# FINANCE/PERSONNEL COMMITTEE

REGULAR MEETING

**Village of Somerset**

**Thursday, August 6, 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. Public Comment on Agenda Items (2 minutes per person/14 minutes per topic)

3. Minutes: June 4th Meeting

4. Library Report

5. Impact Fee Report & Building Permits

6. Department Head Meeting Report

7. 2026 Budget to Date

8. New Business:
    a. Discussion/Possible Recommendation: Pine Vale 2nd Addition-Letter of Credit Reduction
    b. Discussion/Approval: Opening of Collective Bargaining Agreement Negotiations-Letter from WPPA
    c. Discussion/Possible Recommendation: Financing Projects

9. Unfinished Business:
    a. Discussion/Possible Recommendation: Fire Protection Charges
    b. Discussion/Possible Recommendation: Employee Concern Policy
    c. Discussion/Review: Financial Management Plan

10. Future Agenda Items

11. Adjourn

Revised:
Original posted and e-mailed: 7/31/26

Meeting ID: 842 5830 7351
Password: 938365

**FINANCE/PERSONNEL COMMITTEE MEETING**
**Thursday, June 4, 2026**

President Kern called the Finance/Personnel meeting to order at 4:30 p.m. Present: Caleb Garn, Jessica Plourde and Donnie Kern at the Village Hall.
Also present: Clerk Jessica Lehman, Public Works/Economic Development Director Bob Gunther and Trustee Janna Stewart at the Village Hall.

**Closed Session:** *Motion by Kern, second by Garn to convene to closed session as per Wis Stat 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. All in favor and motion carried.*

**Open Session:** *Motion by Kern, second by Garn to reconvene to open session and motion carried.*

**Public Comment on Agenda Items:** None

**Minutes:** *Motion by Garn, second by Plourde to approve the minutes of May 7th and May 18th and motion carried.*

**Library Report:** The committee reviewed the June Library Report.

**Impact Fee & Building Permit Reports:** The committee reviewed the reports provided. The Village has collected 28 impact fees through May 31st.

**Department Head Meeting Report:** The committee reviewed the June 3rd meeting report.

**2026 Budget Review:** Committee reviewed the budget. The treasurer will review Economic Development other expenses and report back to the committee.

**New Business:**
**Discussion/Possible Recommendation-Fundraising with other agencies:** Kern stated he received an email from the school district regarding joint fundraising. The consensus of the committee was to invite the school district representative to the next meeting for a discussion.

**Discussion/Review-Financial Management Plan:** *Motion by Kern, second by Garn to table review of the plan to the next meeting and to invite Ehlers representatives to the meeting and motion carried.*

**Unfinished Business:**
**Discussion/Possible Recommendation-Fire Protection Charges:** This topic will be discussed at the Joint meeting in July.

**Discussion/Possible Recommendation-Employee Concern Policy:** *Motion by Garn, second by Plourde to move to Village Board for discussion and possible approval.* Trustee Stewart discussed some concerns regarding the draft policy and language in the employee handbook. The organizational chart needs to be updated to include the Finance/Personnel committee. Language needs to be added to include violations of law. *Motion and second withdrawn.* The committee will table for Stewart to re-draft the proposal until the next meeting.

**Future Agenda Items:** Next meeting will be August 6th at 4:30 p.m.

Andrea Otto, Village Treasurer

**Adjourn:** *Motion by Garn, second by Plourde to adjourn and motion carried.* The Finance/Personnel Committee meeting adjourned at 5:44 p.m.

Andrea Otto, Village Treasurer

LIBRARY UPDATE FOR

# AUGUST 2026

208 Hud Street (715) 247-5228 somersetlibrary.org

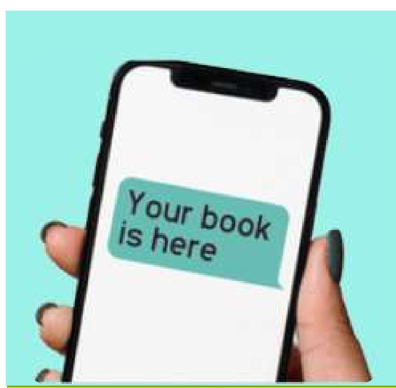
## How the Collection is Used

| 63,866 | 47,662 | 16,204 |
|---|---|---|
| **Total Circulation** | **Physical Circulation** | **E-Material Circulation** |
| *physical + e-materials* | *74.6% of all checkouts* | *25.4% of all checkouts* |

In 2025, there were over 63,000 items checked out to Somerset Library users! 50.4% of those were children's materials. 25% of those items were e-material checkouts.

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


**Teen Lit Crates**
**Saturday, August 8 | 9:00 AM**
Teens aged 13-17 can check out a book from our display and take home a Lit Crate with stickers, trinkets, and a snack!




**Get Text Alerts for Your Holds**
To sign up, call, email us, or stop by:
715-247-5228
somersetpl@somersetlibrary.org

**National Night Out**
**Tuesday, August 4, 4:00 - 7:00 PM**
We're excited to join National Night Out, Meg and Daniel will be there giving away frisbees.

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

# Village of Somerset

**BUILDING INSPECTOR'S REPORT**
**FOR THE MONTH OF JUNE 2026**

| PERMIT # | APPLICANT | ADDRESS | PROJECT | VALUE | FEE | ADMIN FEE |
|---|---|---|---|---|---|---|
| 26-165 | Robert Conley | 525 LaGrandeur Road | Deck | $15,000.00 | $200.00 | $25.00 |
| 26-166 | Capstone Homes | 107 England Street | New Home | $348,530.00 | $1,788.00 | $75.00 |
| 26-167 | Capstone Homes | 103 England Street | New Home | $354,385.00 | $1,812.00 | $75.00 |
| 26-168 | Aaron Patrick | 334 Cypress Street | Deck | $15,000.00 | $200.00 | $25.00 |
| 26-169 | Kayla Blevins | 349 Harriman Street | Fence | $5,000.00 | $90.00 | $25.00 |
| 26-170 | Scott Nelson | 350 Blue Spruce Lane | Solar | $10,000.00 | $150.00 | $25.00 |
| 26-171 | Kyle Baker | 983 Willow Glen Avenue | Fence | $5,000.00 | $90.00 | $25.00 |
| 26-174 | Kelly Graham | 901 Pine Vale Avenue | Deck | $26,000.00 | $200.00 | $25.00 |
| 26-177 | Kimberly Zachary | 505 Chateau Court | Fence | $5,000.00 | $90.00 | $25.00 |
| 26-179 | Alyssa Sherman | 318 Cedar Street | Fence | $5,000.00 | $90.00 | $25.00 |
| 26-180 | Tony Combs | 420 Bruce Larson Way | Fence | $5,000.00 | $90.00 | $25.00 |
| 26-181 | Waste Management | 664 Shay Street | Commercial-Electric | $60,000.00 | $400.00 | $25.00 |

**OTAL PERMITS 12**

| | | | | TOTAL | TOTAL | TOTAL |
|---|---|---|---|---|---|---|
| | | | | **$853,915.00** | **$5,200.00** | **$400.00** |

| | |
|---|---|
| 2 NEW HOMES | 1 COMMERCIAL |
| 0 STORAGE SHED | 5 FENCE |
| 3 DECK(S) | 0 REPAIR(S) |
| 0 ADDITION | 0 PORCH |
| 0 FIREPLACE | 0 ELECTRIC |
| 0 ALTERATION | 0 RAZE |
| 0 HVAC | 1 SOLAR |

**DRIVEWAY PERMITS**

| | | | FEE |
|---|---|---|---|
| 26-166 | Capstone Homes | 107 England Street | $90.00 |
| 26-167 | Capstone Homes | 103 England Street | $90.00 |

**'OTAL PERMITS 2**

**TOTAL**
**$180.00**

| Village of Somerset | | Inspection Agency | |
|---|---|---|---|
| Administrative Fee | $400.00 | FEES | $5,200.00 |
| FINES | $0.00 | 2 DRIVEWAY PERMI | $180.00 |
| | | 2 SEAL @ $40 | $80.00 |
| **TOTAL** | **$400.00** | **TOTAL** | **$5,460.00** |

| | Paid | Payee | Address | Water System | wer aN | 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 | 6/11/26 | Capstone | 107 England St | $ 1,690.00 | | $ 993.00 | | $ 898.55 | $ 171.35 | $ 192.34 | $ 3,945.24 | 111632 | | 26-166 |
| 30 | 6/11/26 | Capstone | 103 England St | $ 1,690.00 | | $ 993.00 | | $ 898.55 | $ 171.35 | $ 192.34 | $ 3,945.24 | 111633 | | 26-167 |
| 31 | 7/1/26 | Capstone | 720 Bluffview | $ 1,690.00 | | $ 993.00 | | $ 898.55 | $ 171.35 | $ 192.34 | $ 3,945.24 | 112009 | | 26-172 |
| 32 | 7/1/26 | Capstone | 615 Foxtail | $ 1,690.00 | | $ 993.00 | | $ 898.55 | $ 171.35 | $ 192.34 | $ 3,945.24 | 112010 | | 26-175 |
| 33 | 7/16/26 | Capstone | 528 La Grandeur | $ 1,690.00 | | $ 993.00 | | $ 898.55 | $ 171.35 | $ 192.34 | $ 3,945.24 | 112311 | | 26-185 |
| 34 | 7/16/26 | Capstone | 718 Bluffview | $ 1,690.00 | | $ 993.00 | | $ 898.55 | $ 171.35 | $ 192.34 | $ 3,945.24 | 112312 | | 26-187 |
| 35 | | | | | | | | | | | $ - | | | |
| 36 | | | | | | | | | | | $ - | | | |
| 37 | | | | | | | | | | | $ - | | | |
| 38 | | | | | | | | | | | $ - | | | |
| 39 | | | | | | | | | | | $ - | | | |
| 40 | | | | | | | | | | | $ - | | | |
| 41 | | | | | | | | | | | $ - | | | |
| 42 | | | | | | | | | | | $ - | | | |
| 43 | | | | | | | | | | | $ - | | | |

