANNUAL
BUDGET**

Stormwater Utility

Fund #605

Revenues

REVENUES

STORMWATER UTILITY FUND - FUND 605

Budget Summary

Special Assessments		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
42000							
42401-000	Stormwater Impact Fees	0	0	0	0	0	-----
42402-000	Stormwater Assessments (Holscher)	0	0	0	0	0	-----
42403-000	STW: Contributed Cap Revenue	219,670	0	0	0	0	-----
Total SPECIAL ASSESSMENTS Rev		219,670	0	0	0	0	-----
Intergovernmental Revenues		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
43000							
43560-000	State - COVID Reimbursement	0	0	0	0	0	-----
43570-000	State - Grants	0	0	0	0	0	-----
Total INTERGOV REVENUES Rev		0	0	0	0	0	-----
Licenses and Permits		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
44000							
44300-000	Erosion Control Permits	14,550	15,000	8,200	17,500	20,000	33.33%
44900-000	Yard Waste Permits	(40)	250	20	250	250	0.00%
Total LICENSES AND PERMITS Rev		14,510	15,250	8,220	17,750	20,250	32.79%
Public Charges for Services		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
46000							
46320-000	Stormwater Unit Charge	803,291	817,250	379,186	812,760	821,500	0.52%
46900-000	Forfeited Discounts	3,862	3,250	1,636	4,000	4,000	23.08%
Total PUBLIC CHARGES Rev		807,153	820,500	380,822	816,760	825,500	0.61%
Miscellaneous Revenues		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
48000							
48000-000	Miscellaneous Revenue	3,575	3,750	773	3,750	4,000	6.67%
48100-000	Interest	19,056	3,250	11,957	20,000	25,000	669.23%
48200-000	Rent	0	0	0	0	0	-----
48300-000	Property Sales	0	0	0	0	0	-----
Total MISCELLANEOUS Rev		22,631	7,000	12,730	23,750	29,000	314.29%
Other Financing Sources		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
49000							
49100-000	Borrowing Proceeds	0	627,250	0	646,825	1,143,250	82.26%
49200-000	Transfers from Other Funds	0	0	0	0	0	-----
49300-000	Fund Balance Applied	0	0	0	329,555	23,250	-----
Total OTHER FINANCING Rev		0	627,250	0	976,380	1,166,500	85.97%
Total Budget Revenues		1,063,964	1,470,000	401,772	1,834,640	2,041,250	38.86%

**ANNUAL
BUDGET**

Stormwater Utility

Fund #605

Expenses

STORMWATER SERVICE

STORMWATER UTILITY FUND - FUND 605

MISSION STATEMENT:

The Stormwater Utility strives to properly manage the conveyance and treatment of stormwater for the protection of property and the environment as may be necessary and feasible.

PROGRAM DESCRIPTION:

The Stormwater Utility provides an infrastructure throughout the Village with the goal of obtaining maximum water quality before the water enters our lakes, rivers, and streams. The Utility also evaluates the system to try to improve the management of storm water quantity, as it effects the lands through out the Village.

PROGRAM OBJECTIVES:

- Continue efforts to implement the 2023 Stormwater Management Plan into year 2 for 2026.
- Oversee continued management of general infrastructure and make recommendations for improvement.

STORMWATER SERVICE BUDGET SUMMARY

REVENUES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	Allocated Revenues	740,076	1,470,000	333,521	1,771,190	2,041,250	38.86%

EXPENDITURES

PERSONAL SERVICES		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53440						
110	Salaries	173,961	197,500	102,704	205,409	207,000	4.81%
120	Part-Time	4,961	9,000	3,481	6,962	10,750	19.44%
124	Seasonal	0	750	0	0	750	0.00%
130	Health Insurance	34,223	47,500	23,183	46,365	49,500	4.21%
131	Retirement	12,891	13,750	7,616	15,231	14,750	7.27%
132	Social Security/Medicare	14,139	15,500	8,235	16,470	16,250	4.84%
135	Other Employee Benefits	446	500	321	642	500	0.00%
190	Overtime	3,504	3,500	2,733	5,466	4,000	14.29%
	Total PERSONAL SERVICES Exp	247,021	288,000	148,273	296,545	303,500	5.38%

Notes:

- 110-124** These include expenses generally applied from salaries from those positions that oversee general operations and administration of stormwater services.
- 130-190** The proportionate rate of benefit costs are also applied to these line items including Health Insurance, Retirement, Social Security, and Other Fringe Benefits.

STORMWATER SERVICE (continued)

STORMWATER UTILITY FUND - FUND 605

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53440						
210	Support Services	51,403	42,000	27,147	46,000	46,000	9.52%
211	Consultant Services	6,723	18,000	10,684	18,000	18,000	0.00%
214	Yard Waste Services	67,184	72,250	25,305	68,000	68,000	-5.88%
221	Communication	1,086	1,250	608	1,250	1,250	0.00%
240	Equipment Maintenance	2,888	3,250	1,519	3,250	3,250	0.00%
241	Vehicle Maintenance	11,968	20,000	4,777	10,000	15,000	-25.00%
242	Facility Maintenance	1,706	6,500	594	1,500	4,500	-30.77%
	Total CONTRACTUAL SERVICES Exp	142,958	163,250	70,635	148,000	156,000	-4.44%

Notes:

- 210** This includes expenses associated with the services needed to support its operations including legal expenses, adaptive management through MMSD, and other related functions.
- 211** The charges for the auditor and engineer are included within this line item as needed to support the operations of the service.
- 214** The Village contracts for curbside chipping and yard waste collection as well as the transport of yard waste materials collected at the Public Works site. This is done on a limited basis in the Spring and Fall. The contract is split between this fund and the Solid Waste Fund.

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53440						
310	Office Supplies	1,520	1,500	591	1,250	1,500	0.00%
311	Postage	3,696	3,000	1,342	3,500	3,750	25.00%
320	Dues and Subscriptions	4,585	5,000	4,832	5,000	5,000	0.00%
321	Printing/Publication	1,669	3,000	1,357	3,000	3,000	0.00%
330	Meeting Expenses	3	250	12	250	250	0.00%
331	Training Expenses	2,959	5,500	433	1,000	2,500	-54.55%
340	Operating Supplies	50,356	23,500	15,462	25,000	25,000	6.38%
341	Fuel	4,856	5,000	2,521	5,000	5,000	0.00%
390	Miscellaneous	1,340	1,000	0	0	250	-75.00%
391	Programming	0	500	0	0	250	-50.00%
	Total SUPPLIES AND EXPENSES Exp	70,983	48,250	26,549	44,000	46,500	-3.63%

Notes:

- 320** Our annual membership fee for the Madison Area Municipal Stormwater Partnership (MAMSWaP) which puts together a joint permit for stormwater discharge on behalf of its members.
- 321** This is the share of the newsletter expense to cover costs for stormwater subject materials.
- 341** Fuel for the street sweeper.

STORMWATER SERVICE (continued)

STORMWATER UTILITY FUND - FUND 605

EXPENDITURES (continued)

FIXED CHARGES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53440						
510	Insurance	37,028	50,000	37,707	37,750	37,750	-24.50%
515	Retiree Contribution	0	5,000	0	0	5,000	0.00%
520	Loan Principal	0	0	0	0	0	-----
530	Rent	35,379	35,000	17,709	35,000	37,500	7.14%
540	Depreciation	170,137	0	0	0	0	-----
541	Amortization	(7,124)	0	0	0	0	-----
590	Facility Reserve - Collection System	0	85,000	0	85,000	50,000	-41.18%
591	Vehicle Reserve (Sweeper)	0	32,250	0	32,250	32,250	0.00%
	Total FIXED CHARGES Exp	235,421	207,250	55,415	190,000	162,500	-21.59%

Notes:

530 Includes the utilities share of facility and equipment costs.

591 Annually funds are set aside to be put towards a new street sweeper when replacement comes due.

DEBT SERVICE

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53440						
610	Principal Payment	0	75,000	0	75,000	150,000	100.00%
620	Interest Payment	24,694	58,500	32,650	58,340	77,000	31.62%
690	Other Debt Service	18,999	0	0	0	0	-----
	Total DEBT SERVICE Exp	43,693	133,500	32,650	133,340	227,000	70.04%

Notes:

610-620 This represents the Stormwater's share of the current debt expense within the Utilities Fund that was previously expended to fund capital projects.

CAPITAL OUTLAY

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53440						
810	Capital - General	0	2,500	0	2,500	2,500	0.00%
823	Capital - Stormwater	0	627,250	0	956,805	1,143,250	82.26%
	Total CAPITAL OUTLAY Exp	0	629,750	0	959,305	1,145,750	81.94%

Notes:

810 Some funds are provided for small capital items that are general in nature.

823 The main capital expense for next year is the second year implementation of the Stormwater Management Plan that was accepted in 2023 as well as the Utility's share of the Paving and Utility Plan. This includes dredging two wet detention basins back to their original depths to remove settlement that has accumulated.

Total STORMWATER SERVICE Expenses	740,076	1,470,000	333,521	1,771,190	2,041,250	38.86%
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TRANSFERS TO OTHER FUNDS

STORMWATER UTILITY FUND - FUND 605

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
59200						
390 Miscellaneous	0	0	0	0	0	-----
Total TRANSFERS Exp	0	0	0	0	0	-----

Notes:

390 None anticipated at time of budget approval.

ANNUAL BUDGET

Solid Waste

Fund #610

**ANNUAL
BUDGET**

Solid Waste

Fund #610

Summary

Village of McFarland
2026 Solid Waste Fund Operating Budget

FUND 610

SUMMARY of REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41000	Taxes	54,250	50,000	50,000	50,000	125,000	150.00%
43000	Intergovernmental Revenue	21,650	22,000	21,635	21,635	22,000	0.00%
46000	Public Charges for Services	462,681	500,500	489,925	489,925	507,000	1.30%
48000	Miscellaneous Revenue	11,800	37,750	7,365	15,201	17,750	-52.98%
49000	Other Financing Sources	0	50,000	0	86,179	0	-100.00%
Total Budget Revenues		550,381	660,250	568,925	662,940	671,750	1.74%

SUMMARY of EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
53620	SOLID WASTE	645,629	660,250	336,725	662,940	671,750	1.74%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		645,629	660,250	336,725	662,940	671,750	1.74%

Difference in Revenues over Expenditures **(95,248)** **0** **232,200** **0** **0**

Village of McFarland

2026 Solid Waste Fund Operating Budget

Index Expenditures Summary

PERSONAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	100						
110	Salaries	42,819	40,000	18,392	36,785	45,750	14.38%
120	Part-Time	2,583	3,250	1,262	2,524	3,500	7.69%
124	Seasonal	0	250	0	0	250	0.00%
130	Health/Dental Insurance	7,931	8,000	3,911	7,822	9,750	21.88%
131	Retirement	3,092	2,500	1,404	2,807	3,250	30.00%
132	Social Security/Medicare	3,463	2,750	1,569	3,138	3,750	36.36%
135	Other Employee Benefits	88	250	52	104	250	0.00%
190	Overtime	1,417	500	396	791	250	-50.00%
	Total PERSONAL SERVICES Exp	61,393	57,500	26,985	53,970	66,750	16.09%

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	200						
211	Consultant Services	3,376	7,000	2,442	5,000	5,000	-28.57%
212	Refuse Collection	303,164	316,000	158,610	317,220	319,500	1.11%
213	Recycling Collection	189,571	190,000	100,286	195,000	194,500	2.37%
214	Yard Waste Services	67,184	67,000	25,305	67,000	69,000	2.99%
221	Communications	0	0	0	0	2,000	-----
	Total CONTRACTUAL SERVICES Exp	563,296	580,000	286,642	584,220	590,000	1.72%

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	300						
310	Office Supplies	375	250	160	250	250	0.00%
321	Printing/Publication	3,554	2,000	1,357	2,500	2,250	12.50%
330	Meeting Expenses	0	250	0	250	250	0.00%
331	Training Expenses	60	250	0	250	250	0.00%
340	Operating Supplies	11,375	11,000	13,774	13,000	0	-100.00%
390	Miscellaneous	525	750	0	250	250	-66.67%
391	Programming	70	250	0	250	250	0.00%
	Total SUPPLIES AND EXPENSES Exp	15,960	14,750	15,292	16,750	3,500	-76.27%

FIXED CHARGES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	800						
510	Insurance	0	0	0	0	11,500	-----
	Total FIXED CHARGES Exp	0	0	0	0	11,500	0

CAPITAL OUTLAY

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	800						
810	Small Capital	4,982	8,000	7,805	8,000	0	-100.00%
	Total CAPITAL OUTLAY Exp	4,982	8,000	7,805	8,000	0	0

645,629 660,250 336,725 662,940 671,750

**ANNUAL
BUDGET**

Solid Waste

Fund #610

Revenues

REVENUES

SOLID WASTE FUND - FUND 610

Budget Summary

Taxes		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
	41000						
41110-000	Property Taxes	54,250	50,000	50,000	50,000	125,000	150.00%
	Total TAXES Rev	54,250	50,000	50,000	50,000	125,000	150.00%

Intergovernmental Revenue		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
	43000						
43540-000	State - Recycling Grant	21,650	22,000	21,635	21,635	22,000	0.00%
43560-000	State - COVID Reimbursement	0	0	0	0	0	-----
	Total INTERGOVERNMENTAL Rev	21,650	22,000	21,635	21,635	22,000	0.00%

Public Charges for Services		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
	46000						
46420-000	Refuse/Recycling Charge	462,681	500,500	489,925	489,925	507,000	1.30%
	Total PUBLIC CHARGES Rev	462,681	500,500	489,925	489,925	507,000	1.30%

Miscellaneous Revenue		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
	48000						
48000-000	Miscellaneous Revenue	2,510	2,750	1,140	2,750	2,750	0.00%
48100-000	Interest	9,290	35,000	6,225	12,451	15,000	-57.14%
	Total MISCELLANEOUS Rev	11,800	37,750	7,365	15,201	17,750	-52.98%

Other Financing Sources		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
	49000						
49100-000	Borrowing Proceeds	0	0	0	0	0	-----
49200-000	Transfers from Other Funds	0	0	0	0	0	-----
49300-000	Fund Balances Applied	0	50,000	0	86,179	0	-100.00%
	Total OTHER FINANCING SOURCES Rev	0	50,000	0	86,179	0	-100.00%

Total Budget Revenues	550,381	660,250	568,925	662,940	671,750	1.74%
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**ANNUAL
BUDGET**

Solid Waste

Fund #610

Expenses

SOLID WASTE

SOLID WASTE FUND - FUND 610

MISSION STATEMENT:

Work with our solid waste and recycling contractors to minimize their costs while providing efficient and high quality services to the residents.

PROGRAM DESCRIPTION:

The Village enhanced its collection service by increasing Recycling collection to a weekly service at the same rate of pickup as Refuse is currently collected. All solid waste services presently offered include: weekly curbside collection of refuse using standardized containers; weekly curbside collection of a variety of recyclable materials using standardized containers; a used oil collection site; yard waste services covering curbside leaf/lawn/garden collection (2 times a year); curbside brush chipping (2 times a year); and operation of a yard waste/brush drop-off site.

PROGRAM OBJECTIVES:

- Continue to provide a program that meets the needs of residents.
- Continue to examine new ways for collection of large items, electronics, appliances, and other materials not otherwise collected curbside.

SOLID WASTE BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	645,629	660,250	336,725	662,940	671,750	1.74%

EXPENDITURES

PERSONAL SERVICES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
53620						
110 Salaries	42,819	40,000	18,392	36,785	45,750	14.38%
120 Part-Time	2,583	3,250	1,262	2,524	3,500	7.69%
124 Seasonal	0	250	0	0	250	0.00%
130 Health/Dental Insurance	7,931	8,000	3,911	7,822	9,750	21.88%
131 Retirement	3,092	2,500	1,404	2,807	3,250	30.00%
132 Social Security/Medicare	3,463	2,750	1,569	3,138	3,750	36.36%
135 Other Employee Benefits	88	250	52	104	250	0.00%
190 Overtime	1,417	500	396	791	250	-50.00%
Total PERSONAL SERVICES Exp	61,393	57,500	26,985	53,970	66,750	16.09%

Notes:

- 110-190** A portion of the wages and benefits of the Village Board, Village Administrator, Administration Department, and Public Works Department are allocated to this fund to account for the operation and management of the solid waste services provided for within this fund.

SOLID WASTE (continued)

SOLID WASTE FUND - FUND 610

EXPENDITURES (continued)

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53620						
211	Consultant Services	3,376	7,000	2,442	5,000	5,000	-28.57%
212	Refuse Collection	303,164	316,000	158,610	317,220	319,500	1.11%
213	Recycling Collection	189,571	190,000	100,286	195,000	194,500	2.37%
214	Yard Waste Services	67,184	67,000	25,305	67,000	69,000	2.99%
221	Communications	0	0	0	0	2,000	-----
	Total CONTRACTUAL SERVICES Exp	563,296	580,000	286,642	584,220	590,000	1.72%

Notes:

- 221** The costs related to communications were previously charged to Operating Supplies below and are being isolated going forward within this line item consistent with other allocations.

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53620						
310	Office Supplies	375	250	160	250	250	0.00%
321	Printing/Publication	3,554	2,000	1,357	2,500	2,250	12.50%
330	Meeting Expenses	0	250	0	250	250	0.00%
331	Training Expenses	60	250	0	250	250	0.00%
340	Operating Supplies	11,375	11,000	13,774	13,000	0	-100.00%
390	Miscellaneous	525	750	0	250	250	-66.67%
391	Programming	70	250	0	250	250	0.00%
	Total SUPPLIES AND EXPENSES Exp	15,960	14,750	15,292	16,750	3,500	-76.27%

Notes:

- 321** A share of the newsletter is charged to this line item to help promote refuse, recycling, and yard waste services as might be needed throughout the year.

- 340** There were two main expenses within this line item previously... 1) Communications, and 2) Insurance. Both of these have new line items created to better identify their purpose going forward. The rest of what was included will be accounted for within other line items.

FIXED CHARGES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53620						
510	Insurance	0	0	0	0	11,500	-----
	Total FIXED CHARGES Exp	0	0	0	0	11,500	-----

Notes:

- 510** Solid waste picks up a share of insurance costs and was previously included in Operating Supplies.

CAPTIAL OUTLAY

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	53620						
810	Small Capital	4,982	8,000	7,805	8,000	0	-100.00%
	Total CAPITAL OUTLAY Exp	4,982	8,000	7,805	8,000	0	-100.00%

Notes:

- 810** Increasing funds to develop increased inventory for garbage/recycling containers. Need for replacement outpacing current levels.

Total SOLID WASTE Exp	645,629	660,250	336,725	662,940	671,750	1.74%
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TRANSFERS TO OTHER FUNDS
SOLID WASTE FUND - FUND 610

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	% Change
	Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	% Change
	59200						
390	Miscellaneous	0	0	0	0	0	-----
	Total TRANSFERS Exp	0	0	0	0	0	-----

Notes:

390 None anticipated at time of budget approval.

**ANNUAL
BUDGET**

Retiree

Fund #700

**ANNUAL
BUDGET**

Retiree

Fund #700

Summary

Village of McFarland
2026 Retiree Fund Operating Budget

FUND 700

SUMMARY of REVENUES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
41000	Taxes	50,000	50,000	50,000	50,000	50,000	0.00%
48000	Miscellaneous Revenue	4,719	9,000	3,287	7,500	7,000	-22.22%
49000	Other Financing Sources	0	16,000	0	0	18,000	12.50%
Total Budget Revenue		54,719	75,000	53,287	57,500	75,000	0.00%

SUMMARY of EXPENDITURES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
51430	VEBA TRUST	17,565	75,000	0	29,000	75,000	0.00%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		17,565	75,000	0	29,000	75,000	0.00%

Difference in Rev over Exp **37,154** **0** **53,287** **28,500** **0**

Index Expenditures Summary

CONTRACTUAL SERVICES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	200						
210	Support Services	17,565	75,000	0	29,000	75,000	0.00%
Total CONTRACTUAL SERVICES Exp		17,565	75,000	0	29,000	75,000	0.00%

SUPPLIES AND EXPENSES

		2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
	300						
390	Miscellaneous	0	0	0	0	0	-----
Total SUPPLIES AND EXPENSES Exp		0	0	0	0	0	-----

17,565 75,000 0 29,000 75,000

**ANNUAL
BUDGET**

Retiree

Fund #700

Revenues

REVENUES

RETIREE FUND - FUND 700

Budget Summary

Taxes	
	41000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

41110-000	Property Taxes	50,000	50,000	50,000	50,000	50,000	0.00%
	Total TAXES Rev	50,000	50,000	50,000	50,000	50,000	0.00%

Miscellaneous Revenue	
	48000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

48000-000	Miscellaneous Revenue	0	0	0	0	0	-----
48100-000	Interest	4,719	9,000	3,287	7,500	7,000	-22.22%
	Total MISCELLANEOUS REVENUE Rev	4,719	9,000	3,287	7,500	7,000	-22.22%

Other Financing Sources	
	49000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

49200-000	Transfers from Other Funds	0	0	0	0	0	-----
49300-000	Fund Balances Applied	0	16,000	0	0	18,000	12.50%
	Total MISCELLANEOUS Revenue	0	16,000	0	0	18,000	12.50%

Total Budget Revenues	54,719	75,000	53,287	57,500	75,000	0.00%
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**ANNUAL
BUDGET**

Retiree

Fund #700

Expenses

VEBA TRUST

RETIREE FUND - FUND 700

MISSION STATEMENT:

To provide adequate funding of post-retirement benefits as may be paid by the Village through its personnel policies set by the Village Board.

PROGRAM DESCRIPTION:

Several years ago the Village approved a fund to pay for expenses related to its Voluntary Employees' Beneficiary Association (VEBA) Plan. For Employees covered by a VEBA Plan, upon retirement 100% of the value of the total accrued sick leave times the salary on the last day of employment will be deposited into the Employee's VEBA account. Creating a separate fund to help pay for these post-retirement benefits helps the Village plan for the expenses as well as takes the financial burden off of the General Fund which would be making the payments on a case by case basis.

PROGRAM OBJECTIVES:

- Review performance at year end in order to determine feasibility of surplus contributions.
- Plan appropriately for funding of impending retirements.

VEBA TRUST BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	17,565	75,000	0	29,000	75,000	0.00%

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
51430						
210 Support Services	17,565	75,000	0	29,000	75,000	0.00%
Total VEBA TRUST Exp	17,565	75,000	0	29,000	75,000	0.00%

Notes:

- 210** This line item represents the actual cash payout of accumulated sick leave upon retirement to a third party administrator. Funds not paid out flow into fund balance in order to make future payments.

TRANSFERS TO OTHER FUNDS

RETIREE FUND - FUND 700

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village Board.

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
59200						
390 Miscellaneous	0	0	0	0	0	-----
Total TRANSFERS Exp	0	0	0	0	0	-----

Notes:

- 390** None anticipated at time of budget approval. To be used as needed and/or approved by the Village Board.

ANNUAL BUDGET

Canine

Fund #800

**ANNUAL
BUDGET**

Canine

Fund #800

Summary

Village of McFarland
2026 Canine Fund Operating Budget

FUND 800

DESCRIPTION

This is an trust and agency fund as a form of fiduciary fund within the Village's Chart of Accounts. It raises money through fundraising to support the canine program within the Police Department. The expenses are tied to supporting the dogs needs throughout the year and eventually replacing the dog upon their retirement. Funds are collected and assigned within this fund for that specific purpose.

SUMMARY of REVENUES

		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
48000	Miscellaneous Revenue	27,673	25,500	25,441	26,660	25,750	0.98%
49000	Other Financing Sources	0	0	0	0	0	-----
Total Budget Revenue		27,673	25,500	25,441	26,660	25,750	0.98%

SUMMARY of EXPENDITURES

		2024	2025	YTD	2025	2026	% Change
		Actual	Budget	6/30/2025	Projected	Budget	vs. 2025
52100	POLICE CANINE	27,417	25,500	13,200	16,222	25,750	0.98%
59200	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	-----
Total Budget Expenditures		27,417	25,500	13,200	16,222	25,750	0.98%

Difference in Rev over Exp	256	0	12,241	10,438	0
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**ANNUAL
BUDGET**

Canine

Fund #800

Revenues

REVENUES

CANINE FUND - FUND 800

Budget Summary

Miscellaneous Revenue
48000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

48000-000	Miscellaneous	0	0	0	0	0	-----
48100-000	Interest	1,669	1,500	880	1,660	1,750	16.67%
48500-104	Donations	26,005	24,000	24,561	25,000	24,000	0.00%
Total MISCELLANEOUS REVENUE Rev		27,673	25,500	25,441	26,660	25,750	0.98%

Notes:

48500-104 Annually the Department hosts a Golf Outing as a fundraiser to support the current operations of the K-9 Program and the future replacement of the K-9 when applicable.

