

AGENDA
VILLAGE BOARD MEETING
Tuesday, June 9, 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. Ceremonial Oath of Office – Michael Trevarthen – Police Officer
5. Ceremonial Oath of Office – Anthony Ewing – Firefighter/Paramedic
6. Ceremonial Oath of Office – Kyle Newberg – Firefighter/Paramedic
7. Public Hearing – Planned Unit Development Amendment–JYM
Investments/Joseph Merkel – Storage Units & Maintenance Building –
Stonebrook Drive
(Plan Commission Draft Minutes)
8. Public Hearing – Planned Unit Development Amendment–Kettle
Marine/Brett Cottrell – Marine Dealership – W220 N16712 County Road P
(Plan Commission Draft Minutes)
9. Public Hearing – Planned Unit Development-Liberty Self-Storage – Self
Storage Facility, Alcan Court, Lot 2
(Plan Commission Draft Minutes)
10. Public Hearing – Planned Unit Development–Design 2 Construct/James
Blise – Spec Office / Industrial Building, Southeast Corner of Delaney
Court and Northwest Passage
(Plan Commission Draft Minutes)
11. Public Hearing – Planned Unit Development–Snow Studs – Office /
Industrial Building, Southwest Corner of Alcan Drive & Alcan Court
(Plan Commission Draft Minutes)
12. Approval of Minutes for the Village Board Meeting of May 12, 2020
13. Approval of Licenses
 - Liquor Licenses:
Class “B” Fermented Malt Beverages & “Class B” Intoxicating Liquors:

Jon Zandi, DBA Jackson Pub LLC, N168W20594 Main St; Agent: Jon Zandi, 3207 Division Rd, Jackson WI 53037

KHD LTD, DBA Jimmy's Restaurant & Bar, N168W21212 Main St; Agent: Angela Koutsios, N110W16867 Ashbury Cir #2, Germantown WI 53022

Martha E Nimkie, DBA Latest Edition Saloon, N168W20788 Main St; Agent: Martha Nimkie, N168W20788 Main St, Jackson WI 53037

Barbara Holtz, DBA Pizza Station, N168W22224 Main St Ste D; Agent: Barbara Holtz, 1201 W Decorah Rd, West Bend WI 53095

Class "A" Fermented Malt Beverages & "Class A" Intoxicating Liquors:

Fox Bros. Piggly Wiggly Inc, W194N16774 Eagle Dr; Agent: Lori M Byon Fox, N67W30952 Golf Rd, Hartland WI 53029

K & A Petroleum LLC, DBA East Side Mart, N168W19490 Main St; Agent: Kurt Kruepke, W205N17226 Colonial Ln Jackson, WI 53037

K & A Petroleum LLC, DBA Main Street Mart, N168W22224 Main St; Agent: Kurt Kruepke, W205N17226 Colonial Ln Jackson, WI 53037

J & M LTD, DBA The Village Mart, W213N16770 Glen Brooke Dr; Agent: John H Kruepke, N166W21060 Parkway Dr Jackson, WI 53037

Walgreen Co, DBA Walgreens #11676, N168W21330 Main St; Agent: Michael Rodenkirch, 5205 Peaceful Hills Rd, Hartford WI 53027

• Operators Licenses:

- East Side Mart (2020-2021): James Becker, Bryce Dosland, Jessica Gyuro, Amanda Howell, Skyler Huttner, Susan Kocher, Lori Swettters, Melissa Thornton, Heather Tompkins
- Fox Bros. Piggly Wiggly (2020-2021): Tracy Chappie, Charlie Clausing, Jordan Gauger, Jacob Kowalczyk, John Kugler, Ronald Limbach, Sita Ly, Paul Williams
- Jackson Parks & Rec (2020-2021): Renee Fisher, Angela Jeske, Jessica Loomans, Adam Seeger, Kelly Valentino
- Jackson Pub (2020-2021): Geno Balistreri, Debra Egerer, Susan Hoppe, Gregory Kitner, Samantha Koenig, Lisa LaPine, William Lomis, Michelle Meyer, Jennifer Miller, Christine Sauer
- Jimmy's Restaurant (2020-2021): Bridget Baehring, Eleni Efremidis, Bonnie Ford, Nichole Kassner, Matthew Kundert, Kaitlyn Martell, Brittany Sturtz, Agnes Turner, Kylie Wachter
- Latest Edition (2020-2021): Jacqueline Crandall, Dennis Nimkie, Jeremy Tapper
- Main Street Mart (2020-2021): Laura Ammon, Micaela DeMars, Pamela Hildebrandt-Klein, John Linton, Toriano McAfee, Keri Schmidt, Skylar Stamper-Dequardo, Michelle Steffen
- Pizza Station (2020-2021): Amber Doede, Amber Wallace

- Village Mart (2020-2021): Emily Czarnecki, Kayla DeHarde, Stephanie Koby, Amy Kuhaupt, Carol Purgett, Logan Rupnow, Tanya Zasada
- Walgreen's (2020-2021): Madison Adams, Joan Christian, Kristin Clark, Katelyn Dano, Kathleen Eggleston, Tyler Evans, David Grandinetti, David Klein, Elliot Kloss, Renata Oswald, Elizabeth Scheibel, Mark Seip, Pamela Springer, Rachel Uhren, George Velez Jr
- Hotel/Motel Licenses:
 - AMA Hospitality, Inc./Comfort Inn & Suites
 - Jackson Main Street Motel

14. Budget & Finance Committee

- TID #4, 5, 6, and 7 Audited Financial Statements
- Change Order #1 – Municipal Complex Building
- Pay Request #2 – Municipal Complex Building

15. Plan Commission

- No Recommendations

16. Board of Public Works

- No Recommendations

17. Village Planned Municipal Complex – Update – Cedar Corp

18. West Bend School District Report

19. Washington County Board Report

20. Greater Jackson Business Alliance Report

21. Departmental Reports

22. COVID-19 Update

23. Joint Parks & Recreation Agreement - Discussion

24. Citizens to Address the Village Board

25. Future Agenda Items

26. 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.

**DRAFT MINUTES
PLAN COMMISSION MEETING
Thursday, May 28, 2020 at 7:00 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 7:00 p.m.

Members Present: Keith Berben, Tr. Emmrich, Tr. Kruepke, Jon Molkentin, Dan Reik and Jon Weil

Village Board Members Present: Tr. Heckendorf

Staff Present: Collin Johnson, John Walther and Jilline Dobratz

2. Approval of Minutes for the Plan Commission Meeting of February 27, 2020

Motion by Tr. Emmrich, second by Jon Weil to approve the Plan Commission minutes of February 27, 2020.

Vote: 7 ayes, 0 nays. Motion carried.

3. Planned Unit Development Amendment – JYM Investments/Joseph Merkel – Storage Units and Maintenance Building

Collin Johnson provided information in Joe Merkel's absence. Joe wanted to make sure if there were any questions regarding the proposed development, he would answer them. Collin stated the staff is fine with the proposal and the DNR has approved filling of the wetlands. Joe is requesting temporary access off Sherman Road to be able to bring in fill to the site instead of going through the residential area. Once the fill has been brought in, that temporary access would be removed. This is part of the approval. Joe has no questions with the staff recommendations. John Walther commented the buildings are for site use.

Motion by Tr. Kruepke, second by Tr. Emmrich to recommend the Village Board approve the Planned Unit Development Amendment – JYM Investments/Joseph Merkel – Storage Units and Maintenance Building subject to all the staff comments. Keith Berben inquired if the secondary driveway isn't removed, will there be any repercussions. Collin stated he can withhold occupancy on any of the buildings if there is an issue and a charge back could happen. Joe is responsible for full restoration.

Vote: 7 ayes, 0 nays. Motion carried.

4. Planned Unit Development Amendment – Kettle Marine/Brett Cottrell – Marine Dealership

Brett Cottrell was present stating they are trying to start a Marine Dealership. Collin Johnson gave background information. The project was started without permits. The use has changed and is now a sales office, a sales floor and the back warehouse for boats and marine equipment. The end use did not include service of any type. However, service has been going on and it is not an allowed use given the current configuration. He has worked with the designer from Design 2 Construct with code issues. The State is waiting for additional items to be submitted and have until June

7, 2020 to resubmit. Outside temporary occupancy that was granted, he has not been back to the building to see if any type of progress has been made. They were on hold waiting for State plans to come back and the plans came back on hold. Mark Hertzfeldt, Design 2 Construct, furnished information regarding issues related to the code and occupancy. The use started as a smaller piece in the building and has grown to take over more of the building. As of tomorrow, every single issue on the list is addressed with exception of things like outside fencing, everything associated with the State of Wisconsin and all the concerns Collin has with how the building is going to operate will be submitted back to the State. As of next week, everything will be resolved, and they will be able to come back to the Village with an approved plan from the State of Wisconsin to modify the occupancy application and to modify the permit for the balance of the construction to take place. Jim Blise, owner of the building, spoke regarding the building and the improvements that have been made in the past three years including asbestos removal. Collin commented this building was in use when he got there from day one. Mark stated construction will take four to six weeks after State approval and explained the issues that will be resolved.