| | | | | Water | wer | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Paid | Payee | Address | System | aN | Streets | Parks | Police | Library | Fire | Total | Receipt # | sf | Permit # |
| 44 | | | | | | | | | | | $ - | | | |
| 45 | | | | | | | | | | | $ - | | | |
| 46 | | | | | | | | | | | $ - | | | |
| 47 | | | | | | | | | | | $ - | | | |
| | | Total | | $ 111,540.00 | | $ 21,519.48 | $ - | $ 50,476.56 | $ 11,309.10 | $ 10,804.92 | $ 205,650.06 | | | |
| | | | | 28% | | 46% | 0% | 11% | 10.0% | 5.0% | | | | |
| | | 2026 Interest | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | $ 111,540.00 | | $ 21,519.48 | $ - | $ 50,476.56 | $ 11,309.10 | $ 10,804.92 | $ 205,650.06 | | | |
| | 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 | $ 454,825.29 | | $ 270,242.34 | $ 68.49 | $ 183,652.13 | $ 74,393.83 | $ 50,373.43 | $ 1,033,555.51 | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| | 2026 Expenses | | | | | | | | | | $ - | | | |
| | | | | | | | | | | | $ - | | | |
| | | | | | | | | | | | $ - | | | |
| | | | | | | | | | | | $ - | | | |
| | | | | | | | | | | | $ - | | | |
| | | Total Expense | | $ - | | $ - | $ - | $ - | $ - | $ - | $ - | | | |
| | | | | | | | | | | | | | | |
| | | Year end Balance | | $ 454,825.29 | | $ 270,242.34 | $ 68.49 | $ 183,652.13 | $ 74,393.83 | $ 50,373.43 | $ 1,033,555.51 | | | |

Fund: 100 - VILLAGE GENERAL FUND

| Account Number | | 2026 July | 2026 Actual 07/31/2026 | 2026 Budget | Budget Status | % of 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 | 209.87 | 314.18 | 0.00 | 314.18 | 0.00 |
| **TAX LEVY** | | 209.87 | 314.18 | 1,654,785.09 | -1,654,470.91 | 0.02 |
| 100-00-43410-000-000 | STATE SHARED TAXES | 48,263.38 | 48,263.38 | 321,755.90 | -273,492.52 | 15.00 |
| 100-00-43420-000-000 | STATE FIRE INS TAX REVENUE | 0.00 | 22,076.27 | 22,306.00 | -229.73 | 98.97 |
| 100-00-43430-000-000 | COMPUTER EXEMPTION | 4,483.50 | 4,483.50 | 4,483.50 | 0.00 | 100.00 |
| 100-00-43431-000-000 | STATE AID-VIDEO SERVICE AID | 1,290.46 | 1,290.46 | 1,290.46 | 0.00 | 100.00 |
| 100-00-43435-000-000 | STATE AID-PERSONAL PROPERTY | 0.00 | 9,247.28 | 44,594.34 | -35,347.06 | 20.74 |
| 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 | -0.88 | 3.52 | -4.40 | -25.00 |
| 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** | | 54,037.34 | 276,878.59 | 782,826.27 | -505,947.68 | 35.37 |
| 100-00-44110-000-000 | LIQUOR & MALT LICENSES | 0.00 | 26,365.00 | 5,745.00 | 20,620.00 | 458.92 |
| 100-00-44121-000-000 | OPERATOR LICENSES | 40.00 | 500.00 | 650.00 | -150.00 | 76.92 |
| 100-00-44123-000-000 | CIGARETTE LICENSES | 0.00 | 500.00 | 550.00 | -50.00 | 90.91 |
| 100-00-44124-000-000 | DIRECT SELLERS LICENSES | 20.00 | 220.00 | 40.00 | 180.00 | 550.00 |
| 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 | 61.00 | 736.00 | 670.00 | 66.00 | 109.85 |
| 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 | 10,529.00 | 91,372.00 | 100,000.00 | -8,628.00 | 91.37 |
| 100-00-44400-000-000 | PLAN COMMISSION FEES | 250.00 | 800.00 | 1,000.00 | -200.00 | 80.00 |
| 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 | 65.00 | 295.00 | 115.00 | 180.00 | 256.52 |
| **LICENSES AND PERMITS** | | 10,965.00 | 121,425.79 | 112,600.00 | 8,825.79 | 107.84 |
| 100-00-45110-000-000 | COURT FINES & COSTS | 665.89 | 12,053.61 | 30,000.00 | -17,946.39 | 40.18 |
| **REVENUES** | | 665.89 | 12,053.61 | 30,000.00 | -17,946.39 | 40.18 |
| 100-00-46110-000-000 | CLERK'S REVENUE | 109.00 | 1,387.00 | 1,750.00 | -363.00 | 79.26 |
| 100-00-46112-000-000 | LICENSE PUBLICATION FEES | 0.00 | 143.00 | 130.00 | 13.00 | 110.00 |
| 100-00-46210-000-000 | REG & REPORT FEES/RESTITUTION | 95.00 | 320.00 | 200.00 | 120.00 | 160.00 |
| 100-00-46310-000-000 | PUBLIC WORKS DEPT. REVENUE | 0.00 | 1,150.00 | 0.00 | 1,150.00 | 0.00 |
| 100-00-46420-000-000 | REFUSE & RECYCLING HAUL REVENU | 23,938.96 | 164,762.91 | 250,000.00 | -85,237.09 | 65.91 |
| 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 | 800.00 | 900.00 | 1,500.00 | -600.00 | 60.00 |
| **PUBLIC CHARGES FOR SERVICES** | | 24,942.96 | 170,151.38 | 260,580.00 | -90,428.62 | 65.30 |
| 100-00-47322-000-000 | POLICE OFFICER WAGE REIMB. | 14,751.76 | 14,751.76 | 56,050.00 | -41,298.24 | 26.32 |
| **INTERGOVERNMENT CHARGE SERVICE** | | 14,751.76 | 14,751.76 | 56,050.00 | -41,298.24 | 26.32 |
| 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 | 423.01 | 1,000.00 | -576.99 | 42.30 |
| 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 | 1,000.00 | 1,000.00 | 3,800.00 | -2,800.00 | 26.32 |

Fund: 100 - VILLAGE GENERAL FUND

| Account Number | | 2026 July | 2026 Actual 07/31/2026 | 2026 Budget | Budget Status | % of Budget |
|---|---|---|---|---|---|---|
| 100-00-48920-000-000 | GENERAL INSURANCE DIVIDEND | 0.00 | 4,191.00 | 4,000.00 | 191.00 | 104.78 |
| **MISCELLANEOUS REVENUES** | | 1,000.00 | 50,114.01 | 33,800.00 | 16,314.01 | 148.27 |
| 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** | | 106,572.82 | 645,689.32 | 3,042,591.36 | -2,396,902.04 | 21.22 |

