

AGENDA
VILLAGE BOARD MEETING
Tuesday, May 12, 2020 at 7:30 p.m.
Jackson Village Hall
N168 W20733 Main Street
Jackson, WI 53037

1. Call to Order and Roll Call
2. Pledge of Allegiance
3. Village Citizen Comment on an Agenda Item (Please Sign In)
4. Comments by the Village President
5. Comments by the Village Trustees
6. Committee Member Appointments
7. Emergency Government Coordinator Appointment
8. Resolution #20-06 – Appreciation of Service to Trustee Debbie Kurtz
9. Resolution #20-07 – Appreciation of Service to Trustee Gary Malcolm
10. Resolution #20-08 – Accepting the Water System Installed by Bielinski Homes in Jackson Drive and Cedar Creek Road
11. Approval of Minutes for the Village Board Meeting of April 14, 2020
12. Approval of Licenses
 - Operator Licenses:
 - East Side Mart: Lisa A. Haubrich, Susan A. Kocher, Heather M. Tompkins
 - Main Street Mart: Micaela L. DeMars, Skylar R. Stamper-Dequardo
 - Village Mart: Kayla N. DeHarde, Amy L. Kuhaupt, Logan S. Rupnow, Eric A. Schwarzenberger
 - Walgreen's #11676: Kathleen M. Eggleston, George Velez
13. Budget & Finance Committee
 - 2019 Audited Financial Statements
 - Consideration of License Fees
 - Review of Quotes for Roof Replacement Well #4 Wellhouse
 - Review of Quotes for Roof Replacement WWTP Filter and Digester Buildings
 - Review of Quotes for Repainting Booster Station Floor
 - Pay Request #3 – Chateau Dr and Hickory Ln Reconstruction Project

- Pay Request #1 – Municipal Complex Building
 - Review of Quotes for Wall Repair STH 60 Ridgeway Dr to Eagle Dr
14. Preliminary Plat – Carity Land Corp/William Carity – Morning Meadows Subdivision, 3384 County Road P
 15. Certified Survey Map – D2C/GC Jackson, LLC – TID #6
 16. Certified Survey Map – Village of Jackson – TID #7
 17. West Bend School District Report
 18. Washington County Board Report
 19. Village Planned Municipal Complex – Update – Cedar Corp
 20. Departmental Reports
 21. COVID–19 Update
 22. Citizens to Address the Village Board
 23. Future Agenda Items
 24. Adjourn

Persons with disabilities requiring special accommodations for attendance at the meeting should contact the Village Hall at least one (1) business day prior to the meeting.

RESOLUTION #20-06

**RESOLUTION OF APPRECIATION OF SERVICE TO
DEBBIE KURTZ**

The Village Board of the Village of Jackson, Washington County, Wisconsin, does resolve as follows:

WHEREAS, the Village of Jackson Board Members, the Village of Jackson Employees, and the Citizens of the Village of Jackson would like to express their appreciation to Debbie Kurtz for her public service, contributions, and dedication while serving the Village of Jackson as Village Trustee from April 2016 to April 2020, and on the Budget and Finance Committee and Mid-Moraine Legislative Committee; and

WHEREAS, her dedication has helped make the Village of Jackson a better place to live and work; now

THEREFORE, BE IT RESOLVED that the Village of Jackson does hereby honor Debbie Kurtz and expresses its deep and sincere appreciation for her service.

Introduced by: _____

Seconded by: _____

Vote: ____ ayes ____ nays

Passed and Approved: _____

Michael E. Schwab - Village President

Attest: _____
Jilline S. Dobratz - Village Clerk

Proof of Posting:

I the undersigned, certify that I posted this Resolution on bulletin boards at the Village Hall, Post Office, and one other location in the Village.

Village Official

Date

RESOLUTION #20-07

**RESOLUTION OF APPRECIATION OF SERVICE TO
GARY MALCOLM**

The Village Board of the Village of Jackson, Washington County, Wisconsin, does resolve as follows:

WHEREAS, the Village of Jackson Board Members, the Village of Jackson Employees, and the Citizens of the Village of Jackson would like to express their appreciation to Gary Malcolm for his public service, contributions, and dedication while serving the Village of Jackson as Village Trustee from April 2018 to April 2020, and on the Board of Public Works and Personnel Committees; and

WHEREAS, his dedication has helped make the Village of Jackson a better place to live and work; now

THEREFORE, BE IT RESOLVED that the Village of Jackson does hereby honor Gary Malcolm and expresses its deep and sincere appreciation for his service.

Introduced by: _____

Seconded by: _____

Vote: ____ ayes ____ nays

Passed and Approved: _____

Michael E. Schwab - Village President

Attest: _____
Jilline S. Dobratz - Village Clerk

Proof of Posting:

I the undersigned, certify that I posted this Resolution on bulletin boards at the Village Hall, Post Office, and one other location in the Village.

Village Official

Date

RESOLUTION #20-08

**A RESOLUTION ACCEPTING THE WATER SYSTEM INSTALLED BY
BIELINSKI HOMES IN JACKSON DRIVE AND CEDAR CREEK ROAD**

The Village Board of the Village of Jackson, Washington County, Wisconsin, does resolve as follows:

BE IT RESOLVED that the Village hereby accepts, pursuant to the provisions of Chapter 44 of the Village Code, the Water System installed by Bielinski Homes in Jackson Drive and Cedar Creek Road in the Village of Jackson, Washington County, Wisconsin.

Introduced by: _____

Seconded by: _____

Vote: _____ ayes _____ nays

Passed and Approved: _____

Michael E. Schwab – Village President

Attest: _____
Jilline S. Dobratz – Village Clerk

Proof of Posting:

I, the undersigned, certify that I posted this Resolution on bulletin boards at the Village Hall, Post Office, and one other location in the Village.

Village Official

Date

DRAFT MINUTES
Village Board Meeting
Tuesday, April 14, 2020 at 7:30 p.m.
Jackson Village Hall
N168 W20733 Main Street
Jackson, WI 53037

1. Call to Order and Roll Call.

Pres. Schwab called the meeting to order at 7:30 p.m.
Members Present: Trustees Kruepke, Kurtz, Lippold and Olson.
Members Absentee: Trustees Emmrich and Malcolm.
Staff Present: Chief Swaney, Chief Vossekuil, John Walther and Jilline Dobratz.

2. Pledge of Allegiance.

Pres. Schwab led the assembly in the Pledge of Allegiance.

3. Any Village Citizen Comment on an Agenda Item.

None.

4. Resolution #20-04 – Outdoor Recreation Aids for the Village of Jackson

Motion by Pres. Schwab, second by Tr. Olson to approve Resolution #20-04 – Outdoor Recreation Aids for the Village of Jackson.

John Walther explained this is from last year and also from 2017. This has to be done to receive potential funding. We haven't received any funding yet and are trying again.

Vote: 5 ayes, 0 nays. Motion carried.

5. Resolution #20-05 – Proclaiming Arbor Day in the Village of Jackson

Motion by Tr. Olson, second by Tr. Lippold to approve Resolution #20-05 – Proclaiming Arbor Day in the Village of Jackson.

Vote: 5 ayes, 0 nays. Motion carried.

6. Ordinance #20-05 – Creating Section 28-4(13) Relating to Nuisances Impacting Public Health

Chief Vossekuil gave background information. This provides local authority to enforce Chapter 252. Tr. Olson inquired on the citation amount. Chief stated it would be between a \$25.00 and a \$500.00 bond. Which is the basic deposit amount and then court fees assessed on top of that.

Motion by Pres. Schwab, second by Tr. Kruepke to introduce Ordinance #20-05 – Creating Section 28-7(13) Relating to Nuisances Impacting Public Health.

Vote: 5 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Lippold to suspend the rules and allow the second reading with approval of Ordinance #20-05.

Roll Call Vote: 5 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Olson to approve Ordinance #20-05.

Vote: 5 ayes, 0 nays. Motion carried.

- 7. Approval of Minutes for the Village Board Meetings of March 10, 2020 and March 17, 2020**
Motion by Tr. Kurtz, second by Tr. Olson to approve the Village Board Minutes of March 10, 2020 and March 17, 2020.
Vote: 5 ayes, 0 nays. Motion carried.
- 8. Approval of March 2020 Treasurer's Report and Check Register**
Motion by Tr. Olson, second by Tr. Lippold to approve the March 2020 Treasurer's Report and Check Register as presented.
Vote: 5 ayes, 0 nays. Motion carried.
- 9. Approval of Licenses**
- Operator Licenses:
 - East Side Mart: Lori J. Swetters
 - Main Street Mart: Wendy K. Lees, Michelle L. Steffen
 - The Village Mart: Emily S. Czarnecki
- Motion by Tr. Lippold, second by Tr. Kurtz to approve the licenses as listed.
Vote: 4 ayes, 0 nays, 1 abstain (Tr. Kruepke). Motion carried.
- 10. Village Planned Municipal Complex – Update – Cedar Corp.**
John Walther reviewed the memo from Cedar Corp. Permits are pending from FEMA, Wis DOT work in Right-of-Way and WDSPS Building Plumbing Plan. The municipal building will be started before the two streets. The construction contract documents will be signed tomorrow. The preconstruction meeting is scheduled for April 29, 2020 with limited attendance and some virtual presentations. Cedar Corp. is working with the contractors on preconstruction submittals. Construction is to start by May 1, 2020.
- 11. Review of 2019 Jackson Water Utility Consumer Confidence Report**
John Walther stated the report is essentially the same as the previous year.
Motion by Tr. Olson, second by Tr. Lippold to approve the 2019 Jackson Water Utility Consumer Confidence Report for publication and submittal.
Vote: 5 ayes, 0 nays. Motion carried.
- 12. Bid Results for TIF #7 – Spruce Street and Ridgeway Drive Extensions**
John Walther reviewed the five bids. Wondra Construction Inc. was the low bidder at \$1,423,655.55. They have completed projects for the Village in the past.
Motion by Tr. Olson, second by Tr. Kruepke to approve Bid Results for TIF #7 – Spruce Street and Ridgeway Drive Extensions to Wondra Construction Inc. in an amount not to exceed \$1,423,655.55.
Vote: 5 ayes, 0 nays. Motion carried.
- 13. Department Reports**
Chief Swaney reported Chuck Ruetten is retiring on May 22, 2020. They are in the final process for hiring Firefighter/Paramedics. The Police & Fire Commission meeting will be on April 29, 2020. Easter day they went around the entire Village with the Easter Bunny on the fire truck. It was very successful, and a lot of children were out.

Chief Vossekuil stated they switched to mandatory 12 hours shifts three weeks ago. The officers are working seven days on and seven days off, two on at a time to minimize any exposure within the Police Department. When one group is working, the other group is completely off which is working very well. They have a PPE supply and continue to seek additional sources through the County and State.

Jilline Dobratz provided information on the Spring Election. The total turnout was 50% which included 403 Election Day voters, 1,826 absentee ballots and 43 Election Day registrations. Yesterday 107 late arriving absentees were processed and absentees that had incomplete certificate envelopes or postmarks after April 7, 2020 were rejected. Tr. Lippold commented on working at the election and thanked everyone who was there. He stated having future elections in the garage will not work with the limited space for the Election Inspectors and for busier fall elections.

Tr. Kruepke announced the Village wide rummage sale has been canceled. Chief Vossekuil spoke on concerns if residents hold them on their own. They will be handled on a case by case basis. He sent a message to the Department of Justice to get the Governor's office to spell out rummage sales so it's clear, if they do issue an additional order.

John Walther reported there will not be a Village Spring Clean-up this year. The April Board of Public Works and Plan Commission meetings will be canceled. If the Village Board approves, items that need to move forward from these committees will go to the May Village Board meeting. Tr. Lippold inquired if there will be an Organizational meeting. John stated it isn't statutorily mandatory and we may have to look at canceling it. Any appointments to the new Boards can potentially be done at the May Village Board meeting. New Trustees will be sworn in at Village Hall. Jilline explained the Certification of Election was sent to Brian Heckendorf, John Kruepke and Traci Wells. They will all take their Oath of Office before next Monday. Pres. Schwab stated the other Committee and Board appointees can be approved at the next Village Board meeting and will take their Oaths on an individual basis.

14. Citizens to Address the Village Board

Casey Latz commented on residents who do not clean up after their dogs and asked if citations are issued. Chief Vossekuil said they would certainly address it if they are contacted.

15. Adjourn

Motion by Pres. Schwab, second by Tr. Lippold to adjourn.
Vote: 5 ayes, 0 nays. Meeting was adjourned at 8:00 p.m.

Respectfully submitted:

Jilline Dobratz, *CMC/WCMC*
Village Clerk

Licenses: May 12, 2020 Village Board Meeting

Name	Establishment	Police Chief Recommendation
OPERATOR'S LICENSES		
Lisa A. Haubrich	East Street Mart	Approval
Susan A. Kocher	East Street Mart	Approval
Heather M. Tompkins	East Street Mart	Approval
Micaela L. DeMars	Main Street Mart	Approval
Skylar R. Stamper-Dequardo	Main Street Mart	Approval
Kayla N. DeHarde	Village Mart	Approval
Amy L. Kuhaupt	Village Mart	Approval
Logan S. Rupnow	Village Mart	Approval
Eric A. Schwarzenberger	Village Mart	Approval
Kathleen M. Eggleston	Walgreen's	Approval
George Velez	Walgreen's	Approval

**VILLAGE OF
JACKSON**

**AUDITED FINANCIAL
STATEMENTS**

DECEMBER 31, 2019

JRF

JAMES R. FRECHETTE

CERTIFIED PUBLIC ACCOUNTANT

VILLAGE OF JACKSON
December 31, 2019
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Independent Auditor's Report

To the Village Board
Village of Jackson
Jackson, Wisconsin

Report on Financial Statements

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 Jackson, Wisconsin as of and for the year ended December 31, 2019 and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Jackson, Wisconsin as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and Fire/EMS Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in the Notes to the financial statements, in 2019 the Village adopted new accounting guidance, GASB Statement No. 84, *Fiduciary Activities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplemental information related to the Village's pension and OPEB information on pages 37-39 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the 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 supplemental 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.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government 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. Our opinion on the basic financial statements is not affected by the missing information.

Other Information

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

The combining nonmajor 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 nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



JAMES R. FRECHETTE
CERTIFIED PUBLIC ACCOUNTANT

May 1, 2020
Mukwonago, WI

DRAFT

BASIC FINANCIAL STATEMENTS

VILLAGE OF JACKSON
STATEMENT OF NET POSITION
December 31, 2019

	Governmental Activities	Business-Type Activities	Total
<u>ASSETS</u>			
Current Assets:			
Cash and Investments	\$ 2,895,053	\$ 205,783	\$ 3,100,836
Taxes Receivable	5,860,721	0	5,860,721
Accounts Receivable	133,152	772,911	906,063
Inventory and Prepayments	0	51,077	51,077
Noncurrent Assets:			
Cash and Investments - Restricted	10,448,796	2,833,608	13,282,404
Special Assessments Receivable	316,766	0	316,766
Capital Assets	29,008,867	54,612,475	83,621,342
Less: Accumulated Depreciation	(9,390,793)	(24,203,296)	(33,594,089)
Total Assets	<u>39,272,562</u>	<u>34,272,558</u>	<u>73,545,120</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred Outflows related to Pensions	2,238,694	631,428	2,870,122
Deferred Outflows related to OPEB	18,948	5,345	24,293
Total Deferred Outflows of Resources	<u>2,257,642</u>	<u>636,773</u>	<u>2,894,415</u>
Total Assets and Deferred Outflows	<u>\$ 41,530,204</u>	<u>\$ 34,909,331</u>	<u>\$ 76,439,535</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION</u>			
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts Payable	\$ 809,808	\$ 314,005	\$ 1,123,813
Accrued Salaries and Benefits	114,418	16,430	130,848
Accrued Interest Payable	53,798	0	53,798
Developer Agreement Payments - Current	173,724	0	173,724
Notes and Bonds - Current (Net of Premium)	1,963,046	0	1,963,046
Noncurrent Liabilities:			
Developer Agreement Payments	1,972,185	0	1,972,185
Net Pension Liability	528,311	149,011	677,322
Net OPEB Liability	102,849	29,009	131,858
Notes and Bonds Payable (Net of Premium)	16,243,114	0	16,243,114
Total Liabilities	<u>21,961,253</u>	<u>508,455</u>	<u>22,469,708</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Property Taxes	5,856,457	0	5,856,457
Deferred Inflows related to Pensions	1,532,257	432,174	1,964,431
Deferred Inflows related to OPEB	27,872	7,862	35,734
Total Deferred Inflows of Resources	<u>7,416,586</u>	<u>440,036</u>	<u>7,856,622</u>
Total Liabilities and Deferred Inflows	<u>29,377,839</u>	<u>948,491</u>	<u>30,326,330</u>
<u>NET POSITION</u>			
Net Investment in Capital Assets	1,411,914	30,409,179	31,821,093
Restricted for:			
Debt Service	601,938	0	601,938
Capital Projects	9,691,206	1,943,641	11,634,847
Park	19,431	0	19,431
Police Impact Fees	223,995	0	223,995
Hotel/Motel Room Tax	204,267	0	204,267
Equipment Replacement	0	889,967	889,967
Unrestricted (Deficit)	(386)	718,053	717,667
Total Net Position	<u>12,152,365</u>	<u>33,960,840</u>	<u>46,113,205</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 41,530,204</u>	<u>\$ 34,909,331</u>	<u>\$ 76,439,535</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
General Government	\$ 838,490	\$ 131,037	\$ 0	\$ 0	\$ (707,453)	\$ 0	\$ (707,453)
Public Safety	3,046,423	609,083	376,088	123,427	(1,937,825)	0	(1,937,825)
Public Works	1,939,237	18,072	306,951	0	(1,614,214)	0	(1,614,214)
Culture and Recreation	878,426	335,800	40,697	0	(501,929)	0	(501,929)
Conservation and Development	1,976,360	2,500	0	83,410	(1,890,450)	0	(1,890,450)
Interest on Long-Term Debt	450,015	0	0	0	(450,015)	0	(450,015)
Total Governmental Activities	<u>9,128,951</u>	<u>1,096,492</u>	<u>723,736</u>	<u>206,837</u>	<u>(7,101,886)</u>	<u>0</u>	<u>(7,101,886)</u>
Business-type Activities:							
Water	1,400,692	1,286,745	0	86,909	0	(27,038)	(27,038)
Sewer	1,913,878	1,879,731	0	384,430	0	350,283	350,283
Total Support Services	<u>3,314,570</u>	<u>3,166,476</u>	<u>0</u>	<u>471,339</u>	<u>0</u>	<u>323,245</u>	<u>323,245</u>
Total Primary Government	<u>\$ 12,443,521</u>	<u>\$ 4,262,968</u>	<u>\$ 723,736</u>	<u>\$ 678,176</u>	<u>(7,101,886)</u>	<u>323,245</u>	<u>\$ (6,778,641)</u>
General Revenues:							
Property Taxes					5,625,999	0	5,625,999
Mobile Home Fees					92,076	0	92,076
Motel/Hotel Room Tax					48,484	0	48,484
Payments In Lieu of Taxes					251,271	0	251,271
State Aids - Unrestricted					386,664	0	386,664
Interest on Investments					29,779	65,811	95,590
Rent					55,354	0	55,354
Miscellaneous					76,555	0	76,555
Special Item:							
Gain on Sale of Property					407,466	0	407,466
Transfers					0	0	0
Total General Revenues and Transfers					<u>6,973,648</u>	<u>65,811</u>	<u>7,039,459</u>
Change in Net Position					(128,238)	389,056	260,818
Net Position - Beginning of Year					12,280,603	33,571,784	45,852,387
Net Position - End of Year					<u>\$ 12,152,365</u>	<u>\$ 33,960,840</u>	<u>\$ 46,113,205</u>

The notes to the financial statements are an integral part of this report.

VILLAGE OF JACKSON
BALANCE SHEET - GOVERNMENTAL FUNDS
 December 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	TID 6	TID 7	Fire/EMS Fund	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash and Investments	\$ 1,561,629	\$ 469,659	\$ 0	\$ 89,804	\$ 0	\$ 533,778	\$ 240,183	\$ 2,895,053
Taxes Receivable	2,550,878	1,773,751	1,230,636				305,456	5,860,721
Accounts Receivable	48,943		23,056		0	47,362	13,791	133,152
Special Assessments Receivable			263,698	53,068	0			316,766
Cash and Investments - Restricted	223,995	132,279	1,803,504		8,289,018			10,448,796
TOTAL ASSETS	\$ 4,385,445	\$ 2,375,689	\$ 3,320,894	\$ 142,872	\$ 8,289,018	\$ 581,140	\$ 559,430	\$ 19,654,488
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities:								
Accounts Payable	\$ 121,754	\$ 0	\$ 484,377	\$ 0	\$ 33,363	\$ 149,131	\$ 18,815	\$ 807,440
Deposits	2,368				0			2,368
Accrued Salaries and Fringes	88,231				0	18,290	7,897	114,418
Total Liabilities	212,353	0	484,377	0	33,363	167,421	26,712	924,226
Deferred Inflows of Resources:								
Property Taxes	2,546,614	1,773,751	1,230,636	0	0	0	305,456	5,856,457
Special Assessments			263,698	53,068				316,766
Total Deferred Inflows of Resources	2,546,614	1,773,751	1,494,334	53,068	0	0	305,456	6,173,223
Fund Balances:								
Restricted:								
Debt Service		601,938						601,938
Capital Projects - Other			1,342,183	89,804	8,255,655		3,564	9,691,206
Police Impact Fees	223,995							223,995
Room Tax							204,267	204,267
Park							19,431	19,431
Assigned:								
Fire/EMS				0	0	413,719		413,719
Unassigned	1,402,483							1,402,483
Total Fund Balances	1,626,478	601,938	1,342,183	89,804	8,255,655	413,719	227,262	12,557,039
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 4,385,445	\$ 2,375,689	\$ 3,320,894	\$ 142,872	\$ 8,289,018	\$ 581,140	\$ 559,430	\$ 19,654,488

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
As Of December 31, 2019

Amounts reported for governmental activities in the statement of net position are different because:

Total Fund Balances - Governmental Funds	\$ 12,557,039
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. This includes:	
Capital Assets	29,008,867
Accumulated Depreciation	(9,390,793)
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	316,766
Deferred outflows and inflows or resources related to pensions are applicable to future periods and, therefore, are not reported in the funds	
Deferred outflows of resources related to pensions	2,238,694
Deferred inflows of resources related to pensions	(1,532,257)
Deferred outflows and inflows or resources related to OPEB are applicable to future periods and, therefore, are not reported in the funds	
Deferred outflows of resources related to OPEB	18,948
Deferred inflows of resources related to OPEB	(27,872)
Long-term (assets) liabilities are not due and payable in the current period and, therefore, are not reported in the funds. These include:	
Notes and Bonds Payable (Net of Premium)	(17,909,219)
Premium on Long-Term Debt	(296,941)
Developer Agreement Payments Payable	(2,145,909)
Net Pension Asset (Liability)	(528,311)
Net OPEB Asset (Liability)	(102,849)
Accrued Interest on Long-Term Debt	(53,798)
Net Position of Governmental Activities	\$ <u><u>12,152,365</u></u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2019

	General Fund	Debt Service Fund	Capital Projects Fund	TID 6 Fund	TID 7 Fund	Fire/EMS Fund	Other Governmental Funds	Total Governmental Funds
REVENUES								
Taxes	\$ 2,701,862	\$ 1,717,940	\$ 1,241,143	\$ 0	\$ 0	\$ 0	\$ 357,146	\$ 6,018,091
Special Assessments	0		153,330	74,486				227,816
Intergovernmental	685,493		9,382			73,546	683	769,104
License and Permits	311,481							311,481
Forfeitures and Penalties	54,042							54,042
Public Charges for Services	185,637					290,712	402,210	878,559
Intergovernmental Charges for Services						626,959	40,697	667,656
Miscellaneous	118,019	259	17,000		2,500	68,196	4,089	210,063
TOTAL REVENUES	4,056,534	1,718,199	1,420,855	74,486	2,500	1,059,413	804,825	9,136,812
EXPENDITURES								
Current:								
General Government	604,803	0	17,832	39,627	0	0	118,473	780,735
Public Safety	1,892,082					867,266		2,759,348
Public Works	1,060,419							1,060,419
Culture and Recreation	176,967						555,206	732,173
Capital Outlay			2,462,012	1,976,360	118,642	229,739	108,193	4,894,946
Debt Service:								
Principal		1,795,722	66,444				113,422	1,975,588
Interest and Other		276,151		91,445	151,448			519,044
TOTAL EXPENDITURES	3,734,271	2,071,873	2,546,288	2,107,432	270,090	1,097,005	895,294	12,722,253
Excess of Revenues Over (Under) Expenditures	322,263	(353,674)	(1,125,433)	(2,032,946)	(267,590)	(37,592)	(90,469)	(3,585,441)
OTHER FINANCING SOURCES (USES)								
Proceeds from Long-Term Debt	0	0	0	2,255,000	8,355,000	0	0	10,610,000
Premium on Long-Term Debt				42,668	168,245			210,913
Transfers In (Out)	(92,790)	403,214	(171,342)	(160,418)	0	(71,454)	92,790	0
Total Other Financing Sources (Uses)	(92,790)	403,214	(171,342)	2,137,250	8,523,245	(71,454)	92,790	10,820,913
SPECIAL ITEM								
Proceeds from Sale of Property			747,158					747,158
Net Change in Fund Balances	229,473	49,540	(549,617)	104,304	8,255,655	(109,046)	2,321	7,982,630
Fund Balances - Beginning	1,397,005	552,398	1,891,800	(14,500)	0	522,765	224,941	4,574,409
Fund Balances - Ending	\$ 1,626,478	\$ 601,938	\$ 1,342,183	\$ 89,804	\$ 8,255,655	\$ 413,719	\$ 227,262	\$ 12,557,039

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON
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, 2019

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	7,982,630
<p>Governmental funds report capital outlay 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.</p>		
Capital Outlays		2,242,651
Depreciation on Fixed Assets		(816,829)
<p>In the Statement of Activities, only the gain on the sale of the property is reported, whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the property.</p>		
		(339,692)
<p>Certain revenue is unavailable in the governmental funds because they are not available to pay current period expenditures. In the statement of activities, these are recorded as revenue in the current year.</p>		
		(213,889)
<p>The issuance of long-term debt is reported in the governmental funds as a other financing source, but has no effect on the statement of activities. (net of premium)</p>		
		(10,820,913)
<p>Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is recorded as a reduction in long-term debt in the statement of net position and does not affect the statement of activities. These include:</p>		
Principal Paid on Long-Term Loans		1,795,722
Principal Paid on Long-Term Advances		179,866
<p>Payment of interest on long-term debt is reported in the governmental funds as an expenditure when paid, but is recorded in the statement of activities as incurred.</p>		
Interest Paid on Long-Term Debt		274,951
Interest Incurred for the Year on Long-Term Debt		(271,105)
Amortization of Premium on Long-Term Debt		65,183
<p>Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.</p>		
Pension contributions		158,821
Pension expense)		(355,374)
<p>Governmental funds report OPEB contributions as expenditures. However, in the statement of activities, the cost of OPEB benefits earned net of employee contributions is reported as OPEB expense.</p>		
OPEB contributions		766
OPEB expense		(11,026)
Change in net position of governmental activities	\$	<u><u>(128,238)</u></u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
GENERAL FUND

For The Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Taxes	\$ 2,728,837	\$ 2,728,837	\$ 2,701,862	\$ (26,975)
Special Assessments	0	0	0	0
Intergovernmental	666,712	666,712	685,493	18,781
License and Permits	259,790	259,790	311,481	51,691
Forfeitures and Penalties	66,000	66,000	54,042	(11,958)
Public Charges for Services	98,560	98,560	185,637	87,077
Miscellaneous	89,868	89,868	118,019	28,151
TOTAL REVENUES	3,909,767	3,909,767	4,056,534	146,767
EXPENDITURES				
Current:				
General Government	696,331	696,331	604,803	91,528
Public Safety	1,948,116	1,948,116	1,892,082	56,034
Public Works	1,059,403	1,059,403	1,060,419	(1,016)
Culture and Recreation	205,917	205,917	176,967	28,950
TOTAL EXPENDITURES	3,909,767	3,909,767	3,734,271	175,496
Excess of Revenues Over (Under) Expenditures	0	0	322,263	322,263
OTHER FINANCING SOURCES (USES):				
Proceeds from Long-term Debt	0	0	0	0
Operating Transfer In (Out)	0	0	(92,790)	(92,790)
Total Other Financing Sources (Uses)	0	0	(92,790)	(92,790)
Net Change in Fund Balances	0	0	229,473	229,473
Fund Balance - Beginning (Adjusted)	1,397,005	1,397,005	1,397,005	0
Fund Balance - Ending	\$ 1,397,005	\$ 1,397,005	\$ 1,626,478	\$ 229,473

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON
FIRE AND RESCUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL -
FIRE/EMS FUND

