

**SPECIAL COMMON COUNCIL MINUTES**  
**2026-2030 CAPITAL IMPROVEMENT PLAN and 2026 BUDGET WORKSHOP and RELATED**  
**AGENDA**  
**SEPTEMBER 23, 2025 5:30PM**

1. Call to order/Roll Call at 5:30pm by Mayor Burgess. Present were Alderpersons Boeck, Hill, Nigbor, Przybyl, Sorenson, and Stobbe. Also present were City Administrator, Jessi Balcom; Deputy Clerk-Treasurer, Debra Theil; EMS Director, Evan VandenLangenberg; Street Superintendent, Scott Zabel; Chief of Police, Brian Pulvermacher; Planning and Development Director, Tim Ludolph; and Library Director, Chris Kalupa
2. Seat Virtual Attendees (if necessary) - None
3. 2026 – 2030 Capital Improvement Plan – Presentation of draft plan and discussion. Adam Ruechel of BAIRD presented the City of Berlin 2026-2030 Capital Improvement Plan (CIP). He explained the CIP is a tool that provides the City with a long-range plan for development and budget planning. Within the CIP review, Ruechel summarized the City's total funding by sources, summarized department yearly costs, reviewed an example Project or Program/Description & Justification from Public Works, and reviewed the CIP Capital Expenditure Beyond 5-year Period. Ruechel suggested the Council review the CIP, ask the City Administrator questions to forward to BAIRD, and look forward to adopting the CIP in October. Ruechel clarified that adopting the plan does not mean the Council is committing to completing all projects in the CIP. Ruechel reviewed hypothetical borrowing scenario options which show existing debt service, the hypothetical debt with annual interest and principal payment, hypothetical future borrowings, the total combined debt service that layers in additional borrowings, and the total debt total combined mill rate.
4. 2026 Budget – Staff presentation of draft departmental budgets and discussion. City Administrator Balcom highlighted two proposed wage increases of 1% and 3%, and confirmed the Council can set that rate to any amount they choose. Balcom mentioned that there was a cost savings due to insurance changes to be added. She added that the budget draft assumes the recycling fee being moved to a line item on the tax bill, and includes the wheel tax that was approved by the Council. Scott Zabel, Street Superintendent, reviewed DPW expenditures in the following accounts: Public Works General Streets, Public Works Maintenance, Snow & Ice Control, Street Lights, Sidewalk Repair & Maintenance, Storm Sewers Maintenance, Municipal Building, Building and Grounds, Garbage & Refuse, Recycling, Weed & Nuisance Control, and Cemetery. Zabel reviewed DPW Revenues which include the motor vehicle registration fee revenues and anticipated recycling fee special charge. Next Zabel reviewed expenditures and revenues in the Parks and Swimming Pool accounts. Discussion on the elimination of the hanging baskets downtown due to the costs and maintenance, and the possibility of groups sponsoring them. Discussion that the budget assumes the pool will not open next year, but covers costs of utilities. Tim Ludolph, Planning and Development Director, reviewed Economic Development expenditures and revenues in the following accounts: Public Housing, Assessment, Urban Development, Economic Development, Land Use Planning, and Zoning. He verified the Land Use Planning account was down \$30,000 due to the plan needing to be completed every several years per State Statutes. City Administrator Balcom reviewed expenditures and revenues of the Fire Department and Emergency Management accounts. Balcom explained that the emergency management position used to be a shared position with the county, but now the fire chief is, or designates, the emergency management coordinator. Discussion on combining the Emergency

Management and Fire Department accounts, but Balcom needs to confirm contracts with other municipalities. Brian Pulvermacher, Chief of Police, reviewed expenditures and revenues in the Police Department and Police Uniform Allowance accounts. Pulvermacher and Balcom confirmed that Professional Staff for city prosecution attorney fees would be included in the Special Legal Council account, not in the Police Department budget. Pulvermacher also noted that most police staff will get a 3% wage increase as it is part of the union contract. Chris Kalupa, Berlin Public Library Director, reviewed Library expenditures and revenues. Evan VandenLangenberg, EMS Director, reviewed Ambulance expenditures. Balcom confirmed that Ambulance expenditures do not impact the levy as EMS fees are contracted with and reimbursed by Green Lake County. She added that there will be a meeting with Green Lake County on 9/29/25 to propose adding an additional EMT and moving EMS staff to protected status in WRS. VandenLangenberg confirmed that protected status is not union related, but provides disability benefits for employees. City Administrator Balcom reviewed Senior Center expenditures and revenues in the Senior Center, Senior Center Transportation, and Senior Center Nutrition accounts. There was discussion about donations to the Senior Center showing \$0 in revenues although donations are made. Balcom confirmed that donations for meals go to Green Lake County as all meals are donations. Debra Thiel explained the Senior Center has an additional checkbook account where donations are deposited that the City does not account for. Discussion on updating procedures for that account. City Administrator Balcom reviewed Berlin Community Development Corporation expenditures and revenues. City Administrator Balcom reviewed expenditures and revenues of the Administrator, City Clerk, and Elections accounts. City Administrator Balcom reviewed expenditures and revenues for the following accounts: City Attorney, Special Legal Counsel, Independent Audit, Property & Liability Insurance, Sealer of Weights & Measures, Building Inspection/Code Enforcement, Animal Pound Fees, Employee Benefits, Central Duplicating, Illegal Taxes & Funds, Contingency, Hydrant Rental, Taxi, Historical Society Museum, Fireworks, Media Outreach/Cable TV, Debt Service, and Transfer to Other Funds. City Administrator Balcom reviewed expenditures for Council & Commissions and Mayor accounts. City Administrator Balcom explained that the estimated allowable levy increase for 2026 is \$4,000 and explained the only other way to increase the levy is through borrowing. Discussion on budget impacts of potential employee wage increases, the City receiving savings due to switching health care insurance coverage, and employees increasing their health insurance premium share beginning in 2026. Balcom discussed cost increases to City employees including the WRS increase from 6.95% to 7.2% to be paid by both the City and employees, and employees paying approximately double in health insurance premiums.

