

FINANCE/PERSONNEL COMMITTEE

REGULAR MEETING

Village of Somerset

Thursday, June 4, 2026

4:30 P.M.

{Donnie Kern, Caleb Garn and Jessica Plourde}

Notice-A quorum of the Village Board may be present

Meeting to be held at the Village Hall, 110 Spring Street, Somerset WI 54025

You may watch the meeting on our [YouTube channel @villageofsomersetwi](#)

1. Finance/Personnel Meeting called to order
2. Convene to closed session as per ss 19.85(1)(c) Considering performance evaluation of a public employee which the governmental body has jurisdiction or exercises responsibility-Review of Goals for Department Heads
3. Reconvene to Open Meeting
4. Public Comment on Agenda Items (2 minutes per person/14 minutes per topic)
5. Minutes: May 7th & May 18th Meeting
6. Library Report
7. Impact Fee Report & Building Permits
8. Department Head Meeting Report
9. 2026 Budget to Date
10. New Business:
 - a. Discussion/Possible Recommendation: Fundraising with other agencies
 - b. Discussion/Review: Financial Management Plan
11. Unfinished Business:
 - a. Discussion/Possible Recommendation: Fire Protection Charges
 - b. Discussion/Possible Recommendation: Employee Concern Policy
12. Future Agenda Items
13. Adjourn

FINANCE/PERSONNEL COMMITTEE MEETING
Thursday, May 7, 2026

President Kern called the Finance/Personnel meeting to order at 5:06 p.m. Present: Caleb Garn and Donnie Kern at the Village Hall. Jessica Plourde was absent.

Also present: Trustee Janna Stewart at the Village Hall and Library Director Kristina Johnson-Kelley via Zoom.

Public Comment on Agenda Items: None

Minutes: *Motion by Garn, second by Kern to approve the minutes of February 5th and motion carried.*

Library Report: Kristina provided the May Library Report highlighting the many programs the library is offering during the month. Kristina also announced the Library received a \$20,000 grant from the American Library Association to work with residents with disabilities.

Impact Fee & Building Permit Reports: The committee reviewed the reports provided. The Village has collected 25 impact fees through April 30th.

Department Head Meeting Report: The next meeting is scheduled for the first Wednesday in June.

2026 Budget Review: Committee reviewed the budget.

New Business:

Discussion/Possible Recommendation-Electronic Storage of Records: The committee reviewed a proposal to amend Section 3-3-1(c) and create Section 3-3-9 to Village Ordinances regarding Electronic Storage of Department Records. *Motion by Garn, second by Kern to recommend to the Village Board for approval and motion carried.*

Discussion/Possible Recommendation-Fire Protection Charges: The committee reviewed the Town of Somerset ordinance related to Fire Protection Charges. The committee discussed how the ordinance would be applied to the Village and the process involved. The committee consensus was to invite the Fire Chief to the next meeting for discussion.

Unfinished Business:

Discussion/Possible Recommendation-Employee Concern Policy: The committee reviewed the proposed policy with comments from Trustee Janna Stewart. The policy should match the language in the employee handbook. The committee asked if the Village has an organizational chart that can be included. The committee tabled this item to the June meeting.

Closed Session: *Motion by Garn, second by Kern to table the closed session to a special meeting on Monday, May 18th at 5 p.m. and motion carried.*

Future Agenda Items: Fundraising with other agencies and Financial Management Plan Review

Adjourn: *Motion by Garn, second by Kern to adjourn and motion carried.* The Finance/Personnel Committee meeting adjourned at 5:56 p.m.

Andrea Otto, Village Treasurer

FINANCE/PERSONNEL COMMITTEE MEETING

Monday, May 18, 2026

President Kern called the Finance/Personnel special meeting to order at 5:05 p.m. Present: Donnie Kern and Caleb Garn. Jessica Plourde was absent.

Motion by Kern, second by Garn to convene to closed session as per ss 19.85(1)(c) Considering performance evaluation data of a public employee which the governmental body has jurisdiction or exercises responsibility-Review of Goals for Department Heads. Roll call vote, all yes and motion carried.

Motion by Kern, second by Garn to reconvene to open session and motion carried.

Nothing to report.

Adjourn: The Finance/Personnel Committee meeting adjourned at 6:42 p.m.



LIBRARY UPDATE FOR JUNE 2026

208 Hud Street

(715) 247-5228

somersetlibrary.org

1ST-GRADERS VISIT May 13



On May 13, five first-grade classes from the Elementary made our library their field trip destination! Students from Ms. Powell's, Ms. Klinger's, Ms. Carlson-Formo's, Ms. Fetter's, and Ms. Fuller's classes explored what it means to have a library card. We loved having them!

Learn more about the library's offerings by subscribing to the newsletter



Summer Kick-Off Thursday, June 4, 3-5 PM

Join us for a summer kickoff featuring the Baron of Bubble and the Rainbow Lady! Marvel as they create bubbles the size of small mountains and vibrant balloon animals and sculptures right before your eyes.



Summer Reading Incentives Starts June 1!

Participants can enter to win fun dinosaur themed prizes each time they read books!



Make Watercolor Bookmarks Thursday, June 18, 4:30 - 5:30 PM & Wednesday, June 24, 12:30 - 1:30 PM

Join us to paint your own watercolor bookmark! Create a one-of-a-kind work of art.

Questions? Contact: Kristina Kelley-Johnson, Library Director
(715) 247-5228 • kristina@somersetlibrary.org

	Paid	Payee	Address	Water System	wer a/v	Streets	Parks	Police	Library	Fire	Total	Receipt #	sf	Permit #
1	2/4/26	Capstone	972 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	109157		26-102
2	2/4/26	Capstone	974 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	109158		26-103
3	3/2/26	Capstone	968 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	109638		26-105
4	3/2/26	Capstone	970 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	109639		26-106
5	3/6/26	Capstone	999 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	109713		26-122
6	3/6/26	Capstone	906 Pine Vale Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	109714		26-121
7	3/13/26	Capstone	994 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	109875		26-113
8	3/13/26	Capstone	992 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	109876		26-112
9	3/13/26	Capstone	998 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	109877		26-114
10	3/18/26	Capstone	996 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	109994		26-124
11	3/23/26	CapVest	761 Parent St	\$ (5,070.00)		\$ (7,649.28)		\$ (3,476.83)	\$ (514.05)	\$ (744.22)	\$ (17,454.38)	110139		25-198
12	3/23/26	CapVest	763 Parent St	\$ 13,520.00		\$ 442.08		\$ 5,567.35	\$ 1,370.80	\$ 1,191.74	\$ 22,091.97	110140		25-214
13	3/23/26	CapVest	764 Meridian St	\$ 13,520.00		\$ 442.08		\$ 5,567.35	\$ 1,370.80	\$ 1,191.74	\$ 22,091.97	110141		25-223
14	3/23/26	CapVest	759 Parent St	\$ 8,450.00		\$ 294.72		\$ 3,711.57	\$ 856.75	\$ 794.50	\$ 14,107.54	110142		25-242
15	3/23/26	CapVest	757 Parent St	\$ 8,450.00		\$ 294.72		\$ 3,711.57	\$ 856.75	\$ 794.50	\$ 14,107.54	110143		26-109
16	3/26/26	Preferred Builders	837 Sutherland St	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	110189		26-116
17	3/26/26	Preferred Builders	873 Sutherland St	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	110190		26-120
18	4/6/26	CapVest	765 Meridian St	\$ 13,520.00		\$ 442.08		\$ 5,567.35	\$ 1,370.80	\$ 1,191.74	\$ 22,091.97	110335		26-123
19	4/15/26	Preferred Builders	861 Sutherland	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	110548		26-117
20	4/15/26	Preferred Builders	857 Sutherland	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	110549		26-118
21	4/15/26	Preferred Builders	869 Sutherland	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	110550		26-119
22	4/20/26	CapVest	767 Meridian St	\$ 13,520.00		\$ 442.08		\$ 5,567.35	\$ 1,370.80	\$ 1,191.74	\$ 22,091.97	110608		26-146
23	4/23/26	Capstone	966 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	110779		26-138
24	4/23/26	Capstone	981 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	110780		26-139
25	4/23/26	Capstone	976 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	110781		26-147
26	5/14/26	Capstone	982 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	111124		26-150
27	5/14/26	Capstone	984 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	111125		26-151
28	5/14/26	Capstone	987 Willow Glen Ave	\$ 1,690.00		\$ 993.00		\$ 898.55	\$ 171.35	\$ 192.34	\$ 3,945.24	111126		26-159
29											\$ -			
30											\$ -			
31											\$ -			
32											\$ -			
33											\$ -			
34											\$ -			
35											\$ -			
36											\$ -			
37											\$ -			
38											\$ -			
39											\$ -			
40											\$ -			
41											\$ -			
42											\$ -			
43											\$ -			

	Paid	Payee	Address	Water System	wer aV	Streets	Parks	Police	Library	Fire	Total	Receipt #	sf	Permit #
44											\$ -			
45											\$ -			
46											\$ -			
47											\$ -			
		Total		\$ 101,400.00		\$ 15,561.48	\$ -	\$ 45,085.26	\$ 10,281.00	\$ 9,650.88	\$ 181,978.62			
				28%		46%	0%	11%	10.0%	5.0%				
		2026 Interest												
				\$ 101,400.00		\$ 15,561.48	\$ -	\$ 45,085.26	\$ 10,281.00	\$ 9,650.88	\$ 181,978.62			
	2025 Ending Balance			\$ 343,285.29		\$ 248,722.86	\$ 68.49	\$ 133,175.57	\$ 63,084.73	\$ 39,568.51	\$ 827,905.45			
	2026 Fund Balance	Total		\$ 444,685.29		\$ 264,284.34	\$ 68.49	\$ 178,260.83	\$ 73,365.73	\$ 49,219.39	\$ 1,009,884.07			
	2026 Expenses										\$ -			
											\$ -			
											\$ -			
											\$ -			
											\$ -			
		Total Expense		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
		Year end Balance		\$ 444,685.29		\$ 264,284.34	\$ 68.49	\$ 178,260.83	\$ 73,365.73	\$ 49,219.39	\$ 1,009,884.07			