For The Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
<u>REVENUES</u>				
Taxes	\$ 0	\$ 0	\$ 0	0
Intergovernmental	69,669	69,669	73,546	3,877
Public Charges for Services	253,220	253,220	290,712	37,492
Intergovernmental Charges for Services	626,958	626,958	626,959	1
Miscellaneous	2,100	2,100	68,196	66,096
TOTAL REVENUES	<u>951,947</u>	<u>951,947</u>	<u>1,059,413</u>	<u>107,466</u>
<u>EXPENDITURES</u>				
Current:				
Public Safety	1,140,622	1,140,622	1,097,005	43,617
TOTAL EXPENDITURES	<u>1,140,622</u>	<u>1,140,622</u>	<u>1,097,005</u>	<u>43,617</u>
Excess of Revenues Over (Under) Expenditures	<u>(188,675)</u>	<u>(188,675)</u>	<u>(37,592)</u>	<u>151,083</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Proceeds from Long-term Debt	0	0	0	0
Operating Transfer In (Out)	<u>(71,000)</u>	<u>(71,000)</u>	<u>(71,454)</u>	<u>(454)</u>
Total Other Financing Sources (Uses)	<u>(71,000)</u>	<u>(71,000)</u>	<u>(71,454)</u>	<u>(454)</u>
Net Change in Fund Balances	(259,675)	(259,675)	(109,046)	150,629
Fund Balance - Beginning	522,765	522,765	522,765	0
Fund Balance - Ending	<u>\$ 263,090</u>	<u>\$ 263,090</u>	<u>\$ 413,719</u>	<u>\$ 150,629</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON
STATEMENT OF NET POSITION -
PROPRIETARY FUNDS
December 31, 2019

	Business-Type Activities - Enterprise Funds		Totals Current Year
	Water Utility	Sewer Utility	
ASSETS			
Current Assets:			
Cash and Investments	\$ 288,565	\$ (82,782)	\$ 205,783
Accounts Receivable	317,745	455,166	772,911
Inventory	51,077	0	51,077
Total Current Assets	<u>657,387</u>	<u>372,384</u>	<u>1,029,771</u>
Noncurrent Assets:			
Cash and Investments	8,786	2,824,822	2,833,608
Net Pension Assets	0	0	0
Capital Assets	23,213,427	31,399,048	54,612,475
Less: Accumulated Depreciation	(6,197,504)	(18,005,792)	(24,203,296)
Total Noncurrent Assets	<u>17,024,709</u>	<u>16,218,078</u>	<u>33,242,787</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflow of Resources - Pensions	287,012	344,416	631,428
Deferred Outflow of Resources - OPEB	2,429	2,916	5,345
Total Deferred Outflows of Resources	<u>289,441</u>	<u>347,332</u>	<u>636,773</u>
Total Assets and Deferred Outflows	<u>\$ 17,971,537</u>	<u>\$ 16,937,794</u>	<u>\$ 34,909,331</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable	\$ 15,308	\$ 43,356	\$ 58,664
Accrued Salaries and Benefits	7,877	8,553	16,430
Accrued Taxes Payable	255,341	0	255,341
Total Current Liabilities	<u>278,526</u>	<u>51,909</u>	<u>330,435</u>
Current Liabilities Payable from Restricted Assets:			
General Obligation Bonds Payable	0	0	0
Accrued Interest Payable	0	0	0
Total Current Liabilities Payable from Restricted Assets	<u>0</u>	<u>0</u>	<u>0</u>
Noncurrent Liabilities:			
Net Pension Liability	67,732	81,279	149,011
Net OPEB Liability	13,186	15,823	29,009
Total Noncurrent Liabilities	<u>80,918</u>	<u>97,102</u>	<u>178,020</u>
Total Liabilities	<u>359,444</u>	<u>149,011</u>	<u>508,455</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources - Pensions	196,443	235,731	432,174
Deferred Inflows of Resources - OPEB	3,573	4,289	7,862
Total Deferred Inflows of Resources	<u>200,016</u>	<u>240,020</u>	<u>440,036</u>
Total Liabilities and Deferred Inflows	<u>559,460</u>	<u>389,031</u>	<u>948,491</u>
NET POSITION			
Net Investment in Capital Assets	17,015,923	13,393,256	30,409,179
Restricted for:			
Capital Projects	8,786	1,934,855	1,943,641
Equipment Replacement	0	889,967	889,967
Unrestricted	387,368	330,685	718,053
Total Net Position	<u>17,412,077</u>	<u>16,548,763</u>	<u>33,960,840</u>
Total Liabilities and Net Position	<u>\$ 17,971,537</u>	<u>\$ 16,937,794</u>	<u>\$ 34,909,331</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND
NET POSITION - PROPRIETARY FUNDS
For the Year Ended December 31, 2019

	<u>Business-Type Activities - Enterprise Funds</u>		<u>Totals</u>
	<u>Water Utility</u>	<u>Sewer Utility</u>	
<u>REVENUES</u>			
Charges for Services	\$ 1,279,670	\$ 1,878,691	\$ 3,158,361
Other Operating Revenues	7,075	1,040	8,115
Total Operating Revenues	<u>1,286,745</u>	<u>1,879,731</u>	<u>3,166,476</u>
<u>EXPENSES</u>			
Operation and Maintenance	934,242	1,096,376	2,030,618
Depreciation	466,450	817,502	1,283,952
Total Operating Expenses	<u>1,400,692</u>	<u>1,913,878</u>	<u>3,314,570</u>
Operating Income	<u>(113,947)</u>	<u>(34,147)</u>	<u>(148,094)</u>
<u>Nonoperating Revenues (Expenses):</u>			
Interest on Investments	6,656	59,155	65,811
Interest Expense	0	0	0
Total Nonoperating Revenues (Expenses)	<u>6,656</u>	<u>59,155</u>	<u>65,811</u>
Income Before Contributions and Transfers	(107,291)	25,008	(82,283)
Capital Contributions/Impact Fees	86,909	384,430	471,339
Transfers In (Out)	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position	(20,382)	409,438	389,056
Net Position - Beginning	17,432,459	16,139,325	33,571,784
Prior Period Adjustments - See Note 4A	0	0	0
Net Position - Ending	<u>\$ 17,412,077</u>	<u>\$ 16,548,763</u>	<u>\$ 33,960,840</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
For The Year Ended December 31, 2019

	Business-Type Activities - Enterprise Funds		Totals
	Water Utility	Sewer Utility	
<u>Cash Flows From Operating Activities:</u>			
Receipts from Customers	\$ 1,282,958	\$ 1,859,285	\$ 3,142,243
Payments to Employees	(272,966)	(386,882)	(659,848)
Payments to Suppliers for Goods & Services	(599,684)	(660,913)	(1,260,597)
Net Cash Flows from Operating Activities	<u>410,308</u>	<u>811,490</u>	<u>1,221,798</u>
<u>Cash Flows From Noncapital Financing Activities:</u>			
Transfer to Other Funds	0	0	0
Transfer from Other Funds	0	0	0
Net Cash Flows from Noncapital Related Financing Activities	<u>0</u>	<u>0</u>	<u>0</u>
<u>Cash Flows From Capital and Related Financing Activities:</u>			
Capital Contributions	86,909	384,430	471,339
Proceeds from Long-Term Debt	0	0	0
Purchases of Capital Assets	(292,872)	(5,124)	(297,996)
Principal Paid on Capital Debt	0	0	0
Interest Paid on Capital Debt	0	0	0
Net Cash Flow from Capital and Related Financing Activities	<u>(205,963)</u>	<u>379,306</u>	<u>173,343</u>
<u>Cash Flow From Investing Activities:</u>			
Interest Income	6,656	59,155	65,811
Net Cash Flow from Investing Activities	<u>6,656</u>	<u>59,155</u>	<u>65,811</u>
Net Increase (Decrease) in Cash and Cash Equivalents	211,001	1,249,951	1,460,952
Cash and Cash Equivalents - January 1	86,350	1,492,089	1,578,439
Cash and Cash Equivalents - December 31	<u>\$ 297,351</u>	<u>\$ 2,742,040</u>	<u>\$ 3,039,391</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

VILLAGE OF JACKSON
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
For The Year Ended December 31, 2019

	Business-Type Activities - Enterprise Funds		Totals
	Water Utility	Sewer Utility	
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating Income	\$ (113,947)	\$ (34,147)	\$ (148,094)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	492,858	817,502	1,310,360
(Increase) Decrease in Accounts Receivable	(3,787)	(20,446)	(24,233)
(Increase) Decrease in Inventories/Prepayments	2,079	0	2,079
Increase (Decrease) in Accounts Payable	719	15,039	15,758
Increase (Decrease) in Accrued Liabilities	5,872	1,729	7,601
Increase (Decrease) in Deferred Inflows/Outflows	26,514	31,813	58,327
Total Adjustments	<u>524,255</u>	<u>845,637</u>	<u>1,369,892</u>
Net Cash Provided by Operating Activities	<u>\$ 410,308</u>	<u>\$ 811,490</u>	<u>\$ 1,221,798</u>
Noncash Investing, Capital, and Financing Activities:			
Capital Outlay Paid by Developers	<u>\$ 0</u>	<u>\$ 0</u>	

The Notes to the Financial Statements are an Integral Part of this Statement.

VILLAGE OF JACKSON
STATEMENT OF FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
December 31, 2019

		Custodial Funds
		<u>Tax Collection Fund</u>
<u>ASSETS</u>		
Cash and Investments	\$	6,356,529
Taxes Receivable		1,159,711
		<u>7,516,240</u>
<u>LIABILITIES</u>		
Due to Other Taxing Units	\$	<u>7,516,240</u>
<u>NET POSITION</u>		
Net Position	\$	<u>0</u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON
 STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
 FIDUCIARY FUNDS
 For The Year Ended December 31, 2019

		<u>Custodial Funds</u>
<u>ADDITIONS:</u>		
Property Taxes Collections for Other Governments	\$	11,015,262
TOTAL ADDITIONS		<u>11,015,262</u>
<u>DEDUCTIONS:</u>		
Property Taxes Distributed to Other Governments		11,015,262
TOTAL DEDUCTIONS		<u>11,015,262</u>
Net Increase (Decrease) in Fiduciary Net Position		<u>0</u>
Net Position - Beginning		0
Net Position - Ending	\$	<u><u>0</u></u>

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Village of Jackson, Wisconsin is a municipality governed by a village president and a six-member village board.

The financial statements of the Village of Jackson have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the Village are described below:

The Village of Jackson adopted GASB 84 during 2019. This statement, *Fiduciary Activities*, provides guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This report presents the village and its component units. Component units are entities for which the village is considered to be financially accountable. Blended component units, although legally separate entities, are in substance, part of the village's operations.

B. Government-wide and Fund Financial Statements

Government-wide statements

The Government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and user charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those clearly identifiable with a specific function or segment. 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 properly included among program revenues are reported instead as general revenues.

Fund Financial statements

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 and proprietary statements. The village reports the following major governmental and business-type funds:

Governmental Funds

General Fund is the village's primary operating fund. It accounts for all financial resources of the village, except those required to be accounted for in another fund.

Debt Service Fund accounts for the accumulation for and payment of all long-term obligations of the governmental funds except those accounted for specifically in other governmental funds.

Capital Projects Fund accounts for the activities involving borrowing for construction or purchase of capital assets. Transactions of Tax Incremental District's No. 2 and No. 4 may also be included in this fund.

VILLAGE OF JACKSON
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

Tax Incremental District No. 6 accounts for the transactions related to the Village of Jackson Tax Incremental District No. 6.

Tax Incremental District No. 7 accounts for the transactions related to the Village of Jackson Tax Incremental District No. 7.

Fire/EMS Fund accounts for the activities of the fire department and ambulance services of the village.

Enterprise Funds

Water Utility accounts for the activities of the village's water system.

Sewer Utility accounts for the activities of the village's sewer system.

The Village also reports the following non-major governmental funds:

Park Fund	Recreation Fund
Tax Incremental District No. 5	Hotel/Motel Tax Fund

Additionally, the Village reports the following fund types that are not included in the government-wide financial statements:

The *Tax Collection Custodial Fund* accounts for assets received from taxpayers held for distribution to other taxing units.

C. Measurement Focus and Basis of Accounting

Government-wide statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recognized 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 have been met.

As a general rule the effect of interfund activity has been removed from the government-wide financial statements. Exceptions to this general rule are charges between the village's water utility, sewer utility, and the village's governmental activities. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund financial statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, state aids, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

VILLAGE OF JACKSON
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

D. Assets, Liabilities, and Net Position or Equity

Deposits and Investments

The Village's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes permit the village to invest available cash balances, other than debt service funds, in time deposits of authorized depositories, U.S. Treasury obligations, U.S. Agency issues, high grade commercial paper, and the State Treasurer's Investment Pool. Available balances in the debt service fund may be invested in municipal obligations, U.S. Government obligations, and the State Treasurer's Investment Pool. Investments are reported at fair value unless the difference between amortized costs and fair value are immaterial.

The State Treasurer's Investment Pool is not registered with the Securities and Exchange Commission as an investment company. The Investment pool is managed by the State of Wisconsin Investment Board with oversight by a Board of Trustees as authorized in Wisconsin Statutes Chapter 25.

Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the village, taxes are collected for the state, county, school district, and technical college district. Property taxes levied for village purposes as well as other governmental units are recorded as "Taxes Receivable" in the fund statements. The village portion of the levy is shown as "Deferred Inflows of Resources - Property Taxes" and the other governmental units portion is shown as "Due to Other Taxing Units". The village share is recognized as revenue in the following year when the services financed by the levy are provided. Taxes collected in advance of the year for which they are levied are shown as reduction of the taxes receivable balance at December 31. The lien date and levy date are both in December 2019. Due dates for collection of taxes are January 31, 2020 and July 31, 2020.

Long-Term Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method except for the fire and EMS fund billings. An allowance for uncollectible fire and EMS billings has been established in the amount of \$79,258 at December 31, 2019. No allowance for uncollectible accounts has been provided for any other receivables since such allowance would not be material.

Inventories and Prepayments

All inventories are valued at cost using the first in/first out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include land, buildings, land improvements, equipment, and infrastructure are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Infrastructure assets prior to January 1, 2004 have been included.

VILLAGE OF JACKSON
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2019

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Depreciable capital assets of the Village are depreciated using the straight line method over the following estimated useful lives:

<u>Assets:</u>	<u>Years</u>
Buildings	20-50
Land Improvements	20-50
Equipment	5-25
Infrastructure	40

In the fund financial statements, governmental fund fixed assets are accounted for as capital outlay expenditures in the year purchased. No depreciation is recorded in the governmental fund financial statements. Fixed assets in the proprietary funds are accounted for the same way as in the government-wide statements.

Compensated Absences

The Village has not recorded liabilities for vested employee vacations and sick leave. Under terms of employment, village employees are granted vacations and sick leave in varying amounts. All vested vacation and sick leave pay are accrued, if material, when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured.

Benefits are recorded as expenditures in the fund statements as paid while recorded in the statement of activities, if material, as earned. The value of vested benefits at December 31, 2019 was immaterial. The value of vested benefits was calculated based upon rate of pay in effect at December 31, 2019.

Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from the WRS' fiduciary net position have been determined on the same basis as they are reported by 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.

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 the Net OPEB Liability, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Post-Employment Benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. 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.

Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, if material, are deferred and amortized over the life of the bonds or notes using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenses.

VILLAGE OF JACKSON
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

In the fund statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not to liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred. There were no significant claims or judgments at year-end.

Deferred Outflows and Inflows of Resources

In addition to assets and liabilities, the statement of financial position will sometimes report separate sections for deferred outflows and inflows of resources. The separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent the acquisition of net assets that is applicable to a future reporting period(s) and thus, will not be recognized as an inflow of resources (revenue) until then.

Equity Classifications

Equity in the government-wide financial statements is reflected in three components:

- Net Investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, notes, land contracts, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – consists of net position with restrictions placed on their use either by external groups or state and federal law.
- Unrestricted net position – All other net position that do not meet the definition of the other two.

Equity in the Fund financial statements is reflected in the following categories:

- Nonspendable Fund Balance – This includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The village shall report inventories, prepaid items, long-term advances and receivables, and other amounts legally or contractually required to be maintained intact as nonspendable.
- Restricted Fund Balance – This includes amounts limited by external parties, laws or regulations, constitutional provisions or enabling legislation. The village shall report amounts as restricted that can be spent only for specific purposes stipulated by constitution, external source providers, or through legislation. When both restricted and unrestricted resources are available for use, it is village policy to use unrestricted resources first, then restricted resources as they are needed.
- Committed Fund Balance – This includes amounts that are committed for specific purposes by formal action of the Village Board.
- Assigned Fund Balance – This includes amounts that are intended to be used for specific purposes but are neither restricted nor formally committed. Intent can be expressed by the Board or by an individual or subordinate high level body to which the Village Board has delegated authority. The village board has not delegated authority to assign fund balance for a specific intended purpose.

VILLAGE OF JACKSON
NOTES TO THE FINANCIAL STATEMENTS
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- Unassigned Fund Balance – This includes any remaining amounts in the General Fund that are not classified as nonspendable, restricted, committed, or assigned. In other funds, the unassigned classification shall be used only to report a deficit balance resulting from overspending for specific purposes for which amounts have been restricted, committed, or assigned.

E. USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

A budget for the General Fund and Fire/EMS Fund was adopted on a basis consistent with generally accepted accounting principles. The budget was adopted in compliance with all material state statutes.

The required budgetary comparison information is presented in the basic financial statements. Budgetary information as presented in the fund financial statements is derived from:

- A public hearing to obtain taxpayer comments on the proposed budget
- The annual operating budget as originally adopted by the village board
- Individual amendments, if any, to the original budget as approved by the village board during the year.

Budget appropriations lapse at year-end unless specifically carried over to the next year.

B. Excess of Expenditures over Appropriations

For the year ended December 31, 2019, expenditures exceeded budgeted amounts in the following funds:

The General Fund had excess expenditures for Public Works (\$1,016). These over-expenditures were funded by the proceeds from long-term debt, excess revenues over budget, or by available fund balance.

C. DNR Replacement Fund

The Wisconsin Department of Natural Resources required the creation of a equipment replacement fund as a condition of receiving a grant for the sewer utility. The equipment replacement fund has been established and the balance at December 31, 2019 was \$ 889,967.

D. Long-Term Debt Proceeds

The long-term debt issues require that the proceeds be used for a specific purpose and that the funds be separated from operating funds. During the year, proceeds from long-term debt have been deposited in the village's operating funds.

NOTE 3 – DETAILED NOTES ON ALL FUNDS

A - CASH AND INVESTMENTS

The village's deposits may include checking accounts, savings accounts, money market accounts, and certificates of deposit. The village's investments consisted of deposits in the State Treasurer's Investment Pool.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk.

VILLAGE OF JACKSON
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

As of December 31, 2019, \$1,800,014 of the government's bank balance of \$19,096,311 was exposed to custodial credit risk as follows:

Uninsured and Uncollateralized	\$	1,785,516
Total	\$	<u>1,785,516</u>

Differences between bank balance and book balance represent deposits in transit and outstanding checks.

FDIC insurance provides coverage in the amount of \$250,000. Depository insurance is also provided by the State Deposit Guarantee Fund of the State of Wisconsin. The coverage is limited to \$400,000 above the applicable insurance provided by the FDIC. However, due to the relatively small size of the Guarantee Fund in relation to the total coverage, total recovery of losses may not be available. As a result, this coverage was not considered in computing the above amount.

State Statutes authorize the village to invest in various types of investments as per Wisconsin Statute 66.04(2) and 67.11(2). During 2019, the village's investments consisted of amounts in the State Treasurer's Investment Pool. The balance at December 31, 2019 was \$3,657,806 for the state investment pool.

Total cash and investments at December 31, 2019 consisted of the following:

Deposits	\$	19,081,813
Investments – State Investment Pool		3,657,806
Petty Cash		150
Total Cash and Investments	\$	<u>22,739,769</u>
Total per financial statements:		
Cash and Investments – Current	\$	3,100,836
Cash and Investments – Restricted		13,282,404
Agency Fund – Tax Collection Fund		6,356,529
Total	\$	<u>22,739,769</u>

B – RESTRICTED ASSETS

The following represent the balances of restricted assets as of December 31, 2019:

Tax Incremental District No. 7 Fund:		
Unspent Debt Proceeds	\$	<u>8,289,018</u>
General Fund:		
Police Impact Fees	\$	<u>223,995</u>
Debt Service Fund:		
Capitalized Interest – 2017 Issue	\$	<u>132,279</u>
Water Utility:		
Impact Fees	\$	<u>8,786</u>
Sewer Utility:		
Department of Natural Resources Equipment Replacement Fund	\$	889,967
Connection Fees		1,884,134
South Interceptor Connection Fees		50,721
Total	\$	<u>2,824,822</u>

VILLAGE OF JACKSON
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

C - CAPITAL ASSETS

Governmental activities:	<u>Balance</u>			<u>Balance</u>		
	<u>1-01-2019</u>	<u>Additions</u>	<u>Removals</u>	<u>12-31-2019</u>		
Land	\$ 847,361	\$ 1,093,003	\$ 7,390	\$ 1,932,974		
Buildings & Improvements	6,281,633	917,527	791,196	6,407,964		
Equipment	4,721,956	38,426	327,000	4,433,382		
Infrastructure	15,393,825	825,534	160,971	16,058,388		
Construction Work In Progress	807,998	(631,838)	0	176,160		
Totals	28,052,773	2,242,651	1,286,557	29,008,867		
Less: Accumulated Depreciation for:						
Buildings & Improvements	1,964,203	118,417	458,894	1,623,726		
Equipment	2,392,642	295,935	327,000	2,361,577		
Infrastructure	5,163,984	402,477	160,971	5,405,490		
Total Accumulated Depreciation	9,520,829	816,829	946,865	9,390,793		
Governmental Activities Capital Assets – Net	\$ 18,531,944	\$ 1,425,822	\$ 339,692	\$ 19,618,074		

Land and construction work in progress are not depreciated. Depreciation expense was charged to the following governmental functions as follows:

General Government	\$ 16,393
Public Safety	251,738
Public Works	443,808
Culture and Recreation	104,890
Total Depreciation of Governmental Activities	\$ 816,829

Business-type activities:	<u>Balance</u>			<u>Balance</u>		
	<u>1-01-2019</u>	<u>Additions</u>	<u>Removals</u>	<u>12-31-2019</u>		
Land – Water Utility	\$ 352,219	\$ 0	\$ 0	\$ 352,219		
Land – Sewer Utility	32,500	0	0	32,500		
Water Utility Infrastructure	22,170,648	747,560	57,000	22,861,208		
Sewer Utility Infrastructure	31,361,423	5,125	0	31,366,548		
Water Utility Construction Work In Progress	454,688	(454,688)	0	0		
Totals	54,371,478	297,997	57,000	54,612,475		
Less: Accumulated Depreciation for:						
Water Utility	5,761,646	492,858	57,000	6,197,504		
Sewer Utility	17,188,290	817,502	0	18,005,792		
Total Accumulated Depreciation	22,949,936	1,310,360	57,000	24,203,296		
Business-Type Activities Capital Assets – Net	\$ 31,421,542	\$ (1,012,363)	\$ 0	\$ 30,409,179		

Construction Work In Progress includes the Village building and property acquisition costs.

VILLAGE OF JACKSON
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2019

Land and construction work in progress are not depreciated. Depreciation expense was charged to the following business-type functions as follows:

Water Utility	\$	492,858
Sewer Utility		817,502
Total Depreciation of Business-type activities	\$	<u>1,310,360</u>

D – INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
<u>Due to/ From Other Funds:</u>		
None	None	\$ <u>0</u>

The village maintains one checking account for all disbursements. The cash is reflected in the General Fund and all other funds. Funds with a negative cash balance are reflected as an offset to the positive balances of cash in other funds of the financial statements. These include the Sewer Utility (\$82,782).

The Capital Projects Fund (TID #2 and #4) transferred \$171,342 to the Debt Service Fund to pay for their budgeted portion of debt service payments in 2019. The Fire/EMS Fund also transferred \$71,454 to the Debt Service Fund to pay for its portion of the long-term debt due in 2019. Tax Incremental District No. 6 transferred \$160,418 to the Debt Service Fund for capitalized interest on the 2019 debt issues.

The General Fund transferred \$92,790 to the Recreation Fund to eliminate the deficit balance in the Recreation Fund. It is not anticipated this will be required in the future.

E - LONG-TERM OBLIGATIONS

Long-Term obligations of the village at December 31, 2019 are as follows:

Governmental Activities:

	<u>Balance</u> <u>1-1-2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>12-31-2019</u>	<u>Amounts</u> <u>Due Within</u> <u>One Year</u>
General Obligation:					
Notes/Bonds	\$ 9,094,941	\$ 10,610,000	\$ 1,795,722	\$ 17,909,219	\$ 1,898,537
Premium on Bonds	151,211	210,913	65,183	296,941	64,509
Developer Agreements	2,325,774	0	179,865	2,145,909	173,724
Totals	\$ <u>11,571,926</u>	\$ <u>10,820,913</u>	\$ <u>2,040,770</u>	\$ <u>20,352,069</u>	\$ <u>2,136,770</u>

VILLAGE OF JACKSON
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2019

Business-Type Activities:

	Balance 1-1-2019	Increases	Decreases	Balance 12-31-2019	Amounts Due Within One Year
General					
Obligation Bonds:					
Water Utility	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Sewer Utility	0	0	0	0	0
Clean Water					
Fund:					
Sewer Utility	0	0	0	0	0
Totals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

All general obligation debt is secured by the full faith and credit and unlimited taxing powers of the village. Business-type activities debt is payable from user fees of those funds.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the village may not exceed five percent of the equalized value of taxable property within the village. The debt limit for general obligation debt as of December 31, 2019 was \$36,615,490. General obligation debt totaled \$17,909,219 at December 31, 2019.

Governmental activities debt at December 31, 2019 is comprised of the following individual issues:

Issue	Original Amount	Issue Dates	Interest Rates	Maturity Dates	Balances 12-31-2019
G.O. Promissory Note	2,380,000	8-16-12	.45-2.45%	4-1-22	\$ 605,000
G.O. Refunding Bonds	3,025,000	12-9-14	.4-3.55%	6-1-28	1,780,000
State Trust Fund Loan	450,000	11-28-16	3.0%	3-15-26	363,145
G.O. Refunding Bonds	4,865,000	1-25-17	2.0-3.0%	12-1-22	3,550,000
State Trust Fund Loan	550,000	3-21-17	3.0%	3-15-27	452,378
G.O. Promissory Note	600,000	4-10-18	3.25%	5-1-28	548,696
G.O. Community Development Bonds	1,235,000	6-27-19			1,235,000
G.O. Taxable Promissory Notes	1,020,000	6-27-19			1,020,000
G.O. Bonds	6,350,000	12-30-19			6,350,000
G.O. Promissory Notes	2,005,000	12-30-19			2,005,000
Total Governmental Activities Debt					\$ 17,909,219

VILLAGE OF JACKSON
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2019

Aggregate cash flow requirements for the retirement of long-term principal and interest on December 31, 2019 is as follows:

Governmental Activities:

Year Ended December 31	Principal	Interest	Total
2020	\$ 1,898,537	\$ 440,607	\$ 2,339,144
2021	1,987,357	402,806	2,390,163
2022	2,041,211	347,040	2,388,251
2023	911,215	300,583	1,211,798
2024	977,312	275,594	1,252,906
2025-2029	5,008,587	941,241	5,949,828
2030-2034	2,450,000	469,388	2,919,388
2035-2039	2,635,000	167,005	2,802,005
Totals	\$ 17,909,219	\$ 3,344,264	\$ 21,253,483

The premiums on the various long-term debt issues from 2017 and 2019 are being amortized over the life of the long-term debt issues using the effective interest method. The amount amortized in 2019 was \$65,183. The remaining balance at December 31, 2019 was \$296,941.

F. DEVELOPER AGREEMENT OBLIGATIONS

The village has entered into various developer agreements with developers. The village is obligated to pay various amounts to developers if certain conditions of the developer agreements are fulfilled that contribute to economic development or otherwise benefits the village or the citizens of the village. As December 31, 2019, the village was obligated under nine agreements the sum of \$2,145,909. These amounts will be paid out over various time periods. A portion of the annual tax increments levied for TID #4 and TID #5 are being used to fund these payments.

NOTE 4 – OTHER INFORMATION

A - DEFINED BENEFIT 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, and expected to work at least 1200 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 Comprehensive Annual Financial Report (CAFR) which can be found at <http://etf.wi.gov/publications/cafr.htm>

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.

VILLAGE OF JACKSON
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Benefits provided. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive service retirement 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 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 occupation) 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
2008	6.6%	0%
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17

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 and Executives and Elected Officials. Starting on January 1, 2016, the Executive & 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 \$203,618 in contributions from the employer.