Motion by Jon Weil, second by Jon Molkentin to table this until the next Plan Commission meeting in order to get a response from the State, it can be addressed by staff, all parties can update the scope and give the Plan Commission more information to complete this.

Discussion ensued on State approved plans, temporary occupancy and overall use of the building and service use with regards to fluids, fuel systems, etc. not be approved unless appropriate accommodations are made compliant with the code.

Vote: 0 ayes, 7 nays. Motion failed.

Motion by Pres. Schwab, second by Keith Berben to recommend the Village Board approve the Planned Unit Development Amendment – Kettle Marine/Brett Cottrell – Marine Dealership per staff comments.

Discussion on use including parking spaces, boat displays, fenced area for storage of boats and motorsports only.

Vote: 7 ayes, 0 nays. Motion carried

Motion by Pres. Schwab, second by Jon Molkentin to recommend the Village Board approve the sign permit Kettle Marine/Brett Cottrell – Marine Dealership as presented.

Vote: 7 ayes, 0 nays. Motion carried

Collin stated to begin the sewer and water process would require a request in writing from Mr. Blise requesting the Village look at providing utilities for that property. John Walther confirmed Mr. Blise has been told the Village would not start the process until a petition is received.

5. Planned Unit Development – Liberty Self-Storage – Self-Storage Facility

Dave Uttech, Keller Inc., was present and gave background information. The Storm water issue will be addressed to meet Village Code prior to the next meeting. Pres. Schwab inquired if there are Tax Increment District (TID) requirements that buildings must adhere to. Collin Johnson commented it is a zoned Planned Unit Development. John Walther stated he is unaware of any restrictions that would prohibit something like this. There were some suggested uses that were allowed for certain buildings in the TIF district. Mr. Kreuser stated there is an accepted offer on the property. They have talked with business owners within the park about potential commercial

storage. It is a business opportunity in which they want to grow and that they will own and operate. Outside storage will not be allowed. The current plan is to have it open with one entry point on Alcan Court with no access to Cedar Creek Road. Motion by Pres. Schwab, second by Tr. Emmrich to recommend the Village Board approve the Planned Unit Development – Liberty Self-Storage – Self-Storage Facility pending appropriate stormwater drawings.
Vote: 6 ayes, 1 nay (Jon Molkentin). Motion carried.

6. Planned Unit Development – Design 2 Construct/James Blise – Spec Office / Industrial Building

Mark Hertzfeldt, Design 2 Construct, was present and gave background information. They are purposing a multi-tenant facility building on Northwest Passage. It will be painted precast, set up for up to six tenants with parking on Northwest Passage. The truck access will be off Alcan.

Motion by Tr. Emmrich, second by Tr. Kruepke to recommend the Village Board approve the Planned Unit Development – Design 2 Construct/James Blise – Spec Office / Industrial Building per staff comments.

Vote: 7 ayes, 0 nays. Motion carried

7. Planned Unit Development – Snow Studs – Office / Industrial Building

Mark Hertzfeldt, Design 2 Construct, was present and provided background information. The parcel is on Alcan Drive, it is an insulated metal panel constructed building. The intent is to expand as the business grows. The size and use of the building are compliant for the State to be unsprinkled. They checked with the Fire Department before they began. If they decided to expand, they would have to sprinkle the building or put up a fire wall to separate the building and be compliant with the building code. Currently, it is a small enough footprint that it is unsprinkled and unfired alarmed.

Motion by Pres. Schwab, second by Tr. Emmrich to recommend the Village Board approve the Planned Unit Development – Snow Studs – Office / Industrial Building as presented with the understanding that at this point there will not be a sprinkler system and the other staff comments apply.

Vote: 7 ayes, 0 nays. Motion carried

8. Citizens to Address the Plan Commission

None.

9. Adjourn

Motion by Pres. Schwab, second by Tr. Emmrich to adjourn.

Vote: 7 ayes, 0 nays. Meeting adjourned at 8:16 p.m.

Respectfully submitted,

Jilline Dobratz, *CMC/WCMC*
Village Clerk

DRAFT MINUTES
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.

Pres. Schwab called the meeting to order at 7:30 p.m.

Members Present: Trustees Emmrich, Heckendorf, Kruepke, Lippold, Olson and Wells.

Staff Present: Brian Kober, Chief Swaney, 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. Comments by the Village President

Pres. Schwab welcomed new members Brian Heckendorf and Traci Wells. He thanked the outgoing members, Debbie Kurtz and Gary Malcolm and welcomed back John Kruepke. The existing incumbent board members were thanked for their service. Reminders were given on discussion of agenda items and open meeting law information. He looks forward to working with each of them and the staff.

5. Comments by the Village Trustees

Tr. Emmrich congratulated the elected Trustees and is looking forward to continuing what the Board has been doing to complete the new Municipal Complex, keep taxes down, pay off debt and watch spending. He thanked Debbie Kurtz and Gary Malcolm for their service.

Tr. Lippold welcomed Tr. Wells and Tr. Heckendorf to the board and thanked Tr. Kruepke for continuing to serve. The Village has been moving forward. He is looking forward to working with everyone.

Tr. Olson welcomed Tr. Heckendorf and Tr. Wells and welcomed back Tr. Kruepke. He thanked Debbie Kurtz and Gary Malcom for their service. It is interesting times and exciting to see the new subdivisions going in. Growth is a new phase of the Village.

Tr. Kruepke said it's a pleasure to be back again for another two years. The next couple of years and beyond is going to be an opportunity with the new construction. He is looking forward to working with Tr. Heckendorf and Tr. Wells and the rest of the board.

Tr. Wells thanked everyone for the warm welcome and thanked everyone who voted for her. She is excited to start this opportunity and looks forward to working with everyone.

Tr. Heckendorf was overwhelmed by the support he had and thanked everyone who voted for him. He is very excited to be here and eager to be more involved in the Village. There are a lot of things going on. The Municipal Complex is one of the largest projects we have

had in a while. He is looking forward to working with everyone. He thanked Debbie Kurtz and Gary Malcolm for their service and thanked everyone at the staff level.

6. Committee Member Appointments

Motion by Pres. Schwab, second by Tr. Olson to reappoint Sue Rank to the Joint Parks and Recreation Committee for a three-year term to end in 2023.

Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Olson to reappoint Brian Mekka to the Joint Parks and Recreation Committee for a three-year term to end in 2023.

Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Heckendorf to reappoint Jon Weil to the Plan Commission for a two-year term ending in 2022.

Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Olson to reappoint Keith Berben to the Plan Commission for a two-year term ending in 2022.

Vote: 7 ayes, 0 nays. Motion carried.

Tr. Kruepke will continue to serve on the Plan Commission as one of the Trustee members.

Pres. Schwab stated there was an opening on the Police & Fire Commission as long time member Cindy Dadian moved out of the Village.

Motion by Pres. Schwab, second by Tr. Lippold to appoint Jeff McElroy to the Police & Fire Commission to complete Cindy Dadians term ending in 2021.

Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Wells to reappoint Kurt Smith to the Police & Fire Commission for a five-year term ending in 2025.

Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Olson to reappoint Dan Leonard to the Board of Public Works for a three-year term to end in 2023.

Vote: 7 ayes, 0 nays. Motion carried.

Tr. Heckendorf will continue to serve on the Board of Public Works as a Trustee member.

Motion by Pres. Schwab, second by Tr. Olson to appoint two-year terms for Pres. Schwab, Tr. Kruepke and Tr. Heckendorf to the Personnel Committee.

Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Olson to appoint Dave Schleef to the Zoning Board of Appeals for a three-year term ending in 2023.

Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Lippold to appoint Jon Schoeneck to the Zoning Board of Appeals for a two-year term ending in 2022.

Vote: 7 ayes, 0 nays. Motion carried.

