AGENDA
Budget & Finance Committee Meeting
Tuesday, May 8, 2018 at 7:00 p.m.
Jackson Village Hall
N168W20733 Main St
Jackson, WI 53037

1. Call to Order & Roll Call

2. Approval of Budget & Finance Minutes: April 10, 2018

3. Approval of April, 2018 Treasurer's Report and Check Register

4. Audited Financial Statements – December 31, 2017

5. Tax Increment District #2 – Final Financial Statement

6. Agreement for Reconstruction of Cedar Creek Road

7. Resolution #18-12 – Preliminary Assessment 2018 Final Paving Miscellaneous Streets

8. Bids for Ridgeway Drive Reconstruction Project

9. Resolution #18-13 – Preliminary Assessment for Ridgeway Drive Reconstruction Project

10. Review of Quotes for Tower #2 (Blue Tower) Cleaning and Inspection

11. Pay Request #4 – SCADA System Project – LW Allen

12. Citizens to address the Budget & Finance Committee

13. 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.

It is possible that members of the Village Board may attend the above meeting. No action will be taken by any governmental body at this meeting other than the governmental body specifically referred to in this meeting notice. This notice is given so that members of the Village Board may attend the meeting without violating the open meeting law.

DRAFT MINUTES
Budget & Finance Committee Meeting
Tuesday, April 10, 2018 at 7:00 p.m.
Jackson Village Hall
N168W20733 Main St.
Jackson, WI 53037

1. Call to Order & Roll Call.

President Schwab called the meeting to order at 7:00 p.m.
Members Present: Trustees Olson and Kurtz.
Members Absent: None.
Village Board Members Present: Tr. Kruepke
Staff Present: John Walther, Jim Micech, Fire Chief Swaney, Police Chief Dolnick, and Brian Kober.

2. Approval of Budget & Finance Minutes: March 13, 2018 Meeting.
Motion by Tr. Olson, second by Tr. Kurtz to approve the minutes for the March 13, 2018, meeting.
Vote: 3 ayes, 0 nays. Motion carried.

3. Approval of the March 2018 Treasurer's Report and Check Register.
The March Treasurer's Report and Check Register were reviewed.
Motion by Pres, Schwab, second by Tr. Olson to approve the March 2018 Treasurer's Report and Check Register.
Vote: 3 ayes, 0 nays. Motion carried.

4. Discussion of Staff Interim Compensation
Pres. Schwab asked Administrator Walther how staff is handling the absence of the Clerk/Treasurer position since December 2017. Mr. Walther replied the hourly employees have been paid or compensated for their extra time worked. Salary employees have picked up the other tasks. This is the same practice in all departments with the Village when staff is missing.
Motion by Pres. Schwab, second by Tr. Olson to thank the staff for picking up the extra duties of the Clerk/Treasurer, and recommend the Village Board would do the same.
Vote: 2 ayes, 1 nays. (Kurtz) Motion carried.

5. Review of Bids for 2018 Final Paving Miscellaneous Streets
Brian W. Kober reviewed the two bids for the final lift of asphalt for miscellaneous streets in the Village which include English Oaks Drive and Stonewall Drive. The low bidder is Stark Pavement which includes options of 2-inch surface course or pulverizing the existing pavement and install 4 inches of asphalt. The 2-inch surface course would require base patching at $35.20 per square yard. The areas of base patching have not been calculated, although, inspection of the streets have revealed that major base patching

would have to occur. A better result would be to pulverize the streets. Tr. Olson asked if the special assessment has been prepared for the meeting. Mr. Kober said the special assessment has not been calculated at this time.
Motion by Pres. Schwab, second by Tr. Olson to recommend approval of the bid for pulverizing from Stark Pavement for the 2018 Miscellaneous Street Final Paving Project.
Vote: 3 ayes, 0 nays. Motion carried.

6. Review of Bids for 2018 Utility Improvements Miscellaneous Streets.
Brian W. Kober reviewed the three bids received for the 2018 Utility Improvements Miscellaneous Street Projects. The projects include lowering of 16-inch water main along CTH P; Highland Road water main extension; Stonehedge Drive storm sewer; and Sherman Road sanitary sewer extension. The CTH P water main needs to be lowered because of the reconstruction of CTH P. The Highland Road water main is being extended for three new single family homes and will be special assessed. The Stonehedge Drive storm sewer is connecting sump pump discharges that cause icing of Stonehedge Drive, and will be special assessed. The Sherman Road sanitary sewer extension is to serve an existing single family home that will be special assessed. The lower bidder for the majority of the projects was Vinton Construction.
Motion by Tr. Olson, second by Tr. Kurtz to recommend approval of the bid from Vinton Construction for the 2018 Utility Improvements Miscellaneous Street Projects using Alternate #1 for concrete pipe in the Stonehedge Drive Storm Project.
Vote: 3 ayes, 0 nays. Motion carried.

7. Resolution #18-07 – Purchase of Fire Apparatus – Pierce Velocity 110' Ascendant Aerial Platform
Pres. Schwab requested to have the presentation be shown at the Village Board meeting. Tr. Kurtz asked how old is the current ladder truck? Fire Chief Swaney relied twenty years, and the truck will need minor repairs to keep running.
Motion Pres. Schwab, Second by Tr. Olson to recommend approval of Resolution #18-07 for the purchase of Fire Apparatus Pierce Velocity 110 ft Aerial Platform.
Vote: 3 ayes, 0 nays. Motion carried.

8. Citizens to address the Budget & Finance Committee.

None.

9. Adjourn.

Motion by Pres. Schwab, second by Tr. Olson to adjourn at 7:24 p.m.
Vote: 3 ayes, 0 nays. Motion carried.

Respectfully submitted by: Brian W. Kober, P.E., Director of Public Works/Village Engineer

GENERAL VILLAGE CHECKING Accounting Checks

Posted From: 4/01/2018 From Account:
Thru: 4/30/2018 Thru Account:

Check Nbr	Check Date	Payee	Amount
95162	4/05/2018	ADVANCED DISPOSAL ACCT #E1011086 / MARCH 2018	34,541.26
95163	4/05/2018	AT&T ACCT #26267738111283 / JFD	35.67
95164	4/05/2018	B&L GRAPHIC SOLUTIONS CHEAT SHEETS,CALL PADS / JFD	169.79
95165	4/05/2018	BLAIR FIRE PROTECTION SERVICE WORK / EAGLE DR BLDG	875.05
95166	4/05/2018	CEDAR CORPORATION SAFETY BLDG,RIDGEWAY / MAR 2018	3,789.00
95167	4/05/2018	CHIEFFO, ANGELA PROGRAM REFUND / REC	17.00
95168	4/05/2018	CINTAS CORPORATION CLEANING SUPPLIES / REC	147.30
95169	4/05/2018	CITY WATER LLC TEMP WATER REVIEW & SPEC	390.00
95170	4/05/2018	CLOTHES CLINIC, INC. MATS / V HALL	78.92
95171	4/05/2018	COMPLETE OFFICE OF WISCONSIN TONER / JPD	151.98
95172	4/05/2018	CORE & MAIN LP REPROGRAM,METERS,SAAS FEE / WATER	33,242.00
95173	4/05/2018	DIGGERS HOTLINE INC. MAR 18 TICKETS / WATER,WWTP	214.92
95174	4/05/2018	EMERGENCY MEDICAL PRODUCTS, INC. MISC MED SUPPLIES / JFD	449.05
95175	4/05/2018	ENDURACLEAN, INC. 5 GAL BARREN WEED REMOVAL / WWTP	798.00
95176	4/05/2018	ENVIROTECH EQUIPMENT OPTICAM PUSH SYSTEM / WWTP	6,280.00
95177	4/05/2018	EQUAL RIGHTS DIVISION MAR 2018 WORK PERMITS	7.50
95178	4/05/2018	EUROFINS SFA LABS BIOSOLIDS,EFFLUENT / WWTP	91.96
95179	4/05/2018	GENERAL COMMUNICATIONS, INC. VEHICLE #1 DOME LIGHT,T-RAIL MOUNT / JPD	455.35
95180	4/05/2018	GOVCONNECTION, INC. OFFICE STND LICENSE / JPD	252.79

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Thru: 4/30/2018 Thru Account:

Check Nbr	Check Date	Payee	Amount
95181	4/05/2018	GREAT-WEST DEFERRED COMP / 4-2-18 PAYROLL	1,950.00
95182	4/05/2018	GROTA APPRAISALS, LLC MAINT OF ASSMNT RECORDS CNTRACT / APR 18	2,430.00
95183	4/05/2018	HERTHER, SUSAN A. HEALTH INSURANCE / APR 2018 / JPD	513.97
95184	4/05/2018	ICC 2018 DUES / BLDG INSPECT	135.00
95185	4/05/2018	JACKSON PROFESSIONAL POLICE ASSOCIATION UNION DUES / APR 2018	432.00
95186	4/05/2018	KEWASKUM CONCRETE LLC FOOTINGS,GRAVEL,REBAR / EAGLE DR BLDG	5,250.00
95187	4/05/2018	LABORATORY INSTRUMENT SPECIALISTS FILTERS / WWTP	384.05
95188	4/05/2018	MCS DISTRIBUTION, INC. THIXOGREASE TUBE / WWTP	532.22
95189	4/05/2018	MENARDS - WEST BEND AIR COMPRESSOR / WATER	99.00
95190	4/05/2018	MID AMERICA METER, INC. PROPELLER METER & SRV / WATER	1,128.19
95191	4/05/2018	MULCAHY/SHAW WATER, INC. TRANSMITTER,LABOR / WWTP	2,897.00
95192	4/05/2018	NCL OF WISCONSIN, INC. LAB SUPPLIES / WWTP	544.83
95193	4/05/2018	NORTH SHORE BANK, FSB DEFERRED COMP / 4-2-18 PAYROLL	545.00
95194	4/05/2018	O'REILLY AUTOMOTIVE, INC CUST #2261984 / MAR 2018 STATEMENT	88.91
95195	4/05/2018	OFFICE DEPOT MISC SUPPLIES / ADMIN,JFD,JPD	59.20
95196	4/05/2018	PAUL CONWAY SHIELDS MISC UNIFORMS / JFD	569.56
95197	4/05/2018	PROS 4 TECHNOLOGY, INC. MAINT,BACKUP-APR 2017 / VILLAGE	983.99
95198	4/05/2018	REGISTRATION FEE TRUST PARKING TICKET SUSPENSIONS / JPD	25.00
95199	4/05/2018	SABEL MECHANICAL LLC REMOVE & REINSTALL PUMP / WWTP	3,922.94

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95200	4/05/2018	SECURIAN FINANCIAL GROUP, INC. POLICY #2832L-G / MAY 2018 / #009180	1,163.27
95201	4/05/2018	SKODINSKI, JOHN M. HEALTH & DENTAL / APR 2018 / JFD	234.80
95202	4/05/2018	ST. JOSEPHS COMMUNITY HOSPITAL DIAGNOSTIC SERVICES / JPD	66.00
95203	4/05/2018	SUPERIOR CHEMICAL CORPORATION CLEANING SUPPLIES / WWTP	235.60
95204	4/05/2018	TEN 2 COMMUNICATIONS LLC LATCH BRACKET,FILTERS / JFD	244.90
95205	4/05/2018	TRI-COUNTY WATERWORKS ASSOCIATION APR 12, 2018 MEETING / WATER	60.00
95206	4/05/2018	USA BLUE BOOK REACTOR / WWTP	1,005.87
95207	4/05/2018	WAALA, DANIEL REIMBURSE CELL PHONE / APR 2018 / WWTP	50.00
95208	4/05/2018	WI SCTF GARNISHMENTS / 4-2-18 PAYROLL	597.68
95209	4/05/2018	WISCONSIN DEPT OF JUSTICE ACCT#L6707T / FEB 2018	28.00
95210	4/11/2018	US POSTAL SERVICE 1ST QTR 2018 WATER BILLS	834.68
95211	4/12/2018	A.J. OUTDOOR SPECIALIST STUMP GRINDING / PARKS	3,250.00
95212	4/12/2018	ADVANCE AUTO PARTS CUST #1870689966 / MAR STATEMENT	113.84
95213	4/12/2018	AIRGAS USA, LLC APR 2018 OXYGEN CYL / JFD	63.69
95214	4/12/2018	ALDEN POOL & MUNICIPAL SUPPLY CO. SCREENS,GASKET,NOZZLE,O RINGS / WATER	310.82
95215	4/12/2018	AT&T STREETS,WATER,REC ACCTS	388.37
95216	4/12/2018	BMO HARRIS BANK N.A. ACCT #1656 / MAR 2018	3,187.06
95217	4/12/2018	BOUND TREE MEDICAL, LLC ATOMIZATION DEVICE / JFD	81.90
95218	4/12/2018	BRADY, JIM APR 3, 2018 ELECTION / 8 HRS	76.00

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95219	4/12/2018	BURKE TRUCK & EQUIPMENT 1/2 BURKE PACKAGE PATROL TRUCK / STREETS	39,885.00
95220	4/12/2018	CEB, INC OVERHEAD DOOR FRAMING / EAGLE DR BLDG	5,150.00
95221	4/12/2018	CENTURY LINK ACCT #85419756 / ADMIN	51.64
95222	4/12/2018	CHARTER COMMUNICATIONS ACCT #8245110560007580 / ADMIN	7.77
95223	4/12/2018	CHEMTRADE CHEMICALS US LLC ALUM SULFATE / WWTP	3,284.33
95224	4/12/2018	CLEMINS, JANICE APR 3,2018 ELECTION / 8 HRS	76.00
95225	4/12/2018	CLOTHES CLINIC DRY CLEANING MARCH 2018 DRY CLEANING / JPD	30.62
95226	4/12/2018	CONLEY MEDIA, LLC ACCT #153922 / MAR NOTICES	411.18
95227	4/12/2018	DAVIS, ALAN APR 3, 2018 ELECTION / 6.75 HRS	64.13
95228	4/12/2018	DAVIS, JACQUELYN APR 3, 2018 ELECTION / 6.75 HRS	67.50
95229	4/12/2018	EDGARTON, ST.PETER,PETAK & ROSENFELDT ACCT #20967-200T / GENERAL	1,564.53
95230	4/12/2018	EGGERS IMPRINTS STAFF UNIFORMS / REC	473.00
95231	4/12/2018	EMERGENCY MEDICAL PRODUCTS, INC. MISC MED SUPPLIES / JFD	168.73
95232	4/12/2018	ENVIROTECH EQUIPMENT CAMERA REPAIR / WWTP	700.45
95233	4/12/2018	EXPRESS NEWS ACCT #7076 / MAR EVENT ADS / REC	415.00
95234	4/12/2018	FOERSTER SIGN, LLC DECALS / JFD	146.50
95235	4/12/2018	FONS, BRADLEE J APR 3, 2018 ELECTION / 8 HRS	76.00
95236	4/12/2018	FRANK, KATHY APR 3, 2018 ELECTION / 16.5 HRS	160.38
95237	4/12/2018	FRECHETTE, JAMES R. TID #2 CLOSEOUT AUDIT	9,000.00

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95238	4/12/2018	GENERAL COMMUNICATIONS, INC. EQUIPMENT / JPD	75.00
95239	4/12/2018	GERGETZ, RACHEL APR 3, 2018 ELECTIONS / 7.5 HRS	71.25
95240	4/12/2018	GREMMER & ASSOCIATES, INC. MISC PROJECTS / MAR 2018	9,005.83
95241	4/12/2018	HABEL, NANCY APR 3, 2018 ELECTIONS / 7.75 HRS	73.63
95242	4/12/2018	HEIN ELECTRIC SUPPLY CO RAPID START-INSTANT STAR / REC	124.87
95243	4/12/2018	KSIOSZK, AMANDA APR 3, 2018 ELECTION / 7 HRS	66.50
95244	4/12/2018	LAKESIDE INTERNATIONAL LLC 2019 INTERNATIONAL TRUCK / STREETS	98,991.00
95245	4/12/2018	LANGE ENTERPRISES, INC. HOUSE NUMBERS / BI	697.46
95246	4/12/2018	LANZA, GAIL APR 3, 2018 ELECTION / 8 HRS	76.00
95247	4/12/2018	LEMKE, DIANE UTILITY SERVICES FOR APR 1-15, 2018	736.67
95248	4/12/2018	LIPPOLD, SANDY APR 3, 2018 ELECTION / 18 HRS	171.00
95249	4/12/2018	LIPSKI, SALLY APR 3, 2018 ELECTION / 8 HRS	76.00
95250	4/12/2018	LUNDQUIST, JUDY APR 3, 2018 ELECTION / 8 HRS	76.00
95251	4/12/2018	MARTELLE WATER TREATMENT, INC. AQUA MAG BULK / WATER	1,726.24
95252	4/12/2018	MCCAULEY, LORRAINE APR 3, 2018 ELECTION / 2.25 HRS	21.38
95253	4/12/2018	MENARDS - WEST BEND SUPPLIES / WATER,JFD	147.37
95254	4/12/2018	MORBECK, JUSTIN REFUND ACCT #7147-99 / PAID TWICE	428.38
95255	4/12/2018	NERDAHL, PENNY APR 3, 2018 ELECTION / 7.75 HRS	73.63
95256	4/12/2018	OFFICE DEPOT ACCT #42573612 / SUPPLIES / REC	71.39

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Check Nbr	Check Date	Payee	Amount
95257	4/12/2018	OLSON, MICHAEL V3 01712324 / 2016 TAX REFUND	1,804.36
95258	4/12/2018	PETERSEN, BRITTANY APR 3, 2018 ELECTION / 7 HRS	66.50
95259	4/12/2018	PITNEY BOWES GLOBAL FINANCIAL SRV LLC FEB-APR 2018 / ADMIN	142.47
95260	4/12/2018	PORT-A-JOHN APR 2018 RENTAL / MEADOWVIEW PARK	112.00
95261	4/12/2018	PROS 4 TECHNOLOGY, INC. MAINT,BACKUP-APR 2017 / JFD,REC	474.00
95262	4/12/2018	REINDERS, INC. REPLACEMENT PARTS,SEED / PARKS	2,268.33
95263	4/12/2018	SCHLOEMER LAW FIRM CLIENT #11387-000 / MAR 2018 MUNI COURT	381.40
95264	4/12/2018	SCHNEIDER, DARLENE APR 3, 2018 ELECTION / 8 HRS	76.00
95265	4/12/2018	SCHUMACHER, CHARLOTTE APR 3, 2018 ELECTION / 7.25 HRS	68.88
95266	4/12/2018	SOUTHEASTERN WI WATERSHEDS TRUST INC 2018 RESPECT OUR WATERS PROGRAM / WWTP	342.50
95267	4/12/2018	ST. JOSEPHS COMMUNITY HOSPITAL DIAGNOSTIC SERVICE / JPD	33.00
95268	4/12/2018	STAMM, TYLER MURAL PAINTING / EAGLE DR BLDG	500.00
95269	4/12/2018	STUEBS, DIANE APR 3, 2018 ELECTION / 11.5 HRS	109.25
95270	4/12/2018	STUEBS, RONALD APR 3, 2018 ELECTION / 8 HRS	76.00
95271	4/12/2018	TALON AUDIO & VIDEO LLC PRE PAYMT CAMERA SET UP / EAGLE DR BLDG	1,000.00
95272	4/12/2018	TENNIES ACE HARDWARE INC. MAR 2018 / JFD,JPD	116.55
95273	4/12/2018	THOMSON REUTERS - WEST MAR 2018 / JPD	56.74
95274	4/12/2018	U.S. CELLULAR VILLAGE,JPD ACCTS	682.81
95275	4/12/2018	VAUGHAN, BILLIE M. APR 3, 2018 ELECTION / 8.5 HRS	80.75