Other Financing Sources
49000

2024	2025	YTD	2025	2026	% Change
Actual	Budget	6/30/2025	Projected	Budget	vs. 2025

49200-000	Transfers from Other Funds	0	0	0	0	0	-----
49300-000	Fund Balances Applied	0	0	0	0	0	-----
Total OTHER FINANCING SOURCES Rev		0	0	0	0	0	-----

Total Budget Revenues	27,673	25,500	25,441	26,660	25,750	0.98%
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**ANNUAL
BUDGET**

Canine

Fund #800

Expenses

POLICE CANINE

CANINE FUND - FUND 800

MISSION STATEMENT:

To provide property financial control and management of donations reserved to support the police dog program.

PROGRAM DESCRIPTION:

Annually the Police Department runs a fundraiser that generates donations to support the K9 Program within the Department. The funds go towards current expenses for both the dog and its handler to help maintain its physical health and overall experience. Money is also set aside for future replacement of the K9 when the current dog retires.

PROGRAM OBJECTIVES:

- Continue succession planning to transition program with new handler and K9.
- Provide appropriate training and support for new K9 Unit.

CANINE BUDGET SUMMARY

REVENUES	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	27,417	25,500	13,200	16,222	25,750	0.98%

EXPENDITURES

<i>PERSONAL SERVICES</i>	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
52100						
210 Support Services	168	1,750	0	1,750	1,750	0.00%
320 Dues and Subscriptions	165	250	308	400	250	0.00%
331 Training Expenses	2,013	2,000	1,367	1,800	2,000	0.00%
340 Operating Supplies	874	1,500	153	900	1,500	0.00%
390 Miscellaneous	0	0	0	0	0	-----
391 Programming	9,197	9,500	11,372	11,372	9,500	0.00%
593 Equipment Reserve	2,000	10,500	0	0	10,750	2.38%
811 Equipment	13,000	0	0	0	0	-----
Total CANINE Exp	27,417	25,500	13,200	16,222	25,750	0.98%

Notes:

- 210** Represents expenses associated with veterinarian appointments and kenneling of dog.
- 320** Includes the annual recertification fee for the dog and its handler to be on K9 patrol.
- 331** Training associated with the unit to keep their certification and expertise current.
- 340** Supplies necessary to support the unit including preventative medications, equipment purchases, and dog food.
- 391** Costs associated with the annual golf outing fundraiser, promotional items, and course fees.
- 593** Funding is set aside as reserves within the fund to support a new K9 when the current dog is retired.

TRANSFERS TO OTHER FUNDS

CANINE FUND - FUND 800

MISSION STATEMENT:

To allow for the ability to transfer money to other funds as needed and/or approved by the Village

PROGRAM DESCRIPTION:

Occasionally, other funds within the Village require money to be transferred to them. This line item is included for accounting purposes as the Auditor typically identifies when this is a necessary action according to applicable accounting standards or approved budget actions.

PROGRAM OBJECTIVES:

- Reduces the need to amend the budget if a transfer between funds is needed.
- Transfers from will be identified within the annual audit.

TRANSFERS TO OTHER FUNDS BUDGET SUMMARY

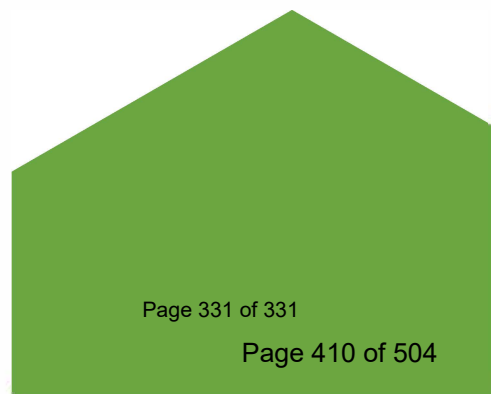
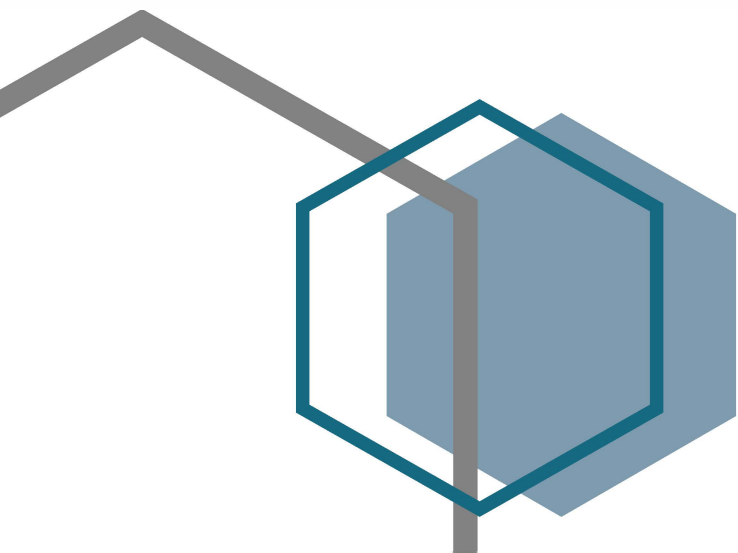
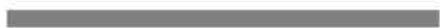
REVENUES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
Allocated Revenue	0	0	0	0	0	-----

EXPENDITURES

	2024 Actual	2025 Budget	YTD 6/30/2025	2025 Projected	2026 Budget	% Change vs. 2025
59200						
390 Miscellaneous	0	0	0			-----
Total TRANSFERS Exp	0	0	0	0	0	-----

Notes:



McFarland
SUMMARY SHEET

MEETING DATE: Tuesday, November 25, 2025

SECTION: Business

DEPARTMENT: Administration

CONTACT: Cassandra Suettinger, Deputy Administrator/Clerk, Melanie Camelia, Communications Manager

AGENDA ITEM: Discussion and action on a proposal for services to create a digital accessibility transition plan.

PREVIOUS ACTION:

n/a

ISSUE SUMMARY:

In 2024, the U.S. Attorney General signed a final rule updating its regulations for Title II of the Americans with Disabilities Act. The final rule sets specific accessibility requirements for digital content produced by public entities, including all state and local government agencies and departments. Different deadlines for compliance were set based on the size of the population served as reported in the most recent U.S. Census (2020). As a municipality serving a population of fewer than 50,000 people, the Village of McFarland is required to achieve compliance with the rule by April 26, 2027.

Types of digital content covered by the rule include:

- websites and mobile apps
- documents, images, videos, maps, and forms published online
- third party integrations with public entities' websites/apps (embedded or linked)
- social media content
- digital newsletters and similar online publications
- mass email and text message notifications

The 2024 rule adopted the Web Content Accessibility Guidelines (WCAG) Version 2.1, Level AA, developed and published by the World Wide Web Consortium (W3C) as the minimum technical standard for all state and local governments' web content and mobile apps. Public entities that do not meet this technical standard by their compliance deadline could face legal action for failure to follow their obligations under Title II of the ADA.

WCAG 2.1 guidelines are based in four foundational principles that provide the foundation for web accessibility: perceivability, operability, understandability, and robustness. These principles underlie 13 guidelines, or overarching goals, that digital content producers should work toward to make content accessible. Testable success criteria are provided for each of these 13



guidelines. Success criteria are provided for three conformance levels: A, AA, and AAA, with AAA representing the highest level of accessibility conformance. Per the rule, public entities must meet all Level AA success criteria (which also includes all Level A criteria) by their compliance deadline.

Required success criteria apply to a range of back-end technical and user-facing design elements of our digital communications. A few examples of what is required to comply with success criteria include:

- HTML websites must comply with standards for navigation and page structure at the code level.
- All pages and content elements must be navigable via multiple means (i.e. with only a mouse, only a keyboard, etc.) and must be navigable and readable for assistive technology, such as screen readers.
- Uploaded documents, such as PDFs, must also include similar, structural metadata and be accessible via assistive technology.
- Images must include descriptive alt text within their metadata.
- Video content must be captioned, and pre-recorded video content posted online must include audio descriptions.
- Foreground text and icons must meet specific color contrast requirements in relation to background color.

This list is by no means comprehensive. If you would like to review all applicable success criteria, [WCAG 2.1](#) is free to access on the W3C website.

Most of the Village's active digital products and future mass communications will need to meet compliance standards by April 2027 the deadline. The rule includes limited exemptions for certain archival content, pre-existing documents that are no longer relevant, content published by a third party that is not published on behalf of the public entity (such as comments left by community members on Village social media posts), certain individualized documents that are password protected or otherwise secured, and preexisting social media content.

The volume of work that will be required for the Village to achieve compliance should not be understated. Achieving compliance will require investment in a combination of solutions, likely to include procurement of various digital tools and contractual services, as well as training for current and future Village staff. There will be upfront costs to remediate existing work that must be made compliant, such as current Village plans and all supporting documentation. Ongoing work to audit our digital assets for compliance will also be required. Certain work products will require additional steps during creation and will require an additional round of review for compliance, a process which may need to be repeated anytime the product is updated. For many staff, workflow adjustments will be necessary.

Changes of this magnitude will require substantial research, planning, training, and, in some cases, trial periods and multiple rounds of procedural tweaks to implement effectively. An initial



audit of Village assets, review of available tools and contractual services, and the drafting of a comprehensive transition plan based on this research will all need to be accomplished before implementation can begin in earnest. The communications manager has begun this work, but, given other workload demands, does not currently have the time/labor resources necessary to complete it. The level of specialized background knowledge in both web development and digital accessibility required to complete this work underlies staff's recommendation that the Village contract a qualified consultant to perform the initial audit and research steps and work with the communications manager and deputy village administrator to draft a transition plan. The final plan will identify unmet success criteria, present recommended solutions and tailored implementation steps to achieve compliance, and will provide cost estimates for budgetary consideration.

The Village's communications manager has been working throughout 2025 to consult with other communications professionals and with contacts in the fields of user experience design and accessibility to identify tools and informational resources to further internal understanding of the scope of the work to be performed. The communications manager subsequently consulted with many of the same contacts and recommended online professional directories in search of potential consultants in the region. The field of digital accessibility is growing and evolving alongside technological changes and in response to advancements in legal and industry standards, but to date remains quite small. One prospective consultant, Leah Bowers, was identified via a colleague's professional recommendation. The prospective consultant is currently employed as a digital accessibility architect at the University of Wisconsin-Madison and has received both a master's degree in a relevant field from UW-Madison and a well-regarded certificate in digital accessibility through the International Association of Accessibility Professionals.

Given her qualifications and expression of interest, the volume of work, and the relatively short timeline to achieve compliance, in the interest of time, staff proceeded with an initial meeting to discuss the proposed scope of work. The prospective consultant then submitted the attached proposal for the provision of consulting services consistent with the scope of work discussed and with a complete Digital Accessibility Transition Plan to facilitate Village compliance with the required standards by the April 2027 deadline as the ultimate deliverable. The defined scope of work does not include plan implementation, ongoing maintenance services, or internal or external communications about the project beyond what is described in the scope of work.

At this time, staff are requesting board review and action to approve the proposal submitted by the prospective consultant.

FINANCIAL/BUDGET IMPACT:

The 2026 budget includes \$25,000 to evaluate and implement the WCAG standards by April of 2027.

VILLAGE PLAN REFERENCE:

[2025-2025 Strategic Plan - Goal D Village Government - Objective \(3\) Action Step vi. - Develop plan for implementation of the Web Content Accessibility Guideline 2.1 Level AA.](#)



ORDINANCE REFERENCE:

N/A

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended for approval.

Motion to approve a proposal for services to create a digital accessibility transition plan.

ATTACHMENTS:

1. Digital Accessibility Transition Plan - 11.14.2025

Digital Accessibility Transition Plan

Proposal for Village of McFarland

Fall 2025

Contents

- [Overview](#)
- [Proposed scope](#)
- [Estimates](#)
- [Signatures](#)

Overview

In April 2024, the Department of Justice issued a new rule updating Title II of the Americans with Disabilities Act (ADA). This new rule sets the Web Content Accessibility Guidelines (WCAG) Version 2.1, Level AA as the technical standard for web content and mobile applications provided by state and local governments.

On October 31st, 2025, Leah Bowers (Digital Accessibility Specialist) met with Melanie Camellia (Communications Manager) and Cassandra Suettinger (Deputy Administrator) from the Village of McFarland. We discussed how we might collaborate to develop a transition plan by Spring 2026 to ensure that the Village meets these new standards by the effective date of the new rule in April 2027.

Proposed scope

- Developing a communications strategy to engage relevant departments and to emphasize digital accessibility as a department and individual responsibility
- Developing an educational strategy to build skills and knowledge in assessing and creating accessible digital resources
- Performing a self evaluation to identify process and knowledge gaps as well as barriers in existing digital resources

- Developing baselines, benchmarks, and timelines for reaching and maintaining digital accessibility compliance in the form of a transition plan. Transition plan documents generally report on:
 - Plan development, including stakeholders and relevant policies and procedures
 - Results of a self evaluation of digital assets
 - An action plan, including timelines and responsible parties for remediation or removal of barriers

Out of scope

For work outside of the proposed scope, we rely on partnerships with stakeholders and other units. Some work that is **out of scope** for the project includes:

- Implementing the transition plan
- Technical support for website or application maintenance or development
- Managing internal and external communications

Proposed timeline

These timelines might change based on discovery as work progresses. More details about each phase are in [Table 1, Activities and Estimates](#).

- **Discovery:** 2-3 weeks
- **Self evaluation:** 6-8 weeks
- **Transition planning:** 3-5 weeks
- **Total duration:** 11-16 weeks

Estimates

The estimated ranges for the activities and deliverables are listed below at a billing rate of \$100/hour. Some activities in the estimate may have dependencies on other activities that could change the scope and budget estimate if added, adjusted, or removed. We will actively and transparently work together to manage the project timeline and deliverables as priorities and new knowledge emerge.

Table 1: Activities and estimates

Activity	Time estimate	Cost estimate
Discovery • Define scope for self evaluation • Identify internal and external stakeholders • Initial outreach to stakeholders	30-50 hours	\$3,000 - \$5,000
Self evaluation • Identify access barriers existing resources for all departments, programs, and activities in scope • Identify knowledge and process gaps in relevant departments • Develop recommendations for removing barriers and closing gaps	90-120 hours	\$9,000 - \$12,000
Transition planning • Finalize strategies for removing barriers including archiving, internal remediation, vendor communications, or seeking new vendors • Develop schedule and cost estimates to remove barriers	40-60 hours	\$4,000 - \$6,000
Administrative activities • Buffer for standing meetings, communications, revisions, etc.	10-20 hours	\$1,000 - \$2,000
Total estimate	170-250 hours	\$17,000-\$25,000

Signatures

Signature

Date

Signature

Date

VILLAGE OF
McFarland
SUMMARY SHEET

MEETING DATE: Tuesday, November 25, 2025

SECTION: Business

DEPARTMENT: Administration

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

AGENDA ITEM: Discussion and action regarding the Proposed Religious Holidays for 2026 Calendar.

PREVIOUS ACTION:

The DEI Committee met on November 17, 2025 and unanimously recommended to the Village Board of the enclosed calendar.

ISSUE SUMMARY:

Please find enclosed the updated schedule for 2026 based upon recommended observed holidays for the coming year. This reconciles with the recommendations from Dane County which are included and also includes holidays observed by policy within the Village. Meetings and possible conflicts are listed within the memo which will help Staff identify areas where rescheduling needs to occur throughout the year. Definitions are provided to help with guidance and are not proposed to be revised presently for the coming year. The DEI Committee reviewed this schedule and recommended its approval.

FINANCIAL/BUDGET IMPACT:

None.

VILLAGE PLAN REFERENCE:

None.

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended Action:

Motion, second to approve the Religious Holidays for 2026 Calendar.

ATTACHMENTS:

1. 2026 McFarland Observed Holidays 11192025 mgs
2. Appendix A - Dane County 2026 Observed Holidays

Memorandum

To: Village Board

From: Matthew G. Schuenke, Village Administrator 

Cc: Diversity, Equity, and Inclusion (DEI) Committee

Krystal Johnson, DEI Strategist

Department Heads

Village Staff

Date: November 19, 2025

Re: 2026 McFarland Observed Holidays

Executive Summary

Since 2024, the Village has approved a process to avoid holding meetings on dates that are observed for holidays. The purpose for which is to ensure that everyone can participate in government meetings and events without conflicting with their religious, cultural, or personal beliefs. This process follows similar guidelines followed by Dane County and provides direction for Village Staff on dates to avoid for scheduling purposes noting possible conflicts. This memorandum is provided to note which holidays are observed, provide direction on scheduling, and identify possible conflicts during the year to be resolved.

Observed Holidays

To facilitate public and employee participation and inclusion, it is recommended that the Village meetings and events be considered for rescheduling in accordance with the following holidays in 2026:

New Year's Day (Work Restricted Holiday) – Monday, January 1st

- No known conflicts.

Martin Luther King Jr. Day (Work Restricted Holiday) – Monday, January 19th

- DEI Committee on January 19th at 6:00 pm

Ash Wednesday * – Wednesday, February 18th

- No known conflicts.

Purim * – Begins at sunset on Monday, March 2nd to nightfall on Tuesday, March 3rd.

- Library Board on March 2nd at 5:15 pm (No Conflict)
- Public Safety Committee on March 2nd at 6:30 pm (No Conflict)
- Parks and Recreation Committee on March 3rd at 6:30 pm (No Conflict)

Eid-al-Fitr – Friday, March 20th.

- No known conflicts.

Passover – Begins at sunset on Wednesday, April 1st to nightfall on Thursday, April 9th. Avoid scheduling on April 1-9. Meetings are acceptable April 6.

- Library Board on April 6th at 5:15 pm (No Conflict)
- Public Safety Committee on April 6th at 6:30 pm (No Conflict)
- Parks and Recreation Committee on April 7th at 6:30 pm (Conflict)
- Community Development Authority on April 8th at 7:00 pm (Conflict)

Maundy Thursday * – Thursday, April 2nd

- No known conflicts.

Good Friday * – Friday, April 3rd

- No known conflicts.

Shavuot – Begins at sunset on Thursday, May 21st to nightfall on Saturday, May 23rd. Avoid scheduling on all days.

- No known conflicts.

Memorial Day (Work Restricted Holiday) – Monday, May 25th

- Public Works and Utilities Committee on May 25th at 6:00 pm

Eid-al-Adha – Thursday, May 28th

- No known conflicts.

Juneteenth (Work Restricted Holiday) – Friday, June 19th

- No known conflicts.

Independence Day (Work Restricted Holiday) – Saturday, July 4th

- No known conflicts.

Labor Day (Work Restricted Holiday) – Monday, September 7th

- Library Board on September 7th at 5:15 pm
- Public Safety Committee on September 7th at 6:30 pm

Rosh Hashanah – Begins at sunset on Friday, September 11th to nightfall on Sunday, September 13th. Avoid scheduling on all days.

- No known conflicts.

Yom Kippur – Begins at sunset on Sunday, September 20th to nightfall on Monday, September 21st. Avoid scheduling on both days.

- DEI Committee on September 21st at 6:00 pm

Sukkot – Begins at sunset on Friday, September 25th to nightfall on Friday, October 2nd. Avoid scheduling on September 25-27. Meetings are acceptable Sep 28-Oct 1.

- Public Works and Utilities Committee on Sept. 28th at 6:00 pm (No Conflict)

Shemini Atzeret & Simchat Torah – Begins at sunset on Friday, October 2nd to nightfall on Sunday, October 4th. Avoid scheduling on all days.

- No known conflicts.

Indigenous Peoples' Day (Work Restricted Holiday) – Monday, October 12th

- Sustainability and Natural Resources Committee on October 12th at 6:00 pm

Diwali * – Sunday, November 8th

- No known conflicts.

Thanksgiving (Work Restricted Holiday) – Thursday, November 26th and Friday, November 27th.

- No known conflicts.

Hanukkah * – Begins at sunset on Friday, December 4th to nightfall on Saturday, December 12th.

- Library Board on December 7th at 5:15 pm (No Conflict)
- Public Safety Committee on December 7th at 6:30 pm (No Conflict)
- Village Board on December 8th at 7:00 pm (No Conflict)
- Community Development Authority on December 9th at 7:00 pm (No Conflict)

Christmas Eve/Day (Work Restricted Holiday) – Thursday, December 24th and Friday, December 25th.

- No known conflicts.

* This is not a work-restricted holiday. Meetings and events are permissible unless otherwise specified. Social programs and events organized by Village Government are permissible unless otherwise specified.

The above schedule was derived from the recommendations of the Dane County Office for Equity and Inclusion regarding a memorandum dated October 1, 2025 (Appendix A). The schedule was also reconciled with the [Village Personnel Policy Manual](#) to ensure consistency with scheduling and work restricted holidays by policy.

The following definitions are provided:

Operational Programs: An operational program is defined as any voting/action or decision making meeting within government.

Programs: A planned series of events or activities that are designed to achieve a specific goal.

Social Programs: An informal or formal social gathering or event organized by Village government.

Work Restrict Holidays: A day where most offices are closed in which services are not provided as most of the employees are off in recognition of the holiday. Exceptions include public safety services and other essential services.

Scheduling Exception

With exception, if a public or closed session meeting is necessary to maintain operational functionality, an exception can be made. A board, commission, or committee meeting may be scheduled on a listed holiday in response to an emergency or otherwise stated necessity to ensure continuity of Village operations. A meeting for this purpose to be held on a listed holiday is subject to approval by the meeting chairperson, Village President, and Village Administrator.

Closing

If the public or employees believe there are other religious observances that need to be addressed, please feel free to contact Village Staff for additional inclusions or clarifications. We are aiming to be cautious and not put anyone in an uncompromising position with meeting responsibilities at work and their most serious religious responsibilities. Please note the Village may still be open and conducting other business on some dates indicated to avoid scheduling.



DATE: October 01, 2025
TO: Department Heads, Managers and Supervisors, Elected Officials, County Board
FROM: Wesley Sparkman
The Tamara D. Grigsby Office for Equity and Inclusion
RE: Observance of Religious Holidays

In order to facilitate public participation, we recommend that you avoid scheduling board, commission, or committee meetings in the executive branch on the following religious holidays in 2026:

Ash Wednesday*: Wednesday, February 18th

Purim*: Begins at sunset on Monday, March 2nd to nightfall on Tuesday, March 3rd

Eid-al-Fitr: Friday, March 20th

Passover: Begins at sunset on Wednesday, April 1st, to nightfall on Thursday, April 9th
Avoid meetings April 1st – 9th. Meetings are acceptable on April 6th

Maundy Thursday*: Thursday, April 2nd

Good Friday*: Friday, April 3rd

Shavuot: Begins at sunset on Thursday, May 21st, to nightfall Saturday, May 23rd. Avoid meetings May 21st - 23rd

Eid-al-Adha: Thursday, May 28th

Rosh Hashanah: Begins at sunset on Friday, September 11th, to nightfall Sunday, September 13th.
Avoid meetings September 11th - 13th

Yom Kippur: Begins at sunset on Sunday, September 20th, to nightfall Monday, September 21st.
Avoid meetings September 20th - 21st

Sukkot: Begins at sunset on Friday, September 25th, to nightfall Friday, October 2nd.
Avoid meetings September 25th - 27th. Meetings are acceptable September 28th - October 1st

Shemini Atzeret & Simchat Torah: Begins at sunset on Friday, October 2nd, to nightfall Sunday, October 4th.
Avoid meetings October 2nd - 4th.

Diwali*: Sunday, November 8th

Hanukkah*: Begins at sunset Friday, December 4th, to nightfall Saturday, December 12th.

If you or your employees believe other religious observances need to be addressed, please feel free to let me know. We aim to be cautious and not put anyone in an uncompromising position of choosing between work and serious religious responsibilities. Please note that these are dates when the County may be open for business. Thank you for your cooperation.