Pres. Schwab commented the Board of Review met yesterday and Administrator Walther filled in as the Alternate. No one came in to challenge their assessment.

Motion by Pres. Schwab, second by Tr. Heckendorf to appoint Jon Schoeneck to the Board of Review for a two-year term ending in 2022.

Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Kruepke to appoint Tr. Heckendorf to the Budget & Finance Committee and Pres. Schwab and Tr. Olson's terms to continue another year.
Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Lippold to appoint Tr. Wells to Mid-Moraine Legislative Committee.
Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Olson to reappoint Bill Haese to the Ethics Committee for a two-year term ending in 2022.
Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Wells to reappoint Larry Hamlin to the Tourism Commission for a one-year term ending in 2021.

Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Wells to reappoint Sarah Malchow to the Tourism Commission for a one-year term ending in 2021.

Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Heckendorf to appoint Michelle Zak to the Residence Board for a five-year term ending in 2025.

Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Olson to appoint Joseph Simon to the Residence Board for a three-term ending in 2023.

Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Kruepke to appoint Sandy Lippold to the Residence Board for a one-term ending in 2021.

Vote: 7 ayes, 0 nays. Motion carried.

7. Emergency Government Coordinator Appointment

John Walther gave background information. In prior years, this roll was the Fire Chief or a designee of the Fire Chief. His recommendation is to assign Chief Swaney, it follows Village Code Section 2-85. The Board had passed the Resolution with the emergency team. When the emergency is lifted and the resolution ends, Chief Swaney would take on the roll as Emergency Government Coordinator. This position is needed to recover funds from FEMA.

Motion by Tr. Emmrich, second by Tr. Lippold to appoint Chief Swaney Jackson Fire Department as Emergency Government Coordinator.

Vote: 7 ayes, 0 nays. Motion carried.

8. Resolution #20-06 – Appreciation of Service to Trustee Debbie Kurtz

Pres. Schwab read Resolution #20-06.

Motion by Pres. Schwab, second by Tr. Emmrich to approve Resolution #20-06 – Appreciation of Service to Trustee Debbie Kurtz.

Vote: 7 ayes, 0 nays. Motion carried.

9. Resolution #20-07 – Appreciation of Service to Trustee Gary Malcolm

Motion by Pres. Schwab, second by Tr. Emmrich to approve Resolution #20-07 – Appreciation of Service to Trustee Gary Malcolm.
Vote: 7 ayes, 0 nays. Motion carried.

10. Resolution #20-08 – Accepting the Water System Installed by Bielinski Homes In Jackson Drive and Cedar Creek Road

Brian Kober provided background information and explained the water main.
Motion by Pres Schwab, second by Tr. Emmrich to approve Resolution #20-08 – Accepting the Water System Installed by Bielinski Homes in Jackson Drive and Cedar Creek Road.
Vote: 7 ayes, 0 nays. Motion carried.

11. Approval of Minutes for the Village Board Meetings of April 14, 2020

Motion by Tr. Olson, second by Tr. Kruepke to approve the Village Board Minutes of April 14, 2020.
Vote: 7 ayes, 0 nays. Motion carried.

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
- Motion by Tr. Lippold, second by Tr. Emmrich to approve the licenses per staff comments.
Vote: 6 ayes, 0 nays, 1 abstain (Tr. Kruepke). Motion carried.

13. Budget & Finance Committee

- 2019 Audited Financial Statements
Independent Auditor James Frechette was present and reviewed the 2019 Audited Financial Statements. The General Fund balance is \$1,626,478. The Debt Service Fund balance is \$601,938 and within that is the remaining debt service payments from closing TIF #2. Part of the 2019 borrowing for TIF #6 was to pay the interest payments on the two loans for 2020 and 2021 which was also transferred into the Debt Service Fund. In the final report, TIF #7 borrowings are in the Capital Projects Fund. Utilities are strong with no debt. TIF #4 ends in 2022 but it can be extended if needed. \$4,453,888 is left in increments to collect. The TIF #5 report will be on next month's agenda, it is progressing as planned. There is no capital outlay for the Village; Kerry and Washington County receive a payment each year. John Walther stated the property that was annexed for that allows for expansion. TIF #6 borrowed \$2,255,000, the funds paid the developer, capitalized interest and project costs. TIF #7 was created in 2019, borrowed \$2,005,000, it is related to the Municipal Complex.
Motion by Pres. Schwab, second by Tr. Kruepke to approve the 2019 Audited Finance Statements as presented with the corrections as discussed and place it on file.
Vote: 7 ayes, 0 nays. Motion carried.
- Consideration of License Fees

Pres. Schwab commented a request was made by a tavern owner for consideration of fees to be reduced because of the COVID virus and they are shut down. Tr. Lippold questioned if these fees are reduced, would other fee reductions be an issue? Pres. Schwab stated that was discussed at Budget & Finance and the difficulty of explaining why some fees get reduced and others don't.

Motion by Pres. Schwab, second by Tr. Lippold that Village Board maintain the status quo with regard to License Fees.

Vote: 7 ayes, 0 nays. Motion carried.

- Review of Quotes for Roof Replacement Well #4 Wellhouse
Motion by Pres. Schwab, second by Tr. Lippold to approve the contract for Roof Replacement Well #4 Wellhouse with Lee Carter Construction in an amount not to exceed \$11,465.00.
Vote: 7 ayes, 0 nays. Motion carried.
- Review of Quotes for Roof Replacement WWTP Filter and Digester Buildings
Motion by Pres. Schwab, second by Tr. Olson to approve the quote from Wenger for Roof Replacement WWTP Filter and Digester Buildings in the amount not to exceed \$53,584.00.
Vote: 7 ayes, 0 nays. Motion carried.
- Review of Quotes for Repainting Booster Station Floor
Motion by Pres. Schwab, second by Tr. Olson to approve the quote from Lakeside Painting Inc. in the amount not to exceed \$2,200.00 for Repainting Booster Station Floor.
Vote: 7 ayes, 0 nays. Motion carried.
- Pay Request #3 – Chateau Drive and Hickory Lane Reconstruction Project
Motion by Pres. Schwab, second by Tr. Kruepke to approve Pay Request #3 – Chateau Drive and Hickory Lane Reconstruction Project to Payne & Dolan, Inc. in the amount of \$166,024.49.
Brian Kober commented over \$45,000.00 is still being retained for landscaping.
Vote: 7 ayes, 0 nays. Motion carried.
- Pay Request #1 – Municipal Complex Building
Motion by Pres. Schwab, second by Tr. Lippold to approve Pay Request #1 – Municipal Complex Building to Mike Koenig Construction Co., Inc. in the amount of \$91,390.00.
Vote: 7 ayes, 0 nays. Motion carried.
- Review of Quotes for Wall Repair STH 60 Ridgeway Drive to Eagle Drive
Motion by Pres. Schwab, second by Tr. Olson to approve the quote for Wall Repair STH 60 Ridgeway Drive to Eagle Drive from TP Concrete in an amount not to exceed \$35,000.00.
Pres. Schwab inquired on the construction of it and if the concrete will be deep enough to avoid failure again? Brian Kober stated there is a 5' footing the wall will be pinned to which will keep it from tipping out on the bottom and the top.
Vote: 7 ayes, 0 nays. Motion carried.