VILLAGE OF JACKSON
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

Contribution rates as of December 31, 2019 are:

Employee Category	Employee	Employer
General (including teachers)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

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

At December 31, 2019, the Village of Jackson reported a liability (asset) of \$677,322 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village of Jackson's proportion of the net pension liability (asset) was based on the Village of Jackson's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the Village of Jackson's proportion was .01903829%, which was an increase of .00072441% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the Village of Jackson recognized pension expense of \$455,606.

At December 31, 2019, the Village of Jackson 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	\$521,562	\$932,486
Net differences between projected and actual earnings on pension plan investments. Net of \$2,015,947 outflow and \$1,026,764 inflow.	\$989,183	\$0
Changes in assumptions	\$114,171	\$0
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$3,333	\$5,181
Employer contributions subsequent to the measurement date	\$215,109	\$0
Total	\$1,843,358	\$937,667

\$215,109 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, 2019. 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
2019	\$959,220	\$706,027
2020	\$633,103	\$569,299
2021	\$619,274	\$509,789
2022	\$449,803	\$179,316
Thereafter	\$0	\$0

VILLAGE OF JACKSON
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

Actuarial assumptions. The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset)	December 31, 2018
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 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.

VILLAGE OF JACKSON
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

The target allocation and best estimates of arithmetic 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, 2018				
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return	Long-Term Expected Real Rate of Return	
Global Equities	49	8.1	5.5	
Fixed Income	24.5	4.0	1.5	
Inflation Sensitive Assets	15.5	3.8	1.3	
Real Estate	9	6.5	3.9	
Private Equity/Debt	8	9.4	6.7	
Multi-Asset	4	6.7	4.1	
Total Core Fund	110	7.3	4.7	
Variable Fund Asset Class				
U.S. Equities	70	7.6	5.0	
International Equities	30	8.5	5.9	
Total Variable Fund	100	8.0	5.4	
New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%. Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.				

Single Discount rate. A single discount rate of 7.0% was used to measure the total pension liability, as opposed to a discount rate of 7.20% for the prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.0% and a long term bond rate of 3.71%. Because of the unique structure of WRS, the 7.0% expected rate of return implies that a dividend of approximately 1.9% 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 long-term expected 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 of Jackson's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the Village of Jackson's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.0 percent, as well as what the Village of Jackson'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 (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate:

	1% Decrease to Discount Rate (6.0%)	Current Discount Rate (7.0%)	1% Increase To Discount Rate (8.0%)
Village of Jackson's proportionate share of the net pension liability (asset)	\$2,691,751	\$677,322	\$(820,561)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

VILLAGE OF JACKSON
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2019

B – OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan description. The Local Retiree Life Insurance Fund (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 employees.

OPEB Plan Fiduciary Net Position. ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>

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, 2018 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, 2017 are as listed below:

Life Insurance Employee Contribution Rates For the year ended December 31, 2018		
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.

During the reporting period, the LRLIF recognized \$984 in contributions from the employer.

VILLAGE OF JACKSON
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

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

At December 31, 2019, the Village of Jackson reported a liability (asset) of \$131,858 for its proportionate share of the net OPEB liability (asset). The net OPEB liability (asset) was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village of Jackson's proportion of the net OPEB liability (asset) was based on the Village of Jackson's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2018, the Village of Jackson's proportion was .05110100%, which was an increase of .00322% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the Village of Jackson recognized OPEB expense of \$14,243.

At December 31, 2019, the Village of Jackson reported deferred outflows of resources and deferred inflows of resources related to OPEBs from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	\$0	\$6,689
Net differences between projected and investment earnings on plan investments	3,151	0
Changes in actuarial assumptions	12,581	28,582
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,549	463
Employer contributions subsequent to the measurement date	1,012	0
Total	\$24,293	\$35,734

VILLAGE OF JACKSON
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

\$1,012 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, 2019. 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 June 30:	Deferred Outflow of Resources	Deferred Inflows of Resources
2019	\$4,401	\$5,852
2020	4,401	5,852
2021	4,401	5,852
2022	3,958	5,852
2023	3,502	5,852
2024	2,433	5,656
2025	187	816

Actuarial assumptions. The total OPEB liability in the January 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2018
Measurement Date of Net OPEB Liability (Asset)	December 31, 2018
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	4.10%
Long-Term Expected Rate of Return:	5.00%
Discount Rate:	4.22%
Salary Increases	
Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the Total OPEB Liability changed from prior year, including the discount rate, wage inflation rate, mortality and separation rates. The total OPEB liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 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.

VILLAGE OF JACKSON
 NOTES TO THE FINANCIAL STATEMENTS
 December 31, 2019

**Local OPEB Life Insurance
 Asset Allocation Targets and Expected Returns
 As of December 31, 2017**

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return
US Government Bonds	Barclays Government	1%	1.44%
US Credit Bonds	Barclays Credit	40%	2.69%
US Long Credit Bonds	Barclays Long Credit	4%	3.01%
US Mortgages	Barclays MBS	54%	2.25%
			2.30%
Inflation			2.30%
			5.00%
Long-Term Expected Rate of Return			5.00%

Single Discount rate. A single discount rate of 4.22% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.63% for the prior year. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. 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, 2036.

Sensitivity of the Village of Jackson's proportionate share of the net OPEB liability (asset) to changes in the discount rate. The following presents the Village of Jackson's proportionate share of the net OPEB liability (asset) calculated using the discount rate of 4.22 percent, as well as what the Village of Jackson'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 (3.22 percent) or 1-percentage-point higher (5.22 percent) than the current rate:

	1% Decrease to Discount Rate (3.22%)	Current Discount Rate (4.22%)	1% Increase To Discount Rate (5.22%)
Village of Jackson's proportionate share of the net OPEB liability (asset)	\$187,576	\$131,858	\$88,884

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>

C – RISK MANAGEMENT

The Village is exposed to various risks of loss; theft or damage to, or destruction of assets; errors and omissions; workers compensation; and health care for its employees. All of these risks are covered through the purchase of commercial insurance coverage, with minimal deductibles. Settled claims have not exceeded the commercial insurance coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

VILLAGE OF JACKSON
NOTES TO THE FINANCIAL STATEMENTS
December 31, 2019

D – COMMITMENTS AND CONTINGENCIES

The Village has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under the terms of the grants. Management believes such disallowances, if any, that would be immaterial.

E – SUBSEQUENT EVENTS

Management of the Village has evaluated all subsequent events for possible recognition or disclosure through the date of the financial statements. There have been no subsequent events that require recognition or disclosure except as follows:

The proceeds of the village borrowings dated December 30, 2019 were deposited into the village checking account. The net proceeds were subsequently transferred to investment accounts on January 15, 2020. The transfers were \$6,404,717 and \$1,893,132.

The Village does not believe that the coronavirus (COVID-19) pandemic in 2020 will have any long-term affect upon the financial position of the Village.

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REQUIRED SUPPLEMENTAL INFORMATION

VILLAGE OF JACKSON
 SCHEDULE OF VILLAGE'S PROPORTIONATE SHARE
 OF THE NET PENSION LIABILITY (ASSET)
 WISCONSIN RETIREMENT SYSTEM
 December 31, 2019

Last 10 Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Village's proportion of the Net Pension Liability (Asset)	0.01786820%	0.01780272%	0.01780272%	0.01831388%	0.01903829%
Beginning Balance of Net Pension Liability (Asset)	\$ (715,548)\$	(438,772)\$	289,291 \$	145,947 \$	(543,760)
Village's proportionate share of the Net Pension Liability (Asset)	(438,892)\$	289,291 \$	145,947 \$	(543,760)\$	677,322
Village's covered-employee payroll	\$ 2,005,966 \$	2,128,161 \$	2,221,840 \$	2,278,882 \$	2,388,296
Village's proportionate share of the Net Pension Liability (Asset) as a percentage of its covered-employee payroll	-21.88%	13.59%	6.57%	-23.86%	28.36%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.20%	99.12%	102.93%	96.45%

The Village is required to show information for 10 years. Only 2014, 2015, 2016, 2017, and 2018 are available.

Notes to Required Supplementary Information

Changes of Benefit Terms: There were no changes of benefit terms for any participating employer in WRS.

Changes of Assumptions: Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015-2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total Pension Liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

VILLAGE OF JACKSON
 SCHEDULE OF THE VILLAGE CONTRIBUTIONS
 December 31, 2019

WISCONSIN RETIREMENT SYSTEM

Last 10 Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Contractually required contributions	\$ 169,291	\$ 170,215	\$ 173,975	\$ 192,405	\$ 203,618
Contributions in relation to the contractually required contribution (169,291)	(170,215)	(173,975)	(192,405)	(203,618)	(203,618)
Contribution deficiency (excess)	<u>\$ 0</u>				
Village's covered-employee payroll	\$ 2,005,966	\$ 2,128,161	\$ 2,221,840	\$ 2,278,882	\$ 2,388,296
Contributions as a percentage of covered-employee payroll	8.44%	8.00%	7.83%	8.44%	8.53%

The Village is required to show information for 10 years. Only 2014, 2015, 2016, 2017, and 2018 are available.

Notes to Required Supplementary Information

Changes of Benefit Terms: There were no changes of benefit terms for any participating employer in WRS.

Changes of Assumptions: Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015-2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total Pension Liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

VILLAGE OF JACKSON
 SCHEDULE OF VILLAGE'S PROPORTIONATE SHARE
 OF THE NET OPEB LIABILITY (ASSET)

LOCAL RETIREE LIFE INSURANCE FUND
 December 31, 2019

Last 10 Fiscal Years

	<u>2017</u>	<u>2018</u>
Village's proportion of the Net OPEB Liability (Asset) - Percentage - Current Year	0.04788100%	0.05110100%
Beginning Balance of Net OPEB Liability (Asset)	\$ 116,880	\$ 144,054
Village's proportion of the Net OPEB Liability (Asset) - Dollars - Current Year	\$ 144,054	\$ 131,858
Village's covered-employee payroll	\$ 2,013,533	\$ 2,305,000
Village's proportionate share of the Net OPEB Liability (Asset) as a percentage of its covered-employee payroll	7.15%	5.72%
Plan fiduciary net position as a percentage of the total OPEB Liability (Asset)	44.81%	48.69%

The Village is required to show information for 10 years. Only 2017 and 2018 are available.

Notes to Required Supplementary Information:

Changes of Benefit Terms: There were no changes of benefit terms for any participating employer in WRS.

Changes of Assumptions: Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015-2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total OPEB Liability changed, including the discount rate, wage inflation rate, mortality and separation rates.

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SUPPLEMENTAL INFORMATION

VILLAGE OF JACKSON
 COMBINING BALANCE SHEET -
 NONMAJOR GOVERNMENTAL FUNDS
 December 31, 2019

	Recreation Fund	Hotel/ Motel Tax Fund	Park Fund	TID #5 Fund	Total Nonmajor Funds
ASSETS					
Cash and Investments	\$ 22,034	\$ 195,154	\$ 19,431	\$ 3,564	\$ 240,183
Taxes Receivable	191,915			113,541	305,456
Special Assessments Receivable					0
Accounts Receivable	2,378	11,413			13,791
TOTAL ASSETS	\$ 216,327	\$ 206,567	\$ 19,431	\$ 117,105	\$ 559,430
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Vouchers Payable	\$ 16,515	\$ 2,300	\$ 0	\$ 0	\$ 18,815
Accrued Payroll	7,897				7,897
Total Liabilities	24,412	2,300	0	0	26,712
Deferred Inflows of Resources:					
Special assessments					0
Property Taxes	191,915	0	0	113,541	305,456
Total Deferred Inflows of Resources	191,915	0	0	113,541	305,456
Fund Balances:					
Restricted	0	204,267	19,431	3,564	227,262
Assigned					0
Unassigned	0				0
Total Fund Balance	0	204,267	19,431	3,564	227,262
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 216,327	\$ 206,567	\$ 19,431	\$ 117,105	\$ 559,430

The notes to the financial statements are an integral part of this statement.

VILLAGE OF JACKSON
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2019

	<u>Recreation Fund</u>	<u>Hotel/ Motel Tax Fund</u>	<u>Park Fund</u>	<u>TID #5 Fund</u>	<u>Total Nonmajor Funds</u>
REVENUES					
Taxes	\$ 188,000	\$ 48,484	\$ 0	\$ 120,662	\$ 357,146
Special Assessments					0
Intergovernmental				683	683
Public Charges for Services	335,800		66,410		402,210
Intergovernmental Charges	40,697				40,697
Miscellaneous			4,089		4,089
TOTAL REVENUES	<u>564,497</u>	<u>48,484</u>	<u>70,499</u>	<u>121,345</u>	<u>804,825</u>
EXPENDITURES					
Current:					
General Government	0	116,773		1,700	118,473
Public Safety					0
Culture and Recreation	555,206				555,206
Capital Outlay:					0
Public Safety					0
Culture and Recreation			108,193		108,193
Conservation and Development					0
Debt Service:					0
Principal				113,422	113,422
TOTAL EXPENDITURES	<u>555,206</u>	<u>116,773</u>	<u>108,193</u>	<u>115,122</u>	<u>895,294</u>
Excess of Revenues Over (Under) Expenditures	<u>9,291</u>	<u>(68,289)</u>	<u>(37,694)</u>	<u>6,223</u>	<u>(90,469)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from Long-Term Debt					0
Premium on Long-Term Debt					0
Debt Issuance Expenses					0
Operating Transfer In (Out)	92,790	0	0	0	92,790
Total Other Financing Sources (Uses)	<u>92,790</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>92,790</u>
Net Changes in Fund Balances	102,081	(68,289)	(37,694)	6,223	2,321
Fund Balances - Beginning	(102,081)	272,556	57,125	(2,659)	224,941
Fund Balances - Ending	<u>\$ 0</u>	<u>\$ 204,267</u>	<u>\$ 19,431</u>	<u>\$ 3,564</u>	<u>\$ 227,262</u>

The notes to the financial statements are an integral part of this statement.

**VILLAGE OF JACKSON
TAX INCREMENTAL
DISTRICT NO. 4**

**AUDITED FINANCIAL
STATEMENTS**

**FROM DATE OF CREATION
THROUGH DECEMBER 31, 2019**

JRF

JAMES R. FRECHETTE

CERTIFIED PUBLIC ACCOUNTANT

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 4

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INDEPENDENT AUDITOR'S REPORT

To the Village Board
Village of Jackson, Wisconsin

We have audited the financial statements of the Village of Jackson Tax Incremental District No. 4, which comprise the accompanying Summary of Project Costs, Project Revenues, and Net Costs to be Recovered through Future Tax Increments, and the related Summary of Source, Use, and Status of Funds of the Village of Jackson Tax Incremental District No. 4, and the related notes to the financial statements, from the date the district was created through December 31, 2019.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the State of Wisconsin, as described in Note A. Management is also responsible 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United State of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the Summary of Project Costs, Project Revenues, and Net Costs to be Recovered thru Future Tax Increments and the related Summary of Sources, Uses, and Status of Funds of the Village of Jackson Tax Increment District No. 4 as of December 31, 2019, in accordance with the financial reporting provisions of the State of Wisconsin described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the basis of the financial reporting provisions of the State of Wisconsin, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the State of Wisconsin as it related to Tax Increment Districts. Our opinion is not modified with respect to the matter.

Restrictions on Use

The report is intended solely for the information and use of management, the Village Board, others within the Village of Jackson, and the State of Wisconsin and not intended to be and should not be used by anyone other than these specified parties.



James R Frechette
Certified Public Accountant

May 12, 2020

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VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 4

HISTORICAL SUMMARY OF PROJECTS COSTS, PROJECT
REVENUES, AND NET COSTS TO BE
RECOVERED THROUGH TAX INCREMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

	<u>Year</u> <u>Ended</u>	<u>From Date</u> <u>Of Creation</u>
Project Costs:		
Capital Expenditures	\$ 16,700	\$ 13,879,600
Interest and Other Charges	0	3,965,462
Debt Issuance Expenses	0	176,640
Total Project Costs	<u>16,700</u>	<u>18,021,702</u>
Project Revenues:		
Tax Increments	784,393	7,064,014
Tax Increments – From TID No. 2	0	5,883,618
Special Assessments	0	265,568
State of Wisconsin Exempt Computer Aids	5,088	50,754
State of Wisconsin Personal Property Aids	4,294	4,294
Interest Income	0	148,329
Settlement from Developer	0	151,237
Total Project Revenues	<u>793,775</u>	<u>13,567,814</u>
Net Costs to Be Recovered Through Future Tax Increments	<u>\$ (777,075)</u>	<u>\$ 4,453,888</u>

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 4

HISTORICAL SUMMARY OF SOURCES, USES, AND STATUS OF FUNDS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

	<u>Year</u> <u>Ended</u>	<u>From Date</u> <u>Of Creation</u>
Sources of Funds:		
Tax Increments	\$ 784,393	\$ 7,064,014
Tax Increments – From TID No. 2	0	5,883,618
Special Assessments	0	265,568
Exempt Computer Aids – State of Wisconsin	5,088	50,754
Personal Property Aids – State of Wisconsin	4,294	4,294
Proceeds from Long-Term Debt	0	15,604,207
Interest Income	0	148,329
Settlement from Developer	0	151,237
Contributions for Debt Service:		
From Water and Sewer Utility	0	2,977,135
From Debt Service Levy	(539,289)	830,067
Total Sources of Funds	659,705	32,979,223
Uses of Funds:		
Capital Outlay	83,144	13,741,152
Debt Service:		
Principal	156,324	15,116,480
Interest Expense	15,018	3,944,951
Debt Issuance Expenses	0	176,640
Total Uses of Funds	254,486	32,979,223
Fund Balance – Beginning	0	0
Fund Balance – December 31, 2019	\$ 0	\$ 0

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

The accounting policies of the Village of Jackson Tax Incremental District No. 4 conform to accounting principles as applicable to governmental units and as defined by Wisconsin State Statutes section 66.1105.

The Village of Jackson uses the criteria set forth by the Governmental Accounting Standards Board to determine the scope of the reporting entity of Tax Incremental District No. 4. The accompanying financial statements reflect all the significant operations of the Village of Jackson's Tax Incremental District No. 4.

A. DESCRIPTION OF FUND

This report contains the financial information of the Village of Jackson Tax Incremental District No. 4 as recorded in the various funds of the Village of Jackson governmental and business-type activities.

The data was consolidated for purposes of this report. The major purpose of this report is to determine the status of the district in collecting the proper tax increment to recover all project costs associated with the district. Therefore, the amounts shown in the accompanying financial statements may not necessarily correlate with amounts shown in the financial statements of the Village of Jackson.

The District was created under the provisions of Chapter 66.1105 of the Wisconsin State Statutes. The purpose of that chapter is to allow a municipality to recover development and improvement costs in a designated area from the property taxes generated on the increased valuation of the property after the creation of the district. The tax on the increased value is called a tax increment.

The statutes allow a municipality to collect tax increments until the net project costs have been fully recovered, or until 27 years after the creation date, whichever occurs first. Project costs uncollected at the dissolution date are absorbed by the Village of Jackson. The creation date was August 10, 1995. The District's project plan was amended in 2002, 2003, and 2005.

B. BASIS OF ACCOUNTING

The modified accrual basis of accounting was followed in the preparation of these statements. Under the modified basis of accounting, revenues are recorded when susceptible to accrual (both measurable and available). Available means collectible with the current period or soon enough thereafter to be used to pay liabilities of the current period. Project costs, other than interest on long-term debt, are recorded when the related fund liability is incurred.

District tax increments are recorded as revenues in the year due. Intergovernmental aids and grants are recognized in the period the related expenditures are incurred, if applicable, or when the District is entitled to the aids.

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

Other general revenues are recognized when received in cash or when measurable and available under the criteria described above.

C. USE OF ESTIMATES

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 expenses during the reporting period. Actual results could differ from those estimates.

D. MEASUREMENT FOCUS

The measurement focus of all governmental funds is the funds flow concept. Under the funds flow concept, sources and uses of financial resources, including capital outlays, debt proceeds, and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as deferred inflows of resources or a reservation of net position. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are shown in the long-term debt footnote disclosure. The related expenditures are recognized when the liabilities are liquidated.

E. PROJECT PLAN BUDGET

The estimated revenues and expenditures of the District are adopted in the project plan. Those estimates are for the life of the District, and may not be comparable to interim results presented in this report.

F. CLAIMS AND JUDGMENTS

Claims and judgments are recorded as liabilities if all of the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not liquidated with expendable financial resources, a liability is shown in the long-term debt footnote disclosure. The related expenditure is recognized when the liability is liquidated.

NOTE 2 - CASH AND INVESTMENTS

The District invests its funds in accordance with the provisions of Wisconsin Statutes.

The District, as a fund of the Village of Jackson, maintains separate and common cash and investment accounts at the same financial institutions utilized by the village. Federal depository insurance and the State of Wisconsin Guarantee Fund insurance apply to the Village of Jackson as an individual municipality and, accordingly, the amount of insured funds is not determinable for the District.

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

NOTE 3 -LONG-TERM DEBT

The following is a summary of long-term debt of the district as of December 31, 2019:

	<u>Borrowed</u>	<u>Repaid</u>	<u>Balance</u>
General Obligation Note, Dated 12-1-1995	\$ 55,009	\$ 55,009	\$ 0
General Obligation Notes, Dated 3-1-1997	1,099,378	1,099,378	0
Revenue Bonds, Dated 7-1-1998	1,686,358	1,686,358	0
General Obligation Notes, Dated 12-1-1999	184,299	184,299	0
General Obligation Notes, Dated 3-1-2001	1,331,630	1,331,630	0
Land Contract, Dated 10-1-2002	320,000	320,000	0
General Obligation Bonds, Dated 1-1-2003	872,219	872,219	0
CDA Revenue Bonds, Dated 9-1-2004	2,300,000	2,300,000	0
State Trust Fund Loan, Dated 11-29-2004	539,467	539,467	0
General Obligation Bonds, Dated 1-25-2007	416,959	416,959	0
General Obligation Bonds, Dated 11-1-2005	1,124,553	1,124,553	0
State Trust Fund Loan, Dated 10-2-2007	278,800	278,800	0
Revenue Bonds, Dated 2-10-2008	1,027,875	1,027,875	0
State Trust Fund Loan, Dated 6-3-2008	45,217	45,217	0
General Obligation Notes, Dated 8-26-2010	1,048,458	1,048,458	0
State Trust Fund Loan, Dated 1-25-2011	812,000	812,000	0
General Obligation Notes, Dated 8-16-2012	1,056,374	787,842	268,532
General Obligation Bonds, Dated 9-22-2015	1,105,221	1,105,221	0
General Obligation Bonds, Dated 9-6-2017	300,390	81,195	219,195
Totals	<u>\$ 15,604,207</u>	<u>\$ 15,116,480</u>	<u>\$ 487,727</u>

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

Interest paid on long-term debt issues is as follows:

General Obligation Notes, Dated 12-1-1995	\$ 16,031
General Obligation Notes, Dated 3-1-1997	290,703
Revenue Bonds, Dated 7-1-1998	652,752
General Obligation Notes, Dated 12-1-1999	50,774
General Obligation Notes, Dated 3-1-2001	245,378
Land Contract, Dated 10-1-2002	50,240
General Obligation Bonds, Dated 1-1-2003	253,420
CDA Revenue Bonds, Dated 9-1-2004	1,214,400
State Trust Fund Loan, Dated 11-29-2004	92,146
General Obligation Bonds, Dated 1-25-2007	158,289
General Obligation Bonds, Dated 11-1-2005	370,416
State Trust Fund Loan, Dated 10-2-2007	70,517
Revenue Bonds, Dated 2-10-2008	206,212
State Trust Fund Loan, Dated 6-3-2008	9,857
General Obligation Notes, Dated 8-26-2010	95,625
State Trust Fund Loan, Dated 1-25-2011	47,134
General Obligation Notes, Dated 8-26-2012	82,150
General Obligation Bonds, Dated 9-22-2015	20,897
General Obligation Bonds, Dated 9-6-2017	18,010
Totals	\$ <u><u>3,944,951</u></u>

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

Annual maturities of outstanding debt at December 31, 2019 is as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 162,923	\$ 11,035	\$ 173,958
2021	159,720	6,880	166,600
2022	165,084	2,596	167,680
Totals	<u>\$ 487,727</u>	<u>\$ 20,511</u>	<u>\$ 508,238</u>

Interest to be paid by debt issue is as follows:

General Obligation Notes, Dated 8-16-2012	\$ 9,518
General Obligation Bonds, Dated 9-6-2017	<u>10,993</u>
Totals	<u>\$ 20,511</u>

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

NOTE 4 - TAX INCREMENTS

The district has collected tax increments as follows:

<u>Tax Roll Year</u>	<u>Year Collected</u>	<u>Amount</u>
2002	2003	\$ 31,517
2003	2004	74,704
2004	2005	85,847
2005	2006	89,065
2006	2007	143,319
2007	2008	194,861
2008	2009	293,238
2009	2010	470,527
2010	2011	503,048
2011	2012	529,613
2012	2013	526,129
2013	2014	649,145
2014	2015	564,850
2015	2016	587,021
2016	2017	751,466
2017	2018	785,271
2018	2019	784,393
		<u>\$ 7,064,014</u>

NOTE 5 – EXEMPT COMPUTER AIDS

The district has received exempt computer aid payments from the State of Wisconsin as follows:

<u>Year Collected</u>	<u>Amount</u>
2003	\$ 587
2004	601
2005	519
2006	446
2007	602
2008	946
2009	1,648
2010	3,051
2011	3,542
2012	2,785
2013	8,055
2014	4,444
2015	3,574
2016	5,004
2017	4,895
2018	4,967
2019	5,088
	<u>\$ 50,754</u>

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

NOTE 6 – DEVELOPER AGREEMENT PAYMENTS

The District is committed on seven developer payment agreements in the amount of \$138,448 at December 31, 2019. Payments are to be made from tax increments collected by the District for 2020 through 2022.

<u>Year</u>		<u>Amount</u>
2020	\$	60,302
2021		60,302
2022		17,844
	\$	<u>138,448</u>

NOTE 7 – PROJECT PLAN AMENDMENT

Various amendments to the district’s original project plan were approved by the village board. Amendments were approved on July 25, 2002, July 22, 2003, and November 16, 2005.

NOTE 8 – TAX INCREMENTS TRANSFERRED FROM TID NO. 2

Excess increments generated from the Village of Jackson Tax Incremental District No. 2 were transferred to Village of Jackson Tax Incremental District No. 4 for a period of five years. An additional five years was added to the tax increments transferred from Tax Incremental District No. 2. The transfer amounts per year are as follows:

<u>Year</u>		<u>Amount</u>
2009	\$	287,374
2010		564,845
2011		590,764
2012		564,692
2013		607,499
2014		663,755
2015		634,276
2016		669,432
2017		653,224
2018		651,757
	\$	<u>5,887,618</u>

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 4

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

NOTE 9 – CONTRIBUTIONS FOR DEBT SERVICE

During the early years of the district, the tax increment generated by the district were not sufficient to pay the entire debt service requirements related to the district. As a result, the village's other funds contributed the balance to make the necessary payments as they became due. The contributions are being repaid as funds become available.

NOTE 10 – TERMINATION OF DISTRICT

Wisconsin Statutes section 66.1105 provides for the termination of the district when the earlier of the following occurs:

- That time when the district has received aggregate tax increments and other revenues in an amount equal to the aggregate project costs under the project plan or any amendments of the district.
- Twenty seven years after the creation date (August 10, 2022).
- The village board, by resolution, dissolves the district.

The district has not met any of the above as of December 31, 2019. The Village adopted a resolution in 2009 to allocate excess TID increments from Tax Incremental Financing District No. 2 to No. 4 starting in 2009. An additional five years was added per village resolution.

VILLAGE OF JACKSON

DISCUSSION ON TID 5, TID 6, AND TID 7

TID #5

TID #5 is progressing as planned. The annual tax increment received by the village is being paid to Kerry and Washington County. A total of 70% of the tax increment is paid to Kerry each year until a specified total is reached. 80% of the remaining 30% is then paid to Washington County until a specified total is also reached. The remaining 6% is retained by the village.

TID #6

This TID was created in 2018. In 2019, the village borrowed \$2,255,000 for development projects. A total of \$1,976,360 was paid in 2019. The remaining borrowed funds were used for issuance expenses, capitalized interest, and other TID #6 project costs. Additional funding may be necessary in future years if additional project costs are necessary. The capitalized interest amount represents interest payments on the debt for 2020 and 2021.

TID #7

This TID was created in 2019. A total of \$2,005,000 was borrowed at the end of 2019. A total of \$118,642 was spent in 2019. The balance of the borrowing and any new borrowing in 2020 will be spent for TID #7 construction related purposes.

Memo

To: Brian Kober
From: Dan Rathke
CC: Jeff Deitsch
Date: 3/11/2020
Re: new roof well #4

The shingles on well #4 are failing. I had requested 3 quotes to replace the existing roof.

