



VILLAGE OF JACKSON
BUDGET AND FINANCE COMMITTEE MEETING AGENDA

Tuesday, August 12, 2025 at 7:00 PM

(Or immediately following the Joint Review Board meeting.)

Jackson Municipal Complex
Village Board Room
N168W19851 Main Street
Jackson, WI 53037

1. Call to Order and Roll Call
2. Approval of Minutes of the Budget and Finance Committee Meeting of July 8, 2025
3. Approval of Check Register and Treasurer's Report for June 2025 and July 2025
 - a. Check Register and Treasurer's Report - June 2025
 - b. Check Register and Treasurer's Report - July 2025
4. Change Order #2–2025 Ridgeway Drive and Chestnut Court Reconstruction Project - Advanced Construction for an increase in the amount of \$13,450.00
5. Change Order #1–2025 Oaks of Jackson Surface Course - Spruce Street and Ridgeway Drive - Stark Pavement Corporation for an increase in the amount of \$14,340.00
6. Pay Request #3–2025 Ridgeway Drive and Chestnut Court Reconstruction Project - Advanced Construction in the amount of \$447,187.01
7. Pay Request #1 -2025 Hickory Lane Reconstruction Project -Vinton Construction in the amount of \$356,256.41
8. Pay Request #17 - 2024 Wastewater Treatment Plant Tertiary Filters and Disinfection Project - J.H. Hassinger in the amount of \$86,277.10
9. Reimbursement Request #14 - 2024 Wastewater Treatment Plant Tertiary Filters and Disinfection Project - Clean Water Fund Loan in the amount of \$110,837.84
10. Change Order #6 - Jackson Community Center Expansion Project - Moore Construction for a decrease in the amount of \$31,446.00
11. Pay Request #14 - Jackson Community Center Expansion Project - Moore Construction in the amount of \$44,940.70
12. Review of Bids - Dog Park at Cedar Run Park Project - Lowe Underground, Inc. in the amount of \$217,614.10
13. 2025-2026 Contract Amendment #1 - Dog Park at Cedar Run Park - MSA in the amount of \$15,550.00
14. Review of 2024 Audited Financial Statements Report - Lucida, LLC
15. Renewal of Self-Insured Retention Coverage - Cities and Villages Mutual Insurance Company

16. Citizens/Village Staff to Address the Budget & Finance Committee
17. Adjourn

Persons with disabilities requiring special accommodations for attendance at the meeting should contact the Administration Department at the Jackson Municipal Complex 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.

VILLAGE OF JACKSON

BUDGET AND FINANCE COMMITTEE MEETING

Tuesday, July 8, 2025 at 7:00 PM

Minutes

1. Call to Order and Roll Call

The meeting was called to order at 7:01 PM by Tr. Don Olson.

Members Present: Tr. Olson and Tr. Wells

Members Excused: Pres. Heckendorf

Members Absent: None

Staff Present: Administrator Jen Heidtke, Inspections and Zoning Director Collin Johnson, Parks and Recreation Director Tyler Mentzel, Treasurer Darlene Smith, Public Works Director Jack Straehler, Fire Chief Aaron Swaney, Police Chief Ryan Vossekuil and Clerk Jackie Schuh

2. Approval of Minutes of the Budget and Finance Committee Meeting of June 10, 2025

The motion to approve Minutes of the Budget and Finance Committee Meeting of June 10, 2025, was made by Tr. Wells and seconded by Tr. Olson.

Vote: 2 ayes, 0 nays. Motion carried.

3. Change Order #1 - Ridgeway Drive and Chestnut Court Reconstruction Project - Advanced Construction for an increase in the amount of \$83,797.32

The motion to recommend the Village Board approve Change Order #1 for the Ridgeway Drive and Chestnut Court Reconstruction Project for Advanced Construction for an increase in the amount of \$83,797.32 was made by Tr. Wells and seconded by Tr. Olson.

Vote: 2 ayes, 0 nays. Motion carried.

4. Pay Request #2 - Ridgeway Drive and Chestnut Court Reconstruction Project - Advanced Construction in the amount of \$219,429.58

The motion to Recommend the Village Board approve Pay Request #2 for the Ridgeway Drive and Chestnut Court Reconstruction Project for Advanced Construction in the amount of \$219,429.58 was made by Tr. Wells and seconded by Tr. Olson.

Vote: 2 ayes, 0 nays. Motion carried.

5. Pay Request #16 - Wastewater Treatment Plant Tertiary Filters and UV Disinfection Project - J.H. Hassinger in the amount of \$99,540.52

The motion to recommend the Village Board approve Pay Request #16 for the 2024 Wastewater Treatment Plant Tertiary Filters and Disinfection Project for J.H. Hassinger in the amount of \$99,540.52 was made by Tr. Wells and seconded by Tr. Olson.

Vote: 2 ayes, 0 nays. Motion carried.

