

Special Meeting of the Village of Somerset Board of Trustees
Village Hall, 110 Spring Street Somerset, WI 54025 | Tuesday, November 18, 2025

Village President Donnie Kern called the special meeting to order at 5:30 p.m. Present at the Village Hall were, Chris Dubak, Caleb Garn, Donnie Kern, Brandon Krohn, Chris Moreno, and Jessica Plourde.

Public Comment

Margie Metzdorff, 798 Plum Tree Ln, endorsed appointing Dave Wolner to the vacant trustee position.

Cathy Ness, 453 Charles Ln, endorsed appointing Janna Stewart to the vacant trustee position.

Mary Williams, Executive Director at the Somerset Community Food Pantry, endorsed appointing Janna Stewart to the vacant trustee position.

Filling Vacant Trustee Position

Motion by Plourde, second by Dubak to appoint Dave Wolner to the vacant trustee position. Motion failed on a roll call vote of 3-3 (Dubak-aye, Garn-nay, Kern-aye, Krohn-nay, Moreno-nay, Plourde-aye).

Motion by Krohn, second by Garn to appoint Janna Stewart to the vacant trustee position. Motion passed on a roll call vote of 4-2 (Dubak-aye, Garn-aye, Kern-nay, Krohn-aye, Moreno-aye, Plourde-nay).

Adjourn

Motion by Garn, second by Krohn to adjourn and motion carried unanimously. Meeting adjourned at 5:43 p.m.

Jessica Lehman, Village Clerk/Deputy Treasurer
(Minutes are not official until approved at next meeting)

Regular Meeting of the Village of Somerset Board of Trustees
Village Hall, 110 Spring Street Somerset, WI 54025 | Tuesday, November 18, 2025

Village President Donnie Kern called the regular meeting to order at 6:00 p.m. Present at the Village Hall were, Chris Dubak, Caleb Garn, Donnie Kern, Brandon Krohn, Chris Moreno, Jessica Plourde, and Janna Stewart. Village Attorney; Paul Mahler, Bakke Norman and Public Works Director, Bob Gunther were also present.

Public Comment

Margie Metzdorff, 798 Plum Tree Ln, thanked the village for their donation to the senior center.

Consent Agenda

Motion by Garn, second by Krohn to approve the Consent Agenda including the following:

- *Minutes of Regular Board meeting on 10/21/2025 and Special Board meetings on 10/30/2025 & 11/13/2025*
- *Village, Water, and Sewer Bills*
- *CUP Application to allow a marine sales & service business in a commercial highway district located at 102 Aspen Drive-Ricky Brown/Rapid Marine*
- *Street (Park) Use Permit from Somerset Champions on December 13, 2025 at Village Park for Light the Night*
- *Fire/Rescue Report*

Motion carried unanimously.

New Business

Use and Occupancy Agreement with Olson Sanitation

Motion by Krohn, second by Garn to approve the Use and Occupancy Agreement with Olson Sanitation. Motion carried unanimously.

CUP Application to allow Olson Sanitation to temporarily store their roll off containers on Village owned land

Motion by Garn, second by Plourde to approve the CUP Application from Olson Sanitation to safely and temporarily store their empty roll off containers on village owned land. Motion carried unanimously.

Discussion Only - Fire Department's Comprehensive Plan – Five Bugles Training & Consulting

Bruce Fuerbringer, representing Five Bugle Training & Consulting LLC, was present and provided an update on his ongoing work with the Joint Fire Department regarding their strategic plan. He stated that he is conducting a joint study aimed at aligning the Town and Village of Somerset's Comprehensive Plans to ensure the fire department's long-term needs and development run parallel with both municipalities' planning efforts.

Fuerbringer noted that the current fire station is approximately 50 years old, and he identified several potential weaknesses, including the limited size of the apparatus bay and the need for equipment upgrades to adequately serve the community's growing population. He requested that trustees provide feedback by the end of the year regarding what support the fire department may need from the Village in order to meet future service demands.

Fee Schedule – Equipment

Motion by Plourde, second by Krohn to approve the Fee Schedule for Equipment as presented. Motion carried unanimously.

Discussion Only - Update and Punchlist from MSA

Trustee Krohn asked when residents would be able to move into the first two buildings. Trevor Bohland, CEO of CapVest LLC, replied that he anticipates the buildings will be ready for occupancy in April 2026.

Bohland reported that construction will continue through the winter. Six basements have been poured, and framing will begin on the next two buildings. One of the buildings is an 8-plex, with four units featuring 3 bedrooms and 2 bathrooms, and the remaining four units offering 2 bedrooms and 1 bathroom.

The next building will contain 12 units, all of which will be 1-bedroom, 1-bath. Another 12-unit building is also planned, consisting of eight 2-bedroom, 1-bath units and four 1-bedroom, 1-bath units.

Line of Credit Reduction; Winesap Initial Phase

Motion by Garn, second by Krohn to approve the Line of Credit Reduction to \$92,306.49 for Winesap Initial Phase. Motion carried unanimously.

Line of Credit Reduction; Pine Vale First Addition

Motion by Garn, second by Krohn to approve the Line of Credit Reduction to \$139,700.00 for Pine Vale First Addition. Motion carried unanimously.

Reduction in Financial Guarantee Line of Credit Reduction – Capital Investment Group

Motion by Plourde, second by Moreno to approve the Financial Guarantee Line of Credit Reduction to \$84,153.47 for Capital Investment Group. Motion carried unanimously.

Reimbursement of change orders – Capital Investment Group

Motion by Krohn, second by Garn to approve the Reimbursement of Change Orders in an amount of \$90,662.00 for Capital Investment Group. Motion carried unanimously.

Approval of 2026 Monarch Paving Company price increase for HMA wear course – Capital Investment Group

Motion by Garn, second by Plourde to approve the 2026 Monarch Paving Company Price increase in an amount of \$4,625.00 for HMA wear course – Capital Investment Group. Motion carried unanimously.

Ordinance A-710 - Amending 10-1-28(b)(5) Parking prohibited or limited at certain times and places

Motion by Moreno, second by Krohn to approve Ordinance A-710 – Amending 10-1-25(b)(5) Parking prohibited or limited at certain times and places. Motion carried unanimously.

Resolution No. 2025-11 Borrowing for TID #7 Property Acquisition

Resolution No. 2025-11 was presented by Kern and read by the trustees.

Motion by Krohn, second by Garn to approve Resolution No. 2025-11 Borrowing from the State Trust Fund Loan Program (BCPL) in an amount not to exceed \$1,510,000.00 for TID #7 Property Acquisition. Motion carried unanimously.

Resolution No. 2025-12 Borrowing for TID #5 Utility Infrastructure

Resolution No. 2025-12 was presented by Kern and read by the trustees.

Motion by Garn, second by Krohn to approve Resolution No. 2025-12 Borrowing from the State Trust Fund Loan Program (BCPL) in an amount not to exceed \$993,486.00 for TID #5 Utility Infrastructure. Motion carried unanimously.

Appointments by President

Kern stated that he is removing Jessica Plourde from the Public Works Committee and appointing her to the Public Safety Committee. Kern added he is also appointing Plourde to the Finance-Personnel Committee, replacing Brandon Krohn. Kern stated he spoke to Krohn regarding this matter.

Motion by Kern, second by Krohn to appoint Janna Stewart to the Board of Zoning Appeals. Motion carried unanimously.

Kern appointed Stewart to the Public Works Committee.

Meeting Attendance via Zoom and Public Comment

Motion by Kern, second by Garn to continue to offer Zoom for committee meetings. Motion carried unanimously.

Discussion Only - December Committee of the Whole meeting

Kern stated that he would like to schedule a Committee of the Whole meeting in December. After discussion amongst the trustees, the COTW meeting will be scheduled for December 3, 2025 at 5:00 p.m. at the village hall. Agenda items will be discussion only and nothing will be acted upon.

Discussion Only - ICUP Events - Somerset Amphitheater

Kern stated that he wanted the trustees to review the 2025 ICUP and additional discussion and feedback will be reviewed at the December COTW meeting.

Unfinished Business

Employee Handbook Update

Motion by Kern, second by Garn to approve the November 2025 Employee Handbook as presented excluding the *Leaves of Absence* and *Compensatory Time – Exempt Employees* sections. Motion carried unanimously.

Weld Riley Invoices

Motion by Kern, second by Krohn to draft a cease-and-desist letter to terminate their representation of the village and to request copies of their files relating to their past representation and an explanation of their prior coverage. Motion carried unanimously.

MTI Distributing Quote for a Toro Sand Pro 5040

Motion by Garn, second by Plourde to approve the quote from MTI Distributing in an amount not to exceed \$31,271.55 for the purchase of a Toro Sand Pro 5040. Motion carried unanimously.

Convene into Closed Session

Motion by Krohn, second by Garn to convene into closed session pursuant to Wis. Stats. §19.85(1)(e) Deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session – Main Street property & Economic Development updates. Motion passed on a roll call vote of 7-0 (Dubak-aye, Garn-aye, Kern-aye, Krohn-aye, Moreno-aye, Plourde-aye, Stewart-aye) and the board went into closed session at 6:58 p.m.

Reconvene into Open Session

Motion by Krohn, second by Garn to reconvene into open session. Motion passed on a roll call vote of 7-0 (Dubak-aye, Garn-aye, Kern-aye, Krohn-aye, Moreno-aye, Plourde-aye, Stewart-aye) and the board reconvened into open session at 7:30 p.m.

There was no further action.

Adjourn

Motion by Krohn, second by Plourde to adjourn and motion carried unanimously. Meeting adjourned at 7:30 p.m.

Jessica Lehman, Village Clerk/Deputy Treasurer

(Minutes are not official until approved at next meeting)

Committee of the Whole Meeting of the Village of Somerset Board of Trustees
Village Hall, 110 Spring Street Somerset, WI 54025 | Tuesday, December 3, 2025

Village President Donnie Kern called the Committee of the Whole meeting to order at 5:00 p.m. Present at the Village Hall were, Chris Dubak, Caleb Garn, Donnie Kern, Brandon Krohn, Chris Moreno, Jessica Plourde, and Janna Stewart. Treasurer, Andrea Otto and Public Works Director, Bob Gunther were also present.

Public Comment

No one from the public was present.

Business Items

ICUP Events - Somerset Amphitheater

The Board discussed several potential updates related to ICUP events, including possible changes to the Incident Commander role, improved communication regarding sound checks, proper placement and timely removal of “No Parking” signs, and adding a section to address special circumstances affecting concert event dates.

Fee Schedule - Ball Field

Plourde presented a draft of the proposed rental fee schedule and policy framework for the Village of Somerset ball fields.

Review Quote from NEO Electric - Village Park Score Board

Gunther reviewed the estimated costs associated with installing the donated scoreboard. NEO Electric provided a quote of \$5,125.00 for the electrical work; however, no estimate was provided for the posts or mounting. The Board previously approved allocating an additional \$10,000 to the Parks Improvement Outlay at the November 13, 2025 budget hearing to support installation costs.

Water Tower - Colors & Logo

Plourde presented a mockup showing the water tower in a light cream color with an applied logo. A final decision is still needed regarding the color scheme and whether one or two logos will be used. Once finalized, electronic files will be sent to KLM for pricing.

2026 Special Funds Budgets

Otto reviewed the Special Funds Budgets for TIDs #3, #5, and #6. Gunther provided an overview of the Special Funds Budgets for water and sewer.

Treasurer’s Report

Otto reviewed the impact fee report, noting the construction of 44 new homes.

Assessor Contract for 2026, 2027, and 2028 with 2027 being an exterior revaluation

Otto presented the proposed contract from Bowmar Appraisal, which includes an additional \$60,000 cost distributed over the next three years. The revaluation is required because the assessed value-to-fair market ratio has fallen below 70%.

Finance-Personnel Committee Meetings - Date/Time

Kern proposed rescheduling the Finance-Personnel Committee meetings to the first Thursday of each month at 5:00 p.m., beginning February 2026.

Alternative Truck Routes - Depot & Cloutier Street

The Board discussed strategies to discourage truck traffic on Depot and Cloutier Streets. It was suggested that installing “No Trucks” signage would be an appropriate first step.

Adjourn

Motion by Krohn, second by Plourde to adjourn and motion carried unanimously. Meeting adjourned at 6:36 p.m.

Jessica Lehman, Village Clerk/Deputy Treasurer

(Minutes are not official until approved at next meeting)

Total Bills \$811,637.⁹²

12/12/2025 8:12 AM

In Progress Checks - Quick Report - ALL

Page: 1

ALL Checks by Payee

ACCT

GENERAL CHECKING - FIRST NATL

Dated From: 1/01/2025 From Account:

Thru: 12/17/2025 Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	12/17/2025	CINTAS VH/FLOOR MATS	147.17
	12/17/2025	COUNTRYSIDE PLUMBING & HEATING LIB/HVAC MAINTENANCE	1,003.50
	12/17/2025	GOSERUD, ROBERT REFUND UTILITY OVERPAYMENT	384.56
	12/17/2025	HAWKINS INC. WU/CHEMICALS	20.00
	12/17/2025	MENARDS-STILLWATER PW/SNOW THROWER	529.99
	12/17/2025	NELSON, NICHOLAS & HANNAH REFUND UTILITY OVERPAYMENT	13.90
	12/17/2025	NEO ELECTRICAL SOLUTIONS LLC POWER TO CAMERA	2,371.58
	12/17/2025	NORTH CENTRAL LABORATORIES SU/LAB SUPPLIES	379.64
	12/17/2025	NORTHWOOD TECHNICAL COLLEGE - RICE LAKE POL/TRAINING REGISTRATION FEE	450.00
	12/17/2025	OLSON SANITATION LLC	22,423.00
	12/17/2025	OLSON SANITATION LLC NOVEMBER REFUSE & RECYCLING	451.00
	12/17/2025	SCHILLING, KRISTA REFUND UTILITY OVERPAYMENT	16.57
	12/17/2025	SOMERSET UTILITIES OCTOBER WATER/SEWER	8,384.76
	12/17/2025	SPARTAN QUICK SERVICE PW/2012 TRUCK TIRES & BRAKES	3,680.43
	12/17/2025	SQUYRES, DAN & EMILY REFUND UTILITY OVERPAYMENT	62.66
	12/17/2025	ST CROIX COUNTY TREASURER NOVEMBER COURT	217.80
	12/17/2025	STATE OF WISCONSIN COURT FINES & SURCHARGES NOVEMBER COURT	544.20
	12/17/2025	T-MOBILE POL/CELL SERVICES	298.60
	12/17/2025	TAPCO NO OVERNIGHT PARKING SIGNS	212.65

12/12/2025 8:12 AM

In Progress Checks - Quick Report - ALL

Page: 2

ALL Checks by Payee

ACCT

GENERAL CHECKING - FIRST NATL

Dated From: 1/01/2025

From Account:

Thru: 12/17/2025

Thru Account:

Voucher Nbr	Check Date	Payee	Amount
	12/17/2025	TRANSUNION RISK AND ALTERNATIVE NOVEMBER SEARCHES	100.00
	12/17/2025	TYLER, SUSAN REFUND UTILITY OVERPAYMENT	69.24
	12/17/2025	WI DEPT OF TRANSPORTATION-FOS SOMERSET TRAIL	404.11
Manual Check	12/09/2025	XCEL ENERGY ELECTRIC EXPENSE	65.39
		Grand Total	42,230.75

12/12/2025

8:13 AM

Reprint Check Register - Quick Report - ALL

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ACCT

GENERAL CHECKING - FIRST NATL

Accounting Checks

Posted From: 11/20/2025 From Account:

Thru: 12/12/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
63785	12/03/2025	ABT MAILCOM UTILITY BILLING-NOVEMBER	1,158.43
63786	12/03/2025	AG SOURCE COOP SERVICES WU/SU/LAB TESTING	1,129.75
63787	12/03/2025	ALTOONA PUBLIC LIBRARY LIB/ITEM REIMBURSEMENT	6.00
63788	12/03/2025	APOSTLE SEPTIC SERVICE AND THRONES PW/ROLL-OFF AT SHOP	479.20
63789	12/03/2025	BURKE TRUCK & EQUIPMENT EQUIPMENT PARTS	38.72
63790	12/03/2025	CORE & MAIN LP WWTP/SUPPLIES	78.58
63791	12/03/2025	DIGGER'S HOTLINE OCTOBER LOCATES	247.80
63792	12/03/2025	EO JOHNSON COMPANY COPIER LEASE	458.18
63793	12/03/2025	EO JOHNSON COMPANY COPIER USAGE	156.29
63794	12/03/2025	GARDEN EXPRESSIONS INC SPRUCE TOPS	38.97
63795	12/03/2025	GUARDIAN SUPPLY POL/COMMENDATION BARS	63.00
63796	12/03/2025	HYDROCORP LLC OCTOBER CROSS CONNECTION CONTROL PROGRAM	1,974.00
63797	12/03/2025	INGRAM LIBRARY SERVICES LIB/BOOKS	705.67
63798	12/03/2025	KELLEY-JOHNSON, KRISTINA MEALS-MILEAGE REIMBURSEMENT 10/28-10/30	400.96
63799	12/03/2025	KILKELLY, DANIEL LIB/ROCK TUMBLER SUPPLIES	10.77
63800	12/03/2025	MENARDS-STILLWATER SU/SUPPLIES	5.98
63801	12/03/2025	MIDWEST NATURAL GAS INC. OCTOBER SERVICES	747.88
63802	12/03/2025	MIDWEST TAPE LIB/AUDIO/VIDEO	242.89
63803	12/03/2025	O'ROURKE MEDIA GROUP LEGAL NOTICES	241.37

12/12/2025 8:13 AM

Reprint Check Register - Quick Report - ALL

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ACCT

GENERAL CHECKING - FIRST NATL

Accounting Checks

Posted From: 11/20/2025 From Account:
Thru: 12/12/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
63804	12/03/2025	QUILL CORPORATION LIB/SUPPLIES	115.96
63805	12/03/2025	RASKA SEWER SERVICE PKS/PORTABLES AT DISC GOLF	172.50
63806	12/03/2025	SOMERSET COLLISION AND COATINGS LLC PW/2012 CHEVY DOOR HANDLE	168.19
63807	12/03/2025	ULINE WWTP/SPILL KIT	528.13
63808	12/03/2025	VERIZON WIRELESS PW/PKS/WU/SU/CELLPHONES	499.31
63809	12/03/2025	vonBRIESEN & ROPER SC ATTORNEY SERVICES	328.50
63810	12/03/2025	WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY SU/MONTHLY SERVICES	15,625.30
63811	12/03/2025	WISCONSIN PROFESSIONAL POLICE ASSOC POL/UNION DUES-DECEMBER	182.80
63812	12/03/2025	WISCONSIN RURAL WATER ASSOCIATION ANNUAL MEMBERSHIP RENEWAL	505.00
63813	12/11/2025	B & J HARDWARE LLC OCTOBER & NOVEMBER PURCHASES	754.30
63814	12/11/2025	CAPVEST REDUCTION OF LOC/CHANGE ORDER REIMBURSE	410,439.82
63815	12/11/2025	NORTHWEST COMMUNICATIONS TELEPHONE EXPENSE	1,429.17
WIRE 112525	11/25/2025	BOND TRUST SERVICES CORPORATION 2023A GO BOND PAYMENT	181,700.00
EFT 110325-1	11/03/2025	DELTA DENTAL OF WISCONSIN NOVEMBER DENTAL INSURANCE	1,890.36
EFT 110325-2	11/03/2025	MEDICA NOVEMBER HEALTH INSURANCE	27,311.28
EFT 110425-1	11/04/2025	XCEL ENERGY ELECTRIC EXPENSE	23.30
EFT 110425-2	11/04/2025	XCEL ENERGY ELECTRIC EXPENSE	124.86
EFT 110425-3	11/04/2025	XCEL ENERGY ELECTRIC EXPENSE	98.81
EFT 110525-1	11/05/2025	QUILL CORPORATION PAPER	79.98

12/12/2025 8:13 AM

Reprint Check Register - Quick Report - ALL

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ACCT

GENERAL CHECKING - FIRST NATL

Accounting Checks

Posted From: 11/20/2025 From Account:

Thru: 12/12/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
EFT 110525-2	11/05/2025	XCEL ENERGY	1,211.92
	Manual Check	ELECTRIC EXPENSE	
EFT 110625-1	11/06/2025	XCEL ENERGY	64.55
	Manual Check	ELECTRIC EXPENSE	
EFT 111225-1	11/12/2025	AFLAC	397.42
	Manual Check	EMPLOYEE PREMIUMS	
EFT 111325-1	11/13/2025	WISCONSIN DEFERRED COMP PROGRAM	3,914.85
	Manual Check	EMPLOYEE CONTRIBUTIONS	
EFT 111425-1	11/14/2025	FEDERAL TAX PYMT	13,221.40
	Manual Check	FEDERAL TAX DEPOSIT	
EFT 111425-2	11/14/2025	HSA BANK	1,638.37
	Manual Check	EMPLOYEE CONTRIBUTIONS	
EFT 111425-3	11/14/2025	WISCONSIN DEPT OF REVENUE	5,204.39
	Manual Check	STATE TAX DEPOSIT	
EFT 111925-1	11/19/2025	XCEL ENERGY	9,532.70
	Manual Check	ELECTRIC EXPENSE	
EFT 112025-1	11/20/2025	CULLIGAN OF STILLWATER	58.00
	Manual Check	WATER SYSTEM RENT	
EFT 112625-1	11/26/2025	HSA BANK	22.50
	Manual Check	ACCOUNT FEES	
EFT 112625-2	11/26/2025	WISCONSIN DEFERRED COMP PROGRAM	3,924.99
	Manual Check	EMPLOYEE CONTRIBUTIONS	
EFT 112825-1	11/28/2025	FEDERAL TAX PYMT	14,791.22
	Manual Check	FEDERAL TAX DEPOSIT	
EFT 112825-2	11/28/2025	WISCONSIN DEPT OF REVENUE	2,310.45
	Manual Check	STATE TAX DEPOSIT	
EFT 112825-3	11/28/2025	WISCONSIN RETIREMENT SYSTEM	32,018.42
	Manual Check	OCTOBER RETIREMENT	
EFT 120125-1	12/01/2025	FEDERAL TAX PYMT	3,267.88
	Manual Check	FEDERAL TAX DEPOSIT	
EFT 120125-2	12/01/2025	XCEL ENERGY	21.93
	Manual Check	ELECTRIC EXPENSE	
EFT 120225-1	12/02/2025	BP BUSINESS SOLUTIONS	387.76
	Manual Check	GASOLINE PURCHASES	
EFT 120225-2	12/02/2025	MEDICA	27,311.28
	Manual Check	DECEMBER HEALTH INSURANCE PREMIUMS	
EFT 120225-3	12/02/2025	XCEL ENERGY	145.13
	Manual Check	ELECTRIC EXPENSE	

GENERAL CHECKING - FIRST NATL

Accounting Checks

Posted From: 11/20/2025 From Account:
Thru: 12/12/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
Grand Total			769,607.17

2026 TID 3 Budget

Account Number	Short account description	2022 Budget	2022 Actual 12/31/2022	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/21/2025	2026 Proposed Budget
410-00-41120-000-000	TID TAX REVENUE	\$ 27,862.00	\$ 7,016.44	\$ 4,377.25	\$ 4,377.25	\$ 7,300.40	\$ 7,300.40	\$ 2,367.55	\$ 2,367.55	\$ 2,291.89
410-00-43430-000-000	COMPUTER EXEMPTION	\$ 63.88	\$ 63.88	\$ 63.88	\$ 63.88	\$ 63.88	\$ 63.88	\$ -	\$ 63.88	\$ 63.88
410-00-43435-000-000	STATE AID-PERSONAL PROPERTY	\$ 310.18	\$ 310.18	\$ 310.18	\$ 310.18	\$ -	\$ 310.18	\$ -	\$ 326.04	\$ 310.18
410-00-49100-000-000	PROCEEDS OF LONG-TERM DEBT	\$ -	\$ -	\$ -	\$ 1,080,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
410-00-49101-000-000	PREMIUMS OF LONG-TERM DEBT	\$ -	\$ -	\$ -	\$ 20,665.96	\$ -	\$ -	\$ -	\$ -	\$ -
410-00-49240-000-000	TRANSFER IN	\$ -	\$ 323,201.23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues	\$ 28,236.06	\$ 330,591.73	\$ 4,751.31	\$ 1,105,417.27	\$ 7,364.28	\$ 7,674.46	\$ 2,367.55	\$ 2,757.47	\$ 2,665.95
410-00-51510-210-000	INDEPENDENT AUDIT	\$ 800.00	\$ 850.00	\$ 800.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	\$ 1,100.00	\$ 1,100.00
410-00-56700-350-000	TID #3 EXPENSE	\$ 150.00	\$ 150.00	\$ 150.00	\$ 1,281,516.69	\$ 150.00	\$ 19,205.93	\$ 150.00	\$ 150.00	\$ 150.00
410-00-58100-611-000	PRINCIPAL - GO BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410-00-58200-621-000	INTEREST - GO BONDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410-00-58297-000-000	DEBT ISSUANCE EXPENSE	\$ -	\$ -	\$ -	\$ 35,037.63	\$ -	\$ -	\$ -	\$ -	\$ -
410-00-59200-000-000	TRANSFER TO CAP IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410-00-59240-000-000	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410-00-59300-000-000	TRANSFER TO DEBT SERVICE FUND	\$ -	\$ -	\$ -	\$ -	\$ 9,730.34	\$ 87,231.95	\$ -	\$ -	\$ 78,550.00
	Expenses	\$ 950.00	\$ 1,000.00	\$ 950.00	\$ 1,317,554.32	\$ 10,880.34	\$ 107,437.88	\$ 1,650.00	\$ 1,250.00	\$ 79,800.00
	Difference	\$ 27,286.06	\$ 329,591.73	\$ 3,801.31	\$ (212,137.05)	\$ (3,516.06)	\$ (99,763.42)	\$ 717.55	\$ 1,507.47	\$ (77,134.05)