Village of Somerset
BUILDING INSPECTOR'S REPORT
FOR THE MONTH OF MAY 2026

<u>PERMIT #</u>	<u>APPLICANT</u>	<u>ADDRESS</u>	<u>PROJECT</u>	<u>VALUE</u>	<u>FEE</u>	<u>ADMIN FEE</u>
26-145	Gina Belisle-Miller	441 White Pine Lane	Fence	\$5,000.00	\$90.00	\$25.00
26-150	Capstone Homes	982 Willow Glen Avenue	New Home	\$348,290.00	\$1,788.00	\$75.00
26-151	Capstone Homes	984 Willow Glen Avenue	New Home	\$354,385.00	\$1,812.00	\$75.00
26-152	Humberto Oliverares	515 LaGrandeur Road	Deck	\$17,000.00	\$200.00	\$25.00
26-153	Brock Monpetit	900 Spring Street	Sign	\$5,000.00	\$90.00	\$25.00
26-155	Sandra Weyer	432 Belisle Street	Alteration	\$33,742.00	\$282.00	\$25.00
26-156	Stephanie Swanson	724 Spring Street	Alteration	\$27,713.00	\$258.00	\$25.00
26-158	Lance Premeau	553 LaGrandeur Road	Fence	\$5,000.00	\$90.00	\$25.00
26-159	Capstone Homes	987 Willow Glen Avenue	New Home	\$354,385.00	\$1,812.00	\$75.00
26-161	Chad Hickox	300 Willow Street	Fence	\$5,000.00	\$90.00	\$25.00
26-163	Chhun Kabes	877 Sutherland Street	Alteration	\$12,500.00	\$294.00	\$25.00
26-164	Germain Properties	516 Hud Street	Fence	\$5,000.00	\$90.00	\$25.00

OTAL PERMITS 12

3 NEW HOMES	0 COMMERCIAL
0 STORAGE SHED	4 FENCE
1 DECK(S)	0 REPAIR(S)
0 ADDITION	0 PORCH
0 FIREPLACE	0 ELECTRIC
3 ALTERATION	0 RAZE
0 HVAC	1 SIGNS

<u>TOTAL</u>	<u>TOTAL</u>	<u>TOTAL</u>
\$1,173,015.00	\$6,896.00	\$450.00

DRIVEWAY PERMITS

26-150	Capstone Homes	982 Willow Glen Avenue
26-151	Capstone Homes	984 Willow Glen Avenue
26-159	Capstone Homes	987 Willow Glen Avenue

<u>FEE</u>	
\$90.00	-
\$90.00	-
\$90.00	-

OTAL PERMITS 3

<u>TOTAL</u>
\$270.00

Village of Somerset

Administrative Fee	\$450.00
FINES	\$0.00
<u>TOTAL</u>	<u>\$450.00</u>

Inspection Agency

FEES	\$6,896.00
3 DRIVEWAY PERMIT	\$270.00
3 SEAL @ \$40	\$120.00
<u>TOTAL</u>	<u>\$7,286.00</u>

Unposted Included

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2026	2026	2026	Budget Status	% of Budget
		May	Actual 05/31/2026	Budget		
100-00-41110-000-000	VILLAGE TAX LEVY	0.00	0.00	1,654,618.07	-1,654,618.07	0.00
100-00-41150-000-000	MANAGED FOREST LAND TAX	0.00	0.00	167.02	-167.02	0.00
100-00-41210-000-000	HOTEL ROOM TAX	0.00	104.31	0.00	104.31	0.00
TAX LEVY		0.00	104.31	1,654,785.09	-1,654,680.78	0.01
100-00-43410-000-000	STATE SHARED TAXES	0.00	0.00	321,755.90	-321,755.90	0.00
100-00-43420-000-000	STATE FIRE INS TAX REVENUE	0.00	0.00	22,306.00	-22,306.00	0.00
100-00-43430-000-000	COMPUTER EXEMPTION	0.00	0.00	4,483.50	-4,483.50	0.00
100-00-43431-000-000	STATE AID-VIDEO SERVICE AID	0.00	0.00	1,290.46	-1,290.46	0.00
100-00-43435-000-000	STATE AID-PERSONAL PROPERTY	0.00	0.00	44,594.34	-44,594.34	0.00
100-00-43531-000-000	STATE AID FOR LOCAL STREETS	0.00	0.00	191,095.55	-191,095.55	0.00
100-00-43580-000-000	HOUSING GRANT	0.00	-6,598.11	0.00	-6,598.11	0.00
100-00-43650-000-000	Managed Forest Land	0.00	0.00	3.52	-3.52	0.00
100-00-43790-000-000	ST CROIX CTY LIBRARY FUNDING	0.00	197,297.83	197,297.00	0.83	100.00
100-00-43791-000-000	CTY TRAINING REIMB-LAW ENF	0.00	818.86	0.00	818.86	0.00
INTERGOVERNMENTAL REVENUES		0.00	191,518.58	782,826.27	-591,307.69	24.47
100-00-44110-000-000	LIQUOR & MALT LICENSES	0.00	15,735.00	5,745.00	9,990.00	273.89
100-00-44121-000-000	OPERATOR LICENSES	0.00	330.00	650.00	-320.00	50.77
100-00-44123-000-000	CIGARETTE LICENSES	50.00	500.00	550.00	-50.00	90.91
100-00-44124-000-000	DIRECT SELLERS LICENSES	180.00	200.00	40.00	160.00	500.00
100-00-44125-000-000	CABLE TV FRANCHISE PERMIT	0.00	0.00	3,500.00	-3,500.00	0.00
100-00-44205-000-000	DOG LICENSES - VILLAGE SHARE	105.00	675.00	670.00	5.00	100.75
100-00-44210-000-000	DOG LICENSES - SHARE FROM CTY	0.00	287.79	330.00	-42.21	87.21
100-00-44300-000-000	BUILDING PERMIT FEES	6,849.00	74,643.00	100,000.00	-25,357.00	74.64
100-00-44400-000-000	PLAN COMMISSION FEES	0.00	550.00	1,000.00	-450.00	55.00
100-00-44410-000-000	BOARD OF ZONING APPEALS	0.00	350.00	0.00	350.00	0.00
100-00-44900-000-000	SIGN PERMIT FEES	0.00	230.00	115.00	115.00	200.00
LICENSES AND PERMITS		7,184.00	93,500.79	112,600.00	-19,099.21	83.04
100-00-45110-000-000	COURT FINES & COSTS	-571.26	8,413.84	30,000.00	-21,586.16	28.05
REVENUES		-571.26	8,413.84	30,000.00	-21,586.16	28.05
100-00-46110-000-000	CLERK'S REVENUE	250.00	747.00	1,750.00	-1,003.00	42.69
100-00-46112-000-000	LICENSE PUBLICATION FEES	0.00	130.00	130.00	0.00	100.00
100-00-46210-000-000	REG & REPORT FEES/RESTITUTION	33.00	220.69	200.00	20.69	110.35
100-00-46310-000-000	PUBLIC WORKS DEPT. REVENUE	0.00	1,100.00	0.00	1,100.00	0.00
100-00-46420-000-000	REFUSE & RECYCLING HAUL REVENUE	23,685.04	117,080.21	250,000.00	-132,919.79	46.83
100-00-46710-000-000	LIBRARY FEES & COLLECTIONS	0.00	1,488.47	7,000.00	-5,511.53	21.26
100-00-46721-000-000	ATHLETIC FIELD USE FEES	100.00	100.00	1,500.00	-1,400.00	6.67
PUBLIC CHARGES FOR SERVICES		24,068.04	120,866.37	260,580.00	-139,713.63	46.38
100-00-47322-000-000	POLICE OFFICER WAGE REIMB.	0.00	0.00	56,050.00	-56,050.00	0.00
INTERGOVERNMENT CHARGE SERVICE		0.00	0.00	56,050.00	-56,050.00	0.00
100-00-48110-000-000	INTEREST INCOME	0.00	0.00	25,000.00	-25,000.00	0.00
100-00-48130-000-000	INTEREST INCOME - SPEC ASSESS	0.00	98.01	1,000.00	-901.99	9.80
100-00-48310-000-000	PARK LAND	0.00	44,500.00	0.00	44,500.00	0.00
100-00-48500-000-000	DONATIONS	0.00	0.00	3,800.00	-3,800.00	0.00

Unposted Included

Fund: 100 - VILLAGE GENERAL FUND

Account Number		2026	2026	2026	Budget Status	% of Budget
		May	Actual 05/31/2026	Budget		
100-00-48920-000-000	GENERAL INSURANCE DIVIDEND	0.00	0.00	4,000.00	-4,000.00	0.00
MISCELLANEOUS REVENUES		0.00	44,598.01	33,800.00	10,798.01	131.95
100-00-49261-000-000	TRANSFER FROM WATER UTILITY	0.00	0.00	111,950.00	-111,950.00	0.00
AMORTIZAION OF CONSTR. GRANTS		0.00	0.00	111,950.00	-111,950.00	0.00
Total Revenues		30,680.78	459,001.90	3,042,591.36	-2,583,589.46	15.09