**This is not a work-restricted holiday; meetings are permissible unless otherwise specified.*

McFarland
SUMMARY SHEET

MEETING DATE: Tuesday, November 25, 2025

SECTION: Business

DEPARTMENT: Community Development

CONTACT: Andrew Bremer, Comm & Eco Dev Director

AGENDA ITEM: Discussion and action regarding Ordinance 2025-08: an ordinance making various amendments to Chapter 2, Chapter 23, Chapter 56, Chapter 62 and Appendix A of the Municipal Code concerning public notification requirements.

PREVIOUS ACTION:

August 19, 2025 - Plan Commission discusses land division and zoning public notices.

November 18, 2025 - Plan Commission held a public hearing on the proposed ordinance and recommended approval.

ISSUE SUMMARY:

As part of the Village Board's discussion and referral on communications and the public notice policy updates, staff recommended reviewing the public notice requirements for various land division and zoning permits. At the Plan Commission meeting on August 19, 2025, [the packet](#) included discussion on a review of notice requirements the Department commonly completes as required under State Statute, Village ordinances, and C&ED Department current practices (which commonly meet or exceed State Statute and Village ordinances). The discussion was not intended to be comprehensive of all types of potential notice requirements under the Municipal Code, but instead focused on the most common types of applications, permits, or projects, and TID Districts under the umbrella of the Community & Economic Development Department.

Notice requirements typically include three parts:

- Posting meeting agendas at least 24 hours in advance of a meeting.
- Publication of public hearing notices (when required) in the local paper (Leader Independent).
- Written notifications to adjacent property owners or municipalities (when required).

Historically, the Department has provided written notice to adjacent property owners within 300 feet of the subject property, in excess of what is required under State Statute and Village ordinances. The Department also commonly provides written notifications to adjacent property owners in excess of the minimum number of days required under Village ordinances, and notifications for items that otherwise don't require written notifications (e.g. site design review permits, preapplication meetings, etc.). For property owners that fall outside a mailing radius, tenants, or other interested parties, the Village utilizes additional public communication tools including, but not limited to:



- C&ED monthly email listserv
- This Week in Meetings blog
- On-site sandwich board
- Social media posts
- Notify Me email and text alerts

At the August meeting, the Plan Commission was in concurrence that the Department's current practice of sending notices using a 300-foot radius was sufficient and directed staff to draft an ordinance that would codify that practice. The Plan Commission also directed staff to change Chapter 62 to require adjacent property owner notifications for Site Design Review permits, preapplication meetings (when requested by developers), and to add content to the Municipal Code that would require adjacent property owner notifications for the creation and amendment of Tax Increment Finance District boundaries. This packet includes an ordinance that includes the proposed amendments to the Municipal Code to address the feedback provided by the Plan Commission. The ordinance has been reviewed by the Village Attorney for consistency with State Statutes.

On November 18, 2025, the Plan Commission held a public hearing on the proposed ordinance.

No public comments were received. Following the public hearing, the Plan Commission unanimously recommended approval of Ordinance 2025-08 but requested staff review with the Village Attorney the portions of the ordinance amendments that include language regarding "Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the application," to clarify if that could be interpreted to mean that the Village doesn't have to send out notices. This language is based on similar language in State Statutes for subdivision and zoning changes. Based on discussion with the Village Attorney, he did not believe there should be a concern over the wording of the proposed ordinance amendment and did not recommend further changes. Staff will attempt to follow the procedures set forth in the ordinance or other policies in good faith and the notice to owners within 300 feet of a proposed change is a courtesy. It would be unreasonable to invalidate an approval because someone did not receive their mail and the Village would be creating an unnecessary burden and potentially significant problems for property owners who thought their application (e.g. a plat) was final.

The Village also routinely provides alternative methods of communication both through notices to the newspaper, agenda postings, emails, and social media, so the mailing is not the only public notice of a proposal or hearing. Also, given a proposed approval may cover a large area (e.g a TID or Comp Plan Amendment), it would be unwieldy to require that the Village have proof of actual mailing and receipt by all owners in the area. However, staff does keep a list of those adjacent property owners that were sent a notice as a matter of best practice and for tracking notification costs to be reimbursed by the applicant.

FINANCIAL/BUDGET IMPACT:

VILLAGE PLAN REFERENCE:

Comprehensive Plan, 2017. The ordinance is consistent with Chapter 9-Intergovernmental and Stakeholder Cooperation, Initiative 3: Practice Transparency and Inclusion in Village Activities.



The action steps listed in this section most related to this ordinance are *Increase involvement in community development plans and the community's vision* and *Improve community communication*.

ORDINANCE REFERENCE:

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended motion:

Motion, second, to approve Ordinance 2025-08 an ordinance making various amendments to Chapter 2, Chapter 23, Chapter 56, Chapter 62 and Appendix A of the Municipal Code concerning public notification requirements.

ATTACHMENTS:

1. 11.18.25 - Ordinance 2025-08 - newspaper
2. 2025-08 Public Notification Ordinance

Please publish in the
Leader Independent on
October 30, 2025 and November 6, 2025

**VILLAGE OF MCFARLAND
NOTICE OF PUBLIC HEARING
BEFORE THE PLAN COMMISSION**

NOTICE IS HEREBY GIVEN that there will be a public hearing before the Plan Commission on Tuesday, November 18, 2025 at 7:00 p.m. in the Community Room of the Municipal Center, 5915 Milwaukee St., McFarland, Wisconsin, at which time interested parties and citizens shall have an opportunity to be heard concerning the following:

Ordinance 2025-08 an ordinance making various amendments to Chapter 2, Chapter 23, Chapter 56, Chapter 62 and Appendix A of the Municipal Code of Ordinances concerning public notification requirements.

A complete copy of the ordinance is available for review online at www.mcfarland.wi.us/pendingrequests or at the Village of McFarland Municipal Center, Community & Economic Development Department, 5915 Milwaukee Street, McFarland, WI 53558 (Monday-Friday, 8:00 a.m. to 4:30 p.m.).

Residents wishing to attend the meeting can do so in-person at the Municipal Center or via Zoom by visiting <https://us02web.zoom.us/j/85755749643> or Telephone: Dial (for higher quality, dial a number based on your current location): US: +1 (312) 626-6799 Webinar ID: 857 5574 9643. 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.

If you cannot attend the meeting, you may submit your written comments to the Plan Commission by email to community.development@mcfarland.wi.us or by mail to Community Development Department, Village of McFarland, P.O. Box 110, McFarland, WI 53558-0110. Submission must be received no later than the Wednesday prior to the meeting date to be included in the packet.

**VILLAGE OF MCFARLAND
ORDINANCE 2025-08**

**AN ORDINANCE MAKING VARIOUS AMENDMENTS TO CHAPTER 2,
CHAPTER 23, CHAPTER 56, CHAPTER 62 AND APPENDIX A OF THE
MUNICIPAL CODE CONCERNING PUBLIC NOTIFICATION REQUIREMENTS**

PURPOSE: To clarify and provide consistency among public notification requirements within Chapter 2, Chapter 23, Chapter 56, Chapter 62, and Appendix A of the municipal code.

SPONSOR: Andrew Bremer, Community & Economic Development Director

RECOMMENDED REFERRAL: Plan Commission (Required)

PUBLIC HEARING: Required; Preceded by a Class 2 Notice

WHEREAS, the Village Board referred to the Plan Commission the review of the Village's public notification requirements for various land division and zoning applications, as well as notification requirements related to Tax Incremental Finance Districts; and,

WHEREAS, the Plan Commission discussed at their August 19, 2025 meeting, the Community & Economic Development Department's practices for public notices regarding land division and zoning applications, and Tax Incremental Finance Districts, comparing minimum notice requirements under state statutes and the Department's practices; and,

WHEREAS, the Department's current practice of written notice is sent to adjacent property owners within 300 feet of the subject property and is in excess of what is required under State Statute and Village Ordinances; and,

WHEREAS, the Plan Commission has determined it necessary to codify the Department's current practice through various amendments to the Village's Municipal Code of Ordinance for consistency; and,

WHEREAS, the Comprehensive Plan Volume 2 – Visions and Direction, Chapter 9 Intergovernmental and Stakeholder Cooperation identified Initiative 3: Practice Transparency and Inclusion in Village Activities to advance community engagement and relationships; and,

WHEREAS, Chapter 2 Administration, Chapter 23 Finance and Taxation, Chapter 56 Subdivision, Chapter 62 Zoning, and Appendix A, has been revised to include the Plan Commission's recommended changes for consistency among Department's public notice practices; and,

WHEREAS, a public hearing regarding this ordinance was held by the Plan Commission on November 18, 2025; and,

WHEREAS, the Village Board finds that this ordinance is consistent with the Village's

Comprehensive Plan; and,

WHEREAS, the Village Board finds approval of this ordinance is in the public interest; and

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

SECTION 1: **AMENDMENT** “2-313 Powers And Duties” of the Village of McFarland Municipal Code is hereby *amended* as follows:

A M E N D M E N T

2-313 Powers And Duties

The Village Plan Commission shall be responsible for the following functions:

(a) *The Village Comprehensive Plan.*

- (1) The Plan Commission shall make, adopt and, as it deems necessary, amend, extend or add to the Village Comprehensive Plan, including any neighborhood, corridor, or district sub-area plans adopted as a component to such plan. The Comprehensive Plan shall be a guide to the physical, social and economic development of the Village including areas outside of its boundaries which, in the Plan Commission's judgment, bear relation to the development of the Village. The Village Comprehensive Plan, with the accompanying maps, plats and descriptive and explanatory matter, shall show the Plan Commission's recommendations for such development, and shall include all elements required under Wis. Stats. § 66.1001.
- (2) The adoption of the Plan or any part, amendment or addition thereto, shall be by resolution carried by the affirmative votes of not less than a majority of all the members of the Plan Commission following all procedural requirements of Wis. Stats. § 66.1001(4). The resolution shall refer to maps and other descriptive matters that relate to one or more elements of a comprehensive plan. The vote of the Commission shall be recorded in its official minutes. The Comprehensive Plan, and any amendment thereto, shall be effective only upon enactment of an ordinance by a majority vote of the members-elect of the Village Board adopting the recommended plan or amendment.
- (3) The Plan Commission shall periodically review the Comprehensive Plan, including any neighborhood, corridor, or district sub-area plans as it deems appropriate. The Plan Commission shall update the Comprehensive Plan every ten years as directed by the Village Board. Any person may apply to the Plan Commission for an amendment to the Comprehensive Plan at any other time provided, however, that any proposed amendment substantially similar to a proposal previously rejected by the Plan Commission or Village Board shall

not be resubmitted for a period of 12 months following the previous vote. Applications shall be made on a form provided by the Community & Economic Development Department and shall be accompanied by the fee established by the Village Board from time to time and provided in Appendix A to this Code. Property owners within 300 feet of the proposed amendment location shall receive written notice of the public hearing. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the application.

(b) *Matters referred to Plan Commission.* The Village Board shall refer to the Plan Commission, for its consideration and report before final action is taken by the Village Board, public body or officer, the following matters:

- (1) The location and architectural design of any public building;
- (2) The location of any statue or other memorial;
- (3) The location, acceptance, extension, alteration, vacation, abandonment, change of use, sale, acquisition of land for or lease of land for any street, alley or other public way, park, playground, airport, area for parking vehicles, or other memorial or public grounds;
- (4) The location, extension, abandonment or authorization for any public utility whether publicly or privately owned;
- (5) All plats, including condominium plats, in the Village or within the territory over which the Village is given platting jurisdiction by Wis. Stats. Ch. 236;
- (6) The location, character and extent or acquisition, leasing or sale of lands for public or semi-public housing, slum clearance, relief of congestion, or vacation camps for children; and
- (7) The amendment or repeal of any land use ordinance or any other ordinance adopted pursuant to Wis. Stats. §§ 61.35 and 62.23.
- (8) The temporary zoning of lands contained within a petition for annexation to the Village.
- (9) Amendments to the Village's Urban Service Area.

(c) *Miscellaneous powers.*

- (1) The Plan Commission shall:
 - a. Oversee community development block grants;
 - b. Consider and report to the Village Board all matters referred to it pertaining to planning and development of land within the Village and within one and one-half miles of the limits of the Village;
 - c. Review and recommend approval, rejection or conditional approval of all plats or replats of any lands within, or within one and one-half miles of, the limits of the Village.
 - d. Review and approve, reject or conditionally approve all applications for conditional use permits and site design permits under Chapter 62 of this Code.
- (2) The Plan Commission may:
 - a. Make reports and recommendations relating to the plan and development of the Village to public officials and agencies, civic, educational, professional and other organizations and citizens.

- b. Recommend to the Village Board, programs for public improvements and the financing thereof.
- c. In the performance of its functions, enter upon any land, make examinations and surveys, and place and maintain necessary monuments and markers thereon.
- d. Exercise such powers as may be necessary to enable it to perform its functions and promote municipal planning in cooperation with the Village Board to the extent allowed by law.

SECTION 2: **ADOPTION** “Article 23- III TAX INCREMENTAL FINANCE” of the Village of McFarland Municipal Code is hereby *added* as follows:

A D O P T I O N

Article 23- III TAX INCREMENTAL FINANCE(*Added*)

SECTION 3: **ADOPTION** “DIVISION 23-III-1 GENERALLY” of the Village of McFarland Municipal Code is hereby *added* as follows:

A D O P T I O N

DIVISION 23-III-1 GENERALLY(*Added*)

SECTION 4: **ADOPTION** “23-170 Notifications” of the Village of McFarland Municipal Code is hereby *added* as follows:

A D O P T I O N

23-170 Notifications(*Added*)

The Village shall provide notice of the creation or amendment of Tax Incremental Finance District following all procedural requirements of Wis. Stats. § 66.1105. In addition, where a new Tax Incremental Finance District (TID) is proposed or where the boundaries of an existing TID are proposed for amendment, the Village shall provide written notice to all property owners within the boundaries of the TID or TID amendment area and all property owners within 300 feet of the boundaries of the TID or TID amendment area. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the TID creation or amendment.

SECTION 5: **AMENDMENT** “56-35 Preliminary Consultation” of the Village of McFarland Municipal Code is hereby *amended* as follows:

A M E N D M E N T

56-35 Preliminary Consultation

Before submitting a Preliminary Plat or Certified Survey Map, the subdivider is encouraged to consult with the Community Development Director for advice regarding general Subdivision requirements. Information on meeting dates, agenda deadlines and filing requirements may be obtained from the Community Development Department. The subdivider shall also submit a location map showing the relationship of the proposed Subdivision to traffic arteries and existing community facilities. This consultation is neither formal nor mandatory but is intended to inform the subdivider of the purpose and objectives of these regulations, the comprehensive plan, comprehensive plan components and duly adopted plan implementation devices of the Village and to otherwise assist the subdivider in planning a development. In so doing, both the subdivider and planning agency may reach mutual conclusions regarding the general program and objectives of the proposed development and its possible effects on the neighborhood and community. The subdivider will gain a better understanding of the subsequent required procedures. Applicants are encouraged to seek preapplication conceptual review of proposed preliminary plats by the Plan Commission. The Plan Commission is under no obligation to give a response to such submittals at the same meeting as they are presented. The Plan Commission is entitled to seek outside assistance and sources of critique. No responses by the Plan Commission or by individual Plan Commissioners shall bind the Plan Commission or the Village unless the response is on behalf of the Plan Commission, is in writing and is expressed as a binding response. Notice of the time, place and purpose of a preapplication meeting shall also be sent to the applicant and the owners of record as listed in the office of the Village Assessor who are owners of the property in whole or part situated within 300 feet of the boundaries of the properties affected, said notice to be sent at least ten (10) days prior to the date of such preapplication meeting. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the application

(Code 1998, § 14-1-30; Ord. No. 99-11, § 6, 8-23-1999)

SECTION 6: **AMENDMENT** “56-37 Preliminary Plat Review And Approval” of the Village of McFarland Municipal Code is hereby *amended* as follows:

A M E N D M E N T

56-37 Preliminary Plat Review And Approval

- (a) *Plan commission review.* After review of the Preliminary Plat and negotiations with

the subdivider on changes deemed advisable and the kind and extent of public improvements that will be required, the Plan Commission shall, within 60 days, or within such time as extended by agreement with the subdivider of its submission, approve, approve conditionally, or reject the plat. The subdivider shall be notified in writing of any conditions for approval of the reasons for rejection. Such action of the Plan Commission shall be submitted to the Village Board for approval and the subdivider shall be notified in writing of any changes or modifications in the action of the Plan Commission and the reasons therefor.

- (b) *Public hearing.* The Village Clerk shall schedule a public hearing on the Preliminary Plat before the Plan Commission. The Village Clerk shall give notice of the Plan Commission's review and public hearing on the Preliminary Plat or Certified Survey Map by listing it as an agenda item in the Plan Commission's meeting notice published in the official Village newspaper. The notice shall be a Class 2 notice under Wis. Stats. Ch. 985 and include the name of the applicant, the address of the property in question and the requested action. Property owners within ~~200~~ 300 feet of the proposed land division shall receive written notice of the public hearing. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the application.
- (c) *Board action.* After receipt of the Plan Commission's recommendation, the Village Board shall, within 90 days of the date the plat was filed with the Village Clerk, approve conditionally or reject such plat and shall state, in writing, any conditions of approval or reasons for rejection, unless the time is extended by agreement with the subdivider. Failure of the Village Board to act within 90 days or extension thereof shall constitute an approval of the Preliminary Plat, unless other authorized agencies object to the plat. The Village Clerk shall communicate to the subdivider the action of the Village Board. If the Preliminary Plat is approved, the Village Clerk shall endorse it for the Village Board.
- (d) *Effect of Preliminary Plat approval.* Approval or conditional approval of a Preliminary Plat shall not constitute automatic approval of the Final Plat, except that if the Final Plat is submitted within 36 months of Preliminary Plat approval and conforms substantially to the Preliminary Plat layout, the Final Plat shall be entitled to approval. The Preliminary Plat shall be deemed an expression of approval or conditional approval of the layout submitted as a guide to the preparation of the Final Plat, which will be subject to further consideration by the Plan Commission and Village Board at the time of its submission.
- (e) *Preliminary Plat amendment.* Should the subdivider desire to amend the Preliminary Plat as approved, the subdivider may resubmit the amended plat, which shall follow the same procedure, except for the fee, unless the amendment is, in the opinion of the Village Board, of such scope as to constitute a new plat, in which such case it shall be refiled.

(Code 1998, § 14-1-32; Ord. No. 99-11, § 11, 8-23-1999; Ord. No. 2003-02, §§ 156, 157, 1-27-2002; Ord. No. 2010-23, § 1, 11-22-2010)

SECTION 7: AMENDMENT “56-38 Final Plat Review And Approval” of the Village of McFarland Municipal Code is hereby *amended* as follows:

A M E N D M E N T

56-38 Final Plat Review And Approval

(a) *Filing requirements.*

- (1) The subdivider shall prepare a Final Plat and complete an application form prescribed by the Community Development Department in accordance with this Chapter and shall file 20 copies of the Plat and the application with the Village Clerk at least 15 days prior to the meeting of the Plan Commission at which action is desired. ~~The Village Clerk shall give notice of the Plan Commission's meeting in the manner prescribed in Section 56-37(a).~~ The owner or subdivider shall file 20 copies of the Final Plat not later than 24 months after the date of approval of the Preliminary Plat; otherwise, the Preliminary Plat and Final Plat will be considered void unless an extension is requested in writing by the subdivider and for good cause granted by the Village. The owner or subdivider shall also submit at this time a current certified abstract of title or registered property report and such other evidence as the Village Attorney may require showing title or control in the applicant.
- (2) The subdivider shall, within two days after filing with the Village, transmit two copies to the County Planning Agency, two copies to the Director of the Planning Function in the Wisconsin Department of Administration, additional copies to the Director of the Planning Function for transmission of two copies each to the Wisconsin Department of Transportation if the Subdivision abuts or adjoins a state trunk highway or a connecting street and the Wisconsin Department of Commerce if the Subdivision is not served by a public sewer and provision for service has not been made, and the original Final Plat and adequate copies to the Plan Commission. The subdivider shall file with the Village Clerk an affidavit indicating full compliance with the requirement of filing with objecting agencies. The County Planning Agency, the Wisconsin Department of Administration, the Wisconsin Department of Transportation, and the Wisconsin Department of Commerce shall be hereinafter referred to as objecting agencies.
- (3) The Final Plat shall conform to the Preliminary Plat as approved and to the requirements of all applicable ordinances and state laws and shall be submitted for certification of those agencies having the authority to object to the plat as provided by Wis. Stats. § 236.12(2). The Zoning Administrator, Village Engineer or Village Attorney shall examine the Final Plat and provide a conclusion as to whether the Final Plat conforms substantially to the Preliminary Plat with a recommendation on approval of the Final Plat. The conclusions and recommendations shall be made a part of the record of the

proceedings where the Final Plat is being considered.

- (4) Simultaneously with the filing of the Final Plat or map, the owner shall file with the Village Clerk 12 copies of the final plans and specifications of public improvements required by this Chapter, and a signed copy of the developer's contract required by Section 56-104.
- (5) The Village Clerk shall refer two copies of the Final Plat to the Plan Commission, one copy to the Village Engineer, and a copy each to the telephone and power and other utility companies. The abstract of title or registered property report may be referred to the Village Attorney for examination and report. The Village Clerk shall also refer the final plans and specifications of public improvements to the Village Engineer for review. The recommendations of the Plan Commission and Village Engineer shall be made within 30 days of the filing of the Final Plat. The Village Engineer shall examine the plat or map and final plans and specifications of public improvements for technical details and, if the Village Engineer finds them satisfactory, shall so certify in writing to the Plan Commission. If the plat or map or the plans and specifications are not satisfactory, the Village Engineer shall return them to the owner and so advise the Plan Commission.

(b) *Plan Commission review.*

- (1) Public Hearing. The Village Clerk shall schedule a public hearing on the Final Plat before the Plan Commission. The Village Clerk shall give notice of a Plan Commission's review and public hearing on the Final Plat or Certified Survey map by listing an agenda item in the Plan Commission's meeting notice published in the official Village newspaper. The notice shall be a Class 2 notice under Wis. Stats. Ch. 985 and include the name of the applicant, the address of the property in question and the requested action. Property owners within 300 feet of the proposed land division shall receive written notice of the public hearing. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the application.
- (2) The Plan Commission shall examine the Final Plat as to its conformance with the approved Preliminary Plat, any conditions of approval of the Preliminary Plat, this Chapter and all applicable ordinances, rules, regulations, comprehensive plans and comprehensive plan components, which may affect it and shall recommend approval, conditional approval or rejection of the Plat to the Village Board.
- (3) The objecting state and county agencies shall, within 20 days of the date of receiving their copies of the Final Plat, notify the subdivider and all other approving and objecting agencies of any objections, except that the Wisconsin Department of Administration has 30 days in which to make objections. If there are no objections, they shall so certify on the face of the copy of the Plat and shall return that copy to the Village. If an objecting agency fails to act within 20 days, it shall be deemed to have no objection to the Plat.
- (4) If the Final Plat is not submitted within 24 months of the last-required approval of the Preliminary Plat, the Village Board may refuse to approve the

Final Plat.

- (5) The Plan Commission shall, within 30 days of the date of filing of the Final Plat with the Village Clerk, recommend approval, conditional approval or rejection of the Plat and shall transmit the Final Plat and application along with its recommendations to the Village Board. The Plan Commission may hold the matter in abeyance if there is incomplete or inadequate information.