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

John Walther distributed a copy of the preliminary plat. Pres. Schwab explained in the absence of a Plan Commission meeting last month, this item is coming directly to the Village Board for approval. Brian Kober commented they are working out the layout of the utility going across the creek to serve the north side. Bill Carity is willing to replat the upper section. This is a preliminary plat looking at south of the creek, the plat that will be developed first. The final plat will reflect the new utility layout and lot layout north of the creek. Bill Carity stated it will be 89 lots in total. They plan on starting later this summer. Motion by Tr. Olson, second by Tr. Emmrich to approve Preliminary Plat – Carity Land Corp/William Carity – Morning Meadows Subdivision, 3384 County Road P.
Vote: 7 ayes, 0 nays. Motion carried.
- 15. Certified Survey Map – D2C/GC Jackson, LLC – TID #6**

Brian Kober stated this reflects the land exchange from Kevin Dittmar at the end of Rosewood Lane, it straightens out the road, and the removal of Delaney Court. Caymus Court is being rededicated with this Certified Survey Map (CSM).
Motion by Pres. Schwab, second by Tr. Olson to approve Certified Survey Map – D2C/GC Jackson, LLC – TID #6 as presented.
Vote: 7 ayes, 0 nays. Motion carried.
- 16. Certified Survey Map – Village of Jackson – TID #7**

Brian Kober explained this CSM establishes the new Municipal Complex, dedicates the right of ways of Ridgeway Drive and Spruce Street and dedicates the rest of the right of way to Highway 60.
Motion by Tr. Lippold, second by Tr. Kruepke to approve Certified Survey Map – Village of Jackson – TID #7.
Vote: 7 ayes, 0 nays. Motion carried.
- 17. West Bend School District Report**

Pres. Schwab stated Superintendent Don Kirkegaard has resigned and Jennifer Wimmer will be the new superintendent of the West Bend School District. The School District has been serving meals throughout the District and 300 Jackson families were served yesterday.
- 18. Washington County Board Report**

None.
- 19. Village Planned Municipal Complex – Update – Cedar Corp.**

John Walther distributed a memo from Cedar Corp. Waiting on FEMA CLOMR approval and WisDot work is under review. A preconstruction conference was held on April 29, 2020. Additional silk fence has to be installed because of the floodplain boundary. They have been stripping the topsoil, staying within the boundary. Once CLOMAR is approved, the silk fence will be removed. A field office has been put onsite and established a parking area for the workers. A future groundbreaking ceremony will be held, a sign will be placed onsite.
- 20. Department Reports**

Chief Swaney reported the Police & Fire Commission approved two candidates to be hired. The two candidates both have passed physical and psychological exams. Offers have been made with one will starting on May 26th and one in June. Chuck Ruetten's last day is May 22, 2020, he will be recognized at a later date. Temporary living quarters have been added at the station, all material and time was donated. Starting June 15, 2020, they will be running 24/7 as a paramedic service. Two members are in virtual paramedic classes at the station. The class portion will finish the end of June. They are doing very well with high grade point averages. The department has been doing birthday party parades and escorted the teachers around the Village. It has been positive with minimal complaints.

Brian Kober stated the ditch has been cleaned out on Highland Road. The yard waste site is not open yet but hopes to be by the end of the month. The Spring clean-up won't be until next year. Tr. Lippold went on the record stating we should have a clean-up this year.

John Walther stated the DOT has updated the Highway 60 resurfacing project and can be found on the Villages website. The sponsored Village rummage sale is canceled this year.

21. COVID-19 Update

Chief Swaney stated we have averaged one case per day, this does not count anyone in the hospital. As of today, there are nine in the Jackson zip code. An apartment building is being investigated by the Health Department. He is in meetings with the State on a regular basis.

John Walther commented he has been in meetings with the County, the League of Wisconsin Municipalities and the Wisconsin City County Managers Association. The County has been working on their blueprint for opening back up and are waiting on the Supreme Court's decision. Staff has done an exceptional job maintaining operations. The buildings have been closed but are open by appointment. Park & Recreation staff are working between the Community Center and home. The Village is busy.

22. Citizens to Address the Village Board

Casey Latz would like the Board to keep moving the Village forward. Asked when the chicken ordinance is going to come back for discussion as other municipalities allow it.

23. Future Agenda Items

Tr. Kruepke and Tr. Olson, Chicken Ordinance. Tr. Olson commented on revisiting the Parks & Recreation Community Center agreement and collecting on what is owed to the Village. Pres. Schwab stated the extraterritorial zoning ordinance needs to be followed up with Village Counsel. Tr. Emmrich, Employee Recognition.

24. Adjourn

Motion by Tr. Lippold, second by Tr. Emmrich to adjourn.
Vote: 7 ayes, 0 nays. Meeting was adjourned at 9:27 p.m.

Respectfully submitted:

Jilline Dobratz, *CMC/WCMC*
Village Clerk

Licenses: June 9, 2020

Village Board Meeting

Name	Establishment	Police Chief Recommendation
James Becker	East Side Mart	Approval
Bryce Dosland	East Side Mart	Approval
Jessica Gyuro	East Side Mart	Approval
Amanda Howell	East Side Mart	Approval
Skyler Huttner	East Side Mart	Approval
Susan Kocher	East Side Mart	Approval
Lori Swettters	East Side Mart	Approval
Melissa Thornton	East Side Mart	Approval
Heather Tompkins	East Side Mart	Approval
Tracy Chappie	Fox Bros Piggly Wiggly	Approval
Charlie Clausing	Fox Bros Piggly Wiggly	Approval
Jordan Gauger	Fox Bros Piggly Wiggly	Approval
Jacob Kowalczyk	Fox Bros Piggly Wiggly	Approval
John Kugler	Fox Bros Piggly Wiggly	Approval
Ronald Limbach	Fox Bros Piggly Wiggly	Approval
Sita Ly	Fox Bros Piggly Wiggly	Approval
Paul Williams	Fox Bros Piggly Wiggly	Approval
Renee Fisher	Jackson Parks & Recreation	Approval
Angela Jeske	Jackson Parks & Recreation	Approval
Jessica Loomans	Jackson Parks & Recreation	Approval
Adam Seeger	Jackson Parks & Recreation	Approval
Kelly Valentino	Jackson Parks & Recreation	Approval
Geno Balistreri	Jackson Pub	Approval
Debra Egerer	Jackson Pub	Approval
Susan Hoppe	Jackson Pub	Approval
Gregory Kitner	Jackson Pub	Approval
Samantha Koenig	Jackson Pub	Approval
Lisa LaPine	Jackson Pub	Approval
William Lomis	Jackson Pub	Approval
Michelle Meyer	Jackson Pub	Approval
Jennifer Miller	Jackson Pub	Approval
Christine Sauer	Jackson Pub	Approval
Bridget Baehring	Jimmy's Restaurant	Approval
Eleni Efremidis	Jimmy's Restaurant	Approval
Bonnie Ford	Jimmy's Restaurant	Approval
Nichole Kassner	Jimmy's Restaurant	Approval
Matthew Kundert	Jimmy's Restaurant	Approval
Kaitlyn Martell	Jimmy's Restaurant	Approval
Brittany Sturtz	Jimmy's Restaurant	Approval
Agnes Turner	Jimmy's Restaurant	Approval

Licenses: June 9, 2020

Village Board Meeting

Name	Establishment	Police Chief Recommendation
Kylie Wachter	Jimmy's Restaurant	Approval
Jacqueline Crandall	Latest Edition Saloon	Approval
Dennis Nimkie	Latest Edition Saloon	Approval
Jeremy Tapper	Latest Edition Saloon	Approval
Laura Ammon	Main Street Mart	Approval
Micaela DeMars	Main Street Mart	Approval
Pamela Hildebrandt-Klein	Main Street Mart	Approval
John Linton	Main Street Mart	Approval
Toriano McAfee	Main Street Mart	Approval
Keri Schmidt	Main Street Mart	Approval
Skylar Stamper-Dequardo	Main Street Mart	Approval
Michelle Steffen	Main Street Mart	Approval
Amber Doede	Pizza Station	Approval
Amber Wallace	Pizza Station	Approval
Emily Czarnecki	Village Mart	Approval
Kayla DeHarde	Village Mart	Approval
Stephanie Koby	Village Mart	Approval
Amy Kuhaupt	Village Mart	Approval
Carol Purgett	Village Mart	Approval
Logan Rupnow	Village Mart	Approval
Tanya Zasada	Village Mart	Approval
Madison Adams	Walgreen's	Approval
Joan Christian	Walgreen's	Approval
Kristin Clark	Walgreen's	Approval
Katelyn Dano	Walgreen's	Approval
Kathleen Eggleston	Walgreen's	Approval
Tyler Evans	Walgreen's	Approval
David Grandinetti	Walgreen's	Approval
David Klein	Walgreen's	Approval
Elliot Kloss	Walgreen's	Approval
Renata Oswald	Walgreen's	Approval
Elizabeth Scheibel	Walgreen's	Approval
Mark Seip	Walgreen's	Approval
Pamela Springer	Walgreen's	Approval
Rachel Uhren	Walgreen's	Approval
George Velez Jr.	Walgreen's	Approval

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

**AUDITED FINANCIAL
STATEMENTS**

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



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.

A handwritten signature in black ink, appearing to read "James R. Frechette". The signature is fluid and cursive, with a large, stylized initial "J" and "F".

