VILLAGE BOARD OF TRUSTEES
MINUTES
Wednesday, October 7, 2026

1. **CALL TO ORDER at 6:00 pm**
ROLL CALL: K. HANDRICK-Present, M. AHRENS-Present, K. SORENSON-Absent, K. PAUL-Present, B. PARLIER-Present, J. LAWRENCE-Present, A. CABRERA-Turned in letter of resignation morning of 10/7/2026

2. **PLEDGE OF ALLEGIANCE**

3. **RECOGNITION OF VISITORS**
   a) Virtual Meeting Guidelines
      This meeting will be recorded and available upon request
   b) Public Participation at Government Meetings
      In-Person Attendance: Andrew Goergen
      Virtual Attendance: Kevin O'Brien – Record Review, Michael Miller

4. **APPROVAL OF SEPTEMBER 16, 2026 REGULAR VILLAGE BOARD MEETING MINUTES**
MOTION: Approve September 16, 2026 Village Board Meeting Minutes
Motion made by Paul second by Ahrens. Motion passed by voice vote.

5. **REVIEW OF LICENSE APPLICATIONS**
   a) New Operator License Applications for Kwik Trip
      Cherek stated all applicants supplied required paperwork and passed background checks. All recommended for approval.
      MOTION – Approve All New Operator License Applications for Kwik Trip
      Motion made by Ahrens second by Parlier. Motion passed by voice vote.

6. **ADMINISTRATOR'S REPORT**
   a) Village Permits Approved in September
   b) Fire Department and First Responder Calls for September
   c) Administration Department Activity in September
   d) Police Department Activity in September
   e) Public Works/Utility Departments Activity in September
      - STH 107
      - N. Industrial PKWY
      - County Materials Sports Complex
      - CIPP
      - Well #5
   f) Administrators Activities & Plans for October

Cherek began his report stating Village Trustee Cabrera turned in a letter of resignation effective immediately. He informed the Board they would discuss filling the vacancy at a later meeting. Cherek gave updates of the daily activities of the Village staff for the second half of September and upcoming activities/projects for October. His full Administrators Report can be found in the Agenda Packet.

7. **UNFINISHED BUSINESS**
   a) Discuss 2027 General Fund Draft Budget – Debt Levy & Equipment Replacement Fund Proposal
      The first 2027 Draft Budget presented on September 16th showed an overall GF shortfall. Transportation Aid came in higher than 2026 which helped swing the shortfall to a surplus of $560. Cherek presented the Draft Budget with the $560 proceeds to Fund Balance explaining it could change pending the Board's decision on the Debt Levy and Equipment Replacement Fund.

      Key points of the Debt Levy potential increase and creation of an Equipment Replacement Fund were explained as follows:
      - The Village currently pays about $263,000 in debt service payments annually out of the General Fund causing a strain on the GF budget.
      - The GF budget incorporates $35,500 for street maintenance including snow removal and minor equipment repairs needed. With the Capital Improvement Plan, $120,000 will be transferred annually

from the GF to a Street Project Replacement Fund. Cherek's 2027 budget reflects another transfer of $7,000 to an Equipment Replacement Fund annually.

- Cherek, and Ehlers Financial, identified an annual equipment replacement need of $119,866 developed through the CIP process. The presentation of equipment and replacement cycles can be found in the Agenda Packet.
- Goal of the Equipment Fund is not to eliminate borrowing but rather reduce future borrowing. Funding sources of the Equipment Replacement Fund would be a combination of annual GF contributions redirected from Debt Levy Capacity, interest earned in the fund, sales proceeds of equipment and borrowing used only for major equipment purchases.
- Option A is an annual $75,000 Debt Levy increase in 2027 and 2028.
  - A home with a value of $200,000 would see a property tax increase of $72 annually until it stables out in 2028 at $144.
  - Future borrowing for major equipment purchases over a 20-year span would equal approximately $818,204
- Option B is a $50,000 Debt Levy increase annually over a Three-Year timeframe.
  - Property tax impact would still get a $200,000 assessed house to $144 tax increase but with smaller annual increases from 2027-2029.
  - Future borrowing would be about $86,837 higher than Option A at approximately $905,040.
- Both options correct a $37,400 interest allocation to both the Utility and TID funds over a 2-year span.
- Continuing without a Debt Levy increase would estimate over $3,500,000 in future borrowing over the 20-year timeframe

Trustees inquired as to what the impact would look like on taxpayers if they do not adopt the Equipment Replacement Fund and continue to borrow. Cherek and Peter Meidal from Ehlers, will try to project that outcome and present it at a special board meeting on October 21st.

8. NEW BUSINESS

a) Discuss and Approve Equipment Replacement Fund Policy
Discussion tabled to October 21, 2026 Special Meeting.

b) Discuss and Approve KerberRose (2026 Audit) – Engagement Contract
Cherek shared the Engagement Letter with KerberRose showing an increase of about 2.8% from 2025 with contract price totaling $27,250. The Village is scheduled for an interim audit the week of October 19th. Village Board members questioned the potential to look at other options offered through The League. Cherek noted KerberRose helps in other ways on top of the Audit including supplying Village staff with needed year end journal entries and assistance in filing Utility reports.
MOTION – Approve 2026 Engagement Contract with KerberRose
Motion made by Paul second by Ahrens. Motion passed by voice vote.

9. REVIEW AND APPROVAL OF BILLS

Trustees questioned the following bill payments:
Check 49877: Jeffy's LLC – Christmas garland for Main St light poles
Check 49884: Vierbicher Associates, Inc. – County Materials Sports Complex parking lot – paid for by donation
Check 49898: Decker Supply Co, Inc. – Highway 107 project – Menzner flashing beacon crosswalk – 50% match with Menzner
MOTION – Approve Payment of Bills
Motion made by Ahrens second by Paul. Motion passed by voice vote.

10. RESOLUTIONS AND ORDINANCES

a) Discuss and Approve Resolution 2026-10-07 A – Compensation of Village Trustees
At the September 16, 2026 meeting, the Board approved an ordinance update allowing Board/Commission wages to be set via resolution. Approving this resolution would establish a rate increase from $50 to $100 per meeting beginning at new term for Village Board Trustees and at January 1, 2027 for all other Commission and Board members.
MOTION – Approve Resolution 2026-10-07A – Compensation of Village Trustees
Motion made by Paul second by Lawrence. Motion went to Roll Call Vote.
Ahrens-Y, Paul-Y, Parlier-Y, Lawrence-Y, Handrick-N
**Upon discussion with Village Attorney following meeting, Resolution 2026-10-07A did NOT pass according to WI. Statute 61.32; stating a three-fourths vote of ALL members of the Village Board is needed to determine salary to be paid. At time of October 7th meeting: 1 trustee vacancy and 1 trustee absent.*

b) Discuss and Approve Resolution 2026-10-07 B - Establishing the Village Equipment Replacement Fund and Fund Policy
Discussion tabled to October 21, 2026 Special Meeting.

11. FUTURE SCHEDULED MEETINGS:

a) Regular Village Board Meeting – Wednesday, November 4, 2026 – 6:00 pm
b) Special Village Board – As Needed

Cherek and the Trustees agreed to a have a Special Board Meeting on October 21, 2026 at 6:00 pm to further discuss the Equipment Replacement Fund and Debt Levy.

12. ADJOURNMENT at 7:58 pm

Motion to adjourn made by Paul second by Parlier. Motion passed by voice vote.

Cassie Lang
Village Clerk / Deputy Treasurer