2026 TID 5 Budget

Account Number	Short account description	2022 Budget	2022 Actual 12/31/2022	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/21/2025	2026 Proposed Budget
430-00-41120-000-000	TID #5 TAX REVENUE	\$ 6,045.30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,175.85	\$ 11,175.85	\$ 35,006.29
430-00-48300-000-000	SALE OF VILLAGE PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236,049.00	\$ -
430-00-49100-000-000	PROCEEDS OF LONG-TERM DEBT	\$ -	\$ -	\$ -	\$ 365,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
430-00-49101-000-000	PREMIUMS OF LONG-TERM DEBT	\$ -	\$ -	\$ -	\$ 6,961.49	\$ -	\$ -	\$ -	\$ -	\$ -
430-00-49240-000-000	TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues	\$ 6,045.30	\$ -	\$ -	\$ 371,961.49	\$ -	\$ -	\$ 11,175.85	\$ 247,224.85	\$ 35,006.29
430-00-51510-210-000	INDEPENDENT AUDIT	\$ 800.00	\$ 1,000.00	\$ 800.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	\$ 1,100.00	\$ 1,100.00
430-00-56700-350-000	TID #5 EXPENSE	\$ -	\$ 41,180.00	\$ -	\$ 307,077.55	\$ 150.00	\$ 54,979.30	\$ 150.00	\$ 119,623.92	\$ 150.00
430-00-56700-390-000	TID #5 EXPENSE - OTHER	\$ 150.00	\$ 94,622.70	\$ 150.00	\$ 72,392.84	\$ -	\$ 76,281.91	\$ -	\$ 823,487.09	\$ -
430-00-58297-000-000	DEBT ISSUANCE COSTS	\$ -	\$ -	\$ -	\$ 11,818.59	\$ -	\$ -	\$ -	\$ -	\$ -
430-00-59300-000-000	TRANSFER TO DEBT SERVICE FUND	\$ 14,733.13	\$ 14,733.13	\$ 12,598.00	\$ 12,598.40	\$ 1,037,764.28	\$ 19,406.94	\$ 117,483.82	\$ -	\$ 132,483.82
	Expenses	\$ 15,683.13	\$ 151,535.83	\$ 13,548.00	\$ 404,887.38	\$ 1,038,914.28	\$ 151,668.15	\$ 119,133.82	\$ 944,211.01	\$ 133,733.82
	Difference	\$ (9,637.83)	\$ (151,535.83)	\$ (13,548.00)	\$ (32,925.89)	\$ (1,038,914.28)	\$ (151,668.15)	\$ (107,957.97)	\$ (696,986.16)	\$ (98,727.53)

2026 TID 6 Budget

Account Number	Short account description	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/21/2025	2026 Proposed Budget
435-00-41120-000-000	TID #6 TAX REVENUE	\$ -	\$ -	\$ -	\$ -	\$ 9,252.82	\$ 9,252.83	\$ 105,746.65
435-00-48300-000-000	SALE OF VILLAGE PROPERTY	\$ -	\$ -	\$ -	\$ 742,150.00	\$ -	\$ -	\$ -
435-00-49240-000-000	TRANSFER IN-GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues	\$ -	\$ -	\$ -	\$ 742,150.00	\$ 9,252.82	\$ 9,252.83	\$ 105,746.65
435-00-51510-210-000	INDEPENDENT AUDIT	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,100.00	\$ 1,100.00
435-00-56700-350-000	TID #6 EXPENSE	\$ -	\$ 7,475.00	\$ -	\$ 4,618.00	\$ 5,000.00	\$ 1,543,993.75	\$ -
435-00-56700-390-000	TID #6 EXPENSE	\$ -	\$ 20,988.12	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -
435-00-59300-000-000	TRANSFER TO DEBT SERVICE FUND	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,677.35
	Expenses	\$ -	\$ 28,463.12	\$ -	\$ 20,618.00	\$ 6,000.00	\$ 1,545,093.75	\$ 97,777.35
	Difference	\$ -	\$ (28,463.12)	\$ -	\$ 721,532.00	\$ 3,252.82	\$ (1,535,840.92)	\$ 7,969.30

2026 BUDGET WORKSHEET - SEWER

Account Number	Short account description	2022 Budget	2022 Actual 12/31/2022	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/19/2025	2026 Proposed Budget
620-00-46410-000-622	METERED SALES TO CUST-RESID.	\$ 610,000.00	\$ 604,895.57	\$ 635,000.00	\$ 648,428.76	\$ 684,000.00	\$ 683,280.30	\$ 700,000.00	\$ 594,688.81	\$ 700,000.00
620-00-46411-000-622	METERED SALES TO CUST-COMM.	\$ 114,000.00	\$ 123,220.55	\$ 135,000.00	\$ 110,234.95	\$ 115,000.00	\$ 108,237.04	\$ 125,000.00	\$ 105,472.99	\$ 120,000.00
620-00-46412-000-622	METERED SALES TO CUST-INDUST.	\$ 34,500.00	\$ 41,112.79	\$ 35,000.00	\$ 35,124.67	\$ 36,000.00	\$ 36,262.80	\$ 40,000.00	\$ 46,192.02	\$ 50,000.00
620-00-46413-000-623	METERED SALES - PUBLIC	\$ 27,000.00	\$ 23,954.93	\$ 30,000.00	\$ 21,912.14	\$ 23,000.00	\$ 12,099.44	\$ 24,000.00	\$ 24,948.32	\$ 30,000.00
620-00-46414-000-622	METERED SALES TO CUST-MULTI	\$ 52,000.00	\$ 54,619.52	\$ 55,000.00	\$ 47,346.75	\$ 48,000.00	\$ 52,228.63	\$ 54,000.00	\$ 44,800.62	\$ 55,000.00
620-00-46415-000-622	LATE PAYMENT CHARGES	\$ 13,000.00	\$ 11,509.64	\$ 15,000.00	\$ 12,069.89	\$ 13,000.00	\$ 14,007.50	\$ 13,000.00	\$ 12,727.43	\$ 13,000.00
620-00-46450-000-429	DEBT ISSUANCE PREMIUM	\$ -	\$ 721.00	\$ -	\$ 1,549.15	\$ -	\$ 5,314.00	\$ 1,500.00	\$ -	\$ -
620-00-46458-000-474	OTHER SEWER REVENUES	\$ 5,500.00	\$ 1,929.15	\$ 2,000.00	\$ -	\$ 1,000.00	\$ 9,271.69	\$ 10,000.00	\$ -	\$ -
620-00-46900-000-635	SEWER HOOKUP PERMIT FEES	\$ 70,000.00	\$ 68,367.00	\$ 25,000.00	\$ 86,715.00	\$ 60,000.00	\$ 54,343.00	\$ 60,000.00	\$ 89,403.00	\$ 90,000.00
620-00-48110-000-419	INTEREST INCOME	\$ 1,000.00	\$ 13,711.61	\$ 1,500.00	\$ 57,470.60	\$ 2,500.00	\$ 66,055.24	\$ 10,000.00	\$ -	\$ -
620-00-48130-000-419	INTEREST INCOME - SPEC ASSESS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
620-00-48140-000-419	INTEREST INCOME-BIOSOLIDS LOAN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
620-00-48910-000-421	REIMB OF INTEREST EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
620-00-48920-000-421	TID #2 CWF REIMBURSEMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 162,549.83	\$ -	\$ -	\$ -
620-00-49200-000-221	OPERATING TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
620-00-49300-000-221	CAPITAL CONTRIBUTION	\$ -	\$ 220,622.88	\$ 50,000.00	\$ 429,683.42	\$ 25,000.00	\$ 418,655.00	\$ 30,000.00	\$ -	\$ -
620-00-49310-000-221	CAPITAL CONTRIBUTION-IMP FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
620-00-49320-000-421	IMPACT FEES INTEREST REIMB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenues	\$ 927,000.00	\$ 1,164,664.64	\$ 983,500.00	\$ 1,450,535.33	\$ 1,007,500.00	\$ 1,622,304.47	\$ 1,067,500.00	\$ 918,233.19	\$ 1,058,000.00
620-00-53611-000-820	OPERATOR WAGES	\$ 115,000.00	\$ 116,311.19	\$ 121,000.00	\$ 145,941.96	\$ 139,000.00	\$ 145,194.85	\$ 151,000.00	\$ 130,484.61	\$ 157,000.00
620-00-53611-000-821	POWER FOR PUMPING	\$ 38,000.00	\$ 43,270.96	\$ 43,000.00	\$ 47,179.15	\$ 42,500.00	\$ 47,691.73	\$ 48,000.00	\$ 44,473.19	\$ 49,100.00
620-00-53611-000-823	CHLORINE	\$ 150.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ -
620-00-53611-000-826	OTHER CHEMICALS	\$ 24,500.00	\$ 21,713.11	\$ 30,000.00	\$ 31,373.79	\$ 30,750.00	\$ 30,111.82	\$ 30,750.00	\$ 25,953.84	\$ 29,500.00
620-00-53611-000-827	OPERATING SUPPLIES & EXPENSE	\$ 66,000.00	\$ 61,376.80	\$ 70,000.00	\$ 53,928.99	\$ 53,000.00	\$ 54,773.73	\$ 58,500.00	\$ 44,940.61	\$ 56,000.00
620-00-53611-000-828	TRANSPORTATION EXPENSE	\$ 3,200.00	\$ 2,779.62	\$ 3,500.00	\$ 3,411.46	\$ 3,500.00	\$ 2,636.81	\$ 3,500.00	\$ 2,979.77	\$ 3,500.00
620-00-53611-000-830	METER CHARGE FROM WATER	\$ -	\$ 28,666.89	\$ 30,000.00	\$ 30,782.09	\$ 33,000.00	\$ 35,331.30	\$ 35,000.00	\$ -	\$ 36,000.00
620-00-53612-000-831	MAINT OF TREATMENT PLANT	\$ 35,000.00	\$ 27,555.59	\$ 15,000.00	\$ 15,103.85	\$ 20,000.00	\$ 4,697.58	\$ 20,000.00	\$ 7,018.95	\$ 15,000.00
620-00-53612-000-832	MAINT OF LIFT STATION	\$ 13,000.00	\$ 8,521.20	\$ 15,000.00	\$ 4,235.00	\$ 5,000.00	\$ 6,750.00	\$ 7,500.00	\$ 13,587.36	\$ 18,000.00
620-00-53612-000-833	MAINT OF COLLECTION SYSTEM	\$ 20,000.00	\$ -	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 14,000.00	\$ -	\$ 10,000.00
620-00-53613-000-843	UNCOLLECTIBLE ACCOUNTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
620-00-53614-000-850	ADMIN & GENERAL SALARIES	\$ 70,000.00	\$ 51,163.91	\$ 75,000.00	\$ 54,305.00	\$ 54,000.00	\$ 58,294.56	\$ 60,650.00	\$ 49,187.44	\$ 57,000.00
620-00-53614-000-851	BILLING & ACCOUNTING SUPPLIES	\$ 11,000.00	\$ 9,999.95	\$ 13,000.00	\$ 9,645.28	\$ 10,000.00	\$ 10,230.02	\$ 10,500.00	\$ 10,253.87	\$ 11,500.00
620-00-53614-000-852	PROFESSIONAL SERVICES	\$ 10,000.00	\$ 5,550.00	\$ 7,500.00	\$ 8,850.00	\$ 8,500.00	\$ 7,000.00	\$ 7,000.00	\$ 7,300.00	\$ 8,000.00
620-00-53614-000-853	INSURANCE EXPENSE	\$ 22,000.00	\$ 17,056.75	\$ 23,000.00	\$ 16,253.50	\$ 23,000.00	\$ 23,892.50	\$ 23,000.00	\$ 22,311.00	\$ 24,000.00
620-00-53614-000-854	EMPLOYEE BENEFITS	\$ 60,000.00	\$ 61,246.62	\$ 70,000.00	\$ 79,698.14	\$ 72,500.00	\$ 95,644.44	\$ 75,000.00	\$ 71,145.78	\$ 81,000.00
620-00-53614-000-856	MISC GENERAL EXPENSE	\$ 15,000.00	\$ 7,387.93	\$ 5,000.00	\$ 7,873.58	\$ 7,000.00	\$ 4,145.41	\$ 5,000.00	\$ 3,984.17	\$ 5,000.00
620-00-53614-000-858	BIOSOLID SLDG FACILITY EXPENSE	\$ 145,000.00	\$ 172,327.15	\$ 180,000.00	\$ 170,295.84	\$ 160,000.00	\$ 164,243.42	\$ 180,000.00	\$ 168,493.63	\$ 185,000.00
620-00-53615-000-403	DEPRECIATION EXPENSE	\$ -	\$ 203,001.95	\$ 150,000.00	\$ 213,089.82	\$ 200,000.00	\$ 252,382.63	\$ 200,000.00	\$ -	\$ -
620-00-53615-000-408	SOCIAL SECURITY TAXES	\$ 14,000.00	\$ 12,348.97	\$ 15,000.00	\$ 14,228.33	\$ 16,000.00	\$ 14,328.24	\$ 16,200.00	\$ 12,953.49	\$ 16,000.00
620-00-58200-000-427	DEBT INTEREST EXPENSE	\$ 3,076.30	\$ 4,843.32	\$ 2,000.00	\$ 43,285.35	\$ 105,650.00	\$ 112,971.35	\$ 113,946.00	\$ -	\$ -
620-00-58200-000-431	SHORT TERM NOTES INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
620-00-58290-000-428	AMORTIZATION OF DEBT EXPENSE	\$ -	\$ 7,500.00	\$ -	\$ 40,953.19	\$ -	\$ -	\$ -	\$ -	\$ -
	Expenses	\$ 664,926.30	\$ 862,621.91	\$ 878,100.00	\$ 990,434.32	\$ 993,500.00	\$ 1,070,320.39	\$ 1,059,646.00	\$ 615,067.71	\$ 761,600.00
	Difference	\$ 262,073.70	\$ 302,042.73	\$ 105,400.00	\$ 460,101.01	\$ 14,000.00	\$ 551,984.08	\$ 7,854.00	\$ 303,165.48	\$ 296,400.00

2026 Budget Worksheet-Water

Account Number	Short account description	2022 Budget	2022 Actual 12/31/2022	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/19/2025	2026 Proposed Budget
610-00-46450-000-429	DEBT ISSUANCE PREMIUM	\$ -	\$ 1,299.00	\$ -	\$ 2,460.80	\$ 2,000.00	\$ 7,746.00	\$ -	\$ -	\$ -
610-00-46450-000-460	UNMETERED SALES TO CUST-RESID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610-00-46450-000-461	METERED SALES TO CUST-RESID	\$ 365,000.00	\$ 436,820.07	\$ 365,000.00	\$ 493,084.21	\$ 525,000.00	\$ 398,115.10	\$ 510,000.00	\$ 420,317.31	\$ 475,000.00
610-00-46451-000-460	UNMETERED SALES TO CUST-COMM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610-00-46451-000-461	METERED SALES TO CUST-COMM	\$ 80,000.00	\$ 93,980.99	\$ 80,000.00	\$ 99,251.29	\$ 107,000.00	\$ 89,965.09	\$ 103,000.00	\$ 83,982.25	\$ 91,675.00
610-00-46452-000-461	METERED SALES TO CUST-INDUST.	\$ 30,000.00	\$ 37,425.55	\$ 30,000.00	\$ 35,561.04	\$ 36,500.00	\$ 27,970.40	\$ 37,250.00	\$ 30,048.46	\$ 33,000.00
610-00-46453-000-462	PRIVATE FIRE PROTECTION	\$ 11,500.00	\$ 11,760.00	\$ 11,500.00	\$ 11,760.00	\$ 11,500.00	\$ 13,620.00	\$ 12,750.00	\$ 13,160.00	\$ 14,200.00
610-00-46454-000-463	PUBLIC FIRE PROTECTION-HYDRANT	\$ 88,000.00	\$ 91,612.08	\$ 88,000.00	\$ 91,612.08	\$ 92,000.00	\$ 91,612.08	\$ 92,000.00	\$ 76,343.40	\$ 92,000.00
610-00-46454-001-463	PUBLIC FIRE PROTECTION	\$ 155,000.00	\$ 132,342.11	\$ 155,000.00	\$ 136,756.65	\$ 136,000.00	\$ 139,799.79	\$ 136,000.00	\$ 118,857.24	\$ 140,000.00
610-00-46455-000-464	SALES TO PUBLIC CUSTOMERS	\$ 39,000.00	\$ 38,533.56	\$ 39,000.00	\$ 35,153.33	\$ 35,000.00	\$ 25,123.88	\$ 24,000.00	\$ 21,824.56	\$ 25,000.00
610-00-46456-000-461	METERED SALES TO CUST-MULTI	\$ 21,000.00	\$ 25,993.34	\$ 21,000.00	\$ 22,957.76	\$ 24,000.00	\$ 23,982.40	\$ 24,500.00	\$ 20,338.66	\$ 22,500.00
610-00-46457-000-474	LATE PAYMENT CHARGES	\$ 7,600.00	\$ 9,137.94	\$ 7,600.00	\$ 9,963.45	\$ 10,500.00	\$ 10,784.51	\$ 5,500.00	\$ 9,465.49	\$ 10,400.00
610-00-46458-000-474	OTHER WATER REVENUES	\$ 100.00	\$ 12,600.67	\$ 100.00	\$ 12,248.34	\$ 500.00	\$ 126,567.64	\$ 4,000.00	\$ 20,320.00	\$ 20,000.00
610-00-46459-000-474	WATER TOWER LEASE INCOME	\$ 42,500.00	\$ 27,745.63	\$ 42,500.00	\$ 49,906.39	\$ 59,000.00	\$ 20,946.16	\$ 50,000.00	\$ 6,237.00	\$ 25,000.00
610-00-48110-000-419	INTEREST INCOME	\$ 100.00	\$ 333.58	\$ 100.00	\$ 1,398.17	\$ 50.00	\$ 1,607.03	\$ 1,500.00	\$ -	\$ -
610-00-48130-000-419	INTEREST INCOME - SPEC ASSESS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610-00-48160-000-000	INTEREST-LEASE REVENUES	\$ -	\$ 2,504.37	\$ -	\$ 1,902.16	\$ -	\$ 1,275.00	\$ -	\$ -	\$ -
610-00-48910-000-421	REIMB OF INTEREST EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610-00-48920-000-425	MISCELLANEOUS AMORTIZATION	\$ 11,500.00	\$ 11,542.05	\$ 11,500.00	\$ 11,541.99	\$ 12,000.00	\$ -	\$ 13,000.00	\$ -	\$ -
610-00-49300-000-421	CAPITAL CONTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 533,396.66	\$ 52,000.00	\$ -	\$ -
610-00-49300-000-422	CAPITAL CONTRIBUTION-TID	\$ -	\$ 79,025.29	\$ -	\$ -	\$ -	\$ 109,141.24	\$ -	\$ -	\$ -
610-00-49310-000-421	CAPITAL CONTRIBUTION-IMP FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610-00-49320-000-421	IMPACT FEES INTEREST REIMB	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ -
610-00-49330-000-421	MISC NON-OPERATING INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184.94	\$ -
	Revenues	\$ 871,300.00	\$ 1,012,656.23	\$ 871,300.00	\$ 1,015,557.66	\$ 1,126,050.00	\$ 1,621,652.98	\$ 1,090,500.00	\$ 821,079.31	\$ 948,775.00
610-00-53711-000-600	OPERATION LABOR - WELLS	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 1,200.00	\$ -	\$ 1,000.00	\$ -	\$ 1,500.00
610-00-53711-000-601	PURCHASED WATER - WELLS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610-00-53711-000-602	SUPPLIES & EXPENSES - WELLS	\$ 4,000.00	\$ 2,397.94	\$ 4,000.00	\$ 4,205.46	\$ 4,300.00	\$ 1,047.30	\$ 1,100.00	\$ 2,821.59	\$ 3,000.00
610-00-53712-000-605	MAINTENANCE OF WATER PLANT	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 9,412.96	\$ 16,500.00	\$ 2,818.75	\$ 20,000.00	\$ 1,450.26	\$ 15,000.00
610-00-53720-000-682	PROFESSIONAL SERVICES	\$ 22,000.00	\$ -	\$ 22,000.00	\$ -	\$ 12,000.00	\$ -	\$ 15,000.00	\$ -	\$ 15,000.00
610-00-53721-000-620	OPERATION LABOR - PUMPING	\$ 41,500.00	\$ 43,881.26	\$ 41,500.00	\$ 48,813.62	\$ 46,000.00	\$ 45,741.78	\$ 47,580.00	\$ 36,732.03	\$ 48,000.00
610-00-53721-000-621	FUEL FOR PRODUCTION-PUMPING	\$ 550.00	\$ 627.97	\$ 550.00	\$ 440.30	\$ 650.00	\$ 408.03	\$ 450.00	\$ 337.84	\$ 500.00
610-00-53721-000-622	POWER PURCHASED FOR PUMPING	\$ 24,000.00	\$ 30,286.48	\$ 24,000.00	\$ 30,314.84	\$ 29,000.00	\$ 22,568.15	\$ 25,000.00	\$ 20,199.20	\$ 25,000.00
610-00-53721-000-623	SUPPLIES & EXPENSES - PUMPING	\$ 1,000.00	\$ 2,186.03	\$ 1,000.00	\$ 994.99	\$ 1,400.00	\$ 997.29	\$ 1,500.00	\$ 917.18	\$ 1,500.00
610-00-53722-000-625	MAINT OF PUMPING PLANT	\$ 500.00	\$ 1,028.80	\$ 500.00	\$ -	\$ 2,500.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
610-00-53730-000-686	PROPERTY TAXES & SOC SEC TAX	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610-00-53731-000-630	OPERATION LABOR-TREATMENT	\$ 19,000.00	\$ 17,360.83	\$ 19,000.00	\$ 20,535.17	\$ 23,500.00	\$ 22,001.04	\$ 22,500.00	\$ 17,578.48	\$ 23,000.00
610-00-53731-000-631	CHEMICALS - TREATMENT	\$ 2,000.00	\$ 3,148.31	\$ 2,000.00	\$ 3,048.98	\$ 3,600.00	\$ 180.00	\$ 3,200.00	\$ 419.25	\$ 1,500.00
610-00-53731-000-632	SUPPLIES & EXPENSES-TREATMENT	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -
610-00-53732-000-635	MAINT OF WATER TREATMENT PLANT	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -
610-00-53741-000-640	OPERATION LABOR-TRANS/DIST	\$ 69,750.00	\$ 64,633.61	\$ 69,750.00	\$ 67,176.02	\$ 76,000.00	\$ 74,473.50	\$ 76,000.00	\$ 58,674.54	\$ 79,000.00
610-00-53741-000-641	SUPPLIES & EXPENSE-TRANS/DIST	\$ 15,000.00	\$ 5,129.32	\$ 15,000.00	\$ 13,267.28	\$ 105,000.00	\$ 5,954.37	\$ 40,000.00	\$ 34,823.32	\$ 37,000.00
610-00-53742-000-650	MAINT OF RESERVOIRS/STANDPIPES	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 3,035.00	\$ 5,000.00
610-00-53742-000-651	MAINT OF TRANS/DIST MAINS	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 740.00	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ -
610-00-53742-000-652	MAINTENANCE OF SERVICES	\$ 2,500.00	\$ 20,784.00	\$ 2,500.00	\$ 39,854.00	\$ 20,000.00	\$ 23,688.00	\$ 15,000.00	\$ 19,911.70	\$ 25,000.00
610-00-53742-000-653	MAINTENANCE OF METERS	\$ 750.00	\$ -	\$ 750.00	\$ -	\$ 750.00	\$ -	\$ 200.00	\$ -	\$ 250.00

2026 Budget Worksheet-Water

Account Number	Short account description	2022 Budget	2022 Actual 12/31/2022	2023 Budget	2023 Actual 12/31/2023	2024 Budget	2024 Actual 12/31/2024	2025 Budget	2025 Actual 11/19/2025	2026 Proposed Budget
610-00-53742-000-654	MAINTENANCE OF HYDRANTS	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 109.61	\$ 1,500.00	\$ -	\$ 1,500.00
610-00-53742-000-655	MAINTENANCE OF OTHER PLANT	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 200.00	\$ 306.70	\$ 500.00
610-00-53751-000-901	METER READING LABOR	\$ 11,000.00	\$ 9,644.89	\$ 11,000.00	\$ 5,797.71	\$ 7,000.00	\$ 5,196.24	\$ 5,500.00	\$ 4,391.65	\$ 6,000.00
610-00-53751-000-902	ACCOUNTING/COLLECTING LABOR	\$ 52,500.00	\$ 23,137.92	\$ 52,500.00	\$ 25,205.28	\$ 26,000.00	\$ 25,909.24	\$ 26,950.00	\$ 22,924.94	\$ 26,100.00
610-00-53751-000-903	CUSTOMER ACCT SUPPLIES/EXPENSE	\$ 10,500.00	\$ 8,470.10	\$ 10,500.00	\$ 10,590.45	\$ 13,500.00	\$ 10,822.73	\$ 10,000.00	\$ 9,345.40	\$ 11,500.00
610-00-53751-000-904	UNCOLLECTIBLE ACCOUNTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610-00-53751-000-906	CUSTOMER SERVICE EXPENSES	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ 150.00	\$ -	\$ 100.00	\$ -	\$ -
610-00-53761-000-910	SALES EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610-00-53771-000-920	ADMINISTRATIVE SALARIES	\$ 27,500.00	\$ 28,025.99	\$ 27,500.00	\$ 29,099.72	\$ 32,000.00	\$ 32,385.32	\$ 33,680.00	\$ 26,262.50	\$ 31,000.00
610-00-53771-000-921	ADMIN OFFICE SUPPLIES/EXPENSES	\$ 1,500.00	\$ 1,737.83	\$ 1,500.00	\$ 1,897.35	\$ 2,200.00	\$ 2,047.88	\$ 2,200.00	\$ 1,576.75	\$ 2,200.00
610-00-53771-000-922	ADMIN EXP TRANSFERRED-CREDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
610-00-53771-000-923	ADMIN OUTSIDE SERVICE EMPLOYED	\$ 8,200.00	\$ 7,250.00	\$ 8,200.00	\$ 8,500.00	\$ 10,000.00	\$ 34,450.26	\$ 11,000.00	\$ 9,550.00	\$ 12,000.00
610-00-53771-000-924	ADMIN PROPERTY INSURANCE	\$ 10,000.00	\$ 9,928.50	\$ 10,000.00	\$ 9,782.25	\$ 10,000.00	\$ 10,798.75	\$ 14,500.00	\$ 11,166.00	\$ 13,000.00
610-00-53771-000-925	ADMIN INJURIES AND DAMAGES	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 500.00	\$ -	\$ 250.00	\$ -	\$ -
610-00-53771-000-926	EMPLOYEE PENSIONS/BENEFITS	\$ 71,000.00	\$ 74,473.87	\$ 71,000.00	\$ 87,038.73	\$ 75,500.00	\$ 87,631.71	\$ 90,000.00	\$ 63,862.41	\$ 90,000.00
610-00-53771-000-928	REGULATORY COMMISSION EXPENSES	\$ 1,500.00	\$ 125.00	\$ 1,500.00	\$ 125.00	\$ 1,650.00	\$ 125.00	\$ 1,500.00	\$ -	\$ 1,500.00
610-00-53771-000-930	MISC GENERAL EXPENSES	\$ 10,000.00	\$ 8,707.49	\$ 10,000.00	\$ 10,103.11	\$ 10,000.00	\$ 10,193.33	\$ 11,000.00	\$ 6,185.01	\$ 10,000.00
610-00-53771-000-933	TRANSPORTATION EXPENSES	\$ 6,000.00	\$ 3,402.88	\$ 6,000.00	\$ 1,266.31	\$ 3,200.00	\$ 1,113.01	\$ 1,500.00	\$ 1,813.09	\$ 2,100.00
610-00-53772-000-935	MAINTENANCE - GENERAL PLANT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 331.97	\$ -
610-00-53780-000-403	DEPRECIATION EXPENSE	\$ -	\$ 134,121.86	\$ -	\$ 149,841.26	\$ 50,000.00	\$ 159,385.05	\$ 150,000.00	\$ -	\$ -
610-00-53790-000-408	PROPERTY TAXES/SOCIAL SECURITY	\$ 130,000.00	\$ 129,629.67	\$ 130,000.00	\$ 119,066.31	\$ 150,000.00	\$ 124,350.32	\$ 125,000.00	\$ 13,089.38	\$ -
610-00-58200-000-427	DEBT INTEREST EXPENSE	\$ 36,769.12	\$ 40,505.61	\$ 36,769.12	\$ 54,304.04	\$ 50,000.00	\$ 104,579.75	\$ 62,000.00	\$ -	\$ -
610-00-58290-000-428	AMORTIZATION OF DEBT EXPENSE	\$ -	\$ -	\$ -	\$ 55,751.60	\$ -	\$ -	\$ 52,000.00	\$ -	\$ -
610-00-59910-000-407	AMORTIZATION-PROPERTY LOSS	\$ -	\$ 45,289.21	\$ -	\$ 45,289.20	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -
610-00-59910-000-426	OTHER INCOME DEDUCTIONS	\$ -	\$ 93,047.45	\$ -	\$ 93,047.45	\$ 100,000.00	\$ 98,715.89	\$ 105,000.00	\$ -	\$ -
	Expenses	\$ 646,269.12	\$ 808,962.82	\$ 646,269.12	\$ 945,509.39	\$ 943,100.00	\$ 907,692.30	\$ 980,410.00	\$ 367,706.19	\$ 488,650.00
	Revenues	\$ 871,300.00	\$ 1,012,656.23	\$ 871,300.00	\$ 1,015,557.66	\$ 1,126,050.00	\$ 1,621,652.98	\$ 1,090,500.00	\$ 821,079.31	\$ 948,775.00
	Difference	\$ 225,030.88	\$ 203,693.41	\$ 225,030.88	\$ 70,048.27	\$ 182,950.00	\$ 713,960.68	\$ 110,090.00	\$ 453,373.12	\$ 460,125.00

**VILLAGE OF SOMERSET ASSESSOR CONTRACT FOR 2026, 2027, and 2028
WITH 2027 BEING AN EXTERIOR REVALUATION**

THIS AGREEMENT by and between BOWMAR APPRAISAL INC., a company hereinafter called the “Appraiser” and the VILLAGE OF SOMERSET, SAINT CROIX COUNTY, WISCONSIN hereinafter called the “Village”.