6. Clean Water Fund Loan Request #13 - 2024 Wastewater Treatment Plant Project in the amount of \$125,364.57

The motion to recommend the Village Board approve Reimbursement Request #13 for the 2024 Wastewater Treatment Plant Tertiary Filters and Disinfection Project from the Clean Water Fund Loan in the amount of \$125,364.57 was made by Tr. Wells and seconded by Tr. Olson.

Vote: 2 ayes, 0 nays. Motion carried.

7. Wastewater Treatment Plant Disk Filter Maintenance - Veolia Water Technologies in the amount of \$113,071.38

The motion to recommend the Village Board approve the proposal from Veolia Water Technologies in the amount of \$113,071.38 was made by Tr. Wells and seconded by Tr. Olson.

Vote: 2 ayes, 0 nays. Motion carried.

8. Review of Bids - Glen Brooke Drive and Jackson Drive Path Project

The motion to recommend the Village Board award the reconstruction of the Glen Brooke Drive Path to Poblocki Paving in the amount of \$88,505.00 and preventative maintenance work for the Jackson Drive Path to Johnson and Sons Paving in the amount of \$7,300.00, was made by Tr. Wells and seconded by Tr. Olson.

Vote: 2 ayes, 0 nays. Motion carried.

9. 2025-2026 Contract Amendment #2 - Gremmer & Associates in the amount of \$301,825.00

The motion to recommend the Village Board approve the 2025-2026 Contract Amendment #2 for Gremmer & Associates for engineering services for a total amount of \$301,825.00 made by Tr. Olson and seconded by Tr. Wells.

Vote: 2 ayes, 0 nays. Motion carried.

10. Pay Request #13 - Jackson Community Center Expansion Project - Moore Construction in the amount of \$108,416.85

The motion to recommend the Village Board approve Pay Request #13 for the Jackson Community Center Expansion Project for Moore Construction in the amount of \$108,416.85 was made by Tr. Wells and seconded by Tr. Olson.

Director Mentzel identified the outstanding items for the Jackson Community Center Expansion Project.

Vote: 2 ayes, 0 nays. Motion carried.

11. Citizens/Village Staff to Address the Budget & Finance Committee

None.

12. Adjourn

The motion to adjourn the meeting was made by Tr. Olson and seconded by Tr. Wells.

Vote: 2 ayes, 0 nays. Motion carried. The meeting adjourned at 7:10PM.

Respectfully Submitted,

Jacqueline Schuh
Village Clerk
Village of Jackson

DRAFT



BMO Business Platinum Rewards Credit Card

Page 1 of 6

Company Name: VILLAGE OF JACKSON

Corporate Bill Account Summary

Previous Balance		\$7,292.34	Statement Close Date	July 04, 2025
Payments	-	\$7,292.34	Credit Limit	\$25,000.00
Credits	-	\$73.46	Available Credit	\$18,201.44
Purchases and Other Debits	+	\$6,872.02	Cash Limit	\$6,250.00
Cash Advances	+	\$0.00	Available Cash	\$6,250.00
Balance Transfers	+	\$0.00		
Fees Charged	+	\$0.00	Payment Due Date	July 29, 2025
Interest Charged	+	\$0.00	Minimum Payment Due	\$135.97
New Balance	=	\$6,798.56		

Days in Billing Cycle: 30

Call Us:

Toll Free: 1-855-825-9231
International: 262-780-8660
Lost or Stolen: 1-855-825-9231

Write Us:

BMO BANK N.A.
PO BOX 6101
CAROL STREAM, IL 60197-6101

Online Access:

bmo.com/businesscreditcard

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	19.49% (v)	\$0.00	\$0.00
Cash Advances	31.49% (v)	\$0.00	\$0.00
Balance Transfers	19.49% (v)	\$0.00	\$0.00

(v) = Variable Rate

Rewards Summary as of 07/04/25

Previous Balance	+	121,639
Earned	+	6,800
Redeemed	+	0
Other Adjustments	+	296
Current Balance	=	128,735

Please detach and return with your payment.



BMO BANK N.A.
PO BOX 5700
CAROL STREAM IL 60197-5700

BMO BANK N.A. - PAYMENT
PO BOX 5732
CAROL STREAM IL 60197-5732

VILLAGE OF JACKSON
CORPORATE ACCOUNT
ATTN DARLENE SMITH
N168W19851 MAIN ST
JACKSON WI 53037-1101

Company Account Number

New Balance \$6,798.56

Minimum Payment Due \$135.97

Payment Due Date July 29, 2025

Amount Enclosed

5112770000151656 0000000013597 0000000679856

Company Name: VILLAGE OF JACKSON

BALANCE SUBJECT TO INTEREST RATE**Average Daily Balance (Including Current Transactions)**

The balance subject to interest is the average daily balance on your Account. We calculate the average daily balance on your Account in three categories: (1) Purchases, (2) Cash Advances, and (3) Balance Transfers. To obtain more information about this balance computation method and how resulting interest charges were determined, call us at the Contact Us number on the front of this Statement.