Contractor	Price	Plywood replacement if needed
Lee Carter Construction	\$11,465.00	\$1.50 per square foot
Dehling Voigt Inc	\$ 13,228.00	
C K Services	\$ 13,000.00	\$1.85 per square foot

I recommend that we use Lee Carter Construction to do the roof replacement not to exceed \$11,465.00

Dan Rathke
Water Utility Supervisor

LEE CARTER CONSTRUCTION LLC
5504 HWY M
WEST BEND, WI. 53095
262-305-0787

Estimate

Number E107

Date 3/1/2020

Bill To
VILLAGE OF JACKSON

Ship To

Description	Amount
-------------	--------

NEW ROOF ON PUMPHOUSE @ W223 N16450 CEDAR PARKWAY CT.

TEAR OFF OLD SHINGLES, REPLACE WITH NEW-ATLAS

LIFETIME SHINGLES, STARTER SHINGLES, NEW GUTTER APRON, SQUARE VENTS, BOOTS, SUMMIT 60, ICE & WATER, WERE NEEDED CLEAN OUT THE GUTTERS

NEW FLASHING WERE NEEDED, TRAP DOOR VENTS ON

EAST SIDE. ANY BAD BOARDS, WILL BE REPLACED-EXTRA

COST - HAULAWAY ALL DEBRIS FROM JOB, DOES NOT INCLUDE THE PERMIT

\$1.50 per sq. Foot

LABOR & MATERIALS - \$11,465.00

**BID GOOD FOR 30 DAYS

Amount Paid	\$0.00	Discount	\$0.00
Amount Due	\$0.00	Shipping Cost	\$0.00
		Sub Total	\$0.00
		Total	\$0.00

C & K Services, Inc. of Newburg

William R. Chesak Jr.
6677 Carmody Ct. - P.O. Box 80

Newburg, Wisconsin 53060-0080

Office (262) 675-6557 ~ Fax (262) 675-6567

PROPOSAL SUBMIT JACKSON WATER BUILDING		PHONE 920-994-9063	DATE 9-19-19
MAILING ADDRESS		JOB NAME WATER TREATMENT BUILDING	
CITY, STATE AND ZIP CODE		JOB LOCATION W 223 N 16450 CEDAR PKWY JACKSON WI	
FAX NUMBER	Contractor Certification # 14351	CELL PHONE 262-689-1164	SALESMAN Jim Chesak

OWNER MUST GET BUILDING PERMIT

C & K SERVICES INCORPORATED IS PLEASED TO OFFER THE FOLLOWING FOR YOUR CONSIDERATION

ROOFING:

- REMOVE THE ENTIRE ROOF DOWN TO THE DECKING
- HAUL ALL GARBAGE AWAY
- INSTALL ICE SHIELD ON EAVES (3 FT)
- INSTALL SYNTHETIC FELT OVER THE ENTIRE ROOF
- INSTALL 40 YEAR SHINGLES
- INSTALL NEW ROOF VENTS
- FLASH AROUND THE WELL HATCH

TOTAL \$ 12,845.00

GUTTERS:

- INSTALL NEW 6" GUTTERS (BROWN)
- INSTALL NEW 3"X 4" DOWNSPOUTS
- INSTALL NEW 4" DRAIN TILE ADAPTERS

TOTAL \$ 1,805.00

or if use existing gutters

\$13,000

\$14,650.00

1/3 DOWN AT THE START OF THE JOB

ALL ROTTEN DECKING WILL BE CHANGED AT \$ 1.85 PER SQ FT

All material guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above work involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

AUTHORIZED SIGNATURE *Jim Chesak*

Acceptance of Proposal-The prices, specification and conditions stated above as well as the conditions described on the back of this contract are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above and detailed on the back of this contract.

Date of Acceptance: _____
(Please sign and return one copy of proposal to our office)

SIGNATURE _____



PERFORMANCE by CRAFTSMEN

ROOFING • SIDING • INSULATION
GUTTERS • WINDOW REPLACEMENT
ASBESTOS ABATEMENT

4229 HWY Y - P.O. BOX 199
NEWBURG, WI 53060
(262) 675-6552 METRO (262) 377-3997
FAX: (262) 675-2305

Owner Village of Jackson Phone 414-840-0560 Date 9-20-2019
Address P.O. Box 637 Jeff Deitsch
Jackson, Wisconsin. 53037
Job Site

Approx. completion date
(Weather conditions permitting)

No oral or implied agreements

Unless otherwise specified, this contract does not include abatement or removal of mold. The owner warrants that all known mold issues have been disclosed and agrees to indemnify and hold harmless Dehling Voigt for any incidental damages caused by mold not disclosed and specifically made part of this contract. It is further understood that Dehling Voigt has inspected only those parts of the premises directly affected by the work to be performed under this contract and has not undertaken a complete inspection of the premises.

Dehling-Voigt, Inc. hereinafter referred to as DV, proposes to furnish all labor, materials, and equipment necessary to perform the following work:

W194 N16658 Eagle Drive: Remove existing shingle roofing and gutter straps, and apron flashings. Install Winter guard ice and water shield protection three feet wide along all guttered roof edges, and three feet wide around roof hatch. New Diamond deck roof underlayment. New brown aluminum gutter apron flashings, and reattach gutter straps. New brown aluminum hip flashing. Six new colored aluminum high back roof vents. New soil pipe stack flashing. Properly re anchor and seal existing hatch, and roof stack flashings.

CertainTeed Landmark Dimensional shingles having 50 year CertainTeed product warranty – ten year algae warranty – ten year sure start warranty – 130 mph wind warranty – Includes clean up and removal of debris – ten year workmanship guarantee.

Roof color _____

OWNERS MUST OBTAIN BUILDING PERMIT

To furnish labor and materials, complete in accordance with the above-specifications, for the sum of:
Dollars(\$ 13,228.00)

with payment to be made as follows: NET UPON COMPLETION OR AS FOLLOWS:

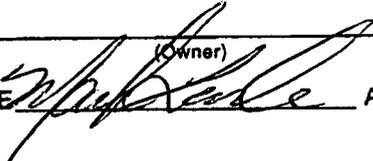
Payments of the consideration previously stated, together with payment of any extras as may be agreed upon, shall be made as follows: on or before the 10th of each month, 90% of all materials delivered to the job site and of the work performed during the preceding calendar month. Final payment is due within ten (10) days after completion of the work performed under this agreement.

Unless otherwise specified, this contract does not include abatement or removal of asbestos materials. The owner warrants that all known asbestos materials have been disclosed and agrees to indemnify and hold harmless Dehling Voigt for any incidental damages caused by asbestos materials not disclosed and specifically made part of this contract. It is further understood that Dehling Voigt has inspected only those parts of the premises directly affected by the work to be performed under this contract and has not undertaken a complete inspection of the premises. DV is only transporting owner's asbestos containing material to dump site.

I HAVE READ THE REVERSE SIDE OF THIS PROPOSAL REGARDING TERMS AND CONDITIONS AND UNDERSTAND THIS AGREEMENT IS SUBJECT TO THOSE CONDITIONS. THE CONDITIONS, SPECIFICATIONS, PRICE, AND TERMS ARE SATISFACTORY AND HEREBY ACCEPTED.

ACCEPTED _____ DATE _____
(Owner)

ACCEPTED _____ DATE _____
(Owner)

BY REPRESENTATIVE  APPROVED BY _____ DATE _____
Dehling-Voigt, Inc.

Memo

To: John Walther, Village Administrator
From: Brian W. Kober, P. E., Director of Public Works *BWK*
Subject: Review of Quotes for Roof Repair WWTP
Digester and Filter Buildings
Date: May 7, 2020
CC: Village Board

Quotes were requested for roof replacement on the digester building and filter building at the WWTP (Wastewater Treatment Plant). Three companies submitted quotes for review.

1) C & K Services, Inc.	Digester Building	\$38,580.00
	Filter Building	<u>\$45,010.00</u>
	Total Amount	\$83,590.00
2) Dehling & Voigt Inc.	Digester Building	\$22,880.00
	Filter Building	<u>\$55,760.00</u>
	Total Amount	\$78,640.00
3) Wenger	Digester Building	\$19,503.00
	Filter Building	\$30,252.00
	Option #1	<u>\$ 3,829.00</u>
	Total Amount	\$53,584.00

The recommendation is to hire Wenger in the amount of \$53,584.00 for the roof replacement on the digester and filter buildings at the WWTP. This is a 2020 budgeted item.

If you have any questions, please let me know.

Brian

C & K Services, Inc. of Newburg

William R. Chesak Jr.
6677 Carmody Ct. - P.O. Box 80

Newburg, Wisconsin 53060-0080

Office (262) 675-6557 ~ Fax (262) 675-6567

PROPOSAL SUBMIT JACKSON WATER TREATMENT PLANT		PHONE 262-677-0707	DATE 9-20-19
MAILING ADDRESS 312 S SPRING STREET		JOB NAME DIGESTER BUILDING ROOF	
CITY, STATE AND ZIP CODE PORT WASHINGTON WI		JOB LOCATION	
FAX NUMBER	Contractor Certification # 14351	CELL PHONE 262-689-1164	SALESMAN Jim Chesak

OWNER MUST GET BUILDING PERMIT

C & K SERVICES INCORPORATED IS PLEASED TO OFFER THE FOLLOWING FOR YOUR CONSIDERATION

ROOFING:

- **REMOVE THE ROOFING DOWN TO THE SPAN-CRETE**
- **HAUL ALL GARBAGE AWAY**
- **INSTALL 1 NEW DRAINS**
- **FLASH AROUND CURBS**
- **INSTALL NEW 4" ISO INSULATION IN 2 LAYERS OF 2"**
- **INSTALL NEW FULLY ADHERED 36 MILL FIBER TITE MEMBRANE WITH HEAT WELDED SEAMS**
- **INSTALL NEW PIPE BOOT FLASHINGS**
- **INSTALL NEW 24GA COPING CAP (MEDIUM BRONZE)**
- **20 YEAR MEMBRANE WARRANTY**
- **5 YEAR LABOR WARRANTY**
- **OWNER WILL BE RESPONSIBLE FOR THE DISCONNECT AND RE-HOOK UP OF THE HVAC UNIT ON ROOF**

TOTAL \$ 38,580.00

1/3 DOWN AT THE START OF THE JOB

All material guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above work involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

AUTHORIZED SIGNATURE *Jim Chesak*

Acceptance of Proposal-The prices, specification and conditions stated above as well as the conditions described on the back of this contract are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above and detailed on the back of this contract.

SIGNATURE _____

Date of Acceptance: _____
(Please sign and return one copy of proposal to our office)

HOMEOWNERS RESPONSIBILITIES:

- Remove personal items from walls that may be damaged during work
- Realignment of satellite dish
- Purchase BUILDING PERMIT if needed. The following numbers will be needed:
Dwelling Contractor Certification #14351
Dwelling Contractor Qualifier Certification #911742

DOWN PAYMENTS:

- All work exceeding \$1,000 are subject to a 1/3 down payment unless otherwise noted by your sales representative

PAYMENTS:

- Payment in full is due within fifteen (15) days of invoice date. The Client may pay in person with cash, by check via mail/in person or credit card. We accept MasterCard, Visa, and Discover.
- Any amounts not paid within fifteen (15) days are subject to a 1.5% interest charge per month (18% annual percentage rate) or other maximum allowed by law.
- **IF FULL PAYMENT IS NOT RECEIVED WITHIN 45 DAYS AND THE ACCOUNT GOES INTO THE PROCESS OF A "LIEN" OR IS REFERRED FOR COLLECTION; CLIENT AGREES TO PAY ALL COSTS OF LIENS, COLLECTIONS, INCLUDING REASONABLE ATTORNEY'S FEES, TO THE MAXIMUM EXTENT AS ALLOWED BY LAW.**

GREENSKY (financing):

- Plan 3188 – 18 months no interest if paid in full and no payments (Interest accrues during the promotional period but all interest is waived if the purchase amount is paid in full before the end of the promotional period)
- Plan 1164 – Reduced rate 4.99% with term of 60 months
- Plan 1206 – Reduced rate 6.99% with term of 120 months

C&K will make every reasonable effort to identify any necessary work and identify potential problems. Client understands that there may be problems which may not be discovered until after work has commenced (for example, hidden rot). C&K assumes no liability for any additional costs associated with such problems.

NOTICE CONCERNING CONSTRUCTION DEFECTS

Wisconsin law contains important requirements you must follow before you may file a lawsuit for defective construction against the contractor who constructed your dwelling or completed your remodeling project or against a window or door supplier or manufacturer. Section 895.07 (2) and (3) of the Wisconsin statutes requires you to deliver to the contractor a written notice of any construction conditions you allege are defective before you file your lawsuit, and you must provide your contractor or window or door supplier the opportunity to make an offer to repair or remedy the alleged construction defects. You are not obligated to accept any offer made by the contractor or window or door supplier. All parties are bound by applicable warranty provisions. Client acknowledges receipt of the "Wisconsin Right to Cure Law" brochure.

NOTICE OF LIEN RIGHTS – Section 779.02 (2) (a)

AS REQUIRED BY THE WISCONSIN CONSTRUCTION LIEN LAW, BUILDER HEREBY NOTIFIES OWNER THAT PERSONS OR COMPANIES FURNISHING LABOR OR MATERIALS FOR THE CONSTRUCTION ON OWNER'S LAND MAY HAVE LIEN RIGHTS ON OWNER'S LAND AND BUILDINGS IF NOT PAID. THOSE ENTITLED TO LIEN RIGHTS, IN ADDITION TO THE UNDERSIGNED BUILDER, ARE THOSE WHO CONTRACT DIRECTLY WITH THE OWNER OR THOSE WHO GIVE THE OWNER NOTICE WITHIN 60 DAYS AFTER THEY FIRST FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION. ACCORDINGLY, OWNER PROBABLY WILL RECEIVE NOTICES FROM THOSE WHO FURNISH LABOR OR MATERIALS

FOR THE CONSTRUCTION AND SHOULD GIVE A COPY OF EACH NOTICE RECEIVED TO THE MORTGAGE LENDER, IF ANY. BUILDER AGREES TO COOPERATE WITH THE OWNER AND THE OWNER'S LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID.

C & K Services, Inc. of Newburg

William R. Chesak Jr.
6677 Carmody Ct. - P.O. Box 80

Newburg, Wisconsin 53060-0080

Office (262) 675-6557 ~ Fax (262) 675-6567

PROPOSAL SUBMIT JACKSON WATER TREATMENT PLANT		PHONE 262-677-0707	DATE 9-20-19
MAILING ADDRESS 312 S SPRING STREET		JOB NAME FILTER BUILDING ROOF	
CITY, STATE AND ZIP CODE PORT WASHINGTON WI		JOB LOCATION	
FAX NUMBER	Contractor Certification # 14351	CELL PHONE 262-689-1164	SALESMAN Jim Chesak

OWNER MUST GET BUILDING PERMIT

C & K SERVICES INCORPORATED IS PLEASED TO OFFER THE FOLLOWING FOR YOUR CONSIDERATION

ROOFING:

- **REMOVE THE ROOFING DOWN TO THE SPAN-CRETE**
- **HAUL ALL GARBAGE AWAY**
- **INSTALL 2 NEW DRAINS**
- **FLASH AROUND CURBS**
- **INSTALL NEW 4" ISO INSULATION IN 2 LAYERS OF 2"**
- **INSTALL NEW FULLY ADHERED 36 MILL FIBER TITE MEMBRANE WITH HEAT WELDED SEAMS**
- **INSTALL NEW PIPE BOOT FLASHINGS**
- **INSTALL NEW 24GA COPING CAP (MEDIUM BRONZE)**
- **20 YEAR MEMBRANE WARRANTY**
- **5 YEAR LABOR WARRANTY**

TOTAL \$ 45,010.00

1/3 DOWN AT THE START OF THE JOB

All material guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from above work involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

AUTHORIZED SIGNATURE *Jim Chesak*

Acceptance of Proposal-The prices, specification and conditions stated above as well as the conditions described on the back of this contract are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above and detailed on the back of this contract.

SIGNATURE _____

Date of Acceptance: _____
(Please sign and return one copy of proposal to our office)

HOMEOWNERS RESPONSIBILITIES:

- Remove personal items from walls that may be damaged during work
- Realignment of satellite dish
- Purchase BUILDING PERMIT if needed. The following numbers will be needed:
Dwelling Contractor Certification #14351
Dwelling Contractor Qualifier Certification #911742

DOWN PAYMENTS:

- All work exceeding \$1,000 are subject to a 1/3 down payment unless otherwise noted by your sales representative

PAYMENTS:

- Payment in full is due within fifteen (15) days of invoice date. The Client may pay in person with cash, by check via mail/in person or credit card. We accept MasterCard, Visa, and Discover.
- Any amounts not paid within fifteen (15) days are subject to a 1.5% interest charge per month (18% annual percentage rate) or other maximum allowed by law.
- **IF FULL PAYMENT IS NOT RECEIVED WITHIN 45 DAYS AND THE ACCOUNT GOES INTO THE PROCESS OF A "LIEN" OR IS REFERRED FOR COLLECTION; CLIENT AGREES TO PAY ALL COSTS OF LIENS, COLLECTIONS, INCLUDING REASONABLE ATTORNEY'S FEES, TO THE MAXIMUM EXTENT AS ALLOWED BY LAW.**

GREENSKY (financing):

- Plan 3188 – 18 months no interest if paid in full and no payments (Interest accrues during the promotional period but all interest is waived if the purchase amount is paid in full before the end of the promotional period)
- Plan 1164 – Reduced rate 4.99% with term of 60 months
- Plan 1206 – Reduced rate 6.99% with term of 120 months

C&K will make every reasonable effort to identify any necessary work and identify potential problems. Client understands that there may be problems which may not be discovered until after work has commenced (for example, hidden rot). C&K assumes no liability for any additional costs associated with such problems.

NOTICE CONCERNING CONSTRUCTION DEFECTS

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ANY. BUILDER AGREES TO COOPERATE WITH THE OWNER AND THE OWNER'S LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID.



Dehling • Voigt, Inc.

PERFORMANCE by CRAFTSMEN

ROOFING • SIDING • INSULATION
GUTTERS • WINDOW REPLACEMENT
ASBESTOS ABATEMENT

4229 HWY Y - P.O. BOX 199
NEWBURG, WI 53060
(262) 675-6552 METRO (262) 377-3997
FAX: (262) 675-2305

Owner Village Of Jackson Phone 414-840-0560 Date 9-20-2019
Address P.O. Box 637 Jeff Deitsch
Jackson, Wisconsin. 53037
Job Site

Approx. completion date
(Weather conditions permitting)

No oral or implied agreements

Unless otherwise specified, this contract does not include abatement or removal of mold. The owner warrants that all known mold issues have been disclosed and agrees to indemnify and hold harmless Dehling Voigt for any incidental damages caused by mold not disclosed and specifically made part of this contract. It is further understood that Dehling Voigt has inspected only those parts of the premises directly affected by the work to be performed under this contract and has not undertaken a complete inspection of the premises.

Dehling-Voigt, Inc. hereinafter referred to as DV, proposes to furnish all labor, materials, and equipment necessary to perform the following work:

Remove loose gravel and haulaway – overlay existing roofing with one layer of one inch ISO insulation being anchored to concrete deck using approved fasteners – to totally adhere new black 60 mil Epdm Rubber roofing properly flashing to all roof projections and drains – new brown clad metal coping/drip flashings. 15 year material and labor warranty – includes clean up and removal of debris.

**** Northeast Building: Total \$ 55,760.00**

OPTION; tear off existing roofing to concrete deck and add additional layer of one insulation R- 12 ADD \$ 9,816.00

*****Center roof between to round towers as above \$ 22,880.00**

OPTION; tear off existing roofing to concrete deck and add addition layer of one inch insulation R-12 Add \$ 4, 095.00

OWNERS MUST OBTAIN BUILDING PERMIT

To furnish labor and materials, complete in accordance with the above specifications, for the sum of: Dollars(\$)

with payment to be made as follows: NET UPON COMPLETION OR AS FOLLOWS:

Payments of the consideration previously stated, together with payment of any extras as may be agreed upon, shall be made as follows: on or before the 10th of each month, 90% of all materials delivered to the job site and of the work performed during the preceding calendar month. Final payment is due within ten (10) days after completion of the work performed under this agreement.

Unless otherwise specified, this contract does not include abatement or removal of asbestos materials. The owner warrants that all known asbestos materials have been disclosed and agrees to indemnify and hold harmless Dehling Voigt for any incidental damages caused by asbestos materials not disclosed and specifically made part of this contract. It is further understood that Dehling Voigt has inspected only those parts of the premises directly affected by the work to be performed under this contract and has not undertaken a complete inspection of the premises. DV is only transporting owner's asbestos containing material to dump site.

I HAVE READ THE REVERSE SIDE OF THIS PROPOSAL REGARDING TERMS AND CONDITIONS AND UNDERSTAND THIS AGREEMENT IS SUBJECT TO THOSE CONDITIONS. THE CONDITIONS, SPECIFICATIONS, PRICE, AND TERMS ARE SATISFACTORY AND HEREBY ACCEPTED.

ACCEPTED _____ DATE _____
(Owner)

ACCEPTED _____ DATE _____
(Owner)

BY REPRESENTATIVE  APPROVED BY _____ DATE _____
Dehling-Voigt, Inc.

TERMS AND CONDITIONS

PLEASE NOTE: All unseen structural repairs, masonry, carpentry, not spelled out in this contract, will be charged on a time and material basis. Any alteration or deviation from above specifications, will involve extra costs, which will be an extra charge over and above the estimate. DV is not responsible for damage when applying siding or installing insulation in sidewalls to unseen wiring or other items in the wall. Personal property falling from ceilings, walls, or shelves because of DV working on structure, will be responsibility of owner. When DV personnel are working in or around structure, any value items (property) in work area must be removed or protected by owner. DV will not be responsible under any circumstances for this property. After any windows are installed DV is not responsible for condensation on units.

This proposal may be withdrawn if not accepted within 30 days from date of proposal.

DV is covered by Workmen's Compensation and Public Liability insurance.

Owner represents that he is in fact the legal owner of the premises on which labor and materials are to be performed. Guaranties and Warranties shall not apply if payments are not made as agreed. No verbal or implied Warranties and Guaranties shall be honored by DV. If either a Guarantee or Warranty is discussed, this contract must be appended by a standard DV Warranty document. A Waiver of Lien and any warranties or guaranties will be furnished only after final payment is made. There shall be no oral or implied agreement.

"AS REQUIRED BY WISCONSIN CONSTRUCTION LIEN LAW, BUILDER HEREBY NOTIFIES OWNER THAT PERSONS OR COMPANIES FURNISHING LABOR OR MATERIALS FOR THE CONSTRUCTION OF THE OWNER'S LAND MAY HAVE LIEN RIGHTS ON OWNER'S LAND AND BUILDINGS IF NOT PAID. THOSE ENTITLED TO LIEN RIGHTS, IN ADDITION TO THE UNDERSIGNED BUILDER, ARE THOSE WHO CONTRACT DIRECTLY WITH THE OWNER OR THOSE WHO GIVE THE OWNER NOTICE WITHIN 60 DAYS AFTER THEY FIRST FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION, ACCORDINGLY, OWNER WILL PROBABLY RECEIVE NOTICES FROM THOSE WHO FURNISH LABOR OR MATERIALS FOR THE CONSTRUCTION, AND SHOULD GIVE A COPY OF EACH NOTICE RECEIVED TO HIS MORTGAGE LENDER, IF ANY. BUILDER AGREES TO CO-OPERATE WITH THE OWNER AND HIS LENDER, IF ANY, TO SEE THAT ALL POTENTIAL LIEN CLAIMANTS ARE DULY PAID."

Should any dispute arise as to the performance of this contract, DV and the owner shall each choose an arbitrator, who shall choose a third arbitrator, and all disputes regarding the performance herein shall be determined in accordance with the rules of the American Arbitration Association by the aforesaid three arbitrators and the Wisconsin Arbitration Statutes.

THIS CONTRACT SHALL BE CONSTRUED AS BEING WRITTEN AND SIGNED AT OUR HOME OFFICE AT NEWBURG, OZAUKEE COUNTY, WISCONSIN. IT IS FURTHER AGREED BOTH PARTIES HAVE DRAFTED THE ABOVE SPECIFICATIONS TOGETHER/ EQUALLY AND THERE ARE NO ORAL OR IMPLIED AGREEMENTS OR FACTS THAT HAVE NOT BEEN HEREIN STATED ABOVE.

All heating, air conditioning, electrical and sheet metal work are excluded from this contract unless specifically stated in this contract.

When DV is tearing off roofs, any damage done to electrical wire under roof membrane, will be paid by owner. When installing roof insulation or roofing membrane with screws and plates, any damage done to wiring or other unseen objects will be paid by owner. After roof tear off, any structural movement or damage will be owners responsibility.

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DV will not be responsible after roof, gutters, and siding are installed for changes in water, ice, or snow shedding from building. There shall be no liability for delays on completion of work due to unusual weather or any circumstances beyond our control. DV assumes no responsibility for removal of water, ice, snow or other debris from the roof of premises in order to perform. DV will charge on a time and material basis if removal has to be made.

YOU, THE BUYER, MAY CANCEL THIS TRANSACTION AT ANY TIME PRIOR TO MIDNIGHT OF THE THIRD BUSINESS DAY AFTER THE DATE OF THIS TRANSACTION.

If change in roof slope is desired, we do not warrant 100% drainage on any roof, whatever the circumstances.

OWNER MUST OBTAIN BUILDING PERMIT

I also agree to be liable for penalties and additional cost resulting from DV being stopped by Building Inspector if a permit is not purchased. It is the responsibility of owner to check this specification with local building inspector to be sure all codes are met. If this specification does not meet local or state codes, DV will be held harmless.



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PERFORMANCE by CRAFTSMEN

ROOFING • SIDING • INSULATION
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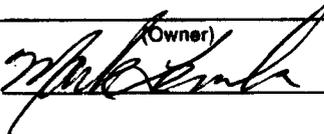
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(Owner)

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BY REPRESENTATIVE  APPROVED BY _____ DATE _____
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WENGER

ROOFING

SHEET METAL

CLADDING

August 23, 2019
Attn: Jeff Deitsch

CARPENTERS
PERFECT 10
A W A R D



Re-Roofing Proposal

Project Name: Village of Jackson Waste Water Treatment Plant
Project Location: W194 N16658 Eagle Dr.
Jackson, WI
Addendum: None
PW Required: No
Sections Bid: EPDM Flat Re-Roofing

Summary: Re-Roofing: We will furnish and install labor and materials required for a complete watertight roofing and sheet metal job as per the following scope of work:

Total Bid Amount Digester Bldg: **\$19,503.00**
 Nineteen Thousand Five Hundred Three and 00/100

Total Bid Amount Filter Bldg : **\$30,252.00**
 Thirty Thousand Two Hundred Fifty Two and 00/100

Option #1 - Flash in in two (2) curbs. We will flash in two (2) curbs to the Filter building.

To accept initial here _____ FINAL TOTAL **\$3,829.00**

Bid Notes:

- ✓ We have all lifts figured to access our work and unload our materials.
- ✓ We have all dumpster figured for our own debris.
- ✓ We have permits figured.
- ✓ Sample for each building was taken and tested for asbestos. Results came back negative.
- ✓ On the Digester building, no work to be completed inside the "round areas".
- ✓ New flashings figured at the "round area" of the Digester building.

SCOPE OF WORK

We hereby propose to furnish labor and material as follows:

EPDM Flat Re-Roofing

1. The jobsite will remain clean and organized at all times.
2. We will be responsible for clean up and all debris removal.
3. A core cut was done on site. It revealed the following:
 - a. Pea gravel.
 - b. ¼" BUR (tested negative for asbestos).
 - c. 4" spancrete.
 - d. Metal deck.
 - e. Structurally sloped.
 - f. **THIS WAS THE SAME ON EACH BUILDING.**
4. We will remove and dispose of the existing pea gravel.
5. We will remove and dispose of the existing BUR.
6. We will furnish and adhere one (1) layer of 1/2" Secure Shield.
7. We will furnish and install a fully adhered 60 mil **Carlisle** black EPDM rubber membrane in strict accordance with manufacturer specifications.

8. We will furnish and install all necessary flashings, fasteners, termination bar and adhesive required for a complete and water tight roofing job.
9. We will provide a **CARLISLE 15 year membrane only** warranty.
10. **Exclusions:**
 - a. Walk-way pads.
 - b. Removal of any pipes, stacks, RTU's, etc.
 - c. New drains.

Related Sheet Metal

1. We will furnish and install the following 24ga steel roofing related sheet metal products:
 - a. Segmented coping at Digester building (2x_ blocking supplied).
 - b. Edge metal at Digester building.
 - c. Edge metal at perimeter of Filter building.
2. We will furnish and install all required fasteners, flashings and related caulk for a complete watertight system.

Exclusions:

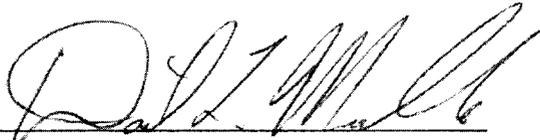
1. See above for section specific exclusions.
2. No winter conditions (snow shoveling).

Our goal is to bring value to your project, beyond just the specifications listed above.....