Unposted Included

Fund: 100 - VILLAGE GENERAL FUND

		2026				
Account Number		2026 May	Actual 05/31/2026	2026 Budget	Budget Status	% of Budget
100-00-51110-110-000	Village Board Salaries	5,455.58	12,805.61	35,000.00	22,194.39	36.59
100-00-51110-150-000	Village Board Benefits	417.32	979.55	2,700.00	1,720.45	36.28
100-00-51110-390-000	Village Board Other Expenses	234.79	2,427.97	6,500.00	4,072.03	37.35
100-00-51210-111-000	Judge's Salary	1,666.67	4,166.68	10,000.00	5,833.32	41.67
100-00-51210-121-000	Clerk of Court Wages	6,231.98	21,057.92	56,800.00	35,742.08	37.07
100-00-51210-122-000	Deputy Clerk of Court Wages	165.34	383.83	4,463.00	4,079.17	8.60
100-00-51210-150-000	Court Employee Benefits	5,595.16	18,494.55	43,924.91	25,430.36	42.10
100-00-51210-324-000	Dues, Fees & Training	0.00	1,005.00	2,200.00	1,195.00	45.68
100-00-51210-390-000	Court Other Expenses	400.94	7,291.06	11,420.00	4,128.94	63.84
100-00-51311-210-000	Village Attorney - General	6,519.00	10,625.75	20,000.00	9,374.25	53.13
100-00-51312-210-000	Village Attorney - Court	850.75	2,644.50	10,000.00	7,355.50	26.45
100-00-51320-210-000	Municipal Code of Ordinances	0.00	2,350.00	2,350.00	0.00	100.00
100-00-51410-110-000	Village President Salary	1,666.66	4,166.65	10,000.00	5,833.35	41.67
100-00-51410-150-000	Village President Benefits	127.50	318.75	765.00	446.25	41.67
100-00-51420-110-000	Clerk Salary	5,860.41	19,925.32	50,985.48	31,060.16	39.08
100-00-51420-120-000	Treasurer Wages	4,872.87	16,570.77	43,775.52	27,204.75	37.85
100-00-51420-150-000	Admin Employee Benefits	4,751.46	15,942.27	41,176.02	25,233.75	38.72
100-00-51420-321-000	Admin Publishing	24.75	154.22	1,000.00	845.78	15.42
100-00-51420-325-000	Admin Training	292.72	791.72	1,000.00	208.28	79.17
100-00-51420-390-000	Admin Other Expenses	859.03	7,252.73	12,000.00	4,747.27	60.44
100-00-51440-125-000	Elections Part-time Wages	0.00	1,641.25	7,800.00	6,158.75	21.04
100-00-51440-390-000	Elections Other Expenses	167.00	574.44	2,500.00	1,925.56	22.98
100-00-51510-210-000	Special Accounting & Auditing	0.00	5,000.00	13,700.00	8,700.00	36.50
100-00-51530-210-000	Assessment of Property	3,450.00	8,562.18	13,800.00	5,237.82	62.04
100-00-51530-390-000	Financial Other Expenses	0.00	0.00	3,150.00	3,150.00	0.00
100-00-51610-120-000	Municipal Building Wages	355.20	1,040.61	3,500.00	2,459.39	29.73
100-00-51610-150-000	Municipal Bldg Emp Benefits	55.52	167.78	750.00	582.22	22.37
100-00-51610-390-000	Municipal Building Other Exp	1,762.63	11,981.30	28,000.00	16,018.70	42.79
100-00-51930-511-000	Admin Property & Liability Ins	0.00	4,970.50	13,859.00	8,888.50	35.86
100-00-51930-512-000	Admin Worker's Compensation	0.00	99.50	398.00	298.50	25.00
100-00-51930-513-000	Employee Bonds	0.00	675.00	675.00	0.00	100.00
GENERAL GOVERNMENT		51,783.28	184,067.41	454,191.93	270,124.52	40.53
100-00-52110-112-000	Chief's Salary	12,584.22	42,783.81	110,482.00	67,698.19	38.72
100-00-52110-120-002	Wages - 4502	11,810.58	40,155.89	103,752.00	63,596.11	38.70
100-00-52110-120-003	Wages - 4503	9,732.00	33,950.92	84,547.00	50,596.08	40.16
100-00-52110-120-004	Wages - 4504	9,256.98	33,891.52	81,918.00	48,026.48	41.37
100-00-52110-120-005	Wages - 4505	9,403.20	32,289.36	81,788.00	49,498.64	39.48
100-00-52110-120-006	Police Secretary Wages	0.00	0.00	7,000.00	7,000.00	0.00
100-00-52110-120-007	Police Overtime Wages	6,939.51	20,638.02	50,000.00	29,361.98	41.28
100-00-52110-120-009	Part-time Officer Wages	0.00	0.00	10,000.00	10,000.00	0.00
100-00-52110-120-010	Office Summer Help Wages	941.86	2,700.84	0.00	-2,700.84	0.00
100-00-52110-120-011	WAGES - 4506	0.00	1,572.25	16,418.00	14,845.75	9.58
100-00-52110-120-012	WAGES - 4507	5,340.00	17,978.00	70,889.00	52,911.00	25.36
100-00-52110-120-013	WAGES - 4508	0.00	0.00	61,713.00	61,713.00	0.00
100-00-52110-150-000	Police Employee Benefits	25,002.92	84,741.34	257,000.00	172,258.66	32.97
100-00-52110-325-000	Police Training	209.62	2,677.07	10,000.00	7,322.93	26.77
100-00-52110-351-000	Vehicle Expense	175.15	5,279.47	10,000.00	4,720.53	52.79
100-00-52110-390-000	Other Police Expenses	2,595.91	12,400.21	45,000.00	32,599.79	27.56
100-00-52110-391-000	Community Relations	0.00	0.00	1,000.00	1,000.00	0.00
100-00-52210-390-000	Fire Dept Other Expenses	0.00	30,290.50	60,581.00	30,290.50	50.00
100-00-52210-393-000	Fire Dues	0.00	0.00	22,306.00	22,306.00	0.00

Unposted Included

Fund: 100 - VILLAGE GENERAL FUND

		2026				
Account Number		2026 May	Actual 05/31/2026	2026 Budget	Budget Status	% of Budget
100-00-52220-290-000	Hydrant Rental	7,634.34	30,537.36	91,612.00	61,074.64	33.33
100-00-52310-390-000	Rescue Other Expenses	0.00	30,290.50	60,581.00	30,290.50	50.00
100-00-52410-210-000	Building Inspector Services	29,516.00	64,099.00	95,000.00	30,901.00	67.47
100-00-52930-159-000	Uniform Allowance	365.37	1,435.36	5,000.00	3,564.64	28.71
100-00-52930-512-000	Worker's Compensation	0.00	2,185.75	8,743.00	6,557.25	25.00
100-00-52930-515-000	Professional Ins	0.00	2,107.25	8,429.00	6,321.75	25.00
RADIO EXPENSE		131,507.66	492,004.42	1,353,759.00	861,754.58	36.34
100-00-53240-120-000	Machinery & Equipment Wages	417.14	3,533.85	5,600.00	2,066.15	63.10
100-00-53240-150-000	Machinery & Equip Emp Benefits	194.60	1,280.23	2,200.00	919.77	58.19
100-00-53240-240-000	Machinery & Equip Maint/Repair	3,376.92	10,465.78	23,000.00	12,534.22	45.50
100-00-53240-350-000	Machinery & Equipment Oper Exp	339.74	7,606.95	16,500.00	8,893.05	46.10
100-00-53240-390-000	Machinery & Equip Other Exp	0.00	93.87	150.00	56.13	62.58
100-00-53270-120-000	Garages & Sheds Wages	323.08	6,749.61	6,000.00	-749.61	112.49
100-00-53270-150-000	Garages & Sheds Emp Benefits	120.88	2,516.94	1,700.00	-816.94	148.06
100-00-53270-350-000	Garages & Sheds Operating Exp	1,112.51	6,390.24	11,500.00	5,109.76	55.57
100-00-53270-390-000	Garages & Sheds Other Expenses	432.51	2,322.66	2,100.00	-222.66	110.60
100-00-53310-110-000	Street Maintenance Salary	186.51	621.70	1,700.00	1,078.30	36.57
100-00-53310-120-000	Street Maintenance Wages	15,625.85	47,806.12	108,000.00	60,193.88	44.26
100-00-53310-150-000	Street Maint Employee Benefits	7,040.72	22,036.89	51,000.00	28,963.11	43.21
100-00-53310-240-000	Street Maintenance & Repairs	286.48	338.98	5,500.00	5,161.02	6.16
100-00-53310-290-000	St Maint Contractual Services	180.00	2,475.30	25,000.00	22,524.70	9.90
100-00-53310-350-000	Street Maint Operating Expense	124.78	499.24	1,500.00	1,000.76	33.28
100-00-53310-390-000	Street Maint-Other Expenses	526.02	659.04	1,200.00	540.96	54.92
100-00-53320-120-000	Street Cleaning Wages	1,992.72	3,216.32	6,300.00	3,083.68	51.05
100-00-53320-150-000	Street Cleaning Emp Benefits	1,243.60	1,933.86	3,700.00	1,766.14	52.27
100-00-53330-120-000	Snow & Ice Removal Wages	0.00	14,901.16	35,000.00	20,098.84	42.57
100-00-53330-150-000	Snow/Ice Removal Emp Benefits	0.00	6,127.76	13,000.00	6,872.24	47.14
100-00-53330-240-000	Snow/Ice Removal Maint/Repairs	0.00	0.00	150.00	150.00	0.00
100-00-53330-370-000	Salt & Sand	0.00	14,766.86	24,000.00	9,233.14	61.53
100-00-53330-390-000	Snow/Ice Removal Other Exp	0.00	0.00	200.00	200.00	0.00
100-00-53420-220-000	Street Lighting Utility Svc	4,525.32	19,144.19	48,000.00	28,855.81	39.88
100-00-53420-820-000	Street Lighting Outlay/Improve	0.00	14,875.00	0.00	-14,875.00	0.00
100-00-53430-120-000	Sidewalks Wages	0.00	595.04	1,000.00	404.96	59.50
100-00-53430-150-000	Sidewalks Emp Benefits	0.00	167.79	250.00	82.21	67.12
100-00-53430-240-000	Sidewalks Maint/Repairs	0.00	0.00	4,000.00	4,000.00	0.00
100-00-53440-120-000	Storm Sewer Wages	0.00	598.22	1,500.00	901.78	39.88
100-00-53440-150-000	Storm Sewer Employee Benefits	0.00	139.93	510.00	370.07	27.44
100-00-53440-240-000	Storm Sewer Maint & Repairs	16.48	80.92	500.00	419.08	16.18
100-00-53440-290-000	STORM WATER-CONTRACTUAL SVCS	593.70	593.70	0.00	-593.70	0.00
100-00-53620-120-000	Refuse Collection Wages	916.25	1,023.77	3,750.00	2,726.23	27.30
100-00-53620-150-000	Refuse Collection Emp Benefits	400.01	456.26	1,400.00	943.74	32.59
100-00-53630-290-000	Solid Waste Disposal Contract	17,777.00	70,658.00	202,000.00	131,342.00	34.98
100-00-53635-120-000	Recycling Wages	0.00	0.00	2,500.00	2,500.00	0.00
100-00-53635-150-000	Recycling Employee Benefits	0.00	0.00	1,300.00	1,300.00	0.00
100-00-53635-290-000	Recycling Contractual Services	4,896.00	19,460.00	56,000.00	36,540.00	34.75
100-00-53640-120-000	Weed Control Wages	0.00	0.00	3,300.00	3,300.00	0.00
100-00-53640-150-000	Weed Control Employee Benefits	0.00	0.00	1,500.00	1,500.00	0.00
100-00-53930-159-000	Public Works Uniform Allowance	0.00	536.94	2,500.00	1,963.06	21.48
100-00-53930-511-000	Public Wks Insurance Expense	0.00	1,760.25	2,849.00	1,088.75	61.78
100-00-53930-512-000	Pub Wks Worker's Compensation	0.00	1,260.50	5,042.00	3,781.50	25.00
100-00-53930-514-000	PW Unemployment Compensation	0.00	376.25	0.00	-376.25	0.00