Grace Period: If you pay your New Balance in full by the Payment Due Date, you may continue to accrue interest on Cash Advances and Balance Transfers for the period between when your Statement is issued and the date you pay your bill. To obtain a pay off amount that includes any trailing interest, call us at the number on the front of this Statement.

Payment Information: You can mail your payment in the envelope provided, or send your payment to: BMO Bank N.A., P.O. Box 5732, Carol Stream, IL 60197-5732.

Online Payment - We must receive authorization to effect payment by 10:59 p.m. Central Time via our dedicated credit card website at bmo.com/businesscreditcard.

Pay by Phone - You may make your payment by phone by using the Pay by Phone service. Call by 5 p.m. Central Time on a bank business day to have your payment credited as of that day. If you call after that time, your payment will be credited as of the next bank business day. We reserve the right to process your payment electronically upon verification of your identification.

In Person - Payment may be made at BMO Bank N.A. bank branches. If payment is made without the payment coupon or your account number, there may be a delay in processing.

- We may not include disputed amounts in your Minimum Payment due after you notify us of disputed items.
- Please note your full account number on the front of your payment.
- Payments, adjustments, and charges received after the end date of the activity period indicated on the front of the statement directly under your Account number will appear on your next statement.
- A fee will be assessed against returned payments.

For payment and balance inquiries: Call the "Toll Free" number on the front of this statement under "Call Us".

Mastercard is a registered trademark, and the circles design is a trademark of Mastercard International Incorporated.

BILLING RIGHTS SUMMARY**WHAT TO DO IF YOU THINK YOU FIND A MISTAKE ON YOUR STATEMENT**

If you think there is an error on your statement you must notify us in writing. Write to us at:

BMO BANK N.A.
ATTN: DISPUTE RESOLUTION DEPT
P.O. Box 6225
Carol Stream, IL 60197-6225

In your letter, give us the following information:

- Your name and account number.
- The merchant name, date and dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

Resolving Disputes: If you find that an item is mistakenly posted to your statement, you are responsible for contacting the merchant to correct the charge. Steps to Take:

- 1) Identify the item, dollar amount, and date of charge to provide to the merchant.
- 2) If the merchant cannot resolve the issue to your satisfaction, document your dispute in writing to us including the merchant name, date, and dollar amount along with description of the error. We may issue a temporary credit for the amount or provide a reason why the charge is valid. You must contact us within 3 business days before an automated payment is scheduled if you want to stop payment on the amount you think is wrong.

Disputes need to be reported in writing no later than 60 days after the error appeared on your Statement. Discrepancies should be reported as soon as you suspect that they cannot be resolved immediately with the merchant.

Credit Reporting Notices to Natural Person Account Holder

Credit Reporting - We may report information about your account to credit bureaus. Late payments, missed payments and other defaults may be reflected on your credit report.

Inaccurate Information - If you believe that we have inaccurate information about you or may have reported inaccurate information about you to a credit reporting agency, please contact us at BMO Bank N.A., P.O. Box 6101, Carol Stream, IL 60197-6101. In doing so, please identify the inaccurate information and tell us why you believe it is incorrect. If you have a copy of the report that includes the inaccurate information, please send a copy of that report to us as well.

For change of address requests: Call the Customer Service number on the front of this statement.

Lost or Stolen Card: Please notify us immediately (day or night) by telephone at the "Lost or Stolen" number on the front of this statement under "Call Us" or if you are outside the US, call us collect at the International Telephone number. After you notify us, you will not be liable for any unauthorized use of your card.

**BMO Business Platinum Rewards Credit Card**

Page 3 of 6

Company Name: VILLAGE OF JACKSON

Corporate Account Activity**VILLAGE OF JACKSON****Total Activity**
\$7,292.34 CR

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
06/22	06/23	Mailed Payment	P174000001000049	7,292.34 CR

Cardholder Account Activity**Total Cardholder New Activity: \$6,798.56****JACOB CALTAGERONE****Credit Limit \$2,000.00**

Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$84.05	\$0.00	\$0.00	\$0.00	\$0.00	\$84.05

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
06/23	06/24	WAL-MART #2658 WEST BEND WI	55483825175011181331121	84.05

MICHAEL FOEGER**Credit Limit \$2,000.00**

Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$28.50	\$0.00	\$0.00	\$0.00	\$0.00	\$28.50

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
06/20	06/23	USPS PO 5641000037 JACKSON WI	02305375172000546075934	28.50

JENNIFER HEIDTKE**Credit Limit \$5,000.00**

Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$256.78	\$0.00	\$0.00	\$0.00	\$0.00	\$256.78

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
06/11	06/12	DUNKIN #364241 CEDARBURG WI	52704875163224668200805	27.98
06/11	06/12	COUSINS SUBS #9132 JACKSON WI	55547505163160364042785	228.80

COLLIN JOHNSON**Credit Limit \$2,000.00**

Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$1,002.80	\$0.00	\$0.00	\$0.00	\$0.00	\$1,002.80

