

**Village of Somers
7511 12th Street
Somers, WI 53171**

**Village Board Meeting
Agenda
Wednesday, Aug. 12, 2026
5:30 p.m.**

Village Board Meeting:	
Item #	
1	Call to order
2	Pledge of Allegiance
3	Consent and Approval of Minutes of Regular meetings on July 14, 2026, Special Meeting Minutes on July 14 and 21, 2026, Vouchers dated July 16, 23, 30 and August 6th, July ACH Payments, July Building Report, June Investment Statements
4	Correspondence: Department of Transportation Proclamation for Crash Responder Week
5	President and Trustee Comments
6	Citizens Comments
7	Motion to approve proposed Resolution # 2026- 020, a Resolution of the Somers Village Board of Trustees approving the installation of a bench and little library on the playground at Veteran's Memorial Park
8	Receive and file the 2025 Audit
9	Motion to approve Payne and Dolan's request for first payment in the amount of \$537,330.44 for the 2026 Paving Project in the Valley View subdivision and Change Order #1 request in the amount of \$2,167
10	Motion to approve proposed Resolution # 2026-019, 2026 Budget Amendment, due to acceptance of the FEMA SAFER Grant. <i>The grant was formally accepted in May 2026.</i>
11	Motion to approve lab costs and testing by Eurofins SF Analytics Laboratory for possible municipal water contamination investigation related to fire response at 16 th Place in the amount of \$13,800
12	Motion to approve order of 2027 Western Star Tandem Axel Patrol Truck from Truck Country in the amount of \$155,484 to be paid in 2027
13	Motion to approve proposed Ordinance 2026-009, Contractor Qualification Requirements

14	Motion to approve proposed Ordinance 2026-010 to Amend Section 12.04 Penalties, and Create Section 12.16 Mobile Temporary Food Vendors
15	Action on Animal Sheltering Agreement with the Wisconsin Humane Society
16	Motion to adopt proposed Resolution # 2026-018 to create Village of Somers Ward 14 and assign thereto the Territory attached per Ordinance #2026-008. <i>For information purposes, this is for the annexation of parcel #45-4-221-241-0102 (Truck Country of Wisconsin)</i>
17	Motion to approve application for the Class “B” (Picnic) Beer License and Temporary “Class B” Wine from Friends of Hawthorn Hollow DBA Hawthorn Hollow Nature Sanctuary & Arboretum for their Walk in the Woods Art Fair on September 12th from 10 to 4 p.m., their Gala Under the stars from 6 to 9 p.m. and their Spooky Hollow Night 1 and 2 on October 23rd and 24th from 6 to 9 p.m. Located at 880 Green Bay Road, Kenosha, Wisconsin 53144, and requests to waive fees.
18	Action on Operator’s Licenses: Madison Laplant, Ashley Majors, Linda Olson, Amy Richards, Amanda Rodriguez, Donovan Sanchez
19	Motion to convene in closed session per WI Statute 19.85(1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, specifically the Clerk-Treasurer
20	Motion to reconvene into open session
21	The Board reserves the right to take action on the items discussed in Closed Sessions
22	Adjourn

I hereby certify that as the designee of the chief elected official of the Village of Somers, I posted this notice of August 12, 2026 Village Board Meeting in 1 public place & on the Village website.

Dated this 7th day of August 2026

Wendy Burnette, Clerk-Treasurer

Requests from person with disabilities who need assistance to participate in this meeting should be made to the Clerk’s Office at 262-859-2822 with as much notice as possible. **Notice is hereby given that members of the Village Board may participate telephonically. Notice is hereby given that members of the Town Board may be in attendance for the sole purpose of gathering information. A quorum may be present. However, no Board action will be taken.**

Village of Somers
Proceedings from the Regular Board July 14, 2026

President Stoner called the meeting to order at 5:30 p.m.

President Stoner led the Pledge of Allegiance.

Present: President Stoner, Trustees Ben Harbach, Jack Aupperle, Joe Smith, Jackie Nelson, Scott Fredrick, and Karl Ostby. Also present: Administrator Jim Hurley, Assistant Administrator Kevin Poirier and Chief Andersen.

Consent and Approval of Minutes of Regular meetings on June 23, Vouchers dated June 25, July 1 and July 9, & June ACH Payments, May Investment Statements

Trustee Aupperle moved to approve Minutes of Regular meetings on June 23, Vouchers dated June 25, July 1 and July 9, & June ACH Payments, May Investment Statements

Seconded by Trustee Fredrick

Motion carried. 7-0 vote

Correspondence: Notice of Public Hearing for Red Oak Ridge Energy Center LLC for a Certificate of Public Convenience and Necessity to Construct and Operate a Large Electric Generating Facility and Associated Project Facilities Capable of Generating Up to 1,210 MW in the Town of Paris, Kenosha County, Wisconsin

Citizens' Comments:

Lisa Hirsch 8226 12th Street

Ms. Hirsch questioned the Village's revenues and expenses, stating that she believed all financial information should be reviewed before any decisions are made. She expressed concern that the proposed increase to \$7.31 was being rushed and noted that she had only heard discussion regarding increasing revenues, not reducing expenses. She asked whether the Village could provide a breakdown of any departmental shortfalls, explaining that understanding which departments were affected would be helpful. She also expressed concern about transferring funds between accounts, stating that revenues and expenses should remain within their respective operating funds rather than using funds from other areas. Ms. Hirsch acknowledged that this information may have already been presented and apologized if she had missed it. She also questioned why the meetings were scheduled for 4:00 p.m., stating that the meeting time may make it difficult for working residents to attend.

Administrator Hurley reminded those in attendance that the Board does not engage in dialogue with speakers during the public comment period. Public comments are received and may be taken into consideration, but Board members do not respond directly to comments or questions at that time.

Ted Gement, Golden Oil Company, 1170 22nd Avenue,

Mr. Gement spoke regarding the company's property at the corner of Highway E and 31st Avenue. He stated that when Golden Oil purchased the property, the building had been vacant and in poor condition for several years. He explained that the company demolished the building, removed the fuel islands and fencing, and incurred costs exceeding \$30,000 to clean up the site. Mr. Gement stated that the Village has since required the property to be maintained, including regular mowing and cleanup of storm debris, resulting in additional expenses. He expressed concern that he did not believe similar maintenance expectations were being applied consistently to other properties in the community and felt the requirements were unfair. He noted that Golden Oil had set the property back farther from the roadway than many other properties and stated that he felt the expectation to maintain it to a park-like standard was unreasonable. He concluded by stating that Board members were welcome to contact him if they wished to discuss the matter further.

Gregg Sinnen, 750 Green Bay Road,

Mr. Sinnen commented on the Village's financial discussions and stated that, regardless of the funding mechanism, taxpayers ultimately bear the cost of Village services. He expressed support for the proposed fire protection charge, stating that it distributes costs more equitably because all property owners benefit from fire protection services, including those not connected to the municipal water system. He noted that while the proposed fee would not fully resolve the utility's financial challenges, he believed it was a fair starting point and acknowledged that rising costs require corresponding revenue increases.

Mr. Sinnen encouraged the Board to make timely decisions regarding the Payment in Lieu of Taxes (PILOT) program, the Public Service Commission (PSC) rate case, and fire protection charges, noting that Village staff and Ellers had already invested significant time and resources into preparing the rate case. He expressed concern about delaying the process and recommended allowing the rate case to proceed so that the Village could review the resulting financial information.

He stated that other budget matters, such as recycling costs, should be addressed separately from the utility rate case. Mr. Sinnen also encouraged the Board to carefully evaluate the timing of closing Tax Incremental District (TID) No. 2, noting the financial implications for both the Village and other taxing jurisdictions. He concluded by stating that budgeting requires balancing revenues and expenditures and reiterated that, regardless of the approach taken, taxpayers ultimately pay the costs of Village operations. He thanked the Board members for their service.

President and Trustee Comments

Trustee Fredrick commented on the condition of Highway 31 following recent repairs to areas that had heavily during the extreme heat. He stated that he believed the temporary asphalt repairs were unacceptable, noting that they created a rough driving surface, and asked what the County's long-term plan is to permanently address the roadway.

Trustee Fredrick also apologized for missing the Special Board meeting held at 4:00 p.m., explaining that he was unable to attend due to his full-time work schedule.

Trustee Harbach thanked the Fire Department, Police Department, Public Works Department, Clerical staff, and Shoreland Lutheran High School for their efforts in helping with the parade and expressed appreciation for everyone's contributions to making the event safe and enjoyable.

Trustee Smith apologized for missing the Special Board meeting.

Motion to adopt ordinance #2026-008 approving Truck Country of Wisconsin's Request for Annexation of parcel 45-4-221-241-0102, located at 1914 120th Avenue, into the Village of Somers

Trustee Nelson moved to approve ordinance #2026-008 approving Truck Country of Wisconsin's Request for Annexation of parcel 45-4-221-241-0102, located at 1914 120th Avenue, into the Village of Somers

Seconded by Trustee Ostby

President Stoner asked about the permitting process and the project's status.

Administrator Hurly stated that the utility extension under the interstate is currently under review and that Village staff and the project engineer continue to work through the process. He noted that additional details on the current stage of permitting could be provided by the applicant.

Chris Helle, Director of Facilities for McCoy Group Truck Country Wisconsin, stated that the project plans are being finalized, including utility extensions and the development agreement. He explained that the goal is to begin site grading in the fourth quarter of 2026, with building construction occurring during the first and second quarters of 2027 and project completion anticipated in 2028. He noted that permit applications will be submitted as the project plans are finalized and confirmed that Pinnacle Engineering is serving as the project's engineering consultant.

President Stoner asked about the sequence of the zoning and annexation process. Mr. Helle explained that, under the purchase agreement, the property first needed to be rezoned before the sale could proceed. He stated that the property owners did not wish to annex the property prior to the sale, resulting in the zoning process occurring before annexation. He noted that the Village worked with the project team to complete the necessary steps.

President Stoner welcomed the project to the Village, and Mr. Helle expressed appreciation and stated that McCoy Group Truck Country looks forward to moving the project forward.

Motion carried. 7-0 vote

Motion to approve the third payment to PTS Contractors, Inc., for work performed on the 12th Street Water Main Project in the amount of \$968,769.81

Trustee Aupperle moved to approve third payment to PTS Contractors, Inc., for work performed on the 12th Street Water Main Project in the amount of \$968,769.81

Seconded by Trustee Ostby

President Stoner asked when the paving of 12th Street will be completed.

Motion carried. 7-0 vote

Motion to approve the social media Policy for the Village of Somers

Trustee Aupperle moved approve the social media Policy for the Village of Somers

Seconded by Trustee Ostby

Assistant Administrator Poirier presented the proposed social media Policy and discussed the creation of an official Village Facebook page. He explained that the page would be used to provide residents with important updates, including emergency notifications, infrastructure projects, and other Village information. The page would be informational only and not intended for public discussions or questions.

Village Administrator Hurley would oversee the account and manage access for designated staff members, including Public Works personnel, to allow timely updates when needed. The Fire Department's existing Facebook page would remain separate, with information shared between pages when appropriate. Board members expressed support for the idea and noted the success of the Fire Department's social media communications.

Trustee Smith suggested including a notice in the Village newsletter encouraging residents to join.

Motion carried. 7-0 vote

Motion to approve the purchase of ambulance in an amount not to exceed \$464,939

Trustee Ostby move to approve the purchase of ambulance in an amount not to exceed \$464,939

Seconded by Trustee Nelson

Motion carried. 7-0 vote

Motion to approve the Second Amendment to the Shoreland Lutheran High School Developer Agreement

Trustee Harbach moved to approve the Second Amendment to the Shoreland Lutheran High School Developer Agreement

Seconded by Trustee Fredrick

Motion carried. 7-0 vote

Motion to approve a Special Event Permit from Snap-on, Inc, for their Company Picnic on July 25, 2026, at Hawthorn Hollow located at 880 Green Bay Road, Kenosha Wi 53144

Trustee Nelson moved to approve a Special Event Permit from Snap-on, Inc, for their Company Picnic on July 25, 2026, at Hawthorn Hollow located at 880 Green Bay Road, Kenosha Wi 53144

Seconded by Trustee Ostby

Motion carried. 7-0 Vote

Action on Operator's Licenses: Marco Black, Madison Bowman, Magaly Chairez, Emmett Craig, Jennifer Davis, Rylie Davis, Theodore Gement, Madison Laplant, Ashley Majors, Alexander Moreno, Linda Olson, Amy Richards, Donovan Sanchez

Trustee Harbach moved to approve Operator's Licenses: Marco Black, Madison Bowman, Magaly Chairez, Emmett Craig, Jennifer Davis, Rylie Davis, Theodore Gement, Madison Laplant, Ashley Majors, Alexander Moreno, Linda Olson, Amy Richards, Donovan Sanchez,

Seconded by Trustee Fredrick

Motion carried. 7-0 vote

Motion to convene in closed session per WI Statute 19.85(1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility, specifically Firefighter/EMT Local 4831-IAFF grievance

Trustee Nelson moved to approve. Seconded by Trustee Aupperle

Trustee Fredrick Aye, Trustee Nelson Aye, Trustee Aupperle Aye, President Stoner Aye, Trustee Ostby Aye, Trustee Harbach Aye, Trustee Smith Aye

Motion carried. 7-0 vote

Motion to convene into open session

Trustee Fredrick Aye, Trustee Nelson Aye, Trustee Aupperle Aye, President Stoner Aye, Trustee Ostby Aye, Trustee Harbach Aye, Trustee Smith Aye

Motion carried. 7-0 vote

President Stoner made a motion to Adjourn at 6:20pm

**Village of Somers
Special Board Meeting July 14, 2026**

President Stoner called the meeting to order at 4:00pm

President Stoner led the Pledge of Allegiance.

Present: President Stoner, Trustees Ben Harbach, Karl Ostby, Jackie Nelson, and Jack Aupperle. Trustee Fredrick and Trustee Smith were excused. Also present: Administrator Jim Hurley and Assistant to the Administrator Kevin Poirier,

Review and discuss the financial management plan. No action will be taken.

Administrator Hurley presented the financial management plan and reviewed the available options. The Board discussed the various approaches and considerations associated with each option.

Possible action on the submission of the Public Services Commission (PSC) Rate Case application:

- a) Payment in Lieu of Taxes (PILOT) fee**
- b) Conversion to a direct public fire protection fee**

Trustee Harbach made a motion to table the submission of the Public Services Commission (PSC) Rate Case application:

- a) Payment in Lieu of Taxes (PILOT) fee
- b) Conversion to a direct public fire protection fee Action item was tabled until July 21, 2026

Seconded by Trustee Nelson

Motion carried. 5-0 vote

Review and consider possible action on funding options for the Pike Creek Lift Station upgrades and vault pit on Highway E and 39th Avenue through TID funds

Trustee Ostby made a motion to direct staff to prepare a proposal for funding the Pike Creek Lift Station upgrades and vault pit on Highway E and 39th Avenue using TID funds as outlined in the final 958,000 to be determined by either sewer funds or general debt obligations.

Trustee Nelson moved to approve

Trustee Harbach asked if the estimate was close to actual cost. It was indicated that it was.

Seconded by Trustee Harbach

Motion carried. 5-0 vote

Adjourn

Trustee Harbach moved to Adjourn at 5:08 pm.

Seconded by Trustee Nelson.

Motion carried. 5-0 vote

Drafted this 27th day of July 2026 by Wendy Burnette Clerk/Treasurer

These minutes are not official until approved by the Village Board.

**Village of Somers
Special Board Meeting July 21, 2026**

President Stoner called the meeting to order at 4:30pm

President Stoner led the Pledge of Allegiance.

Present: President Stoner, Trustees Ben Harbach, Karl Ostby, Jackie Nelson, Jack Aupperle and Trustee Smith. Trustee Fredrick was excused. Also present: Administrator Jim Hurley, Assistant to the Administrator Kevin Poirier, and Clerk/Treasurer Wendy Burnette.

Citizen Comments

None

Review and discuss the financial management plan.

Administrator Hurley explained that the Board's discussion was to determine whether to submit an application to the Public Service Commission (PSC) for a Payment in Lieu of Taxes (PILOT) fee and a Public Fire Protection Conversion fee. He emphasized that submitting the application would not constitute final approval, as the PSC review process would take approximately six months and the Village would have an opportunity to decide whether to proceed after reviewing the PSC's financial analysis in approximately three months.

Administrator Hurley stated that any potential revenue from the proposed fees could not be included in the upcoming budget due to the uncertainty of PSC approval. He reviewed several PILOT fee options, including the maximum allowable amount, a reduced amount, and an alternative formula based on eligible properties. He also explained the proposed Public Fire Protection Conversion, which would shift the remaining levy-supported fire protection costs to a direct utility fee, creating additional levy capacity. Estimated impacts for both water users and non-water users were presented, and questions regarding billing methods were addressed.

Board members discussed the proposed fees and expressed general support for the Public Fire Protection Conversion, noting that all property owners benefit from fire protection services. Several Trustees raised concerns about the PILOT fee, stating that it would apply only to water utility customers rather than all Village residents. Suggestions were made to consider alternative revenue sources, such as garbage or recycling fees, that would distribute costs more equitably.

President Stoner expressed concerns regarding the proposed Payment in Lieu of Taxes (PILOT) fee, stating that he believed the original intent of the program was to create equity between public and private utility taxation, rather than to generate revenue for general municipal operations. He stated that he was concerned the proposed fee would shift additional costs to water utility customers, resulting in significant increases to water bills while customers were also paying for recent and future water utility infrastructure improvements. President Stoner indicated he could not support the proposed PILOT fee under those circumstances.

President Stoner stated that he was more supportive of the proposed Public Fire Protection Conversion because it would distribute the cost more broadly among property owners. He also questioned whether properties located within the Town would be subject to the proposed fire protection fee.

Trustee Nelson stated that she did not believe the Board had overspent, but rather that the Village's limited revenue growth under levy limits has not kept pace with increasing costs such as insurance, labor, and pension expenses.

Trustee Ostby stated that he believed the Village remained in a stable financial position over the next several years despite future financial challenges. He explained that the purpose of exploring the proposed fees was to identify alternatives to the levy limits that could provide additional revenue while potentially reducing reliance on the property tax levy. He added that implementing alternative funding sources could allow the Village to lessen its reliance on the tax levy rather than simply adding new costs to taxpayers. He acknowledged President Stoner's suggestion of exploring employee insurance changes as a potential cost-saving measure but noted that the estimated savings of approximately \$20,000 to \$50,000 would not be sufficient to address the Village's long-term financial needs. He stated that while the Village should continue evaluating cost-saving opportunities, he believed it was equally important to pursue alternative revenue sources outside of the levy limits.

Possible action on the submission of the Public Services Commission (PSC) Rate Case application:

- a) Payment in Lieu of Taxes (PILOT) fee**
- b) Conversion to a direct public fire protection fee**

Trustee Ostby made a motion to direct Ellers to include the Public Fire Protection Conversion fee in the Public Service Commission rate case application. The proposed fee would apply to all Village properties, including non-water customers and adjoining properties where applicable, and, if permitted, include eligible Town properties as part of the application.

Seconded by Trustee Harbach

Motion carried. 7-0 Vote

Adjourn

Trustee Harbach moved to Adjourn at 5:02 pm.

Seconded by Trustee Nelson.

Motion carried. 7-0 vote

Drafted this 29th day of July 2026 by Wendy Burnette Clerk/Treasurer

These minutes are not official until approved by the Village Board.

07/16/2026 08:46 AM
User: HKRUK
DB: Somers

CHECK REGISTER FOR VILLAGE OF SOMERS
CHECK DATE FROM 07/16/2026 - 07/16/2026

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Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank POOL POOLED CASH					
07/16/2026	POOL	352(E)	QUADIENLE	QUADIENT LEASING USA INC	217.83
07/16/2026	POOL	353(E)	SAMSMC	SAM'S CLUB MC/SYNCB	163.54
07/16/2026	POOL	354(E)	WEE001	WE ENERGIES	25.77
07/16/2026	POOL	355(E)	WEE001	WE ENERGIES	260.35
07/16/2026	POOL	356(E)	WEE002	WE ENERGIES	2,058.58
07/16/2026	POOL	66448	HOP001	ANDREA & ORENDORFF LLP	13,162.17
07/16/2026	POOL	66449	MCDEVITTS	ATLAS SERVICE CENTER INC	83.19
07/16/2026	POOL	66450	BAXTER	BAXTER & WOODMAN INC	4,750.38
07/16/2026	POOL	66451	BTM001	BOUND TREE MEDICAL LLC	566.50
07/16/2026	POOL	66452	AMOCO	BP KENOSHA TRAVEL PLAZA LLC	4,327.81
07/16/2026	POOL	66453	SPECTRUM	CHARTER COMMUNICATIONS	139.98
07/16/2026	POOL	66454	THELETTER	CHRISTINA CHATMAN	544.55
07/16/2026	POOL	66455	EHLERS	EHLERS	3,600.00
07/16/2026	POOL	66456	UHS002	FROEDTERT SOUTH INC-OCC MED	170.00
07/16/2026	POOL	66457	GOVFORMS	GOVERNMENT FORMS AND SUPPLIES LLC	259.35
07/16/2026	POOL	66458	KWU001	KENOSHA WATER UTILITY	41,300.94
07/16/2026	POOL	66459	MUNILAW	MUNICIPAL LAW & LITIGATION GROUP SC	8,855.40
07/16/2026	POOL	66460	ROOT-PIKE	ROOT-PIKE WATERSHED INITIATIVE NTWK	12,488.33
07/16/2026	POOL	66461	SCHIND	SCHINDLER ELEVATOR CORPORATION	3,661.62
07/16/2026	POOL	66462	STAFFORD	STAFFORD ROSENBAUM LLP	456.00
07/16/2026	POOL	66463	THOMASOUT	THOMAS OUTDOOR SUPPLY	62.99
07/16/2026	POOL	66464	VANSCHOY	VAN SCOYOC ASSOCIATES	1,000.00
07/16/2026	POOL	66465	VONBRIES	VON BRIESEN & ROPER SC	4,967.50
07/16/2026	POOL	66466	WIHUMANE	WISCONSIN HUMANE SOCIETY	942.64

POOL TOTALS:

Total of 24 Checks:	104,065.42
Less 0 Void Checks:	0.00
Total of 24 Disbursements:	104,065.42

07/23/2026 09:44 AM
User: HKRUK
DB: Somers

CHECK REGISTER FOR VILLAGE OF SOMERS
CHECK DATE FROM 07/23/2026 - 07/23/2026

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Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank POOL POOLED CASH					
07/23/2026	POOL	357(E)	KWIKTRIP	KWIK TRIP INC	5,918.05
07/23/2026	POOL	358(E)	WEE001	WE ENERGIES	7,400.66
07/23/2026	POOL	359(E)	WEE001	WE ENERGIES	498.17
07/23/2026	POOL	360(E)	WID002	WI DEPT OF JUSTICE	147.00
07/23/2026	POOL	66468	MCDEVITTS	ATLAS SERVICE CENTER INC	306.82
07/23/2026	POOL	66469	BAT001	BATTERIES PLUS LLC	281.95
07/23/2026	POOL	66470	COLUMNS	COLUMN SOFTWARE PBC	145.61
07/23/2026	POOL	66471	CORE	CORE & MAIN LP	2,405.93
07/23/2026	POOL	66472	NAP002	GENUINE PARTS COMPANY INC	311.84
07/23/2026	POOL	66473	GOVFORMS	GOVERNMENT FORMS AND SUPPLIES LLC	259.35
07/23/2026	POOL	66474	HLK001	HOERNEL LOCK & KEY INC	31.92
07/23/2026	POOL	66475	PAT001	PATS SERVICES INC	1,350.00
07/23/2026	POOL	66476	PTS001	POMPS TIRE SERVICE INC	968,769.81 void
07/23/2026	POOL	66477	R&RINS	R & R INSURANCE SERVICES INC	18,326.83
07/23/2026	POOL	66478	VONBRIES	VON BRIESEN & ROPER SC	511.00
07/23/2026	POOL	66479	WAMBOLDT	WAMBOLDT ELECTRIC	1,260.00
07/23/2026	POOL	66480	PTSCONTRAC	PTS CONTRACTORS INC	968,769.81
POOL TOTALS:					
Total of 17 Checks:					1,976,694.75
Less 1 Void Checks:					968,769.81
Total of 16 Disbursements:					1,007,924.94

07/30/2026 08:45 AM
User: HKRUK
DB: Somers

CHECK REGISTER FOR VILLAGE OF SOMERS
CHECK DATE FROM 07/30/2026 - 07/30/2026

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Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank POOL POOLED CASH					
07/30/2026	POOL	361(E)	USBANK	US BANK NATIONAL ASSOCIATION	5,986.59
07/30/2026	POOL	362(E)	WEE001	WE ENERGIES	10.70
07/30/2026	POOL	363(E)	WEE001	WE ENERGIES	278.43
07/30/2026	POOL	66481	CGENTERPRI	C.G. ENTERPRISES	1,041.65
07/30/2026	POOL	66482	CSC001	CENTURY SECURITY	35.00
07/30/2026	POOL	66483	SPECTRUM	CHARTER COMMUNICATIONS	199.86
07/30/2026	POOL	66484	SPECTRUM	CHARTER COMMUNICATIONS	39.47
07/30/2026	POOL	66485	UHS001	FROEDTERT SOUTH INC-PHARMACY	174.00
07/30/2026	POOL	66486	GEICONCONSULT	GEI CONSULTANTS INC	1,771.00
07/30/2026	POOL	66487	STO001	GEORGE STONER	200.00
07/30/2026	POOL	66488	JWM001	JERRY WILLKOMM INC	358.20
07/30/2026	POOL	66489	KCSHERIF	KENOSHA CO SHERIFF DEPT	79,125.64
07/30/2026	POOL	66490	MARTIN001	MARTIN SYSTEMS LLC	135.00
07/30/2026	POOL	66491	MCDON001	MCDONALD OVERHEAD DOOR INC	3,150.00
07/30/2026	POOL	66492	PLISKAP	PATRICK PLISKA	50.00
07/30/2026	POOL	66493	REFUND UB	PTS CONTRACTORS	1,748.82
07/30/2026	POOL	66494	PSC001	PUBLIC SERVICE COMMISSION OF WI	537.38
07/30/2026	POOL	66495	PEREZ	SANDRO PEREZ	992.08
07/30/2026	POOL	66496	WBURNETTE	WENDY BURNETTE	111.87

POOL TOTALS:

Total of 19 Checks:	95,945.69
Less 0 Void Checks:	0.00
Total of 19 Disbursements:	95,945.69

08/06/2026 08:54 AM
User: HKRUK
DB: Somers

CHECK REGISTER FOR VILLAGE OF SOMERS
CHECK DATE FROM 08/06/2026 - 08/06/2026

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Check Date	Bank	Check	Vendor	Vendor Name	Amount
Bank POOL POOLED CASH					
08/06/2026	POOL	364 (E)	QUADIENT	QUADIENT FINANCE USA INC	500.00
08/06/2026	POOL	365 (E)	T0000175	STEVEN KRAUSE	115.80
08/06/2026	POOL	366 (E)	VERIZON	VERIZON COMMUNICATIONS INC	227.57
08/06/2026	POOL	367 (E)	WEE001	WE ENERGIES	196.33
08/06/2026	POOL	368 (E)	WEE001	WE ENERGIES	106.52
08/06/2026	POOL	369 (E)	WEE001	WE ENERGIES	43.13
08/06/2026	POOL	66498	BRUM	ANN BRUMBACK	68.61
08/06/2026	POOL	66499	AAC001	ASSOCIATED APPRAISAL	5,042.69
08/06/2026	POOL	66500	AT&T001	AT&T	99.54
08/06/2026	POOL	66501	AT&TMOB	AT&T MOBILITY	461.28
08/06/2026	POOL	66502	MCDEVITTS	ATLAS SERVICE CENTER INC	516.75
08/06/2026	POOL	66503	BAT001	BATTERIES PLUS LLC	261.85
08/06/2026	POOL	66504	BS&A	BS&A SOFTWARE	10,373.00
08/06/2026	POOL	66505	THELETTER	CHRISTINA CHATMAN	359.00
08/06/2026	POOL	66506	CIC001	CICCHINI ASPHALT LLC	4,483.00
08/06/2026	POOL	66507	COLUMNS	COLUMN SOFTWARE PBC	30.26
08/06/2026	POOL	66508	EURODRINK	EUROFINS DRINKING WATER AND	672.01
08/06/2026	POOL	66509	GENERAL	GENERAL CODE	288.00
08/06/2026	POOL	66510	STO001	GEORGE STONER	17.60
08/06/2026	POOL	66511	JEF001	JEFFERSON FIRE & SAFETY INC	2,200.54
08/06/2026	POOL	66512	SOR001	JOHN E SORENSEN	77.65
08/06/2026	POOL	66513	JOHNS	JOHNS DISPOSAL SERVICE INC	153,870.38
08/06/2026	POOL	66514	KEN002	KENOSHA COUNTY TREASURER	1,488.80
08/06/2026	POOL	66515	ACEHARDWAR	KENOSHA HADWARE NORTH LLC	12.55
08/06/2026	POOL	66516	KWU002	KENOSHA WATER UTILITY	133,750.03
08/06/2026	POOL	66517	MCDON001	MCDONALD OVERHEAD DOOR INC	875.00
08/06/2026	POOL	66518	MTP001	MT PLEASANT SEWER UTILITY	37,845.00
08/06/2026	POOL	66519	RICOHUSA	RICOH USA, INC	304.92
08/06/2026	POOL	66520	REFUND BD	SKYE SERVICES	115.00
08/06/2026	POOL	66521	STERICYCLE	STERICYCLE INC	18.53
08/06/2026	POOL	66522	STRAND	STRAND ASSOCIATES INC	4,200.00
08/06/2026	POOL	66523	STRY001	STRYKER SALES LLC	3,740.00
08/06/2026	POOL	66524	PEREZT	TERESA PEREZ	850.00
08/06/2026	POOL	66525	WELDSTAR	WELDSTAR COMPANY	256.17
08/06/2026	POOL	66526	WELDSTAR	WELDSTAR COMPANY	234.00
08/06/2026	POOL	66527	WICOURT	WI COURT FINES & SURCHARGES	5,242.38
08/06/2026	POOL	66528	WAM001	WILLIAM A MORRIS	159.39

POOL TOTALS:

Total of 37 Checks:	369,103.28
Less 0 Void Checks:	0.00
Total of 37 Disbursements:	369,103.28

<u>Village of Somers</u>			
<u>ACH payments and checks from Payroll system during the month of July 2026</u>			
<u>DATE</u>	<u>CHECK#</u>	<u>PAYABLE TO</u>	<u>AMOUNT</u>
7/2/2026	ACH	PNP BILLPAYMENT	\$ 73.60
7/7/2026	ACH	PNP BILLPAYMENT	\$ 259.05
7/7/2026	ACH	PNP BILLPAYMENT	\$ 319.77
7/9/2026	ACH	PNP BILLPAYMENT	\$ 1,244.30
7/10/2026	ACH	SOMERS PAYROLL	\$ 90,104.37
7/10/2026	EFT1486	INTERNAL REVENUE SERVICE	\$ 32,227.34
7/10/2026	EFT1487	WI DEPT. OF REVENUE	\$ 5,360.61
7/10/2026	EFT1488	IL DEPT OF REVENUE	\$ 222.21
7/10/2026	EFT1489	WI SCTF	\$ 219.23
7/10/2026	EFT1490	SOMERS FIRE FIGHTERS	\$ 700.00
7/10/2026	EFT1491	WISCONSIN DEFERRED COMP	\$ 2,947.95
7/10/2026	EFT1492	EMPLOYEE TRUST FUNDS	\$ 65,091.98
7/10/2026	EFT1493	METLIFE VISION	\$ 165.28
7/10/2026	66423	BRIGHTHOUSE FINANCIAL	\$ 215.00
7/10/2026	66446	SECURIAN FINANCIAL GROUP, INC	\$ 986.99
7/10/2026	66447	SECURIAN FINANCIAL GROUP, INC	\$ 73.48
7/13/2026	ACH	ANALYSIS LOSS FEE/MISC FEE	\$ 469.51
7/13/2026	ACH	DEPOSIT ITEM RTN'D CK# 5088	\$ 264.87
7/21/2026	ACH	PNP BILLPAYMENT	\$ 900.00
7/22/2026	ACH	PNP BILLPAYMENT	\$ 124.00
7/24/2026	ACH	DEBIT MEMO CK#8508136323 125.99 S/B 125.59	\$ 0.40
7/24/2026	ACH	SOMERS PAYROLL	\$ 82,695.19
7/24/2026	EFT1494	INTERNAL REVENUE SERVICE	\$ 29,187.32
7/24/2026	EFT1495	WI DEPT. OF REVENUE	\$ 4,753.27
7/24/2026	EFT1496	IL DEPT OF REVENUE	\$ 222.21
7/24/2026	EFT1497	DELTA DENTAL	\$ 3,706.88
7/24/2026	EFT1498	AFLAC INSURANCE	\$ 212.80
7/24/2026	EFT1499	WISCONSIN DEFERRED COMP	\$ 2,960.06
7/24/2026	EFT1500	WI SCTF	\$ 219.23
7/24/2026	EFT1501	SOMERS FIRE FIGHTERS	\$ 650.00
7/24/2026	EFT1502	WI EMPLOYEE TRUST FUNDS	\$ 42,177.02
7/24/2026	EFT1503	DELTA DENTAL	\$ 302.50
7/24/2026	EFT1504	LIBERTY NATIONAL	\$ 1,406.96
7/24/2026	66467	BRIGHTHOUSE FINANCIAL	\$ 215.00
7/29/2026	ACH	PNP BILLPAYMENT	\$ 329.20
7/30/2026	ACH	DEPOSIT ITEM RTN'D CK# 3585	\$ 611.00
			\$ 371,618.58

July 2026 Building Permit Report

Permit Types	July	YTD
Above Ground Pool	2	2
Accessory Buildings	4	13
Addition	0	2
Alterations	2	20
Commercial	0	3
Deck	2	7
Driveway Approach / Culvert	0	4
Dumpster	3	10
Electrical	11	59
Fence	2	20
Garage	1	6
In Ground Pool	0	1
Foundation Repairs	0	1
Land Disturbance	2	5
Mechanical	4	42
New House	0	2
Occupancy	0	1
Other	0	1
Plumbing	8	43
Residential Solar	0	1
Razing	1	3
Roofing	4	37
Service	0	1
Siding	0	3
Sign	1	4
New Single Family	0	1
Work in the Right of Way	4	15

Total	51	307
Total Revenue	\$ 29,205.50	\$ 169,181.70

2025 Revenue	\$ 11,637.76	\$ 92,632.09
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2026 VILLAGE OF SOMERS MONTHLY INVESTMENT INCOME

JUNE	STATE BANK (WIN TRUST)	SCHWAB	EHLERS	LGIP-V	LGIP-T	TRI-CITY	JOHNSON BANK (CD ONLY)	TOTALS
INTEREST	\$ 15,253.87	\$ 400.08	\$ 400.94	\$ 25,369.90	\$ 2,252.89	\$ 32,725.55	\$ -	\$ 76,403.23
TOTAL INCOME	\$ 15,253.87	\$ 400.08	\$ 400.94	\$ 25,369.90	\$ 2,252.89	\$ 32,725.55	\$ -	\$ 76,403.23

JUNE	STATE BANK (WIN TRUST)	SCHWAB	EHLERS	LGIP-V	LGIP-T	TRI-CITY	JOHNSON BANK (CD ONLY)	TOTALS
ENDING BALANCES	\$ 5,078,342.99	\$ 4,936,588.01	\$ 156,986.53	\$ 8,439,903.87	\$ 751,805.89	\$ 9,433,391.82	\$ 3,000,000.00	\$ 31,797,019.11

*3 CD's-Cell Tower
\$540,000 5/13/26

JUNE	STATE BANK (WIN TRUST)	SCHWAB	EHLERS	LGIP-V	LGIP-T	TRI-CITY	JOHNSON BANK (CD ONLY)
INTEREST RATE	3.83%	3.82%-Average	3.11%	3.67%	3.67%	3.625%	3.95%

JUNE	STATE BANK (WIN TRUST)	SCHWAB	EHLERS	LGIP-V	LGIP-T	TRI-CITY	TOTALS	PROJECTED FOR YEAR END
Year to date GF	\$ 30,279.87	\$ 19,160.37	\$ -	Included in Tri-City total.	\$ 13,360.98	\$ 173,734.65	\$ 236,535.87	\$ 420,000.00
Year to date all Funds	\$ 78,242.57	\$ 49,509.99	\$ 2,676.46	\$ 155,494.23	\$ 13,360.98	\$ 304,742.14	\$ 604,026.37	\$ 900,000.00
GF INTEREST PERCENTAGE	38.70%	38.70%		Included in Tri-City Interest	100%	38%	39%	

JUNE	EHLERS	YEAR TO DATE
FEES	\$ 33.18	\$ 413.34
	\$ 33.18	413.34

JUNE	EHLERS- BORROWING
ACCRUED INTEREST	\$ 64,743.83

LGIP = Local Government Investment Pool
V = Village
T = Town
Ehlers= 2023 borrowing for CIP
GF = General Fund

PROCLAMATION

WHEREAS, the TIME Coalition is a unified group of associations, organizations, and supporters of responders to traffic incidents with a common goal to enhance the safety of all responders. The Coalition believes that through outreach and education, they can improve the safety, knowledge and mobility of the motoring public on all roadways in Wisconsin; and

WHEREAS, each year, Crash Responder Safety Week is set aside to recognize the often lifesaving work of our crash responders. This year's theme is ***"Move Over or Slow Down, Lives Are on the Line"***; and

WHEREAS, all drivers on Wisconsin roadways have a responsibility to follow the laws (Move Over or Slow Down law- Stat. 346.072 and Wisconsin Act 115 – Banning Cell Phone Use in an Emergency Response Area) and take every precaution necessary to reduce the risk of secondary crashes; and

WHEREAS, in 2025, in Wisconsin emergency responders responded to over 128,000 traffic crashes. Of those, 2068 crashes occurred in work zones, resulting in 620 injuries and 7 fatalities; and

WHEREAS, in 2025 a total of 36 first responders across the United States have been lost due to struck-by-incidents on our roadways; and

WHEREAS, our first responders play a key role in keeping our roadways and communities safe; let's do our part to keep them safe as well; and

WHEREAS, this week, the Wisconsin TIME Coalition joins the Wisconsin Department of Transportation recognizing the need for public awareness and acknowledgment that we are all responsible for preventing secondary crashes that endanger the lives of our dedicated emergency personnel; and

NOW THEREFORE, the Wisconsin TIME Coalition, does hereby proclaim the week of November 2 through November 6, 2026, to be

CRASH RESPONDER SAFETY WEEK

Stephanie Pederson

Stephanie Pederson
Chair, TIME Coalition

Becky Smudde

Becky Smudde
Vice Chair, TIME Coalition

Federal Highway Administration

*Law Enforcement Training
Officer's Association of
Wisconsin*

Wisconsin State Patrol

Wisconsin Air Medical Council

*Wisconsin Chiefs of Police
Association*

*Wisconsin Coroners and
Medical Examiners Association*

*Wisconsin County Highway
Association*

*Wisconsin Department of
Justice Training and Standards
Bureau*

*Wisconsin Department of
Transportation*

Wisconsin EMS Association

Wisconsin Insurance Alliance

*Wisconsin Motor Carriers
Association*

*Wisconsin Professional Police
Association*

*Wisconsin Sheriff's and Deputy
Sheriff's Association*

*Wisconsin State Fire Chief's
Association*

*Wisconsin State Firefighters'
Association*

Wisconsin Towing Association

*American Automobile
Association*

*Canadian National Railroad
Police*

*Cities & Villages Mutual
Insurance Company*

*Wisconsin Traffic Safety
Officers Association*

*Wisconsin Public Safety
Communications*

*American Public Works
Association - Wisconsin
Chapter*

Bailey's Heartprints Overview:

Organization started in honor of Bailey McCollum after he was killed in a car accident. He was almost 6 years old and had just started kindergarten. Bailey was a silly, kind, loving kid. We wanted to continue that kindness and therefore created Bailey's Heartprints.

- Kindness Cards
- Scholarships
- Heartprint Heroes
- Buddy Benches
-

Bailey's Spooktacular Ball started as a memorial event, focusing on parents spending time with their children while also remembering Bailey. It has evolved into a fun, family friendly, Halloween Party with costume contests, a Magician, photo booth, crafts, games, prizes and now Trunk or Treat. We did end up with a slight surplus of money and then used that for scholarships, and now buddy benches.

We targeted Somers Elementary School first because Bailey went there and so did his sister and that is our community school. We would like to now change focus to parks so that the entire community may benefit from our benches. We would love to start with the Veteran's Park here by the ball fields, as all three of our kids played T-ball and later softball.

We are also planning on creating "Park Libraries" Similar to Little Libraries that hold books, these will hold items families can borrow to play together at the park. Items may include; balls, wiffle balls and bats, frisbees, and foam footballs. We would love to partner with Somers Parks as we kick this initiative off as well.

I appreciate your time today, and hope we can partner with our endeavors to continue Bailey's legacy of kindness.

With Appreciation,

Kirsten McCollum
262-237-0159

Where will you leave your Heartprint?



Bailey's Heartprints
Creating a legacy of kindness

Join us in celebrating the kindness, love and enthusiasm of Bailey McCollum

Bailey Leander James McCollum was a little boy full of energy and light. He loved everything about life; playing with worms, picking up leaves (even the ugly ones), playing with his friends, working on crafts, riding his bike and being with his family. On October 8, 2013, as his sister was driving them home from the park, they were hit by a car and Bailey went to heaven moments later.

Bailey was a gift and we have made it our mission to share kindness and leave his heartprint on others. You received this card in kindness and memory of Bailey. We hope you continue sharing random acts of kindness as you pass this card along.

To learn more about Bailey's Heartprints, visit us on facebook, the web or email.
baileysheartprints@gmail.com; baileysheartprints.com

24/289

We would love to hear your kindness story!



Live, Love, and Have Faith!



Bailey's Buddy Bench Proposal
July 2026
Presented by Kirsten McCollum

Community Connection:

Bailey McCollum was a member of the Somers Community his entire life. His grandparents, Ann and Jim Mikutis moved out to Country Charms Estates in 1986. His dad and I, Larry and Kirsten McCollum moved out to the same subdivision in 2002. Our families enjoyed the quiet of Somers and the kind neighbors and community. Bailey and his siblings, Madison and Waverly loved being involved in Somers Softball and T-ball leagues every summer and looked forward to going to the Fourth of July parade and getting candy.

Bailey couldn't wait to go to the "blue school", Somers Elementary and was so excited to ride a school bus, just like his big sister Waverly had. Bailey's first day of kindergarten was filled with excitement and joy. He made new friends and loved his teacher, Mrs. Frost. His dad would take him to the corner to wait for the bus, and his sister, Madison would be waiting when he came home. The first days of kindergarten he came home with new projects and books from his school library, which he thought was so cool.

On October 8, 2013, Waverly and I headed out, Bailey ran out of the door and shouted, "Wait!, once last kissey mom!" After the kiss he waved to us both and went back in. Upon getting off the bus that afternoon, he had some goldfish crackers for his snack and then his sister, Madison took him to Pets to play in the parks. They had a blast! He played at two parks, hung out on the bridge and watched the fish and collected leaves. It was a wonderful afternoon.

On their way home, as they approached the intersection of Hwy E and Hwy EA, they were hit by a drunk driver who was driving on the wrong side of his lane, going at an enormous speed. He ran his stop sign, hitting the driver's side of the Toyota Sienna. The van rolled three times and ended up in the grassy area on the corner. Madison was injured and went in and out of consciousness while giving my phone number to a stranger who came to help.

I received a phone call from that stranger, and as I got into the car where Larry and Waverly were waiting, I told them about the accident. Larry drove over and when we arrived we saw first responders and neighbors crowding the entire area. Larry and I ran over, stating we were the parents. After what seemed like hours of asking us questions, but in reality, a few minutes, we were finally told that our boy had died in the accident, and that Madison was in the ambulance. We were in shock. I went into autopilot, as we went back to the car to tell Waverly and then I got into the ambulance with Madison, who looked terrified. Upon asking about her brother, which was her only concern, I said we had to get her taken care of first. She ended up getting transported to Froedert in Milwaukee. She was very bruised and had glass in her head from the window, and a lacerated liver. She did heal and was able to come home in a couple days.

Throughout this entire tragedy, our family held close to our faith and our love and memories of Bailey. We appreciated having him in our lives, period! He was joy and light, full of energy, and loaded with questions. He loved nature, all of it, worms, bugs, leaves with holes and playing in the dirt. He was kind to his classmates and he was the kid who noticed if someone was being left out, and invited them to play. He truly had a heart that gave and gave.

After he died we created Bailey's Heartprints in his honor. It started out with kindness cards to give out and encourage others to pass on kindness, one act at a time. Then we created scholarships for students in KUSD theater, as that was a passion for his sisters and he went to all the shows and loved it! As time moved along, we found that Bailey's Heartprint Heroes and Buddy Benches were a better fit to carry his legacy. Heartprint Heroes is a program where kids track their acts of kindness over a period of time and turn in the tracker to receive a Heartprint Hero certificate. I went to schools and told Bailey's story and then handed these out and later returned to give out certificates. At Somers Elementary we even had the kids sing with Anna and Elsa, as a little congratulations on becoming Heartprint Heroes. I saw an article on buddy benches in one of my teacher publications and thought this would be a fantastic way to give back to the community and encourage kids to be kind. We started with two Bailey's Buddy Benches at Somers Elementary, since that is where he went to school and it is our community school.

What is a Buddy Bench?

The buddy bench concept originated by a child in Germany, and a student in Pennsylvania was inspired by what he saw in Germany and started the concept in the United States in 2013. The buddy bench is a place where students can sit when they are feeling lonely and this signals other kids to come and ask them to play. There are over 2,000 benches found on playgrounds and parks across the United States.

According to the buddy bench project, buddy benches:

Stop Loneliness: Gives a clear place for children who feel left out or shy to go instead of hiding or staying isolated.

Teaches Empathy: Encourages other kids to watch out for peers, care about how others feel, and show kindness.

Builds Friendships: Helps children practice how to walk up to someone new, start a talk, and invite them into a game.

Lowers Bullying: Makes the playground a safer, more welcoming place where everyone belongs and antisocial actions go down.

Bailey's Buddy Bench Specs:

- 11 Gauge perforated steel seat and back, 11 ½" wide
- Black powder coated galvanized steel 2 ⅝" tubular legs
- Thermoplastic finish
- 6 ft. long
- Purchased from Recreation Today, Commercial Playground Provider
- Will be delivered directly to Town Hall



Proposal Part 1: Bailey's Buddy Bench

I am proposing that the Somers board members approve the donation of a Bailey's Buddy Bench to be placed in Somers Memorial Park at the South end of the playground. The Village will incur no cost for the bench. The bench will be staked into the ground, but will be moveable. It will be placed under the pavilion in the winter and placed back onto the playground in the spring. It will be near playground equipment but also near the soccer fields that are utilized by numerous children who will be able to utilize the bench.

Many children already have knowledge of how to use the bench, but will also create a lawn plaque that will give short rules of how to best utilize the bench.

Our family connection to Somers is strong. Bailey lived here his entire life and unfortunately died on the corner not far from the park. He loved playing at the park during softball and would come here with his T-ball mates after a game and play for a bit. I feel that he would love having one of his buddy benches in a place he loved and felt connected to.

Proposal Part 2: Park Library

A second initiative that we are creating is "Park Libraries". Little Libraries are filled with books for anyone to take and read. Park Libraries would be filled with items for families to play with in a park. Examples are, balls, soft frisbees, and wiffle balls and bats. We would love to install our first Park Library in Somers Memorial Park. While the items will be labeled and verbiage would state it is to be borrowed, we do know there will be loss and have configured that into our initiative. I would work out details regarding the type of container to be built and installed so that it would meet safety standards for the park and Somers. I will work with Josh Sullivan to be sure standards are adhered to.

I appreciate your time and consideration for these proposals.

Kirsten McCollum & Bailey's Heartprints

RESOLUTION 2026-020

**A RESOLUTION OF THE SOMERS VILLAGE BOARD OF TRUSTEES
APPROVING THE INSTALLATION OF A BENCH AND
LITTLE LIBRARY ON THE PLAYGROUND
AT VETERAN’S MEMORIAL PARK**

WHEREAS, the Village Board of the Village of Somers has historically made the parks available for use by Village or Town residents; and

WHEREAS, it has been and continues to be the policy of the Village of Somers not to discriminate on the basis of race, religion, sex, sexual orientation, marital status, or ethnic background; and

WHEREAS, it is the intention of the Village Board to allow for the use of the Playground by residents; and

WHEREAS, Somers resident Kristen McCollum started the Bailey’s Heartprints organization in memory of her son Bailey McCollum who died in a car crash; and

WHEREAS, a Buddy Bench is designed to be a place where one can sit when feeling lonely and signals others to come and ask to play; and

WHEREAS, there are over 2,000 benches found on playgrounds and parks across the United States; and

WHEREAS, Kristen McCollum and the Bailey’s Heartprints organization is donating the bench and a “small library” containing park appropriate games for residents to use;

NOW, THEREFORE, BE IT RESOLVED that the Village Board of Trustees of the Village of Somers supports the installation of a bench and small library on the Veteran’s Memorial Park Playground as directed by Village Staff.

Dated at Somers, Wisconsin, this _____ day of _____, 2026.

VILLAGE OF SOMERS

By: _____

George Stoner, President

Attest: _____

Wendy Burnette, Clerk/Treasurer



10411 Corporate Drive
Suite 104
Pleasant Prairie, WI 53158
PHONE 262.657.7716
www.aocpa.net

August 12, 2026

To the Board of Trustees
Village of Somers

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Village of Somers (the Village) for the year ended December 31, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated February 3, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2025. We noted no transactions entered into by Village during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. See our separate letter addressing control weaknesses for further details.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the water and sewer's financial statements were:

- Management's estimate of the depreciation is based on the estimated life of the asset.
- The accrued compensation for vacation hours is based on current rate of pay.
- The estimate for the allowance for uncollectible accounts is based off of the past percentage of collection and the aging report.
- Estimates for net pension and net OPEB obligations and related balances are based on a variety of actuarial valuations and assumptions provided by the State of Wisconsin or actuaries engaged by the Village.

We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The misstatements we identified were material individually and in the aggregate. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 12, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Village's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the pension and OPEB schedules and the Management Discussion and Analysis, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on combining and individual non-major fund statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Trustees and management of the Village and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Andrea & Orendorff LLP

Andrea & Orendorff LLP



10411 Corporate Drive
Suite 104
Pleasant Prairie, WI 53158
PHONE 262.657.7716
www.aocpa.net

To the Board of Trustees
Village of Somers

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Somers (the Village) as of and for the year ended December 31, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in internal control to be a material weakness:

- Financial Reporting / Material Journal Entries – Management is responsible for preparation and fair presentation of the Village's annual financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP). The Village's system of internal controls is adequate for processing and recording daily transactions and financial activity but is not sufficient for recording and tracking balances and data required to prepare the annual statements and footnotes in accordance GAAP. As a result, the auditors were required to record material journal entries to properly report the financial statements and have been hired to prepare the Village's annual financial statements and footnotes.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiency in internal control to be a significant deficiency:

- Segregation of Duties – An effective system of internal control requires that incompatible duties be adequately segregated so that no one individual has control over all phases of a transaction. The Village does not have adequate separation of duties over the utility billing function, as a single individual has responsibility for creating and updating customer accounts, downloading and reviewing meter read data, updating and adjusting billing rates, processing periodic utility billings, reviewing and adjusting the billings prior to mailing, and occasionally collecting payment for utility billings. Although finance personnel perform a periodic review of billing registers and independently reconcile the Village's bank accounts, these compensating controls do not eliminate the risks arising from inadequate separation of duties.

This communication is intended solely for the information and use of management, the Board of Trustees, and others within the Village, and is not intended to be, and should not be, used by anyone other than these specified parties.

Andrea E. Orendorff LLP

Andrea & Orendorff LLP
Pleasant Prairie, Wisconsin
August 12, 2026

**VILLAGE OF SOMERS
KENOSHA COUNTY, WISCONSIN**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2025**

Andrea & Orendorff LLP
10411 Corporate Drive, Suite 104
Pleasant Prairie, WI 53158
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VILLAGE OF SOMERS

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INDEPENDENT AUDITOR'S REPORT

To the Village Board
Village of Somers
Kenosha County, Wisconsin

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Somers, Wisconsin as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to previously present fairly the financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Somers, Wisconsin, as of December 31, 2025, and the changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Village of Somers, Wisconsin, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of Somers, Wisconsin's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village of Somers, Wisconsin's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of Somers, Wisconsin's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 21, and the OPEB and pension schedules on pages 93 through 95 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Somers, Wisconsin's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and debt service fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited the Village of Somers, Wisconsin's 2024 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated October 7, 2025. In our opinion, the summarized comparative information for the governmental funds presented herein as of and for the year ended December 31, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Andrea & Orendorff LLP

Andrea & Orendorff LLP
Pleasant Prairie, Wisconsin
August 12, 2026

**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

Our discussion and analysis of the Village of Somers's (the Village) financial performance provides an overview of the Village's financial activities for the year ended December 31, 2025.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position, the Statement of Activities, and the Fund financial statements provide information about the long-term finances and the activities of the Village as a whole. Governmental activities reflect how services were financed in the short-term and what balance remains for future spending. The Village's fund financial statements report the Village's operations in more detail than government-wide statements. The Statement of Net Position and Statement of Activities provide information about the Village's most significant funds. Our analysis of the Village as a whole begins on page 22.

Reporting the Village as a Whole

One of the most important questions asked about the Village's finances - "Is the Village as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the Village as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting. Most private-sector companies use accrual basis of accounting. All the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Village's net position and changes in them. You can think of the Village's net position - the difference between assets and liabilities - as one way to measure the Village's financial health, or financial position. Over time, increases or decreases in the Village's net position are one indicator of whether its financial health is improving or deteriorating. To fully assess the Village's financial health, you will need to consider other non-financial factors, such as changes in the Village's property tax base and the condition of the Village's roads, both of which have shown significant improvement.

To aid in the understanding of the Statement of Activities, some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenses, and Changes in Fund Balance. You will notice that expenses are listed in the first column with revenues from that particular program reported to the right. The result is a Net (Expense)/Revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the Village's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing, through fees and grants.

In the Statement of Net Position and the Statement of Activities, we divide the Village into three kinds of activities:

Governmental activities: Most of the Village's basic services are reported here, including public safety, highway, parks, planning, capital projects, and administration. Property taxes, licensure fees, fines, donations, and state and federal grants finance most of these activities.

**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

Reporting the Village as a Whole (continued)

Governmental Activities: (continued)

The functions and programs of the primary government, along with the composition of each function by Village department are listed below.

- General Government includes the Village Board, Municipal Court, Village office, Clerk-Treasurer, Elections, Board of Review, Village Assessor, audit fees, legal fees, engineering, Village Hall, membership dues, advertising and publications, property and liability insurance, and Debt Service payments.
- Public Safety includes the Somers Fire and Rescue department and the Village's Building Inspection department. Public Safety also includes payments under a contract with the Kenosha County Sheriff's Department for general law enforcement services provided by the County 24 hours per day.
- Public Works includes the maintenance of all Village & Town roads, operation of municipal sewer & water utilities, related facilities and street lighting.
- Solid Waste Collection is a contracted service for garbage and recycling pickup.
- Leisure Activities includes a recreation program which offers softball, soccer, golf & basketball.
- Conservation and Development includes the Plan Commission, the Board of Appeals, the Park Committee, and the eleven Tax Incremental Districts. In an effort to save costs, the Village contracts with Kenosha County Planning & Development for zoning oversight.

Business-type activities:

The Village charges fees to customers for the business-type services it provides. The business-type activities include the Somers Water Utility, Storm Water Utility, and the two sewer utilities – KR and Utility District #1. Water rates are established by the Public Service Commission of Wisconsin based on fact and circumstances presented in rate case petitions by the water utility management. Once granted, water rates are implemented with the review and approval of the Somers Water Commissioners. Rates for sewer service are established by the sewer utility management subject to approval by the Village of Somers Sewer Commission.

Fiduciary activities:

The Village collects property taxes on behalf of other governments. Collected taxes are included in cash and offset with a matching liability to the government. Uncollected taxes are recorded as a receivable.

**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

Reporting the Village's Most Significant Funds

The fund financial statements provide detailed information about the most significant funds - not the Village as a whole. The Village, by the nature of its activity, utilizes three types of funds – governmental, proprietary, and fiduciary, requiring different accounting approaches.

Governmental Funds

Most of the Village's basic services are reported in Governmental Funds, which focus on how money flows in and out of those funds and balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The Governmental Fund statements provide a detailed short-term view of the Village's general government operations and the basic services it provides.

Governmental Fund information helps determine the financial resources that can be spent in the near future to finance the Village's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliations following the respective Governmental Funds' statements.

The Governmental Funds include the General Fund, a 10-year Capital Projects Fund, Debt Service Funds, and Tax Incremental Districts #1-11. Additionally, the Village reports other governmental activities including park improvement, restricted federal funding, and drainage as non-major Special Revenue funds. The General Fund includes General Government, Public Safety, Public Works, Solid Waste Collection, Leisure Activities, and Conservation and Development. The Capital Projects Fund is used to account for infrastructure projects, developer's incentive payments & on-going TIF project expenses. The Debt Service Fund serves as a clearing account for present and future debt payments.

Proprietary Funds

The Village uses Proprietary Funds to account for its business-type activities such as the Somers Water Utility, Storm Water Utility, the KR Sewer District, and Utility District #1. The Proprietary Funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The Village's Proprietary Fund is the same as the business-type activities we report in the government-wide statements but provides more detail and additional information such as cash flows.

Fiduciary Funds

The Village uses a Fiduciary Fund to account for taxes collected by the Village on behalf of other municipalities. The fiduciary fund is reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities.

**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

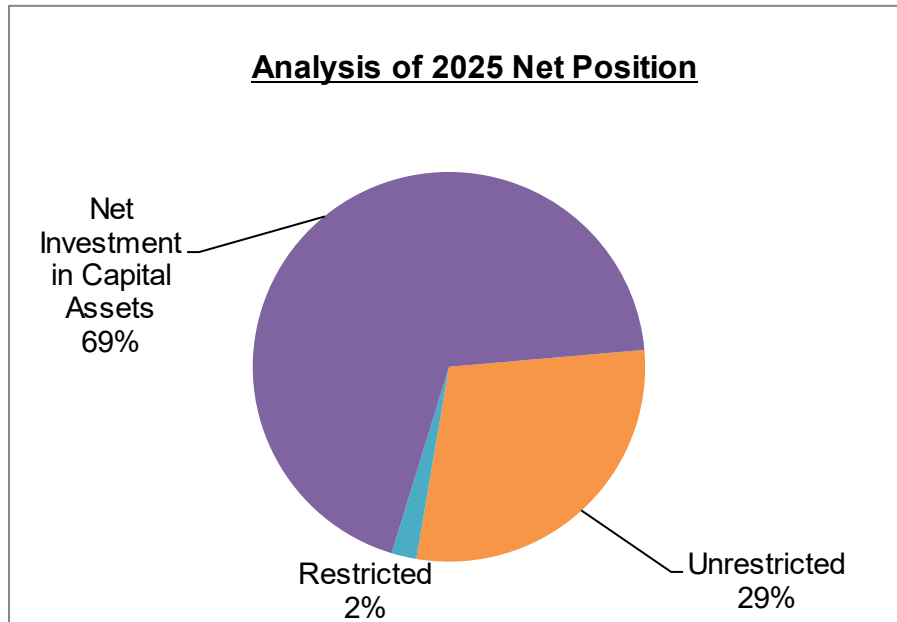
The Village as a Whole

Government-wide Financial Analysis

The condensed financial statements on page 8 and 9 present the net position of the Village and changes in net position. These statements are presented with comparisons to 2024. Net position may serve over time as a useful indicator of a government's financial position. In 2025, the Village's assets exceeded liabilities by \$77,814,029 as compared to having assets in excess of liabilities of \$70,384,830 in 2024.

The largest portion of the Village's 2025 net position (69%, compared to 73% for 2024) reflects the Village's investment in capital assets less any outstanding related debt used to acquire those assets. The Village uses these capital assets to provide services to the citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. Net position of approximately \$23,000,000 (\$18,000,000 for 2024) is in the category of unrestricted net assets which may be used to meet the Village's ongoing obligations to citizens and creditors. This represents 29% and 25% of total net position each year, respectively.