Unposted Included

Fund: 100 - VILLAGE GENERAL FUND

Account Number	2026 May	2026 Actual 05/31/2026	2026 Budget	Budget Status	% of Budget
OPERATING EXPENSE	62,648.82	288,070.12	682,901.00	394,830.88	42.18
100-00-54110-390-000 Animal Control Other Expenses	0.00	157.85	1,000.00	842.15	15.79
100-00-54610-720-000 Senior Center Donation	0.00	0.00	500.00	500.00	0.00
HEALTH & HUMAN SERVICES	0.00	157.85	1,500.00	1,342.15	10.52
100-00-55110-110-000 Library Director Salary	6,684.84	22,728.41	58,658.08	35,929.67	38.75
100-00-55110-120-000 Library Wages	15,563.24	53,052.19	139,256.64	86,204.45	38.10
100-00-55110-150-000 Library Employee Benefits	6,887.48	23,185.51	56,897.42	33,711.91	40.75
100-00-55110-220-000 Library Utility Expenses	1,010.42	6,538.78	14,636.73	8,097.95	44.67
100-00-55110-290-000 Library Contractual Services	0.00	15,382.24	15,806.00	423.76	97.32
100-00-55110-327-000 Library Workshops	160.00	1,691.20	3,786.98	2,095.78	44.66
100-00-55110-347-000 Library Audio/Video Materials	227.40	926.85	2,997.50	2,070.65	30.92
100-00-55110-348-000 Library Print Materials	1,085.24	3,232.07	10,800.00	7,567.93	29.93
100-00-55110-349-000 Library E-Materials	0.00	3,839.00	3,859.00	20.00	99.48
100-00-55110-350-000 Library Operating Expense	35.59	2,684.31	9,181.32	6,497.01	29.24
100-00-55110-390-000 Library Supplies	470.49	1,438.03	6,574.00	5,135.97	21.87
100-00-55110-391-000 Library Programming Supplies	562.87	-1,757.75	9,606.00	11,363.75	-18.30
100-00-55110-392-000 LIBRARY COLLECTION ITEMS	71.04	121.63	1,500.00	1,378.37	8.11
100-00-55110-511-000 Library Insurance Expense	0.00	1,907.50	2,024.00	116.50	94.24
100-00-55110-512-000 Library Worker's Compensation	0.00	61.00	244.00	183.00	25.00
100-00-55200-110-000 Parks Salary	395.88	1,319.60	3,500.00	2,180.40	37.70
100-00-55200-120-000 Parks Wages	12,411.08	20,869.09	67,000.00	46,130.91	31.15
100-00-55200-150-000 Parks Employee Benefits	3,736.43	7,162.94	27,000.00	19,837.06	26.53
100-00-55200-350-000 Parks Operating Expense	808.75	5,128.45	22,000.00	16,871.55	23.31
100-00-55200-371-000 Park Maintenance	657.87	2,192.10	9,500.00	7,307.90	23.07
100-00-55200-372-000 Athletic Fields Maint/Expense	890.00	890.00	5,500.00	4,610.00	16.18
100-00-55200-511-000 Parks Insurance Expense	0.00	1,912.00	2,156.00	244.00	88.68
100-00-55200-512-000 Parks Worker's Compensation	0.00	21.75	87.00	65.25	25.00
100-00-55310-390-000 Celebrations/Decorations Exp	0.00	500.00	5,000.00	4,500.00	10.00
RECREATION	51,658.62	175,026.90	477,570.67	302,543.77	36.65
100-00-56300-110-000 Planning Salary	60.00	720.00	3,600.00	2,880.00	20.00
100-00-56300-150-000 Planning Employee Benefits	4.59	55.08	280.00	224.92	19.67
100-00-56300-290-000 Planning Contractual Services	930.00	2,160.25	8,500.00	6,339.75	25.41
100-00-56300-390-000 Planning Other Expenses	0.00	129.04	300.00	170.96	43.01
100-00-56400-120-000 Board of Appeals Wages	0.00	0.00	500.00	500.00	0.00
100-00-56400-150-000 Board of Appeals Emp Benefits	0.00	0.00	50.00	50.00	0.00
100-00-56400-390-000 Board of Appeals Other Expense	0.00	0.00	50.00	50.00	0.00
100-00-56710-110-000 Economic Development Salary	2,113.92	7,875.29	19,000.00	11,124.71	41.45
100-00-56710-150-000 Economic Development Benefits	550.32	1,956.88	4,600.00	2,643.12	42.54
100-00-56710-290-000 Econ Dev Contractual Services	750.00	13,237.25	30,000.00	16,762.75	44.12
100-00-56710-390-000 Economic Development Other Exp	0.00	6,948.60	1,200.00	-5,748.60	579.05
REFUNDS	4,408.83	33,082.39	68,080.00	34,997.61	48.59
Total Expenses	302,007.21	1,172,409.09	3,038,002.60	1,865,593.51	38.59
Net Totals	-271,326.43	-713,407.19	4,588.76	717,995.95	-15,546.84

Village of Somerset, Wisconsin 2015 Financial Management Plan

Executive Summary December 2015

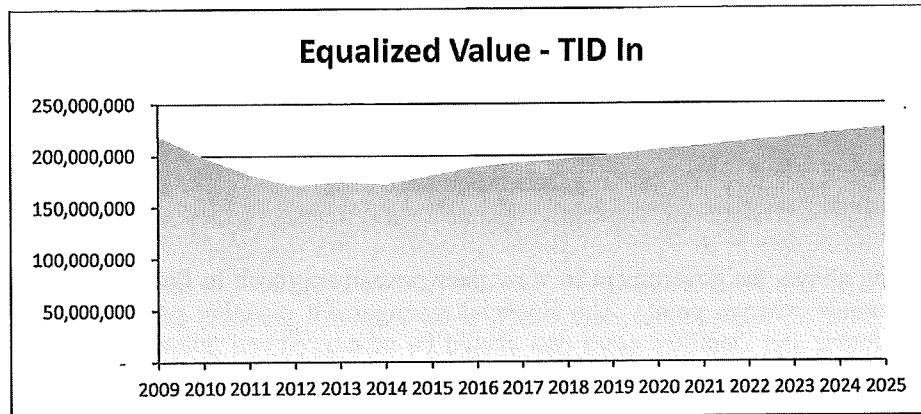
Financial planning allows the government to view their present approach to financial management from an overall, long-range vantage point. The financial management planning process charts a path to a strong financial future and identifies areas that should be monitored and potentially addressed. It also guides the Village Board and staff in making decisions about capital spending and growth by providing guidelines for managing debt and keeping the mill rate and future tax levy increases both predictable and manageable. We recommend that the plan be updated annually to reflect changing priorities and resources.

This Financial Management Plan balances the forecasted revenues against competing demands for services, including upcoming street projects, a park project and vehicle replacements for both public works and public safety. In the process of completing the plan, several trends and opportunities emerged.

- *The Village's tax levy has seen steady incremental increases since 2012 as the Village restrained growth in expenditures while equalized values slowly rebounded. In 2015, Equalized values were at 2011 levels, with the lowest value occurring in 2012. From 2012 to 2015, the value increased by 5.92%, consistent with levy increases of 5.94%. This resulted in stable mill rates over the last four years*
- The levy for General Obligation (G.O.) debt service is expected to be about \$231,000 in 2016. This equates to approximately 1.45 mils of the Village's total tax rate.
- The unassigned General Fund balance is currently limited. As of the end of 2014, the unassigned balance was 7.7% of expenditures. The pace of repayment of an advance to the Sewer Fund will be an important factor in whether the balance increases during the next five years.
- The feasibility of the Capital Improvement Plan is related to whether the Village chooses to complete the South River Crossing project. Without that project, the Village has the capacity to take on the debt if it is willing to increase its levy. If that project is included at the current estimated cost, the Village may face challenges borrowing for other projects and would see a significant levy increase.
- The utilities have some capacity to take on additional debt, but the Village may need to consider rate increases for larger projects.
- The plan provides *measurable guidelines for financial health.*

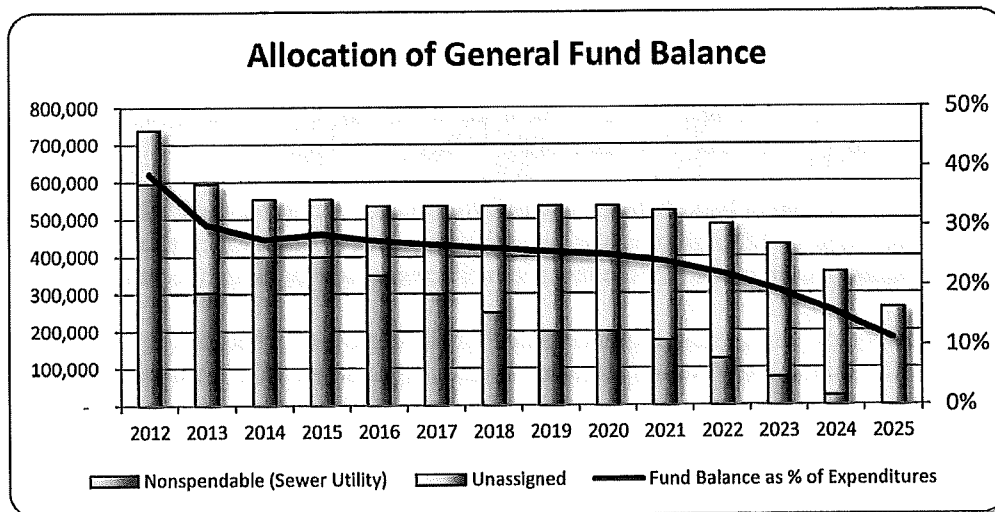
Market Value Projections

The Financial Management Plan makes relatively conservative assumptions about future development and inflationary growth. It shows rebounding equalized values beginning in 2015 followed by a 2.0% increase for 2016 and beyond, as shown in the following chart.