WITNESSETH: The Appraiser and Municipality for the consideration stated herein agree as follows:

ARTICLE I

SCOPE OF WORK: The Appraiser shall act as the Assessor for the Village for the years 2026, 2027, and 2028 and hereby agrees to perform everything to completion and complete it in a professional manner under this agreement. All work shall be performed in accordance with Chapter 70 of the Wisconsin State Statutes and the Wisconsin Property Assessment Manual. The following numbered paragraphs describe the work to be completed under this agreement.

1. The Appraiser shall assess all new construction improvements, all properties which the buildings have been destroyed or moved, and all properties which the original parcel has been split into two or more parcels.
2. On all properties in which ownership splits have occurred for that year, new annexations, new property record cards will be created.
3. All forms to be completed for the Department of Revenue by the Assessor will be completed by the Appraiser for the Municipality.
4. The Appraiser will send change of value notices to real estate property owners with a change in their assessed value. Property owners will be given the opportunity to discuss their assessed values with the Appraiser at the Open Book prior to the Board of Review.
5. The Appraiser agrees to hold an Open Book session at least one day during the year.
6. The Appraiser at his discretion will field check properties in which there appears to be a question concerning the assessed value of the property.
7. The Appraiser shall be responsible for the completion of the Real Estate Assessment Roll.
8. The Appraiser will attend all meetings of the Board of Review to explain and defend under oath in regard to such values. In the event of appeal to the courts, it is agreed that the Appraiser shall be available to furnish testimony in defense of the assessed values.
9. All office supplies, stamps and telephone calls made by the Appraiser shall be paid for by the Appraiser.
10. The Appraiser shall maintain Workmen’s Compensation and Public Liability Insurance on his staff.
11. The Appraiser will utilize Market Drive CAMA Software for assessment purposes.

12. The appraiser will use the Cost, Market, and Income Approaches to value all properties where applicable. Following guidelines set forth by the State of Wisconsin in the Wisconsin Property Assessment Manual.
13. The Appraiser will maintain a phone number for the community to contact the assessor Monday through Friday throughout the year. All phone calls, emails, or faxes will be answered in a timely manner.

ARTICLE II
EXTERIOR REVALUATION 2027

SCOPE OF WORK: The Appraiser shall complete a revaluation of all taxable real estate in the Village of Somerset for the 2027 Assessment Roll. The Appraiser agrees to perform everything to be performed and to complete in a professional manner all the work required under this agreement in accordance with Wisconsin State Statutes and the Wisconsin Property Assessment Manual. Market Drive's CAMA program will be utilized in the valuation of all properties. This revaluation will be an Exterior Revaluation. The appraiser will visit all taxable properties in the Village and do a walk around exterior inspection of every property. If a property owner requests an interior inspection the appraiser will comply. If the Appraiser feels entry is needed to a property, the appraiser will take the necessary steps to attempt to gain entry.

AGREEMENTS-APPRAISER: The Appraiser agrees to perform the following for the Municipality:

1. CONFORMANCE TO THE STATUTES. All work shall be accomplished in accordance with the provisions of the laws of the State of Wisconsin and in full compliance with all the rules and regulations officially adopted by the Wisconsin Department of Revenue.
2. PERSONNEL. (a) All personnel of the Appraiser providing services shall be currently certified in compliance with Section 70.055. (b) The Appraiser shall review any complaint related to the conduct of his employee(s). If the Municipality deems the performance of any of the Appraiser's employees to be unsatisfactory, the Appraiser shall, for good cause, remove such employee(s) from work upon written request from the Municipality, such request stating the reason for removal.
3. ASSESSMENT MANUAL. All assessments shall be made in accordance with the Wisconsin Property Assessment Manual as specified in the Wisconsin Statutes Sections 70.32 (1) and 70.34.
4. PREPARATION OF RECORD CARDS. The Appraiser shall use existing record cards for each parcel to be revalued and update all property information digitally.
5. DATA FOR EVALUATION. The Appraiser will gather and analyze construction and market data necessary to appraise the revalued properties. This data will be noted on the individual property record cards. All data gathered will become the property of the Municipality.
6. DATA COLLECTION. The Appraiser will use existing data on properties to be appraised. Interior/Exterior inspection will be made on all new buildings. Interior inspection of existing buildings will be at the discretion of the Appraiser. He will accurately measure all improvements where previous records are inaccurate and prepare a complete outline sketch to scale of the major buildings showing all additions, porches and appendages with dimensions and necessary identifications on the property record cards. All pertinent construction data of improvements will be entered/updated on the appropriately.

7. **IMPROVEMENT-VALUATION.** (a) The Appraiser shall consider the Cost Approach; replacement costs shall be derived from costs within Volume II of the Wisconsin Property Assessment Manual. (b) In using the cost approach for agricultural outbuildings, the current replacement cost shall be determined for all sound buildings. Building in poor condition having little or no value shall be physically described and listed as having “No Value” or given an appropriate sound physical value. (c) In using the cost approach for mercantile improvements; area and perimeters shall be determined as recommended for use with Marshall & Swifts Pricing Manual. Proper base cost shall be selected as appropriate and adjusted to adequately reflect variations in base building cost. (d) Local modifiers shall be used in determining all current replacement costs. Local modifiers and cost appearing in the Assessor’s Manual shall be adjusted when documented by an analysis of current construction costs and market sales data. Records shall be prepared and left with the Municipality to account for any adjustment made. (e) All accrued depreciation, including physical deterioration, functional obsolescence and economic obsolescence, must be accurately documented by the market and deducted from current replacement costs. (f) In the evaluation of improvements by the Income Approach, adequate records shall be prepared for each improvement so values showing the determination of value, a reconstruction of income and expenses, estimate of remaining economic life, and capitalization rate. Capitalization rates used shall be accurately documented by the market.
8. **DETERMINE LAND VALUES.** (a) Basic unit values shall be determined for residential and mercantile lands from an analysis of sales, rent leases and other available market data. In the analysis of market data, adequate records shall be prepared showing data collected and unit value determinations. Such records shall be left with the Municipality. Basic unit values for Agricultural lands will be determined by the Department of Revenue. (b) Having determined basic value, the Appraiser shall determine the land value of each parcel to be appraised. Land value computations shall be properly shown for each parcel on the property cards. (c) For residential and mercantile lands maps and schedules shall be prepared indicating unit values used and locations thereof to be left with Municipality. (d) A copy of all charts schedules and tables, not previously referred to, including depth factor tables used in the valuation of lands shall be left with the Municipality.
9. **FINAL REVIEW.** After tentative appraisals have been made for each parcel, the Appraiser will make a final review of all property appraised. This review is to ensure uniformity in the assessments of various properties and to eliminate any errors that may have been made.
10. **CHANGE OF VALUE NOTICES.** Upon completion of the revaluation, all property owners will be sent notice of change in their assessed values. This notice will indicate their new assessments.
11. **INFORMAL HEARINGS.** After sending out the Change of Value Notices, the Appraiser will hold informal hearings at Village Hall with interested property owners or their agents concerning their assessed value.
12. **ASSESSMENT ROLL.** The Appraiser will be responsible for the proper completion of the assessment roll.

13. BOARD OF REVIEW; SUBSEQUENT APPEARANCE.

The Appraiser will attend all meetings of the Board of Review to explain and defend the assessed values and prepared to testify under oath regarding such values. In the event of an appeal to the Department of Revenue or the courts, it is agreed the Appraiser will be available to furnish expert testimony in defense of any of the assessed values. For any days that require the Appraiser to defend the assessed values before the Department of Revenue or the courts, whether it be pretrial or trial, or for Board of Review lasting more than [two] days, the Appraiser shall be paid \$400 per day.

14. INSURANCE. The Appraiser will maintain full insurance coverage to protect and save harmless the Municipality from claims, demands, action and causes of action, arising from any act or omission of the Appraiser in execution of work. Appraiser will maintain Workmen's Compensation and Public Liability Insurance on all employees. The Appraiser will carry valuable paper insurance on any records withdrawn from the Municipality as well as the Appraiser records.

15. MISCELLANEOUS GENERAL AGREEMENTS. (a) To ensure that employees maintain strict confidence regarding all privileged information received for reason of this agreement. (b) To supply all necessary office machines such as, but not limited to typewriters, calculators and computers.

ARTICLE III

OBLIGATIONS OF THE MUNICIPALITY: The Municipality will provide the Appraiser at no cost the following.

1. ACCESS TO RECORDS. The Municipality will allow access and make available to the Appraiser municipal records such as previous assessment rolls and records, building permits, assessor's workbook and municipal plats and maps at no costs.

ARTICLE IV

COMPENSATION: The Municipality shall pay to the Appraiser for the performance of this contract the amount of NINETY-TWO THOUSAND ONE HUNDRED DOLLARS (\$92,100) in the following yearly amounts:

2026 - \$30,700

2027 - \$30,700

2028 - \$30,700

The method of payment shall be quarterly invoices for services and expenses incurred during the previous quarter. Payment may also be billed based on compilation of work agreed upon by the Village and Assessor. The Municipality shall make payments no later than 30 days after receiving an invoice.

IN WITNESS WHEREOF, the parties hereto have set their hands this _____ day of _____, 2025.

VILLAGE OF SOMERSET, WISCONSIN

APPROVED BY:

VILLAGE OF SOMERSET

BY _____ AS OF _____

APPRAISER

Michael S Kochaver

9-25-2025

WITNESS

BY _____ AS OF _____

SIDE LETTER AGREEMENT

Between

The Village of Somerset

and the

Wisconsin Professional Police Association, Law Enforcement Employee Relations Division
(WPPA-LEER)

Subject: Lateral Transfer and Police Recruit Academy Sponsorship Programs

1. Purpose

This Side-Letter Agreement establishes terms and conditions for recognizing prior law enforcement experience and providing academy sponsorships for new hires of the Somerset Police Department. The intent is to enhance recruitment and retention while maintaining consistency with the 2025–2026 Collective Bargaining Agreement (CBA) and applicable Wisconsin statutes.

2. Lateral Transfer Program

A. Eligibility

Candidates who hold a current Wisconsin Law Enforcement Standards Board (LESB) certification under Wis. Stat. §165.85, or an equivalent out-of-state certification eligible for LESB reciprocity, and who have completed at least three (3) years of full-time law enforcement experience with a municipal, county, state, or tribal law enforcement agency, may be considered for lateral transfer status.

B. Wage and Step Placement

Qualified lateral transfer hires may be placed at a pay step on the Patrol Officer wage schedule (Exhibit A of the CBA) commensurate with their verified full-time prior law enforcement experience, up to Step 3. Step placement shall be determined by the Chief of Police, subject to review by the Public Safety Committee.

C. Vacation and Leave Accrual

Lateral transfer hires may receive vacation accrual credit equivalent to up to two (2) years of prior full-time law enforcement service, consistent with Article 14, Section 1 of the CBA. This credit applies only to vacation accrual rate and shall not affect seniority for any other purpose.

D. Probationary Period

Lateral transfer hires shall be subject to a twelve (12) month probationary period, consistent with Article 1, Section 3 of the CBA.

E. Seniority

Departmental seniority shall begin on the employee's date of hire with the Village of Somerset and shall not include prior external service.

3. Police Recruit Academy Sponsorship Program

A. Eligibility

Applicants who meet all Somerset Police Department hiring standards but lack Wisconsin LESB law enforcement certification may be hired as Police Recruit Officers under this program, subject to successful completion of a certified Wisconsin Law Enforcement Academy.

B. Compensation and Status During Academy

Police Recruit Officers will receive seventy-five percent (75%) of the probationary base wage listed in Exhibit A of the CBA and will be considered sworn employees of the department while attending the academy.

C. Academy Costs, Transportation, and Mileage

The Department shall pay all required academy tuition and fees. The Department will provide daily transportation to and from the academy when a Village vehicle is available. If a Village vehicle is not available, the Police Recruit Officer may use their personal vehicle and will be reimbursed at the Village's standard mileage rate (not to exceed the current IRS mileage reimbursement rate) for actual miles driven to and from the academy. If lodging is required, the Department will provide and pay for approved accommodations. Should the recruit choose not to use provided transportation, related expenses will be the recruit's responsibility.

D. Hours and Overtime

Police Recruit Officers shall be compensated for forty (40) hours per week while attending the academy. Study time outside scheduled class hours is not compensable. Any official holiday hours worked during the academy shall be paid in accordance with Article 9 of the CBA at the probationary base wage.

E. Probationary Period and Certification

Police Recruit Officers remain in probationary status during academy attendance. The twelve (12) month probationary period under Article 1, Section 3 shall begin on the first day following successful academy graduation, when the officer transitions to "Certified Police Officer" status.

F. Performance and Conduct

The Chief of Police or designee shall receive academy performance and attendance reports from the Academy Director. Police Recruit Officers must comply with both the Department and Academy attendance policies. Recruit Officers may not carry a concealed weapon until authorized by the Department, except as permitted under a valid Wisconsin CCW license. Failure to successfully complete the academy may result in termination.

G. Wisconsin Retirement System (WRS) Status

Police Recruit Officers shall be classified as "protective occupation participants" for Wisconsin Retirement System purposes under Wis. Stat. §40.02(48)(a).

H. Swearing-In

Police Recruit Officers shall be sworn in by the Village of Somerset prior to attending the academy, in compliance with Wisconsin DOJ Training and Standards Board regulations.

4. Duration and Effect

This Side-Letter supplements but does not modify or supersede the 2025–2026 Collective Bargaining Agreement. It shall remain in effect until incorporated into a future CBA or amended by mutual written agreement between the Village and the Union.

Signed this ____ day of _____, 2025.

For the Village of Somerset:

Chief of Police / Village Representative

For the Wisconsin Professional Police Association (WPPA-LEER):

Robert Powell
Union Representative



SOMERSET POLICE DEPARTMENT

"DEDICATED TO SERVING OUR COMMUNITY"

Joel J. Trepczyk, Chief of Police

VILLAGE OF SOMERSET POLICE DEPARTMENT PRE-EMPLOYMENT REIMBURSEMENT AGREEMENT

This Pre-Employment Reimbursement Agreement ("Agreement") is entered into by and between the **Village of Somerset, Wisconsin** ("Village") and the undersigned **Applicant** for the position of **Police Officer** with the Somerset Police Department ("Department").

Purpose

The purpose of this Agreement is to allow the Village to recover extraordinary and non-recurring hiring and onboarding costs if the Applicant voluntarily resigns or is terminated for cause within the first thirty-six (36) months of employment.

Definitions

For Cause: Termination resulting from misconduct, rule violations, dishonesty, failure to follow directives, or other disciplinary reasons.

Not For Cause: Separation due to unsuitable fit, inability to meet performance standards despite good-faith effort, or other non-disciplinary reasons.

Probationary Period: For purposes of this Agreement, **18 months**, unless modified by Department policy.

Separation: Any voluntary resignation or involuntary termination of employment.

1. Village Obligations

The Village agrees to consider the Applicant for employment as a Police Officer and, if hired, to pay costs including, but not limited to:

- Background investigations
- Psychological examinations
- Medical evaluations
- Academy tuition and related training costs
- Internal training and field training
- Uniforms, duty equipment, technology, and other onboarding expenses

These costs are incurred with the expectation that the Applicant will remain employed for a reasonable duration.

2. Applicant Reimbursement Obligations

If the Applicant resigns voluntarily or is terminated **for cause** within thirty-six (36) months of hire, the Applicant agrees to reimburse the Village according to **Exhibit A**.

Reimbursement shall **not** be required if the Applicant is separated during probation **not for cause**, including unsuitable fit or inability to meet performance standards despite good-faith effort, subject to waiver authority under Section 5(c).

This reimbursement requirement does **not** apply if the Applicant is granted a **disability severance** by the Village.

Employment during any portion of a calendar month shall constitute a full month.

For the avoidance of doubt, **mutually agreed upon separations** during probation that are classified as **not for cause** do **not** trigger reimbursement obligations and may be considered for waiver under Section 5(c).

2A. Part-Time Officers

Part-Time Officers shall be subject to modified reimbursement rules as follows:

a) Partial Exemption

Part-Time Officers who are **already Wisconsin-certified** at the time of hire **and** who do not receive a full equipment issue shall be **exempt** from reimbursement requirements under this Agreement unless otherwise specified in writing at the time of hire.

b) Reduced Reimbursement Schedule



SOMERSET POLICE DEPARTMENT

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Joel J. Trepczyk, Chief of Police

Part-Time Officers who do not qualify for the exemption above shall be subject to a **reduced reimbursement schedule**, reflecting the Village's lower onboarding and equipment investment. The reduced schedule shall be calculated at **50% of the full-time reimbursement schedule** listed in Exhibit A, unless otherwise modified by Village Board action.

3. Determination of Reimbursement Amount

The reimbursement amount shall be determined by the number of full or partial months worked at the Village, following the declining reimbursement schedule in **Exhibit A**.

4. Interest on Unpaid Amounts

Interest shall accrue at a rate of **eight percent (8%) per annum** on any unpaid reimbursement balance, beginning on the Applicant's last day of employment and continuing until paid in full.

5. Payment of Reimbursement

The maximum reimbursement amount under this Agreement shall not exceed **\$7,200**, unless modified by Village Board action. This maximum applies to the **principal reimbursement amount only** and does **not** include **accrued interest or allowable collection costs**.

Repayment options:

a) Lump-Sum Payment

Full reimbursement paid within **thirty (30) days** of the Applicant's final day of employment.

b) Payment Plan

A monthly repayment plan approved by the **Finance and Personnel Committee** or Police Chief. Failure to make timely payments shall make the remaining balance immediately due.

c) Waiver Authority for Probationary Releases

The Police Chief, with approval of the **Finance and Personnel Committee**, may waive reimbursement if the Applicant is separated during probation **not for cause**. Any waiver shall be documented in writing and placed in the employee's personnel file.

Waiver authority also applies when the Applicant and the Village mutually agree to a separation during the probationary period, provided the separation is **not for cause**, reflects a conclusion that the employment relationship is not a good fit, and both parties affirm the mutual nature of the separation in writing.

Repayment obligations begin on the **first business day of the month following separation**.

6. Authority to Collect

The Village shall notify the employee **in writing** of the reimbursement amount owed within **30 days** of separation.

The Village may pursue lawful recovery methods including civil action, collection agencies, or tax intercept programs as allowed under Wisconsin law. The Applicant is responsible for allowable collection costs.

7. Notice Requirements

Any notice required under this Agreement shall be deemed delivered when personally delivered or when sent by certified mail to the last known address of the party.

8. Appeal Process

An Applicant may request review of the reimbursement determination by submitting a written request to the **Finance and Personnel Committee** within **15 days** of receiving written notice. The Committee's decision is final.

9. Void if Not Hired

This Agreement is **null and void** if the Applicant is not hired by the Village.



SOMERSET POLICE DEPARTMENT

"DEDICATED TO SERVING OUR COMMUNITY"

Joel J. Trepczyk, Chief of Police

10. No Contract for Employment

Nothing in this Agreement shall be construed as a contract of employment or guarantee of continued employment. All employment is at-will and subject to Village and Department policies.

11. Governing Law and Venue

This Agreement shall be governed by the laws of the **State of Wisconsin**. Venue for any legal action arising from this Agreement shall be in the **St. Croix County Circuit Court**.

12. Entire Agreement

This Agreement constitutes the full understanding between the parties. Any modification must be in writing and signed by both parties.

13. Severability

If any provision of this Agreement is found unenforceable, the remaining provisions shall remain in full force and effect.

14. Recertification Upon Status Change

If a Part-Time Officer transitions to Full-Time status, the Applicant shall execute a new reimbursement agreement reflecting full-time obligations. The original part-time agreement shall remain in effect until replaced.

15. Summary Disclosure Form

See **Exhibit B – Summary Disclosure Form**, which provides a one-page summary of this Agreement and associated repayment obligations. The Applicant shall sign Exhibit B, and it shall be retained with this Agreement.

Signatures

Employment Status (check one):

- ☐ Full-Time Officer
- ☐ Part-Time Officer (Wisconsin-Certified)
- ☐ Part-Time Officer (Not Certified)

Applicant Initials (each page): _____

By signing this Agreement, the Applicant acknowledges that they have had the opportunity to ask questions, receive clarification, and consult with counsel if desired.

VILLAGE OF SOMERSET, WISCONSIN

By: _____

Police Chief / Authorized Representative

Date: _____

APPLICANT

Name: _____

Signature: _____

Date: _____



SOMERSET POLICE DEPARTMENT

"DEDICATED TO SERVING OUR COMMUNITY"

Joel J. Trepczyk, Chief of Police

EXHIBIT A – REIMBURSEMENT SCHEDULE

Month	Amount Owed	Month	Amount Owed	Month	Amount Owed
1	\$600.00	13	\$6,900.00	25	\$3,300.00
2	\$1,200.00	14	\$6,600.00	26	\$3,000.00
3	\$1,800.00	15	\$6,300.00	27	\$2,700.00
4	\$2,400.00	16	\$6,000.00	28	\$2,400.00
5	\$3,000.00	17	\$5,700.00	29	\$2,100.00
6	\$3,600.00	18	\$5,400.00	30	\$1,800.00
7	\$4,200.00	19	\$5,100.00	31	\$1,500.00
8	\$4,800.00	20	\$4,800.00	32	\$1,200.00
9	\$5,400.00	21	\$4,500.00	33	\$900.00
10	\$6,000.00	22	\$4,200.00	34	\$600.00
11	\$6,600.00	23	\$3,900.00	35	\$300.00
12	\$7,200.00	24	\$3,600.00	36	\$0.00



SOMERSET POLICE DEPARTMENT

"DEDICATED TO SERVING OUR COMMUNITY"

Joel J. Trepczyk, Chief of Police

EXHIBIT B – SUMMARY DISCLOSURE FORM VILLAGE OF SOMERSET – POLICE DEPARTMENT PRE-EMPLOYMENT REIMBURSEMENT AGREEMENT – SUMMARY DISCLOSURE

This disclosure summarizes key terms of the Pre-Employment Reimbursement Agreement. It does **not** replace the Agreement; the full Agreement controls.

1. Purpose

To recover Village hiring, testing, training, and equipment costs if the Applicant resigns or is terminated *for cause* within 36 months of hire.

2. Repayment Requirement

Repayment is required if:

- You resign voluntarily, **or**
- You are terminated **for cause**.

Repayment is **not required** if:

- You are separated **not for cause** during probation and a waiver is approved, or
- You are granted a disability severance.

3. Reimbursement Amount

Amounts are based on the declining schedule in Exhibit A.

Maximum principal reimbursement: **\$7,200** (interest and collection costs may also apply).

4. Part-Time Officers

- Already-certified part-time officers with limited equipment **may be exempt**.
- Others follow a **reduced reimbursement schedule** equal to 50% of Exhibit A.

5. Interest and Collections

- Interest accrues at **8% annually** on unpaid balances.
- The Village may use lawful collection methods.

6. Appeal Rights

You may appeal the reimbursement determination within **15 days** to the Finance and Personnel Committee.

7. Acknowledgment

By signing below, you acknowledge:

- You have reviewed this summary and the full Agreement.
- You understand potential reimbursement obligations.
- You have had the opportunity to ask questions or seek clarification.

Applicant Name: _____

Applicant Signature: _____

Date: _____

Village Representative: _____

Date: _____

Somerset Fire/Rescue

from the office of Chief Belisle

Dec 1st, 2025

Dear Board Members –

This is the update for November 2025. This month we responded to 40 calls for service. The breakdown is as follows: 18 calls in the Village consisting of 10 medicals and 8 Fire/Rescue calls; 12 in the Township consisting of 5 medicals and 7 fire/rescue calls; and 10 auto aid calls, 8 in St. Joe and 2 in Star Prairie. This brings us to a total of 463 runs for the year compared to 480 for the same time in 2024.

The month of November was fairly busy, averaging over 1 call per day. We did have a larger shed fire in the Township at the end of the month that was a complete loss. Thankfully no other buildings were affected. As you are aware 5 Bugle Training & Consulting was awarded the contract for our Strategic Plan and has been meeting with many people. He has expressed interest in a lil bit more of a 1 on 1 with both boards and their members as well as fire commission members to get a better feeling of what individuals have to say rather than a group. More to come each month!

We are currently operating with 29 personnel, 16 full members, 9 probationary members, 1 honorary member, 2 High School Cadets and our secretary. Since last month we have hired 2 new members and promoted one probationary to full member status. As always you are more than welcome to stop in and say hi at the station when you see someone there. We welcome visitors and are more than willing to give you a tour and show you our trucks and equipment!