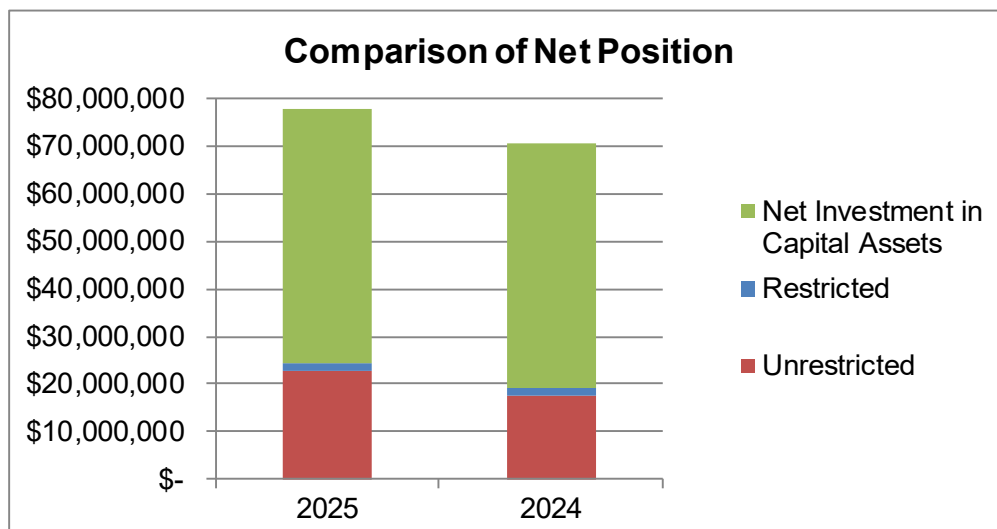
In 2025 and 2024, restricted net position was 2% of the total.



**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

The Village as a Whole (continued)

Government-wide Financial Analysis (continued)



**VILLAGE OF SOMERS
STATEMENT OF NET POSITION
December 31, 2025**

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Current and other assets	\$ 36,116,116	\$ 30,444,252	\$ 15,624,093	\$ 15,544,274	\$ 51,740,209	\$ 45,988,526
Capital assets	17,159,117	17,649,352	66,655,583	66,209,678	83,814,700	83,859,030
Total Assets	53,275,233	48,093,604	82,279,676	81,753,952	135,554,909	129,847,556
Deferred outflow s of resources	1,554,447	2,087,693	238,759	319,686	1,793,206	2,407,379
Long-term liabilities outstanding	27,418,776	29,789,709	10,638,764	12,265,960	38,057,540	42,055,669
Other liabilities	4,919,023	4,908,679	2,169,910	2,328,651	7,088,933	7,237,330
Total liabilities	32,337,799	34,698,388	12,808,674	14,594,611	45,146,473	49,292,999
Deferred inflow s of resources	13,851,999	12,336,824	535,614	240,282	14,387,613	12,577,106
Net position:						
Net investment in capital assets	16,492,753	16,179,834	37,109,962	35,077,386	53,602,715	51,257,220
Restricted	1,597,814	1,373,071	-	-	1,597,814	1,373,071
Unrestricted	(9,450,685)	(14,406,820)	32,064,185	32,161,359	22,613,500	17,754,539
Total Net Position	\$ 8,639,882	\$ 3,146,085	\$ 69,174,147	\$ 67,238,745	\$ 77,814,029	\$ 70,384,830

**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

The Village as a Whole (continued)

Government-wide Financial Analysis (continued)

**VILLAGE OF SOMERS
CHANGES IN NET POSITION
For the Year Ended December 31, 2025**

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program revenues:						
Charges for services	\$ 2,489,949	\$ 1,730,999	\$ 5,564,356	\$ 5,349,772	\$ 8,054,305	\$ 7,080,771
Operating grants and contributions	378,466	815,486	10,650	-	389,116	815,486
General revenues:						
Property taxes	4,210,109	3,957,085	-	-	4,210,109	3,957,085
Other taxes	5,658,051	4,584,411	-	-	5,658,051	4,584,411
Grants and contributions not restricted to specific programs	803,816	699,920	-	-	803,816	699,920
Other revenues	1,639,840	2,114,956	201,002	1,882,299	1,840,842	3,997,255
Total revenues	15,180,231	13,902,857	5,776,008	7,232,071	20,956,239	21,134,928
Expenses:						
General government	1,687,560	1,885,952	-	-	1,687,560	1,885,952
Public safety	4,803,291	4,432,887	-	-	4,803,291	4,432,887
Public works	1,150,299	1,099,756	-	-	1,150,299	1,099,756
Solid waste collection	622,174	815,630	-	-	622,174	815,630
Leisure activities	21,530	39,343	-	-	21,530	39,343
Conservation and development	816,158	456,943	-	-	816,158	456,943
Interest on long-term debt	610,811	663,267	-	-	610,811	663,267
Sewer	-	-	3,272,675	2,942,797	3,272,675	2,942,797
Water	-	-	1,570,196	1,562,343	1,570,196	1,562,343
Total expenses	9,711,823	9,393,777	4,842,871	4,505,140	14,554,694	13,898,917
Excess (deficiency) of revenues over expenditures	5,468,408	4,509,080	933,137	2,726,931	6,401,545	7,236,011
Contributions and transfers	25,389	1,441,610	1,002,265	(510,920)	1,027,654	930,690
Increase (decrease) in net position	5,493,797	5,950,690	1,935,402	2,216,011	7,429,199	8,166,701
Net position - beginning of year	3,146,085	(2,804,605)	67,238,745	65,022,734	70,384,830	62,218,129
Net position - end of year	\$ 8,639,882	\$ 3,146,085	\$ 69,174,147	\$ 67,238,745	\$ 77,814,029	\$ 70,384,830

Revenues:

Total revenues for the Village decreased by \$178,689 due to prior year developer contributions being less than 2024.

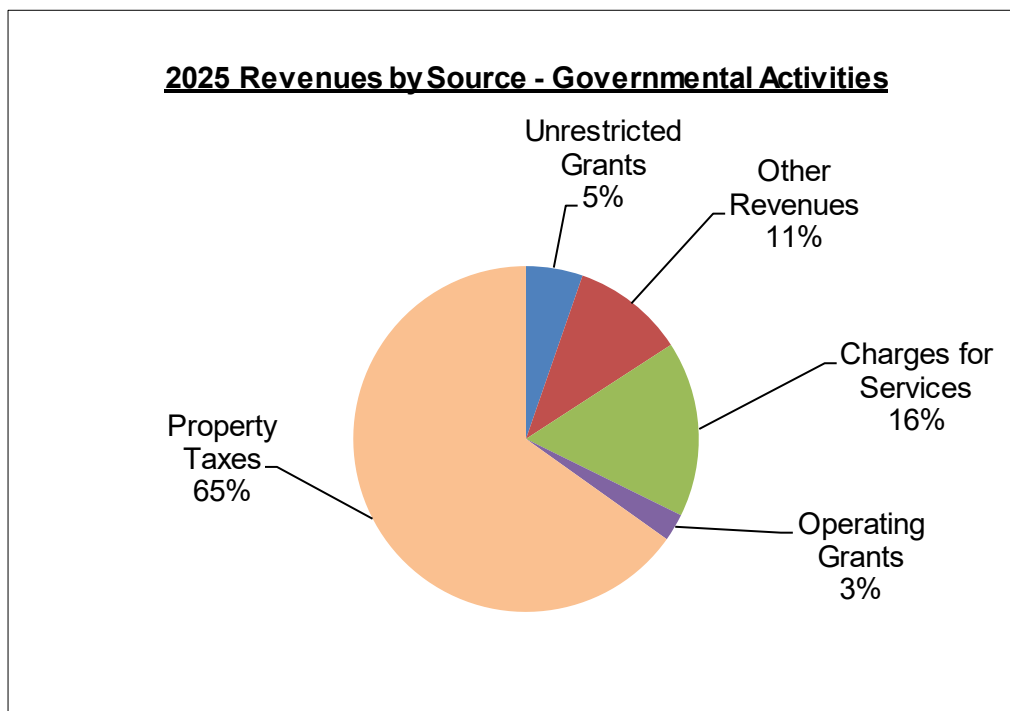
Expenditures:

Expenditures increased by \$655,777 for the Village. This is due to general inflation and increased cost of labor, materials, and other services purchased by the Village.

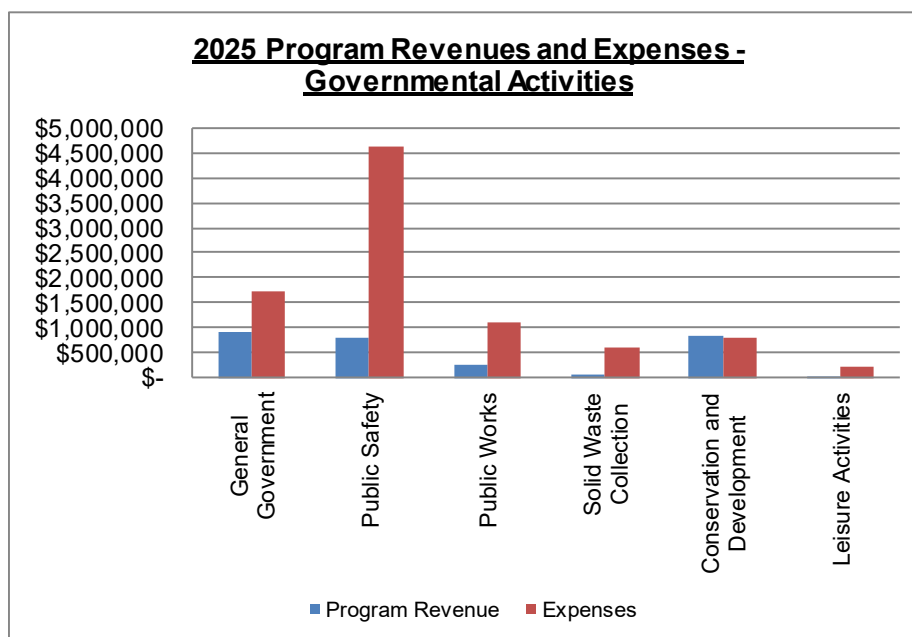
**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

REVENUES BY SOURCE – GOVERNMENTAL ACTIVITIES

This chart illustrates the percent of revenue sources that fund the Village's governmental activities.



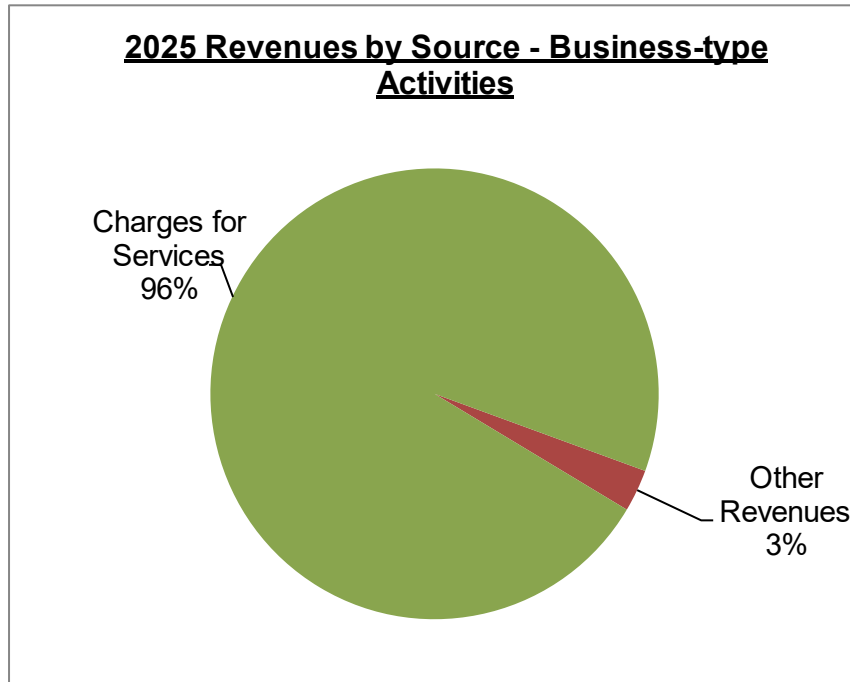
The following chart shows the portion of expenses by function that is covered by program revenues.



**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

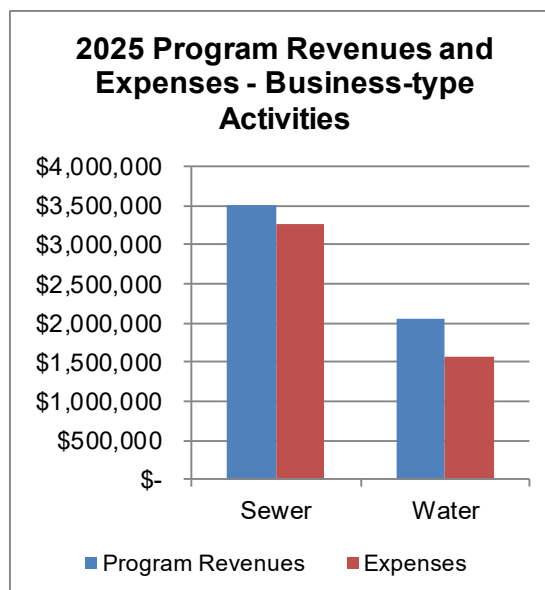
REVENUES BY SOURCE – BUSINESS-TYPE ACTIVITIES

This chart illustrates the percent of revenue sources that fund the Village's business-type activities.



PROGRAM REVENUES AND EXPENSES – BUSINESS-TYPE ACTIVITIES

The following chart shows the portion of expenses by function that is covered by program revenues for business-type activities.



**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

The Village's Funds

The Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. These funds, along with major changes that occurred in the Village's funds are described below.

In 2025, the Village Board continued to follow policies that cover the areas of debt and capitalization. The Village adopted a Utility study in 2020. The Village is also updating its 10-year Capital Improvement Plan, and long-range Financial Management Plan.

General Fund

The General Fund closed out in 2025 with an increase of \$758,590, after transfers of \$514,757 to the capital projects fund. The General Fund balance of \$7.4 million is 107% of General Fund expenditures. The Village's fund balance policy requires at least a seventeen percent reserve. Additionally, the Village assigned \$509,036 of the General Fund's increase for 2026 expenditures.

The following table shows total General fund balances for the past three years:

	<u>2023</u>	<u>2024</u>	<u>2025</u>
General fund	<u>\$ 5,838,139</u>	<u>\$ 6,652,700</u>	<u>\$ 7,411,290</u>

Special Revenue Funds

The Parks and Drainage funds are "long-standing" funds to be used for park and drainage improvement projects. In 2021, the ARPA fund was added to account for funds received and spent under the American Rescue Plan Act.

Since being involved with the Root-Pike Watershed Initiative Network, the Village of Somers has utilized drainage funds to promote educational programs to teach the public about the benefits of preserving our natural resources. The programs chosen for this educational initiative were carefully reviewed to ensure they satisfy the requirements for the State of Wisconsin's Storm Water Management Discharge Permit.

ARPA funding of \$13,406 remained unspent at year-end. In accordance with grant requirements, this remaining balance had been committed as of December 31, 2024 for future projects. The fund will be closed once all remaining ARPA funding has been spent.

Capital Projects Fund

The Capital Projects Fund is reviewed on an annual basis & approved by the Village Board. The Board continues to follow a 10-year Capital Projects Budget.

Debt Service Fund

The sole purpose is for servicing governmental debt. All of the Tax Incremental Districts' debt is included in the Debt Service. The fund balance at year-end was \$14,704,273 compared to \$10,934,766 in 2024. As of December 31, 2025, the fund balance includes \$14,619,536 collected and held for repayment of debt associated with the Village's TIF Districts.

**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

The Village's Funds (continued)

Tax Incremental Districts

TIF District deficits are anticipated to be funded with future incremental taxes levied over the life of the district. All of the Village's TIF Districts are within the 15-year expenditure period, during which projects are being financed with General Obligation Debt issued by the Village, or by developer contributions or other sources as determined by the Board. As of December 31, 2025, the incremental value of all the Village's TIDs since the respective base years is \$541,019,000.

Tax Incremental District #1

Created in 2015 north of 39th Street and East of 88th Avenue, this 300-acre industrial district with a base value of \$476,300 has a fund balance of \$1,143,574, not including \$4,585,131 restricted for debt service. The District will expire in 2035. Estimated future costs of \$12,642,151 are expected to result in future revenues of \$15,118,645. In 2025, net new construction in the TID increased the Village's equalized value by an estimated \$745,700.

Tax Incremental District #2

Created in 2015 along State Highway 31 north of County Highway S, this 193.92-acre mixed use district with a base value of \$5,810,800 has a fund deficit of \$16,052, not including \$4,729,662 restricted for debt service. The District will expire in 2035. Estimated future costs of \$6,117,401 are expected to result in future revenues of \$6,348,300. In 2025, net new construction in the TID increased the Village's equalized value by an estimated \$10,400.

Tax Incremental District #3

Created in 2018 near I-94 and Highway 142, this 388.42-acre mixed use district with a base value of \$1,779,800 has a fund deficit of \$421,807, not including \$2,203,521 restricted for debt service. The District will expire in 2038. Estimated future costs of \$23,604,859 are expected to result in future revenues of \$32,015,702. In 2025, net new construction in the TID increased the Village's equalized value by an estimated \$22,817,600.

Tax Incremental District #4

Created in 2018 near County Highway E and State Highway 31, this 150.10-acre mixed use district with a base value of \$1,767,500 has a fund deficit of \$1,262,404, not including \$2,510,201 restricted for debt service. The District will expire in 2038. Estimated future costs of \$6,588,675 are expected to result in future revenues of \$18,200,174. In 2025, net new construction in the TID did not increase the Village's equalized value.

Tax Incremental District #5

Created in 2018 along State Highway 31 around County Highway L, this 536.47-acre mixed use district with a base value of \$1,148,400 has a fund deficit of \$317,922, not including \$158,157 restricted for debt service. The District will expire in 2038. Estimated future costs of \$14,207,815 are expected to result in future revenues of \$25,403,377. In 2025, net new construction in the TID increased the Village's equalized value by an estimated \$10,765,800.

**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

The Village's Funds (continued)

Tax Incremental District #6

Created in 2018 along County Highway E and I-94, this 663.34-acre mixed use district with a base value of \$2,894,000 has a fund balance of \$249,102, not including \$218,005 restricted for debt service. The District will expire in 2038. Estimated future costs of \$13,152,470 are expected to result in future revenues of \$9,936,720. In 2025, net new construction in the TID increased the Village's equalized value by an estimated \$3,417,900.

Tax Incremental District #7

Created in 2018 along County Highway KR and I-94, this 1,678.55-acre mixed use district with a base value of \$8,364,800 has a fund deficit of \$28,799, not including \$189,774 restricted for debt service. The District will expire in 2038. Estimated future costs of \$3,956 are expected to result in future revenues of \$27,799. In 2025, net new construction in the TID did not increase the Village's equalized value.

Tax Incremental District #8

Created in 2018 along County Highway E and I-94, this 220.76-acre mixed use district with a base value of \$362,100 has a fund deficit of \$610,945, not including \$4,320 restricted for debt service. The District will expire in 2038. Estimated future costs of \$10,826,761 are expected to result in future revenues of \$13,172,020. In 2025, there was no net new construction in the TID, but the TID financed \$734,406 of infrastructure improvements which were contributed to the Water and Sewer Funds.

Tax Incremental District #9

Created in 2018 near the lakefront on the northern part of State Highway 32, this 6.23-acre mixed use district with a base value of \$2,081,700 has a fund deficit of \$20,755, not including \$16,659 restricted for debt service. The District will expire in 2038. Estimated future costs of \$1,206,043 are expected to result in future revenues of \$2,643,224. In 2025, there was no net new construction in the TID.

Tax Incremental District #10

Created in 2018 near 11th Place and State Highway 32, this 12.47-acre mixed use district with a base value of \$3,219,200 was terminated in April 2025. Upon termination, all unspent TID funds were returned to the incorporated districts, including \$80,671 to the Village's General Fund.

Tax Incremental District #11

Created in 2018 near County Highways S and H, this 66.49-acre mixed use district with a base value of \$195,100 has a fund deficit of \$24,155, not including \$4,106 restricted for debt service. The District will expire in 2038. Estimated future costs of \$8,277,962 are expected to result in future revenues of \$10,540,590. In 2025, there was no net new construction in the TID.

Enterprise Funds

Somers Water Utility, Utility District #1, KR Sewer Utility, and the Storm Water Utility all operate as enterprise funds. All of the enterprise funds account for contributed capital as revenue received in the year the capital asset is recognized.

**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

The Village's Funds (continued)

Somers Water Utility Fund

The Water Utility closed 2025 with an increase in net position of \$761,802 due to current year operating revenues exceeding the Fund's ongoing expenditures. Management, in concert with consulting engineers and Board oversight, continues to develop Village-wide plans that address new development in areas to be serviced by municipal water.

Sewer Utility District #1 Fund

Overall, the Sewer Utility District #1 closed out the year with an increase in net position of \$1,103,385. Total net operating income for the Sewer Utility District #1 in 2025 was \$590,513. This fund has a total net position at year end 2025 of \$34.2 million.

Sewer system maintenance is critical for the health and safety of our residents. To ensure seamless service to the sewer customer base, Sewer Utility District #1 employs camera aided visual inspection to determine the need and type of periodic maintenance best suited. The District continues to use its VAC truck to maintain the Utility's infrastructure, including lift stations and sanitary sewer lines. In 2020, the Village received a \$5 million loan for rehabilitation/replacement of sewer mains and laterals in the Sheridan Road Corridor. The Village Sewer Utility has continued its effort to limit inflow and infiltration. The Country Charms neighborhood was partially televised to assess its condition. The remaining televising will take place in 2026. From the 2025 portion, the sanitary main was found to be in poor condition, and sewer main lining is scheduled to take place in late 2026 and early 2027. The Village will continue to evaluate its current infrastructure and repair as needed. Beix and Valley View subdivisions were also televised and found to be in good condition, so no rehabilitation work is needed at this time. The sanitary lining scheduled to take place in 2026 & 2027 will decrease I&I in the sanitary system, allowing pumping stations to run less often and prolonging the life of the infrastructure.

KR Sewer Utility Fund

The KR Sewer Utility was established to service a small area along the County Highway KR border, Racine County to the north. The sewer line flows into the Mount Pleasant Interceptor Sewer and ultimately east to the Racine Sewer treatment plant.

For this service, the utility pays a set amount per quarter to the Village of Mount Pleasant for the treatment of sewer and an annual rental charge for the conveyance line on KR. In 2025, the Utility experienced an operating loss of \$128,134.

The KR Sewer Utility has a multi-jurisdictional agreement to help Racine Sewer Utility reconstruct the aging treatment plant. On an annual basis, a series of calculations based on property values is performed. The agreement and the resulting calculation determine who owes money to City of Racine Sewer Utility and who receives money.

Storm Water Fund

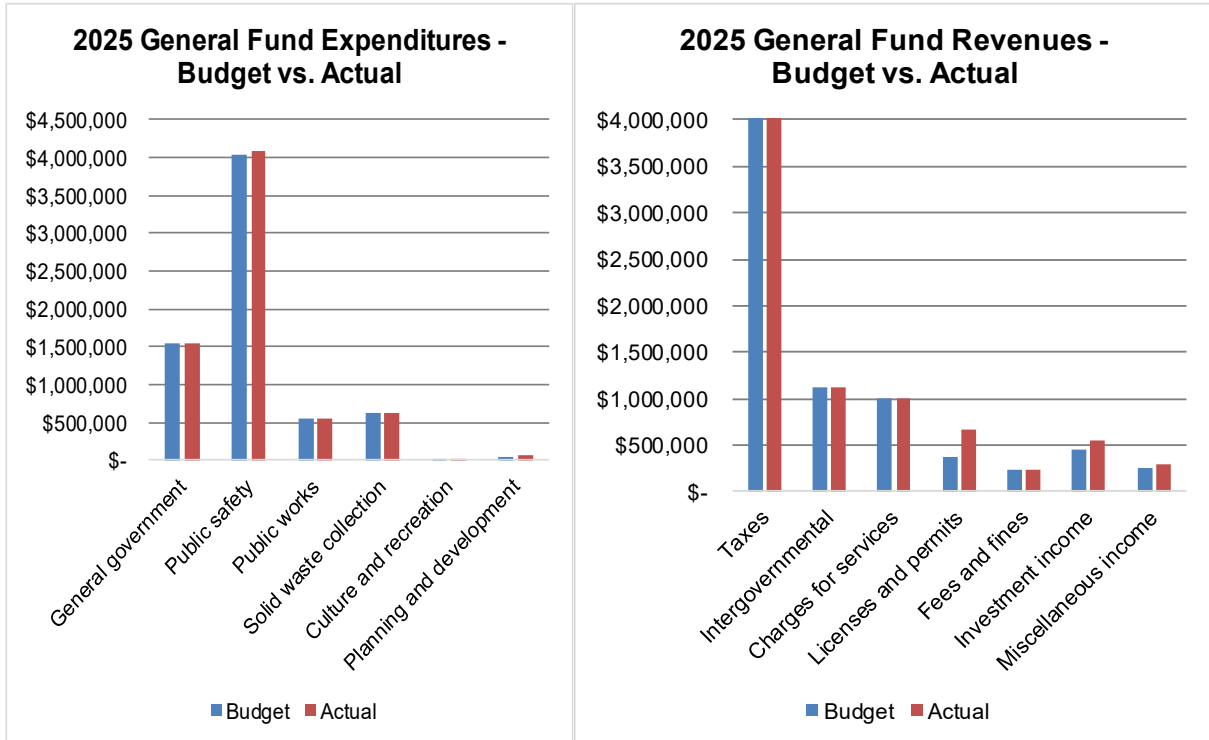
The Storm Water Utility closed 2025 with an increase in net position of \$185,850 due mainly to current year operating income. Management, in concert with consulting engineers and Board oversight, continues to develop Village-wide plans that address new development in areas to be serviced by municipal water. The Village intends for all new residential development stormwater infrastructure to be curb and gutter. Under the direction of the Utilities Manager, the Stormwater Fund will be used to pay for the stormwater part of future road projects.

**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

GENERAL FUND BUDGETARY HIGHLIGHTS

The Village General Fund has fund balance of \$7,411,290 which is a \$758,590 increase from 2024.

Below is a summary of the General Fund's actual revenues and expenditures compared to budgeted amounts.



**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of December 2025, the Village had \$83,814,700 invested in capital assets including buildings, parks, vehicles, equipment, and infrastructure. See Note IV C. on page 60 for more detail on capital assets. A summary report of capital assets is as follows:

	Governmental Activities		Business-Type Activities		Totals	
	2025	2024	2025	2024	2025	2024
Intangible Assets	\$ 60,015	\$ 60,015	\$ 60,393	\$ 60,393	\$ 120,408	\$ 120,408
Construction in Progress	-	-	381,522	536,561	381,522	536,561
Land	1,143,695	1,143,695	39,000	4,000	1,182,695	1,147,695
Land Improvements	4,928,577	4,928,577	-	-	4,928,577	4,928,577
Utility Plant in Service	-	-	81,830,297	79,874,783	81,830,297	79,874,783
Buildings	6,592,863	6,592,863	-	-	6,592,863	6,592,863
Machinery & Equipment	6,838,409	7,824,970	3,682,497	3,457,236	10,520,906	11,282,206
Infrastructure	12,244,951	11,981,489	-	-	12,244,951	11,981,489
Total Capital Assets	31,808,510	32,531,609	85,993,709	83,932,973	117,802,219	116,464,582
Less: Accumulated Depreciation	(14,649,393)	(14,882,257)	(19,338,126)	(17,723,295)	(33,987,519)	(32,605,552)
Total Net Capital Assets	<u>\$ 17,159,117</u>	<u>\$ 17,649,352</u>	<u>\$ 66,655,583</u>	<u>\$ 66,209,678</u>	<u>\$ 83,814,700</u>	<u>\$ 83,859,030</u>

Debt

At the end of the year, the Village's outstanding general obligation (GO) debt and Revenue Bonds totaled \$28,265,334. See Note IV E. on page 63 for more detail on debt.

Bonded Debt Outstanding 12/31/24	\$ 31,598,234
Bonded Debt Issued	-
Bonded Principal Retired	(3,332,900)
Bonded Debt Outstanding 12/31/25	<u>\$ 28,265,334</u>
Breakdown of Outstanding Bonded Debt:	
Revenue Bonds	\$ 13,555,334
General Obligation Debt	14,710,000
Bonded Debt Outstanding 12/31/25	<u>\$ 28,265,334</u>

Management has calculated the net pension expense and asset as required by the Governmental Accounting Standards Board (GASB) Statement No. 68 – *Accounting and Financial Reporting for Pensions*, as well as the expenses and liabilities for other post-employment benefits required by GASB Statement No. 75 - *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Please see Note V A. on page 73 and Note V B. on page 79 for further information on this calculation.

**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

ECONOMIC FACTORS AND DEVELOPMENT PROJECT UPDATES

Somers is a small community located along Interstate 94 (I-94) in southeastern Wisconsin's Kenosha County, between Milwaukee and Chicago. Through fiscal planning practices and policy changes, the Village has seen solid financial performance over the past five fiscal years. The Village has continued to invest heavily in bringing infrastructure to the I-94 Corridor area. These investments have spurred new development along the extended utilities.

A growing number of developers are interested in developing residential housing within the Village. In 2025, the Village approved the Somers Creek subdivision, a 69 single-family home development.

Two Tax Incremental Financing Districts (TIDs) were created in 2015 followed by nine more TIDs in 2018.

The first two TIDs have performed well and are now home to a successful Industrial Park in TID 1 and a thriving commercial center in TID 2 anchored by a Walmart Supercenter and Sam's Club. It is home to a Festival Foods grocery store and a Kwik Trip convenience store, as well as the Somers Market Square Apartments. A new restaurant, Tropical Smoothie, was built on one of the few open parcels in the commercial area.

TID 3 continues to make progress. In the summer of 2022, TID 3 and the Village became home to the "World's Largest Kwik Trip". This site is a 13,250 square foot travel center, with a car wash, outside dining area, dog walking area, and 105 truck parking lot area. In 2022, HSA's Somers Highland Commerce center broke ground. This 918,844 square foot site received occupancy in 2024. In 2021, Becknell Industries and the Village entered into an agreement to create a Class "A" warehousing/industrial building onto approximately 50 acres. The 795,000 square foot building was completed in 2023.

TID 4 is home to the Hawthorn Apartments complex. This project was completed in 2021 and provided an additional 241 units of market rate apartments. The WVRC Emergency Vet Clinic was also completed and occupied in 2021. Somers Creek, a 69-unit single-family home subdivision, was approved and is being built across the street.

TID 5 saw its first development take shape in 2021. The Village entered into a development agreement with SCS Pike Creek, LLC, to bring 338 units of market rate apartments to the Village. The original 88-acre parcel is located at the Northwest corner of STH 31 and CTH L. Approximately 64 acres will be home to the multi-family project, and the remaining acreage will be retained by the original owner for a future commercial project. This project broke ground in 2022 and major improvements were made to CTH L to prepare for the additional traffic. Phase I of the project was completed, and units are fully occupied. Phase II is under construction and expected to be completed in 2026.

**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

ECONOMIC FACTORS AND DEVELOPMENT PROJECT UPDATES (continued)

TID 6 is home to the Pritzker Military Museum & Library, an architectural gem designed by Elmnt Jahn. Built in 2022, the property will include community green space and the world's only Cold War Memorial. The project brought an estimated \$14.5 million dollars for sewer and water infrastructure to the Village. Infrastructure work began in 2021 and was substantially completed in 2022, opening over 1,000 acres for potential future development. In 2023, the Pritzker Military Archive Center received occupancy and a "soft opening was held". Along the west side of the property, a Firearms Education and Training Center, was built in 2024.

TID 8 saw its first development in 2025. The Village approved the Somers Gateway Center, a travel plaza at the I-94 Exit onto Highway E. The project extended utilities for approximately 17 additional acres of development by the owner. The travel plaza opened in 2026.

The Paris Intergovernmental Agreement, finalized in 2017, is a historic agreement between the Village of Somers, City of Kenosha, and Town of Paris. The agreement opened 2,000 acres of land for development which is estimated at a potential improved value of \$2 billion. In 2021, the Village approved its first attachment of land from the Town of Paris to the Village under said agreement.

The Flint Development consists of two "Class A" warehousing/ industrial buildings. One is approximately 700,000 square feet, the other 500,000. In 2025, IEA relocated a manufacturing facility to Somers, diversifying the Village's tax base. A Kenosha manufacturing company decided to buy the second building, bringing further diversity to the Village' tax base. Additionally, Truck Country of Wisconsin submitted a concept plan within the Growth Area and is scheduled for potential approval in 2026.

RATING

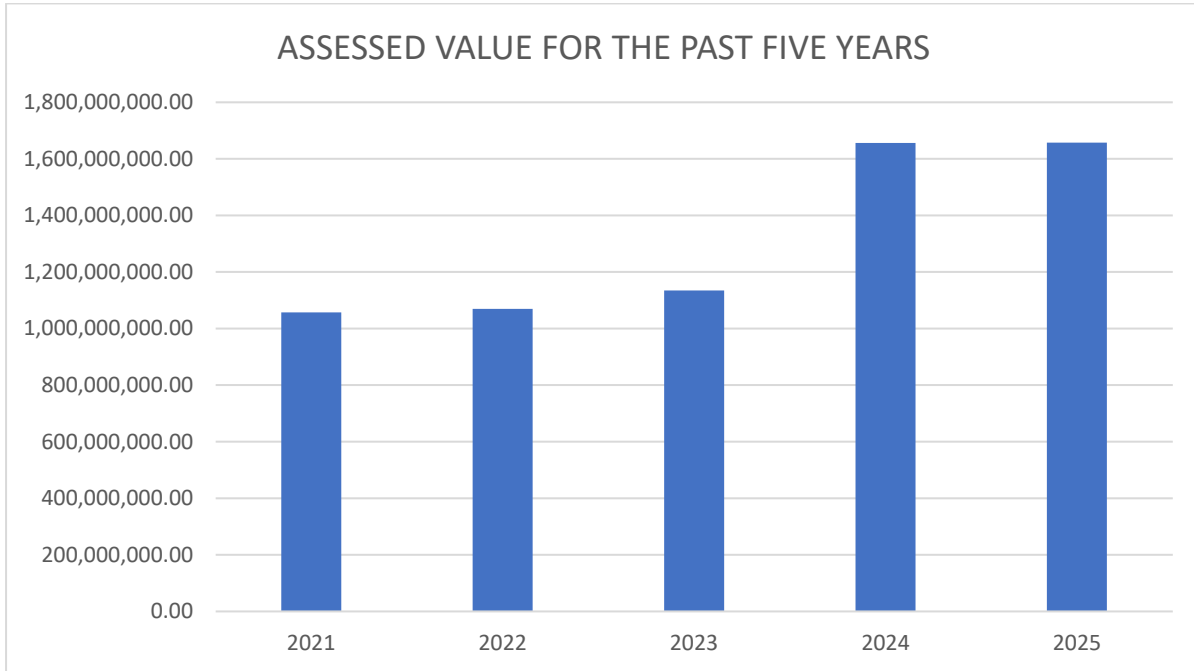
The Village maintains its S&P Global Rating of 'AA-' rating for taxable general obligation (GO) refunding bonds. The outlook is stable.

Moody's performed an annual review on debt issuances. Moody's affirmed the Village's general obligations rating at A1, and water and sewer funds at A2.

**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

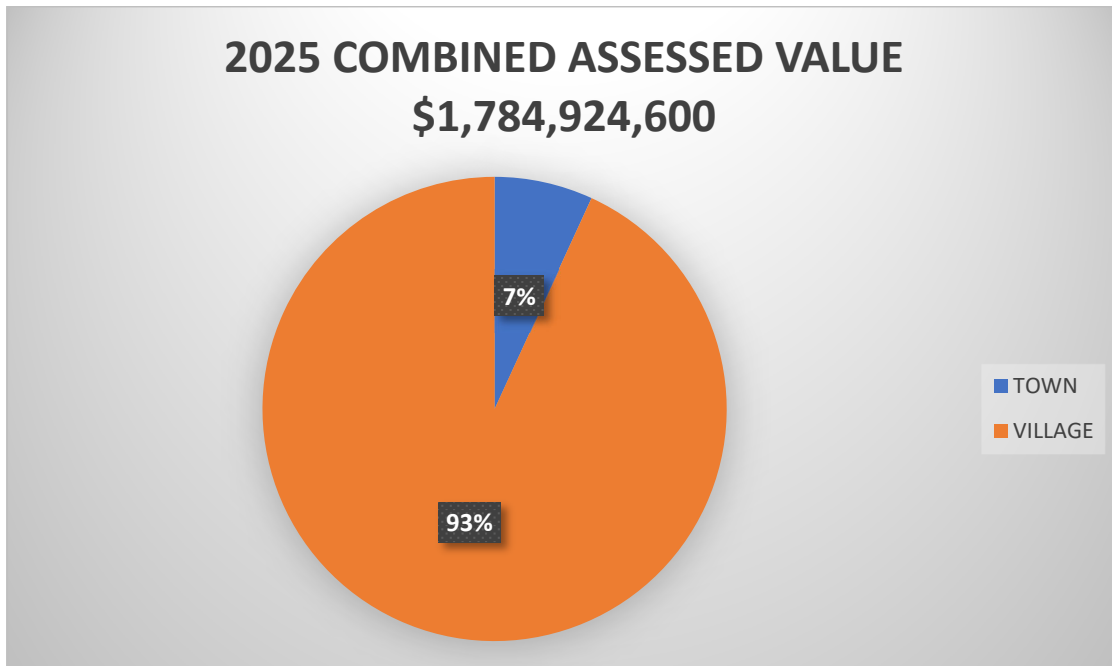
ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

COMBINED ASSESSED VALUE TRENDS



**VILLAGE OF SOMERS
MANAGEMENT'S DISCUSSION AND ANALYSIS
(Unaudited)**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES



CONTACTING THE VILLAGE'S FINANCIAL MANAGEMENT

This financial report is designed to provide our residents, taxpayers, customers, and creditors with a comprehensive overview of the Village's finances and to show the Village's accountability for the money it receives. If you have questions about this report or need additional information, contact the Village of Somers at 7511 12th Street, P.O. Box 197, Somers, WI.

Jim Hurley
Village Administrator

VILLAGE OF SOMERS
STATEMENT OF NET POSITION
December 31, 2025

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 19,682,308	\$ 8,328,042	\$ 28,010,350
Investments	5,193,008	-	5,193,008
Receivables			
Property taxes	8,928,376	-	8,928,376
Special assessments - current	-	2,271,818	2,271,818
Leases - current	14,931	-	14,931
Other	547,446	1,255,576	1,803,022
Prepaid expenses	33,122	10,935	44,057
Restricted cash and cash equivalents	488,265	161,923	650,188
Restricted investments	354,460	84,153	438,613
Internal balances	(546,502)	546,502	-
Special assessments - noncurrent	631,339	2,962,219	3,593,558
Leases - noncurrent	789,363	-	789,363
Net OPEB asset	-	2,925	2,925
Capital assets			
Land and construction in progress	1,143,693	420,522	1,564,215
Other capital assets, net of depreciation	16,015,424	66,235,061	82,250,485
Total capital assets	<u>17,159,117</u>	<u>66,655,583</u>	<u>83,814,700</u>
 Total assets	 <u>53,275,233</u>	 <u>82,279,676</u>	 <u>135,554,909</u>
 DEFERRED OUTFLOWS OF RESOURCES			
Related to pension	1,502,208	221,199	1,723,407
Related to post-employment benefits	52,239	17,560	69,799
Total deferred outflows of resources	<u>1,554,447</u>	<u>238,759</u>	<u>1,793,206</u>
 LIABILITIES			
Accounts payable and accrued expenses	1,015,258	515,322	1,530,580
Due to other governments	7,386	-	7,386
Deposits & trust accounts	289,128	-	289,128
Accrued interest	120,455	52,916	173,371
Unearned revenues	71,623	-	71,623
Long-term liabilities			
Net pension liability	251,475	35,654	287,129
Other post-employment benefits	1,689,938	236,881	1,926,819
Debt due within one year	1,917,313	1,601,672	3,518,985
Debt due in more than one year	26,975,223	10,366,229	37,341,452
Total liabilities	<u>32,337,799</u>	<u>12,808,674</u>	<u>45,146,473</u>
 DEFERRED INFLOWS OF RESOURCES			
Related to property tax levy	12,479,818	359,044	12,838,862
Related to leases	359,001	-	359,001
Related to pension	738,511	104,708	843,219
Related to post-employment benefits	217,340	71,862	289,202
Deferred gain on refunding	57,329	-	57,329
Total deferred inflows of resources	<u>13,851,999</u>	<u>535,614</u>	<u>14,387,613</u>
 NET POSITION			
Net investment in capital assets	16,492,753	37,148,962	53,641,715
Restricted	1,597,814	-	1,597,814
Unrestricted (deficit)	(9,450,685)	32,025,185	22,574,500
Total net position	<u>\$ 8,639,882</u>	<u>\$ 69,174,147</u>	<u>\$ 77,814,029</u>

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2025

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary government							
Governmental activities							
General government	\$ 1,687,560	\$ 910,658	\$ 6,200	\$ -	\$ (770,702)	\$ -	\$ (770,702)
Public safety	4,803,291	728,632	71,896	-	(4,002,763)	-	(4,002,763)
Public works	1,150,299	22,819	214,740	-	(912,740)	-	(912,740)
Solid waste collection	622,174	-	70,254	-	(551,920)	-	(551,920)
Leisure activities	21,530	9,980	-	-	(11,550)	-	(11,550)
Conservation and development	816,158	817,860	15,376	-	17,078	-	17,078
Interest on long-term debt	610,811	-	-	-	(610,811)	-	(610,811)
Total governmental activities	<u>9,711,823</u>	<u>2,489,949</u>	<u>378,466</u>	<u>-</u>	<u>(6,843,408)</u>	<u>-</u>	<u>(6,843,408)</u>
Business-type activities							
Sewer	3,272,675	3,508,244	10,650	-	-	246,219	246,219
Water	1,570,196	2,056,112	-	-	-	485,916	485,916
Total business-type activities	<u>4,842,871</u>	<u>5,564,356</u>	<u>10,650</u>	<u>-</u>	<u>-</u>	<u>732,135</u>	<u>732,135</u>
Total primary government	<u>\$ 14,554,694</u>	<u>\$ 8,054,305</u>	<u>\$ 389,116</u>	<u>\$ -</u>	<u>(6,843,408)</u>	<u>732,135</u>	<u>(6,111,273)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					4,210,109	-	4,210,109
Property taxes, levied for debt service					5,658,051	-	5,658,051
Grants and contributions not restricted to specific programs					803,816	-	803,816
Unrestricted investment earnings					1,286,407	46,002	1,332,409
Miscellaneous					307,950	155,000	462,950
Gain on disposal of assets					45,483	-	45,483
Total general revenues					<u>12,311,816</u>	<u>201,002</u>	<u>12,512,818</u>
Contributions & transfers:							
Capital contributed from developers					-	1,027,654	1,027,654
Other transfers					25,389	(25,389)	-
Total contributions & transfers					<u>25,389</u>	<u>1,002,265</u>	<u>1,027,654</u>
Change in net position					<u>5,493,797</u>	<u>1,935,402</u>	<u>7,429,199</u>
Net position at beginning of year					<u>3,146,085</u>	<u>67,238,745</u>	<u>70,384,830</u>
Total net position at end of year					<u>\$ 8,639,882</u>	<u>\$ 69,174,147</u>	<u>\$ 77,814,029</u>

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2025**

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds	2024 Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 5,376,295	\$ 11,921,952	\$ 224,603	\$ 2,159,458	\$ 19,682,308	\$ 14,911,328
Investments	1,884,201	2,094,097	758,051	456,659	5,193,008	5,406,909
Receivables						
Property taxes	8,928,376	8,129,098	-	19,842	17,077,316	13,555,811
Ambulance fees	339,200	-	-	-	339,200	366,468
Miscellaneous	162,075	-	-	46,171	208,246	143,393
Due from other funds	3,790,099	-	-	-	3,790,099	1,959,041
Prepaid expenses	33,122	-	-	-	33,122	20,269
Restricted cash	26,563	338,015	-	123,687	488,265	472,107
Restricted investments	-	354,460	-	-	354,460	344,945
Deferred special assessments	-	-	-	631,339	631,339	646,908
TOTAL ASSETS	\$ 20,539,931	\$ 22,837,622	\$ 982,654	\$ 3,437,156	\$ 47,797,363	\$ 37,827,179
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 296,007	\$ 4,250	\$ 544,578	\$ 52,301	\$ 897,136	\$ 1,123,013
Accrued compensation	118,118	-	-	-	118,118	94,931
Developer deposits	-	-	-	35,000	35,000	25,000
Due to other governments	7,386	-	-	-	7,386	7,386
Special deposits & trust accounts	254,128	-	-	-	254,128	62,887
Due to other funds	8,695,441	-	-	3,790,099	12,485,540	8,186,342
Unearned revenues	38,375	-	-	33,248	71,623	19,606
TOTAL LIABILITIES	9,409,455	4,250	544,578	3,910,648	13,868,931	9,519,165
DEFERRED INFLOWS OF RESOURCES						
Deferred property tax levy	3,719,186	8,129,099	-	-	11,848,285	9,863,975
Special assessments	-	-	-	631,533	631,533	651,375
TOTAL DEFERRED INFLOWS OF RESOURCES	3,719,186	8,129,099	-	631,533	12,479,818	10,515,350
FUND BALANCES						
Nonspendable						
Prepaid items	33,122	-	-	-	33,122	20,269
Restricted						
Tax incremental districts	-	-	-	1,392,676	1,392,676	1,173,112
Drainage fund	-	-	-	147,291	147,291	145,016
Park fund	-	-	-	57,847	57,847	54,943
Debt service	-	14,704,273	-	-	14,704,273	10,934,766
Assigned						
Fourth of July Parade	7,241	-	-	-	7,241	7,241
Capital projects	-	-	438,076	-	438,076	794,434
Developer reimbursement (TIDs)	-	-	-	1,076,258	1,076,258	-
Subsequent year expenditures	1,681,338	-	-	-	1,681,338	1,138,067
Unassigned	5,689,589	-	-	(3,779,097)	1,910,492	3,524,816
TOTAL FUND BALANCES	7,411,290	14,704,273	438,076	(1,105,025)	21,448,614	17,792,664
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 20,539,931	\$ 22,837,622	\$ 982,654	\$ 3,437,156	\$ 47,797,363	\$ 37,827,179

VILLAGE OF SOMERS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
December 31, 2025

Fund balance - total governmental funds	\$ 21,448,614
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	17,159,117
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.	
Leases receivable	804,294
Some deferred outflows and inflows of resources reflect changes in long-term liabilities and are not reported in the funds.	
Deferred outflows related to pensions	1,502,208
Deferred inflows related to pensions	(738,511)
Deferred inflows related to leases	(359,001)
Deferred outflows related to other postemployment benefits	52,239
Deferred inflows related to other postemployment benefits	(217,340)
	<u>239,595</u>
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	
Bonds and notes payable	(28,166,265)
Premium on debt	(438,000)
Compensated absences	(288,276)
Net pension liability	(251,475)
Other postemployment benefit	(1,689,938)
Deferred gain on refunding	(57,329)
Accrued interest on long-term obligations	(120,455)
	<u>(31,011,738)</u>
Net position	<u>\$ 8,639,882</u>

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

	General Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds	2024 Total Governmental Funds
REVENUES						
Taxes	\$ 4,210,109	\$ 5,658,051	\$ -	\$ -	\$ 9,868,160	\$ 8,541,496
Intergovernmental revenues	1,120,450	-	15,376	46,456	1,182,282	1,515,406
Charges for services	1,007,047	-	-	579,705	1,586,752	1,168,833
Licenses and permits	669,470	-	-	-	669,470	372,846
Fees and fines	233,726	-	-	-	233,726	189,321
Investment income	548,504	573,572	34,946	129,385	1,286,407	1,531,103
Miscellaneous income	299,262	-	-	-	299,262	577,724
Total Revenues	<u>8,088,568</u>	<u>6,231,623</u>	<u>50,322</u>	<u>755,546</u>	<u>15,126,059</u>	<u>13,896,729</u>
EXPENDITURES						
Current:						
General government	1,552,710	-	-	-	1,552,710	1,489,556
Public safety	4,091,177	-	-	-	4,091,177	3,768,175
Public works	559,256	-	-	-	559,256	545,525
Solid waste collection	622,107	-	-	-	622,107	814,639
Leisure activities	6,902	-	-	-	6,902	10,729
Conservation and development	59,740	-	-	1,287,090	1,346,830	2,452,535
Capital outlay	4,000	-	934,055	-	938,055	1,996,759
Debt service:						
Principal retirement	-	1,745,358	-	-	1,745,358	1,810,032
Interest and other charges	-	630,729	-	2,373	633,102	689,385
Total Expenditures	<u>6,895,892</u>	<u>2,376,087</u>	<u>934,055</u>	<u>1,289,463</u>	<u>11,495,497</u>	<u>13,577,335</u>
Excess (deficiency) of revenues over expenditures	1,192,676	3,855,536	(883,733)	(533,917)	3,630,562	319,394
OTHER FINANCING SOURCES (USES)						
Capital contributions to utility	-	-	-	(734,406)	(734,406)	(91,857)
Transfers from other funds	80,671	4,954	527,375	765,995	1,378,995	2,403,769
Transfers to other funds	(514,757)	(90,983)	-	(13,461)	(619,201)	(870,302)
Total Other Financing Sources (Uses)	<u>(434,086)</u>	<u>(86,029)</u>	<u>527,375</u>	<u>18,128</u>	<u>25,388</u>	<u>1,441,610</u>
Net change in fund balance	758,590	3,769,507	(356,358)	(515,789)	3,655,950	1,761,004
FUND BALANCES - Beginning of Year	6,652,700	10,934,766	794,434	(589,236)	17,792,664	16,031,660
FUND BALANCES - END OF YEAR	<u>\$ 7,411,290</u>	<u>\$ 14,704,273</u>	<u>\$ 438,076</u>	<u>\$ (1,105,025)</u>	<u>\$ 21,448,614</u>	<u>\$ 17,792,664</u>

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2025

Net change in fund balances - total governmental funds	\$	3,655,950
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Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital asset additions reported as capital outlay in governmental fund statements		572,055
Depreciation expense reported in the Statement of Activities		(1,062,290)
		(490,235)

Governmental funds do not report lease revenues and expenditures. Those amounts are recognized at the government-wide level.		9,007
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Amortization of premium on debt issued		45,174
Principal repaid		2,357,005
		2,402,179

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Change in accrued interest on long-term debt		22,291
Change in compensated absences		(30,163)
Pension expense		(69,710)
Other postemployment benefits expense		(5,522)
		(83,104)

Change in net position of governmental activities	\$	5,493,797
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VILLAGE OF SOMERS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended December 31, 2025

Description	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
Revenues				
Taxes	\$ 4,174,777	\$ 4,205,017	\$ 4,210,109	\$ 5,092
Intergovernmental revenues	1,075,687	1,114,050	1,120,450	6,400
Charges for services	829,095	1,007,047	1,007,047	-
Licenses and permits	377,501	375,445	669,470	294,025
Fees and fines	175,025	225,718	233,726	8,008
Investment income	401,000	453,504	548,504	95,000
Miscellaneous income	137,600	250,903	299,262	48,359
Total revenues	<u>7,170,685</u>	<u>7,631,684</u>	<u>8,088,568</u>	<u>456,884</u>
Expenditures				
Current:				
General government	1,592,502	1,552,680	1,552,710	(30)
Public safety	4,181,078	4,049,412	4,091,177	(41,765)
Public works	620,818	559,256	559,256	-
Solid waste collection	647,722	622,107	622,107	-
Culture and recreation	14,844	6,902	6,902	-
Planning and development	67,956	59,740	59,740	-
Capital outlay	41,765	41,765	4,000	37,765
Contingency reserve	4,000	4,000	-	4,000
Total expenditures	<u>7,170,685</u>	<u>6,895,862</u>	<u>6,895,892</u>	<u>(30)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>735,822</u>	<u>1,192,676</u>	<u>456,854</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	80,671	80,671	-
Transfers out	-	(514,757)	(514,757)	-
Total other financing sources and uses	<u>-</u>	<u>(434,086)</u>	<u>(434,086)</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>301,736</u>	<u>758,590</u>	<u>456,854</u>
Fund balance - beginning of year	<u>6,652,700</u>	<u>6,652,700</u>	<u>6,652,700</u>	<u>-</u>
Fund balance - end of year	<u>\$ 6,652,700</u>	<u>\$ 6,954,436</u>	<u>\$ 7,411,290</u>	<u>\$ 456,854</u>

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2025**

	Business-Type Activities				
	KR Utility District	Utility District #1	Somers Water	Storm Water Utility (Non-major)	Total
ASSETS					
Current assets					
Cash and cash equivalents	\$ 649,204	\$ 6,096,226	\$ 542,867	\$ 1,039,745	\$ 8,328,042
Accounts receivable	15,663	570,068	419,499	1,790	1,007,020
Tax levy receivable from General Fund	11,449	109,109	66,900	359,044	546,502
Other receivables	-	200,402	48,154	-	248,556
Special assessments - current	-	1,480,729	791,089	-	2,271,818
Due from other funds	29,342	-	-	-	29,342
Prepaid expenses	807	6,067	4,061	-	10,935
Restricted cash	-	86,352	75,571	-	161,923
Restricted investments	-	65,346	18,807	-	84,153
Total current assets	706,465	8,614,299	1,966,948	1,400,579	12,688,291
Noncurrent assets					
Capital Assets:					
Land	-	-	39,000	-	39,000
Utility plant in service	7,138,767	41,012,103	33,077,886	601,541	81,830,297
Machinery and equipment	-	2,362,526	1,319,971	-	3,682,497
Construction in progress	-	32,732	348,790	-	381,522
Intangible assets	-	37,026	23,366	-	60,392
Accumulated depreciation	(1,422,842)	(12,204,101)	(5,693,364)	(17,818)	(19,338,125)
Non-Capital Assets:					
Due from other funds - noncurrent	206,792	-	-	-	206,792
Special assessments - noncurrent	-	1,767,070	946,532	-	2,713,602
Deferred special assessments	30,984	147,927	69,706	-	248,617
Net OPEB asset	-	-	-	2,925	2,925
Total noncurrent assets	5,953,701	33,155,283	30,131,887	586,648	69,827,519
Total Assets	6,660,166	41,769,582	32,098,835	1,987,227	82,515,810
DEFERRED OUTFLOW OF RESOURCES					
Deferred outflows - pension	15,158	131,953	67,584	6,504	221,199
Deferred outflows - post-employment benefits	1,073	10,385	5,362	740	17,560
Total deferred outflows of resources	16,231	142,338	72,946	7,244	238,759
Total Assets and Deferred Outflows of Resources	\$ 6,676,397	\$ 41,911,920	\$ 32,171,781	\$ 1,994,471	\$ 82,754,569

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2025**

	Business-Type Activities				
	KR Utility District	Utility District #1	Somers Water	Storm Water Utility (Non-major)	Total
LIABILITIES					
Current liabilities					
Accounts payable	\$ 38,030	\$ 269,934	\$ 132,597	\$ 54,987	\$ 495,548
Wages payable	1,211	11,602	6,057	904	19,774
Due to other funds - current	-	-	29,342	-	29,342
Accrued interest	-	36,405	16,511	-	52,916
Current portion of long-term debt payable	630	1,041,352	559,264	426	1,601,672
Total current liabilities	<u>39,871</u>	<u>1,359,293</u>	<u>743,771</u>	<u>56,317</u>	<u>2,199,252</u>
Noncurrent liabilities					
Due to other funds - noncurrent	-	-	206,792	-	206,792
Net pension liability	2,397	21,260	10,874	1,123	35,654
Other post-employment benefits	32,842	108,674	95,365	-	236,881
General obligation debt payable	3,073	6,088,540	4,272,537	2,079	10,366,229
Total noncurrent liabilities	<u>38,312</u>	<u>6,218,474</u>	<u>4,585,568</u>	<u>3,202</u>	<u>10,845,556</u>
Total Liabilities	<u>78,183</u>	<u>7,577,767</u>	<u>5,329,339</u>	<u>59,519</u>	<u>13,044,808</u>
DEFERRED INFLOWS OF RESOURCES					
Deferred tax levy	-	-	-	359,044	359,044
Deferred inflows - pension	7,039	62,436	31,934	3,299	104,708
Deferred inflows - post-employment benefits	4,382	42,504	21,909	3,067	71,862
Total deferred inflows of resources	<u>11,421</u>	<u>104,940</u>	<u>53,843</u>	<u>365,410</u>	<u>535,614</u>
Total liabilities and deferred inflows of resources	<u>89,604</u>	<u>7,682,707</u>	<u>5,383,182</u>	<u>424,929</u>	<u>13,580,422</u>
NET POSITION					
Net investment in capital assets	419,995	21,152,110	14,993,134	583,723	37,148,962
Unrestricted	6,166,798	13,077,103	11,795,465	985,819	32,025,185
Total Net Position	<u>\$ 6,586,793</u>	<u>\$ 34,229,213</u>	<u>\$ 26,788,599</u>	<u>\$ 1,569,542</u>	<u>\$ 69,174,147</u>

VILLAGE OF SOMERS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Year Ended December 31, 2025

	Business-Type Activities				
	KR Utility District	Utility District #1	Somers Water	Storm Water Utility (Non-major)	Total
OPERATING REVENUES					
Charges for services	\$ 227,747	\$ 2,945,452	\$ 2,045,517	\$ 334,670	\$ 5,553,386
Miscellaneous operating revenue	-	375	10,595	-	10,970
Total operating revenues	<u>227,747</u>	<u>2,945,827</u>	<u>2,056,112</u>	<u>334,670</u>	<u>5,564,356</u>
OPERATING EXPENSES					
Personnel	47,453	448,177	246,550	34,207	776,387
Materials and supplies	1,120	37,447	497,400	104,240	640,207
Contractual and other services	164,533	1,224,154	98,149	8,992	1,495,828
Miscellaneous operating expenses	-	3,938	936	-	4,874
Depreciation	142,775	874,086	622,564	12,031	1,651,456
Total operating expense	<u>355,881</u>	<u>2,587,802</u>	<u>1,465,599</u>	<u>159,470</u>	<u>4,568,752</u>
Operating income (loss)	<u>(128,134)</u>	<u>358,025</u>	<u>590,513</u>	<u>175,200</u>	<u>995,604</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment income	11,398	7,668	26,936	-	46,002
Interest and fiscal charges	-	(169,169)	(104,441)	-	(273,610)
Special assessments	-	44,942	-	-	44,942
Miscellaneous revenue	1,101	19,702	29,055	-	49,858
Operating grants and contributions	-	-	-	10,650	10,650
Miscellaneous expenses	-	(353)	(156)	-	(509)
Total non-operating revenue (expenses)	<u>12,499</u>	<u>(97,210)</u>	<u>(48,606)</u>	<u>10,650</u>	<u>(122,667)</u>
Income (loss) before capital contributions and transfers	<u>(115,635)</u>	<u>260,815</u>	<u>541,907</u>	<u>185,850</u>	<u>872,937</u>
CAPITAL CONTRIBUTIONS AND TRANSFERS					
Connection fees	-	60,200	-	-	60,200
Capital contributions	-	661,503	366,151	-	1,027,654
Transfers to other funds	-	(478,199)	(287,796)	-	(765,995)
Transfers from other funds	-	599,066	141,540	-	740,606
Total contributions and transfers	<u>-</u>	<u>842,570</u>	<u>219,895</u>	<u>-</u>	<u>1,062,465</u>
Change in net position	<u>(115,635)</u>	<u>1,103,385</u>	<u>761,802</u>	<u>185,850</u>	<u>1,935,402</u>
Net position - Beginning of year	<u>6,702,428</u>	<u>33,125,828</u>	<u>26,026,797</u>	<u>1,383,692</u>	<u>67,238,745</u>
Total net position at end of year	<u>\$ 6,586,793</u>	<u>\$ 34,229,213</u>	<u>\$ 26,788,599</u>	<u>\$ 1,569,542</u>	<u>\$ 69,174,147</u>

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2025**

	Business-type Activities				
	KR Utility District	Utility District #1	Somers Water	Storm Water District (Non-major)	Totals
CASH FLOWS FROM OPERATING ACTIVITIES					
Received from customers	\$ 229,007	\$ 3,027,706	\$ 2,066,030	\$ 332,879	\$ 5,655,622
Paid to suppliers for goods and services	(179,347)	(1,501,722)	(600,945)	(77,688)	(2,359,702)
Paid to employees	(34,089)	(113,011)	(169,519)	(23,665)	(340,284)
Cash Flows from Operating Activities	<u>15,571</u>	<u>1,412,973</u>	<u>1,295,566</u>	<u>231,526</u>	<u>2,955,636</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Interfund loans payments received (paid)	29,292	-	(34,469)	-	(5,177)
Transfers out	-	(367,418)	(287,796)	-	(655,214)
Miscellaneous income/(expense)	1,101	-	21,505	10,650	33,256
Cash Flows from Noncapital Financing Activities	<u>30,393</u>	<u>(367,418)</u>	<u>(300,760)</u>	<u>10,650</u>	<u>(627,135)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Debt retired	-	(1,029,776)	(557,764)	-	(1,587,540)
Interest paid	-	(169,024)	(106,942)	-	(275,966)
Special assessments	-	384,491	241,888	-	626,379
Capital transfers	-	428,069	141,540	-	569,609
Connection fees received	-	60,200	-	-	60,200
Acquisition and construction of capital assets	-	(517,720)	(195,935)	(337,080)	(1,050,735)
Cash Flows from Capital and Financing Activities	<u>-</u>	<u>(843,760)</u>	<u>(477,213)</u>	<u>(337,080)</u>	<u>(1,658,053)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest income	11,398	5,443	12,809	-	29,650
Cash Flows from Investing Activities	<u>11,398</u>	<u>5,443</u>	<u>12,809</u>	<u>-</u>	<u>29,650</u>
Net Change in Cash and Cash Equivalents	57,362	207,238	530,402	(94,904)	700,098
Cash, Cash Equivalents, and Restricted Cash - Beginning of Year	<u>591,842</u>	<u>5,975,340</u>	<u>88,036</u>	<u>1,134,649</u>	<u>7,789,867</u>
Cash, Cash Equivalents, and Restricted Cash - End of Year	<u>\$ 649,204</u>	<u>\$ 6,182,578</u>	<u>\$ 618,438</u>	<u>\$ 1,039,745</u>	<u>\$ 8,489,965</u>

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended December 31, 2025**

	Business-type Activities				
	KR Utility District	Utility District #1	Somers Water	Storm Water District (Non-major)	Totals
RECONCILIATION OF OPERATING INCOME TO CASH FLOWS FROM OPERATING ACTIVITIES					
Operating Income (Loss)	\$ (128,134)	\$ 358,025	\$ 590,513	\$ 175,200	\$ 995,604
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:					
Depreciation expense	142,775	874,086	622,564	12,031	1,651,456
Change in pension related assets, liabilities, and deferred outflows and deferred inflows	-	-	-	802	802
Miscellaneous Revenue/Expense	-	(353)	(156)	-	(509)
Change in Other Post Employment Benefits	(139)	(3,743)	(178)	-	(4,060)
Changes in assets and liabilities:					
Accounts receivable	1,260	81,879	9,918	(26,165)	66,892
Prepaid items	(258)	(1,991)	(1,343)	-	(3,592)
Accounts payable and accrued expenses	67	105,070	74,248	69,658	249,043
 NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ 15,571</u>	<u>\$ 1,412,973</u>	<u>\$ 1,295,566</u>	<u>\$ 231,526</u>	<u>\$ 2,955,636</u>
 NON-CASH INVESTING AND FINANCING ACTIVITIES:					
Assets contributed by developers	<u>\$ -</u>	<u>\$ 661,503</u>	<u>\$ 366,151</u>	<u>\$ -</u>	<u>\$ 1,027,654</u>
 Assets contributed by other funds	<u>\$ -</u>	<u>\$ 60,215</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,215</u>

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUND
December 31, 2025

ASSETS

Cash and cash equivalents	\$ 3,487,998
Taxes receivable	<u>8,794,684</u>
Total Assets	<u><u>\$ 12,282,682</u></u>

LIABILITIES

Due to other governments	<u>\$ 12,282,682</u>
Total Liabilities	<u><u>\$ 12,282,682</u></u>

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUND
For the Year Ended December 31, 2025

	<u>Custodial Tax Collection Fund</u>
ADDITIONS	
Taxes Collected on Behalf of Other Taxing Entities	\$ 12,286,161
DEDUCTIONS	
Taxes Remitted to Other Taxing Entities	<u>(12,286,161)</u>
CHANGE IN NET POSITION	-
NET POSITION - BEGINNING	<u>-</u>
NET POSITION - ENDING	<u><u>\$ -</u></u>

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

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**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Village of Somers, Wisconsin conform to generally accepted accounting principles as applicable to governmental units.