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
06/19	06/20	DOA E PAY DOC SALES MADISON WI	55417345171151714758079	1,002.80

Company Name: VILLAGE OF JACKSON

Company Account Number: 5112 7700 0015 1656

Cardholder Account Activity - continued**TYLER MENTZEL****Credit Limit \$3,000.00**

Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$1,425.39	\$0.00	\$0.00	\$0.00	\$0.00	\$1,425.39
Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)	
06/19	06/23	THE HOME DEPOT #4925 W BEND WI	52707155171010200524792	1,398.00	
07/01	07/02	DOMINOS 2024 JACKSON WI	05436845183000318910130	27.39	

DARLENE SMITH**Credit Limit \$2,000.00**

Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$70.30	\$0.00	\$0.00	\$0.00	\$0.00	\$70.30
Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)	
06/22	06/23	DIGITALSPACE 8887400502 NV	52653845173714975221660	30.32	
07/01	07/02	Adobe San Jose CA	12302025182001106250082	19.99	
07/02	07/03	Adobe San Jose CA	12302025183000114006089	19.99	

JACK STRAEHLER**Credit Limit \$3,000.00**

Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$2,570.98	\$0.00	\$0.00	\$0.00	\$0.00	\$2,570.98
Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)	
06/06	06/09	WVOA WALES WI	55500365157364227057491	56.93	
06/12	06/13	UW CE REGISTRATION CEN MADISON WI	55417345164151647802712	50.00	
06/18	06/19	ESRI REDLANDS CA	55421355169330152788452	2,325.00	
06/19	06/20	SP IMPACT NETWORKING METTAWA IL	82305095171500006141800	139.05	

AARON A SWANEY**Credit Limit \$2,000.00**

Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$764.26	\$0.00	\$0.00	\$0.00	\$73.46	\$690.80
Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)	
06/05	06/06	PIZZA STATION JACKSON WI	85369435156842204143813	56.10	
06/10	06/11	WCTC APPLI* WCTC APPLI PEWAUKEE WI	87021305161500009271833	30.00	
06/10	06/11	USA Clean by Jon-Don DECATUR IL	85456675161900019260319	101.19	
06/12	06/13	COUSINS SUBS #9132 JACKSON WI	55547505164160872046269	144.55	
06/16	06/16	NATIONAL REGISTRY EMT 614-888-4484 OH	55432865167204754901622	175.00	
06/17	06/18	RPS CORPORATION RACINE WI	75306375168176400924465	244.63	
06/19	06/20	FACEBK *CYDVTSCPY2 Menlo Park CA	15270215170000601580037	12.79	
07/02	07/03	USA CLEAN BY JON-DON DECATUR IL	85456675183900015868028	73.46 CR	



BMO Business Platinum Rewards Credit Card

Page 5 of 6

Company Name: VILLAGE OF JACKSON

Company Account Number: 5112 7700 0015 1656

Cardholder Account Activity - continued

RYAN VOSSEKUIL

Credit Limit \$2,000.00

Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$668.96	\$0.00	\$0.00	\$0.00	\$0.00	\$668.96

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
06/11	06/12	PST*INVENTORY TRADING PEOSTA IA	75418235162231351152967	620.00
06/18	06/19	HOMETOWN DRY CLEANERS WEST BEND WI	52926135169377725267731	28.97
06/26	06/27	Adobe San Jose CA	12302025177000703914089	19.99

Company Name: VILLAGE OF JACKSON

7/01/2025

4:30 PM

Reprint Check Register - Quick Report - Regular

Page: 1

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2025 From Account:
 Thru: 6/30/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55216	6/04/2025	A-1 POOLS 18"x18" WHITE FLAT GRATE (2) / PARKS	455.00
55217	6/04/2025	A/E GRAPHICS, INC. ACTION IN JACKSON ROAD SIGNS (6)	355.80
55218	6/04/2025	ADVANCE AUTO PARTS AIR & CABIN FILTER / JFD	20.39
55219	6/04/2025	AMAZON CAPITAL SERVICES MISC DEPARTMENT SUPPLIES	321.84
55220	6/04/2025	AURORA MEDICAL GROUP EXPANDED PHYSICAL / P LENHARDT / JPD	147.00
55221	6/04/2025	BRAKE & EQUIPMENT COMPANY INC ORINGS (25) / PARKS	23.00
55222	6/04/2025	DEITSCH, JEFF L. HEALTH & LIFE INS PREMIUMS / JUNE 2025	185.00
55223	6/04/2025	DEPT OF AG, TRADE & CONSUMER PROTECTION ANNUAL 2025 W&M CONTRACT INSP/BLDG INSP	1,500.00
55224	6/04/2025	EXPRESS NEWS SUMMER FUN GUIDE WASHING CO / 5/17/2025	1,070.00
55225	6/04/2025	FERGUSON WATERWORKS #1476 MAIN VALVE/ BLUE PIPE (100) / WATER	110.49
55226	6/04/2025	FISHER, RENEE HEALTH INSUR PREMIUM / JUNE 2025 / REC	1,040.88
55227	6/04/2025	FRISTED, TODD A HEALTH/MEDICAL REIMBURSEMENT / JUNE 2025	852.62
55228	6/04/2025	GREGG MARTIN INSTRUMENTATION LLC BACK FLOW TEST (6) & BFP REG FEE / WWTP	761.10
55229	6/04/2025	JACKSON PROFESSIONAL POLICE ASSOCIATION POLICE UNION DUES / 06-02-25	645.70
55230	6/04/2025	KOBER, BRIAN W. HEALTH/MED/DENTAL/VISION - ENG	830.28
55231	6/04/2025	LANGE ENTERPRISES, INC. STREET SIGNS (7) / STREETS	467.06
55232	6/04/2025	MARTELLE WATER TREATMENT, INC. AQUA MAG BULK / WATER	2,921.84
55233	6/04/2025	MASTER PRINTWEAR YOUTH TSHIRTS (2) / REC	15.00
55234	6/04/2025	MCMASTER CARR SUPPLY CO SINGLE SCALE PRESSURE GAUGE (2)/ WWTP	36.99