Fund: 100 - VILLAGE GENERAL FUND

| Account Number | | 2026 July | 2026 Actual 07/31/2026 | 2026 Budget | Budget Status | % of Budget |
|---|---|---|---|---|---|---|
| 100-00-51110-110-000 | Village Board Salaries | 2,866.68 | 18,538.97 | 35,000.00 | 16,461.03 | 52.97 |
| 100-00-51110-150-000 | Village Board Benefits | 219.28 | 1,418.11 | 2,700.00 | 1,281.89 | 52.52 |
| 100-00-51110-390-000 | Village Board Other Expenses | 209.14 | 3,034.56 | 6,500.00 | 3,465.44 | 46.69 |
| 100-00-51210-111-000 | Judge's Salary | 833.33 | 5,833.34 | 10,000.00 | 4,166.66 | 58.33 |
| 100-00-51210-121-000 | Clerk of Court Wages | 4,148.85 | 29,369.02 | 56,800.00 | 27,430.98 | 51.71 |
| 100-00-51210-122-000 | Deputy Clerk of Court Wages | 94.48 | 513.74 | 4,463.00 | 3,949.26 | 11.51 |
| 100-00-51210-150-000 | Court Employee Benefits | 3,705.66 | 25,899.09 | 43,924.91 | 18,025.82 | 58.96 |
| 100-00-51210-324-000 | Dues, Fees & Training | 683.55 | 1,688.55 | 2,200.00 | 511.45 | 76.75 |
| 100-00-51210-390-000 | Court Other Expenses | 1,346.20 | 8,759.42 | 11,420.00 | 2,660.58 | 76.70 |
| 100-00-51311-210-000 | Village Attorney - General | 728.50 | 11,354.25 | 20,000.00 | 8,645.75 | 56.77 |
| 100-00-51312-210-000 | Village Attorney - Court | 992.50 | 5,025.75 | 10,000.00 | 4,974.25 | 50.26 |
| 100-00-51320-210-000 | Municipal Code of Ordinances | 1,417.00 | 3,767.00 | 2,350.00 | -1,417.00 | 160.30 |
| 100-00-51410-110-000 | Village President Salary | 833.33 | 5,833.31 | 10,000.00 | 4,166.69 | 58.33 |
| 100-00-51410-150-000 | Village President Benefits | 63.75 | 446.25 | 765.00 | 318.75 | 58.33 |
| 100-00-51420-110-000 | Clerk Salary | 3,906.94 | 27,739.20 | 50,985.48 | 23,246.28 | 54.41 |
| 100-00-51420-120-000 | Treasurer Wages | 3,248.58 | 23,067.93 | 43,775.52 | 20,707.59 | 52.70 |
| 100-00-51420-150-000 | Admin Employee Benefits | 3,167.64 | 22,277.55 | 41,176.02 | 18,898.47 | 54.10 |
| 100-00-51420-321-000 | Admin Publishing | 0.00 | 243.19 | 1,000.00 | 756.81 | 24.32 |
| 100-00-51420-325-000 | Admin Training | 0.00 | 791.72 | 1,000.00 | 208.28 | 79.17 |
| 100-00-51420-390-000 | Admin Other Expenses | 862.17 | 9,989.01 | 12,000.00 | 2,010.99 | 83.24 |
| 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 | 25.39 | 986.47 | 2,500.00 | 1,513.53 | 39.46 |
| 100-00-51510-210-000 | Special Accounting & Auditing | 1,600.00 | 7,880.00 | 13,700.00 | 5,820.00 | 57.52 |
| 100-00-51530-210-000 | Assessment of Property | 0.00 | 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 | 171.25 | 1,858.91 | 3,500.00 | 1,641.09 | 53.11 |
| 100-00-51610-150-000 | Municipal Bldg Emp Benefits | 25.44 | 347.17 | 750.00 | 402.83 | 46.29 |
| 100-00-51610-390-000 | Municipal Building Other Exp | 2,170.75 | 16,637.62 | 28,000.00 | 11,362.38 | 59.42 |
| 100-00-51930-511-000 | Admin Property & Liability Ins | 0.00 | 10,895.50 | 13,859.00 | 2,963.50 | 78.62 |
| 100-00-51930-512-000 | Admin Worker's Compensation | 0.00 | 298.50 | 398.00 | 99.50 | 75.00 |
| 100-00-51930-513-000 | Employee Bonds | 0.00 | 675.00 | 675.00 | 0.00 | 100.00 |
| 100-00-51930-514-000 | Admin Unemployment Comp | 151.77 | 151.77 | 0.00 | -151.77 | 0.00 |
| **GENERAL GOVERNMENT** | | 33,472.18 | 255,524.33 | 454,191.93 | 198,667.60 | 56.26 |
| 100-00-52110-112-000 | Chief's Salary | 8,389.48 | 59,562.77 | 110,482.00 | 50,919.23 | 53.91 |
| 100-00-52110-120-002 | Wages - 4502 | 7,873.72 | 55,903.33 | 103,752.00 | 47,848.67 | 53.88 |
| 100-00-52110-120-003 | Wages - 4503 | 7,220.72 | 48,111.40 | 84,547.00 | 36,435.60 | 56.90 |
| 100-00-52110-120-004 | Wages - 4504 | 7,255.46 | 47,860.38 | 81,918.00 | 34,057.62 | 58.42 |
| 100-00-52110-120-005 | Wages - 4505 | 6,930.14 | 45,491.30 | 81,788.00 | 36,296.70 | 55.62 |
| 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 | 5,034.43 | 32,020.74 | 50,000.00 | 17,979.26 | 64.04 |
| 100-00-52110-120-009 | Part-time Officer Wages | 0.00 | 62.38 | 10,000.00 | 9,937.62 | 0.62 |
| 100-00-52110-120-010 | Office Summer Help Wages | 804.64 | 4,116.76 | 0.00 | -4,116.76 | 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 | 4,795.20 | 26,942.88 | 70,889.00 | 43,946.12 | 38.01 |
| 100-00-52110-120-013 | WAGES - 4508 | 3,560.00 | 6,230.00 | 61,713.00 | 55,483.00 | 10.10 |
| 100-00-52110-150-000 | Police Employee Benefits | 18,406.62 | 121,175.97 | 257,000.00 | 135,824.03 | 47.15 |
| 100-00-52110-325-000 | Police Training | 219.90 | 4,034.50 | 10,000.00 | 5,965.50 | 40.35 |
| 100-00-52110-351-000 | Vehicle Expense | 1,585.27 | 9,702.93 | 10,000.00 | 297.07 | 97.03 |
| 100-00-52110-390-000 | Other Police Expenses | 7,795.09 | 22,561.34 | 45,000.00 | 22,438.66 | 50.14 |
| 100-00-52110-391-000 | Community Relations | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 |
| 100-00-52110-393-000 | COMMUNITY SERVICE PROGRAM | 0.00 | 233.75 | 0.00 | -233.75 | 0.00 |

Fund: 100 - VILLAGE GENERAL FUND

| Account Number | | 2026 July | 2026 Actual 07/31/2026 | 2026 Budget | Budget Status | % of Budget |
|---|---|---|---|---|---|---|
| 100-00-52210-390-000 | Fire Dept Other Expenses | 30,290.50 | 60,581.00 | 60,581.00 | 0.00 | 100.00 |
| 100-00-52210-393-000 | Fire Dues | 0.00 | 0.00 | 22,306.00 | 22,306.00 | 0.00 |
| 100-00-52220-290-000 | Hydrant Rental | 7,634.34 | 45,806.04 | 91,612.00 | 45,805.96 | 50.00 |
| 100-00-52310-390-000 | Rescue Other Expenses | 30,290.50 | 60,581.00 | 60,581.00 | 0.00 | 100.00 |
| 100-00-52410-210-000 | Building Inspector Services | 5,460.00 | 76,845.00 | 95,000.00 | 18,155.00 | 80.89 |
| 100-00-52410-390-000 | Building Inspector Other Exp | 0.00 | 80.00 | 0.00 | -80.00 | 0.00 |
| 100-00-52930-159-000 | Uniform Allowance | 69.96 | 2,169.21 | 5,000.00 | 2,830.79 | 43.38 |
| 100-00-52930-512-000 | Worker's Compensation | 0.00 | 6,557.25 | 8,743.00 | 2,185.75 | 75.00 |
| 100-00-52930-515-000 | Professional Ins | 0.00 | 6,321.75 | 8,429.00 | 2,107.25 | 75.00 |
| **RADIO EXPENSE** | | 153,615.97 | 744,523.93 | 1,353,759.00 | 609,235.07 | 55.00 |
| 100-00-53240-120-000 | Machinery & Equipment Wages | 69.24 | 3,810.81 | 5,600.00 | 1,789.19 | 68.05 |
| 100-00-53240-150-000 | Machinery & Equip Emp Benefits | 26.94 | 1,402.06 | 2,200.00 | 797.94 | 63.73 |
| 100-00-53240-240-000 | Machinery & Equip Maint/Repair | 2,473.25 | 16,412.58 | 23,000.00 | 6,587.42 | 71.36 |
| 100-00-53240-350-000 | Machinery & Equipment Oper Exp | 573.11 | 12,495.33 | 16,500.00 | 4,004.67 | 75.73 |
| 100-00-53240-390-000 | Machinery & Equip Other Exp | 67.93 | 161.80 | 150.00 | -11.80 | 107.87 |
| 100-00-53270-120-000 | Garages & Sheds Wages | 138.48 | 7,215.09 | 6,000.00 | -1,215.09 | 120.25 |
| 100-00-53270-150-000 | Garages & Sheds Emp Benefits | 53.88 | 2,675.65 | 1,700.00 | -975.65 | 157.39 |
| 100-00-53270-350-000 | Garages & Sheds Operating Exp | 843.56 | 8,092.53 | 11,500.00 | 3,407.47 | 70.37 |
| 100-00-53270-390-000 | Garages & Sheds Other Expenses | 381.10 | 3,349.80 | 2,100.00 | -1,249.80 | 159.51 |
| 100-00-53310-110-000 | Street Maintenance Salary | 124.34 | 870.38 | 1,700.00 | 829.62 | 51.20 |
| 100-00-53310-120-000 | Street Maintenance Wages | 11,595.47 | 69,744.87 | 108,000.00 | 38,255.13 | 64.58 |
| 100-00-53310-150-000 | Street Maint Employee Benefits | 4,954.80 | 31,516.89 | 51,000.00 | 19,483.11 | 61.80 |
| 100-00-53310-240-000 | Street Maintenance & Repairs | 6,346.55 | 6,685.53 | 5,500.00 | -1,185.53 | 121.56 |
| 100-00-53310-290-000 | St Maint Contractual Services | 3,486.15 | 12,498.14 | 25,000.00 | 12,501.86 | 49.99 |
| 100-00-53310-350-000 | Street Maint Operating Expense | 124.80 | 748.84 | 1,500.00 | 751.16 | 49.92 |
| 100-00-53310-390-000 | Street Maint-Other Expenses | 2,276.92 | 3,143.46 | 1,200.00 | -1,943.46 | 261.96 |
| 100-00-53320-120-000 | Street Cleaning Wages | 874.00 | 5,348.88 | 6,300.00 | 951.12 | 84.90 |
| 100-00-53320-150-000 | Street Cleaning Emp Benefits | 509.32 | 3,187.25 | 3,700.00 | 512.75 | 86.14 |
| 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 | 5,182.70 | 29,339.43 | 48,000.00 | 18,660.57 | 61.12 |
| 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 | 1,320.48 | 1,417.88 | 500.00 | -917.88 | 283.58 |
| 100-00-53440-290-000 | STORM WATER-CONTRACTUAL SVCS | 0.00 | 2,924.95 | 0.00 | -2,924.95 | 0.00 |
| 100-00-53620-120-000 | Refuse Collection Wages | 695.81 | 2,303.82 | 3,750.00 | 1,446.18 | 61.44 |
| 100-00-53620-150-000 | Refuse Collection Emp Benefits | 298.72 | 1,040.90 | 1,400.00 | 359.10 | 74.35 |
| 100-00-53630-290-000 | Solid Waste Disposal Contract | 18,051.00 | 106,678.00 | 202,000.00 | 95,322.00 | 52.81 |
| 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 | 4,964.00 | 29,376.00 | 56,000.00 | 26,624.00 | 52.46 |
| 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 | 387.11 | 966.51 | 2,500.00 | 1,533.49 | 38.66 |