The Town of Somers was formed in 1843. In January, 2015, the Wisconsin Department of Administration approved the Incorporation application for a portion of the Town to become a Village. The Incorporation Referendum was approved by the voters and Wisconsin issued the Incorporation Certificate on April 24, 2015. This marked the beginning of the Village of Somers which coexists with the Town of Somers. On January 1, 2016, the incorporated Village portion began operations. A remnant of the Town of Somers remains. Please see Note V E. - *Intergovernmental Agreement Between Town of Somers and Village of Somers* for more detail. The scope of this audit report specifically covers the Village of Somers. For purposes of clarity in the notes, when the report refers to prior years' information, the term "Village" will be used in place of "Town".

The Village Board is composed of seven Trustees which includes a President who is elected as provided by 61.20(1), Wisconsin Statutes. Each of the Board members are elected to a two-year staggered term. The Village provides the following services: public safety, public works, public health and welfare, culture, recreation, planning and development, sewerage treatment and waterworks.

A. REPORTING ENTITY

This report includes all of the funds of the Village. The reporting entity for the Village consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. A legally separate organization should be reported as a component unit if the elected officials of the primary government are financially accountable to the organization. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government.

A legally separate tax exempt organization should be reported as a component unit of a reporting entity if all the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents, (2) the primary government is entitled to or has the ability to otherwise access a majority of the economic resources received or held by the separate organization, and (3) the economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to or has the ability to otherwise access are significant to that primary government. This report does not contain any component units.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Village currently does have amounts that qualify for reporting in this category which are the amounts related to pension benefits and other post-employment benefits and the difference between the amount paid to the fund and the actuarially determined value.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Village has various types of inflows that qualify for reporting in this category: property taxes, deferred leases receivable, deferred gain on debt refunding, other post-employment benefits, and pension liability. These amounts will be recognized as an inflow of resources in the subsequent years.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses are allocated based on management estimates of employees' time spent across the Village's various functions. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (continued)

Fund Financial Statements

Financial statements of the reporting entity are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures/expenses. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Funds are organized as major funds or non-major funds within the governmental, proprietary, and fiduciary statements. An emphasis is placed on major funds within the governmental and proprietary categories.

A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

- a. Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund or enterprise fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or proprietary fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

The Village reports the following major governmental funds:

Major Governmental Funds

- General Fund – accounts for the Village’s primary operating activities. It is used to account for all financial resources except those required to be accounted for in another fund.
- Debt Service Fund – accounts for resources accumulated and payments made for principal and interest on long-term debt other than enterprise debt. This includes the debt for the Village’s Tax Incremental Districts.
- Capital Projects Fund – accounts for the Village’s ongoing capital projects.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (continued)

Fund Financial Statements (continued)

The Village reports the following major enterprise funds:

Major Enterprise Funds

- Utility District #1 – accounts for the sewer operations of the Village.
- Somers Water Utility – accounts for water operations of the Village.
- KR Utility District – accounts for the sewer operations of the Village.

The Village reports the following non-major governmental and enterprise funds:

Non-Major Governmental Funds

- Capital Projects Funds (TIDs 1-11) - account for the acquisition of fixed assets or construction of major capital projects not being financed by proprietary or nonexpendable trust funds accounts for resources legally restricted to supporting expenditures for capital projects. These funds account for all activity related to tax increment financing districts in Somers.
- Special Revenue Funds – used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds are:
 - Park Improvement
 - Drainage
 - American Rescue Plan Act

Non-Major Enterprise Funds

- Stormwater Utility Fund – accounts for the stormwater operations of the Village.

The Village reports the following fiduciary funds:

- Custodial Fund – The Village reports the funds that it holds for other governments related to the tax levy and collection in a custodial fund.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Government-Wide Financial Statements

The government-wide Statement of Net Position and Statement of Activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Fund Financial Statements

Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION
(continued)

Fund Financial Statements (continued)

The revenues susceptible to accrual are ambulance services, franchise fees, and other fees for service. All other Governmental Fund type revenues are recognized when received.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the Village is entitled to the resources and the amounts are available. Amounts owed to the Village which are not available are recorded as receivables and unearned revenue. Amounts received prior to the entitlement period are also recorded as unearned revenue.

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in the future years are reflected as receivables and deferred inflows of resources. Delinquent special assessments being held for collection by the Village are reported as receivables and nonspendable fund balance in the General Fund.

Licenses and permits, fines, forfeitures and penalties, public charges for services and commercial revenues (except investment earnings), are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings and mobile home fees are recorded as earned since they are measurable and available.

The Village reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows of resources arise from taxes levied in the current year which are for subsequent years' operations. For governmental fund financial statements, unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues also arise when resources are received before the Village has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the Village has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

The Village's Tax Incremental Financing Districts were created under the provisions of Wisconsin Statute Section 66.1105. The purpose of that section is to allow a municipality to recover development and improvements costs in a designated area from the property taxes generated on the increased value of the property after the creation date of the district. That tax on the increased value is called a tax increment. Project costs may not be incurred longer than 5 years prior to the termination date of the district. The statutes allow the municipality to collect tax increments until the net project cost has been fully recovered, or maximum life based on the resolution date and type of District, whichever occurs first. Project costs uncollected at the dissolution date are absorbed by the municipality.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION
(continued)

Fund Financial Statements (continued)

TID #1 was created in 2015 as an industrial district, with estimated projects costing \$12.6 million expected to increase the base value of the District of \$476,300 by between \$75-150 million over the span of the project. The current valuation of the District is \$124.3 million, and project costs to date amount to \$9.4 million as of December 31, 2025.

TID #2 was created in 2015 as a mixed-use district, with estimated projects costing \$9.5 million expected to increase the base value of the District of \$5,810,800 by approximately \$57.5 million over the span of the project. The current valuation of the District is \$149.3 million, and project costs to date amount to \$7.32 million as of December 31, 2025.

TID #3 was created in 2018 as a mixed-use district, with estimated projects costing \$26.1 million expected to increase the base value of the District of \$1,779,800 by approximately \$129.1 million over the span of the project. The current valuation of the District is \$161.7 million, and project costs to date amount to \$4.92 million as of December 31, 2025.

TID #4 was created in 2018 as a mixed-use district, with estimated projects costing \$8.2 million expected to increase the base value of the District of \$1,767,500 by approximately \$61.1 million over the span of the project. The current valuation of the District is \$61.8 million, and project costs to date amount to \$1.46 million as of December 31, 2025.

TID #5 was created in 2018 as a mixed-use district, with estimated projects costing \$14.5 million expected to increase the base value of the District of \$1,148,400 by approximately \$85.9 million over the span of the project. The current valuation of the District is \$24.9 million, and project costs to date amount to \$678,000 as of December 31, 2025.

TID #6 was created in 2018 as a mixed-use district, with estimated projects costing \$22.1 million expected to increase the base value of the District of \$2,894,000 by approximately \$68.3 million over the span of the project. The current valuation of the District is \$23 million, and project costs to date amount to \$8.88 million as of December 31, 2025.

TID #7 was created in 2018 as a mixed-use district, with estimated projects costing \$69.5 million expected to increase the base value of the District of \$8,364,800 by approximately \$296.3 million over the span of the project. The current valuation of the District is \$15.6 million, and project costs to date amount to \$55,000 as of December 31, 2025.

TID #8 was created in 2018 as a mixed-use district, with estimated projects costing \$11.1 million expected to increase the base value of the District of \$362,100 by approximately \$49.4 million over the span of the project. The current valuation of the District is \$522,600, and project costs to date amount to \$3.14 million as of December 31, 2025.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION
(continued)

Fund Financial Statements (continued)

TID #9 was created in 2018 as a mixed-use district, with estimated projects costing \$1.2 million expected to increase the base value of the District of \$2,081,700 by approximately \$7.7 million over the span of the project. The current valuation of the District is \$4.4 million, and project costs to date amount to \$21,000 as of December 31, 2025.

TID #10 was created in 2018 as a mixed-use district, with estimated projects costing \$1.9 million expected to increase the base value of the District of \$3,219,200 by approximately \$6.5 million over the span of the project. TID #10 has been terminated, and the final audit was completed in 2025.

TID #11 was created in 2018 as a mixed-use district, with estimated projects costing \$8.3 million expected to increase the base value of the District of \$195,100 by approximately \$27 million over the span of the project. The current valuation of the District is \$374,900, and project costs to date amount to \$24,000 as of December 31, 2025.

The Proprietary and Fiduciary Fund types are accounted for on an economic resources measurement focus using the accrual basis of accounting. Revenues are recorded when they are earned or able to be calculated, including unbilled water and sewer services which are accrued. Expenses are recorded at the time liabilities are incurred.

The proprietary funds have elected to follow all pronouncements of the Governmental Accounting Standards Board and have elected not to follow Financial Accounting Standards Board guidance issued after November 30, 1989. The proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

1. Deposits and Investments

For purposes of the Statement of Cash Flows, the Village considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Wisconsin Statutes restrict the investments of the Village to:

- Time deposits in financial institutions
- Securities issued or guaranteed by the Federal government
- Municipal obligations of Wisconsin entities
- State of Wisconsin Local Government Pooled Investment Fund
- Repurchase agreements which are secured by securities issued or guaranteed by the Federal government
- Securities maturing in seven years or less and having the highest or second highest rating category of nationally recognized rating agency
- Securities of open-end management investment companies or investment trusts if the portfolio is limited to specified securities

No significant violations of these restrictions occurred during the year.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on quoted market prices. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of accounting funds is allocated based on average balances. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2025, the fair value of the Village's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note IV A. for further information.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

2. Receivables

Wisconsin cities, villages, and towns are charged with the responsibility of assessing taxable property, collecting taxes, and making distributions to counties, school districts and other public bodies, including sanitary districts. All assessments are made as of January 1st.

Taxes on real and personal property are levied in December of each year by the Village of Somers in the amounts that when collected in the ensuing year, along with revenues, are sufficient to cover operating expenses, debt service, and other expenditures of the Village. The Village's taxpayers have two options for the payment of their real estate taxes. One option is to pay the total amount of taxes due by January 31st. The other option is to utilize an installment plan whereby one-half of real estate taxes plus total special assessments must be paid by January 31st. The second and final payment must be made not later than July 31st. Taxes unpaid by July 31st become delinquent and are turned over to the county for collection. Personal property taxes are due on or before January 31st.

Initially, all taxes are collected by city, village, and town treasurers who then make settlements with counties, school districts, and other public bodies including sanitary districts. Kenosha County settles with the Village for all real estate taxes due and payable by January 31st. The Village receives a portion of their real estate levy in February, except for the amount of taxes that have been postponed for payment in July. These postponed taxes are paid to Kenosha County no later than July 31st and the Village receives these funds in August.

The Village has the right under the Wisconsin Statutes to place delinquent water and sewer bills on the tax rolls for collection. No allowance for uncollectible accounts is considered necessary at year end.

Property tax calendar - 2025 tax roll:

Lien date and levy date	December 2025
Tax bills mailed	December 2025
Payment in Full, or First installment due	January 31, 2026
Second installment due	July 31, 2026
Personal property taxes in full	January 31, 2026
Tax settlement with Village:	
First settlement	January 15, 2026
Second settlement	February 20, 2026
Final settlement	August 15, 2026

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

2. Receivables (continued)

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as “due to and from other funds.” Long-term interfund loans (noncurrent portion) are reported as “advances from and to other funds.” Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

3. Inventories and Prepaid Items

Inventories are generally used for construction and the operation and maintenance work and not for resale. They are valued at lower of cost or market based on average prices and charged to construction, operation, and maintenance expense when used.

Prepaid balances are for the payments made by the Village in the current year to provide services occurring in the subsequent fiscal year, and the reserve to prepaid items has been recognized to signify that a portion of the fund balance is not available for other subsequent expenditures.

4. Restricted Assets

The General Fund has restricted assets in the amount of \$26,563 on December 31, 2025. These funds are to be used for costs that arise after the land has been developed at Somers Market.

Special Revenue Funds were established to account for impact fees, as required by state statutes, in order to provide funds which may be necessary to pay for capital costs that are required to accommodate land development. At year end, the restricted cash amount in the Drainage Fund was \$54,332.

Another Special Revenue Fund, the Park Fund, was established by contract between the Village and developers to accumulate impact fees necessary to pay for engineering, construction, and legal fees incurred during land development. At year end, restricted cash of \$69,355 was held in the Park Fund.

As a requirement of the Village’s Bonds, total restricted cash and investments for bond reserves of \$786,625 was allocated out of the General Fund for debt service. Of this amount, \$128,601 is allocated to debt service for Tax Incremental District #1, \$280,287 is allocated to debt service for Tax Incremental District #2, \$96,686 is allocated to Tax Incremental District #3, \$118,948 is allocated to the KR Sewer Fund, \$86,352 is allocated to the Utility District #1, and \$75,571 is allocated to the Somers Water Fund.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

5. Capital Assets

Government-Wide Financial Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and infrastructure assets, and an estimated useful life based on the asset type. All capital assets are valued at historical cost, or estimated historical cost, if actual amounts are unavailable based on the records of the Village. Donated fixed assets are recorded at their estimated fair value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	50-100	Years
Land Improvements	20	Years
Machinery and Equipment	5-40	Years
Infrastructure	15-50	Years

Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

6. Other Assets

In governmental funds, debt issuance costs are recognized as expenditures in the current period.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

7. Compensated Absences

Under terms of employment, employees are granted sick leave/casual days and vacation days in varying amounts. Seventy-five percent of all unused accumulated sick leave/casual days will be paid to the employee upon termination of employment with the Village, up to a maximum of 90 days and/or 720 hours. No more than 90 days of sick leave/casual days may be accumulated. Vacation days can be carried over into the next year and must be used within the first quarter of the following year. For employees represented under a contract, vacation benefits are subject to the terms of the Collective Bargaining Agreement.

Vacation and casual days are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements, or are payable with expendable available resources.

Accumulated liabilities at December 31, 2025 are determined on the basis of current salary rates and salary-related payments.

8. Long-Term Obligations/Conduit Debt

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes and bonds payable as well as other postemployment benefits and vested vacation and sick days.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources. The payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are deferred and amortized over the life of the issue using the effective interest method. Gains or losses on prior refundings are amortized over the remaining life of the old debt, or the life of the new debt whichever is shorter. The balance at year end for both premiums/discounts and gains/losses, as applicable, is shown as an increase or decrease in the liability section of the balance sheet.

The Village does not engage in conduit debt transactions.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

9. Leases

The Village is lessor for various space and equipment.

The Village determines if an arrangement is a lease at inception. Leases are included in lease receivables and deferred inflows of resources in the statement of net position and fund financial statements.

Lease receivables represent the Village's claim to receive lease payments over the lease term, as specified in the contract, in an exchange or exchange-like transaction. Lease receivables are recognized at commencement date based on the present value of expected lease payments over the lease term. Interest revenue is recognized ratably over the contract term. Deferred inflows of resources related to leases are recognized at the commencement date based on the initial measurement of the lease receivable, plus any payments received from the lessee at or before the commencement of the lease term that relate to future periods, less any lease incentives paid to, or on behalf of, the lessee at or before the commencement of the lease term. The deferred inflows related to leases are recognized as lease revenue in a systematic and rational manner over the lease term.

Amounts to be received under residual value guarantees that are not fixed in substance are recognized as a receivable and an inflow of resources if (a) a guarantee payment is required and (b) the amount can be reasonably estimated. Amounts received for the exercise price of a purchase option or penalty for lease termination are recognized as a receivable and an inflow of resources when those options are exercised.

The Village recognizes payments received for short-term leases with a lease term of 12 months or less, including options to extend, as revenue as the payments are received. These leases are not included as lease receivables or deferred inflows on the statements of net position and fund financial statements.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Village has elected to use its incremental borrowing rate to calculate the present value of expected lease payments.

10. Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured.

Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. See Note V D. on commitments and contingencies.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE I – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY (continued)

11. Equity Classifications

Government-Wide Financial Statements

Equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – includes the Village's capital assets (net of accumulated depreciation) reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position – includes assets that have third party (statutory, bond covenant, or granting agency) limitations on their use. The Village typically uses restricted assets first, as appropriate opportunities arise, but reserves the right to selectively defer the use until a future project.
- c. Unrestricted net position – typically includes unrestricted liquid assets. The Village has the authority to revisit or alter this designation.

When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Financial Statements

Governmental fund equity is classified as fund balance. GASB 54 requires the fund balance amounts to be reported in the following categories:

- a. Nonspendable – Amounts that cannot be spent either because they are in a nonspendable form, or because they are legally or contractually required to be maintained intact.
- b. Restricted – Amounts that can be spent only for the specific purpose stipulated by constitution, external resource providers, or through enabling legislation.
- c. Committed – Amounts that can be used only for the specific purpose determined by a formal action or resolution of the Board of Trustees (the Village's highest level of decision-making authority).
- d. Assigned – Amounts that are intended to be used for a particular purpose expressed by the Board or other authorized committee or individual.
- e. Unassigned – All amounts not included in other spendable classifications.

The Village's policy is to use fund balances in the following order: restricted, committed, assigned, and unassigned. The Village has adopted a policy requiring the General Fund to have at least 17% of its operating expenditures in reserve. The Village met this policy during the year. Proprietary fund equity is classified the same as in the government-wide statements.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE II – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE STATEMENT OF NET POSITION

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that “long-term liabilities applicable to the Village’s governmental activities are not due and payable in the current period, and accordingly, are not reported as fund liabilities.” All liabilities, both current and long-term, are reported in the Statement of Net Position.

B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide Statement of Activities.

One element of that reconciliation states that “bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position.” Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the Statement of Net Position. This is the amount by which repayments exceeded debt issued.

Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.

NOTE III – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note I.

A budget has been adopted for the general fund, special revenue funds, debt service fund, and capital projects funds and comparisons of actual to budget for the general fund is presented in the general-purpose financial statements. Budgetary comparisons are not required for proprietary funds.

The budgeted amounts presented include any amendments made. Board approvals are required to transfer budgeted amounts within departments, between departments, or changes to the overall budget.

Appropriations lapse at year-end unless specifically carried over.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE III – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

B. GOVERNMENTAL FUNDS - EXCESS EXPENDITURES OVER APPROPRIATIONS

The Village controls expenditures at the appropriation unit level. The detail of those items can be found in the Village's year end budget to actual report. In 2025, the General Fund had total expenditures in excess of budget amounting to \$30. Within the General Fund, the Village had the following appropriations over budget:

Appropriation	Amount Over Budget	Reason
General government	\$ 30	Additional municipal services required
Public safety	41,765	Due to capital outlays for public safety

C. DEFICIT BALANCES

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end. The following funds have deficit fund balances as of December 31, 2025:

Fund	Deficit Balance	Reason
Tax Incremental District #2	\$ 16,052	Tax Incremental District deficits are anticipated to be funded with future incremental taxes levied over the life of the district. The capital projects fund is anticipated to be supported by future transfers and/or debt issuances.
Tax Incremental District #3	421,807	
Tax Incremental District #4	1,262,404	
Tax Incremental District #5	317,922	
Tax Incremental District #7	28,799	
Tax Incremental District #8	610,945	
Tax Incremental District #9	20,755	
Tax Incremental District #11	24,155	

D. LIMITATIONS ON THE VILLAGE'S TAX LEVY RATE AND ITS ABILITY TO ISSUE NEW DEBT

Wisconsin state statutes provide for a limit on the property tax levies for all Wisconsin cities, villages, towns and counties. For the 2025 and 2024 budget years, the increase in the maximum allowable tax levy is limited to the percentage change in the Village's January 1 equalized value as a result of net new construction. Debt service for debt authorized after July 1, 2005 is exempt from the levy limit. In addition, Wisconsin statutes allow the limit to be adjusted for the increase in debt service authorized prior to July 1, 2005 and in certain other situations. The Village is in compliance with the limitation.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

Cash and cash equivalent balances as disclosed on the accompanying financial statements are comprised of the following:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Petty cash	\$ 1,340	\$ -	\$ 1,340
Demand deposits			
Interest bearing	18,717,672	492,539	19,210,211
Non-interest bearing	-	-	-
Other cash	9,291,338	157,649	9,448,987
Fiduciary			
Tax deposits	-	3,487,998	3,487,998
Total cash and cash equivalents	<u>\$ 28,010,350</u>	<u>\$ 4,138,186</u>	<u>\$ 32,148,536</u>
Per statement of net position - cash and cash equivalents			\$ 28,010,350
Per statement of net position - restricted cash and cash equivalents			650,188
Per statement of fiduciary net position - cash and cash equivalents			3,487,998
			<u>\$ 32,148,536</u>

Deposits with financial institutions within the State of Wisconsin are insured by the Federal Deposit Insurance Corporation (FDIC) in the amount of \$250,000 for the combined amount of all time and savings deposits and \$250,000 for interest-bearing and noninterest-bearing demand deposits per official custodian per insured depository institution. Deposits with financial institutions located outside the State of Wisconsin are insured by the FDIC in the amount of \$250,000 for the combined amount of all deposit accounts per official custodian per depository institution. Also, the State of Wisconsin has a State Guarantee Fund which provides a maximum of \$400,000 per public depository above the amount provided by an agency of the U.S. Government. However, due to the relatively small size of the State Guarantee Fund in relation to the Fund's total coverage, total recovery of insured losses may not be available.

Wisconsin Local Government Investment Pool (LGIP)

The Village has investments in LGIP of \$9,448,986 at year end. The LGIP is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2025, the fair value of the Village's share of the LGIP's assets was substantially equal to the carrying value.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

A. DEPOSITS AND INVESTMENTS (continued)

Deposits in the local government investment pool (LGIP) are pooled along with the deposits of all of the LGIP participants. The balance in the LGIP represents a pro-rated share of the total investments in the LGIP portfolio, meaning that the LGIP balance is insured to the same extent that the entire LGIP portfolio is insured. As of December 31, 2025, 97.00% was invested in various US Government investments which are backed by the federal government and not insured; and 3.00% was invested in various certificates of deposits and banker's acceptance notes which are guaranteed by the state deposit guarantee fund up to their insurance limitations.

Fluctuating cash flows during the year due to tax collections, receipt of state aids and/or proceeds from borrowing may have resulted in uninsured balances during the year significantly exceeding uninsured amounts at year end.

The Village maintains cash deposits within the LGIP. The deposit and investment balances of the various fund types on December 31, 2025 were as follows:

Local Government Investment Pool	
General Fund	\$ 9,303,309
Park Fund	69,355
Drainage	54,332
Utility District #1	7,399
Water Fund	14,591
	<u>\$ 9,448,986</u>

The Village has not formally adopted a deposit and investment policy but follows the requirements of the Wisconsin State statutes.

Deposits – Custodial Credit Risk

Custodial credit risk is the risk that in the event of the failure of the custodian holding the Village's deposits, the deposits may not be returned.

At December 31, 2025, the reported amount of the Village's deposits, including LGIP, was \$32,147,196 and the bank balance, including LGIP, was \$31,221,611. Of this balance, \$14,503,788 was not covered by federal depository insurance, collateralized securities, or by the Wisconsin insurance program. In addition, the Village maintained petty cash funds in the amount of \$1,340. The Village does not have a policy related to credit risk and believes it is not exposed to any major risk of loss in relation to its deposits.

Investments

As of December 31, 2025, the Village held \$5,631,621 in investments (including \$438,613 of restricted investments). All investments are reported at fair value. Investments with an original maturity greater than three months and remaining maturities less than one year are classified as short-term investments. Securities and similar investments that can be converted to cash are classified as current investments. The LGIP investments that can be converted to cash are considered cash and cash equivalents.

VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

A. DEPOSITS AND INVESTMENTS (continued)

Generally accepted accounting principles (GAAP) define the term fair value, establishes a framework for measuring it within generally accepted accounting principles, and expands disclosures about its measurements. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

The Village has categorized its financial instruments based on the priority of the inputs to the valuation techniques, into a three-level value hierarchy. GAAP establishes a hierarchy of valuation inputs based on the extent to which the inputs are observable in the marketplace. All assets have been valued using a market approach. The three levels of inputs are as follows:

Level 1 Fair Value Measurements

Fair Values are based on quoted prices (unadjusted) in active markets for identical assets that the Village has the ability to access at the measurement date (e.g. prices derived from NYSE, NASDAQ, or Chicago Board of Trade).

Level 2 Fair Value Measurement

Fair Values are based on inputs other than quoted price included in Level 1 that are observable for valuing the asset or liability, either directly or indirectly (i.e. interest rate and yield curves observable at commonly quoted intervals, default rates, etc.). Observable inputs include quoted price for similar assets or liabilities in active or non-active markets. Level 2 inputs may also include insignificant adjustments to market observable inputs.

Level 3 Fair Value Measurements

Fair Values are based on unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Unobservable inputs are those that reflect the Village's own assumptions about the assumptions that market participant would use in pricing the asset, based on the best information available in the circumstances. An example could be real estate valuations, which require significant judgment.

The Village's investments are reported as follows in the fair value hierarchy:

Fair Value Measurements at Reporting Date Using:				
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
U.S. Government Fixed Income Securities	\$ 5,105,793	\$ 5,105,793	\$ -	\$ -
Certificates of Deposit	525,828	-	525,828	-
Total	<u>\$ 5,631,621</u>	<u>\$ 5,105,793</u>	<u>\$ 525,828</u>	<u>\$ -</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

A. DEPOSITS AND INVESTMENTS (continued)

Interest Rate Risk

As a means of limiting exposure to losses arising from changes in market interest rates, the Village structures the portfolio so that they mature to meet ongoing operation requirements, thereby avoiding the need to sell prior to maturity. Investment maturities were as follows for the year ended December 31, 2025:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-5	6-10	More Than 10
U.S. Government Fixed Income Securities	\$ 5,105,793	\$ 5,105,793	\$ -	\$ -	\$ -
Certificates of Deposit	525,828	525,828	-	-	-
	<u>\$ 5,631,621</u>	<u>\$ 5,631,621</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Credit Risk

The Village has deposits in the Local Government Investment Pool which is not rated. The remainder of the Village's investments consists of federal government securities, certificates of deposit (which are FDIC insured), and money market funds which are invested in US Treasuries.

Custodial Credit Risk

Custodial credit risk for investments is the risk that, in an event of failure of the financial institution (e.g. broker-dealer), a government will not be able to cover the value of investments. With respect to investments held, securities in accounts are protected in accordance with the Securities Investor Protection Act of 1970 up to \$500,000, including cash claims limited to \$250,000. As of December 31, 2025, all of the Village's security investments were in securities backed by the full faith and credit of the U.S. government.

B. RECEIVABLES

Accounts Receivable

In the governmental funds, fire and ambulance revenues, and general government services revenue of the Village are reported net of uncollectible amounts. Gross governmental receivables related to these revenues were \$1,400,804. Total uncollectible amounts related to these receivables were \$1,061,604, resulting net collectible receivables of \$339,200 at year-end. Business type revenues from water and sewer services provided are also reported net of uncollectible amounts. The Village estimates that the receivable balance of \$1,007,020 is fully collectible, and no allowance for uncollectible amounts has been reported.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

B. RECEIVABLES

Special Assessments

In the governmental funds, the Village reported \$631,339 for non-current special assessments receivable. In the proprietary funds, deferred special assessments of \$248,617 are recorded net of the uncollectible amount of \$220,362.

In 2022, the Village assessed the cost of certain water and sewer improvements within the TIDs to the benefitting properties. Assessments totaled \$9,123,998, were recognized in the Water and Sewer Funds in 2022 and are to be collected in equal installments over the 10-year period following the assessment. The Village believes the outstanding balance of \$4,985,420 is fully collectible and has not recorded an allowance for uncollectible amounts. Of the amounts assessed, \$2,271,818 is due to be collected within one year.

Leases

The Village leased a tower and farm land under long-term lease agreements. The terms of these lease agreements are detailed in Note IV.G. The Village's incremental borrowing rate of 2.73% has been used to calculate interest on the cell tower and 2.31% on the farm land leases receivable.

No allowance for uncollectible leases has been recorded, as the payments are considered to be fully collectible. Future lease payments are to be received as follows:

Year Ending	Principal	Interest	Total
12/31/2026	\$ 14,931	\$ 21,926	\$ 36,857
12/31/2027	8,627	21,550	30,177
12/31/2028	9,768	21,314	31,082
12/31/2029	10,967	21,047	32,014
12/31/2030	12,227	20,748	32,975
2031-2035	82,335	97,984	180,319
2036-2040	124,487	84,551	209,038
2041-2045	177,540	64,793	242,333
2046-2050	243,832	37,098	280,930
2051-2055	119,580	4,943	124,523
Total	<u>\$ 804,294</u>	<u>\$ 395,954</u>	<u>\$ 1,200,248</u>

VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

C. CAPITAL ASSETS

The valuation of the Village's fixed assets of the governmental funds is based on historical costs and an inventory done by the staff. The additions column represents the new assets in 2025. The deletions column represents the assets that were discarded in 2025. Capital asset valuation for the year ended December 31, 2025 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital Assets not being depreciated:				
Land	\$ 1,143,695	\$ -	\$ -	\$ 1,143,695
Land Improvements	4,106,310	79,621	(79,621)	4,106,310
Total Capital Assets not being depreciated	<u>5,250,005</u>	<u>79,621</u>	<u>(79,621)</u>	<u>5,250,005</u>
Other Capital Assets:				
Land Improvements	822,267	-	-	822,267
Buildings	6,592,863	-	-	6,592,863
Machinery & Equipment	7,824,970	69,729	(1,056,290)	6,838,409
Intangible Assets	60,015	-	-	60,015
Infrastructure	11,981,489	502,326	(238,864)	12,244,951
Total Other Capital Assets at Historical Cost	<u>27,281,604</u>	<u>572,055</u>	<u>(1,295,154)</u>	<u>26,558,505</u>
Less: Accumulated Depreciation	<u>(14,882,257)</u>	<u>(1,062,290)</u>	<u>1,295,154</u>	<u>(14,649,393)</u>
Net Total Other Capital Assets	<u>12,399,347</u>	<u>(490,235)</u>	<u>-</u>	<u>11,909,112</u>
Net Total Government Activities Capital Assets	<u>\$ 17,649,352</u>	<u>\$ (410,614)</u>	<u>\$ (79,621)</u>	<u>\$ 17,159,117</u>
Add: Net book value of fixed assets reported in Proprietary Funds and paid for by Governmental Funds				\$ 17,598,101
Less debt related to capital assets				<u>(18,264,465)</u>
Net investment in capital assets for government- wide statements				<u>\$ 16,492,753</u>

Depreciation expense was charged to functions as follows:

Governmental Activities	
General Government	\$ 100,676
Public Safety	438,780
Public Works	512,419
Leisure Activities	10,415
Total Governmental Activities - Depreciation Expense	<u>\$ 1,062,290</u>

VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

C. CAPITAL ASSETS (continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities				
Capital Assets not being depreciated:				
Land	\$ 4,000	\$ 35,000	\$ -	\$ 39,000
Intangible Assets	21,660	-	-	21,660
Construction in Progress	536,559	880,735	(1,035,772)	381,522
Total Capital Assets not being depreciated	<u>562,219</u>	<u>915,735</u>	<u>(1,035,772)</u>	<u>442,182</u>
Other Capital Assets:				
Utility Plant in Service	79,874,785	1,955,512	-	81,830,297
Machinery & Equipment	3,457,236	261,886	(36,625)	3,682,497
Intangible Asset - Software	38,733	-	-	38,733
Total Other Capital Assets at Historical Cost	<u>83,370,754</u>	<u>2,217,398</u>	<u>(36,625)</u>	<u>85,551,527</u>
Less: Accumulated Depreciation	<u>(17,723,295)</u>	<u>(1,651,456)</u>	36,625	(19,338,126)
Net Total Other Capital Assets	<u>65,647,459</u>	<u>565,942</u>	<u>-</u>	<u>66,213,401</u>
Net Total Business-Type Activities Capital Assets	<u>\$ 66,209,678</u>	<u>\$ 1,481,677</u>	<u>\$ (1,035,772)</u>	<u>\$ 66,655,583</u>
Less: Net book value of fixed assets reported in Proprietary Funds and paid for by Governmental Funds				\$ (17,598,101)
Less debt related to capital assets				<u>(11,908,520)</u>
Net investment in capital assets for government- wide statements				<u>\$ 37,148,962</u>

Depreciation expense was charged to functions as follows:

Business - Type Activities	
Utility District #1	\$ 874,086
Somers Water Utility	622,564
KR Utility District	142,775
Storm Water District	12,031
Total Business - Type Activities Depreciation Expense	<u>\$ 1,651,456</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

D. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The interfund balances shown below reflect a long-term loan formalized between the funds due to major projects completed in prior years not funded by external debt. The Water Fund borrowed \$584,372 from the KR Utility District with an interest rate of 0.17% to be repaid over 20 years with a maturity date of 2033. As of December 31, 2025, the balance is \$236,134.

	<u>Principal</u>	<u>Interest</u>
For Year Ending December 31,		
2026	\$ 29,342	\$ 401
2027	29,391	352
2028	29,441	302
2029	29,491	252
2030	29,542	201
2031-2033	88,926	303
	<u>\$236,134</u>	<u>\$ 1,810</u>

The following is a schedule of interfund receivables and payables other than the loan noted above.

<u>Fund</u>	<u>Amount due from (to) other funds</u>		
	<u>Inter-fund Cash</u>	<u>Inter-fund Taxes</u>	<u>Total</u>
General Fund	\$ 3,790,099	\$ (8,695,441)	\$ (4,905,342)
Debt Service	-	8,129,098	8,129,098
TID #1	-	19,842	19,842
TID #3	(1,497,366)	-	(1,497,366)
TID #4	(1,257,068)	-	(1,257,068)
TID #5	(343,280)	-	(343,280)
TID #7	(28,799)	-	(28,799)
TID #8	(618,676)	-	(618,676)
TID #9	(20,755)	-	(20,755)
TID #11	(24,155)	-	(24,155)
Water Utility	-	66,900	66,900
KR Utility Dist.	-	11,449	11,449
Utility Dist. #1	-	109,109	109,109
Storm Water Utility	-	359,043	359,043
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

All of these balances will be repaid within the year.

All balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. For the Statement of Net Position, interfund balances which are owed within the governmental activities or business-type activities are netted and eliminated.

Amounts owed between governmental and business-type activities are shown as “internal balances” on the Statement of Net Position.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

D. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS (continued)

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The following are transfers for 2025:

Fund	In	Out	Reason
General Fund	\$ -	\$ (514,757)	Fund capital projects
General Fund	80,671	-	Close TID 10
Capital Projects Fund	527,375	-	Fund capital improvements
Debt Service Fund	-	(7,665)	TID #2 Debt Service Payments
ARPA Fund	-	(6,200)	Fund capital improvements
TID #1	43,567	-	Fund TID development
TID #2	-	-	TID #2 Debt Service Payments
TID #3	147,872	-	Fund TID development
TID #6	480,864	-	Fund TID development
TID #8	88,738	(734,405)	Fund TID development
TID #10	-	(80,671)	Close TID 10
Utility District #1	599,066	(478,199)	Fund TID development
Water Fund	141,540	(287,796)	Fund TID development

E. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2025 was as follows:

	Beginning Balance	Increases	Decreases	Adjustment	Ending Balance	Amounts Due Within One Year
Governmental Activities						
Bonds and Notes Payable:						
General Obligation Bond	\$ 6,396,930	\$ -	\$ 880,358	\$ -	\$ 5,516,572	\$ 890,141
General Obligation Corporate Purpose	6,745,000	-	520,000	-	6,225,000	570,000
Revenue Bonds	5,130,000	-	345,000	-	4,785,000	345,000
Promissory Note	1,011,617	-	-	-	1,011,617	-
Add/(Subtract) Deferred Amounts For:						
(Discounts)/Premiums	483,174	-	45,174	-	438,000	-
Total Bonds and Notes Payable	19,766,721	-	1,790,532	-	17,976,189	1,805,141
Other Liabilities:						
Post Retirement Benefits	1,750,736	17,295	78,093	-	1,689,938	-
Vested Vacation and Sick Days	258,113	129,527	99,364	-	288,276	112,172
Developer Reimbursement Obligation	11,239,718	-	611,647	-	10,628,071	-
Total Other Liabilities	13,248,567	146,822	789,104	-	12,606,285	112,172
Total Governmental Activities-	\$ 33,015,288	\$ 146,822	\$ 2,579,636	\$ -	\$ 30,582,474	\$ 1,917,313
Long-Term Liabilities						

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

E. LONG TERM OBLIGATIONS (continued)

	Beginning Balance	Increases	Decreases	Adjustment	Ending Balance	Due Within One Year
Business-Type Activities						
Bonds and Notes Payable:						
General Obligation Bond	\$ 4,188,070	\$ -	\$ 1,219,642	\$ -	\$ 2,968,428	\$ 1,214,859
Revenue Bonds	9,138,234	-	367,899	-	8,770,335	376,374
Add/(Subtract) Deferred Amounts For:						
Premium (Discounts)	197,009	-	27,253	-	169,756	-
Total Bonds and Notes Payable	13,523,313	-	1,614,794	-	11,908,519	1,591,233
Other Liabilities:						
Post Retirement Benefits	258,960	815	22,894	-	236,881	-
Vested Vacation and Sick Days	47,857	19,948	8,423	-	59,382	10,439
Total Other Liabilities	306,817	20,763	31,317	-	296,263	10,439
Total Business-Type Activities- Long-Term Liabilities	\$ 13,830,130	\$ 20,763	\$ 1,646,111	\$ -	\$ 12,204,782	\$ 1,601,672

GENERAL OBLIGATION DEBT

All general obligation notes and bonds payable are backed by the full faith and credit of the Village. Notes and bonds in the governmental funds will be retired by future property tax levies accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village and Town may not exceed five percent of the equalized value of taxable property within the Village and Town's jurisdiction. The debt limit as of December 31, 2025, was \$93,496,200.

The Village's legal margin for creation of additional general obligation debt on December 31, 2025 was \$78,786,200 as follows:

Equalized valuation of the Village	\$ 1,869,924,000
Statutory limitation percentage	(x) 5%
General obligation debt limitation, per Section 67.03 of the Wisconsin Statutes	93,496,200
Net outstanding general obligation debt applicable to debt limitation	(14,710,000)
Legal margin for new debt	<u>\$ 78,786,200</u>

The Village is not obligated in any manner for special assessment debt.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

E. LONG TERM OBLIGATIONS (continued)

GENERAL OBLIGATION DEBT (continued)

General obligation debt currently outstanding is detailed as follows:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/25</u>
<u>Governmental Activities - General Obligation Debt</u>					
General Obligation Refunding Bond	2015	2026	2.00 - 3.50%	\$ 199,220	\$ 34,850
General Obligation Corporate Purpose Bonds	2016	2036	2.00 - 3.00%	5,170,000	2,930,000
General Obligation Refunding Bond	2017	2027	2.02%	4,364,002	286,722
General Obligation Refunding Bond	2018	2036	3.15% - 4.5%	1,675,000	1,100,000
General Obligation Refunding Bond	2020	2030	2.00%	1,660,000	735,000
General Obligation Refunding Bond	2021	2041	0.30% - 3.00%	5,080,000	3,875,000
General Obligation Refunding Bond	2023	2033	4.00%-5.00%	3,435,000	<u>2,780,000</u>
Total Governmental Activities - General Obligation Debt					<u>\$ 11,741,572</u>

Business type activities debt service requirements to maturity are as follows:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/25</u>
<u>Business Type Activities - General Obligation Debt</u>					
General Obligation Refunding Bond	2015	2027	2.00 - 3.50%	\$ 8,975,780	\$ 1,570,150
General Obligation Refunding Bond	2017	2027	2.02%	84,098	13,278
General Obligation Refunding Bond	2021	2041	0.30% - 3.00%	1,855,000	<u>1,385,000</u>
Total Business Type Activities - General Obligation Debt					<u>\$ 2,968,428</u>
Total General Obligation Debt					<u><u>\$ 14,710,000</u></u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

E. LONG-TERM OBLIGATIONS (continued)

GENERAL OBLIGATION DEBT (continued)

Annual principal and interest maturities of the outstanding general obligation debt of \$14,710,000 on December 31, 2025 are detailed below:

Years	Governmental Activities Debt		Business-Type Activities Debt		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 1,460,141	\$ 380,764	\$ 1,214,859	\$ 63,468	\$ 2,675,000	\$ 444,232
2027	1,286,430	320,032	623,569	33,246	1,909,999	353,278
2028	1,150,000	262,990	130,000	21,300	1,280,000	284,290
2029	1,130,000	225,756	135,000	18,650	1,265,000	244,406
2030	1,185,001	187,211	135,000	15,950	1,320,001	203,161
2031-2035	4,470,000	430,972	730,000	37,000	5,200,000	467,972
2036-2040	970,000	37,025	-	-	970,000	37,025
2041-2045	90,000	900	-	-	90,000	900
	<u>\$ 11,741,572</u>	<u>\$ 1,845,650</u>	<u>\$ 2,968,428</u>	<u>\$ 189,614</u>	<u>\$ 14,710,000</u>	<u>\$ 2,035,264</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

E. LONG-TERM OBLIGATIONS (continued)

REVENUE BONDS

Revenue bonds outstanding on December 31, 2025 totaled \$13,555,335 and was comprised of the following issues:

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/25</u>
<u>Governmental Activities - Revenue Bonds</u>					
Revenue Bond	2017	2037	3.08%	3,165,000	\$ 2,125,000
Bonds	2018	2036	3.5% - 5%	3,515,000	<u>2,660,000</u>
Total Governmental Activities - Revenue Bonds					<u>\$ 4,785,000</u>
	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/25</u>
<u>Business Type Activities - Revenue Bonds</u>					
Revenue Bonds	2016	2036	2.00 - 3.00%	2,055,000	\$ 1,260,000
Revenue Bonds	2017	2037	2.00 - 4.00%	1,420,150	775,000
Safe Drinking Water Loan	2021	2050	1.595%	4,456,404	3,403,152
Clean Water Fund Loan	2021	2050	1.595%	5,058,142	<u>3,332,183</u>
Total Business Type Activities - Revenue Bonds					<u>\$ 8,770,335</u>
Total Revenue Bonds					<u>\$ 13,555,335</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued).

E. LONG TERM OBLIGATIONS (continued)

REVENUE BONDS (continued)

Annual principal and interest maturities of the outstanding revenue bonds of \$13,555,335 on December 31, 2025 are detailed below:

Years	Governmental Activities Debt		Business-Type Activities Debt		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 345,000	\$ 190,041	\$ 376,374	\$ 166,094	\$ 721,374	\$ 356,135
2027	375,000	175,891	379,905	157,885	754,905	333,776
2028	405,000	158,666	388,493	149,269	793,493	307,935
2029	415,000	139,766	397,137	140,146	812,137	279,912
2030	420,000	121,791	410,840	131,014	830,840	252,805
2031-2035	2,175,000	348,603	2,181,836	514,593	4,356,836	863,196
2036-2040	650,000	19,268	1,618,673	301,493	2,268,673	320,761
2041-2045	-	-	1,448,892	183,568	1,448,892	183,568
2046-2050	-	-	1,568,184	63,324	1,568,185	63,324
	<u>\$ 4,785,000</u>	<u>\$ 1,154,026</u>	<u>\$ 8,770,334</u>	<u>\$ 1,807,386</u>	<u>\$ 13,555,335</u>	<u>\$ 2,961,412</u>

Governmental activity revenue bonds

The Bonds are not general obligations of the Village but are special, limited obligations of the Village payable from revenues that are appropriated by the Village Board of the Village. The Village Board fully expects and anticipates that each year debt service is due on the Bonds, it shall appropriate Available Tax Increment to be derived from property in the TID in an amount sufficient to pay such amount in full. If a shortfall does occur, it will appropriate funds from other available funds of the Village sufficient to fund any such shortfall.

Business-type activity revenue bonds

The Village has pledged future utility district and water customers revenues, net of specified operating expenses, to repay the utility district and the water revenue bonds.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued).

E. LONG TERM OBLIGATIONS (continued)

Other Debt Information

For debt with variable rates, each debt payment has a specified interest rate. Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences liability attributable to governmental activities will be liquidated primarily by the general fund. There are a number of limitations and restrictions contained in the various bond indentures and loan agreements.

From 2020 through 2023 a developer financed Village utility system improvements amounting to \$14,324,457 within three of the Village's TIF Districts. Based on the Developer Agreement, over the next 40 years, at such time or times when other property owners within the District seek to connect to the Village's utility system, the owners will pay a connection fee to the Village, which will be used to reimburse the developer. To the extent the developer has not been fully reimbursed for the improvements by September 1, 2031, the Village has warranted that it will make a supplemental reimbursement to the developer from Fund Balances, borrowings, or tax appropriations (or a combination thereof) until the developer has received the maximum amounts defined in the Developer Agreement. As of December 31, 2025, the Village has an unpaid obligation of \$10,628,071 under this agreement.

In 2022, the Village obtained a construction line of credit from Tri-City bank, which bears interest at 3.15% and matures May 1, 2027. No principal payments are due until maturity. Interest is payable annually on the outstanding balance. The balance outstanding at December 31, 2025 was \$1,011,617.

F. RESTRICTED ASSETS

The Village's Restricted Assets at December 31, 2025 consisted of cash and investments as follows:

General Fund	\$ 26,563
Debt Service	
Tax Incremental District #1	\$ 280,287
Tax Incremental District #2	412,188
Total Debt Service	<u>\$ 692,475</u>
Special Revenue Funds	
Drainage	\$ 54,332
Ravine Park	29,369
Park	39,986
Total Special Revenue Funds	<u>\$ 123,687</u>
Sewer	
Debt Service	\$ 118,947
Utility District #1	
Debt Service	\$ 32,751
Somers Water	
Debt Service	<u>\$ 94,378</u>
Total Restricted Cash and Investments	<u>\$ 1,088,801</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued).

G. LEASE DISCLOSURES

The Village leases land for a cell tower to a telecommunications company. The lease is for 25 years and ends on November 6, 2052. Rent is payable in increasing annual installments ranging from \$28,444 to \$63,183 over the life of the lease. The Village recognized rental income of \$15,332 and \$21,933 of interest income on this lease for the year ended December 31, 2025. The remaining amount receivable on this lease is \$796,904. Deferred inflows on the lease totaled \$354,017 for the year ended December 31, 2025.

H. GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at December 31, 2025 includes the following:

GOVERNMENTAL ACTIVITIES

Net Investment in Capital Assets	
Land and construction in progress	\$ 1,143,693
Other capital assets, net of accumulated depreciation	16,015,424
Business-type capital assets bonded with government-type debt	17,598,101
Less: related long-term debt outstanding (net of unspent proceeds of debt and vacation accrual)	(18,264,465)
Total Investment in Capital Assets	<u>16,492,753</u>
Restricted	1,597,814
Unrestricted (deficit)	<u>(9,450,685)</u>
Total Governmental Activities Net Position	<u><u>\$ 8,639,882</u></u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

H. GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES NET POSITION (continued)

BUSINESS-TYPE ACTIVITIES

	KR Utility District	Utility District #1	Somers Water	Storm Water Utility	Total
Net Investment in Capital Assets					
Land	\$ -	\$ -	\$ 39,000	\$ -	\$ 39,000
Other capital assets, net of accumulated depreciation	5,715,925	31,207,554	28,727,859	583,723	66,235,061
Less: related long-term debt outstanding					
(net of unspent proceeds of debt and vacation accrual)	-	(7,095,501)	(4,813,019)	-	(11,908,520)
Net book value of fixed assets reported in Proprietary					
Funds and paid for by Governmental Funds	(5,295,930)	(2,992,675)	(9,309,496)	-	(17,598,101)
Total Investment in Capital Assets	419,995	21,152,110	14,993,134	583,723	37,148,962
Unrestricted	6,166,798	13,077,103	11,795,465	985,819	32,025,185
Total Business-Type Activities Net Position	\$ 6,586,793	\$ 34,229,213	\$ 26,788,599	\$ 1,569,542	\$ 69,174,147

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE IV – DETAILED NOTES ON ALL FUNDS (continued)

H. GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES NET POSITION (continued)

Governmental fund balances reported on the fund financial statements at December 31, 2025 include the following:

Nonspendable

Major Funds	
General Fund - prepaid expenses	\$ 33,122
Total Nonspendable	<u>\$ 33,122</u>

Restricted

Major Funds	
Debt Service - debt service purposes only	\$ 14,704,273
Non-Major Funds	
Tax Incremental Districts - TID purposes only	\$ 1,392,676
Drainage Fund - drainage purposes only	147,291
Park Fund - park purposes only	57,847
Total Restricted	<u>\$ 16,302,087</u>

Assigned

Major Funds	
General Fund - Fourth of July Parade	\$ 7,241
General Fund - subsequent year expenditures	1,681,338
Capital Projects	438,076
Non-Major Funds	
TID - Developer Reimbursements	1,076,258
Total Assigned	<u>\$ 3,202,913</u>

Unassigned

Major Funds	
General Fund	\$ 5,689,589
Non-Major Funds	
Tax Incremental Districts - deficit (See Note III C.)	\$ (3,779,097)
Total Unassigned	<u>\$ 1,910,492</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

Summary of Significant Accounting Policies

Pensions. The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

General Information about the Pension Plan

Plan description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

A. EMPLOYEES' RETIREMENT SYSTEM (continued)

Summary of Significant Accounting Policies (continued)

retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit. The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment (%)	Variable Fund Adjustment (%)
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0
2023	1.6	(21.0)
2024	3.6	15

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$270,548 in contributions from the employer.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

A. EMPLOYEES' RETIREMENT SYSTEM (continued)

Contribution rates as of December 31, 2024 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.90%	6.90%
Protective with Social Security	6.90%	14.30%
Protective without Social Security	6.90%	19.10%

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025, the Village reported a net pension liability of \$287,129 for its proportionate share of the Net Pension Liability. The Net Pension Liability was measured as of December 31, 2024, and the Total Pension Liability used to calculate the Net Pension Liability (Asset) was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the Net Pension Liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the Village's proportion was 0.01747421%, which was an increase of 0.00060677% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025 the Village recognized pension expense of \$383,954.

At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 891,696	\$ 837,914
Net differences between projected and actual earnings on pension plan investments	436,310	-
Changes in assumptions	85,196	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	795	5,306
Employer contributions subsequent to the measurement date	309,410	-
Total	\$ 1,723,407	\$ 843,220

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

A. EMPLOYEES' RETIREMENT SYSTEM (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

\$309,410 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31	Deferred Outflow of Resources	Deferred Inflows of Resources
2025	\$ 1,486,777	\$ (1,316,927)
2026	1,212,618	(618,813)
2027	181,661	(328,836)
2028	66,708	(112,411)
2029	-	-
Total	<u>\$ 2,947,764</u>	<u>\$ (2,376,987)</u>

Actuarial assumptions. The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability (Asset)	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases: Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.7%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

A. EMPLOYEES' RETIREMENT SYSTEM (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. The Total Pension Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

Long-term expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

**Asset Allocation Targets and Expected Returns
As of December 31, 2024**

<u>Core Fund Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
	<u>%</u>		
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Private Equity/Debt	20	9.5	6.7
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Leverage	(12)	3.7	1.1
Total Core Fund	100	7.5	4.8
Variable Fund Asset Class			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	100	6.9	4.2

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.6%

Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

A. EMPLOYEES' RETIREMENT SYSTEM (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Single Discount rate. A single discount rate of 6.8% was used to measure the Total Pension Liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's Investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Village's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease to Discount Rate 5.80%	Current Discount Rate 6.80%	1% Increase to Discount Rate 7.80%
Entity's proportionate share of the net pension liability (asset)	\$ 2,693,656	\$ 287,130	\$ (1,422,637)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

RETIREE HEALTH INSURANCE

Plan Descriptions and Benefit Information

The Village of Somers Retiree Health Insurance Plan is a single-employer plan. The plan is administered by the Village and does not issue a standalone financial report. Certain retirees and certain non-represented employees of the Village, identified by name in the employee manual, are eligible for the benefit, along with the Village's new and existing firefighters. The Village pays a portion of these individuals' health insurance premiums for continued coverage under the then-existing Village group health insurance plan following retirement and until eligibility for Medicare insurance. Alternatively, retirees who have become eligible for Medicare supplemental insurance, may be entitled to payments of a portion of their Medicare supplemental health insurance premiums based upon a pre-determined and approved schedule available in the employee manual. The partial premium payments are for the retiree only and do not include family or spousal coverage. As related to OPEB, retirees are retired firefighters or non-represented employees or who were eligible for health insurance coverage from the Village for a period of not less than five (5) years prior to retirement and who have retired from such employment with the Village in good standing. Apart from the firefighters, no benefit is available for any retiree who was not a full-time, non-represented employee of the Village on or before January 1, 2011.

Funding Policy

The Village contribution is based on actual pay-as-you-go expenditures. Premium payments are made as a reimbursement of eligible costs directly to the retiree according to the details set forth in the employee manual. This manual, and the post-employment benefits offered have been established and can be amended by the Somers Village Board. No assets are accumulated in a trust that meets all of the criteria in GASB Statement No. 75, paragraph 4. The trust does not meet the criterion that the Village's contributions be irrevocable.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point.

The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations. The Village generated an OPEB financial report with a valuation date of December 31, 2024 through the GASB help website, a service of the actuarial firm, Milliman, Inc. This method is called the Alternative Measurement Method, which is done in place of a full actuarial valuation.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

RETIREE HEALTH INSURANCE (continued)

Assumptions and methods used in this valuation are summarized as follows:

Age Adjustment Factor:	2.230
Average Retirement Age:	50 for Fire Dept; 65 for others
Employer Future Premium Contribution:	Remain a level % of the total cost over time
Actuarial Cost Method:	Entry Age Normal
Amortization Method:	Level Percentage of Payroll
Assets Backing OPEB Liability:	\$0
Plan Asset Return:	0.000%
Bond Yield:	4.280%
Discount Rate:	4.280%
Measurement Date:	12/31/2024
Prior Measurement Date:	12/31/2023
Prior Year Discount Rate:	3.620%
Projected Salary Increases:	3.000%
Amortization Period:	20
Percentage Participation:	100.00%
NOL and ADC:	Calculated using the Alternative Measurement Method in accordance with GASB methodology.
Mortality Table:	Pub-2010 Public Retirement Plans Mortality Tables, with mortality Improvement projected for 10 years.
Turnover Assumption:	Derived from data maintained by the U.S. Office of Personnel Management regarding the most recent experience of the employee group covered by the Federal Employees Retirement System

The Village adopted the employee manual providing these other post-employment benefits with an effective date of January 1, 2011. The Village has not established a separate, irrevocable trust to fund the annual OPEB cost. The Village used a 20-year tax-exempt municipal bond yield rate since the plan's net position is not projected to cover benefit payments. The Village administers the plan and has not allocated administrative expenses specifically to the plan.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

RETIREE HEALTH INSURANCE (continued)

The Village reported an OPEB liability of \$1,682,299 for the year ended December 31, 2025. Below is a calculation of the liability using a discount rate that is 1% greater and 1% less than the baseline rate shown on the previous table:

	1% Decrease to Discount Rate 3.280%	Current Discount Rate 4.280%	1% Increase to Discount Rate 5.280%
Net OPEB liability	\$ 1,844,590	\$ 1,682,299	\$ 1,538,573

Changes to the OPEB liability from the prior year to the current year are explained below:

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at December 31, 2024	\$ 1,664,189	\$ -	\$ 1,664,189
Changes for the year:			
Service cost	27,390	-	27,390
Interest	-	-	-
Contributions and benefit payments	(4,145)	-	(4,145)
Economic/demographic gains or losses	(5,135)	-	(5,135)
Changes in assumptions or inputs	-	-	-
Balance at December 31, 2025	<u>\$ 1,682,299</u>	<u>\$ -</u>	<u>\$ 1,682,299</u>

The Village recognized an OPEB expense of \$27,390 for the year ended December 31, 2025. No payables were outstanding as of the end of the year.

Information about the number of active/inactive employees and retirees was as follows:

Village of Somers Retiree Health Insurance Plan	
Inactive employees or beneficiaries currently receiving benefit payments	6
Active employees	14
	<u>20</u>

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

RETIREE HEALTH INSURANCE (continued)

The healthcare baseline trend rate used in the calculation is as follows:

	Medical	Pharmacy	Dental	Vision
Year 1	5.80%	11.70%	3.50%	3.00%
Year 2	5.70%	8.70%	3.50%	3.00%
Year 3	5.60%	5.60%	3.00%	3.00%
Year 4	5.40%	5.40%	3.00%	3.00%
Year 5	5.20%	5.20%	3.00%	3.00%
Year 6	5.00%	5.00%	3.00%	3.00%
Year 7	4.80%	4.80%	3.00%	3.00%
Year 8	4.60%	4.60%	3.00%	3.00%
Year 9	4.40%	4.40%	3.00%	3.00%
Year 10	4.10%	4.10%	3.00%	3.00%

Below is a calculation of the OPEB liability using a 1% decrease and a 1% increase to the base healthcare trend rates:

	1% Decrease	Healthcare Cost Baseline Trend Rate	1% Increase
Net OPEB liability	\$ 1,529,583	\$ 1,682,299	\$ 1,856,359

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF)

Other Post-Employment Benefits (OPEB). The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring following:

- Net OPEB Liability,
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs, and
- OPEB Expense (Revenue).