(c) *Village Board review and approval.*

- (1) The Village Board shall, within 60 days of the date of filing the original Final Plat with the Village Clerk, approve or reject such Plat unless the time is extended by agreement with the subdivider. If the Plat is rejected, the reasons shall be stated in the minutes of the meeting and a written statement of the reasons forwarded to the subdivider. The Village Board may not inscribe its approval on the Final Plat unless the Village Clerk certifies on the face of the Plat that the copies were forwarded to objecting agencies as required herein, the date thereof and that no objections have been filed within 20 days or, if filed, have been met.
 - (2) The Village Board shall, when it determines to approve a Final Plat, give at least ten days' prior written notice of its intention to the Village Clerk of any municipality within 1,000 feet of the Final Plat.
 - (3) Failure of the Village Board to act within 60 days, the time having not been extended and no unsatisfied objections having been filed, the plat shall be deemed approved.
- (d) *Recordation.* After the Final Plat has been approved by the Village Board and required improvements either installed or a contract and sureties insuring their installation is filed, the Village Clerk shall cause the certificate inscribed upon the Plat attesting to such approval to be duly executed and the Plat returned to the subdivider for recording with the county Register of Deeds. The Register of Deeds cannot record the Plat unless it is offered within six months after the date of last approval and within 24 months after the first approval.
- (e) *Copies.* The subdivider shall file eight copies of the Final Plat with the Village Clerk for distribution to the approving agencies, affected sanitary districts, and other affected agencies for their files.
- (f) *Partial platting.* The Final Plat may, if permitted by the Village Board, constitute only that portion of the approved Preliminary Plat, which the subdivider proposes to record at the time.
- (g) *Plats within the extraterritorial plat approval jurisdiction.* When the land to be subdivided lies within 1 1/2 miles of the corporate limits of the Village, the subdivider shall proceed as specified in Sections 56-37 and 56-38, except:
- (1) Transmittal responsibility lies with the Village Clerk/Town Clerk, or to whomever the plat is first submitted; and the subdivider shall indicate which one in the subdivider's application.
 - (2) Approval agencies include the Plan Commission or Village Board, the town board of the town within which the Subdivision is located and the Dane County Zoning and Natural Resources Committee; the subdivider shall

comply with the land division ordinances of these agencies.

(3) After approval, the subdivider may proceed with the installation of such improvements and under such regulations as the town board of the town within whose limits the plat lies may require. Wherever connection to any Village utility is desired, permission for such connection shall be approved by the Village Board.

(4) All improvement requirements, specified by the Town Board or any special improvement district in matters over which they have jurisdiction, shall be met before filing of the Final Plat.

(Code 1998, § 14-1-33; Ord. No. 99-11, §§ 12—16, 8-23-1999; Ord. No. 2003-02, §§ 158—165, 1-27-2002; Ord. No. 2010-23, § 2, 11-22-2010)

SECTION 8: **AMENDMENT** “56-39 Certified Survey Map” of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

56-39 Certified Survey Map

- (a) *Use of Certified Survey Map.* When it is proposed to divide land into at least two but no more than four parcels or building sites, any one of which is 35 acres in size or less, or when it is proposed to create by land division not more than four parcels or building sites within a recorded Subdivision Plat without changing the exterior boundaries of a block, lot or outlot, the subdivider shall prepare a Certified Survey Map in accordance with this Chapter and shall file 20 copies of the map and the letter of application with the Village Clerk at least 20 working days prior to the meeting of the Plan Commission at which action is desired.
- (b) *Referral to Plan Commission.* The Village Clerk, within two normal work days after filing, transmit the copies of the map and letter of application to the Plan Commission.
- (c) *Review by other Village agencies.* The Plan Commission shall transmit a copy of the map to all affected Village boards, authorities, committees, commissions or departments for their review and recommendations concerning matters within their jurisdiction. Their recommendations shall be transmitted to the Plan Commission within ten days from the date the map is filed. The map shall be reviewed by the Plan Commission for conformance with this Chapter and all ordinances, rules, regulations, comprehensive plans, comprehensive plan components and neighborhood plans.
- (d) *Review and approval.* Following public hearing by the Plan Commission in the manner used for Preliminary Plats prescribed in Sec. 56-37(b), the Plan Commission shall approve, approve conditionally and thereby require resubmission of a corrected Certified Survey Map or reject such Certified Survey Map within 60 days from the date of filing of the map unless the time is extended by agreement with the subdivider.

If the map is rejected, the reason shall be stated in the minutes of the meeting and a written statement forwarded to the subdivider. If the map is approved, the Plan Commission shall cause the Village Clerk to so certify on the face of the original map and return the map to the subdivider.

- (e) *Recordation*. The subdivider shall record the map with the County Register of Deeds within 30 days of the approval.
- (f) *Copies*. The subdivider shall file five copies of the recorded Certified Survey Map with the Village Clerk for distribution to the Village Engineer, Building Inspector, Village Assessor and other affected departments for their files.

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

SECTION 9: AMENDMENT “56-40 Replat” of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

56-40 Replat

- (a) Except as provided in Wis. Stats. § 70.27(1), when it is proposed to Replat a recorded Subdivision, or part thereof, so as to change the boundaries of a recorded Subdivision, or part thereof, the subdivider or person wishing to Replat shall vacate or alter the recorded Plat as provided in Wis. Stats. §§ 236.40—236.44. The subdivider or person wishing to Replat shall then proceed, using the procedures for Preliminary and Final Plats.
- (b) The Village Clerk shall schedule a public hearing before the Plan Commission when a Preliminary Plat of a Replat of lands within the Village is filed, and shall ~~cause~~ give public notices by a Class 2 notice of the proposed Replat and public hearing to be mailed to the owners of all properties within the limits of the exterior boundaries of the proposed Replat and to the owners of all properties within ~~200~~ 300 feet of the exterior boundaries of the proposed Replat. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the application.
- (c) Where lots are more than double the minimum size required for the applicable zoning district, the Plan Commission may require that such lots be arranged so as to allow resubdivision of such parcels into normal lots in accordance with the provisions of the Chapter.

(Code 1998, § 14-1-35; Ord. No. 2003-02, § 170, 1-27-2002)

SECTION 10: **AMENDMENT** “62-4 Definitions” of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

62-4 Definitions

The following words, terms and phrases, when used in this Article, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning:

- (a) *Abutting*. Having property or district lines in common (e.g., two lots are abutting if they have property lines in common).
- (b) *Accessory building or use*.
 - (1) An accessory building or use is one that:
 - a. Is customary and clearly incidental to the principal building or principal use;
 - b. Serves exclusively the principal building or principal use;
 - c. Is subordinate in area, extent or purpose to the principal building or principal use;
 - d. Contributes to the comfort, convenience or necessity of occupants of the principal building or principal use served; and
 - e. Is located on the same zoning lot as the principal use served, with exception of such accessory off-street parking facilities as are permitted to locate elsewhere than on the same zoning lot as the building or use served.
 - (2) An accessory building or use includes, but is not limited to, the following:
 - a. A children's playhouse, garden house or private greenhouse;
 - b. A garage, carport, shed or building for storage incidental to a permitted use;
 - c. Incinerators incidental to a permitted use;
 - d. Storage of goods used in or produced by permitted manufacturing activities on the same zoning lot with such activities, unless such storage is excluded by the district regulations;
 - e. The production, processing, cleaning, servicing, testing, repair or storage of merchandise normally incidental to a permitted retail service or business use if conducted by the same ownership as the principal use;
 - f. Off-street motor vehicle parking areas and loading facilities;
 - g. Signs, as permitted and regulated in each district incorporated in this Chapter; and
 - h. Earth station dish antennas, which are ground-mounted or building-mounted.
- (c) *Acre, net*. The actual land devoted to the land use, excluding public streets, public

lands or unusable lands, and school sites contained within 43,560 square feet.

- (d) *Adjacent*. Neighboring or within visible proximity (e.g., includes property that is across the street or public right-of-way and includes all properties directly impacted by a proposed development whether abutting or not).
- (e) *Agricultural use*. Any of the following activities conducted for the purpose of producing an income or livelihood: crop or forage production, keeping livestock, beekeeping nursery, sod or Christmas tree production, floriculture, aquaculture, fur farming, forest management and enrolling land in a federal agricultural commodity payment program for a federal or state agricultural land conservation payment program.
- (f) *Alley*. A public way not more than 24 feet wide that affords only a secondary means of access to abutting property.
- (g) *Animal unit*. One animal unit is the equivalent of one cow, or one horse, or one pony, or one mule, or two hogs or ten sheep, or ten goats or 50 poultry or equivalent combination of them.
- (h) *Apartment*. A room or suite of rooms in a multiple-family structure that is arranged, designed, used or intended to be used as a single housekeeping unit. Complete kitchen facilities, permanently installed, must always be included for each apartment.
- (i) *Arterial street*. A public street or highway used or intended to be used primarily for large volume or heavy through traffic. Arterial streets shall include freeways and expressways as well as arterial streets, highways and parkways.
- (j) *Automobile laundry*. A building or portion thereof containing facilities for washing automobiles using production-line methods with a chain, conveyor, blower, steam-cleaning device or other mechanical devices or any premises with a capacity of washing 20 or more vehicles per eight-hour day.
- (k) *Awning*. A retractable, rooflike cover, temporary in nature, which projects from the wall of a building.
- (l) *Basement*. That portion of any structure located partly below the average adjoining lot grade, which is not designed or used primarily for year-around living accommodations.
- (m) *Block*. A tract of land bounded by streets or by a combination of streets and public parks, cemeteries, railroad right-of-way, bulkhead lines or shorelines of waterways. A block may be located in part beyond the boundary lines of corporate limits of the Village.
- (n) *Boardinghouse*. A building other than a hotel or restaurant where meals or lodging are regularly furnished by a rearrangement for compensation for three or more persons not members of a family, but not exceeding 12 persons and not open to transient customers.
- (o) *Bufferyard*. A unit of land, together with a specified type and amount of planting thereon, and any structures that may be required between land uses to eliminate or minimize conflicts between them.
- (p) *Buildable lot area*. The portion of a lot remaining after required yards have been provided.

- (q) *Building*. Any structure built for the support, shelter or enclosure of persons, animals, chattels or movable property of any kind and which is permanently affixed to the land. When any portion thereof is completely separated from every other portion by masonry or firewall without any window, which wall extends from the ground to the roof, then such portion shall be deemed to be a separate building.
- (r) *Building, completely enclosed*. A building separated on all sides from the adjacent open space or from other buildings or structures by a permanent roof and by exterior walls or party walls, pierced only by windows and normal entrance or exit doors.
- (s) *Building coverage*. The proportion of the lot area, expressed as a percent, that is covered by the maximum horizontal cross section of a building or buildings.
- (t) *Building detached*. A building surrounded by open space on the same lot.
- (u) *Building height*. A vertical distance from the curb level or the approved ground level opposite the center of the front of a building to the highest point of the roof in the case of a flat roof, to the deck line of a mansard roof, and to the mean-height level between eaves and ridges of a gable, hip or gambrel roof.
- (v) *Building, principal*. A building in which the principal use of the lot on which it is located is conducted.
- (w) *Building setback line*. A line parallel to the lot line at a distance parallel to it, regulated by the yard requirements set up in this Code.
- (x) *Bulk*. Used to indicate the size and setbacks of buildings or structures and the location of such buildings or structures with respect to one another and includes the following:
 - (1) Size and height of buildings;
 - (2) Location of exterior walls at all levels in relation to lot lines, streets or to other buildings;
 - (3) Gross floor area of buildings in relation to lot area (floor area ratio);
 - (4) All open spaces allocated to buildings; and
 - (5) Amount of lot area provided per dwelling unit or lodging room.
- (y) *Business*. An occupation, employment or enterprise that occupies time, labor and materials, or wherein merchandise is exhibited or sold, or where services are offered.
- (z) *Channel*. Those floodlands normally occupied by a stream of water under average annual high-water flow conditions while confined within generally well-established banks.
- (aa) *Clinic, medical and dental*. A building in which a group of physicians, dentists or physicians and dentists and allied professional assistants are associated for the purpose of carrying on their professions. The clinic may include an accessory dental or medical laboratory. It shall not include in-patient care or operating rooms for major surgery.
- (ab) *Club or lodge, private*. A nonprofit association of persons who are bona fide members paying annual dues, which owns, hires or leases a building or portion thereof, the use of such premises being restricted to members and their guests. The affairs and management of such private club or lodge are conducted by a Board of Directors, Executive Committee or similar body chosen by the members at their annual meeting. It shall be permissible to serve food and meals on such premises, provided adequate dining room space and kitchen facilities are available. Where properly licensed under

existing Village ordinances, the consumption of intoxicating beverages by members of such club or lodge or their guests may be permitted.

- (ac) *Community living arrangement.* The following facilities licensed or operated or permitted under the authority of the child welfare agencies under Wis. Stats. § 48.60, foster homes for children under Wis. Stats. § 48.02(6), group homes for children under Wis. Stats. § 48.02(7), and community-based residential facilities under Wis. Stats. § 50.01(1g), but does not include day care centers, nursing homes, general hospitals, special hospitals, prisons and jails. The establishment of a community living arrangement shall be in conformance with applicable Sections of Wis. Stats. §§ 46.03(22), 59.69(15), 62.23(7)(i) and 62.23(7a), and amendments thereto, and also the Wisconsin Administrative Code.
- (ad) *Conditional uses.* Uses of a special nature as to make impractical their predetermination as a principal use in a district.
- (ae) *Conforming building or structure.* Any building or structure that:
 - (1) Complies with all the regulations of this Chapter or any amendment thereto governing bulk or the zoning district in which such building or structure is located; or
 - (2) Is designed or intended for a conforming use.
- (af) *Conservation standards.* Guidelines and specifications for soil and water conservation practices and management enumerated in the Technical Guide, prepared by the Natural Resources Conservation Service for Dane County, adopted by the County Soil and Water Conservation District Supervisors, and containing suitable alternatives for the use and treatment of land based upon its capabilities from which the landowner selects that alternative which best meets the landowner's needs in developing soil and water conservation.
- (ag) *Controlled access arterial street.* The condition in which the right of owners or occupants of abutting land or other persons to access, light, air or view in connection with an arterial street is fully or partially controlled by public authority.
- (ah) *Convalescent home and nursing home.* A home for the aged, infirm, chronically ill or incurable persons in which five or more persons not of the immediate family are received, kept or provided with food and shelter or care for compensation but not including hospital clinics or similar institutions devoted primarily to the diagnosis and treatment of disease or injury, maternity cases or mental illness.
- (ai) *Curb level.* The level of the established curb in front of such building measured at the center of such front.
- (aj) *Development.* Any manmade change to improved or unimproved real estate, including, but not limited to, construction of or additions or substantial improvements to buildings, other structures, or accessory uses, mining, dredging, filling, grading, paving, excavation or drilling operations or disposition of materials.
- (ak) *District, basic.* A part of the Village for which the regulations of this Chapter governing the use and location of land and building are uniform.
- (al) *District, overlay.* Overlay districts, also referred to herein as regulatory areas, provide for the possibility of superimposing certain additional requirements upon a basic zoning district without disturbing the requirements of the basic district. In the instance

- of conflicting requirements, the more strict of the conflicting requirements shall apply.
- (am) *Down Zoning Ordinance*. A zoning ordinance that affects an area of land in one of the following ways:
- (1) By decreasing the development density of the land to be less dense than was allowed under its previous usage.
 - (2) By reducing the permitted uses of the land, that are specified in a zoning ordinance or other land use regulation, to fewer uses than were allowed under its previous usage.
- (an) *Dwelling*. A building or part of a building containing one or more dwelling units and also containing other directly associated elements such as hallways, storage areas or common laundry facilities. For purposes of this Chapter, this term does not include "group lodging facilities."
- (ao) *Dwelling, attached*. A dwelling separated from another dwelling unit and having any portion of any roof, wall or floor in common with another dwelling unit.
- (ap) *Dwelling, detached*. A dwelling that is entirely surrounded by open space on the same lot.
- (aq) *Dwelling, multiple-family*. A building, or portion thereof, containing three or more dwelling units.
- (ar) *Dwelling, single-family*. A building containing one dwelling unit only.
- (as) *Dwelling, two-family*. A building containing two dwelling units only.
- (at) *Dwelling unit*. An area within a dwelling that is designed, occupied or intended to be occupied by a family (or by a nonfamily household) as permitted by this Chapter as separate living quarters with private kitchen, sanitary, sleeping and living quarters within the unit.
- (au) *Eating place*. Establishments primarily engaged in the retail sale of prepared food and drinks for consumption on the premises. Caterers and institutional food service establishments are included. The term shall not apply to houses of worship, religious, fraternal, youths' or patriotic organizations, service clubs and civic or union organizations that occasionally prepare or serve or sell meals to transients or the general public, nor shall it include any public or private school lunchroom.
- (av) *Efficiency unit*. A dwelling unit consisting of one principal room exclusive of bathroom, kitchen, hallway, closets or dining alcove directly off the principal room, providing that such dining alcove shall not exceed 90 square feet in area and shall not be used for sleeping purposes.
- (aw) *Elderly dwelling*. A building, or portion thereof, designed, designated and used exclusively by a person who is 55 years of age or older, or a family, the head of which or spouse is 55 years of age or older.
- (ax) *Essential services*. Services provided by public and private utilities, necessary for the exercise of the principal use or service of the principal structure. These services include underground, surface or overhead gas, electrical, steam, water, sanitary sewerage, stormwater drainage, and communication systems and accessories thereto, such as poles, towers, wires, mains, drains, vaults, culverts, laterals, sewers, pipes, catchbasins, water storage tanks, conduits, cables, fire alarm boxes, police call boxes,

traffic signals, pumps, lift stations and hydrants, but not including buildings.

- (ay) *Establishment, business*. A place of business carrying on operations that are physically separate and distinct from those of any other place of business located on the same zoning lot.
- (az) *Family*. An individual or group of two or more individuals who are related by blood, marriage or adoption, together with not more than four additional persons not so related, living as a single household in a dwelling unit. For purposes of this Chapter, family includes nonfamily households.
- (ba) *Family day care*. The provision of day care for children for compensation within a dwelling whether or not licensed by the state, including educational services so long as the care and services are taking place within a dwelling.
- (bb) *Farming, general*. Includes floriculture, forest and game management, orchards, raising of grain, grass, mint and seedcrops, raising of fruits, nuts and berries, sod farming and vegetable farming. General farming includes the operating of such an area for one or more of the above uses with the necessary accessory uses for treating or storing the produce; provided, however, that the operation of any such accessory uses shall be secondary to that of the normal farming activities.
- (bc) *Farmstead*. A single-family residential structure located on a parcel of land, which primary land use is associated with agriculture.
- (bd) *Floor area*. The sum of the gross floor area for each of a building's stories measured from the exterior limits of the faces of the structure. The floor area of a building includes basement floor area. It does not include cellars and unenclosed porches or any floor space in an accessory building or in the principal building that is designed for the parking of motor vehicles in order to meet the parking requirements of this Article.
- (be) *Floor area ratio*. An intensity measured as a ratio derived by dividing the total floor area of a building by the gross area site. Where the lot is part of a larger development and has no bufferyard, that lot area may be used instead of the gross site area.
- (bf) *Foster home*. Any facility that is operated by a person required to be licensed by Wis. Stats. § 48.62(1)(a) and that provides care and maintenance for no more than four children or, if necessary to enable a sibling group to remain together, for no more than six children or, if the State Department of Children and Families promulgates rules permitting a different number of children, for the number of children permitted under those rules.
- (bg) *Frontage*. All the property abutting on one side of a street between two intersecting streets or all of the property abutting on one side of a street between an intersecting street and the dead end of a street.
- (bh) *Garage, private*. A detached accessory building or portion of the principal building, designed, arranged, used or intended to be used for storage of automobiles of the occupant of the premises.
- (bi) *Garage, public*. Any building or portion thereof, not accessory to a residential building or structure, used for equipping, servicing, repairing, leasing or public parking of motor vehicles.
- (bj) *Gross floor area*. The area within the inside perimeter of the exterior walls of the

building under consideration, exclusive of vent shafts and courts, without deduction for corridors, stairways, closets, the thickness of interior walls, columns or other features. The gross floor area of a building, or portion thereof, not provided with surrounding exterior walls shall be the usable area under the horizontal projection of the roof or floor above. The gross floor area shall not include shafts with no openings or interior courts.

- (bk) *Gross site area.* The area of land that is designated by its owner or developer as a tract to be used, developed or built upon as a unit under single ownership or control. The gross site area shall be legally described and made part of the application for zoning approvals.
- (bl) *Group foster home.* Any facility operated by a person required to be licensed by Wis. Stats. § 48.62 for the care and maintenance of five to eight foster children.
- (bm) *Group lodging facilities.* Building or parts of buildings designed, occupied or intended to be occupied as living quarters on a basis other than as a dwelling, dwelling unit, hotel or motel.
- (bn) *Group lodginghouse.* A group lodging facilities containing general lodging rooms not having kitchen facilities, offered for rent or comparable compensation on a monthly or longer basis. Meals or access to common meal preparation facilities may be offered as part of the service to occupants.
- (bo) *Guest, permanent.* A person who occupies or has the right to occupy on a monthly or longer basis a hotel or apartment hotel accommodation as such person's domicile and place of permanent residence.
- (bp) *Historic District.* An area designated by the Village Board on the recommendation of the Landmarks Commission, pursuant to this Section, composed of two or more improvement parcels that together comprise a district of special character or special historic interest or value as part of the development, heritage or cultural characteristics of the Village, state or nation.
- (bq) *Historic site.* A parcel of land having historic significance due to a substantial value in tracing prehistory or history of aboriginal people, or upon which an historic event has occurred, and which has been designated as an historic site under this Chapter, or an improvement parcel, or part thereof, on which is situated an historic structure and any abutting improvement parcel, or part thereof, used as and constituting part of the premises on which the historic structure is situated.
- (br) *Historic structure.* An improvement that has a special character or historic interest or value in showing the development, heritage or cultural characteristics of the Village, state or nation, which has been designated as an historic structure under this Chapter.
- (bs) *Home occupation.* Any activity carried out for gain by a resident conducted as an accessory use in the resident's dwelling unit or in structures accessory thereto.
- (bt) *Home professional office.* A home occupation consisting of the office of a recognized profession.
- (bu) *Hotel.* A facility containing sleeping rooms with private or semi-private bathroom facilities offered overnight lodging to the public for compensation and catering primarily to the traveling public. A hotel shall offer services such as maid, telephone, desk and vending services. It may offer a restaurant, recreational facilities and meeting

facilities.

- (bv) *Hotel, apartment.* A building in which at least 90 percent of the accommodations are dwelling units or are occupied by permanent guests.
- (bw) *Household.* A family or nonfamily group living in a nontransient manner in a single dwelling unit.
- (bx) *Impervious surface.* Those surfaces that do not absorb water. They consist of all buildings, parking areas, driveways, roads, sidewalks, and any areas of concrete or asphalt. In the case of lumberyards, areas of stored lumber constitute impervious surfaces.
- (by) *Impervious surface ratio.* A measure of the intensity of land use that is determined by dividing the total area of all impervious surfaces on a site by the gross site area.
- (bz) *Improvement.* Any building, structure, place, work of art or other object that is all or part of any physical betterment of real property.
- (ca) *Improvement parcel.* A parcel of property containing an improvement that is treated as a single entity for the purpose of levying real estate taxes. The term shall also include any unimproved area of land which is treated as a single parcel for real estate tax purposes.
- (cb) *Junk.* Any scrap, waste, reclaimable material or debris, whether or not stored or used in conjunction with dismantling, processing, salvage, storage, baling, disposal or other use or disposition. Junk includes, but is not limited to, vehicles, tires, vehicle parts, equipment, paper, rags, metal, glass, building materials, household appliances, brush, wood and lumber.
- (cc) *Junkyard.* An open area where waste or scrap materials are bought, sold, exchanged, stored, baled, packed, disassembled or handled, including, but not limited to, scrap iron and other metals, paper, rags, rubber tires and bottles. A junkyard includes an automobile wrecking or dismantling yard, but does not include uses established entirely within enclosed buildings.
- (cd) *Kennel, animal.* Any premises, or portion thereof, where dogs, cats and other household pets are maintained, boarded, bred or cared for in return for remuneration, or are kept for the purpose of sale.
- (ce) *Landmarks Commission.* The Landmarks Commission under this Code.
- (cf) *Landscape surface area ratio (LSR).* The percentage of the gross site area that is preserved as permanently protected landscaped area.
- (cg) *Landscaped area.* The area of the site that is planted and continually maintained in vegetation, including grasses, ground cover, shrubs, bushes and trees. Landscaped area includes the area located within planted and continually maintained landscaped planters.
- (ch) *Loading area.* A completely off-street space or berth on the same lot for the loading or unloading of freight carriers, having adequate ingress and egress to a public street or alley.
- (ci) *Lodging room.* A room rented as sleeping and living quarters without kitchen facilities and with or without an individual bathroom.
- (cj) *Lodging room (for determining lot area requirements and off-street parking requirements).* For the purpose of determining the lot area requirements, any lodging

room designed or intended to be occupied by more than two persons shall be determined as one lodging room for each two persons; provided, however, that in a lodginghouse or a fraternity and sorority house the number of lodging rooms shall be determined by dividing the total number of persons intended to occupy the lodging rooms by two.