May 12, 2020

James R Frechette
Certified Public Accountant

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 4

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	\$ 13,879,599
Interest and Other Charges	0	3,965,462
Debt Issuance Expenses	0	176,640
Total Project Costs	<u>16,700</u>	<u>18,021,701</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>4,453,887</u>

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 4

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 Other Village Funds	(539,289)	3,807,201
Total Sources of Funds	<u>254,486</u>	<u>32,979,222</u>
Uses of Funds:		
Capital Outlay	83,144	13,741,151
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	<u>254,486</u>	<u>32,979,222</u>
Fund Balance – Beginning	0	0
Fund Balance – December 31, 2019	\$ <u>0</u>	\$ <u>0</u>

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 September 28, 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
		\$ 7,064,014

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
	\$ 50,754

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>

These payments are included in the Capital Expenditures amount on page 3 of this report.

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		647,757
	\$	<u>5,883,618</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's 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. A total of \$3,807,201 remains unpaid at December 31, 2019.

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 (September 28, 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
TAX INCREMENTAL
DISTRICT NO. 5**

**AUDITED FINANCIAL
STATEMENTS**

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



JAMES R. FRECHETTE

CERTIFIED PUBLIC ACCOUNTANT

**VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 5**

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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. 5, 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. 5, 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. 5 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.

A handwritten signature in black ink, appearing to read "James R. Frechette". The signature is fluid and cursive, with a large, stylized initial "J" and "F".

May 12, 2020

James R Frechette
Certified Public Accountant

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 5

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	\$ 1,700	\$ 27,282
Development Incentives – Developer	84,463	2,000,000
Development Incentives - County	28,959	480,000
Total Project Costs	<u>115,122</u>	<u>2,507,282</u>
Project Revenues:		
Tax Increments	120,662	502,701
State of Wisconsin Exempt Computer Aids	0	0
State of Wisconsin Personal Property Aids	683	683
Total Project Revenues	<u>121,345</u>	<u>503,384</u>
Net Costs to Be Recovered Through Future Tax Increments	\$ <u>(6,223)</u>	\$ <u>2,003,898</u>

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 5

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	\$ 120,662	\$ 502,701
State of Wisconsin Exempt Computer Aids	0	0
State of Wisconsin Personal Property Aids	683	683
Total Sources of Funds	<u>121,345</u>	<u>503,384</u>
Uses of Funds:		
Capital Outlay	1,700	27,282
Developer Incentives - Developer	84,463	351,892
Developer Incentives - County	28,959	120,648
Total Uses of Funds	<u>115,122</u>	<u>499,822</u>
Fund Balance (Deficit) – Beginning	(2,661)	0
Fund Balance – December 31, 2019	<u>\$ 3,562</u>	<u>\$ 3,562</u>

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 5

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. 5 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. 5. The accompanying financial statements reflect all the significant operations of the Village of Jackson's Tax Incremental District No. 5.

A. DESCRIPTION OF FUND

This report contains the financial information of the Village of Jackson Tax Incremental District No. 5 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 20 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 May 20, 2014.

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. 5

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. 5

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

NOTE 3 -LONG-TERM DEBT

The Village of Jackson TID #5 has no long-term debt at 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>
2015	2016	\$ 126,666
2016	2017	130,426
2017	2018	124,947
2018	2019	120,662
		\$ 502,701

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>
2016	\$ 0
2017	0
2018	0
2019	0
	\$ 0

NOTE 6 – PERSONAL PROPERTY TAX AIDS

The district has received personal property aid payments from the State of Wisconsin as follows:

<u>Year Collected</u>	<u>Amount</u>
2016	\$ 0
2017	0
2018	0
2019	683
	\$ 683

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 5

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

NOTE 7 – DEVELOPER INCENTIVE PAYMENTS

The District is committed on two development incentives totaling \$2,480,000.

The first is with the developer. The village shall pay the developer 70% of the annual tax increment created by this project through the life of the TID, and which payments shall not exceed \$2,000,000 in the aggregate. A total of \$351,892 has been paid as of December 31, 2019.

The second agreement is with the County. The village shall pay the county from its 30% share of the tax increment created by this project at a level not to exceed 80% of the village's share of the tax increment. A total of \$120,648 has been paid as of December 31, 2019.

The remaining 6% of the tax increment shall be retained by the village for administrative costs.

NOTE 8 – PROJECT PLAN AMENDMENT

No project plan amendments have been made as of December 31, 2019.

NOTE 9 – 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 years after the creation date (May 20, 2034).
- The village board, by resolution, dissolves the district.

The district has not met any of the above as of December 31, 2019.

**VILLAGE OF JACKSON
TAX INCREMENTAL
DISTRICT NO. 6**

**AUDITED FINANCIAL
STATEMENTS**

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



JAMES R. FRECHETTE

CERTIFIED PUBLIC ACCOUNTANT

**VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 6**

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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. 6, 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. 6, 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. 6 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.

A handwritten signature in black ink, appearing to read "James R. Frechette". The signature is fluid and cursive, with a large, stylized initial "J" and "F".

May 12, 2020

James R Frechette
Certified Public Accountant

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 6

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	\$ 2,018,487	\$ 2,038,987
Development Incentives	0	0
Debt Issuance Costs	91,445	91,445
Interest on Long-Term Debt	709,585	709,585
Total Project Costs	<u>2,819,517</u>	<u>2,840,017</u>
Project Revenues:		
Tax Increments	0	0
State of Wisconsin Exempt Computer Aids	0	0
State of Wisconsin Personal Property Aids	0	0
Special Assessments	133,450	133,450
Premium on Long-Term Debt	42,668	42,668
Total Project Revenues	<u>176,118</u>	<u>176,118</u>
Net Costs to Be Recovered Through Future Tax Increments	\$ <u>2,643,399</u>	\$ <u>2,663,899</u>

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 6

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	\$ 0	\$ 0
State of Wisconsin Exempt Computer Aids	0	0
State of Wisconsin Personal Property Aids	0	0
Special Assessments	74,486	74,486
Proceeds from Long-Term Debt	2,255,000	2,255,000
Premium on Long-Term Debt	42,668	42,668
Total Sources of Funds	<u>2,372,154</u>	<u>2,372,154</u>
Uses of Funds:		
Capital Outlay	2,018,487	2,038,987
Developer Incentives	0	0
Principal on Long-Term Debt	0	0
Interest on Long-Term Debt	28,398	28,398
Debt Issuance Costs	91,445	91,445
Total Uses of Funds	<u>2,138,330</u>	<u>2,158,830</u>
Fund Balance (Deficit) – Beginning	(20,500)	0
Fund Balance (Deficit) – December 31, 2019	\$ <u>213,324</u>	\$ <u>213,324</u>

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 6

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. 6 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. 6. The accompanying financial statements reflect all the significant operations of the Village of Jackson's Tax Incremental District No. 6.

A. DESCRIPTION OF FUND

This report contains the financial information of the Village of Jackson Tax Incremental District No. 6 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 20 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 November 14, 2017.

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. 6

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. 6

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

NOTE 3 - TAX INCREMENTS

The district has collected tax increments as follows:

<u>Tax Roll Year</u>	<u>Year Collected</u>	<u>Amount</u>
2017	2018	\$ 0
2018	2019	0
		\$ 0

NOTE 4 – 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>
2018	\$ 0
2019	0
	\$ 0

NOTE 5 – PERSONAL PROPERTY TAX AIDS

The district has received personal property tax aid payments from the State of Wisconsin as follows:

<u>Year Collected</u>	<u>Amount</u>
2018	\$ 0
2019	0
	\$ 0

NOTE 6 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>
Taxable General Obligation Promissory Note, Dated 6- 27-2019	\$ 1,020,000	\$ 0	\$ 1,020,000
General Obligation Community Development Bonds, Dated 6-27-2019	1,235,000	0	1,235,000
Totals	\$ 2,255,000	\$ 0	\$ 2,255,000

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 6

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

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

G.O. Promissory Notes, Dated 6-27-2019	\$	12,549
G.O. Bonds, Dated 6-27-2019		15,849
Totals	\$	<u>28,398</u>

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	\$ 0	\$ 66,385	\$ 66,385
2021	50,000	65,635	115,635
2022	50,000	64,135	114,135
2023	120,000	61,585	181,585
2024	140,000	57,685	197,685
2025-2029	880,000	211,637	1,091,637
2030-2034	500,000	114,750	614,750
2035-2039	515,000	39,375	554,375
Totals	\$ <u>2,255,000</u>	\$ <u>681,187</u>	\$ <u>2,936,187</u>

Interest to be paid by debt issue is as follows:

G.O. Promissory Notes, Dated 6-27-2019	\$	172,462
G.O. Bonds, Dated 6-27-2019		508,725
Totals	\$	<u>681,187</u>

NOTE 7 – DEVELOPER AGREEMENT PAYMENTS

The Project Plan of the district includes development incentives to be paid upon overperformance. The estimated amount in the project plan is \$1,500,000. The developer has not met the criteria for a payment as of December 31, 2019.