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95276	4/12/2018	VECHART, MORGAN APR 3, 2018 ELECTION / 4.75 HRS	45.13
95277	4/12/2018	VILLAGE MART MAR 2018 / JPD,JFD	2,182.12
95278	4/12/2018	WALTER, JOYCE APR 3, 2018 ELECTION / 7.75 HRS	73.63
95279	4/12/2018	WATSON, BARBARA APR 3, 2018 ELECTION / 7 HRS	66.50
95280	4/12/2018	WE ENERGIES GROUP BILL #0400-824-339 / MAR 2018	35,732.05
95281	4/12/2018	XEROX CORPORATION ACCT #718212004 / MAR LEASE,COPIES	215.88
95282	4/19/2018	ADVANCED DISPOSAL ACCT #E1011086 / APRIL 2018	34,139.47
95283	4/19/2018	AFLAC MAY 2018	702.98
95284	4/19/2018	AVENET, LLC HOST,MAINT,SUPPORT-APR 2019	850.00
95285	4/19/2018	B&L GRAPHIC SOLUTIONS FIREARMS MANUAL,TEXTS / JPD	68.50
95286	4/19/2018	BOND TRUST SERVICES CORPORATION BOND PAYING AGENT FEES / 2018	700.00
95287	4/19/2018	CINTAS CORPORATION CLEANING SUPPLIES / REC	90.49
95288	4/19/2018	CLOTHES CLINIC, INC. MATS / V HALL	82.92
95289	4/19/2018	COMPLETE OFFICE OF WISCONSIN TONER / JPD	64.72
95290	4/19/2018	DEITSCH, JEFF L. REIMBURSE LODGING / WWTP	792.00
95291	4/19/2018	DSPS 2018 CREDENTIAL RENEWALS / MICECH	120.00
95292	4/19/2018	FAMILY PROMISE RENTAL REFUND / REC	100.00
95293	4/19/2018	FOX BROTHER'S PIGGLY WIGGLY ACCT #1710 / FEB & MAR 2018 / REC,JFD	193.03
95294	4/19/2018	GREAT-WEST DEFERRED COMP / 4-16-18 PAYROLL	1,950.00

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95295	4/19/2018	HEIN ELECTRIC SUPPLY CO PHOTO CONTROL / STREET LIGHTS	40.64
95296	4/19/2018	IMPACT ACQUISITIONS LLC LEASE & COPIES / ENG	303.72
95297	4/19/2018	JACKSON EMERY INVESTMENTS, LLC MAR 21-APR 20, 2018	5,889.28
95298	4/19/2018	JACKSON WATER UTILITY 1ST QTR 2018 WATER BILLS	4,660.61
95299	4/19/2018	MATENAER PLUMBING, INC. HVAC,PIPING,RACKS / EAGLE DR BLDG	25,000.00
95300	4/19/2018	MENARDS - WEST BEND SUPPLIES / WATER,WWTP	251.65
95301	4/19/2018	MID AMERICA METER, INC. GASKET,METER,SUPPLIES / WATER	318.37
95302	4/19/2018	MULCAHY/SHAW WATER, INC. REFRIGERATION SKID / WWTP	1,468.50
95303	4/19/2018	NORTH SHORE BANK, FSB DEFERRED COMP / 4-16-18 PAYROLL	545.00
95304	4/19/2018	OFFICE DEPOT SORTER / WWTP	35.42
95305	4/19/2018	RICOH USA, INC. MAY 2018 COPY CHARGE / JPD	26.25
95306	4/19/2018	ROGAN'S SHOES, INC. ACCT #1901 / BOOTS / STREETS	123.25
95307	4/19/2018	SAM'S CLUB/GEMB ACCT #7715 0901 1564 4957 / REC	70.95
95308	4/19/2018	SHARP ELECTRONICS CORP APR LEASE,USAGE / REC	273.75
95309	4/19/2018	VILLAGE MART ACCT #VJACK / MAR 2018	1,902.68
95310	4/19/2018	WEST BEND SCHOOL DISTRICT MAR 2018 PARKING FEES	3,738.50
95311	4/19/2018	WI SCTF GARNISHMENTS / 4-16-19 PAYROLL	597.68
95312	4/20/2018	BADGER FIREFIGHTERS ASSOCIATION APRIL 29, 2018 BANQUEST x 2 / JFD	42.00
95313	4/25/2018	CINTAS FIRST AID SUP / REC	27.17

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95314	4/25/2018	CINTAS CORP FIRST AID SUPPLIES / WATER,WWTP,STRTS	253.33
95315	4/25/2018	CINTAS CORPORATION CLEANING SUPPLIES / REC	147.30
95316	4/25/2018	COMPASS MINERALS AMERICA INC BULK SALT / STREETS	6,875.47
95317	4/25/2018	COMPLETE OFFICE OF WISCONSIN TONER / JPD	64.72
95318	4/25/2018	FISHER, RENEE REIMBURSE PHONE, SUPPLIES / REC	230.00
95319	4/25/2018	FIT4YOU, LLC FITNESS CLASSES / APR 9-APR 30 / REC	175.00
95320	4/25/2018	FRECHETTE, JAMES R. 2017 AUDIT / ADMIN,WATER,WWTP	8,440.00
95321	4/25/2018	GERKE, KARIE E. APR 3-MAY 5 CLASSES / REC	364.00
95322	4/25/2018	HAWKINS INC. CHEMICALS / WWTP	1,827.75
95323	4/25/2018	HEIN ELECTRIC SUPPLY CO PHOTO CONTROL,TAPE / STREET LIGHTS	116.84
95324	4/25/2018	IVERSON, WENDY M APR 4-JUN 24 CLASSES / REC	1,331.00
95325	4/25/2018	JACKSON AUTO SERVICE MOWER TIRES / PARKS	198.00
95326	4/25/2018	JAHN, RACHELLE MAR 19-APR 21 LESSONS / REC	132.00
95327	4/25/2018	JOHNSON'S NURSERY INC. 21 TREES / PARKS	3,460.00
95328	4/25/2018	LARK UNIFORM OUTFITTERS, INC. SHIRTS / JPD	121.90
95329	4/25/2018	LEMKE, DIANE UTILITY SERVICES FOR APR 16-30, 2018	736.67
95330	4/25/2018	MENARDS - WEST BEND SUPPLIES / EAGLE DR BLDG	24.81
95331	4/25/2018	PETTY CASH REPLENISH PETTY CASH	18.88
95332	4/25/2018	RELIANT FIRE APPARATUS, INC. 2018 TRUCK PURCHASE / JFD	1,055,284.00

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95333	4/25/2018	RUST LOCK, INC. SINGLE CUT KEY / WATER	87.75
95334	4/25/2018	SABEL MECHANICAL LLC REMOVE AND REINSTALL PUMPS / WWTP	6,908.23
95335	4/25/2018	SAN-A-CARE INC SUPPLIES / REC	2,296.80
95336	4/25/2018	USA BLUE BOOK ID TAGS / WATER	32.40
95337	4/25/2018	VERONA SAFETY SUPPLY, INC SAFETY GLASSES / WWTP	15.26
95338	4/25/2018	WASHINGTON COUNTY CLERK FEB 2018 SPRING PRIMARY SUPPLIES	129.24
95339	4/25/2018	GENERAL FIRE EQUIPMENT COMPANY INC. FIRE HOOKS / JFD	180.80
95340	4/25/2018	TECHNIMOUNT SYSTEMS INC DEFIB BRACKETS / JFD	2,052.00
95341	4/25/2018	U.S. CELLULAR ACCT #300168393 / JFD	382.52
		Grand Total	1,514,676.29

GENERAL VILLAGE CHECKING Accounting Checks

Posted From: 4/01/2018 From Account:
Thru: 4/30/2018 Thru Account:

	Amount
Total Expenditure from Fund # 100 - GENERAL FUND	138,638.70
Total Expenditure from Fund # 200 - WATER UTILITY	69,034.33
Total Expenditure from Fund # 300 - SEWER UTILITY	48,641.64
Total Expenditure from Fund # 500 - RECREATION-VILL/TOWN	10,696.27
Total Expenditure from Fund # 600 - CAPITAL PROJECT FUND	182,624.08
Total Expenditure from Fund # 700 - DEBT SERVICE FUND	700.00
Total Expenditure from Fund # 900 - FIRE & RESCUE	1,064,341.27
Total Expenditure from all Funds	1,514,676.29

VILLAGE OF JACKSON

AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2017

JAMES R. FRECHETTE

CERTIFIED PUBLIC ACCOUNTANT

VILLAGE OF JACKSON
December 31, 2017
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James R. Frechette
CERTIFIED PUBLIC ACCOUNTANT

W339 S9511 Harvest Court
Mukwonago, WI 53149
262/594-3995
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Independent Auditor's Report

To the Village Board
Village of Jackson
Jackson, Wisconsin

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Jackson, Wisconsin as of and for the year ended December 31, 2017, which collectively comprise the Village's basic financial statements as listed in table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Jackson, Wisconsin as of December 31, 2017, and the respective changes in financial position and the respective budgetary comparison for the General Fund and the major special revenue funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by the missing information.

May 1, 2018
Mukwonago, WI

JAMES R. FRECHETTE
CERTIFIED PUBLIC ACCOUNTANT

BASIC FINANCIAL STATEMENTS

VILLAGE OF JACKSON
STATEMENT OF NET POSITION
December 31, 2017

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current Assets:			
Cash and Investments	$ 2,306,015	$ (470,210)	$ 1,835,805
Taxes Receivable	6,102,178	0	6,102,178
Accounts Receivable	177,968	773,076	951,044
Inventory and Prepayments	0	54,360	54,360
Noncurrent Assets:			
Cash and Investments - Restricted	2,700,287	2,523,183	5,223,470
Special Assessments Receivable	456,361		456,361
Capital Assets	26,017,112	53,385,933	79,403,045
Less: Accumulated Depreciation	(8,842,760)	(21,742,472)	(30,585,232)
Total Assets	28,917,161	34,523,870	63,441,031
DEFERRED OUTFLOWS OF RESOURCES			
Pension - Differences between Expected and Actual Experience	55,649	0	55,649
Pension - Differences between Expected and Actual Investment Income	726,476	0	726,476
Pension - Change in Actuarial Assumptions	152,593	0	152,593
Pension - Change in Proportional Share and Differences in Actual Contributions	9,257	0	9,257
Pension - Contributions after Measurement Date	194,377	0	194,377
Total Deferred Outflows of Resources	1,138,352	0	1,138,352
Total Assets and Deferred Outflows	$ 30,055,513	$ 34,523,870	$ 64,579,383
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION			
LIABILITIES			
Current Liabilities:			
Accounts Payable	$ 114,115	$ 291,139	$ 405,254
Accrued Salaries and Benefits	94,712	10,875	105,587
Accrued Interest Payable	107,545	2,085	109,630
Developer Agreement Payments - Current	166,050	0	166,050
Notes and Bonds - Current (Net of Premium)	2,350,631	686,993	3,037,624
Noncurrent Liabilities:			
Developer Agreement Payments	2,254,398	0	2,254,398
Net Pension Liability	145,947	0	145,947
Notes and Bonds Payable (Net of Premium)	8,646,152	0	8,646,152
Total Liabilities	13,879,550	991,092	14,870,642
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	6,099,718	0	6,099,718
Special Assessments	456,361	0	456,361
Pension - Differences between Expected and Actual Experience	458,989	0	458,989
Total Deferred Inflows of Resources	7,015,068	0	7,015,068
Total Liabilities and Deferred Inflows	20,894,618	991,092	21,885,710
NET POSITION			
Net Investment in Capital Assets	6,177,569	30,956,468	37,134,037
Restricted for:			
Debt Service	238,029	0	238,029
Capital Projects	2,424,235	1,786,205	4,210,440
Park	125,853	0	125,853
Police Impact Fees	266,898	0	266,898
Room Tax	275,297		275,297
Equipment Replacement	0	736,978	736,978
Unrestricted (Deficit)	(346,986)	53,127	(293,859)
Total Net Position	9,160,895	33,532,778	42,693,673
Total Liabilities, Deferred Inflows of Resources, and Net Position	$ 30,055,513	$ 34,523,870	$ 64,579,383

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

VILLAGE OF JACKSON
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2017

		Program Revenues			Net (Expense) Revenue and Changes in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
General Government	$ 731,593	$ 158,830	$ 0	$ 0	$ (572,763)	$ 0	$ (572,763)
Public Safety	2,301,763	490,457	322,531	49,064	(1,439,711)	0	(1,439,711)
Public Works	1,479,284	87,640	247,920	126,223	(1,017,501)	0	(1,017,501)
Culture and Recreation	788,093	309,215	40,571	27,170	(411,137)	0	(411,137)
Conservation and Development	228,300	0	0	0	(228,300)	0	(228,300)
Interest on Long-Term Debt	553,830	0	0	0	(553,830)	0	(553,830)
Total Governmental Activities	6,082,863	1,046,142	611,022	202,457	(4,223,242)	0	(4,223,242)
Business-type Activities:							
Water	1,362,078	1,277,108	0	133,759	0	48,789	48,789
Sewer	1,855,274	1,915,113	0	192,709	0	252,548	252,548
Total Support Services	3,217,352	3,192,221	0	326,468	0	301,337	301,337
Total Primary Government	$ 9,300,215	$ 4,238,363	$ 611,022	$ 528,925	(4,223,242)	301,337	$ (3,921,905)
General Revenues:							
Property Taxes					5,853,985	0	5,853,985
Mobile Home Fees					101,450	0	101,450
Motel/Hotel Room Tax					53,488	0	53,488
Payments In Lieu of Taxes					330,590	0	330,590
State Aids - Unrestricted					369,120	0	369,120
Interest on Investments					19,624	29,908	49,532
Rent					49,744	0	49,744
Miscellaneous					70,404	0	70,404
Transfers					0	0	0
Total General Revenues and Transfers					6,848,405	29,908	6,878,313
Change in Net Position					2,625,163	331,245	2,956,408
Net Position - Beginning of Year					6,535,732	33,201,533	39,737,265
Net Position - End of Year					$ 9,160,895	$ 33,532,778	$ 42,693,673

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

VILLAGE OF JACKSON
BALANCE SHEET - GOVERNMENTAL FUNDS
December 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and Investments	$ 1,405,072	$ 238,029	$ 0	$ 662,914	$ 2,306,015
Taxes Receivable	2,210,477	1,725,158	1,853,596	312,947	6,102,178
Accounts Receivable	76,021			101,947	177,968
Special Assessments Receivable	456,361				456,361
Cash and Investments - Restricted	266,898		2,433,389		2,700,287
TOTAL ASSETS	$ 4,414,829	$ 1,963,187	$ 4,286,985	$ 1,077,808	$ 11,742,809
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	$ 78,032	$ 0	$ 9,154	$ 26,929	$ 114,115
Accrued Salaries and Fringes	71,794			22,918	94,712
Total Liabilities	149,826	0	9,154	49,847	208,827
Deferred Inflows of Resources:					
Property Taxes	2,208,017	1,725,158	1,853,596	312,947	6,099,718
Special Assessments	456,361				456,361
Total Deferred Inflows of Resources	2,664,378	1,725,158	1,853,596	312,947	6,556,079
Fund Balances:					
Restricted:					
Debt Service		238,029			238,029
Capital Projects - TID No. 2			574,836		574,836
Capital Projects - Other			1,849,399		1,849,399
Police Impact Fees	266,898				266,898
Room Tax	275,297				275,297
Park				125,853	125,853
Assigned:					
Fire and Rescue				742,371	742,371
Unassigned	1,058,430			(153,210)	905,220
Total Fund Balances	1,600,625	238,029	2,424,235	715,014	4,977,903
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 4,414,829	$ 1,963,187	$ 4,286,985	$ 1,077,808	$ 11,742,809

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

VILLAGE OF JACKSON
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION
As Of December 31, 2017

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

Total Fund Balances - Governmental Funds	$	4,977,903
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. This includes:		
Capital Assets		26,017,112
Accumulated Depreciation		(8,842,760)
Deferred outflows and inflows or resources related to pensions are applicable to future periods and, therefore, are not reported in the funds		
Deferred outflows of resources related to pensions		1,138,352
Deferred inflows of resources related to pensions		(458,989)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. These include:		
Notes and Bonds Payable		(10,996,783)
Developer Agreement Payments Payable		(2,420,448)
Net Pension Liability		(145,947)
Accrued Interest on Long-Term Debt		(107,545)
Net Position of Governmental Activities	$	9,160,895

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

VILLAGE OF JACKSON
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
For The Year Ended December 31, 2017

	General Fund	Debt Service Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES					
Taxes	$ 2,588,212	$ 1,655,738	$ 1,779,857	$ 318,427	$ 6,342,234
Special Assessments	40,615		36,990		77,605
Intergovernmental	608,319		133,885	50,538	792,742
License and Permits	284,898				284,898
Forfeitures and Penalties	53,068				53,068
Public Charges for Services	118,943		654	628,201	747,798
Intergovernmental Charges for Services				609,334	609,334
Miscellaneous	95,935			2,782	98,717
TOTAL REVENUES	3,789,990	1,655,738	1,951,386	1,609,282	9,006,396
EXPENDITURES					
Current:					
General Government	661,264	0	0	0	661,264
Public Safety	1,729,290			665,174	2,394,464
Public Works	945,296				945,296
Culture and Recreation	147,670			507,403	655,073
Capital Outlay			1,227,978	16,010	1,243,988
Debt Service:					
Principal		7,243,000	48,600	122,601	7,414,201
Interest and Other		402,517	78,036		480,553
TOTAL EXPENDITURES	3,483,520	7,645,517	1,354,614	1,311,188	13,794,839
Excess of Revenues Over (Under) Expenditures	306,470	(5,989,779)	596,772	298,094	(4,788,443)
OTHER FINANCING SOURCES (USES)					
Proceeds from Long-Term Debt	0	0	762,290	0	762,290
Proceeds from Refunding Long-Term Debt		4,865,000			4,865,000
Premium on Long-Term Debt		231,783			231,783
Transfers In (Out)		916,354	(890,848)	(25,506)	0
Total Other Financing Sources (Uses)	0	6,013,137	(128,558)	(25,506)	5,859,073
Net Change in Fund Balances	306,470	23,358	468,214	272,588	1,070,630
Fund Balances - Beginning	1,294,155	214,671	1,956,021	442,426	3,907,273
Fund Balances - Ending	$ 1,600,625	$ 238,029	$ 2,424,235	$ 715,014	$ 4,977,903

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

VILLAGE OF JACKSON
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2017

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

Net change in fund balances - total governmental funds	$	1,070,630
Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital Outlays		902,347
Depreciation on Fixed Assets		(674,685)
The issuance of long-term debt is reported in the governmental funds as a other financing source, but has no effect on the statement of activities. (net of premium)		(5,859,073)
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is recorded as a reduction in long-term debt in the statement of net position and does not affect the statement of activities. These include:		
Principal Paid on Long-Term Loans		7,243,000
Principal Paid on Long-Term Advances		171,201
Payment of interest on long-term debt is reported in the governmental funds as an expenditure when paid, but is recorded in the statement of activities as incurred.		
Interest Paid on Long-Term Debt		329,978
Interest Incurred for the Year on Long-Term Debt		(403,255)
Governmental funds report pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		
Pension contributions		221,728
Cost of benefits earned net of employee contributions (pension expense)		(376,708)
Change in net position of governmental activities	$	2,625,163

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

VILLAGE OF JACKSON

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
For The Year Ended December 31, 2017

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Taxes	$ 2,556,114	$ 2,556,114	$ 2,588,212	$ 32,098
Special Assessments	32,660	32,660	40,615	7,955
Intergovernmental	616,141	616,141	608,319	(7,822)
License and Permits	268,921	268,921	284,898	15,977
Forfeitures and Penalties	60,000	60,000	53,068	(6,932)
Public Charges for Services	92,339	92,339	118,943	26,604
Miscellaneous	92,301	92,301	95,935	3,634
TOTAL REVENUES	3,718,476	3,718,476	3,789,990	71,514
EXPENDITURES				
Current:				
General Government	734,428	734,428	661,264	73,164
Public Safety	1,809,505	1,809,505	1,729,290	80,215
Public Works	995,949	995,949	945,296	50,653
Culture and Recreation	178,594	178,594	147,670	30,924
TOTAL EXPENDITURES	3,718,476	3,718,476	3,483,520	234,956
Excess of Revenues Over (Under) Expenditures	0	0	306,470	306,470
OTHER FINANCING SOURCES (USES):				
Proceeds from Long-term Debt	0	0	0	0
Operating Transfer In (Out)	0	0	0	0
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	0	0	306,470	306,470
Fund Balance - Beginning	1,294,155	1,294,155	1,294,155	0
Fund Balance - Ending	$ 1,294,155	$ 1,294,155	$ 1,600,625	$ 306,470