Fund: 100 - VILLAGE GENERAL FUND

| Account Number | | 2026 July | 2026 Actual 07/31/2026 | 2026 Budget | Budget Status | % of Budget |
|---|---|---|---|---|---|---|
| 100-00-53930-511-000 | Public Wks Insurance Expense | 0.00 | 2,488.75 | 2,849.00 | 360.25 | 87.36 |
| 100-00-53930-512-000 | Pub Wks Worker's Compensation | 0.00 | 3,781.50 | 5,042.00 | 1,260.50 | 75.00 |
| 100-00-53930-514-000 | PW Unemployment Compensation | 0.00 | 376.25 | 0.00 | -376.25 | 0.00 |
| **OPERATING EXPENSE** | | 65,819.66 | 422,225.64 | 682,901.00 | 260,675.36 | 61.83 |
| 100-00-54110-390-000 | Animal Control Other Expenses | 258.28 | 469.33 | 1,000.00 | 530.67 | 46.93 |
| 100-00-54610-720-000 | Senior Center Donation | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 |
| **HEALTH & HUMAN SERVICES** | | 258.28 | 469.33 | 1,500.00 | 1,030.67 | 31.29 |
| 100-00-55110-110-000 | Library Director Salary | 4,456.56 | 31,641.53 | 58,658.08 | 27,016.55 | 53.94 |
| 100-00-55110-120-000 | Library Wages | 9,801.55 | 73,718.60 | 139,256.64 | 65,538.04 | 52.94 |
| 100-00-55110-150-000 | Library Employee Benefits | 4,583.93 | 32,402.28 | 56,897.42 | 24,495.14 | 56.95 |
| 100-00-55110-220-000 | Library Utility Expenses | 1,520.85 | 9,464.40 | 14,636.73 | 5,172.33 | 64.66 |
| 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 | 0.00 | 3,503.61 | 3,786.98 | 283.37 | 92.52 |
| 100-00-55110-347-000 | Library Audio/Video Materials | 1,553.64 | 2,715.89 | 2,997.50 | 281.61 | 90.61 |
| 100-00-55110-348-000 | Library Print Materials | 1,019.35 | 4,849.09 | 10,800.00 | 5,950.91 | 44.90 |
| 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 | 616.99 | 4,890.46 | 9,181.32 | 4,290.86 | 53.27 |
| 100-00-55110-390-000 | Library Supplies | 1,744.79 | 3,648.50 | 6,574.00 | 2,925.50 | 55.50 |
| 100-00-55110-391-000 | Library Programming Supplies | 1,266.11 | 150.42 | 9,606.00 | 9,455.58 | 1.57 |
| 100-00-55110-392-000 | LIBRARY COLLECTION ITEMS | 1,321.00 | 1,492.59 | 1,500.00 | 7.41 | 99.51 |
| 100-00-55110-511-000 | Library Insurance Expense | 0.00 | 1,984.50 | 2,024.00 | 39.50 | 98.05 |
| 100-00-55110-512-000 | Library Worker's Compensation | 0.00 | 183.00 | 244.00 | 61.00 | 75.00 |
| 100-00-55200-110-000 | Parks Salary | 263.92 | 1,847.44 | 3,500.00 | 1,652.56 | 52.78 |
| 100-00-55200-120-000 | Parks Wages | 10,317.86 | 42,815.20 | 67,000.00 | 24,184.80 | 63.90 |
| 100-00-55200-150-000 | Parks Employee Benefits | 2,303.51 | 12,207.62 | 27,000.00 | 14,792.38 | 45.21 |
| 100-00-55200-350-000 | Parks Operating Expense | 2,653.29 | 9,673.33 | 22,000.00 | 12,326.67 | 43.97 |
| 100-00-55200-371-000 | Park Maintenance | 204.35 | 4,396.84 | 9,500.00 | 5,103.16 | 46.28 |
| 100-00-55200-372-000 | Athletic Fields Maint/Expense | 0.00 | 890.00 | 5,500.00 | 4,610.00 | 16.18 |
| 100-00-55200-511-000 | Parks Insurance Expense | 0.00 | 2,074.00 | 2,156.00 | 82.00 | 96.20 |
| 100-00-55200-512-000 | Parks Worker's Compensation | 0.00 | 65.25 | 87.00 | 21.75 | 75.00 |
| 100-00-55310-390-000 | Celebrations/Decorations Exp | 1,413.55 | 2,147.30 | 5,000.00 | 2,852.70 | 42.95 |
| **RECREATION** | | 45,041.25 | 265,983.09 | 477,570.67 | 211,587.58 | 55.70 |
| 100-00-56300-110-000 | Planning Salary | 0.00 | 1,440.00 | 3,600.00 | 2,160.00 | 40.00 |
| 100-00-56300-150-000 | Planning Employee Benefits | 0.00 | 110.16 | 280.00 | 169.84 | 39.34 |
| 100-00-56300-290-000 | Planning Contractual Services | 0.00 | 2,680.25 | 8,500.00 | 5,819.75 | 31.53 |
| 100-00-56300-390-000 | Planning Other Expenses | 1,067.00 | 1,346.04 | 300.00 | -1,046.04 | 448.68 |
| 100-00-56400-120-000 | Board of Appeals Wages | 0.00 | 120.00 | 500.00 | 380.00 | 24.00 |
| 100-00-56400-150-000 | Board of Appeals Emp Benefits | 0.00 | 9.18 | 50.00 | 40.82 | 18.36 |
| 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 | 1,409.28 | 10,693.85 | 19,000.00 | 8,306.15 | 56.28 |
| 100-00-56710-150-000 | Economic Development Benefits | 366.88 | 2,690.64 | 4,600.00 | 1,909.36 | 58.49 |
| 100-00-56710-290-000 | Econ Dev Contractual Services | 1,000.00 | 16,237.25 | 30,000.00 | 13,762.75 | 54.12 |
| 100-00-56710-390-000 | Economic Development Other Exp | 1,440.00 | 3,051.90 | 1,200.00 | -1,851.90 | 254.33 |
| 100-00-56720-240-000 | Industrial Park Maintenance | 1,610.00 | 1,610.00 | 0.00 | -1,610.00 | 0.00 |
| **REFUNDS** | | 6,893.16 | 39,989.27 | 68,080.00 | 28,090.73 | 58.74 |

Fund: 100 - VILLAGE GENERAL FUND

| Account Number | 2026 July | 2026 Actual 07/31/2026 | 2026 Budget | Budget Status | % of Budget |
|---|---|---|---|---|---|
| **Total Expenses** | 305,100.50 | 1,728,715.59 | 3,038,002.60 | 1,309,287.01 | 56.90 |
| **Net Totals** | -198,527.68 | -1,083,026.27 | 4,588.76 | 1,087,615.03 | -23,601.72 |

July 24, 2026

Ms. Jessica Lehman
Village Clerk
Village of Somerset
110 Spring Street
Somerset, Wisconsin 54025

Re: **Pine Vale Second Addition** - LOC Reduction #2 (Streets & Utilities)
Somerset, Wisconsin
Project #9915

Dear Ms. Lehman:

On behalf of Capstone Homes – WI, Inc., we are requesting that the letter of credit for the streets & utilities for the initial phase of Pine Vale Second Addition be reduced for the work completed to date. The estimated cost of work remaining is approximately $344,000. I have attached a copy of the contractor's latest pay estimate for your reference. Please review this request at your earliest convenience and let me know if you need any additional information.

If you have any questions, please call me at (763) 489-7940.

Sincerely,

**Carlson Engineering, LLC.**

Aaron Briski

Aaron D. Briski, P.E.
Staff Engineer

cc: Matt Barker, Kyle Bork & Dylan Armstead, Capstone Homes – WI, Inc.

Enclosures

# APPLICATION FOR PAYMENT #2

CARLSON ENGINEERING

TO: Capstone Homes-WI, Inc.

PROJECT: Pine Vale Second Addition - Street & Utility Construction

CARLSON ENGINEERING PROJECT NO.: 9915

For work accomplished through the date of: July 20, 2026

Approx Work Remaining $344,000

Payment Schedule

| | |
|---|---|
| Gross Amount | $1,317,472.85 |
| Less 5% Retainage | $65,873.65 |
| Amount Due to Date | $1,251,599.20 |
| Less Previous Payments | $732,806.20 |
| Amount Due this Application | $518,793.00 |

Contractor's Certification:

The undersigned CONTRACTOR certifies that:

1.) all previous progress payments received from OWNER on account of work done under the contract referred to above have been applied to discharge in full all obligations of CONTRACTOR incurred in connection with work covered by prior Applications for Payment number 0 through 1 inclusive.