Sincerely,

Travis Belisle

Travis Belisle - Chief
Somerset Fire/Rescue

748 Hwy 35
Somerset, WI 54025
Station (715)247-5364 Fax (715)247-3194

VILLAGE OF SOMERSET, WISCONSIN

RESOLUTION NO. 2025-14

**RESOLUTION DESIGNATING OFFICIALS AUTHORIZED TO DECLARE OFFICIAL INTENT
UNDER REIMBURSEMENT BOND REGULATIONS**

WHEREAS, the Department of the Treasury has issued final regulations (Treas. Reg. Section 1.150-2) (the "Reimbursement Bond Regulations") that, for the purpose of determining whether interest on certain obligations of a state or local government is excluded from gross income for federal income tax purposes, permit the use of the proceeds of tax-exempt obligations to reimburse capital expenditures made prior to the date such obligations are issued only if the state or local government, within 60 days of the date of expenditure, declares its official intent to reimburse the expenditure with proceeds of a borrowing;

WHEREAS, the Reimbursement Bond Regulations require that if a current expenditure is to be permanently financed by a later issue of tax-exempt obligations a state or local government must declare its intention to reimburse itself for the expenditure from proceeds of a borrowing within 60 days from when the expenditure is made (the "Declaration of Official Intent");

WHEREAS, the Reimbursement Bond Regulations permit a state or local government to designate an official or employee to make Declarations of Official Intent on its behalf;

WHEREAS, the Village Board (the "Governing Body") of the Village of Somerset, Wisconsin (the "Issuer") deems it to be necessary, desirable and in the best interest of the Issuer to authorize an official (or officials) or employee (or employees) of the Issuer to make a Declaration of Official Intent on its behalf when the Issuer reasonably expects to reimburse itself from the proceeds of a borrowing for certain expenditures for a specific property, project or program which it pays from other funds prior to the receipt of the proceeds of the borrowing with respect to such expenditures;

WHEREAS, the Governing Body hereby finds and determines that designating an official (or officials) or employee (or employees) with the authority to make Declarations of Official Intent will facilitate compliance with the Reimbursement Bond Regulations.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Issuer, pursuant to Treas. Reg. Section 1.150-2(e)(1), that:

Section 1. Authorization to Declare Official Intent. The following officials or employees of the Issuer are hereby authorized and designated to make Declarations of Official Intent pursuant to the above-referenced Reimbursement Bond Regulations: Village Treasurer

Section 2. Form of Declaration. Any such Declaration of Official Intent shall be made in substantially the form attached hereto.

Section 3. Public Availability. Any Declaration of Official Intent shall be maintained in the files of the Issuer and shall be made available for public inspection in compliance with

applicable State law governing the availability of records of official acts of the Governing Body including Subchapter II of Chapter 19, Wisconsin Statutes (the "Public Records Law").

Section 4. Further Authorizations. The officials or employees authorized and designated above are each hereby further authorized to take such other actions as may be necessary or desirable to comply or evidence compliance with the Reimbursement Bond Regulations.

Section 5. Effective Date. This Resolution shall take effect immediately upon its adoption and approval.

Adopted, recorded and approved this 16th day of December 2025.

Village President

ATTEST:

Village Clerk



Village of Somerset, WI

Creation of Tax Increment District No. 7

December 16, 2025

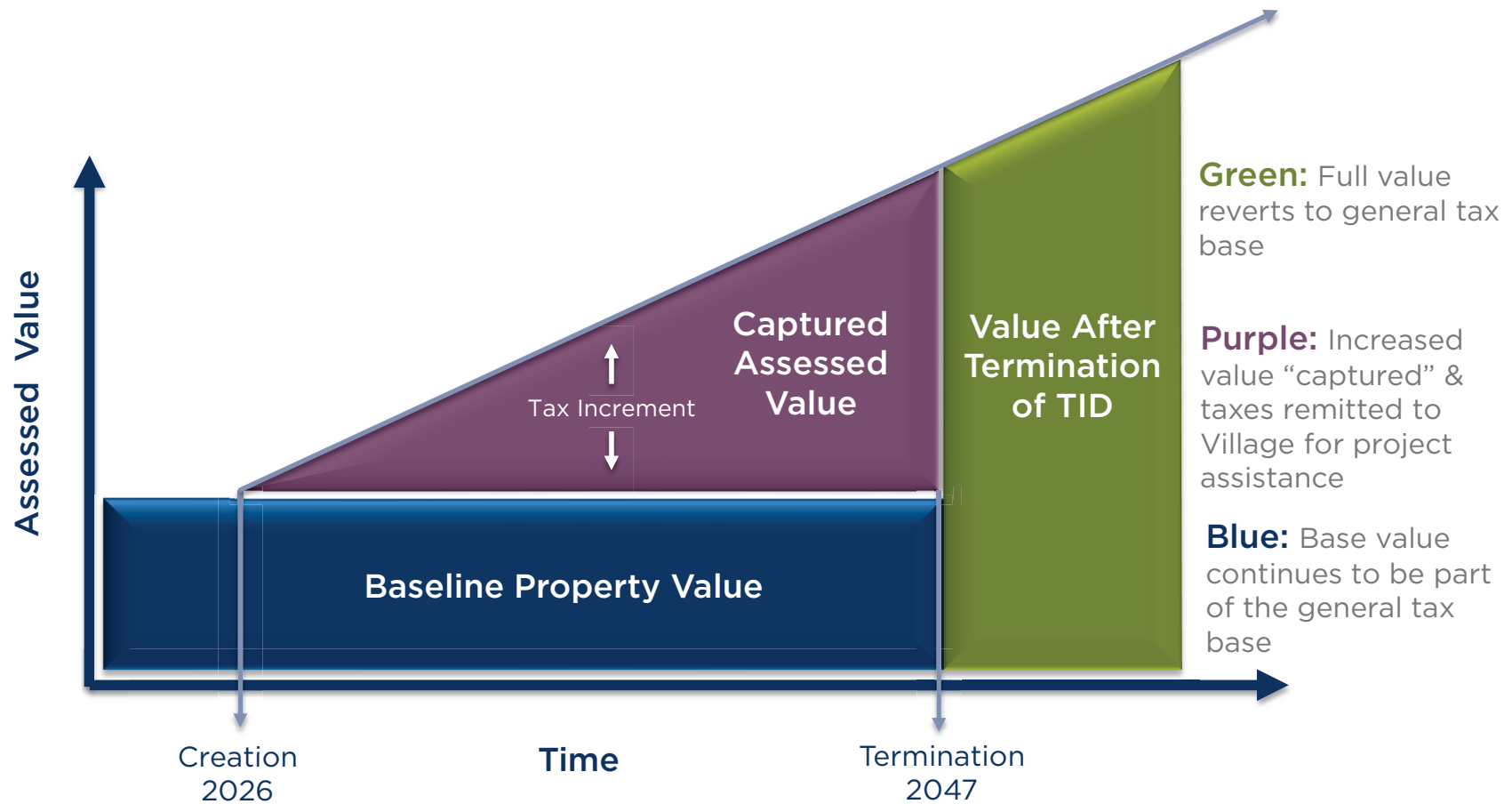
Tax Increment Financing

How can we fund the necessary incentives and infrastructure to develop this site to meet the Village goals and vision?



Tax Increment Financing captures tax revenue from new construction to create a funding source for incentives and infrastructure for development.

TIF Building Blocks: Cash Flows



“But for” test: But for use of TIF, the proposed redevelopment would not occur.

Tax Increment District No. 7

Purpose

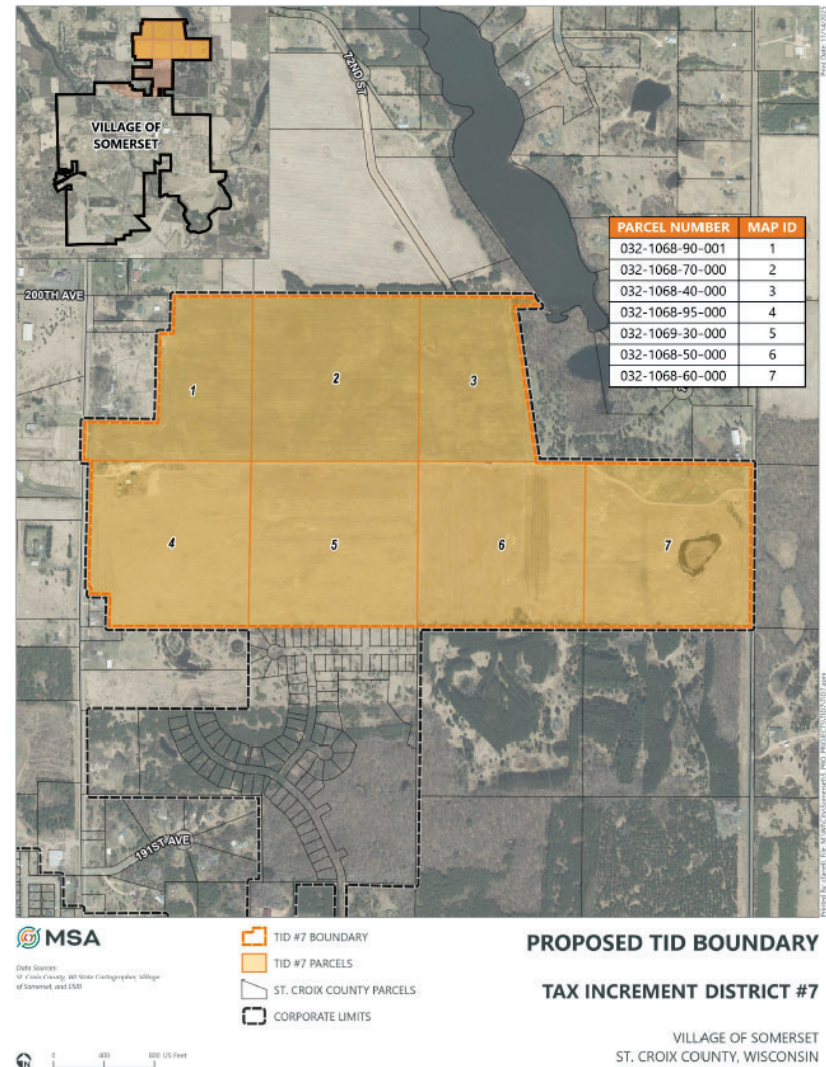
- Provide funding for property acquisition, infrastructure, and incentives for new commercial, industrial, and residential development.

Goal

- Promote economic development, job creation, tax base expansion, and housing opportunities in the Village.

Required Finding

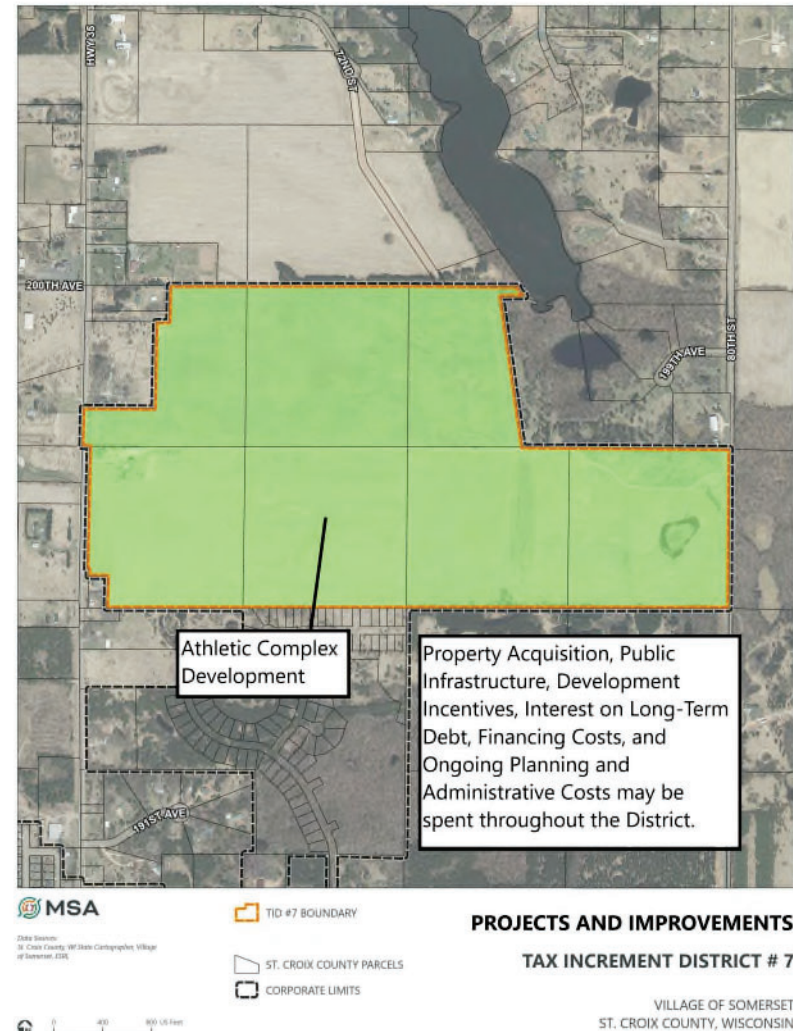
- Not less than 50% by area of real property within District is a suitable for mixed-use development.



TID No. 7: Anticipated Projects

- Anticipated projects include:
 - Property Acquisition
 - Four phases for \$1.5 million each
 - Public Infrastructure
 - Three phases for \$3 million each
 - Athletic Complex Development
 - \$2 million TID share
 - Development Incentives
 - Two phases \$1 million each

*Development Incentives may include pay-as-you-go and more traditional TID incentives.



TID No. 7 – Development Assumptions and Revenue Forecast

Village of Somerset, Wisconsin							
Tax Increment District No. 7							
Tax Increment Projection Worksheet							
Type of District	Mixed Use		Base Value		401,800		
District Creation Date	12/16/2025		Economic Change Factor		0.00%		
Valuation Date	1-Jan-26		Apply to Base Value				
Max Life (Years)	20		Base Tax Rate		\$14.56		
End of Expenditure Period	15		Rate Adjustment Factor		0.00%		
Revenue Periods/Final Year	20						
Extension Eligibility/Years	Yes						
Eligible Recipient District	No						
Construction							
	Year	Value Added	Valuation Year	Total Increment	Revenue Year	Tax Rate ¹	Tax Increment
1	2026	-	2027	-	2028	\$14.56	-
2	2027	11,000,000	2028	11,000,000	2029	\$14.56	160,149
3	2028	2,500,000	2029	13,500,000	2030	\$14.56	196,546
4	2029	12,000,000	2030	25,500,000	2031	\$14.56	371,254
5	2030	7,500,000	2031	33,000,000	2032	\$14.56	480,446
6	2031	8,000,000	2032	41,000,000	2033	\$14.56	596,918
7	2032	6,500,000	2033	47,500,000	2034	\$14.56	691,551
8	2033	10,000,000	2034	57,500,000	2035	\$14.56	837,141
9	2034	5,500,000	2035	63,000,000	2036	\$14.56	917,215
10	2035	10,000,000	2036	73,000,000	2037	\$14.56	1,062,805
11	2036	2,500,000	2037	75,500,000	2038	\$14.56	1,099,202
12	2037	13,000,000	2038	88,500,000	2039	\$14.56	1,288,468
13	2038	-	2039	88,500,000	2040	\$14.56	1,288,468
14	2039	8,000,000	2040	96,500,000	2041	\$14.56	1,404,940
15	2040	3,000,000	2041	99,500,000	2042	\$14.56	1,448,617
16	2041	8,000,000	2042	107,500,000	2043	\$14.56	1,565,089
17	2042	-	2043	107,500,000	2044	\$14.56	1,565,089
18	2043	-	2044	107,500,000	2045	\$14.56	1,565,089
19	2044	-	2045	107,500,000	2046	\$14.56	1,565,089
20	2045	-	2046	107,500,000	2047	\$14.56	1,565,089
Totals		\$107,500,000	Future Value of Increment			\$19,669,163	

Notes:

1) Tax rate shown is actual 2024/2025 rate per DOR Form PC-202 (Tax Increment Collection Worksheet).

- Creation of TID captures projected construction beginning in 2027 and continuing throughout the life of the District.
- Total estimated new value: \$107,500,000.
- Estimated TIF revenue of \$19,669,163 through 2047.
- Revenue estimates based on pace of development and the Village tax rate.

TID No. 7 Cash Flow

Village of Somerset, Wisconsin Tax Increment District No. 7 Cash Flow Projection																			
Year	Projected Revenues			Projected Expenditures												Balances			
	Tax Increments	Property Acquisition Revenue	Total Revenues	2025 State Trust Fund Loan \$1,507,500 Issue Total	2027 G.O. Promissory Note \$3,105,000 Issue Total	2029 State Trust Fund Loan \$1,507,500 Issue Total	2029 G.O. Promissory Note \$3,105,000 Issue Total	2031 G.O. Promissory Note \$2,090,000 Issue Total	2032 State Trust Fund Loan \$1,507,500 Issue Total	2035 State Trust Fund Loan \$1,507,500 Issue Total	2039 G.O. Promissory Note \$3,110,000 Issue Total	Total Debt Service	MRO #1 2032 Phase 3 \$1,000,000	MRO #2 2034 Phase 4 \$1,000,000	Ongoing Planning & Administration	Total Expenditures	Annual	Cumulative	Liabilities Outstanding
2026		1,500,000	1,500,000													15,000	1,485,000	1,485,000	1,500,000
2027				1,617,451								1,617,451				5,000	1,622,451	(137,451)	3,655,000
2028																5,000	(5,000)	(142,451)	3,655,000
2029	160,149	1,500,000	1,660,149													5,000	1,655,149	1,512,698	8,625,000
2030	196,546		196,546													5,000	(1,382,538)	130,160	7,125,000
2031	371,254		371,254		252,118							252,118				5,000	114,136	244,296	9,115,000
2032	480,446	1,500,000	1,980,446		341,881		142,385	127,035				611,301	62,500			5,000	1,301,645	1,545,940	11,357,500
2033	596,918		596,918		143,420		142,385	84,690	1,574,084			370,495	62,500			5,000	(1,415,162)	130,779	9,795,000
2034	691,551		691,551		143,420		142,385	84,690				370,495	62,500	70,000		5,000	183,556	314,334	10,662,500
2035	837,141	1,500,000	2,337,141		339,720		353,515	84,690				777,925	62,500	70,000		5,000	1,421,716	1,736,050	11,615,000
2036	917,215		917,215		342,083		281,908	84,690		1,619,892		708,680	62,500	70,000		5,000	(1,548,857)	187,193	9,622,500
2037	1,062,805		1,062,805		339,006		354,915	84,690				778,611	62,500	70,000		5,000	146,693	333,886	9,045,000
2038	1,099,202		1,099,202		340,424		356,160	84,690				781,274	62,500	70,000		5,000	180,428	514,315	8,447,500
2039	1,288,468		1,288,468		341,280		351,944	276,083				969,306	62,500	70,000		5,000	181,662	695,977	10,750,000
2040	1,288,468		1,288,468		341,558		352,191	278,631			456,505	972,380	62,500	70,000		5,000	(277,917)	418,060	9,617,500
2041	1,404,940		1,404,940		341,180		356,755	280,649			454,675	978,584	62,500	70,000		5,000	(165,819)	252,242	8,385,000
2042	1,448,617		1,448,617		340,128		355,615	277,165			456,809	972,908	62,500	70,000		5,000	(118,599)	133,643	7,112,500
2043	1,565,089		1,565,089		338,380		353,785	278,220			453,319	970,385	62,500	70,000		5,000	3,885	137,528	5,800,000
2044	1,565,089		1,565,089		340,805		356,138	278,700			454,385	975,643	62,500	75,000		5,000	(7,439)	130,089	4,427,500
2045	1,565,089		1,565,089		337,380		352,650	278,530			454,815	968,560	62,500	75,000		5,000	(786)	129,303	3,010,000
2046	1,565,089		1,565,089		338,078		353,295	277,690			454,498	969,063	62,500	75,000		5,000	(971)	128,332	1,537,500
2047	1,565,089		1,565,089		337,838		352,935	281,050			458,325	971,823	62,500	75,000		5,000	(7,559)	120,773	0
(2026-2047)	\$19,669,163	\$6,000,000	\$25,669,163	\$1,617,451	\$5,298,696	\$1,574,084	\$4,958,960	\$3,141,893	\$1,574,084	\$1,619,892	\$3,643,330	\$16,591,824	\$1,000,000	\$1,000,000	\$120,000	\$25,548,390			(2026 - 2047)
Notes: ----- End of Expenditure Period																	PROJECTED CLOSURE YEAR		

- Property Acquisitions are likely to be financed with State Trust Fund Loans and repaid with proceeds from land sales.
- Public Infrastructure is anticipated to be funded with a G.O. Promissory Notes in 2027, 2029, and 2039. Athletic Complex Development is anticipated to be financed with G.O. Notes in 2031.
- Development Incentives will be paid with cash as available.
- All projects are subject to authorization by Village Board at the time of implementation.

Preliminary Timeline

- December 2
 - ✓ Initial Joint Review Board meeting
 - ✓ Plan Commission public hearing
 - Approval of resolution recommending approval of TID 7 Project Plan to Village Board
- December 16
 - ✓ Village Board meeting to consider approval of TID 7 Project Plan
- January 13
 - ✓ Final JRB meeting to vote on TID 7 Project Plan

Questions?

Josh Low

Municipal Advisor

(651) 697-8596

jlow@ehlers-inc.com

Sean Lentz

Senior Municipal Advisor

(651) 697-8552

slentz@ehlers-inc.com

Important Disclosures

Ehlers is the joint marketing name of the following affiliated businesses (collectively, the “Affiliates”): Ehlers & Associates, Inc. (“EA”), a municipal advisor registered with the Municipal Securities Rulemaking Board (“MSRB”) and the Securities and Exchange Commission (“SEC”); Ehlers Investment Partners, LLC (“EIP”), an SEC registered investment adviser; and Bond Trust Services Corporation (“BTS”), a holder of a limited banking charter issued by the State of Minnesota.

Where an activity requires registration as a municipal advisor pursuant to Section 15B of the Exchange Act of 1934 (Financial Management Planning and Debt Issuance & Management), such activity is or will be performed by EA; where an activity requires registration as an investment adviser pursuant to the Investment Advisers Act of 1940 (Investments and Treasury Management), such activity is or will be performed by EIP; and where an activity requires licensing as a bank pursuant to applicable state law (paying agent services shown under Debt Issuance & Management), such activity is or will be performed by BTS. Activities not requiring registration may be performed by any Affiliate.

This communication does not constitute an offer or solicitation for the purchase or sale of any investment (including without limitation, any municipal financial product, municipal security, or other security) or agreement with respect to any investment strategy or program. This communication is offered without charge to clients, friends, and prospective clients of the Affiliates as a source of general information about the services Ehlers provides. This communication is neither advice nor a recommendation by any Affiliate to any person with respect to any municipal financial product, municipal security, or other security, as such terms are defined pursuant to Section 15B of the Exchange Act of 1934 and rules of the MSRB. This communication does not constitute investment advice by any Affiliate that purports to meet the objectives or needs of any person pursuant to the Investment Advisers Act of 1940 or applicable state law.

VILLAGE OF SOMERSET, WISCONSIN

RESOLUTION NO. 2025-15

**RESOLUTION CREATING TAX INCREMENTAL DISTRICT NO. 7,
APPROVING ITS PROJECT PLAN AND ESTABLISHING ITS BOUNDARIES**

WHEREAS, the Village of Somerset (the “Village”) has determined that use of Tax Incremental Financing is required to promote development and redevelopment within the Village; and

WHEREAS, Tax Incremental District No. 7 (the “District”) is proposed to be created by the Village as a mixed-use district in accordance with the provisions of Wisconsin Statutes Section 66.1105 (the “Tax Increment Law”); and

WHEREAS, a Project Plan for the District has been prepared that includes:

- a. A statement listing of the kind, number and location of all proposed public works or improvements within the District, or to the extent provided in Wisconsin Statutes Sections 66.1105(2)(f)1.k. and 66.1105(2)(f)1.n., outside of the District;
- b. An economic feasibility study;
- c. A detailed list of estimated project costs;
- d. A description of the methods of financing all estimated project costs and the time when the related costs or monetary obligations are to be incurred;
- e. A map showing existing uses and conditions of real property in the District;
- f. A map showing proposed improvements and uses in the District;
- g. Proposed changes of zoning ordinances, master plan, map, building codes and Village ordinances;
- h. A list of estimated non-project costs;
- i. A statement of the proposed plan for relocation of any persons to be displaced;
- j. A statement indicating how the District promotes the orderly development of the Village;
- k. An opinion of the Village Attorney or of an attorney retained by the Village advising that the plan is complete and complies with Wisconsin Statutes Section 66.1105(4)(f).; and

WHEREAS, prior to its publication, a copy of the notice of public hearing was sent to the chief executive officers of St. Croix County, the School District of Somerset, and the Northwood Technical College, and any other entities having the power to levy taxes on property located within the District, in accordance with the procedures specified in the Tax Increment Law; and

WHEREAS, in accordance with the procedures specified in the Tax Increment Law, the Plan Commission, on December 2, 2025 held a public hearing concerning the project plan and boundaries and proposed creation of the District, providing interested parties a reasonable opportunity to express their views thereon; and

WHEREAS, after said public hearing, the Plan Commission designated the boundaries of the District, adopted the Project Plan, and recommended to the Village Board that it create such District and approve the Project Plan.

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Somerset that:

1. The boundaries of the District that shall be named "Tax Incremental District No. 7, Village of Somerset", are hereby established as specified in Exhibit A of this Resolution.
2. The District is created effective as of January 1, 2026.
3. The Village Board finds and declares that:
 - (a) Not less than 50% by area of the real property within the District is suitable for mixed-use development as defined by Wisconsin Statutes Section 66.1105(2)(cm).
 - (b) Based upon the finding stated in 3.a. above, the District is declared to be a mixed-use district based on the identification and classification of the property included within the District.
 - (c) The improvement of such area is likely to enhance significantly the value of substantially all of the other real property in the District.
 - (d) The equalized value of the taxable property in the District plus the value increment of all other existing tax incremental districts within the Village, does not exceed 12% of the total equalized value of taxable property within the Village.
 - (e) That for those parcels to be included within the District that were annexed by the Village within the three-year period preceding adoption of this Resolution, the Village pledges to pay the Town of Somerset an amount equal to the property taxes the town last levied on the territory for each of the next five years.
 - (f) The Village estimates that less than 35% of the territory within the District will be devoted to retail business at the end of the District's maximum expenditure period, pursuant to Wisconsin Statutes Section 66.1105(5)(b).
 - (g) The project costs relate directly to promoting mixed-use development in the District consistent with the purpose for which the District is created.
 - (h) Lands proposed for newly-platted residential development comprise no more than 35% of the real property area within the District.
 - (i) Costs related to newly-platted residential development may be incurred based on the proposed development having a density of at least three (3) units per acre as defined in Wisconsin Statutes Section 66.1105(2)(f)3.a.
4. The Project Plan for "Tax Incremental District No. 7, Village of Somerset" (see Exhibit B) is approved, and the Village further finds the Plan is feasible and in conformity with the master plan of the Village.

BE IT FURTHER RESOLVED THAT the Village Clerk is hereby authorized and directed to apply to the Wisconsin Department of Revenue, in such form as may be prescribed, for a "Determination of Tax Incremental Base", as of January 1, 2026, pursuant to the provisions of Wisconsin Statutes Section 66.1105(5)(b).

BE IT FURTHER RESOLVED THAT pursuant to Section 66.1105(5)(f) of the Wisconsin Statutes that the Village Assessor is hereby authorized and directed to identify upon the assessment roll returned and examined under Wisconsin Statutes Section 70.45, those parcels of property which are within the District, specifying thereon the name of the said District, and the Village Clerk is hereby authorized and directed to make similar notations on the tax roll made under Section 70.65 of the Wisconsin Statutes.

