

Village Board Meeting Minutes
April 27, 2026

On April 27, 2026, President Mike Brusberg called the Village Board meeting of the Village of Brooklyn to order at 6:30 p.m. Trustees present were David Berland, Mike Gehrmann, Todd Klahn, Frank Seitler and Jacob Bachim. Trustee Christian Allen was absent. Also present were Tara Bast and Clerk-Treasurer Linda Kuhlman. Pledge of Allegiance.

Public Comments – Kuhlman noted that she received a call about speeding on Division Street. We will pass on to the PD to watch that area.

President's report – Brusberg stated next week is municipal clerk's week. He'd like to say thanks to Vicki and Linda for all the efforts on a day-to-day basis for the community and the board. Next Tuesday, May 5, is the Brooklyn Business Fair from 4:30-6:30 pm at the community building.

Gehrmann made a motion to approve minutes from April 13. Bachim seconded. Motion carried.

Tara Bast – Johnson Block – discussed the 2025 audit. She went through the financial overview report (which can be found on the website under Budgets). The report includes the governmentwide financial statements; then breaks out the individual funds; notes to financial statements; required supplementary schedules. Other reports they assist with are the DOR financial report, the PSC water utility report, and the TIF district annual report. All have been drafted and are ready for filing. They also provide required audit statement to the village board. The one thing they always point out is the separation of duties, with only two people in the office, so they remind the board of the need for controls in place to help; and they talk about cyber controls. The next page lists assets of cash, taxes receivable; cash includes start of tax collection for the next year. Liabilities are next, and the difference is fund balance, which is the health meter of the general fund. At the end of 2025 fund balance was \$1,154,800 approximately, which includes nonspendable which includes mainly a loan to the TIF fund, assigned fund balance which is anything over 30% over next year's budget and is for future capital projects, which leaves 30% of unassigned fund balance. Increase in fund balance was \$63,671. Gehrmann asked if that's reasonable. Bast said somewhere between 20-30% is good. Ours is on the higher end of recommendation but within the range of other communities. Kuhlman stated it's also what our policy states. Bast said the rest of report looks at all the fund balances for the year in all categories. It goes through both the water and sewer utilities. Both had positive balances in the year. In the past it was negative. The report goes through the cash flow for both water and sewer. It goes through general fund expenditures and debt fund. Public safety and public works are the largest spend categories. Next is a look at general fund revenues – taxes, intergovernmental aids, regulation & compliance, public charges and miscellaneous revenue. Last look is debt capacity for the village. We have a debt limit of \$10,253,585, and we're using less than 50% of the capacity. The outstanding debt does not include revenue bonds for water and sewer and the note anticipation note in the TID. Gehrmann asked how she views the debt ratio. Bast said it's hard to compare between municipalities. We have a TIF district with general obligation debt. The limit is going up but our borrowing isn't going up. Look at it in terms of infrastructure, roads, if we're able to keep that balance in keeping up with the debt. Brusberg said with the TID, then we have closer to more than 60% benefit ratio. Bast agreed. TIF increment has increased, but there is a healthy amount in the TID debt. Last page shows a graph of the taxes separated out. Brusberg said in the case of the increase from 2024 to 2025, a big reason was the debt added to the levy tied to Hotel Street. Brusberg asked if there is anything as a board that they should focus on from the audit. Bast said some of the important things is to stay on top of the utility cash flows and looking at future projects and taking advantage of simplified rate increase so we don't get into a situation we need a full rate case. She has some that do the simplified every year. Same with the sewer, it had a big rate structure a few years ago, so just understanding how that financing will affect the cash flow. On the general fund, knowing we have the fund balance, but one large item could wipe it out. Don't use it to balance a budget. Bast said keep an eye on the TIF cash flow, but the increment is increasing. We're doing the right thing with issuing debt for long-term capital projects.

Brusberg said the separation of duties has come up every year because of the makeup of staff. Are there other communities with same size doing something different. Bast said they're doing everything they can, and have implemented some additional controls. Board approves all the disbursements, but being mindful of the judiciary role and question if things don't look right. Brusberg asked the same question with the IT. Bast said just being mindful. They use a service that purposely tries to fool them. They had a client get a document that looked like it was coming from them asking for a payment. Things change all the time. Brusberg asked if there was anything else or questions from the board. Bast said it's in draft form. **Bachim made a motion to approve the 2025 audit.** Klahn seconded. Motion carried. The board thanked Tara Bast.