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

VILLAGE OF JACKSON
STATEMENT OF NET POSITION -
PROPRIETARY FUNDS
December 31, 2017

	Business-Type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals Current Year
ASSETS			
Current Assets:			
Cash and Investments	$ 190,827	$ (661,037)	$ (470,210)
Accounts Receivable	310,252	462,824	773,076
Inventory	54,360	0	54,360
Total Current Assets	555,439	(198,213)	357,226
Noncurrent Assets:			
Cash and Investments	27,029	2,496,154	2,523,183
Capital Assets	22,426,158	30,959,775	53,385,933
Less: Accumulated Depreciation	(5,343,968)	(16,398,504)	(21,742,472)
Total Noncurrent Assets	17,109,219	17,057,425	34,166,644
Total Assets	$ 17,664,658	$ 16,859,212	$ 34,523,870
LIABILITIES			
Current Liabilities:			
Accounts Payable	$ 13,220	$ 26,118	$ 39,338
Accrued Salaries and Benefits	4,778	6,097	10,875
Accrued Taxes Payable	251,801	0	251,801
Total Current Liabilities	269,799	32,215	302,014
Current Liabilities Payable from Restricted Assets:			
General Obligation Bonds Payable	20,000	260,000	280,000
Clean Water Fund Loans Payable	0	406,993	406,993
Accrued Interest Payable	18	2,067	2,085
Total Current Liabilities Payable from Restricted Assets	20,018	669,060	689,078
Noncurrent Liabilities:			
General Obligation Bonds Payable	0	0	0
Clean Water Fund Loans Payable	0	0	0
Total Noncurrent Liabilities	0	0	0
Total Liabilities	289,817	701,275	991,092
NET POSITION			
Net Investment in Capital Assets	17,062,190	13,894,278	30,956,468
Restricted for:			
Capital Projects	27,029	1,759,176	1,786,205
Equipment Replacement	0	736,978	736,978
Unrestricted	285,622	(232,495)	53,127
Total Net Position	17,374,841	16,157,937	33,532,778
Total Liabilities and Net Position	$ 17,664,658	$ 16,859,212	$ 34,523,870

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

VILLAGE OF JACKSON
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND
NET POSITION - PROPRIETARY FUNDS
For the Year Ended December 31, 2017

	Business-Type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
REVENUES			
Charges for Services	$ 1,263,258	$ 1,873,224	$ 3,136,482
Other Operating Revenues	13,850	41,889	55,739
Total Operating Revenues	1,277,108	1,915,113	3,192,221
EXPENSES			
Operation and Maintenance	918,583	1,038,148	1,956,731
Depreciation	442,405	797,357	1,239,762
Total Operating Expenses	1,360,988	1,835,505	3,196,493
Operating Income	(83,880)	79,608	(4,272)
Nonoperating Revenues (Expenses):			
Interest on Investments	6,302	23,606	29,908
Interest Expense	(1,090)	(19,769)	(20,859)
Total Nonoperating Revenues (Expenses)	5,212	3,837	9,049
Income Before Contributions and Transfers	(78,668)	83,445	4,777
Capital Contributions/Impact Fees	133,759	192,709	326,468
Transfers In (Out)	0	0	0
Change in Net Position	55,091	276,154	331,245
Net Position - Beginning	17,319,750	15,881,783	33,201,533
Net Position - Ending	$ 17,374,841	$ 16,157,937	$ 33,532,778

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

VILLAGE OF JACKSON
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
For The Year Ended December 31, 2017

	Business-Type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
Cash Flows From Operating Activities:			
Receipts from Customers	$ 1,241,782	$ 1,856,416	$ 3,098,198
Payments to Employees	(240,239)	(377,281)	(617,520)
Payments to Suppliers for Goods & Services	(727,712)	(668,167)	(1,395,879)
Net Cash Flows from Operating Activities	273,831	810,968	1,084,799
Cash Flows From Noncapital Financing Activities:			
Transfer to Other Funds	0	0	0
Transfer from Other Funds	0	0	0
Net Cash Flows from Noncapital Related Financing Activities	0	0	0
Cash Flows From Capital and Related Financing Activities:			
Capital Contributions	36,900	192,709	229,609
Proceeds from Long-Term Debt	0	0	0
Purchases of Capital Assets	(257,137)	(300,681)	(557,818)
Principal Paid on Capital Debt	(120,000)	(726,247)	(846,247)
Interest Paid on Capital Debt	(1,170)	(21,780)	(22,950)
Net Cash Flow from Capital and Related Financing Activities	(341,407)	(855,999)	(1,197,406)
Cash Flow From Investing Activities:			
Interest Income	6,302	23,606	29,908
Net Cash Flow from Investing Activities	6,302	23,606	29,908
Net Increase (Decrease) in Cash and Cash Equivalents	(61,274)	(21,425)	(82,699)
Cash and Cash Equivalents - January 1	279,130	1,856,542	2,135,672
Cash and Cash Equivalents - December 31	$ 217,856	$ 1,835,117	$ 2,052,973

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

VILLAGE OF JACKSON
STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS
For The Year Ended December 31, 2017

	Business-Type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:			
Operating Income	$ (83,880)	$ 79,608	$ (4,272)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	466,963	797,357	1,264,320
(Increase) Decrease in Accounts Receivable	(35,326)	(58,697)	(94,023)
(Increase) Decrease in Inventories/Prepayments	(3,045)	0	(3,045)
Increase (Decrease) in Accounts Payable	4,576	(7,830)	(3,254)
Increase (Decrease) in Accrued Liabilities	(75,457)	530	(74,927)
Total Adjustments	357,711	731,360	1,089,071
Net Cash Provided by Operating Activities	$ 273,831	$ 810,968	$ 1,084,799
Noncash Investing, Capital, and Financing Activities:			
Capital Outlay Paid by Developers	$ 96,859	$ 9,000	

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

VILLAGE OF JACKSON
STATEMENT OF FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
December 31, 2017

		Agency Funds
		Tax Collection Fund
ASSETS		
Cash and Investments	$	6,415,793
Taxes Recevable		199,855
		6,615,648
LIABILITIES		
Due to Other Taxing Units	$	6,615,648
NET POSITION		
Net Position	$	0

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

This report presents the village and its component units. Component units are entities for which the village is considered to be financially accountable. Blended component units, although legally separate entities, are in substance, part of the village's operations. The Community Development Authority of the Village of Jackson is included in this report as a blended component unit and is reported as a non-major governmental fund.

B. Government-wide and Fund Financial Statements

Government-wide statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. The village reports the following major governmental and business-type funds:

Governmental Funds

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

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

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

Enterprise Funds

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

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

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

Park Fund	Recreation Fund
Tax Incremental District No. 5	Community Development Authority
Fire and Rescue Fund	Tax Incremental District No. 6

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

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

C. Measurement Focus and Basis of Accounting

Government-wide statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recognized as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Fund financial statements

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

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

D. Assets, Liabilities, and Net Position or Equity

Deposits and Investments

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

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

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

Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the village, taxes are collected for the state, county, school district, and technical college district. Property taxes levied for village purposes as well as other governmental units are recorded as "Taxes Receivable" in the fund statements. The village portion of the levy is shown as "Deferred Property Taxes" and the other governmental units portion is shown as "Due to Other Taxing Units". The village share is recognized as revenue in the following year when the services financed by the levy are provided. Taxes collected in advance of the year for which they are levied are shown as reduction of the taxes receivable balance at December 31. The lien date and levy date are both in December 2017. Due dates for collection of taxes are January 31, 2018 and July 31, 2018.

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

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method except for the fire and rescue fund billings. An allowance for uncollectible fire and rescue billings has been established in the amount of $60,096 at December 31, 2017. No allowance for uncollectible accounts has been provided for any other receivables since such allowance would not be material.

Inventories and Prepayments

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

Capital Assets

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

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

Assets:	Years
Buildings	20-50
Land Improvements	20-50
Equipment	5-25
Infrastructure	40

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

Compensated Absences

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

Benefits are recorded as expenditures in the fund statements as paid while recorded in the statement of activities, if material, as earned. The value of vested benefits at December 31, 2017 was immaterial. The value of vested benefits was calculated based upon rate of pay in effect at December 31, 2017.

Pensions

For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from the WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Long-term Obligations

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

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

Claims and Judgments

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

Equity Classifications

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

- Net Investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, notes, land contracts, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

- Restricted net position – consists of net position with restrictions placed on their use either by external groups or state and federal law.

- Unrestricted net position – All other net position that do not meet the definition of the other two.

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

- Nonspendable Fund Balance – This includes amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. The village shall report inventories, prepaid items, long-term advances and receivables, and other amounts legally or contractually required to be maintained intact as nonspendable.

- Restricted Fund Balance – This includes amounts limited by external parties, laws or regulations, constitutional provisions or enabling legislation. The village shall report amounts as restricted that can be spent only for specific purposes stipulated by constitution, external source providers, or through legislation. When both restricted and unrestricted resources are available for use, it is village policy to use unrestricted resources first, then restricted resources as they are needed.

- Committed Fund Balance – This includes amounts that are committed for specific purposes by formal action of the Village Board.

- Assigned Fund Balance – This includes amounts that are intended to be used for specific purposes but are neither restricted nor formally committed. Intent can be expressed by the Board or by an individual or subordinate high level body to which the Village Board has delegated authority. The village board has not delegated authority to assign fund balance for a specific intended purpose.

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

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

Budgetary information as presented in the fund financial statements is derived from:

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

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

B. Excess of Expenditures over Appropriations

For the year ended December 31, 2017, expenditures exceeded budgeted amounts in the following funds:

The General Fund had no excess expenditures in any functions for the year.

C. Deficit Fund Equity/Net Position

The Recreation Fund had a deficit fund balance of $130,554 as of December 31, 2017. Tax Incremental District No. 5 had a deficit fund balance of $9,656 at December 31. 2017. Tax Incremental District No. 6 had a deficit fund balance of $13,000 at December 31. 2017.

D. DNR Replacement Fund

The Wisconsin Department of Natural Resources required the creation of a equipment replacement fund as a condition of receiving a grant for the sewer utility. The equipment replacement fund has been established and the balance at December 31, 2017 was $ 736,978.

E. Long-Term Debt Proceeds

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

NOTE 3 – DETAILED NOTES ON ALL FUNDS

A - CASH AND INVESTMENTS

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

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. As of December 31, 2017, $4,860,678 of the government's bank balance of $10,206,932 was exposed to custodial credit risk as follows:

Uninsured and Uncollateralized	$	4,978,150
Total	$	4,978,150

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

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

State Statutes authorize the village to invest in various types of investments as per Wisconsin Statute 66.04(2) and 67.11(2). During 2017, the village's investments consisted of amounts in the State Treasurer's Investment Pool. The balance at December 31, 2017 was $3,150,513 for the state investment pool.

Total cash and investments at December 31, 2017 consisted of the following:

Deposits	$	10,324,405
Investments – State Investment Pool		3,150,513
Petty Cash		150
Total Cash and Investments	$	13,475,068
Total per financial statements:		
Cash and Investments – Current	$	1,835,805
Cash and Investments – Restricted		5,223,470
Agency Fund – Tax Collection Fund		6,415,793
Total	$	13,475,068

B – RESTRICTED ASSETS

The following represent the balances of restricted assets as of December 31, 2017:

Capital Projects Fund:		
Capital Outlay Funds - TID No. 2	$	574,836
Capital Outlay Funds - Other		1,858,553
Total	$	2,433,389
General Fund:		
Police Impact Fees	$	266,898
Water Utility:		
Impact Fees	$	27,029
Sewer Utility:		
Department of Natural Resources Equipment Replacement Fund	$	736,978
Connection Fees		1,725,433
South Interceptor Connection Fees		33,743
Total	$	2,496,154

C - CAPITAL ASSETS

Governmental activities:	Balance 1-01-2017	Additions	Removals	Balance 12-31-2017
Land	$ 847,361	$ 0	$ 0	$ 847,361
Buildings & Improvements	5,986,532	0	0	5,986,532
Equipment	3,570,397	0	13,622	3,556,775
Infrastructure	14,304,312	733,983	32,434	15,005,861
Construction Work In Progress	452,219	168,364	0	620,583
Totals	25,160,821	902,347	46,056	26,017,112
Less: Accumulated Depreciation for:				
Buildings & Improvements	1,695,722	134,240	0	1,829,962
Equipment	2,025,542	184,258	13,622	2,196,178
Infrastructure	4,492,867	356,187	32,434	4,816,620
Total Accumulated Depreciation	8,214,131	674,685	46,056	8,842,760
Governmental Activities Capital Assets – Net	$ 16,946,690	$ 227,662	$ 0	$ 17,174,352

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

General Government	$ 16,393
Public Safety	149,086
Public Works	407,183
Culture and Recreation	102,023
Total Depreciation of Governmental Activities	$ 674,685

Business-type activities:	Balance 1-01-2017	Additions	Removals	Balance 12-31-2017
Land – Water Utility	$ 352,219	$ 0	$ 0	$ 352,219
Land – Sewer Utility	32,500	0	0	32,500
Water Utility Infrastructure	21,470,044	216,914	50,101	21,636,857
Sewer Utility Infrastructure	30,654,653	300,681	28,059	30,927,275
Water Utility Construction Work In Progress	300,000	137,082	0	437,082
Totals	52,809,416	654,677	78,160	53,385,933
Less: Accumulated Depreciation for:				
Water Utility	4,927,106	466,963	50,101	5,343,968
Sewer Utility	15,629,205	797,358	28,059	16,398,504
Total Accumulated Depreciation	20,556,311	1,264,321	78,160	21,742,472
Business-Type Activities Capital Assets – Net	$ 32,253,105	$ (609,644)	$ 0	$ 31,643,461

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

Water Utility	$	466,963
Sewer Utility		797,358
Total Depreciation of Business-type activities	$	1,264,321

D – INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

Receivable Fund	Payable Fund	Amount
Due to/ From Other Funds:		
None	None	$ 0

The village maintains one checking account for all disbursements. The cash is reflected in the General Fund and all other funds. Funds with a negative cash balance are reflected as an offset to the positive balances of cash in other funds of the financial statements. These include the Sewer Utility ($661,037), TID #5 ($9,656), and the Recreation Fund ($118,371).

The Capital Projects Fund (TID #2 and #4) transferred $890,848 to the Debt Service Fund to pay for their budgeted portion of debt service payments in 2017. The Fire and Rescue Fund also transferred $25,506 to the Debt Service Fund to pay for its portion of the refunded long-term debt due in 2017.

E - LONG-TERM OBLIGATIONS

Long-Term obligations of the village at December 31, 2017 are as follows:

Governmental Activities:

	Balance 1-1-2017	Increases	Decreases	Balance 12-31-2017	Amounts Due Within One Year
General Obligation:					
Notes/Bonds	$ 12,593,000	$ 5,415,000	$ 7,243,000	$ 10,765,000	$ 2,270,059
Premium on Bonds	0	231,783	0	231,783	80,572
Developer Agreements	2,379,359	212,290	171,201	2,420,448	166,050
Totals	$ 14,972,359	$ 5,859,073	$ 7,414,201	$ 13,417,231	$ 2,516,681

Business-Type Activities:

	Balance 1-1-2017	Increases	Decreases	Balance 12-31-2017	Amounts Due Within One Year
General Obligation Bonds:					
Water Utility	$ 140,000	$ 0	$ 120,000	$ 20,000	$ 20,000
Sewer Utility	590,000	0	330,000	260,000	260,000
Clean Water Fund:					
Sewer Utility	803,240	0	396,247	406,993	406,993
Totals	$ 1,533,240	$ 0	$ 846,247	$ 686,993	$ 686,993

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

In accordance with Wisconsin Statutes, total general obligation indebtedness of the village may not exceed five percent of the equalized value of taxable property within the village. The debt limit for general obligation debt as of December 31, 2017 was $32,654,685. General obligation debt totaled $11,045,000 at December 31, 2017.

Governmental activities debt at December 31, 2017 is comprised of the following individual issues:

Issue	Original Amount	Issue Dates	Interest Rates	Maturity Dates	Balances 12-31-2017
G.O. Refunding Bonds	1,235,000	10-9-13	.40-1.75%	4-1-19	$ 305,000
G.O. Promissory Note	4,845,000	8-26-10	2.00-2.625%	12-1-18	360,000
G.O. Promissory Note	2,380,000	8-16-12	.45-2.45%	4-1-22	1,025,000
G.O. Refunding Bonds	3,025,000	12-9-14	.4-3.55%	6-1-28	2,125,000
G.O. Refunding Bonds	3,255,000	9-22-15	.6-1.05%	12-1-18	1,085,000
State Trust Fund Loan	450,000	11-28-16	3.0%	3-15-26	450,000
G.O. Refunding Bonds	4,865,000	1-25-17	2.0-3.0%	12-1-22	4,865,000
State Trust Fund Loan	550,000	3-21-17	3.0%	3-15-27	550,000
Total Governmental Activities Debt					$ 10,765,000

Business-type debt at December 31, 2017 is comprised of the following individual issues:

Issue	Original Amount	Issue Dates	Interest Rates	Maturity Dates	Balances 12-31-2017
Water Utility:					
G.O. Refunding Bond	$ 260,000	9-22-15	.6-1.05%	12-1-18	$ 20,000
Sewer Utility:					
Clean Water Fund	6,130,258	7-8-98	2.712%	5-1-18	406,993
G.O. Refunding Bond	910,000	9-22-15	.6-1.05%	12-1-18	260,000
Total Business-Type Debt					$ 686,993

Aggregate cash flow requirements for the retirement of long-term principal and interest on December 31, 2017 is as follows:

Governmental Activities:

Year Ended December 31		Principal		Interest		Total
2018	$	2,270,059	$	298,835	$	2,568,894
2019		1,744,417		223,625		1,968,042
2020		1,645,213		178,205		1,823,418
2021		1,662,226		132,048		1,794,274
2022		1,694,263		84,561		1,778,824
2023-2027		1,524,822		159,560		1,684,382
2028-2032		224,000		3,976		227,976
Totals	$	10,765,000	$	1,080,810	$	11,845,810

Business-type Activities:

Year Ended December 31		Principal		Interest		Total
2018	$	686,993	$	8,459	$	695,452
Totals	$	686,993	$	8,459	$	695,452

The premium on the long-term debt issue dated January 25, 2017 is being amortized over the life of the long-term bonds using the effective interest method. The amount amortized in 2017 was $0. The remaining balance at December 31, 2017 was $231,783.

F. DEVELOPER AGREEMENT OBLIGATIONS

The village has entered into various developer agreements with developers. The village is obligated to pay various amounts to developers if certain conditions of the developer agreements are fulfilled that contribute to economic development or otherwise benefits the village or the citizens of the village. As December 31, 2017, the village was obligated under eight agreements the sum of $2,420,448. These amounts will be paid out over various time periods. In addition, the village is obligated to pay a portion of the interest on a developer loan. The amount of interest paid in 2017 was $78,036. A portion of the annual tax increments levied for TID #4 and TID #5 are being used to fund these payments.

NOTE 4 – OTHER INFORMATION

A - DEFINED BENEFIT PENSION PLAN

Plan description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR) which can be found at http://etf.wi.gov/publications/cafr.htm

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

Benefits provided. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

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

The Core and Variable annuity adjustments granted during recent years are as follows:

Year	Core Fund Adjustment	Variable Fund Adjustment
2007	3.0%	10%
2008	6.6	0
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5.0)

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

During the reporting period, the WRS recognized $173,975 in contributions from the employer.

Contribution rates as of December 31, 2017 are:

Employee Category	Employee	Employer
General (including teachers)	6.6%	6.6%
Protective with Social Security	6.6%	9.4%
Protective without Social Security	6.6%	13.2%

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

At December 31, 2017, the Village of Jackson reported a liability (asset) of $145,947 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of December 31, 2016, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of December 31, 2015 rolled forward to December 31, 2016. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village of Jackson's proportion of the net pension liability (asset) was based on the Village of Jackson's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2016, the Village of Jackson's proportion was .01770684%, which was a decrease of .00009588% from its proportion measured as of December 31, 2015.

For the year ended December 31, 2017, the Village of Jackson recognized pension expense of $376,708.