General Fund Balance

Fund balance is intended to serve as a measure of the financial resources available in a governmental fund. It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable mill rates. Fund balance levels in the General Fund are a crucial consideration in long-term financial planning. The chart below shows the breakdown of the General Fund balance compared to a percent of total General Fund expenditures.



The following are key considerations for the Village related to its General Fund balance:

- The unassigned balance is that portion of the balance not reserved for any particular purpose. It is advisable for a municipality to retain an unassigned General Fund balance of at least 25-30%. As of the end of 2014, the Village's unassigned balance was \$153,512, or 7.7% of expenditures. Increasing the unassigned General Fund balance would provide greater flexibility and security for the Village.
- The non-spendable balance is that portion which is not currently available but is expected to eventually become available. The majority of the Village's non-spendable balance is an advance

to the sewer utility in an amount of \$312,580 as of the end of 2014. Current cash flows indicate the sewer utility may struggle to repay the advance. It can do so if it does not take on additional debt, but additional projects are likely to be required during the period.

- The growing unassigned balance is dependent on repayment of the sewer utility's advance. If repayment does not occur as projected, then the unassigned balance can be expected to stay closer to where it currently is.
- Our conservative estimates show expenditures increasing at a slightly faster rate than levy limits. Thus, fund balance projections in future years appear to decline slightly.

Financing Capital Investment

Buildings, infrastructure, technology and major equipment are the physical foundation for providing services to constituents. The procurement, construction, and maintenance of capital assets are a critical activity of local governments and therefore require careful planning.

Capital planning is critical to water, sewer, transportation, and other essential public services. Capital facilities and infrastructure are important legacies that serve current and future generations. It is extremely difficult for governments to address the current and long-term needs of their constituents without a sound multi-year capital plan that clearly identifies capital and major equipment needs, maintenance requirements, funding options, and operating budget impacts.

The Village has prepared a capital improvement plan that provides for the construction or reconstruction of streets, equipment replacement, renovation and/or expansion of Village buildings and utility improvements. Non-utility capital projects are typically financed with General Obligation (G.O.) debt, which is backed by the full faith and credit of the Village and is paid via a property tax levy or from offsetting revenues sources such as a TID.

A summary of the non-utility capital improvement plan is shown below:

Dept.	Project Name	2016	2017	2018	2019	2020
Building	Shop Addition/Relocation		500,000			
Equipment	Equip. & Vehicle Replacement	60,000	25,000	325,000	200,000	175,000
Recreation	Park Improvements	107,500	968,000	225,000		
Storm Water	Pond Maintenance	15,000				
Streets	Annual Street Projects	820,000	375,000	900,000		
Streets	South River Crossing					4,000,000
TOTALS		\$1,002,500	\$1,868,000	\$1,450,000	\$200,000	\$4,175,000

The feasibility of the Village's current non-utility capital improvement plan is dependent on whether the Village chooses to complete the South River Crossing project. A capital improvement plan without the South River Crossing is expected to result in some tax impact, but is manageable amount of debt for the Village to incur. Including the South River Crossing at the current projected cost would likely strain the Village's ability to borrow for other projects and would have a large impact.

This Financial Management Plan presents one scenario without the South River Crossing project and one with it. It recommends the following basic approach to implementing the plan:

- **Smaller street projects and park projects should be financed over 10 years.** – Streets and park projects are long-lived capital assets that can reasonably be financed for a period of 10 years

or longer. A shorter period minimizes interest expense, and the payments required for smaller projects are manageable with a 10-year amortization. Financing over a shorter period results in a large and avoidable impact on the mill rate.

- **Large street projects should be financed over 20 years.** – The impact of a large project is significantly reduced by extending payments to 20 years, and doing so is financially sound for long-lived capital assets like streets. Moreover, a project the size of the South River Crossing would result in a property tax increase that would likely be considered unmanageable if financed over a period shorter than 20 years.
- **Annual Capital Improvement Levy** – Continuing to levy \$185,530 each year reduces the amount the Village needs to borrow to complete projects.

A summary of the utility capital improvement plan is below:

Utility	Project Name	2016	2017	2018	2019	2020
Water	SCADA – Well #4	30,000				
Water	Future Water Tower Land Acquisition	30,000				
Water	Well No. 5 siting plan/land purchase			60,000		
Water/Sewer	Bridge Crossing			350,000		
Water	Storage Tank				1,200,000	
Water	Well No. 5					1,000,000
Sewer	Sludge Storage - WWTP	500,000				
Sewer	Hud Street sewer lining	15,000				
Sewer	West interceptor to Junction River			175,000		
Sewer	WWTP Expansion				2,500,000	
Sewer	Vactor Replacement					175,000
TOTALS		\$575,000	\$0	\$585,000	\$3,700,000	\$1,175,000

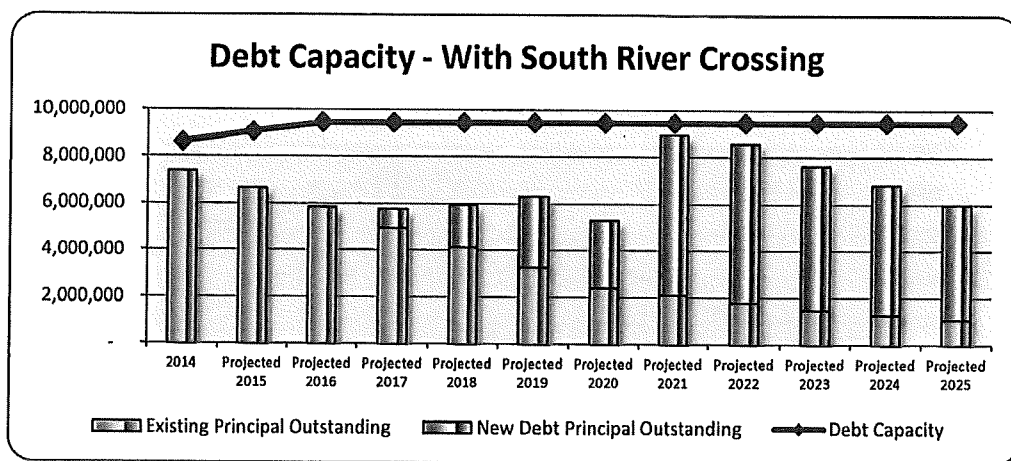
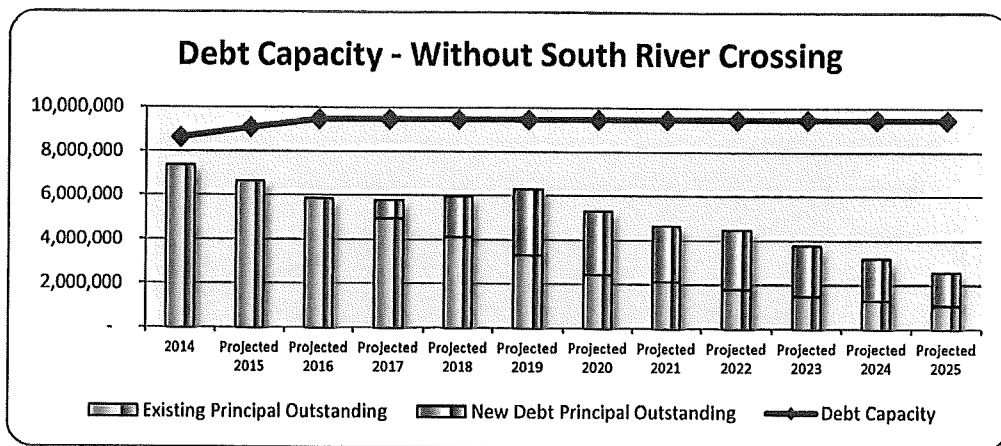
Utility-based projects can be paid for using G.O. or revenue-backed debt. The feasibility of projects is dependent on utility rates, which a following section will briefly address.

The following sections detail the impact of implementing the full capital improvement plan. It is important to note the Financial Management Plan shows all projects currently slated to occur within the current time frame. The Village Board may re-evaluate or re-prioritize projects in the future depending on funding available or other internal and external revenue sources.

Debt

The ability to incur and support debt is a vital part of the financial management plan. Debt provides the capacity to meet many important equipment, infrastructure and development needs. Debt also allows the Village to spread the cost of infrastructure across current and future users.

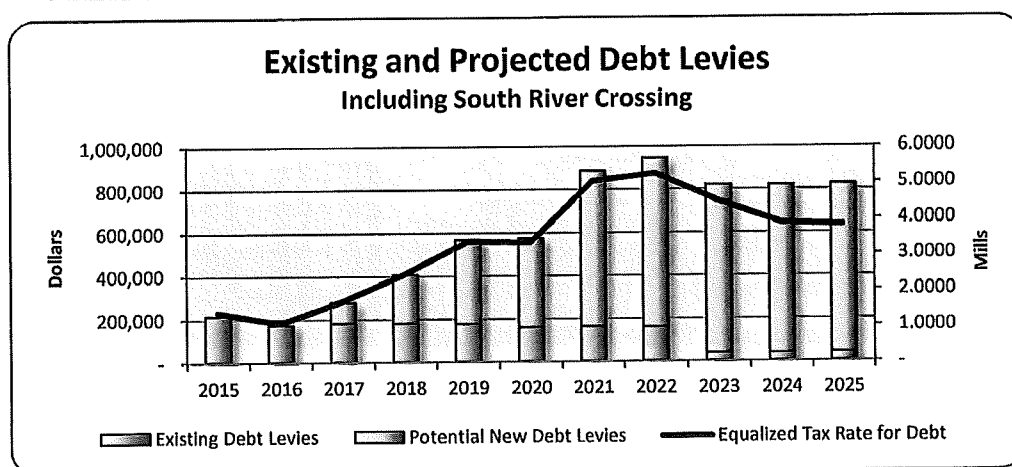
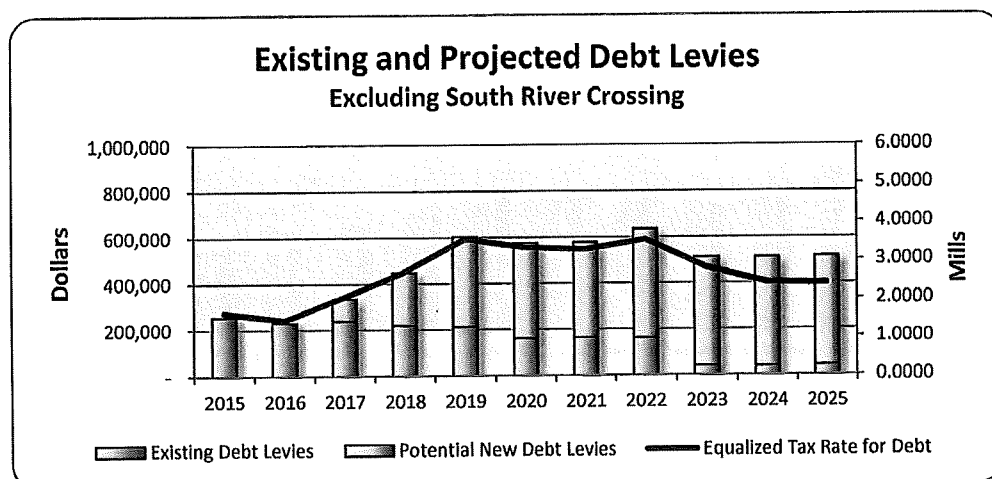
Debt capacity is the first factor to consider prior to the issuance of new debt. By state statute, the Village's G.O. debt outstanding is capped at 5% of Equalized Valuation. The limit for the Village is currently \$9,463,280, of which approximately \$3.6 million (38%) is remaining. On the next page are two charts which show the Village's existing and projected debt as it relates to debt capacity. The first chart includes all non-utility projects except the South River Crossing and the second also includes South River Crossing. The Village should revisit these projections if it chooses to finance utility projects with G.O. debt. Revenue debt, which is backed by the rates and charges of the utilities and is a common source of utility financing, does not count against G.O. borrowing capacity.