7/01/2025

4:30 PM

Reprint Check Register - Quick Report - Regular

Page: 2

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2025 From Account:
 Thru: 6/30/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55235	6/04/2025	MENARDS - WEST BEND SHOVEL, LEATHER GLOVES / STREETS	54.92
55236	6/04/2025	PROS 4 TECHNOLOGY, INC IT SUPPORT / JUNE 2025	6,280.20
55237	6/04/2025	RATHKE, DANIEL R. MEDICAL INSURANCE / JUNE 2025 - FINAL	212.24
55238	6/04/2025	S.J. ELECTRO SYSTEMS LLC REMOTE ACCESS HELP / 05-30-25 / WATER	205.00
55239	6/04/2025	SALGADO, JORGE MONTHLY CLEANING / MAY 2025 / ADMIN	5,995.00
55240	6/04/2025	SUPPORT PAYMENT CLEARINGHOUSE 000431284201 / N WELCH / 06/02/25	339.16
55241	6/04/2025	TSR SOLUTIONS, INC. DIAL TONE & DISASTER RECOV/JUNE 25/ADMIN	275.00
55242	6/04/2025	USA BLUE BOOK FLANGE GASKET (18) / WWTP	143.42
55243	6/04/2025	VALENTINO, KELLY HEALTH/DENTAL/VISION JUNE 2025	1,207.60
55244	6/04/2025	VERMEER-WISCONSIN, INC BELT PURCHASE / STREETS	252.15
55245	6/04/2025	WALTHER, JOHN M. HEALTH INSURANCE / JOHN / JUNE 2025	370.00
55246	6/04/2025	WAUKESHA COUNTY TECHNICAL COLLEGE LEGAL INSERVICE / D TUCEK / JPD	34.90
55247	6/04/2025	WENDLAND NURSERY PARENT & TOT #1026 REG FEE (2) / REC	50.00
55248	6/04/2025	WISCONSIN POLICE LEADERSHIP FOUNDATION CONFERENCE REGISTRATION / JPD-R VOSSEKUI	275.00
55249	6/04/2025	WRWA CHARTER MEMBERSHIP RENEWAL / WATER	575.00
55250	6/09/2025	AMAZON CAPITAL SERVICES EMPLOYEE FOLDERS (5) / JPD	321.84
55251	6/09/2025	S.J.E REMOTE ACCESS HELP / 05-30-25 / WATER	205.00
55252	6/12/2025	ADVANCED CONSTRUCTION INC RIDGEWAY DR & CHESTNUT CT PYMT #1	299,636.65
55253	6/12/2025	AT&T MOBILITY ACCT #287298726432 / SQ 6 WI-FI / JPD	123.30