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF) (continued)

General Information about the Other Post-Employment Benefits

Plan description. The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

OPEB Plan Fiduciary Net Position. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>. Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits provided. The LRLIF plan provides fully paid-up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2024 are:

Coverage Type	Employer Contribution
50% Post Retirement Coverage	40% of employee contribution
25% Post Retirement Coverage	20% of employee contribution

Employee contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2024 are as listed below:

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF) (continued)

Life Insurance Employee Contribution Rates* For the year ended December 31, 2024		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57
*Disabled members under age 70 receive a waiver-of-premium benefit.		

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

During the reporting period, the LRLIF recognized \$1,299 in contributions from the employer.

At December 31, 2025, the Village reported a liability of \$241,594 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2024, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of January 1, 2024 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net OPEB liability (asset) was based on the Village's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2024, the Village's proportion was 0.06175300%, which was a decrease of 0.01334700% from its proportion measured as of December 31, 2024.

For the year ended December 31, 2025, the Village recognized OPEB revenue of \$15,785 for the Fund. No payables were outstanding as of the end of the year.

At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF) (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 25,135
Net differences between projected and actual earnings on OPEB plan investments	3,318	-
Changes in assumptions	59,281	135,504
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,507	128,563
Contributions subsequent to the measurement date	3,693	-
Total	<u>\$ 69,799</u>	<u>\$ 289,202</u>

\$3,693 reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31	Deferred Outflow of Resources	Deferred Inflows of Resources
2025	\$ 32,138	\$ 69,313
2026	16,873	67,573
2027	6,889	63,259
2028	5,610	50,715
2029	4,595	21,360
2030	-	16,982
Thereafter	-	-
Total	<u>\$ 66,105</u>	<u>\$ 289,202</u>

Actuarial assumptions. The total OPEB liability in the January 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF) (continued)

Actuarial Valuation Date:	January 1, 2024
Measurement Date of Net OPEB Liability (Asset)	December 31, 2024
Experience Study:	January 1, 2021 – December 31, 2023, Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	4.08%
Long-Term Expected Rated of Return:	4.25%
Discount Rate:	4.09%
Salary Increases	
Inflation:	3.00%
Seniority/Merit:	0.1% - 5.7%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. The Total OPEB Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the January 1, 2024 actuarial valuation.

Long-term expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

**Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2024**

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US Intermediate Credit Bonds	Bloomberg US Intern Credit	40.00%	2.41%
US Mortgages	Bloomberg US MBS	60.00%	2.71%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

B. OTHER POSTEMPLOYMENT BENEFITS (OPEB) (continued)

LOCAL RETIREE LIFE INSURANCE FUND (LRLIF) (continued)

Single Discount rate. A single discount rate of 4.09% was used to measure the Total OPEB Liability for the current year, as opposed to a discount rate of 3.32% for the prior year. The change in the discount rate was primarily caused by the increase in the municipal bond rate from 3.26% as of December 31, 2023 to 4.08% as of December 31, 2024. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2037. The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the Village's proportionate share of the net OPEB liability (asset) to changes in the discount rate. The following presents the Village's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 4.09%, as well as what the Village's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.09%) or 1-percentage-point higher (5.09%) than the current rate:

	1% Decrease to Discount Rate (3.09%)	Current Discount Rate (4.09%)	1% Increase to Discount Rate (5.09%)
Entity's proportionate share of the net OPEB liability (asset)	\$ 322,924	\$ 241,594	\$ 178,921

C. RISK MANAGEMENT

The Village of Somers is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. It is the policy of the Village of Somers to purchase commercial insurance for the risks of losses to which it is exposed.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

D. COMMITMENTS AND CONTINGENCIES

From time to time, the Village is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village's Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position or results of operations.

Funding for the operating budget of the Village comes from many sources, including property taxes, grants and aids from other units of government, user fees, fines and permits, and other miscellaneous revenues. The State of Wisconsin provides a variety of aid and grant programs which benefit the Village. Those aid and grant programs are dependent on continued approval and funding by the Wisconsin governor and legislature, through their budget processes. Any changes made by the State to funding or eligibility of local aid programs could have a significant impact on the future operating results of the Village.

E. INTERGOVERNMENTAL AGREEMENT BETWEEN TOWN OF SOMERS AND VILLAGE OF SOMERS

On April 24th, 2015, the Secretary of State for the State of Wisconsin issued an incorporation certificate, recognizing the Village of Somers (Village) as an independent Wisconsin municipality consisting of lands that were formerly located in the Town of Somers (Town).

The Town provided municipal services to the property owners and residents of the Town prior to the incorporation of the Village and in order to continue the adequate provision of services on a cost effective basis, the Town and Village entered into an agreement whereby the Village will provide the majority or all municipal services for the benefit of the Town and Village, and the Town and Village will share the costs of these services in accordance with the proportions and other terms listed below.

The Town and Village of Somers did annex a portion of the "Remnant Town" into the Village, leaving the remaining "B" area to be annexed by the City of Kenosha as a result of a boundary agreement between the Town of Somers and the City of Kenosha.

Wisconsin statute §66.0235 requires the Town and Village to apportion assets and liabilities as a result of the recent incorporation of the Village and further apportionment will be required in accordance with the boundary adjustments detailed in the Agreement.

Terms of the Agreement:

Term shall be 10 years from the effective date with mutual 10-year renewal until such time that the "B" Area is annexed to the City. The "Effective Date" shall be Midnight of December 31, 2015.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

E. INTERGOVERNMENTAL AGREEMENT BETWEEN TOWN OF SOMERS AND VILLAGE OF SOMERS
(continued)

Apportionments of Assets and Liabilities:

Before apportioning any other asset or liability, all monetary assets and liabilities presently owned or owed by the Town shall be apportioned in accordance with the formula contained at §66.0235(2)(b) based upon the average assessed valuation for the preceding five (5) years of the post-boundary-line change Town and Village areas, respectively. Because all assets permitted by law will be transferred by the Town to the Village, the goal is to ensure that assets and liabilities that must be divided by law are divided in the appropriate proportion before deciding the apportionment of any other tangible asset.

The majority of debt of the Town and Village is General Obligation (GO) Debt issued either through competitive bids, through the State Trust Fund, or by other means and backed by the full faith and credit of the Town prior to incorporation. It is required that this debt be apportioned between the Village and Town regardless of the purpose for which it was issued unless otherwise permitted by law.

Following apportionment, and as determined by the apportionment board, the Town may lease any real estate, buildings, road maintenance equipment, park equipment, vehicles, fire and rescue equipment, garbage and recycling equipment, and other similar non-monetary assets that it retains after apportionment, to the Village in exchange for payment of \$1.00 in annual consideration (the Village's compliance with the other terms and conditions contained in this Agreement will serve as additional consideration for said lease the receipt of which is acknowledged by Town).

Provision of Municipal Services:

All public works and related services that were previously provided by the Town for the benefit of the Town shall hereafter be provided by the Village for the benefit of the Town and Village.

The Village shall provide *fire and rescue services* to its own property owners and residents and to the Town's property owners and residents.

Parties to this agreement agree to jointly operate the Somers Municipal Court and share in its cost and revenue.

The Town is presently a party to a contract with a private contracted service providing refuse and recycling services to property owners and residents. This contract continued in force and effect for the duration of their term. The contract with the private vendor has been transferred to the Village on the effective date of this intergovernmental agreement.

The Village shall be responsible for the maintenance of all parks located in the Town and Village.

Town and Village shall share all employees and administrative staff. The employees will be employees of the Village and the Town shall contribute to the cost. The record keeping will be performed by the Village staff. All employees of the Town shall be terminated by the Town and rehired by the Village on terms identical to the terms of their current employment with the Town. Any Collective Bargaining Agreement shall be assigned from the Town to the Village as of the Effective Date.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

E. INTERGOVERNMENTAL AGREEMENT BETWEEN TOWN OF SOMERS AND VILLAGE OF SOMERS
(continued)

The Town and Village shall appoint a common *Clerk and Treasurer* and share the cost.

Payment of Expenses Related to Shared Services:

Unless otherwise agreed by the Parties, the Town and Village shall be jointly responsible for the cost of all shared services in the nature of public works, public safety, refuse and recycling, parks, administrative staff, and costs resulting from the provision of similar services, as referenced above.

The Town and Village shall each pay the proportion of total expenses equal to their respective share of the total assessed value of all real and personal property located in the Town and Village in the prior year. This value shall be based upon legally taxable value as determined by the Village assessor.

Apportionment of Levy:

The apportionment of the levy shall be based upon the property originally approved by the State Department of Administration to become a Village, plus any subsequent properties annexed to the Village by ordinance adopted by the Village Board. In this case, to the degree practicable, the mill rate of the Village shall equal the mill rate of the Town. For the 2017 budget and subsequent budgets, the apportionment ratio shall be as determined by the Kenosha County Division of Land Information using the best information available as determined by the Division of Land Information. For 2025, the levy was assessed in compliance with these terms.

Assignment of Revenue:

The Town does hereby agree to assign revenues to the Village to the degree allowed by State or Federal agencies.

Contracts:

All contracts held by the Town in 2015 through 2017 were transferred to the Village.

Capital Expenditures:

The cost of any new capital equipment or other asset necessary or useful for the provision of the municipal services contemplated herein shall be apportioned between the Town and Village in a proportion equal to their respective shares of the total assessed value of all real and personal property located in the Town and Village in the prior year.

Capital Financing & Debt:

In accordance with 66.0301, all existing debt of the Town that was not already transferred to the Village on May 26, 2015 (the "Existing Debt") was transferred to the Village. It is the intention of the Village and the Town that each municipality share the cost of the Existing Debt in proportion to the assessed value (TID out) of each municipality. In order to evidence the intention to share the cost of the Existing Debt, the Town shall issue a general obligation promissory note (the "Note") to the Village for its proportionate share of the Existing Debt based upon its share of assessed value.

**VILLAGE OF SOMERS
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE V – OTHER INFORMATION (continued)

E. INTERGOVERNMENTAL AGREEMENT BETWEEN TOWN OF SOMERS AND VILLAGE OF SOMERS
(continued)

The Village will issue all future debt (the "New Debt") to fund municipal projects pursuant to this IGA, to include GO debt, leases, revenue bonds, conduit debt, or any other debt needed to fund the joint budget, the Utility, or any TIF district in the Village including refunding bonds. Therefore, in order to be able to adjust the principal amount of the Note to reflect either or both (1) any change in the proportionate share of assessed value and/or (2) additional obligations of the Town in connection with additional debt issued by the Village on behalf of the Town, the Note shall be issued for a two-year term. The payments due in the first year of the Note will reflect the Town's share of debt service on the Existing Debt and the New Debt in that same year and the payments due in the second year will be the remaining principal plus interest.

GO debt service for general fund debt, or other debt intended to be funded by tax levy through operation of this agreement shall be apportioned between the Town and Village based upon assessed value in accord with apportionment and assessment standards.

The Town's revenues are recorded within the Village's accounts so therefore this note is considered paid to the Village and not an outstanding receivable.

F. INCORPORATION AND CLASSIFICATION OF TOWN RELATED REVENUE AND EXPENDITURES INTO THIS REPORT

According to the IGA, the Village provides all services required by the Town and the Town reimburses these services based on their assessed valuation. The budget and the levy reflect those of both municipalities. Therefore, for accounting and management purposes, the Village records all of the revenues and expenditures of the Town in the Village's general ledger. For purposes of this audit report, Town revenues from the State or external sources are reported in the same classification in the Village books as the Village revenue. The expenditures of the Town are also reported in this audit report in the same functional categories as the Village expenditures.

G. SUBSEQUENT EVENTS

Management evaluated subsequent events through August 12, 2026, the date the financial statements were available to be issued. Management is not aware of any events that would require disclosure in the financial statement footnotes.

H. UPCOMING ACCOUNTING PRONOUNCEMENTS

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement is effective for reporting periods beginning after June 15, 2025. The Village is currently evaluating the impact this standard will have on the financial statements when adopted.

VILLAGE OF SOMERS

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF SOMERS
KENOSHA COUNTY, WISCONSIN

Schedule of Changes in Retiree Health Insurance OPEB Liability

	<u>Last 10 Fiscal Years</u>							
	2018	2019	2020	2021	2022	2023	2024	2025
Total OPEB Liability								
Balance as of Prior Measurement								
Date	\$ 1,349,694	\$ 1,147,677	\$ 1,159,112	\$ 1,300,638	\$ 1,260,448	\$ 1,393,450	\$ 1,385,832	\$ 1,664,189
Service Cost	46,073	32,110	29,939	29,939	29,939	29,939	21,745	27,390
Interest on Total OPEB Liability	34,792	50,745	43,567	43,567	44,569	44,569	50,851	-
Effect of Plan Changes	-	-	-	-	-	-	-	-
Effect of Economic/Demographic								
Gains of Losses	(63,230)	(63,231)	69,592	69,592	87,144	(52,997)	316,366	(5,135)
Effect of Assumptions Changes								
or Inputs	(211,463)	-	3,820	(178,965)	(24,095)	(24,095)	(104,860)	-
Benefit Payments	-	-	-	-	-	-	-	-
Employer Contributions	(8,189)	(8,189)	(5,392)	(4,323)	(4,555)	(5,034)	(5,745)	(4,145)
Employee Contributions	-	-	-	-	-	-	-	-
Net Investment Income	-	-	-	-	-	-	-	-
Administrative Expenses	-	-	-	-	-	-	-	-
Balance as of Current Measurement	<u>\$ 1,147,677</u>	<u>\$ 1,159,112</u>	<u>\$ 1,300,638</u>	<u>\$ 1,260,448</u>	<u>\$ 1,393,450</u>	<u>\$ 1,385,832</u>	<u>\$ 1,664,189</u>	<u>\$ 1,682,299</u>

See Notes to Required Supplementary Information.

Schedule of the Net OPEB Liability (Asset)
Retiree Health Insurance Plan - Last 10 Fiscal Years*

Plan Year	Net OPEB	Fiduciary Net	Covered	Proportionate	Plan Fiduciary
Ending	Liability	Position	Employee	Share of the Net	Net Position as
			Payroll	OPEB Liability	a Percentage of
				(Asset) as a	the Total OPEB
				Percentage of	Liability (Asset)
				Covered	
				Employee	
				Payroll	
12/31/2017	\$ 1,349,694	\$ -	\$ 796,915	169.36%	0.00%
12/31/2018	1,147,677	-	802,342	143.04%	0.00%
12/31/2019	1,159,112	-	1,011,066	114.64%	0.00%
12/31/2020	1,300,638	-	939,915	138.38%	0.00%
12/31/2021	1,260,448	-	910,388	138.45%	0.00%
12/31/2022	1,393,450	-	916,446	152.05%	0.00%
12/31/2023	1,385,832	-	881,569	157.20%	0.00%
12/31/2024	1,664,189	-	896,635	185.60%	0.00%
12/31/2025	1,682,299	-	901,519	186.61%	0.00%

*This schedule is required to show data for the last ten fiscal years. More years will be added as data becomes available.

See Notes to Required Supplementary Information.

VILLAGE OF SOMERS

KENOSHA COUNTY, WISCONSIN

**Schedule of Proportionate Share of the Net OPEB Liability (Asset)
Local Government Life Insurance Fund - Last 10 Fiscal Years***

Plan Year Ending	Proportion of the Net OPEB Liability (Asset)	Proportionate Share of the Net OPEB Liability (Asset)		Share of the Net OPEB Liability (Asset) as a Percentage of Covered Employee Payroll		Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	
				Covered Employee Payroll	Covered Employee Payroll		
12/31/2017	0.09932600%	\$	298,830	\$	4,176,942	7.15%	44.81%
12/31/2018	0.10632000%		274,341		1,711,000	16.03%	48.69%
12/31/2019	0.11095200%		472,455		1,810,000	26.10%	37.58%
12/31/2020	0.10464300%		575,612		1,889,000	30.47%	31.36%
12/31/2021	0.08755000%		517,453		1,609,000	32.16%	29.57%
12/31/2022	0.07481800%		285,044		1,887,000	15.11%	0.00%
12/31/2023	0.07510000%		345,509		2,226,000	15.52%	0.00%
12/31/2024	0.06175300%		241,594		2,364,000	10.22%	0.00%

*This schedule is required to show data for the last ten fiscal years. More years will be added as data becomes available.

See Notes to Required Supplementary Information.

**VILLAGE OF SOMERS
KENOSHA COUNTY, WISCONSIN**

Schedule of Proportionate Share of the Net Pension Liability (Asset)

Wisconsin Retirement System - Last 10 Fiscal Years

Fiscal Year Ending	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Employee Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
12/31/15	0.01304000%	\$ 320,298	\$ 1,376,535	23.27%	102.74%
12/31/16	0.01232447%	58,610	1,430,073	4.10%	98.2%
12/31/17	0.01962601%	(582,718)	1,709,958	-34.08%	102.93%
12/31/18	0.02081402%	740,497	1,822,913	40.62%	96.45%
12/31/19	0.01491872%	(481,047)	1,902,152	-25.29%	102.96%
12/31/20	0.01547884%	(966,364)	2,010,496	-48.07%	210.52%
12/31/21	0.01609392%	(1,297,198)	2,124,264	-61.07%	212.04%
12/31/22	0.01636443%	866,938	2,037,852	42.54%	191.44%
12/31/23	0.01686744%	250,786	2,309,104	10.86%	197.70%
12/31/24	0.01747421%	287,130	2,489,052	11.54%	197.58%

Schedule of Employer Contributions

Wisconsin Retirement System - Last 10 Fiscal Years

Fiscal Year Ending	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Employee Payroll	Contributions as a Percentage of Covered Employee Payroll
12/31/15	\$ 115,376	\$ 115,376	\$ -	\$ 1,376,535	8.32%
12/31/16	115,160	115,160	-	1,430,073	8.05%
12/31/17	148,649	148,649	-	1,709,958	8.69%
12/31/18	154,402	154,402	-	1,822,913	8.47%
12/31/19	159,140	159,140	-	1,924,363	8.27%
12/31/20	185,017	185,017	-	1,902,152	9.73%
12/31/21	183,608	183,608	-	2,010,496	9.13%
12/31/22	195,785	195,785	-	2,124,264	9.22%
12/31/23	231,746	231,746	-	2,309,105	10.04%
12/31/24	271,640	271,640	-	2,535,828	10.71%
12/31/25	287,182	287,182	-	2,501,581	11.48%

See Notes to Required Supplementary Information.

VILLAGE OF SOMERS

Notes to Required Supplementary Information December 31, 2025

NOTE A – GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 75

The Village implemented GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for the fiscal year ended December 31, 2018. Information for prior years is not available. The Village currently has no assets accumulated in a trust for the single employer plan.

NOTE B – WISCONSIN RETIREMENT SYSTEM

There were no changes of benefit terms for any participating employer in WRS.

Changes of Assumptions: Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year ended December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%

VILLAGE OF SOMERS

Notes to Required Supplementary Information December 31, 2025

NOTE B – WISCONSIN RETIREMENT SYSTEM (CONTINUED)

- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

The amounts reported for each fiscal year were determined as of the calendar year-end that occurred within the fiscal year. The Village is required to present the last ten fiscal years of data; however accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

NOTE C – LOCAL RETIREE LIFE INSURANCE FUND

There were no recent changes in benefit terms.

In addition to the rate changes detailed in the notes to the financial statements, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three-year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

The Village is required to present the last ten fiscal years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

VILLAGE OF SOMERS
KENOSHA COUNTY, WISCONSIN

SUPPLEMENTARY INFORMATION

**VILLAGE OF SOMERS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2025**

	Special Revenue Funds				Capital Projects Funds				
	Drainage Fund	Park Fund	ARPA Fund	Total Special Revenue Funds	Tax Incremental District #1	Tax Incremental District #2	Tax Incremental District #3	Tax Incremental District #4	Tax Incremental District #5
ASSETS									
Cash and cash equivalents	\$ 92,959	\$ 13,492	\$ 13,406	\$ 119,857	\$ 692,901	\$ 554	\$ 1,076,258	\$ -	\$ -
Investments	-	-	-	-	456,659	-	-	-	-
Miscellaneous receivable	-	-	-	-	-	-	560	-	32,568
Restricted cash	54,332	69,355	-	123,687	-	-	-	-	-
Deferred special assessments	-	-	-	-	340,879	290,460	-	-	-
TOTAL ASSETS	<u>\$ 147,291</u>	<u>\$ 82,847</u>	<u>\$ 13,406</u>	<u>\$ 243,544</u>	<u>\$ 1,510,281</u>	<u>\$ 291,014</u>	<u>\$ 1,076,818</u>	<u>\$ -</u>	<u>\$ 32,568</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 5,792	\$ 6,606	\$ 1,259	\$ 5,336	\$ 7,210
Due to other funds	-	-	-	-	-	-	1,497,366	1,257,068	343,280
Developer deposits	-	25,000	-	25,000	-	10,000	-	-	-
Unearned revenues	-	-	13,406	13,406	-	-	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>25,000</u>	<u>13,406</u>	<u>38,406</u>	<u>5,792</u>	<u>16,606</u>	<u>1,498,625</u>	<u>1,262,404</u>	<u>350,490</u>
DEFERRED INFLOWS OF RESOURCES									
Deferred tax levy	-	-	-	-	19,842	-	-	-	-
Deferred special assessments	-	-	-	-	341,073	290,460	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>360,915</u>	<u>290,460</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES									
Restricted									
Tax Incremental Districts	-	-	-	-	1,143,574	-	-	-	-
Drainage fund	147,291	-	-	147,291	-	-	-	-	-
Park fund	-	57,847	-	57,847	-	-	-	-	-
Assigned									
Developer reimbursement (TIDs)	-	-	-	-	-	-	1,076,258	-	-
Unassigned	-	-	-	-	-	(16,052)	(1,498,065)	(1,262,404)	(317,922)
TOTAL FUND BALANCES (DEFICIT)	<u>147,291</u>	<u>57,847</u>	<u>-</u>	<u>205,138</u>	<u>1,143,574</u>	<u>(16,052)</u>	<u>(421,807)</u>	<u>(1,262,404)</u>	<u>(317,922)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 147,291</u>	<u>\$ 82,847</u>	<u>\$ 13,406</u>	<u>\$ 243,544</u>	<u>\$ 1,510,281</u>	<u>\$ 291,014</u>	<u>\$ 1,076,818</u>	<u>\$ -</u>	<u>\$ 32,568</u>

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS (continued)
December 31, 2025**

	Capital Projects Funds						Total Nonmajor Governmental Funds
	Tax Incremental District #6	Tax Incremental District #7	Tax Incremental District #8	Tax Incremental District #9	Tax Incremental District #10	Tax Incremental District #11	Total Capital Project Funds
ASSETS							
Cash and cash equivalents	\$ 269,888	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,039,601
Investments	-	-	-	-	-	-	456,659
Miscellaneous receivable	-	-	13,043	-	-	-	46,171
Restricted cash	-	-	-	-	-	-	123,687
Deferred special assessments	-	-	-	-	-	-	631,339
TOTAL ASSETS	<u>\$ 269,888</u>	<u>\$ -</u>	<u>\$ 13,043</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,193,612</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 20,786	\$ -	\$ 5,312	\$ -	\$ -	\$ -	\$ 52,301
Due to other funds	-	28,799	618,676	20,755	-	24,155	3,790,099
Developer deposits	-	-	-	-	-	-	10,000
Unearned revenues	-	-	-	-	-	-	-
TOTAL LIABILITIES	<u>20,786</u>	<u>28,799</u>	<u>623,988</u>	<u>20,755</u>	<u>-</u>	<u>24,155</u>	<u>3,852,400</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred tax levy	-	-	-	-	-	-	19,842
Deferred special assessments	-	-	-	-	-	-	631,533
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>651,375</u>
FUND BALANCES							
Restricted							
Tax Incremental Districts	249,102	-	-	-	-	-	1,392,676
Drainage fund	-	-	-	-	-	-	147,291
Park fund	-	-	-	-	-	-	57,847
Assigned							-
Developer reimbursement (TIDs)	-	-	-	-	-	-	1,076,258
Unassigned	-	(28,799)	(610,945)	(20,755)	-	(24,155)	(3,779,097)
TOTAL FUND BALANCES (DEFICIT)	<u>249,102</u>	<u>(28,799)</u>	<u>(610,945)</u>	<u>(20,755)</u>	<u>-</u>	<u>(24,155)</u>	<u>(1,105,025)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 269,888</u>	<u>\$ -</u>	<u>\$ 13,043</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,437,156</u>

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2025

	Special Revenue Funds				Capital Projects Funds				
	Drainage Fund	Park Fund	ARPA Fund	Total Special Revenue Funds	Tax Incremental District #1	Tax Incremental District #2	Tax Incremental District #3	Tax Incremental District #4	Tax Incremental District #5
REVENUES									
Intergovernmental	\$ -	\$ -	\$ 6,200	\$ 6,200	\$ 12,818	\$ 21,048	\$ 3,020	\$ 1,861	\$ -
Charges for services	-	-	-	-	17,107	-	-	-	119,983
Investment income	2,275	2,904	-	5,179	61,668	-	25,191	21,656	-
Total Revenues	2,275	2,904	6,200	11,379	91,593	21,048	28,211	23,517	119,983
EXPENDITURES									
Current:									
Conservation and development	-	-	-	-	15,759	23,938	173,191	280,507	266,482
Debt service:									
Interest and other charges	-	-	-	-	651	1,722	-	-	-
Total Expenditures	-	-	-	-	16,410	25,660	173,191	280,507	266,482
Excess (deficiency) of revenues over expenditures	2,275	2,904	6,200	11,379	75,183	(4,612)	(144,980)	(256,990)	(146,499)
OTHER FINANCING SOURCES (USES)									
Capital contributions to utility	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	43,567	-	152,826	-	-
Transfers out	-	-	(6,200)	(6,200)	-	(4,954)	-	-	-
Total other financing sources and uses	-	-	(6,200)	(6,200)	43,567	(4,954)	152,826	-	-
Net change in fund balance	2,275	2,904	-	5,179	118,750	(9,566)	7,846	(256,990)	(146,499)
FUND BALANCES - BEGINNING OF YEAR (DEFICIT)	145,016	54,943	-	199,959	1,024,824	(6,486)	(429,653)	(1,005,414)	(171,423)
FUND BALANCES - END OF YEAR (DEFICIT)	\$ 147,291	\$ 57,847	\$ -	\$ 205,138	\$ 1,143,574	\$ (16,052)	\$ (421,807)	\$ (1,262,404)	\$ (317,922)

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS (continued)
For the Year Ended December 31, 2025

	Capital Projects Funds						Total Nonmajor Governmental Funds
	Tax Incremental District #6	Tax Incremental District #7	Tax Incremental District #8	Tax Incremental District #9	Tax Incremental District #10	Tax Incremental District #11	Total Capital Projects Funds
REVENUES							
Intergovernmental	\$ 991	\$ 141	\$ -	\$ 372	\$ 5	\$ -	\$ 40,256
Charges for services	-	-	442,615	-	-	-	579,705
Investment income	8,165	2,800	-	-	4,726	-	124,206
Total Revenues	9,156	2,941	442,615	372	4,731	-	744,167
EXPENDITURES							
Current:							
Conservation and development	388,614	8,470	126,305	246	286	3,292	1,287,090
Debt service:							
Interest and other charges	-	-	-	-	-	-	2,373
Total Expenditures	388,614	8,470	126,305	246	286	3,292	1,289,463
Excess (deficiency) of revenues over expenditures	(379,458)	(5,529)	316,310	126	4,445	(3,292)	(545,296)
OTHER FINANCING SOURCES (USES)							
Capital contributions to utility	-	-	(734,406)	-	-	-	(734,406)
Transfers in	480,864	-	88,738	-	-	-	765,995
Transfers out	-	-	-	-	(2,307)	-	(7,261)
Total other financing sources and uses	480,864	-	(645,668)	-	(2,307)	-	24,328
Net change in fund balance	101,406	(5,529)	(329,358)	126	2,138	(3,292)	(520,968)
FUND BALANCES - BEGINNING OF YEAR (DEFICIT)	147,696	(23,270)	(281,587)	(20,881)	(2,138)	(20,863)	(789,195)
FUND BALANCES - END OF YEAR (DEFICIT)	\$ 249,102	\$ (28,799)	\$ (610,945)	\$ (20,755)	\$ -	\$ (24,155)	\$ (1,310,163)

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
December 31, 2025**

	Governmental Debt Service Fund	Tax Increment District #1 Debt Service Fund	Tax Increment District #2 Debt Service Fund	Tax Increment District #3 Debt Service Fund	Tax Increment District #4 Debt Service Fund	Tax Increment District #5 Debt Service Fund	Tax Increment District #6 Debt Service Fund
ASSETS							
Cash and investments	\$ 88,960	\$ 3,038,422	\$ 3,489,827	\$ 2,203,521	\$ 2,510,201	\$ 158,157	\$ 218,005
Investments	27	1,266,423	827,647	-	-	-	-
Property taxes receivable	1,067,912	1,616,236	1,872,860	2,087,166	783,182	309,611	262,809
Restricted cash	-	128,601	209,414	-	-	-	-
Restricted investments	-	151,686	202,774	-	-	-	-
TOTAL ASSETS	<u>\$ 1,156,899</u>	<u>\$ 6,201,368</u>	<u>\$ 6,602,522</u>	<u>\$ 4,290,687</u>	<u>\$ 3,293,383</u>	<u>\$ 467,768</u>	<u>\$ 480,814</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES							
Liabilities							
Accounts payable	\$ 4,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>4,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred property tax levy	1,067,912	1,616,237	1,872,860	2,087,166	783,182	309,611	262,809
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,067,912</u>	<u>1,616,237</u>	<u>1,872,860</u>	<u>2,087,166</u>	<u>783,182</u>	<u>309,611</u>	<u>262,809</u>
FUND BALANCES							
Restricted							
Debt service	84,737	4,585,131	4,729,662	2,203,521	2,510,201	158,157	218,005
TOTAL FUND BALANCES	<u>84,737</u>	<u>4,585,131</u>	<u>4,729,662</u>	<u>2,203,521</u>	<u>2,510,201</u>	<u>158,157</u>	<u>218,005</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 1,156,899</u>	<u>\$ 6,201,368</u>	<u>\$ 6,602,522</u>	<u>\$ 4,290,687</u>	<u>\$ 3,293,383</u>	<u>\$ 467,768</u>	<u>\$ 480,814</u>

See accompanying notes to the financial statements.

**VILLAGE OF SOMERS
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS (continued)
December 31, 2025**

	Tax Increment District #7 Debt Service Fund	Tax Increment District #8 Debt Service Fund	Tax Increment District #9 Debt Service Fund	Tax Increment District #10 Debt Service Fund	Tax Increment District #11 Debt Service Fund	Total Debt Service Funds
ASSETS						
Cash and investments	\$ 189,774	\$ 4,320	\$ 16,659	\$ -	\$ 4,106	\$ 11,921,952
Investments	-	-	-	-	-	2,094,097
Property taxes receivable	94,968	2,095	29,912	-	2,347	8,129,098
Restricted cash	-	-	-	-	-	338,015
Restricted investments	-	-	-	-	-	354,460
TOTAL ASSETS	<u>\$ 284,742</u>	<u>\$ 6,415</u>	<u>\$ 46,571</u>	<u>\$ -</u>	<u>\$ 6,453</u>	<u>\$ 22,837,622</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,250
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,250</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred property tax levy	94,968	2,095	29,912	-	2,347	8,129,099
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>94,968</u>	<u>2,095</u>	<u>29,912</u>	<u>-</u>	<u>2,347</u>	<u>8,129,099</u>
FUND BALANCES						
Restricted						
Debt service	189,774	4,320	16,659	-	4,106	14,704,273
TOTAL FUND BALANCES	<u>189,774</u>	<u>4,320</u>	<u>16,659</u>	<u>-</u>	<u>4,106</u>	<u>14,704,273</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 284,742</u>	<u>\$ 6,415</u>	<u>\$ 46,571</u>	<u>\$ -</u>	<u>\$ 6,453</u>	<u>\$ 22,837,622</u>

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
For the Year Ended December 31, 2025

	Governmental Debt Service Fund	Tax Increment District #1 Debt Service Fund	Tax Increment District #2 Debt Service Fund	Tax Increment District #3 Debt Service Fund	Tax Increment District #4 Debt Service Fund	Tax Increment District #5 Debt Service Fund
REVENUES						
Taxes	\$ 1,028,952	\$ 1,154,643	\$ 1,164,956	\$ 1,475,231	\$ 499,578	\$ 138,635
Investment income	1,621	264,181	307,770	-	-	-
Total Revenues	<u>1,030,573</u>	<u>1,418,824</u>	<u>1,472,726</u>	<u>1,475,231</u>	<u>499,578</u>	<u>138,635</u>
EXPENDITURES						
Debt service:						
Principal	860,358	485,000	400,000	-	-	-
Interest and fiscal charges	206,106	197,508	218,554	3,938	-	-
Total Expenditures	<u>1,066,464</u>	<u>682,508</u>	<u>618,554</u>	<u>3,938</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>(35,891)</u>	<u>736,316</u>	<u>854,172</u>	<u>1,471,293</u>	<u>499,578</u>	<u>138,635</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	4,954	-	-	-
Transfers out	(12,619)	-	-	-	-	-
Total other financing sources and uses	<u>(12,619)</u>	<u>-</u>	<u>4,954</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(48,510)	736,316	859,126	1,471,293	499,578	138,635
FUND BALANCES - BEGINNING OF YEAR	<u>133,247</u>	<u>3,848,815</u>	<u>3,870,536</u>	<u>732,228</u>	<u>2,010,623</u>	<u>19,522</u>
FUND BALANCES - END OF YEAR	<u>\$ 84,737</u>	<u>\$ 4,585,131</u>	<u>\$ 4,729,662</u>	<u>\$ 2,203,521</u>	<u>\$ 2,510,201</u>	<u>\$ 158,157</u>

See accompanying notes to the financial statements.

VILLAGE OF SOMERS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
DEBT SERVICE FUNDS
For the Year Ended December 31, 2025

	Tax Increment District #6 Debt Service Fund	Tax Increment District #7 Debt Service Fund	Tax Increment District #8 Debt Service Fund	Tax Increment District #9 Debt Service Fund	Tax Increment District #10 Debt Service Fund	Tax Increment District #11 Debt Service Fund	Total Debt Service Funds
REVENUES							
Taxes	\$ 123,680	\$ 42,846	\$ 1,113	\$ 4,071	\$ 23,423	\$ 923	\$ 5,658,051
Investment income	-	-	-	-	-	-	573,572
Total Revenues	<u>123,680</u>	<u>42,846</u>	<u>1,113</u>	<u>4,071</u>	<u>23,423</u>	<u>923</u>	<u>6,231,623</u>
EXPENDITURES							
Debt service:							
Principal	-	-	-	-	-	-	1,745,358
Interest and fiscal charges	4,623	-	-	-	-	-	630,729
Total Expenditures	<u>4,623</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,376,087</u>
Excess (deficiency) of revenues over expenditures	<u>119,057</u>	<u>42,846</u>	<u>1,113</u>	<u>4,071</u>	<u>23,423</u>	<u>923</u>	<u>3,855,536</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	4,954
Transfers out	-	-	-	-	(78,364)	-	(90,983)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(78,364)</u>	<u>-</u>	<u>(86,029)</u>
Net change in fund balance	119,057	42,846	1,113	4,071	(54,941)	923	3,769,507
FUND BALANCES - BEGINNING OF YEAR	<u>98,948</u>	<u>146,928</u>	<u>3,207</u>	<u>12,588</u>	<u>54,941</u>	<u>3,183</u>	<u>10,934,766</u>
FUND BALANCES - END OF YEAR	<u>\$ 218,005</u>	<u>\$ 189,774</u>	<u>\$ 4,320</u>	<u>\$ 16,659</u>	<u>\$ -</u>	<u>\$ 4,106</u>	<u>\$ 14,704,273</u>

See accompanying notes to the financial statements.



**VILLAGE OF SOMERS
VILLAGE BOARD
MEETING ITEM MEMORANDUM**

MEETING DATE: Aug. 12, 2026

TO: Village President Stoner and Board of Trustees

PREPARED BY: Kevin Poirier, Assistant Administrator

REVIEWED BY: Jim Hurley, Village Administrator
Wendy Burnette, Clerk-Treasurer

AGENDA ITEM: #9 Action on Payne and Dolan request for first payment in the amount of \$537,330.44 for the 2026 Paving Project in the Valley View subdivision and Change Order request.

BACKGROUND:

The 2026 paving project includes repaving the Valley View Subdivision. The existing asphalt was pulverized and relayed, driveway approaches removed and replaced 8 feet from the road edge to match new road grade. Existing Village owned culverts and a few residential culverts that fall within the project limits were removed and replaced, and 21 existing sanitary structures adjusted to match the new road grade and resealed to prevent any infiltration and inflow.

At the Village Board Meeting on May 12th, 2026, the project was awarded to Payne & Dolan, Inc. in the amount of \$571,571.00. The Capital Improvement Project was estimated to cost \$779,000.00 when approved by the Board. Of the project, \$116,052.00 can be funded from the balance of the 2-year borrowing, the rest is paid from cash reserves and utility funds. In addition, for the first time in years, the Village applied for State grants for paving. Public Works Utilities Manager Fugate's Local Roads Improvement Program (LRIP) application was approved, lowering the Village's cost, with an awarded amount of \$34,030.42.

UPDATE:

The contractor has made a request for the first payment in the amount of \$537,330.44. Engineer Biwer has reviewed the request and is recommending payment.

During the paving project, an 8-in culvert was damaged and needs to be replaced so the

contractor is requesting a change order in the amount of \$2,167 for the time and material. These items were reviewed at the work session meeting on August 4, 2026.

POSSIBLE ACTION

“Motion to approve payment requests from Payne and Dolan in the amount of \$537,330.44 for the 2026 Paving Project in the Valley View subdivision, and Change Order request for \$2,167. “

ATTACHMENTS:

Payment request

Change order

July 27, 2026

Wendy Burnette, Clerk
Village of Somers
7511 12th Street
Somers, WI 53171

Subject: Somers – 2026 Roadway Improvements - Payment Recommendation

Dear Wendy,

Enclosed is an Application for Payment from Payne & Dolan, Inc., Contractor, for the 2026 Roadway Improvements Project. A partial lien waiver is also attached. The following is our opinion of the amount due and payable to the Contractor:

Contract Price	\$571,571.00
Work Completed to Date	\$551,619.72
Less Amount Retained	<u>(\$14,289.28)</u>
Subtotal	\$537,330.44
Less Previous Payments	<u>(\$0.00)</u>
Total Amount Due for Partial Payment 1	\$537,330.44

We recommend payment to Payne & Dolan, Inc. for \$537,330.44.

Sincerely,

BAXTER & WOODMAN, INC.
CONSULTING ENGINEERS

Brett D. Biwer

Brett D. Biwer, P.E.

Encs.

C/email: Jim Hurley, Administrator
Kevin Poirer, Assistant to the Administrator
Josh Sullivan, Public Works Superintendent
Josh Fugate, Utilities Manager
Matt Gregg, Payne & Dolan

P:\SOMEV\2600188-2026 ROADWAY IMPROVEMENTS\CONSTRUCTION\PAY APP #1\PAY REQUEST #1 RECOMMENDATION 7-27-26.DOCX

	Description	Bid Qty	Unit	Bid Price	Bid Total	Quantities Completed to Date	Total Dollars to Date	Previous Quantities Completed	Previous Dollar Amount Billed	Quantities Completed This Estimate	Total Value Due This Estimate
10	MOBILIZATION	1.000	LS	\$18,868.18	\$ 18,868.18	1.00	\$ 18,868.18	0.00	\$ -	1.00	\$ 18,868.18
20	CONSTRUCTION LAYOUT AND STAKING	1.000	LS	\$5,000.00	\$ 5,000.00	1.00	\$ 5,000.00	0.00	\$ -	1.00	\$ 5,000.00
30	PULVERIZE ASPHALTIC PAVEMENT- FULL DEPTH	11,841.000	SY	\$1.40	\$ 16,577.40	17145.00	\$ 24,003.00	0.00	\$ -	17,145.00	\$ 24,003.00
40	ASPHALTIC SURFACE REMOVAL - FULL DEPTH	5,297.000	SY	\$2.00	\$ 10,594.00	5304.33	\$ 10,608.66	0.00	\$ -	5,304.33	\$ 10,608.66
50	CULVERT REMOVAL AND REPLACEMENT - 12-INCH	53.000	LF	\$125.00	\$ 6,625.00	129.50	\$ 16,187.50	0.00	\$ -	129.50	\$ 16,187.50
60	CULVERT REMOVAL AND REPLACEMENT - 15-INCH	140.000	LF	\$125.00	\$ 17,500.00	126.50	\$ 15,812.50	0.00	\$ -	126.50	\$ 15,812.50
70	ASPHALT DRIVEWAY REMOVAL	1,695.000	SY	\$12.00	\$ 20,340.00	1270.00	\$ 15,240.00	0.00	\$ -	1,270.00	\$ 15,240.00
80	CONCRETE DRIVEWAY REMOVAL	151.000	SY	\$12.00	\$ 1,812.00	109.00	\$ 1,308.00	0.00	\$ -	109.00	\$ 1,308.00
90	BASE REPAIR - 1 1/4-INCH BASE AGG. DENSE	127.000	TN	\$38.00	\$ 4,826.00	798.06	\$ 30,326.28	0.00	\$ -	798.06	\$ 30,326.28
100	SANITARY MH FRAME ADJUSTMENT	21.000	EA	\$2,300.00	\$ 48,300.00	20.00	\$ 46,000.00	0.00	\$ -	20.00	\$ 46,000.00
110	PCC CURB AND GUTTER REMOVAL AND	40.000	LF	\$100.00	\$ 4,000.00	40.00	\$ 4,000.00	0.00	\$ -	40.00	\$ 4,000.00
120	CRUSHED LIMESTONE DRIVEWAY	1.000	LS	\$1,500.00	\$ 1,500.00	1.00	\$ 1,500.00	0.00	\$ -	1.00	\$ 1,500.00
130	HMA PAVEMENT - 3LT 2-1/4INCH BINDER	17,138.000	SY	\$9.54	\$ 163,496.52	17138.00	\$ 163,496.52	0.00	\$ -	17,138.00	\$ 163,496.52
140	HMA PAVEMENT - 4LT 1-3/4INCH SURFACE	17,138.000	SY	\$8.35	\$ 143,102.30	17138.00	\$ 143,102.30	0.00	\$ -	17,138.00	\$ 143,102.30
150	ASPHALT DRIVEWAY 3-INCH	1,846.000	SY	\$24.50	\$ 45,227.00	1674.00	\$ 41,013.00	0.00	\$ -	1,674.00	\$ 41,013.00
160	PAVEMENT MARKING EPOXY 4-INCH YELLOW	2,842.000	LF	\$1.02	\$ 2,898.84	2192.00	\$ 2,235.84	0.00	\$ -	2,192.00	\$ 2,235.84
170	PAVEMENT MARKING EPOXY 4-INCH WHITE	1,143.000	LF	\$1.02	\$ 1,165.86	1147.00	\$ 1,169.94	0.00	\$ -	1,147.00	\$ 1,169.94
180	PAVEMENT MARKING EPOXY 8-INCH	82.000	LF	\$2.75	\$ 225.50	72.00	\$ 198.00	0.00	\$ -	72.00	\$ 198.00
190	PAVEMENT MARKING ARROW EPOXY	4.000	EA	\$550.00	\$ 2,200.00	4.00	\$ 2,200.00	0.00	\$ -	4.00	\$ 2,200.00
200	CRUSHED LIMESTONE SHOULDER	7,887.000	LF	\$5.20	\$ 41,012.40	0.00	\$ -	0.00	\$ -	-	\$ -
210	LAWN RESTORATION	1.000	LS	\$4,500.00	\$ 4,500.00	0.00	\$ -	0.00	\$ -	-	\$ -
220	TRAFFIC CONTROL AND PROTECTION	1.000	LS	\$9,350.00	\$ 9,350.00	1.00	\$ 9,350.00	0.00	\$ -	1.00	\$ 9,350.00
230	CULVERT EXTENSION, 12-INCH CMP	10.000	LF	\$245.00	\$ 2,450.00	0.00	\$ -	0.00	\$ -	-	\$ -
TOTALS					\$ 571,571.00		\$ 551,619.72		\$ -		\$ 551,619.72

00 63 63

CHANGE ORDER #1

PROJECT: 2026 Roadway Improvements**DATE OF ISSUANCE:** July 27, 2026**OWNER:** Village of Somers
7511 12th St.
Somers, WI 53171**ENGINEER:** Baxter & Woodman, Inc.
500 E. Main St.
Waterford WI, 53185**CONTRACTOR:** Payne & Dolan, Inc.
1700 120th Avenue
Kenosha, WI 53144**ENGINEER's Project No.** 2600188.00

You are directed to make the following changes in the Contract Documents:

Description: Replace 8-inch culvert damaged by road undercuts. Time & Material.**Purpose of Change Order:** Replace 8-inch culvert damaged by road undercuts. There isn't a bid item for 8-inch pipe so the cost was calculated by time & material.**Attachments:** Time & Material breakdown from the Contractor.**CHANGE IN CONTRACT PRICE:**Original Contract Price: \$571,571.00Previous Change Orders:
No. - to No. 1 \$0.00Current Contract Price: \$571,571.00Net increase of this Change Order: \$2,167.00Contract Price with this Change Order: \$573,738.00**CHANGE IN CONTRACT TIME:**Original Contract Time:
Substantial Completion: September 25, 2026
Completion: January 30, 2027

Change from previous Change Orders: None

Current Contract Time:
Substantial Completion: September 25, 2026
Completion: January 30, 2027

Net Increase of this Change Order: None

Contract Time with this Change Order:
Substantial Completion: September 25, 2026
Completion: January 30, 2027**PREPARED BY:**

BAXTER & WOODMAN, INC.

APPROVED:

VILLAGE OF SOMERS, WI

ACCEPTED:

Payne & Dolan, Inc.

By Brett D. Biwer
Brett D. Biwer, P.E.
Project ManagerBy George Stoner
George Stoner
Village PresidentBy Greg Strzalka
169D2589DF
Greg Strzalka
Agent

CHANGE ORDER FORM

00 63 63-1
150/289

Brett D. Biwer

From: Matt Gregg <MGregg@walbecgroup.com>
Sent: Thursday, July 2, 2026 12:37 PM
To: Josh Fugate - Village Of Somers; Brett D. Biwer
Subject: FW: Job# 26126 T+M Damaged Culvert Pipe 40 LF remove and replace

Follow Up Flag: Flag for follow up
Flag Status: Completed

***** CAUTION: Think Security!** This email originated from outside of Baxter & Woodman, Inc. Do not click on links or open attachments unless you recognize the sender and know that the content is safe.

Josh/Brett,

Attached is the T&M breakdown of the repaired culvert pipe. Please apply WisDOT prime contractor T&M markup of 10% on first \$10,000.

AW Oakes	\$1,970.00
Prime markup (10%)	\$197.00
Total	\$2,167.00



Matt Gregg
Project Manager
 262-859-3081 office
 262-366-5035 mobile
walbecgroup.com
An Equal Opportunity & Affirmative Action Employer

From: Mike Miller <mmiller@awoakes.com>
Sent: Thursday, July 2, 2026 10:27 AM
To: Matt Gregg <MGregg@walbecgroup.com>
Cc: Jay Beesley <jbeesley@awoakes.com>; Subcontractor - A W Oakes & Son Inc <jblaszyk@awoakes.com>
Subject: Job# 26126 T+M Damaged Culvert Pipe 40 LF remove and replace

Warning: External Email

Greg,

Here is the breakdown for the 2 hrs. of work on the culvert pipe that was replaced.

2-Operators @\$100.00	= \$400.00
1-Labor @ \$95.00	= \$190.00
1-Excavator @\$120.00	= \$240.00
1-Skidloader @ \$75.00	= \$150.00
1-Roller @ \$ 75.00	= \$150.00
1-Dump Trk @\$145.00	= \$290.00
1-Foreman Trk @ \$135.00	= \$270.00

Culvert Pipe 40 LF @ \$7.00 LF = \$280.00

Total \$1970.00

**Thanks,
Mike**

Mike Miller

Project Manager

A. W. Oakes & Sons, Inc.

Office Phone 262-886-4474

Cell Phone 262-748-0079





**VILLAGE OF SOMERS
VILLAGE BOARD
MEETING ITEM MEMORANDUM**

MEETING DATE: August 12, 2026

TO: Village President Stoner and Board of Trustees

PREPARED BY: Jim Hurley, Village Administrator

AGENDA ITEM: # 10 Approval of 2026 Budget Amendment

BACKGROUND:

This past fall, the Village was awarded the FEMA Staffing for Adequate Fire and Emergency Response (SAFER) Grant for 8 new Firefighter / Paramedic positions. The Village Board unanimously authorized acceptance of the grant.

On April 7, 2026, Village of Somers Voters were asked to vote on a Levy Limit Referendum that would have allowed the Village to increase their levy by \$1.3 Million dollars to permanently fund the eight new positions. The voters denied the request by a count of 1,417 no votes (60.63%) to 920 yes votes (39.37%). 7 of 8 public safety referendums in Wisconsin failed this spring along with 4 in Lake County, Illinois.

On May 12, 2026, the Village Board reaffirmed its acceptance of the SAFER Grant (4-2 vote) for the eight positions and amended the 2026 budget accordingly.

UPDATE:

Upon review, the Village did not adopt a budget amendment resolution. While it does not impact the Village's acceptance of the SAFER grant, the Village should adopt a resolution to formally amend the 2026 budget to reflect the projected costs of the grant.

Since the May meeting, the Village updated the projected dates to fill the SAFER Grant positions, which reduced the overall budget amendment from \$84,500 to \$51,980 (the grant is projected to cover \$155,940 of \$207,920 in 2026) after accounting for the 75% of expenses covered by the SAFER Grant.

POSSIBLE ACTION:

"Motion to adopt Resolution 2026-019 to amend the 2026 Budget".

ATTACHMENTS:

Resolution 2026-019

Proposed Amendments to the 2026 Budget

Village of Somers

RESOLUTION NO. 2026-019

**A RESOLUTION TO AMEND THE 2026 VILLAGE OF SOMERS
ADOPTED GENERAL FUND BUDGET**

WHEREAS, the Village Board adopted its 2026 General Fund Budget on November 25, 2025; and

WHEREAS, the Village has received revenues and incurred expenditures which were not anticipated at the time the 2026 General Fund Budget was adopted;

WHEREAS, there is an additional amendment required;

WHEREAS, the Village Board reaffirmed its acceptance of the Federal Emergency Management Agency's (FEMA) Staffing for Adequate Fire and Emergency Response (SAFER) grant for eight additional Firefighter / EMT positions and amended the 2026 General Fund Budget on May 12, 2026;

NOW THEREFORE, the Village Board of the Village of Somers, Kenosha County, Wisconsin does hereby resolve:

1. That the following individual accounts in the 2026 General Fund Budget – Revenue and Expenditures are amended to read as listed in “Exhibit A” under the revenue and expenditures categories required by law.
2. That the following General Fund Categories in the 2026 General Fund Budget – Revenue and Expenditures are amended to read as listed in “Exhibit B” under the revenue and expenditures required by law.
3. The Clerk/Treasurer is hereby directed to post a notice of the changes on the Village website as provided in Section 65.90(5)(a) Wisconsin State Statutes.

Dated this _____ day of August, 2026

George Stoner, President

Wendy Burnette, Clerk-Treasurer

2/3 vote required

GENERAL FUND CATEGORIES WITH DEPARTMENT NUMBERS AND NAME					
General fund categories	Department number	Department name	Original Buget	Amended Budget	Change
REVENUE					
	41000	TAXES	3,732,141.00	3,732,141.00	-
	43000	INTERGOVERNMENTAL	1,249,031.00	1,249,031.00	-
	44000	LICENSES & PERMITS	380,125.00	380,125.00	-
	45000	FINES & FORFEITURES	190,025.00	190,025.00	-
	46000	PUBLIC CHARGES FOR SERVICES	922,280.00	922,280.00	-
	47000	INTERGOVERNMENTAL CHARGES FOR SERV	0.00	0.00	-
48000 +	42000	MISCELLANEOUS REVENUES + SPECIAL AS	85,712.00	85,712.00	-
48000 -	48110	INVESTMENT INCOME	400,000.00	400,000.00	-
	49000	FINANCING SOURCES	509,036.00	716,956.43	207,920.43
	TOTAL REVENUES		\$ 7,468,350.00	\$ 7,676,270.43	\$ 207,920.43
EXPENSES					
GENERAL GOVERNMENT					
	51110	VILLAGE BOARD	54,422.00	54,422.00	-
	51120	TOWN BOARD	25,836.00	25,836.00	-
	51130	CIVIC COMMITTEE	10,000.00	10,000.00	-
	51210	MUNICIPAL COURT	105,471.00	105,471.00	-
	51410	VILLAGE/TOWN OFFICE	353,048.00	353,048.00	-
	51420	CLERK/TREASURER	128,894.00	128,894.00	-
	51421	LICENSE PUBLICATION FEES	700.00	700.00	-
	51430	ELECTIONS	31,577.00	31,577.00	-
	51510	ASSESSOR	60,500.00	60,500.00	-
	51520	BOARD OF REVIEW	931.00	931.00	-
	51610	VILLAGE/TOWN HALL	72,445.00	72,445.00	-
	51910	OTHER GENERAL GOVERNMENT	612,140.00	612,140.00	-
	51911	UNION	0.00	0.00	-
	51912	INTERGOVERNMENTAL AGREEMENTS	0.00	0.00	-
	51913	PAYMENTS FOR MUNICIPAL SERVICES	207,000.00	207,000.00	-
	51999	CONTINGENCY	0.00	0.00	-
	56920	BOARD OF APPEALS	431.00	431.00	-
			\$ 1,663,395.00	\$ 1,663,395.00	-
PUBLIC SAFETY					
	52100	LAW ENFORCEMENT	886,294.00	886,294.00	-
	52210	FIRE DEPARTMENT	3,194,089.00	3,402,009.43	207,920.43
	52220	FIRE COMMISSION	0.00	-	\$ -
	52230	PUBLIC FIRE PROTECTION	217,077.00	217,077.00	-
	52300	AMBULANCE	0.00	-	\$ -
	52400	BUILDING INSPECTION	134,033.00	134,033.00	-
	54100	ANIMAL CONTROL	11,898.00	11,898.00	-
			\$ 4,443,391.00	\$ 4,651,311.43	207,920.43
PUBLIC WORKS					
	53100	PUBLIC WORKS	618,504.00	618,504.00	-
SOLID WASTE					
	53620	SOLID WASTE	659,987.00	659,987.00	-
LEISURE/RECREATION					
	55200	PARKS	7,538.00	7,538.00	-
	55300	RECREATION	11,478.00	11,478.00	-
			\$ 19,016.00	\$ 19,016.00	\$ -
PLANNING AND DEVELOPMENT					
	56910	PLAN COMMISSION	64,057.00	64,057.00	\$ -
TRANSFERS OUT					
	59100	TRANSFER OUT	-	-	\$ -
	TOTAL EXPENDITURES		\$ 7,468,350.00	\$ 7,676,270.43	\$ 207,920.43
	Grand total Revenue/Expenses		\$ -	\$ -	\$ 0.00
Footnotes:	Ending fund balance as on 12/31/26	\$ 7,411,290.00	per Audit		
	Net Revenues & Expenditures	\$ -			
	Ending fund balance as on 12/31/26	\$ 7,411,290.00			
	Use for 2026 budget	\$ (509,036.01)			
	CIP fund	\$ (546,950.00)			
	ARPA-Committed	\$ (938.00)			
	ATC Restricted	\$ (87,096.00)			
	12th Street Water Main Project (We will be reimbursed plus 4.5% interest		Total to reimburse is \$204,807.62. We have already moved this amount to the Water Fund.		
	Safer grant 75% of \$207,920.43	\$ 155,940.32			
	Revised unaudited fund balance	\$ 6,423,210.31			
	Fund changes in 2026 2nd qtr.	\$ (254,307.50)			
	Potential Final Fund Balance	\$ 6,168,902.81			

GENERAL JOURNAL ENTRY

Post Date: 8/11/2026
 Journal Type: GJ
 Explanation: BUDGET AMENDMENT

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#	<u>Account Name</u>	<u>Account Number</u>
101-49000-49900	CONTINUING APPROPRIATIONS-RESERVES	
101-52210-50101	SALARIES	
101-52210-50201	FICA	
101-52210-50202	RETIREMENT	
101-52210-50203	HEALTH INSURANCE	
101-52210-50204	DENTAL INSURANCE	
101-52210-50205	LIFE INSURANCE	

<u>Increase/(Decrease)</u>	<u>Amount - Increase/(Decrease)</u>
Increase	(207,920.43)
Increase	147,959.07
Increase	11,318.87
Increase	21,897.94
Increase	25,310.58
Increase	1,275.21
Increase	158.76
0.00 \$ -	
2026 BUDGET	



**VILLAGE OF SOMERS
VILLAGE BOARD
MEETING ITEM MEMORANDUM**

MEETING DATE: August 12th, 2026

TO: Village President Stoner and Board of Trustees

PREPARED BY: Josh Fugate, Utilities Manager

REVIEWED BY: Jim Hurley, Village Administrator

AGENDA ITEM: #11 Approval of lab costs and testing by Eurofins SF Analytics Laboratory for possible municipal water contamination investigation related to fire response at 16th Place in the amount of \$13,800

BACKGROUND:

On June 23, 2026, during the late evening hours, multiple fire departments responded to a structure fire at **707 16th Place**. At approximately **12:00 a.m. on June 24, 2026**, firefighting foam was used on scene. The product used was identified as **F-500 Encapsulator Agent**. Initial information provided to Village staff indicated that F-500 was used at a **0.5% concentration with approximately 500 gallons of water**, which would amount to **2.5 gallons** of encapsulator used.

At approximately **12:05 a.m.**, a resident at **719 16th Place** came outside with a glass containing what was described as “foamy water.” The resident, who is also a Public Works employee, reported that he had been in the shower shortly after the foam was used and noticed an unusual scent and texture in the water. After showing the water to fire department staff on scene, the resident contacted the Public Works Superintendent.

PRIOR ACTION TAKEN:

Staff took 12 samples to Eurofins under direction by the WDNR for further analysis. All results were returned to the DNR, and the Village was told we may close this case and there is no further action needed.

FINANCIAL OR BUDGET CONSIDERATION:

The total invoice for the sampling is \$13,800 from the General Fund. This is a non-budgeted expense.

SUGGESTED ACTION/ACTION REQUESTED/COMMENTS:

In the event that the Village Board agrees with the suggested action, a suggested motion to approve would be as follows:

“Motion to approve payment to Eurofins SF Analytical Laboratories, Inc. in the amount of \$13,800 from the General Fund.”