At December 31, 2017, the Village of Jackson reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$55,649	$458,989
Net differences between projected and actual earnings on pension plan investments. Net of $870,376 outflow and $143,900 inflow.	$726,476	$0
Changes in assumptions	$152,593	$0
Changes in proportion and differences between employer contributions and proportionate share of contributions	$9,257	$0
Employer contributions subsequent to the measurement date	$194,377	$0
Total	$1,138,352	$458,989

$194,377 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year ended December 31:	Deferred Outflow of Resources	Deferred Inflows of Resources
2017	$378,803	$182,514
2018	$378,803	$182,514
2019	$316,642	$182,514
2020	$13,297	$55,347
Thereafter	$330	$0

Actuarial assumptions. The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2015
Measurement Date of Net Pension Liability (Asset)	December 31, 2016
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Market Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases: Inflation Seniority/Merit	 3.2% 0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*	2.1%

** No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012 – 2014. The total pension liability for December 31, 2016 is based upon a roll-forward of the liability calculated from the December 31, 2015 actuarial valuation.

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

Retirement Funds				
Asset Allocation Targets				
And Expected Returns				
As of December 31, 2016				
Core Fund Asset Class	**Current Asset Allocation %**	**Destination Target Asset Allocation %**	**Long-Term Expected Nominal Rate of Return**	**Long-Term Expected Real Rate of Return**
Global Equities	50%	45%	8.3%	5.4%
Fixed Income	24.5	37	4.2	1.4
Inflation Sensitive Assets	15.5	20	4.3	1.5
Real Estate	8	7	6.5	3.6
Private Equity/Debt	8	7	9.4	6.5
Multi-Asset	4	4	6.6	3.7
Total Core Fund	110	120	7.4	4.5
Variable Fund Asset Class				
U.S. Equities	70	70	7.6	4.7
International Equities	30	30	8.5	5.6
Total Variable Fund	100	100	7.9	5
New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75% Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.				

Single Discount rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.78%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Village of Jackson's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the Village of Jackson's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the Village of Jackson's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase To Discount Rate (8.20%)
Village of Jackson's proportionate share of the net pension liability (asset)	$1,920,022	$145,947	$(1,220,171)

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

B – RISK MANAGEMENT

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

C – COMMITMENTS AND CONTINGENCIES

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

D – SUBSEQUENT EVENTS

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

REQUIRED SUPPLEMENTAL INFORMATION

VILLAGE OF JACKSON
SCHEDULE OF VILLAGE'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
WISCONSIN RETIREMENT SYSTEM
December 31, 2017

Last 10 Fiscal Years

	2014	2015	2016
Village's proportion of the Net Pension Liability (Asset)	0.01786820%	0.01780272%	0.01780272%
Beginning Balance of Net Pension Liability (Asset)	$ (715,548)	$ (438,772)	$ 289,291
Village's proportionate share of the Net Pension Liability (Asset)	$ (438,892)	$ 289,291	$ 145,947
Village's covered-employee payroll	$ 2,005,966	$ 2,128,161	$ 2,221,840
Village's proportionate share of the Net Pension Liability (Asset) as a percentage of its covered-employee payroll	-21.88%	13.59%	6.57%
Plan fiduciary net position as a percentage of the total pension liability (asset)	102.74%	98.20%	99.12%

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

Notes to Required Supplementary Information:

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

Changes of Assumptions: There were no changes in the assumptions.

VILLAGE OF JACKSON
SCHEDULE OF THE VILLAGE CONTRIBUTIONS
December 31, 2017

WISCONSIN RETIREMENT SYSTEM

Last 10 Fiscal Years

	2014	2015	2016
Contractually required contributions	$ 169,291	$ 170,215	173,975
Contributions in relation to the contractually required contribution	(169,291)	(170,215)	(173,975)
Contribution deficiency (excess)	$ 0	$ 0	0
Village's covered-employee payroll	$ 2,005,966	$ 2,128,161	2,221,840
Contributions as a percentage of covered-employee payroll	8.44%	8.00%	7.83%

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

Notes to Required Supplementary Information:

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

Changes of Assumptions: There were no changes in the assumptions.

SUPPLEMENTAL INFORMATION

VILLAGE OF JACKSON
COMBINING BALANCE SHEET -
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2017

	Recreation Fund	Community Development Authority Fund	Park Fund	Fire and Rescue Fund	TID #5 Fund	TID #6 Fund	Total Nonmajor Funds
ASSETS							
Cash and Investments	$ (118,371)	$ 0	$ 125,853	$ 665,088	$ (9,656)	$ 0	$ 662,914
Taxes Receivable	188,000				124,947		312,947
Accounts Receivable	460			101,487			101,947
TOTAL ASSETS	$ 70,089	$ 0	$ 125,853	$ 766,575	$ 115,291	$ 0	$ 1,077,808
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Vouchers Payable	$ 7,290	$ 0	$ 0	$ 6,639	$ 0	$ 13,000	$ 26,929
Accrued Payroll	5,353			17,565			22,918
Total Liabilities	12,643	0	0	24,204	0	13,000	49,847
Deferred Inflows of Resources:							
Property Taxes	188,000	0	0	0	124,947	0	312,947
Fund Balances:							
Restricted	0	0	125,853		0	0	125,853
Assigned				742,371			742,371
Unassigned	(130,554)				(9,656)	(13,000)	(153,210)
Total Fund Balance	(130,554)	0	125,853	742,371	(9,656)	(13,000)	715,014
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 70,089	$ 0	$ 125,853	$ 766,575	$ 115,291	$ 0	$ 1,077,808

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

VILLAGE OF JACKSON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended December 31, 2017

	Recreation Fund	Community Development Authority Fund	Park Fund	Fire and Rescue Fund	TID #5 Fund	TID #6 Fund	Total Nonmajor Funds
REVENUES							
Taxes	$ 188,000	$ 0	$ 0	$ 0	$ 130,427	$ 0	$ 318,427
Intergovernmental				50,538			50,538
Public Charges for Services	309,215		27,170	291,816			628,201
Intergovernmental Charges	40,571			568,763			609,334
Miscellaneous			1,033	1,749			2,782
TOTAL REVENUES	537,786	0	28,203	912,866	130,427	0	1,609,282
EXPENDITURES							
Current:							
Public Safety	0	0	0	665,174	0	0	665,174
Culture and Recreation	507,403						507,403
Capital Outlay:							
Conservation and Development					3,010	13,000	16,010
Debt Service:							
Principal					122,601		122,601
TOTAL EXPENDITURES	507,403	0	0	665,174	125,611	13,000	1,311,188
Excess of Revenues Over (Under) Expenditures	30,383	0	28,203	247,692	4,816	(13,000)	298,094
OTHER FINANCING SOURCES (USES):							
Proceeds from Long-Term Debt							0
Operating Transfer In (Out)	0	0	0	(25,506)	0	0	(25,506)
Total Other Financing Sources (Uses)	0	0	0	(25,506)	0	0	(25,506)
Net Changes in Fund Balances	30,383	0	28,203	222,186	4,816	(13,000)	272,588
Fund Balances - Beginning	(160,937)	0	97,650	520,185	(14,472)	0	442,426
Fund Balances - Ending	$ (130,554)	$ 0	$ 125,853	$ 742,371	$ (9,656)	$ (13,000)	$ 715,014

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

VILLAGE OF JACKSON
TAX INCREMENTAL
DISTRICT NO. 2

AUDITED FINANCIAL
STATEMENTS

FROM DATE OF CREATION
THROUGH JULY 11, 2017

JAMES R. FRECHETTE

CERTIFIED PUBLIC ACCOUNTANT

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 2

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FROM THE DATE OF CREATION THROUGH JULY 11, 2017

James R. Frechette
CERTIFIED PUBLIC ACCOUNTANT

W339 S9511 Harvest Court
Mukwonago, WI 53149
262/594-3995
Fax: 262/594-3995

INDEPENDENT AUDITOR'S REPORT

To the Village Board
Village of Jackson, Wisconsin

We have audited the accompanying Historical Summary of Project Costs, Project Revenues, and Net Costs to be Recovered through Tax Increments, and the related Historical Summary of Source, Use, and Status of Funds of the Village of Jackson Tax Incremental District No. 2 from the date the district was created through July 11, 2017. Our responsibility is to express an opinion on the summary statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the historical summary statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the historical summary statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall historical summary statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the financial statements present only the transactions of the District and are not intended to present fairly the financial position of the Village of Jackson Tax Incremental District No. 2, and the results of its operations and cash flows of its proprietary and similar trust fund types in conformity with generally accepted accounting principles.

As described in Note 1, the Village of Jackson Tax Incremental District No. 2's policy is to prepare its financial statements on a regulatory basis in conformity with accounting practices prescribed by the Wisconsin Department of Revenue which is a comprehensive basis of accounting other than generally accepted accounting principles. Consequently, certain expenditures are recognized when incurred or estimated to be incurred rather than when the liability arises.

In our opinion, the historical summary statements referred to above present fairly, in all material respects, the financial position, and the net project costs to be recovered through tax increments as of July 11, 2017 and the sources, uses and status of funds from the creation date of the District through July 11, 2017, in conformity with the basis of accounting described in Note 1.

The Village of Jackson, Wisconsin has not presented the management's discussion and analysis that accounting principles generally accepted in the United States of America require to supplement, although not be part of, the financial statements.

Our audit was made for the purpose of forming an opinion on the historical summary statements taken as a whole. The detailed summaries included as supplemental information as identified in the table of contents, are presented for purposes of additional analysis and are not a required part of the historical summary statements of the Village of Jackson Tax Incremental District No. 2. The information has been subjected to the auditing procedures applied in the audit of the historical summary statements and, in our opinion, is fairly stated in all material respects in relation to the historical summary statements taken as a whole.

May 1, 2018
Mukwonago, WI

James R Frechette
Certified Public Accountant

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 2

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

FROM THE DATE OF CREATION THROUGH JULY 11, 2017

		From Date Of Creation
Project Costs:		
Capital Expenditures	$	4,055,292
Interest and Other Charges		1,474,429
Debt Issuance Expenses		77,981
Total Project Costs		5,607,702
Project Revenues:		
Tax Increments		11,079,967
Special Assessments		243,363
State of Wisconsin Exempt Computer Aids		80,055
Interest Income		87,935
Total Project Revenues		11,491,320
Net	$	(5,883,618)
Surplus Increments Allocated to Tax Incremental District No. 4 per Resolution		5,883,618
Net Costs to Be Recovered Through Future Tax Increments	$	0

See Notes to Financial Statements

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 2

HISTORICAL SUMMARY OF SOURCES, USES, AND STATUS OF FUNDS

FROM THE DATE OF CREATION THROUGH JULY 11, 2017

		From Date Of Creation
Sources of Funds:		
Tax Increments	$	11,079,967
Special Assessments		243,363
Exempt Computer Aids – State of Wisconsin		80,055
Proceeds from Long-Term Debt		7,243,888
Interest Income		87,935
Total Sources of Funds		18,735,208
Uses of Funds:		
Capital Outlay		4,055,292
Debt Service:		
Principal		6,690,130
Interest Expense		1,453,351
Debt Issuance Expenses		77,981
Transfer to TID No. 4 per Resolution		5,883,618
Total Uses of Funds		18,160,372
Fund Balance – Beginning		0
Fund Balance – July 11, 2017	$	574,836
Long-Term Debt Outstanding – July 1, 2017	$	553,758
Interest on Long-Term Debt Outstanding – July 1, 2017		21,078
	$	574,836

Note: Fund Balance at December 31, 2017 was $574,836.

Fund Balance is equal to debt service requirements related to TID #2 for the period 2018 thru 2022. All other funds were transferred to TID #4 per resolution approved by the Village of Jackson. As a result, no excess increments were paid to any taxing entities in 2018, the final year an increment was collected.

See Notes to Financial Statements

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 2

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH JULY 11, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

The accounting policies of the Village of Jackson Tax Incremental District No. 2 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. 2. The accompanying financial statements reflect all the significant operations of the Village of Jackson's Tax Incremental District No. 2.

A. DESCRIPTION OF FUND

This report contains the financial information of the Village of Jackson Tax Incremental District No. 2 as recorded in the various funds of the Village of Jackson governmental and business-type activities.

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

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

The statutes allow a municipality to collect tax increments until the net project costs have been fully recovered, or until 27 years after the creation date, whichever occurs first. Project costs uncollected at the dissolution date are absorbed by the Village of Jackson. The creation date was August 11, 1992. The District's project plan was amended in 1995, 1999, 2002, 2005, 2009, and 2012.

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.

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 revenue 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.

NOTE 3 -LONG-TERM DEBT

The following is a summary of long-term debt of the district as of July 11, 2017:

	Borrowed	Repaid	Balance
General Obligation Note, Dated 6-1-1993	$ 128,050	$ 128,050	$ 0
Revenue Bond Anticipation Note, dated 2-1-1995	31,539	31,539	0
State Trust Fund Loan Dated 5-31-1995	290,475	290,475	0
B-Bonds, dated 9-1-1995	400,000	400,000	0
General Obligation Note, Dated 12-1-1995	83,222	83,222	0
General Obligation Bonds, Dated 3-1-1997	513,532	513,532	0
Revenue Bonds, dated 7-1-1998	32,654	32,654	0
General Obligation Notes, Dated 12-1-1999	237,733	237,733	0
General Obligation Notes, Dated 3-1-2001	645,655	645,655	0
State Trust Fund Loan, Dated 10-30-2002	574,565	574,565	0
General Obligation Bonds, Dated 1-1-2003	1,079,199	1,079,199	0
General Obligation Bonds, Dated 11-1-2005	657,564	657,564	0
General Obligation Bonds, Dated 1-25-2007	301,124	301,124	0
State Trust Fund Loan, Dated 10-2-2007	278,800	278,800	0
Revenue Bonds, Dated 2-10-2008	19,840	19,840	0
State Trust Fund Loan, Dated 6-3-2008	45,218	45,218	0
General Obligation Notes, Dated 8-26-2010	966,093	894,309	71,784
General Obligation Notes, Dated 8-16-2012	296,599	168,862	127,737
General Obligation Bonds, Dated 9-22-2015	445,087	307,789	137,298
General Obligation Bonds, Dated 9-06-2017	216,939	0	216,939
Totals	$ 7,243,888	$ 6,690,130	$ 553,758

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

General Obligation Note, Dated 6-1-1993	$	44,452
Revenue Bond Anticipation Note, dated 2-1-1995		6,177
State Trust Fund Loan Dated 5-31-1995		88,964
B-Bonds, dated 9-1-1995		101,151
General Obligation Note, Dated 12-1-1995		24,253
General Obligation Bonds, Dated 3-1-1997		135,791
Revenue Bonds, dated 7-1-1998		12,639
General Obligation Notes, Dated 12-1-1999		65,495
General Obligation Notes, Dated 3-1-2001		118,974
State Trust Fund Loan, Dated 10-30-2002		9,634
General Obligation Bonds, Dated 1-1-2003		319,278
General Obligation Bonds, Dated 11-1-2005		216,594
General Obligation Bonds, Dated 1-25-2007		114,315
State Trust Fund Loan, Dated 10-2-2007		70,517
Revenue Bonds, Dated 2-10-2008		3,461
State Trust Fund Loan, Dated 6-3-2008		9,857
General Obligation Notes, Dated 8-26-2010		86,229
General Obligation Notes, Dated 8-16-2012		18,596
General Obligation Bonds, Dated 9-22-2015		6,974
Totals	$	1,453,351

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 2

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH JULY 11, 2017

Annual maturities of outstanding debt at July 11, 2017 is as follows:

Year	Principal	Interest	Total
2018	$ 245,371	$ 9,493	$ 254,864
2019	74,690	4,891	79,581
2020	77,497	3,595	81,092
2021	77,142	2,244	79,386
2022	79,058	855	79,913
Totals	$ 553,758	$ 21,078	$ 574,836

Interest to be paid by debt issue is as follows:

	Interest
General Obligation Notes, Dated 8-26-2010	$ 1,884
General Obligation Notes Dated 8-16-2012	7,141
General Obligation Bonds Dated 9-22-2015	1,442
General Obligation Bonds Dated 9-06-2017	10,611
Totals	$ 21,078

NOTE 4 - TAX INCREMENTS

The district has collected tax increments as follows:

Tax Roll Year	Year Collected		Amount
1993	1994	$	4,323
1994	1995		37,293
1995	1996		66,520
1996	1997		67,936
1997	1998		101,014
1998	1999		144,718
1999	2000		223,401
2000	2001		302,856
2001	2002		407,643
2002	2003		500,389
2003	2004		497,138
2004	2005		511,084
2005	2006		493,491
2006	2007		489,685
2007	2008		580,457
2008	2009		628,354
2009	2010		660,439
2010	2011		671,745
2011	2012		658,548
2012	2013		658,498
2013	2014		709,364
2014	2015		680,522
2015	2016		676,383
2016	2017		674,841
2017	2018		633,325
		$	11,079,967

NOTE 5 – PROJECT PLAN AMENDMENTS

Various amendments to the district's original project plan were approved by the village board. Amendments were approved on August 10, 1995, March 25, 1999, July 25, 2002, November 16, 2005, and February 26, 2009.

The February 26, 2009 amendment allows excess increments generated from Tax Incremental District No. 2 to be transferred to Village of Jackson Tax Incremental District No. 4 for a period of five years. A subsequent amendment extended the transfer for an additional five years.

The transfer amounts per year are as follows:

Year		Amount
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
	$	5,883,618

NOTE 6 – EXEMPT COMPUTER AIDS

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

Year Collected		Amount
2000	$	1,687
2001		3,734
2002		3,514
2003		4,096
2004		5,033
2005		5,159
2006		4,708
2007		8,093
2008		10,733
2009		721
2010		4,775
2011		3,129
2012		3,991
2013		7,681
2014		3,685
2015		3,350
2016		3,199
2017		2,767
	$	80,055

NOTE 7 – 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.
- The village board, by resolution, dissolves the district.

The village board terminated the district as of July 11, 2017. The village had adopted resolutions that allowed for the excess increments to be allocated to the Village of Jackson Tax Incremental District No. 4 for two five year periods. As a result, no excess increments were allocated to taxing entities in 2018, the final year a tax increment was collected.

SUPPLEMENTAL INFORMATION

James R. Frechette
CERTIFIED PUBLIC ACCOUNTANT

W339 S9511 Harvest Court
Mukwonago, WI 53149
262/594-3995
Fax: 262/594-3995

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

To the Village Board
Village of Jackson, Wisconsin

We have audited the accompanying Historical Summary of Project Costs, Project Revenues, and Net Costs to be Recovered through Tax Increments, and the related Historical Summary of Source, Use, and Status of Funds of the Village of Jackson Tax Incremental District No. 2 as of July 11, 2017 and from the date the district was created through July 11, 2017 and have issued our report thereon dated May 1, 2018.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the historical summary statements are free from material misstatement.

Compliance with tax increment financing district laws, regulations, and the project plan is the responsibility of the Village of Jackson management. As part of obtaining reasonable assurance about whether the aforementioned historical financial statements are free of material misstatement, we performed tests of the Village of Jackson Tax Incremental District No. 2's compliance with Wisconsin State Statute Section 66.1105 and the project plan. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the Village of Jackson Tax Incremental District No. 2 complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Village of Jackson Tax Incremental District No. 2 had not complied, in all material respects, with those provisions.

The report is intended solely for the information and use of Village Board, management, and overlapping taxing districts and is not intended to be, and should not be, used by anyone other than the specified parties.

May 1, 2018
Mukwonago, WI

James R Frechette
Certified Public Accountant

TOWN OF
JACKSON

DRAFT – For discussion purposes

Intergovernmental Agreement between the Town of Jackson and the Village of Jackson Regarding the Reconstruction of Cedar Creek Road

Whereas, Washington County is reconstructing CTH P between Woodland Drive and STH 60 in the Town of Jackson and the Village of Jackson, and;

Whereas, Washington County has contracted with Payne and Dolan for the asphalt paving of CTH P between Woodland Drive and STH 60 in the Town of Jackson and the Village of Jackson, and;

Whereas, Cedar Creek Road between CTH P and Jackson Drive is a shared road between the Town of Jackson and the Village of Jackson, and;

Whereas, Cedar Creek Road is in serious disrepair, and the Town of Jackson has received a bid from Payne and Dolan to pulverize, grade and install a twenty-five foot (25') wide, three inch (3') deep binder course on Cedar Creek Road from CTH P to the railroad tracks for $95,692, and;

Whereas, the Town of Jackson Highway Department will complete the right of way ditching and shouldering on Cedar Creek Road from CTH P to the railroad tracks at an estimated cost of $11,400 for time, equipment and materials, and;

Whereas, the Washington County Highway Department will stripe Cedar Creek Road from CTH P to the railroad tracks at an estimated cost of $1,000, therefore;

The Town of Jackson proposes a cost sharing formula of two thirds paid by the Town of Jackson equaling $72,061 and one-third paid by the Village of Jackson equaling $36,031, to reconstruct Cedar Creek Road from CTH P to the railroad tracks as a 2018 road project in order to cooperatively and jointly improve the condition of Cedar Creek Road while taking advantage of cost savings due to the close proximity of the Payne and Dolan CTH P contract with Washington County.