Adopted this 16th day of December, 2025.

Village President

Village Clerk

LEGAL BOUNDARY DESCRIPTION
OR
MAP OF
TAX INCREMENTAL DISTRICT NO. 7
VILLAGE OF SOMERSET

[INCLUDED WITHIN PROJECT PLAN]

PROJECT PLAN

[DISTRIBUTED SEPARATELY]



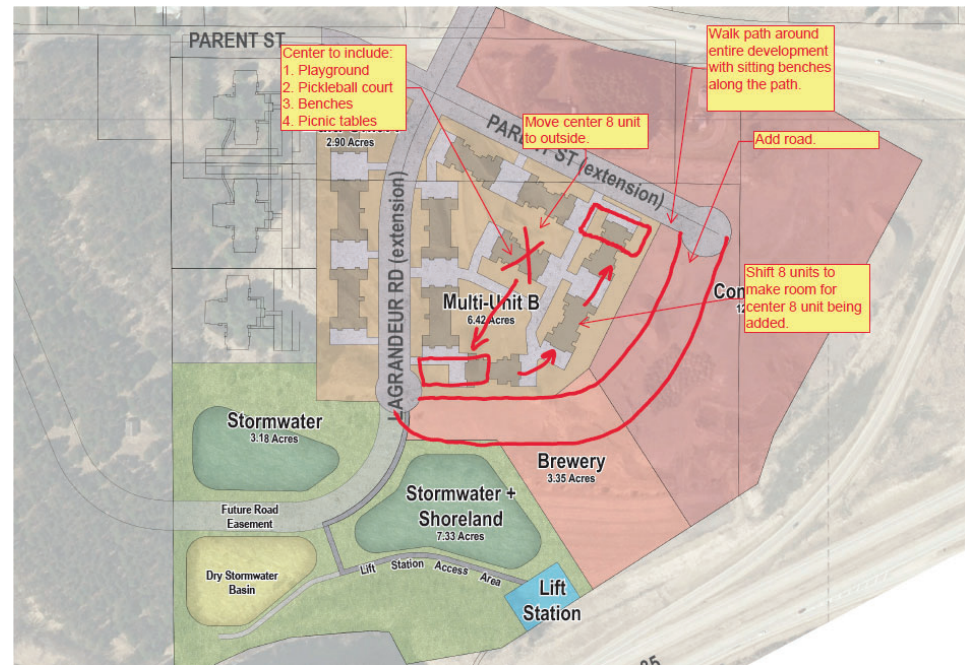
Village of Somerset, WI

2026 G.O. Promissory Notes – PreSale Report

December 16, 2025

CapVest Development

- CapVest multi-family residential construction is proceeding on schedule.
- CapVest is owed a payment of \$1,116,800, per developer agreement.
- Village has also agreed to provide pay-go payments to CapVest as the project continues to build out.



TID 5 – Existing Situation

- TID 5 has incurred expenses related to land acquisition, utility infrastructure, and Growing Wings incentive.
 - ✓ Approx. \$150,000 annually
- Current increment is \$2,419,400, which generates \$35,000 annually.
- Additional development, sale of property, contributions from other funds, needed to make up deficits.

CapVest Pay-Go

Projected Revenues - "Project ONLY"					
Revenue Year	Projected Development	TID Value Increment	Tax Rate	Projected Tax Increment	95% \$3,950,000 Incentive Pay-Go
2026			14.56	-	-
2027	4,000,000	4,000,000	14.56	58,236	55,324
2028	4,000,000	8,000,000	14.56	116,472	110,648
2029	4,285,000	12,285,000	14.56	178,857	169,914
2030		12,285,000	14.56	178,857	169,914
2031		12,285,000	14.56	178,857	169,914
2032		12,285,000	14.56	178,857	169,914
2033		12,285,000	14.56	178,857	169,914
2034		12,285,000	14.56	178,857	169,914
2035		12,285,000	14.56	178,857	169,914
2036		12,285,000	14.56	178,857	169,914
2037		12,285,000	14.56	178,857	169,914
2038		12,285,000	14.56	178,857	169,914
2039		12,285,000	14.56	178,857	169,914
2040		12,285,000	14.56	178,857	169,914
2041		12,285,000	14.56	178,857	169,914
	\$12,285,000			\$2,499,847	\$2,374,855

- 95% of CapVest's development funds Pay-Go Incentive.
- Remaining 5% goes to the Village for its administrative costs.
- \$1.1 million must be paid from other TID 5 development.

2026 General Obligation Promissory Notes

- 2026 G.O. Notes includes:

- ✓ CapVest Payment for \$1,116,800

- ✓ Refinancing 2025 STFL for TID 5 Utility Extensions

- ✓ Cost of issuance

- True Interest Cost – 4.30%

- ✓ Includes 0.50% cushion

- Interest only until 2030 to allow TID 5 time to grow

Year	Principal	Rate	Interest	Total P&I
2026	-	-	-	-
2027	-	3.60%	132,208	132,208
2028	-	3.50%	89,633	89,633
2029	-	3.40%	89,633	89,633
2030	100,000	3.35%	89,633	189,633
2031	100,000	3.35%	86,283	186,283
2032	105,000	3.45%	82,933	187,933
2033	110,000	3.55%	79,310	189,310
2034	115,000	3.60%	75,405	190,405
2035	120,000	3.70%	71,265	191,265
2036	120,000	3.80%	66,825	186,825
2037	125,000	3.95%	62,265	187,265
2038	130,000	4.05%	57,328	187,328
2039	140,000	4.15%	52,063	192,063
2040	140,000	4.20%	46,253	186,253
2041	150,000	4.30%	40,373	190,373
2042	155,000	4.40%	33,923	188,923
2043	160,000	4.45%	27,103	187,103
2044	170,000	4.50%	19,983	189,983
2045	175,000	4.55%	12,333	187,333
2046	95,000	4.60%	2,185	97,185
Total	\$2,210,000		\$1,216,930	\$3,426,930

TID 5 Cash Flow – includes 2026 Notes

YEAR	REVENUE							EXPENSES							BALANCE		
Revenue Year	Projected Additional Development	TID Value Increment	Tax Rate	Total Projected Increment Revenue	Property Sale Revenue	Other Village Funds	Total Revenue	2023 G.O. Bonds \$4,640,000	2024 State Trust Fund Loan \$1,026,000	Growing Wings Development Incentive	Proposed 2026 G.O. Notes TID 5 Utils \$1,045,000	Proposed 2026 G.O. Notes CapVest \$1,165,000	Repayment of Other Village Funds	Other Expenses	Total Projected Expenses	Annual Cash Balance	Cumulative Cash Balance
2024																	(264,587)
2025		802,000	13.93	11,176	236,049	136,346	383,571	15,700	101,784					1,500	118,984	264,587	-
2026		2,419,400	14.56	35,224		113,114	148,338	30,700	101,784	14,354				1,500	148,338	-	-
2027		2,419,400	14.56	35,224		240,340	275,564	29,950	101,784	14,354	60,156	67,819		1,500	275,564	-	-
2028		2,419,400	14.56	35,224		206,247	241,471	34,200	101,784	14,354	42,133	47,500		1,500	241,471	-	-
2029	5,000,000	7,419,400	14.56	108,019		132,452	240,471	33,200	101,784	14,354	42,133	47,500		1,500	240,471	-	-
2030	3,000,000	10,419,400	14.56	151,696		187,775	339,471	32,200	101,784	14,354	92,133	97,500		1,500	339,471	-	-
2031	4,000,000	14,419,400	14.56	209,932		125,189	335,121	31,200	101,784	14,354	90,458	95,825		1,500	335,121	-	-
2032	3,000,000	17,419,400	14.56	253,608		82,162	335,771	30,200	101,784	14,354	88,783	99,150		1,500	335,771	-	-
2033	4,000,000	21,419,400	14.56	311,844		24,504	336,348	29,400	101,784	14,354	92,058	97,253		1,500	336,348	-	-
2034	3,000,000	24,419,400	14.56	355,521			355,521	33,600	101,784	5,164	90,105	100,300	10,000	1,500	342,453	13,068	13,068
2035	4,000,000	28,419,400	14.56	413,757			413,757	32,600	101,784		93,125	98,140	75,000	1,500	402,149	11,608	24,676
2036	3,000,000	31,419,400	14.56	457,434			457,434	31,600	101,784		90,905	95,920	110,000	1,500	431,709	25,725	50,402
2037	4,000,000	35,419,400	14.56	515,670			515,670	30,600	101,784		88,625	98,640	160,000	1,500	481,149	34,521	84,923
2038		35,419,400	14.56	515,670			515,670	29,600	101,784		91,255	96,073	160,000	1,500	480,211	35,459	120,381
2039		35,419,400	14.56	515,670			515,670	33,600	101,784		93,623	98,440	150,000	1,500	478,946	36,724	157,105
2040		35,419,400	14.56	515,670			515,670	32,400	101,784		90,718	95,535	160,000	1,500	481,936	33,734	190,838
2041		35,419,400	14.56	515,670			515,670	31,200			92,778	97,595	423,130	1,500	646,202	(130,532)	60,306
2042		35,419,400	14.56	515,670			515,670				89,553	99,370			188,923	326,747	387,053
2043		35,419,400	14.56	515,670			515,670				91,253	95,850			187,103	328,567	715,621
2044		35,419,400	14.56	515,670			515,670				92,693	97,290			189,983	325,687	1,041,308
2045											88,868	98,465					
2046												97,185					

- Additional growth and/or property sale revenues need to occur to fund all expenses and pay back other Village funds.
- TID 5 utility improvements increase the likelihood of future growth.
- TID may require an extension at end of life in 2041.

Next Steps for G.O. Notes

- Week of December 15 – Ehlers begins creation of Preliminary Official Statement
- December 16 – PreSale Report and Initial Resolutions
- January/February 2026
 - ✓ Rating call with Moody's
 - ✓ Due diligence call to review Preliminary Official Statement
 - ✓ Bond counsel work on sale resolutions
 - ✓ Complete Preliminary Official Statement
- February 17th - Day of Sale and Board Approval of Resolutions
- March 10th - Closing



Important Disclosures

Ehlers is the joint marketing name of the following affiliated businesses (collectively, the “Affiliates”): Ehlers & Associates, Inc. (“EA”), a municipal advisor registered with the Municipal Securities Rulemaking Board (“MSRB”) and the Securities and Exchange Commission (“SEC”); Ehlers Investment Partners, LLC (“EIP”), an SEC registered investment adviser; and Bond Trust Services Corporation (“BTS”), a holder of a limited banking charter issued by the State of Minnesota.

Where an activity requires registration as a municipal advisor pursuant to Section 15B of the Exchange Act of 1934 (Financial Management Planning and Debt Issuance & Management), such activity is or will be performed by EA; where an activity requires registration as an investment adviser pursuant to the Investment Advisers Act of 1940 (Investments and Treasury Management), such activity is or will be performed by EIP; and where an activity requires licensing as a bank pursuant to applicable state law (paying agent services shown under Debt Issuance & Management), such activity is or will be performed by BTS. Activities not requiring registration may be performed by any Affiliate.

This communication does not constitute an offer or solicitation for the purchase or sale of any investment (including without limitation, any municipal financial product, municipal security, or other security) or agreement with respect to any investment strategy or program. This communication is offered without charge to clients, friends, and prospective clients of the Affiliates as a source of general information about the services Ehlers provides. This communication is neither advice nor a recommendation by any Affiliate to any person with respect to any municipal financial product, municipal security, or other security, as such terms are defined pursuant to Section 15B of the Exchange Act of 1934 and rules of the MSRB. This communication does not constitute investment advice by any Affiliate that purports to meet the objectives or needs of any person pursuant to the Investment Advisers Act of 1940 or applicable state law.

December 16, 2025

PRE-SALE REPORT FOR

Village of Somerset, Wisconsin

**\$2,210,000 General Obligation Promissory Notes,
Series 2026A**



Prepared by:

Ehlers
3001 Broadway Street, Suite 320
Minneapolis, MN 55413

Advisors:

Josh Low, Municipal Advisor
Sean Lentz, Senior Municipal Advisor
Brian Reilly, Senior Municipal Advisor

BUILDING COMMUNITIES. IT'S WHAT WE DO.

EXECUTIVE SUMMARY OF PROPOSED DEBT

Proposed Issue:

\$2,210,000 General Obligation Promissory Notes, Series 2026A

Purposes:

The proposed issue includes financing for the following purposes:

- CapVest Development Agreement Payment (\$1,165,000). Debt service will be paid from TID 5 revenues.
- Current Refunding of Series 2025 \$993K STFL (\$1,045,000). Debt service will be paid from TID 2 revenues.

This refunding is considered to be a current refunding as the obligations being refunded are either callable (pre-payable) now, or will be within 90 days of the date of issue of the new Notes.

Authority:

The Notes are being issued pursuant to Wisconsin Statute(s):

- 67.04

The Notes will be general obligations of the Village for which its full faith, credit and taxing powers are pledged.

The Notes count against the Village's General Obligation Debt Capacity Limit of 5% of total Village Equalized Valuation. Following issuance of the Notes, the Village's total General Obligation debt principal outstanding will be \$10,030,816, which is 41% of its limit. Remaining General Obligation Borrowing Capacity will be approximately \$14,722,000.

Term/Call Feature:

The Notes are being issued for a term of 20 years. Principal on the Notes will be due on September 1 in the years 2030 through 2045 with a final payment on March 1, 2046. Interest will be due every six months beginning March 1, 2027.

The Notes will be subject to prepayment at the discretion of the Village on September 1, 2036, or any date thereafter.

Bank Qualification:

Because the Village is expecting to issue no more than \$10,000,000 in tax exempt debt during the calendar year, the Village will be able to designate the Notes as “bank qualified” obligations. Bank qualified status broadens the market for the Notes, which can result in lower interest rates.

Rating:

The Village’s most recent bond issues were rated by Moody’s Investors Service. The current rating on those bonds is “A1”. The Village will request a new rating for the Notes.

If the winning bidder on the Notes elects to purchase bond insurance, the rating for the issue may be higher than the Village’s bond rating in the event that the bond rating of the insurer is higher than that of the Village.

Basis for Recommendation:

Based on your objectives, financial situation and need, risk tolerance, liquidity needs, experience with the issuance of Notes and long-term financial capacity, as well as the tax status considerations related to the Notes and the structure, timing and other similar matters related to the Notes, we are recommending the issuance of Notes as a suitable option.

Method of Sale/Placement:

We are recommending the Notes be issued as municipal securities and offered through a competitive underwriting process. You will solicit competitive bids, which we will compile on your behalf, for the purchase of the Notes from underwriters and banks.

An allowance for discount bidding will be incorporated in the terms of the issue. The discount is treated as an interest item and provides the underwriter with all or a portion of their compensation in the transaction.

If the Notes are purchased at a price greater than the minimum bid amount (maximum discount), the unused allowance may be used to reduce your borrowing amount.

Review of Existing Debt:

We have reviewed all outstanding indebtedness for the Village and find that, other than the obligations proposed to be refunded by the Notes, there are no other refunding opportunities at this time.

We will continue to monitor the market and the call dates for the Village’s outstanding debt and will alert you to any future refunding opportunities.

Premium Pricing:

In some cases, investors in municipal bonds prefer “premium” pricing structures. A premium is achieved when the coupon for any maturity (the interest rate paid by the issuer) exceeds the yield to the investor, resulting in a price paid that is greater than the face value of the bonds. The sum of the amounts paid in excess of face value is considered “reoffering premium.” The amount of the premium varies, but it is not uncommon to see premiums for new issues in the range of 2.00% to 10.00% of the face amount of the issue. This means that an issuer with a \$2,000,000 offering may receive bids that result in proceeds of \$2,040,000 to \$2,200,000.

For this issue of Notes we have been directed to use the net premium to reduce the size of the issue/increase the net proceeds for the project. The resulting adjustments may slightly change the true interest cost of the issue, either up or down.

Any premium amount received for that portion of the Note being issued for the purpose of refunding existing debt will pay off the 2025 State Trust Fund Loan. Any premium amount received for the remainder of the Notes that is in excess of the underwriting discount must be placed in the debt service fund and used to pay a portion of the interest payments due on the Notes. These adjustments may slightly change the true interest cost of the original bid, either up or down.

The amount of premium allowed can be restricted in the bid specifications. Restrictions on premium may result in fewer bids, but may also eliminate large adjustments on the day of sale and unintended results with respect to debt service payment impacts. Ehlers will identify appropriate premium restrictions for the Notes intended to achieve the Village’s objectives for this financing.

Other Considerations:

Delete section if not needed.

The Notes will be offered with the option of the successful bidder utilizing a term bond structure. By offering underwriters the option to “term up” some of the maturities at the time of the sale, it gives them more flexibility in finding a market for your Notes. This makes your issue more marketable, which can result in lower borrowing costs. In the event that the successful bidder utilizes a term bond structure, we recommend the Village retain a paying agent to handle responsibility for processing mandatory redemption/call notices associated with term bonds.

Continuing Disclosure:

Because the Village has less than \$10,000,000 in outstanding debt (including this issue) and this issue is over \$1,000,000, the Village will be agreeing to provide its Audited Financial Statements annually as well as providing notices of the occurrence of certain reportable events to the Municipal Securities Rulemaking Board (the “MSRB”), as required by rules of the Securities and Exchange Commission (SEC). The Village is already obligated to provide such reports for its existing bonds, and has contracted with Ehlers to prepare and file the reports.

Arbitrage Monitoring:

The Village must ensure compliance with certain sections of the Internal Revenue Code and Treasury Regulations (“Arbitrage Rules”) throughout the life of the issue to maintain the tax-exempt status of the Notes. These Arbitrage Rules apply to amounts held in construction, escrow, reserve, debt service account(s), etc., along with related investment income on each fund/account.

IRS audits will verify compliance with rebate, yield restriction and records retention requirements within the Arbitrage Rules. The Village’s specific arbitrage responsibilities will be detailed in the Officers’ Certificate (the “Tax Compliance Document”) prepared by your Bond Attorney and provided at closing.

The Notes may qualify for one or more exception(s) to the Arbitrage Rules by meeting 1) small issuer exception, 2) spend down requirements, 3) bona fide debt service fund limits, 4) reasonable reserve requirements, 5) expenditure within an available period limitations, 6) investments yield restrictions, 7) de minimis rules, or; 8) borrower limited requirements.

An Ehlers arbitrage expert will contact the Village within 30 days after the sale date to review the Village’s specific responsibilities for the Notes. The Village is currently receiving arbitrage services from Ehlers in relation to the Notes.

Investment of Note Proceeds:

Ehlers can assist the Village in developing a strategy to invest your Note proceeds until the funds are needed to pay project costs and to redeem the refunded obligations.

Risk Factors:

G.O. with Planned Abatement: The issuer is abating all or a portion of G.O. debt service payments for the issue with TID 5 revenues. In the event these revenues are not available, the Village is obligated to levy property taxes in an amount sufficient to make all debt payments.

Current Refunding: The Notes are being issued to finance the current refunding of one of the Village’s 2025 State Trust Fund Loans. State Trust Fund Loans are callable on or after January 1, 2026. The new Notes will not be pre-payable until September 1, 2036.

This refunding is being undertaken based in part on an assumption the Village does not expect to partially or fully redeem this debt prior to the new call date and that market conditions warrant the refunding at this time.

Other Service Providers:

This debt issuance will require the engagement of other public finance service providers. This section identifies those other service providers, so Ehlers can coordinate their engagement on your behalf. Where you have previously used a particular firm to provide a service, we have assumed that you will continue that relationship. For services you have not previously required, we have identified a service provider. Fees charged by these service providers will be paid from proceeds of the obligation, unless you notify us that you wish to pay them from other sources. Our pre-sale bond sizing includes a good faith estimate of these fees, but the final fees may vary. If you have any questions pertaining to the identified service providers or their role, or if you would like to use a different service provider for any of the listed services please contact us.

Bond Counsel: Fryberger, Buchanan, Smith & Frederick, P.A.

Paying Agent: Bond Trust Services Corporation

Rating Agency: Moody's Investors Service, Inc.

PROPOSED DEBT ISSUANCE SCHEDULE

Pre-Sale Review by Village Board:	December 16, 2025
Due Diligence Call to Review Official Statement:	Week of January 26, 2026
Conference with Rating Agency:	Week of January 26, 2026
Distribute Official Statement:	Week of February 9, 2026
Village Board Meeting to Award Sale of the Notes:	February 17, 2026
Estimated Closing Date:	March 10, 2026
Redemption Date for the Obligations Being Refunded:	March 11, 2026

Attachments

Estimated Proposed Debt Service Schedule and Sources and Uses of Funds

Estimated General Obligation Borrowing Capacity (Chart)

Projected Tax Increment District No. 5 Cash Flow

EHLERS' CONTACTS

Josh Low, Municipal Advisor	(651) 697-8596
Sean Lentz, Senior Municipal Advisor	(651) 697-8509
Brian Reilly, Senior Municipal Advisor	(651) 697-8541
Emily Wilkie, Senior Public Finance Analyst	(651) 697-8588
Beth Mueller, Senior Financial Analyst	(651) 697-8553

Village of Somerset, WI

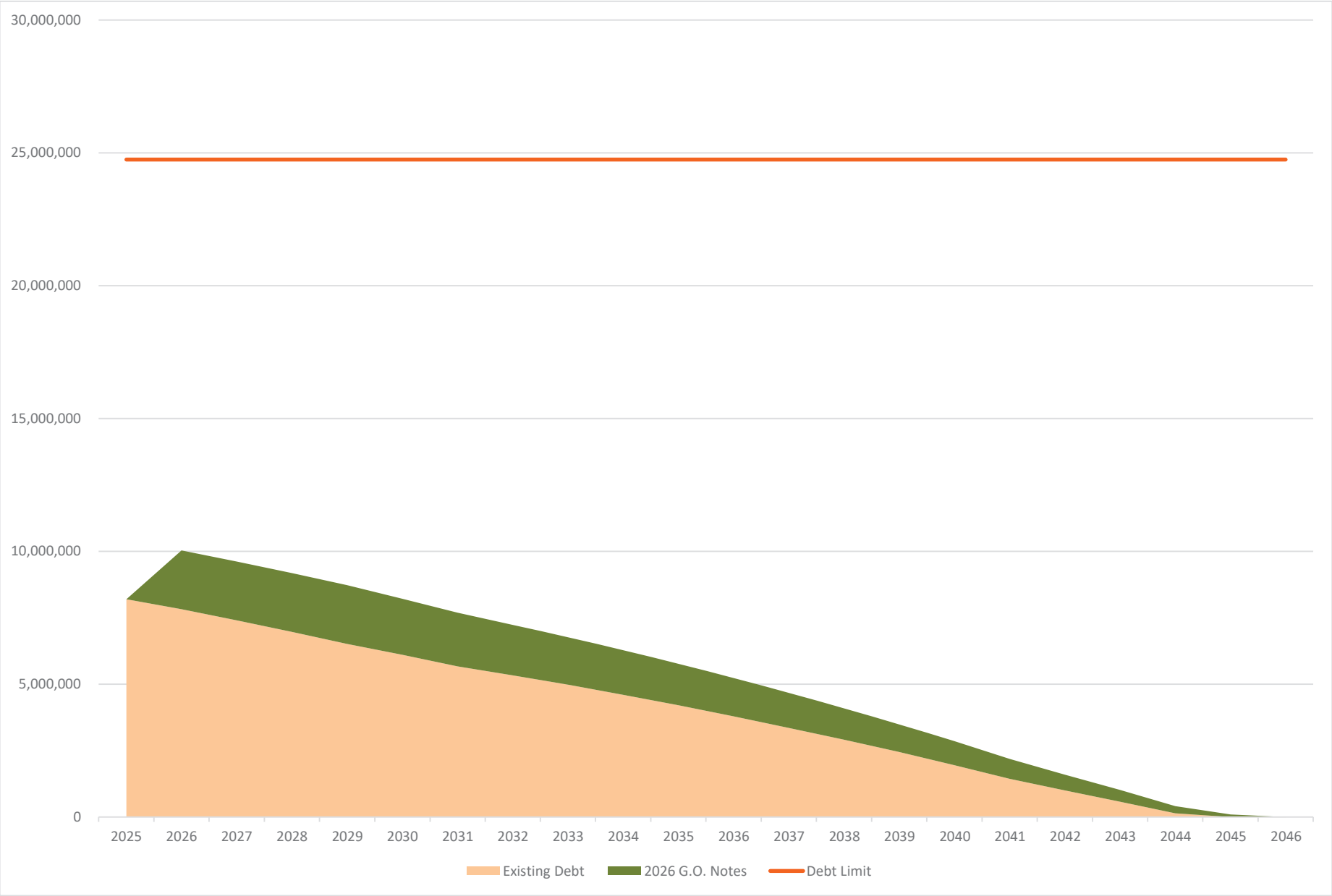
Estimated Debt Service and Capitalization Schedules

\$2,210,000 General Obligation Promissory Notes, Series 2026A					CapVest	Refunding
Year	Principal	Rate	Interest	Total P&I	Payment	2025 TID 5 STFL
2026	-	-	-	-	-	-
2027	-	3.60%	132,208	132,208	70,063	62,145
2028	-	3.50%	89,633	89,633	47,500	42,133
2029	-	3.40%	89,633	89,633	47,500	42,133
2030	100,000	3.35%	89,633	189,633	97,500	92,133
2031	100,000	3.35%	86,283	186,283	95,825	90,458
2032	105,000	3.45%	82,933	187,933	99,150	88,783
2033	110,000	3.55%	79,310	189,310	97,253	92,058
2034	115,000	3.60%	75,405	190,405	100,300	90,105
2035	120,000	3.70%	71,265	191,265	98,140	93,125
2036	120,000	3.80%	66,825	186,825	95,920	90,905
2037	125,000	3.95%	62,265	187,265	98,640	88,625
2038	130,000	4.05%	57,328	187,328	96,073	91,255
2039	140,000	4.15%	52,063	192,063	98,440	93,623
2040	140,000	4.20%	46,253	186,253	95,535	90,718
2041	150,000	4.30%	40,373	190,373	97,595	92,778
2042	155,000	4.40%	33,923	188,923	99,370	89,553
2043	160,000	4.45%	27,103	187,103	95,850	91,253
2044	170,000	4.50%	19,983	189,983	97,290	92,693
2045	175,000	4.55%	12,333	187,333	98,465	88,868
2046	95,000	4.60%	2,185	97,185	97,185	-
Total	\$2,210,000		\$1,216,930	\$3,426,930	\$1,823,593	\$1,603,338