The following are key considerations related to G.O. borrowing capacity:

- Capacity is not a significant constraint for completing the Capital Improvement Plan when the South River Crossing project is not taken into consideration. However, financing utility projects with G.O. debt could increase pressure on the Village's G.O. borrowing capacity.
- Completing the South River Crossing project with G.O. debt would put considerable strain on the Village's G.O. borrowing capacity. It would leave very little capacity for other projects or emergencies and may be a negative factor in the Village's bond rating.

The second primary constraint is the levy for G.O. debt service. The Village must levy for all G.O. debt not paid from a secondary revenue source such as a TID. The Village is currently levying taxes for six outstanding obligations, which will all be retired by 2026. The Village is projected to levy \$231,889 for debt in 2016. The tables below show the existing and projected debt levy. The first table does not include the South River Crossing whereas the second table does.



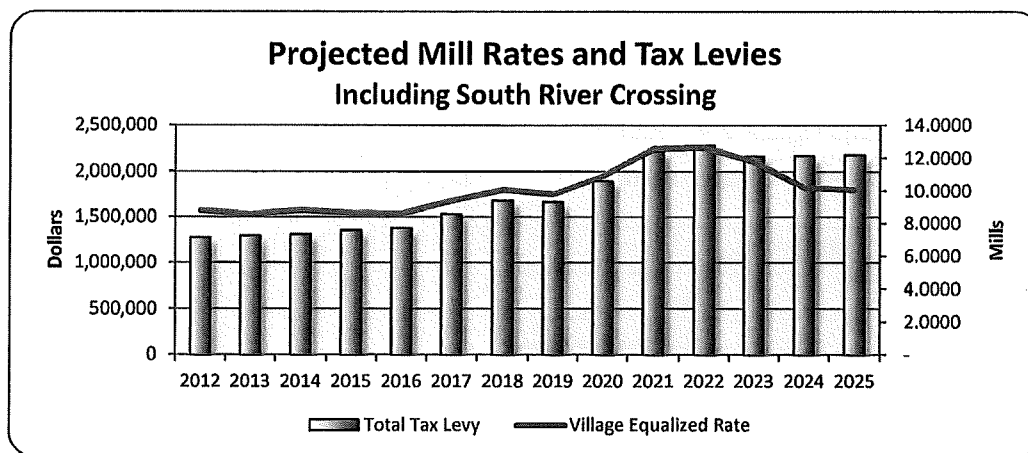
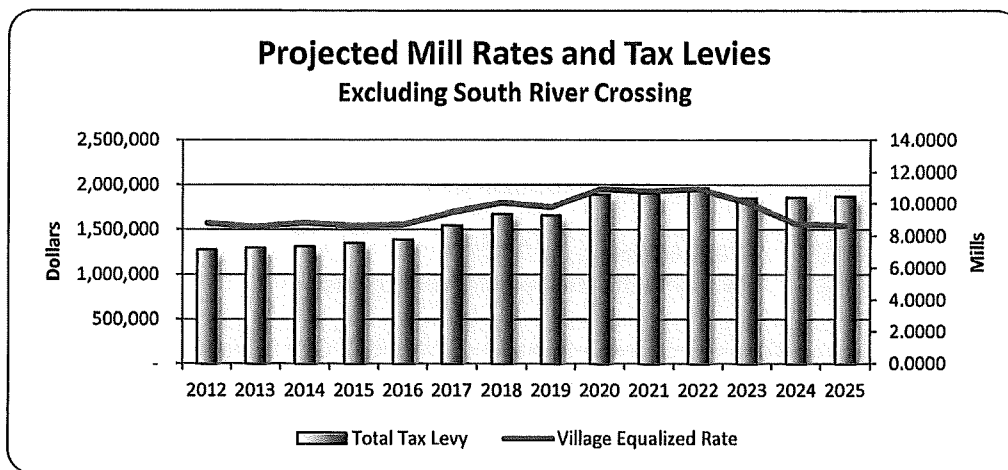
The following are key considerations related to the Village's debt levy:

- The 2016 debt levy of \$231,889 equates to an equalized mill rate of approximately 1.45. A mill rate of 1.45 results in taxes of \$290 for a \$200,000 property.
- The levy is projected to reach \$474,000 by 2022 *without* the South River Crossing project. This results in a mill rate for debt of 2.07 which is an increase of \$415 over the 2016 levels for a \$200,000 property.
- The levy is projected to reach \$944,000 by 2022 *with* the South River Crossing project. This results in a mill rate for debt of 3.79 which is an increase of \$759 over the 2016 levels for a \$200,000 property.

Impact on Mill Rates

This section of the plan includes the full amount of proposed capital projects and the impact they have on the tax levy. The Village may continue to be faced with serious challenges from outside sources, including, but not limited to, economic adjustments, natural disasters, and policy changes by the state and federal governments. As such, the Village is focusing on implementation of systems that are adaptable and regenerative. Annual updates are recommended to reflect changing resources and community priorities.

The plan projects that property values will continue to rebound in the short term and that recovery will continue to be slow and steady. The impact to the Village of these projections is an increasing tax base over which the property tax levy may be spread. As the tax base recovers, mill rates are projected to decline. The total projected levy as compared to the mill rate is shown in the following graphs:



The following are key points related to the overall tax rate:

- The primary driver of any increase in tax rates will be debt, including South River Crossing. The Village has a robust capital improvement plan. Should timing of projects shift or if other revenue sources are identified, tax rate increases could be lessened.
- The drop in mill rate between 2023 and 2024 is related to the closure of TID No. 2. The closure of a TID results in some tax relief. It can also present an opportunity to complete large projects by mitigating some of the tax impact.

Water & Sewer Utility

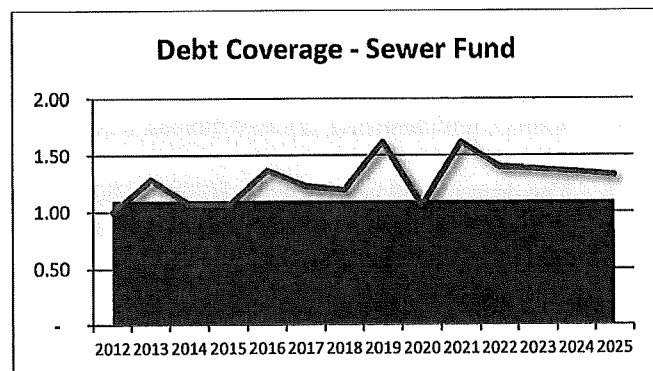
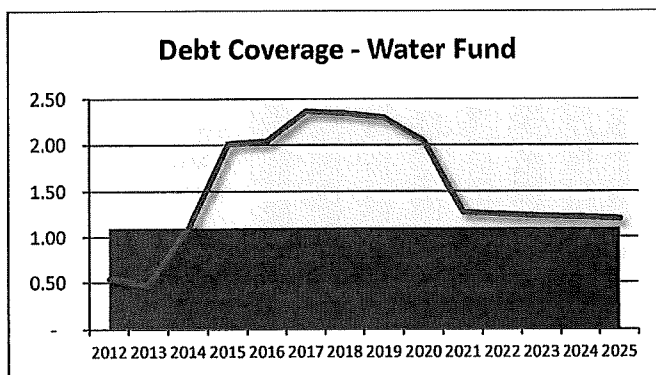
A brief financial analysis of the water and sewer utility funds was also included in the financial management plan. This analysis is not a rate study, since the Village filed a full rate case application for a water rate increase with the Wisconsin Public Service Commission (PSC) just over a year ago. The Village may need to consider additional rate case applications in the future due to projected capital projects. As such, projected rate increases for both water and sewer were done to ensure appropriate debt coverage for anticipated debt service.