- (ck) *Lodginghouse*. A building where lodging only is provided for compensation for not more than three persons not members of the family.
- (cl) *Lot*. A parcel of land having frontage on a public street, or other officially approved means of access, occupied or intended to be occupied by a principal structure or use and sufficient in size to meet the lot width, lot frontage, lot area and other open space provisions of this Code as pertaining to the district wherein located.
- (cm) *Lot area*. The area of a horizontal plane bounded by the front, side and rear lot lines.
- (cn) *Lot, corner*. A lot of which at least two adjacent sides abut for their full lengths upon a street, provided that the interior angle at the intersection of such two sides is less than 135 degrees. A lot abutting upon a curved street or streets shall be considered a corner lot if the tangents to the curve at its points of beginning within the lot or at the points of intersection of the side lot lines with the street line intersect at an interior angle of less than 135 degrees.
- (co) *Lot coverage (residential)*. The area of a lot occupied by the principal building or buildings and accessory building.
- (cp) *Lot coverage (except residential)*. The area of a lot occupied by the principal buildings or buildings and accessory buildings including any driveways, parking areas, loading areas, storage areas and walkways.
- (cq) *Lot depth*. The mean horizontal distance between the front lot line and the rear lot line of a lot measured within the lot boundaries.
- (cr) *Lot, interior*. A lot situated on a single street that is bounded by adjacent lots along each of its other lines and is not a corner lot.
- (cs) *Lot line*. A property boundary line of any lot held in single or separate ownership, except that where any portion of the lot extends into the abutting street or alley, the lot line shall be deemed to be the abutting street or alley right-of-way line.
- (ct) *Lot line, front*. In the case of a lot abutting upon only one street, the line separating such lot from such street. In the case of any other lot, the owner shall, for the purpose of this Chapter, have the privilege of electing any street lot line the front lot line, providing that such choice, in the opinion of the Zoning Administrator, will not be injurious to the existing, or to the desirable future development of the adjacent properties.
- (cu) *Lot line, rear*. The lot line that is opposite the most distant from the front lot line. In the case of an irregular, triangular or gore-shaped lot, a line 20 feet in length, entirely within the lot parallel to and most distant from the front lot line shall be considered to be the rear lot line for the purpose of determining depth of rear yard.
- (cv) *Lot line, side*. Any lot line not a front lot line or a rear lot line.
- (cw) *Lot lines*. The property lines bounding the lot.
- (cx) *Lot lines and area*. The peripheral boundaries of a parcel of land and the total area lying within such boundaries.

- (cy) *Lot of record.* A lot that is part of a Subdivision or a Certified Survey Map that has been recorded in the Office of the Register of Deeds of Dane County or a parcel of land, the deed to which was recorded in the Office of said Register of Deeds prior to the effective date of the ordinance from which this Chapter is derived. Any lot or parcel of land created through a violation of any other applicable laws or ordinances of the state and the Village shall not, in this instance, be considered a lot of record.
- (cz) *Lot, reversed corner.* A corner lot, the street side lot line of which is substantially a continuation of the front lot line of the first lot to its rear.
- (da) *Lot, substandard.* A parcel of land held in separate ownership having frontage on a public street, or other approved means of access, occupied or intended to be occupied by a principal building or structure, together with accessory buildings and uses, having insufficient size to meet the lot width, lot area, yard, off-street parking areas or other open space provisions of this Code as pertaining to the district wherein located.
- (db) *Lot, through.* A lot that has a pair of opposite lot lines along two substantially parallel streets and which is not a corner lot. On a through lot, both street lines shall be deemed front lot lines.
- (dc) *Lot width.* The horizontal distance between the side lot lines of a lot, measured at right angles to the lot depth, said measurement to be made at the rear line of the required front yard.
- (dd) *Lot, zoning.* A single tract of land located within a single block which, at the time of filing for a building permit, is designated by its owner or developer as a tract to be used, developed or built upon as a unit under single ownership or control. Therefore, a zoning lot or lots may or may not coincide with a lot of record.
- (de) *Minor structures.* Any small, movable accessory erection or construction such as birdhouses, tool houses, pet houses, play equipment, arbors and walls and fences under four feet in height.
- (df) *Mobile home.* A manufactured home that is HUD certified and labeled under the National Mobile Home Construction and Safety Standards Act of 1974. A mobile home is a transportable structure, being eight feet or more in width (not including the overhang of the roof), built on a chassis and designed to be used as a dwelling with or without permanent foundation when connected to the required utilities.
- (dg) *Mobile home lot.* A parcel of land for the placement of a single mobile home and the exclusive use of its occupants.
- (dh) *Mobile home park.* A parcel of land that has been developed for the placement of mobile homes and is owned by an individual, a firm, trust, partnership, public or private association, or corporation. Individual lots within a mobile home park are rented to individual mobile home users.
- (di) *Mobile home Subdivision.* A land Subdivision, as defined by Wis. Stats. Ch. 236 and any Village land division ordinance, with lots intended for the placement of individual mobile home units. Individual homesites are in separate ownership as opposed to the rental arrangements in mobile home parks.
- (dj) *Modular unit.* A factory fabricated transportable building unit designed to be used by itself or to be incorporated with similar units at a building site into a modular structure to be used for residential, commercial, educational or industrial purposes.

- (dk) *Motel*. A facility offering services of a hotel but where the sleeping rooms are physically arranged so that most have access to outside, adjacent parking areas without passing through the lobby.
- (dl) *Motor freight terminal*. A building or area in which freight brought by motor truck is assembled and/or stored for routing in intrastate or interstate shipment by motor truck.
- (dm) *Multifamily development*. One lot having a total of three or more dwelling units, regardless of the number of principal residential structures.
- (dn) *Nameplate*. A sign indicating the name and address of a building, or the name of an occupant thereof, and the practice of a permitted occupation therein.
- (do) *Nonconforming building or structure*. A building or structure that does not comply with all of the regulations of this Chapter or of any amendment hereto governing bulk for the zoning district in which such building or structure is located.
- (dp) *Nonconforming use*. A use of land that does not comply with all the regulations of this Chapter or of any amendment hereto governing use for the zoning district in which such use is located.
- (dq) *Nonfamily households*. A group of individuals not exceeding five in number who do not constitute a "family" as defined in this Section and who live as a single household in a dwelling unit.
- (dr) *Nursery school*. A facility licensed as a day care center by the state where persons provide for compensation and/or consideration for service, group care for four or more children under seven years of age, for less than 24 hours a day at a location other than the child's own home or the homes of relatives or guardians.
- (ds) *Nursing home*. An establishment used as a dwelling place by the aged, infirm, chronically ill or incurably afflicted, in which not less than three persons live or are kept or provided for on the premises for compensation, excluding clinics and hospitals and similar institutions devoted to the diagnosis, treatment or the care of the sick or injured.
- (dt) *Office for a professional person*. An office for a professional person is one in which services are performed by persons engaged in a profession requiring advanced training in a recognized professional specialty and including the fields of religion, architecture, engineering, law, medicine, personal health services and instruction in the liberal or fine arts.
- (du) *Off-street parking*. A site not within the public right-of-way devoted to the parking of vehicles, including parking spaces, aisles, access drives, and landscaped areas, and providing vehicular access to a public street.
- (dv) *Outdoor furnace*. An apparatus designed to burn solid or liquid combustible material to produce heat and/or heat hot water for a building in which it is not located.
- (dw) *Parking lot*. A structure or premises containing five or more parking spaces open to the public.
- (dx) *Parties in interest*. Includes all abutting property owners, all property owners within ~~100~~ 300 feet, and all property owners of opposite frontages.
- (dy) *Planned residential development, dwelling*. A parcel or tract of land having an area as required in the district regulations under common management, single ownership, and which is the site for two or more principal residential buildings and where regulations

may be modified as regulated in this Chapter.

- (dz) *Professional office in a home.* The office or studio in a person's residence or a person engaged in a recognized professional specialty and including the fields of religion, architecture, engineering, law, medicine, personal health services and instruction in the liberal or fine arts, provided that such use shall comply with all of the conditions of a home occupation, except that mechanical equipment customarily appurtenant to said profession may be used, provided no external manifestations thereof are apparent at the property line.
- (ea) *Public airport.* Any airport that complies with the definition contained in Wis. Stats. § 114.013(3), or any airport that serves or offers to serve common carriers engaged in air transport.
- (eb) *Public way.* Any sidewalk, street, alley, highway or other public thoroughfare.
- (ec) *Railroad right-of-way.* A strip of land containing railroad tracks and customary auxiliary facilities for only track operation. For the purpose of this Chapter, a railroad right-of-way does not include land used or intended to be used for switching, spur, lead, team or siding tracks, freight depots or stations, loading platforms, train sheds, warehouses, car or locomotive shops, car yards or classification yards.
- (ed) *Reserved parking space.* Those off-street parking spaces allocated for temporary standing of automobiles awaiting entrance to a particular establishment.
- (ee) *Retail.* The sale of goods or merchandise in small quantities to the consumer.
- (ef) *Roadside stand.* A temporary structure that is not permanently affixed to the ground and is readily removable in its entirety, which is used solely for the display or sale of farm products produced on the premises upon which such roadside stand is located. No roadside stand shall be more than 300 square feet in ground area and there shall not be more than one roadside stand on any one premises.
- (eg) *Row house.* A place of abode not more than two stories in height, arranged to accommodate three or more attached living units in which each living unit is separated from the adjoining unit by an unpierced vertical occupancy separation of not less than one hour fire-resistive construction, extending from the basement or lowest floor to the underside of the roof boards. Each living unit shall have separate entrances and exits leading directly to the outside.
- (eh) *Screening.* A hedge, wall or fence to provide a visual separator and physical barrier not less than four feet nor more than six feet in height, unless otherwise provided for in this Chapter.
- (ei) *Setback.* The minimum horizontal distance between the front lot line and the nearest point of the foundation of that portion of the building to be enclosed. The overhang cornices shall not exceed 24 inches. Any overhang of the cornice in excess of 24 inches shall be compensated by increasing the setback by an amount equal to the excess of cornice over 24 inches. Uncovered steps shall not be included in measuring the setback.
- (ej) *Reserved.*
- (ek) *Signs.* Any medium, including its structure, words, letters, figures, numerals, phrases, sentences, emblems, devices, designs, trade names or trademarks by which anything is made known and which are used to advertise or promote an individual, firm,

association, corporation, profession, business, commodity or product and which is visible from any public street or highway.

- (el) *Solar Energy Collection System*. All equipment required to harvest solar energy to generate electricity, including solar panels, solar storage units, power conditioning equipment, transfer equipment, and parts related to the functioning of those items.
- (em) *Solar Energy Collection System, Building & Roof Mounted (Accessory Use)*. A solar photovoltaic system mounted on a rack that is ballasted on, or is attached to, the roof or side of a building or other permitted principal or accessory structure, including limited accessory equipment associated with the system which may be ground mounted. Building and roof mounted systems are accessory to the principal use.
- (en) *Solar Energy Collection System, Ground Mounted (Accessory Use)*. A solar photovoltaic system mounted on a rack or pole that is ballasted on, or is attached to, the ground and is accessory to the principal use.
- (eo) *Solar Energy Collection System, Ground Mounted (Principal Use - Solar Farm)*. A solar photovoltaic system mounted on a rack or pole that is ballasted on, or is attached to, the ground and is the principal use for the lot on which it is located and typically designed for providing energy to off-site uses or export to the wholesale market..
- (ep) *Solar Photovoltaic System*. A solar energy collection system that converts solar energy directly into electricity, the primary components of which are solar panels, mounting devices, inverters, and wiring.
- (eq) *Solar Storage Units*. A component of a solar energy collection system or device that is used to store solar generated electricity or heat for later use.
- (er) *Story*. That portion of a building included between the surface of any floor and the surface of the next floor above it, or if there is no floor above it, then the space between the floor and the ceiling next above it. Any portion of a story exceeding 14 feet in height shall be considered as an additional story for each 14 feet or fraction thereof. A basement having one-half or more of its height above grade shall be deemed a story for purposes of height regulation.
- (es) *Story, half*. That portion of a building under a gable, hip or mansard roof, the wall plates of which, on at least two opposite exterior walls, are not more than 4 1/2 feet above the finished floor of such story. In the case of single-family dwellings, two-family dwellings and multifamily dwellings less than three stories in height, one-half story in a sloping roof shall not be counted as a story for the purposes of this Code.
- (et) *Street*. Property other than an alley or private thoroughfare or travelway that is subject to public easement or right-of-way for use as a thoroughfare and serves as a principal means of access to abutting property.
- (eu) *Street yard*. A yard facing a street and extending across the full width of the lot, the depth of which shall be the minimum horizontal distance between the existing street or highway right-of-way line and a line parallel thereto through the nearest point of the principal structure. Corner lots shall have two or more street yards.
- (ev) *Structural alterations*. Any change in the supporting members of a structure, such as foundations, bearing walls, columns, beams or girders.
- (ew) *Structure*. Anything constructed or erected, the use of which requires a permanent location on the ground or attached to something having a permanent location on the

ground.

- (ex) *Temporary auxiliary apartment.* A living arrangement that permits an elderly or handicapped person to live in a temporary separate living area within a single-family detached dwelling unit in the R-1 Residential District, or which permits a relative or personal attendant of an elderly or handicapped person to live in a temporary, separate living area within such a dwelling unit. Such living area may contain separate bath and kitchen facilities to permit a degree of independence. Ingress and egress for such a living area may be either from within the principal dwelling unit or from a side or rear entrance.
- (ey) *Temporary structure.* A movable structure not designed for human occupancy nor for the protection of goods or chattels and not forming an enclosure, such as billboards.
- (ez) *Traditional neighborhood development.* A development as defined by Wis. Stats. § 66.1027(1)(c) that exhibits several of the following characteristics: alleys, streets laid out in a grid system, buildings oriented to the street, pedestrian-orientation, compatible mixed land uses, village squares and greens.
- (fa) *Trailer.* Any structure that is or may be mounted upon wheels for moving about and is propelled by its own or drawn by other motive power and which is used as a dwelling or as an accessory building or structure in the conduct of a business, trade or occupation or issued for hauling purposes.
- (fb) *Urban residential district(s).* The R-1, R-1A, R-1B, R-2, R-3, R-MH or R-E zoning districts and residences allowed at a conditional use C-G zoning district.
- (fc) *Usable open space.* That part of the ground level of a zoning lot, other than in a required front or corner side yard, which is unoccupied by driveways, drive aisles, service drives, off street parking spaces and/or loading berths and is unobstructed to the sky. This space of minimum prescribed dimension shall be available to all occupants of the building and shall be usable for greenery, drying yards, recreational space, gardening, and other leisure activities normally carried on outdoors. Where and to the extent prescribed in these regulations, balconies and roof areas, designed and improved for outdoor activities, may also be considered as usable open space. The usable open space shall be planned as an assemblage or singularly designed area that maximizes the size for open space usage. The only exception to this standard is where the required open space is designed to be part of the individual living units in the form of patios or decks.
- (fd) *Use.* The purpose or activity for which the land or building thereof is designed, arranged or intended, or for which it is occupied or maintained.
- (fe) *Use, accessory.* A subordinate building or use that is located on the same lot on which the principal building or use is situated and which is reasonably necessary and incidental to the conduct of the primary use of such building or main use, when permitted by district regulations.
- (ff) *Use, conditional.* A use that, because of its unique or varying characteristics, cannot be properly classified as a permitted use in a particular district. After due consideration, as provided for in this Chapter, of the impact of such use upon neighboring land and of the public need for the particular use at a particular location, such conditional use may or may not be granted.

- (fg) *Use, permitted.* A use that may be lawfully established in a particular district or districts provided it conforms with all requirements and regulations of such district in which such use is located.
- (fh) *Use, principal.* The main use of land or building as distinguished from subordinate or accessory use.
- (fi) *Utilities.* Public and private facilities, such as water wells, water and sewage pumping stations, water storage tanks, electrical power substations, static transformer stations, telephone and telegraph exchanges, microwave radio relays and gas regulation stations, inclusive of associated transmission facilities, but not including sewage disposal plants, municipal incinerators, warehouses, shops, storage yards and power plants.
- (fj) *Vision triangle.* A vision triangle is the triangular area located at the street corner formed by connecting the point of intersection of the curbs of the intersecting streets, or the point of intersection of the asphalt edges of the streets if no curb is present, with two other points located a distance away from the point of intersection along the line of the intersecting curb, or the asphalt edge of the street if no curb is present. On collector and arterial streets, the distance away from the point of intersection to the point along that collector or arterial street is 35 feet. For local streets, the distance away from the point of intersection to the point along that street is 30 feet. For private streets, the distance away from the point of intersection to the point along that street is 25 feet. For alleys, the distance away from the point of intersection to the point along that alley is 20 feet. The functional classification of streets and alleys shall be determined by the Village Engineer consistent with the definitions provided under Section 56-2.
- (fk) *Yard.* An open space on the same lot with a structure, unoccupied and unobstructed from the ground upward except the vegetation. The street and rear yards extend the full width of the lot.
- (fl) *Yard, front.* A yard extending across the full width of the lot and lying between the front line of the lot and the nearest line of the building. The side where the address is shall be considered the front yard.
- (fm) *Yard, rear.* A yard extending across the full width of the lot and lying between the rear lot line and the nearest line of the principal building.
- (fn) *Yard, side.* A yard extending from the front yard to the rear yard, lying between the main building and a side lot line. The width of a side yard shall be the minimum horizontal distance between the side lot line and a line parallel thereto through the nearest point of the principal structure. A side yard does not include any yard that is a street yard.
- (fo) *Zero lot line.* The concept whereby two respective dwelling units within a building shall be on separate and abutting lots and shall meet on the common property line between them, thereby having zero space between said units.
- (fp) *Zoning permit.* A permit issued by the Zoning Administrator to certify that the use of lands, structures, air and waters subject to this Chapter are or shall be used in accordance with the provisions of said Chapter.

(Code 1998, § 13-1-300; Ord. No. 2003-03, § 1(13-1-300), 3-24-2003; Ord. No. 2003-04, §§

2, 3, 3-24-2003; Ord. No. 2009-08, § 2, 3-23-2009; Ord. No. 2009-11, §§ 1, 3, 4-27-2009)

SECTION 11: **AMENDMENT** “62-67 PD Planned Development District”
of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

62-67 PD Planned Development District

(a) *General requirements.*

- (1) *Use regulations.* The uses allowable in this district are the uses approved as part of the general or detailed plan for particular sites that are placed in the Planned Development District.
- (2) *Density and dimensional regulations.* This Section sets no prescribed density or dimensional regulations in the Planned Development District.
- (3) *Off-street parking and loading.* There shall be no prescribed requirements for off-street parking and loading in the Planned Development District. However, in the review and approval of any general or detailed plan in a Planned Development District, due consideration shall be given to Subdivision IV of this Division of regulations and requirements for off-street parking and loading facilities for uses similar to those proposed in such plan.
- (4) *Standards.* The following standards shall apply in the review of all general or detailed plans proposed for the Planned Development District:
 - a. The uses proposed in the planned development shall be in general conformance with the Village Comprehensive Plan.
 - b. The establishment, maintenance or operation of the uses proposed in the planned development shall not substantially impair or diminish the use, value and enjoyment of other properties within the neighborhood.
 - c. Traffic circulation into and within the development shall be designed to minimize traffic congestion and traffic hazards, provide for the accessibility of all uses and buildings and also provide for the safe and convenient movement of both vehicles and pedestrians.
 - d. The planned development shall incorporate environmental design considerations, including the preservation of topography, trees and ground cover, streams and natural bodies of waters, and other significant natural features and control of erosion and runoff in accord with the Village Erosion Control and Stormwater Management Ordinances.
 - e. The planned development shall provide for convenient and harmonious groups of buildings, structures and uses; and buildings

shall be spaced and sited to ensure adequate safety, light, ventilation and privacy.

f. The following provisions shall apply:

1. In a planned development for residential use, adequate open space and recreational areas shall be provided in appropriate locations, and all public and common open spaces shall be designed and located to provide safe and convenient access to residents.
2. Planned Development District housing impacts on community resources in the same manner as other new developments, which are characterized by division of land into lots. In particular, the additional population density places demands upon Village parks and recreation areas. Accordingly, each dwelling unit newly established shall be required to dedicate land or provide fees in lieu of land, in accordance with the procedures set forth in Section 62-64.

g. The planned development will not adversely affect the ability of public agencies to provide school or other municipal services.

h. The width of street rights-of-way, width of paving, width and location of street or other paving, outdoor lighting, location of sewer and water lines, provision for stormwater drainage or other similar environmental engineering considerations shall be based on a determination of the appropriate standards necessary to implement the specific function in the specific situation; provided, however, that in no case shall standards be less than those necessary to ensure the public safety and welfare as determined by the Village.

i. The proponents of a Planned Development District application shall provide evidence satisfactory to the Village Board of its economic feasibility of available adequate financing and that it would not adversely affect the economic prosperity of the Village or the values of surrounding properties.

j. The proponents of a Planned Development District shall submit a reasonable schedule for the implementation of the development to the satisfaction of the Village Board, including suitable provisions for assurance that each phase could be brought to completion in a manner that would not result in an adverse effect upon the community as a result of termination at that point.

(5) *Minimum area.* A Planned Development District shall not be less than three acres of contiguous land under the same ownership. This Subsection shall not be interpreted to prohibit the post-development sale of all or part of an approved PD subject to the provision of this Section and all applicable statutes and Subdivision regulations.

(6) *Subdivision review.* The applicable Subdivision review under Chapter 56 shall be carried out as an integral part of the review of a Planned Development

District. The plan required must be submitted in a form that substantially satisfies requirements of the Subdivision regulations for the Preliminary and Final Plat approvals. Subdivision application may be submitted for the whole, a part, or parts of the overall planned development as indicated by phases in the detailed plan for staged development.

- (b) *Procedure for establishment of Planned Development Districts.* The provisions set forth in Division 62-II-4 of this Article shall apply for the establishment of any Planned Development District, provided the amendatory ordinance shall be considered only in conjunction with a general or detailed plan.
- (c) *Preapplication procedures.* Applicants are encouraged to seek preapplication, conceptual review of proposed plans by the Plan Commission. The Plan Commission is under no obligation to give a response to such submittals at the same meeting as they are presented. The Plan Commission is entitled to seek outside assistance and sources of critique. No responses by the Plan Commission or by individual Plan Commissioners shall bind the Plan Commission or the Village unless the response is on behalf of the Plan Commission, is in writing and is expressed as a binding response. Notice of the time, place and purpose of a preapplication meeting shall also be sent to the applicant and the owners of record as listed in the office of the Village Assessor who are owners of the property in whole or part situated within 300 feet of the boundaries of the properties affected, said notice to be sent at least ten (10) days prior to the date of such preapplication meeting. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the application.
- (d) *Approval of general or detailed plan and adoption of zoning ordinance amendment.* In the event that the Village Board approves a general (or detailed) plan and adopts a zoning amendment creating a Planned Development District in connection with such general (or detailed) plan, the requirements of the plan shall constitute the zoning regulations for the district and the zoning district maps shall be amended to show all lands included in such general (or detailed) plan as within the Planned Development District. In the approval of any general (or detailed) plan, the Village Board may stipulate any conditions or restrictions in the establishment, maintenance and operation of any uses proposed in such plan and may also require any guarantees, including the filing of a contract together with a surety, satisfactory in form to the Village Attorney and satisfactory in amount to the Village Engineer, with the Village to ensure that improvements will be installed and completed as proposed in the plan.
- (e) *Recording of approved general or detailed plans and zoning ordinance amendments.* Whenever the Village Board designates land as being within a Planned Development District, the Village Attorney shall record in the Office of the Register of Deeds of Dane County a facsimile copy of the approved general (or detailed) plan, together with a certified copy of the related zoning ordinance amendment and any other action taken thereon by the Village Board. The cost for preparing a facsimile copy of the general (or detailed) plan in recordable form and the recording fee shall be paid by the owners of the lands included in the general (or detailed) plan.
- (f) *Changes or modifications to general or detailed plans and zoning ordinance*

amendments. Any approved general or detailed plan, together with the related zoning ordinance amendment, may be amended in whole or in part pursuant to the same procedure and subject to the same limitations by which general or detailed plans were approved and the zoning ordinance amended. However, minor modifications may be made by any general or detailed plan upon approval of the Village Plan Commission provided that such modifications shall be in general conformity with the approved general or detailed plan and shall not substantially change the concept of such approved plan. All approved minor modifications shall become a part of the approved general or detailed plan and shall be recorded as provided in Subsection (e) of this Section. The Plan Commission shall decide whether a proposed amendment is minor or major, with appeals made to the Village Board.