NOTE 8 – PROJECT PLAN AMENDMENT

No project plan amendments have been made as of December 31, 2019.

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 6

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

NOTE 9 SPECIAL ASSESSMENTS

The village assessed seven properties related to the District. The total assessments were \$133,450. The receivable balance at December 31, 2019 was \$53,068.

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 years after the creation date (November 14, 2038).
- The village board, by resolution, dissolves the district.

The district has not met any of the above as of December 31, 2019.

**VILLAGE OF JACKSON
TAX INCREMENTAL
DISTRICT NO. 7**

**AUDITED FINANCIAL
STATEMENTS**

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



JAMES R. FRECHETTE

CERTIFIED PUBLIC ACCOUNTANT

**VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7**

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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. 7, 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. 7, 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. 7 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.

A handwritten signature in black ink, appearing to read "James R. Frechette". The signature is fluid and cursive, with a large, stylized initial "J" and "F".

May 12, 2020

James R Frechette
Certified Public Accountant

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7

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	\$ 121,141	\$ 121,141
Development Incentives	0	0
Debt Issuance Costs	36,329	36,329
Interest on Long-Term Debt	573,165	573,165
Total Project Costs	<u>730,635</u>	<u>730,635</u>
Project Revenues:		
Tax Increments	0	0
State of Wisconsin Exempt Computer Aids	0	0
State of Wisconsin Personal Property Aids	0	0
Land Rental	2,500	2,500
Premium on Long-Term Debt	53,838	53,838
Total Project Revenues	<u>56,338</u>	<u>56,338</u>
Net Costs to Be Recovered Through Future Tax Increments	\$ <u>674,297</u>	\$ <u>674,297</u>

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7

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	\$ 0	\$ 0
State of Wisconsin Exempt Computer Aids	0	0
State of Wisconsin Personal Property Aids	0	0
Land Rental	2,500	2,500
Proceeds from Long-Term Debt	2,032,000	2,032,000
Premium on Long-Term Debt	53,838	53,838
Total Sources of Funds	<u>2,088,338</u>	<u>2,088,338</u>
Uses of Funds:		
Capital Outlay	121,141	121,141
Developer Incentives	0	0
Principal on Long-Term Debt	0	0
Interest on Long-Term Debt	0	0
Debt Issuance Costs	36,329	36,329
Total Uses of Funds	<u>157,470</u>	<u>157,470</u>
Fund Balance (Deficit) – Beginning	0	0
Fund Balance (Deficit) – December 31, 2019	\$ <u>1,930,868</u>	\$ <u>1,930,868</u>

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7

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. 7 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. 7. The accompanying financial statements reflect all the significant operations of the Village of Jackson's Tax Incremental District No. 7.

A. DESCRIPTION OF FUND

This report contains the financial information of the Village of Jackson Tax Incremental District No. 7 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 20 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 June 11, 2019.

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. 7

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. 7

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

NOTE 3 - TAX INCREMENTS

The district has collected tax increments as follows:

<u>Tax Roll Year</u>	<u>Year Collected</u>	<u>Amount</u>
2018	2019	\$ <u>0</u>
		\$ <u>0</u>

NOTE 4 – 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>
2019	\$ <u>0</u>
	\$ <u>0</u>

NOTE 5 – PERSONAL PROPERTY TAX AIDS

The district has received personal property tax aid payments from the State of Wisconsin as follows:

<u>Year Collected</u>	<u>Amount</u>
2019	\$ <u>0</u>
	\$ <u>0</u>

NOTE 6 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 Public Safety Building Bonds, Dated 12-30-2019	\$ 2,032,000	\$ 0	\$ 2,032,000
Totals	\$ <u>2,032,000</u>	\$ <u>0</u>	\$ <u>2,032,000</u>

The long-term debt represents 32% of the \$6,350,000 General Obligation Public Safety Building Bonds dated December 30, 2019.

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

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

G.O. Bonds, Dated 12-30-2019	\$	0
Totals	\$	<u>0</u>

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	\$ 32,000	\$ 46,365	\$ 78,365
2021	32,000	49,509	81,509
2022	32,000	48,549	80,549
2023	72,000	46,989	118,989
2024	81,600	44,685	126,285
2025-2029	480,000	182,744	662,744
2030-2034	624,000	113,483	737,483
2035-2039	678,400	40,841	719,241
Totals	\$ <u>2,032,000</u>	\$ <u>573,165</u>	\$ <u>2,605,165</u>

Interest to be paid by debt issue is as follows:

G.O. Bonds, Dated 12-30-2019	573,165
Totals	\$ <u>573,165</u>

NOTE 7 – PROJECT PLAN AMENDMENT

No project plan amendments have been made as of December 31, 2019.

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 7

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH DECEMBER 31, 2019

NOTE 8 – 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 years after the creation date (June 11, 2039).
- The village board, by resolution, dissolves the district.

The district has not met any of the above as of December 31, 2019.

**SECTION 00 63 63
CHANGE ORDER**

Change Order No. 1

Date of Issuance:	May 19, 2020	Effective Date:	May 19, 2020
Owner:	Village of Jackson	Owner's Contract No.:	B-20
Contractor:	Mike Koenig Construction Co.	Contractor's Project No.:	
Engineer:	Cedar Corporation	Engineer's Project No.:	J5789-002
Project:	Municipal Complex	Contract Name:	

The Contract is modified as follows upon execution of this Change Order:

Description:

1	ADD Lump Sum Transoms to Entry Doors (8 Each)	=	\$3,566.50
2	ADD Lump Sum Removal and Disposal of Concrete Debris Pile	=	\$7,363.00
3	DELETE Fire Department Logo within Precast Panel, Lump Sum	=	(\$1,722.00)
	TOTAL	=	\$9,207.50

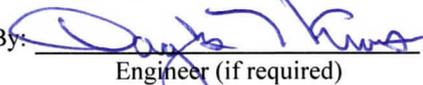
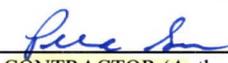
Reason for Change Order:

- a) Change Order Item No. 1: Transoms added to correspond with the brick course elevation above the door frames thus eliminating a 1"+ gap above the door frames.
- b) Change Order Item No. 2: Cost related to the removal and disposal of an existing concrete debris pile which was left on site as a result of the razing of existing structures as facilitated by Owner.
- c) Change Order Item No. 3: Owner's direction to delete proposed Fire Department Logo from the north elevation of the fire department portion of the building resulting in a credit from the Contractor.

Attachments: (List documents supporting change)

- a) Change Order Item Nos. 1 & 2: Work Change Directive No. 1
- b) Change Order Item No. 3: 1) E-mail correspondence between Engineer and Contractor dated 5/13, 5/15 and 5/19/20, 2) Contractor's credit proposal dated 5/15/20, 3) Exhibit related to the deletion of Fire Department logo dated 5/19/20.

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price \$ <u>11,595,340.00</u>	Original Contract Times: Substantial completion (date): <u>September 17, 2021</u> Ready for Final Payment (date): <u>October 15, 2021</u>
Increase (Decrease) from previous approved Change Orders No. <u>0</u> to No. <u>0</u> : \$ <u>0.00</u>	from previous Change Orders: No. <u>0</u> to No. <u>0</u> : Substantial Completion (days): <u>0</u> Ready for Final Payment (days): <u>0</u>
Contract Price prior to this Change Order: \$ <u>11,595,340.00</u>	Contract Times prior to this Change Order: Substantial completion (date): <u>September 17, 2021</u> Ready for Final Payment (date): <u>October 15, 2021</u>
Increase (Decrease) of this Change Order: \$ <u>9,207.50</u>	Increase (Decrease) this Change Order: Substantial Completion (days): <u>0</u> Ready for Final Payment (days): <u>0</u>
Contract Price incorporating this Change Order: \$ <u>11,604,547.50</u>	Contract Times with all approved Change Orders: Substantial completion (date): <u>September 17, 2021</u> Ready for Final Payment (date): <u>October 15, 2021</u>

RECOMMENDED:	ACCEPTED:	ACCEPTED:
By: <u></u> Engineer (if required)	By: _____ Owner (Authorized Signature)	By: <u></u> CONTRACTOR (Authorized Signature)
Title: <u>Senior Construction Manager</u>	Title: _____	Title: <u>Project manager</u>
Date: <u>May 19, 2020</u>	Date: _____	Date: <u>5-28-20</u>

Approved by Funding Agency (if applicable):

By: _____ Date: _____
Title: _____

EJCDC® C-941, Change Order.