2.) title to all materials and equipment incorporated in said work or otherwise listed in or covered by the Application for Payment will pass to OWNER at time of payment free and clear of all liens, claims, security interests and encumbrances except as covered by Bond acceptable to OWNER.

CONTRACTOR
Burschville Construction Inc.

By: ____________________ Date: ____________________

**Payment of the above Amount Due this Application is recommended.**

ENGINEER
Carlson Engineering, LLC.

By: ____________________ Date: ____________________

**Project Name: Pine Vale**
**Carlson Engineering Project No.: 9915**

**Owner: Capstone Homes-WI, Inc.**


**Section A: Sanitary Sewer**

| Item No. | Contract Item | Unit | Unit Price | CONTRACT Quantity | CONTRACT Amount | THIS APPLICATION Quantity | THIS APPLICATION Amount | WORK TO DATE Quantity | WORK TO DATE Amount |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 8" PVC SDR 26 18-20' w/ Sand Bedding | L.F. | $ 124.00 | 30 | $3,720.00 | - | $0.00 | 30 | $3,720.00 |
| 2 | 8" PVC SDR 26 20-22' w/ Sand Bedding | L.F. | $ 126.00 | 105 | $13,230.00 | - | $0.00 | 105 | $13,230.00 |
| 3 | 8" PVC SDR 26 22-24' w/ Sand Bedding | L.F. | $ 128.00 | 99 | $12,672.00 | - | $0.00 | 99 | $12,672.00 |
| 4 | 8" PVC SDR 26 24-26' w/ Sand Bedding | L.F. | $ 130.00 | 100 | $13,000.00 | - | $0.00 | 100 | $13,000.00 |
| 5 | 8" PVC SDR 26 26-28' w/ Sand Bedding | L.F. | $ 132.00 | 215 | $28,380.00 | - | $0.00 | 215 | $28,380.00 |
| 6 | 8" PVC SDR 26 28-30' w/ Sand Bedding | L.F. | $ 134.00 | 51 | $6,834.00 | - | $0.00 | 51 | $6,834.00 |
| 7 | 8" PVC SDR 35 0-10' w/ Sand Bedding | L.F. | $ 52.00 | 128 | $6,656.00 | - | $0.00 | 128 | $6,656.00 |
| 8 | 8" PVC SDR 35 10-12' w/ Sand Bedding | L.F. | $ 54.00 | 804 | $43,416.00 | - | $0.00 | 804 | $43,416.00 |
| 9 | 8" PVC SDR 35 12-14' w/ Sand Bedding | L.F. | $ 56.00 | 494.00 | $27,664.00 | - | $0.00 | 494 | $27,664.00 |
| 10 | 8" PVC SDR 35 14-16' w/ Sand Bedding | L.F. | $ 58.00 | 51 | $2,958.00 | - | $0.00 | 51 | $2,958.00 |
| 11 | 48" Sanitary Sewer Manhole 0-10' | EA | $ 3,575.00 | 9 | $32,175.00 | - | $0.00 | 9 | $32,175.00 |
| 12 | 48" Manhole Build in Excess of 10' | V.F. | $ 225.00 | 47.29 | $10,640.25 | - | $0.00 | 47.29 | $10,640.25 |
| 13 | 8" x 4" Service Wye | EA | $ 325.00 | 49 | $15,925.00 | - | $0.00 | 49 | $15,925.00 |
| 14 | 4" PVC SDR 26 Service Pipe w/ Sand Bedding | L.F. | $ 17.00 | 2,400 | $40,800.00 | - | $0.00 | 2,390 | $40,630.00 |
| 15 | 4" PVC SDR 26 Riser Pipe w/ Sand Bedding | V.F. | $ 20.00 | 193 | $3,850.00 | - | $0.00 | 192.50 | $3,850.00 |
| 16 | Remove Plug & Connect to Existing Sanitary Sewer | EA | $ 1,000.00 | 2 | $2,000.00 | - | $0.00 | 2 | $2,000.00 |
| 17 | 8" Plug | EA | $ 250.00 | 1 | $250.00 | - | $0.00 | 1 | $250.00 |
| 18 | Sewer Test | EA | $ 500.00 | 1 | $500.00 | - | $0.00 | 1 | $500.00 |
| 19 | Televising | L.F. | $ 2.75 | 2,077 | $5,711.75 | - | $0.00 | - | $0.00 |
| 20 | 1.5" Rock for Granular Pipe Bedding (100% Crushed) | Ton | $ 45.00 | 500 | $22,500.00 | - | $0.00 | 480 | $21,600.00 |
| | TOTALS FOR SECTION A: Sanitary Sewer | | | | **$292,882.00** | | **$0.00** | | **$286,100.25** |

5712

$5712

**Project Name: Pine Vale**
**Carlson Engineering Project No.: 9915**



**Section B: Water Main**

| | | | | CONTRACT | | THIS APPLICATION | | WORK TO DATE | |
|---|---|---|---|---|---|---|---|---|---|
| Item No. | Contract Item | Unit | Unit Price | Quantity | Amount | Quantity | Amount | Quantity | Amount |
| 1 | 6" DIP Watermain | L.F. | $ 60.00 | 76 | $4,560.00 | - | $0.00 | 76 | $4,560.00 |
| 2 | 8" PVC Watermain | L.F. | $ 41.00 | 800 | $32,800.00 | - | $0.00 | 800 | $32,800.00 |
| 3 | 12" PVC Watermain | L.F. | $ 64.00 | 1,525 | $97,600.00 | - | $0.00 | 1,525 | $97,600.00 |
| 4 | 8" Gate Valve & Box | EA | $ 3,250.00 | 1 | $3,250.00 | - | $0.00 | 1 | $3,250.00 |
| 5 | 12" Gate Valve & Box | EA | $ 5,325.00 | 1 | $5,325.00 | - | $0.00 | 2 | $10,650.00 |
| 6 | Fire Hydrant w/ 6" Gate Valve & Box | EA | $ 8,300.00 | 3 | $24,900.00 | - | $0.00 | 3 | $24,900.00 |
| 7 | Temporary Fire Hydrant w/ 6" Gate Valve & Box | EA | $ 8,300.00 | 1 | $8,300.00 | - | $0.00 | 1 | $8,300.00 |
| 8 | Fire Hydrant w/ 6" Gate Valve & Box (Salvaged) | EA | $ 1,200.00 | 2 | $2,400.00 | - | $0.00 | 2 | $2,400.00 |
| 9 | D.I. Fittings | lbs | $ 6.00 | 4,500 | $27,000.00 | - | $0.00 | 4,500 | $27,000.00 |
| 10 | Remove & Salvage Existing Hydrant & Connect to Existing | EA | $ 1,500.00 | 2 | $3,000.00 | - | $0.00 | 2 | $3,000.00 |
| 11 | 1" Corporation Stop w/ Service Saddle | EA | $ 250.00 | 49 | $12,250.00 | - | $0.00 | 49 | $12,250.00 |
| 12 | 1" Curb Stop and Box | EA | $ 375.00 | 49 | $18,375.00 | - | $0.00 | 49 | $18,375.00 |
| 13 | 1" Copper Type K Service Pipe | L.F. | $ 27.00 | 2,400 | $64,800.00 | - | $0.00 | 2,390 | $64,530.00 |
| 14 | 4" Insulation | S.F. | $ 4.00 | 288 | $1,152.00 | - | $0.00 | 288 | $1,152.00 |
| 15 | Water Test | L.S. | $ 500.00 | 1 | $500.00 | - | $0.00 | 1 | $500.00 |
| TOTALS FOR SECTION B: Water Main | | | | | $306,212.00 | | $0.00 | | $311,267.00 |

$0

**Project Name: Pine Vale**
**Carlson Engineering Project No.: 9915**

**Owner: Capstone Homes-WI, Inc.**


**Section C: Storm Sewer**

| | | | | CONTRACT | | THIS APPLICATION | | WORK TO DATE | |
|---|---|---|---|---|---|---|---|---|---|
| Item No. | Contract Item | Unit | Unit Price | Quantity | Amount | Quantity | Amount | Quantity | Amount |
| 1 | 12" RCP Cl. 5 | L.F. | $ 43.00 | 163 | $7,009.00 | - | $0.00 | 163 | $7,009.00 |
| 2 | 15" RCP Cl. 5 | L.F. | $ 48.00 | 1,665 | $79,920.00 | - | $0.00 | 1,697 | $81,456.00 |
| 3 | 18" RCP Cl. 5 | L.F. | $ 52.00 | 44 | $2,288.00 | - | $0.00 | 44 | $2,288.00 |
| 4 | 18" RCP Flared End Section | EA | $ 1,200.00 | 1 | $1,200.00 | - | $0.00 | 1 | $1,200.00 |
| 5 | Rip Rap Cl. 3 | C.Y. | $ 150.00 | 9 | $1,350.00 | - | $0.00 | 9 | $1,350.00 |
| 6 | Remove Plug & Connect to Existing Storm Structure | EA | $ 500.00 | 2 | $1,000.00 | - | $0.00 | 2 | $1,000.00 |
| 7 | Remove Plug & Connect to Existing Storm Sewer Stub | EA | $ 500.00 | 2 | $1,000.00 | - | $0.00 | 2 | $1,000.00 |
| 8 | 4" Perforated PE Draintile | L.F. | $ 22.00 | 700 | $15,400.00 | 750 | $16,500.00 | 750 | $16,500.00 |
| 9 | 24" x 36" Catch Basin | EA | $ 2,800.00 | 6 | $16,800.00 | - | $0.00 | 6 | $16,800.00 |
| 10 | 27" Dia. Catch Basin | EA | $ 2,500.00 | 1 | $2,500.00 | - | $0.00 | 1 | $2,500.00 |
| 11 | 48" Dia. Catch Basin Manhole | EA | $ 3,450.00 | 9 | $31,050.00 | - | $0.00 | 9 | $31,050.00 |
| 12 | 48" Dia. Strom Manhole | EA | $ 3,300.00 | 1 | $3,300.00 | - | $0.00 | 1 | $3,300.00 |
| 13 | Erosion Control for Catch Basins | EA | $ 200.00 | 16 | $3,200.00 | - | $0.00 | 16 | $3,200.00 |
| TOTALS FOR SECTION C: Storm Sewer | | | | | **$166,017.00** | | **$16,500.00** | | **$168,653.00** |