7/01/2025

4:30 PM

Reprint Check Register - Quick Report - Regular

Page: 3

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2025 From Account:
 Thru: 6/30/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55254	6/12/2025	BRYANT, JUSTIN EXP REIMB NREMT FEE / BRYANT / JFD	104.00
55255	6/12/2025	CATALIS LLC 2025 ASSESSOR CNTRACT INSTALL #6/ ADMIN	3,050.00
55256	6/12/2025	DIGGERS HOTLINE, INC FAX FEES / MAY 2025 / WATER	517.50
55257	6/12/2025	EAST SIDE MART MAY 2025 JPD; JRESCUE; JFD; VJ	5,525.70
55258	6/12/2025	GENERAL COMMUNICATIONS, INC. FIRECOM MR-70X / JFD	354.50
55259	6/12/2025	GREATAMERICA FINANCIAL SVCS COPIER AGREEMENT / REC	149.94
55260	6/12/2025	GRUSZYNSKI, CHARLOTTE CARD HOLDERS & POPCORN REIMB / REC	32.19
55261	6/12/2025	HALSNE SERVICE 2023 FORD OIL CHANGE / 05-27-25 / JPD	74.40
55262	6/12/2025	HENNING, KAREN SODA FOR SR CARD CLUB REIMB / REC	12.66
55263	6/12/2025	J.H. HASSINGER, INC. TERTIARY FLTERS & UV PRJ PYMT #15 / WWTP	501,760.55
55264	6/12/2025	MOORE CONSTRUCTION SERVICES, LLC COMM CENTER/ PAY REQ #10 & #12 /CAP PRJT	473,402.40
55265	6/12/2025	MORAIN PARK TECHNICAL COLLEGE DISTRICT TUITION CHARGE / AVERILL, L / JFD	80.00
55266	6/12/2025	N168W20379 MAIN ST LLC MAIN STREET LIGHTING - 2024 PROJECT	100.00
55267	6/12/2025	ODP BUSINESS SOLUTIONS, LLC RETURN PAPER / ENG	15.23
55268	6/12/2025	RELIANT FIRE APPARATUS, INC. PIERCE REPAIRS MAY 2025 / JFD	5,513.31
55269	6/12/2025	SCHAEFER'S SERVICE CENTER, INC. 15 SILVERADO MAINT / 05-29-25 / JFD	382.02
55270	6/12/2025	SCHLOEMER LAW FIRM MAY 2025 / JPD	181.50
55271	6/12/2025	SECURIAN FINANCIAL GROUP, INC. JULY 2025 Life Insurance	1,493.71
55272	6/12/2025	TIP TOP TAP CLEANING BEER LINE MAINT / REC	199.95

7/01/2025

4:30 PM

Reprint Check Register - Quick Report - Regular

Page: 4

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2025 From Account:
 Thru: 6/30/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55273	6/12/2025	U.S. CELLULAR MONTHLY PHONE / 5/14 - 6/13/25 / JFD	299.57
55274	6/12/2025	UTILITY SERVICE CO., INC. PEDISPHERE TOWER - ANNUAL / WATER	2,500.00
55275	6/12/2025	WAUKESHA COUNTY TECHNICAL COLLEGE PARAMEDIC / MINTER, C / JFD	355.35
55276	6/12/2025	WE ENERGIES ADMIN-ELECTRIC/GAS	40,509.31
55277	6/12/2025	WEST BEND SCHOOL DISTRICT MAY 2025 MOBILE HOME PARKING FEES	3,150.62
55278	6/12/2025	WTKM MAY 2025 EVENTS / REC	1,155.00
55279	6/13/2025	REGISTRATION FEE TRUST REPLACE TITLE / 2021 FORD D372 / JPD	20.00
55280	6/13/2025	HILLCREST BUILDERS OAKS OF JACKSON PERMIT FEES	24,000.00
55281	6/19/2025	A/E GRAPHICS, INC. SERVICES PER INVOICE / WATER / JPD	174.78
55282	6/19/2025	A1 OUTDOOR SERVICES TREE TRIM & REMOVAL / FOX CREEK DR / PAR	3,050.00
55283	6/19/2025	AIR ONE EQUIPMENT INC MID-MATIC NOZZLE / JFD	988.00
55284	6/19/2025	AIRGAS USA, LLC OXYGEN RENTAL / MAY 2025 / JFD	133.12
55285	6/19/2025	AMAZON CAPITAL SERVICES EXPENSES PER INVOICE/ VARIOUS DEPT/FUNDS	1,064.78
55286	6/19/2025	ASC1 HOT SIDE SERVICE LABOR 5-29-25 / PARKS	384.50
55287	6/19/2025	AURORA MEDICAL GROUP DOT SCREEN / STREETS	50.00
55288	6/19/2025	BADGER LABORATORIES, INC SAMPLE 5/19-5/22 / SEWER	3,954.00
55289	6/19/2025	BADGER POPCORN POPCORN & MACHINE SUPPLIES / REC	154.57
55290	6/19/2025	BMO HARRIS BANK N.A. CREDIT CARD STATEMENT / MAY 2025	7,292.34
55291	6/19/2025	C K C GRAPHICS & SIGNS 4X8 SIGN (2) / JPD	610.00