Issue Summary			
Key Dates			
Dated Date:	3/10/2026		
First Interest Payment:	3/1/2027		
First Principal Payment:	9/1/2030		
Projected Interest Rates			
Assumes Current G.O. "Bank Qualified" A1 Rates + 50 Bps			
True Interest Cost (TIC):	4.30%		
All Inclusive Cost (AIC):	4.60%		
Sources and Uses	Total	CapVest Payment	Refunding 2025 TID 5 STFL
Par Amount of Notes	2,210,000	1,165,000	1,045,000
Total Sources	\$2,210,000	\$1,165,000	\$1,045,000
Underwriter's Discount (1.250%)	27,625	14,563	13,063
Costs of Issuance	62,450	32,920	29,530
Deposit to Project Fund	1,116,800	1,116,800	-
Deposit to Current Refunding Fund	1,001,652		1,001,652
Rounding Amount	1,473	717	756
Total Uses	\$2,210,000	\$1,165,000	\$1,045,000

General Obligation Borrowing Capacity

For Discussion Only



Village of Somerset, WI

Tax Increment Forecast

TID No. 5

District Classification	Mixed-Use
Creation Year	2020
Creation Date	9/29/2020
End of Expenditure Period	9/29/2035
Maximum Life of District (Final Year)	2040
Final Revenue Year	2041

2024 Financial Statement	
Cash:	\$0
Vouchers and Accounts Payable	(32,772)
Due to Other Funds	(231,815)
Fund Balance	(\$264,587)

YEAR			REVENUE																BALANCE	
Construction Year	Valuation Year	Revenue Year	Projected Additional Development	TID Value Increment	Tax Rate	Total Projected Increment Revenue	Property Sale Revenue	Other Village Funds	Total Revenue	2023	2024	Growing Wings Development Incentive	Proposed	Proposed	Repayment of Other Village Funds	Other Expenses	Total Projected Expenses	Annual Balance	Cumulative Balance	
										G.O. Bonds \$4,640,000	State Trust Fund Loan \$1,026,000		G.O. Notes TID 5 Utils \$1,165,000	G.O. Notes CapVest \$1,045,000						
2022	2023	2024																	(264,587)	
2023	2024	2025		802,000	13.93	11,176	236,049	136,346	383,571	15,700	101,784					1,500	118,984	264,587	-	
2024	2025	2026		2,419,400	14.56	35,224		113,114	148,338	30,700	101,784	14,354				1,500	148,338	-	-	
2025	2026	2027		2,419,400	14.56	35,224		240,340	275,564	29,950	101,784	14,354	70,063	62,145		1,500	279,796	(4,233)	(4,233)	
2026	2027	2028		2,419,400	14.56	35,224		206,247	241,471	34,200	101,784	14,354	47,500	42,133		1,500	241,471	-	(4,233)	
2027	2028	2029	5,000,000	7,419,400	14.56	108,019		132,452	240,471	33,200	101,784	14,354	47,500	42,133		1,500	240,471	-	(4,233)	
2028	2029	2030	3,000,000	10,419,400	14.56	151,696		187,775	339,471	32,200	101,784	14,354	97,500	92,133		1,500	339,471	-	(4,233)	
2029	2030	2031	4,000,000	14,419,400	14.56	209,932		125,189	335,121	31,200	101,784	14,354	95,825	90,458		1,500	335,121	-	(4,233)	
2030	2031	2032	3,000,000	17,419,400	14.56	253,608		82,162	335,771	30,200	101,784	14,354	99,150	88,783		1,500	335,771	-	(4,233)	
2031	2032	2033	4,000,000	21,419,400	14.56	311,844		24,504	336,348	29,400	101,784	14,354	97,253	92,058		1,500	336,348	-	(4,233)	
2032	2033	2034	3,000,000	24,419,400	14.56	355,521			355,521	33,600	101,784	5,164	100,300	90,105	10,000	1,500	342,453	13,068	8,836	
2033	2034	2035	4,000,000	28,419,400	14.56	413,757			413,757	32,600	101,784		98,140	93,125	75,000	1,500	402,149	11,608	20,444	
2034	2035	2036	3,000,000	31,419,400	14.56	457,434			457,434	31,600	101,784		95,920	90,905	110,000	1,500	431,709	25,725	46,169	
2035	2036	2037	4,000,000	35,419,400	14.56	515,670			515,670	30,600	101,784		98,640	88,625	160,000	1,500	481,149	34,521	80,690	
2036	2037	2038		35,419,400	14.56	515,670			515,670	29,600	101,784		96,073	91,255	160,000	1,500	480,211	35,459	116,149	
2037	2038	2039		35,419,400	14.56	515,670			515,670	33,600	101,784		98,440	93,623	150,000	1,500	478,946	36,724	152,872	
2038	2039	2040		35,419,400	14.56	515,670			515,670	32,400	101,784		95,535	90,718	160,000	1,500	481,936	33,734	186,606	
2039	2040	2041		35,419,400	14.56	515,670			515,670	31,200			97,595	92,778	423,130	1,500	646,203	(130,533)	56,073	
2040	2041	2042		35,419,400	14.56	515,670			515,670				99,370	89,553			188,923	326,747	382,820	
2041	2042	2043		35,419,400	14.56	515,670			515,670				95,850	91,253			187,103	328,567	711,388	
2042	2043	2044		35,419,400	14.56	515,670			515,670				97,290	92,693			189,983	325,687	1,037,075	
2043	2044	2045											98,465	88,868						
2044	2045	2046											97,185							

Trustee _____ offered the following resolution and moved its adoption:

VILLAGE OF SOMERSET, WISCONSIN

RESOLUTION NO. 2025-16

**RESOLUTION PROVIDING FOR THE ISSUANCE AND SALE OF GENERAL
OBLIGATION PROMISSORY NOTES, SERIES 2026A**

BE IT RESOLVED, by the Board of Trustees of the Village of Somerset, St. Croix County, Wisconsin ("Village"), as follows:

Section 1. Under and pursuant to the provisions of Wisconsin Statutes, Section 67.12 (12), the Board of Trustees of the Village is authorized to issue and sell its general obligation promissory notes for any public purpose.

Section 2. The Board of Trustees does hereby direct the issuance and sale of General Obligation Promissory Notes, Series 2026A, in an amount not to exceed \$2,210,000 (the "Notes"), for the purpose of financing (i) installation of public improvements consisting of sanitary sewer and water main improvements in connection with Tax Incremental District No. 5 ("TID No. 5"); (ii) the refunding of the Village's \$985,000 State Trust Fund Loan, the proceeds of which financed the TID No. 5 Lift Station; and (iii) amounts necessary to pay for costs of issuance and underwriter's discount.

Section 3. The Village's administrative staff is hereby authorized and directed to work with Ehlers & Associates, Inc., municipal advisors to the Village, and Fryberger, Buchanan, Smith & Frederick, P.A., bond counsel, to solicit bids and arrange for the sale of the Bonds in substantial compliance with the Pre-Sale Report for the Notes provided by the municipal advisor. Notice of sale of the Notes shall be published in the competitive bid sale calendar for the Bond Buyer once prior to the bid opening. The bids shall be received by Ehlers & Associates, Inc. on January 20, 2026, as set forth in the Pre-Sale Report, and consideration for the award of the Notes will be by the Board of Trustees of the Village at 6:00 p.m. central time on the same date.

Section 4. The form, specifications and provisions for repayment of the Notes shall be set forth in a subsequent resolution of the Board of Trustees.

Section 5. The Board of Trustees shall meet on January 20, 2026, in accordance with the notice of sale, to consider bids for the purchase of the Notes and to take whatever actions are necessary for the acceptance or rejection of the bids.

Section 6. The City reasonably expects to reimburse itself for the payment of certain costs of the Project out of the proceeds of the Notes to be issued after the date of payment of such costs. This resolution constitutes a declaration of official intent under Treasury Regulations Section 1.150-2.

Adopted on December 16, 2025.

Donnie Kern, Village President

Attest:

Jessica Lehman, Village Clerk

The motion for the adoption of the foregoing resolution was duly seconded by Trustee _____ and, upon vote being taken thereon, the following voted in favor thereof:

and the following voted against the same:

whereupon, the resolution was declared duly passed and adopted and was approved and signed by the President, whose signature was attested by the Village Clerk.

VILLAGE OF SOMERSET
ST. CROIX COUNTY, WISCONSIN
RESOLUTION NO. 2025-17

The Village Board of the Village of Somerset, St. Croix County, Wisconsin, by this resolution, adopted by a majority of the village board on a roll call vote with a quorum present and voting and proper notice having been given, resolves and declares as follows:

Regarding those Public Improvements as described in that certain Tax Increment Development Agreement (“Agreement”) enter into between the Village of Somerset and CapVest; LLC, dated December 05, 2024.

The Public Improvements have been constructed in accordance with the Agreement. It is in the public interest that the Public Improvements be accepted by the Village.

The Public Improvements are hereby accepted by the Village subject to any warranties contained in the Agreement.

Adopted by the Village Board on December 16, 2025.

VILLAGE OF SOMERSET

By: _____
Donnie Kern, Village President

Attest: _____
Jessica Lehman, Village Clerk

Voted for: _____
Voted
against: _____
Abstained: _____
Absent: _____
Date
enacted: _____

Issue Statement
Public Works – Streets and Sidewalks
Submitted By: Jessica Lehman
December 16, 2025

Issue(s):

There is missing and disorganized material in Title 6, Chapter 2. Specifically, Section 6-2-4 currently ends with Subsection (e)(5), followed by an incomplete text fragment and then an out-of-sequence Subsection (b). The beginning of Section 6-2-5 is also missing, and additional content may be absent from the end of Section 6-2-4. These gaps indicate that portions of the chapter were omitted during a previous code update.

Background:

The managing editor at General Code (eCode360) identified the missing material. The Village's previous version of the codebook contained the same omissions. Based on comparable codebooks from other municipalities using the same base code, the editor has provided suggested replacement text for the sections believed to be incomplete.

Considerations:

Restore the missing content to ensure the chapter is complete, accurate, and consistent with the standard code structure.

Sec. 6-2-4. Standards and regulations regarding excavations.

- (a) *Frozen Ground.* No openings in the streets, alleys, sidewalks or public ways shall be permitted between November 15th and April 1st except where it is determined by the Village Board to be an emergency excavation.
- (b) *Protection of Public.*
 - (1) Every opening and excavation shall be enclosed with sufficient barriers, signing, and such other traffic control devices as may be required by the Village Board or its designee, and in accordance with Section VI of the Manual of Uniform Traffic Control Devices. Sufficient warning lights shall be kept on from sunrise to sunset. No open flame warning devices shall be used. Except by special permission from the Director of Public Works, no trench shall be excavated more than two hundred fifty (250) feet in advance of pipe or conduit laying nor left unfilled more than five hundred (500) feet from where pipe or conduit has been laid.
 - (2) All necessary precautions shall be taken to guard the public effectively from accidents or damage to persons or property through the period of the work. Each person making such opening shall be held liable for all damages, including costs incurred by the Village in defending any action brought against it for damages, as well as cost of any appeal, that may result from the neglect by such person or his employees of any necessary precaution against injury or damage to persons, vehicles or property of any kind.
 - (3) Unless otherwise approved, a minimum of one (1) lane of traffic in each direction shall be provided. Every effort shall be made on the part of the permittee to provide reasonable access to all properties adjacent to his/her project. In the event traffic is limited to less than one (1) lane in each direction, a flagman or temporary traffic control signal shall be provided so as to safely cycle traffic in each direction past the work area.
 - (4) The permittee shall perform the work in such a manner so as not to disrupt the flow of traffic in the area or endanger the safety of workers or passersby. It shall be the responsibility of the permittee to prevent traffic backup during construction operation. The permittee shall notify the Director of Public Works twenty-four (24) hours prior to commencement of excavation of the location and extent of the excavation, unless the excavation is an emergency excavation as identified in Section 6-2-4(b).
 - (5) When the operations will result in the loss of any utility service to private properties, the private properties shall be notified in writing or by personal contact at least twelve (12) hours prior to the loss of service, unless the operations are part of an emergency excavation as defined in Section 6-2-4(g).
- (c) *Pavement Removal.*

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- (1) Removal of existing pavement shall be to neat, straight lines. The permittee shall make a final saw cut in the existing pavement after backfilling. Excavations shall be kept to the minimum possible and acceptable for the convenience and safe performance of his work and in accordance with all applicable codes and regulations.
 - (2) If the pavement is damaged during excavation beyond the original saw cut lines, it shall be saw cut again along neat, straight lines. The finished saw cut shall leave a regular rectangular section for pavement replacement. Should the street opening occur within adjacent or close to an existing patch or require more than one (1) opening within a short distance, the permittee shall identify and locate the existing patches or additional openings on the permit application form. The Director of Public Works shall, on the basis of an on-site inspection, approximate the boundaries of the pavement replacement area.
 - (3) Pavement replacement areas with the long dimension in the direction of travel shall have the long dimension parallel with the curb line or the direction of travel. Pavement replacement areas in concrete pavements shall be parallel with or at right angles to the direction of travel.
 - (4) The Director of Public Works may order the permittee to remove and replace, at the permittee's expense, up to one (1) full lane width of pavement along the patched or excavated area. Special care shall be taken with concrete pavement to produce a vertical face on the existing concrete at the point of the saw cut to insure a full depth of concrete at the joint.

(d) *Excavation.*

- (1) All excavated material shall be piled in a manner such that pedestrian and motor traffic is not unnecessarily disrupted. Gutters shall be kept clear or other satisfactory provisions made for street drainage, and natural watercourses shall not be obstructed.
- (2) Excavated material to be used for backfilling of the trench must be so handled and placed as to be of as little inconvenience as practical to public travel and adjoining tenants.

(e) *Backfilling.*

- (1) All backfill material shall be free from cinders, ashes, refuse, vegetable or organic matter, boulders, rocks or stones greater than eight (8) inches in their greatest dimension, frozen lumps or other material which in, in the opinion of the Director of Public Works, is unsuitable.
- (2) In refilling the excavation, if there is not sufficient material excavated suitable for refilling, the deficiency shall be made up with material, approved prior to use by the Director of Public Works, hauled in.

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- (3) Wherever an excavation crosses an existing utility, pipe or other structure, backfill shall be carefully compacted in stages from the bottom of the excavation. Any sanitary sewer, storm sewer, water, telephone, natural gas or other service shall not be interrupted by the permittee. It shall be the permittee's responsibility to have the various utilities locate and mark their facilities prior to excavation.
 - (4) Mechanical compaction shall be used on all materials used for trench backfill. Each layer (12-inch maximum) shall be uniformly compacted to a dry density of at least ninety-five percent (95%) of the maximum dry density as determined by the Modified Proctor Test (ASTM-1557). Compaction or consolidation by flooding shall not be permitted.
 - (5) All excavations shall be subject to testing by the Village. Backfilled material not achieving the above compaction requirements shall be removed and recompacted by the permittee. The cost of any retesting shall be paid by the permittee.
 - (6) When the sides of the trench will not stand perpendicular, sheathing and braces shall be used to prevent caving. No timber, bracing, lagging, sheathing or other lumber shall be left in any trench. At no time shall any street pavements be permitted to overhang the excavation.
- (f) Notice. It shall be the duty of the permittee to notify the Village Clerk or Director of Public Works and all public and private individuals, firms and corporations affected by the work to be done at least one business day before such work is to commence. The Village Clerk or Director of Public Works shall also be notified at least four hours prior to backfilling and/or restoring the surface.
- (g) Pavement replacement.
- (1) Backfill material shall be left below the original surface to allow for four inches of three-inch crushed stone and four inches of three-fourths-inch crushed stone, plus the thickness of the required pavement structure. If paving will not occur as part of the initial street restoration operation, the balance of the opening to the original surface elevation shall be backfilled with compacted three-fourths-inch crushed stone.
 - (2) Bituminous pavement shall be placed the full depth of the existing pavement or 2 1/2 inches, whichever is greater. Bituminous pavement shall be placed in a maximum of a one-and-one-half-inch base layer and a one-inch top layer, with each layer compacted to maximum density and shall consist of Wisconsin Department of Transportation Gradation No. 1 for the binder course and Wisconsin Department of Transportation No. 3 for the surface course. The finished surface shall be smooth and free of surface irregularities and shall match the existing pavement and any castings or street appurtenances. Allowable deviations shall be no more than 1/4 inch as measured with a ten-foot straightedge.

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- (3) Concrete pavement shall be placed to the full depth of the existing pavement or seven inches, whichever is greater. Concrete used shall not contain calcium chloride. The surface shall be given a light broom finish. The edges shall be tooled to prevent spalling at the saw-cut edge. The surface shall be evenly and completely sealed with a white-pigmented curing compound. The surface shall be protected from traffic for a minimum of three days. Tie bars shall be installed as directed by Village officials.
 - (4) In emergency excavations during winter months when it is not possible to replace the removed pavement with a like material, the excavation shall be temporarily resurfaced with a minimum of three inches of cold-mix bituminous material. This temporary wearing surface shall be compacted and rolled smooth. These temporary wearing surfaces shall be removed and replaced with material as specified above by not later than the following June 1, except as provided above. Permanent pavements shall be replaced within 60 days of the date of the permit.
 - (h) Emergency excavation. In the event of an emergency, any person, firm or corporation owning or controlling any sewer, gas main, water main, conduit or other utility in or under any public street, alley easement, way or ground and his agents and employees make take immediate proper emergency measures to remedy dangerous conditions for the protection of property, life, health or safety without obtaining an excavation permit, provided that such person, firm or corporation shall apply for an excavation permit not later than the next business day and shall notify the Police Department immediately.
 - (i) Excavation in new streets limited. Whenever the Village Board determines to provide for the permanent improvement or repaving of any street, such determination shall be made not less than 30 days before the work of improvement or repaving shall begin. Immediately after such determination by the Village Board, the Village Clerk shall notify, in writing, each person, utility or other agency owning or controlling any sewer, water main, conduit or other utility in or under said street or any real property abutting said street that all such excavation work in such street must be completed within 30 days. After such permanent improvement or repaving, no permit shall be issued to open or excavate said street for a period of five years after the date of improvement or repaving unless, in the opinion of the Village Board or its designee, conditions exist which make it absolutely essential that the permit be issued. Every effort shall be made to place gas, electric, telephone and television cable lines in street terraces.

Sec. 6-2-5. Obstructions and encroachments.

- (a) Obstructions and encroachments prohibited. No person shall encroach upon or in any way obstruct or encumber any street, alley, sidewalk, public grounds or land dedicated to public use, or any part thereof, or permit such encroachment or encumbrance to be placed or remain on any public way adjoining the premises of which he/she is the owner or occupant, except as provided in Subsections (b) and (c).

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- (b) *Exceptions.* The prohibition of Subsection (a) shall not apply to the following:
- (1) Temporary encroachments or obstructions authorized by permit under Section 6-2-6 of this Section pursuant to Sec. 66.045, Wis. Stats.
 - (2) Building materials for the period authorized by the Village Clerk-Treasurer which shall not obstruct more than one-half ($\frac{1}{2}$) of the sidewalk or more than one-third ($\frac{1}{3}$) of the traveled portion of the street and which do not interfere with the flow in the gutters.
 - (3) Excavations and openings permitted under Sections 6-2-3 and 6-2-4 of this Code.
- (c) *Standards.* Property owners may place certain fixtures on sidewalks which immediately adjoin their property if the following requirements are met:
- (1) The property must be located in an area used for commercial uses.
 - (2) The fixture(s) shall not be physically attached to the sidewalk, any street fixture or any adjacent building, and shall be of a temporary design.
 - (3) The placement of the fixture shall not significantly impede the flow of pedestrian traffic on the sidewalk. In no event shall the fixture reduce the unobstructed sidewalk width to less than three (3) feet at any point.
- (d) *Removal by Village for Sidewalk Obstructions and Encroachments.* In addition to any other penalty imposed, if any Village enforcement official determines that a sidewalk is unlawfully obstructed in violation of this Section, he/she shall issue a written notice to the owner or occupant of the premises which adjoins the obstructed sidewalk directing that the obstruction be removed immediately.
- (e) *Removal by Village for Obstruction and Encroachments Located in the Village Streets, Alleys, Public Grounds or Lands Dedicated for Public Use.* In addition to any other penalty imposed, if any Village enforcement official determines that a Village street, alley, public grounds or land dedicated for public use is obstructed or encumbered, he/she shall issue a written notice to the property owner of the premises which adjoin the obstructed public area directing that the obstruction be removed immediately.
- (f) *Failure to Remove Obstruction.*
- (1) If the owner or occupant fails to remove the obstruction within the time period established in Section (d) or (e) respectively, or the owner cannot be located, any Village enforcement official shall cause the removal of the obstruction, keeping an account of the expense of the abatement, and such expenses shall be charged to and paid by such property owner. Notice of the bill for abatement of the obstruction shall be mailed to the owner of the premises and shall be payable within ten (10) calendar days from receipt thereof. Within sixty (60) days after such costs and expenses are incurred and remain unpaid, the Village Clerk-Treasurer shall enter those charges onto the tax roll as a special tax as provided by the State Statutes.

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- (2) The failure of the Village Clerk-Treasurer to record such claim or to mail such notice or the failure of the owner to receive such notice shall not affect the right to place the Village expense on the tax rolls for unpaid bills for abating the obstruction as provided for in this Section.

Issue Statement

Licensing and Regulations - Fermented Malt Beverages and Intoxicating Liquor

Submitted By: Jessica Lehman

December 16, 2025

Issue(s):

The Village's current ordinances governing alcohol beverage licensing quotas contain restrictions and language that are inconsistent with Wisconsin State Statutes under Chapter 125. Ordinance amendments—those related to quotas, temporary licensing procedures, and carryout hours—could be enacted to align with state law. The Village may impose stricter regulations than the State but may not adopt more lenient standards.

Background:

Licensing for intoxicating liquor and fermented malt beverages is heavily regulated by the State. Most liquor and convenience stores operate under Class "A"/"Class A" licenses, while businesses such as Kwik Trip and Apple Liquor hold Class "B"/"Class B" licenses. State law also allows municipalities, by ordinance, to delegate the authority to issue temporary retail licenses to a designated municipal official.

Considerations:

Sec. 7-2-4(f)(1)

- Combine language for Temporary Class "B" and "Class B" licenses into a single section.
- Remove the 6% alcohol-by-volume limitation for wine

Sec. 7-2-4(f)(2)

- Remove existing language so that all temporary license applications must be submitted 15 days prior to a Village Board meeting.

Sec. 7-2-4(f)(3)

- Add language to formally delegate authority for issuing temporary licenses.

Sec. 7-2-4(f)(4)

- Add language regarding how many temporary licenses an organization can apply for (this is the limit that is in State statutes).

Sec. 7-2-5 Fees for licenses.

- Consolidate all fees and costs into one section rather than listing amounts throughout the code.

Sec. 7-2-6(e) Quotas

- Remove local quota restrictions.

- Current State Quotas
 - **Class “A” (Beer)** and **“Class A” (Liquor)**: No state-imposed quota (off-premises consumption—e.g., convenience stores, drug stores, liquor stores, grocery stores).
 - **Class “B” (Beer)**: No state-imposed quota (on- and off-premises consumption—e.g., bars, restaurants).
 - **“Class B” (Liquor)**: Subject to State-imposed quotas (on- and off-premises consumption—e.g., bars, restaurants).

Sec. 7-2-15(b) Carryout Hours

- Add language distinguishing carryout hours for “Class A” (liquor) versus Class “A” (beer).
 - Relevant State Law: Wis Stat 125.32(3)(b)
 - Class “A” premises may remain open for the conduct of their regular business but may not sell fermented malt beverages between 12 midnight and 6 a.m. Subsection [\(2\)](#) does not apply to Class “A” premises between 12 midnight and 6 a.m. or at any other time during which the sale of fermented malt beverages is prohibited by a municipal ordinance adopted under par. [\(d\)](#).

TITLE 7, CHAPTER 2. FERMENTED MALT BEVERAGES AND INTOXICATING LIQUOR

ARTICLE A. FERMENTED MALT BEVERAGES AND INTOXICATING LIQUOR

Sec. 7-2-1. Adoption of state statutes.

The provisions of Chapter 125 of the Wisconsin Statutes, relating to the sale of intoxicating liquor and fermented malt beverages, except provisions therein relating to penalties to be imposed, are hereby adopted by reference and made a part of this Chapter as if fully set forth herein. Any act required to be performed or prohibited by any statute incorporated herein by reference is required or prohibited by this Chapter. Any future amendment, revisions or modifications of the statutes incorporated herein are intended to be made a part of this Chapter in order to secure uniform statewide regulation of alcohol beverage control.

State law reference(s)—Chapter 125, Wis. Stats.

Sec. 7-2-2. Definitions.

The definition set forth in § 125.02, Wis. Stats., are adopted in their entirety as if set forth herein.

~~As used in this Chapter the terms "Alcoholic Beverages," "Intoxicating Liquors," "Principal Business," "Legal Drinking Age," "Premises," "Sell," "Sold," "Sale," "Restaurant," "Club," "Retailer," "Person," "Fermented Malt Beverages," "Wholesalers," "Retailers," "Operators," and "Non-Intoxicating Beverages" shall have the meaning given them by Chapter 125, Wisconsin Statutes.~~

Sec. 7-2-3. License required for sale.

No person, firm or corporation shall vend, sell, deal or traffic in or have in his possession with intent to vend, sell, deal or traffic in or, for the purpose of evading any law or ordinance, give away any intoxicating liquor or fermented malt beverage in any quantity whatever, or cause the same to be done, without having procured a license as provided in this Chapter nor without complying with all the provisions of this Chapter, and all statutes and regulations applicable thereto, except as provided by Sections 125.16, 125.27, 125.28 and 125.51 of the Wisconsin Statutes.

Sec. 7-2-4. Types of licenses, ~~application.~~

- (a) *Retail "Class A" Intoxicating Liquor License.* A retail "Class A" intoxicating liquor license, when issued by the Village Clerk ~~Treasurer~~ under the authority of the Village Board, shall permit its holder to sell, deal and traffic in intoxicating liquors only in original packages or containers and to be consumed off the premises so licensed.
- (b) *Retail "Class B" Intoxicating Liquor License.* A retail "Class B" intoxicating liquor license, when issued by the Village Clerk ~~Treasurer~~ under authority of the Village Board, shall permit its holder to sell, deal and traffic in intoxicating liquors to be consumed by the glass only on the premises so licensed and in the original package or container in multiples not to exceed four (4) liters at any one (1) time, to be consumed off the premises, except that wine may be sold in the original package or otherwise in any other quantity to be consumed off the premises.