If all capital projects proceed according the Capital Improvement Plan, then we are anticipating projected rate increases of:

Water Rates:	2020 – 25%	Additional rate increase for new well
Sewer Rates:	2016 – 10%	Sludge storage for WWTP
	2019 – 30%	Waste Water Treatment Plant Expansion

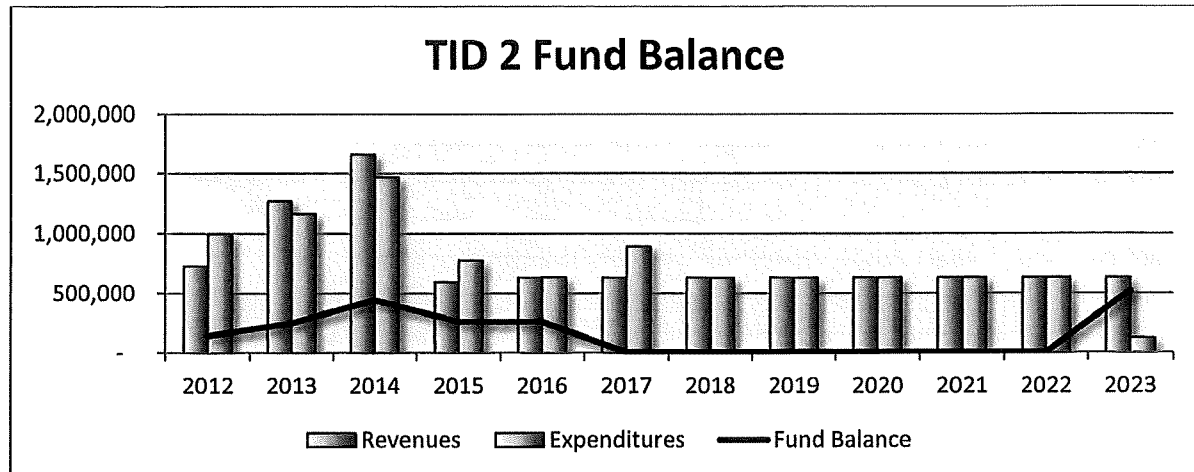
The Village may choose to adjust sewer rates in other ways, as well. One suggestion was to change to monthly billing, which will improve cash flow throughout the year. Another suggestion was to remove the sewer cap for the second and third billing quarters, thus charging customers for actual usage. We would recommend the Village consider a sewer rate study to fully understand the impact of these changes to the sewer fund.

The rate increases on the previous page provide the necessary revenues to ensure appropriate debt coverage of at least 1.10%, as seen in the chart below.



Tax Increment District No. 2

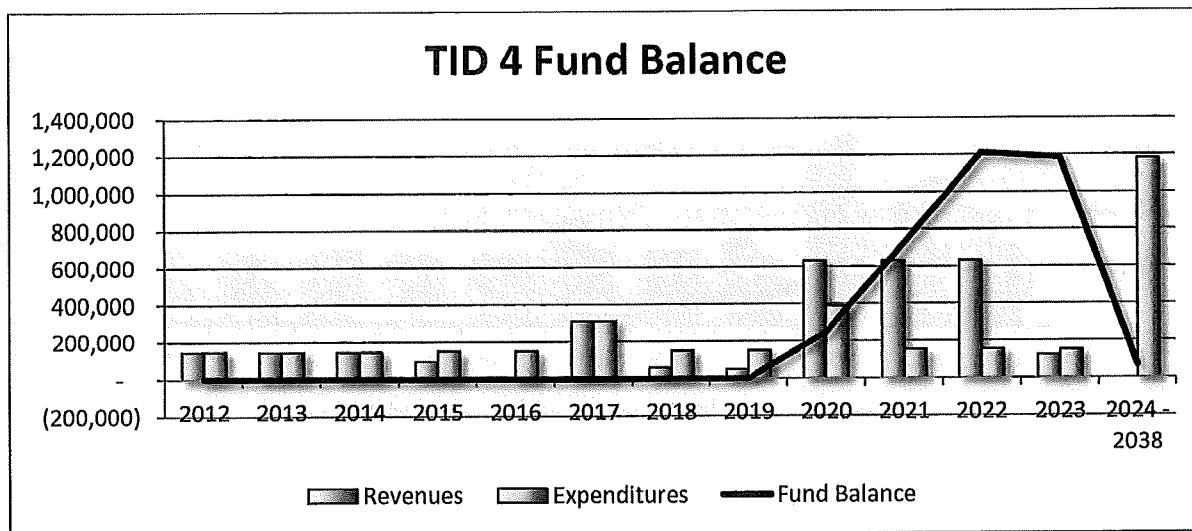
Tax Increment Districts can play an essential role in implementing capital improvement plans by directly providing significant funds for projects and indirectly providing tax relief upon their closure. This TID currently generates approximately \$633,500/year in revenues. We are projecting that to remain steady until this district closes, which is projected to be 2023. The chart below shows the projected cash flow and fund balance of the District.



TID No. 2's purpose is now limited to paying off existing debt and transferring funds to TID No. 4. Its expenditure period ended in 2014, which means that it can no longer incur expenses for new projects. The District would have normally closed in 2019, but TID No. 4 was declared "distressed" and TID No. 2 was designated as a donor district to TID No. 4. This designation allows it stay open up to 10 additional years. TID No. 4's cash flow depends on transfers from TID No. 2, which are included as expenses in the table above. It is projected that TID No. 2 will need to remain open until 2023 in order for TID No. 4 to cover its expenses without advances from the General Fund.

Tax Increment District No. 4

This district was created in 2008 and was subsequently declared “distressed.” The distressed designation extended its life by up to 10 years and allows it to receive transfers of funds from TID No. 2. This district is not expected to generate any tax increment. The District’s only expense is the G.O. Refunding Bonds, Series 2011A. These are primarily paid by transfers from TID No. 2, but advances from the Bridge Fund are also expected to be required from 2015-2020. The Village should consider prepaying the 2011A Bonds when there are sufficient funds. It is anticipated that prepayment would be possible in 2023.



ARTICLE IV. FIRE PROTECTION CHARGES

Sec. 18-81. Special calls.

- (a) Special calls for the fire department will be charged according to the discretion of department personnel depending on the level of danger or hazard involved. These special charges will include:
 - (1) Railroad related fires.
 - (2) Fires on department of natural resources or other state lands or on federal lands.
 - (3) Fires caused by arson.
 - (4) Airplane or helicopter incidents.
 - (5) Vehicle fires on state, county or township roads where a spill or leak is involved, regardless of whether the spill or leak includes hazardous material.
 - (6) Situations that may endanger life or property where there has been a known fire hazard due to careless or unsafe burning or violation of numerous DIHL codes.
- (b) Persons responsible for the costs of special calls will be notified by certified mail that their property has been placed in special assessment for any fire calls.
- (c) Costs for special situations shall include, but are not limited to, the following, in the amounts provided in this section or in the town fee schedule:
 - (1) Vehicle use charges and fuel.
 - (2) Tool use.
 - (3) Where necessary due to damage or contamination, replacement of tools and equipment.
 - (4) Supplies and special agents such as foams, absorbent materials, plastic covers, air packs, air compressors for filling bottles, turnout gear and special or additional equipment or supplies that must be purchased specifically for the incident.
 - (5) Medical care for personnel at the scene and, if hazardous materials are involved, costs of medical examination of all personnel at the scene.
 - (6) Costs for outside contracting or equipment services or supplies.
 - (7) Costs will include the cost of food and refreshments needed during extended or bad weather incidents.
 - (8) Costs of other department under mutual aid arrangements will be included.
 - (9) Costs of water used.
- (d) Where fees are assessed under the schedule per manhour, charges begin from the time of the alarm until all equipment is refitted and ready for service. Manhours are charged in one-half hour increments only. For time over eight hours, an additional overtime fee as provided in the town fee schedule is applicable. Manhours include personnel at the scene and those on standby.

Sec. 18-82. Calculation of special call costs.

- (a) Where special call fees are assessed under the town fee schedule per manhour, charges begin from the time personnel are dispatched to the time they return to the fire hall. Time is charged in one-half hour increments only.
- (b) Where fees are assessed under the schedule for vehicles, the base charge shall be applied for each vehicle used.
- (c) In addition to fees specified in the town fee schedule, the property owner shall be responsible for the cost of supplies used, including, but not limited to, the refill of fire extinguishers, charges for water used in the town, foam or other extinguishing products and gas for vehicles and equipment.
- (d) In addition to fees specified in the town fee schedule, the property owner shall be responsible for the cost of medical standby, if necessary.
- (e) The maximum charge for any fire call to a resident for a structure fire would be \$1,000.00, except for special charge fire.

(Ord. No. 1990, § 2, 5-2-1990; Ord. No. 2024-03, 5-1-2024)

Sec. 18-83. Costs of fire services requested by property owner from other departments.

It is the policy of the town to contract with the fire departments selected from time to time by the town board. Any property owner requesting fire protection directly from any fire department other than one authorized by the town board for mutual aid purposes shall be responsible for the full costs billed to the town for the fire call by the unauthorized fire department. This section shall not apply to the costs of any other department responding at the request of an authorized department under mutual aid agreements or arrangements.

(Ord. No. 1990, § 3, 5-2-1990)

Sec. 18-84. Billing and payment.

The cost of fire calls shall be billed by the town clerk to the property owner and paid to the town treasurer within 60 days of the date of the bill. The failure to pay the bill within 60 days will result in interest being charged at the rate of 12 percent per year from the date of the bill. Those bills remaining outstanding, including interest, for more than 90 days as of November 1 of any year shall become a lien against the real estate from which fire protection was provided and shall be placed on the tax roll as a delinquent special charge pursuant to Wis. Stats. § 66.0703.

(Ord. No. 1990, § 4, 5-2-1990)

Secs. 18-85—18-111. Reserved.

VILLAGE OF SOMERSET

Employee Concern Policy

Article I. Purpose

The purpose of this policy is to provide a clear and fair process for employees, as defined to report any activity that they may consider to be illegal or dishonest such as workplace safety, mismanagement or abuse of authority, substantial waste of public funds or danger to public health or safety, or other violations of state and federal law. The Village of Somerset is committed to maintaining a respectful and safe work environment where employees can express concerns without fear of retaliation. This policy is intended to supplement but not replace any applicable state and federal laws governing municipalities and municipal employment.

All reports will be handled promptly, fairly, and confidentially to the extent possible. Retaliation, or threat of retaliation, against any employee who files a report or participates in an investigation is strictly prohibited. The Village will not retaliate against, or threaten to retaliate against, an employee who, in good faith, has made a protest or complaint against some practice of the Village, Village employee, Village Officer, or of another individual or entity whom the Village had a business relationship with, on the basis of a reasonable belief that the practice is in violation of state or federal law, or a clear mandate of public policy concerning health, safety, welfare, or protection of the environment.

Article II. Procedure

Reporting

If any employee reasonably believes that some activity of the Village or a Village employee or officer is in violation of local, state or federal law or established Village procedures, a written complaint describing the nature of the violation may be filed with (1) the employee's supervisor, Village President, Chief of Police or Village Attorney as is appropriate under the circumstances.