$0

**Section D: Street Construction**

| | | | | CONTRACT | | THIS APPLICATION | | WORK TO DATE | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Item No. | Contract Item | Unit | Unit Price | Quantity | Amount | Quantity | Amount | Quantity | Amount | |
| 1 | Subgrade Preparation | S.Y. | $ 2.00 | 9,800 | $19,600.00 | 9,800 | $19,600.00 | 9,800 | $19,600.00 | - |
| 2 | 24" Granular Subbase (Borrow) | S.Y. | $ 10.00 | 9,800 | $98,000.00 | 9,800 | $98,000.00 | 9,800 | $98,000.00 | - |
| 3 | 8" Aggregate Base Cl. 5 | S.Y. | $ 15.25 | 8,800 | $134,200.00 | 8,800 | $134,200.00 | 8,800 | $134,200.00 | - |
| 4 | 1.5 Bituminous Base Course | S.Y. | $ 9.30 | 7,200 | $66,960.00 | 7,200 | $66,960.00 | 7,200 | $66,960.00 | - |
| 5 | 1.5" Bituminous Wear Course (2027) | S.Y. | $ 9.45 | 7,200 | $68,040.00 | - | $0.00 | - | $0.00 | 68,040 |
| 6 | Tack Coat | GAL | $ 2.50 | 500 | $1,250.00 | - | $0.00 | - | $0.00 | 1,250 |
| 7 | Mountable Concrete Curb & Gutter | L.F. | $ 16.35 | 4,250 | $69,487.50 | 4,250 | $69,487.50 | 4,250 | $69,487.50 | - |
| 8 | Barrier Concrete Curb & Gutter | L.F. | $ 18.50 | 375 | $6,937.50 | 370 | $6,845.00 | 370 | $6,845.00 | - |
| 9 | Adjust Catch Basin Casting | EA | $ 425.00 | 15 | $6,375.00 | 15 | $6,375.00 | 15 | $6,375.00 | - |
| 10 | Adjust Manhole Casting | EA | $ 650.00 | 18 | $11,700.00 | 9 | $5,850.00 | 9 | $5,850.00 | 5,850 |
| 11 | Adjust Gate Valve & Box | EA | $ 450.00 | 4 | $1,800.00 | 3 | $1,350.00 | 3 | $1,350.00 | 1,350 |
| 12 | Concrete Sidewalk w/Agg. Base (See Detail) | S.F. | $ 9.15 | 8,400 | $76,860.00 | - | $0.00 | - | $0.00 | 76,860 |
| 13 | Bituminous Trail w/Agg. Base (See Detail) | S.Y. | $ 41.00 | 2,200 | $90,200.00 | - | $0.00 | - | $0.00 | 90,200 |
| 14 | Pedestrian Ramp | EA | $ 1,400.00 | 4 | $5,600.00 | - | $0.00 | - | $0.00 | 5,600 |
| 15 | Sawcut Bituminous | L.F. | $ 4.00 | 100 | $400.00 | 100 | $400.00 | 100 | $400.00 | - |
| 16 | Mill Bituminous | L.F. | $ 12.50 | 100 | $1,250.00 | - | $0.00 | - | $0.00 | 1,250 |
| 17 | Backfill Curb & Gutter & Grade Boulevard | L.S. | $ 14,000.00 | 1 | $14,000.00 | 0.5 | $7,000.00 | 0.5 | $7,000.00 | 7,000 |
| 18 | Sod (Seed & Blanket may be used in lieu of sod) | S.Y. | $ 2.25 | 4,600 | $10,350.00 | - | $0.00 | - | $0.00 | 10,350 |
| 19 | Turf Establishment | AC | $ 925.00 | 6 | $5,550.00 | - | $0.00 | - | $0.00 | 5,550 |
| 20 | R1-1 Sign | EA | $ 440.00 | 3 | $1,320.00 | - | $0.00 | - | $0.00 | 1,320 |
| 21 | Street Sign | EA | $ 490.00 | 3 | $1,470.00 | - | $0.00 | - | $0.00 | 1,470 |
| 22 | Type III Barricades | EA | $ 440.00 | 4 | $1,760.00 | - | $0.00 | - | $0.00 | 1,760 |
| 23 | Future Thru Street Sign | EA | $ 220.00 | 2 | $440.00 | - | $0.00 | - | $0.00 | 440 |
| 24 | Conduit Crossing (Utility – 4" PVC Supplied by Contractor) | L.F. | $ 8.00 | 500 | $4,000.00 | 560 | $4,480.00 | 560 | $4,480.00 | - |
| 25 | Temporary Cul-de-sac | L.S. | $ 6,250.00 | 1 | $6,250.00 | - | $0.00 | - | $0.00 | 6,250 |
| 26 | Temporary Turnaround | L.S. | $ 6,250.00 | 1 | $6,250.00 | - | $0.00 | - | $0.00 | 6,250 |
| 27 | Rock Construction Entrance | EA | $ 2,000.00 | 1 | $2,000.00 | 1 | $2,000.00 | 1 | $2,000.00 | - |
| 28 | 4'x4' Concrete Pad for Cluster Mailbox (6" Depth) | EA | $ 450.00 | 4 | $1,800.00 | - | $0.00 | - | $0.00 | 1,800 |
| 29 | Silt Fence (8' Behind Curb) | L.F. | $ 1.50 | 4,625 | $6,937.50 | - | $0.00 | - | $0.00 | 6,938 |
| 30 | Remove & Replace Damaged Curb & Gutter (est 10%) | L.F. | $ 52.00 | 465 | $24,180.00 | - | $0.00 | - | $0.00 | 24,180 |
| 31 | Remove & Replace Damaged Sidewalk (est 10%) | S.F. | $ 17.00 | 840 | $14,280.00 | - | $0.00 | - | $0.00 | 14,280 |
| | TOTALS FOR SECTION D: Street Construction | | | | $759,247.50 | | $422,547.50 | | $422,547.50 | |

$ 337,988

**Project Name: Pine Vale**
**Carlson Engineering Project No.: 9915**

**Owner: Capstone Homes-WI, Inc.**


**Section E: Extra Work**

| | | | | CONTRACT | | THIS APPLICATION | | WORK TO DATE | |
|---|---|---|---|---|---|---|---|---|---|
| Item No. | Contract Item | Unit | Unit Price | Quantity | Amount | Quantity | Amount | Quantity | Amount |
| 1 | Silt Fence Installation | L.F. | $ 1.50 | - | $0.00 | - | $0.00 | 4,885 | $7,327.50 |
| 2 | Crew Time Cutting & Stacking Downed Trees Onsite | H.R. | $ 1,280.00 | - | $0.00 | - | $0.00 | 9 | $11,520.00 |
| 3 | Clay Back Haul From Excess Clay in Proposed Roadway (4/6/2026 to 5/22/2026) | C.Y. | $ 8.95 | - | $0.00 | - | $0.00 | 336 | $3,007.20 |
| 4 | Clay Back Hall From Excess Clay in Proposed Roadway (5/23/2026 to 7/20/2026) | C.Y. | $ 8.95 | - | $0.00 | 6,352 | $56,850.40 | 6,352 | $56,850.40 |
| 5 | Additional Street Subcut (Soft Subgrade Areas) | L.S. | $ 17,500.00 | - | $0.00 | 1 | $17,500.00 | 1 | $17,500.00 |
| 6 | Additional 12" Select Granular (Soft Subgrade Areas) | L.S. | $ 29,200.00 | - | $0.00 | 1 | $29,200.00 | 1 | $29,200.00 |
| 7 | Tree Stockpile Grinding/Chipping Debris Cleanup | L.S. | $ 3,500.00 | - | $0.00 | 1 | $3,500.00 | 1 | $3,500.00 |
| | | | | | | | | | |
| TOTALS FOR SECTION F: Extra Work | | | | | $0.00 | | $107,050.40 | | $128,905.10 |
| **PROJECT TOTALS** | | | | | $1,524,358.50 | | $546,097.90 | | $1,317,472.85 |

NA

# WISCONSIN PROFESSIONAL POLICE ASSOCIATION

Law Enforcement Employee Relations Division • Supervisory Officers Relations Division • Civilian Employees Relations Division

June 23, 2026

CERTIFIED MAIL

Village Clerk
Village of Somerset
110 Spring St
Somerset, WI 54025

Re: Opening of Contract Negotiations – Somerset Police Association

Dear Clerk:

Pursuant to Wisconsin Statutes, Section 111.77(1)(a), the Law Enforcement Employee Relations Division of the Wisconsin Professional Police Association, for and on behalf of its affiliate local, wishes to commence bargaining for a successor agreement.