Prepared and published 2013 by the Engineers Joint Contract Documents Committee.



May 7, 2020

Jackson Municipal Complex
N168W19721 Main St
Jackson, WI 543037

PCO #1: Add Transoms

Mike Koenig Construction Co. Inc. proposes to supply labor, materials and equipment to provide transom windows per the following specifications.

- Provide hollow metal frames with 14" tall transom window opening to match the width of the doors
- Provide 1" insulated glazing
- Added transoms to be provide at openings 1A15D, 1B08A, 1C05A, 1C09A, 1C27, 1E01A, 1E01J, and 1E02A.
- Price per door = \$455.81

Labor & Material: \$ 3,330.00
Mark-up: \$ 166.50
Bond: \$ 70.00
NET SUM OF: \$ 3,566.50

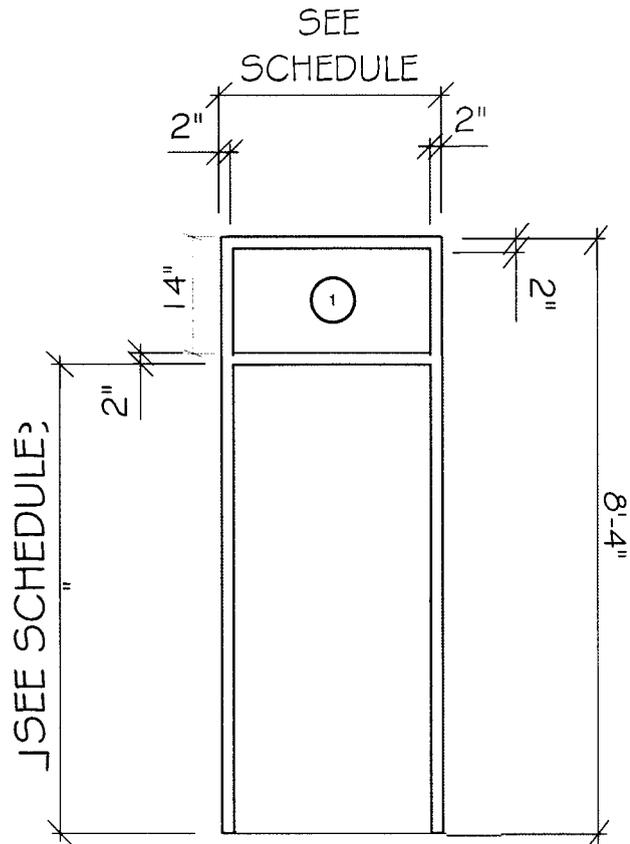
Respectfully Submitted,

MIKE KOENIG CONST. CO., INC.

Pete Schmoll

Pete Schmoll
Project Manager

DOOR FRAME TYPE 4-1



INSULATED HOLLOW METAL
TYPE 4-1

REVISED DOOR SCHEDULE												
DOOR NO.	DOOR					FRAME			GLAZING	HDWR GROUP	FIRE RATING (HRS)	REMARKS
	TYPE	W	H	MATL	FINISH	TYPE	MATL	FINISH				
1A15D	C-1	3'-0"	7'-0"	IHM	PA	4-1	IHM	PA	I	26		10
1B08A	A-1	3'-0"	7'-0"	IHM	PA	4-1	IHM	PA	I	26		
1C05A	B-1	3'-0"	7'-0"	IHM	PA	4-1	IHM	PA	I	5		9
1C09A	A-1	3'-0"	7'-0"	IHM	PA	4-1	IHM	PA	I	10		10
1C27	A-1	3'-0"	7'-0"	IHM	PA	4-1	IHM	PA	I	10		10
1E01A	B-1	3'-0"	7'-0"	IHM	PA	4-1	IHM	PA	I	26		
1E01J	B-1	3'-0"	7'-0"	IHM	PA	4-1	IHM	PA	I	26		
1E02A	D-1	3'-0"	7'-0"	IHM	PA	4-1	IHM	PA	I	10		

NOTE: THE DOOR SCHEDULE INFORMATION WITHIN THIS EXHIBIT REPLACES THE RELATIVE DOOR NO. INFORMATION WITHIN THE DOOR SCHEDULE OF THE CONSTRUCTION DRAWINGS - SHEET NO A601

Village of Jackson
Municipal Complex



800-472-7372
www.cedarcorp.com

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

PROJECT NO. J5789-002

DRAWN BY:

DATE: 5/11/20

SCALE: NTS



May 12, 2020

Jackson Municipal Complex
N168W19721 Main St
Jackson, WI 543037

PCO #2: Remove Concrete Rubble

Mike Koenig Construction Co. Inc. proposes to supply labor, materials and equipment to provide transom windows per the following specifications.

- Remove and dispose of existing concrete rubble pile on site

Labor & Material: \$ 6,875.00
Mark-up: \$ 344.00
Bond: \$ 144.00
NET SUM OF: \$ 7,363.00

Respectfully Submitted,

MIKE KOENIG CONST. CO., INC.

Pete Schmoll

Pete Schmoll
Project Manager

Doug Kroes

To: Pete Schmoll
Cc: Cory Scheidler; Kristopher Dressler; John Walther (jwalther@villageofjackson.com); Jason Kossman; 'Brian Kober'
Subject: RE: Jackson Municipal Complex: Deletion of Work - Request for Credit: APPROVED
Attachments: Jackson PCO#3 Delete FD Logo.pdf; EXHIBIT-DELETION OF FIRE DEPT. LOGO 051920.pdf

Pete:

Our office has reviewed your proposed credit for the lump sum amount of \$1,722.00 (attached) related to the deletion of the Fire Department Logo and as a result, find the amount to be reasonable. Therefore, please proceed with this deletion (See attached). This credit amount will be included within contract Change Order No. 1.

Thank you,

Doug Kroes

Senior Construction Manager

Cedar Corporation

W61 N497 Washington Avenue | Cedarburg | WI | 53012

Office: 262-204-2360 ext 1403 | TF: 800-472-7372

Cell: 920-246-6326

doug.kroes@cedarcorp.com

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From: Pete Schmoll <petes@mikekoenigconstruction.com>

Sent: Friday, May 15, 2020 8:21 AM

To: Doug Kroes <doug.kroes@cedarcorp.com>

Cc: Cory Scheidler <cory.scheidler@cedarcorp.com>; Kristopher Dressler <kris.dressler@cedarcorp.com>; John Walther (jwalther@villageofjackson.com) <jwalther@villageofjackson.com>; Jason Kossman <jasonk@mikekoenigconstruction.com>

Subject: RE: Jackson Municipal Complex: Deletion of Work - Request for Credit

Doug,

Please find the proposal to delete the FD Logo in the precast.

Thanks,

Pete Schmoll

Project Manager

Mike Koenig Construction Co. Inc.