TOWN OF JACKSON – WASHINGTON COUNTY

2018 PROJECT DESCRIPTIONS – PULVERIZE AND BINDER COURSE

Bidder Information:

Name: Mike Strobel

Company: Payne & Dolan, Inc.

Address: N173W21120 Northwest Passage Way

Jackson WI , 53037

Phone: 262-677-5523

Fax: 262-677-5530

Email: mstrobel@payneanddolan.com

PULVERIZE/BINDER COURSE

DESCRIPTION	QUANTITY	UNIT PRICE	TOTAL PRICE
1. Jackson Drive – Twin Creeks Road (north end) to Western Avenue 22' wide 3" thick #2 grade asphalt *(Town estimate – 2,050 tons)*	2080 Tons	@ $ 50.90	105,872.00
2. Cedar Creek Road – CTH P to the railroad tracks 23' wide 3" thick #2 grade asphalt *(Town estimate – 1,674 tons)*	1730 Tons	@ $ 50.90	$88,057.00
Alternate – 25' wide option	1880 Tons	@ $ 50.90	$95,692.00
3. Cedar Creek Road – Railroad tracks to Jackson Drive 23' wide 3" thick #2 grade asphalt *(Town estimate – 464 tons)*	465 Tons	@ $ 50.90	$23,668.50

RESOLUTION 18-12

PRELIMINARY RESOLUTION DECLARING INTENT TO EXERCISE SPECIAL ASSESSMENT POLICE POWERS, UNDER SECTION 66.0703 OF THE WISCONSIN STATUTES

WHEREAS, the Village Board of the Village of Jackson, Washington County, Wisconsin is pursuing the final paving of miscellaneous streets project with the related improvements and expenses for the benefit of the properties described on Exhibit A & B hereto.

BE IT RESOLVED, by the Village Board of the Village of Jackson, Washington County, Wisconsin:

1. The Village Board hereby declares its intention to exercise its police power under Section 66.0703 of the Wisconsin Statutes to levy special assessments upon the properties described in Exhibit A hereto, for special benefits conferred upon such property by the construction of public improvements consisting of water and sanitary sewer mains; storm sewers; pavement; curb and gutter; and sidewalks and the related improvements and expenses.

2. The Village Board hereby determines that the construction of such improvements is in the best interest of, and for the health and welfare of the municipality and the property benefited by the improvements, and therefore constitutes an exercise of the police power.

3. The amount of such assessments shall be determined and levied upon completion of the construction of public improvements consisting of water and sanitary sewer mains; storm sewers; pavement; curb and gutter; and sidewalks and the related improvements and expenses.

4. The number of installments, rate of interest, and the terms of payment will be included in the Final Resolution after the Public Hearing; which will be held upon completion of the project, when final costs have been determined.

5. Every Special Assessment levied under this Resolution, shall be a lien against the property assessed, from the date of the Final Resolution of the Village Board determining the levy.

6. The Village Engineer shall prepare a report consisting of the following:

   a. Preliminary of the final plans and specifications for the Public Works.

   b. An estimate of the entire cost of the proposed improvements.

   c. A schedule of the proposed properties against which the assessments are to benefit.

   d. A statement that each property against which the assessments are proposed, has been inspected and is benefited, setting forth the basis of such benefit.

   e. Upon completion of the report, the Village Engineer shall file a copy with the Village Clerk, and with the Village Treasurer.

7. The Village Clerk shall make a copy of the report available for public inspection.

Introduced by: _______________ Seconded by:_______________

Vote: ___ Aye ____ Nay Passed and Approved: _______________

____
Michael E. Schwab, Village President

Attest: ______________________________
John M. Walther, Village Administrator

Proof of Posting:

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

_________________________ _____________________
Village Official Date

STANDARD FORM OF
BID ANALYSIS

WHEREAS Village of Jackson (hereinafter referred to as the OWNER) has received bids on the 19th day of April, 2018, for the Ridgeway Drive and Ridgeway Court Reconstruction, Contract A-18, (hereinafter referred to as the Project) and

WHEREAS Cedar Corporation (hereinafter referred to as ENGINEER) has been retained by the OWNER to prepare bid tabulations, analyze bid results and consult with the OWNER on the award of contracts.

The ENGINEER hereby consults as follows:

1. Bids were received from two bidders. Bids ranged from a low of $1,012,202.40 to a high of $1,037,784.00. A summary of the bid tabulation is attached.

2. Based upon ENGINEER's analysis of the bids received on the above PROJECT the responsive low bidder is:

   Vinton Construction Company
   P.O. Box 1987
   2705 N. Rapids Road
   Manitowoc, WI 54221-1987

   Bid Amount: $1,012,202.40

3. It is understood that by this analysis, that the ENGINEER does not guarantee the Contractor's performance which is covered by the Contractor's bond, but it is a statement by the ENGINEER that the ENGINEER has no information which would lead the ENGINEER to believe that the Contractor does not have the necessary equipment and personnel to complete the PROJECT in compliance with the drawings and specifications within reasonable tolerances generally accepted in the trade.

4. It is further understood that this analysis is not a representation that the ENGINEER has reviewed the proposal for possible legal irregularities which should be a function of the OWNER'S legal counsel, and at the option of the OWNER.

5. It is further understood that in the event that OWNER feels that the Contract should be awarded on some basis other than price, the OWNER should defer further action on this PROJECT until a thorough legal review can be made by OWNER'S legal counsel.

Cedar Corporation

Ron D. Dalton

Submitted by: Ronald D. Dalton, P.E.
Date: April 19, 2018

Cedar corporation

BID TABULATION

RIDGEWAY DRIVE AND RIDGEWAY COURT
RECONSTRUCTION, CONTRACT A-18
VILLAGE OF JACKSON,
WASHINGTON COUNTY, WI

BID DATE - April 19, 2018

PROJECT NAME: Ridgeway Drive and Ridgeway Court Reconstruction

PROJECT NO: Contract A-18

ITEM NO.	ITEM DESCRIPTION	UNIT	QTY	**Vinton Construction Company** P.O. Box 1987 2705 N. Rapids Road Manitowoc, WI 54221-1987 UNIT PRICE	TOTAL	**Wood Sewer & Excavating, Inc.** E9238 County Rd X New London, WI 54961 UNIT PRICE	TOTAL				
SECTION 1 - Ridgeway Dr. & Ct.:											
1	Common Excavation	L.S.	1	$152,000.00	$152,000.00	$59,000.00	$59,000.00				
2	Sawcutting Asphalt Roadway Pavement	L.F.	96	$4.00	$384.00	$2.00	$192.00				
3	6" Sanitary Sewer Lateral Relay (15 Units)	L.F.	523	$123.00	$64,329.00	$240.00	$125,520.00				
4	6" Sanitary Lateral Riser	V.F.	32	$448.00	$14,336.00	$180.00	$5,760.00				
5	6" Sanitary Sewer Lateral (3 Units)	L.F.	351	$86.40	$30,326.40	$98.00	$34,398.00				
6	6" Sanitary Sewer Lateral Clean-out	Each	2	$490.00	$980.00	$600.00	$1,200.00				
7	Abandon Manhole Structure	Each	2	$690.00	$1,380.00	$1,000.00	$2,000.00				
8	8" Sanitary Sewer Relay C-900	L.F.	209	$156.00	$32,604.00	$220.00	$45,980.00				
9	8" Sanitary Sewer	L.F.	219	$142.00	$31,098.00	$229.00	$50,151.00				
10	48" Dia. Sanitary Manhole (2 Units)	V.F.	29	$480.00	$13,920.00	$320.00	$9,280.00				
11	8" PVC Water Main	L.F.	286	$91.30	$26,111.80	$136.00	$38,896.00				
12	12" PVC Water Main Relay	L.F.	894	$115.70	$103,435.80	$114.00	$101,916.00				
13	Valve Box Abandonment	Each	3	$250.00	$750.00	$500.00	$1,500.00				
14	Salvage Hydrant	Each	4	$500.00	$2,000.00	$600.00	$2,400.00				
15	1 1/4" HDPE Water Service Relay (17 Units)	L.F.	488	$108.00	$52,704.00	$96.00	$46,848.00				
16	1 1/4" HDPE Water Service (3 Units)	L.F.	354	$49.60	$17,558.40	$92.00	$32,568.00				
17	Hydrant Assembly	Each	4	$6,557.00	$26,228.00	$4,800.00	$19,200.00				
18	12" Gate Valve	Each	5	$2,670.00	$13,350.00	$2,900.00	$14,500.00				
19	8" Gate Valve	Each	2	$1,591.00	$3,182.00	$1,800.00	$3,600.00				
20	34" x 53" HERCP Storm Sewer Relay	L.F.	182	$167.00	$30,394.00	$216.00	$39,312.00				
21	12" RCP Storm Sewer	L.F.	293	$52.30	$15,323.90	$69.00	$20,217.00				
22	12" RCP Storm Sewer Relay	L.F.	75	$62.00	$4,650.00	$75.00	$5,625.00				
23	48" Dia. Storm Sewer Manhole (1 Unit)	V.F.	3	$694.00	$2,082.00	$890.00	$2,670.00				
24	6" PVC Storm Sewer Lateral (15 Units)	L.F.	1,008	$46.60	$46,972.80	$49.00	$49,392.00				
25	Catch Basin	Each	2	$1,924.00	$3,848.00	$2,800.00	$5,600.00				

PROJECT NAME: Ridgeway Drive and Ridgeway Court Reconstruction PROJECT NO: Contract A-18				Vinton Construction Company P.O. Box 1987 2705 N. Rapids Road Manitowoc, WI 54221-1987		Wood Sewer & Excavating, Inc. E9238 County Rd X New London, WI 54961					
ITEM NO.	ITEM DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL				
26	Remove Catch Basin	Each	2	$250.00	$500.00	$300.00	$600.00				
27	Remove Concrete Sidewalk	S.F.	5,876	$0.70	$4,113.20	$1.00	$5,876.00				
28	4" Concrete Sidewalk	S.F.	9,940	$5.40	$53,676.00	$3.50	$34,790.00				
29	Remove Curb & Gutter	L.F.	2,255	$3.00	$6,765.00	$9.00	$20,295.00				
30	30" Curb and Gutter TYPE D	L.F.	2,255	$18.65	$42,055.75	$13.00	$29,315.00				
31	Remove Asphalt Driveway Pavement	S.Y.	265	$6.30	$1,669.50	$6.00	$1,590.00				
32	Remove Concrete Driveway Aprons	S.F.	2,356	$0.70	$1,649.20	$1.50	$3,534.00				
33	7" Concrete Driveway Apron & Sidewalk	S.F.	3,822	$6.20	$23,696.40	$5.00	$19,110.00				
34	Adjust Existing Manhole Casting	Each	8	$500.00	$4,000.00	$600.00	$4,800.00				
35	Excavation Below Subgrade (EBS)	C.Y.	230	$20.00	$4,600.00	$18.00	$4,140.00				
36	EBS Backfill 1 1/4" Dense	Ton	230	$13.00	$2,990.00	$22.00	$5,060.00				
37	EBS Backfill 3" Dense	Ton	230	$13.00	$2,990.00	$22.00	$5,060.00				
38	Crushed Aggregate Base Course 1 1/4"	Ton	2,910	$13.00	$37,830.00	$16.90	$49,179.00				
39	Lower Layer HMA Pavement 3 LT 58-28 S	Ton	930	$49.85	$46,360.50	$57.00	$53,010.00				
40	Upper Layer HMA Pavement 4 LT 58-28 S	Ton	500	$57.95	$28,975.00	$60.00	$30,000.00				
41	HMA Pavement - Driveways 5 LT 58-28 S	S.Y.	175	$22.45	$3,928.75	$24.00	$4,200.00				
42	Traffic Control	L.S.	1	$3,435.00	$3,435.00	$3,900.00	$3,900.00				
43	Tree Removal (Ridgeway Ct.)	Each	1	$3,500.00	$3,500.00	$2,800.00	$2,800.00				
44	Lawn Restoration	L.S.	1	$25,100.00	$25,100.00	$23,000.00	$23,000.00				
	Subtotal: SECTION 1 - Ridgeway Dr. & Ct.				**$987,782.40**		**$1,017,984.00**				
SECTION 2 - Georgetown Easement:											
45	1 1/4" HDPE Water Service Relay	L.S.	1	$12,628.00	$12,628.00	$7,400.00	$7,400.00				
46	Abandon Curb Box	Each	2	$250.00	$500.00	$1,000.00	$2,000.00				
47	Water Main Disconnect	L.S.	1	$1,580.00	$1,580.00	$800.00	$800.00				
48	Abandon Manhole Structure	Each	1	$690.00	$690.00	$700.00	$700.00				
49	48" Dia. Sanitary Manhole (1 Unit)	V.F.	13	$594.00	$7,722.00	$400.00	$5,200.00				
50	Traffic Control	L.S.	1	$300.00	$300.00	$1,000.00	$1,000.00				
51	Lawn Restoration	L.S.	1	$1,000.00	$1,000.00	$2,700.00	$2,700.00				
	Subtotal: SECTION 2 - Georgetown Easement				**$24,420.00**		**$19,800.00**				
PROJECT TOTAL:					**$1,012,202.40**		**$1,037,784.00**				

RESOLUTION 18-13

PRELIMINARY RESOLUTION DECLARING INTENT TO EXERCISE SPECIAL ASSESSMENT POLICE POWERS, UNDER SECTION 66.0703 OF THE WISCONSIN STATUTES

WHEREAS, the Village Board of the Village of Jackson, Washington County, Wisconsin is pursuing the construction and reconstruction of public improvements consisting of water and sanitary sewer mains; storm sewers; pavement; curb and gutter; and sidewalks and the related improvements and expenses for the benefit of the properties described on Exhibit A hereto.

BE IT RESOLVED, by the Village Board of the Village of Jackson, Washington County, Wisconsin:

1. The Village Board hereby declares its intention to exercise its police power under Section 66.0703 of the Wisconsin Statutes to levy special assessments upon the properties described in Exhibit A hereto, for special benefits conferred upon such property by the construction of public improvements consisting of water and sanitary sewer mains; storm sewers; pavement; curb and gutter; and sidewalks and the related improvements and expenses.

2. The Village Board hereby determines that the construction of such improvements is in the best interest of, and for the health and welfare of the municipality and the property benefited by the improvements, and therefore constitutes an exercise of the police power.

3. The amount of such assessments shall be determined and levied upon completion of the construction of public improvements consisting of water and sanitary sewer mains; storm sewers; pavement; curb and gutter; and sidewalks and the related improvements and expenses.

4. The number of installments, rate of interest, and the terms of payment will be included in the Final Resolution after the Public Hearing; which will be held upon completion of the project, when final costs have been determined.

5. Every Special Assessment levied under this Resolution, shall be a lien against the property assessed, from the date of the Final Resolution of the Village Board determining the levy.

6. The Village Engineer shall prepare a report consisting of the following:

   a. Preliminary of the final plans and specifications for the Public Works.

   b. An estimate of the entire cost of the proposed improvements.

   c. A schedule of the proposed properties against which the assessments are to benefit.

   d. A statement that each property against which the assessments are proposed, has been inspected and is benefited, setting forth the basis of such benefit.

   e. Upon completion of the report, the Village Engineer shall file a copy with the Village Clerk, and with the Village Treasurer.

7. The Village Clerk shall make a copy of the report available for public inspection.

Introduced by: _______________ Seconded by:_______________

Vote: ____ Aye ____ Nay Passed and Approved: _______________

____
Michael E. Schwab, Village President

Attest: ______________________________
John M. Walther, Village Administrator

Proof of Posting:

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

_________________________ _____________________
Village Official Date

Village of Jackson

Ridgeway Drive Reconstruction Project 2018

Reconstruction of Ridgeway Drive from STH 60 to 321 ft north of Georgetown Drive

Reconstruction of Ridgeway Court from Ridgeway Drive to End

Reconstruction of Georgetown Drive from Ridgeway Drive to 151 ft east

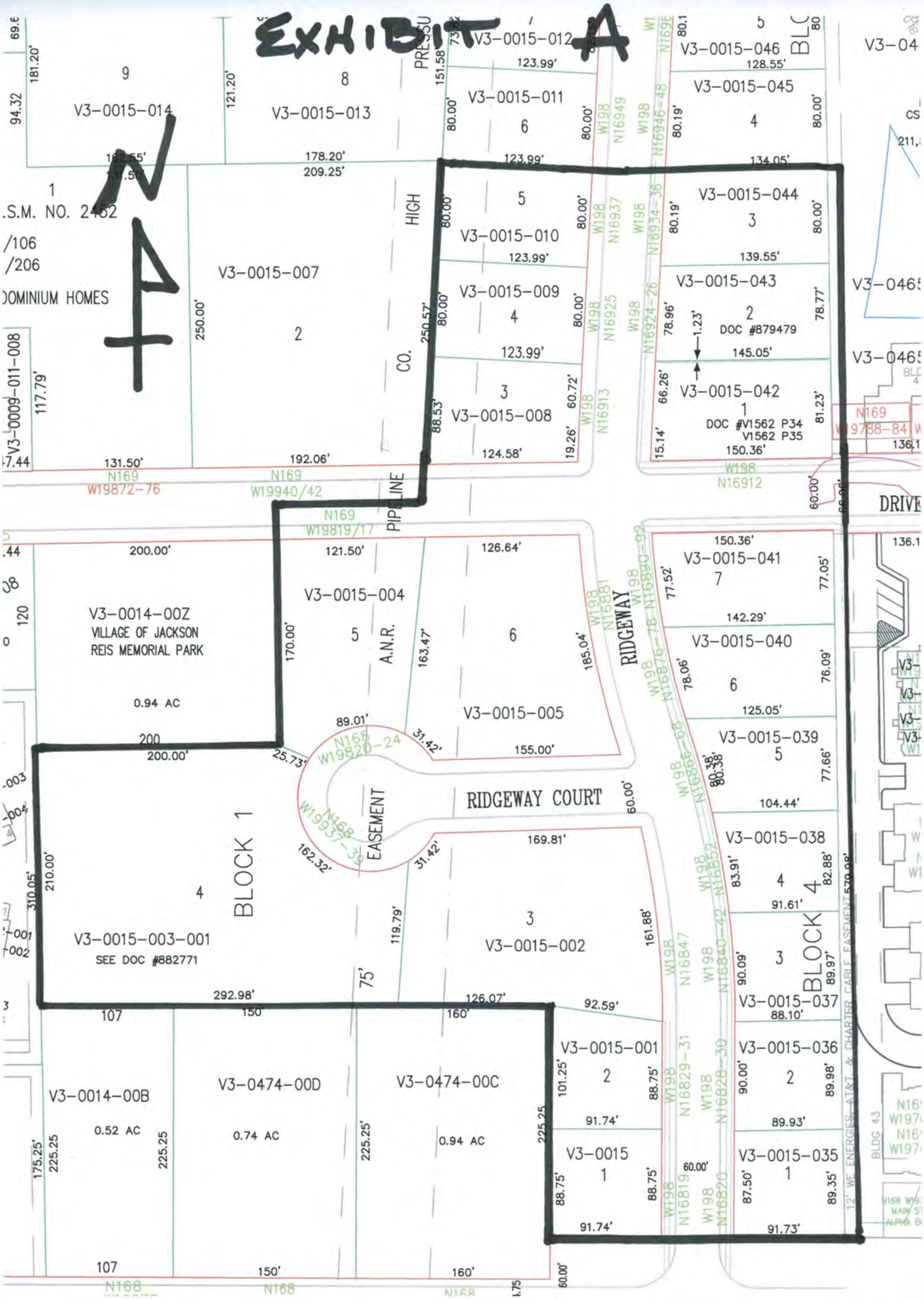
Preliminary Property Assessment

April 9, 2017

Title	First Name	Last Name	City	State	ZIP Code	Physical Address	Mailing Address	Tax Key No	Phone Number	Email Address	Onsite Inspection Completed	Linear Frontage	Estimated Sidewalk Installed	Sidewalk Installation Unit Price ($/S.F.)	Estimated Sidewalk Cost (S.F.)	Storm Sewer Lateral Cost	Total Assessment Amount
	Meho & Fatima	Delic	Jackson	WI	53037	W198 N16819 Ridgeway Drive	W198 N16819 Ridgeway Drive	V3 0015				88.75	88.75		$0.00	$0.00	$0.00
Mr.	Seth J.	Krenek	Grafton	WI	53024	W198 N16829-31 Ridgeway Drive	1953 Blackhawk Drive	V3 0015 001				88.75	88.75		$0.00		$0.00
Mr. & Mrs.	Gary & Cheryl	Hecker	Theresa	WI	53091	W198 N16847 Ridgeway Drive	N7616 Freedom Road	V3 0015 002				161.88	161.88		$0.00		$0.00
Mr. & Mrs.	Gary & Cheryl	Hecker	Theresa	WI	53091	W198 N16847 Ridgeway Drive	N7616 Freedom Road	V3 0015 002			Ridgeway Court ROW	201.23	1006.15		$0.00		$0.00
Mr. & Mrs.	Joel & Denise	Bohringer	Germantown	WI	53022	N168 W19937-39 Ridgeway Court	N113 W13450 Crestview Drive	V3 0015 003 001				162.32	811.60		$0.00		$0.00
	Tischer	Rentals LLC	Cedarburg	WI	53012	N168 W19820-24 Ridgeway Court	1444 STH 60	V3 0015 004				89.01	445.05		$0.00		$0.00
Mr. & Mrs.	Craig & Lisa	Przanowski	Hartland	WI	53029	W198 N16881 Ridgeway Drive	3419 Lake Drive	V3 0015 005			Ridgeway Court ROW	186.42	932.10		$0.00		$0.00
Mr. & Mrs.	Craig & Lisa	Przanowski	Hartland	WI	53029	W198 N16881 Ridgeway Drive	3419 Lake Drive	V3 0015 005				161.88	161.88		$0.00		$0.00
Mr.	Ty	Londo	Jackson	WI	53037	W198 N16913 Ridgeway Drive	W198 N16913 Ridgeway Drive	V3 0015 008				79.98	79.98		$0.00		$0.00
Ms.	Lisa M.	Schultz	Jackson	WI	53037	W198 N16925 Ridgeway Drive	W198 N16925 Ridgeway Drive	V3 0015 009				80.00	80.00		$0.00		$0.00
Mr. & Mrs.	Duane & Diana	Hafemeister	Jackson	WI	53037	W198 N16937 Ridgeway Drive	W198 N16937 Ridgeway Drive	V3 0015 010				80.00	80.00		$0.00		$0.00
Ms.	Barbara A.	Severance	Jackson	WI	53037	W198 N16820 Ridgeway Drive	W198 N16820 Ridgeway Drive	V3 0015 035				87.50	87.50		$0.00		$0.00
Ms.	Patricia C.	Fitzwater	Jackson	WI	53037	W198 N16828-30 Ridgeway Drive	W198 N16830 Ridgeway Drive	V3 0015 036				90.00	90.00		$0.00		$0.00
Mr. & Mrs.	Thomas & Carrie	Ellis	Cedarburg	WI	53012	W198 N16840-42 Ridgeway Drive	410 Green Bay Road	V3 0015 037				90.09	90.09		$0.00		$0.00
Mr. & Mrs.	Robert & Karen	Sonier	Jackson	WI	53037	W198 N16852 Ridgeway Drive	W198 N16852 Ridgeway Drive	V3 0015 038				83.91	83.91		$0.00		$0.00
Mr. & Mrs.	Paul & Lynne	Leonard	Jackson	WI	53037	W198 N16864-66 Ridgeway Drive	W198 N16866 Ridgeway Drive	V3 0015 039				80.38	80.38		$0.00		$0.00
	Tischer	Rentals LLC	Cedarburg	WI	53012	W198 N16876-78 Ridgeway Drive	1444 STH 60	V3 0015 040				78.06	78.06		$0.00		$0.00
Mr.	Steven	Schoen	Jackson	WI	53037	W198 N16878-90 Ridgeway Drive	W198 N16890 Ridgeway Drive	V3 0015 041				77.52	77.52		$0.00		$0.00
Mr.	Gary W.	Puza	Jackson	WI	53037	W198 N16912 Georgetown Drive	W198 N16912 Georgetown Drive Unit 4	V3 0015 042				81.40	81.40		$0.00		$0.00
Mr.	Helmuth	Kiesling	Jackson	WI	53037	W198 N16924-26 Ridgeway Drive	W198 N16924 Ridgeway Drive	V3 0015 043				78.96	78.96		$0.00		$0.00
Mr. & Mrs.	Jefferey & Dawn	Kurz	West Bend	WI	53095	W198 N16934-36 Ridgeway Drive	3058 HWY Y	V3 0015 044				80.19	80.19		$0.00		$0.00
									Totals			2119.48			$0.00	$0.00	$0.00

	Feet	Unit Price	Total	Number of Laterals	Cost per lateral
Storm Sewer Lateral Pipe					

EXHIBIT A



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V3-0015-014
V3-0015-013
V3-0015-012
V3-0015-011
V3-0015-046
V3-0015-045
V3-0015-044
V3-0015-043
V3-0015-042
V3-0015-010
V3-0015-009
V3-0015-008
V3-0015-007
S.M. NO. 2462
DOMINIUM HOMES
HIGH
CO.
PIPELINE
A.N.R.
EASEMENT
V3-0009-011-008
DOC #879479
DOC #V1562 P34
V1562 P35
DRIVE
V3-0015-041
V3-0015-040
V3-0015-039
V3-0015-038
V3-0015-037
V3-0015-036
V3-0015-035
V3-0014-00Z
VILLAGE OF JACKSON
REIS MEMORIAL PARK
0.94 AC
V3-0015-004
V3-0015-005
RIDGEWAY
RIDGEWAY COURT
BLOCK 1
BLOCK 4
V3-0015-003-001
SEE DOC #882771
V3-0015-002
V3-0015-001
V3-0015
V3-0014-00B
0.52 AC
V3-0474-00D
0.74 AC
V3-0474-00C
0.94 AC
12' WE ENERGIES, AT&T, & CHARTER CABLE EASEMENT
BLDG 43
N169
W19872-76
W19940/42
W19819/17
W19788-84
N168
W19820-24
W19937-39
W198
N16912

Village of Jackson
Water Department

Memo

To: Brian Kober

From: Dan Rathke DR

CC: Jeff Deitsch

Date: 4/19/2018

Re: Tower #2 cleanout / inspection

I have received 4 bids for the required 5 year inspection and interior cleaning of tower #1 (blue tower).

Dixon Engineering - Inspection		$1,800
	Cleaning interior $ 240 per hour. Est. 2 hours.	$ 480
	Disinfection	$ 1,000
	Total	$ 3,280
Pittsburg Tank and Tower – Inspection (disinfection to be done by owner)		$ 1650
	Cleaning interior	$ 2,250
	Total	$3,900
KLM – Inspection, cleanout, disinfection	Total	$2,400
Water Tower Clean and Coat – Inspection, cleanout, disinfection	Total	$2,200

I recommend we would go with the low bid of $2,200. Water Tower Clean and Coat also will, at the same time, clean and apply mildew inhibitor to the exterior surface of tower #2 (white) for the price of $4,800

Dan Rathke

Water utility supervisor

Water Tower Clean and Coat, Inc.

W11822 Reynold Rd.
Lodi, WI 53555
Phone: 608-234-8932
Fax: 608-592-7574
Prepared by: Sam Paque

WATER TOWER
CLEAN & COAT, INC.

Customer

Dan Rathke
Jackson, WI
414-840-9832
watersuper@villageofjackson.com

DESCRIPTION	Quantity	AMOUNT
Exterior Cleaning of the 500k gallon sphere water tower to include: STEP 1. Pre-rinse application of 200 ppm Chlorox bleach mixed with 4 oz. per gallon of Dawn dish soap sprayed over the surface of the tank several minutes prior to cleaning in order to loosen the mildew and dirt. STEP 2. Pressure washing of the pre-rinsed area of the tank using a maximum of 2200 psi water distributed through a turbo nozzle in order to NOT scarify the coating, but remove all of the debris from the surface. STEP 3. Post wash rinse to consist of mildew inhibitor consisting of 200 ppm quaternary ammonium and water applied over the cleaned area.	1	4,800.00
Drained or Dive Cleaning and inspection of the 200k gallon sphere water tower to include; removal of sediment. Exterior and interior pictures will be provided along with recomendations reports, and cost estimates. Inspection to include a full conditions report to satisfy 5 year DNR inspection requirements. A USB and 5 page hard copy report will be provided.	1	2,200.00

Subtotal	$7,000.00
	$0.00
Discount %	0.000%
	$0.00
Other	$0.00
TOTAL Due	$7,000.00

TERMS AND CONDITIONS

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

Customer Acceptance (sign below):

x ______________________________

Print Name:

PITTSBURG TANK & TOWER GROUP
MAINTENANCE DIVISION Since 1919

1 Watertank Place
PO Box 36
Henderson, KY 42419
P: (270) 826-9000
F: (270) 215-5705
www.pttg.com

Wednesday, April 11, 2018

Dan Rathke
Water Superintendent
City of Jackson
N. I68 W20733 Main St
Jackson, WI 53037
262-677-9001 Phone

Dan,

Since 1919, Pittsburg Tank & Tower Group Maintenance Division has been providing tank services to our customers in over 50 countries, proudly making us a Global Company. Our wealth of experience encompasses all aspects of tank maintenance services, from paint and repair to dismantle and inspections. Our expertise expands beyond maintenance to tank design, fabrication, erection and professional engineering services for new tanks and modifications to existing tanks, including raising, lowering and moving services.

Having been ranked in the Top 600 Specialty Contractors and among the top 15 steel erectors according to Engineering News Record, it was natural to expand our offerings into the Custom Engineering and Manufacturing Industry. Our sister company, AllState Tower Inc., manufactures structural steel components for towers and agricultural material handling, including complete turn-key systems and installation services.

At Pittsburg Tank & Tower Group, it's not only about the products we produce, but the people as well. Being a family-operated company with a commitment to the Safety and Health of our family of employees, we have worked with the Commonwealth of Kentucky's Labor Cabinet to achieve our SHARP Certification (Safety and Health Achievement Recognition Program), and we are recognized as a Drug Free Workplace in accordance with the standards set forth by the regulation; 803 KAR 25:280 Certification of Drug-Free Workplace.

We are proud to provide you with this quotation and look forward to working with you should you decide to accept it. To accept the proposal, simply sign and date one (1) copy and return it to our Henderson, KY office either by mail, fax or email.

Please feel free to contact us should you have any questions or concerns, or simply want to discuss the proposal further.

Respectfully,

Pittsburg Tank & Tower Group
Maintenance Division

Cody Smith
Contract Specialist
(270) 748-0831 Ext:
Fax: (800) 407-6890
csmith@pttg.com

Patrick Heltsley
Vice President
(270)869-9400 Ext: 4601
(270)748-1325 Cell
(270)767-6912 Fax
pheltsley@pttg.com

Wednesday, April 11, 2018

Minimum Codes for Inspections
NFPA 25-2014 AWWA M-42 2013

- **NFPA 25-2014; 9.2.6.1.1** States, "The interior of steel tanks without corrosion protection shall be inspected every 3 years."
- **NFPA 25-2014; 9.2.6.1.2** States, "The interior of all other types of tanks shall be inspected every 5 years."
- **NFPA 25-2014; 9.4.5** States, "Silt shall first be removed during interior inspections or more frequently, as needed, to avoid accumulation to the level of the tank outlet."
- **AWWA M-42-2013 Periodic Inspection** States, "The tank should be inspected at least once every 3 to 5 years or as required by state regulatory agencies. A drained "dry" evaluation or an underwater evaluation performed by robotic inspection are popular methods."
- **AWWA M-42 2013 Tank Washouts** states, "Tanks should be washed out and inspected at least once every 3 years, and where water supplies have sediment problems, annual washouts are recommended."

DISINFECTION PROCEDURE FOR
"Dry Inspection"
Chlorination Method #3 AWWA Approved

1. Disinfection procedure: Place 1.6 pounds of Calcium Hypochlorite (65% HTH) in fill line per each 50mg gallons of water and fill the tank to approximately 5% of its capacity.
2. The balance of the procedure to be performed by owner. Let stand for a minimum of six (6) hours. Fill the tank with potable water to overflow level and let stand for a minimum of twenty-four (24) hours. Purge all highly chlorinated water from the drain piping.
3. Additional responsibility to be performed by the owner are as follows: Following this procedure, and subject to satisfactory bacteriological testing, by others, and acceptable aesthetic quality, the remaining water may be delivered to the distribution system.

Definitions

ROV: Remote Operated Vehicle
NA: Used in the cleanout price column and indicates tank construction type prevents an ROV Cleanout from being performed.

PTTG Since 1919
MAINTENANCE DIVISION

Wednesday, April 11, 2018

Dan Rathke
Water Superintendent
City of Jackson
N. I68 W20733 Main St
Jackson, WI 53037
262-677-9001 Phone

In accordance with the price, terms and conditions listed herein, we propose to furnish all labor, materials, equipment and insurance necessary to perform the work quoted;

Tank Type	Tank Address	Capacity Gal.	HWL	LWL	Construction Type	Service	Insp. Only	Initial	Cleanout	Initial
Sphere	Tower Drive, Jackson, WI 53037	200,000	165'	131'	Welded	Dry Service	**$1,650.00**		**$2,250.00**	

***To perform both inspection and cleanout in the same trip for the discounted sum of $3,650.00**

Inspection of tank(s) will be for compliance with the following codes and standards:

AWWA; EPA; NFPA 22; NFPA 25; OSHA; TSS

Dry Inspection:

- This dry inspection will check for deficiencies.
- Items inspected will include (but not be restricted to) ladders, shell, roof, vent, roof manway, welds, weld seams, shell course, foundation and interior heater pipe.
- The tank will be inspected to ensure compliance with all current OSHA, EPA, AWWA, and NFPA -22&25 requirements.
- All possible sources of contamination, including vent screening and overflow pipe will be reviewed.
- The following tests shall be performed as part of this inspection on the interior and exterior; Ultra-sonic test (metal thickness), Lead test, Mil thickness test (coating thickness), Cross hatch test (paint adhesion), Vacuum Box test (only applicable for steel, welded ground storage tanks)
- Tank will be disinfected in accordance with AWWA Method 3 (see page 2 Disinfection Procedures). Any other disinfection method required by Owner shall be the responsibility of Owner to perform.
- Our personnel implement a confined entry program procedure in strict conformance with 29 CFR 1910.146 OSHA, which became effective April 14, 1993.
- The handling, removal, and/or disposal of hazardous materials (asbestos, lead, chemicals, fiberglass or any like substance that must be taken to a specific dump/disposal site is not included in this proposal. Additionally, if the tank is used to store any type of flammable substance, owner shall remove product and certify tank safe for entry and hot work prior to our arrival.
- The below stated price(s) does not include bid or performance bonds.
- Tank must be drained by Owner prior to our arrival.

Wednesday, April 11, 2018

Dry Cleanout:

Clean out/ remove sediment and debris from tank floor, not to exceed three (3) inches. Additional accumulation will be priced at **$300**/hour after 3".Tank will be disinfected in accordance with AWWA Method 3 (see attached information). Any other disinfection method required by Owner shall be the responsibility of Owner to perform. Tank must be drained by the owner prior to our arrival.

CLARIFICATIONS

- Owner to furnish water for clean out and the pressure at the base of tank shall be sufficient for our use.
- Owner to provide chlorine and bacteriological testing.
- Debris may be placed in containers furnished by Owner for disposal by others, or scattered around the site.
- Pittsburg Tank & Tower Maintenance will furnish for Owner's usage during our work a pressure relief valve
- Our personnel implement a confined entry program procedure in strict conformance with 29 CFR 1910.146 OSHA, which became effective April 14, 1993.
- Not included in this proposal are the handling, removal, and/or disposal of hazardous materials (asbestos, lead, chemicals, fiberglass or any like substance) that must be taken to a specific dump/disposal site.
- The below stated price does not include bid or performance bonds.
- A dry cleanout does not include pressure washing of side walls of tank. PTTM has an additional service that can be provided for that scope of work as well. A cleanout consists of the floor only, as described above.
- Please Note, Owner is responsible for the water discharge process. PTTM will provide piping of up to 100' to direct discharge from the tank. Owner's representative will direct where the water is discharged to.

PTTG Since 1919
MAINTENANCE DIVISION

Wednesday, April 11, 2018

Terms & Conditions

1) Prior to start of work, Owner will be furnished a certificate of insurance covering Workman's Compensation, Occupational Disease, Employer's Liability, and General Liability.
2) If tank is to be drained prior to our arrival, it shall be drained by owner, if it becomes necessary to drain the tank while on site, it must be drained by the Owner/Customer
3) If needed a pressure release valve will be furnished during the cleaning and painting operation. Owner required to notify PTTM prior to mobilization if required.
4) In the event interior and/or exterior complete tank repainting is not included in this scope of work, all new tank appurtenances furnished and installed by PTTM as part of this scope of work shall be field primed and finish coated to match existing coating system(s), unless specifically excluded from our scope of work. Color to match as close as possible.
5) No paint shall be applied during wet, damp, or inclement weather.
6) All paint will be delivered to the job site in original containers with contents identified by the manufacturer.
7) If necessary, customer will be required to clear/move vehicles and equipment a safe distance from the job site to prevent damage and place physical barricades around the perimeter to restrict access.
8) Work to be performed using our standard wage scale with Open Shop personnel, by mechanics skilled in their trade.
9) All workmanship is guaranteed for twelve (12) months after completion.
10) Handling, removal, and/or disposal of hazardous or contaminated material (e.g., asbestos, lead, chemicals, heavy metals, etc.) requiring special handling or transportation to a specific disposal site are not included in the submitted quotation for work. Unless specifically included in our scope of work.
11) This quote does not provide for the shrouding or containment of blast media and paint.
12) Owner understands and agrees any Federal, State, and Municipal taxes imposed on Contractor with respect to the outlined work are additional expenses not included in the contract and further assumes the obligation of paying said additional costs incurred by Contractor. PTTM does not include costs for any permits, local licenses, fees, etc. in this proposal.
13) OWNER / CONTRACTOR agree that the exclusive venue for any litigation arising out of or relating to this Agreement shall be in the Circuit Court of Henderson County, Kentucky and that this Agreement and any litigation arising thereunder shall be governed, construed and interpreted according to Kentucky law.
14) In the event OWNER initiates any litigation against PTTM in contravention of this venue provision, OWNER shall pay PTTM's attorney's fees and costs incurred in obtaining a dismissal and transfer of the litigation to the proper venue in the Circuit Court of Henderson County, Kentucky.
15) OWNER and PTTM hereby waive any right they may otherwise have to venue in a federal court including, but not limited to, any right arising under federal question or diversity jurisdiction.

TERMS

50% with Order; Balance upon Completion OR Mutually Agreed Payment Terms

MasterCard, Visa and American Express are accepted, with prior authorization

Payments made by credit card may be subject to a processing fee of 3% interest may be applied to payments not received in accordance to payment terms.

The parties approving this contract certify that they are fully authorized to do so, and that all legal requirements have been complied with. You are hereby authorized to furnish all labor, material, equipment and insurance required to complete the work mentioned in the above proposal, for which the undersigned agrees to pay the amount mentioned in said proposal. OWNER / CONTRACTOR agree that the exclusive venue for any litigation arising out of or relating to this Agreement shall be in the Circuit Court of Henderson County, Kentucky and that this Agreement and any litigation arising thereunder shall be governed, construed and interpreted according to Kentucky law. In the event OWNER initiates any litigation against PTTM in contravention of this venue provision, OWNER shall pay PTTM's attorney's fees and costs incurred in obtaining a dismissal and transfer of the litigation to the proper venue in the Circuit Court of Henderson County, Kentucky. OWNER and PTTM hereby waive any right they may otherwise have to venue in a federal court including, but not limited to, any right arising under federal question or diversity jurisdiction

ALL QUOTATIONS SUBJECT TO ACCEPTANCE WITHIN 60 DAYS

Accepted: ____________________, 20 ____

City of Jackson

By: ____________________

Title: ____________________

Respectfully Submitted by:
Pittsburg Tank & Tower Group
Maintenance Division

By: ____________________

Patrick Heltsley, Vice President

KLM

KLM ENGINEERING, INC.