Sincerely,

Robert Powell

Robert Powell
Business Agent

cc: Alexander Weiske, Local President

**Reply Address:** 3657 Ridgeway Dr, Eau Claire, WI 54701 • 715-210-7678 • rpowell@wppa.com

# *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**

**<u>Reporting</u>**

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-Retaliation 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.

# 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.

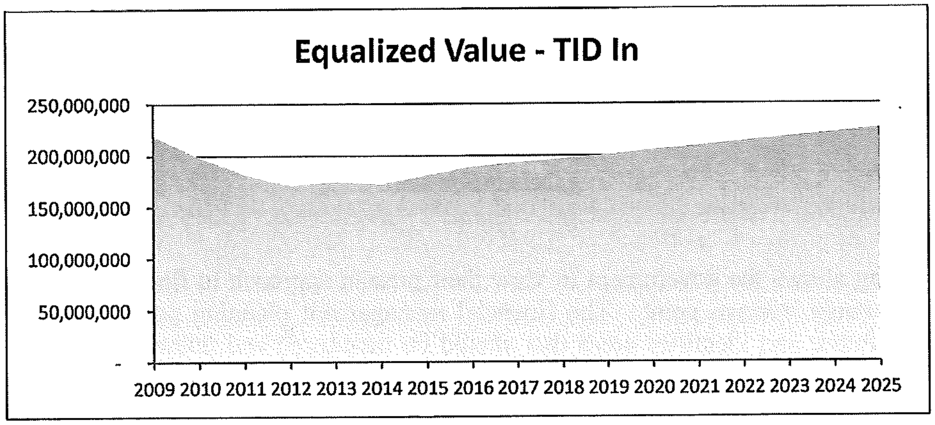
- The feasibility of the Capital Improvement Plan is related to whether the Village chooses to complete the South River Crossing project. Without that project, the Village has the capacity to take on the debt if it is willing to increase its levy. If that project is included at the current estimated 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

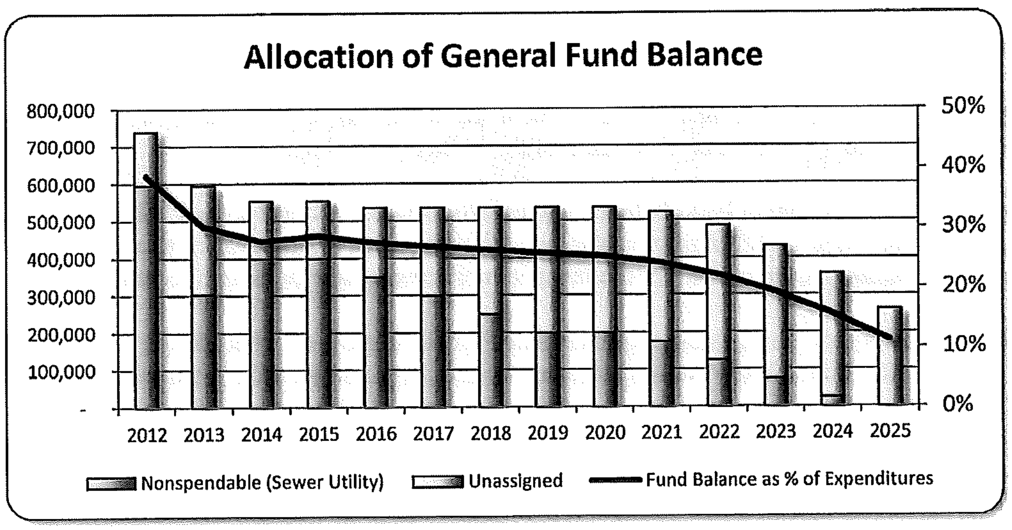
The Financial Management Plan makes relatively conservative assumptions about future development and inflationary growth. It shows rebounding equalized values beginning in 2015 followed by a 2.0% increase for 2016 and beyond, as shown in the following chart.




## 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** |

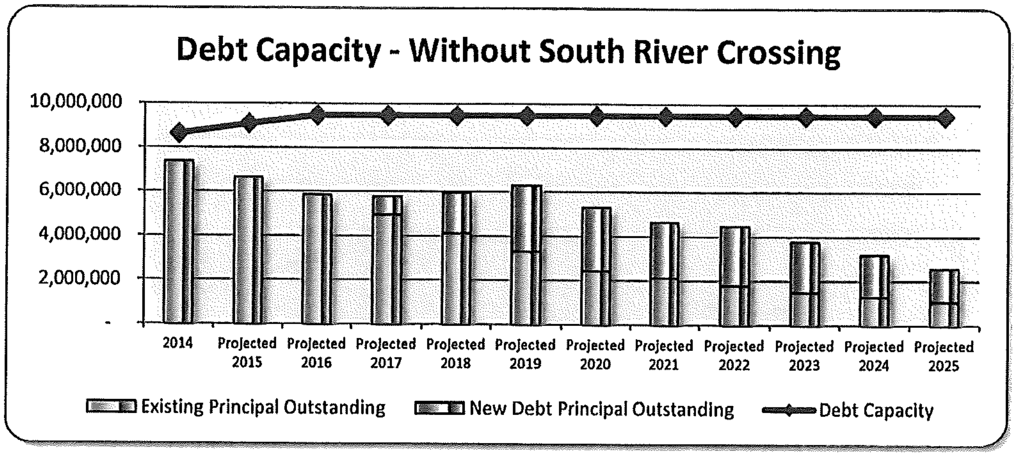
Utility-based projects can be paid for using G.O. or revenue-backed debt. The feasibility of projects is dependent on utility rates, which a following section will briefly address.

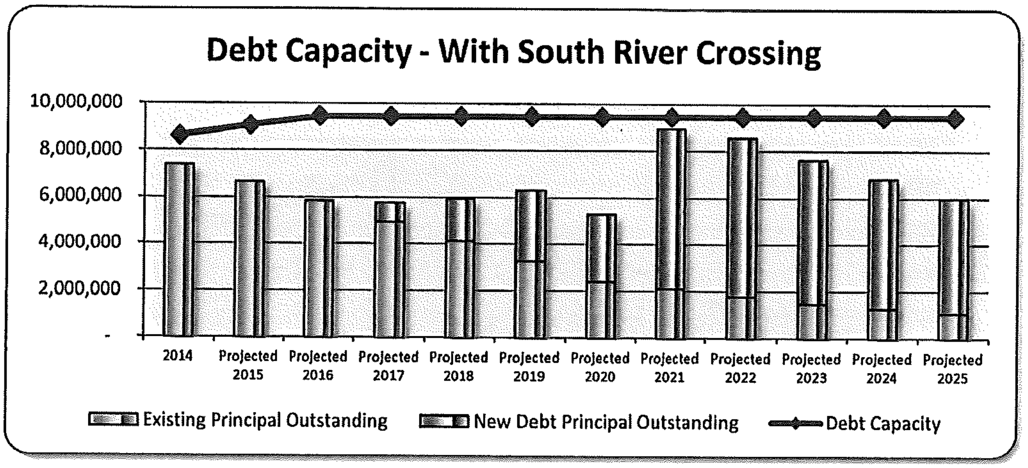
The following sections detail the impact of implementing the full capital improvement plan. It is important to note the Financial Management Plan shows all projects currently slated to occur within the current time frame. The Village Board may re-evaluate or re-prioritize projects in the future depending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