ATTACHMENTS:

Eurofins Invoice

Village of Somers Sample Results

Eurofins SF Analytical Laboratories, Inc.
2345 S.170th St.
New Berlin, Wisconsin 53151

Client		Client #	Date	Invoice #
The Village of Somers attn: Josh Sullivan 7511 12th Street Kenosha, 53144		TK0002526	07/29/2026	TK26003716
		Invoice inquiries: Accounts Receivable: ESFA_Accounting@FT.EurofinsUS.com Remittance email: CUS043AR@NSC.EurofinsUS.com		
Order/PO #	Terms	Due Date	Special Notes	
Letter	Net 30	08/28/2026		
Eurofins ID #	Description			Charge
200-2026-07020083	Down Hydrant #1 627 16th PI			
	TK01H - Water Contamination Investigation - Setup	Qty	Price	Total
		1	5,800.00	5,800.00
200-2026-07020085	Down Hydrant #3 Carthage Lot			
	TK01X - Water Contamination Investigation - Additional Samples	1	800.00	800.00
200-2026-07020086	Down Hydrant #4 16th St + Sheridan Rd			
	TK01X - Water Contamination Investigation - Additional Samples	1	800.00	800.00
200-2026-07020087	Source Hydrant 727 16th PI			
	TK01X - Water Contamination Investigation - Additional Samples	1	800.00	800.00
200-2026-07020088	Service Line 717 16th PI			
	TK01X - Water Contamination Investigation - Additional Samples	1	800.00	800.00
200-2026-07020089	17th St E			
	TK01X - Water Contamination Investigation - Additional Samples	1	800.00	800.00
200-2026-07020090	12th St W			
	TK01X - Water Contamination Investigation - Additional Samples	1	800.00	800.00
200-2026-07020091	16th PI			
	TK01X - Water Contamination Investigation - Additional Samples	1	800.00	800.00
	1548 HYD			

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Remittance Options:

Lockbox:
Eurofins SF Analytical
Laboratories Inc
P.O. Box 1457
Carol Stream, IL 60132- 1457

Wire:
Citibank, N.A.
Acct.# 38996501
Rt.# 031100209
SWIFT: CITIUS33
Tax ID#: 39-1551806

ACH:
Citibank, N.A.
Acct.# 38996501
Rt.# 031100209

Overnight Mail:
Remitco
Attn: Eurofins SF Analytical Laboratories Inc
Box 1457
5450 N. Cumberland Ave
Chicago, IL 60656

Credit Card:
<https://SmartPay.ProfitStars.com/express/CUS043ES>
FA
Email: AR@NSC.EurofinsUS.com

Eurofins SF Analytical Laboratories, Inc.
2345 S.170th St.
New Berlin, Wisconsin 53151

Client			Client #	Date	Invoice #
The Village of Somers attn: Josh Sullivan 7511 12th Street Kenosha, 53144			TK0002526	07/29/2026	TK26003716
			Invoice inquiries:		
			Accounts Receivable: ESFA_Accounting@FT.EurofinsUS.com Remittance email: CUS043AR@NSC.EurofinsUS.com		
Order/PO #	Terms	Due Date	Special Notes		
Letter	Net 30	08/28/2026			
Eurofins ID #	Description				Charge
200-2026-07020092					
		<u>Qty</u>	<u>Price</u>	<u>Disc</u>	<u>Rush</u>
					<u>Total</u>
					800.00

Page 2 of 2

Net Fee Amount: \$ 13,800.00

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Laboratories Inc
P.O. Box 1457
Carol Stream, IL 60132- 1457

Wire:
Citibank, N.A.
Acct.# 38996501
Rt.# 031100209
SWIFT: CITIUS33
Tax ID#: 39-1551806

ACH:
Citibank, N.A.
Acct.# 38996501
Rt.# 031100209

Overnight Mail:
Remitco
Attn: Eurofins SF Analytical Laboratories Inc
Box 1457
5450 N. Cumberland Ave
Chicago, IL 60656

Total Sales Tax: \$ 0.00

Total Invoice Amount: \$ 13,800.00 USD

Credit Card:
<https://SmartPay.ProfitStars.com/express/CUS043ES>
FA
Email: AR@NSC.EurofinsUS.com



Eurofins SF Analytical, Inc.
2345 S. 170th Street
New Berlin, WI 53151

Analytical Report: Water Contamination Investigation

Project No. 200-2026-07020083

Prepared For:

**The Village of Somers
7511 12th Street
Kenosha, WI 53144**

Prepared by:

A handwritten signature in black ink, reading "Mckenna Coulter".

Mckenna Coulter, B.Sc.
Scientist I

Reviewed by:

A handwritten signature in black ink, reading "J. Willems".

Jamie Willems, Ph.D.
Sr. Scientist

Date Issued: 07/28/2026

The Village of Somers
Attn: Josh Fugate
7511 12th Street
Kenosha, WI 53144

Received: 07/02/26
Reported: 07/28/26 15:50
Project#: 200-2026-07020083

Analytical Report: Water Contamination Investigation

Results shown in this report relate solely to the item submitted for analysis. Any opinion/interpretations expressed in this report are given independent of the laboratory's scope of accreditation. Any conclusions offered in this report are to be considered the opinion and interpretation of the authoring scientist(s) and should be given appropriate review. All results are reported on an "As Received" basis unless otherwise stated. Reports shall not be reproduced except in full without written permission of Eurofins SF Analytical Laboratories. All samples were in good condition when received by the laboratory unless otherwise noted. All work done in accordance with Eurofins General Terms and Conditions of Sale. Some of the results below may have been provided by an approved subcontract laboratory.

Twelve water samples from various sampling sites, as well as a control sample of firefighting foam, were received at the laboratory with the request that the water samples be investigated for suspected contamination from the fire extinguishing foam. Sample identifications were as follows:

- 200-2026-07020083: Down Hydrant #1 627 16th Pl
- 200-2026-07020084: Down Hydrant #2 600 16th Pl
- 200-2026-07020085: Down Hydrant #3 Carthage Lot
- 200-2026-07020086: Down Hydrant #4 16th St + Sheridan Rd
- 200-2026-07020087: Source Hydrant 727 16th Pl
- 200-2026-07020088: Service Line 717 16th Pl
- 200-2026-07020089: 17th St E
- 200-2026-07020090: 12th St W
- 200-2026-07020091: 16th Pl
- 200-2026-07020092: 1548 HYD
- 200-2026-07020093: 1778 HYD
- 200-2026-07020094: LS HYD
- 200-2026-07160056: F-500 Fire Foam – Village of Somers

Images of the samples as received can be found in Appendix I.

Gas Chromatography Coupled with Mass Spectrometry (GC-MS) Analysis:

The samples were analyzed for their volatile components employing gas chromatography coupled with mass spectrometry (GC-MS) using solid phase microextraction (SPME). Analysis was performed by means of a Thermo Scientific ISQ Single Quadrupole Mass Spectrometer. Samples were incubated at 80.0 °C for 5.0 minutes, and the headspace gas was exposed to a 50/30 µm Divinylbenzene/Carboxen/Polydimethyl-siloxane (DVB/CAR/PDMS) fiber for an additional 30.0 minutes. The SPME fiber was thermally desorbed into the GC and separation was performed using a ZB-Wax Plus 60 m x 0.25 mm (0.25 µm film) column with an oven temperature gradient as follows: initial temperature of 40 °C for 4.0 min; 12.5 °C/min from 40 to 220 °C; hold at 220 °C for 10.0 min. The MS was in EI mode at 70 eV, scanning from 30-650 AMU.

Water samples were vialled in duplicate using 5 mL of sample. The foam standard was vialled with 0.01, 0.1, 1, and 10 µg in 5 mL of DI

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Major components in the foam were identified as 1-Octanol and 1-Decanol. 1-Decanol was utilized as the marker compound for the fire extinguishing foam, and the presence of 1-Octanol was additionally analyzed in samples as confirmation. The quantification ions for 1-Decanol and 1-Octanol were 70.1 and 56.1 respectively. Sample results are summarized below in table 1. Extracted ion chromatograms (EICs) showing the target analytes are in Appendix II and a total ion chromatogram (TIC) for the 10 µg foam standard can be found in Appendix III. It should be noted that 1-Octanol and 1-Decanol are commonly found chemicals in a variety of products and therefore, their presence while potentially indicative of the presence of the foam can not rule out other sources.

Note: The data and results reflected in this report are intended for informational/R&D purposes only. Applicable quality controls are assessed alongside samples whenever possible; however, the results do not reflect a validated method for product release.

Table 1. Results for samples 07020083 through 07020094.

Sample	Foam as 1-Decanol (ug/mL)	1-Octanol Present? ¹
07020083: Down Hydrant #1 627 16 th Pl	0.038	Yes
07020084: Down Hydrant #2 600 16 th Pl	0.030	Yes
07020085: Down Hydrant #3 Carthage Lot	<0.02	No
07020086: Down Hydrant #4 16 th St + Sheridan Rd	<0.02	No
07020087: Source Hydrant 727 16 th Pl	0.033	Yes
07020088: Service Line 717 16 th Pl	0.045	Yes
07020089: 17 th St E	<0.02	No
07020090: 12 th St W	<0.02	No
07020091: 16 th Pl	<0.02	No
07020092: 1548 HYD	<0.02	No
07020093: 1778 HYD	<0.02	No
07020094: LS HYD	<0.02	No

¹ Areas of 1-Octanol in samples compared to areas in the blanks. If areas in sample were greater than areas observed in the blanks, 1-Octanol deemed present in sample.



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Conclusions:

Twelve water supply samples were received at the laboratory with the request that they be analyzed to determine if they had become contaminated with firefighting foam after a recent fire.

The fire extinguishing foam was found to contain major markers 1-Decanol and 1-Octanol. The amount and/or presence of these compounds was evaluated for all samples. Samples 200-2026-07020085, 07020086, and 07020089 through 07020094, were not found to contain the major markers of the fire extinguishing foam. Samples 07020083, 07020084, 07020087, and 07020088 did have detectable levels of 1-Decanol and 1-Octanol, suggesting these water sources contained traces of the fire extinguishing foam. Sample 200-2026-07020088 was shown to contain the highest levels of 1-Decanol. It should be noted that 1-Octanol and 1-Decanol are commonly found chemicals in a variety of products and therefore, their presence while potentially indicative of the presence of the foam, can not rule out other sources.

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Appendix I

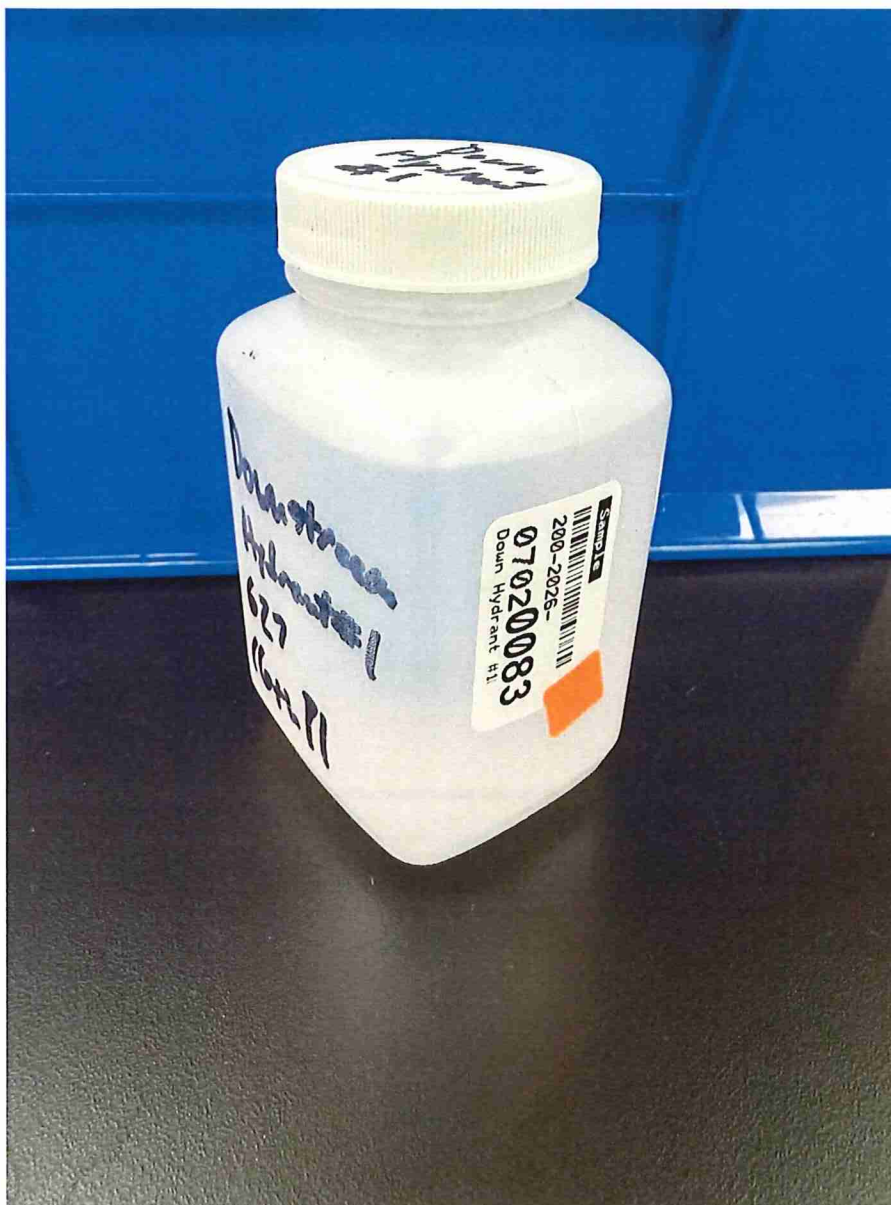


Figure 1. Sample 200-2026-07020083: Down Hydrant #1 627 16th Pl, as received.

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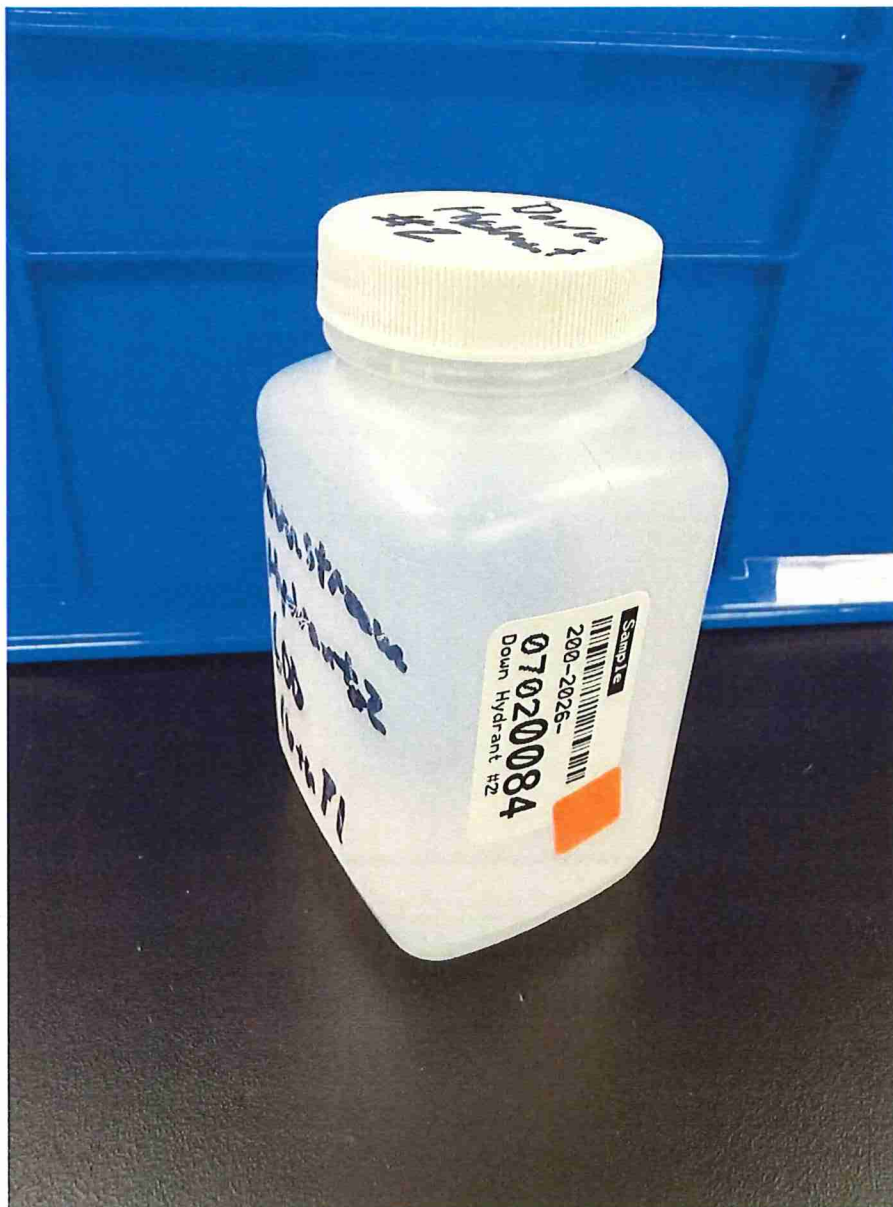


Figure 2. Sample 200-2026-07020084: Down Hydrant #2 600 16th Pl, as received.

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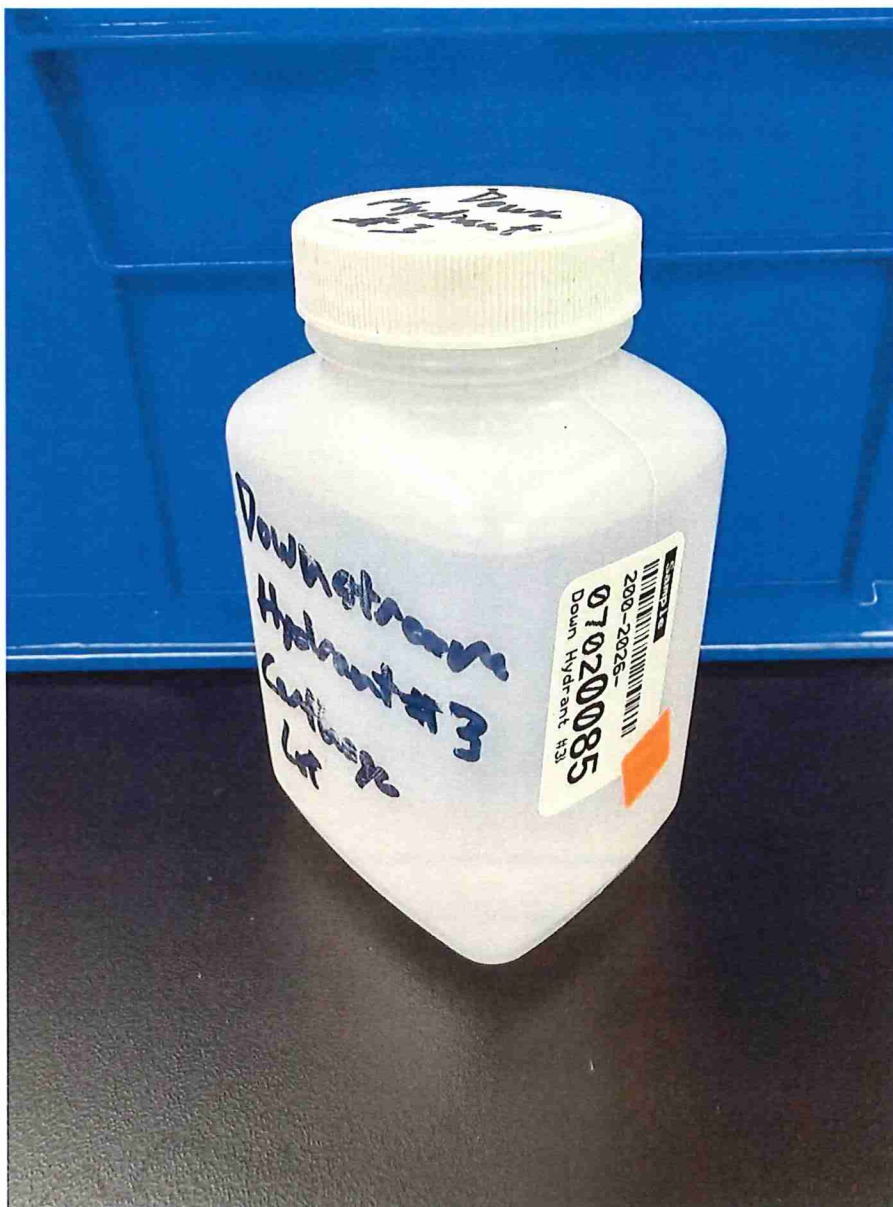


Figure 3. Sample 200-2026-07020085: Down Hydrant #3 Carthage Lot, as received.

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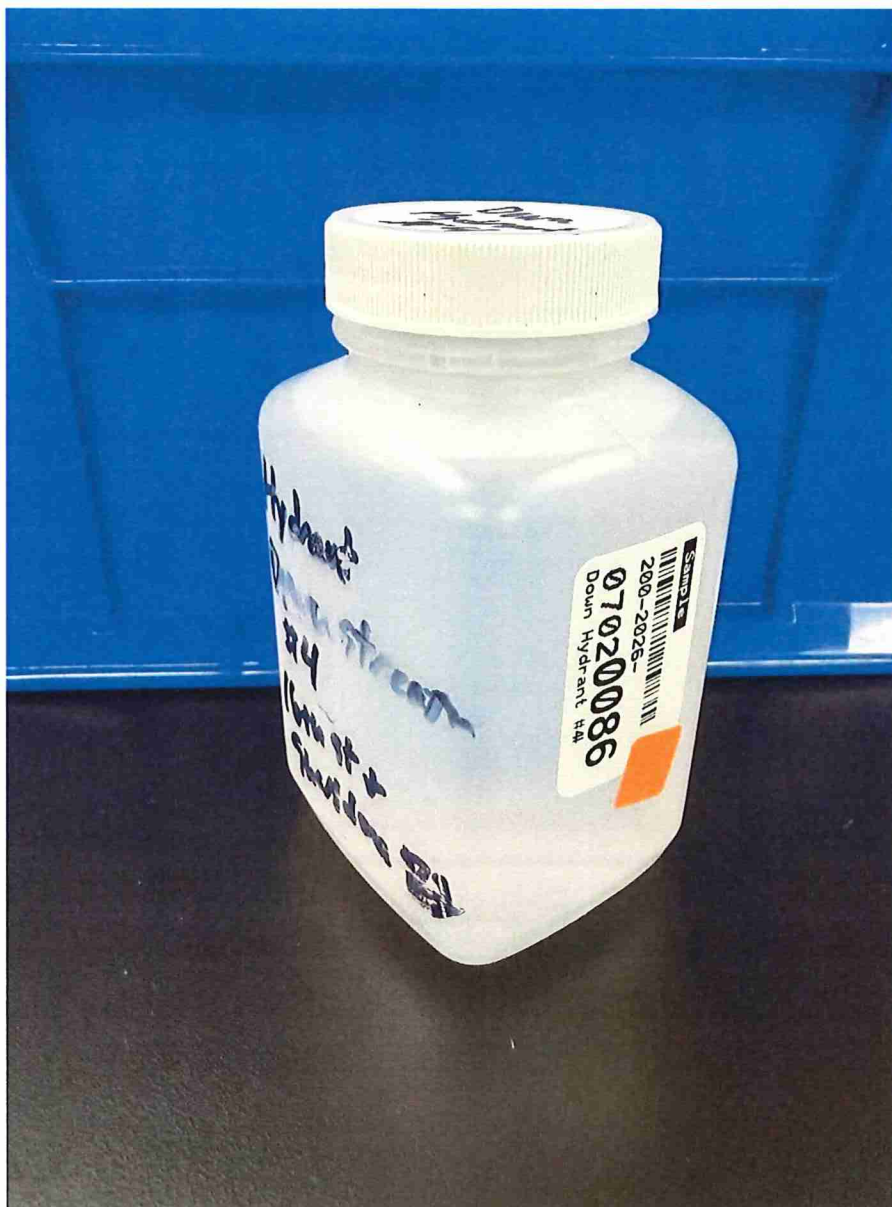


Figure 4. Sample 200-2026-07020086: Down Hydrant #4 16th St + Sheridan Rd, as received.

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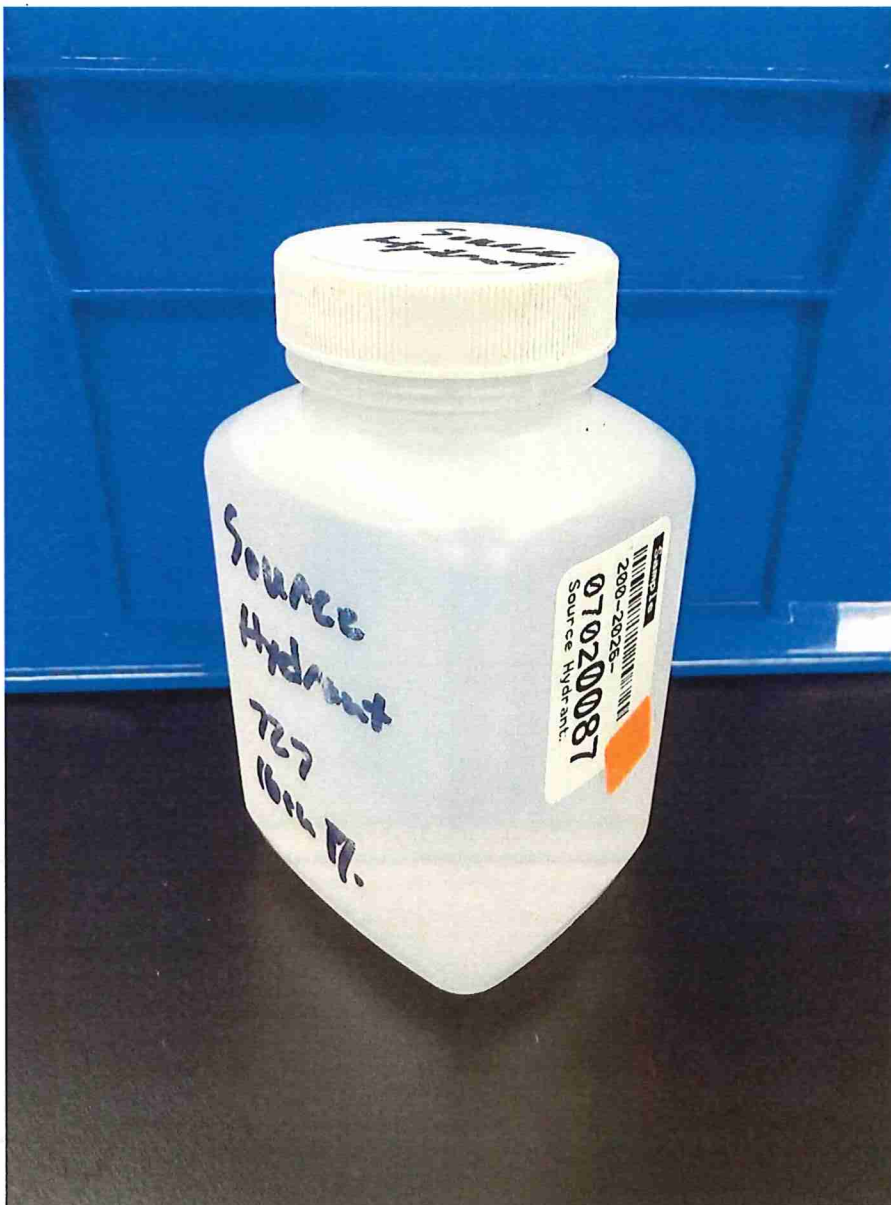


Figure 5. Sample 200-2026-07020087: Source Hydrant 727 16th Pl, as received.

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Figure 6. Sample 200-2026-07020088: Service Line 717 16th Pl, as received.

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Figure 7. Sample 200-2026-07020089: 17th St E, as received.

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Figure 8. Sample 200-2026-07020090: 12th St W, as received.

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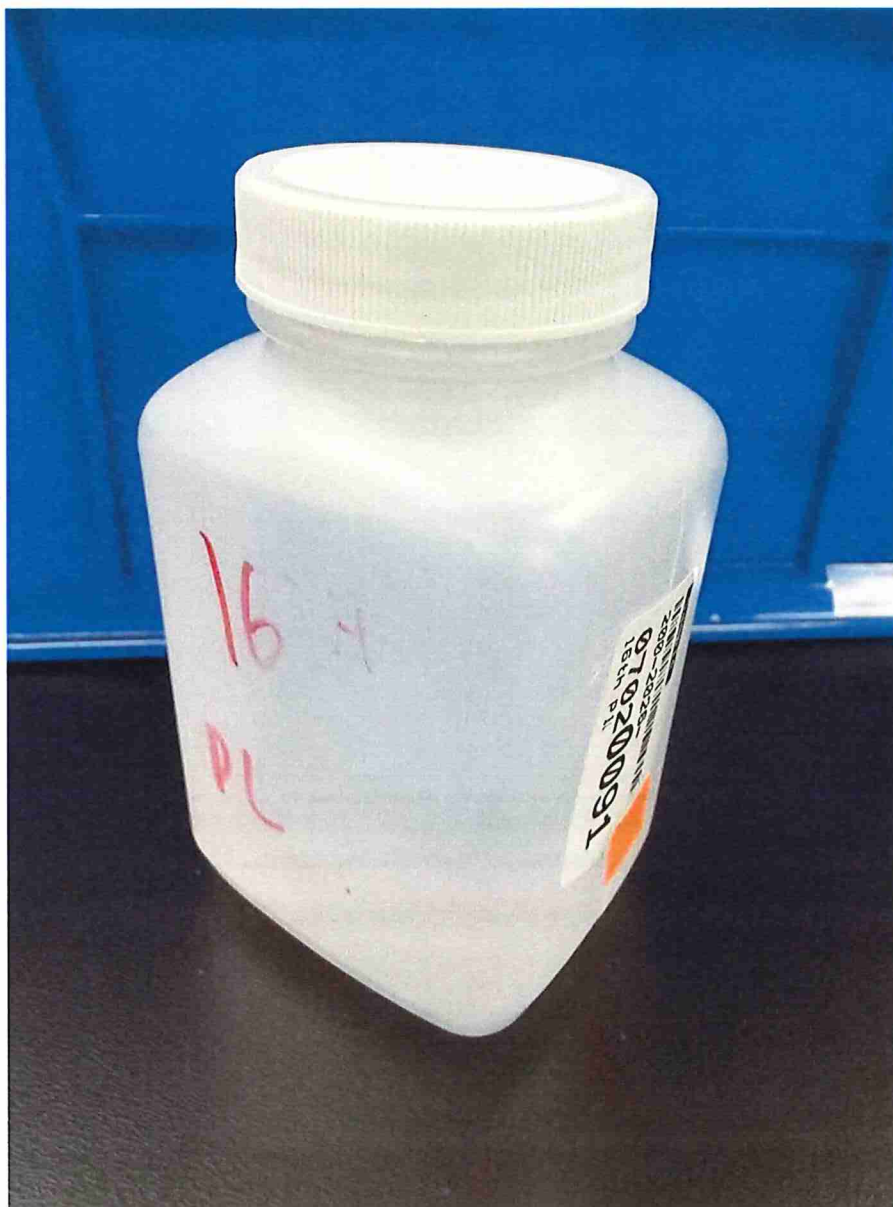


Figure 9. Sample 200-2026-07020091: 16th Pl, as received.

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Figure 10. Sample 200-2026-07020092: 1548 HYD, as received.

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Figure 11. Sample 200-2026-07020093: 1778 HYD, as received.

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Figure 12. Sample 200-2026-07020094: LS HYD, as received.

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Figure 13. Sample 200-2026-07160056: F-500 Fire Foam – Village of Somers, as received.

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Appendix II

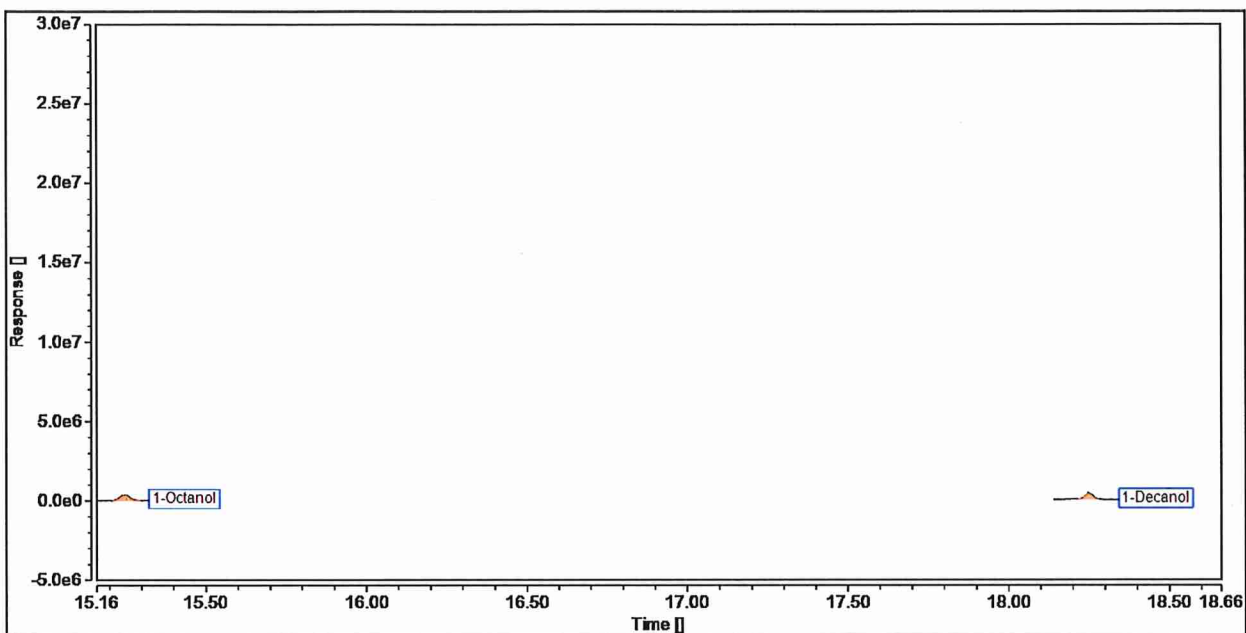


Figure 1. SPME-GC-MS extracted ion chromatogram of a DI blank injection.

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7511 12th Street
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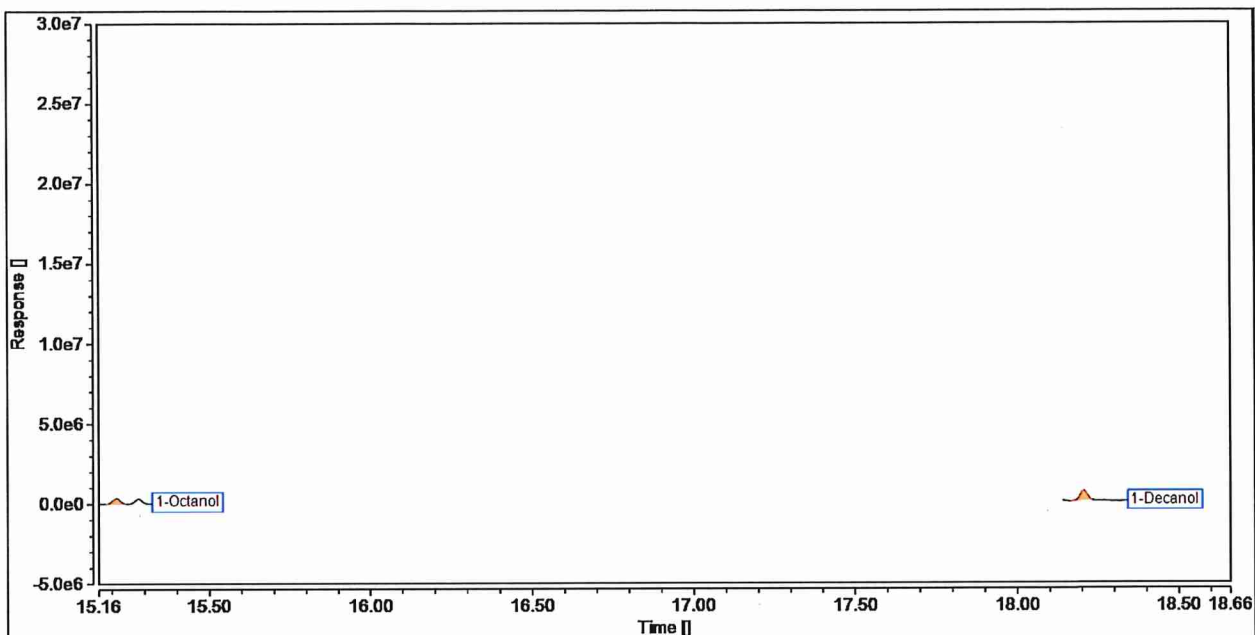


Figure 2. SPME-GC-MS extracted ion chromatogram of a 0.01 µg foam standard from 200-2026-07160056.

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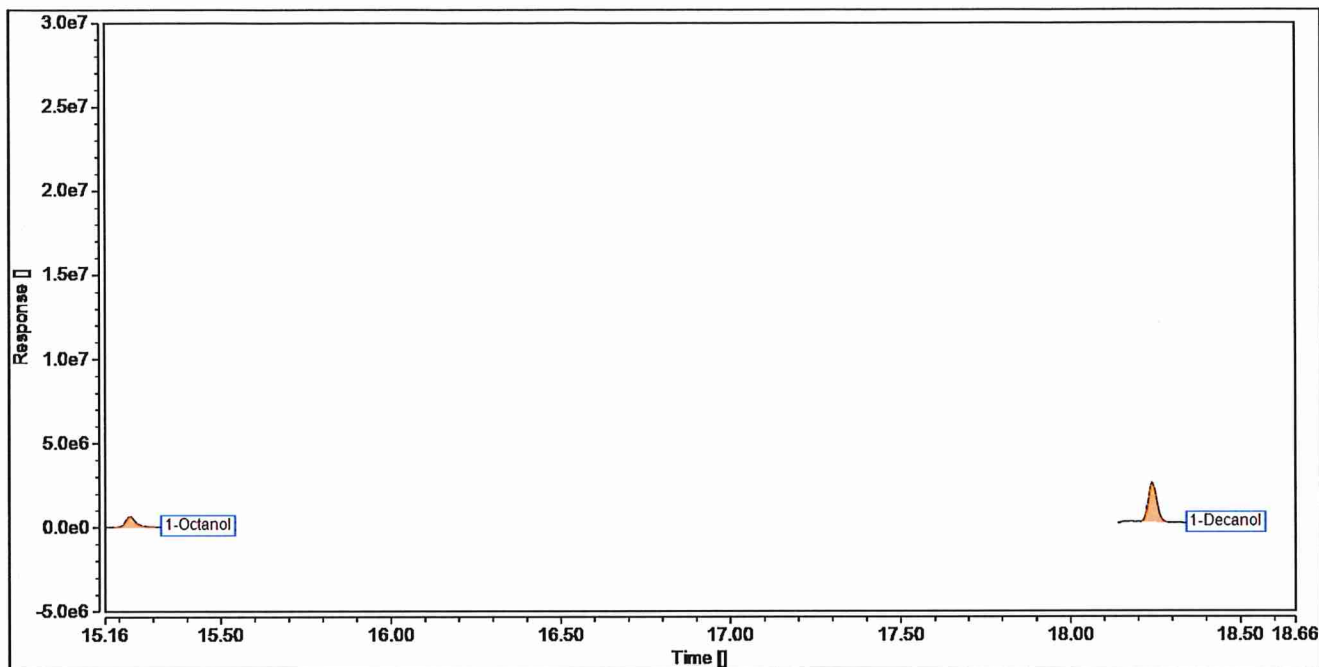


Figure 3. SPME-GC-MS extracted ion chromatogram of a 0.1 µg foam standard from sample 200-2026-07160056.

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 7511 12th Street
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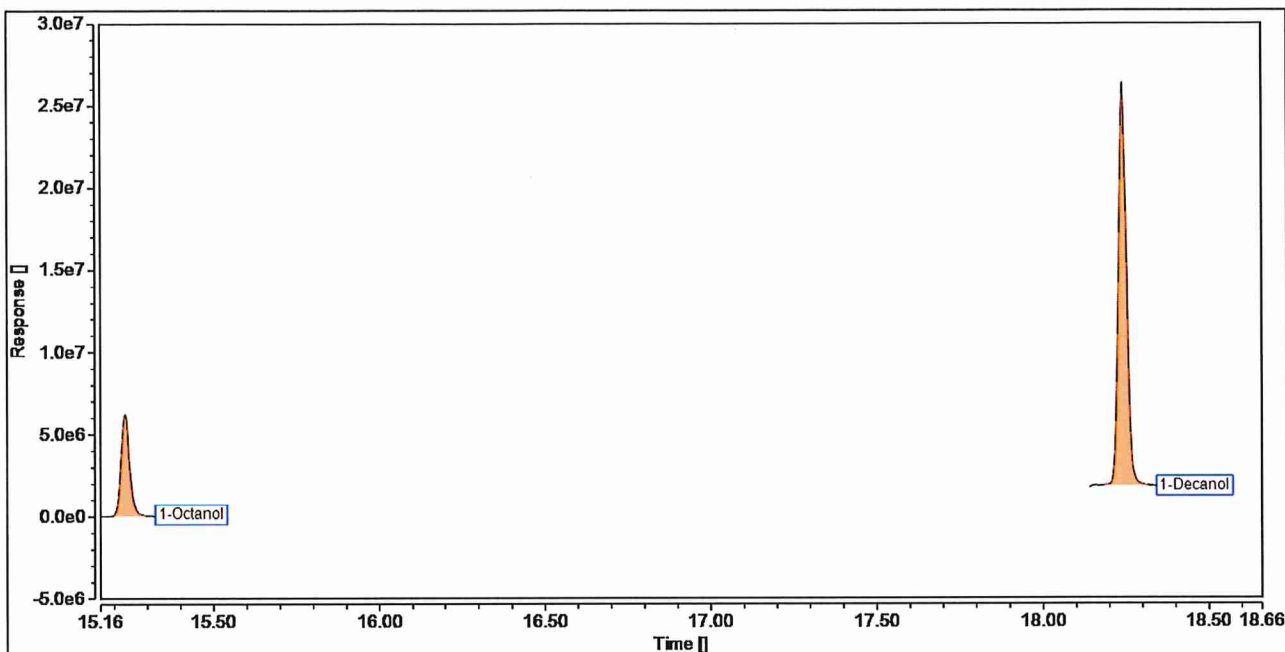


Figure 4. SPME-GC-MS extracted ion chromatogram of a 1 µg foam standard from sample 200-2026-07160056.

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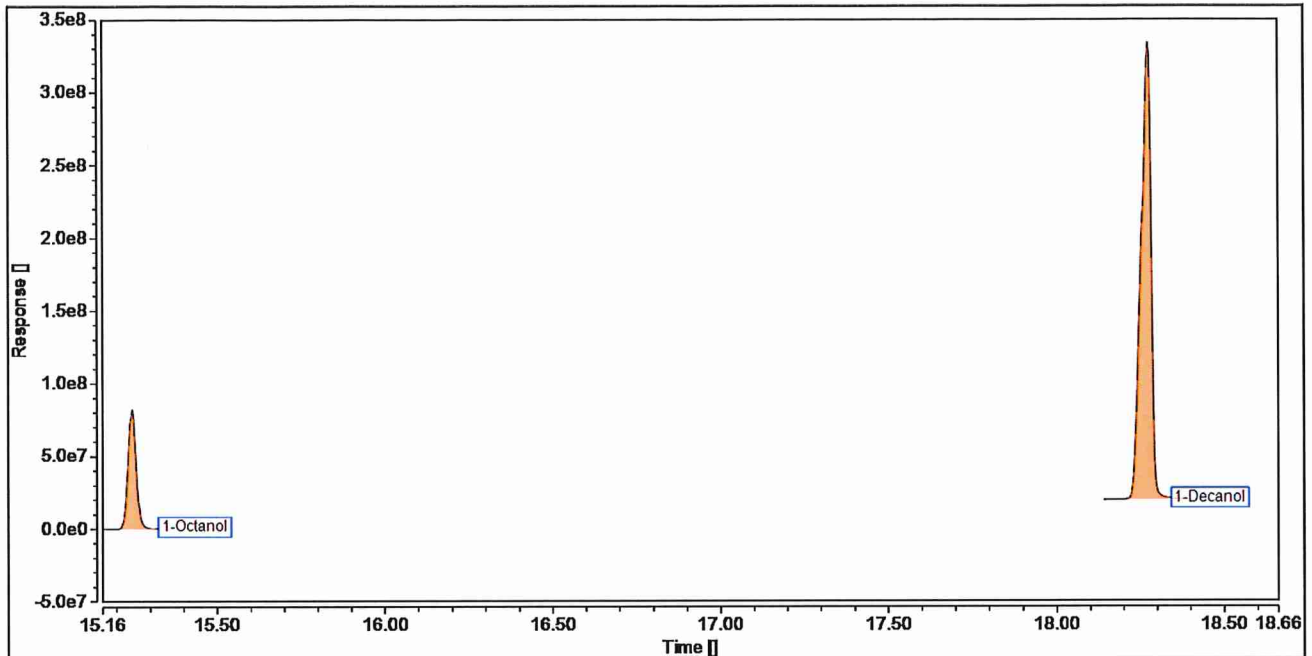


Figure 5. SPME-GC-MS extracted ion chromatogram of a 10 µg foam standard from sample 200-2026-07160056.

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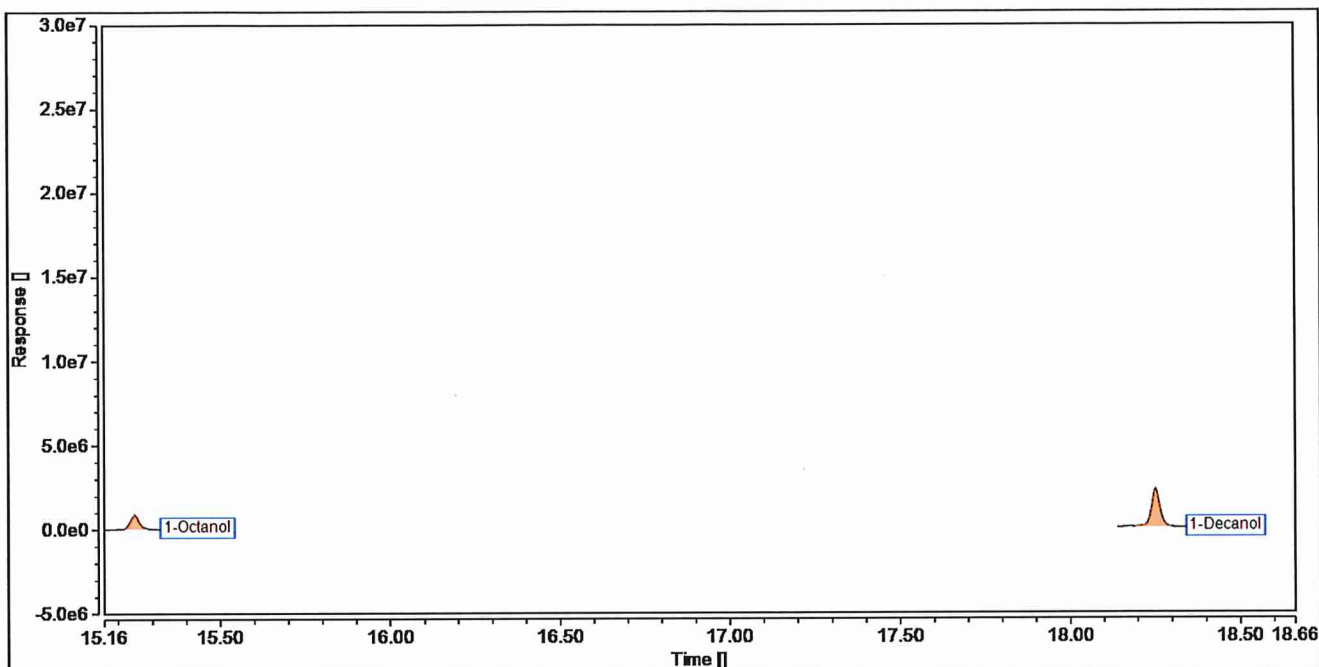


Figure 6. SPME-GC-MS extracted ion chromatogram of sample 200-2026-07020083: Down Hydrant #1 627 16th Pl.

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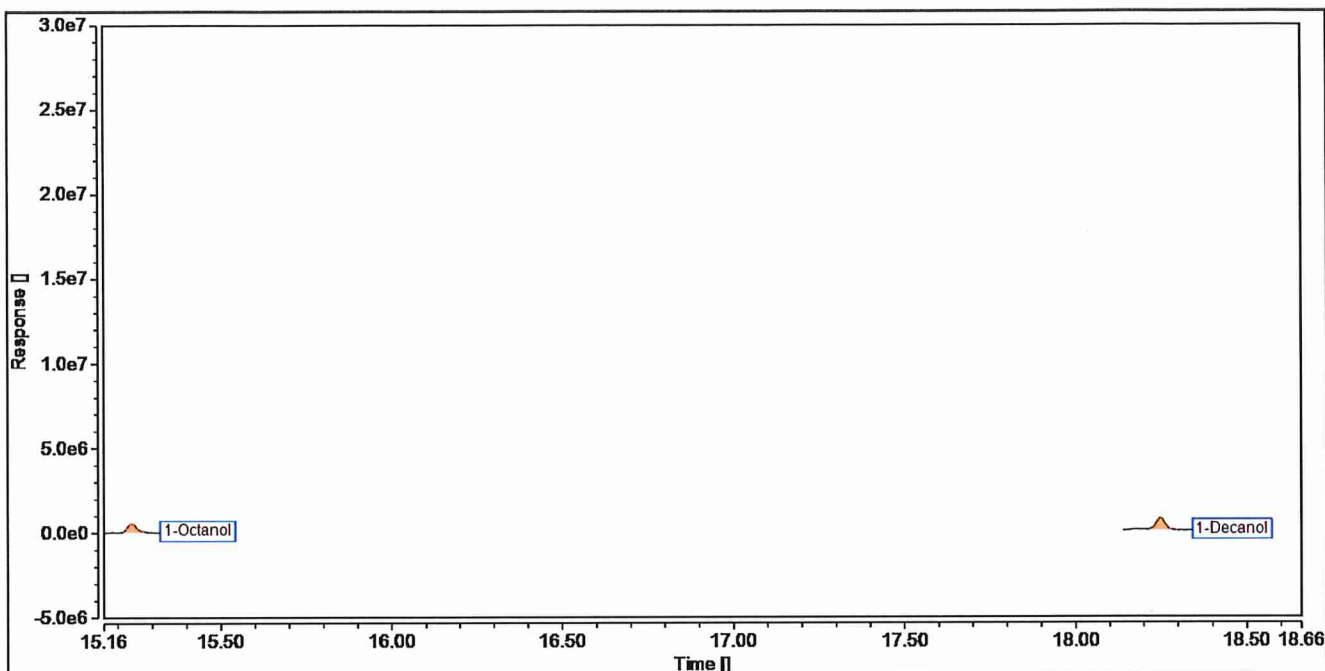


Figure 7. SPME-GC-MS extracted ion chromatogram of sample 200-2026-07020084: Down Hydrant #2 600 16th Pl.

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 7511 12th Street
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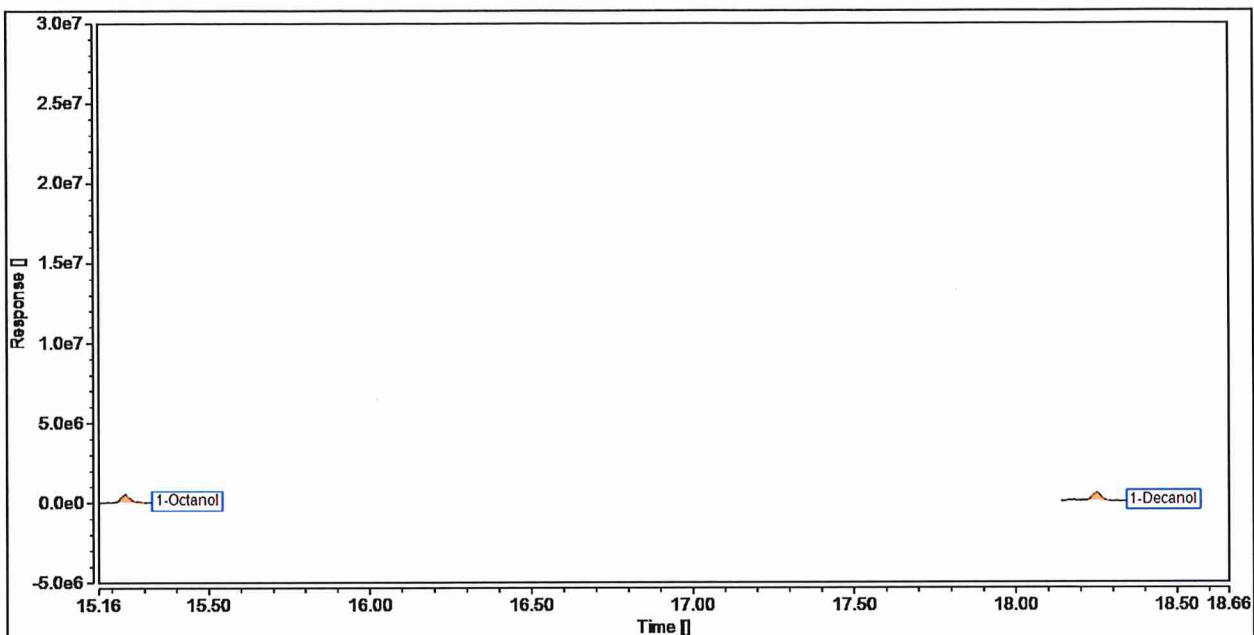


Figure 8. SPME-GC-MS extracted ion chromatogram of sample 200-2026-07020085: Down Hydrant #3 Carthage Lot.

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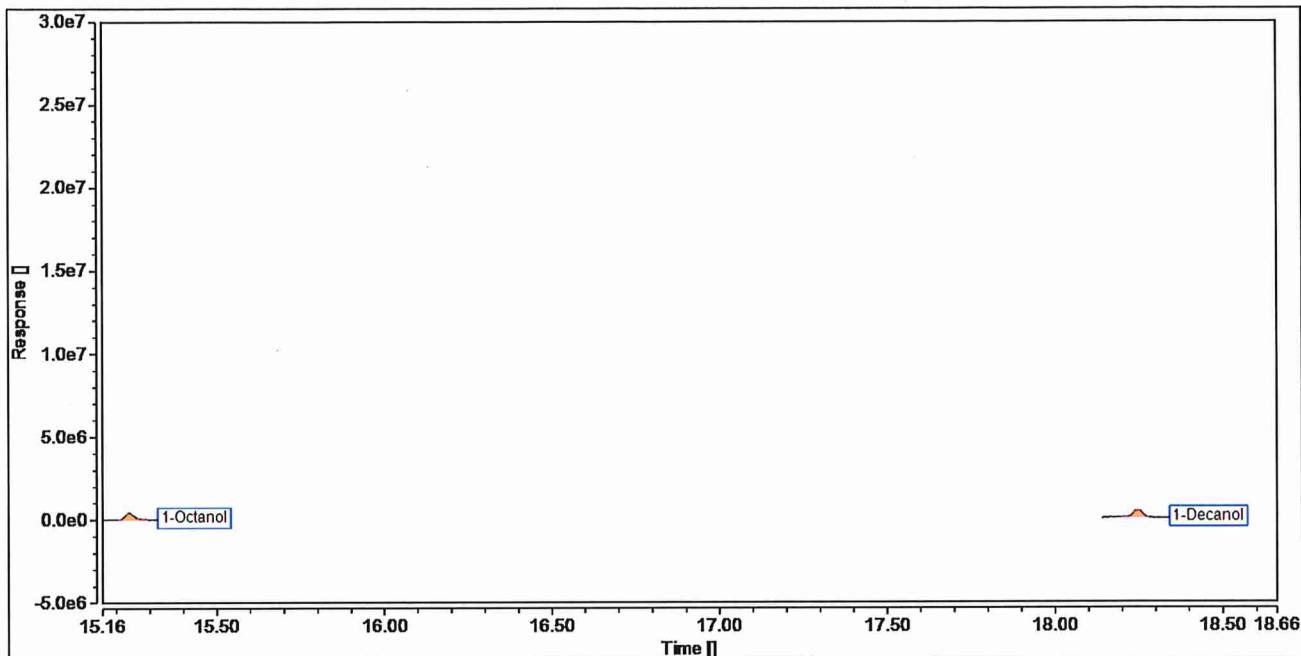


Figure 9. SPME-GC-MS extracted ion chromatogram of sample 200-2026-07020086: Down Hydrant #4 16th St + Sheridan Rd.

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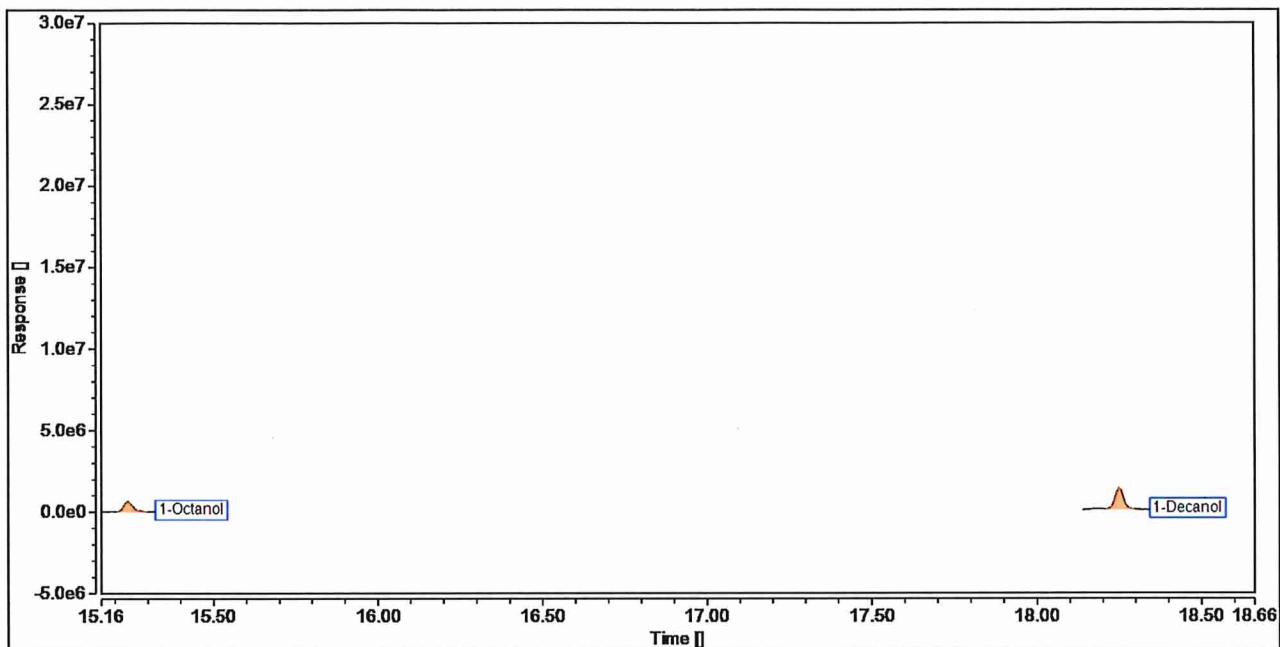


Figure 10. SPME-GC-MS extracted ion chromatogram of sample 200-2026-07020087: Source Hydrant 727 16th Pl.

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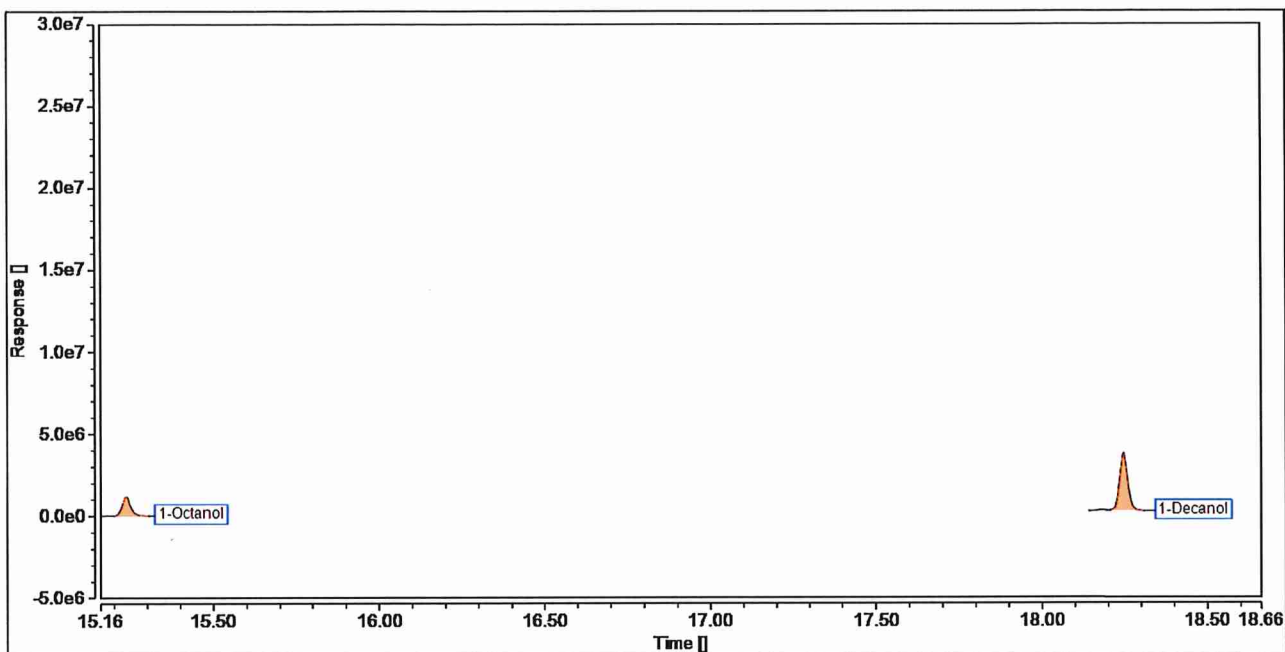


Figure 11. SPME-GC-MS extracted ion chromatogram of sample 200-2026-07020088: Service Line 717 16th Pl.