Gehrmann made a motion to approve the bills as presented. Klahn seconded. Motion carried.

Committee assignments – Discussion on committee assignments. Confirmed Dale Arndt to continue on Planning & Zoning Commission. Discussed replacement for Scott Meier on PZ. Replaced Dan Olson with Frank Seitler on Stormwater Commission, with Christian Allen on Public Works, and Jacob Bachim will be chair of Public Works. Replaced Christian Allen with Frank Seitler on Ordinance. Replaced Dan Olson with David Berland on TID Joint Review Board. **Brusberg made a motion to approve committee assignments as discussed, with planning & zoning to be determined at the next meeting.** Klahn seconded. Frank Seitler volunteered for recreation committee, and he'll be chair. **Brusberg amended his motion to adopt committees as discussed with Seitler added to recreation.** Klahn seconded as amended. Motion carried.

Brusberg welcomed Seitler to his first meeting. He appreciates his diligence in advance. Seitler would love to see more community involvement. He pushes for that as a lodge member and will continue to push here. Klahn added that's great but volunteerism is a problem. Brusberg updated on business complex - emails are being traded back and forth. They're still reviewing the right of secondary refusal. We sent an email last week to line up the closing and set a date for the week of May 18. There's a little bit of time before the loan comes due.

Clerk's report – We had one Badger Book that had a fan problem. It was sent in under warranty and was fixed. Green County Development Corporation minutes were given to board. Kuhlman attended the Clerk's Association northern conference a week ago. It was good conference with great education. This week the clerk's office will be closed for Olson and Kuhlman to attend the spring treasurer's association conference. Next week Kuhlman will be attending the League of Wisconsin Municipalities Insurance conference. Kuhlman attended a webinar about the community development block grant. She thought we could look at it as a grant to help update the community building. However, they changed the parameters this year to be for public infrastructure not public buildings, and we do not qualify for federal grants because we are too high of a percentage for low to moderate income levels. You need to be at least about 50% and we're at 33%. Kuhlman spoke with a representative from General Engineering Company, our building inspection firm, that works with grants. She said that we would be better off not being a part of the Dane County Consortium in the future, because we could apply for larger amounts through the state CDBG funding rather than just in Dane County. They talked about other grant opportunities to look for to help with the community building and other financing options for village building upgrades. Strand has the project overview for the treatment plant upgrades, and we have set a public hearing for the May 11 board meeting. The public is welcome to come and look at it and submit their comments until the end of May. The Open Book and Board of Review notices have been published and posted. Open Book will be July 13 and 14, and Board of Review will be August 26. Letters will be going out to residents at the end of June with the new assessments. We need to wait until the state comes out with their final figures before they complete our assessments, because we are in the last year of our noncompliant year. We don't want to still be out of compliance, because then the state would come in and reevaluate next year. We have been putting notices out for months to make the public aware of the reassessment. Kuhlman would like to have a finance meeting sometime in May. We will not have a second May meeting because it will fall on Memorial Day.

Kuhlman received an email from Dane County regarding **the voting machines**. We have discussed in the past that they're discontinuing our machine in a few years. However, the county discovered that the ExpressVote machine, which is the ADA compliant machine, when upgraded was having issues. And the DS200, which counts the votes, can be upgraded at the end of the year but they will be using used equipment to upgrade so we don't know how long it will last. So the board should consider upgrading both machines when we discuss the budget at the end of the year. Both machines will be going in next week for regular maintenance. To replace both machines will be about \$13,000. The machines will be okay to continue through the end of the year. Brusberg asked about grants. Kuhlman said it's tricky because organizations cannot grant funds for election-related items. Dane County is looking at whether or not the county will chip in some funds. Kuhlman will check on pricing again.

Klahn made a motion at 7:40 p.m. to adjourn. Gehrmann seconded. Motion carried.

Linda Kuhlman, WCMC, CMTW
Clerk-Treasurer