1976 Wooddale Drive, Suite 4 | Woodbury, MN 55125
Phone (651) 773-5111 | Fax (651) 773-5222

April 11, 2018

By Email Only

Mr. Dan Rathke
Village of Jackson
Water Superintendent
N168 W20733 Main Street
Jackson, WI 53037

RE: Proposal for the Inspection of the 200,000-Gallon Single Pedestal Water Tower Located in the City of Jackson, Wisconsin.

Dear Mr. Rathke:

KLM is pleased to submit this proposal to inspect the above-mentioned water tower located in Jackson, Wisconsin to perform a DNR inspection of the existing conditions of this water storage tower in conformance with DNR Form 3300-248 and Wisconsin DNR. This type of inspection is not just a verbal report on existing conditions. The report submitted after the inspection will break down in detail the interior and exterior coating and structural conditions, along with safety and sanitary conditions.

By choosing KLM Engineering, Inc., the Village of Jackson is investing in the knowledge and expertise of a consultant who can perform an accurate and unbiased inspection of your water tower. Our inspection will clearly identify all the maintenance requirements of the tower. This 5-year anniversary inspection will establish a baseline of the current conditions of the tower. The report will define the next time the tower should be inspected and, if necessary, any maintenance.

The experience of KLM's staff in water tower inspections has been enhanced by our training as National Association of Corrosion Engineers (NACE) Certified Coatings Inspectors and American Welding Society (AWS) Certified Welding Inspectors. This training, plus the years of experience in abrasive blasting (surface preparation) painting, rigging, welding, and inspecting has given this company a competitive edge for performing this type of work in a safe and professional manner.

Documentation

Option 1 KLM will provide to the Owner a Dry Tank Cleanout and summary report, which will provide the following benefits:

1. DNR Report Form 3300-248
2. Clearly state the actual condition of the coatings and structural integrity
3. Identify the amount of sediment and estimate the next time it needs cleaning
4. Provide a schedule for performing recommended maintenance work
5. Recommend future inspections

Option 2 KLM will provide to the Owner an ROV inspection and summary report, which will provide the following benefits:

1. DNR Report Form 3300-248.
2. Clearly stating the actual condition of the coatings and structural integrity.
3. Identify the amount of sediment and estimate the next time it needs cleaning.
4. Provide a schedule for performing recommended maintenance work.
5. Color photographs substantiate details of the report.
6. Copies of the report justify maintenance recommendations to decision-makers.
7. The inspection report can be included in the specification document to provide accurate information on existing conditions for bidders.
8. Recommendation of future inspections.

Option 3 KLM will provide to the Owner a Floatdown inspection with cleanout and a full inspection report, which will provide the following benefits:

1. DNR Report Form 3300-248.
2. Identify the amount of sediment and estimate the next time it needs cleaning.
3. Provide a schedule for performing recommended maintenance work.
4. Provide an Engineer's Cost Estimate for all recommended repair work. Color photographs substantiate details of the report.
5. Copies of the report justify maintenance recommendations to decision-makers.
6. The inspection report can be included in the specification document to provide accurate information on existing conditions for bidders.
7. Recommendation of future inspections.
8. KLM will also provide drawings in the report for future maintenance.

The inspection report will be provided to the Village in digital format (PDF) unless otherwise indicated to KLM.

KLM Work Plan

	Dry Tank/Cleanout	ROV	Floatdown/Cleanout
	Option 1	Option 2	Option 3
WI DNR Report Form 3300-248 & Summary Report	✓	✓	✓
Recommendations for future work	✓	✓	✓
Cleanout and disinfection	✓		✓
Keeps tank in service		✓	
Engineer's Cost Estimate for repair work			✓
Detailed KLM Report			✓
Color Photographs	✓	✓	✓
Provide drawings in report for future maintenance			✓
Cost per Tank	$2,400.00	$2,400.00	$3,800.00

KLM Dry Tank: This method is inspected per the DNR requirements with a report that will identify minor repair work in a written report.

The dry tank inspection is the method recommended by AWWA M 42 D101-53 (R1986) Part A. However, this method of inspection is limited to areas accessible from a ladder or areas that can be reached from the floor. KLM will disinfect the tank in accordance with Method 1, 2, or 3 of AWWA C652-11. KLM will require the assistance of the Owner to back-flush the fill pipe. KLM can supply the chlorine and do the clean-out from the bottom. A clean-out can be performed using a 3000-psi pressure washer if necessary.

KLM will inspect the floor, the reservoir walls, and any interior structure accessible by ladders. All accessible exterior surfaces, including the roof, will also be inspected. KLM will measure and photograph all areas that need to be included in the inspection report. KLM will provide a ladder. The Owner would be responsible for draining prior to the crew's arrival for the inspection.

The exterior inspector's primary responsibilities are to be the safety-hole watch for the interior inspector and to inspect the exterior.

KLM ROV: Recommended for tanks that need to be inspected but kept in service during evaluation. This report will identify structural and coatings deficiencies without interruption of service.

KLM plans to utilize a two-man crew and a Remote Operated Vehicle (ROV) to perform the inspection. This inspection method can be performed in one day. The ROV inspection is used primarily when performing warranty and 5-year anniversary inspections.

KLM will provide NACE Certified Coatings Inspectors, whom are properly trained and qualified to perform this type of inspection. To perform an ROV inspection, the Owner would be required to have the water at or near the high-water level (HWL) at the start of the inspection. KLM inspectors will insert a disinfected ROV into the tank interior, for the interior inspection of the roof, roof structure, and all appurtenances such as vents, manways, and ladders. Videotaping will be performed with an underwater camera, which will show the coating deficiencies. The camera will be disinfected in accordance with AWWA. KLM will be responsible to provide a safety ladder and a lifeline in the roof manway, for the interior inspector, always. The inlet pipe or wet riser is excluded from the inspection, unless otherwise written into this agreement.

KLM Floatdown: This is the most comprehensive method of inspecting tanks that are getting close to having some maintenance preformed. This report will clearly define the structural and coatings integrity.

The floatdown inspection is KLM's most frequently used and most comprehensive inspection. This method of inspection provides the inspector/engineer with more information than the other types of inspection.

KLM will provide NACE Coating Inspectors, whom are properly trained and qualified to perform this type of inspection. If the tank can be drained in a single day (8 hours), this will enable it to be inspected, cleaned, and disinfected in a one-day inspection.

To perform a complete float-down inspection, the Owner must have the water at or near the high-water level (HWL) at the start of the inspection. KLM inspectors will insert and inflate a sterilized rubber raft into the tank interior. During the float inspection, the Owner will be responsible for opening and closing the valves to the tank. The inspectors will notify the Owner's personnel when to start draining the tank and at what rate. The inspector, while in the raft, will examine the interior structure and evaluate the existing coating integrity. KLM will inspect the roof, roof structure, all appurtenances such as vents, manways, and ladders, the tank shell, and the bowl. KLM will be responsible to provide a safety ladder and a lifeline in the roof manway, for the interior inspector, always. The inlet pipe or wet riser is excluded from the inspection, unless otherwise written into this agreement.

Cleanout: A clean-out can be performed using a 3000-psi pressure washer if necessary. KLM will pull the pressure washing hose and gun up and rinse out any sediment from the floor. KLM will supply a sump pump and pressure relief valve for the Owner. KLM will disinfect the tank in accordance with Method 1, 2, or 3 of AWWA C652-11. KLM will require the assistance of the Owner to back-flush and disinfect the reservoir of each/the tank. KLM can supply the chlorine and do the clean-out from the bottom.

Owner's Responsibilities

The Owner's personnel shall also be responsible for:

- Per DNR Code NR814.14 (3) Department Notification, the department's regional drinking water staff person shall be given 48-hours prior notice of the date and time of inspection.
- For the Dry Tank Inspection: have the tank completely drained prior to the crew's arrival.
- For the ROV: the tank water level should be at the high-water level.
- Manning the shut off valve always
- Opening and closing the inlet/outlet pipe
- Verifying that clean out and disinfection have been performed to Owner's satisfaction
- Disposing of sediment and debris
- Taking and testing water samples
- Providing copies of background information on tank, including maintenance records, construction drawings, previous inspection reports, and previous painting or reconditioning specifications. It is especially helpful if this information is collected prior to KLM's personnel beginning its inspection.

Fee Summary

Option 1: The fee to perform a dry tank cleanout inspection is:	$2,400.00
Option 2: The fee to perform an ROV inspection is:	$2,400.00
Option 3: The fee to perform a Floatdown and cleanout inspection is:	$3,800.00

KLM can replace the existing manway gasket(s) for a $175.00 fee per gasket. Tanks that have excess sediment and require more than two hours of cleaning time will result in extra charges above and beyond the original contract amount. If KLM were requested to take coating samples from the tanks to check for lead and chromium this would be an additional $500.00. The additional charge for the engineered report with cost estimates will be $1,500.00. Fees are subject to change if proposed work exceeds 12 months from this bid proposal.

Terms and Conditions

KLM has attached our standard Terms and Conditions. The attached Terms and Conditions are part of this agreement between the Village of Jackson, Wisconsin and KLM Engineering, Inc. unless otherwise agreed to in writing by both parties.

Agreement

This proposal is valid for work in 2018. If the Village of Jackson find this proposal acceptable, please sign and return. When KLM receives the signed proposal, we will call the Owner to coordinate an inspection time. When the Village of Jackson receives the inspection report, KLM will bill the Owner according to this agreement.

This agreement, between the Village of Jackson, Wisconsin and KLM Engineering, Inc. of Woodbury, Minnesota is accepted by:

____ Village of Jackson,
(Name) (Title) Jackson, Wisconsin

____________________ Option 1 Option 2 Option 3
(Date) (Please select agreed to service option)

Michael C Olesen WI Sales Manager KLM Engineering, Inc.
(Name) (Title) Woodbury, Minnesota

April 11, 2018
(Date)

We look forward to working with you.

Sincerely,

KLM ENGINEERING, INC.
Michael Olesen
WI Sales Manager
Office: 651-773-5111
Fax: 651-773-5222
Cell: 920-988-3431
Email: MOlesen@klmengineering.com

Enclosure: KLM's Terms & Conditions

DIXON
ENGINEERING & INSPECTION SERVICES FOR THE COATING INDUSTRY

5307 South 92nd Street
Suite 125
Hales Corners, WI 53130
Telephone: (414) 529-1859
Fax: (414) 529-3120

April 17, 2018

Mr. Daniel Rathke
Jackson Water
N168 W20733 Main Street
Jackson, WI 53037

Subject: Inspection Services Proposal for 200,000 Gallon Spheroid Elevated Tank

Dear Mr. Rathke:

Enclosed is a preliminary maintenance proposal for a drained inspection of the 200,000 gallon spheroid. With a drained inspection, the fee is estimated because the amount of cleaning required is unknown. A typical estimate for cleaning time is based on our experience with similar sized tanks.

Our Proposal/Contract form consists of the Contract Provisions and Schedules A, B, and C. Schedule A includes a detailed Scope of Services for both the Owner and DIXON. Schedule B includes fees and terms of payment. Schedule C provides billing rates for additional services that may be provided during the inspection. The Proposal/Contract form becomes a Contract when the proposal is accepted and signed by the Owner, and then signed by DIXON.

We appreciate the opportunity to submit this proposal. If you have any questions, please feel free to contact me at (616) 374-3221 or jimorr@dixonengineering.net.

FOR DIXON ENGINEERING, INC.,

James Orr
James Orr
Project Manager

Enclosure

DIXON
ENGINEERING & INSPECTION SERVICES
FOR THE COATING INDUSTRY

5307 South 92nd Street
Suite 125
Hales Corners, WI 53130
Telephone: (414) 529-1859
Fax: (414) 529-3120

SHORT FORM OF AGREEMENT
BETWEEN OWNER AND DIXON
FOR PROFESSIONAL SERVICES
200,000 Gallon Spheroid, #49-67-02-01

THIS IS AN AGREEMENT effective as of [ ] ("Effective Date") between [Jackson Water, Wisconsin] ("Owner") and Engineer ("Dixon Engineering, Inc.").

1.01 SIGNATURES:

James Orr, Project Manager		April 17, 2018
PROPOSED by DIXON (not a contract until approved by Project Manager or Officer)		Proposal Date
CONTRACT Approved by Owner	Position	Date
CO SIGNATURE (If Required)		Date
CONTRACT APPROVED by DIXON PROJECT MANAGER		Date

Address for OWNER'S receipt of Notices	Address for DIXON'S receipt of Notices
[redacted]	5307 South 92nd Street Suite 125 Hales Corners, WI 53130

1.02 CONTRACT/PROPOSAL:

A. Signatures acknowledge that this Contract consists of 10 pages.

B. Owner's Project, of which DIXON's services under this Agreement are a part, is generally identified as follows: [200,000 Gallon Spheroid Elevated Tank] ("Project").

C. DIXON's services under this Agreement are generally identified as follows, and further definition of Services by both Owner and DIXON are included as
Preliminary Maintenance Inspection Services (Dry) per Schedule A

Owner and DIXON further agree as follows:

2.01 BASIC AGREEMENT:

A. DIXON shall provide or furnish the Services set forth in this Agreement. Services are delineated for both the Owner and DIXON in Schedule A – Scope of Services. If authorized by Owner, or if required because of changes in the Project, DIXON shall furnish services in addition to those set forth above ("Additional Services").

B. DIXON shall complete its Services within a reasonable period of time.

C. If, through no fault of DIXON, such periods of time or dates are changed, or the orderly and continuous progress of DIXON's Services is impaired, or DIXON's Services are delayed or suspended, then the time for completion of DIXON's Services, and the rates and amounts of DIXON's compensation, shall be adjusted equitably.

3.01 PAYMENT PROCEDURES:

A. *Invoices:* DIXON will prepare invoices in accordance with its standard invoicing practices and submit the invoices to Owner on a monthly basis. Invoices are due and payable within 30 days of receipt. Additional financial terms are found in Schedule B.

B. *Payment:* As compensation for DIXON providing or furnishing Services and Additional Services, Owner shall pay DIXON as set forth in Paragraphs 3.01 (Payment Procedures), 3.02 (Basis of Payment), and 3.03 (Additional Services). If Owner disputes an invoice, either as to amount or entitlement, then Owner shall promptly advise DIXON in writing of the specific basis for doing so, may withhold only that portion so disputed, and must pay the undisputed portion.

3.02 BASIS OF PAYMENT:

A. Owner shall pay DIXON for services as follows:

1. Estimated amount of **Two Thousand, Three Hundred, Eighty Dollars** (**$2,380.00**). See Schedule B for estimated cost breakdown of services and reimbursable expenses for the various phases of work.

3.03 ADDITIONAL SERVICES: For Additional Services, Owner shall pay DIXON an amount equal to the cumulative hours charged in providing the Additional Services by each of DIXON's employees, times standard hourly rates for each applicable billing classification; plus reimbursement of expenses incurred in connection with providing the Additional Services and DIXON's consultants' charges, if any. DIXON's standard hourly rates and terms are attached as Schedule C.

4.01 ATTACHMENTS:

1. Schedule A – Scope of Work of both the Owner and DIXON.
2. Schedule B – Cost breakdown per phase of Work and Additional Terms of Payments.
3. Schedule C – DIXON Employee Billable Rates and Terms.

SCHEDULE A

Preliminary Maintenance Inspection (Dry)

200,000 Gallon Spheroid, #49-67-02-01

Jackson Water, Wisconsin

A. **Scope of Services Performed by Owner (Drained):**
   1. Provide scheduling for mutually agreeable inspection date.
   2. Provide access to DIXON personnel to all areas scheduled for inspection.
   3. Provide insurance for Owner's personnel. They are not covered by DIXON's insurance.
   4. Drain the water storage tank (hereinafter referred to as tank) prior to the arrival of DIXON. (Arrival time to be mutually agreed upon by the Owner and DIXON).
   5. Provide for the use of the Inspector a source of water. This can either be a hydrant or hose bib supply. A community fire truck can be provided if needed. (Fire truck does not reduce time, unless tank is a large reservoir).
   6. The Owner is not required to provide personnel to climb the tank; however, he is welcome to do so. A hard hat is required on this employee and any employee on the ground. DIXON does carry additional safety harnesses which can be used by the Owner's personnel; however, if the tank contains a fall prevention device, that device should be used. DIXON personnel carry their own personal safety equipment for that purpose. DIXON will assist the Owner's personnel in inspecting the exterior of the tank on the balcony and roof. If there is a bottom manhole into the wet interior of a sphere, hydropillar, or composite, or a ladder from the roof manhole, the Owner's personnel may enter. If DIXON is required to rig the tank using their own rope ladder and/or rigged line for descent through the riser, the Owner's personnel will not be allowed access.
   7. Perform bacteriological testing after completion of the inspection. Two (2) consecutive samples are recommended at 24 hour intervals per AWWA C-652-11 Chlorination Method No. 3.
   8. Operate the system without the tank in-service. This includes operation and monitoring of pressure relief valves, if necessary.

B. **Scope of Services Performed by DIXON (Steel – Drained):**
   1. Clean interior surfaces of the tank with high pressure water. Cleaning is necessary for the inspector to be able to remove sediment. This allows DIXON the ability to see any deterioration of the steel, pitting, etc. High pressure water also enables DIXON to perform a very low cost adhesion test on the remaining coating. DIXON would notice if the coating is wavering, etc., which would indicate very poor adhesion and anticipated failure. The amount of sediment and water removed from a torus tank depends upon the Owner's preference.

2. Inspect the tank's interior coating for remaining intactness and anticipated life. Review all interior girders and appurtenances for possible structural damage from icing or corrosion.

3. Review all interior surfaces for corrosion and/or damage, and quantify damage for repairs. All repairs are to be quantified by extrapolation of a measured area. All quantities are estimates (usually high) because corrosion will continue between inspection and repair.

4. Inspect the exterior coating and perform ASTM adhesion tests where coating adhesion is questionable. If it is evident that repainting is not necessary for several years, no destructive adhesion tests will be performed.

5. Review all exterior appurtenances for damage due to corrosion.

6. Review the exterior of the exposed foundations.

7. Review all safety requirements for ladders, cages, etc.

8. Review all health requirements of the tank, including screening of the vent, overflow pipe, and other possible contamination sources. Notification of failed areas will be provided to the Owner on site.

9. Prepare a report documenting all items found and recommendations for repair, including budgetary items. The engineering report is to include: Conclusions and recommendations, base report, and digital photographs with descriptions.

10. Provide a filled in DNR Form 3400-248 (Water Storage Facility Inspection Report) for the tank.

11. Chlorinate the tank per AWWA Method No. 3 C-652-11. Reinstall manhole cover. This item may be relocated to the Scope of Services Performed by Owner, if thus contracted.

SCHEDULE B

Preliminary Maintenance Inspection (Dry)

200,000 Gallon Spheroid, #49-67-02-01

Jackson Water, Wisconsin

1. Payment for cleaning the interior of the tank as described in Schedule A, Item 1, Scope of Services Performed by DIXON is $240.00 per hour with an estimate of 2 hours ($480.00). Time will not be exceeded without authorization of the Owner. This is estimated because DIXON cannot estimate the amount of sediment or time necessary for removal. The degree of cleanliness (i.e. 95% removal of the sediment, etc.) will be established between DIXON and the Owner prior to cleaning of the tank. DIXON will supply personnel based on the anticipated work and time.

2. Payment for Schedule A, Items 2 through 10, travel time, and preparation of report is a lump sum amount of $1,800.00.

3. Payment for furnishing and applying the chlorine, Schedule A, Item 11 is estimated at $100.00.

4. All DIXON service invoices which are paid within ten (10) days of date of issue shall be discounted (Owner's favor) one percent (1%).

5. All DIXON service invoices which are outstanding more than sixty (60) days from invoice date shall be assessed (DIXON's favor) one percent (1%) per month interest from date thirty days after invoice date.