Cell: 920-619-3150

Office: 920-457-0923

Email: petes@mikekoenigconstruction.com

From: Doug Kroes [<mailto:doug.kroes@cedarcorp.com>]

Sent: Wednesday, May 13, 2020 6:43 PM

To: Pete Schmoll <petes@mikekoenigconstruction.com>

Cc: Cory Scheidler <cory.scheidler@cedarcorp.com>; Kristopher Dressler <kris.dressler@cedarcorp.com>; John Walther (<jwalther@villageofjackson.com>) <jwalther@villageofjackson.com>; Jason Kossman <jasonk@mikekoenigconstruction.com>

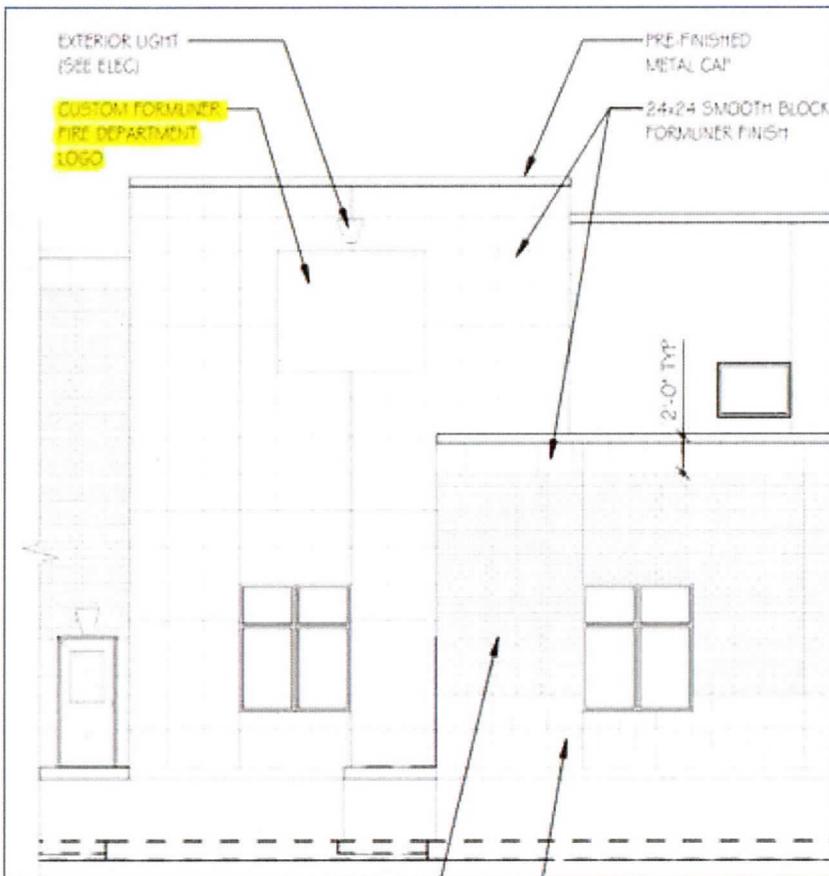
Subject: Jackson Municipal Complex: Deletion of Work - Request for Credit

Pete:

The Owner has instructed our office to delete the proposed Fire Dept. Logo located within the north elevation of the fire department (see below):

Please provide a credit amount related to the deletion of this Work.

Thank you,



Doug Kroes

Senior Construction Manager

Cedar Corporation

W61 N497 Washington Avenue | Cedarburg | WI | 53012

Office: 262-204-2360 ext 1403 | TF: 800-472-7372

Cell: 920-246-6326

doug.kroes@cedarcorp.com

<https://link.edgепilot.com/s/24391c18/GogDJpTOP0ae0qJ279COxQ?u=http://www.cedarcorp.com/> | [LinkedIn](#) | [Facebook](#) | [Twitter](#)

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May 15, 2020

Jackson Municipal Complex
N168W19721 Main St
Jackson, WI 543037

PCO #3: Delete Fire Department Logo

Mike Koenig Construction Co. Inc. proposes to delete the Fire Department Logo per the following;

DEDUCT: \$1,605.00
Mark-up: \$ 84.00
Bond: \$ 33.00
NET DEDUCT OF: \$ 1,722.00

Respectfully Submitted,

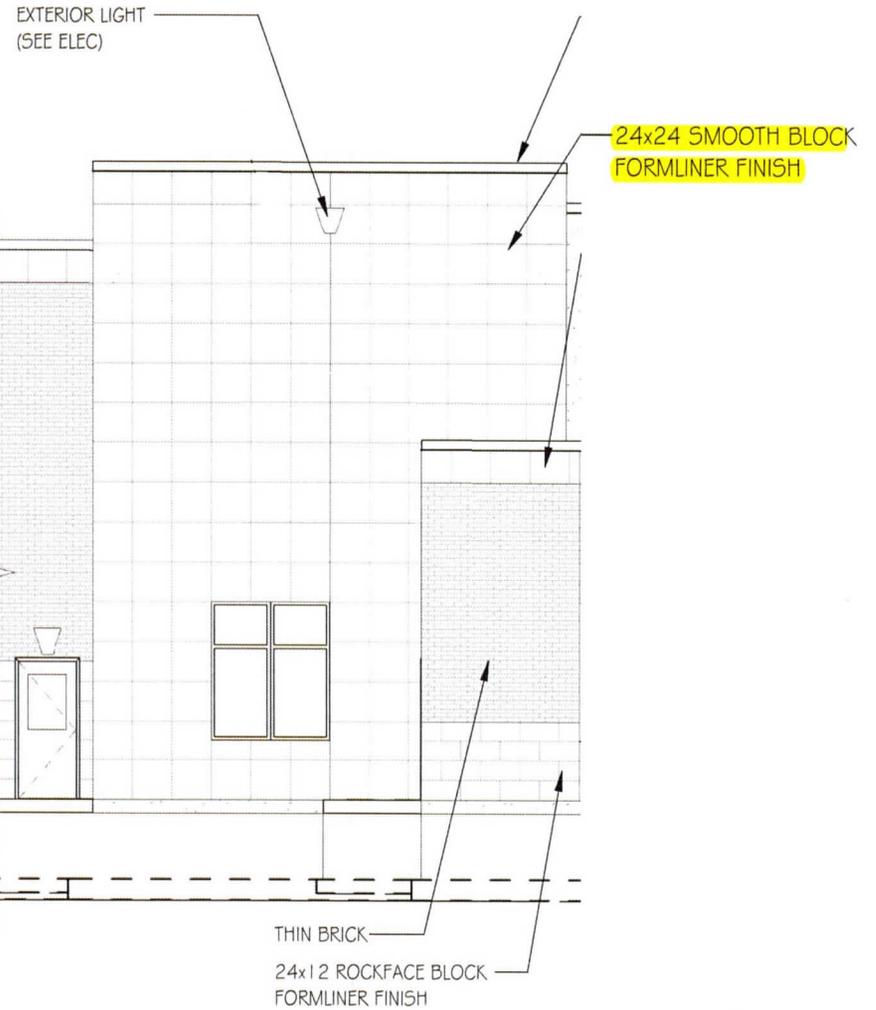
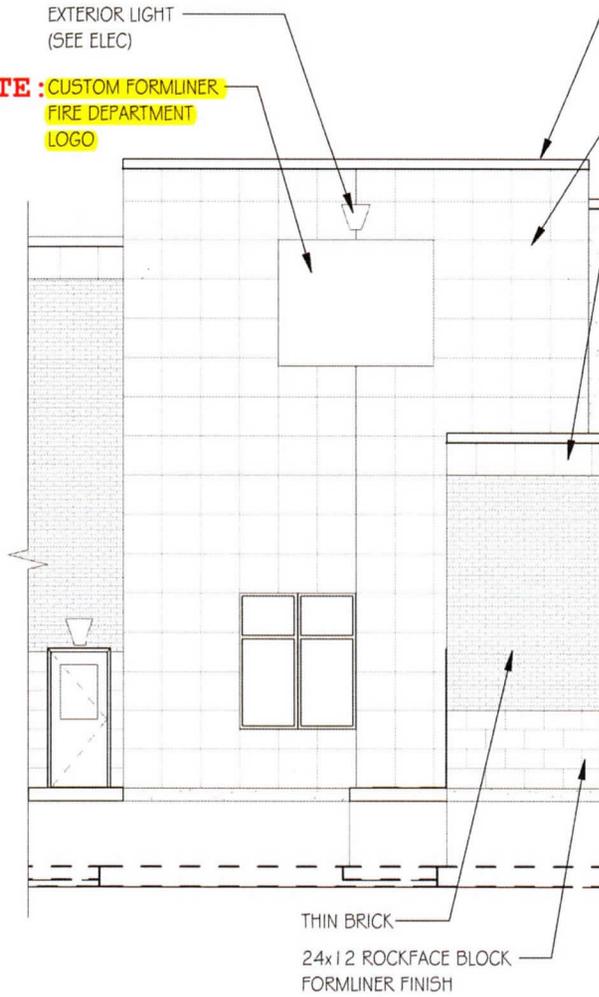
MIKE KOENIG CONST. CO., INC.

Pete Schmoll

Pete Schmoll
Project Manager

T.O. PARAPET
132'-0"

DELETE : CUSTOM FORMLINER
FIRE DEPARTMENT
LOGO



REF: DRAWING SHEET NO A402

VILLAGE OF JACKSON
MUNICIPAL COMPLEX

Cedar
corporation

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landscape architecture . planning . economic development

PROJECT NO. J5789-002
DRAWN BY:
DATE: 5/19/20
SCALE: NTS