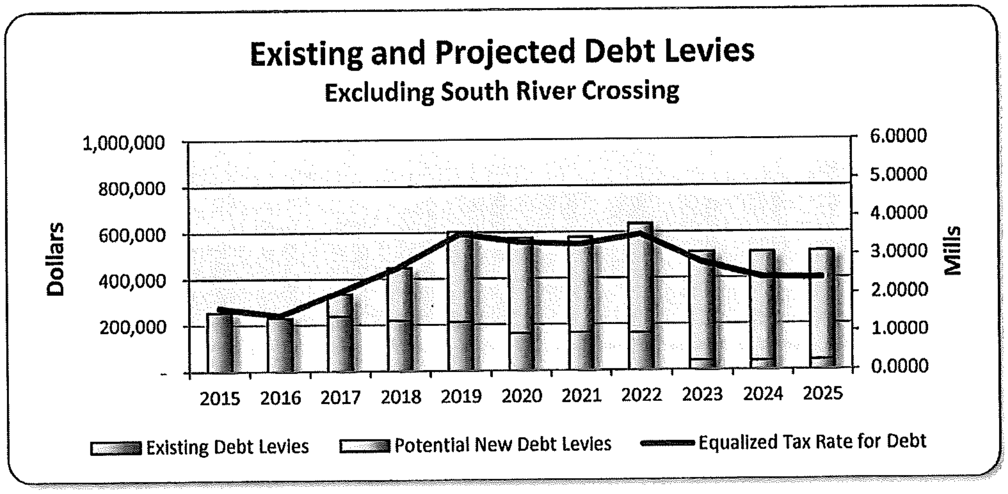



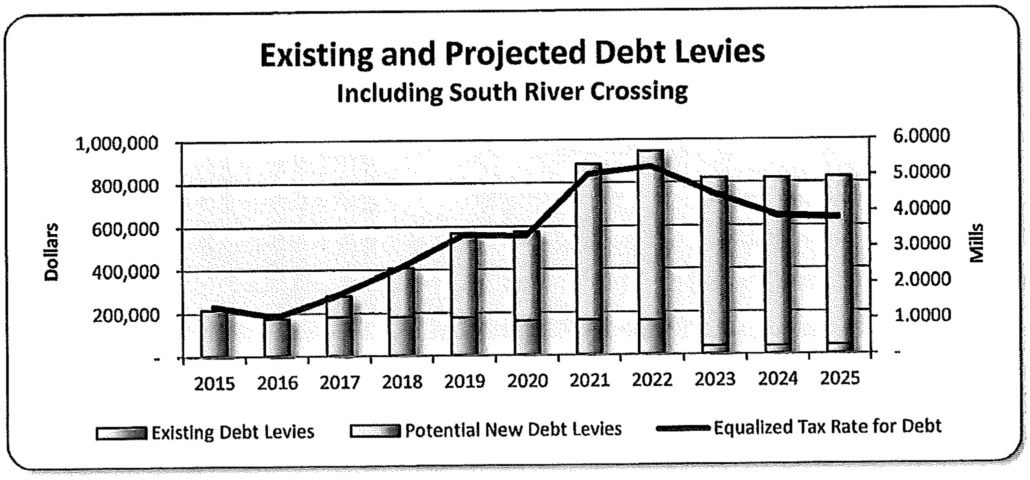

The following are key considerations related to G.O. borrowing capacity:

- 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.



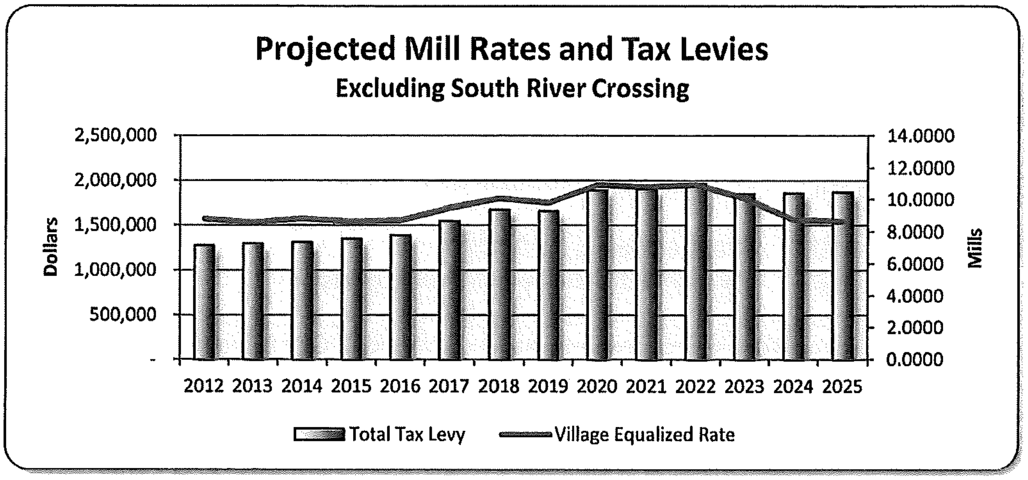

The following are key considerations related to the Village's debt levy:

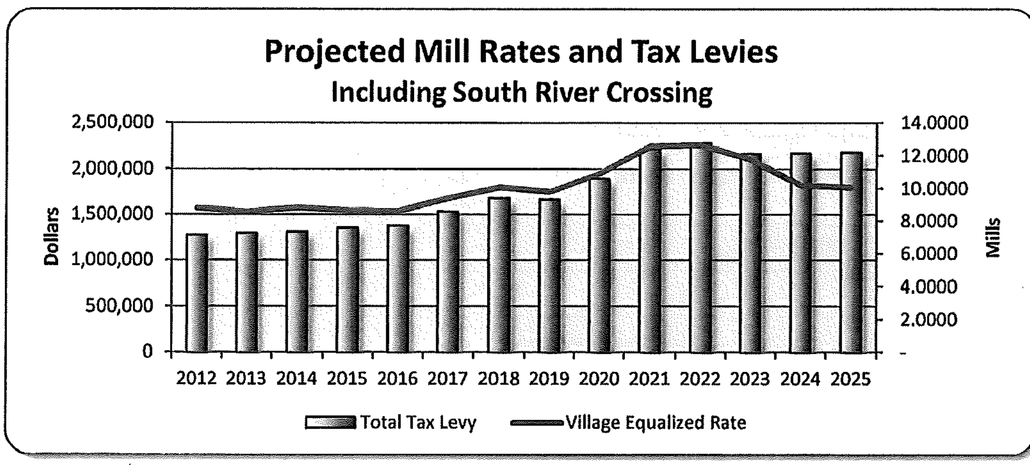
- The 2016 debt levy of $231,889 equates to an equalized mill rate of approximately 1.45. A mill rate of 1.45 results in taxes of $290 for a $200,000 property.
- The levy is projected to reach $474,000 by 2022 ***without*** the South River Crossing project. This results in a mill rate for debt of 2.07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

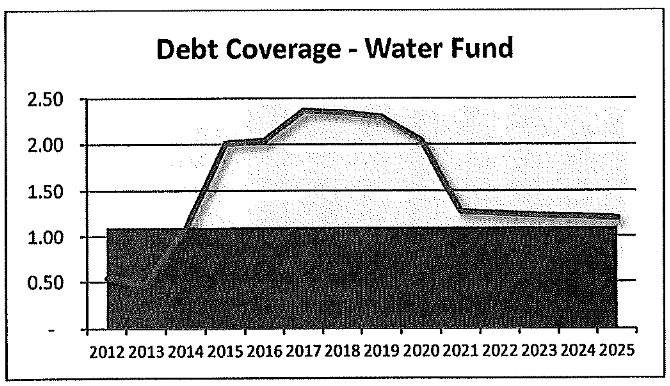
A brief financial analysis of the water and sewer utility funds was also included in the financial management plan. This analysis is not a rate study, since the Village filed a full rate case application for a water rate increase with the Wisconsin Public Service Commission (PSC) just over a year ago. 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.

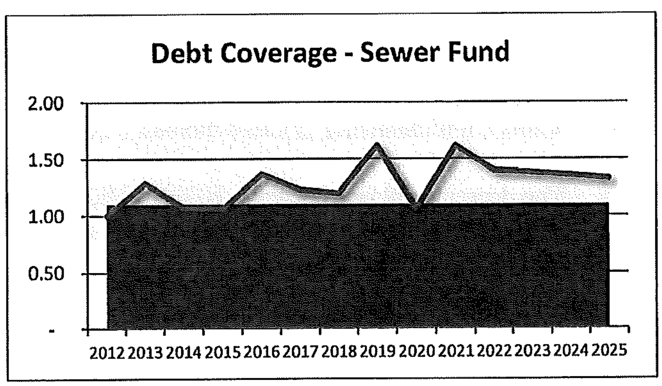
If all capital projects proceed according the Capital Improvement Plan, then we are anticipating projected rate increases of:

| | | |
|---|---|---|
| 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.

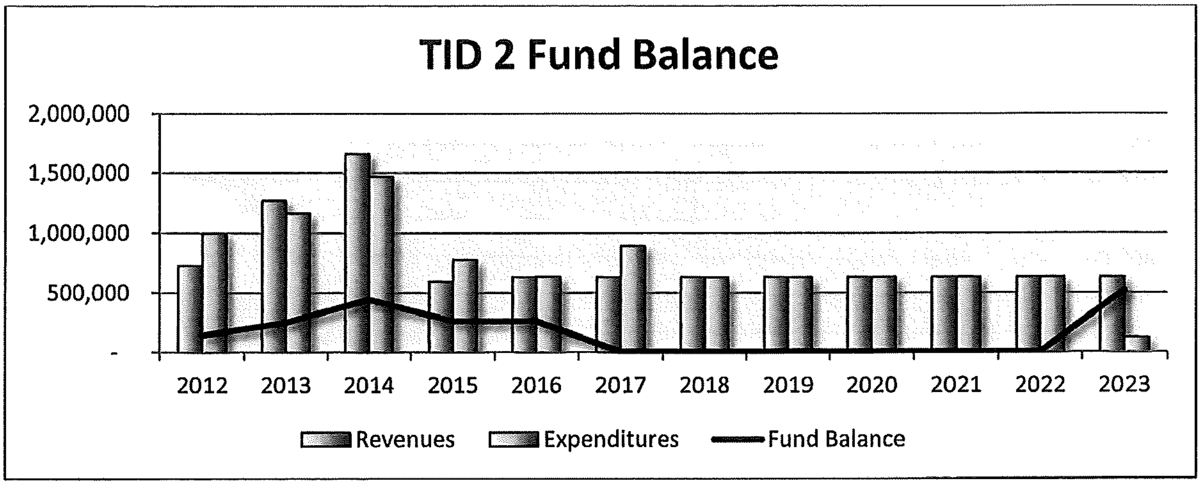
The rate increases on the previous page provide the necessary revenues to ensure appropriate debt coverage of at least 1.10%, as seen in the chart below.



## 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.