

**Town of Round Lake**  
**Special Town Board Meeting – 2026 Budget Working Session**  
**Monday, November 10, 2025 – 6:30 p.m.**  
**Town Hall, 10625 N County Road A, Hayward, WI 54843 and via Webex**

**1. Call to Order and Pledge of Allegiance**

The meeting was called to order at 6:30 p.m. by the Town Board Chair. The Pledge of Allegiance was recited.

Attendance:

- Chairman Jim Strandlund
- Supervisor Kay Wilson
- Supervisor Dan Palmer
- Supervisor Darin Jensen
- Supervisor Scott Verbeck
- Clerk Frank Leuschen
- Treasurer Vickie Palya
- Members of the public were present in person Budget Meeting

**2. Certification of Proper Meeting Notice (Wis. Stat. § 19.84)**

The Clerk certified that notice of the meeting was posted on November 3, 2025, at the Town Hall, the Town website, and the Recycling Center, in compliance with Wisconsin Open Meetings Law.

**3. Meeting Format / Public Comment**

The Chair explained that this was a budget work meeting for the Town Board. The normal public comment period at the beginning of a special meeting was waived; instead, members of the public were allowed to speak during the budget discussion by raising their hand, coming to the podium, and stating their name and address before commenting. The Chair emphasized maintaining order and noted that the purpose of the session was to allow questions and input while the Board worked through the draft 2026 budget.

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**4. Discussion – 2026 Town Budget Preparation**

Key points of discussion included:

**a) General Government / Board and Committee Expenses**

- The Clerk reviewed Board Expenses, explaining that the total includes board wages, official notices, and meeting-related costs.
- 2026 Board wages reflect the 2.7% DPI cost-of-living increase for supervisors approved by the electors at the October 30, 2025, Special Meeting of the Electors.

- The Clerk noted that total board wages for 2026 and related expenses are grouped in the Board Expense line and suggested that the software may be able to break out salaries separately from other board costs for clarity.
- A Board member requested that Board salaries be itemized separately, so it is clear what portion of the line is waged versus other expenses.
- Land Use Planning Commission (LUPC) compensation was also reviewed, with the Clerk noting that the line covers payment for all seven members of the commission per meeting.

#### b) Elections and Budgeting for 2026 Election Cycle

- The Board discussed the Election budget line. It was noted that in the current year the Town incurred costs for a primary and a spring election, and in 2026 there will be a higher number of elections.
- A Board member pointed out that the increase in the election budget from approximately \$7,000 to just over \$11,000 may not fully account for the additional elections and suggested that the election line may need further adjustment.

#### c) Public Works, Capital Outlay, and Future Projects

- The Clerk explained that for 2026, Capital Outlay is currently budgeted with the expectation that there will be no major new large-asset purchases.
- A member of the public asked where potential future projects—such as a department vehicle upgrade (noted on the Clerk's working sheet as a possible \$60,000 project)—appear in the budget. The Clerk clarified that some items shown on the handout under "Additional Future Projects" are not yet built into the budget and would only be added if the Board chooses to fund them.
- There was discussion about how surplus funds and prior-year balances could be applied to future capital needs. The Clerk explained that he does not finalize and apply year-end surplus amounts until after the fiscal year is closed, and reports are submitted to the state. At that time, exact figures can be brought to the Board for a decision on whether to apply them to the 2026 budget or to reserves.

#### d) Debt Service and Use of Reserves / Fund Balance

- The Clerk reviewed the debt service section of the budget, noting that:
  - A \$62,000 State Trust Fund loan approved by the Board for 2025 appears in the "Other Financing Sources" lines.
  - Transfers from the equipment reserve fund and paving reserve account into the 2025 budget are also shown as other financing sources.
  - The Fund Balance Applied line reflects money remaining from fiscal year 2024 that is needed to balance revenues and expenditures for the proposed 2026 budget.
- The Clerk reported that, based on current estimates and without further changes, there remains approximately \$94,000 from fiscal year 2024 and that projections indicate a significant surplus (on the order of \$200,000) for 2025 once the year is closed, though that amount will not be final until all revenues and expenses (such as fuel) are booked and the year is closed.

e) Revenues, Levy, and Surplus Discussion

- The Clerk and Board reviewed the property tax levy line and other revenue categories, including state shared revenues, 2% fire insurance distribution, local transportation aids, and room tax.
- A member of the public questioned whether a proposed levy increase would be necessary if the Town operates with a substantial projected surplus and emphasized that known 2026 expenses or expected revenue shortfalls should be directly incorporated into the 2026 budget.
- Room Tax: Martin Hanson, attending virtually, raised questions about the “Other Taxes – Room Tax” line, noting that 2025 year-to-date figures showed no collections and asking whether room tax has been received and correctly coded in the software. The Clerk indicated he would review the account.
- Interest and Other Financing Sources: There was discussion that interest income and other financing sources (loan proceeds, transfers from reserves, and fund balance applied) play a significant role in balancing the proposed 2026 budget.

f) Comprehensive Plan, Recreation Plan, and Well Testing

- Martin Hanson also commented that the Town’s Comprehensive Plan must be updated by 2029 under state law, and that the Town should keep future planning costs in mind when building upcoming budgets. He noted prior discussions about creating a recreation plan to qualify for certain grants and cited an earlier estimate of approximately \$5,000 for that work. He observed that funds previously budgeted in this area may still be available.
- A member of the public encouraged the Board to continue or reinstate the well-testing program, at least every other year, as a tool for understanding groundwater quality and supporting future development decisions. The Board and Clerk indicated this matter would be referred to the Plan Commission for additional review, including checking past state cost-sharing that helped offset program costs.

g) Budget Process and Statutory Questions

- A member of the public cited Wis. Stat. ch. 65 and stated that, in their understanding, department budget requests should be submitted in August, and the Board should meet in early September to review them, suggesting that the 2026 budget work should have begun earlier in the year.
- The Clerk responded that he had reviewed the statute and that those provisions apply to cities (and certain other municipalities) rather than towns but stated that he would re-check the statutory language and designations.

h) Software, Reporting Detail, and Offers of Assistance

- Several members of the public expressed concern that some budget lines (for example, large lump-sum amounts) lack sufficient detail to show what specific costs are included and stressed that the Board should know exactly what is in each line item.
- One resident offered volunteer time to assist with organizing and reformatting budget information and transferring data to more detailed spreadsheets. The Chair and Clerk acknowledged and appreciated the offer and stated that they welcome help and will continue to evaluate whether different or improved software could provide clearer reports and summaries.

i) Cell Tower Lease and Miscellaneous Revenues

- During discussion of miscellaneous revenues, a member of the public raised the prior discussion about the Town's cell tower lease, referencing an offer of a \$50,000 bonus for an early contract renewal and asking if that opportunity is still being considered.
- The Chair stated that the situation is more complex than a single bonus payment and that the Town is actively negotiating with another tower company to evaluate several options before bringing a proposal to the Board for decision. No decision was made at this meeting regarding any change to the cell tower agreement.

**5. Summary / Next Steps**

Throughout the meeting, the Board and Clerk made notes of suggested changes, including:

- Adding or expanding explanatory detail under certain expense and revenue lines (Board expenses, elections, room tax, reserves, and future projects).
- Reviewing election-related costs for 2026, room tax accounting, and the status of well testing and recreation plan funding.

No motions were made, and no formal action was taken on the 2026 Town Budget at this working session, consistent with the posted agenda.

**6. Adjournment**

- a. With no further questions or comments, the meeting was adjourned at 8:14 p.m.

Respectfully submitted,

Frank Leuschen III

Town Clerk – Town of Round Lake