- (g) *Construction of building and establishment of uses.* No zoning or building permit shall be issued until the detailed plan and the related zoning ordinance amendment have been recorded as required above. Within one year of the date of recording of any detailed plan and the zoning ordinance, construction thereon must begin; and construction must be substantially completed throughout the project within three years of such date of recording, unless extensions are granted by the Village Board. If initial construction has not begun within one year of the date of recording or within the prescribed time period granted as an extension by the Village Board, the approval of the detailed plan and the related zoning ordinance amendment shall become null and void, and the zoning shall revert to the classification that applied prior to the approval of the PDD zoning. No occupancy of dwelling units shall occur until all public works that have been scheduled to be completed before occupancy are completed to the satisfaction of the Village.

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

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

- a. A legal description describing all of the tract of land included in the proposed development.
- b. A statement indicating the nature of the applicant's interest in the land included in the proposed development.
- c. A statement describing the proposed development, including the character, method and operation of the development and a development schedule or timetable for construction.
- d. A statement as to the following data or graphic information referenced to a map or plan of the proposed development:
 1. The location and size of the site including dimensioned exterior boundaries, topography and other salient features, and existing buildings and structures, and also adjacent properties and streets, including all public utilities and public

easements.

2. The use and approximate location and bulk of buildings and structures, including number of stories and dimensions of buildings.
3. The approximate location of vehicular and pedestrian facilities, such as streets, sidewalks and off-street parking areas, including approximate number of parking spaces.
4. The approximate location of areas for public or common open spaces and for other public or semipublic uses.
5. A tabulation of land areas for the different types of uses in relation to the total area.
6. A tabulation of the gross floor areas of buildings by types of uses.
7. A tabulation of the number of types of dwelling units.

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

(3) *Approval of general plan.*

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

b. In the event the Village Board fails to approve the general plan and ordinance, the Village Board shall communicate its objections back to the Plan Commission for reconsideration and further discussions.

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

(1) *Submittal of plan.* Within one year after the recording of the general plan and the copy of the related zoning ordinance amendment, a detailed plan for at least one stage of the general plan shall be filed with the Village Clerk, unless an extension is granted by such Village Board. The detailed plan shall contain any information and representation deemed necessary by the Plan Commission and shall consist of a statement entitled, "Planned Development District—Detailed Plan, Statement of Owner's Intent and Description of Development," which shall include without limitations, the following:

a. A legal description describing all of the tract of land included in the

proposed development, referenced to a locational map indicating the relationship of the tract to the total general plan.

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

(2) *Review of the detailed plan.*

- a. The Plan Commission shall review the detailed plan as a conditional use review and shall determine whether the plan complies with the standards set forth in Subsection (h)(1) of this Section and is in general conformance with the approved general plan. Following Plan Commission approval of a detailed plan, the Village Attorney shall

record in the Office of the Register of Deeds of Dane County a facsimile copy of the approved detailed plan and a certified copy of the Plan Commission action approving the same. The costs for copies and recording shall be paid by the owners of land within the plan areas.

- b. The action of the Plan Commission on the proposed detailed plan shall be appealable to the Village Board. The Village Board shall consult with the Plan Commission before making its appeal decision, but in no case shall a detailed plan be approved that is out of conformity with a general plan approved.

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

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

(Code 1998, § 13-1-46; Ord. No. 2003-03, § 1(13-1-46), 3-24-2003)

SECTION 12: **AMENDMENT** “62-108 Application For Conditional Use” of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

62-108 Application For Conditional Use

- (a) *Required application materials.* An application for a conditional use shall be filed in duplicate on a form prescribed by the Village. Such applications shall be forwarded to the Plan Commission on receipt by the Zoning Administrator. Such applications shall include where applicable:
 - (1) Names and addresses of the applicant, owner of the site, architect, professional engineer, contractor and all property owners of record within ~~100~~300 feet.
 - (2) Description of the subject site by lot, block and recorded Subdivision or by metes and bounds; address of the subject site; type of structure; proposed operation or use of the structure or site; number of employees and the zoning district within which the subject site lies.
 - (3) Plat of survey prepared by a registered land surveyor showing all of the information required for a building permit and existing and proposed landscaping.
 - (4) Additional information as may be required by the Plan Commission or other authorities, boards, commissions or officers of the Village. The Plan Commission may require such other information as may be necessary to

determine and provide for an enforcement of this Chapter, including a plan showing contours and soil types; high-water mark and groundwater conditions; bedrock, vegetative cover, specifications for areas of proposed filling, grading, and lagooning; location of buildings, parking areas, traffic access, driveways, walkways, open spaces and landscaping; plans of buildings, sewage disposal facilities, water supply systems and arrangements of operations.

- (5) A detailed written description and proof meeting the substantial evidence standard showing each of the standards set forth in Section 62-111 (a) through (h) will be satisfied, including a detailed description of how each said standard is met, and how the proposed use will comply with any applicable regulations regarding light, noise, traffic, nuisance, health, safety, welfare and environment. When any applicable law, ordinance or other regulation prohibits a certain measurable level of any activity or substance, including, but not limited to, noise, light, dust, particulate emissions, odor, visibility, pollution, and vibration and frequency levels, the applicant shall also demonstrate and prove how the proposed use will comply with such regulations.
 - (6) Upon request by the Village Board, Plan Commission or Zoning Administrator, the applicant shall provide reports and studies, prepared by a qualified professional, addressing any applicable standard. The applicant is solely responsible for the cost of such reports and studies. A qualified professional is one with appropriate education, experience, license and/or certification pertinent to the applicable standard, and the professional's qualifications should be provided with the report or study (e.g. a curriculum vitae or resume).
 - (7) The fee established by the Village Board from time to time and provided in Appendix A to this Code for application for a conditional use. The applicant shall also pay all costs incurred by the Village in notifying the public and property owners pursuant to Section 62-110.
- (b) *Plans.* In order to secure information upon which to base its determination, the Plan Commission may require the applicant to furnish, in addition to the information required for a building permit, the following information:
- (1) A plan of the area showing contours, soil types, high-water mark, groundwater conditions, bedrock, slope and vegetation cover;
 - (2) Location of buildings, parking areas, traffic access, driveways, walkways, open spaces, landscaping, lighting;
 - (3) Plans for buildings, sewage disposal facilities, water supply systems and arrangements of operations;
 - (4) Specifications for areas of proposed filling, grading, lagooning or dredging;
 - (5) Other pertinent information necessary to determine if the proposed use meets the requirements of this Chapter.
- (c) *Third party consultants.* If necessary expertise is not available from staff or other appropriate governmental agency, the Village Board, Plan Commission or Zoning

Administrator may consult with a third-party consultant to effectively evaluate the application. The Zoning Administrator will select the consultant. The applicant is solely responsible for all reasonable costs and expenses associated with such consultation. Applicants retain the right to withdraw an application if they choose not to pay consultant fees.

(d) *Preapplication procedures.* Applicants are encouraged to seek preapplication, conceptual review of proposed conditional use permit petitions by the Plan Commission. The Plan Commission is under no obligation to give a response to such submittals at the same meeting as they are presented. The Plan Commission is entitled to seek outside assistance and sources of critique. No responses by the Plan Commission or by individual Plan Commissioners shall bind the Plan Commission or the Village unless the response is on behalf of the Plan Commission, is in writing and is expressed as a binding response. Notice of the time, place and purpose of a preapplication meeting shall also be sent to the applicant and the owners of record as listed in the office of the Village Assessor who are owners of the property in whole or part situated within 300 feet of the boundaries of the properties affected, said notice to be sent at least ten (10) days prior to the date of such preapplication meeting. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the application

(Code 1998, § 13-1-63; Ord. No. 2003-03, § 1(13-1-63), 3-24-2003; Ord. No. 2006-04, § 1, 2-13-2006)

SECTION 13: **AMENDMENT** “62-110 Notice Of Hearing On Application” of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

62-110 Notice Of Hearing On Application

Notice of the time, place and purpose of such hearing shall be given by publication of a class 2 notice under the Wisconsin Statutes Chapter 985 in the official Village newspaper. Notice of the time, place and purpose of such public hearing shall also be sent to the applicant, the Zoning Administrator, members of the Village Board and Plan Commission, and the owners of record as listed in the office of the Village Assessor who are owners of property in whole or in part situated within ~~100-300~~ feet of the boundaries of the properties affected, said notice to be sent at least ~~five-ten~~ (10) days prior to the date of such public hearing. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the application.

(Code 1998, § 13-1-65; Ord. No. 2003-03, § 1(13-1-65), 3-24-2003)

SECTION 14: **AMENDMENT** “62-113 Appeals” of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

62-113 Appeals

Any action of the Plan Commission in granting or denying a conditional use permit may be appealed to the Village Board, if a written request for an appeal is filed within ten days after the date of the Plan Commission's action in granting or denying the permit. Such request for appeal shall be signed by the applicant or by the owners of at least 20 percent of the land area immediately adjacent extending 100 feet therefrom or by the owners of 20 percent or more of the land directly opposite thereto extending 100 feet from the street frontage of such opposite land. The request shall be filed with the Zoning Administrator who shall submit it to the Village Board at its next meeting, together with any documents and other data used by the Plan Commission in reaching its decision. The Village Board may consider the matter forthwith, refer the matter to a subsequent meeting or set a date for a public hearing thereon. In the event the Village Board elects to hold a public hearing, notice thereof shall be given by mail to the known owners of the lands ~~immediately adjacent thereto and directly opposite any street frontage~~ within 300 feet of the lot or parcel in question and by publication of a class 1 notice in the official newspaper at least ten days before the date of the hearing. The Village Board may either affirm or reverse in whole or in part the action of the Plan Commission and may finally grant or deny the application for a conditional use permit. The Village Board's decision to approve or deny the conditional use permit must be supported by substantial evidence.

(Code 1998, § 13-1-68; Ord. No. 2003-03, § 1(13-1-68), 3-24-2003)

SECTION 15: **AMENDMENT** “62-310 Site/Design Review” of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

62-310 Site/Design Review

- (a) *Purpose.* Site/design review is implemented under municipal authority to promote the public health, safety and welfare and under municipal zoning authority by the Plan Commission. Requirements for design review and approval apply to uses and developments regardless of the characterization of the use or development within this Chapter as a permitted use or conditional use.
- (b) *Scope of site/design review.*
 - (1) *Applicability.* The following developments shall be subject to site/design review by the Plan Commission:

- a. Development of residential projects consisting of three or more dwelling units.
 - b. Any development in a Commercial District.
 - c. Any development in an Industrial District.
 - d. Any development for which the applicant is a public utility or governmental entity or religious organization.
 - e. Any parking area including five or more parking spaces.
- (2) *Limit.* Site/design review shall be limited to development for which current application is made for an erosion control or building permit. This Section shall not be deemed to apply to any existing development or use of land that is not affected by current application for erosion control or building permit, nor shall this Section apply to any rehabilitation of an existing structure so long as the size of the rehabilitated structure is not increased.
- (3) *Development.* Any new construction or exterior improvement to real property for which application for a building permit may be required by this Code.
- (4) *Village planning consultant.* Any Village planning consultant appointed by the Village Board.
- (c) *Development to comply with site/design standards.* No development subject to site/design review shall occur unless such development complies with all applicable site/design review standards.
- (d) *Manner of site/design review.*
 - (1) Upon application for a building permit, the applicant shall be advised by the Zoning Administrator whether compliance with site/design review standards is required by this Section. If such compliance shall be required, the applicant shall be provided with a checklist and a site/design review application, which shall be in such form as the Zoning Administrator shall approve, and which shall be accompanied by such information as may be necessary to determine and provide for enforcement of this Section.
 - (2) The site/design review application shall be reviewed by the Zoning Administrator, who may consult with a planning consultant, if necessary.
 - (3) When the Zoning Administrator deems the application to be complete, review by the Plan Commission shall be scheduled. At least ten days prior to the Plan Commission meeting, written notice shall also be given to the owners of all properties within 300 feet of the land included in the site/design review application. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the application.
 - (4) The Plan Commission's determination of compliance or noncompliance with this Section shall be issued by the Zoning Administrator, in writing, within ten business days of the determination and sent to the applicant via U.S. Mail. The written determination shall specifically describe all areas of noncompliance and shall identify changes necessary to bring the proposed development into compliance.
 - (5) No building permit shall be issued for any development until the Plan Commission has determined that the development is in compliance with

site/design review standards. All construction and improvement subject to site/design review shall conform with approved site/design plans.

- (6) The determinations of the Plan Commission on site/design plan applications shall be appealable to the Village Board pursuant to the procedures set forth in Section 62-113.

(e) *Site/design standards.* In reviewing plans for development the Plan Commission shall determine that the following standards are met:

- (1) *Grading.* Grading shall insure a positive drainage consistent with established water runoff patterns in the area. All grading shall allow for the installation and maintenance of appropriate landscape materials. Respect for the natural topography in site development will be recommended as a means of capitalizing on the sloping terrain, and earth berms are required to screen out unpleasant views and accentuate pleasant views.
- (2) *Landscaping.* Landscaping shall be required to be installed in accordance with an approved landscaping plan as a component of site and design review. The requirements for landscaping plans are set forth in Appendix B to this Chapter Code, Village of McFarland Landscaping Standards. All references to the Village Forester shall have the same meaning as referenced in Section 59-20(d).

(3) *Building relationships.*

- a. The structures shall be related to the site to enhance or maintain current contours. New development shall consider activities on adjacent properties with relation to access from abutting streets, parking areas, service areas, building setbacks, height of structures, and color and materials of adjacent or nearby buildings.
- b. In the development of the site, the existing quality vegetation should ordinarily be maintained in accordance with Section 59-29.

(4) *Lighting.* The functions of exterior lighting on private property shall be:

- a. To illuminate building facades, especially those bearing business identification signs. Architectural lighting should be free from glare and of a type to complement the existing development in the district.
- b. To illuminate pedestrian walks and spaces. Security lighting should provide necessary levels of illumination to insure safety of the property and its residents, while not reflecting direct rays of light into adjacent property.
- c. To illuminate parking and service areas. Off-street parking area lighting should be so arranged as to conform with applicable provisions of Section 62-172. (The choice of equipment, design, quantity, and placement of on-site lighting shall relate to these functions. Lighting shall be adequate but not excessive. The height and number of lighting standards shall be appropriate to the building and its function and to the neighborhood.)

(5) *Utility service.* It shall be a goal of the Village to eliminate overhead wiring within the Village. To this end, owners of property within the Village, working with the utilities servicing the Village shall, in all new development

and major additions, make provision for underground service. This shall be accomplished during building development and construction. Sanitary sewer and water utility services shall comply with Village Standard Specifications.

(6) *Building design.* Buildings shall meet the following requirements:

- a. Materials shall be of a durable, low-maintenance type. The colors shall be harmonious with other buildings in the neighborhood.
- b. Mechanical elements on the roof or ground shall be screened from the view of adjacent properties and roadways.
- c. Buildings shall be designed with an architectural flavor that will complement and enrich the character of the Village.
- d. The overall design of the building shall be of high quality, considering the importance of the particular zoning district.
- e. With the exception of the M-IC Zoning District, the front, sides, and rear of all commercial and industrial buildings shall be entirely faced with nonmetallic or wood material. In the M-IC District, a minimum of 15 vertical feet of the front of all buildings shall be faced with nonmetallic or wood material extending across the full front of the building, and also extending a distance of not less than 20 feet on each side of the building. The portion of any building facing or backing onto public streets, or abutting a Residential Zoning District, shall be held to the same requirements as that of the front. These requirements may be waived in whole or in part by the Plan Commission.
- f. An addition shall relate to the existing building in terms of scale, materials and color.
- g. Structures should be designed to be compatible with the structures that are adjacent to them.
- h. Unbroken exterior facades exceeding 70 feet in length shall be avoided.
- i. All building elevations are of importance and should be carefully designed. Building should avoid blank facades.

(f) *Recommendation of Village Plan Commission.* The Village Plan Commission may, during the site/design review process, suggest features of site/design, and construction, building and structural design, that are not a part of site/design standards but that, in the opinion of the Village Plan Commission, would be desirable to make the development a positive asset to the visual appearance of the community and a positive contribution to the growth and stability of the community tax base. Compliance with such recommendations shall not be required of the developer.

(g) *Validity of site/design approval.* Where the Plan Commission has approved or conditionally approved an application for site/design approval, such approval shall become null and void within 12 months of the date of the Plan Commission's action unless construction is commenced or the current owner possesses a valid building permit under which construction is commenced within six months of the date of

issuance and which shall not be renewed unless construction has commenced and is diligently pursued. No sooner than 60 days nor less than 45 days prior to the automatic revocation of such site/design approval, the Zoning Administrator shall notify the property owner by certified mail of such revocation. Extensions of up to one year each may be granted by the Plan Commission for just cause, if application is made to the Village at least 30 days before the expiration of said permit.

- (h) *Fees.* The fee for review of a site/design review application shall be the fee established by the Village Board from time to time and provided in Appendix A to this Code, to be paid at the time of submission of the application. The applicant shall also pay all costs incurred by the Village in notifying the public and property owners pursuant to Section 62-310(d)(3).
- (i) *Penalties.* Violations of this Section shall be subject to Section 62-311, except that each day a violation continues shall not be deemed a separate violation until the 30 day notice period expires. Nothing herein shall preclude the Village from maintaining a separate action to prevent or abate or remove violations.

(Ord. No. 2011-06, § 1, 5-23-2011)

Editor's note(s)—Section 1 of Ord. No. 2011-06, adopted May 23, 2011, repealed the former § 62-310, and enacted a new § 62-310 as set out herein. The former § 62-310 pertained to similar subject matter, and derived from the Code of 1998, § 13-1-224; Ord. No. 2003-03, § 1(13-1-224), adopted March 24, 2003; Ord. No. 2006-11, § 1, adopted June 26, 2006; and Ord. No. 2008-03, § 2, adopted Feb. 25, 2008.

SECTION 16: AMENDMENT “62-343 Procedure For Changes Or Amendments” of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

62-343 Procedure For Changes Or Amendments

- (a) *Request for changes.* Petitions for any change to the district boundaries and maps or amendments to the text regulations shall be addressed to the Village Board and shall be filed with the Zoning Administrator, describe the premises to be rezoned or the portions of text of regulations to be amended, list the reasons justifying the petition, specify the proposed use, if applicable, and have attached the following, if petition be for change of district boundaries:
 - (1) Plot plan, drawn to a scale of one inch equals 100 feet showing the area proposed to be rezoned, its location, its dimensions, the location and classification of adjacent zoning districts and the location and existing use of all properties within 300 feet of the area proposed to be rezoned.
 - (2) Owners' names and addresses of all properties lying within ~~100~~300 feet of the area proposed to be rezoned.

- (3) Together with additional information as may be required by the Plan Commission or Village Board.
- (b) *Plan Commission review and recommendations.*
- (1) Preapplication procedures. Applicants are encouraged to seek preapplication, conceptual review of proposed rezoning petitions by the Plan Commission. The Plan Commission is under no obligation to give a response to such submittals at the same meeting as they are presented. The Plan Commission is entitled to seek outside assistance and sources of critique. No responses by the Plan Commission or by individual Plan Commissioners shall bind the Plan Commission or the Village unless the response is on behalf of the Plan Commission, is in writing and is expressed as a binding response. Notice of the time, place and purpose of a preapplication meeting shall also be sent to the applicant and the owners of record as listed in the office of the Village Assessor who are owners of the property in whole or part situated within 300 feet of the boundaries of the properties affected, said notice to be sent at least ten (10) days prior to the date of such preapplication meeting. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the application.
- (2) The Zoning Administrator shall cause the petition to be forwarded to the Plan Commission for its consideration and recommendation. Following receipt of the petition, the Plan Commission shall hold a public hearing upon each proposed change or amendment, giving notice of the time, place and the change or amendment proposed by publication of a class 2 notice, pursuant to Wis. Stats. Ch. 985. At least ten days prior, written notice shall also be given to the clerk of any municipality within 1,000 feet of any land that would be affected by the proposed change or amendment. The ~~Plan Commission~~Village Clerk shall also notify the owners of all properties lying within ~~100-300~~ feet of the land proposed to be rezoned said notice to be sent at least ten (10) days prior to the date of which such public hearing. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the application.
- (3) Following such hearing, the Plan Commission shall review all proposed amendments to the text and Zoning Map within the corporate limits of the Village, and shall recommend, in writing, that the petition be granted as requested, modified or denied. A recording of the recommendation in the Plan Commission's official minutes shall constitute the required written recommendation.
- (c) *Village Board action.*
- (1) Following receipt and consideration of the Plan Commission's recommendation, the Village Board shall take action on the proposed ordinance implementing the proposed change or amendment. Approval of the proposed ordinance requires a simple majority of a quorum of the Village Board, except the Village Board may not enact a down zoning ordinance

unless at least two-thirds of the members-elect approve the ordinance. If the down zoning ordinance is requested, or agreed to, by the person who owns the land affected by the proposed ordinance, the ordinance may be enacted by a simple majority of the members-elect.

- (2) The Village Board shall hold an additional public hearing, preceded by the same notice required for the Plan Commission public hearing, upon the written request of the petitioner or any of the parties identified in Section 62-342. In addition, the Village Board may, on its own volition, conduct its own public hearing on the proposed amendment.

- (d) *Fee.* The application fee for processing a petition for a zoning change or amendment shall be the fee established by the Village Board from time to time and provided in Appendix A to this Code. The applicant shall also pay all costs incurred by the Village in notifying the public and affected property owners pursuant to Subsections (b)(2) and (c) of this Section.

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

SECTION 17: **AMENDMENT** “62-363 Applications For Hearings” of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

62-363 Applications For Hearings

- (a) *Time of appeal.* Appeals shall be filed within 30 days after the receipt of the written decision or order from which the appeal is taken by filing in duplicate a notice of appeal with the Village Clerk. The date of receipt of the decision shall not be counted in determining the time for filing of the appeal. Sundays and holidays shall be counted, except if the last day falls on a Saturday, Sunday or legal holiday, the time for filing shall be extended to the next secular day.
- (b) *Who may appeal.* Appeals or applications to the Board of Zoning Appeals may be made by:
- (1) The owner, mortgagee, purchaser under a land contract, optionee or occupant under a written lease for one year or more of the property for which relief is sought.
 - (2) Any officer (other than the Zoning Administrator), department, board or bureau affected by a decision or order of the Zoning Administrator.
 - (3) Any person aggrieved and whose use and enjoyment of property within the Village is directly and adversely affected by a decision or order of the Building Inspector, Zoning Administrator or the requested Board of Zoning Appeals action.
- (c) *Appeal and application forms.* Every appeal or application shall be made upon forms

furnished by the Village Clerk which have been approved by the Board of Zoning Appeals. A scale drawing shall accompany each form showing the location and size of the property, existing improvements, all abutting properties and improvements thereon and change or addition requested. The applicant or appellant shall provide all information requested on the form and any additional information requested in writing by the chair or Clerk of the Board of Zoning Appeals, which is necessary to inform the Board of Zoning Appeals of the facts of the appeal. Failure to supply such information shall be grounds for dismissal of the appeal or application.

- (d) *Filing appeal or application.* The appellant or applicant shall file the required appeal form in duplicate with the Village Clerk. The Village Clerk shall deliver one copy to the Zoning Administrator or other officer or body from whose decision an appeal is taken. Upon receipt of an appeal, the Zoning Administrator or other officer or body responsible for the original determination shall transmit to the Clerk of the Board of Zoning Appeals all notes or papers relating to the order or decision from which the appeal is being taken.
- (e) *Fee.* All appeals and applications filed with the Village Clerk shall be accompanied by payment of a required fee as established by the Village Board from time to time and provided in Appendix A to this Code. If the appellant or applicant elects the contested case method, the appellant or applicant shall also pay the amount determined by the Board of Zoning Appeals to cover the additional administrative costs involved.
- (f) *Insufficient notice.* No appeal or application shall be considered by the Board of Zoning Appeals unless it is made on the required form. Upon receipt of any communication purporting to be an appeal or application, the Village Clerk shall supply the applicant with the proper forms which must be filed within ten days, in addition to the 30 days specified in Subsection (a) of this Section, in order to be considered by the Board of Zoning Appeals.