7/01/2025

4:30 PM

Reprint Check Register - Quick Report - Regular

Page: 5

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2025 From Account:
 Thru: 6/30/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55292	6/19/2025	CARDIO PARTNERS INC MAN-LAERDAL BABY; JUNIOR / JFD	131.00
55293	6/19/2025	CENTURY LINK LONG DISTANCE SERVICE / JUN 2025 / WATER	0.36
55294	6/19/2025	CHEMTRADE CHEMICALS US LLC ALUM SULFATE LIQ STD BULK / WWTP	5,358.34
55295	6/19/2025	CINTAS CORP SIG AIR SVC / 06-17-25 / REC	26.43
55296	6/19/2025	CINTAS CORPORATION MONTHLY FIRST AID SUPPLIES / DPW	430.95
55297	6/19/2025	CORE & MAIN LP IPERL (8) IPERL ALLY 3 (8) / WATER	1,606.45
55298	6/19/2025	DELTA DENTAL OF WISCONSIN JULY 2025 DELTAVISION & DENTAL	1,400.20
55299	6/19/2025	EHLERS SERIES 2025A / GEN OB PROMISSORY NOTES	32,100.00
55300	6/19/2025	ENDURACLEAN, INC. TOILET PAPER / DISPOSABLE GLOVES / PARKS	485.44
55301	6/19/2025	EUROFINS S-F ANALYTICAL LABS, INC EFFLUENT / 05-27-25 / WWTP	231.48
55302	6/19/2025	FASTENAL COMPANY WATER PULL-OUT DRAWERS / WWTP	176.39
55303	6/19/2025	FLYRITE LLC US FLAGS (5) / PARKS	550.00
55304	6/19/2025	FROEDTERT HEALTH/WORKFORCE HEALTH DRUG SCREEN / MICHALESKO, TUYLS, JFD PHY	612.00
55305	6/19/2025	GENERAL COMMUNICATIONS, INC. STORM SPEAKER MIC / JPD	187.97
55306	6/19/2025	GILLITZER ELECTRICAL CONTRACTORS, INC. ELECTRIC WORK EST #25-3173 / STREETS	987.68
55307	6/19/2025	GREATAMERICA FINANCIAL SVCS COPIER USAGE 06/29/25-07/28/25 / ADMIN	188.80
55308	6/19/2025	GREMMER & ASSOCIATES, INC HICKORY LANE PROF SVCS 231116 / MAY 2025	7,225.55
55309	6/19/2025	HARTLAND OVERHEAD DOOR, INC. OVERHEAD DOOR REPLACEMENT 6-12 / STREETS	14,150.00
55310	6/19/2025	IDEXX DISTRIBUTION, INC LAB GAMMA IRRAD COLILERT (3) / WWTP	731.93

7/01/2025

4:30 PM

Reprint Check Register - Quick Report - Regular

Page: 6

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2025 From Account:
 Thru: 6/30/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55311	6/19/2025	JACKSON CONCRETE INC. STONE SLURRY / WATER	7,070.00
55312	6/19/2025	JESSIFFANY CANINE SERVICES LLC DOG FOOD (2) / JPD	215.00
55313	6/19/2025	KIESLER POLICE SUPPLY FIREARM SUPPLIES / JPD	1,074.70
55314	6/19/2025	KRUEPKE PRINTING ENVELOPES (1,000) / WWTP	113.00
55315	6/19/2025	LAMM GARDENS LANDSCAPE MAINTENANCE / JUNE 2025 / MC	525.23
55316	6/19/2025	LUCIDA LLC 2024 AUDIT 3RD BILLING	2,500.00
55317	6/19/2025	MACQUEEN COLLECT SYSTEM MAINT JET (4) / WWTP	262.70
55318	6/19/2025	MENARDS - WEST BEND GARDEN & SHOP SUPPLIES / PARKS	287.44
55319	6/19/2025	MILWAUKEE AREA TECHNICAL COLLEGE TUITION / VARIOUS / JFD	7,346.60
55320	6/19/2025	NEU'S BUILDING CENTER, INC. GRINDER; MISC PARTS / WATER	290.61
55321	6/19/2025	NICKALLS, ANTHONY YOGA INSTRCTR / 6/3-7/15/2025 / REC	324.00
55322	6/19/2025	NORTH STAR EMERGENCY VEHICLE SERVICE INC MAIN PUMP MAINT / JFD	1,826.50
55323	6/19/2025	O'REILLY AUTOMOTIVE, INC THERMOSTAT; ANITFREEZE / STREETS	130.78
55324	6/19/2025	ODP BUSINESS SOLUTIONS, LLC OFFICE SUPPLIES / REC / WATER	212.75
55325	6/19/2025	PACE SYSTEMS, INC PACE-SCHEDULER SFTWRE 4/21-5/21/26 / JPD	1,600.00
55326	6/19/2025	PITNEY BOWES GLOBAL FINANCIAL SRV LLC LEASE 04/30 - 07/29/25 ADMIN	454.38
55327	6/19/2025	POLICE AND SHERIFFS PRESS, THE ID CARDS (1) / LENHARDT / JPD	20.00
55328	6/19/2025	ST. LAWRENCE EQUIPMENT, INC. BOBCAT REPAIRS / WWTP	1,186.17
55329	6/19/2025	STERICYCLE, INC. SHRED SERVICE 05-12-2025 / ADMIN	86.80