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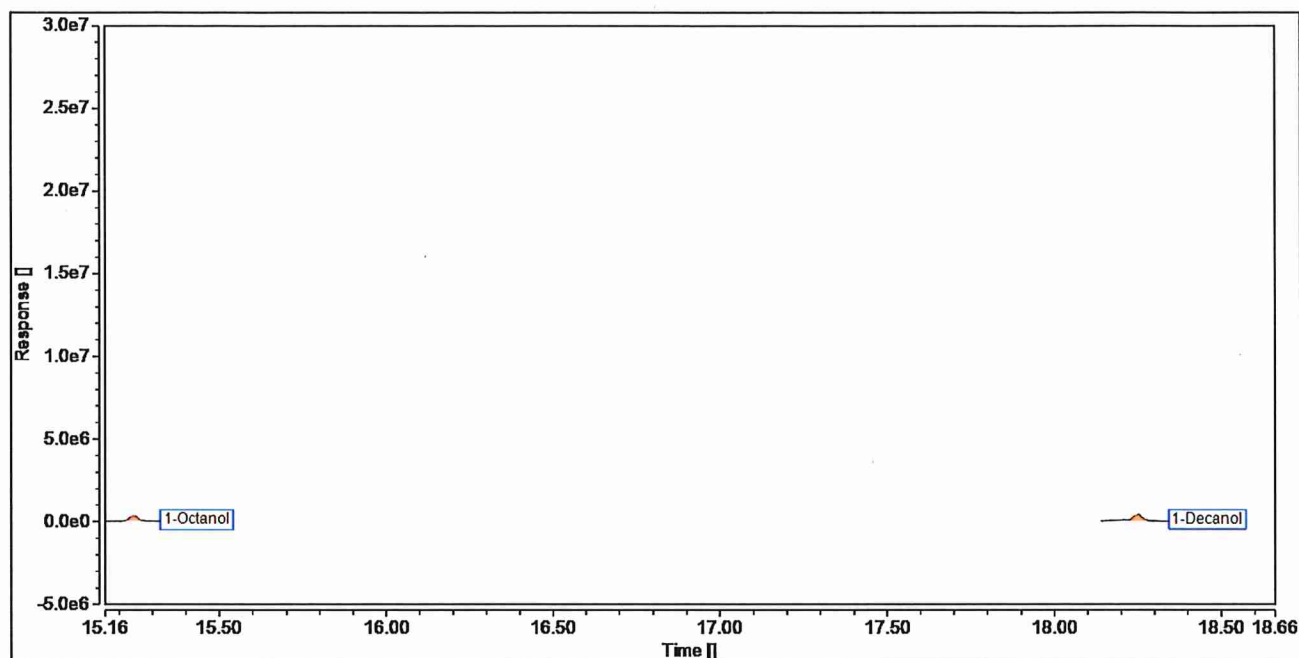


Figure 12. SPME-GC-MS extracted ion chromatogram of sample 200-2026-07020089; 17th St E.

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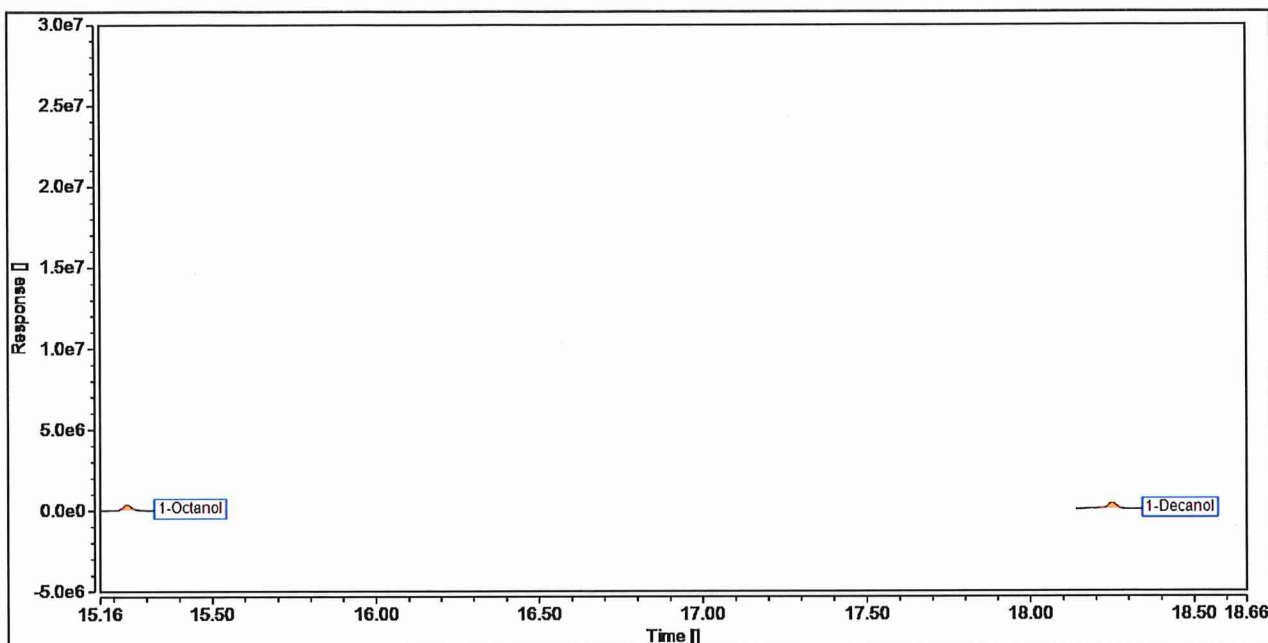


Figure 13. SPME-GC-MS extracted ion chromatogram of sample 200-2026-07020090: 12th St W.

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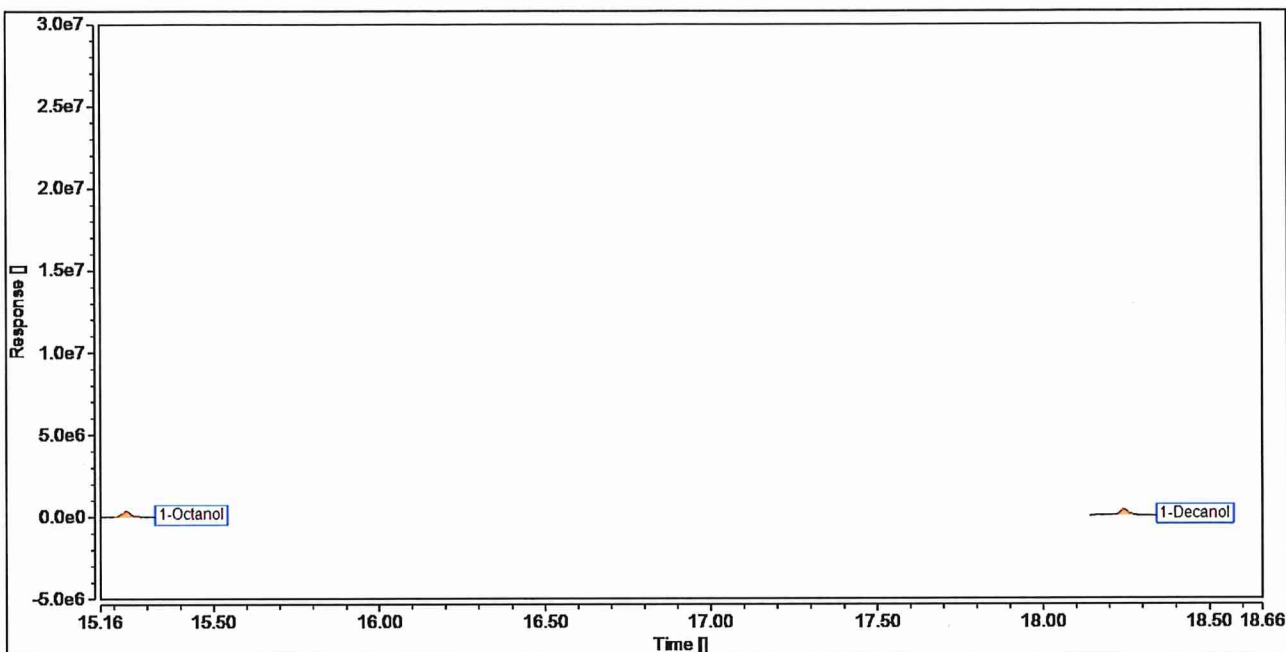


Figure 14. SPME-GC-MS extracted ion chromatogram of sample 200-2026-07020091: 16th Pl.



SFA Labs

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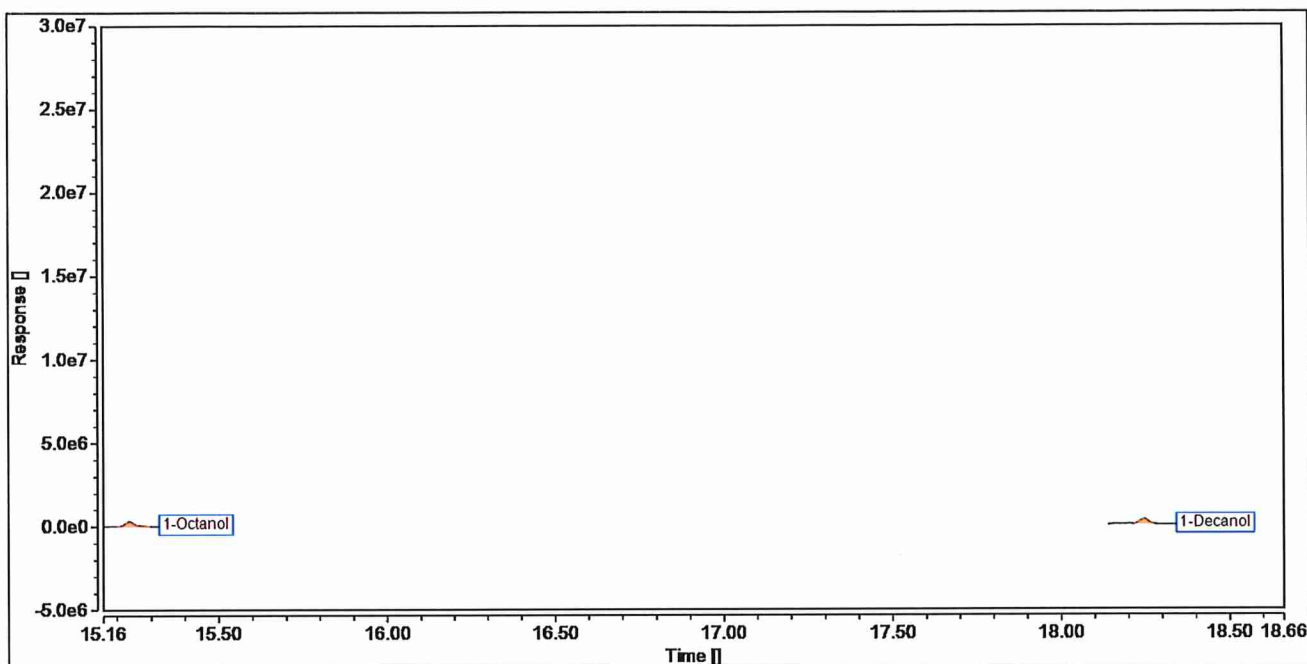


Figure 15. SPME-GC-MS extracted ion chromatogram of sample 200-2026-07020092: 1548 HYD.

The Village of Somers
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 Kenosha, WI 53144

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 Reported: 07/28/26 15:50
 Project#: 200-2026-07020083

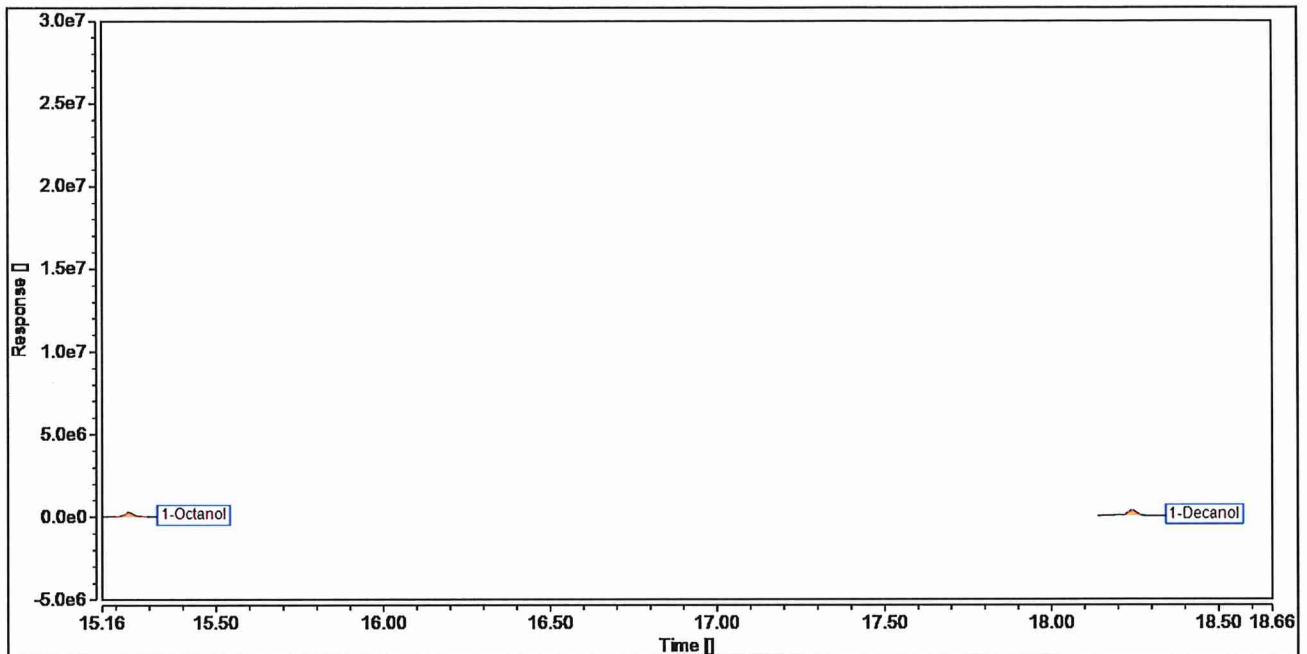


Figure 16. SPME-GC-MS extracted ion chromatogram of sample 200-2026-07020093: 1778 HYD.

The Village of Somers
 Attn: Josh Fugate
 7511 12th Street
 Kenosha, WI 53144

Received: 07/02/26
 Reported: 07/28/26 15:50
 Project#: 200-2026-07020083

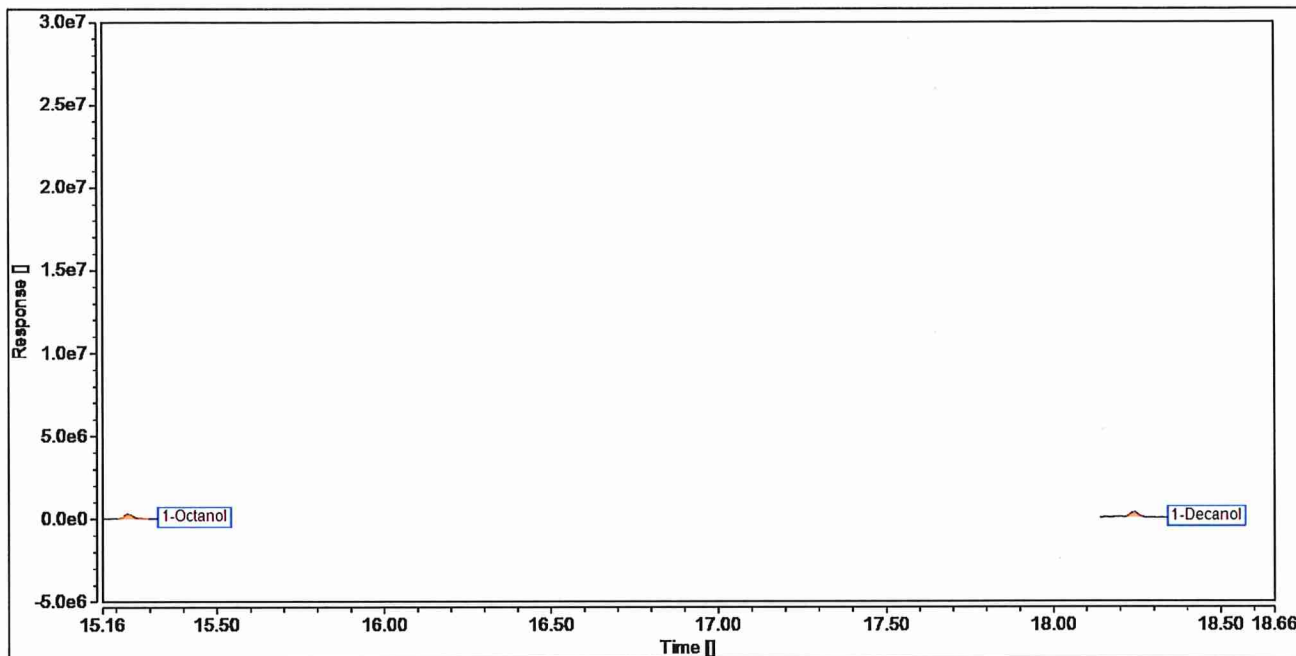
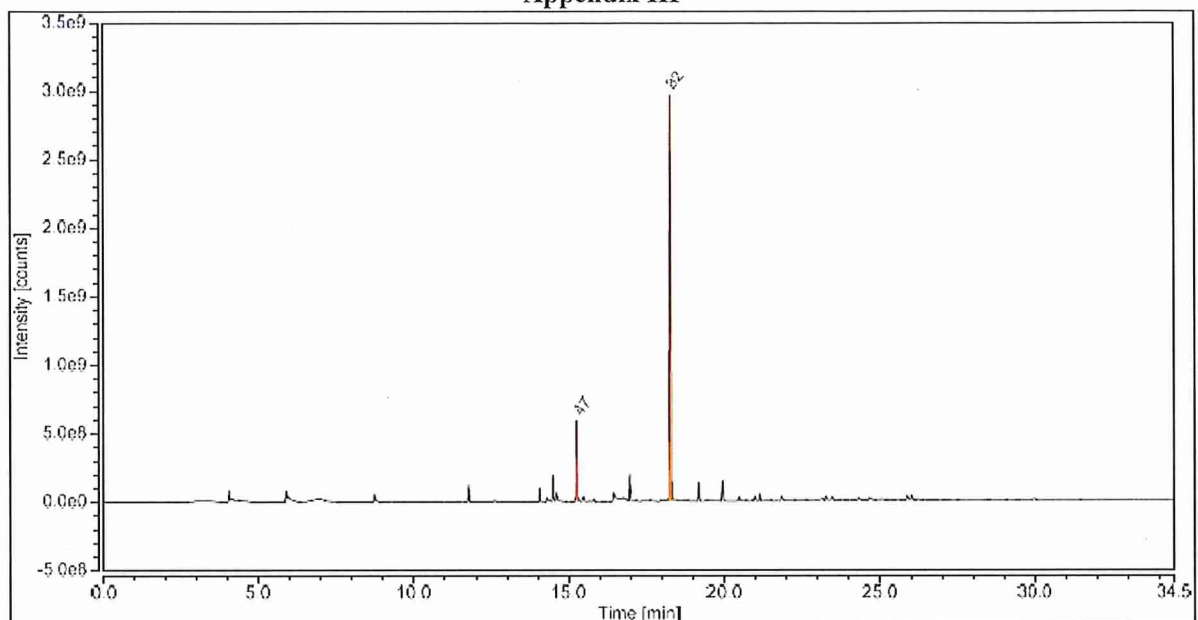


Figure 17. SPME-GC-MS extracted ion chromatogram of sample 200-2026-07020094: LS HYD.

The Village of Somers
 Attn: Josh Fugate
 7511 12th Street
 Kenosha, WI 53144

Received: 07/02/26
 Reported: 07/28/26 15:50
 Project#: 200-2026-07020083

Appendix III



Integration Results							
No.	Name	CAS Number	SI	Retention Time min	Area counts*min	Rel.Area %	Amount
47	1-Octanol	111-87-5	949	15.24	16,888,926	8.08	n.a.
82	1-Decanol	112-30-1	952	18.27	101,526,135	48.59	10.3888

Figure 1. SPME-GC-MS total ion chromatogram for sample 200-2026-07160056, 10 µg of foam in DI water.



**VILLAGE OF SOMERS
VILLAGE BOARD
MEETING ITEM MEMORANDUM**

MEETING DATE: August 12th, 2026

TO: Village President Stoner and Village Trustees

PREPARED BY: Josh Sullivan, Public Works Superintendent

REVIEWED BY: Jim Hurley, Village Administrator

AGENDA ITEM: #12 Consider approval of order for the Western Star Tandem Axle Patrol Truck to be paid for in 2027 in an amount not to exceed \$335,000

BACKGROUND:

The Public Works Department is requesting authorization to purchase a new Western Star Tandem Axle Patrol Truck to replace the Department's existing 2008 Freightliner Tandem Axle Patrol/Plow Truck.

The proposed truck will be equipped with a dump body, front plow, wing plow, and tailgate spreader and will be used for snow and ice control, material hauling, and other year-round Public Works operations.

The existing 2008 Freightliner is currently 18 years old with approximately 39,504 miles. Due to the specialized nature of the vehicle, the truck has exceeded the Village's anticipated 15-year useful life for this type of equipment. Replacement at this time will help maintain dependable snow and ice removal operations and reduce the risk of increased repair costs and downtime associated with an aging vehicle.

PRIOR ACTION TAKEN:

This item was discussed during the 8/4/2026 village work session and was requested to be discussed during the 8/11/2026 village board meeting.

FINANCIAL OR BUDGET CONSIDERATION:

Truck Country of Wisconsin has provided a quote of **\$155,484** for the Western Star truck chassis.

Burke Truck & Equipment, Inc. has provided a quote of **\$175,521** for the required upfitting, including the dump body, front plow, wing plow, and tailgate spreader. However, this pricing is only guaranteed for six months and the build out is estimated to be 18-24 months.

The total estimated purchase price is therefore:

Truck Chassis:	\$155,484
Upfitting:	\$175,521
Total:	\$331,005

The timing of the purchase is important due to upcoming changes associated with new emissions standards for the 2027 model year. The dealer has advised that these changes are expected to increase the chassis price by approximately \$10,000 to \$25,000.

Truck Country can only guarantee availability of a 2026 model-year chassis if the Village places the order by August 15, 2026. Ordering prior to that deadline would allow the Village to secure the current quoted chassis price and avoid the anticipated increase associated with the 2027 emissions requirements.

Based on the dealer's estimated increase, delaying the purchase could increase the total project cost from the current \$331,005 to approximately \$341,005 to \$356,005, assuming no other changes to the upfitting cost. This also does not consider the potential price increase for a newer model year vehicle if the ordered after the deadline. Truck Country will know the price of the new model year unit in September.

The truck can be ordered by August 15th and the first payment for the truck would be made in January 2027.

SUGGESTED ACTION/ACTION REQUESTED/COMMENTS:

In the event that the Village Board agrees with the suggested action, a suggested motion to approve would be as follows:

“Motion to approve order of 2027 Western Star Tandem Axel Patrol Truck from Truck Country in the amount of \$155,484 to be paid in 2027.”

ATTACHMENTS:

2027 Western Star 47X Tandem Patrol/Plow Truck CIP Request

Western Star Tandem 47X Quote

Burke Truck & Equipment Up Fitting Quote

Emissions
Updates



FY 2027 CIP Request Form

1. Department Public Works 2. Date Requested 6/17/26

3. Project Name 2027 Western Star 47X Tandem Patrol/Plow Truck 4. Requested by Josh Sullivan

5. Project Number N/A 6. # of Requests Submitted N/A 7. Priority of Request 1 of 2

8. Item /Description (Rationale for Project, Ex. Why now? Why this budget?)

The Public Works Department is requesting to purchase a 2027 Western Star Tandem Axle Patrol Truck, to be up fitted with a dump body, front plow, wing plow, and tailgate spreader. This truck will be replacing a current 2008 Freightliner Tandem Axle Patrol/Plow Truck. The current Freightliner patrol truck is 18 years old, with 39,504 miles, and has exceeded its useful life of 15years. The price of the Western Star truck chassis was quoted at \$155,484 by Truck Country of Wisconsin, and up fitting by Burke Truck & Equipment, INC. was quoted at \$175,521.

9. Included in Prior CIPs N/A 10. If Yes, Budget Year 2027 11. \$\$\$ Budgeted in Prior CIP N/A

12. Age of Item to be Replaced 18 Years 13. Estimated Useful Life of Replacement 15 Years 14. End of Useful Life Year 2042

15. Suggested Source of Funding (Cash, General Obligation Bond, Revenue Bond, Sewer Fund, Water Fund, Storm Water Fund, Reserves
If known, please give rationale for suggested funding source)

General Fund

16. Amount Requested for FY2027

\$335,000

Prepared for:
Josh Sullivan
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7511 12th Street
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Phone: 262-909-3997

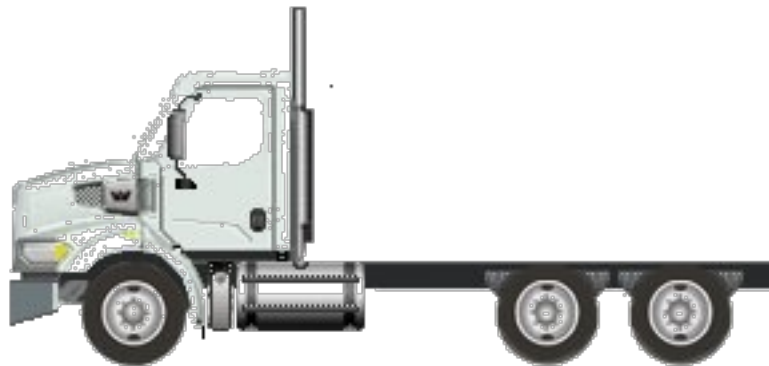
Prepared by:
Ryan Danbrea
TRUCK COUNTRY OF
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9202 N. 107TH STREET
MILWAUKEE, WI 53224
Phone:

A proposal for
Somers village of

Prepared by
TRUCK COUNTRY OF WISCONSIN
Ryan Danbrea

May 28, 2026

Western Star 47X



Components shown may not reflect all spec'd options and are not to scale

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Q U O T A T I O N

WESTERN STAR 47X

SET BACK AXLE - TRUCK
 DETROIT DD13 GEN 5 12.8L 370 HP @ 1625 RPM, 1900
 GOV RPM, 1250 LB/FT @ 975 RPM
 ALLISON 3000 RDS AUTOMATIC TRANSMISSION WITH
 PTO PROVISION
 MERITOR RT-46-160 46,000# R-SERIES TANDEM REAR
 AXLE
 AIRLINER 46,000# REAR SUSPENSION
 DETROIT DA-F-20.0-5 20,000# FL1 71.0 KPI/3.74 DROP
 SINGLE FRONT AXLE

23,000# FLAT LEAF FRONT SUSPENSION
 111.6 INCH BBC CONVENTIONAL ALUMINUM CAB
 4575MM (180 INCH) WHEELBASE
 13.0MM X 87.0MM X 311.0MM STEEL FRAME
 (0.51X3.43X12.24 INCH) 120 KSI
 1975MM (78 INCH) REAR FRAME OVERHANG
 TEM TO EVALUATE AND INSTALL FRAME RAIL
 REINFORCEMENT AS NEEDED FOR FRONT
 FRAME MOUNTED EQUIPMENT

			PER UNIT		TOTAL
VEHICLE PRICE	TOTAL # OF UNITS (1)	\$	155,484	\$	155,484
EXTENDED WARRANTY		\$	0	\$	0
DEALER INSTALLED OPTIONS		\$	0	\$	0
CUSTOMER PRICE BEFORE TAX		\$	155,484	\$	155,484
TAXES AND FEES					
TAXES AND FEES		\$	0	\$	0
OTHER CHARGES		\$	0	\$	0
TRADE-IN					
TRADE-IN ALLOWANCE		\$	(0)	\$	(0)
BALANCE DUE	(LOCAL CURRENCY)	\$	155,484	\$	155,484

****No Extended Warranties Included on this quote****

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Phone:

COMMENTS:

Projected delivery on ____ / ____ / ____ provided the order is received before ____ / ____ / ____.

APPROVAL:

Please indicate your acceptance of this quotation by signing below:

Customer: X _____ Date: ____ / ____ / ____.

Daimler Truck Financial

Financing that works for you.

See your local dealer for a competitive quote from Daimler Truck Financial, or contact us at Information@dtfoffers.com.

Daimler Truck Financial offers a variety of finance, lease and insurance solutions to fit your business needs. For more information about our products and services, visit our website at www.daimler-truckfinancial.com.

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 Phone:

S P E C I F I C A T I O N P R O P O S A L

Data Code	Description	Weight Front	Weight Rear
Price Level			
PRL-30X	47X/49X PRL-30X (EFF:MY27 ORDERS)		
Data Version			
DRL-038	SPECPRO21 DATA RELEASE VER 038		
Vehicle Configuration			
001-470	WESTERN STAR 47X	9,050	6,525
004-227	2027 MODEL YEAR SPECIFIED		
002-004	SET BACK AXLE - TRUCK		
019-008	TOWING PROVISION AT END OF FRAME WITH SAE J560, WITHOUT END OF FRAME AIR CONNECTIONS	15	15
003-001	LH PRIMARY STEERING LOCATION		
General Service			
AA1-003	TRUCK/TRAILER CONFIGURATION		
AA6-001	DOMICILED, USA 50 STATES (INCLUDING CALIFORNIA AND CARB OPT-IN STATES)		
99D-019	CARB CLEAN IDLE LABELS NOT FOR INITIAL REGISTRATION IN STATES REQUIRING CARB EMISSIONS CERTIFICATION (INCLUDES 6X4 INCH LABELS ON LOWER FORWARD OF DRIVER DOOR)		
A85-011	CONSTRUCTION SERVICE		
A84-1GM	GOVERNMENT BUSINESS SEGMENT		
AA4-010	DIRT/SAND/ROCK COMMODITY		
AA5-002	TERRAIN/DUTY: 100% (ALL) OF THE TIME, IN TRANSIT, IS SPENT ON PAVED ROADS		
AB1-008	MAXIMUM 8% EXPECTED GRADE		
AB5-001	SMOOTH CONCRETE OR ASPHALT PAVEMENT - MOST SEVERE IN-TRANSIT (BETWEEN SITES) ROAD SURFACE		
995-1A5	WESTERN STAR VOCATIONAL WARRANTY		
A66-99D	EXPECTED FRONT AXLE(S) LOAD : 20000.0 lbs		

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Data Code	Description	Weight Front	Weight Rear
A68-99D	EXPECTED REAR DRIVE AXLE(S) LOAD : 46000.0 lbs		
A63-99D	EXPECTED GROSS VEHICLE WEIGHT CAPACITY : 66000.0 lbs		
A70-99D	EXPECTED GROSS COMBINATION WEIGHT : 80000.0 lbs		
Truck Service			
AA3-018	FRONT PLOW/END DUMP BODY		
AF3-142	MONROE TRUCK EQUIPMENT		
Engine			
101-3CV	DETROIT DD13 GEN 5 12.8L 370 HP @ 1625 RPM, 1900 GOV RPM, 1250 LB/FT @ 975 RPM		
Electronic Parameters			
79A-068	68 MPH ROAD SPEED LIMIT		
79B-000	CRUISE CONTROL SPEED LIMIT SAME AS ROAD SPEED LIMIT		
79F-013	FLEET MANAGEMENT - DAILY ENGINE USAGE ENABLED		
79K-007	PTO MODE ENGINE RPM LIMIT - 1100 RPM		
79P-032	PTO RPM CONTROL WITH STEERING WHEEL SWITCHES		
79T-001	PTO MODE RPM INCREMENT - 25 RPM		
79U-007	PTO GOVERNOR RAMP RATE - 250 RPM PER SECOND		
79V-001	FUEL DOSING OF AFTERTREATMENT ENABLED IN PTO MODE-CLEANS HYDROCARBONS AT HIGH TEMPERATURES ONLY		
79W-008	ONE PTO SPEED VIA DASH SWITCH		
79X-021	PTO SPEED 1 SETTING - 825 RPM		
80G-015	PTO MINIMUM RPM - 800		
80J-001	REGEN INHIBIT SPEED THRESHOLD - 0 MPH		
80L-003	ENABLE DPF REGEN ZONE 1 WITH AUTO ENGINE RPM ELEVATE FOR EXTENDED IDLE		
80W-001	MAINTENANCE SYSTEM WITH NO POP-UPS AND NO MENU IN CLUSTER		
80S-004	PTO 1, DASH SWITCH, ENGAGE WHILE DRIVING		
Engine Equipment			
99C-024	EPA 2010/GHG 2024 CONFIGURATION		
13E-001	STANDARD OIL PAN		
105-015	OIL FILL AND DIPSTICK LOCATED FOR ENHANCED SERVICEABILITY		

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 Phone:

Data Code	Description	Weight Front	Weight Rear
014-111	SIDE OF HOOD AIR INTAKE WITH ENGINE MOUNTED AIR CLEANER, WITH INSIDE/OUTSIDE AIR AND SNOW DOOR		
124-105	LN 12V 170 AMP AVI 160 PAD MOUNT ALTERNATOR		
292-222	(3) DTNA GENUINE, HIGH TEMP AGM STARTING AND CYCLING, MIN 2775CCA, 570RC, THREADED STUD BATTERIES		
290-1AC	PASSENGER SEAT BATTERY BOX VENTED TO OUTSIDE OF CAB		
282-013	BATTERY BOX MOUNTED UNDER PASSENGER SEAT		
291-017	WIRE GROUND RETURN FOR BATTERY CABLES WITH ADDITIONAL FRAME GROUND RETURN		
289-006	PLASTIC BATTERY BOX COVER		
293-058	NON-ESSENTIAL POSITIVE LOAD DISCONNECT, IN CAB CONTROL SWITCH MOUNTED OUTBOARD OF DRIVER SEAT	2	
295-029	POSITIVE AND NEGATIVE POSTS FOR JUMPSTART LOCATED ON FRAME NEXT TO STARTER	2	
107-046	BW MODEL FE-921 19.0 CFM SINGLE CYLINDER AIR COMPRESSOR WITH SAFETY VALVE		
152-041	ELECTRONIC ENGINE INTEGRAL SHUTDOWN PROTECTION SYSTEM		
128-998	NO RETARDER/ENGINE BRAKE		
016-1C2	RH OUTBOARD UNDER STEP MOUNTED HORIZONTAL AFTERTREATMENT SYSTEM ASSEMBLY WITH RH B-PILLAR MOUNTED VERTICAL TAILPIPE		
28F-015	ENGINE AFTERTREATMENT DEVICE, AUTOMATIC OVER THE ROAD ACTIVE REGENERATION AND VIRTUAL REGENERATION REQUEST SWITCH IN CLUSTER AND DASH MOUNTED INHIBIT SWITCH		
239-003	90 DEG STACK AND B-PILLAR PIPE WITH MINIMUM STACK PROTRUSION ABOVE CAB		
233-019	STANDARD CURVE BRIGHT UPPER STACK(S) AND ELBOW(S)		
237-1CR	RH CURVED VERTICAL TAILPIPE B-PILLAR MOUNTED ROUTED FROM STEP		
23U-027	8 GALLON DIESEL EXHAUST FLUID TANK		
23Z-005	UNPOLISHED ALUMINUM WST DIESEL EXHAUST FLUID TANK COVER		
43X-001	LH HEAVY DUTY STANDARD DIESEL EXHAUST FLUID TANK LOCATION		

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 Phone:

Data Code	Description	Weight Front	Weight Rear
43Y-001	STANDARD DIESEL EXHAUST FLUID TANK CAP		
242-001	STAINLESS STEEL AFTERTREATMENT DEVICE/MUFFLER/TAILOPIPE SHIELD		
273-059	ELECTRONICALLY CONTROLLED VARIABLE SPEED VISCOUS FAN DRIVE		
276-002	AUTOMATIC FAN CONTROL WITH DASH SWITCH AND INDICATOR LIGHT, NON ENGINE MOUNTED		
122-1H2	DETROIT FUEL/WATER SEPARATOR WITH BYPASS AND 12 VOLT PREHEATER	10	
110-068	DDC SUPPLIED ENGINE MOUNTED FUEL FILTER/FUEL WATER SEPARATOR WITH WATER-IN-FUEL INDICATOR		
118-001	FULL FLOW OIL FILTER		
266-109	1400 SQUARE INCH VOCATIONAL RADIATOR WITH PROTECTION PACKAGE	20	
103-039	ANTIFREEZE TO -34F, OAT (NITRITE AND SILICATE FREE) EXTENDED LIFE COOLANT		
171-002	SILICONE COOLANT HOSES - WHERE POSSIBLE		
261-001	STANDARD CHARGE AIR COOLER PLUMBING		
270-023	HDEP FIXED RATIO COOLANT PUMP AND RADIATOR DRAIN VALVE		
168-002	LOWER RADIATOR GUARD		
138-005	PHILLIPS-TEMRO 1500 WATT/115 VOLT BLOCK HEATER	4	
166-005	PHILLIPS-TEMRO 300 WATT/115 VOLT OIL PREHEATER	4	
140-022	CHROME ENGINE HEATER RECEPTACLE MOUNTED UNDER LH DOOR		
132-998	NO AIR INTAKE WARMER	-10	
155-076	DELCO 12V MOD 3.175-39MT+ STARTER WITH ENGINE ECU SOFTWARE PROTECTION AND INTEGRATED MAGNETIC SWITCH	-45	
Transmission			
342-582	ALLISON 3000 RDS AUTOMATIC TRANSMISSION WITH PTO PROVISION	-230	-130
Transmission Equipment			
343-339	ALLISON VOCATIONAL PACKAGE 223 - AVAILABLE ON 3000/4000 PRODUCT FAMILIES WITH VOCATIONAL MODELS RDS, HS, MH AND TRV		
84B-012	ALLISON VOCATIONAL RATING FOR ON/OFF HIGHWAY APPLICATIONS AVAILABLE WITH ALL PRODUCT FAMILIES		

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Data Code	Description	Weight Front	Weight Rear
84C-023	PRIMARY MODE GEARS, LOWEST GEAR 1, START GEAR 1, HIGHEST GEAR 6, AVAILABLE FOR 3000/4000 PRODUCT FAMILIES ONLY		
84D-023	SECONDARY MODE GEARS, LOWEST GEAR 1, START GEAR 1, HIGHEST GEAR 6, AVAILABLE FOR 3000/4000 PRODUCT FAMILIES ONLY		
84E-000	PRIMARY SHIFT SCHEDULE RECOMMENDED BY DTNA AND ALLISON, THIS DEFINED BY ENGINE AND VOCATIONAL USAGE		
84F-000	SECONDARY SHIFT SCHEDULE RECOMMENDED BY DTNA AND ALLISON, THIS DEFINED BY ENGINE AND VOCATIONAL USAGE		
84G-000	PRIMARY SHIFT SPEED RECOMMENDED BY DTNA AND ALLISON, THIS DEFINED BY ENGINE AND VOCATIONAL USAGE		
84H-000	SECONDARY SHIFT SPEED RECOMMENDED BY DTNA AND ALLISON, THIS DEFINED BY ENGINE AND VOCATIONAL USAGE		
84N-011	NEUTRAL AT STOP ENABLED		
84V-001	DIRECTION CHANGE ENABLED WITH MULTIPLEXED SERVICE BRAKES - ALLISON 5TH GEN TRANSMISSIONS		
85E-009	MAXIMUM ENGINE SPEED FOR PTO ENGAGEMENT 900 RPM		
85F-034	MAXIMUM ENGINE SPEED FOR PTO OPERATION 2000 RPM		
85G-009	MAXIMUM OUTPUT SPEED FOR PTO ENGAGEMENT 250 RPM		
85H-159	MAXIMUM OUTPUT SPEED FOR PTO OPERATION 4000 RPM - ALLISON 5TH GEN TRANSMISSIONS		
353-075	QUICKFIT BODY LIGHTING CONNECTOR AT END OF FRAME, WITH CAP		
34C-011	ELECTRONIC TRANSMISSION WIRING TO CUSTOMER INTERFACE CONNECTOR		
362-2JT	CUSTOMER INSTALLED CHELSEA 281 SERIES PTO		
363-002	PTO MOUNTING, RH SIDE OF MAIN TRANSMISSION ALLISON, ZF & EATON FULLER		
341-018	MAGNETIC PLUGS, ENGINE DRAIN, TRANSMISSION DRAIN, AXLE(S) FILL AND DRAIN		
345-078	HEAVY DUTY ELECTRONIC TRANSMISSION SHIFT CONTROL, COLUMN MOUNTED		
370-006	WATER TO OIL TRANSMISSION COOLER		

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Data Code	Description	Weight Front	Weight Rear
346-003	TRANSMISSION OIL CHECK AND FILL WITH ELECTRONIC OIL LEVEL CHECK		
35T-001	ATF-SYNTHETIC AUTOMATIC TRANSMISSION FLUID		
Front Axle and Equipment			
400-1BB	DETROIT DA-F-20.0-5 20,000# FL1 71.0 KPI/3.74 DROP SINGLE FRONT AXLE	190	
418-060	CONMET PRESET PLUS PREMIUM IRON FRONT HUBS	20	
402-030	MERITOR 16.5X6 Q+ CAST SPIDER CAM FRONT BRAKES, DOUBLE ANCHOR, FABRICATED SHOES	10	
403-002	NON-ASBESTOS FRONT BRAKE LINING		
419-023	CONMET CAST IRON FRONT BRAKE DRUMS		
427-001	FRONT BRAKE DUST SHIELDS	5	
409-006	FRONT OIL SEALS		
408-001	VENTED FRONT HUB CAPS WITH WINDOW, CENTER AND SIDE PLUGS - OIL		
405-002	MERITOR AUTOMATIC FRONT SLACK ADJUSTERS		
536-104	DUAL POWER STEERING GEARS, BENDIX 16- 20K	80	
534-003	4 QUART POWER STEERING RESERVOIR	5	
533-001	OIL/AIR POWER STEERING COOLER	5	
40T-002	CURRENT AVAILABLE SYNTHETIC 75W-90 FRONT AXLE LUBE		
Front Suspension			
620-068	23,000# FLAT LEAF FRONT SUSPENSION	250	
619-002	THREADED SPRING PINS AND BUSHINGS - FRONT SUSPENSION		
410-001	FRONT SHOCK ABSORBERS		
Rear Axle and Equipment			
420-103	MERITOR RT-46-160 46,000# R-SERIES TANDEM REAR AXLE		470
450-060	CONMET PRESET PLUS PREMIUM IRON REAR HUBS		60
421-456	4.56 REAR AXLE RATIO		
424-001	IRON REAR AXLE CARRIER WITH STANDARD AXLE HOUSING		
386-094	RPL14 MERITOR SERVICE-FREE MAIN DRIVELINE WITH HALF ROUND (17T) YOKES	-60	-60

Prepared for:
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 9202 N. 107TH STREET
 MILWAUKEE, WI 53224
 Phone:

Data Code	Description	Weight Front	Weight Rear
388-073	MXL 17T MERITOR EXTENDED LUBE INTERAXLE DRIVELINE WITH HALF ROUND YOKES		
452-006	DRIVER CONTROLLED TRACTION DIFFERENTIAL - BOTH TANDEM REAR AXLES		30
878-023	(1) INTERAXLE LOCK VALVE, (1) DRIVER CONTROLLED DIFFERENTIAL LOCK FORWARD- REAR AND REAR-REAR AXLE VALVE		
87A-015	INDICATOR LIGHT FOR EACH INTERAXLE LOCKOUT SWITCH ENGAGE <30MPH;DISENGAGE>50MPH		
87B-008	INDICATOR LIGHT FOR EACH DIFFERENTIAL LOCKOUT SWITCH		
423-020	MERITOR 16.5X7 Q+ CAST SPIDER CAM REAR BRAKES, DOUBLE ANCHOR, FABRICATED SHOES		
433-002	NON-ASBESTOS REAR BRAKE LINING		
434-005	BRAKE CAMS AND CHAMBERS ON FORWARD SIDE OF DRIVE AXLE(S) WITH AUXILIARY SUPPORT BRACKETS		
451-027	CONMET CASTLITE CAST IRON REAR BRAKE DRUMS		-50
425-002	REAR BRAKE DUST SHIELDS		10
440-006	REAR OIL SEALS		
426-101	WABCO TRISTOP D LONGSTROKE 2-DRIVE AXLE SPRING PARKING CHAMBERS		
428-003	HALDEX AUTOMATIC REAR SLACK ADJUSTERS		
41T-002	CURRENT AVAILABLE SYNTHETIC 75W-90 REAR AXLE LUBE		
42T-001	STANDARD REAR AXLE BREATHER(S)		

Rear Suspension

622-199	AIRLINER 46,000# REAR SUSPENSION	330
621-108	9.5 INCH NOMINAL RIDE HEIGHT (460MM GLOBAL REFERENCE HEIGHT)	
431-005	RESTRAINED AXLE SEATS IN AXLE CLAMP GROUP	
624-016	51 INCH AXLE SPACING	
888-078	IGNITION CONTROLLED ELECTRIC DUMP SWITCH FOR AIR SUSPENSION WITH STATE RETENTION AND GAUGE	
87D-011	REAR AIR SUSPENSION DUMP VALVE AUTOFILL >5 MPH WITH BUZZER AND INDICATOR LIGHT	
910-001	SINGLE AIR REAR SUSPENSION LEVELING VALVE	
623-002	TRANSVERSE CONTROL RODS	

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Data Code	Description	Weight Front	Weight Rear
439-005	REAR SHOCK ABSORBERS - TWO AXLES (TANDEM) (AIR RIDE SUSPENSION)		20
Pusher / Tag Equipment			
429-998	NO PUSHER/TAG BRAKE DUST SHIELDS		
Brake System			
490-1AU	WABCO 4S/4M ABS WITH TRACTION CONTROL WITH ATC SHUT OFF SWITCH		
871-001	REINFORCED NYLON, FABRIC BRAID AND WIRE BRAID CHASSIS AIR LINES		
46E-001	STANDARD AIR MANAGEMENT UNIT		
432-003	RELAY VALVE WITH 5-8 PSI CRACK PRESSURE, NO REAR PROPORTIONING VALVE		
480-086	BW AD-9SI BRAKE LINE AIR DRYER WITH HEATER		
483-003	BENDIX OIL COALESCING FILTER FOR AIR DRYER		
479-004	AIR DRYER MOUNTED OUTBOARD ON LH RAIL AT BACK OF CAB		
460-040	STEEL AIR BRAKE RESERVOIRS MOUNTED PERPENDICULAR TO OUTSIDE RAIL	10	10
477-004	PULL CABLES ON ALL AIR RESERVOIR(S)		
Trailer Connections			
296-010	PRIMARY CONNECTOR/RECEPTACLE WIRED FOR SEPARATE STOP/TURN, ABS CENTER PIN POWERED THROUGH IGNITION		
303-025	SAE J560 7-WAY PRIMARY TRAILER CABLE RECEPTACLE MOUNTED END OF FRAME		
310-998	NO TRAILER ELECTRICAL CABLE	-10	
Wheelbase & Frame			
545-457	4575MM (180 INCH) WHEELBASE		
546-106	13.0MM X 87.0MM X 311.0MM STEEL FRAME (0.51X3.43X12.24 INCH) 120 KSI		410
548-803	TEM TO EVALUATE AND INSTALL FRAME RAIL REINFORCEMENT AS NEEDED FOR FRONT FRAME MOUNTED EQUIPMENT		
552-043	1975MM (78 INCH) REAR FRAME OVERHANG		
55W-007	FRAME OVERHANG RANGE: 71 INCH TO 80 INCH	-50	160
549-002	24 INCH INTEGRAL FRONT FRAME EXTENSION	120	
AC8-99D	CALC'D BACK OF CAB TO REAR SUSP C/L (CA) : 114.96 in		

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Data Code	Description	Weight Front	Weight Rear
AE4-99D	CALC'D FRAME LENGTH - OVERALL : 326.86 in		
ZF1-99D	FRAME HEIGHT TOP FRONT UNLADEN : 45.07 in		
ZF2-99D	FRAME HEIGHT TOP FRONT LADEN : 41.1 in		
ZF3-99D	FRAME HEIGHT TOP REAR UNLADEN : 42.26 in		
ZF4-99D	FRAME HEIGHT TOP REAR LADEN : 40.95 in		
553-001	SQUARE END OF FRAME		
559-001	STANDARD WEIGHT ENGINE CROSSMEMBER		
561-015	STANDARD CAST ALUMINUM CROSSMEMBER BACK OF TRANSMISSION	-15	
562-063	STANDARD CAST ALUMINUM MIDSHIP		
572-078	HEAVY DUTY REAR C-CHANNEL CROSSMEMBER, NON-TOWING		70
565-002	HEAVY DUTY SUSPENSION CROSSMEMBER		30
568-012	CAST ALUMINUM REAR SUSPENSION CROSSMEMBER		

Chassis Equipment

025-001	UNPOLISHED ALUMINUM WST EQUIPMENT COVERS		
556-997	OMIT FRONT BUMPER, CUSTOMER INSTALLED SPECIAL BUMPER, DOES NOT COMPLY WITH FMCSR 393.203	-60	
586-015	FRONT ANTI-SPRAY CAB MOUNTED MUDFLAPS		
558-065	FRONT TOW HOOKS - FRONT FRAME EXTENSION MOUNTED		
574-998	NO LICENSE PLATE MOUNTING		
551-002	HUCK-SPIN ROUND COLLAR CHASSIS FASTENERS		
44Z-002	EXTERIOR HARNESSSES WRAPPED IN ABRASION TAPE		
605-1AB	D15-16004-000 CENTER PUNCH TO MARK CENTERLINE OF REAR SUSPENSION ON FRAME WEB		

Fuel Tanks

204-154	80 GALLON/302 LITER ALUMINUM FUEL TANK - LH	10	
218-006	25 INCH DIAMETER FUEL TANK(S)		
215-007	PLAIN ALUMINUM/PAINTED STEEL FUEL/HYDRAULIC TANK(S) WITH POLISHED STAINLESS STEEL BANDS		
212-007	FUEL TANK(S) FORWARD		
664-001	PLAIN STEP FINISH		

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Data Code	Description	Weight Front	Weight Rear
205-001	FUEL TANK CAP(S)		
216-020	EQUIFLO INBOARD FUEL SYSTEM		
202-016	HIGH TEMPERATURE REINFORCED NYLON FUEL LINE		
213-001	INSULATION FOR FUEL LINES	2	
221-001	FUEL COOLER		
Tires			
093-1YU	CONTINENTAL HAU 3 WT 315/80R22.5 20 PLY RADIAL FRONT TIRES	100	
094-1YV	CONTINENTAL INTELLIGENT HDC3 11R22.5 16 PLY RADIAL REAR TIRES		192
Wheels			
502-356	ALCOA ULTRA ONE 89U64X 22.5X9.00 10-HUB PILOT 5.99 INSET ALUMINUM FRONT WHEELS	-28	
505-1M9	ALCOA LVL ONE 88565X 22.5X8.25 10-HUB PILOT HD 10-HAND ALUMINUM DISC REAR WHEELS		-160
524-022	POLISHED DISC SIDE FRONT WHEELS WITH DURA-BRIGHT FINISH		
525-023	POLISHED OUTER (DISHED SIDE) REAR WHEELS WITH OUTER ONLY DURA-BRIGHT FINISH		
496-011	FRONT WHEEL MOUNTING NUTS		
497-011	REAR WHEEL MOUNTING NUTS		
498-011	NYLON WHEEL GUARDS FRONT AND REAR ALL INTERFACES		
Cab Exterior			
829-053	111.6 INCH BBC CONVENTIONAL ALUMINUM CAB		
82A-028	STAINLESS STEEL CAB ACCENT MOLDING		
667-001	FRONT FENDERS		
754-017	BOLT-ON MOLDED FLEXIBLE FENDER EXTENSIONS	10	
678-066	INTERIOR GRAB HANDLES WITH ADDED LOWER LH AND RH A PILLAR GRAB HANDLES AND LH AND RH EXTERIOR NON-SLIP GRAB HANDLES		
65X-010	BRIGHT HOOD MOUNTED AIR INTAKE GRILLE, BLACK SCREEN, WITH LED ACCENT LIGHTS		
640-016	X-SERIES STEEL REINFORCED ALUMINUM CAB		
644-049	X-SERIES VOCATIONAL HOOD WITH ACCESS HATCH	10	

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Data Code	Description	Weight Front	Weight Rear
67U-001	HOOD OPENING ASSIST WITH LOCKING STRUT		
652-016	WESTERN STAR NAMEPLATES		
727-012	DUAL HADLEY SD-978 26 INCH RECTANGULAR AIR HORNS		
726-002	DUAL ELECTRIC HORNS		
650-008	AIR CAB MOUNTING		
312-095	DUAL STAGE INTELLIGENT LED HEADLIGHTS WITH HEATED LENS SYSTEM		
302-073	VISOR MOUNTED LED MARKER LIGHTS		
314-824	WIRING AND SWITCH FOR CUSTOMER FURNISHED SNOW PLOW LAMPS WITH DUAL CONNECTIONS AT BUMPER		
311-001	DAYTIME RUNNING LIGHTS		
294-1AY	INTEGRAL LED STOP/TAIL/BACKUP LIGHTS		
300-061	LED REAR FACING TURN SIGNAL LAMPS IN CONVEX MIRROR LENS IN ADDITION TO STANDARD	2	
744-107	C-BAR MIRROR SYSTEM WITH DUAL HEATED MIRRORS WITH INTEGRAL HEATED CONVEX, DUAL REMOTE, TURN SIGNAL, STAINLESS STEEL BACK COVER, AND BLACK C-BAR	20	
796-001	102 INCH EQUIPMENT WIDTH		
743-209	LH AND RH CONVEX MIRRORS INTEGRAL WITH PRIMARY MIRRORS		
74A-001	RH DOWN VIEW MIRROR		
74B-112	RH HEATED BLACK HOOD/FENDER MOUNTED SIDE VIEW MIRROR WITH BLACK MOUNTING ARM	4	
729-001	STANDARD SIDE/REAR REFLECTORS		
677-098	UNPOLISHED ALUMINUM WST AFTERTREATMENT SYSTEM COVER		
776-998	NO SLEEPER VENT	-10	
764-020	STAINLESS STEEL EXTERIOR SUN VISOR WITH INTEGRAL MARKER LIGHTS	16	
768-064	SINGLE SOLAR TINTED REAR WINDOW, (1) 31 INCH X 20 INCH	-10	
663-032	1-PIECE ROPED-IN HEATED WINDSHIELD		
659-016	1.5 GALLON WINDSHIELD WASHER RESERVOIR MOUNTED UNDER CAB WITH REMOTE FILL		
Cab Interior			
055-015	X-SERIES BASE INTERIOR TRIM LEVEL PACKAGE		
707-1CW	QUARRY GRAY VINYL BASE LEVEL INTERIOR		

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Data Code	Description	Weight Front	Weight Rear
70K-016	CARBON WITH BASE BLACK ACCENT		
772-037	BLACK MATS WITH ADDED FLOOR HEAT AND NOISE INSULATION WITH ACCELERATOR RUB PAD		
785-032	(1) DASH MOUNTED POWER OUTLET AND (1) DUAL USB-C CHARGING OUTPUT		
691-001	FORWARD ROOF MOUNTED CONSOLE		
693-019	LH AND RH DOOR STORAGE POCKETS INTEGRATED INTO MOLDED DOOR PANELS		
741-015	(2) COAT HOOKS ON BACKWALL OF CAB		
745-998	NO UPPER BUNK	-50	-50
738-021	DIGITAL ALARM CLOCK IN DRIVER DISPLAY		
742-028	THERMOS HOLDER INBOARD OF DRIVER SEAT		
720-025	5 LB. FIRE EXTINGUISHER MOUNTED INBOARD OF DRIVER SEAT	10	
170-015	STANDARD HEATER PLUMBING		
698-001	RADIATOR MOUNTED AIR CONDITIONER CONDENSER		
739-034	PREMIUM INSULATION		
324-1B3	STANDARD LED CAB LIGHTING		
787-998	NO SECURITY DEVICE		
657-001	DOOR LOCKS AND IGNITION SWITCH KEYED THE SAME		
78G-004	KEY QUANTITY OF 4		
655-028	LH AND RH ELECTRIC DOOR LOCKS WITH AUTO UNLOCK FEATURE WHEN DOOR IS SET FROM OPEN TO CLOSED POSITION		
64C-003	BLACK DOOR HANDLES		
740-998	NO MATTRESS	-20	-15
722-028	TRIANGULAR REFLECTORS KIT WITHOUT FLARES SHIPPED LOOSE IN CAB	10	
756-1J6	PREMIUM 2.0 HIGH BACK AIR SUSPENSION DRIVER SEAT WITH 2 AIR LUMBAR, INTEGRATED CUSHION EXTENSION, TILT AND ADJUSTABLE SHOCK	20	
760-294	BATTERY BOX MID BACK NON SUSPENSION PASSENGER SEAT		
757-001	BLACK SUSPENSION COVER FOR AIR DRIVER SEAT	2	
759-007	DUAL DRIVER SEAT ARMRESTS, NO PASSENGER SEAT ARMRESTS		
758-135	BLACK MORDURA CLOTH DRIVER SEAT COVER WITH EMBROIDERED LOGO		

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Data Code	Description	Weight Front	Weight Rear
761-138	BLACK MORDURA CLOTH PASSENGER SEAT COVER WITH NO LOGO		
763-1AB	3 POINT HIGH VISIBILITY ORANGE ADJUSTABLE D-RING RETRACTOR DRIVER AND FIXED D-RING RETRACTOR PASSENGER SEAT BELTS		
532-002	ADJUSTABLE TILT AND TELESCOPING STEERING COLUMN		
540-044	4-SPOKE 18 INCH (450MM) BLACK STEERING WHEEL WITH SWITCHES		
765-002	DRIVER AND PASSENGER INTERIOR SUN VISORS		
Instruments & Controls			
185-004	STANDARD FOOT PEDAL SYSTEM		
106-002	ELECTRONIC ACCELERATOR CONTROL		
870-001	BLACK GAUGE BEZELS		
734-018	STANDARD CENTER INSTRUMENT PANEL		
840-001	DUAL NEEDLE PRIMARY AND SECONDARY AIR PRESSURE GAUGE		
198-003	DASH MOUNTED AIR RESTRICTION INDICATOR WITH GRADUATIONS	2	
721-021	87 DB TO 112 DB SELF-ADJUSTING BACKUP ALARM		3
149-015	ELECTRONIC CRUISE CONTROL WITH CONTROLS ON STEERING WHEEL SPOKES		
156-007	KEY OPERATED IGNITION SWITCH AND INTEGRAL START POSITION; 4 POSITION OFF/RUN/START/ACCESSORY		
811-044	PREMIUM INSTRUMENT CLUSTER WITH 5.0 INCH TFT COLOR DISPLAY		
81B-003	DIGITAL PANEL LAMP DIMMER SWITCH IN DRIVER DISPLAY		
160-045	HEAVY DUTY ONBOARD DIAGNOSTICS INTERFACE CONNECTOR WITH DUST CAP LOCATED BELOW LH DASH		
844-001	2 INCH ELECTRIC FUEL GAUGE		
148-074	ENGINE REMOTE INTERFACE NOT CONFIGURED		
856-001	ELECTRICAL ENGINE COOLANT TEMPERATURE GAUGE		
854-001	ENGINE OIL TEMPERATURE GAUGE		
852-002	ELECTRIC ENGINE OIL PRESSURE GAUGE		
864-001	2 INCH TRANSMISSION OIL TEMPERATURE GAUGE		

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Data Code	Description	Weight Front	Weight Rear
867-004	ELECTRONIC OUTSIDE TEMPERATURE SENSOR DISPLAY IN DRIVER MESSAGE CENTER		
830-017	ENGINE AND TRIP HOUR METERS INTEGRAL WITHIN DRIVER DISPLAY		
372-123	PTO CONTROLS FOR ENHANCED VEHICLE ELECTRIC/ELECTRONIC ARCHITECTURE		
736-998	NO OBSTACLE DETECTION SYSTEM		
A87-998	NOT APPLICABLE - UNIT NOT SPEC'D WITH DETROIT ASSURANCE		
73K-998	NO SIDE OBJECT DETECTION SYSTEM		
72J-998	NO DR ASSIST SYSTEM		
49B-998	NO VEHICLE STABILITY ADVISOR OR CONTROL		
73B-998	NO LANE DEPARTURE WARNING SYSTEM		
73H-998	NO CAMERA/VIDEO/IMAGING SYSTEM		
35M-010	1 QUICKFIT PROGRAMABLE MODULE (QPM/XMC)	10	
6TS-005	TMC RP1226 ACCESSORY CONNECTOR LOCATED BEHIND PASSENGER SIDE REMOVEABLE DASH PANEL		
746-143	7" B-PANEL INTERACTIVE TOUCHSCREEN DISPLAY RADIO W/ USB-C, APPLE CARPLAY, ANDROID AUTO, BLUETOOTH/AM/FM/SXM/WB, WITH MICROPHONE		
747-001	DASH MOUNTED RADIO		
750-041	STANDARD SPEAKER SYSTEM		
753-998	NO AM/FM RADIO ANTENNA		
748-006	POWER AND GROUND WIRING PROVISION OVERHEAD		
749-001	ROOF/OVERHEAD CONSOLE CB RADIO PROVISION		
751-998	NO SPEAKER/LEAD FOR 2-WAY RADIO		
752-004	SINGLE FIBERGLASS LH MIRROR MOUNTED CB ANTENNA WITH BRACKET AND LEAD		
75W-001	HEADLINER MULTI-BAND ANTENNA: AM/FM/WEATHERBAND, WIFI/BLUETOOTH, GNSS/GPS		
78C-003	INTEROPERABLE SDAR ANTENNA		
810-027	ELECTRONIC MPH SPEEDOMETER WITH SECONDARY KPH SCALE, WITHOUT ODOMETER		
812-032	ELECTRONIC 2500 RPM TACHOMETER		
813-1C8	DETROIT CONNECT PLATFORM HARDWARE		

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Data Code	Description	Weight Front	Weight Rear
8D1-215	5 YEARS DETROIT CONNECT BASE PACKAGE(FEATURES VARY BY MODEL) DETROIT CONNECT PLATFORM		
162-002	IGNITION SWITCH CONTROLLED ENGINE STOP		
329-133	FOUR EXTRA HARDWIRED SWITCHES IN DASH, ROUTE TO BETWEEN SEATS, BLUNTCUT		
4C1-005	HARDWIRE SWITCH #1,ON/OFF MOMENTARY, 20 AMPS IGNITION POWER		
4C2-026	HARDWIRE SWITCH #2, ON/OFF LATCHING, 10 AMPS BATTERY POWER		
4C3-017	HARDWIRE SWITCH #3,ON/OFF LATCHING, 10 AMPS BATTERY POWER		
4C4-005	HARDWIRE SWITCH #4,ON/OFF MOMENTARY, 20 AMPS IGNITION POWER		
81Y-005	PRE-TRIP INSPECTION FEATURE FOR EXTERIOR LAMPS ONLY		
883-002	REAR SPRING LOADED HAND CONTROL BRAKE VALVE	2	
842-998	NO TURBO AIR PRESSURE GAUGE		
836-015	DIGITAL VOLTAGE DISPLAY INTEGRAL WITH DRIVER DISPLAY		
304-030	ROTARY HEADLAMP SWITCH, MARKER LIGHTS/HEADLIGHTS SWITCH WITH PULL OUT FOR OPTIONAL FOG/ROAD LAMPS		
882-018	ONE VALVE PARKING BRAKE SYSTEM WITH DASH VALVE CONTROL AUTONEUTRAL AND WARNING INDICATOR		
299-020	SELF CANCELING TURN SIGNAL SWITCH WITH DIMMER, HEADLAMP FLASH, WASH/WIPE/INTERMITTENT		
4E1-013	PROGRAMMABLE SWITCHES/INDICATORS LOCATED IN AUXILIARY PANEL		
48H-004	QUICKFIT POWERTRAIN INTERFACE CONNECTOR UNDER CAB WITH BLUNTCUTS		
4CG-005	5 EXTRA PROGRAMMABLE SWITCHES/INDICATORS		
	\$A1A0071ZZ,A1B0206ZZ,A1C0232ZZ,A1D0230ZZ,A1E0191ZZ		
48C-004	QUICKFIT PROGRAMMABLE INTERFACE CONNECTOR(S) UNDER CAB WITH BLUNTCUTS		

Design

065-000	PAINT: ONE SOLID COLOR
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Color

980-5F6	CAB COLOR A: L0006EY WHITE ELITE EY
---------	-------------------------------------

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Data Code	Description	Weight Front	Weight Rear
986-020	BLACK, HIGH SOLIDS POLYURETHANE CHASSIS PAINT		

Certification / Compliance

996-001	U.S. FMVSS CERTIFICATION, EXCEPT SALES CABS AND GLIDER KITS		
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TOTAL VEHICLE SUMMARY

Weight Summary

	Weight Front	Weight Rear	Total Weight
Factory Weight ⁺	9434 lbs	7870 lbs	17304 lbs
Total Weight ⁺	9434 lbs	7870 lbs	17304 lbs

Other Factory Charges

R27-001	MY27 ESCALATOR
PAT-023	STEEL, ALUMINUM, AND CHINA TARIFF IMPACT FEE 47X/49X
RD1-215	5 YR DETROIT CONNECT CORE PACKAGE -DETROIT CONNECT PLATFORM
RD3-998	NO SAFETY EVENT VIEWER
P73-2WS	STANDARD DESTINATION CHARGE

(+) Weights shown are estimates only.