1. We will perform all work within OSHA safety regulations. We have a very comprehensive safety program and excellent safety stats.
2. This project will be assigned a project manager (who will keep the project on track and complete all required paperwork) and also a site superintendent (who will be onsite daily to ensure we are meeting your expectations with regard to schedule, manpower, jobsite organization, safety, scope of work, etc.).
3. We have successfully completed many projects of similar scope and size. To learn more about the history of our family roofing company and also see projects we have completed, visit our website www.wengerroofing.com.

Thank you for the opportunity to bid on this project. If you have any questions regarding our proposal, please give David a call at (920) 918-9051.

Thank you,

A handwritten signature in black ink, appearing to read 'D. Mueller', written over a horizontal line.

David Mueller – Business Development
Wenger Roofing & Sheet Metal
A Division of Wenger Construction, Inc.

Memo

To: Brian Kober
From: Dan Rathke
CC: Jeff Deitsch
Date: 3/24/2020
Re: Booster station floor repaint

The weld seams and floor are showing rust in the underground booster station. I had requested 3 quotes to prep and paint floor and 6 inches above the weld seam.

Contractor	Price
Lakeside Painting Inc	\$2200.00
Water Tower Clean & coat	\$4800.00
Goldsmith Painting & Cleaning	\$5175.00

I recommend that we use Lakeside Painting Inc to do the prepping and painting of the underground booster station not to exceed \$2200.00. Lakeside also said they will add sand to the paint to create a non-slip coating to the floor at no additional cost.

Dan Rathke
Water Utility Supervisor



To: Dan Rathke – Water Utility Supervisor
W194 N16660 Eagle Dr
Jackson, WI

Re: **Q20001– Booster Station Floor -60% Solid Epoxy Floor Coating**

From: Jerry Garlock
Lakeside Painting, Inc.

Date: March 12, 2020

Dear: Dan

Lakeside Painting Inc. hereby agrees to supply all labor, material, and equipment necessary to complete the Epoxy Coating located at the aforementioned location per our walkthrough using the following specifications and guidelines:

Scope & Treatment of Work: Booster Station Floor 60% Solid Epoxy Floor Coating

Epoxy Floor Coating System: 2

1. Prepare floor surfaces by sanding to prepare surfaces for proper bonding of new epoxy floor system
2. Apply (2) two coats of Macro Poxy

Includes:

1. Epoxying 6 inches up on wall around perimeter of floor

Base Bid: \$2,200.00 Two Thousand Two Hundred and 00/100 Dollars

Terms:

PAYMENT OF WORK COMPLETED IS TO BE PAID TO US UPON RECEIPT OF INVOICE. After 30 days from date of invoice, interest on the unpaid balance will be charged at the maximum rate allowed by law plus reasonable collection fee will be charged if necessary. If paid by credit card, an additional 5% surcharge will apply.

ACCEPTANCE OF PROPOSAL

The prices, specifications, terms and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. I also understand that Lakeside Painting, Inc. preserves their lien rights for the improvements now under construction on the above JOB NAMED Real Estate if payment is not received as outlined above.

Please sign and return (1) one copy, keeping one for your records

Acceptance Signature _____ Date _____

Price Is Good For: 90 Days

Thank you, for the opportunity to bid your project. If you have any questions or need anything further please contact me at 800-642-9445.

Sincerely,

Jerry Garlock
Lakeside Painting, Inc.

Lakeside Painting, Inc. 2892 Austin Street ▪ P.O. Box 106 ▪ East Troy, WI 53120-0106
262-642-9445 ▪ 800-642-9445 ▪ Fax 262-642-7544 ▪ www.lakesidepainting.com

Water Tower Clean and Coat, Inc.

W11822 Reynold Rd.

Lodi, WI 53555

Phone: 608-234-8932

Fax: 608-592-7574

Prepared by: Sam Paque



Customer

Dan Rathke

Jackson, WI

watersuper@villageofjackson.com

414-840-9832

DESCRIPTION	Quantity	AMOUNT
Booster Station floor renovation: Step 1, Hand tool grind all the rusty and failed areas on the floor and in the seam of the floor and wall. Step 2, Shop vac clean all debris and wipe clean with rags. Step 3, Spot touch up prime all bare metal using Tnemec Chembuild 135 epoxy. Step 4, Overcoat the entire floor and up with sidewall 6 inches using Tnemec series 20 submersible duty epoxy.	1	4,800.00
Subtotal		\$4,800.00
Tax %		0.000%
Other		\$0.00
TOTAL Due		\$4,800.00

TERMS AND CONDITIONS

1. Customer will be billed after work is completed.
2. Please email or mail the signed price quote to the address above

Customer Acceptance (sign below):

x _____

Print Name:

Sam Paque, 608-234-8932, sam@watertowermixingsystems.com

Thank You For Your Business!



engineering | architecture | environmental | surveying
landscape architecture | planning | economic development

W61 N497 Washington Avenue
Cedarburg, WI 53012
262-204-2360
800-472-7372
FAX 262-375-2688
www.cedarcorp.com

May 1, 2020

Village of Jackson
N168 W20733 Main Street
PO Box 637
Jackson, WI 53037

Attn: Mr. Brian Kober, P.E., Director of Public Works

Re: Application for Payment No. 3
Chateau Drive and Hickory Lane Reconstruction
Project No. 05789-0009

Dear Mr. Kober:

Enclosed for your use in payment to Payne & Dolan, Inc. in the amount of \$166,024.49 is Application for Payment No. 3.

Following your review and approval, please complete the application for payment form within the areas reserved for the Owner and process payment to the Contractor accordingly.

Should you have any questions, please feel free to contact me at our Cedarburg office.

Sincerely,

CEDAR CORPORATION

A handwritten signature in blue ink that reads "Douglas T. Kroes".

Douglas T. Kroes
Senior Construction Manager

Enclosed: As Noted

Cc: Parker Sovey, Project Manager – Payne & Dolan, Inc.

Contractor's Application for Payment No. 3

	Application Period: 11/15/19 - 4/9/20	Application Date: 4/9/2020
To (Owner): Village of Jackson	From (Contractor): Payne & Dolan, Inc.	Via (Engineer): Cedar Corporation
Project: Chateau Drive and Hickory Lane Reconstruction	Contract:	
Owner's Contract No:	Contractor's Project No: 205083	Engineer's Project No: 05789-0009

Application For Payment Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
1	\$38,171.57	\$1,590.00
TOTALS	\$38,171.57	\$1,590.00
NET CHANGE BY CHANGE ORDERS	\$36,581.57	

1. ORIGINAL CONTRACT PRICE.....	\$ 873,842.00
2. Net change by Change Orders.....	\$ 36,581.57
3. Current Contract Price (Line 1 ± 2).....	\$ 910,423.57
4. TOTAL COMPLETED AND STORED TO DATE (Column I total on Progress Estimates).....	\$ 910,423.57
5. RETAINAGE:	
a. 5% X \$910,423.57 Work Completed.....	\$ 45,521.18
b. 5% X _____ Stored Material.....	\$ _____
c. Total Retainage (Line 5.a + Line 5.b).....	\$ 45,521.18
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ 864,902.39
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$ 698,877.90
8. AMOUNT DUE THIS APPLICATION.....	\$ 166,024.49

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:

(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;

(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and

(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.



Contractor Signature

By: Parker Sovey	Date: 4/9/2020
------------------	----------------

Payment of:	\$ 166,024.49 (Line 8 or other - attach explanation of the other amount)
is recommended by:	 (Engineer) 4-13-20 (Date)
Payment of:	\$ 166,024.49 (Line 8 or other - attach explanation of the other amount)
is approved by:	<div style="text-align: center; border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;">(Owner)</div> (Date)
Approved by:	<div style="text-align: center; border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;">Funding or Financing Entity (if applicable)</div> (Date)

Unit Price Progress Estimate

Contractor's Application

Project: Chateau Drive and Hickory Lane Reconstruction				Application Number: 3								
Application Period: 11/15/19 - 4/9/20				Application Date: April 9, 2020								
A				B	C	D	E	F	G	H	I	J
Bid No.	Item Description	Estimated Bid Quantity	Unit Price	Quantity Completed						Total Completed & Stored to Date (C+E+G)		% Comp.
				Previous Applications		This Application		Materials Stored		Quantity	Amount	
				Quantity	Amount	Quantity	Amount	Quantity	Amount			
A-1	COMMON EXCAVATION, INCLUDING ASPHALT PAVEMENT REMOVAL	1,100	\$58.00	812.71	\$47,137.18	152.57	\$8,849.06			965.28	\$55,986.24	87.8%
A-2	SAW CUTTING ASPHALT ROADWAY	155	\$3.00	155	\$465.00					155	\$465.00	100.0%
A-3	SANITARY MANHOLE RING AND CASTING REPLACEMENT	5	\$1,250.00	5	\$6,250.00					5	\$6,250.00	100.0%
A-4	8" PVC WATER MAIN	576	\$117.50	554	\$65,095.00	19.00	\$2,232.50			573	\$67,327.50	99.5%
A-5	VALVE ABANDONMENT	3	\$850.00	3	\$2,550.00					3	\$2,550.00	100.0%
A-6	SALVAGE HYDRANT	1	\$3,000.00	1	\$3,000.00					1	\$3,000.00	100.0%
A-7	1 1/4" HDPE WATER SERVICE RELAY	350	\$104.00	365.2	\$37,980.80					365.2	\$37,980.80	104.3%
A-8	HYDRANT ASSEMBLY	1	\$7,800.00	1	\$7,800.00					1	\$7,800.00	100.0%
A-9	8" GATE VALVE	3	\$4,100.00	3	\$12,300.00					3	\$12,300.00	100.0%
A-10	12" RCP STORM SEWER	448	\$94.00	445	\$41,830.00					445	\$41,830.00	99.3%
A-11	CATCH BASIN	2	\$2,750.00	3	\$8,250.00					3	\$8,250.00	150.0%
A-12	4" PVC STORM SEWER LATERAL (10 UNITS)	722	\$77.50	852.5	\$66,068.75					852.5	\$66,068.75	118.1%
A-13	REMOVE CONCRETE SIDEWALK	4,523	\$3.00	4023	\$12,069.00					4023	\$12,069.00	88.9%
A-14	4" CONCRETE SIDEWALK	5,030	\$8.37			4,699.30	\$39,333.14			4699.3	\$39,333.14	93.4%
A-15	REMOVE CURB AND GUTTER	1,172	\$4.00	1007	\$4,028.00					1007	\$4,028.00	85.9%
A-16	30" CURB AND GUTTER TYPE D	1,172	\$20.00	1007	\$20,140.00	105.00	\$2,100.00			1112	\$22,240.00	94.9%
A-17	REMOVE CONCRETE DRIVEWAY APRON	1,404	\$3.50	3338.2	\$11,683.70					3338.2	\$11,683.70	237.8%
A-18	7" CONCRETE DRIVEWAY APRON	2,664	\$11.00	33.52	\$368.72	4,324.52	\$47,569.72			4358.04	\$47,938.44	163.6%
A-19	EXCAVATION BELOW SUBGRADE (EBS)	150	\$20.00	61.3	\$1,226.00					61.3	\$1,226.00	40.9%
A-20	EBS BACKFILL 1 1/4" DENSE	150	\$19.00	122.6	\$2,329.40					122.6	\$2,329.40	81.7%
A-21	EBS BACKFILL 3" DENSE	150	\$18.00									
A-22	CRUSHED AGGREGATE BASE COURSE 1 1/4"	1,375	\$16.50	1351.16	\$22,294.14					1351.16	\$22,294.14	98.3%
A-23	LOWER LAYER HMA PAVEMENT	460	\$91.00	434.21	\$39,513.11	152.57				434.21	\$39,513.11	94.4%
A-24	UPPER LAYER HMA PAVEMENT	250	\$120.00			320.99	\$38,518.80			320.99	\$38,518.80	128.4%
A-25	TRAFFIC CONTROL	1	\$11,999.90	1	\$11,999.90					1	\$11,999.90	100.0%
A-26	TREE REMOVAL	3	\$1,250.00	5	\$6,250.00					5	\$6,250.00	166.7%
A-27	LAWN RESTORATION	862	\$11.75			862.00	\$10,128.50			862	\$10,128.50	100.0%
A-28	INLET PROTECTION	9	\$125.00	10	\$1,250.00					10	\$1,250.00	111.1%
B-1	COMMON EXCAVATION, INCLUDING ASPHALT PAVEMENT REMOVAL	815	\$48.00	707	\$33,936.00					707	\$33,936.00	86.7%
B-2	SAW CUTTING ASPHALT ROADWAY	175	\$3.00	198	\$594.00					198	\$594.00	113.1%
B-3	SANITARY MANHOLE RING AND CASTING REPLACEMENT	2	\$1,250.00	2	\$2,500.00					2	\$2,500.00	100.0%
B-4	12" PVC WATER MAIN	337	\$154.00	336	\$51,744.00					336	\$51,744.00	99.7%
B-5	VALVE ABANDONMENT	1	\$850.00	1	\$850.00					1	\$850.00	100.0%
B-6	1 1/4" HDPE WATER SERVICE RELAY	220	\$104.00	173	\$17,992.00					173	\$17,992.00	78.6%
B-7	12" GATE VALVE	1	\$5,600.00	1	\$5,600.00					1	\$5,600.00	100.0%
B-8	8" GATE VALVE	1	\$4,100.00	1	\$4,100.00					1	\$4,100.00	100.0%
B-9	4" PVC STORM SEWER LATERAL	309	\$77.50	332	\$25,730.00					332	\$25,730.00	107.4%
B-10	REMOVE CONCRETE SIDEWALK	2,511	\$3.00	2511	\$7,533.00					2511	\$7,533.00	100.0%
B-11	4" CONCRETE SIDEWALK	3,197	\$9.50	3248.54	\$30,861.13					3248.54	\$30,861.13	101.6%
B-12	REMOVE CURB AND GUTTER	741	\$4.00	778	\$3,112.00					778	\$3,112.00	105.0%
B-13	30" CURB AND GUTTER TYPE D	741	\$20.50	778	\$15,949.00	(2.00)	-\$41.00			776	\$15,908.00	104.7%
B-14	REMOVE CONCRETE DRIVEWAY APRON	369	\$3.50	569	\$1,991.50					569	\$1,991.50	154.2%
B-15	7" CONCRETE DRIVEWAY APRON	551	\$11.30	762.16	\$8,612.41	1.23	\$13.90			763.39	\$8,626.31	138.5%
B-16	EXCAVATION BELOW SUBGRADE (EBS)	125	\$20.00	52.72	\$1,054.40	38.90	\$778.00			91.62	\$1,832.40	73.3%
B-17	EBS BACKFILL 1 1/4" DENSE	125	\$19.00	105.44	\$2,003.36	77.78	\$1,477.82			183.22	\$3,481.18	146.6%

Unit Price Progress Estimate

Contractor's Application

Project: Chateau Drive and Hickory Lane Reconstruction				Application Number: 3								
Application Period: 11/15/19 - 4/9/20				Application Date: April 9, 2020								
A				B	C	D	E	F	G	H	I	J
Bid No.	Item Description	Estimated Bid Quantity	Unit Price	Quantity Completed						Total Completed & Stored to Date (C+E+G)		% Comp.
				Previous Applications		This Application		Materials Stored		Quantity	Amount	
				Quantity	Amount	Quantity	Amount	Quantity	Amount			
A-1	COMMON EXCAVATION, INCLUDING ASPHALT PAVEMENT REMOVAL	1,100	\$58.00	812.71	\$47,137.18	152.57	\$8,849.06			965.28	\$55,986.24	87.8%
B-18	EBS BACKFILL 3" DENSE	125	\$18.00									
B-19	CRUSHED AGGREGATE BASE COURSE 1 1/4"	1,025	\$16.50	1161.81	\$19,169.87	(347.68)	-\$5,736.72			814.13	\$13,433.15	79.4%
B-20	LOWER LAYER HMA PAVEMENT	350	\$93.80	349.47	\$32,780.29					349.47	\$32,780.29	99.8%
B-21	UPPER LAYER HMA PAVEMENT	190	\$122.56			190.00	\$23,286.40			190	\$23,286.40	100.0%
B-22	TRAFFIC CONTROL	1	\$11,451.80	1	\$11,451.80					1	\$11,451.80	100.0%
B-23	TREE REMOVAL	3	\$1,250.00	3	\$3,750.00					3	\$3,750.00	100.0%
B-24	LAWN RESTORATION	920	\$11.75	690	\$8,107.50	230.00	\$2,702.50			920	\$10,810.00	100.0%
B-25	INLET PROTECTION	6	\$125.00	6	\$750.00					6	\$750.00	100.0%
CO	CREDIT - 13 CURB BOX MATERIAL	13	-\$30.00	13	-\$390.00					13	-\$390.00	100.0%
CO	CREDIT - STORM LATERAL CLEAN-OUT	4	-\$300.00	4	-\$1,200.00					4	-\$1,200.00	
CO	STUMP GRINDING	2	\$500.00	2	\$1,000.00					2	\$1,000.00	
CO	CHIMNEY REBUILD - CATCH BASIN	5	\$600.00	4	\$2,400.00	1.00	\$600.00			5	\$3,000.00	100.0%
CO	CHIMNEY REBUILD - STORM MANHOLES	4	\$650.00	4	\$2,600.00					4	\$2,600.00	100.0%
CO	YARD DRAIN GRATE WITH 8" SDR 35 STORM LEAD	1	\$2,950.00			1.00	\$2,950.00			1	\$2,950.00	
CO	SANITARY LATERAL RELOCATION	2	\$4,600.00	2	\$9,200.00					2	\$9,200.00	100.0%
CO	ITEM A-11 - ADD 1 CATCH BASIN	1	\$2,750.00									
TOTAL					\$735,660.95		\$174,762.62				\$910,423.57	

PARTIAL WAIVER OF CONSTRUCTION LIEN

§779.05, Wis. Stats.

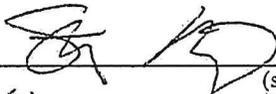
Date: **April 10, 2020**

- 1. Claimant's Name: Payne & Dolan, Inc.
 Claimant's Address: N173 W21120 Northwest Passage Wy, Jackson, WI 53037
- 2. Property Improved by Contractor's Work (check one):
 Street address: Chateau Dr & Hickory Ln, Jackson, WI
 Legal description attached.
- 3. Contractor's Work furnished at the request of: (name of party which requested or contracted for work)

VILLAGE OF JACKSON

- 4. Waiver of lien rights, contingent upon receipt of payment, is made for (select one):
 The following work: Asphalt paving & related work completed to date on the Village of Jackson Chateau Drive & Hickory Lane Reconstruction project / P&D #205083
(insert description of type of labor, services, material, plans or specifications supplied by Contractor, including percentage performed dollar value, and dates as necessary to accurately describe the Work being waived, stating exceptions, if any)
 All Work to date of this Waiver in the amount of: _____
- 5. Title Companies, Lenders or others may require disclosure of the Contractor's subcontractors and material suppliers before disbursement of funds related to the Contractor's above-described Work. If so required, specify name(s) of Contractor's subcontractors and material suppliers furnishing any portion of the Work being waived:
(attach additional sheets if necessary)

CONTRACTOR NAME: PAYNE & DOLAN, INC.

By: 
(signature)

Authorized Agent's Name: Steven D Higgins
(print name of person signing above)

Title: Vice President

Address: N173 W21120 Northwest Passage Wy, Jackson, WI 53037

Telephone Number: 262-677-5520

NOTE: This is a conditional waiver of lien rights in that the validity of this waiver is dependent upon the actual receipt of payment. If the check issued is returned "NSF" or payment stopped, this waiver of lien is void.

§779.05 Waivers of Lien. Provides, in part "(1) Any document signed by a lien claimant or potential claimant and purporting to be a waiver of construction lien rights under this subchapter, is valid and binding as a waiver whether or not consideration was paid therefor and whether the document was signed before or after the labor or material was furnished or contracted for. Any ambiguity in such document shall be construed against the person signing it. Any waiver document shall be deemed to waive all lien rights of the signer for all labor, services, material, plans or specifications performed, furnished or procured, or to be performed, furnished or procured by the claimant at any time for the improvement to which the waiver relates, except to the extent that the document specifically and expressly limits the waiver to apply to a particular portion of such labor, services, material, plans or specifications. A lien claimant or potential lien claimant of whom a waiver is requested is entitled to refuse to furnish a waiver unless paid in full for the labor, services, material, plans or specifications to which the waiver relates. A waiver furnished is a waiver of lien rights only, and not of any contract rights of the claimant otherwise existing."

Contractor's failure to pay its subcontractors or material suppliers from monies received for its Work may result in civil or criminal liability under Wisconsin's theft by contractor statute, §779.02(5), Wis. Stats.

PARTIAL WAIVER OF CONSTRUCTION LIEN
§779.05, Wis. Stats.

Date: April 13, 2020

1. Claimant's Name:
Claimant's Address:
2. Property Improved by Contractor's Work (check one):
 Street address: Chateau Dr & Hickory Ln, Jackson, WI
 Legal description attached.
3. Contractor's Work furnished at the request of: (name of party which requested or contracted for work)

VILLAGE OF JACKSON

4. Waiver of lien rights, contingent upon receipt of payment, is made for (select one):
 The following work: Asphalt paving & related work completed to date on the Village of Jackson
Chateau Drive & Hickory Lane Reconstruction project / P&D #205083
(insert description of type of labor, services, material, plans or specifications supplied by Contractor,
including percentage performed dollar value, and dates as necessary to accurately describe the Work being
waived, stating exceptions, if any)
 All Work to date of this Waiver in the amount of: _____
5. Title Companies, Lenders or others may require disclosure of the Contractor's subcontractors and
material suppliers before disbursement of funds related to the Contractor's above-described Work. If
so required, specify name(s) of Contractor's subcontractors and material suppliers furnishing any
portion of the Work being waived:

(attach additional sheets if necessary)

CONTRACTOR NAME: Highway Landscapers Inc.

By: Scott Skinkis
(signature)

Authorized Agent's Name: Scott Skinkis
(print name of person signing above)

Title: PRESIDENT

Address: 1900 Bohm Drive Little Chute

Telephone Number: 920-759-1701 WI 54140

NOTE: This is a conditional waiver of lien rights in that the validity of this waiver is dependent upon the actual receipt of payment. If the check issued is returned "NSF" or payment stopped, this waiver of lien is void.

§779.05 Waivers of Lien. Provides, in part "(1) Any document signed by a lien claimant or potential claimant and purporting to be a waiver of construction lien rights under this subchapter, is valid and binding as a waiver whether or not consideration was paid therefor and whether the document was signed before or after the labor or material was furnished or contracted for. Any ambiguity in such document shall be construed against the person signing it. Any waiver document shall be deemed to waive all lien rights of the signer for all labor, services, material, plans or specifications performed, furnished or procured, or to be performed, furnished or procured by the claimant at any time for the improvement to which the waiver relates, except to the extent that the document specifically and expressly limits the waiver to apply to a particular portion of such labor, services, material, plans or specifications. A lien claimant or potential lien claimant of whom a waiver is requested is entitled to refuse to furnish a waiver unless paid in full for the labor, services, material, plans or specifications to which the waiver relates. A waiver furnished is a waiver of lien rights only, and not of any contract rights of the claimant otherwise existing."

Contractor's failure to pay its subcontractors or material suppliers from monies received for its Work may result in civil or criminal liability under Wisconsin's theft by contractor statute, §779.02(5), Wis. Stats.

PARTIAL WAIVER OF CONSTRUCTION LIEN

§779.05, Wis. Stats.

Date: April 13, 2020

1. Claimant's Name:
Claimant's Address:

2. Property Improved by Contractor's Work (check one):
 Street address: Chateau Dr & Hickory Ln, Jackson, WI
 Legal description attached.

3. Contractor's Work furnished at the request of: (name of party which requested or contracted for work)

VILLAGE OF JACKSON

4. Waiver of lien rights, contingent upon receipt of payment, is made for (select one):

The following work: Asphalt paving & related work completed to date on the Village of Jackson Chateau Drive & Hickory Lane Reconstruction project / P&D #205083
(insert description of type of labor, services, material, plans or specifications supplied by Contractor, including percentage performed dollar value, and dates as necessary to accurately describe the Work being waived, stating exceptions, if any)
(

All Work to date of this Waiver in the amount of: _____

5. Title Companies, Lenders or others may require disclosure of the Contractor's subcontractors and material suppliers before disbursement of funds related to the Contractor's above-described Work. If so required, specify name(s) of Contractor's subcontractors and material suppliers furnishing any portion of the Work being waived:

(attach additional sheets if necessary)

CONTRACTOR NAME: DC Burbach, Inc.

By: _____
(signature)

Authorized Agent's Name: Peter H. Burbach
(print name of person signing above)

Title: President

Address: 1228 N2762 Dupainville Rd. - Waukesha, WI 531

Telephone Number: (262) 547-4337

NOTE: This is a conditional waiver of lien rights in that the validity of this waiver is dependent upon the actual receipt of payment. If the check issued is returned "NSF" or payment stopped, this waiver of lien is void.

§779.05 Waivers of Lien. Provides, in part "(1) Any document signed by a lien claimant or potential claimant and purporting to be a waiver of construction lien rights under this subchapter, is valid and binding as a waiver whether or not consideration was paid therefor and whether the document was signed before or after the labor or material was furnished or contracted for. Any ambiguity in such document shall be construed against the person signing it. Any waiver document shall be deemed to waive all lien rights of the signer for all labor, services, material, plans or specifications performed, furnished or procured, or to be performed, furnished or procured by the claimant at any time for the improvement to which the waiver relates, except to the extent that the document specifically and expressly limits the waiver to apply to a particular portion of such labor, services, material, plans or specifications. A lien claimant or potential lien claimant of whom a waiver is requested is entitled to refuse to furnish a waiver unless paid in full for the labor, services, material, plans or specifications to which the waiver relates. A waiver furnished is a waiver of lien rights only, and not of any contract rights of the claimant otherwise existing."

Contractor's failure to pay its subcontractors or material suppliers from monies received for its Work may result in civil or criminal liability under Wisconsin's theft by contractor statute, §779.02(5), Wis. Stats.



engineering | architecture | environmental | surveying
landscape architecture | planning | economic development

W61 N497 Washington Avenue
Cedarburg, WI 53012
262-204-2360
800-472-7372
FAX 262-375-2688
www.cedarcorp.com

May 5, 2020

Village of Jackson
N168 W20733 Main Street
PO Box 637
Jackson, WI 53037

Attn: Mr. Brian Kober, P.E., Director of Public Works

Re: Contractor's Application for Payment No. 1
Municipal Complex
Project No. J05789-0002

Dear Mr. Kober:

Enclosed for your use in payment to Mike Koenig Construction Co., Inc. in the amount of \$91,390.00 is Contractor's Application for Payment No. 1.

Following your review and approval, please complete the application for payment forms within the areas reserved for the Owner. Thereafter, retain one copy for your records, provide the second copy to the Contractor with payment, and provide the third copy to our office.

Should you have any questions, please feel free to contact me at our Cedarburg office.

Sincerely,

CEDAR CORPORATION

Douglas T. Kroes
Senior Construction Manager

Enclosed: As Noted

Cc: Pete Schmoll, Project Manager – Mike Koenig Construction Co., Inc.