(Code 1998, § 13-1-261; Ord. No. 2003-03, § 1(13-1-261), 3-24-2003; Ord. No. 2006-04, § 2, 2-13-2006; Ord. No. 2006-08, §§ 1, 2, 4-24-2006)

State law reference(s)—Board of appeals, Wis. Stats. § 62.23(7)(e).

SECTION 18: **AMENDMENT** “62-364 Hearings” of the Village of McFarland Municipal Code is hereby *amended* as follows:

A M E N D M E N T

62-364 Hearings

- (a) *Notice of hearing.* Notice of time, date and place of the hearing of an appeal or application shall be given in the following manner:
 - (1) By certified mail or personal service to the appellant or applicant and to the Zoning Administrator or other administrative official or body from whose

decision an appeal is taken and the Village Clerk on behalf of the Plan Commission not less than ten days prior to the date of the hearing.

- (2) In every case involving a variance, conditional use, exception, planned unit development or public utility exception, the Village Clerk shall mail notice to the owners of record of all land within the area included in the application and within ~~100~~ 300 feet of any part of the building or premises affected not less than ten days prior to the hearing. Names and last-known addresses of such owners shall be furnished by the applicant at the time of filing the appeal or application. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the application.
- (3) By publication of a class 2 notice under Wis. Stats. Ch. 985.
- (4) Notice of an application for construction of a building in the bed of a future street, highway or parkway shall be published in the official newspaper not less than 15 days prior to the hearing.
- (5) Notice of an application for a proposed special exception in a Shoreland-Wetland District shall be mailed to the district office of the Wisconsin Department of Natural Resources at least ten days prior to the hearing.
- (b) *Time of hearing, docketing.* Each appeal or application properly filed shall be numbered serially, docketed in a special book provided therefor and placed upon the calendar by the Clerk of the Board of Zoning Appeals. Cases docketed more than 15 days preceding a regular meeting shall be set for hearing at such meeting. Cases docketed seven days or less prior to a regular meeting shall be scheduled by the Clerk of the Board of Zoning Appeals, or designee, for a hearing on the second regular meeting day thereafter unless otherwise directed by the chair.
- (c) *Appearances.* The appellant or applicant may appear in person or by agent or attorney. In the absence of an appearance for or against an appeal or application, the Board of Zoning Appeals may dismiss the appeal or application or may dispose of the matter on the record before it.
- (d) *Oath.* Unless waived by the appellant or applicant and the chair, or as otherwise specifically provided in this Section, all witnesses shall be sworn before testifying by the chair or presiding officer.
- (e) *Compelling attendance of witnesses.* The chair, or, in the absence of the chair, the presiding officer, may compel the attendance of witnesses by subpoena. Written request for subpoenas shall be filed with the Clerk of the Board of Zoning Appeals not less than two days prior to the hearing except by special permission of the chair.
- (f) *Order of hearing.* Appeals and applications shall be heard in numerical order except for good cause shown.
- (g) *Hearing procedure.* All hearings shall be conducted in accordance with the following procedure unless otherwise stipulated by the parties and approved by the chair:
 - (1) The chair shall call each hearing to order.
 - (2) Opening statements may be delivered by the appellant or applicant followed by any opening statement from the Zoning Administrator or Village representative.

- (3) The appellant or applicant shall first present its case followed by the Zoning Administrator or Village representative. Each witness shall be subject to cross-examination followed by the opportunity for re-direct testimony. Members of the Board of Zoning Appeals shall also be permitted to examine witnesses the timing of which shall be subject to the discretion of the chair.
- (4) Rebuttal testimony shall be allowed subject to the scope of the matters raised by adverse parties.
- (5) Evidence from any other aggrieved or interested parties, if any, shall be presented after the Zoning Administrator or Village representative's case in chief.
- (6) The Board of Zoning Appeals may accept opinion testimony and written testimony from interested parties, which shall not be subject to cross-examination, however, any party may introduce any rebuttal testimony addressing any factual issues raised.
- (7) Closing statements shall be heard after all evidence is taken.
- (8) The Board of Zoning Appeals shall deliberate and decide the matter in accordance with Section 62-365.
- (h) *Evidence.* The Board of Zoning Appeals shall not be bound by common-law or statutory rules of evidence except for rules of privilege. The Board of Zoning Appeals shall admit all testimony having reasonable probative value, but shall exclude immaterial, irrelevant or unduly repetitious testimony. Basic principles of relevancy, materiality and probative force shall govern the proof of all questions of fact. Objections to evidentiary offers and offers of proof of evidence not admitted may be made and shall be noted in the record.

(Code 1998, § 13-1-262; Ord. No. 2003-03, § 1(13-1-262), 3-24-2003; Ord. No. 2006-08, § 3, 4-24-2006; Ord. No. 2006-08, §§ 4, 5, 4-24-2006)

State law reference(s)—Board of appeals, Wis. Stats. § 62.23(7)(e).

SECTION 19: **AMENDMENT** “62-401 Historic Designation Procedures” of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

62-401 Historic Designation Procedures

- (a) *Recommendations; notice; public hearing; independent investigation; designation.*
The Landmarks Commission may, after notice and public hearing, recommend that the Village Board establish historic structures, sites and historic districts. At least ten days prior to such hearing, the Landmarks Commission shall give written notice to the owners of record, listed in the Village Assessor's records, of the affected property and other property situated within ~~200~~ 300 feet of the affected property. Failure to comply

with this provision shall not, however, invalidate any previous or subsequent action on the application. The Landmarks Commission shall also give notice of such hearing to the Director of Public Works, Parks and Recreation Committee, Fire and Emergency Medical Services Department, Police Department, Building Inspector and Plan Commission. Each may respond to the proposed designation in writing or by appearance at the hearing. The Landmarks Commission shall then conduct such public hearing and may hear expert witnesses and may subpoena such witnesses and records as it deems necessary. The Landmarks Commission may conduct an independent investigation into the proposed designation. Within ten days after the public hearing, the Landmarks Commission may recommend to the Village Board the designation of the property as an historic structure, an historic site, or recommend to the Village Board the designation of the property as an historic structure, an historic site, or recommend its inclusion in an historic district. The Village Board may hold a separate public hearing on the owner's or its own request before designation. After the designation has occurred, notification shall be sent to the property owner and to the persons who appeared at the public hearing. The Landmarks Commission shall cause the designation to be recorded, at Village expense, in the Dane County Register of Deeds.

(b) *Voluntary restrictive covenants.* The owner of any historic structure or site may, at any time following such designation, enter into restrictive covenants on the subject property after negotiation with the Landmarks Commission. The Landmarks Commission may assist the owner in preparing such covenants in the interest of preserving the historic property. The owner shall record such covenants in the Dane County Register of Deeds, and shall notify the Village Assessor of such covenants and the conditions thereof.

(c) *Creation of Historic District.*

(1) The Landmarks Commission may select geographically defined areas within the Village for designation by the Village Board as Historic Districts and shall prepare a historic preservation and land use plan in ordinance form for each area. An Historic District may be designated for any geographic area of particular historic, architectural or cultural significance to the Village that:

- a. Exemplifies or reflects the broad cultural, political, economic or social history of the nation, state or community;
- b. Is identified with historic persons or with important events in national, state or local history; or
- c. Embodies the distinguishing characteristics of architectural type specimens inherently valuable for study of a period, style, method, or construction, indigenous materials or craftsmanship; or
- d. Is representative of the notable works of master builders, designers, or architects who influenced their age.

(2) Each historic preservation plan prepared for by the Landmarks Commission shall include a cultural and architectural analysis supporting the historic significance of the area, the specific guidelines for development and a statement of preservation objectives.

(d) *Criteria for the review of alterations in Historic Districts.*

- (1) *Height.* All additions shall be no higher than the existing structure.
- (2) *Second exit platforms.* Second exit platforms shall not be added to the front or sides of a structure unless not visible from the street.
- (3) *Solar collectors.* Passive and active solar collectors will be allowed only if they do not detract from the architectural integrity of the structure and are as unobtrusive as possible. Solar collectors will not be permitted if they hide from street view significant architectural features of the building or neighboring buildings, if their installation requires the loss of significant architectural features, or if they are of such a large scale that they become a major feature of the design.
- (4) *Repairs.* Repairs in materials that exactly duplicate the original in composition, texture and appearance are encouraged. Repairs in new materials that duplicate the original in texture and appearance are also permitted. Repairs in materials that do not duplicate the original in appearance will be permitted on an individual basis if the repairs are compatible with the character and materials of the existing building and if repairs that duplicate the original in appearance are prohibitively expensive.
- (5) *Restoration.* Projects that will return the appearance of the building to an earlier appearance are encouraged and will be permitted if such projects are documented by photographs, architectural or archeological research, or other suitable evidence.
- (6) *Aluminum or vinyl siding.*
 - a. Residing with aluminum or vinyl that replaces clapboards will be permitted, only if the new siding imitates the width of the original siding within one inch, and provided that all architectural details (such as window trim, wood cornices, and ornament) either remain uncovered or are duplicated exactly in appearance.
 - b. Siding that imitates wood graining will not be permitted.
 - c. If the alteration adds additional layers of siding or insulation on the building, the new siding may be applied over it if the trim is also built up to project from the siding as in the original.
- (7) *Storm windows, screens and storm doors.* The repair and retention of original storm windows, screens and storm doors, or their replacement with new units that duplicate the original in materials and appearance is encouraged. Replacements with nonoriginal materials, such as combination metal components, may also be permitted. Painting of raw aluminum storm windows after a year of weathering of the finish is encouraged. Storm doors that imitate a specific style shall be permitted only if the style matches the style of the house.
- (8) *Additions and alterations to street facades.* The appearance of all street facades of a structure shall not be altered unless the design is sensitive to the historic character of the building. Specifically, the design shall be compatible with the existing building in scale, color, texture and the proportion of solids to

voids. Materials and architectural details used in such alterations and additions shall either match those on the existing building or shall be materials and details used for the original construction of other buildings in the historic district of similar materials, age, and architectural style.

- (9) *Additions and alterations not visible from the street.* Additions and alterations not visible from streets contiguous to the lot lines are permitted if their design is compatible with the scale of the existing building and, the materials used are compatible with the existing materials in texture, color and architectural details. Alterations shall harmonize with the architectural design of the building, rather than contrast with it.

- (10) *Side additions.* Side additions shall be set back from the front wall of the structure.

- (11) *Roof alterations.*

- a. Roof alterations creating increased building volume, additional windows, headroom, or area are not permitted unless approved as a variance by the Plan Commission. In addition, the roof shape of the front of the building shall remain the same unless the owner wishes to restore an earlier, documentable appearance.
- b. If the existing roofing material is the same as the original, changes in the appearance of roofing materials (excluding color) are prohibited except when the repair of the existing roof is unfeasible and the cost of replacing it in kind is prohibitive. The new roof shall match the original in appearance (excluding color), as closely as is economically feasible.
- c. If the existing roofing material is not original to the house, the new roofing materials shall harmonize in color with the house. Thick wood shakes, rolled roofing and hexagonal shingles are prohibited. Restoration to a documentable earlier appearance is encouraged.

- (e) *Criteria for the review of new construction in Historic Districts.*

- (1) *Primary buildings.*

- a. *Height.* The maximum height for new buildings in the R-1, R-1A, R-1B, R-2 and R-3 zoning districts shall be 35 feet. Conditional use permits may be granted by the Plan Commission for three story buildings of exceptional design in the R-3 zoning district. The maximum height for new buildings in the C-G zoning district shall be 40 feet, and the C-P, C-H, C-L and C-C zoning districts shall have a 35 foot height limit. Maximum heights for buildings for all commercial districts may be increased upon issuance of a conditional use permit by the Plan Commission.
 - b. *Roofs.* The following roof shapes are encouraged: hipped, gable, gambrel, shed. Roof shapes will be considered on an individual basis, but must be compatible with the building in the visually related area.
 - c. *Materials.* Materials for the exterior walls of new buildings shall be the same or similar to the materials prevalent in the district. The

following materials will be permitted: brick, narrow gauge horizontal clapboards under four inches in exposed width, stone, stucco, smooth shingles, or any combination of the above. The following materials are prohibited: concrete block, asbestos, wide clapboards over four inches in exposed width, diagonal boards, vertical boards, rough sawn wood, rough split shingles, shakes, and sheet metal. Other materials will be considered on an individual basis.

- d. *Visual size.* The gross area of the front facade (all walls facing the street) of a single-family, two unit or commercial building shall be no greater than 125 percent of the gross area of the front facades of buildings in the visually related area. The gross area of the front facade of a multiple-family building should be no more than 125 percent of the average gross area of the front facades of all buildings within the visually related area. If this is not possible, changes in the setback should be designed in the front facade of the building to repeat the rhythm and proportions of buildings verses space between them within the visually related area.
 - e. *Solar collectors.* Solar collectors will be permitted on new buildings, including the front facades. Solar collectors are prohibited if such devices hide from street view significant architectural features of neighboring buildings, or are of such a large scale that they become a major feature of the design.
 - f. *Parking lots.* No new surface parking lots will be allowed in the R-1, R-1A or R-2 districts. In the other zoning districts, no new parking lots will be allowed unless accessory to and on the same zoning lot as a multiple unit residential building.
- (2) *Accessory buildings.* Accessory buildings shall be compatible with the design of the existing buildings on the zoning lot and as unobtrusive as possible. Exterior wall materials permitted are the same as for construction of new primary buildings, but should be the same as the exterior materials of existing buildings on the same zoning lot wherever possible.

(Code 1998, § 13-1-288; Ord. No. 2003-03, § 1(13-1-288), 3-24-2003; Ord. No. 2013-14, § 71, 11-11-2013)

SECTION 20: **AMENDMENT** “62-402 Historic District Review And Adoption Procedures” of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

62-402 Historic District Review And Adoption Procedures

- (a) The Landmarks Commission shall hold a public hearing when considering the plan for an Historic District. Notice of the time, place, and purpose of such hearing shall be made by First Class Mail to the owners of the places, structures or objects of the determination, and as otherwise provided by law. Notice of the time, place and purpose of the public hearing shall also be sent by the Village Clerk to the owners of record, as listed in the assessment records, who are owners of property situated within the district or within ~~200~~ 300 feet of the boundaries of the proposed district at least ten days prior to the date of the hearing. Following the public hearing, the Landmarks Commission shall vote to recommend, reject or withhold action on the plan. The recommendation, if any, shall be forwarded to the Village Board.
- (b) Upon receipt of the recommendations of the Landmarks Commission, the Village Board shall hold a public hearing, notice to be given as noted in Subsection (a) of this Section, and shall, following the public hearing, either designate or reject the Historic District. Designation of the Historic District shall constitute adoption of the plan in Article form prepared for that district directing implementation of said plan.

(Code 1998, § 13-1-289; Ord. No. 2003-03, § 1(13-1-289), 3-24-2003)

SECTION 21: **AMENDMENT** “62-679 Board Of Zoning Appeals” of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

62-679 Board Of Zoning Appeals

- (a) *Appointment.* The Village President shall appoint a Board of Zoning Appeals under Chapter 2, Article IV, and Wis. Stats. § 62.23(7)(e), consisting of five members subject to confirmation by the Village Board. The Board of Zoning Appeals shall adopt rules for the conduct of the business of the Board of Zoning Appeals as required by Wis. Stats. § 62.23(7)(e)3.
- (b) *Powers and duties.* The Board of Zoning Appeals:
 - (1) Shall hear and decide appeals where it is alleged there is error in any order, requirement, decision or determination made by an administrative official in the enforcement or administration of this Chapter.
 - (2) May authorize, upon appeal, a variance from the dimensional standards of this Chapter where an applicant convincingly demonstrates:
 - a. That literal enforcement of the terms of the Chapter will result in unnecessary hardship for the applicant;
 - b. That the hardship is due to special conditions unique to the property and is not self-created or based solely on economic gain or loss;
 - c. That such variance is not contrary to the public interest as expressed by the purpose of this Chapter; and

- d. That such variance will not grant or increase any use of property that is prohibited in the zoning district.
- (c) *Appeals to the Board of Zoning Appeals.* Appeals to the Board of Zoning Appeals may be taken by any person aggrieved or by an officer, department, board or bureau of the community affected by any order, requirement, decision or determination of the Zoning Administrator or other administrative official. Such appeals shall be taken within a reasonable time, as provided by the rules of the Board of Zoning Appeals, by filing with the official from whom the appeal is taken and with the Board of Zoning Appeals, a notice of appeal specifying the reasons therefor. The Zoning Administrator or other official from whom the appeal is taken shall transmit to the Board of Zoning Appeals all the papers constituting the record on which the appeal action was taken.
- (d) *Public hearings.*
- (1) Before making a decision on an appeal, the Board of Zoning Appeals shall, within a reasonable period of time, hold a public hearing. The Board of Zoning Appeals shall give public notice of the hearing by publishing a class 2 notice under Wis. Stats. Ch. 985, specifying the date, time and place of the hearing and the matters to come before the Board of Zoning Appeals. Property owners within 300 feet of the proposed location of petition shall receive written notice of the public hearing. Failure to comply with this provision shall not, however, invalidate any previous or subsequent action on the appeal. At the public hearing, any party may appear in person, by agent or by attorney and present testimony.
 - (2) A copy of such notice shall be mailed to the parties in interest and the appropriate district office of the Department at least ten days prior to all public hearings on issues involving shoreland-wetland zoning.
- (e) *Decisions.*
- (1) The final disposition of an appeal, or application for a variance, to the Board of Zoning Appeals shall be in the form of a written decision, made within a reasonable time after the public hearing, signed by the Board of Zoning Appeals chair. Such decision shall state the specific facts, which are the basis of the Board of Zoning Appeals' determination and shall either affirm, reverse or modify the order, requirement, decision or determination appealed, in whole or in part, dismiss the appeal for lack of jurisdiction or prosecution, or grant the application for a variance.
 - (2) A copy of such decision shall be mailed to the parties in interest and the appropriate district office of the Wisconsin Department of Natural Resources within ten days after the decision is issued.

(Code 1998, § 13-3-35; Ord. No. 2003-03, § 1(13-3-35), 3-24-2003)

State law reference(s)—Board of appeals, Wis. Stats. § 62.23(7)(e).

SECTION 22: **AMENDMENT** “CHAPTER 2 - ADMINISTRATION FEES” of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

CHAPTER 2 - ADMINISTRATION FEES

Section	Description	Fee
2-313(a)(3)	Application to the Plan Commission to amend the Comprehensive Plan	\$500.00 plus actual <u>legal and engineering costs, including publication and notification charges incurred by the Village</u>
2-875(f)	Public records per-page fee for copies, certified or otherwise, of any document	\$0.25

SECTION 23: **AMENDMENT** “CHAPTER 62 - ZONING FEES” of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

CHAPTER 62 - ZONING FEES

Section	Description	Fee
62-17	Escrow deposits:	
	R-E, R-3 General Residence and PD Planned Development Districts up to 50 acres	\$5,000.00
	R-E, R-3 General Residence and PD Planned Development Districts greater than 50 acres	\$10,000.00
	Site/design review for new buildings/additions less than 2,000 square feet and requiring site/design review under Section 62-310(b)	\$1,000.00
	Site/design review for new buildings/additions 2,000 or more square feet and requiring site/design review under Section 62-310(b)	\$2,000.00

	Staff and consultant review costs	Consultant costs shall be the actual costs as billed
62-64	Where no previous fee has been collected (fees in lieu of parkland dedication)	\$4,115.00 per dwelling unit
62-69(d)	Chickens Annual Permit Fee	\$20.00
62-108(a)(5)	Conditional use permit application and issuance fee	\$425.00, plus actual legal and engineering costs, including publication and notification charges incurred by the Village
62-117(d)(2)d.	Permit application fee for bed and breakfast establishments	\$100.00
62-206(d)	Application for signal receiving antenna permit where a conditional use permit is required	Same as fee for conditional use permit and site design plus actual legal and engineering cost by a Telecommunications and safety consultant <u>incurred by the Village</u>
62-309(b)(5)	Occupancy permit fees:	
	One-family residences	\$50.00
	All other uses	\$75.00
	Multifamily residences (per dwelling unit)	\$50.00
62-310(g)	Site/design review	\$400.00 plus actual legal and engineering costs, <u>including publication and notification charges incurred by the Village</u>
62-343(d)	Fee for processing a petition for a zoning change or amendment:	
	Text amendment	\$475.00 plus actual legal <u>and engineering</u> costs, including publication and notification charges
	Map amendment	\$475.00 plus <u>actual legal and engineering costs, including</u> publication and notification

		charges <u>incurred by the Village</u>
62-363(e)	Application for hearing before Board of Zoning Appeals	\$450.00, plus actual legal and engineering costs, including publication and notification charges incurred by the Village
62-676(b)	Fee for issuance of certificate of compliance	Fee included with occupancy permit

SECTION 24: AMENDMENT “CHAPTER 56 - SUBDIVISIONS FEES”
of the Village of McFarland Municipal Code is hereby *amended* as follows:

AMENDMENT

CHAPTER 56 - SUBDIVISIONS FEES

Section	Description	Fee
56-238(b)	Engineering fee	Engineering fee shall be equal to the actual cost as billed to the Village including inspections
56-238(c) (1)a.	Preliminary Plat review:	
	Preliminary Plat review fee	\$500.00, plus actual legal, financial and engineering costs, including publication and notification charges <u>incurred by the Village</u>
	Additional fee, per lot \$50.00	\$50.00, plus actual legal and engineering costs, including publication and notification charges <u>incurred by the Village</u>
56-238(c) (1)b.	Preliminary Plat Reapplication fee if submitted within 36 months of original preliminary plat	\$500.00, plus actual legal, financial and engineering costs, including publication and notification charges <u>incurred by the Village</u>
	Final Plat review:	

56-238(c)(2)a.	Final Plat review fee	\$500.00, plus actual legal, financial and engineering costs, <u>including publication and notification charges</u> incurred by the Village
	Additional fee, per lot \$50.00	\$50.00, plus actual legal and engineering costs incurred by the Village
56-238(c)(2)b.	Final Plat Reapplication fee if submitted within 36 months of original final plat	\$400.00, plus actual legal, financial and engineering costs, <u>including publication and notification charges</u> incurred by the Village
56-238(c)(2)c.	Review of the development agreement including addendums for each phase of a plat	\$400.00, plus actual legal, financial and engineering costs incurred by the Village
56-238(c)(3)	Certified Survey Map review fee	\$300.00, plus actual legal, financial and engineering costs, including publication and notification charges <u>incurred by the Village</u>
56-238(d)	Condominium development review:	
	Condominium review fee	\$300.00, plus actual legal, financial and engineering costs, including publication and notification charges <u>incurred by the Village</u>
	Additional fee, per unit shown on a condominium plat, less \$20.00 for each lot shown on a Preliminary Plat or CSM for the same project	\$40.00, per lot plus publication and notification charges <u>incurred by the Village</u>
56-238(f)	Digitizing the mapping of the approved land division, plat or condominium	Cost
56-238(g)(1)	Escrow deposits for plats	\$5,000.00

PASSED AND ADOPTED BY THE VILLAGE OF MCFARLAND VILLAGE BOARD

_____.

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

Presiding Officer

Attest

Stephanie Brassington, Village
President, Village of McFarland

Cassandra Suettinger, Deputy
Administrator/Clerk, Village of
McFarland

McFarland
SUMMARY SHEET

MEETING DATE: Tuesday, November 25, 2025

SECTION: Business

DEPARTMENT: Administration

CONTACT: Matt Schuenke, Village Administrator

AGENDA ITEM: Discussion regarding progress with the 2025-2026 McFarland Strategic Implementation Plan as the Village Board goals and objectives for the coming year.

PREVIOUS ACTION:

The Village Board accepted the enclosed plan at its meeting on August 26, 2025.

ISSUE SUMMARY:

Please find enclosed the 2025-2026 Strategic Implementation Plan that was accepted late this last Summer. This plan sets the goals for the coming year along with objectives and action steps meant to reach achievement. New this year, two check ins were added to monitor our progress in certain areas. This is the first check in and was meant to reconcile our progress following completion of the annual budget. The second check in will take place late Winter next year prior to the end of the current board year to help setup the next process. Staff will provide a summary in the meeting on items with noted progress.

FINANCIAL/BUDGET IMPACT:

None.

VILLAGE PLAN REFERENCE:

None.