If weight is critical, contact Customer Application Engineering.

(***) All cost increases for major components (Engines, Transmissions, Axles, Front and Rear Tires) and government mandated requirements, tariffs, and raw material surcharges will be passed through and added to factory invoices.

BURKE TRUCK & EQUIPMENT, INC.

5337 REINER RD., MADISON, WISCONSIN 53718

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8/7/26

Prepared for the Village of Somers



2008 International pictured

2027 Tandem Patrol Truck Package

Accessory Equipment Summary

- Brandon 13 foot, 201 stainless steel dump body
- Burke Road Tamer 12 ft moldboard plow with trip moldboard
- Burke Snow Patrol 9-ft wing
- Burke Truck 201 stainless steel tailgate spreader with 6-inch auger
- Burke Sealed electrical system
- Force America Patrol Commander 6100 controls
- Cab and chassis under coated and rust proofed.

ACCESSORY EQUIPMENT SPECS



Brandon Dump Body

Capacity	9.9/14.1-yd
Length/size	13-ft—36" sides, 58" head sheet, 44" tailgate
Structural	Cross memberless design; 7 gauge 201 Stainless Steel one-piece sides with horizontal center side support; Boxed top rail, center support & bottom rub rail are sloped outward; One-piece head sheet 13" x 13.5" formed dog house; 10-gauge front & 7-gauge rear corner post with 2" side board pockets; 8" x 13 structural steel I-Beam longitudinal; 3/16" 1 piece AR400 steel floor 5" Radius transition between floor & side walls (full welded); 7-gauge tailgate with boxed perimeter & sloped horizontal braces; Air tailgate latch with dual brake chambers & over-center linkage; Frame mount cradle of 4" x 6" x 1/2" structural steel angle; rear hinge constructed of 6" x 8" x 1/2" structural angle 2 " diameter hinge pins with grease fittings; 2 light holes per side in rear bolsters;
Hydraulic	Single-acting, trunnion mount telescopic hoist (2 year warranty)

Burke Truck & Equipment, Inc. detailed spec list

Coating	Body chemically cleaned with a high pressure iron phosphate treatment before underside of body is primed and painted black.
Vibrator	Cougar under body vibrator with in cab control.
Rear Hitch	16,000 lb pintol
Quarter fenders	plastic above both sets of duals
Tow hooks	front tow hooks, one on each side of the hitch
Shovel holders	2-one on each corner post
Tool box	18" x 18" X 24" aluminum mounted on passenger side frame rail
Side boards	2" x 12" plastic boards

Burke Road Tamer 2000 Plow



Burke Road Tamer 12-ft moldboard Plow with Trip moldboard

Plow	12-ft X 42", 7-gauge broke (not rolled), with 8 vertical ribs, 5 hinge points,.
Table	1 adjustable parking stand, two 4 x 13 D.A. cylinders with 2" nitrided rods All connecting points from moldboard to table have poly bushings.
Hitch	Burke Drop pin hitch with loop and latch casting, 4" X 10" D.A. lift cylinder with 2" nitrided rods, painted black.
Hydraulic cylinder	The 4" x 10" cylinder is custom-made to Burke specifications and exceeds cylinder size and capacity needed for snowplowing equipment.
Hydraulic hook-up	series 72 couplers.
Blades	Carbide blades (shielded) - 5/8 square bolt holes & grade 9 plow bolts on a standard highway punch.

Burke WING



Burke Snow Patrol 9-ft Wing

Wing	9-ft right moldboard, trip cutting edge with 4 torsion springs of at least 7/8" (not double panel); wing moldboard is broke (not rolled) 10-ga; face 28" high at the toe end and 35" high at the heel.
Blades	Carbide blades 7/8" X 5" (shielded) - 5/8 square bolt holes & grade 9 plow bolts on a standard highway punch.
Front post	Patented A-ARM LIFT SYSTEM and at least 18" free travel and a minimum of 15" ground clearance; toe cylinder 3 1/2" X 10" S.A. cylinder with 2" nitrided rod; heel cylinder 4" X 20" with 2" nitrided rod and De-Cell.
Rear brace tube	4" X 6" X 3/8" thick protruding under both frames with 2 side plates, a brace tube of 2" schedule #80 material and ball ends; Spring-cushioned push brace, frame mount stop and holding (lock) bracket; painted black.
Hydraulic cylinders	All plow cylinders are custom-made to Burke specifications and exceed cylinder size and capacity needed for snowplowing equipment. All rods are nitrided.



Burke Truck 201 Stainless Steel SA-6 Tailgate Spreader with 6-inch Auger

Auger	6" auger 3/8" auger flighting, heavy-duty 2-3/8" schedule 80 pipe; easy cleanout and access to auger from top and bottom.
Spinner	18" poly spinner.
Controls	Electronic auger and spinner controls with electric burke valve with manual override. Ground speed and blast control
Drive	All-hydraulic direct drive.
Salter Plates	designed to hold tailgate open, prevent hands from entering spreader and contain salt. Constructed of stainless steel.



Hydraulic System

Force America Patrol Commander 6100.

Hoses

Two (2) wire hydraulic hose used throughout entire system. **Stainless steel
Tubing bracketed to the rear and front of truck.**

Electrical System

- Wiring:** All wiring is double jacketed with ethylene-propylene rubber to seal out moisture and to protect against damage. In addition to the double jacket, all wires that are in an abrasion area are covered with vinyl tubing for additional protection. All electrical connections are sealed against moisture. All electrical junction boxes are waterproof. All lights are grounded through the wiring system, not to mounting bolts. All junction boxes are grounded to the chassis in addition to the wiring system. All bulbs and electrical plugs are coated with dielectric grease to seal out moisture. Wiring harnesses are securely fastened to prevent damage.
- Controls:** Burke custom designed electrical controls are located in a standard floor console. Each of the six circuits is fused with re-settable circuit breakers. The switches are marine grade and are rated to carry 25 amps. The salter control panel is designed so that it can be removed from the truck easily if service becomes necessary.
- Plow Lights:** The plow lights are mounted in Noryl housings with stainless steel hardware for corrosion resistance. They include bright, sealed, halogen headlight beams with built-in parking and turn signal lights.
- Tail/Stop Lights:** These 6-inch LED oval lights are mounted in cutouts on the rear of the dump box. These lights on the box are in addition to the standard tail/stop/turn lights that are mounted to the truck chassis.
- Side Marker Lights:** The side/marker lights are 2 ½" LED round lights that are sealed and installed in cutouts in the dump box sides.
- Identification Lights:** These are the three LED red lights below the dump box on the rear of the truck. The identification lights are 2 ½" round lights that are sealed and installed in a bracket welded to the truck chassis.
- Hot Lights:** These are the flashing LED **Green/Amber** warning lights on the dump box cab guard. The hot lights are 6" oval alternating flashing lights that are mounted in a swinging bracket on the dump box cab guard.
- Emergency Warning Light:** The emergency warning light is a LED **Green/Amber** light, that is mounted on a self leveling bracket on the center of dump box cab guard.
- Camera** **rear facing camera with in cab screen**

Burke Truck & Equipment, Inc. detailed spec list

Village of Somers
7511 12th Street
Kenosha WI 53144

Attn: Josh Sullivan

Subject: Tandem Truck package

Mr. Sullivan, thank you for the opportunity to give you this quote on the equipment listed in this specification. Please feel free to contact me with any questions or changes. All prices are valid for 90 days.

Total equipment package as listed.....\$175,396.00

Optional Equipment

1. Burke Road Ranger control system in lieu of Force America Patrol Commander 6100, **Deduct**.....\$7,800.00
2. Wing power push brace, Add.....\$5,125.00
3. Right hand air bag for wing assist, Add.....\$2,800.00

All prices are subject to any tariff charges that may be passed on from the equipment manufacturers.

Burke Truck is pleased to offer the Village of Somers a 1 ½% discount on the total equipment package if they pay the first half within six months of the start of the build, with the balance due after completion of the truck.

Total equipment package (does not include option (1, 2 or 3)).....	\$175,396.00
First half payment.....	\$87,698.00
Discount.....	\$2,603.94
Second payment.....	\$85,094.06
Total package after discount.....	\$172,765.06

Sincerely

Jeff Smith
Burke Truck & Equipment Inc.

The emissions for 2027 have been a very fluid topic with the current administration. Below are a few key points that are on the table for CY27 regarding Detroit Engine Platforms.

Detroit Engine Emissions updates

Gen 6 heavy-duty engine portfolio (DD13, DD15, and DD16) to fully comply with the stringent US EPA 2027 emissions standards, which slash tailpipe NOx by over 80% and particulate matter by 50%. Production begins in January 2027 for the DD13 and DD15, and January 2028 for the DD16.

Key Regulatory & Engineering Updates

1. **Stricter Limits:** Lowers tailpipe NOx down to ultra-low thresholds (0.035 g/hp-hr) and reduces particulate matter limits by half.
2. **Pre-SCR Technology:** Adds an upstream "light-off" pre-selective catalytic reduction system on top of the 1-Box aftertreatment unit to trap and cut cold-start NOx emissions faster.
3. **Asymmetric Wastegate Turbo:** Improves thermal management and retains heat in the exhaust stream to encourage passive DPF regeneration.
4. **Increased DEF Usage:** Higher dual-stage SCR efficiency results in increased Diesel Exhaust Fluid (DEF) consumption to meet the ultra-low 0.035 g/hp-hr NOx cap.

Detroit Gen 6 engines maintain 100% chassis footprint compatibility.

Packaging and Frame Integration

- **Zero Frame Rail Footprint Increase:** The entire updated aftertreatment system fits into the identical frame rail space used by the previous generation.
- **Stacked Pre-SCR Layout:** Engineers positioned the new pre-SCR module directly on top of the existing Detroit 1-Box aftertreatment footprint.
- **No Back-of-Cab Intrusion:** Because the components stack vertically, the system creates zero protrusion behind the cab
- **Consistent Upfitting:** Truck Equipment Manufacturers (TEMs) and vocational body builders can use identical mounting points without altering body designs.

*Right now, the cost increase for 2027 is based on speculation from past emissions. We have been told that the increase could be somewhere in the **\$10,000 - \$25,000** depending on what the current administration does and the engine in question. Best case at this point is that the 2027 emissions are coming but maybe just maybe they will not force the 10-year coverage. That would keep things closer to that \$10,000 mark. Certainly, the bigger the engine the more expensive the overall increase will be. We will not know final cost implications until September at the earliest for order availability starting in January of 2027.*



**VILLAGE OF SOMERS
VILLAGE BOARD
MEETING ITEM MEMORANDUM**

MEETING DATE: Aug. 12, 2026

TO: Village President Stoner and Village Trustees

PREPARED BY: Kevin Poirier, Assistant Administrator

REVIEWED BY: Jim Hurley, Village Administrator
Village Attorney Remzy Bitar
Brett Biwer, Village Engineer

AGENDA ITEM: #13 Review and Discuss proposed Ordinance # 2026-009 to repeal and recreate section 22.06 of the Code regarding qualification requirements for contractors submitting bids to work on public infrastructure projects.

BACKGROUND:

To be eligible to bid on a Village infrastructure project, the Contractor must be pre-approved by the Village. The evaluation consists of professional qualifications, and performance of past projects. The review is conducted by staff and the Village Engineering consultant, Baxter & Woodman.

Chapter 22.06 of the Village Ordinances currently reads as follows:

§ 22.06 QUALIFICATION REQUIREMENT.

No person shall be permitted to obtain bid proposal forms or related plans or specifications from the Village for the purpose of submitting a bid for work on any public improvement project, or to submit a bid for work on any public improvement project without first qualifying for such activities pursuant to the provisions of this Chapter. Subject to § 22.07 below, it shall be unlawful to, and no person shall, act as a contractor or subcontractor on any public improvement project within the Village unless such person is duly qualified pursuant to this chapter.

Currently, a Contractor must be pre-qualified before they can obtain bid documents for a project. The Village Engineer suggests that it would be more efficient to amend the process and allow prospective contractors to obtain bidding documents in advance of approval by the Village. Contractors must still be approved by the Village prior to the bid

opening, or their bid will be disqualified.

Staff and Engineers suggest changing the Ordinance as follows:

No person shall be permitted to submit a bid for work on any public improvement project without first qualifying for such activities pursuant to the provisions of this Chapter. Subject to § 22.07 below, it shall be unlawful to, and no person shall, act as a contractor on any public improvement project within the Village unless such person is duly qualified pursuant to this chapter.

PRIOR ACTION TAKEN:

This was presented to the Board at the June 2 Work Session and reviewed by Village Attorney Remzy Bitar. While he did not have any objection to the change, he brought up the legal points below:

First, if there is friction/claim/lawsuit with the Village over a project, I could see a contractor claiming that they relied on the pre-approved bidding documents. Such claim should be weak given the ordinance language, the statute below and the fact that the contract is ultimately awarded to them, not on the pre-approved bidding documents, but upon the approved bidding documents.

Second, a claim might be made that the ordinance conflicts with a state statute. This is not a clear conflict and not a reason to avoid adopting the Pleasant Prairie version. Wis. Stat. § 66.0901(2) authorizes municipalities to require that bidders for public construction contracts to submit statements of financial ability, equipment, experience, and such other matters as the municipality may desire to "prequalify" the bidder for a project.

SUGGESTED ACTION/ACTION REQUESTED/COMMENTS:

In the event that the Village Board agrees with the suggested action, a suggested motion to approve would be as follows:

"Motion to waive first reading of Ordinance No. 2026-009"

"Motion to approve proposed Ordinance 2026-009, an Ordinance to repeal and recreate section 22.06 of the Code regarding qualification requirements for contractors submitting bids to work on public infrastructure projects."

ATTACHMENTS:

Proposed Ordinance 2026-009

2026 ORDINANCE NO. 2026-009

**AN ORDINANCE TO REPEAL AND RECREATE SECTION 22.06 OF THE CODE
OF ORDINANCES OF THE VILLAGE OF SOMERS REGARDING
CONTRACTOR QUALIFICATION REQUIREMENTS**

The Village Board of Trustees of the Village of Somers, Kenosha County, Wisconsin, hereby repeal and recreate section 22.06 of the code of Ordinances of the Village of Somers to read as follows:

§ 22.06 CONTRACTORS QUALIFICATION REQUIREMENTS

No person shall be permitted to submit a bid for work on any public improvement project without first qualifying for such activities pursuant to the provisions of this Chapter. Subject to § 22.07 below, it shall be unlawful to, and no person shall, act as a contractor on any public improvement project within the Village unless such person is duly qualified pursuant to this chapter.

Dated at Somers, Wisconsin, this _____ day of _____, 2026.

VILLAGE OF SOMERS

BY: _____
George Stoner, President

ATTEST: _____
Wendy Burnette, Clerk/Treasurer



**VILLAGE OF SOMERS
VILLAGE BOARD
MEETING ITEM MEMORANDUM**

MEETING DATE: August 12, 2026

TO: Village President Stoner and Board of Trustees

PREPARED BY: Kevin Poirier, Assistant Administrator
Jim Hurley, Village Administrator

AGENDA ITEM: #14 Approval of proposed Ordinance #2026-010 to Amend Sec. 12.04 Penalties, and Create Sec. 12.16 Mobile Temporary Food Vendors

BACKGROUND:

Last year, the Village Board directed staff to develop permitting procedures for food truck operators.

Village Administration, the Clerk-Treasurer, Fire Department, and Building Inspector spent considerable time on the proposed ordinance and application process outlined below.

Here is the proposed process:

- Initially, Food Truck operators must register and receive authorization from the Kenosha County Department of Human Services / Division of Public Health, or an agency designated by the State of Wisconsin. The Village will require proof of approval.
- Next, operators will register with the Village. A background check will be performed by the Clerk Treasurer's Office.
- Before receiving a permit, the operator must contact the Fire Department to schedule an inspection of their vehicle at Village Hall. The standards are included in the packet. This inspection will be required to re-register and receive approval from the Village.

Licenses will be valid from July 1 – June 30, the same timeline as the Kenosha County Department of Human Services / Division of Public Health. The ordinance includes requirements for safety, insurance, garbage, allowable locations and hours of operations. Operators have the option to locate at two public locations, or on private property with approval from the owner.

Following the March 3rd Work Session, Administrator Hurley made the following changes to the proposed Village ordinance:

- Mobile food trucks for special events on Village property or property maintained by the Village are not limited to Appendix A of the application form but must be approved by the Village and inspected by the Fire Department.
- Mobile food vendors can conduct business on private or Kenosha County property with written permission.

At the Village Board's direction, Administrator Hurley contacted the manager for the Petrified Springs Beer Garden regarding the proposed ordinance. The manager requested for the Fire inspections to be on-site for their 4-5 special events because most of the Food Trucks are from the Milwaukee area. The Fire Department declined and will require inspections to be on-site due to the following:

- a) There are food trucks at Pets Park more than 4-5 special events per year. Fire staff cannot commit to going to the Park every time there is a new truck or event.
- b) Their larger events will have 12-15 trucks at one event. There are too many trucks to inspect in one day with either an inspector who is working (assigned to ambulance or fire truck) or on overtime.
- c) The Fire Department does not have sufficient staff to inspect during multiple special events in the village, such as 4th of July.

The draft ordinance was tabled at the April 14 Village Board meeting during which the Village President expressed concern about the length of time a vendor would be at a location. Additionally, Trustee Harbach requested additional time to speak with vendors planning to be at the Fourth of July Parade.

UPDATE:

At the Board's direction, this item was tabled until after the Parade. This item was discussed again at the July 21 Work Session Meeting, and staff were given direction to add to the next regular meeting agenda for possible action.

POSSIBLE ACTION:

"Motion to waive first reading of Ordinance # 2026-010."

"Motion to adopt Ordinance #2026-010 to Amend Sec. 12.04 Penalties, and Create Sec. 12.16 Mobile Temporary Food Vendors."

ATTACHMENTS:

Ordinance #2026-010 Mobile and Temporary Food Vendors

Proposed Food Truck Application

Fire Requirements for Food Trucks and Trailers

ORDINANCE NO. 2026 –010

AN ORDINANCE TO AMEND SECTION 12.04 PENALTIES AND CREATE 12.16 OF THE CODE OF ORDINANCES OF THE VILLAGE OF SOMERS RELATING TO MOBILE AND TEMPORARY FOOD VENDORS

The Village Board of Trustees of the Village of Somers, Kenosha County, Wisconsin, hereby amend Section 12 and creates 12.16 of the Code of Ordinances of the Village of Somers to read as follows:

Chapter. 12.04 Penalties

(A) Any person who shall be convicted of violation § 12.02(B) and shall fail to have a dog vaccinated against rabies may be required to forfeit not less than \$50 or more than \$100.

(B) Any person who shall refuse to comply with an order issued under § 12.02(C) for delivery of an animal to an isolation facility or veterinarian who does not comply with the conditions that an animal be quarantined shall be subject to a forfeiture of not less than \$100 nor more than \$500. Each day of violation shall constitute a separate offense.

(C) Any person who shall violate any other provision of § 12.01 through § 12.03 of these ordinances shall, upon conviction, forfeit not less than \$25 nor more than \$100 for the first offense and not less than \$50 or more than \$200 for each subsequent offense. Each day of violation shall constitute a separate offense.

(D) Any person who shall violate any other provision of § 12.16 of these ordinances shall, upon conviction, forfeit not less than \$250 nor more than \$500 for the first offense and not less than \$500 or more than \$1,000 for each subsequent offense. Each day of violation shall constitute a separate offense.

Chapter 12.16 Mobile and Temporary Food Vendors

Sections:

12.16.010 Purpose and Authority

12.16.015 Scope

12.16.020 Definitions

12.16.030 Mobile Food Establishment Licensing Requirements

12.16.040 Mobile Food Establishments Operating at Special Events

12.16.050 Non-Profit Operators

12.16.060 Farm Stand Operators

12.16.070 General Operating Requirements

12.16.080 Penalties

12.16.010 Purpose and Authority

The purpose of this ordinance is to regulate mobile and temporary food vending activities to protect public health, safety, and welfare within appropriate areas of the Village of Somers. This ordinance is written with specific consideration given to the continued successful operation of existing brick and mortar restaurant establishments in recognition of the investments they make, and tax revenue they generate within Somers. The overall goal of this ordinance is to provide a business climate that offers fair opportunities for both mobile food vending operations and permanent restaurants to provide residents and visitors with a variety of food options and a vibrant food scene in our community. Additionally, location guidelines are provided to promote safety and public access.

12.16.015 Scope

This Chapter shall apply to all mobile food establishments in the Village of Somers, regardless of whether mobile food establishments exist or are permitted before the adoption of this Chapter.

12.16.020 Definitions

- A. “Ice cream truck” means a mobile food establishment that sells either frozen dessert servings that are prepackaged/enclosed in a wrapper or container having been manufactured, prepared or wrapped in a licensed food establishment or ice cream that is not pre-packaged.
- B. “Licensee” means a mobile food vendor that holds a Village of Somers mobile food vendor license, a State of Wisconsin license, Kenosha County license or a license from another authorized permitting jurisdiction.
- C. “Mobile food establishment” means a restaurant or retail food establishment where food is served or sold from a mobile food truck, mobile food trailer, mobile sidewalk cart, or temporary food booth, tent or stand.
- D. “Mobile food truck” means a vehicle specifically designed and used for cooking, keeping, storing or warming food or beverage which is for sale by a vendor, which may move under its own power.
- E. “Mobile food trailer” means a trailer specifically designed and used for cooking, keeping, storing or warming food or beverage which are for sale by a vendor, which does not move under its own power, but may be towed by a vehicle.
- F. “Mobile food vendor” means a vendor selling from a mobile food establishment.
- G. “Mobile sidewalk cart” means a bicycle cart or a wheeled pushcart, specifically designed and used for keeping, storing, or warming food or beverage which are for sale by a vendor, which may be moved by one person without the assistance of a motor. Each sidewalk cart shall be non-motorized and capable of being moved and kept under control by one person.
- H. “Temporary farm stand” means a booth, tent, or stand which exclusively sells non-processed raw agricultural products.
- I. “Temporary food booth, tent, or stand” means a booth, tent, or stand vending unit which sells food or beverages.

12.16.030 Mobile Food Establishment Licensing Requirements

- A. License Application. Unless operating in conjunction with a permitted event under Section 12.155, each owner of a mobile food establishment that wishes to operate in the Village of Somers shall annually file an application for a Village of Somers mobile food vendor operator's license with the Village Clerk or designee on forms provided by the Village. Applications are to be turned in on July 1 and are valid until June 30 of the following year. Each applicant shall pay an established license fee before a license is issued. The owner must pass a background check conducted by the Village of Somers and if applicable, the owner must also pass a fire inspection conducted by the Somers Fire & Rescue Department as required by Ch. 101.14(2), Wis. Stats. prior to issuance of a permit. The background check and fire inspection fees shall be included in the cost of annual license. The application form provided shall require the following information from the applicant:
- a. Name, address and telephone number of the person, firm, association or corporation that owns the unit.
 - b. Birth date.
 - c. Make, model and license number of any vehicle or trailer to be used in the operation if applicable.
 - d. A statement as to whether the applicant has been arrested or convicted of any crime or ordinance violation as well as the nature of each offense and the place of arrest or conviction, if applicable.
 - e. The location or locations from which the applicant desires to operate the unit.
 - f. A copy of the applicant's valid food and beverage license issued by the State of Wisconsin, agent health department or other agency with jurisdiction.
 - g. A copy of the vendor's proof of insurance as required by 12.16.060.
 - h. A copy of written permission to operate on private property if applicable.
 - i. If applicable, three jurisdictions where the applicant conducted business immediately preceding the application including identification of any licenses or permits required and the governmental entity that issued such license or permit.
 - j. The address of the mobile food vendor service base of operation and evidence of satisfactory inspection of the said service base.
 - k. A copy of any authorization required under 12.16.060.
 - l. At the time of filing the application, the applicant shall present a driver's license or other acceptable picture proof of identification to the Clerk for examination.
- B. **License Approval Process.** Upon receipt of an application for a license, the Clerk will coordinate a background. In addition, a fire inspection will be conducted by a Somers Fire & Rescue Fire Inspector on any applicable mobile vending unit as required by Ch. 101.14(2), Wis. Stats. Any such application will be processed within ten (10) business days. Upon completion of the background check and fire inspection, the permit will be issued unless the Village Clerk determines any of the following:
- a. The circumstances of a pending criminal charge against the applicant substantially relate to the licensed activity.

- b. The applicant has been convicted of any felony, misdemeanor or other offense, the circumstances of which substantially relate to the circumstances of the particular job or licensed activity.
- c. The applicant made a false statement on the application.
- d. The applicant is under eighteen (18) years old. Only applicable to operators of mobile food establishment vehicles due to CDL requirements.
- e. The applicant is found to have unpaid civil judgment(s) which relates to the duties and responsibilities of the permitted occupation which shall be determined by the nature and the amount of the judgment, the relationship of the judgment to the purpose of the permit and the extent that the permit would allow someone to engage in further activity that would lead to unsatisfied civil judgments.
- f. The applicant fails the fire inspection.
- g. The application is incomplete.

C. Appeal Process for Licensed Vendors.

Any decision of the Village Clerk or their designee with respect to the issuance or refusal to issue a permit or their revocation of a permit may be appealed to the Village Board by filing a letter of appeal stating the reasons for the appeal of such decision with the village clerk within five (5) working days of the date of issuance of the decision being appealed. The Village Board shall review the appeal and issue a final decision within thirty (30) working days of the date of the filing of the appeal.

D. License Revocation or Suspension for Licensed Vendors.

A license may be suspended or revoked by the Village Clerk, if it is found at any time that the license holder made any material omission or materially inaccurate statements in the license application, if the license holder violates any provision of this article or any condition of permit issuance, if there are material and substantiated complaints related to the mobile food vendor or the operation thereof, or if the license holder is convicted of any crime or ordinance or statutory violation directly related to the licensed activity. Notice of suspension or revocation will be served on the applicant and will include a statement of the act(s) upon which the denial is based. The appeal process is addressed in Section 12.16.030(C).

E. Operational Requirements.

Operational requirements for all mobile food establishments shall be consistent with Section 12.16.060 of this ordinance.

12.16.040 Mobile Food Establishments Operating at Special Events and Block Parties.

Mobile food establishments are exempt from Village Food Truck Licensing procedures set forth in this chapter if operating in conjunction with permitted Special Events as regulated in Chapter 12.155 of the Village of Somers Ordinances provided the vendor is fully permitted through the Kenosha County Health Department, the State of Wisconsin or other applicable permitting entity. A background check and fire inspection is required for Mobile Food Establishments Operating at Special Events and Block Parties. All fees shall be borne by the vendors.

12.16.050 Farm Stand Operators

Temporary farm stands are exempt from licensing procedures set forth in this chapter and may operate on private property if granted permission, and, provided further, public health, safety and welfare is not compromised, as determined in the Village's sole and absolute discretion. Temporary farm stands may vend in public places designated in this chapter subject to acquiring express written permission from the Village, and further adhering to any conditions required by the Village, which such conditions may address compensation for use of Village property as well as limitations on hours of operation and specific places of operation. Temporary farm stands may also operate in conjunction with permitted special events.

12.16.060 General Operating Requirements

A. Operations

1. The licensee or the licensee's employee or agent shall be present within the vending site during all times in which items are sold.
2. Vendor display of license and contact information:
 - i. Each license issued or required under this chapter shall be displayed in a conspicuous location which is visible to the public.
 - ii. The licensee shall permanently and prominently paint on or affix to the mobile food vendor a sign no smaller than twelve inches by twelve inches (12 x 12) displaying contact information, at a minimum, the name, address, and telephone number of the licensee. Such required information shall substantially fill the entire minimum space described herein.
 - iii. If operating on private property, the vendor must keep written permission from the property owner within the vending unit at all times.
 - iv. Vendors exempt from licensing, shall display contact information consistent with (ii).
3. Temporary free-standing signs associated with mobile food vendors shall be prohibited unless allowed by sign permit.
4. No mobile food vendors shall use bells or lights, noise-makers, including music, to attract customers. Ice cream/dessert vendors are exempt from this restriction.
5. Mobile food vendors are prohibited from use of village water, electricity or other utilities in the course of its operations unless explicitly provided permission from the Village of Somers with an arrangement made for compensation.
6. Special event permitting of mobile food vendors shall take precedence over annual mobile food vendor permits with respect to location and duration of mobile food vendor operations, except as specifically described special event requirements of mobile food vendors provided herein.

B. Required Insurance

Mobile food vendors required to obtain a Village of Somers permit shall provide proof of liability insurance for any single accident and for any property damage in the amount of \$250,000 for a mobile sidewalk cart, or \$1,000,000.00 for any other mobile food vendor. Such liability insurance shall be in effect at all times the vendor is licensed in accordance

with this section. A certificate of insurance for such coverage shall be delivered to the Village Clerk or designee prior to issuance of a license. If such insurance coverage is cancelled, not renewed, or changed, the insurer and licensee shall immediately provide notice to the Village Clerk or designee by certified mail. Failure to maintain such insurance may result in the suspension or revocation of the license.

C. Vehicle Regulations

1. Each mobile food vendor platform or vehicle shall be designed and constructed specifically for the purpose of vending the product or products to be vended.
2. Each mobile food vendor platform or vehicle shall have valid license plates and registration as required by Chapter 341, Wis. Stats. 5-59
3. Each mobile food vendor platform or vehicle shall be in compliance with all Federal, State and local laws or regulations which govern motor vehicles, including, but not limited to vehicle size requirements.
4. Each mobile food vendor platform or vehicle shall be in safe, operable condition with no visible signs of rust or other deterioration.

D. Garbage Requirements

1. The licensee and his or her employee(s) shall be responsible at all times for the removal of all refuse resulting from his or her business or customers' use of his or her business. Such refuse shall be placed solely in the mobile food establishment's waste bins. All such containers shall be kept covered with a tight-fitting lid. No mobile food establishment shall discharge any material onto the street, sidewalk, gutters, storm drain or the property of another, including, but not limited to, public property. Operators are responsible for ensuring that all waste is disposed of in accordance with Village regulations and for maintaining all areas used for food vending and customer activity in a safe and clean condition.
2. Except for mobile sidewalk carts, all stationary mobile food vendors shall deploy at least two (2) leak-proof, approximately thirty (30) gallon trash containers accessible to the public.
3. All mobile sidewalk carts shall be equipped with at least one (1) appropriately sized leakproof garbage container.

E. Specified Locations of Operation

1. No mobile food vendor may conduct business at any Village-owned or controlled location unless expressly permitted by the Village of Somers.
2. All mobile food vendors shall be located on a paved surface at all times, unless expressly allowed or required.
3. All mobile food vendors shall be located ten (10) feet from any structure.
4. All mobile food vendor business activity taking place in the public right-of-way shall be conducted from the curbside of the vehicle at all times, unless expressly approved by the Village.
5. No mobile food vendor shall operate in a way that impedes pedestrian or vehicle circulation.
6. No mobile food vendor shall operate in a way that impedes fire lanes and hydrants.

7. Mobile food vendor parking in designated Village-owned or controlled property will be allowed to be operated on a “first come, first served” basis. Parking spaces may be occupied by non-vendors. Designated vending locations will be in effect at all times unless otherwise expressly approved by the Village of Somers or permitted in conjunction with a special event. Please refer to Appendix A of the application form for an illustration of the designated parking and operating spaces.
8. If more than two food vendors operate on Village-owned property, Village Administrator or designee reserves the right to limit additional vendors.

F. Distance Restriction from Restaurants Generally

Mobile food vendors are prohibited from conducting business within two hundred (200) feet of a public entrance of any business which is a licensed or permitted restaurant by the Kenosha County Health Department during the hours the subject business is open to the public, unless written permission is granted by the business.

G. Distance Restriction from Restaurants During Special Events

During permitted special events, mobile food vendors may not operate within one hundred (100) feet of any business selling the same or similar type products unless written permission is granted by the business.

H. Distance Restriction from Permitted Special Events

Mobile food vendors shall not conduct business within five hundred (500) feet of any Village of Somers permitted special event unless the vendor has obtained written permission from the event organizer or permittee.

I. Operating on Private Property or Kenosha County Property

Mobile food vendors shall be prohibited from conducting business on any private property without written permission from the property owner. A copy of the written permission shall be kept in the mobile food unit at all times if operating on property that is not personally owned by vendor. The mobile food vendor shall comply if asked to leave the private property by the property owner or a village official. No more than three (3) annually licensed mobile food vendors or temporary food vendors shall be allowed to conduct business on a single private commercial or industrially zoned property, except in conjunction with a permitted special event. A conditional use permit may be granted for additional mobile food vendors to operate on a commercial or industrial property.

Mobile food vendors shall be prohibited from conducting business on any Kenosha County property or park without written permission from Kenosha County. A copy of the written permission shall be kept in the mobile food unit at all times if operating on property that is not personally owned by vendor. No more than three (3) annually licensed mobile food vendors or temporary food vendors shall be allowed to conduct business on the property, except in conjunction with a permitted special event.

J. Operating in Residential Zones

Mobile food vendors are prohibited from operating in residentially zoned districts or residential property uses. Mobile ice cream/dessert vendors may conduct business within R-1, R-2, and R-3 residential zoned districts from the public right-of-way, while adhering to all other operational regulations of this chapter.

K. Designated Hours of Operation

1. Mobile food vendors may operate in designated locations/areas for the duration of designated times of operation and are not required to move during designated times of operation.
2. Day and time of operation restrictions shall be in effect for mobile food vendors in the following designated vending locations:
 - a. Public Property:
 - a. Sunday through Thursday: 10 a.m. to 9 p.m.
 - b. Friday and Saturday: 7 a.m. to 10 p.m.
 - b. Private Property:
 - a. 7 a.m. to midnight.
 - c. Special Events, if operating under Special Event parking, hours of operation shall be the same as the Special Permit but cannot be earlier than 7 a.m. or later than midnight.
3. In addition to those times listed in (2) of this section, licensed ice cream/dessert vendors may operate from the public right-of-way within the R-1, R-2, and R-3 residential districts Monday through Sunday, 11 a.m. to a half hour before sunset but no later than 8 p.m. Ice cream / dessert vendors may not conduct business at a location longer than fifteen (15) continuous minutes in residential zoned districts, meaning the vendor must move not less than two hundred fifty (250) feet every fifteen (15) minutes.
4. Temporary Farm Stands may operate between 7 a.m. and 10 p.m.
5. Mobile food vendors may operate at a block party during approved hours of the event.

L. Mobile Food Vendor Service Base Requirements

Mobile food establishments licensed annually by the Village, which serve prepared foods that are not pre-packaged shall have a licensed service base of operation consisting of an enclosed building of sufficient size to accommodate mobile units for servicing, cleaning, inspection and maintenance. Refer to the Kenosha County Health Department for this determination.

1. Mobile food establishments that are licensed by the Village and only vend individual prepackaged servings may not require a service base of operation. Refer to the Kenosha County Health Department for this determination.
2. Mobile food establishments operating in conjunction with a permitted special event shall meet service base requirements as required by their respective permitting agency.
3. Mobile food establishments that are licensed by the Village shall return to their service base not less than once in each twenty-four hours for servicing and maintenance and more often if necessary.

Passed and adopted this ___th day of August 2026.

VILLAGE OF SOMERS

George Stoner, Village President

ATTEST:

Wendy Burnette, Village Clerk/Treasurer

Date Adopted:

Published:



SOMERS FIRE & RESCUE

Fire Prevention Division
P.O. Box 197
Somers, WI 53171
(262) 620-3285
Apisula@somers.org

Fire Inspectors
Capt. Joe Scruggs
Lt. Adam Pisula

Mobile Food Vehicles

Requirements for Food Trucks and Trailers:

1. All trucks and enclosed trailers that produce grease laden vapors must have a Type 1 hood.
2. Portable fire extinguishers shall be located in conspicuous locations where they will be readily accessible and immediately available for use. All employees working in the vehicle shall be trained in the proper use of the fire extinguishers. Fire extinguishers shall bear a current inspection tag validated within the past twelve (12) months OR a receipt of purchase within the last twelve (12) months shall be available for inspection. a. Vehicles using a liquid or gas fuel source shall have a minimum 3A40BC fire extinguisher. Vehicles using a solid fuel source shall have a minimum of a 6L Class “K” fire extinguisher for solid fuel. b. January 1, 2017, vehicles that have a deep fat fryer shall have a 6L Class “K” rated fire extinguisher. c. In all vehicles it is recommended that there be 3A40BC and a 6L Class “K” type located within or attached to the vehicle and near means of egress.
3. Only rubber hose stamped “Approved for LP Gas” used from tank to the attached black pipe that is secured to vehicle shall be used to transport gas through vehicle to appliances. Copper piping shall NOT be used. NFPA 58 – 5.9.6.4(a)
4. The main system shutoff valves located on or closest to the fuel tanks and sufficient to stop the supply of fuel from all fuel tanks must be clearly marked with the words “PROPANE SHUTOFF VALVE or NATURAL GAS SHUTOFF VALVE” permanently affixed to the outside of the vehicle in reflective decal material with letters 2” high at minimum.
5. A “No Smoking” sign next to or directly above the propane container and visible to the public. Such sign shall be posted with a minimum of 2” lettering.



SOMERS FIRE & RESCUE

Fire Prevention Division
P.O. Box 197
Somers, WI 53171
(262) 620-3285
Apisula@somers.org

Fire Inspectors
Capt. Joe Scruggs
Lt. Adam Pisula

6. Shall be equipped with a working carbon monoxide detector that meets standards set forth in NFPA 1192-6.4.6. and equipped with an LPG (propane) leak indicator according to NFPA 1192-6.4.8. 7. Rear mounted DOT approved LP tanks must be mounted at a minimum height of 46" above the ground with DOT approved rear bumper

8. As of January 1, 2018, all vehicles producing grease laden vapors shall have a fire suppression system installed with the Type 1 hood. NFPA 96 4.1.9

9. As of January 1, 2018, all hood fire suppression systems shall be inspected by a servicing company every six (6) months and properly tagged to indicate such. NFPA 96

All other operations shall be conducted in a safe manner which is consistent with nationally recognized good practices.

All vendors should be aware that the Fire Inspector will inspect the site prior to the opening of the festival/event and that all of the items contained herein are the responsibility of the vendor and must be in place or the vendor will not be allowed to open for business. If during the course of the event an onsite inspection determines that there is a violation of any of these conditions, the vendor's business shall be closed until such time as the proper corrective measures have been taken and inspected by the Fire Inspector or designee.



MOBILE FOOD VENDOR INFORMATION PACKET

Permit period: July 1 to June 30

You will find the following documents included in this packet:

- Mobile Food Vendor Application
- Somers Municipal Code:
 - o Chapter 12.16: Mobile and Temporary Food Vendors
- Maps of areas within the Village where Mobile Food Vendors may operate

Questions: Please contact the Clerk's office at 262-859-2822

Do not complete this form if requesting a mobile food establishment operating exclusively at special events or block parties. Please contact the Village Clerk/Treasurer's Office to submit your request.

A complete application packet for submittal to the Village/Town of Somers will include the following:

1	Completed Village/Town of Somers Mobile Food Vendor Application	
2	Photo ID or other acceptable picture proof of identification	
3	Copy of food and beverage license issued by the Kenosha County Health Department, the State of Wisconsin, or another agency with jurisdiction.	
4	Copy of Certificate of Liability Insurance with minimum coverage of: a. Mobile Food Establishment - \$1,000,000 b. Mobile sidewalk cart - \$250,000	
5	Written permission from private property owner, if applicable.	
6	Inspection report from the Somers Fire Department. To arrange an inspection appointment, please contact Fire Inspector Adam Pisula at apisula@somerswi.gov or 262-914-1024.	
7	Payment of applicable fee: Mobile Food Establishment base fee: \$250.00 Mobile sidewalk cart: \$150.00	
8	8. Please submit your application, attachments, and fee to the Clerk's office at: Street Address: 7511 – 12th Street, Kenosha, WI 53144 Mailing Address: P.O. Box 197, Somers, WI 53171	



www.somerswi.gov

P.O. Box 197, Somers, WI 53171 PH: 262-859-2822 FAX: 262-859-2331

Applicant Information (Please print legibly)

First Name:	Middle Name:	Last Name:	Male or Female:	
Email Address:		Telephone No.:		
Personal Street Address:	City:	State:	Zip:	
Date of Birth:	Driver's License or ID #:	DL State:	DL Expiration:	Social Security # (last 4 digits):

Business Information

Business Name:		Telephone No.:	
Website:		Email Address:	
Address:	City:	State:	Zip:
Mailing Address:	City:	State:	Zip:
Base of Operation:	City:	State:	Zip:

Type of vending unit:

☐	Food Trailer	☐	Food Truck	☐	Ice Cream Truck	☐	Stand
☐	Booth	☐	Tent	☐	Carried Unit	☐	Cart

List goods and/or services offered and method of delivery:

Provide the following if applicable:



www.somerswi.gov

P.O. Box 197, Somers, WI 53171 PH: 262-859-2822 FAX: 262-859-2331

Vehicle Make: _____ Model: _____ Year: _____ License Plate #: _____

Background

If you have ever been convicted of any felony or of violating any law of the State of Wisconsin or the United States, please list below. If more space is needed, please attach a separate sheet to this application.

Date of Conviction	Nature of Offense	Name of Court – City – State

Required Documents

Provide a copy of the following documents:

___ Certificate of Liability Insurance: \$1,000,000 for mobile food establishment; \$250,000 for mobile sidewalk cart.

___ A passing inspection report from the Somers Fire Department is required before a license can be issued. Please contact Adam Pisula at apisula@somerswi.gov or 262-914-1024 to schedule an appointment. Please record your appointment information here >>>>>

___ Written permission to operate on private property

___ Driver's license

___ Food and beverage license from the Kenosha County Health Department, the State of Wisconsin, or another agency with jurisdiction



www.somerswi.gov

P.O. Box 197, Somers, WI 53171 PH: 262-859-2822 FAX: 262-859-2331

Applicant's Signature

I appoint the Village/Town Clerk or his/her agent to accept services of process in any civil action brought against me arising out of any sale or service performed by me in connection with my mobile food vending activities in the event I cannot, after reasonable effort, be served personally. I hereby certify that the answers on this application are true and correct to the best of my knowledge. I agree, in the consideration of the granting of this license, to comply with the laws of the State of Wisconsin, and the provisions of the Municipal Code of Ordinances of the Village/Town of Somers, Wisconsin.

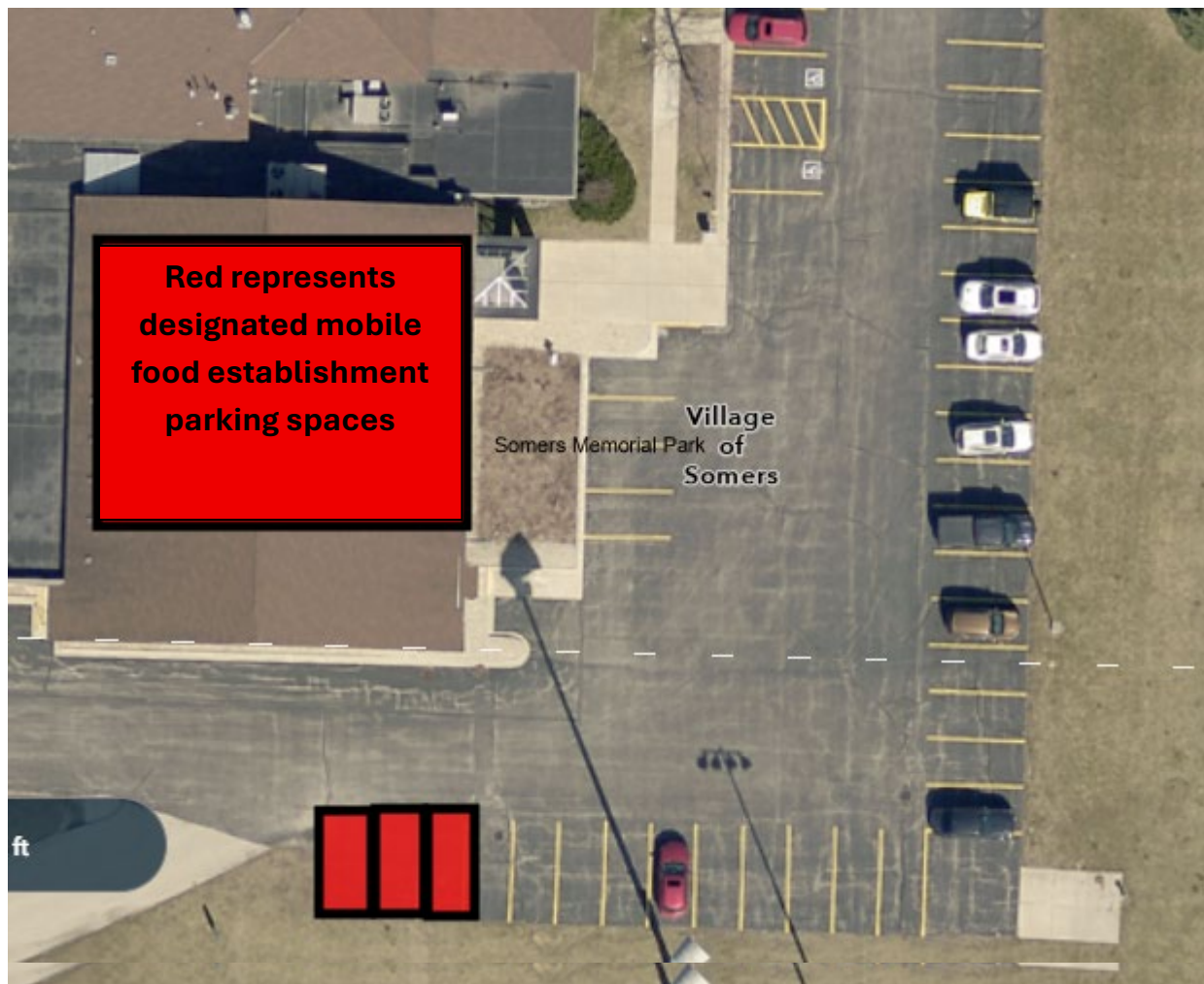
Applicant's Signature: _____

Date: _____

Filled applications and supporting documents can be mailed with a **check**, made to Village/Town of Somers to P.O. Box 197, Somers, WI 53171-0197.

APPENDIX A

Somers Memorial Park



Somers Village Hall





**VILLAGE OF SOMERS
VILLAGE BOARD
MEETING ITEM MEMORANDUM**

MEETING DATE: Aug. 12, 2026

TO: Village President Stoner and Village Trustees

PREPARED BY: Kevin Poirier, Assistant Administrator

REVIEWED BY: Jim Hurley, Village Administrator

AGENDA ITEM: #15 Action on Animal Sheltering Agreement with the Wisconsin Humane Society

BACKGROUND:

Since 2016, the Village has contracted shelter and care of stray animals. Safe Harbor Society has provided the service as outlined in the contract, which has been renewed every year with a rate increase based on the National Consumer Price Index.

After Safe Harbor Society was purchased by the Wisconsin Humane Society (WHS) in 2023, the contract continued with WHS.

The WHS informed the Village that they will require a new agreement when it expires at the end of the year.

Staff contacted the Sheriff's Office to inquire about their experience with the WHS. They did not report any issue with dropping off animals and confirmed that WHS was the only local provider of the service.

Staff received the proposed agreement from the WHS and forwarded it to Attorney Bitar for review. No issues were found, and, in a few cases, it will be more beneficial to the Village. Specifically, the attorney mentioned the termination terms were equitable and the indemnification terms were in favor of the Village.

The new contract is for one year and can be renewed for up to two years.

UPDATE:

The Village Board had questions as to the cost the Village paid in the past. It is outlined below compared to the CPI.

Year	Annual Cost	Increase	CPI
2017	\$8,613.72		
2018	\$8,811.63	2.3%	2.1%
2019	\$8,981.16	1.9%	2.4%
2020	\$9,187.68	2.3%	1.8%
2021	\$9,307.08	1.3%	1.2%
2022	\$10,144.68	9.0%	7.7%
2023	\$10,684.10	5.3%	4.1%
2024	\$10,861.92	1.7%	2.9%
2025	\$11,122.56	2.4%	2.6%

PRIOR ACTION TAKEN:

This item was reviewed at the Aug. 4 Work Session.

SUGGESTED ACTION/ACTION REQUESTED/COMMENTS:

In the event that the Village Board agrees with the suggested action, a suggested motion to approve would be as follows:

“Motion to approve Motion to approve the Animal Sheltering Agreement with the Wisconsin Humane Society.”

ATTACHMENTS:

Proposed Agreement



06.26.2026

Via Certified Mail & Email

VILLAGE & TOWN OF SOMERS

VILLAGE/TOWN CLERK

PO Box 197, Somers, WI 53171

Subject: Notice of Termination of Animal Sheltering Agreement and Intent to Renegotiate Terms

Dear "Village and Town of Somers Officials",

Pursuant to the terms and conditions outlined in the existing Services Agreement dated May 2016 between the Safe Harbor Humane Society, acquired by the Wisconsin Humane Society (WHS) and Village and Town of Somers ("Municipality"), this letter serves as formal written notice of our intent to terminate the current animal sheltering service agreement.

We value our partnership with your Municipality, and our intent is to continue providing animal sheltering services by executing a new agreement with updated terms and conditions. As our organization continues to evolve and as operational, regulatory, and service expectations change, it is necessary to reassess and update the contractual framework governing the services we provide your Municipality.

In accordance with the notice provisions of the current agreement, termination will be effective as of January 1, 2027. Our hope is this extended notification period and provides ample time to navigate the execution of updated terms of service.

Enclosed you will find a draft animal services agreement for your review. WHS holds contracts with over 80 municipalities across the state and standardizing the terms of the contracts is essential to providing a consistent, quality, and fair experience for our community.

We understand that you may have questions about the updated terms of the service agreement and welcome conversation at your earliest convenience. Please contact Kara Rivera at 414.431.6101 or krivera@wihumane.org to schedule a meeting or begin discussions regarding the new contract.

Thank you for your continued partnership.

Sincerely,

Kara Rivera

Executive Administrative Assistant

Wisconsin Humane Society



Summary of Animal Shelter Services Agreement Between the Village and Town of Somers and the Wisconsin Humane Society (WHS)

Purpose of the Agreement

This contract establishes the terms under which the Wisconsin Humane Society (WHS) will provide animal sheltering and related services for animals taken into custody by the VILLAGE AND TOWN OF SOMERS. The agreement is intended to ensure humane care, legal compliance, and clear allocation of responsibilities for animals who are stray, abandoned, impounded, or otherwise under municipal authority.

Scope of Services (Section 5.0)

Under this agreement, WHS provides sheltering and care services for animals originating within the VILLAGE/TOWN's geographic boundaries, including:

- Stray, abandoned, and unwanted animals
- Impounded animals seized by law enforcement or humane officers

Services include:

- Intake and admission
- Daily custodial care (food, water, shelter, health checks)
- Necessary and appropriate veterinary treatment
- Owner identification and return to owner efforts during statutory holding periods
- Humane euthanasia and cremation when permitted by Wisconsin law and directed by a licensed veterinarian
- Rabies quarantine, observation, and testing services when required by law
- 24-hour drop-off access for authorized VILLAGE personnel at designated facilities
- Wildlife services are expressly excluded from this agreement

Roles and Responsibilities

- WHS is responsible for staffing, facilities, medical decisions, and day-to-day animal care. WHS personnel are not considered VILLAGE/TOWN employees.
- The VILLAGE/TOWN retains enforcement authority under state statutes and local ordinances and is responsible for timely decisions related to impounded animals, including court processes and custody transfers when required.
- The agreement does not create an agency, employment, or joint venture relationship between the parties.

Impounded Animals and Timeliness Provisions

For animals impounded as part of enforcement or criminal cases:

- WHS may issue written notice requiring the VILLAGE/TOWN to take custody of an animal after a defined period (Section 5.6.1)
- If the VILLAGE/TOWN does not act within the specified timeframe, a daily penalty fee applies until the animal is removed (Section 5.6.2)

Our mission is to make a difference for animals and the people who love them.



These provisions are intended to ensure all partners are committed to the swift resolution of cases knowing that prolonged shelter stays are detrimental to individual animals and can cause strain on shelter capacity that negatively impacts other animals in our care. While the provisions are in place, WHS works diligently with partners to avoid enacting them whenever possible.

Term and Termination

- The agreement has an initial term of one year with automatic annual renewals (up to two additional one-year terms) unless terminated. (Section 3.0)
- Either party may terminate the agreement without cause with written notice. (Section 6.1)
- Termination for cause is permitted for uncured legal, licensing, or payment breaches. (Section 6.2)

Payment and Financial Terms

- Services are paid on a fee-for-service basis as outlined in Schedule A.
- WHS invoices the VILLAGE/TOWN monthly, and payment is due within 30 days.
- Services outside the defined scope may be provided at WHS's discretion and billed separately.

Reporting and Transparency (Section 13.0)

WHS provides:

- Monthly and annual reports detailing animal intake, length of stay, and outcomes by category
- Records sufficient to support public accountability and auditing of public funds

Risk Allocation, Insurance, and Indemnification (Section 7.0)

- WHS indemnifies and holds the VILLAGE/TOWN harmless for claims arising from WHS's acts or omissions, except where liability results solely from the VILLAGE/TOWN'S negligence.
- The VILLAGE/TOWN provides reciprocal indemnification for losses caused by its own negligence.
- WHS maintains required insurance coverage, including general liability, automobile, umbrella, workers' compensation, and professional (veterinary) liability insurance.

These provisions are designed to limit municipal exposure while services are performed by an independent provider.

VILLAGE AND TOWN OF SOMERS

Animal Shelter Services Agreement

THIS SERVICES AGREEMENT ("Agreement") is made and entered into by and between the VILLAGE AND TOWN of SOMERS, a Wisconsin municipal corporation (the "VILLAGE AND TOWN") and the Wisconsin Humane Society, Inc., a Wisconsin corporation ("WHS"), collectively referred to as the Parties.

RECITALS

WHEREAS, the VILLAGE AND TOWN, from time to time, takes custody of abandoned, stray, unwanted, unlicensed, mistreated, aggressive, quarantined or otherwise impounded animals and is desirous of a proper place to keep such animals where they will receive humane and proper care; and

WHEREAS, WHS is an organization devoted, among other things, to the care of animals, and has facilities to provide for the proper and humane care of such animals; and

WHEREAS, the VILLAGE AND TOWN desires to purchase services from WHS for the sheltering, care, treatment and humane disposal of abandoned, stray, unwanted, unlicensed, mistreated, aggressive, quarantined or otherwise impounded animals located within the geographic limits of the VILLAGE AND TOWN; and

WHEREAS, at all times this Agreement shall be construed in a manner so as to maximize the safety and welfare of the animals who are the subject hereof and who are cared for by WHS pursuant to the terms of this Agreement; and

WHEREAS, the VILLAGE AND TOWN's fiscal year runs from January 1st through December 31st of each calendar year; and

WHEREAS, WHS maintains a place of business located at 7811 60th Ave, Kenosha, WI 53142 (the "Kenosha Facility"), but also uses other facilities and third-party facilities to pursue its mission; and

WHEREAS, WHS is a person entering into a contract with a political subdivision as defined in Wis. Stat §173.15(1) and acknowledges its obligations under Wis. Stat. §173.15(2) in relation to said contract; and

WHEREAS, the VILLAGE AND TOWN has the authority to enforce: (i) Chapter 951 of the Wisconsin Statutes ("Crimes Against Animals"); (ii) Chapter 174 of the Wisconsin Statutes ("Dogs"); (iii) Chapter 173 of the Wisconsin Statutes ("Animals; Humane Officers"); and (iv) VILLAGE AND TOWN ordinances (collectively, the "Animal Care Laws").

AGREEMENT

NOW, THEREFORE, in consideration of the above Recitals (which are acknowledged to be true and correct and are incorporated into this Agreement) and the promises and agreements hereinafter contained and for other good and valuable consideration (the receipt and sufficiency of which is hereby acknowledged by each party to this Agreement), it is agreed by the VILLAGE AND TOWN and WHS as follows:

1.0 SERVICES.

WHS agrees to provide the services detailed in this Agreement. The parties agree that the responsibilities of WHS set forth in this Agreement apply only to the services detailed in this Agreement, and not to WHS's work relating to animals taken into custody for other municipalities, for private surrender, as a service to other animal welfare organizations, by operation of Wis. Stats. sec. 173.19, or for any other reason.