Owner Engineer
 Contractor Funding Agency

Contractor's Application for Payment No. 1

Application Period: 03/18/20 TO 4/30/20		Application Date: 4/30/2020
To (Owner): Village of Jackson	From (Contractor): Mike Koenig Construction Co., Inc.	Via (Engineer): Cedar Corporation
Project: Municipal Complex	Contract: B-20	
Owner's Contract No:	Contractor's Project No: 200500	Engineer's Project No: J5789-0002

Application For Payment Change Order Summary

Approved Change Orders				
Number	Additions	Deductions		
			1. ORIGINAL CONTRACT PRICE.....	\$ 11,595,340.00
			2. Net change by Change Orders.....	\$
			3. Current Contract Price (Line 1 ± 2).....	\$ 11,595,340.00
			4. TOTAL COMPLETED AND STORED TO DATE	
			(Column I total on Progress Estimates).....	\$ 96,200.00
			5. RETAINAGE:	
			a. 5% X \$96,200.00 Work Completed.....	\$ 4,810.00
			b. 5% X _____ Stored Material.....	\$
			c. Total Retainage (Line 5.a + Line 5.b).....	\$ 4,810.00
			6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ 91,390.00
			7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$
			8. AMOUNT DUE THIS APPLICATION.....	\$ 91,390.00
TOTALS				
NET CHANGE BY				
CHANGE ORDERS				

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:

(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;

(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and

(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor Signature

By: [Signature] Date: 5-5-20

Payment of: \$ 91,390.00
(Line 8 or other - attach explanation of the other amount)

is recommended by: [Signature] 5-5-20
(Engineer) (Date)

Payment of: \$ 91,390.00
(Line 8 or other - attach explanation of the other amount)

is approved by: _____
(Owner) (Date)

Approved by: _____
Funding or Financing Entity (if applicable) (Date)

Progress Estimate - Lump Sum Work

Contractor's Application

Project: Municipal Complex			Application Number: 1					
Application Period: 3/18/2020 to 4/30/2020			Application Date: 4/30/2020					
		Work Completed		E	F		G	
Specification Section No.	Description	B Scheduled Value (\$)	C From Previous Application (C+D)	D This Period	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
01 10 00	General Conditions	\$280,000.00		\$11,200.00		\$11,200.00	4.0%	\$268,800.00
00 61 13.13	Bond	\$80,000.00		\$80,000.00		\$80,000.00	100.0%	
33 00 00	Site Utilities	\$225,200.00						\$225,200.00
31 00 00	Site Work	\$669,830.00						\$669,830.00
32 12 00	Asphalt	\$213,247.00						\$213,247.00
22 31 13	Fencing	\$23,834.00						\$23,834.00
32 90 00	Landscaping	\$45,000.00						\$45,000.00
03 30 00	Concrete Foundations	\$180,000.00						\$180,000.00
03 30 00	Concrete Flatwork	\$515,000.00						\$515,000.00
03 45 00	Precast Concrete	\$1,690,000.00						\$1,690,000.00
04 00 00	Masonry	\$325,000.00						\$325,000.00
05 12 00	Structural Steel	\$780,000.00						\$780,000.00
06 10 00	Carpentry	\$180,000.00						\$180,000.00
12 32 16	Cabinets	\$162,080.00						\$162,080.00
07 21 12	Insulation	\$5,165.00						\$5,165.00
07 53 23	Roofing	\$330,875.00						\$330,875.00
07 24 00	EIPS	\$21,782.00						\$21,782.00
07 92 00	Caulking	\$15,000.00						\$15,000.00
08 11 13	HM & Wood Doors	\$206,860.00						\$206,860.00
08 41 13	Aluminum Entrances	\$297,800.00						\$297,800.00
08 36 00	Overhead Doors	\$304,999.00						\$304,999.00
09 21 16	Gypsum Board Assemblies	\$543,000.00						\$543,000.00
09 63 00	Flooring	\$217,739.00						\$217,739.00
09 67 23	Epoxy Flooring	\$49,669.00						\$49,669.00
09 90 00	Painting	\$153,577.00						\$153,577.00
09 51 13	Acoustic Ceilings	\$85,250.00						\$85,250.00
10 00 00	Specialties	\$80,000.00						\$80,000.00
10 51 00	Lockers	\$109,673.00						\$109,673.00
10 56 26.13	Mobil Storage Shelving	\$35,000.00						\$35,000.00
12 20 00	Furnishings - Blinds	\$7,245.00						\$7,245.00
14 24 23	Elevator	\$59,050.00						\$59,050.00
14 46 10	Firehouse Lift	\$53,000.00						\$53,000.00
14 93 13	Firehouse Slide Pole	\$21,500.00						\$21,500.00
23 00 00	Mechanical HVAC	\$1,215,000.00						\$1,215,000.00
21 00 00	Sprinklers	\$109,510.00						\$109,510.00
22 00 00	Plumbing	\$613,850.00						\$613,850.00
26 00 00	Electrical	\$1,146,400.00						\$1,146,400.00
00 00 00	OH, Supervision & Profit	\$344,205.00		\$5,000.00		\$5,000.00	0.9%	\$339,205.00

Progress Estimate - Lump Sum Work

Contractor's Application

Project: Municipal Complex				Application Number: 1				
Application Period: 3/18/2020 to 4/30/2020				Application Date: 4/30/2020				
		Work Completed		E	F		G	
A		B	C	D	Materials Presently Stored (not in C or D)	Total Completed and Stored to Date (C + D + E)	% (F / B)	Balance to Finish (B - F)
Specification Section No.	Description	Scheduled Value (\$)	From Previous Application (C+D)	This Period				
		\$11,595,340.00		\$96,200.00		\$96,200.00		\$11,499,140.00

Memo

To: John Walther, Village Administrator
From: Brian W. Kober, P. E., Director of Public Works *BWK*
Subject: Review of Quotes for Retaining Wall Repair
STH 60 Path from Ridgeway Drive to Eagle Drive
Date: May 6, 2020
CC: Village Board

The retaining wall associated with the STH 60 Path from Ridgeway Drive to Eagle Drive has failed in the middle of the wall. The freeze/thaw of surface water that was to flow over the sidewalk made its way through the joint between the wall and sidewalk. The path and wall were constructed in 2016, so no warranty exist. Three methods of repair were reviewed, and one is recommended for the repair:

- 1) **Steel Piling Wall:** If aesthetics is not a concern, steel sheet piling was suggested and reviewed as a method of repair. Problems were trying to find a local contractor or even a contractor to install the steel sheet pilings. The wall is 140 ft in length, and the sheet piling length is 10 ft allowing 5 ft to be anchored in the ground. Using the website of iSheetPile, the cost for the installation is \$66,766.00. The price does not included backfilling of stone between the existing wall and the new retaining wall.
- 2) **Retaining Wall Re-built:** Having a more aesthetic wall, a price was requested to rebuild the landscaped block wall. The method is labor intensive, so the cost is higher. The new proposed wall would be installed with Stratfrid geo-grid material with 6-ton traffic bond and 65-ton clear stone. Drain tile would be installed to drain the water from behind the wall. Total cost is \$64,228.00.
- 3) **Concrete Retaining Wall:** Two concrete wall designs were discussed with the contractor. The design selected was the wall with a larger footing and a shorter wall to stay out of the wall. Drain tile will be installed. The two quotes received were from Johnson & Sons Paving for \$49,847.00 and the second from TP Concrete for \$35,000.00.

The recommendation is to hire TP Concrete (local contractor) in the amount of \$35,000.00 for the wall repair.

If you have any questions, please let me know.

Brian



JACKSON
CARWASH

WASH	WAX	WAX & LAUNDRY
WAX TO GO	WAX TO GO	WAX TO GO
WAX TO GO	WAX TO GO	WAX TO GO
WAX TO GO	WAX TO GO	WAX TO GO

FREEWASH, FREEWAX



Steel Sheet Piling Cost and Bidding

Getting the Most Competitive Bids

In order to secure a competitive bid for the sheet piling portion of your job, you must ensure that your design engineer properly outlines the strength parameters of the job and the required design life. To simply pick a specific steel section and use the attributes of this piece of steel as the design parameters for the project will limit the options of the bidders and result in a much higher cost to the owner.

Here are two examples of how your engineer may want to properly specify steel sheet piling:

In order to secure the most efficient steel piling solution for your structural design needs, we suggest that you clearly state valid "strength parameter." For most applications, either of the following examples should be used:

1) Specify Via Section Modulus and Steel Grade

a) **Section Modulus**: For example, say in a section of plans which has a 500 foot (~152 m) length of wall and a sheet-piling length of 48 feet (~14.6 m), you require a minimum section modulus of 30 in³/ft (~150 cm³/m). Please note that any steel wall type meeting the required 30 in³/ft minimum section modulus (assuming the same grade of steel) would be considered as an acceptable alternative.

Please note that it would be incorrect to say, "We have specified a particular sheet piling section; however, any equivalent hot-rolled sheet piling section may be considered." The reason this would be wrong is the following: say the steel sheet piling section has a section modulus of 33.5 in³/ft — by not stating the minimal section modulus needed (30 in³/ft) you would not give the correct information to those who are bidding the project.

2) Specify by Design Moment.

a) **Design Moment**: For example, say in a section of plans which has 500 feet (~152 m) of wall length and a sheet-piling length of 48 feet (14.6 m), you require a minimum design moment of 75.8 k-in./ft (~28 KN-m/m). Then, any hot-rolled steel piling section meeting the required 75.8 k-in./ft. Design Moment would be considered equivalent. Particular steel sections should not be specified as they have a certain design moment resisting capacity and it should be up to the contractor or engineer to choose a steel piling section that most safely and efficiently meets the specified design moment criteria.

Please note the following:

Do not confuse "Design Moment" with "Moment of Inertia."

Moment of Inertia is essentially the stiffness of the sheet piling section and is the initial property required to calculate the section modulus of a given profile. Moment of Inertia is NOT typically a stand-alone design criteria. Only in special cases when deflection is of critical concern should the Moment of Inertia be considered independently.

Steel vs Concrete Tool

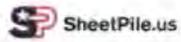
Enter your wall dimensions and the values below will adjust automatically.

wall length	140	ft	wall height	10	ft
-------------	-----	----	-------------	----	----

retaining wall type	construction days	total cost	cost per linear ft	cost per square ft
Steel Sheet Pile Wall	10	\$66766	\$477	\$25.1
Soldier Pile and Lagging Wall	19	\$126630	\$905	\$47.61
Concrete Modular Unit Gravity Wall	23	\$106652	\$762	\$40.09
Mechanically Stabilized Earth Wall	26	\$133812	\$956	\$50.31
Cast-In-Place Reinforced Concrete Wall	35	\$190526	\$1361	\$71.63
Slurry Wall	47	\$294840	\$2106	\$110.84

Approximate cost and construction time for different wall types is based on 2009 RSMeans pricing for the US and extrapolated from the 2009 NASSPA Retaining Wall Comparison Technical Report.

[» more](#)



[Privacy](#) | [Log In](#)

T. 866-666-PILE (7453)
+1.512.243.1228
info@sheetpile.com



The PilePro Group
 P.O. Box 366
 Austin, TX 78767
Tel: 866-666-PILE (7453)
Fax: 866-626-PILE (7453)
 info@pilepro.com



Solution Estimate

EZ80

Samuel Roll Form Group



Summary

wall height	10.00 ft
target wall length	140.00 ft
actual wall length	141.67 ft
panel quantity	68
pieces to install	68
WADIT® sealant	680.00 ft
choose WADIT® sealant	
wall area	1,416.67 ft²
panel weight	41.09 lb/ft
weight per ft ²	19.72 lb/ft²
section modulus	20.50 in³/ft
moment of inertia	110.00 in⁴/ft
total weight	13.971 short tons

Z-Sheet Pile	
name	EZ80
units	68
height	10.00 ft
weight per ft	41.09 lb/ft
total weight	13.971 short tons



Johnson & Sons Paving Co.
 20275 W Good Hope Rd
 Lannon, WI 53046

Johnson & Sons Paving Co.
 20275 W Good Hope Rd
 Lannon, WI 53046
 Phone: 262-251-5585
 Fax: 262-251-3477

Web: www.johnsonandsonspaving.com

QUOTE #: 29590

Job Site: Wall and sidewalk- Jackson
 N168W20733 Main Street, PO Box
 637
 Jackson, WI 53037

Send To:
 Brian Kober
 Village of Jackson
 N168W20733 Main Street, PO Box
 637
 Jackson, WI 53037

Proposal Date: 04/19/2020
Sales Person: Greg Marcotte
Net Terms: Due Upon Completion
Phone #:
Mobile #: 414-333-9696
Email: dirpubwks@villageofjackson.com

Service: Sidewalk and wall- Village of Jackson	Price
<p>Miscellaneous Service</p> <p>Option 1: Retaining wall re-build.</p> <p>Install silt fencing and inlet protection.</p> <p>Remove existing railing and store at the village shop. Remove existing retaining wall and dispose of block.</p> <p>Remove existing concrete sidewalk. Install Stratgrid geo-grid material with 6 ton traffic bond and 65 ton of clear stone. Install 140LF of 4" perforated drain tile.</p> <p>Install 840 each of the rockwood legend block with integrated anchor bar, 115lbs each to support road and sidewalk. 140 LF x 6' high.</p> <p>Install 100 each of the universal caps.</p> <p>Form and pour 6" concrete sidewalk against the new retaining wall.</p> <p>Re-install railing with concrete anchor bolts.</p> <p>Complete landscape restoration to include topsoil, seed, mulch and straw.</p> <p>Remove silt and inlet protection.</p> <p>140 x 6 sidewalk</p> <p>Saw cut and excavate the existing surface.</p> <p>All pavements are 100% recycled for our environment.</p> <p>Fine grade, water and compact the aggregate base course.</p> <p>Form and pour <u>6</u> inches of reinforced concrete.</p> <p>Using low chert WI Dot concrete mix.</p>	<p>\$ 64,228.00</p>

Miscellaneous Service

\$ 58,944.00

Option 2- New concrete poured wall and concrete sidewalk.

Install silt fencing and inlet protection.

Remove existing railing and store at the village shop.
Remove existing retaining wall and dispose of block.

Remove existing concrete sidewalk.
Install Stratgrid geo-grid material with 6 ton traffic bond and 65 ton of clear stone.

Prep and pour 10" x 36" footing with 5/8 rod and 24" OC, with 3 each of the 5/8 the longitudinal.

Install 140LF of 4" perforated drain tile to exit base of concrete wall.

Form and pour 140' x 6' wall 8" thick with 5/8 rod set long way.

Backfill wall again with clear stone and geo-grid.

Form and pour 6" concrete sidewalk against the new concrete wall, with tie rods 24" on center into existing poured wall. 140 x 6

Re-install railing with concrete anchor bolts.

Complete landscape restoration to include topsoil, seed, mulch and straw.

install rip-rap stone in front of the concrete wall.

Remove silt and inlet protection.

Important Notes: This proposal is good for 30 days. If any stone can be salvaged, we will offer a credit of \$8/ton.

Please review each option for scope approval with the Village, permits will be responsibility of owner.

Johnson & Sons Paving Co.
Greg Marcotte
gmarcotte@johnsonandsonspaving.com
(262) 895-9319

Please review attached terms and conditions.

That in consideration of Johnson & Sons Paving , extension of credit to the above described customer, the undersigned personally agrees and guarantees to pay any balance due from the customer and any and all expenses, including court costs, legal and administrative expenses and attorney fees paid or incurred by Johnson & Sons Paving endeavoring to collect the sums owed by customer.

Customer Signature: _____ Date: _____



Johnson & Sons Paving Co.
 20275 W Good Hope Rd
 Lannon, WI 53046

Johnson & Sons Paving Co.

20275 W Good Hope Rd
 Lannon, WI 53046
 Phone: 262-251-5585
 Fax: 262-251-3477

Web: www.johnsonandsonspaving.com

QUOTE #: 29828

Job Site: Wall and sidewalk- Jackson
 N168W20733 Main Street, PO Box
 637
 Jackson, WI 53037

Send To:
 Brian Kober
 Village of Jackson
 N168W20733 Main Street, PO Box
 637
 Jackson, WI 53037

Proposal Date: May 5, 2020
Sales Person: Greg Marcotte
Net Terms: Due Upon Completion
Phone #:
Mobile #: 414-333-9696
Email: dirpubwks@villageofjackson.com

Service: Sidewalk and wall- Village of Jackson

Miscellaneous Service

New scope of work and specs provided by Brian.

-New concrete poured wall and concrete sidewalk.

Install silt fencing and inlet protection. erosion control.

Remove existing railing and store at the village shop.
 Remove existing retaining wall and dispose of block.

Remove existing concrete sidewalk.
 Install Stratgrid geo-grid material with 6 ton traffic bond and 65 ton of clear stone.

Prep and pour 10" x 5' footing with 5/8 rod and 24" OC, with 3 each of the 5/8 the longitudinal.

Install 140LF of 4" perforated drain tile to exit base of concrete wall.

Form and pour 140' x 30" wall 12" thick with 5/8 rod set long way.

Backfill wall again with clear stone and geo-grid.

Form and pour 6" concrete thickened edge sidewalk to sit on top of the new concrete wall, with tie rods 24" on center into existing poured wall. 140 x 6

Re-install railing with concrete anchor bolts.

Complete landscape restoration to include topsoil, seed, mulch and straw.

Install rip-rap stone in front of the concrete wall. (add on option, not included in price-\$1500.00)

Remove silt and inlet protection.

Total: \$ 49,847.00

Important Notes: This proposal is good for 30 days. If any stone can be salvaged, we will offer a credit of \$8/ton.

Please review each option for scope approval with the Village, permits will be responsibility of owner.

Johnson & Sons Paving Co.
Greg Marcotte
gmarcotte@johnsonandsonspaving.com
(262) 895-9319

Please review attached terms and conditions.

That in consideration of Johnson & Sons Paving , extension of credit to the above described customer, the undersigned personally agrees and guarantees to pay any balance due from the customer and any and all expenses, including court costs, legal and administrative expenses and attorney fees paid or incurred by Johnson & Sons Paving endeavoring to collect the sums owed by customer.

Customer Signature: _____ Date: _____

Terms & Conditions

This is a Guaranty of payment and is a continuing Guaranty. Liability shall continue regardless of the payment, reduction, creation or any change in the amount of the obligations hereby guaranteed until each and all such obligations have been paid and satisfied in full. This Guaranty shall inure to the benefit of Johnson & Sons Paving Co. and its successors and assigns and shall be binding upon Property/Business Owner and the executors, administrators and other legal representatives and/or agents of the Property/Business Owner.

Property/Business Owner is responsible for the removal of vehicles and all other personal property from the job site prior to commencement of work. Traffic control will be provided by Johnson & Sons Paving Co unless otherwise specified. It shall become the responsibility of the Property/Business Owner to maintain barricades and/or closures if required after Johnson & Sons Paving Co personnel leave the site. Johnson & Sons Paving Co is not responsible for excessive cleaning or preparing the site including but not limited to power sweeping, unless otherwise specified. Balance of contract is due within listed net terms; outstanding invoices will be subject to a 2% monthly (24% annually) finance charge.

Asphalt Sealing: Johnson & Sons Paving Co is not responsible for defects in work resulting from weather conditions below 50° and/or driving on surfaces prior to proper cure time. Areas containing oil stains or other chemicals may affect bonding of sealcoat products and therefore cannot be guaranteed.

Crack Filling: Johnson & Sons Paving Co will be sealing cracks based on the poundage identified within the contract. This may not include all of the cracks in the zone. An additional charge may apply for crack filler used above our quoted amount with the approval of the Property/Business Owner. Alligator or spider web cracked areas are excluded from this proposal unless otherwise noted in the contract, paving repairs are recommended for these areas.

Patchwork/Paving: One mobilization is included to each job site, ("one trip to site by the paving crew") unless 2 or more trips are noted. All permits are the responsibility of Property/Business Owner or their Agent Johnson & Sons Paving Co warranty for materials and workmanship is of the term of one year from the last substantial labor date and is in lieu of any other warranty or remedy required by law. Johnson & Sons Paving Co warranty excludes remedy for damage or defect caused by abuse, modifications not executed by Johnson & Sons Paving Co, its subcontractors or suppliers, improper or insufficient maintenance, improper operation, normal wear and tear under normal usage, or excessive manipulation over the original designed criteria. Johnson & Sons Paving Co is not responsible for damage to or injuries caused by any privately (not installed by a Public Utility) placed underground wires, pipes, sewers, conduits, obstructions or restrictions. Property/Business Owner or their agent agrees to indemnify and hold harmless Johnson & Sons Paving Co from any and all claims, liabilities, costs and expenses whatsoever arising from the above. This Contract does not contemplate the encountering of underlying contaminants, blocks, brick, railroad ties, concrete, wood, fabrics or other unsuitable materials or unusual conditions encountered during the work. Should these conditions be encountered, Property/Business Owner or their agent will be charged for the extra work incurred. Johnson & Sons Paving Co is not responsible for damage to landscaping as a result of work preparation, execution or completion. Johnson & Sons Paving Co is not responsible for any restoration of adjacent areas disturbed as a result of the work. Johnson & Sons Paving Co is also not responsible for changes needed in landscaping to insure the proper continuation of drainage flow from the project area. It is the Property/Business Owner's or their agent's responsibility to back fill edges of paved areas. Johnson & Sons Paving Co is not responsible for low spots in asphalt of less than 1/2 inch. Parking lots with pitch of 1% or less may occur water ponding. The mean value of sawed core samples shall govern for determining compacted asphalt thickness. The State of Wisconsin Department of Transportation Standard Specifications, 1998 Edition, is as follows: 405.5.10.3.1 General. 405.5.10.2.2 Thickness. The thickness of leveling, binder and surface courses shall be in reasonably close conformity with the thickness shown on the plans or established by the engineer. Johnson & Sons Paving Co is not responsible for concrete breakage due to normal construction equipment traffic. Heaving and cracking of asphalt pavements caused by, but not limited to wet conditions, expansive soils, reflective cracking, and freeze-thaw cycles is not the responsibility of Johnson & Sons Paving Co. Property/Business owner or their agent understands this risk is inherent in this kind of work. Grading: The grading Johnson & Sons Paving Co performs may not prevent unwanted water from accumulating on the property. Johnson & Sons Paving Co does not warrant (express or implied) that its grading work will prevent, eliminate or reduce unwanted on site water accumulation or flowage on the property. However, Johnson & Sons Paving Co does warrant that its grading will meet applicable industry standards as to percentage grade requirements. Johnson & Sons Paving Co is responsible for constructing average asphalt thickness as stated per this contract, which conforms to standard Wisconsin Department of Transportation practices and specifications. Should a dispute arise between the parties concerning this contract or the rights and duties of either party, Johnson & Sons Paving Co may elect, at its sole discretion, to have the dispute settled by arbitration held in accordance with the Construction Industry Rules of the American Arbitration Association in effect at the time Johnson & Sons Paving Co makes the election for arbitration. Johnson & Sons Paving Co must make the election to arbitrate no later than 60 days after the proper service of a summons. Any written notice required to be given the undersigned Property/Business Owner or their agent pursuant to this Contract shall be sent registered mail, postage prepaid to the undersigned Property/Business Owner or their agent at the address in this Contract's caption. Upon Contract acceptance, if cancellation notice is not received in writing prior to 3 business days after date of acceptance, in accordance with the terms below, Johnson & Sons Paving Co assumes that the Property/Business Owner or their agent accepts the work herein described and the terms and conditions of sale.

BMCI Construction Inc
 T.P. Concrete Services LLC
 7040 N Trenton Rd
 West Bend, WI 53090



Quotation

Phone # 262-334-7499
 Fax # 262-334-2226

office@bmciconstruction.com

Date	Quotation #
5/1/2020	15744

Quoted To:
Jackson Village of N168W20733 Main St. P.O. Box 637 Jackson, WI 53037

Job Info
Hwy 60 Wall Repair

Terms

Item No	Description	Rate	Qty	U/M	Total
	Remove & Replace approximately 140lf of concrete wall and walkway Includes: Remove and Replace Railings Erosion Control Demo wall and walk Excavation Install fabric and stone under footing Footing, wall, and new sidewalk as per T.P. drawing Restoration NOT INCLUDED: Necessary Permits	35,000.00	1	LS	35,000.00
Total					\$35,000.00

As required by the Wisconsin Construction Lien Law, BMCI Construction, Inc., hereby notifies owner that persons or companies furnishing labor or material for construction on owner's land may have lien rights on owner's land and buildings if not paid. Those entitled to lien rights, in addition to BMCI Construction are those who contract directly with the owner or those who give owner notice within 60 days after they furnish labor or material for the construction. Accordingly, owner probably will receive notices from those who furnish labor or materials for the construction, and should give a copy of each notice to his mortgage lender, if any, to see that all potential lien claimants are duly paid.

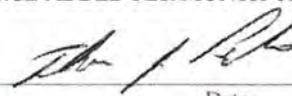
All material is guaranteed to be as specified. All work to be completed in a substantial workmanlike manner according to specifications submitted per standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders and will become an extra charger over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Workman's Compensation Insurance.

This proposal may be withdrawn by us if not accepted within 30 days.

ACCEPTANCE

The above prices, specifications, and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above. INVOICE PAYABLE UPON RECEIPT. 1-1/2% SERVICE CHARGE ADDED PER MONTH ON UNPAID BALANCE.

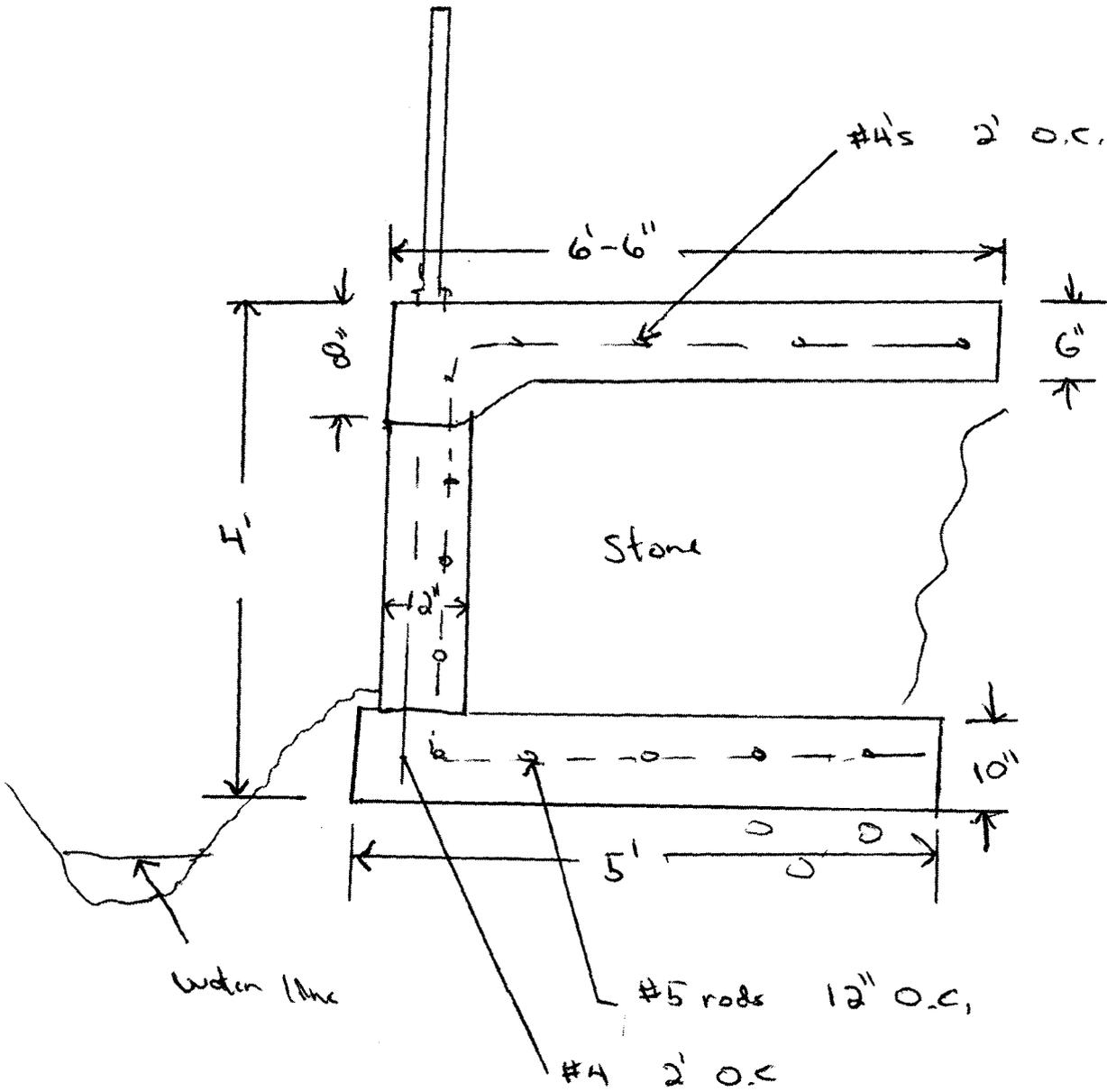
 Signature Date

Rick Kopeschka  5/4/20
 Signature Date

Please return a signed copy; keep a copy for your records.

T.P Concrete Services LLC

Jackson Hwy 60 Wall Repair



Drawing



VILLAGE OF JACKSON PLAN COMMISSION APPLICATION - SUBMITTAL GUIDE

(Meetings are held the fourth Thursday of the month. Applications are DUE the 1st Friday of the month for that month's meeting.)