Processing and Resolution

The Complaint may be referred to an internal Village resource or external resource as appropriate. All investigations must be completed within a reasonable amount of time and in accordance with the following:

- (1) The Village must inform the employee in writing the outcome of any investigation or whether the matter warrants additional investigation, or if the matter is referred to another governmental agency.

- (2) The Village shall keep the identity of the disclosing employee confidential as reasonably possible to do so.
- (3) The Village shall appropriately respond to the findings of each investigation on a case-by-case basis according to Village policy and state and federal law.

Adopted by the Village of Somerset: December _____, 2025

Donnie Kern, Village President

VILLAGE OF SOMERSET

Employee Concern Policy

Article I. Purpose

Although it's my opinion, and the attorney that drafted this may disagree, employees at the Village have these same opportunities/responsibilities through the employee handbook as are outlined here...perhaps some of the words are different.

The purpose of this policy is to provide a clear and fair process for employees, as defined to report any activity that they may consider to be illegal or dishonest such as workplace safety, mismanagement or abuse of authority, substantial waste of public funds or danger to public health or safety, or other violations of state and federal law. On page 6 of the employee handbook under the heading "Reporting Procedure and Non-Retaliation" it states in relevant part: "If you believe an employment decision has been made, an incident has occurred, behavior exists that compromises our ability to maintain a safe work environment, or you have been subject to any action that does not conform with our commitment to the stated policies on Equal Employment Opportunity, Anti-Harassment and Non-Discrimination or Workplace Violence you should...". On page 11 of the employee handbook Under "Problem Resolution Procedure" it states in relevant part: "The Village is interested in every employee's concerns, questions, and issues. It is our policy to maintain a harmonious workplace environment. We encourage employees to express concerns about work related issues, including workplace communication, interpersonal conflict, and other working conditions...". In both sections it outlines what the employee should do and what the Village will do in response to the employee's concerns. In both sections it also addresses the matter of retaliation.

The Village of Somerset is committed to maintaining a respectful and safe work environment where employees can express concerns without fear of retaliation. This policy is intended to supplement but not replace any applicable state and federal laws governing municipalities and municipal employment.

All reports will be handled promptly, fairly, and confidentially to the extent possible. Retaliation, or threat of retaliation, against any employee who files a report or participates in an investigation is strictly prohibited. The Village will not retaliate against, or threaten to retaliate against, an employee who, in good faith, has made a protest or complaint against some practice of the Village, Village employee, Village Officer, or of another individual or entity whom the Village had a business relationship with, on the basis of a reasonable belief that the practice is in violation of state or federal law, or a clear mandate of public policy concerning health, safety, welfare, or protection of the environment.

Article II. Procedure

Reporting

If any employee reasonably believes that some activity of the Village or a Village employee or officer is in violation of local, state or federal law or established Village procedures, a written

complaint describing the nature of the violation may be filed with (1) the employee's supervisor, Village President, Chief of Police or Village Attorney as is appropriate under the circumstances. My concern here is that by providing the employee with the "freedom" to bring their concern to any of the individuals listed without first trying to work through the issue with their supervisor this policy cuts out people that should be involved in arriving at a solution. (this may not have been the intent of the author but it can be interpreted that every concern can go directly to the president or the attorney.

Processing and Resolution

The Complaint may be referred to an internal Village resource or external resource as appropriate. All investigations must be completed within a reasonable amount of time and in accordance with the following:

- (1) The Village must inform the employee in writing the outcome of any investigation or whether the matter warrants additional investigation, or if the matter is referred to another governmental agency.
- (2) The Village shall keep the identity of the disclosing employee confidential as reasonably possible to do so.
- (3) The Village shall appropriately respond to the findings of each investigation on a case-by-case basis according to Village policy and state and federal law.

Adopted by the Village of Somerset: December _____, 2025

Donnie Kern, Village President

Analysis of the Proposed Employee Concern Policy

Summary of the proposal:

Reportable activities are listed in several places in the proposal:

- violations of local, municipal, state, or federal law
- dishonest activity
- illegal activity
- workplace safety
- mismanagement
- abuse of authority
- substantial waste of public funds
- danger to public health or safety
- violation of a clear mandate of public policy concerning health, safety, welfare, or protection of the environment
- established village procedure

There will be no retaliation when reports are made in good faith based on reasonable belief. Confidentiality will be honored to the extent possible.

Written complaints may be filed with the **employee's supervisor, Village President, Chief of Police or Village Attorney** as is appropriate under the circumstances.

Complaints will be investigated internally or by outside resources. The village will respond appropriately to the investigation, and the complainant will be informed of the outcome in writing.

Village Attorney notes (red text):

- (1) The reportable activities described in the proposal may duplicate existing handbook provisions (see Reporting Procedures and Non-Retaliation, page 6, and Problem Resolution Procedure, page 11).
- (2) Pages 6 and 11 of the handbook describe how employees should report concerns, and how the village should respond. Retaliation is also addressed.
- (3) Providing that reports may be filed with "the supervisor, the Village President, the Chief of Police, or the Village Attorney as is appropriate under the circumstances." may mean the employee can chose where to file the complaint. They may go directly to the president or the attorney. They may bypass the supervisor with whom a solution might be reached.

My suggestions:

- (1) The first paragraph of the proposal that describes reportable activities duplicates some handbook language and adds examples (pages 6 and 11). It doesn't conflict with the handbook, so this paragraph is ok to adopt as written.
- (2) The attorney's concern about bypassing the supervisor could be resolved by requiring that reports must be made first to the supervisor unless circumstances such as the nature or source of the complaint warrant skipping the supervisor. But this contradicts the proposal, which allows the employee to choose where to report.
- (3) The handbook and the proposal have different procedures for reporting complaints, apparently depending on the nature of the complaint or problem. This may be confusing for employees.
 - Safety, EEO, harassment, discrimination, or violence concerns should be reported to the **department head or the village clerk or treasurer**. If one of those individuals is involved in the incident, the report should be made directly to the **village board president**. (Reporting Procedure and Non-Retaliation page 6)
 - Issues such as workplace communication, interpersonal conflict, and other working conditions should be discussed with (and then put in writing to) the **department head**. If this is uncomfortable, the employee may go immediately to the **village clerk or treasurer** (Problem Resolution Procedure page 11)
 - Employees should report retaliation to the **department head or the village clerk or treasurer**. (Reporting Procedure and Non-Retaliation page 7)
 - **Violation(s) of local, state or federal law or established village procedures** may be reported to the **supervisor, village president, chief of police, or village attorney** as is appropriate under the circumstances" There is no guidance as to what "circumstances" might be. (Proposed Employee Concern Policy)
- (4) Before adopting the proposed policy we should consider these issues:
 - Should there be different procedures for reporting complaints to depending on the nature of the complaint?

- Is it clear to employees which procedures to follow?
- Is it clear when complaints must be in writing? (See the proposal and the Problem Resolution procedure, page 11, Step 2)
- The proposal refers to “established village procedures.” Are those in policies, the handbook, memos. or other instructions?
- Is the difference between informal and formal complaints clear?
- Is the (uninvolved) supervisor generally the best first person to report to?
- Should both the clerk and the treasurer receive complaints?
- Does reporting directly to the village attorney incur an additional expense? Is there an existing policy or practice that requires approval (by whom?) to engage the attorney? Can we “pre-authorize” direct reports to the attorney under special circumstances?
- Is terminology consistent? For example, is the Department Head sometimes (always?) the Supervisor? Are the village president or village board president the same as the mayor?

Suggested changes to the handbook and the proposed employee concern policy

1. Review the reporting path in every section to clarify where to report concerns and complaints. Add the org chart into the handbook (without names).
2. Determine whether the clerk and the treasurer, who don't supervise anyone directly, should have HR-type responsibilities (and training) to receive reports.
3. Redraft the proposed policy to address only "violations of law" and develop a specific path for reporting.
4. Put dishonesty, mismanagement, abuse of authority, and violations of established village procedure into the handbook section now called **Problem Resolution Procedure** which currently includes workplace communication, interpersonal conflict, and other working conditions. Clarify the "who to report" provisions and **rename** this section.
5. Put workplace safety, danger to the public health or safety, substantial waste of public funds, violation of a clear public policy concerning health, safety, welfare, or protection of the environment in a new handbook section with a new name. (Most of this is now in the **Reporting Procedure and Non-Retaliation** section). Clarify the "who to report to" provision.
6. Put general process information about confidentiality, non-retaliation, informal resolution, and the formal grievance policy that is currently in **Problem Resolution Procedure** into a new section and give it a new name.

Discussion

I looked for similar policies in other villages and entities, but I didn't find anything clearly on point. Unlike many entities, we have a bare-bones staff, with no HR person or department.

The handbook and the proposal allow concerns to be reported in several ways - to department heads, supervisors, the clerk, the treasurer, the board president, the chief of police, and the village attorney. The path for reporting should be clarified. The clerk and the treasurer don't have supervisory roles. Are HR-type responsibilities and training part of their duties? Also, the proposed policy lists multiple areas of concern that are, or may be, covered in existing sections of the handbook.

Violations of Law

The proposed policy should focus on violations of local, state, or federal law, because no section of the existing handbook does that explicitly. The procedure for reporting should be tailored to those concerns. Currently the proposal provides that a written complaint may be filed with the employee's supervisor, Village President, Chief of Police, or Village Attorney "as appropriate under the circumstances." As discussed in the commentary, this leaves the decision of where to file the complaint up to the employee, with no guidance as to what "appropriate under the circumstances." We should design a clear reporting procedure for complaints about violations of law.

Note: Complaints included in the **Anti-harassment and non-discrimination Policy** (pages 5-6) may also violate a law, but harassment and discrimination are frequently subtle situations that involve complex evidence and allegations.

Other Concerns

Violations of established village procedure should be included with other more generalized management-type concerns such as mismanagement, dishonesty, and abuse of authority. These could be added to the existing **Problem Resolution Procedure** (pp 11-12), which already includes workplace communication, interpersonal conflict, and other working conditions. That section should be renamed.

Workplace safety could be considered part of other working conditions in that section, but it might be better to list workplace safety and danger to public health or safety more directly in a new renamed policy, along with unsafe work environment which is now in the **Reporting Procedure and Non-Retaliatio** **n section** (pp 6-7). The new language in the proposal about “substantial waste of public funds” and “violation of a clear mandate or public policy concerning health, safety, welfare, or protection of the environment Those could be added there as well.