2.0 COST.

The VILLAGE AND TOWN shall pay for services detailed in this Agreement on a fee for service basis as described in Schedule A, which is attached hereto and incorporated herein by reference.

3.0 TERM OF AGREEMENT.

3.1 Term. The term of this Agreement shall commence on January 1, 2027, and shall expire on December 31, 2027 unless sooner agreed to in writing by the Parties or renewed as set forth in Paragraph 3.2 herein. The Agreement may also be terminated before the expiration in accordance with Section 6.0.

3.2 Renewal Procedures. Upon expiration of the initial Term, this Agreement shall renew automatically for up to two (2) additional one (1) year renewal terms. The Agreement may be terminated earlier if subject to termination under Section 6.0.

4.0 DEFINITIONS.

As used in this Agreement, the following words shall have the meanings provided below:

4.1 Abandoned. A companion, exotic or livestock animal left for any length of time without apparent provision for its food, water, or other care as is reasonably necessary for the animal's health. An abandoned animal includes, but is not limited to, an animal owned by a known individual who, because of the owner's death, disability, incarceration, eviction or other like circumstance, is unable or unwilling to provide appropriate care for the animal.

4.2 Approved Facility. A facility other than the Main Facility which has been mutually agreed upon and approved by the Parties in writing.

4.3 Companion Animals. Dogs, cats, rabbits, guinea pigs, hamsters, mice, ferrets, birds, fish, reptiles, amphibians, invertebrates, or any other species of wild or domestic or hybrid animal sold, transferred, or retained for the purpose of being kept as a household pet, except livestock, as defined in subsection 4.6, *infra*.

4.4 Exotic Animal. An animal that is not normally domesticated in the United States or that is wild by nature and not native to Wisconsin.

4.5 Impound. The withholding of an animal from the owner under Wis. Stat. §173.21.

4.6 Livestock. Horse, bovine, sheep, goat, pig, llama, alpaca, farm-raised deer, rabbit raised for food, or domestic fowl, including farm-raised game bird.

4.7 Redemption. The identification and verification of ownership of a stray or abandoned animal and the return of the animal to its owner.

4.8 Stray. A companion, exotic or livestock animal found wandering at large whose owner or custodian is unknown or cannot be ascertained immediately with reasonable effort.

4.9 Seizure. The taking of an animal, whose owner is known, into custody by a humane or law enforcement officer pursuant to Wis. Stat. §173.13.

4.10 Unclaimed. A companion, exotic or livestock animal that is found abandoned or stray whose owner has failed to redeem the animal.

4.11 Wild Animal. Any mammal, bird, fish, or other creature of a wild nature endowed with sensation and the power of voluntary motion.

5.0 DESCRIPTION OF SERVICES.

5.1 WHS Personnel. WHS agrees to secure, at its own expense, all personnel necessary to carry out its obligations under this Agreement. Such personnel shall not be deemed to be employees of the VILLAGE AND TOWN. WHS shall ensure that its personnel are instructed that they do not have any direct individual contractual relationship with the VILLAGE AND TOWN. Except as otherwise provided in this Agreement, the VILLAGE AND TOWN shall have no authority over any aspect of WHS's personnel practices and policies and shall not be liable for actions arising from such policies and practices.

5.2 No Agency. Nothing in this Agreement is intended nor may be construed to create between the VILLAGE AND TOWN and WHS either an employer/employee, joint venture, landlord/tenant, or any other similar relationship. No agent, employee or representative of either Party shall be deemed to be an agent, employee or representative of the other Party. Neither Party shall have the authority to act for or on behalf of the other Party to bind the other Party without the express written approval of the other Party.

5.3 24-hour Drop Off Availability. WHS will provide, at the Main Location or another approved facility, access so that authorized personnel operating within the geographical boundaries of the VILLAGE AND TOWN can drop off animals eligible for sheltering services under this Agreement during times when the facility is closed to the public.

5.4 Services for Abandoned, Stray and Unwanted Animals. WHS agrees provide animal care services (as described below in this paragraph), as well as humane euthanasia and cremation services, for companion, livestock and exotic animals that are taken into custody as stray, abandoned, or unwanted within the geographical limits of the VILLAGE AND TOWN, and or that are dropped off at WHS (or any other approved facility). Animal care services shall include: (i) admitting services as deemed appropriate by WHS; (ii) daily custodial care; (iii) necessary and appropriate veterinary treatment; and (iv) redemption services. Animal care services purchased under the terms of this Agreement include those provided on the day the animal is admitted to WHS (or other approved facility) and during the required stray holding period under Wis. Stats. sec. 173.19 or the period the animal is in WHS'S custody, whichever is shorter.

5.4.1 WHS shall have the sole and exclusive right under this Agreement to provide those admitting services that it deems in its professional judgment are in the best interest and welfare of the animal and the shelter environment in which the animal is maintained.

5.4.2 Custodial care shall include, for each animal cared for under the terms of this Agreement, the provision of: (i) adequate food and water to maintain the animal's health; (ii) daily status check; and (iii) adequate shelter as required by Wis. Stat, §951.44.

5.4.3 Necessary and appropriate veterinary care and treatment, beyond that provided every animal upon admission and the daily custodial care, shall be provided as determined necessary and appropriate in the sole discretion of WHS.

5.4.4 Redemption services shall include reasonable attempts to identify, locate, make contact with, and provide written notice to an animal's owner in order to arrange for either the surrender of the animal or the return of the animal to its owner. Said efforts will be made within the statutory holding period. Notwithstanding the foregoing, the Parties acknowledge that the owners of some stray and/or abandoned animals are never known or even identified such that WHS'S ability to find the owner is a legal impossibility and/or not possible with reasonable effort. WHS may charge and retain reasonable fees to owners redeeming animals. Prior to releasing an animal to an owner, WHS staff shall verify that appropriate Licensing/Vaccinations for the animal have been obtained.

5.4.5 Euthanasia. The Parties recognize that Wisconsin law (currently section 173.23(4), Wis. Stats) permits the euthanasia of animals while in a municipality's custody (that is, animals sheltered pursuant to this Agreement) under narrow and specifically defined circumstances. WHS will abide strictly by the limitations of this statute

and in further only perform euthanasia of animals under this statute under the direction and approval of a licensed veterinarian. To the extent subjective judgment is required in determining whether the statute applies, WHS has sole discretion to exercise that judgment. When WHS euthanizes an animal pursuant to this section, WHS will provide to the VILLAGE AND TOWN upon request, records regarding the euthanasia performed.

5.4.6 Wildlife. The Parties acknowledge that WHS provides custodial care, rehabilitation, and euthanasia services for sick, injured or trapped wildlife at its Milwaukee location. The Parties agree that the VILLAGE AND TOWN is not purchasing any services for such wildlife by this Agreement.

5.5. Services for Impounded Animals. WHS agrees to provide animal care services (as described in this paragraph) as well as euthanasia and cremation services for companion, livestock and exotic animals that are seized within the geographical limits of the VILLAGE AND TOWN, and that are impounded by humane officers or law enforcement personnel at WHS location (or other approved facility). Animal care services shall include (i) admitting services as deemed appropriate by WHS; (ii) daily custodial care; and (iii) necessary and appropriate veterinary treatment. Custodial care shall include the provision of adequate food and water to maintain the animal's health; daily health checks; and adequate shelter as required by Wis. Chapter 951. Animal care services will be provided on the day the animal is admitted to the Main Facility (or other approved facility) and until the animal is removed from the facility, the animal is deemed unclaimed, the animal is returned to the owner, or ownership of the animal is transferred to WHS by order of any court of competent jurisdiction. The humane officer or law enforcement officer dropping any such animal off shall identify the name of the animal's owner, if known, and advise WHS of its impound status. The Parties agree that WHS'S actual cost to provide these services is \$30 per animal per day and that this sum is reasonable and represents the established standard daily fee contemplated by Sec 173.15, Wis. Stats.

5.6 Notice and Penalties for Impounded Animals. The Parties recognize that for various reasons, delays can occur in the process of achieving outcomes for impounded animals. The Parties further recognize that avoidable delay is harmful not only to individual impounded animals, but also, because it creates unnecessary shelter crowding, to the overall processes by which WHS strives to support the welfare of all animals in its care and who may come into its care. For these reasons, the Parties have chosen a notice-and-penalty mechanism to increase their alignment and urgency in these situations. These situations are likely to be unusual, but the Parties have nevertheless chosen intentionally broad language to ensure that this mechanism will be available when it is needed. For these reasons, the parties agree to the following procedures with respect to impounded animals.

5.6.1 Notice by WHS. With respect to any impounded animal being provided animal care services by WHS, WHS shall have the unilateral right to require MUNICIPALITY to take custody of the animal upon ten (10) days written notice to MUNICIPALITY requesting that any such animal be picked up from WHS location (or any other WHS-MUNICIPALITY approved drop off facility). Said notice shall be delivered pursuant to the provisions set forth in Section 15.0 Notice.

5.6.2 Penalty. If MUNICIPALITY fails to pick up the animal by the 10th day after MUNICIPALITY has received the written notice described above, MUNICIPALITY shall be charged \$100.00 (one hundred dollars and no cents) per day (per animal) for each day thereafter that the animal remains in the care of WHS, in addition to any other charges permitted by this Agreement.

5.6.3 Livestock and Exotic Animal Impounds. WHS will provide animal care services as well as optional humane euthanasia and cremation services for livestock and exotic animals on a limited basis. The VILLAGE AND TOWN shall provide reasonable notice to WHS before impounding livestock and exotic animals and will work in good faith with WHS to recognize and deal with logistical challenges in housing these animals. The Parties recognize that there may be circumstances where it is practically impossible for WHS to house these animals; in those cases, the Parties will work cooperatively in good faith to seek the best solution under the circumstances.

5.7 Rabies Control Services.

5.7.1 Quarantine Services. WHS agrees to provide animal care, isolation and observation and rabies testing services for animals as required by Wis. Stat. §95.21 and or in accordance with VILLAGE AND TOWN Municipal Code. WHS agrees to provide such services upon request of the VILLAGE AND TOWN. The Parties agree that this service applies to both impounded animals and stray and abandoned animals.

5.7.2 Owner Reimbursement for Rabies Observation Services. If the owner of an animal is known, WHS may seek reimbursement from the animal's owner of any expenses incurred in connection with keeping the animal in isolation, the supervision and examination of the animal by a veterinarian, and, if applicable, the preparation of the carcass for laboratory examination.

5.7.3 Rabies Vaccination Program. WHS agrees to comply with all statutory mandates regarding the vaccination of animals against rabies.

6.0 TERMINATION OF AGREEMENT.

6.1 Termination; No Cause. Either Party may terminate this Agreement, for any reason, at any time upon 60 day written notice to the other Party.

6.2 Termination for Cause. The following shall constitute grounds for termination by the non-breaching party 30 days from written notice of termination:

6.2.1 WHS's failure to cure, within 30 days of written notice of breach, a substantial violation of any State, Federal or local law governing the services provided under this Agreement, as expressed by applicable statutes, ordinances, rules and regulations.

6.2.2 WHS's failure to obtain, within 30 days of written notice of breach, any license or certifications required by law for the provision of the services required by this Agreement.

6.2.3 The VILLAGE AND TOWN's failure to cure, within 30 days of written notice of breach, a failure to timely pay for services rendered under this Agreement.

7.0 INDEMNIFICATION/INSURANCE.

7.1 Indemnification of VILLAGE AND TOWN. WHS hereby agrees to indemnify, defend and hold harmless the VILLAGE AND TOWN, its elected and appointed officials, officers, employees, agents, representatives and volunteers, and each of them, from and against any and all suits, actions, legal or administrative proceedings, claims, demands, damages, liabilities, interest, attorneys' fees, costs and expenses of whatever kind or nature in any manner directly or indirectly caused, occasioned, or contributed to in whole or in part or claimed to be caused, occasioned, or contributed to in whole or in part, by reason of any act, omission, fault, or negligence, whether active or passive, of WHS or of anyone acting under its direction or control or on its behalf, even if liability is also sought to be imposed on the VILLAGE AND TOWN, its elected and appointed officials, officers, employees, agents, representatives and volunteers. The obligation to indemnify, defend and hold harmless the VILLAGE AND TOWN, subject to immunities and limits on liability per Wisconsin law, its elected and appointed officials, officers, employees, agents, representatives and volunteers, and each of them, shall be applicable unless liability results from the sole negligence of the VILLAGE AND TOWN, its elected and appointed officials, officers, employees, agents, representatives and volunteers. WHS shall reimburse the VILLAGE AND TOWN, its elected and appointed officials, officers, employees, agents or authorized representatives or volunteers for any and all legal expenses and costs incurred by each of them in connection therewith or in enforcing the indemnity herein provided. In the event that WHS employs other persons, firms, corporations or entities (sub-contractors) as part of the work covered by this Agreement, it shall be WHS's responsibility to require and confirm that each sub-contractor enters into an Indemnity Agreement in favor of the VILLAGE AND TOWN, its elected and appointed officials, officers, employees, agents, representatives and volunteers, which is identical to this Indemnity Agreement. This indemnity provision shall survive the termination or expiration of this Agreement.

7.2 Indemnification of WHS. The VILLAGE AND TOWN shall indemnify, hold harmless and defend WHS, its boards, commissions, agencies, officers, employees and representatives against any and all liability, loss (including, but not limited to, property damage, bodily injury and loss of life), damages, reasonable costs or expenses which WHS, its officers, employees, agencies, boards, commissions and representatives may sustain, incur or be required to pay by reason of any breach of this Agreement by the VILLAGE AND TOWN, but only to the extent caused in whole or in part by negligent acts or omission of the VILLAGE AND TOWN. The provisions of this paragraph shall not apply to liabilities, losses, charges, costs, or expenses caused by or resulting from (1) the acts or omissions of WHS, its agencies, boards, commissions, officers, employees or representatives, or (2) the acts

or omissions of third parties. The obligations of the VILLAGE AND TOWN under this paragraph shall survive the expiration or termination of this Agreement.

7.3 Insurance. WHS shall procure and maintain throughout the term of this Agreement, without any additional expense to the VILLAGE AND TOWN, the following insurance coverage with limits not less than those set forth below with insurers and under forms of policies set forth below.

7.3.1. Worker's Compensation and Employers Liability Insurance. WHS shall cover or insure under the applicable Wisconsin labor laws relating to worker's compensation insurance, all of their employees in accordance with the law in the State of Wisconsin. WHS shall provide statutory coverage for work related injuries and employer's liability insurance with limits of \$1,000,000 each accident, \$1,000,000 disease policy limit, and \$1,000,000 disease each employee.

7.3.2 Commercial General Liability and Automobile Liability Insurance. WHS shall provide and maintain the following commercial general liability and automobile liability insurance:

7.3.2.1 Coverage - Coverage for commercial general liability and automobile liability insurance shall be at least as broad as the following:

1. Insurance Services Office (ISO) Commercial General Liability Coverage (Occurrence Form CG 0001)
2. Insurance Services Office (ISO) Business Auto Coverage (Form CA 0001), covering Symbol 1 (any vehicle)

7.3.2.2. Limits – WHS shall maintain limits no less than the following:

1. General Liability - One million dollars (\$1,000,000) per occurrence (\$2,000,000 general aggregate if applicable) for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the project/location (with the ISO CG 2503, or ISO CG 2504, or insurer's equivalent endorsement provided to the VILLAGE AND TOWN or the general aggregate including products-completed operations aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability- One million dollars (\$1,000,000) for bodily injury and property damage per occurrence limit covering all vehicles to be used in relationship to the Agreement.
3. Umbrella Liability- Five Million dollars (\$5,000,000) for bodily injury, personal injury and property damage per occurrence in excess of

coverage carried for Employers' Liability, Commercial General Liability and Automobile Liability as described above.

4. Professional Liability – WHS will ensure that each veterinary performing services covered under this Agreement will have current professional liability insurance.

7.4 Reservation of Rights. Notwithstanding any other portions of this Agreement, nothing contained herein is intended to waive or estop the VILLAGE AND TOWN or its insurer to rely upon the limitations, defenses, and immunities contained within §§345.05 and 893.80 of the Wisconsin Statutes. To the extent that indemnification is available and enforceable, the VILLAGE AND TOWN or its insurer shall not be liable in indemnity, contribution, or otherwise for an amount greater than the limits of liability of municipal claims established under Wisconsin law.

8.0 ASSIGNMENT/TRANSFER. WHS shall neither assign nor transfer any interest or obligation in this Agreement, without the prior written consent of the VILLAGE AND TOWN, unless otherwise provided herein, provided that claims for money due or to become due WHS from the VILLAGE AND TOWN under this Agreement may be assigned to a bank, trust company or other financial institution without such approval if and only if the instrument of assignment contains a provision substantially to the effect that it is agreed that the right of the assignee in and to any moneys due or to become due to WHS shall be subject to prior claims of all persons, firms and corporations for services rendered or materials supplied for the performance of the work called for in this Agreement. WHS shall promptly provide notice of any such assignment or transfer to the VILLAGE AND TOWN.

9.0 CRIMINAL INVESTIGATIONS. The Parties recognize that matters involving criminal investigations by the VILLAGE AND TOWN Police Department require strong mutual collaboration and cooperation. The Parties will use utmost good faith and care in communicating with the public about animals in investigation situations. WHS will try to seek VILLAGE AND TOWN approval before any statements are made, and in no case will make statements regarding any pending investigation or prosecution, or the actions or inactions of the owners of animals, instead directing media inquiries on these topics to the VILLAGE AND TOWN. The VILLAGE AND TOWN may in a specific case direct WHS to further restrict its communication.

10.0 FACILITY INSPECTION. Any animal sheltered by WHS pursuant to the terms of this Agreement may be viewed by the humane officer or law enforcement officer and or other designated representative of the VILLAGE AND TOWN during the holding period to ascertain the animal's health and care, while accompanied by a WHS representative or staff member, during regular business hours or by mutual arrangement.

11.0 NO WAIVER BY PAYMENT OR ACCEPTANCE. In no event shall the making of any payment or acceptance of any service or product required by this Agreement constitute or be construed as a waiver by the VILLAGE AND TOWN of any breach of the covenants of this Agreement or a waiver of any default of WHS, and the making of any such payment or

acceptance of any such service or product by the VILLAGE AND TOWN while any such default or breach shall exist shall in no way impair or prejudice the rights of the VILLAGE AND TOWN with respect to recovery of damages or other remedy as a result of such breach or default.

12.0 PAYMENT. The VILLAGE AND TOWN agrees to make such payments for services rendered under this Agreement as and in the manner specified herein and in the attached Schedule A, which is fully incorporated herein by reference.

13.0 REPORTS. WHS agrees to make such monthly and annual reports as are required in the attached Schedule B, which is fully incorporated herein by reference. In further, upon request, WHS shall provide copies of any document constituting a “record” under Chapter 19 of the Wisconsin statutes which shall include those records required to be maintained as set forth in Wis. Stat. 173.17.

14.0 COMPLIANCE WITH STATE OF WISCONSIN OBLIGATIONS. WHS warrants that it has complied with all necessary requirements to do business in the State of Wisconsin. WHS shall notify the VILLAGE AND TOWN immediately, in writing, of any change in its registered agent, its registered agent's address, and WHS's legal status.

15.0 NOTICE.

15.1 Notice to the VILLAGE AND TOWN. Except as more specifically provided by the terms of this Agreement, notice to the VILLAGE AND TOWN shall be delivered via first class mail, return receipt requested, as follows:

VILLAGE AND TOWN of SOMERS
PO Box 197, Somers, WI 53171

15.2 Notice to WHS. Except as more specifically provided by the terms of this Agreement, notice to WHS shall be delivered via first class mail, return receipt requested, as follows:

Alison Fotsch, President & CEO
Wisconsin Humane Society
4500 W. Wisconsin Avenue
Milwaukee, WI 53208

16.0 MISCELLANEOUS.

16.1 Integrated Agreement. This document, together with any and all instruments, exhibits, schedules or addenda attached hereto or referenced herein, sets forth the complete understanding of the parties relating to the matters which are the subject hereof, and supersedes any and all prior or contemporaneous written or oral agreements, understandings and representations relating thereto.

16.2 Modifications. This Agreement may only be modified in writing signed by the Parties or any officers of such Parties with authority to bind the Party. No oral statements,

representations, or course of conduct inconsistent with the provisions of this Agreement shall be effective or binding on any Party regardless of any reliance thereon by the other.

16.3 No discrimination. During the term of this Agreement, the Parties, and the employees, representatives, agents and or volunteers thereof, shall not discriminate against any person based on race, color, creed, religion, sex, national origin, age, ancestry, disability, sexual orientation, gender identity, gender non-conformity, gender expression, transgender status, pregnancy, or marital or parental status.

16.4 Choice of Law. This Agreement shall be construed and enforced in accordance with the internal laws of the State of Wisconsin.

16.5 Construction.

16.5.1 Construction Against the Drafter. Provisions for which ambiguity is found shall not be strictly construed against any party by virtue of that party having drafted or prepared the same.

16.5.2 Captions. Captions of any section or paragraph of this Agreement are for the convenience of reference only and shall not define or limit the scope of any provisions contained therein.

16.5.3 Severability. Whenever possible, each provision of this Agreement shall be interpreted in such a manner so as to be effective and valid under applicable law. However, if any provision is prohibited by or found to be invalid or unenforceable under applicable law or for any other reason or under particular circumstances, the same shall not affect the validity or enforceability of such provision under any other circumstances or of the remaining provisions of the Agreement. Such provision shall be deemed automatically amended with the least changes necessary so as to be valid and enforceable and consistent with the intent of such provision as originally stated.

16.5.4 Tense. Use of the singular number shall include the plural and one gender shall include all others.

17.0 ASSIGNMENT. Neither Party shall assign nor transfer any interest or obligation under this Agreement without the prior written consent of the Parties except as otherwise provided in Section 8.0 of this Agreement.

18.0 THIRD-PARTY BENEFICIARIES. This Agreement is intended to be an agreement solely between the Parties hereto and for their benefit only. No part of this Agreement shall be construed to add to, supplement, amend, abridge or appeal existing duties, rights, benefits or privileges of any third-party or parties, including, without limitation, employees of either party.

19.0 EXECUTION IN COUNTERPARTS. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which shall constitute one and the same agreement.

20.0 REPRESENTATION OF COMPREHENSION OF DOCUMENT. In entering into this Agreement, the Parties represent that they have relied upon the advice of their attorneys, who are the attorneys of their choice, concerning the legal consequences of this Agreement. They further agree that the terms of this Agreement have been completely read and explained to them and they are fully understood and voluntarily accepted.

21.0 WARRANTY OF CAPAVILLAGE AND TOWN TO EXECUTE.

21.1 _____ (title) warrant that they have the legal authority to execute this Agreement on behalf of the VILLAGE AND TOWN and to receive the consideration specified in it, and that neither they nor the VILLAGE AND TOWN have sold, assigned, transferred, conveyed or otherwise disposed of any rights subject to this Agreement,

21.2 Alison Fotsch, President/CEO of WHS, warrants that they have the legal authority to execute this Agreement on behalf of WHS and to receive the consideration specified in it, and that neither they nor WHS has sold, assigned, transferred, conveyed or otherwise disposed of any rights subject to this Agreement.

FOR PROVIDER:

Date Signed: _____

WHS President/CEO

FOR VILLAGE AND TOWN:

VILLAGE AND TOWN OF SOMERS

Signature

Name and Title

ATTEST:

Signature

SCHEDULE A

PAYMENT

1.0 Costs.

The VILLAGE AND TOWN agrees to pay for services covered by this Agreement for the sum of \$11,311.68 annually, payable in equal monthly payments of \$942.64,

The Parties agree to a 3% increase in cost for each subsequent year.

Any services requested by the VILLAGE AND TOWN, but not covered under this contract, may be provided by WHS in its discretion, and any such services will be billed to the VILLAGE AND TOWN on an as incurred basis.

2.0 Method of Payment.

2.1 WHS shall submit an invoice to the VILLAGE AND TOWN by the 10th day of each month for the services provided in the preceding month. The VILLAGE AND TOWN shall pay the statement within thirty (30) days of receipt thereof. Invoiced amounts not paid within 30 days shall bear interest thereafter at the rate of 3% annually.

SCHEDULE B

REPORTS

Costs billed by WHS to the VILLAGE AND TOWN will be paid with public funds. The Parties acknowledge that as a custodian of public funds, the VILLAGE AND TOWN has an interest in understanding the expenses incurred by WHS in providing services under this Agreement. With that understanding, WHS agrees to provide the VILLAGE AND TOWN with the reports described below.

1.0 By the 10th day after every month of service covered by this Agreement, WHS shall submit to the VILLAGE AND TOWN of SOMERS Animal Control Officer or his/her designee a written report that shall contain the information described in 2.0 below regarding the services purchased by the VILLAGE AND TOWN during the previous month of service. The Parties have agreed to the form of report to be used and an exemplar of the report is attached as Exhibit 1 to Schedule A of the Agreement. Annually WHS shall provide the information described in 2.0 below regarding all services purchased by the VILLAGE AND TOWN as served by WHS.

2.0 For each of the following categories of animals, WHS shall report the information described in 2.1 to 2.3, below: "Dogs", "cats", "livestock" and "others".

2.1 Total number of animals in each category that were admitted under this contract.

2.2 Total number of animals in each category for which WHS provided custodial care and the total number of days for which custodial care service was provided.

2.3 Total number of animals in each category that were euthanized.

2.4 The Parties agree to work collaboratively to deliver more detailed information to provide the VILLAGE AND TOWN the ability to easily audit the aggregate numbers referenced in 2.1, 2.2, and 2.3.



www.somers.org

P.O. Box 197, Somers, WI 53171 • PH: (262) 859-2822 • FAX: (262) 859-2331

**VILLAGE OF SOMERS
VILLAGE BOARD
MEETING ITEM MEMORANDUM**

MEETING DATE: August 12, 2026

TO: Village President Stoner and Village Trustees

PREPARED BY: Wendy Burnette-Clerk/Treasurer

REVIEWED BY: Jim Hurley, Village/Town Administrator

AGENDA ITEM: #16 Adopt Resolution 2026-018 to create Village of Somers Ward 14 and assign thereto the Territory attached by Ordinance No. 2026-008

BACKGROUND:

After the adoption of Ordinance No. 2026-008 to annex parcel 45-4-221-241-0102 (Truck Country of Wisconsin) on 7/14/2026, staff discovered that the parcel affected by the ordinance is not currently assigned to an existing voting ward. Even though this property is not for residential use, Wisconsin election law requires every parcel within the municipality to be assigned to a voting ward to ensure voters residing on the property are assigned to the correct polling place and receive the appropriate ballot styles for all federal, state, county, municipal, and school district elections.

To maintain compliance with state election requirements, staff is recommending the creation of a new voting ward encompassing the parcel. Establishing the new ward will ensure the property is properly incorporated into the municipality's election administration and accurately reflected in WisVote, voting district maps, and all related election records.

SUGGESTED ACTION/ACTION REQUESTED/COMMENTS:

“Motion to Adopt Resolution # 2026-018 creating Village of Somers Ward 14 and assigning thereto the territory attached by ordinance No 2026-008.”

ATTACHMENTS:

Resolution 2026-018

Ward 14 Map

VILLAGE OF SOMERS
KENOSHA COUNTY, WISCONSIN

RESOLUTION NO. 2026- 018

**A RESOLUTION CREATING VILLAGE OF SOMERS WARD 14 AND ASSIGNING
THERE TO THE TERRITORY ATTACHED BY ORDINANCE NO. 2026-008**

WHEREAS, on July 14, 2026, the Village Board of the Village of Somers (the “Village”) adopted Ordinance No. 2026-008, attaching to the Village approximately 49.7776 acres of territory formerly located in the Town of Paris, Kenosha County, Wisconsin, pursuant to Section 66.0307(10), Wisconsin Statutes, and Section 5.13 of the *2017 City of Kenosha/Village of Somers/Town of Paris/County of Kenosha/Kenosha Water Utility/Village of Somers Water Utility/Village of Somers Sewerage District/County Highway Commissioner Cooperative Plan and Intergovernmental Agreement Under Sections 66.0301, 66.0305 and 66.0307, Wisconsin Statutes* (the “Cooperative Plan”); that ordinance was published on July 21, 2026, took effect on July 22, 2026; and

WHEREAS, Ordinance No. 2026-008 was recorded in the office of the Kenosha County Register of Deeds on July 24, 2026, as Document No. 2004657; and

WHEREAS, the attached territory contains no residents and no electors, and the population attached to the Village by Ordinance No. 2026-008 is zero (0); and

WHEREAS, a ward designation is necessary in order for the Village to complete the ward report required by Section 5.15(4)(b), Wisconsin Statutes; and

WHEREAS, Section 5.15(7), Wisconsin Statutes, provides that if part of a municipality is annexed to a city or village during a decennial period after April 1 of the year of the federal decennial census, the governing body of the municipality so altered may, by ordinance or resolution and without regard to the time provisions of Section 5.15(1)(b), create new wards or adjust the existing wards of the municipality to the extent required to reflect the change, provided that no ward line adjustment may cross the boundary of a congressional, assembly, or supervisory district; and

WHEREAS, Section 5.15(1)(b), Wisconsin Statutes, provides that a single ward may contain only one congressional district, one state senate district, one assembly district, and one county supervisory district; and

WHEREAS, the territory attached by Ordinance No. 2026-008 lies within the 1st Congressional District, the 11th State Senate District, the 32nd Assembly District, the 2nd District Court of Appeals, and the 19th Kenosha County Supervisory District; and

WHEREAS, the attached territory therefore cannot be added to any existing ward of the Village, whether because the districts of the other existing wards differ from those of the attached territory, contrary to Section 5.15(1)(b), Wisconsin Statutes, or because the only existing ward sharing those districts is not contiguous to the attached territory, and the creation of an additional ward is accordingly required; and

WHEREAS, the Village is presently divided into Wards 1 through 13, and the next available ward number is 14; and

WHEREAS, the Village Board finds that the creation of Ward 14 is required to reflect the boundary change effected by Ordinance No. 2026-008 and is in the best interests of the Village.

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Somers, Kenosha County, Wisconsin, as follows:

Section 1. Creation of Ward 14. Pursuant to Section 5.15(7), Wisconsin Statutes, Village of Somers Ward 14 is hereby created, consisting of the territory attached to the Village by Ordinance No. 2026-008, which territory is legally described and depicted on Exhibit A attached hereto and incorporated herein by reference.

Section 2. Assignment of Territory. The territory described on Exhibit A is hereby assigned to and made a part of Ward 14 of the Village of Somers, subject to the ordinances, rules, and regulations of the Village governing wards.

Section 3. Districts Comprising Ward 14. Ward 14 is wholly contained within, and is comprised of, the following districts: the 1st Congressional District; the 11th State Senate District; the 32nd Assembly District; the 2nd District Court of Appeals; the 19th Kenosha County Supervisory District; the Paris J1 School District; the Central/Westosha Union High School District; and the Gateway Technical College District.

Section 4. Population. Ward 14 contains no residents and no electors, and the population of Ward 14 is zero (0).

Section 5. Polling Place. The polling place for Ward 14 shall be the Somers Village Hall, 7511 12th Street, Somers, Wisconsin. Because Ward 14 contains no electors, no ballots will be cast in Ward 14 until such time as one or more electors reside within it.

Section 6. Trustee and Aldermanic Districts. The Village elects its Village Trustees at large. No trustee or aldermanic district assignment is required for Ward 14, and none is made by this resolution.

Section 7. Severability. If any provision of this resolution is held to be invalid or unenforceable, such invalidity shall not affect the remaining provisions, which shall remain in full force and effect to the fullest extent permitted by law.

Section 8. Effective Date. This resolution shall take effect upon its adoption and upon publication or posting as required by law.

Adopted by the Village Board of the Village of Somers this _____ day of _____, 2026.

Ayes: _____ Noes: _____ Absent: _____

VILLAGE OF SOMERS

George Stoner, Village President

ATTEST:

Wendy Burnette, Village Clerk

Date adopted: _____, 2026

Date published/posted: _____, 2026

EXHIBIT A

Legal Description and Scale Map of the Territory

Tax Parcel No.: 45-4-221-241-0102

Common Address: 1914 120th Avenue, Kenosha, WI 53144

Area: 2,168,313 square feet (49.7776 acres)

Former Town: Town of Paris, Kenosha County, Wisconsin

A part of the Northeast 1/4 of Section 24, Township 2 North, Range 21 East, Town of Paris, Kenosha County, Wisconsin, more particularly described as follows:

Commencing at the northeast corner of the Northeast 1/4 of said Section 24; thence South 89°32'46" West along the north line of said Northeast 1/4, 686.03 feet to the northwest corner of Certified Survey Map No. 2480 and the Point of Beginning; thence South 01°45'24" East along the west line of said Certified Survey Map, 333.61 feet; thence North 89°32'46" East along the south line of said Certified Survey Map, 636.00 feet to the west right of way line of 120th Avenue – West Frontage Road; thence the following courses along said west right of way line: thence South 01°45'16" East, 371.71 feet; thence South 09°31'36" West, 51.12 feet; thence South 01°45'16" East, 149.50 feet; thence South 05°53'51" West, 403.69 feet; thence South 02°28'12" East, 587.22 feet; thence South 89°29'01" West, 1227.67 feet to the west line of the East 1/2 of the Northeast 1/4; thence North 01°46'18" West along said west line, 1894.86 feet to the aforesaid north line of the Northeast 1/4; thence North 89°32'46" East along said north line, 648.69 feet to the Point of Beginning.

Said parcel contains 2,168,313 square feet (49.7776 acres), more or less.

Scale Map: The scale map prepared by Pinnacle Engineering Group, dated March 24, 2026 (Job No. 6569.00), Sheets 1 and 2, is attached hereto and incorporated herein by reference.

Scale Map - Sheet 1 of 2

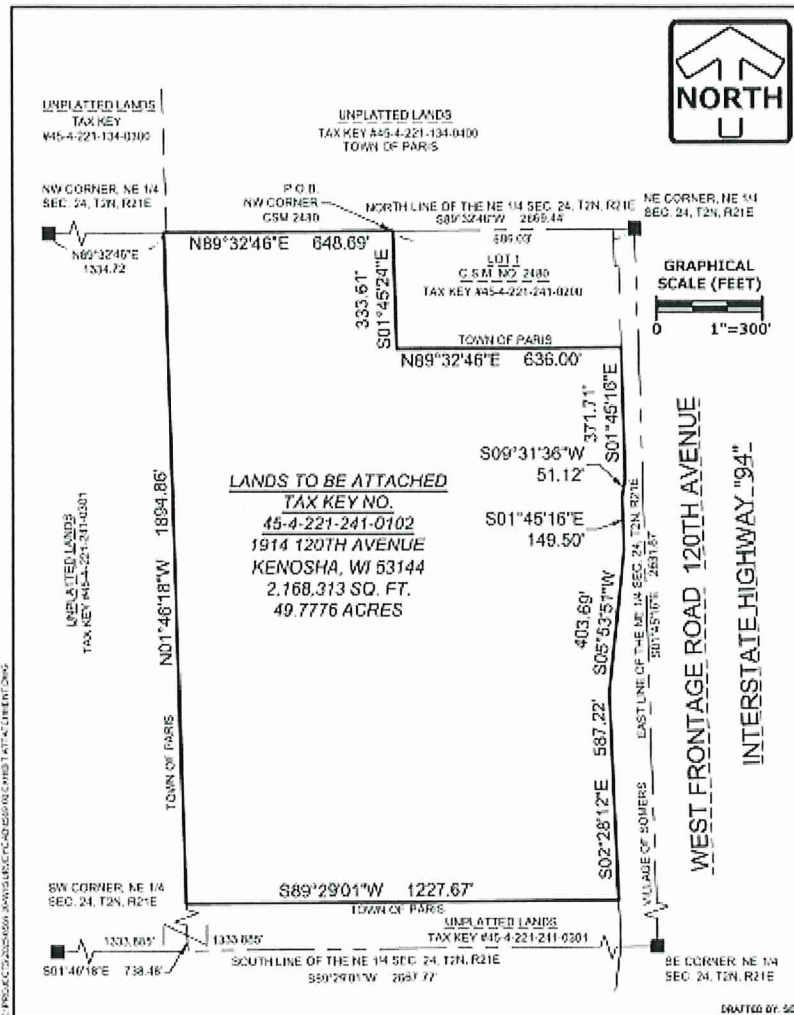


EXHIBIT **SHEET 1 OF 2** **DATE: 03/24/2026**
PINNACLE ENGINEERING GROUP **PLAN | DESIGN | DELIVER**
 20725 WATERTOWN ROAD | SUITE 100 | BROOKFIELD, WI 53066 WWW.PINNACLE-ENG.COM **PEG JOB#6569.00**

LEGAL DESCRIPTION OF LANDS TO BE ATTACHED TO VILLAGE OF SOMERS

LEGAL DESCRIPTION OF LANDS TO BE ATTACHED TO VILLAGE OF SOMERS

Being a part of the Northeast 1/4 and Southeast 1/4 of the Northeast 1/4 of Section 24, Township 2 North, Range 21 East, Town of Paris, Kenosha County, Wisconsin, described as follows:

Commencing at the northeast corner of the Northeast 1/4 of said Section 24; thence South 89°32'46" West along the north line of said Northeast 1/4, 656.03 feet to the northwest corner of Certified Survey Map No. 2450 and the Point of Beginning

Thence South 01°45'24" East along the west line of said Certified Survey Map, 333.61 feet; thence North 89°32'46" East along the south line of said Certified Survey Map, 838.00 feet to the west right of way line of 120th Avenue - West Frontage Road; thence the following courses along said west right of way line;

Thence South 01°45'16" East, 371.71 feet; thence South 09°31'36" West, 51.12 feet; thence South 01°45'16" East, 149.50 feet; thence South 05°53'51" West, 403.69 feet; thence South 02°28'12" East, 597.22 feet.

Thence South 89°29'01" West, 1227.67 feet to the west line of the East 1/2 of the Northeast 1/4; thence North 01°46'18" West along said west line, 1894.08 feet to the aforesaid north line of the Northeast 1/4; thence North 09°32'46" East along said north line, 648.68 feet to the Point of Beginning

INITIATED BY: 0204



EXHIBIT

SHEET 2 OF 2

DATE: 03/24/2026

PINNACLE ENGINEERING GROUP

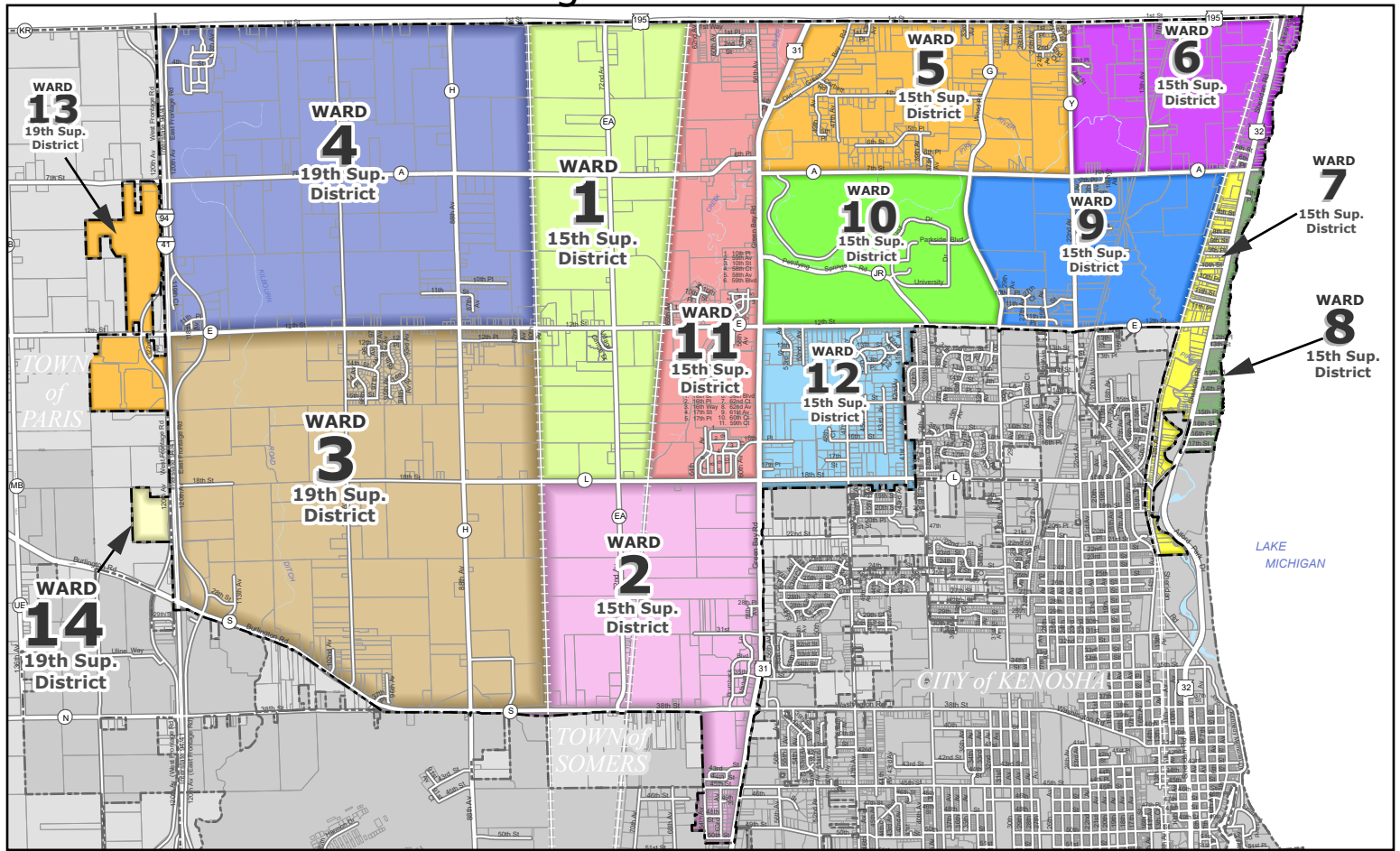
PLAN | DESIGN | DELIVER

20725 WATERTOWN ROAD | SUITE 100 | BROOKFIELD, WI 53006

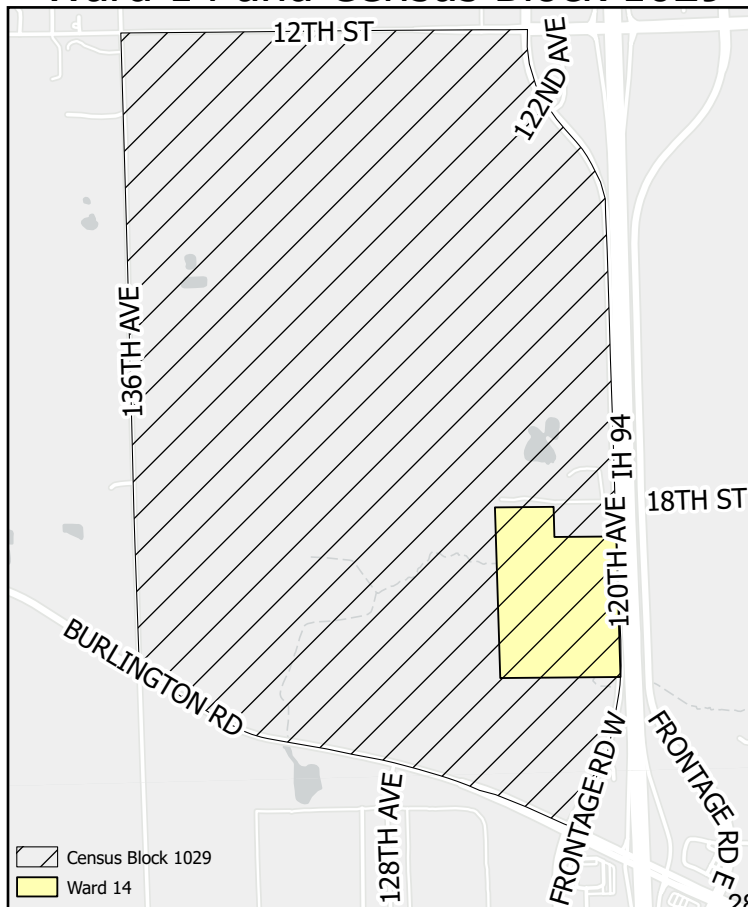
WWW.PIRACLE-ENER.COM

PEG JOB#6569.00

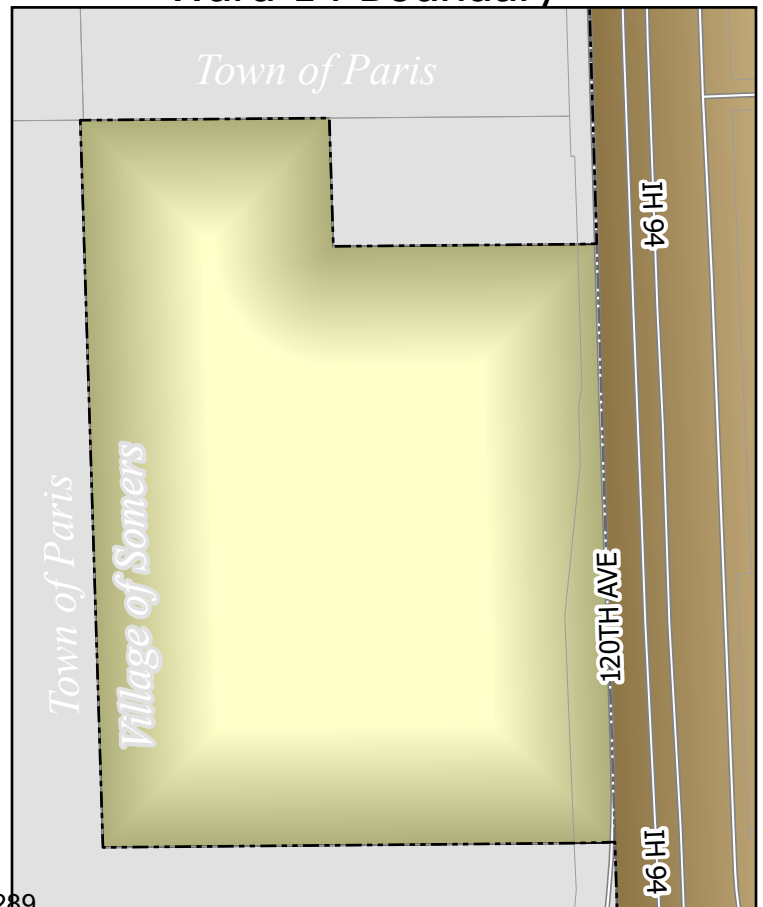
Village of Somers Wards



Ward 14 and Census Block 1029



Ward 14 Boundary





www.somers.org

P.O. Box 197, Somers, WI 53171 • PH: (262) 859-2822 • FAX: (262) 859-2331

**VILLAGE OF SOMERS
VILLAGE BOARD
MEETING ITEM MEMORANDUM**

WORK SESSION: August 12, 2026

TO: Village President Stoner and Village Trustees

PREPARED BY: Wendy Burnette, Clerk-Treasurer

AGENDA ITEM: #17 Action on application for the Class “B” (Picnic) Beer License and Temporary “Class B” Wine from Friends of Hawthorn Hollow DBA Hawthorn Hollow Nature Sanctuary & Arboretum for their Walk in the Woods Art Fair on September 12th from 10 to 4 p.m., their Gala Under the stars from 6 to 9 p.m. and their Spooky Hollow Night 1 and 2 on October 23rd and 24th from 6 to 9 p.m. Located at 880 Green Bay Road, Kenosha, Wisconsin 53144, and requests to waive fees.

BACKGROUND:

Hawthorn Hollow is a 90-acre Nature Sanctuary that hosts over 6,000 students a year with over 30 educational programs. The Hawthorn Hollow event is to raise monies to maintain operations of the preserve.

They have approached the Village to request a Class “B” (Picnic) Beer License and Temporary “Class B” Wine from Friends of Hawthorn Hollow DBA Hawthorn Hollow Nature Sanctuary & Arboretum for their Walk in the Woods Art Fair on September 12th from 10 to 4 p.m., their Gala Under the stars from 6 to 9 p.m. and their Spooky Hollow Night 1 and 2 on October 23rd and 24th from 6 to 9 p.m.. Located at 880 Green Bay Road, Kenosha, Wisconsin 53144, and requests to waive fees.

PRIOR ACTION TAKEN:

This matter was discussed at our August 4, 2026, Work Session

SUGGESTED ACTION/ACTION REQUESTED/COMMENTS:

Staff recommends approval. In the event that the Village Board agrees with the suggested action, a suggested motion to approve would be as follows:

“Motion to approve application for the Class “B” (Picnic) Beer License and Temporary “Class B” Wine from Friends of Hawthorn Hollow DBA Hawthorn Hollow Nature Sanctuary & Arboretum for their Walk in the Woods Art Fair on September 12th from 10 to 4 p.m., their Gala Under the stars from 6 to 9 p.m. and their Spooky Hollow Night 1 and 2 on October 23rd and 24th from 6 to 9 p.m.. Located at 880 Green Bay Road, Kenosha, Wisconsin 53144, and requests to waive fees.”

ATTACHMENTS:

Applications and request waivers

RECEIVED JUL 30 2026

Form
AB-220

Temporary Alcohol Beverage License

Municipality
Village of Somers

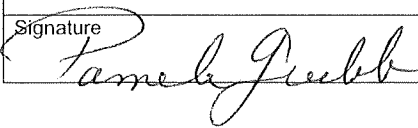
License(s) Requested	Fees	
☒ Temporary "Class B" Wine ☒ Temporary Class "B" Beer	License Fees	\$ 10.00
	Background Check	\$
	Total Fees	\$

Part A: Organization Information		
1. Organization Name Friends of Hawthorn Hollow		
2. Organization Permanent Address 914 Green Bay Rd		
3. City Kenosha	4. State WI	5. Zip Code 53144
6. Mailing Address (if different from permanent address)		
7. FEIN 39-1638780	8. Date of Organization/Incorporation 09/24/91	9. State of Organization/Incorporation WI
10. Phone (262) 552-8196	11. Email On File	
12. Organization type (check one) ☒ Bona Fide Club ☐ Church ☐ Fair Association/Agricultural Society ☐ Veteran's Organization ☐ Lodge/Society ☐ Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats.		
13. Is this organization required to hold a Wisconsin Seller's permit? ☐ Yes ☒ No		
14. Wisconsin Seller's Permit Number (if applicable)		

Part B: Individual Information			
List the name, title, and phone number for all officers, directors, and agent of the organization. Include an Individual Questionnaire (Form AB-100) for each person listed below. Attach additional sheets if necessary.			
Corporations must also include Alcohol Beverage Appointment of Agent (Form AB-101).			
Last Name	First Name	Title	Phone
Grubb	Pamela	President	On File
Brock	Susan	Vice-President	(
Reed	Emma	Secretary	
Ferree	Brandi	Treasurer	
Leveque	Timothy	Agent	

Continued →

Part C: Event Information			
1. Name of Event (if applicable) Walk in the Woods Art Fair			
2. Dates of Operation 09/12/2026		3. Hours of Operation 10 am - 4 pm	
4. Premises Address 880 Green Bay Rd			
5. City Kenosha		6. State WI	7. Zip Code 53144
8. County Kenosha	9. Governing Municipality ☐ City ☐ Town ☒ Village of: Somers		10. Aldermanic District
11. Organizer of Event (if not the named applicant) Jeremy Haag		12. Email and/or Phone Number for Organizer of Event	
13. Organizer Website		14. Event Website https://hawthornhollow.org/artfair	
15. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages and records are sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary. See Recurring Event Permit Application			

Part D: Attestation		
Who must sign this application? • one officer or director of the nonprofit organization		
READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant organization and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate according to the law, including but not limited to, purchasing alcohol beverages from Wisconsin-permitted wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.		
Last Name Grubb	First Name Pamela	M.I.
Title President	Email pamela@yogainmind.com	Phone (262) 914-5274
Signature 		Date 7/24/26

Part E: For Clerk Use Only	
Date Application Was Filed With Clerk	License Number
Date License Granted	Date License Issued
Signature of Clerk/Deputy Clerk	

RECEIVED JUL 3 1999

Municipality
Village of SomersForm
AB-220

Temporary Alcohol Beverage License

License(s) Requested	Fees	
☒ Temporary "Class B" Wine ☒ Temporary Class "B" Beer	License Fees	\$ 10.00
	Background Check	\$
	Total Fees	\$

Part A: Organization Information

1. Organization Name Friends of Hawthorn Hollow		
2. Organization Permanent Address 914 Green Bay Rd		
3. City Kenosha	4. State WI	5. Zip Code 53144
6. Mailing Address (if different from permanent address)		
7. FEIN 39-1638780	8. Date of Organization/Incorporation 09/24/91	9. State of Organization/Incorporation WI
10. Phone (262) 552-8196	11. Email On file	
12. Organization type (check one) ☒ Bona Fide Club ☐ Church ☐ Fair Association/Agricultural Society ☐ Veteran's Organization ☐ Lodge/Society ☐ Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats.		
13. Is this organization required to hold a Wisconsin Seller's permit? ☐ Yes ☒ No		
14. Wisconsin Seller's Permit Number (if applicable)		

Part B: Individual Information

List the name, title, and phone number for all officers, directors, and agent of the organization. Include an Individual Questionnaire (Form AB-100) for each person listed below. Attach additional sheets if necessary.

Corporations must also include Alcohol Beverage Appointment of Agent (Form AB-101).

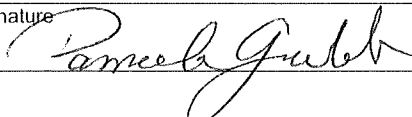
Last Name	First Name	Title	Phone
Grubb	Pamela	President	On File
Brock	Susan	Vice-President	
Reed	Emma	Secretary	
Ferree	Brandi	Treasurer	
Leveque	Timothy	Agent	

Continued →

Part C: Event Information

1. Name of Event (if applicable) Gala Under the Stars			
2. Dates of Operation 09/26/2026		3. Hours of Operation 6 pm - 9 pm	
4. Premises Address 880 Green Bay Rd			
5. City Kenosha		6. State WI	7. Zip Code 53144
8. County Kenosha	9. Governing Municipality ☐ City ☐ Town ☒ Village of: Somers		10. Aldermanic District
11. Organizer of Event (if not the named applicant) Jeremy Haag		12. Email and/or Phone Number for Organizer of Event On File	
13. Organizer Website		14. Event Website https://hawthornhollow.org/artfair	
15. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages and records are sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary. See Recurring Event Permit Application			

Part D: Attestation

Who must sign this application? • one officer or director of the nonprofit organization		
READ CAREFULLY BEFORE SIGNING: Under penalty of law, I have answered each of the above questions completely and truthfully. I agree that I am acting solely on behalf of the applicant organization and not on behalf of any other individual or entity seeking the license. Further, I agree that the rights and responsibilities conferred by the license(s), if granted, will not be assigned to another individual or entity. I agree to operate according to the law, including but not limited to, purchasing alcohol beverages from Wisconsin-permitted wholesalers. I understand that lack of access to any portion of a licensed premises during inspection will be deemed a refusal to allow inspection. Such refusal is a misdemeanor and grounds for revocation of this license. I understand that any license issued contrary to Wis. Stat. Chapter 125 shall be void under penalty of state law. I further understand that I may be prosecuted for submitting false statements and affidavits in connection with this application, and that any person who knowingly provides materially false information on this application may be required to forfeit not more than \$1,000 if convicted.		
Last Name Grubb	First Name Pamela	M.I.
Title President	Email pamela@yogainmind.com	Phone (262) 914-5274
Signature 		Date 7/24/26

Part E: For Clerk Use Only

Date Application Was Filed With Clerk	License Number
Date License Granted	Date License Issued
Signature of Clerk/Deputy Clerk	

RECEIVED JUL 30 2026

Form
AB-220

Temporary Alcohol Beverage License

Municipality
Village of Somers

License(s) Requested	Fees	
☐ Temporary "Class B" Wine ☒ Temporary Class "B" Beer	License Fees	\$ 10.00
	Background Check	\$
	Total Fees	\$

Part A: Organization Information				
1. Organization Name Friends of Hawthorn Hollow				
2. Organization Permanent Address 914 Green Bay Rd				
3. City Kenosha			4. State WI	5. Zip Code 53144
6. Mailing Address (if different from permanent address)				
7. FEIN 39-1638780		8. Date of Organization/Incorporation 09/24/91		9. State of Organization/Incorporation WI
10. Phone (262) 552-8196		11. Email On File		
12. Organization type (check one)				
☒ Bona Fide Club ☐ Church ☐ Fair Association/Agricultural Society ☐ Veteran's Organization ☐ Lodge/Society ☐ Chamber of Commerce or similar Civic or Trade Organization under ch. 181, Wis. Stats.				
13. Is this organization required to hold a Wisconsin Seller's permit? ☐ Yes ☒ No				
14. Wisconsin Seller's Permit Number (if applicable)				

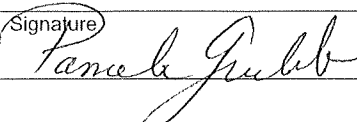
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List the name, title, and phone number for all officers, directors, and agent of the organization. Include an Individual Questionnaire (Form AB-100) for each person listed below. Attach additional sheets if necessary.			
Corporations must also include Alcohol Beverage Appointment of Agent (Form AB-101).			
Last Name	First Name	Title	Phone
Grubb	Pamela	President	On File
Brock	Susan	Vice-President	
Reed	Emma	Secretary	
Ferree	Brandi	Treasurer	
Leveque	Timothy	Agent	

Continued →

Part C: Event Information

1. Name of Event (if applicable) Spooky Hollow			
2. Dates of Operation 10/23/26 10/24/26		3. Hours of Operation 6 pm - 9 pm	
4. Premises Address 880 Green Bay Rd			
5. City Kenosha		6. State WI	7. Zip Code 53144
8. County Kenosha	9. Governing Municipality ☐ City ☐ Town ☒ Village of: Somers		10. Aldermanic District
11. Organizer of Event (if not the named applicant) Jeremy Haag		12. Email and/or Phone Number for Organizer of Event On File	
13. Organizer Website		14. Event Website https://hawthornhollow.org/artfair	
15. Premises Description - Describe the building or buildings and any outside areas where alcohol beverages and records are sold, stored, or consumed, and related records are kept. Describe all rooms within the building, including living quarters. Authorized alcohol beverage activities and storage of records may occur only on the premises described in this application. Attach a map or diagram and additional sheets if necessary. See Recurring Event Permit Application			

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Last Name Grubb	First Name Pamela	M.I.
Title President	Email pamela@yogainmind.com	Phone (262) 914-5274
Signature 		Date 7/24/26

Part E: For Clerk Use Only

Date Application Was Filed With Clerk	License Number
Date License Granted	Date License Issued
Signature of Clerk/Deputy Clerk	

HAWTHORN HOLLOW
NATURE SANCTUARY AND ARBORETUM

Wendy Burnette
Clerk / Treasurer
Village / Town of Somers
7511 12th Street, P.O. Box 197
Somers, WI 53171

RECEIVED JUL 30 2026

July 30, 2026

Dear Ms. Burnette,

Hawthorn Hollow will be holding our annual Walk in the Woods Art Fair on Sept 12, the Heide Observatory Gala Under the Stars on September 26, and our Spooky Hollow Halloween event on October 23 & 24th. These are some of our most well-regarded fundraising events of the year, and contribute a significant amount of revenue to our mission.

The Friends of Hawthorn Hollow, Hawthorn Hollow's volunteer support organization, would like to apply for both available Temporary Class B alcohol licenses (fermented & malt beverage) for the Art Fair and Observatory Gala, and the Temporary Class B License allowing for the sale of malt beverages only for our Spooky Hollow Event. Alcoholic beverages such as wine, seltzer and local craft beer add to the flavor of the evening. If granted the Temporary Class B Licenses, could you please consider waiving the accompanying fees for this fundraising event?

Hawthorn Hollow is owned and operated by the H. Chris Hyslop Foundation, a private 501c(3) non-profit organization. The now 90 acre Nature Sanctuary is comprised of 3 miles of trails meandering through the woods of the Pike River Valley, virgin and restored prairies, perennial gardens, a Nature Center, 3 Historic Buildings, the Heritage Farmstead, an Observatory, and a 12 acre Arboretum. The Friends of Hawthorn Hollow is a 501c(3) non-profit organization whose mission is to support Hawthorn Hollow's operations through fundraising and volunteerism. All proceeds from these events provide funds to continue the maintenance operations of this treasured natural resource.

Sincerely,



Jeremy Haag
Special Event & Administrative Coordinator
The Friends of Hawthorn Hollow
Hawthorn Hollow Nature Sanctuary and Arboretum