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- (c) *Reserve "Class B" Licenses.* A Reserve "Class B" license means a license that is not granted or issued by the Village on December 1, 1997 and that is counted under Sec. 125.51(4)(br), Wis. Stats., which, if granted or issued, authorizes the sale of intoxicating liquor to be consumed by the glass only on the premises where sold, and also authorizes the sale of intoxicating liquor in the original package or container in multiples not to exceed four (4) liters at any one time, to be consumed off premises, except that wine may be sold in the original package or otherwise in any other quantity to be consumed off the premises.
- (d) *Class "A" Fermented Malt Beverage Retailer's License.* A Class "A" retailer's fermented malt beverage license, when issued by the Village Clerk-Treasurer under the authority of the Village Board, shall entitle the holder thereof to possess, sell or offer for sale fermented malt beverages only for consumption away from the premises where sold and in the original packages, containers or bottles. ~~Such license may be issued after July 1st. The license shall expire on the following June 30th.~~
- (e) *Class "B" Fermented Malt Beverage Retailer's License.*
- ~~(1) —License. A Class "B" fermented malt beverage retailer's license, when issued by the Village Clerk-Treasurer under the authority of the Village Board, shall entitle the holder thereof to possess, sell or offer for sale, fermented malt beverages, either to be consumed upon the premises where sold or away from such premises. The holder may also sell beverages containing less than one-half (½) of a per centum of alcohol by volume, without obtaining a special license to sell such beverages. Such license may be issued after July 1st. The license shall expire on the following June 30th.~~
- ~~(2) —Application. Class "B" licenses may be issued to any person qualified under Sec. 125.04(5), Wis. Stats. Such licenses may not be issued to any person acting as agent for or in the employ of another except that this restriction does not apply to a hotel or restaurant which is not a part of or located on the premises of any mercantile establishment, or to a bona fide club, society or lodge that has been in existence for at least six (6) months before the date of application. A Class "B" license for a hotel, restaurant, club, society or lodge may be issued in the name of an officer who shall be personally responsible for compliance with this Chapter. Except as provided in Sec. 125.31, Wis. Stats., Class "B" licenses may not be issued to brewers or fermented malt beverages wholesalers.~~
- (f) *Temporary Class "B" Fermented Malt Beverage License and "Class B" Wine License.*
- (1) *License.* As provided in Sec. 125.26(1) and (6), Wis. Stats., temporary Class "B" fermented malt beverage licenses may be issued to bona fide clubs, to county or local fair associations or agricultural societies, to churches, lodges or societies that have been in existence for at least six (6) months before the date of application and to posts of veterans' organizations authorizing the sale of fermented malt beverages or wine in an original package, container or bottle or by the glass if the wine is dispensed directly from an original package, container or bottle at a particular picnic or similar gathering, at a meeting of the post, or during a fair conducted by the fair association or agricultural society. A license issued to a county or district fair licenses the entire fairgrounds where the fair is being conducted and all persons engaging in retail sales of fermented malt beverages from leased stands on the fairgrounds. The county or district fair to which the license is issued may lease stands on the fairgrounds to persons who may engage in retail sales of fermented malt beverages from the stands while the fair is being held. Such license is valid for dates as approved by the Village Board.
- (2) *Application.* Application for such license shall be signed by the president or corresponding officer of the society or association making such application and shall be filed with the Village Clerk-Treasurer together with the appropriate license fee for each day for which the license is sought. Any person fronting for any group other than the one applied for shall, upon conviction thereof, be subject to a forfeiture of Two Hundred Dollars (\$200.00) and will be ineligible to apply for a temporary Class "B" or "Class B" license for one (1) year. The license shall specify the hours and dates of license validity. The application shall be filed a minimum of fifteen (15) days prior to the meeting of the Village Board at which the application will be considered. ~~for events of more than three (3) consecutive days.~~ If the

application is for a license to be used in a Village park, the applicant shall specify the main point of sale facility.

- (3) *Issuance.* The Village Board delegates its authority to issue Temporary Alcohol Beverage Licenses (Temporary "Class B" Wine and/or Temporary Class "B" Beer) to the chief of police and the village clerk. Appeals to decisions shall be to the Village Board.
- (4) *Limitation on number of licenses.* An organization may not be issued more than two licenses for the temporary Class "B" or "Class B" licenses in any twelve-month period.

~~(g) Temporary "Class B" Wine License.~~

- ~~(1) License. Notwithstanding Sec. 125.68(3), Wis. Stats., temporary "Class B" licenses may be issued to bona fide clubs, to county or local fair associations or agricultural societies, to churches, lodges or societies that have been in existence for at least six (6) months before the date of application and to posts of veterans' organizations authorizing the sale of wine containing not more than six percent (6%) alcohol by volume in an original package, container or bottle or by the glass if the wine is dispensed directly from an original package, container or bottle at a particular picnic or similar gathering, at a meeting of the post, or during a fair conducted by the fair association or agricultural society. No fee may be charged to a person who, at the same time, applies for a temporary Class "B" beer license under Sec. 125.26(6), Wis. Stats., or the same event. A license issued to a county or district fair licenses the entire fairgrounds where the fair is being conducted and all persons engaging in retail sales of wine containing not more than six percent (6%) alcohol by volume from leased stands on the fairgrounds. The county or district fair to which the license is issued may lease stands on the fairgrounds to persons who may engage in retail sales of wine containing not more than six percent (6%) alcohol by volume from the stands while the fair is being held.~~
- ~~(2) Application. Application for such license shall be signed by the president or corresponding officer of the society or association making such application and shall be filed with the Village Clerk-Treasurer together with the appropriate license fee for each day for which the license is sought. Any person fronting for any group other than the one applied for shall, upon conviction thereof, be subject to a forfeiture of Two Hundred Dollars (\$200.00) and will be ineligible to apply for a temporary "Class B" wine license for one (1) year. The license shall specify the hours and dates of license validity. The application shall be filed a minimum of fifteen (15) days prior to the meeting of the Village Board at which the application will be considered for events of more than three (3) consecutive days. If the application is for a license to be used in a Village park, the applicant shall specify the main point of sale facility.~~

- (h) *Wholesaler's License.* A wholesaler's fermented malt beverage license, when issued by the Village Clerk-Treasurer under authority of the Village Board, shall entitle the holder thereof to possess, sell or offer for sale fermented malt beverages only in original packages or containers to dealers, not to be consumed in or about the premises of said wholesaler.

(i) *Retail "Class C" Licenses.*

- (1) In this Subsection "barroom" means a room that is primarily used for the sale or consumption of alcohol beverages.
- (2) A "Class C" license authorizes the retail sale of wine by the glass or in an opened original container for consumption on the premises where sold.
- (3) A "Class C" license may be issued to a person qualified under Sec. 125.04(5), Wis. Stats., for a restaurant in which the sale of alcohol beverages accounts for less than fifty percent (50%) of gross receipts and which does not have a barroom if the municipality's quota prohibits the municipality from

issuing a "Class B" license to that person. A "Class C" license may not be issued to a foreign corporation or a person acting as agent for or in the employ of another.

- (4) A "Class C" license shall particularly describe the premises for which it is issued.

Sec. 7-2-5. Fees for licenses.

~~There shall be the following classes of licenses which, when issued by the Village Clerk-Treasurer under the authority of the Village Board after payment of the license fee and publication costs hereinafter specified in the Village of Somerset Fee Schedule shall permit the holder to sell, deal or traffic in intoxicating liquors or fermented malt beverages as provided in Section 7-2-4 of this Code of Ordinances and Chapter 125, Wis. Stats.:~~ **The licensing fees must be paid prior to issuance of the license. The fee for a license for less than twelve (12) months shall be prorated according to the number of months or fraction thereof for which the license is issued.**

- ~~(a) — Class "A" Fermented Malt Beverages Retailer's License. The annual fee for this license shall be Seventy-five Dollars (\$75.00). The fee for a license for less than twelve (12) months shall be prorated according to the number of months or fraction thereof for which the license is issued.~~
- ~~(b) — Class "B" Fermented Malt Beverage License. The annual fee for this license shall be One Hundred Dollars (\$100.00). This license may be issued at any time for six (6) months in any calendar year, for which fifty percent (50%) of the applicable license fee shall be paid, but such license shall not be renewable during the calendar year in which issued. The fee for a license for less than twelve (12) months shall be prorated according to the number of months or fraction thereof for which the license is issued.~~
- ~~(c) — Temporary Class "B" Fermented Malt Beverage License. The fee for this license shall be Ten Dollars (\$10.00) per event.~~
- ~~(d) — Temporary "Class B" Wine License. The fee for this license shall be Ten Dollars (\$10.00) per event. However, there shall be no fee if the Temporary Wine License is obtained along with a Temporary Fermented Malt Beverage License.~~
- ~~(e) — Fermented Malt Beverage Wholesalers' License. The annual fee for this license shall be Twenty-five Dollars (\$25.00).~~
- ~~(f) — "Class A" Intoxicating Liquor Retailer's License. The annual fee for this license shall be Four Hundred Dollars (\$400.00).~~
- ~~(g) — "Class B" Intoxicating Liquor Retailer's License. The annual fee for this license shall be Five Hundred Dollars (\$500.00). This license may be issued at any time for six (6) months in any calendar year, for which fifty percent (50%) of the applicable license fee shall be paid, but such license shall not be renewable during the calendar year in which issued.~~
- ~~(h) — Reserve "Class B" Intoxicating Liquor License. The fee for an initial issuance of a Reserve "Class B" license shall be Ten Thousand Dollars (\$10,000.00), except that the fee for the initial issuance of a Reserve "Class B" license to a bona fide club or lodge situated and incorporated in the state for at least six (6) years is the fee established in Section 7-2-5(g) for such a club or lodge. The annual fee for renewal of a Reserve "Class B" license is the fee established in Section 7-2-5(g).~~
- ~~(i) — "Class B" License for Full-Service Restaurants and Hotels. The initial annual fee for a "Class B" license for a full-service restaurant that has a seating capacity of three hundred (300) or more persons, or a hotel that has one hundred (100) or more rooms of sleeping accommodations and that has either an attached restaurant with a seating capacity of one hundred fifty (150) or more persons or a banquet room which will accommodate four hundred (400) or more persons, is Ten Thousand Dollars (\$10,000.00). Thereafter, the annual renewal fee is Two Hundred Dollars (\$200.00).~~

~~(j) "Class C" Wine License. The annual fee for this license shall be One Hundred Dollars (\$100.00). The fee for less than twelve (12) months shall be prorated.~~

Sec. 7-2-6. License applications; quotas.

- (a) *Contents.* Application for a license to sell or deal in intoxicating liquor or fermented malt beverages shall be made in writing on the form prescribed by the Wisconsin Department of Revenue and shall be sworn to by the applicant as provided by Secs. 887.01 to 887.04, Wis. Stats., and shall be filed with the Village Clerk-~~Treasurer~~ not less than fifteen (15) days prior to the granting of such license. The premises shall be physically described to include every room and storage space to be covered by the license, including all rooms not separated by a solid wall or joined by connecting entrances.
- (b) *Corporations.* Such application shall be filed and sworn to by the applicant if an individual, by the president and secretary, of a corporation.
- (c) *Publication.* The Village Clerk-~~Treasurer~~ shall publish each application for a Class "A", Class "B", "Class A", "Class B", or "Class C" license. There is no publication requirement for temporary Class "B" picnic beer licenses under Sec. 125.26, Wis. Stats., or temporary "Class B" picnic wine licenses under Sec. 125.51(10), Wis. Stats. The application shall be published once in the official Village newspaper, and the costs of publication shall be paid by the applicant at the time the application is filed, as determined under Sec. 985.08, Wis. Stats.
- (d) *Amending Application.* Whenever anything occurs to change any fact set out in the application of any Licensee, such Licensee shall file with the issuing authority a notice in writing of such change within ten (10) days after the occurrence thereof.
- (e) *Quota.* The quota for licenses under this chapter shall be pursuant to Ch. 125, Wis. Stats.

~~(1) Class A License Quota Restrictions.~~

- ~~a. The number of persons or places that may be granted a retail "Class A" beer license is limited to one (1) license per one thousand five hundred (1,500) population, or fraction thereof, as annually estimated by the Wisconsin Department of Administration, or the number of such licenses issued by the Village Board and outstanding on April 1, 1987, whichever is greater.~~
- ~~b. The number of persons or places that may be granted a retail "Class A" liquor license is limited to one (1) license per one thousand five hundred (1,500) population, or fraction thereof, as annually estimated by the Wisconsin Department of Administration, or the number of such licenses issued by the Village Board and outstanding on April 1, 1987, whichever is greater.~~

~~(2) Class B License Quota Restrictions. The number amount and premise location that may be granted a "Class B" Intoxicating Liquor License is limited to one (1) license per five hundred (500) population, as annually estimated by the Wisconsin Department of Administration. There are no quotas established by Wisconsin Statutes or Village Ordinances pertaining to the number of Class "B" Beer Licenses issued by the Village. The issuance of such Class "B" Beer Licenses is at the complete discretion of the Village Board and any such issuance shall be done in compliance with applicable Wisconsin Statutes, including, but not limited to those restrictions set forth in Sec. 125.32, Wis. Stats.~~

(Ord. No. A-605, 2-26-2013)

Sec. 7-2-7. Qualifications for license; limitations and restrictions.

- (a) *Residence Requirements.* A retail Class "A" or Class "B" fermented malt beverage or "Class A" or "Class B" intoxicating liquor license shall be granted only to persons who are citizens of the United States and who

have been residents of the State of Wisconsin continuously for at least ninety (90) days prior to the date of the application.

- (b) *Applicant to have Malt Beverage License.* No retail "Class B" intoxicating liquor license shall be issued to any person who does not have or to whom is not issued a Class "B" retailer's license to sell fermented malt beverages.
- (c) *Right to Premises.* No applicant will be considered unless he has the right to possession of the premises described in the application for the license period, by lease or by deed.
- (d) *Age of Applicant.* Licenses related to alcohol beverages shall only be granted to persons who have attained the legal drinking age.
- (e) *Corporate Restrictions.*
 - (1) No license or permit may be issued to any corporation unless the corporation meets the qualifications under Sec. 125.04(a)1 and 4 and (b), Wis. Stats., unless the agent of the corporation appointed under Sec. 125.04(6) and the officers and directors of the corporation meet the qualifications of Sec. 125.04(a)1 and 3 and (b) and unless the agent of the corporation appointed under Sec. 125.04(6) meets the qualification under Sec. 125.04(a)2. The requirement that the corporation meet the qualifications under Sec. 125.04(a)1 and (b) does not apply if the corporation has terminated its relationship with all of the individuals whose actions directly contributed to the conviction.
 - (2) Each corporate applicant shall file with its application for such license a statement by its officers showing the names and addresses of the persons who are stockholders together with the amount of stock held by such person or persons. It shall be the duty of each corporate applicant and Licensee to file with the Village Clerk ~~Treasurer~~ a statement of transfers of stock within forty-eight (48) hours after such transfer of stock.
 - (3) Any license issued to a corporation may be revoked in the manner and under the procedure established in Sec. 125.12, Wis. Stats., when more than fifty percent (50%) of the stock interest, legal or beneficial, in such corporation is held by any person or persons not eligible for a license under this Chapter or under the state law.
- (f) *Sales Tax Qualification.* All applicants for retail licenses shall provide proof, as required by Sec. 77.61(11), Wis. Stats., that they are in good standing for sales tax purposes (i.e., hold a seller's permit) before they may be issued a license.
- (g) *Connecting Premises.* Except in the case of hotels, no person may hold both a "Class A" license and either a "Class B" license or permit, a Class "B" license or permit, or a "Class C" license for the same premises or for connecting premises. Except for hotels, if either type of license or permit is issued for the same or connecting premises already covered by the other type of license or permit, the license or permit last issued is void. If both licenses or permits are issued simultaneously, both are void.
- (h) *Limitations on Other Business; Class "B" Premises.* No Class "B" license or permit may be granted for any premises where any other business is conducted in connection with the premises, except that this restriction does not apply if the premises for which the Class "B" license or permit is issued is connected to premises where other business is conducted by a secondary doorway that serves as a safety exit and is not the primary entrance to the Class "B" premises. No other business may be conducted on premises operating under a Class "B" license or permit. These restrictions do not apply to any of the following:
 - (1) A hotel.
 - (2) A restaurant, whether or not it is a part of or located in any mercantile establishment.
 - (3) A combination grocery store and tavern.
 - (4) A combination sporting goods store and tavern in towns, villages and 4th class cities.

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- (5) A combination novelty store and tavern.
 - (6) A bowling alley or recreation premises.
 - (7) A club, society or lodge that has been in existence for six (6) months or more prior to the date of filing application for the Class "B" license or permit.

Sec. 7-2-8. Investigation of applicant and premises.

The Village Clerk-~~Treasurer~~ shall notify the Chief of Police, Fire Inspector and Building Inspector (and, as appropriate, pertinent law enforcement agencies) of each new application, and these officials shall inspect or cause to be inspected each application and the premises, together with such other investigation as shall be necessary to determine whether the applicant and the premises sought to be licensed comply with the regulations, ordinances and laws applicable thereto, including those governing sanitation in restaurants, and whether the applicant is a proper recipient of a license. These officials shall furnish to the Village Clerk-~~Treasurer~~ in writing, who shall forward to the Public Safety Committee, the information derived from such investigation, accompanied by a recommendation as to whether a license should be granted or refused. The Public Safety Committee shall review these recommendations and make its own advisory Committee recommendation to the Village Board. No license shall be renewed without a reinspection of the premises and report as originally required.

Sec. 7-2-9. Approval or denial.

- (a) No license shall be granted for operation on any premises or with any equipment if there are delinquent and unpaid taxes, assessments, forfeitures or other financial claims of the Village, County, or State.
- (b) No license shall be issued unless the premises conform to the sanitary, safety and health requirements of the State Building Code, and the regulations of the State Board of Health and local Board of Health applicable to restaurants. The premises must be properly lighted and ventilated, must be equipped with separate sanitary toilet and lavatory facilities equipped with running water for each sex and must conform to all Ordinances of the Village.
- (c) Consideration for the granting or denial of a license will be based on:
 - (1) Arrest and conviction record of the applicant, subject to the limitations imposed by Secs. 111.321, 111.322, and 111.335, Wis. Stats.;
 - (2) The financial responsibility of the applicant;
 - (3) The appropriateness of the location and the premises where the licensed business is to be conducted; and
 - (4) Generally, the applicant's fitness for the trust to be reposed.
- (d) An application may be denied based upon the applicant's arrest and conviction record if the applicant has been convicted of a felony (unless duly pardoned) or if the applicant has habitually been a law offender. For purposes of this licensing procedure, "habitually been a law offender" is generally considered to be an arrest or conviction of at least two (2) offenses which are substantially related to the licensed activity within the five (5) years immediately preceding the license application. Because a license is a privilege, the issuance of which is a right granted solely to the Village Board, the Village Board reserves the right to consider the severity, and facts and circumstances of the offense when making the determination to grant, deny or not renew a license. Further, the Board, at its discretion, may, based upon an arrest or conviction record of two (2) or more offenses which are substantially related to the licensed activity within the five (5) years immediately preceding, act to suspend such license for a period of one (1) year or more.

(Ord. No. A-693, 5-21-2024)

Sec. 7-2-10. Hearing; notice of denial; separate license for each room.

- (a) Opportunity shall be given by the governing body to any person to be heard for or against the granting of any license. Upon the approval of the applicant by the Village Board, the Village Clerk-~~Treasurer~~ shall issue to the applicant a license, upon payment by the applicant of the license fee to the Village. The full license fee shall be charged for the whole or fraction of any year.
- (b) If the Village Board denies the license, the applicant shall be notified in writing, by registered mail or personal service, of the reasons for the denial. The notice shall also inform the applicant of the opportunity to appear before the Village Board and to provide evidence as to why the denial should be reversed. In addition, the notice shall inform the applicant that the reconsideration of the application shall be held in closed session, pursuant to Sec. 19.85(1)(b), Wis. Stats., unless the applicant requests such reconsideration be held in open session and the Village Board consents to the request. Such written notice shall be mailed or served upon the applicant at least ten (10) days prior to the Village Board meeting at which the application is to be reconsidered.
- (c) A separate license shall be required for each stand, place, room or enclosure or for each suite of rooms or enclosures which are in direct connection or communication where intoxicating liquor or fermented malt beverages are kept, sold or offered for sale; and no license shall be issued to any person, firm, partnership, corporation or association for the purpose of possessing, selling or offering for sale any intoxicating liquor or fermented malt beverage in any dwelling house, flat or residential apartment.

Sec. 7-2-11. Transferability.

- (a) In accordance with the provisions of Sec. 125.04(12), Wis. Stats., a license shall be transferable from one premises to another if such transfer is first approved by the Village Board. An application for transfer shall be made on a form furnished by the Village Clerk-~~Treasurer~~. Proceedings for such transfer shall be had in the same form and manner as the original application. The fee for such transfer is Ten Dollars (\$10.00). Whenever a license is transferred, the Village Clerk-~~Treasurer~~ shall forthwith notify the Wisconsin Department of Revenue of such transfer. In the event of the sale of a business or business premises of the Licensee, the purchaser of such business or business premises must apply to the Village for reissuance of said license and the Village, as the licensing authority, shall in no way be bound to reissue said license to said subsequent purchaser.
- (b) Whenever the agent of a corporate holder of a license is for any reason replaced, the Licensee shall give the Village Clerk-~~Treasurer~~ written notice of said replacement, the reasons therefor and the new appointment. Until the next regular meeting or special meeting of the Village Board, the successor agent shall have the authority to perform the functions and be charged with the duties of the original agent. However, said license shall cease to be in effect upon receipt by the Village Clerk-~~Treasurer~~ of notice of disapproval of the successor agent by the Wisconsin Department of Revenue or other peace officer of the municipality in which the license was issued. The corporation's license shall not be in force after receipt of such notice or after a regular or special meeting of the Village Board until the successor agent or another qualified agent is appointed and approved by the Village.

Sec. 7-2-12. Information required on license.

All licenses shall be numbered in the order in which they are issued and shall state clearly the specific premises for which granted, the date of issuance, the fee paid and the name of the Licensee. The Village Clerk-~~Treasurer~~ shall affix to the license his affidavit as provided by Sec. 125.04(4) of the Wisconsin Statutes.

Sec. 7-2-13. Display of license.

- (a) Every person licensed in accordance with the provisions of this Chapter shall immediately post such license and keep the same posted while in force in a conspicuous place in the room or place where said beverages are drawn or removed for service or sale.
- (b) It shall be unlawful for any person to post such license or to be permitted to post it upon premises other than those mentioned in the application or knowingly to deface or destroy such license.

Sec. 7-2-14. Licenses subject to conditions.

All retail Class "A", Class "B", "Class A", "Class B" and "Class C" licenses granted hereunder shall be granted subject to the following conditions, and all other conditions of this Section, and subject to all other Ordinances and regulations of the Village applicable thereto.

- (a) *Consent to Entry.* Every applicant procuring a license thereby consents to the entry of law enforcement authorities or duly authorized representatives of the Village at all reasonable hours for the purpose of inspection and search, and consents to the removal from said premises of all things and articles there had in violation of Village Ordinances or state laws, and consents to the introduction of such things and articles in evidence in any prosecution that may be brought for such offenses.
- (b) *Employment of Minors.* No retail "Class B" or Class "B" licenses shall employ any underage person, as defined in the Wisconsin Statutes, but this shall not apply to hotels and restaurants. Family members may work on the licensed premises but are not permitted to sell or dispense alcoholic beverages.
- (c) *Disorderly Conduct Prohibited.* Each licensed premises shall, at all times, be conducted in an orderly manner, and no disorderly, riotous or indecent conduct shall be allowed at any time on any licensed premises.
- (d) *Licensed Operator on Premises.* There shall be upon premises operated under a "Class B", Class "B", or "Class C" license, at all times, the Licensee, members of the Licensee's immediate family who have attained the legal drinking age, and/or some person who shall have an operator's license and who shall be responsible for the acts of all persons serving as waiters, or in any other manner, any fermented malt beverages to customers. No person other than the Licensee shall serve fermented malt beverages in any place operated under a "Class B", Class "B", or "Class C" license unless he possesses an operator's license, or there is a person with an operator's license upon said premises at the time of such service.
- (e) *Health and Sanitation Regulations.* The rules and regulations of the State Board of Health governing sanitation in restaurants shall apply to all "Class B" liquor or "Class C" licenses issued under this Chapter. No "Class B" or "Class C" license shall be issued unless the premises to be licensed conform to such rules and regulations.
- (f) *Restrictions Near Schools and Churches.* No retail Class "A", Class "B", "Class A" or "Class B" license shall be issued for premises, the main entrance of which is less than three hundred (300) feet from the main entrance of any established public school, parochial school, hospital or church. Such distance shall be measured by the shortest route along the highway from the closest point of the maintenance entrance of such school, church or hospital to the main entrance to such premises. This Subsection shall not apply to premises licensed as such on June 30, 1947, nor shall it apply to any premises licensed as such prior to the occupation of real property within three hundred (300) feet thereof by any school building, hospital building or church building.
- (g) *Clubs.* No club shall sell or give away any intoxicating liquors except to bona fide members and guests invited by members.

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- (h) *Gambling Prohibited.* Except as authorized by state law, no gambling or game of chance of any sort shall be permitted in any form upon any premises licensed under this Chapter or the laws of the State of Wisconsin.
 - (i) *Credit Prohibited.* No retail Class "A", Class "B", "Class A", "Class B", or "Class C" liquor, wine, or fermented malt beverage Licensee shall sell or offer for sale any alcohol beverage to any person or persons by extending credit, except hotel credit extended to a resident guest or a club to a bona fide member. It shall be unlawful for such Licensee or permittee to sell alcohol beverages to any person on a passbook or store order or to receive from any person any goods, ware, merchandise or other articles in exchange for alcohol beverages.
 - (j) *Licensee or Permittee Responsible for Acts of Help.* A violation of this Chapter by a duly authorized agent or employee of a Licensee or permittee under this Chapter shall constitute a violation by the Licensee or permittee. Whenever any Licensee or permittee under this Chapter shall violate any portion of this Chapter, proceedings for the suspension or revocation of the license or permit of the holder thereof may be instituted in the manner prescribed in this Chapter.

Sec. 7-2-15. Closing hours; carryout hours.

Closing hours shall be established in conformance with Sec. 125.32(3), Wis. Stats., and further restricted as follows:

- (a) *Class "B" Licenses.*
 - (1) No premises for which a retail "Class B" liquor, Class "B" fermented malt beverage, or "Class C" wine license has been issued shall be permitted to remain open for the sale of liquor or fermented malt beverages or for any other purpose between the hours of 2:00 a.m. and 6:00 a.m., Monday through Friday, and 2:30 a.m. and 6:00 a.m., Saturday and Sunday. There shall be no closing hours on January 1st.
 - (2) Hotels and restaurants, the principal business of which is the furnishing of food or lodging to patrons, bowling alleys, indoor horseshoe-pitching facilities, curling clubs, golf courses and golf clubhouses may remain open for the conduct of their regular business but shall not sell liquor or malt beverages during the closing hours of Subsection (a)(1) above.
- (b) *Carryout Hours.* Between 9:00 p.m. and 8:00 a.m., no person may sell, remove, carry out or permit to be removed or carried out from any premises having a "Class A" liquor license or between 12:00 midnight and 6:00 a.m., no person may sell, remove, carry out or permit to be removed or carried out from any premises having a Class "A" beer license, ~~fermented malt beverages or intoxicating liquor~~ in original unopened packages, containers or bottles or for consumption away from the premises.

Sec. 7-2-16. Temporary licenses; requirements.

It shall be unlawful for any person or organization on a temporary basis to sell or offer to sell any alcohol beverage upon any Village-owned property or privately-owned property within the Village of Somerset, except through the issuance of a Temporary Class "B" Fermented Malt Beverage License or Temporary "Class B" Wine License issued by the Village Board in accordance with Wisconsin Statutes and as set forth in this Section. A Temporary Class "B" Fermented Malt Beverage License or Temporary "Class B" Wine License authorizing the sale and consumption of beer and/or wine on Village-owned property or privately-owned property may be authorized by the Village Board provided the following requirements are met:

- (a) *Compliance with Eligibility Standards.* The organization shall meet the eligibility requirements of a bona fide club, association, lodge or society as set forth in Sec. 125.26(6), Wis. Stats., and shall fully comply with the requirements of this Section and Section 11-4-1. Members of an organization which is issued a

temporary license and who are issued operator's licenses for the event may be required to attend a pre-event informational meeting to learn what rules and regulations apply and what the responsibilities of the bartenders and organization will be.