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

No action needed on this item. For discussion only.

ATTACHMENTS:

1. 2025-2026 McFarland Strategic Impl. Plan 08262025 FINAL



2025-2026

McFarland Strategic Implementation Plan

August 26, 2025

Village Board Review and Acceptance

Introduction

Welcome to the Village of McFarland Strategic Implementation Plan for the coming year. In 2020, a strategic plan was created to help provide a long term road map for the Village to follow in order to bring to life a variety of different initiatives within the Community over a forecasted ten year time period. Annually the Village Board checks in on its progress to prepare this Strategic Implementation Plan to establish goals and objectives to implement these initiatives through an action plan. This plan from year to year addresses the long-term vision within capital improvement planning and also short-term vision incorporating elements from the action plan into the annual budget. Each of the goals presented in the plan are not presented in order of priority and each holds the same weight to address from year to year.

2020-2030 McFarland Strategic Plan ([Click on this link to view](#))

Key Plan Elements

Goal – General aspiration, concept, or ambition we are looking to achieve.

Objective – More specific task, project, or effort needed to achieve the goals.

Action Plan – Detailed steps outlining the work, cost, timeline, and assignment to be completed in order to meet the objective.

Summary Data Points

Action Steps

A summary is provided within this plan outline the total number action steps included within the previous 5 years to develop an average. This can be compared against what is proposed for the coming year for perspective. Each of the total action steps are broken down by goal and then totaled across the same time period.

Assignments

Within each action step there are assignments noted in the plan document. The assignments are totaled by Department and Boards/Commissions/Committees (BCCs) within the same previous 5 year period to develop an average compared to what is proposed for the coming year. The objective with this summary is to understand the balance of the various assignments across the organization regarding the spread of workload. A percentage allocation is shown also from year to year regarding the Department assignments versus those of the BCCs.

Plan Development/Timeline

The Strategic Implementation Plan is ultimately accepted by the Village Board to provide the strategic direction for the Village into the coming year. It also sets various parameters for the annual budget process that follows acceptance of this work. The board works to confirm goals for the Village and aligns with the objectives for the Departments to propose action steps to accomplish the various initiatives. This plan was developed in accordance with the following timeline:

June 4, 2025 – Process Kick Off

- Discussion and review of 2024-2025 McFarland Strategic Implementation Plan.
- Roundtable Discussion between Village Board members and Department Heads.

June 18, 2025 – Begin Plan Development

- Discussion regarding 2025-2026 McFarland Strategic Implementation Plan as the Village Board goals and objectives for the coming year:
 - Goal A: McFarland Municipal Center Campus
 - Goal B: Public Infrastructure
 - Goal C: Housing and Economic Development
 - Goal D: Village Government
 - Goal E: Community

July 8, 2025 – Continued Plan Development

- Discussion regarding 2025-2026 McFarland Strategic Implementation Plan as the Village Board goals and objectives for the coming year:
 - Goal D: Village Government
 - Goal E: Community

July 22, 2025 – Continued Plan Development

- Discussion regarding 2025-2026 McFarland Strategic Implementation Plan as the Village Board goals and objectives for the coming year:
 - Goal F: Transportation
 - Goal G: Park/Conservancy System
 - Goal H: Diversity, Equity, and Inclusion

August 12,. 2025 – Draft Plan Review

- Discussion regarding 2025-2026 McFarland Strategic Implementation Plan as the Village Board goals and objectives for the coming year:
 - Includes Action Plan.
 - Review conducted with Department Heads.

August 26,. 2025 – Accept Plan

- Discussion and action to consider the proposed goals and objectives with action plan to be accepted as the 2025-2026 McFarland Strategic Implementation Plan.

November 25, 2025 – Plan Progress Review #1

- Update and discussion to check in on progress of the plan implementation.
- This represents an opportunity to reconcile the action plan against the proposed budget prior to adoption where applicable.

February 24, 2026 – Plan Progress Review #2

- Update and discussion to check in on progress of the plan implementation.
- This represents an opportunity to reconcile the action plan as the new calendar year has begun and the new board year is upcoming.

Strategic Implementation Plan

Summary Data Points

Action Steps

Goals	2020	2021	2022	2023	2024	2025	5 Year Avg.
A - Municipal Center Campus	11	8	5	8	4	7	7
B - Public Infrastructure	20	8	8	8	10	8	11
C - Housing & Economic Development	12	11	8	10	10	8	10
D - Village Government	21	16	10	11	11	14	14
E - Community	0	0	8	8	9	4	5
F - Transportation	11	9	8	10	11	5	10
G - Parks and Conservancy	25	18	15	18	9	13	17
H - Diversity, Equity, and Inclusion	0	0	8	10	12	12	6
Total Action Steps	100	70	70	83	76	71	80

Action Step Assignments

Departments	2020	2021	2022	2023	2024	2025	5 Year Avg.
Administration	1	1	3	11	7	12	5
Administrator	47	29	28	48	27	26	36
Communications and Technology	6	9	9	17	0	0	8
Community Development	15	17	23	22	19	22	19
DEI Strategist	0	0	0	0	15	10	3
Departments	5	4	2	9	8	4	6
Fire and Rescue	6	5	2	2	4	3	4
Library	5	5	2	2	6	4	4
Public Works	35	24	13	18	18	19	22
Senior Outreach	5	2	1	2	3	6	3
Police	10	10	7	4	6	1	7
Total Departments	135	106	90	135	113	107	116
Percentage Share of Total	99%	94%	83%	86%	80%	78%	88%

Boards, Commissions, Committees (BCCs)	2020	2021	2022	2023	2024	2025	5 Year Avg.
CDA	0	0	0	0	2	4	0
DEI Committee	0	0	0	1	0	3	0
Joint Review Board	0	0	0	0	3	1	1
Landmarks Commission	0	0	0	1	1	1	0
Parks and Recreation Committee	0	0	0	1	1	5	0
Plan Commission	0	0	0	1	4	3	1
Village Board	2	7	19	18	17	13	13
Total BCCs	2	7	19	22	28	30	16
Percentage Share of Total	1%	6%	17%	14%	20%	22%	12%

Total Assignments 137 113 109 157 141 137 131

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

Highlight notes items where new funding is required within the budget and not previously approved.

A. McFarland Municipal Center Campus

Continued consideration of recommendations from the Master Plan to include development of a multi-generational community spaces that create functional spaces for the expansion of the library, senior services, youth services, remaining Departments, and adjoining outdoor public spaces (i.e. - McFarland Municipal Campus) including programs to serve seniors, youth, and families.

Objectives:

- (1) Determine future space needs and design features for the development of indoor and outdoor public spaces to support programming to be determined.
- (2) Identify and engage a broad spectrum of residents, including seniors, youth, adults, and community partners in all aspects of the planning process and operations/utilization.

Action Steps:	Cost	Timeline	Assignment
Review with Department Heads and Public the Space Needs from the 2023 Master Plan that was accepted.	None	Sep-Oct 2025	Administration Administrator Comm Devel Senior Outreach Village Board
Develop new scope of work to hire Architect as an update to the 2023 Master Plan based on space needs and consider new option(s) for a phased approach to implementation.	None	Nov 2025	Administration Administrator Comm Devel Senior Outreach Village Board
(3) Identify operational issues, challenges, and fiscal impacts associated with the design of recommendations from the McFarland Municipal Campus Master Plan and the construction of desired improvements thereof.			
Action Steps:	Cost	Timeline	Assignment
Hire Architect based on new scope of work to update the 2023 Master Plan.			Administration Administrator Comm Devel Senior Outreach Village Board
i. Village Staff to prepare Communications and Engagement Plan for Project.	\$100,000	Nov 2025	Administration Administrator Comm Devel Senior Outreach Village Board
ii. Library to hire Architect to update their 2022 Facilities Study.	\$25,000	Nov 2025	Library
iii. Proposal for inclusion of the Youth Center within the Village's operations considered as part of 2026 Budget.	TBD	Nov 2025	Administrator Library Village Board

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

Highlight notes items where new funding is required within the budget and not previously approved.

A. McFarland Municipal Center Campus (CONTINUED)

Continued consideration of recommendations from the Master Plan to include development of a multi-generational community spaces that create functional spaces for the expansion of the library, senior services, youth services, remaining Departments, and adjoining outdoor public spaces (i.e. - McFarland Municipal Campus) including programs to serve seniors, youth, and families.

Objectives:

(3)	Identify operational issues, challenges, and fiscal impacts associated with the design of recommendations from the McFarland Municipal Campus Master Plan and the construction of desired improvements thereof (CONTINUED).			
iv.	Complete all updates to master plans and facilities study outlined in Action Steps (i) and (ii) of this objective to provide recommendations for improvements aligned with new space needs.	N/A	June 2026	Administration Administrator Comm Devel Library Senior Outreach Village Board
v.	Include recommendations from plan updates within the 2027-2031 Capital Improvement Plan to forecast long term fiscal impacts.	N/A	July 2026	Administrator Village Board
(4)	Implement recommended facility improvements in accordance with the updated McFarland Municipal Center Campus Master Plan.			
Action Steps: Cost Timeline Assignment				
Objective on hold pending additional planning work and Village Board authorization to proceed.				

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

B. Public Infrastructure

Plan for and align physical facilities, open space, and general public infrastructure needs to support future service delivery to enhance quality of life.

Objectives

- (1) Improve current Village facilities, including maintenance enhancements, and identify new systems to promote sustainability.

Action Steps:	Cost	Timeline	Assignment
i. Study the addition of solar power at new Community Park shelter facility pending contract award for the project.	\$5,000	Mar 26	Community Development
ii. Consider property acquisition to support vehicle and equipment storage needs for Public Works Department.	\$425,000	Jun 26	Community Development Public Works
iii. Add public electronic vehicle charging stations to the Public Safety Center and Bashford Street parking lot as funds allow through Dane County Grant.	\$40,000	Sep 26	Community Development

- (2) Develop capital improvement plans to support infrastructure needs aligned with future growth to forecast cost implications and implementation schedule.

Action Steps:	Cost	Timeline	Assignment
i. Consider recommendations from rate case regarding charges for water service needed to fund Well #5.	\$21,000	Nov 25	Administration Administrator Public Works
ii. Complete traffic study and 30% design plans for Siggelkow Road to align with future planning for growth on the East Side.	\$128,500	Dec 25	Administrator Community Development Public Works
iii. Provide additional funding to support lighting improvements as well as interior and exterior digital signage.	\$105,000	Jun 26	Library
iv. Complete Well #5 design and award contract following bid process in order to begin construction.	\$4,200,000	Jun 26	Public Works
v. Repaint Holscher Road water tower to improve its useful life and include updated branding.	\$500,000	Sep 26	Public Works

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

C. Housing & Economic Development

Promote responsible growth, affordable housing, increase economic development, and grow/retain existing businesses.

Objectives

- (1) Attract and enhance new and existing restaurants, retail, light industrial, office, mixed-use, and civic uses in the downtown area, USH 51/Farwell corridor, East Side Growth Area, and surrounding areas.
- (2) Develop incentives for business growth such as incubator programs, tax increment financing districts, and recruitment/retention.

Action Steps:	Cost	Timeline	Assignment
i. Develop property acquisition check list to help guide consideration for property acquisitions as applicable.	None	Jan 26	Administrator CDA Community Development
ii. Prepare a Business Retention and Expansion Survey/Outreach Program to guide efforts and market local economic development tools through Tax Increment Districts.	\$12,500	Mar 26	CDA Community Development
iii. Consider development opportunities created through Pre-Development Agreement with Bliffert Lumber and Elvejhem Acres.	TBD	Jun 26	CDA Comm Devel Joint Review Board Plan Commission Village Board
iv. Conduct RFP process to identify planning consultant to begin process to update the Comprehensive Plan. Emphasis on address future land uses, long term plan guidance, and growth assumptions for the East Side.	\$60,000	Jul 26	Community Development Plan Commission Village Board
v. Continue cooperative relationship with neighboring municipalities to address planning matters of mutual concern as opportunities develop.	N/A	Duration	Administrator Community Development Village Board
vi. Renew discussion on possible East Side/Siggelkow Road tax increment district to address public infrastructure needs and other economic development opportunities.	TBD	Duration	CDA Community Development Plan Commission Village Board

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

C. Housing & Economic Development (CONTINUED)

Promote responsible growth, affordable housing, increase economic development, and grow/retain existing businesses.

Objectives

- (3) Improve mix of housing within the Village, including consideration for affordable housing units within new development.

<u>Action Steps:</u>	<u>Cost</u>	<u>Timeline</u>	<u>Assignment</u>
i. Evaluate opportunities to build Affordable Housing Fund through Federal, State, County, and WHEDA programs as well as internal support through local funds where applicable.	TBD	Duration	Administrator Community Development
ii. Encourage affordable housing through recs. from Housing Needs Assessment, Comp Plan, and Dane County Regional Housing Strategy.	Case by Case	Duration	Community Development

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

D. Village Government

Creation of a dynamic work place that is inclusive and diverse in our ability to demonstrate our commitment to employee growth and development for the betterment of the Community.

Objectives:

- (1) Evaluate staffing models and organization structure to align resources with future service delivery needs.

Action Steps:	Cost	Timeline	Assignment
i. Review data to conduct maintenance of the 2021 Compensation and Classification Study.	N/A	Sep 25	Administration
ii. Develop program to recognize Staff upon retirement, departure, and/or new hire as applicable.	\$2,500	Jan 26	Administration

- (2) Prioritized community-based best practices in public safety service delivery including initiatives for diversity, outreach, education, and program development.

Action Steps:	Cost	Timeline	Assignment
i. Bring back assignment for Community Resource Officer to emphasis program development.	N/A	Jan 26	Police
ii. Partner with Dane County to expand the Village's outdoor warning siren to improve emergency preparedness.	\$45,000	Oct 26	Fire and Rescue
iii. Development Standard Response Plans for each Department that are aligned with updates to the Emergency Management Plan.	TBD	Duration	Fire and Rescue
iv. Continual evaluation of the EMS needs to support transition to providing full paramedic-level ambulance service.	TBD	Duration	Fire and Rescue

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

D. Village Government (CONTINUED)

Creation of a dynamic work place that is inclusive and diverse in our ability to demonstrate our commitment to employee growth and development for the betterment of the Community.

Objectives:

- (3) Enhance public engagement, presence, and transparency within the Community through the use of a broad range of media and/or through opportunities recommended in the Communications and Engagement Plan.

Action Steps:	Cost	Timeline	Assignment
i. Update existing Public Comment Policy to align with recommendations from communications planning.	None	Oct 25	Administration
ii. Review, adopt, and/or implement new ordinances/policies as applicable for public notices, distribution distance, and social media.	None	Jan 26	Administration Departments
iii. Develop policy to provide guidance on the use of artificial intelligence.	None	Apr 26	Administration
iv. Align proclamations with actions that promote their purpose within the Community.	TBD	Jun 26	DEI Committee Departments
v. Create Communication Mediums Guide to outline direct touch points to connect with for information.	TBD	Dec 26	Administration
vi. Develop plan for implementation the Web Content Accessibility Guideline 2.1 Level AA.	TBD	On Going	Administration

- (4) Continue discussions with School District on partnerships with the Village to share and expand services for the benefit of the Community.

Action Steps:	Cost	Timeline	Assignment
i. Explore use agreement at Comm Park to develop cross country course for High School team and additional opportunity to support recreation.	TBD	Oct 25	Administrator Public Works
ii. Explore opportunities with the School District to connect with students to local Government through club engagement, student appointments, internship, and other forms of outreach as applicable.	Case by Case	Duration	Administrator Departments Village Board

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

E. Community

Improve the Community experience for residents, businesses, and visitors through its services, safety, history, and overall desired quality of life.

Objectives

- (1) Evaluate opportunities for the development of public art, promotion of Village history, and events/programming that enriches the community and enhances the local quality of life.

Action Steps:	Cost	Timeline	Assignment
i. Review and recommend proposal to promote Village history within Arnold Larson Park.	TBD	June 26	Comm Devel Landmarks Commission
ii. Proceed with implementation of grant awarded by Wisconsin Historical Society for historic property survey.	N/A	Dec 26	Community Development

- (2) Promote the concept of a safe and healthy community in an integrated way including diversity, equity, and inclusion initiatives; from policy to planning and development.

Action Steps:	Cost	Timeline	Assignment
i. Evaluate opportunity to advance Village to dementia friendly classification and begin associated training for support.	TBD	Sep 25	Senior Outreach
ii. Expand recognition for Volunteers that support the Community in line with Community Service Day and Volunteer Recognition Week.	\$1,500	May 26	Administrator Senior Outreach

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

F. Transportation

Improve Community connectivity along pedestrian and vehicular corridors.

Objectives

- (1) Improve, maintain, and enhance bike/walking path connections throughout the Village and in cooperation with neighboring municipalities and government agencies.

Action Steps:	Cost	Timeline	Assignment
i. Plan construction of off street trail with reconstruction of Siggelkow Road from Juniper Ridge to Community Park on CTH AB.	TBD	Duration	Administrator Comm Devel Public Works
ii. Complete construction of off street trail from Exchange Street to Babcock County Park on USH 51. Plan extension on Exchange Street to Sleepy Hollow Rd.	TBD	2027	Administrator Community Development

- (2) Enhance pedestrian safety for walkers and bicyclists throughout the community, including areas of Highway 51 that go through the Village.

Action Steps:	Cost	Timeline	Assignment
i. Complete Phase 7 of USH 51 with WisDOT from Larson Beach Road to Voges Road.	\$25,000	Dec 25	Public Works
ii. Continued partnership with WisDOT and Dane County on Segment 6 as applicable, emphasis on adding sidewalk, safe crossing, speed limit, round-a-bout, and bridge underpass.	TBD	Duration 2026/2027	Administrator Community Development Village Board
iii. Continued partnership with WisDOT on future improvements to USH 51 at Voges Road to interchange with USH 12/18.	TBD	Duration	Administrator Community Development

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

G. Park/Conservancy System

Support the development of active and passive park amenities that appeal to all.

Objectives

- (1) Develop new and diverse park system amenities for indoor and outdoor use that are not currently offered in our Community.

Action Steps:	Cost	Timeline	Assignment
i. Explore use agreement with McFarland Soccer Club for dedicated use of Community Park.	None.	Oct 25	Administrator Public Works
ii. Consider award of contract for Phase 2 construction of Community Park adding parking lot, shelter, and other amenities.	\$3,350,000	Oct 25	Administrator Parks and Rec Comm. Public Works Village Board
iii. Complete construction of improvements for Phase 2 Community Park pending award of contract.	Above.	Dec 26	Public Works

- (2) Dedicate resources to enhance and maintain existing parks and green spaces throughout the Village.

Action Steps:	Cost	Timeline	Assignment
i. Finalize plan/design and consider award of contract for playground addition to Prairie Place Park.	\$160,000	Sep 25	Parks and Recreation Committee Public Works
ii. Construct playground improvement within Prairie Place Park pending contract award.	Above.	Mar 26	Public Works
iii. Continue implementation of recommendations from 2023 Conservancy Management Plan.	\$20,000	Duration	Public Works

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

G. Park/Conservancy System (CONTINUED)

Support the development of active and passive park amenities that appeal to all.

Objectives

- (3) Evaluate the costs and benefits of an outdoor aquatic facility, including construction and operation.

Action Steps:	Cost	Timeline	Assignment
i. Meet with Community Partners to discuss cross promotional efforts for the advancement of aquatics.	None	Sep 25	Administrator Parks and Recreation Committee
ii. Review operational structure and funding at the high school pool with the School District.	None	Mar 26	Administrator
iii. Develop strategy for fundraising following review with Community partners, operational structure at HS pool, and other feedback provided.	None	Jun 26	Administrator Parks and Recreation Committee Public Works

- (4) Develop and implement park master plans that prioritize future developments.

Action Steps:	Cost	Timeline	Assignment
i. Plan/design playground replacement at Cedar Ridge Park.	\$200,000	Jun 26	Parks and Recreation Committee
ii. Begin process to plan/design next phase of improvements within McFarland Park pending transition of soccer operations to Community Park.	\$100,000	Dec 26	Parks and Recreation Committee Public Works

- (5) Expand, enhance, and develop programs to increase access and promote greater use of the lakefront, wetland conservancy, and waterways.

Action Steps:	Cost	Timeline	Assignment
i. Construct canoe and kayak storage to be used for public rental at Lewis Park in association with new public access.	\$4,000	Apr 26	Public Works
ii. Evaluate options to introduce watercraft rental adjacement lakefront and/or other waterways.	TBD	May 26	Public Works

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

H. Diversity, Equity, and Inclusion

Create opportunities to advance initiatives that support the growth of diversity, equity, and inclusion within the Community and organization.

Objectives

- (1) Provide support for the ongoing development and utilization of the Diversity, Equity, and Inclusion Committee.

Action Steps:	Cost	Timeline	Assignment
i. Begin regular meetings with Community groups to improve community buy-in. Identify opportunities to improve relations.	TBD	Jan 26	Administrator DEI Strategist
ii. Develop a Language Access Plan, Policy and/or Program to support diverse needs and purposes by establishing clear standards, resources, and training through plain language.	TBD	Jun 26	Departments DEI Strategist
iii. Develop and apply <i>Equity in Events: Decision Making Guide</i> to establish a consistent framework for event hosting and/or participation through the DEI Committee.	TBD	Duration	Administrator DEI Committee DEI Strategist

- (2) Continued draft and development of a Diversity, Equity, and Inclusion (DEI) Framework.

Action Steps:	Cost	Timeline	Assignment
i. Creating the VOM DEI Annual Report to transparently showcase progress to the community, departments, Board, committees, and staff.	None.	Sep 25	DEI Strategist
ii. Establishing a comprehensive framework and definition for event planning and execution led by the Village in collaboration with community organizations.	N/A	Duration	DEI Committee DEI Strategist
iii. Aide Departments and other Community partners as needed to advance DEI Framework for programs, events, services, displays, and book rec.	N/A	Duration	DEI Strategist

2025/2026 - McFarland Strategic Implementation Plan

Village Board Goals, Objectives, and Action Plan

H. Diversity, Equity, and Inclusion (CONTINUED)

Create opportunities to advance initiatives that support the growth of diversity, equity, and inclusion within the Community and organization.

Objectives

- (3) Work with Community Partners on the creation of a lasting land acknowledgement.

Action Steps:	Cost	Timeline	Assignment
i. Complete installation of plaques associated with recognition for land acknowledgement.	None.	Sep 25	Public Works
ii. Consider flag raising in association with proclamation for recognition of Indigenous People's Day. Align with plaque recognition.	\$250	Oct 25	DEI Strategist
iii. Coordinate meeting with representatives of the Ho-Chunk Nation and/or other local groups either at Committee or Staff level.	None.	Jun 26	DEI Strategist

- (4) Continue discussions with School District on partnerships with the Village for the advancement of diversity, equity, and inclusion within the Community.

Action Steps:	Cost	Timeline	Assignment
i. Follow up with School District on their shift to addressing DEIB within school Community.	None.	Sep 25	DEI Strategist
ii. Meet with School Leadership to address the District's shift and identify areas of support.	None.	Duration	Administrator
iii. Continue discussion on areas of overlap and support amongst both entities that align with the charge for the Committee.	None.	Duration	DEI Strategist

VILLAGE OF
McFarland
SUMMARY SHEET

MEETING DATE: Tuesday, November 25, 2025

SECTION: Business

DEPARTMENT: Administration

CONTACT: Matt Schuenke, Village Administrator

AGENDA ITEM: Discussion and action on canceling the December 23, 2025 Village Board meeting.

PREVIOUS ACTION:

ISSUE SUMMARY:

Annually the Village Board typically does not meet at its regularly scheduled second meeting of the month in December. Typically it falls on or near a holiday causing an attendance conflict, and also the workload is such that it is not needed. Matters that need to be addressed prior to year end are done so at the first meeting in December and then all other items are picked up at the first meeting in January. If for some reason there is a need to meet a second time in December, Staff will reach out to all involved to find a time that works for everyone to attend but at this time we are not planning on the need for the meeting as is customary each year.

FINANCIAL/BUDGET IMPACT:

None.

VILLAGE PLAN REFERENCE:

None.

ORDINANCE REFERENCE:

None.

BOARD, COMMISSION OR COMMITTEE RECOMMENDATION:

Recommended Action:

Motion, second to approve cancellation of the December 23, 2025 Village Board meeting.

ATTACHMENTS:

None