<u>ACTION REQUESTED</u>	<u>FEE</u>	<u>SUBMITTAL REQUIREMENTS</u> <i>Refer to number items in shaded column →</i>	<u>TYPE OF INFORMATION DESCRIBED</u> <i>(See reverse side for further instructions)</i>	<u>Paper or Digital Copy Required</u>
CONCEPT PLAN	\$50	1,2,6,13	1) Complete Application <i>(all pages)</i>	Both
CONDITIONAL USE			2) Describe the intended use and operation	Both
			3) Address labels of adjacent owners to be notified (200' / 500')	Both
- Full Review	\$150	1,2,3,4,5,6,7,14,15,16,18,19,20	4) Property owner acknowledgement of the request	Both
- *Special Use (to existing CU)	\$50	1,2,4,5,6,7,13	5) Impact Statement	Both
PLANNED UNIT DEVELOPMENT	\$150	1,2,3,4,5,6,7,8,9,10,14,15,16,17,18,20	6) Location Map	Both
			7) Development Plan / Site Plan	Both
- *Special Use (to existing PUD)	\$50	1,2,3,4,5,6,7,13 (14-22 upon request)	8) Preliminary Plat	Both
REZONING	\$200	1,2,3,4,6,9 or 10 (500' for rezoning) 200' for Cond. Use or PUD Site Plan)	9) Final Plat	Both
			10) Certified Survey Map	Both
CERTIFIED SURVEY MAP (CSM)	\$150	1,2,6,10,20	11) Annexation Petition	Both
MINOR SUBDIVISION	\$150	1,2,3,5,6,10,15,16,17,18,20	12) Annexation Map	Both
			13) Sketch Plan	Both
EXTRA TERRITORIAL PLAT/CSM	\$150	1,2,6,9 / 10	14) Landscape and Buffer Plan	Both
EXTRA TERRITORIAL PLAT OUTSIDE SANITARY SRVC. AREA	\$50	1,2,6,9 / 10	Engineering Review - Infrastructure	
PRELIMINARY PLAT	\$380	1,2,3,5,6,9,15,16,17,18	15) Grading / Drainage Plan	Both (24x36)
			16) Water / Sanitary Sewer / Storm Sewer Plans	Both (24x36)
FINAL PLAT / Final Plat Reappl.	\$100	1,2,3,5,6,9,15,16,17,18,20	17) Street / Right of Way cross sections	Both (24x36)
			18) Erosion Control Plan	Both (24x36)
ANNEXATION / ATTACHMENT	\$200	1,2,3,4,5,6,11,12,21	19) Proposed colors / materials	Both
			20) Developers Agreement	Both
STREET EASEMENT/ VACATION	\$150	1,2,3,4,6,9	21) Annexation Agreement <i>(includes pre-annex agreements)</i>	Both
			22) Other -	Both
VARIANCE / APPEAL	\$150	1,2,3,4,6,7		
MAILING LABELS	\$25	For all property addresses within 200 feet For all properties within 500' if rezoning ONLY	Muse submit additional fee if not providing labels	Both

*SPECIAL USE PERMITS are applicable to EXISTING Conditional Use Permits and Planned Unit Developments. The granting of a Special Use Permit shall not change the character of the principal use or conflict with the purpose and intent of the original Conditional Use or Planned Use Development approval. Special Use Permits shall be reviewed for impact on neighboring uses in addition to the neighborhood. Compatibility is a primary consideration.

Examples of special uses include: New or expanded tenant uses including occupancies, minor changes to building facades, minor lighting changes, paint schemes, certain accessory structures, sign replacements of equal or lesser size or other uses or modifications as determined by the Village.

Applications shall be submitted NO LATER than 4:00 PM on the 1st Friday of the month to be considered at that month's meeting. In some cases, additional copies of a submittal may be required. Only COMPLETE applications shall be presented to the Planning Commission and the Village Board for action. Applications submitted without a pre-submittal conference risk delay.

The Planning Commission meets on the last Thursday of each month unless there is a conflict with a holiday. The Village Board meets on the second Tuesday of each month at which a public hearing may be held. A decision on the request could be made at that time.

EXPLANATION OF TYPES OF INFORMATION REQUIRED (From front page of application form)

1. **Application Form:** You MUST SUBMIT both HARD (paper) and DIGITAL (USB Drive) copies of your application.
2. **Letter of Intent:** What you are requesting in your own words? (Be brief)
3. **Mailing/Address Labels:** It is your responsibility to provide the Village with addresses labels of ALL adjacent property owners within a 200-foot radius of the subject property. If mailed notification is required for your application, an incorrect address may cause a delay. (Additional \$25 is required if Village provides address labels.)
4. **Proof of Property Ownership:** A copy of a deed, tax notice, title insurance policy (first page), recorded plat, etc.
5. **Impact Statement:** In general, the following points represent most of the topics to be addressed in the impact statement. Specific points will be designated at the pre-submittal conference by staff.
 - A. General hours of operation.
 - B. Unusual conditions which warrant special attention (hazardous materials storage, fire hazards, odors, noise generation, etc.
 - C. Vehicle trip generation (trips per day per unit x number of units).
 - D. Estimated numbers of vehicles and/or equipment, materials, to be parked and/or stored on site.
 - E. Proposed sign(s) advertising business, directional signage, dwelling unit rental, etc.
 - F. Proposed dates of construction and completion.
 - G. Anticipated user profiles (for residential developments).
 - H. Annual water consumption estimate (100% occupancy and build-out).
 - I. Annual sewage generation estimate (100% occupancy and build-out).
6. **Location Map:** An aerial map indicating where the site is located within the Village.
7. **Development Plan:** Show entire proposal on the site. Include edge of pavement and/or back of the curb line, sidewalks (existing and proposed), structure footprint(s), driveways, parking areas, fencing, refuse enclosures, locations of accessory uses, and overall dimensions of structures and setbacks, etc. Landscape plans and water/sewer/storm plans may be shown combined on the plan if the composition is easily read and understood.
8. **Plat Map:** Prints of the preliminary and final (recordable plat), with proper signature blocks.
10. **Certified Survey Map:** A recordable document showing the legal and mapped description of the land division.
11. **Annexation Petition/Attachment Request:** Shows owner is supporting the annexation.
12. **Annexation Map:** A recordable map having the legal and mapped description of the parcel to be annexed.
13. **Sketch Plan:** An informal drawing depicting the proposal for discussion purposes.
14. **Landscape Plan:** Show location, size, type, botanical name & common name of proposed trees & shrubs. Also details surface treatments. Show walls, fence location and style, buffers/screening and similar details.
15. **Grading/Drainage Plan:** Show original & proposed grades & runoff calculations based on a 10-year storm. It is usually combined with a Storm Sewer Plan. (Storm sewer system, ditches, culverts, etc.)
16. **Water/Sewer/Storm Sewer Plans:** Show size and location of proposed water mains & fire hydrants; size and location of the proposed sanitary sewer system with gradient profiles and invert elevations; shows the proposed storm drainage system as in #15 above.
17. **Street Crossing Sections:** Section shows curb, gutter, paving, and sidewalk relative to the right-of-way width.
18. **Erosion Control Plan:** A map of existing site conditions on a scale of at least 1-inch equals 100 feet showing the site, boundaries and immediately adjacent areas which accurately identify site locations.
19. **Proposed Building Colors and Materials:** Submit samples of exterior colors and materials.
20. **Improvement Agreement:** An agreement between the developer and the Village determining park dedications and the responsibilities for street, water, sewer, and the storm sewer improvements and extensions.
21. **Annexation Agreement.**

MEETINGS AT WHICH THE REQUEST IS BEING HEARD SHOULD BE ATTENDED BY THE APPLICANT OR A REPRESENTATIVE IN ORDER TO RESPOND TO QUESTIONS AND AVOID DELAYS IN THE APPROVAL PROCESS

Village of Jackson
PLAN COMMISSION APPLICATION

Application/Permit #: _____

PROPERTY INFORMATION

- COMMERCIAL INDUSTRIAL RESIDENTIAL OTHER _____
- CONDITIONAL USE PLANNED UNIT DEVELOPMENT CERTIFIED SURVEY MAP
 New New CONCEPT PLAN
 Special Use Special Use OTHER _____
(For existing CU ONLY) *(For existing PUD ONLY)*

Property Address: 3384 CTY HWY P Unit: _____ Jackson, WI
Parcel #: T70521002 Lot Size: 64.92 Ac sq-ft. Building Area: N/A sq. ft.
Current Zoning: B-1 B-2 M-1 M-2 I-1 PUD Other _____ Floodplain

APPLICANT INFORMATION

Name(s): Wm. CARISY
Mailing Address: 12700 W NORTH AVE. BROOKFIELD WI Zip 53005
Office: (262) 785-1968 Cell: (414) 861-1967 Fax: (262) 785-1949
Email: carisylano@srcglobal.net

BUSINESS INFORMATION *(if New Business)*

Legal Business Name: CARISY LAND CORP.
D/B/A: SAME ABOVE FEIN #: _____
Mailing Address: _____ State _____ Zip _____
Office: () _____ Cell: () _____ Fax: () _____
Email: _____
Website: _____

PROPERTY OWNER INFORMATION

Name(s): SAME ABOVE
Address: _____ State _____ Zip _____
Office: () _____ Cell: () _____ Fax: () _____
Email: _____

ARCHITECT / ENGINEER / CONTRACTOR INFORMATION *(Circle One)*

Firm Name: RA SMITH 16745 W. BLUEMOUND RD BROOKFIELD WI 53005
Primary Contact: CHRIS HITCH
Address: ABOVE State _____ Zip _____
Office: (262) 317-2267 Cell: (262) 454-0290 Fax: () _____
Email: CHALEHITCH@RASMITH.COM

Please provide as much detailed information as possible. (Add additional pages if needed.)

Briefly explain what you are requesting to be reviewed and/or approved: PRELIMINARY
PLAT OF MORNING MEADOWS SUBDIVISION

Provide a brief overview of proposed use(s) of entire property and/or lease space: RESIDENTIAL

Hours of Operation: _____

Provide a brief overview of proposed daily on-site operations: N/A

Describe any potential environmental impacts from the proposed use including but not limited to exterior storage, noise, smoke, dust, odors, hazardous materials, vibration, horns, speakers, vehicles and equipment operation and exterior generators, HVAC, or other stationary mechanical equipment, etc.: N/A

Describe all businesses, properties and other entities located adjacent to the proposed use: N/A

Proposed, development, on-site improvements or other construction/remodeling activities: YES

Proposed grading and/or stormwater management plan: YES

Proposed landscape plan/improvements including driveways, sidewalks, vegetative plantings, etc.: YES

Proposed on-site security measures including site lighting: N/A

Life Safety Systems – Existing or Proposed (Includes fire hydrants, fire suppression & fire alarm systems): YES

Projected traffic circulation and impacts: SHEPARD RD & CTU P

Setbacks from rights-of-way and property lines and height limitations: N/A

Status of State/Federal License(s) or Certificate(s) required for operation: N/A

Does this project require other Jurisdictional Approvals from other Governmental or Regulatory entities?
 No Yes If yes, explain: COUNTY & STATE

Describe any proposed signage including type and location: N/A

Exterior Building Materials (type, color, etc.): N/A

Site Specific Features/Constraints: N/A

Parking (Total No. of spaces plus number of dedicated handicapped parking and type): N/A

Proposed screening/buffering from adjacent properties: N/A

Proposed provisions for refuse and recycling collection/storage: N/A

(89 Lots)

Projected Sewer/Wastewater Usage: _____ gal/year

Projected Water Usage: _____ gal/year

ACKNOWLEDGEMENT & SIGNATURES

I/We hereby certify that I/We have reviewed the above Village of Jackson Plan Commission application and requirements, and hereby certify that the above information, attachments, and exhibits are complete, true and correct. I/We further understand that any missing or incomplete information may result in a delay of the review of this application. The Village reserves the right to request additional information as deemed necessary.

Applicant Name (Print): WILLIAM W. CARITY

Applicant Signature: William W. Carity

Co-Applicant Name (Print): _____

CO-Applicant Signature: _____

Date of Application: 3-3-20

You MUST sign and date this Application!

SUBMIT TO: Village of Jackson – Village Hall (*Checks shall be made payable to Village of Jackson*)
N168 W20733 Main Street
PO BOX 637
Jackson, WI 53037

QUESTIONS?

Village Clerk: For all **general questions** related to completing form or questions related to Village meetings.
Phone: (262) 677-9001 x11
Email: jilline.dobratz@villageofjackson.com

Building Inspector: For questions concerning **building codes, zoning, or technical questions.**
Phone: (262) 677-9696
Email: collin.johnson@villageofjackson.com

TERMS OF THIS PERMIT

1. This permit shall become effective upon Village approval and where required, the execution and recording by the owners of the premises of an acceptance hereof in such form as to constitute an effective covenant running with the land.
2. The permit shall be void unless: (a) pursuant to the Building and Zoning Codes of the Village, the approved use is commenced or (b) the building permit is obtained within 12 months of the date of Village Board approval.
3. This approval is subject to amendment and termination in accordance with the provisions of the Zoning Code of the Village of Jackson.
4. Construction and operation of this permit shall be in strict conformity to the approved building, site, and operational plans which were filed in connection with the application for this approval (as attached and/or referenced).
5. Any of the conditions of this permit which would normally be the responsibility of the tenants of the premises, shall be made a part of their lease by the owner.

VILLAGE APPROVAL:

TEMPORARY Expiration Date: _____, 20____

Plan Commission Approval: Meeting Date: _____, 20____

Village Board Approval: Meeting Date: _____, 20____

In-House Approval (O-T-C): Date: _____, 20____

Approved by: John Walther, Village Administrator

Conditions and Duration of Approval:

Depending on the request, approvals shall generally be continual or temporary in nature. ALL approvals are subject to the Conditions of Approval outlined below. All conditional or special uses/approvals shall, upon complaint, be subject to review, amendment, or revocation by the Village. Where temporary approvals are issued, such approvals shall be subject to the time limitations specified.

Conditions of Approval: _____

APPLICATION DENIED: Date: _____, 20____

Staff Initials: _____

Reason for Denial: _____

FOR OFFICE USE ONLY	
Acct. #: 100-00-45730-000-00	
Date Received:	_____
Amount:	_____
Payment Type:	CH / CC / CA
Check/Receipt #:	_____
Received By:	_____



CREATIVITY BEYOND ENGINEERING

R.A. Smith, Inc.
221 South 2nd Street
Milwaukee, WI 53204-1412
(262) 781-1000 | rasmith.com

TRANSMITTAL

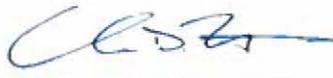
To: Village of Jackson
Project Name: Morning Meadows Subdivision
Project Number: 3050195.01
Date: March 4, 2020

The Items Below are Transmitted:	Via:
For Your Information _____	U.S. Mail _____
For Your Use _____	UPS Ground Delivery _____
For Your Approval <u>X</u>	UPS Next Day Air - Early AM (by 8:00am) _____
As Requested _____	UPS Next Day Air - (by 10:30am) _____
For Your Review and Comment _____	UPS Next Day Air - Saver (by 3:00pm) _____
	Messenger Service - Priority _____
	Messenger Service - Regular _____
	Pick-Up _____
	Personal Delivery <u>X</u>

Copies/Date/Description:		
1	3/03/20	Impact Statement
4	2/27/20	Preliminary Plat
4	2/27/20	Preliminary Engineering Plans
1	3/03/20	Electronic Copies (flash drive)

Remarks: The enclosed documents are provided for review/action at the next Village Plan Commission meeting. Thank you.

Copies to:

Signed: 
Christopher D. Hitch
Senior Project Manager



CREATIVITY BEYOND ENGINEERING

R.A. Smith, Inc.
221 South 2nd Street
Milwaukee, WI 53204-1412
(262) 781-1000 | rasmith.com

March 3, 2020

Village of Jackson
N168 W20733 Main Street
Jackson, WI 53037

Re: Morning Meadows Subdivision – Impact Statement

Dear Plan Commission:

This submittal proposes modifications to a previously approved residential subdivision, which consists of 89 single family lots and 3 outlots. The following is a summary of the impact the proposed subdivision will have.

- A. Annual water consumption estimate (100% occupancy and build-out)
109,500 gallons/year = 1 residential unit
109,500 gallons/year x 89 lots = **9,745,500 gallons/year**
- B. Annual sewage generation estimate (100% occupancy and build-out)
109,500 gallons/year = 1 residential unit
109,500 gallons/year x 89 lots = **9,745,500 gallons/year**
- C. Vehicle trip generation (trips per day per unit x number of units)
10 trips/day x 89 lots = **890 trips/day**
- D. Estimated number of vehicles and recreational vehicles to be stored and/or parked on site
None
- E. Proposed sign(s)
Permanent subdivision entry signs and temporary marketing signs
- F. General hours of operation
24 hours/day, 7 days/week
- G. Anticipated user profiles
Home owners
- H. Proposed dates of construction and completion
Construction Start: **Summer 2020**
Construction Completion: **Fall 2020**
- I. Unusual conditions which warrant special attention (hazardous materials storage, fire hazards, odors, noise generation, etc.)
None

VILLAGE OF JACKSON

N168W20733 MAIN ST.
P O BOX 637
JACKSON, WI 53037-0147

Receipt Nbr: 228698
Date: 3/06/2020
Check

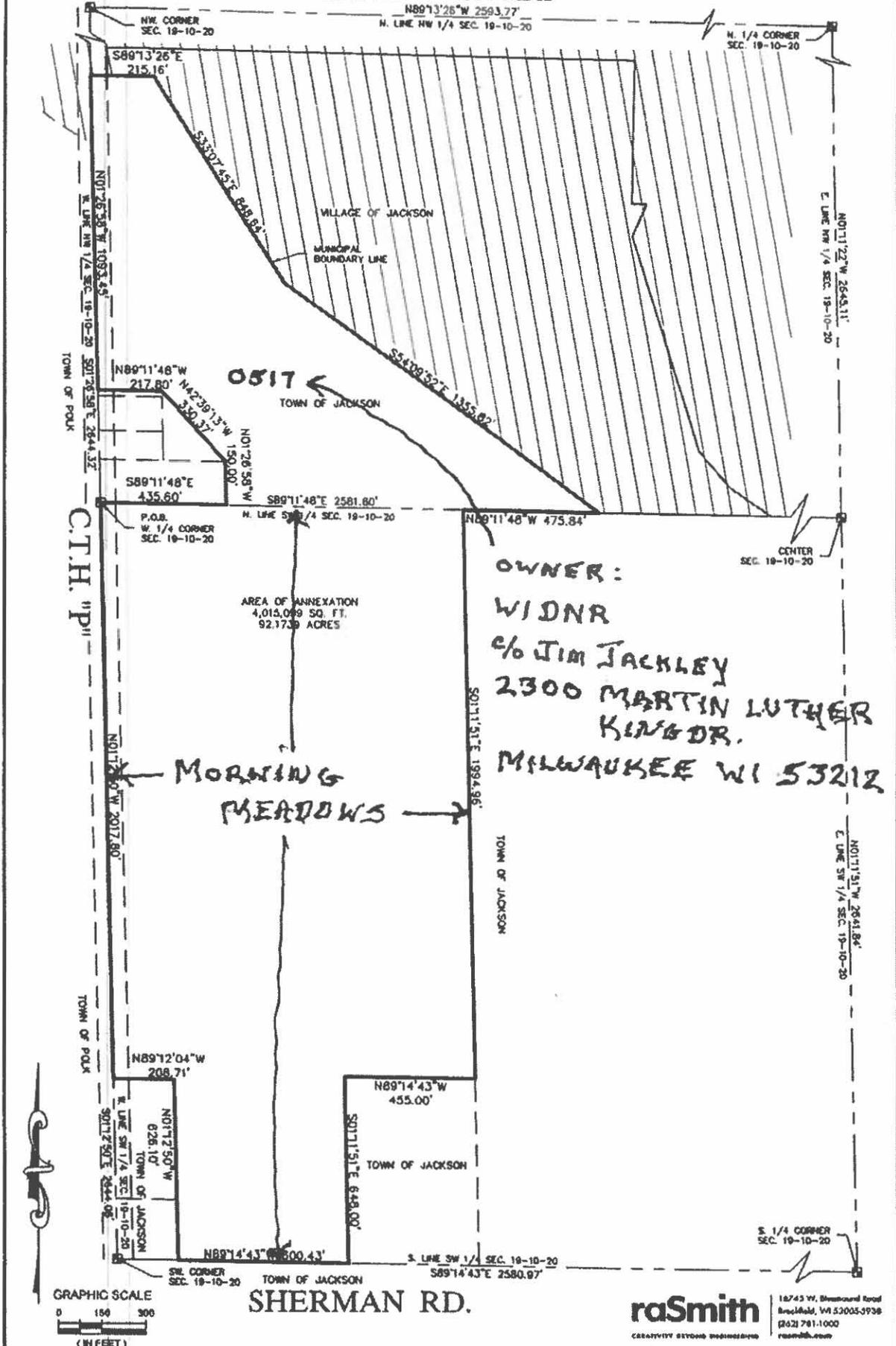
RECEIVED FROM CARITY LAND CORPORATION \$300.00

<u>Type of Payment</u>	<u>Description</u>	<u>Amount</u>
Accounting	Account Nbr: 100-00-45730-000-000 PLANNING / ZONING FEES PRELIMINARY PLAT APPLICATION / CK #7786	300.00

TOTAL RECEIVED 300.00

Receipt Memo: PRELIMINARY PLAT APPLICATION / CK #7786

ANNEXATION MAP

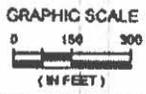


0517
TOWN OF JACKSON

OWNER:
WIDNR
c/o JIM JACKLEY
2300 MARTIN LUTHER
KING DR.
MILWAUKEE WI 53212

MORNING MEADOWS

SHERMAN RD.



STAFF REVIEW COMMENTS
Village Board Meeting – May 12, 2020

**Preliminary Plat – Carity Land Corp / William Carity– Morning Meadows
Subdivision – 3384 County Road P**

Building Inspection

- No comments.

Public Works/Engineering

- Staff is working on the review of the utility plans, and the review comments will be separate from the Plan Commission comments.
- The Developer has been notified on the special assessment and additional connection fees associated with the property allowing connection to the sewer and water located in Sherman Road.

Police Department

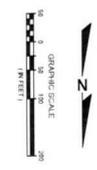
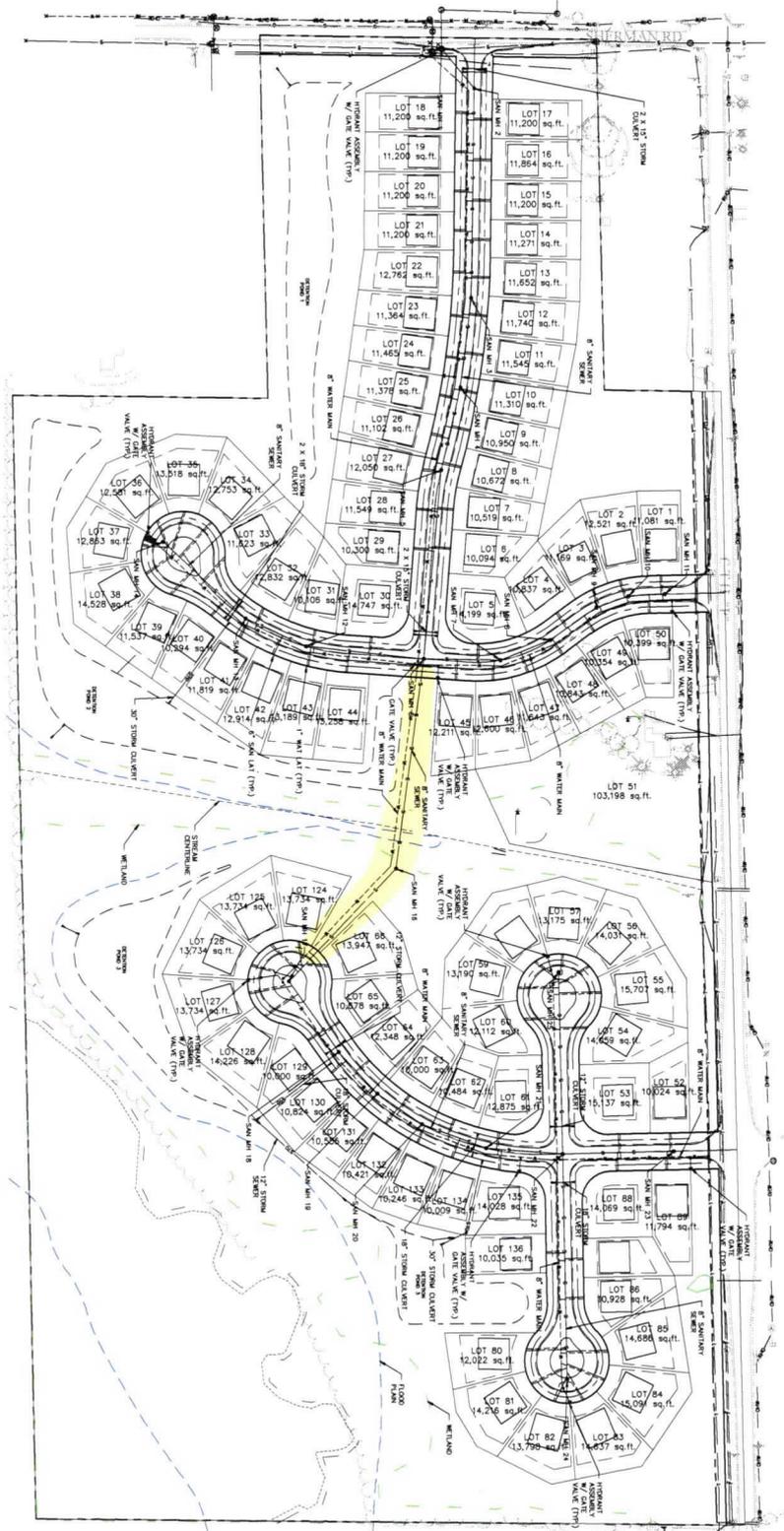
- No comments.

Fire Department

- No comments.

Administrative/Planning

- No additional comments



811
 Know what's below.
 Call before you dig.
 811 is a national service that connects you to the utility professionals who can help you identify underground utilities before you dig. It's a free service that's available 24/7. For more information, visit 811.org.

© COPYRIGHT 2020
 R. SMITH, INC.
 DATE: 05/06/2020
 SCALE: 1" = 100'
 JOB NO. 2000193.01
 PROJECT MANAGER:
 CHRIS D. HITCH, P.E.
 DESIGNED BY: DM
 CHECKED BY: DM
 SHEET NUMBER
 C200

PRELIMINARY
 NOT FOR
 CONSTRUCTION

MORNING MEADOWS SUBDIVISION
 VILLAGE OF JACKSON, WISCONSIN
 OVERALL UTILITY PLAN

raSmith
 CREATIVITY. REGIONAL. ENGINEERING.
 16745 W. Bloomstead Road
 Brookfield, WI 53005-5918
 (262) 781-1000
 rasmith.com
 Brookfield, WI | Milwaukee, WI | Appleton, WI | Madison, WI | Cedarburg, WI
 Mount Pleasant, WI | Naperville, IL | Irvine, CA

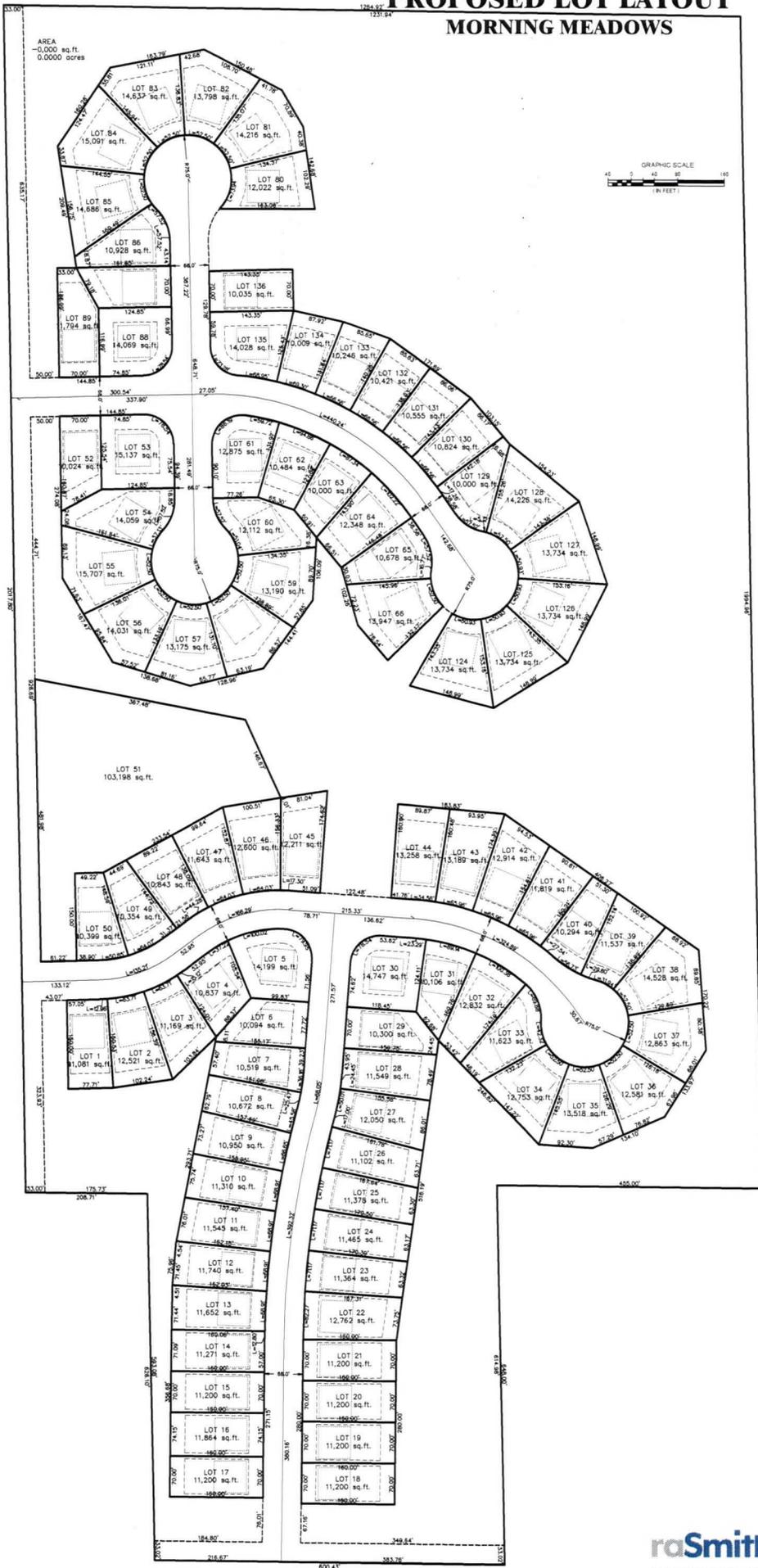
DATE	DESCRIPTION

PROPOSED LOT LAYOUT MORNING MEADOWS

AREA
-0.000 sq.ft.
0.0000 acres



C.T.H. "P"



SHERMAN RD.