- (b) *Posting of Signs and Licenses.* All organizations issued a temporary license shall post in a conspicuous location at the main point of sale and at all remote points of sale a sufficient number of signs stating that no fermented malt beverage shall be served to any under-age person without proper identification.
- (c) *Fencing.*
 - (1) If necessary due to the physical characteristics of the site, the Village Board may require that organizations install a double fence around the main point of sale to control ingress and egress and continually station a licensed operator, security guard or other competent person at the entrance for the purpose of checking age identification. Where possible, there shall be only one (1) point of ingress and egress. When required, the double fence shall be a minimum of four (4) feet high and a minimum of six (6) feet between fences.
 - (2) For indoor events, the structure used shall have suitable exits and open spaces to accommodate anticipated attendance. It should contain adequate sanitary facilities to accommodate the size of the group.
- (d) *Underage Persons Prohibited.* No underage persons as defined by the Wisconsin Statutes shall be allowed to assist in the sale of fermented malt beverages or wine at any point of sale, nor shall they be allowed to loiter or linger in the area of any point of sale.
- (e) *Licensed Operators Requirement.* A licensed operator shall be stationed at all points of sales at all times.
- (f) *Waiver.* The Village Board may waive or modify the requirements of this Section due to the physical characteristics of the licensed site.
- (g) *Insurance.* The applicant for a temporary fermented malt beverage or wine license may be required to indemnify, defend and hold the Village and its employees and agents harmless against all claims, death of any person or any damage to property caused by or resulting from the activities for which the permit is granted. As evidence of the applicant's ability to perform the conditions of the license, the applicant may be required to furnish a Certificate of Comprehensive General Liability insurance with the Village of Somers. The applicant may be required to furnish a performance bond prior to being granted the license.

Sec. 7-2-17. Revocation and suspension; demerit point system.

- (a) *Procedure.* Whenever the holder of any license under this Chapter violates any portion of this Chapter or Title 11, Chapter 4, of this Code of Ordinances, proceedings for the revocation of such license may be instituted in the manner and under the procedure established by this Section.
- (b) *Abandonment of Premises.* Any Licensee holding a license to sell alcohol beverages who abandons such business shall forfeit any right or preference he may have to the holding of or renewal of such license. Abandonment shall be sufficient grounds for revocation of any alcohol beverage license. The losing of the licensed premises for at least six (6) months shall be prima facie evidence of the abandonment, unless extended by the Village Board. All persons issued a license to sell alcohol beverages in the Village for which a quota exists limiting the number of such licenses that may be issued by the Village shall cause such business described in such license to be operated on the premises described in such license for at least one hundred fifty (150) days during the terms of such license, unless such license is issued for a term of less than one hundred eighty (180) days, in which event this Subsection shall not apply.

(c) *License Revocation or Suspension.* License revocation or suspension procedures shall be as prescribed by Chapter 125, Wis. Stats.

(d) *Point Values for Alcohol Beverages Violation, Revocations and Suspensions.*

- (1) *Purpose and Definitions.* The purpose of this Subsection is to administratively interpret those portions of this Chapter relating to the establishment of an alcohol beverage demerit point system to assist in determining which license holders should be subject to suspension or revocation procedures.
- (2) *Point Schedule.* The scale of demerit points is listed according to the type of alcohol beverage violation. This demerit point system is used to identify habitually troublesome license holders who have repeatedly violated state statutes and Village Ordinances for the purpose of recommending suspension or revocation of their alcohol beverage licenses.

	Type of Violation	Point Value
1.	Sale of alcohol beverages without license or permit; sale of controlled substances on licensed premises	100
2.	Sale of alcohol beverages to underage person	50
3.	Sale of alcohol beverages to intoxicated person	50
4.	Underage person on premises	50
5.	Intoxicated bartender; disorderly conduct on premises	50
6.	After hours consumption	50
7.	Refusal to allow police to search premises or refusal to cooperate with lawful police investigation	50
8.	Licensee, agent or operator not on premises at all times	25
9.	Persons on premises after closing hours	25
10.	Violations of carry-out hours	25
11.	Licensee permitting person to leave licensed premises with open alcohol beverage	25
12.	All other violations of this Chapter	25

(3) *Violations How Calculated.* In determining the accumulated demerit points against a licensee within twelve (12) months, the Village shall use the date each violation was committed as the basis for the determination.

(4) *Suspension or Revocation of License.*

- a. The Village Board shall call before it for purposes of revocation or suspension hearing all licensees who have accumulated two hundred (200) points in a twelve (12) month period as a result of court imposed convictions.

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- b. If the demerit point accumulation calculated from the date of violation amounts to two hundred (200) points in a twelve (12) month period, a suspension of thirty (30) days shall be imposed. If the demerit point accumulation is two hundred fifty (250) points (calculated from the date of violation) in a twenty-four (24) month period, a suspension of sixty (60) days shall be imposed. If the demerit point accumulation in a thirty-six (36) month period is three hundred (300) points, the suspension shall be for the maximum allowed by law, which is ninety (90) days. If the license is revoked no other license shall be granted to such licensee or for such premises for a period of twelve (12) months from the date of revocation.
 - c. The procedure to be used for suspension or revocation shall be that found in Subsection (c) above.

Sec. 7-2-18. Events involving underage persons.

The presence of underage persons on a licensed premises within the Village of Somerset shall only be allowed by compliance with either of the following two procedures:

- (a) Pursuant to Sec. 125.07(3)(a)(10); Wis. Stats.:
 - (1) The Licensee or agent of a corporate Licensee shall notify the Village Office at least forty-eight (48) hours in advance of the date of any event at which underage persons will be present on the licensed premises. Each such non-alcohol event notice shall specify the date(s) on which the event is to occur and the time(s) of commencement. All notices shall be filed with the Village Office during normal working hours (8:00 a.m. to 5:00 p.m., Monday through Friday) and shall be given on forms prescribed by the Village. After a non-alcohol event notice has been given, the Licensee may cancel an event(s) only by giving like notice to the Village Office in accordance with the provisions of this Subsection. Regardless of the date given, all notices shall expire and be deemed cancelled no later than the date of expiration or revocation of the applicable retail Class "B", "Class B" or "Class C" license.
 - (2) During the period of any non-alcohol event a notice card prescribed by the Village Office shall be posted at all public entrances to the licensed premises notifying the general public that no alcohol beverages may be consumed, sold or given away on or carried into the licensed premises during the event. Such notice cards shall be made available by the Village to a requesting Licensee.
 - (3) Once a non-alcohol event has commenced, no alcohol beverages may be consumed, sold or given away on or carried into the licensed premises one (1) hour before and one (1) hour after the on-alcohol event.
 - (4) During the period of any non-alcohol event all alcohol beverages shall be stored in a locked portion of the licensed premises in a secure place out of the sight and physical reach of any patron present and shall be under the direct and immediate control and supervision of the Licensee or a licensed bartender in the employ of the Licensee. All beer taps and automatic dispensers of alcohol beverages ("speed guns") shall be either disconnected, disabled or made inoperable.
- (b) Pursuant to Section 125.07(3)(a)(8), Wis. Stats.:
 - (1) The Licensee or agent of a corporate Licensee of a Class "B" or a "Class B" licensed premise shall file an application with the Village Office at least seven (7) days in advance of the date of any event at which underage persons will be present on the licensed premises. Each such non-alcohol event application shall specify the date(s) on which the event is to occur and the time(s) of commencement. All notices shall be filed with the Village Office during normal working hours

(8:00 a.m. to 5:00 p.m., Monday through Friday) and shall be given on forms prescribed by the Village. Such application shall contain a diagram of the entire premises showing the location of the separate room, as well as the separate entrance and exit and rest room facilities required in Subsection (b)(3) below.

- (2) The Village Police Department shall review each application and shall determine whether to approve it. Before approving such application, the Police Department shall make a determination that the presence of underage persons on the licensed premises will not endanger their health, welfare or safety or that of other members of the community. If the application is approved, the Police Department shall issue a written authorization permitting the presence of underage persons on the Class "B" or "Class B" licensed premise for the date specified. The Licensee or agent of a corporate Licensee shall obtain a separate authorization for each date on which underage persons will be present on the premises.
- (3) Authorizations pursuant to this Subsection (b)(2) shall only be issued to Class "B" or "Class B" premises having a room separate from any room in which alcohol beverages are sold or served and only if no alcohol beverages are furnished or consumed by any person in the room in which underage persons are present and in which the presence is authorized pursuant to this Subsection. This separate room in which the presence of underage persons is to occur shall have its own entrance and exit to the outside as well as its own rest room facilities separate and distinct from the entrance and exit and rest room facilities for the portion of the licensed premises in which alcohol is sold and consumed.

Sec. 7-2-19. Outdoor beer gardens and sports activities; restrictions.

- (a) *Purpose.* The Village Board finds that restrictions are necessary for outdoor beer gardens and sports activities at premises holding "Class B" and Class "B" liquor and fermented malt beverages licenses due to concerns arising from noise, density and related problems. This Section enacted pursuant to police power provides a framework for regulatory controls on such outdoor sports and beer garden activities.
- (b) *Approval Required.*
 - (1) *Generally.* No Licensee shall conduct or sponsor any outdoor sports activity or event or beer garden on property forming any part of the real property on which the licensed premises exist without the prior approval of the Village Board.
 - (2) *Permit Required for Beer Garden Outdoor Consumption.* No licensee shall permit the consumption of alcohol beverages on any part of the licensed premises not enclosed within the building, except under a beer garden permit granted by the Village Board. The permits are a privilege in which no rights vest and, therefore, may be revoked by the Village Board at its pleasure at any time or shall otherwise expire on June 30 of each year. No person shall consume or have in his or her possession alcohol beverages on any unenclosed part of a licensed premises which is not described in a valid beer garden permit.
- (c) *Application.* If a Licensee shall conduct or sponsor any outdoor sports activity or event or beer garden on the Licensee's property, the Licensee shall file an application with the Clerk-Treasurer setting forth the following information:
 - (1) The name, address and telephone number of the person or persons who will be responsible for the actual conduct of the activity or event;
 - (2) The date and duration of time for the proposed activity or event;
 - (3) An accurate description of that portion of the Licensee's property proposed to be used;

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- (4) A good faith estimate of the number of users, participants and spectators for the beer garden or proposed activity or event; and
 - (5) The Licensee's plan for maintaining the cleanliness of the licensed area.
- (d) *Time for Filing.* The Licensee shall file the application not less than fifteen (15) days before the date of the proposed activity or event. The Village Board may waive the fifteen (15) day time limit upon a Licensee's showing of exigent circumstances. The application shall be accompanied by payment of a fee of Twenty Dollars (\$20.00) for review of the application. The applicant may request that an annual permit be issued for the beer garden or outdoor sports activities.
- (e) *Review.* The Village Board shall review the applications in light of the standards of this Section. If the nature of the property or the event requires the imposition of additional regulations, the Village Board may impose these regulations upon an express finding detailing the reasons for additional regulation. All property owners within one hundred fifty (150) feet of the proposed beer garden or outside sports facility shall be notified of the pendency of application for a permit by first class mail.
- (f) *Outdoor Sports Activity Standards.* The following standards shall apply to any outdoor sports activity regulated under this Section:
- (1) Approval of an application shall not act to permit outdoor consumption of alcohol beverages on the property beyond the area specifically licensed.
 - (2) If the estimated number of participants and spectators shall bring the number of persons on the property above the number for which licensed premises' restroom facilities are rated adequate, the Licensee shall provide a number of portable temporary restrooms sufficient to serve the estimated number of persons.
 - (3) The Village Board shall not grant approval to any applicant whose property on which the activity or event is proposed is adjacent to any property zoned residential, or within one hundred (100) feet of any property zoned residential. Fencing shall be required.
 - (4) The applicant shall provide parking adequate for the proposed activity or event, whether on-site or through agreements with property owners shown to the Village Board's satisfaction to permit their property to be used for parking for the proposed activity or event.
 - (5) The applicant shall show the Village Board plans adequate to provide reasonable access to participants and spectators for the event, and to limit access for all other persons.
 - (6) The Licensee shall clean up all garbage and debris relating to the activity or event at least once per twenty-four (24) hours during the activity or event.
 - (7) The Licensee shall not permit the noise level of the sports activity or event to exceed seventy-five (75) dB, measured at any border of the Licensee's real property.
- (g) *Limitations on Issuance of Beer Garden Permits.* No permit shall be issued for a beer garden if any part of the beer garden is within one hundred (100) feet of a structure used for residential purposes, except residential uses located in the same structure as the licensed premises. No permit shall be issued for a beer garden if the beer garden area is greater than fifty percent (50%) of the gross area of the adjoining licensed premises unless the beer garden is six hundred (600) feet or greater from a structure used for residential purposes. Each applicant for a beer garden permit shall accurately describe the area intended for use as a beer garden and shall indicate the nature of fencing or other measures intended to provide control over the operation of the beer garden. Every beer garden shall be completely enclosed with a fence or wall not less than six (6) feet in height. No amplified sound or music is permitted outside the enclosed (building) premises if any part of the beer garden is six hundred feet or greater from a structure used for residential purposes. There shall be a licensed operator with the beer garden at all times the beer garden is in operation.

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- (h) *State Statutes Enforced Within Beer Garden.* Every permittee under this Section shall comply with and enforce all provisions of Chapter 125, Wis. Stats., applicable to Class "B" licensed premises, except insofar as such provisions are clearly inapplicable. Violation of the provisions of Chapter 125, Wis. Stats., shall be grounds for immediate revocation of the outdoor sports activity or beer garden permit by the Common Council.
- (i) *Violations.* Failure of the Licensee to comply with any of the provisions of this Section shall be grounds for suspension, nonrenewal or revocation of the Licensee's alcohol beverage license or licenses.
- (Ord. No. A-553, 4-22-2007)

Secs. 7-2-20—7-2-29. Reserved.

ARTICLE B. OPERATOR'S LICENSE

Sec. 7-2-30. Required.

- (a) *Operator's Licenses; Class "A", Class "B" or "Class C" Premises.* Except as provided under Sec. 125.32(3)(b) and Sec. 125.07(3)(a)10, Wis. Stats., no premises operated under a Class "A", Class "B", or "Class C" license or permit may be open for business unless there is upon the premises the Licensee or permittee, the agent named in the license or permit if the Licensee or permittee is a corporation, or some person who has an operator's license and who is responsible for the acts of all persons serving any fermented malt beverages to customers. An operator's license issued in respect to a vessel under Sec. 125.27(2), Wis. Stats., is valid outside the municipality that issues it. For the purpose of this Section, any person holding a manager's license under Sec. 125.18, Wis. Stats., or any member of the Licensee's or permittee's immediate family who has attained the age of eighteen (18), shall be considered the holder of an operator's license. No person, including a member of the Licensee's or permittee's immediate family, other than the Licensee, permittee or agent, may serve fermented malt beverages in any place operated under a Class "A", Class "B", or "Class C" license or permit unless he or she has an operator's license or is at least eighteen (18) years of age and is under the immediate supervision of the Licensee, permittee, agent or a person holding an operator's license, who is on the premises at the time of the service.
- (b) *Use by Another Prohibited.*
- (1) No person may allow another to use his or her Class "A" or Class "B" license or permit to sell alcohol beverages.
- (2) The license or permit of a person who violates Subsection (b)(1) above shall be revoked.

State law reference(s)—Secs. 125.17 and 125.32, Wis. Stats.

Sec. 7-2-31. Application; investigation.

- (a) The Village Clerk-~~Treasurer~~ may issue an operator's license, which license shall be granted only upon application in writing on forms to be obtained from the Village Clerk-~~Treasurer~~ only to persons eighteen (18) years of age or older. Operator's licenses shall be operative only within the limits of the Village.
- (b) All applications are subject to an investigation by the Chief of Police or designee to determine whether the applicant and/or premises to be licensed complies with all regulations, ordinances and laws applicable thereto. The investigating authority shall conduct an investigation of the applicant including, but not limited to, requesting information from the State, surrounding municipalities, and/or any community where the applicant has previously resided concerning the applicant's arrest and conviction record. Based upon such

investigation, the investigating authority shall recommend, in writing, to the Village Clerk approval or denial of the application. If the investigating authority recommends denial, the investigating authority shall provide, in writing, the reasons for such recommendation.

(Ord. No. A-602, 2-21-2012)

Sec. 7-2-32. Expiration date.

Licenses issued under the provisions of this Chapter shall be valid for a period of one (1) year and shall expire on the thirtieth (30th) day of June.

Sec. 7-2-33. Fee; provisional and temporary licenses.

- (a) *Fee.* The fee for an operator's license shall be specified in the Village of Somerset Fee Schedule. ~~Ten Dollars (\$10.00) for the term or part thereof. The non-refundable fee for a provisional license shall be Ten Dollars (\$10.00). There shall be a Five Dollar (\$5.00) fee for a temporary operator's license.~~
- (b) *Provisional License.* The Public Safety Committee may issue provisional operator's licenses in accordance with Sec. 125.17(5), Wis. Stats. The provisional operator's license shall expire sixty (60) days after its issuance or when an operator's license is issued to the holder, whichever is sooner. The Chief of Police shall submit to the Public Safety Committee a report regarding the applicant's conviction history, if any. The applicant for such provisional license must present evidence to the Public Safety Committee establishing that the applicant is enrolled in an Alcohol Awareness Training Program established pursuant to Sec. 125.17(a), Wis. Stats. The Public Safety Committee may, upon receiving an application for a temporary provisional license, issue such a license without requiring the successful completion of the approved program as described herein. However, such temporary license shall be used only for the purpose of allowing such applicant the privilege of being licensed as a beverage operator pending his/her successful completion of the approved program, and the applicant shall also apply for a regular operator's license. No such Provisional Operators License shall be issued prior to a waiting period of less than ninety-six (96) hours [four (4) days], and the completion of a background check subject to limitations established by law. A provisional license may not be issued to any person who has been denied an operator's license by the Public Safety Committee, who has had his/her operator's license revoked or suspended within the preceding twelve (12) months, or who previously held an operator's license and who failed to complete the Alcohol Awareness Training Program without first successfully completing the program. The Public Safety Committee shall provide an appropriate application form to be completed in full by the applicant. The Public Safety Committee may revoke the provisional license issued if it discovers that the holder of the license made a false statement on the application. A provisional license shall not be renewed.
- (c) *Temporary License.* The Public Safety Committee may issue a temporary operator's license provided that:
 - (1) This license may be issued only to operators employed by, or donating their services to, nonprofit corporations.
 - (2) No person may hold more than one (1) license of this kind per year.
 - (3) The license is valid for any period from one (1) day to fourteen (14) days, and the period for which it is valid shall be stated on the license.

Sec. 7-2-34. Considerations for issuance or denial.

- (a) After the Police Chief approves the granting of an operator's license, the Village Clerk ~~Treasurer~~ shall issue the license. Such licenses shall be issued and numbered in the order they are granted and shall give the applicant's name and address and the date of the expiration of such license.

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- (b) (1) If the application is denied by the Police Chief, the Village Clerk ~~Treasurer~~ shall, in writing, inform the applicant of the denial, the reasons therefore, and of the opportunity to request a reconsideration of the application by the Village Board in a closed session. Such notice must be sent by registered mail to, or served upon, the applicant at least ten (10) days prior to the Board's reconsideration of the matter. At such reconsideration hearing, the applicant may present evidence and testimony as to why the license should be granted.
- (2) If, upon reconsideration, the Board denies the application, the Village Clerk ~~Treasurer~~ shall notify the applicant in writing of the reasons therefore. An applicant who is denied any license upon reconsideration of the matter, may apply to Circuit Court pursuant to Sec. 125.12(2)(d), Wis. Stats., for review.
- (c) (1) Consideration for the granting or denial of a license will be based on:
- a. Arrest and conviction record of the applicant, subject to the limitations imposed by Secs. 111.321, 111.322, and 111.335, Wis. Stats.;
 - b. The financial responsibility of the applicant;
 - c. The appropriateness of the location and the premises where the licensed business is to be conducted; and
 - d. Generally, the applicant's fitness for the trust to be reposed.
- (2) If a Licensee is convicted of an offense substantially related to the licensed activity, the Village Board may act to revoke or suspend the license.
- (d) An application may be denied based upon the applicant's arrest and conviction record if the applicant has been convicted of a felony (unless duly pardoned) or if the applicant has habitually been a law offender. For purposes of this licensing procedure, "habitually been a law offender" is generally considered to be an arrest or conviction of at least two (2) offenses which are substantially related to the licensed activity within the five (5) years immediately preceding the license application. Because a license is a privilege, the issuance of which is a right granted to the Chief of Police and Village Clerk, the Chief of Police reserves the right to consider the severity, and facts and circumstances of the offense when making the determination to grant, deny or not renew a license. Further, the Village Board, at its discretion, may, based upon an arrest or conviction record of two (2) or more offenses which are substantially related to the licensed activity within the five (5) years immediately preceding, act to suspend such license for a period of one (1) year.

(Ord. No. A-602, 2-21-2012)

Sec. 7-2-35. Applicant to complete training course.

- (a) Except as provided in Subsection (b) below, the Village Clerk may not issue an operator's license unless the applicant has successfully completed a responsible beverage server training course at any location that is offered by a vocational, technical and adult education district and that conforms to curriculum guidelines specified by the board of vocational, technical and adult education or a comparable training course that is approved by the educational approval board or unless the applicant fulfills one of the following requirements:
- (1) The person is renewing an operator's license.
 - (2) Within the past two (2) years, the person held a Class "A", Class "B", "Class A", "Class B", or "Class C" license or permit or a manager's or operator's license.
 - (3) Within the past two (2) years, the person has completed such a training course.

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- (b) The Village Board may issue a provisional operator's license to a person who is enrolled in a training course under Subsection (a) above and shall revoke that license if the applicant fails successfully to complete the course in which he or she enrolls.

(Ord. No. A-602, 2-21-2012)

Sec. 7-2-36. Posting or carrying of license.

Each license issued under the provisions of this Chapter shall be posted on the premises whenever the operator dispenses beverages or be in his/her possession, or carry a license card.

Sec. 7-2-37. Revocation.

Violation of any of the terms or provisions of the State law or of this Chapter relating to operator's licenses by any person holding such operator's license shall be cause for revocation of the license.

Secs. 7-2-38—7-2-39. Reserved.

ARTICLE C. PENALTIES

Sec. 7-2-40. Penalties for violations of chapter.

- (a) Forfeitures for violations of Secs. 125.07(1)-(5) and 125.09(2) of the Wisconsin Statutes, adopted by reference in Section 7-2-1 of the Code of Ordinances of the Village of Somerset, shall conform to the forfeiture penalty permitted to be imposed for violations of the comparable State Statute, including any variations or increases for subsequent offenses.
- (b) Any person who shall violate any provision of this Chapter of the Code of Ordinances of the Village of Somerset, except as otherwise provided in Subsection (a) herein or who shall conduct any activity or make any sale for which a license is required without a license, shall be subject to a forfeiture as provided in the general penalty section of this Code of the Village of Somerset.
- (c) Nothing herein shall preclude or affect the power of the sentencing court to exercise additional authorities granted by the Wisconsin Statutes.

Village of Somerset, WI**CLIENT LIAISON:**

Charles D. Schwartz, P.E.

Phone: (612) 548-3141

Cell: (651) 272-0041

cschwartz@msa-ps.com



DATE: DECEMBER 4, 2025

NEUMANN FARMS ATHLETIC COMPLEX MASTER PLAN

MSA developed concept plans and cost estimates for the Village to review. The Village will ask for feedback from the youth organizations and update MSA with any changes. These plans and cost estimates will be presented in January.

REQUESTED ACTION:

Update only, no action needed.

2025 MAIN STREET BRIDGE INSPECTION

The Main Street Bridge over the Apple River was inspected October 6th. A report and memo were submitted to the Village. A meeting to discuss the findings occurred December 4th.

REQUESTED ACTION:

Update only, no action needed.

TID #5 LIFT STATION & UTILITY EXTENSION

The lift station start-up and owner training is tentatively scheduled for December 16, 2025.

REQUESTED ACTION:

Update only, no action needed.

TID #5 – LATITUDE 45 DEVELOPMENT

The pond liner was installed last month. The contractor plans to raise all manhole castings & gate valve boxes and complete the remaining second lift of pavement in the development next year.

REQUESTED ACTION:

Update only, no action needed.

PROJECT UPDATE

PINE VALE SECOND ADDITION

Pine Vale Second Addition is located east of the original Pine Vale and south of the First Addition platted lands. Construction is expected to occur in Spring 2026.

REQUESTED ACTION:

Update only, no action needed.

PINE VALE FIRST ADDITION

The contractor plans to complete the remaining second lift of pavement and bituminous trail next year.

REQUESTED ACTION:

Update only, no action needed.

WINESAP PRAIRIE FIRST ADDITION

Albrightson Excavating, Inc. started utilities on November 18th and plan to continue into 2026. The final course of bituminous pavement will be placed in 2027.

REQUESTED ACTION:

Update only, no action needed.

“OTHER THINGS GOING ON”

- Pine Vale Pond 1 – The infiltration bench for the Pine Vale Pond 100 is not functioning as anticipated. The Geotechnical Engineer is preparing a memorandum with recommendations on how to correct the pond for our review. Work to correct the pond will occur next spring.
- TID 7 – Our office completed an exhibit and cost estimate for the creation of TID 7.



Quotation Number: **AD1556868**
Quote Sent Date: **Dec 10, 2025**
Expiration Date: **Feb 08, 2026**
Prepared By: **Adam Delander**
Phone: 7152450533
Email: adamd@tristatebobcat.com

Customer
Village of Somerset
PO BOX 356
SOMERSET, WI, 54025-0356
Phone: +1 715 247 3395

Contact

Dealer
Tri-State Bobcat, Inc., Hudson, WI
588 OUTPOST CIRCLE
HUDSON, WI, 54016

Item Name	Item Number	Quantity	Price Each	Total
Snow Blower 32X60	M7046	1	6,982.00	6,982.00
MOTOR PACKAGE 130CC (22-28 gpm)	M7046-R01-C03	1	1,094.00	1,094.00
Total for Snow Blower 32X60				8,076.00
Quote Subtotal				8,076.00
Dealer PDI				50.00
Tariff Surcharge				294.61
Destination Charges				200.00
Sourcewell Discount				-1,675.68
Sales Total before Taxes				6,944.93
Taxes				0.00
Quote Total - USD				6,944.93

Notes: Sourcewell Discount Applied

Customer Acceptance:	
Quotation Number: AD1556868	Purchase Order: _____
Authorized Signature:	
Print: _____	Sign: _____
Date: _____	Email: _____ Tax Exempt: Y ☐ / N ☐

VILLAGE OF SOMERSET