A motion to recess was made by Alderperson Hill at 6:54pm with a second by Alderperson Nigbor. Voice vote carried. A motion to reconvene was made by Alderperson Przybyl at 7:00pm with a second by Alderperson Sorenson. Voice vote carried.

5. Update on 2024-year end audit. City administrator Balcom explained the audit has been worked on since the beginning of the year and reported that as of this afternoon the auditing firm said the completed audit was close, but not done. She discussed the reason for the incomplete audit is both on the shoulders of the auditing firm and City due to challenges caused by the software change from Banyon to Accufund. She explained that the City is required to file the audit and budget to EMMA by 9/27/25, isn't certain that the deadline will be met, but hopes that preliminary numbers can be filed. Adam Ruechel of BAIRD explained continuing disclosure is needed when debt is taken out, and the need to report the current year budget, report operating data information, and report audited financial statements. He explained that if that information is not submitted by the deadline, then an event notice will be filed which can affect investor interest in the City and affect

*the City's rating agency. He explained that continued inability to meet deadlines could result in the City receiving a downgrade. Ruechel is hoping to get draft information filed by the deadline and finalized documentation filed by the end of the year.*

6. 2026 Recycling Fee to be moved from the Levy to a Special Charge on the Property Tax bill. Staff presentation and discussion: a. Update to Municipal Fee Schedule, b. Update to City Ordinances, and c. Notification to ineligible properties/parcels. *City Administrator Balcom explained that to move forward with transferring the recycling fee from the levy to a special charge on the property tax bill the City needs to update the municipal fee schedule, update the City Ordinances, and notify anyone who is receiving services but is ineligible. She explained that the bill from the Waste Management contract is a legacy contract, and over the years records of who is receiving service became inaccurate. Waste Management is in the process of completing a service audit using geolocation. Discussion on not moving forward with the special charge unless records of services received are 100% accurate. Discussion on commercial and multi-family properties needing notification if they are not eligible for services. Balcom confirmed that garbage fees would remain on the levy, and only recycling fees could be pulled to a special charge.*
7. Request for Proposals for Municipal Court Attorney services. RECOMMENDATION: Issue an RFP for Municipal Court Attorney services for services to commence upon 60 day notice to current provider. *City Administrator Balcom recommends the City go out to RFP for Municipal Court Attorney services. In September, the City received invoices from Chier Law Office for the months of March through July for municipal court and City of Berlin Fees. Discussion on the benefits of going out to RFP and the benefits of keeping consistent service. Discussion on reviewing the forfeiture deposit schedule. Matthew Chier of Chier Law Office and City of Berlin Municipal Court Attorney, suggested increasing the base forfeiture schedule to align more with Circuit Court costs to increase revenue. Brian Pulvermacher, Chief of Police, discussed the cost differences between tickets issued by Green Lake County officers and City of Berlin officers. Discussion on the differences between Municipal Court and Circuit Court. Discussion on the 60 day notice by either the City or by Chier to terminate services. Chier explained that there would be transition time and cost due to Municipal Court trial dates being scheduled out into March of 2026 and the logistics of a new Municipal Court attorney. Discussion on the delay in the receipt of bills from Chier to the City of Berlin. Chier explained that he was behind due to his overcommitment to the City of Berlin work. Discussion asking Chier for timely billing and more detailed billing. Discussion on scheduling an RFP at the end of 2026 for Municipal Court attorney services and looking into changing the forfeiture fee schedule and revenues in the meantime. Balcom confirmed that legal fees for development agreements, zoning, and other ordinances that can be billed, are being billed out.*
8. Short-term borrowing options to balance budget. *City Administrator discussed that the only options for raising the levy are increased growth or borrowing. The CIP proposes long-term borrowing for major long-term projects. Short-term borrowing could be used to increase the levy for 2025-2026. Money is borrowed in the current year and put onto next year's levy as debt service is put onto the levy. The borrowing needs to be done by December 15<sup>th</sup> to be put on the levy for next year. Once the City receives the first tax payments for 2026, the loan would be repaid with the interest payment. A loan of \$300,000 would have an interest payment of an estimated \$3,700. Balcom explained when the levy increases, the mill rate increases, unless the value increases as it is a two-part equation. Balcom estimates that for every \$100,000 in short-term borrowing, the mill rate increases by about \$0.03. Discussion on local mill rates and the*

*City of Berlin mill rate being comparable even with a potential increase. Discussion on future decisions on borrowing, the CIP, and structuring payments. Discussion on including smaller projects into the short-term borrowing for this year. Alderperson Hill discussed concerns about the pool not being included in the CIP. Balcom clarified her impression to be that the Council agreed that the pool would no longer be owned by the City and therefore was not added as a capital project to the CIP. Discussion to include a pool discussion onto a future agenda. Discussion on budget and borrowing timeline; Balcom suggested that in October the Council discuss what CIP projects to complete and how much to borrow, and in November the Council adopt a final budget.*

9. *Adjourn. A motion to adjourn was made by Alderperson Hill with a second by Alderperson Przybyl. Voice vote carried. The meeting adjourned at 8:08pm.*

Minutes respectfully submitted by,  
Brittani Majeskie, Deputy Clerk-Treasurer