SCHEDULE C

Illinois, Iowa, Minnesota, and Wisconsin

Employee Billable Rates and Terms

Labor Class	Per Hour	Overtime Rate*
Principal	$259.00	
Expert Witness (Office, Travel & Court)	$250.00	
Associate	$175.00	$262.50
Project Manager	$150.00	$232.00
Assistant Project Manager	$104.00	$156.00
Registered Professional Engineer	$181.00	$271.50
Structural Engineer	$155.00	$232.50
Staff Engineer	$129.00	$193.50
CAWI or CWI Welding Inspector	$129.00	$193.50
Certified NACE Inspector	$129.00	$193.50
Resident Project Representative – Level III	$98.00	$147.00
Resident Project Representative – Level II	$88.00	$132.00
Resident Project Representative – Level I	$78.00	$117.00
Contract Support Staff	$104.00	$156.00
Project or Board Meetings	Time & Expenses – Including Preparation Time**	

*All Saturday, Sunday, and holiday inspections, plus any time over 40 hours per week are at overtime rate. Overtime rate is 1 ½ times the hourly rate. Overtime rate does not apply to Principal.

**All meetings held on Saturday, Sunday, or holidays are considered overtime for invoicing purposes.

Expenses	Metropolitan	Out-State
Mileage	$0.70/mile + tolls	$0.60/mile
Meals & Lodging	$155.00 per diem	$145.00 per diem
Without Lodging	$40.00 per diem	$35.00 per diem
Air Travel	Business fare from Chicago O'Hare, Des Moines, Minneapolis, Madison, or Milwaukee + full size car rental	
Material (gaskets, cathodic caps, light bulbs, vent screens, etc.)	Labor & Material + 20%	

FEES EFFECTIVE THROUGH: December 31, 2018

Revised: 11/07/2017

Owner and DIXON further agree as follows:

5.01 TERMINATION:

A. The obligation to continue performance under this Agreement may be terminated:

1. For cause,

   a. By either party upon 30 days written notice in the event of substantial failure by the other party to perform in accordance with the Agreement's terms through no fault of the terminating party. Failure to pay DIXON for its services is a substantial failure to perform and a basis for termination.

   b. By DIXON:

      1) upon seven days written notice if Owner demands that DIXON furnish or perform services contrary to DIXON's responsibilities as a licensed professional; or

      2) upon seven days written notice if the DIXON's Services are delayed for more than 90 days for reasons beyond DIXON's control, or as the result of the presence at the Site of undisclosed Constituents of Concern, as set forth in Paragraph 6.01.I.

   c. DIXON shall have no liability to Owner on account of a termination for cause by DIXON.

   d. Notwithstanding the foregoing, this Agreement will not terminate as a result of a substantial failure under Paragraph 4.01.A.1.a if the party receiving such notice begins, within seven days of receipt of such notice, to correct its substantial failure to perform and proceeds diligently to cure such failure within no more than 30 days of receipt of notice; provided, however, that if and to the extent such substantial failure cannot be reasonably cured within such 30 day period, and if such party has diligently attempted to cure the same and thereafter continues diligently to cure the same, then the cure period provided for herein shall extend up to, but in no case more than, 60 days after the date of receipt of the notice.

2. For convenience, by Owner effective upon DIXON's receipt of written notice from Owner.

B. In the event of any termination under Paragraph 4.01, DIXON will be entitled to invoice Owner and to receive full payment for all Services and Additional Services performed or furnished in accordance with this Agreement, plus reimbursement of expenses incurred through the effective date of termination in connection with providing the Services and Additional Services

C. Effective Date of Termination: The terminating party under Paragraph 4.01.A.1 may set the effective date of termination at a time up to 30 days later than otherwise provided to allow DIXON to demobilize personnel and equipment from the Site, to complete tasks whose value would otherwise be lost, to prepare notes as to the status of completed and uncompleted tasks, and to assemble Project materials in orderly files. Costs associated with any further work that is needed to prevent adverse impact on the project are to be negotiated and considered Additional Services.

6.01 SUCCESSORS, ASSIGNS, AND BENEFICIARIES:

A. Owner and DIXON are hereby bound and the successors, executors, administrators, and legal representatives of Owner and DIXON (and to the extent permitted by Paragraph 5.01.B the assigns of Owner and DIXON) are hereby bound to the other party to this Agreement and to the successors, executors, administrators, and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements, and obligations of this Agreement.

B. Neither Owner nor DIXON may assign, sublet, or transfer any rights under or interest in this Agreement without the written consent of the other party, except to the extent that any assignment, subletting, or transfer is mandated by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement.

C. Unless expressly provided otherwise, nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by Owner or DIXON to any Constructor, other third-party individual or entity, or to any surety for or employee of any of them. All duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Owner and DIXON and not for the benefit of any other party.

7.01 GENERAL CONSIDERATIONS:

A. The standard of care for all professional related services performed or furnished by DIXON under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. DIXON makes no warranties, express or implied, under this Agreement or otherwise, in connection with any services performed or furnished by DIXON. Subject to the foregoing standard of care, DIXON and its consultants may use or rely upon design elements and information ordinarily or customarily furnished by others, including, but not limited to, specialty contractors, manufacturers, suppliers, and the publishers of technical standards.

B. DIXON shall not at any time supervise, direct, control, or have authority over any Constructor's work, nor shall DIXON have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any Constructor, or the safety precautions and programs incident thereto, for security or safety at the Project site, nor for any failure of a Constructor to comply with laws and regulations applicable to such Constructor's furnishing and performing of its work. DIXON shall not be responsible for the acts or omissions of any Constructor.

C. DIXON neither guarantees the performance of any Constructor nor assumes responsibility for any Constructor's failure to furnish and perform its work without regard to DIXON's relation to that Work.

D. DIXON's opinions (if any) of probable construction cost are to be made on the basis of DIXON's experience, qualifications, and general familiarity with the construction industry. However, because DIXON has no control over the cost of labor, materials, equipment, or services furnished by others, or over contractors' methods of determining prices, or over competitive bidding or market conditions, DIXON cannot and does not guarantee that proposals, bids, or actual construction cost will not vary from opinions of probable construction cost prepared by DIXON. If Owner requires greater assurance as to probable construction cost, then Owner agrees to obtain an independent cost estimate.

E. DIXON shall not be responsible for any decision made regarding the construction contract requirements, or any application, interpretation, clarification, or modification of the construction contract documents other than those made by DIXON or its consultants.

F. All documents prepared or furnished by DIXON are instruments of service, and DIXON retains an ownership and property interest (including the copyright and the right of reuse) in such documents, whether or not the Project is completed. Owner shall have a limited license to use the documents on the Project, extensions of the Project, and for related uses of the Owner, subject to receipt by DIXON of full payment due and owing for all Services and Additional Services relating to preparation of the documents and subject to the following limitations:

1. Owner acknowledges that such documents are not intended or represented to be suitable for use on the Project unless completed by DIXON, or for use or reuse by Owner or others on extensions of the Project, on any other project, or for any other use or purpose, without written verification or adaptation by DIXON;
2. any such use or reuse, or any modification of the documents, without written verification, completion, or adaptation by DIXON, as appropriate for the specific purpose intended, will be at Owner's sole risk and without liability or legal exposure to DIXON or to its officers, directors, members, partners, agents, employees, and consultants;
3. Owner shall indemnify and hold harmless DIXON and its officers, directors, members, partners, agents, employees, and consultants from all claims, damages, losses, and expenses, including attorneys' fees, arising out of or resulting from any use, reuse, or modification of the documents without written verification, completion, or adaptation by DIXON; and such limited license to Owner shall not create any rights in third parties.

G. Owner and DIXON may transmit, and shall accept, Project-related correspondence, documents, text, data, drawings, information, and graphics, in electronic media or digital format, either directly, or through access to a secure Project website, in accordance with a mutually agreeable protocol.

H. To the fullest extent permitted by law, Owner and DIXON (1) waive against each other, and the other's employees, officers, directors, members, agents, insurers, partners, and consultants, any and all claims for or entitlement to special, incidental, indirect, or consequential damages arising out of, resulting from, or in any way related to this Agreement or the Project, and (2) agree that DIXON's total liability to Owner under this Agreement shall be limited to $100,000 or the total amount of compensation received by DIXON, whichever is greater.
1. *Limitation of Liability:* DIXON and Owner agree that they shall each be responsible for their own negligence and that neither party shall, under any circumstances, be responsible for the negligent acts or omissions of the other party.
2. *Percentage Share of Negligence*: To the fullest extent permitted by law, a party's total liability to the other party and anyone claiming by, through, or under the other party for any cost, loss, or damages caused in part by the negligence of the party and in part by the negligence of the other party or any other negligent entity or individual, shall not exceed the percentage share that the party's negligence bears to the total negligence of Owner, and all other negligent entities and individuals.

I. The parties acknowledge that DIXON's Services do not include any services related to unknown or undisclosed Constituents of Concern. If DIXON or any other party encounters, uncovers, or reveals an unknown or undisclosed Constituent of Concern, then DIXON may, at its option and without liability for consequential or any other damages, suspend performance of Services on the portion of the Project affected thereby until such portion of the Project is no longer affected, or terminate this Agreement for cause if it is not practical to continue providing Services.
1. Constituents of Concern normally associated with coating projects can be hidden or occur as a result of the Work. These include metals and organic solvents. These material still are considered as Constituents of Concern only they are known or anticipated. But these constituents of concern, including lead, chrome, cadmium, mercury, and coating solvents shall not be a trigger for project termination by either DIXON or Owner.

J. Owner and DIXON agree to negotiate each dispute between them in good faith during the 30 days after notice of dispute. If Owner/DIXON negotiations are unsuccessful in resolving the dispute, then the dispute shall be negotiated by a third party agreeable to both parties and the neutral negotiator's determination shall be legally binding on both parties.

K. This Agreement is to be governed by the law of the state in which the Project is located.

L. DIXON's Services and Additional Services do not include: (1) serving as a "municipal advisor" for purposes of the registration requirements of Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (2010) or the municipal advisor registration rules issued by the Securities and Exchange Commission; (2) advising Owner, or any municipal entity or other person or entity, regarding municipal financial products or the issuance of municipal securities, including advice with respect to the structure, timing, terms, or other similar matters concerning such products or issuances; (3) providing surety bonding or insurance-related advice, recommendations, counseling, or research, or enforcement of construction insurance or surety bonding requirements; or (4) providing legal advice or representation.

8.01 TOTAL AGREEMENT:

A. This Agreement (including any expressly incorporated attachments), constitutes the entire agreement between Owner and DIXON and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

9.01 DEFINITIONS:

A. *Constructor* – Any person or entity (not including the DIXON, its employees, agents, representatives, and consultants), performing or supporting construction activities relating to the Project, including but not limited to contractors, subcontractors, suppliers, Owner's work forces, utility companies, construction managers, testing firms, shippers, and truckers, and the employees, agents, and representatives of any or all of them.

B. *Constituent of Concern* – Asbestos, petroleum, radioactive material, polychlorinated biphenyls (PCBs), hazardous waste, and any substance, product, waste, or other material of any nature whatsoever that is or becomes listed, regulated, or addressed pursuant to (a) the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. §§9601 et seq. ("CERCLA"); (b) the Hazardous Materials Transportation Act, 49 U.S.C. §§5101 et seq.; (c) the Resource Conservation and Recovery Act, 42 U.S.C. §§6901 et seq. ("RCRA"); (d) the Toxic Substances Control Act, 15 U.S.C. §§2601 et seq.; (e) the Clean Water Act, 33 U.S.C. §§1251 et seq.; (f) the Clean Air Act, 42 U.S.C. §§7401 et seq.; or (g) any other federal, State, or local statute, law, rule, regulation, ordinance, resolution, code, order, or decree regulating, relating to, or imposing liability or standards of conduct concerning, any hazardous, toxic, or dangerous waste, substance, or material.

CHANGE ORDER No. 2

Date of Issuance: March 7, 2018 Effective Date: March 7, 2018

Owner: Village of Jackson	Owner's Contract No.: JK 03
Project: 2016 Wastewater Treatment Facility – SCADA Upgrades	Date of Contract: March 14, 2017
Contractor: L.W. Allen, LLC	Engineer's Project No.: JK 03

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

The Village has elected to add additional work to the Contract as follows:

1.	Replace the failed conduit to the influent screen floats:	$ 2,280.00
2.	Replace 3 influent floats at the pump station (failed float):	$ 1,700.00
3.	SPD for the control panels:	$ 390.00
4.	Replace the failed influent wetwell transducer:	$ 3,210.00
5.	CREDIT: 2 Powerware UPS units for equipment racks:	($ 1,064.00)
6.	CREDIT: 3 breakers and operator handles for the RAW Pumps:	($ 690.00)
7.	CREDIT: Unused Computer Equipment Allowance:	($25,000.00)
8.	CREDIT: Unused Computer Software Allowance:	($ 9.335.00)
9.	* Fiber optic troubleshooting to LCP "C":	$ 416.00
	Total:	($28,093.00)

* The $416 is for 2 of the 3 trips to the site for fiber optic cable testing and repairs. The other trip is covered by LW Allen.

To date, the Village has used 31 of the 40 additional hours of programming enhancements. See attached list of enhancements.

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price:	Orig Contract Times: ☐ Working days ☐ Calendar days
	Substantial completion date: 11/14/17
$ 506,231.00	Ready for final payment (~~days~~ or date): 11/14/17
[Increase] [Decrease] from previously approved Change Orders No. 1	[Increase] [Decrease] from previously approved Change Orders No.
	Substantial completion (days): 0
$ 33,524.00	Ready for final payment (days): 0
Contract Price prior to this Change Order:	Contract Times prior to this Change Order:
	Substantial completion date: 11/14/17
$ 539,755.00	Ready for final payment (~~days~~ or date): 11/14/17
[Increase] **[Decrease]** of this Change Order:	[Increase] [Decrease] of this Change Order:
	Substantial completion (days or ~~date~~): 47
$ ($28,093.00)	Ready for final payment (days or ~~date~~): 47
Contract Price incorporating this Change Order:	Contract Times with all approved Change Orders:
	Substantial completion date: 1/19/18
$ 511,662.00	Ready for final payment (~~days~~ or date): 3/9/18

RECOMMENDED:	ACCEPTED:	ACCEPTED:
By: [signature]	By:	By: [signature]
Engineer (Authorized Signature)	Owner (Authorized Signature)	Contractor (Authorized Signature)
Date: 3/29/18	Date:	Date: 3/29/18

Approved by Funding Agency (if applicable): ______________ Date: ______________

EJCDC Contractor's Application for Payment No. 4-Partial

ENGINEERS JOINT CONTRACT DOCUMENTS COMMITTEE

	Application Period:	Application Date: 3/16/2018
To (Owner): Village of Jackson N168 W20733 Main Street Jackson, WI 53037	From (Contractor): LW Allen 4633 Tompkins Drive Madison, WI 53716	Via (Engineer): Town & Country Engineering, Inc. 2912 Marketplace Drive, Suite 103 Madison, WI 53719
Owner's Contract No.: —	Contractor's Project No.: —	Engineer's Project No.: JK 03

Application For Payment
Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
1	$33,524.00	
2		$28,093.00
TOTALS	$33,524.00	$28,093.00
NET CHANGE BY CHANGE ORDERS	**$5,431.00**	

1. ORIGINAL CONTRACT PRICE	$	506,231.00
2. Net change by Change Orders	$	5,431.00
3. Current Contract Price (Line 1 ± 2)	$	511,662.00
4. TOTAL COMPLETED AND STORED TO DATE	$	511,662.00
5. RETAINAGE:		
a. 5.0% X $ 0.00 Work Completed	$	-
b. 0.0% X $ 0.00 Stored Material	$	-
c. Total Retainage (Line 5.a + Line 5.b)	$	-
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c)	$	511,662.00
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application)	$	461,098.65
8. AMOUNT DUE THIS APPLICATION	$	50,563.35

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:
(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application

Contractor Signature

By: [signature] Date: 3-29-18

Payment of: $ 50,563.35
(Line 8 or other - attach explanation of the other amount)

is recommended by: [signature] (Engineer) 3/29/18 (Date)

Payment of: $ ____________
(Line 8 or other - attach explanation of the other amount)

is approved by: ____________ (Owner) ____________ (Date)

APPLICATION FOR PAYMENT NO. 4 - PARTIAL

To:	Village of Jackson	(OWNER)
From:	LW Allen, 4633 Tompkins Drive, Madison WI 53716	(CONTRACTOR)
Project:	2016 Wastewater Treatment Facility SCADA Upgrade	
Engineer's Project Number:	JK 03 For work accomplished through: 3/16/2018	Payment Request date: 3/16/2018

ITEM NO.	DESCRIPTION OF WORK	CONTRACTOR'S SCHEDULE OF VALUES				PREVIOUS REQUESTS		THIS PERIOD		TOTAL COMPLETED	
		QUANT.	UNITS	UNIT PRICE	AMOUNT	QUANT.	AMOUNT	QUANT.	AMOUNT	QUANT.	AMOUNT
BASE BID		1	lump sum	$ 399,618.00	$ 399,618.00	1.00	$ 399,618.00	0.00	$ -	1.00	$ 399,618.00
Allowance Item A - Computers		1	lump sum	$ 25,000.00	$ 25,000.00	0	$ -	1.00	$ 25,000.00	1.00	$ 25,000.00
Allowance Item B - Software		1	lump sum	$ 15,000.00	$ 15,000.00	0	$ -	1.00	$ 15,000.00	1.00	$ 15,000.00
Alternate Bid Items					$ -	0	$ -		$ -		$ -
A-01	Replace all plug-in relays in LCP-A with new relays	1	lump sum	$95.00	$ 95.00	1	$ 95.00	0.00	$ -	1.00	$ 95.00
A-02	Replace existing hard-wired alarm dialer at panel LCP-A with a new 4-channel unit to be used as backup alarm dialer	1	lump sum	$1,550.00	$ 1,550.00	1	$ 1,550.00	0.00	$ -	1.00	$ 1,550.00
A-03	Replace 3 existing 40 HP Raw Sewage Pump VFDs & backup contactors in MCC-RS with new Ethernet connected VFDs	1	lump sum	$35,721.00	$ 35,721.00	1	$ 35,721.00	0.00	$ -	1.00	$ 35,721.00
C-01	Replace all plug-in relays in LCP-C with new relays	1	lump sum	$156.00	$ 156.00	1	$ 156.00	0.00	$ -	1.00	$ 156.00
D-01	Replace all plug-in relays in LCP-D with new relays	1	lump sum	$238.00	$ 238.00	1	$ 238.00	0.00	$ -	1.00	$ 238.00
D-02	Replace existing MCC-D with new construction. Provide buck wiring functionally per Sequence of Operations	1	lump sum	$14,465.00	$ 14,465.00	1	$ 14,465.00	0.00	$ -	1.00	$ 14,465.00
D-03	Replace existing cover height monitoring switches with ultrasonic level sensors	1	lump sum	$13,800.00	$ 13,800.00	1	$ 13,800.00	0.00	$ -	1.00	$ 13,800.00
E-01	Replace all plug-in relays in LCP-E with new relays	1	lump sum	$230.00	$ 230.00	1	$ 230.00	0.00	$ -	1.00	$ 230.00
G-01	Replace all plug-in relays in LCP-G with new relays	1	lump sum	$80.00	$ 80.00	1	$ 80.00	0.00	$ -	1.00	$ 80.00
H-01	Replace all plug-in relays in LCP-H with new relays	1	lump sum	$278.00	$ 278.00	1	$ 278.00	0.00	$ -	1.00	$ 278.00
	SUBTOTAL WORK ITEMS				$ 506,231.00		$ 466,231.00		$ 40,000.00		$ 506,231.00
	CHANGE ORDERS										
CO 1	Change Order #1	1.00	lump sum	$ 33,524.00	$ 33,524.00	1	$ 33,524.00	0.00	$ -	1.00	$ 33,524.00
CO 2	Change Order #2	1.00	lump sum	$ (28,093.00)	$ (28,093.00)	0.00	$ -	1.00	$ (28,093.00)	1.00	$ (28,093.00)
	TOTAL WORK ITEMS AND CHANGE ORDERS				$ 511,662.00		$ 499,755.00		$ 11,907.00		$ 511,662.00