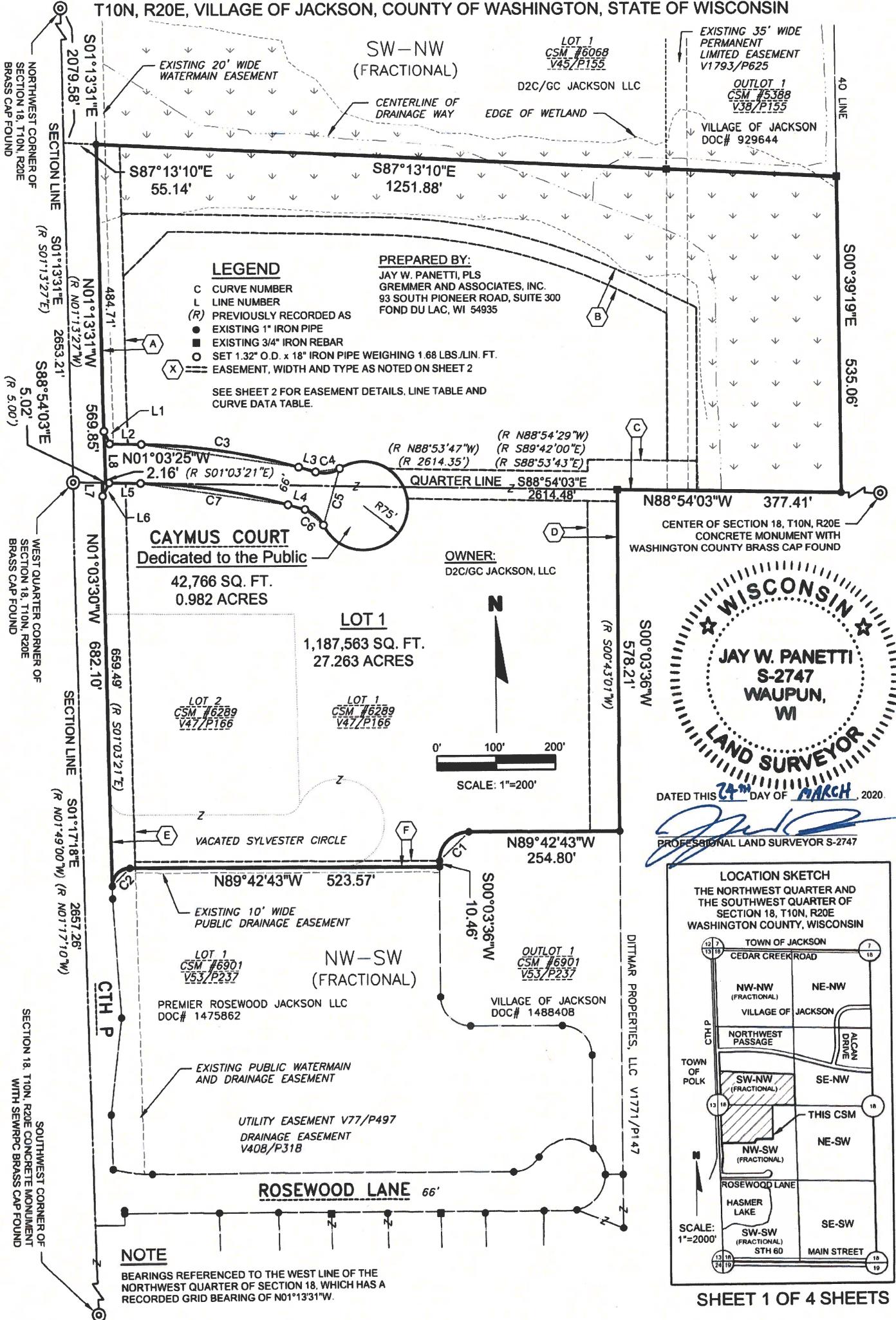
raSmith
CREATIVITY BEYOND ENGINEERING

14745 W. Blumensand Road
Brookfield, WI 53005-5938
(262) 781-1200
rasmith.com

SHEET 1 OF 1

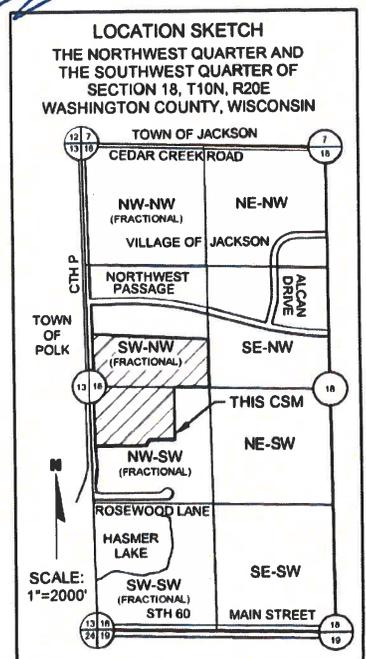
CERTIFIED SURVEY MAP NO. _____

A REDIVISION OF PART OF LOT 1, ALL OF LOT 2, AND VACATED SYLVESTER CIRCLE OF CERTIFIED SURVEY MAP NO. 6289 VOLUME 47, PAGE 166, BEING PART OF THE FRACTIONAL SW1/4-NW1/4 AND PART OF THE FRACTIONAL NW1/4-SW1/4 OF SECTION 18, T10N, R20E, VILLAGE OF JACKSON, COUNTY OF WASHINGTON, STATE OF WISCONSIN



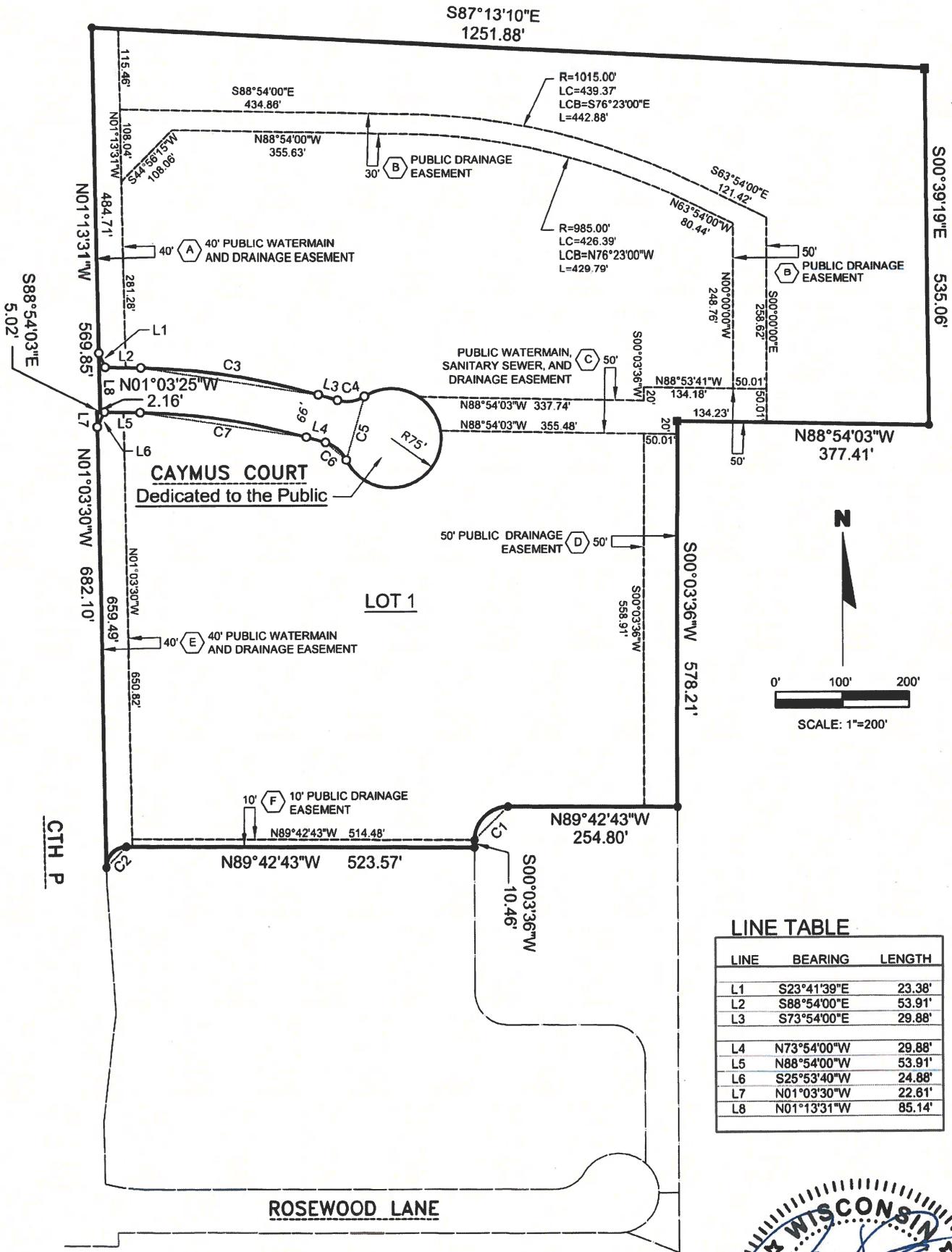
DATED THIS 24TH DAY OF MARCH, 2020.

[Signature]
 PROFESSIONAL LAND SURVEYOR S-2747



CERTIFIED SURVEY MAP NO. _____

A REDIVISION OF PART OF LOT 1, ALL OF LOT 2, AND VACATED SYLVESTER CIRCLE OF CERTIFIED SURVEY MAP NO. 6289 VOLUME 47, PAGE 166, BEING PART OF THE FRACTIONAL SW1/4-NW1/4 AND PART OF THE FRACTIONAL NW1/4-SW1/4 OF SECTION 18, T10N, R20E, VILLAGE OF JACKSON, COUNTY OF WASHINGTON, STATE OF WISCONSIN



LINE TABLE

LINE	BEARING	LENGTH
L1	S23°41'39"E	23.38'
L2	S88°54'00"E	53.91'
L3	S73°54'00"E	29.88'
L4	N73°54'00"W	29.88'
L5	N88°54'00"W	53.91'
L6	S25°53'40"W	24.88'
L7	N01°03'30"W	22.61'
L8	N01°13'31"W	85.14'

CURVE DATA TABLE

CURVE	LOT	RADIUS	CENTRAL ANGLE	ARC LENGTH	CHORD LENGTH	CHORD BEARING	BK TANGENT BEARING	AH TANGENT BEARING
C1		50.00'	90°13'41"	78.74'	70.85'	S45°10'26"W	N89°42'43"W	S00°03'36"W
C2		30.00'	91°20'47"	47.83'	42.92'	S44°36'53"W	N89°42'43"W	S01°03'30"E
C3		1033.00'	15°00'00"	270.44'	269.67'	S81°23'00"E	S88°54'00"E	S73°54'00"E
C4		50.00'	48°23'40"	42.23'	40.99'	N81°54'10"E	S73°54'00"E	N57°42'21"E
C5		75.00'	83°12'41"	108.92'	99.60'	S16°08'00"W	N57°42'21"E	N25°30'20"W
C6		50.00'	48°23'40"	42.23'	40.99'	N49°42'10"W	N25°30'20"W	N73°54'00"W
C7		967.00'	15°00'00"	253.16'	252.44'	N81°23'00"W	N73°54'00"W	N88°54'00"W



CERTIFIED SURVEY MAP NO. _____

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SURVEYOR'S CERTIFICATE

I, Jay W. Panetti, Professional Land Surveyor, hereby certify:

That at the direction of James G. Blise, agent for D2C/GC Jackson, LLC, I have surveyed, divided, mapped and dedicated the following described parcel of land:

Part of Lot 1, all of Lot 2, and vacated Sylvester Circle of Certified Survey Map No. 6289, as recorded in Volume 47 on Page 166 of Certified Survey Maps for Washington County as Document No. 1216871, being a part of the Fractional Southwest Quarter of the Northwest Quarter and part of the Fractional Northwest Quarter of the Southwest Quarter of Section 18, Township 10 North, Range 20 East, Village of Jackson, County of Washington, State of Wisconsin, bounded and described as follows:

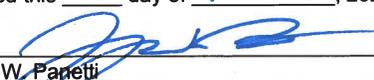
Commencing at the northwest corner of Section 18, T10N, R20E;
thence S01°13'31"E, along the west line of the Northwest Quarter of said Section 18, 2079.58 feet;
thence S87°13'10"E, 55.14 feet to the northwest corner of Lot 1 of said Certified Survey Map No. 6289 and the point of beginning;
thence S87°13'10"E, 1251.88 feet to the northeast corner of said Lot 1;
thence S00°39'19"E, along the easterly line of said Lot 1, 535.06 feet to the south line of the Northwest Quarter of said Section 18;
thence N88°54'03"W, along the south line of the Northwest Quarter of said Section 18, 377.41 feet;
thence S00°03'36"W, 578.21 feet to the northeast corner of Outlot 1 of Certified Survey Map No. 6901, as recorded in Volume 53 on Page 237 of Certified Survey Maps for Washington County as Document No. 1474099;
thence N89°42'43"W, along the northerly line of said Outlot 1, 254.80 feet;
thence southwesterly along the northerly line of said Outlot 1, along the arc of a curve to the left, having a radius of 50.00 feet, whose long chord bears S45°10'26"W 70.85 feet;
thence S00°03'36"W, along the westerly line of said Outlot 1, 10.46 feet to the northeast corner of Lot 1 of said Certified Survey Map No. 6901;
thence N89°42'43"W, along the north line of said Lot 1, 523.57 feet;
thence southwesterly along the northerly line of said Lot 1, along the arc of a curve to the left, having a radius of 30.00 feet, whose long chord bears S44°36'53"W 42.92 feet to the existing easterly right-of-way line of CTH P;
thence N01°03'30"W, along the existing easterly right-of-way line of CTH P, 682.10 feet to the north line of the southwest quarter of said Section 18;
thence S88°54'03"E, along the north line of the southwest quarter of said Section 18 and the existing easterly right-of-way line of CTH P, 5.02 feet;
thence N01°03'25"W, along the existing east right-of-way line of CTH P, 2.16 feet;
thence N01°13'31"W, along the existing east right-of-way line of CTH P, 569.85 feet to the point of beginning.

Said parcel contains 27.263 acres, more or less. Parcel subject to easements, restrictions and reservations in use or of record.

That this Certified Survey Map is a correct representation of the exterior boundaries of the land surveyed and the division thereof made.

That I have fully complied with the provisions of Chapter 236.34 of the Wisconsin Statutes and the Land Division and Subdivision Ordinance of the Village of Jackson, in surveying, dividing, and mapping the same.

Dated this 24TH day of MARCH, 2020.


Jay W. Panetti
Professional Land Surveyor S-2747

This instrument prepared by:
Jay W. Panetti, PLS
Gremmer & Associates, Inc.
93 South Pioneer Road, Suite 300
Fond du Lac, WI 54935
(920) 924-5720



VILLAGE OF JACKSON PLANNING COMMISSION APPROVAL

Approved by the Planning Commission of the Village of Jackson on this _____ day of _____, 2020.

Chairperson - Michael E. Schwab

VILLAGE OF JACKSON VILLAGE BOARD APPROVAL

Approved by the Village Board of the Village of Jackson on this _____ day of _____, 2020.

Village President - Michael E. Schwab

Village Administrator - John M. Walther

CERTIFIED SURVEY MAP NO. _____

A REDIVISION OF PART OF LOT 1, ALL OF LOT 2, AND VACATED SYLVESTER CIRCLE OF CERTIFIED SURVEY MAP NO. 6289 VOLUME 47, PAGE 166, BEING PART OF THE FRACTIONAL SW1/4-NW1/4 AND PART OF THE FRACTIONAL NW1/4-SW1/4 OF SECTION 18, T10N, R20E, VILLAGE OF JACKSON, COUNTY OF WASHINGTON, STATE OF WISCONSIN

CORPORATE OWNER'S CERTIFICATE

D2C/GC Jackson, LLC, a corporation duly organized and existing under and by virtue of the laws of the State of Wisconsin, as owner, does hereby certify that said corporation caused the land shown and described on this Certified Survey Map to be surveyed, divided, mapped, and dedicated as represented on this Certified Survey Map.

D2C/GC Jackson, LLC, does further certify that this Certified Survey Map is required by s.235.10 or s.236.12 to be submitted to the following for approval or objection:

Village of Jackson Planning Commission
Village of Jackson Village Board

IN WITNESS WHEREOF, the said D2C/GC Jackson, LLC, has caused these presents to be signed by GenCap Jackson Industrial, LLC and JB/MB Jackson, LLC, its members, at Jackson, Wisconsin, and its corporate seal to be hereunto affixed on this 5th day of May, 2020.

In presence of:

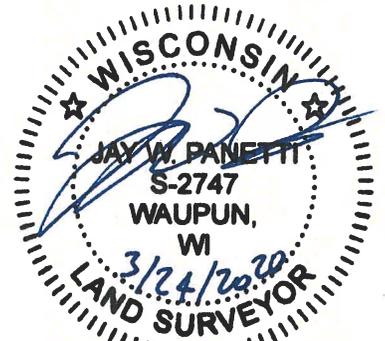
D2C/GC Jackson, LLC
Corporate Name

GenCap Jackson Industrial, LLC
Member

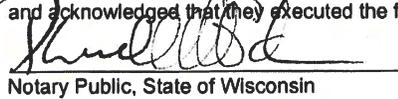
JB/MB Jackson, LLC
Member


James G. Blise

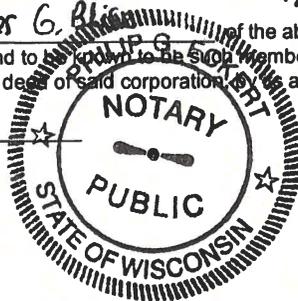
State of Wisconsin)
Washington County) SS



Personally came before me this 5th day of May, 2020, James G. Blise of the above named corporation, to me known to be the person who executed the foregoing instrument, and to be known to be such member of said corporation, and acknowledged that they executed the foregoing instrument as such officer as the deed of said corporation, by its authority.


Notary Public, State of Wisconsin

01.15.2021
My commission expires



CONSENT OF CORPORATE MORTGAGEE

Horicon Bank, a corporation duly organized and existing under and by virtue of the laws of the State of Wisconsin, mortgagee of the above described land, does hereby consent to the surveying, dividing, mapping and dedication of the land described on this Certified Survey Map, and does hereby consent to the above certificate of D2C/GC Jackson, LLC, owner.

In witness whereof, the said Horicon Bank has caused these presents to be signed by Michael J. Fleischmann, its Senior Vice-President - Business Banking, and countersigned by _____, its _____, at _____, Wisconsin, and its corporate seal to be hereunto affixed this _____ day of _____, 2020.

In the presence of:

Horicon Bank

Michael J. Fleischmann
Senior Vice-President - Business Banking (countersign) Date

State of Wisconsin)
_____ County) SS

Personally came before me this _____ day of _____, 2020, _____, Senior Vice-President - Business Banking, and _____ of the above named corporation, to me known to be the persons who executed the foregoing instrument, and to me known to be such Senior Vice-President - Business Banking and _____ of said corporation, and acknowledged that they executed the foregoing instrument as such officers as the deed of said corporation, by its authority.

Notary Public, State of Wisconsin

My commission expires

CERTIFIED SURVEY MAP NO. _____
VOLUME _____, PAGE _____ .

A RE-DIVISION OF CSM 432, AND NE $\frac{1}{4}$ OF THE NW $\frac{1}{4}$ OF SECTION 20,
TOWNSHIP 10 NORTH, RANGE 20 EAST, VILLAGE OF JACKSON,
WASHINGTON COUNTY, WISCONSIN

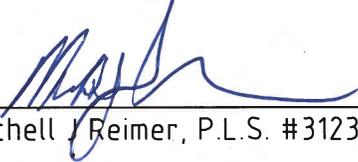
SURVEYOR'S CERTIFICATE

I, Mitchell J. Reimer, Wisconsin Professional Land Surveyor, hereby certify that I have surveyed, divided, and mapped Document Number 248510, Certified Survey Map 432, recorded in the Washington County Registry in Volume 2 of Certified Survey Maps on pages 324, and the Northeast Quarter of the Northwest Quarter of Section 20, Township 10 North, Range 20 East, Village of Jackson, Washington County, Wisconsin, more particularly described as follows:

Commencing at the North Quarter Corner of Section 20, Township 10 North, Range 20 East, Thence S00°12'28"W along the East line of said Quarter, 60.00 feet to the South Line Of State Highway "60", point also being the Point of Beginning; Thence continuing along said line S00°12'28" W, 1255.41 Feet to the platted Northwest corner of Lot 10, Pinehurst, a platted Subdivision, as found in the Washington County Registry as Document number 557549, in Map book 27 on page 17, Recorded on April 5, 1990, Thence N 88°25'47"W along the South Line of the said Quarter Quarter, 1317.54 Feet to the Southwest corner of the Northeast Quarter of the Northwest Quarter; Thence N00°13'18" E along the West line of said Quarter Quarter, 1257.45 Feet to the South Line of State Highway "60"; Thence S88°20'26" E along said South Line, 1317.29 Feet, to the Point of Beginning .
Said parcel contains 1654747.22 square feet or 37.98 +/- Acres. Excepting therefrom Areas of Dedication as shown on Page 1 hereon.

That I have made such survey, land division, and map at the direction of Village of Jackson, Owner, N168 W20733 Village of Jackson , Washington County, Wisconsin, 53037, . That such map is a correct representation of the exterior boundaries of the land surveyed, and the subdivision thereof made. That I fully complied with the provisions of Chapter 236.34 of the Wisconsin State Statutes, A-E 7 of the Wisconsin Administrative Code, in surveying, dividing and mapping the same, and Chapter 38 of the Village of Jackson Municipal Code. Said survey is subject to easements of record and as shown.

Dated this 20th day of April, 2020.



Mitchell J. Reimer, P.L.S. #3123-8



Mitchell J. Reimer, PLS
Cedar Corporation
W61 N497 Washington Avenue
Cedarburg, Wisconsin 53012

**CERTIFIED SURVEY MAP NO. _____
VOLUME _____, PAGE _____.**

**A RE-DIVISION OF CSM 432, AND NE 1/4 OF THE NW 1/4 OF SECTION 20,
TOWNSHIP 10 NORTH, RANGE 20 EAST, VILLAGE OF JACKSON,
WASHINGTON COUNTY, WISCONSIN**

CORPORATE OWNER'S CERTIFICATE

The Village of Jackson, a Corporation duly organized and existing under the virtue of the laws of the State of Wisconsin, as owner, does hereby certify that said Corporation caused the land described on this map to be surveyed, mapped and dedicated as represented on the Certified Survey Map in accordance with the ordinances of the Village of Jackson, Trans 233.105(2), and Chapter 236 of the Wisconsin Statutes.

In witness hereof, the Village of Jackson, has caused these presents to be signed:

By: _____
John Walther - Village Administrator

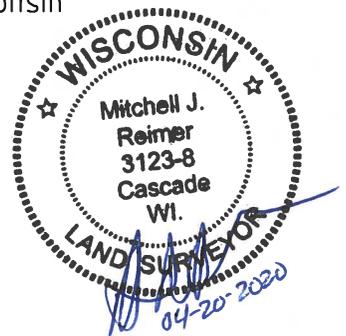
Dated _____, 2020

STATE OF WISCONSIN)
WASHINGTON COUNTY) ss

Personally came before me this _____ day of _____, 2019, the above named John Walther, Administrator of the Village of Jackson, a Wisconsin Municipal Corporation, to me known to be the same person who executed the foregoing certificate and acknowledged the same.

_____ Notary Public, _____ Wisconsin

My commission expires _____



VILLAGE BOARD APPROVAL:

Resolved that this Certified Survey Map in the Village of Jackson, owner of said lands, being a re-division of C.S.M. 432 and the Northeast Quarter of the Northwest Quarter of Section 20, located in the Town 10 North, Range 20 East, Village of Jackson, Washington County, Wisconsin, is hereby approved and dedication accepted by the Village Board trustee to the Village of Jackson.

Approved this _____ day of _____, 2020.

Mike Schwab - Village President

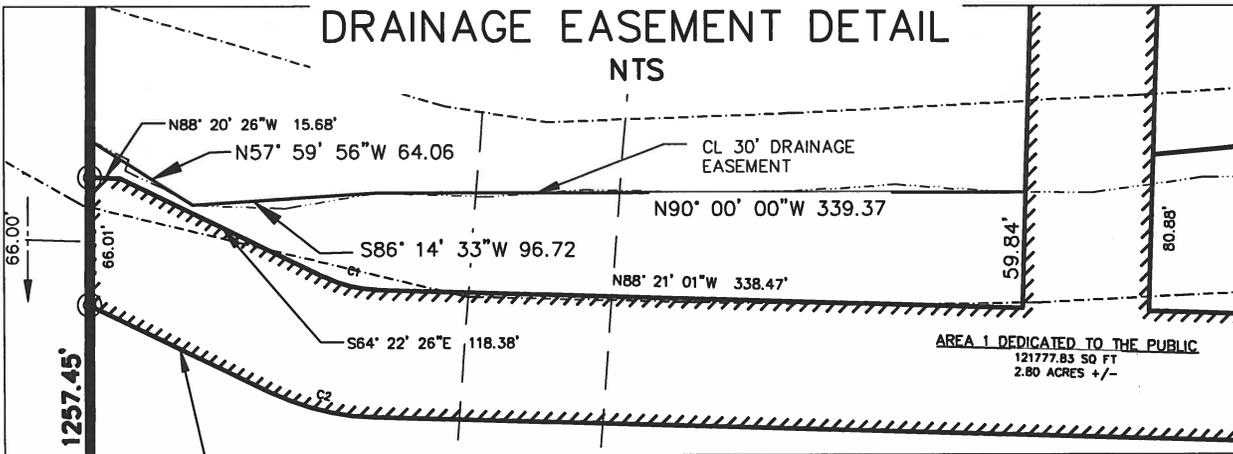
Signed this _____ day of _____, 2020.

Jilline Dobratz - Village Clerk

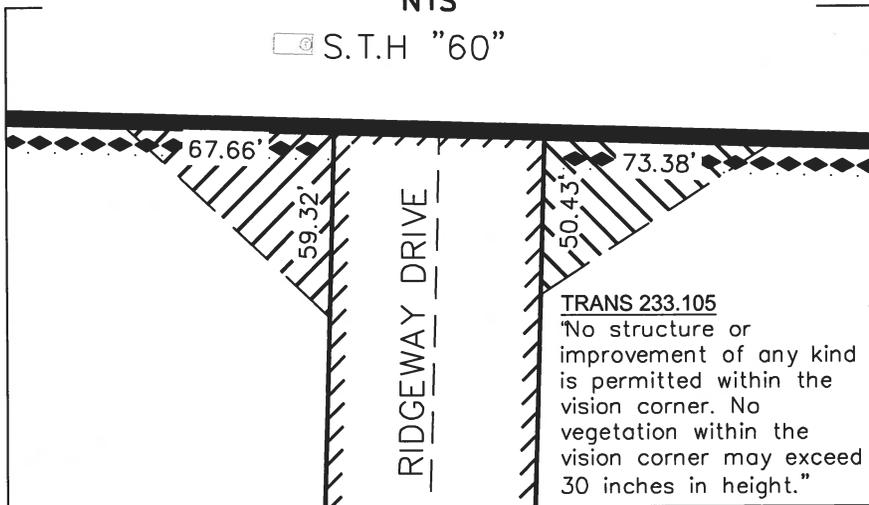
CERTIFIED SURVEY MAP NO. _____
 VOLUME _____, PAGE _____.

A RE-DIVISION OF CSM 432, AND NE 1/4 OF THE NW 1/4 OF SECTION 20,
 TOWNSHIP 10 NORTH, RANGE 20 EAST, VILLAGE OF JACKSON,
 WASHINGTON COUNTY, WISCONSIN

DETAIL "B"
 DRAINAGE EASEMENT DETAIL
 NTS



DETAIL "A"
 VISION CORNER EASEMENT DETAIL
 NTS



Mitchell J. Reimer, PLS
 Cedar Corporation
 W61 N497 Washington Avenue
 Cedarburg, Wisconsin 53012