7/01/2025

4:30 PM

Reprint Check Register - Quick Report - Regular

Page: 7

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2025 From Account:
 Thru: 6/30/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55330	6/19/2025	SUPERIOR CHEMICAL LLC BATHROOM SUPPLIES / PARKS	241.57
55331	6/19/2025	SUPPORT PAYMENT CLEARINGHOUSE 000431284201 / PAY DATE 06/16/25	339.16
55332	6/19/2025	TENNIES ACE HARDWARE INC. MAY 2025 ACCTS 51327 & 48714	798.29
55333	6/19/2025	TOP PACK DEFENSE UNIFORMS & HIGH SPEED GEAR / JPD	2,717.79
55334	6/19/2025	U.S. CELLULAR JUNE 2025 / PHONE/INTERNET	854.88
55335	6/19/2025	USA BLUE BOOK FLANGE GASKETS / WWTP	216.55
55336	6/19/2025	VON BRIESEN & ROPER S.C SVCS THRU 05-31-25 /MATTER 26359 /ADMIN	365.00
55337	6/19/2025	WASHINGTON COUNTY HUMANE SOCIETY, INC. CAT CONTRACT FINAL / JPD	731.17
55338	6/19/2025	WI DEPARTMENT OF TRANSPORTATION TID #7 EAGLE ROUNDABOUT 05/31/25	337.10
55339	6/19/2025	WISCONSIN DEPT OF JUSTICE APRIL & MAY 2025 BACKGROUND CHECKS	385.00
55340	6/19/2025	ZIMMERMAN ARCHITECTURAL STUDIOS, INC COMMUNITY CENTER EXP MAR & APR 2025	9,073.31
55344	6/27/2025	BEER CAPITOL DISTRIBUTING, LLC ACTION IN JACKSON BEER/ALC BEVERAGES	2,232.03
55345	6/27/2025	COMPANION LIFE INSURANCE COMPANY MONTHLY DENTAL INS PREMIUMS / JULY 2025	503.60
55346	6/27/2025	EBEL IMPRINTS EMBROIDER LOGO ATTIRE / ADMIN, DPW	1,331.55
55347	6/27/2025	EXPRESS NEWS SUMMER FUN GUIDE WAUKESHA CO / 6/16/2025	820.00
55348	6/27/2025	FASTENAL COMPANY STAINLESS HEX BOLTS (15) / WWTP	42.06
55349	6/27/2025	FIRST SUPPLY LLC CLAMP ALL COUPLING (2) / WWTP	145.28
55350	6/27/2025	FOX BROTHER'S PIGGLY WIGGLY ACCOUNT # 1710 / MAY STATEMENT	107.07
55351	6/27/2025	GFL ENVIRONMENTAL MONTHLY TRASH PICK-UP / JUNE 2025	39,530.77

7/01/2025

4:30 PM

Reprint Check Register - Quick Report - Regular

Page: 8

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2025 From Account:
 Thru: 6/30/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55352	6/27/2025	JACKSON HARDWARE, HEATING & AC EXHAUST FAN REPAIR 3-6-25 / REC	250.00
55353	6/27/2025	LYNCH BUICK GMC OF WEST BEND 2017 GMC SIERRA SVC 6-20-25 / WATER	897.19
55354	6/27/2025	NCL OF WISCONSIN, INC LAB SUPPLIES / WWTP	779.67
55355	6/27/2025	O'REILLY AUTOMOTIVE, INC MOTOROIL & FILTER / WATER	240.83
55356	6/27/2025	OZAUKEE COUNTY ID #138 CBEG-CFTLYG / CONCESSION STAND	587.50
55357	6/27/2025	SUPERIOR CHEMICAL LLC CLEANING SUPPLIES / STREETS	223.25
55358	6/27/2025	U.S. CELLULAR INTERNET FAILOVER / JUN 25 / ADMIN	306.10
55359	6/27/2025	VON BRIESEN & ROPER S.C SVCS THRU 05-31-25 / 2025-ER01 / ADMIN	600.00
55360	6/27/2025	WEST BEND SCHOOL DISTRICT TEACHERS ON CALL SUB / WBSD 4K / REC	164.49
55361	6/27/2025	WISCONSIN HYDRANT REPAIR LLC STRUCK HYDRANT REPAIR / 6-25-25	839.17
55362	6/27/2025	WRWA SCHLORSHIP MEMBERSHIP RENEWAL / WATER	50.00
Grand Total			1,568,929.88

7/01/2025

4:30 PM

Reprint Check Register - Quick Report - Regular

Page: 9

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2025 From Account:
Thru: 6/30/2025 Thru Account:

Amount

Total Expenditure from Fund # 100 - GENERAL FUND	142,722.33
Total Expenditure from Fund # 150 - HOTEL / MOTEL	6,130.53
Total Expenditure from Fund # 200 - WATER UTILITY	139,931.82
Total Expenditure from Fund # 300 - SEWER UTILITY	641,659.56
Total Expenditure from Fund # 500 - RECREATION	12,459.73
Total Expenditure from Fund # 600 - CAPITAL PROJECT FUND	600,913.12
Total Expenditure from Fund # 670 - TID #7	2,905.10
Total Expenditure from Fund # 900 - FIRE & RESCUE	22,207.69
Total Expenditure from all Funds	1,568,929.88

TREASURERS REPORT

(Depository Accounts)

June 30, 2025**GENERAL:**

	BALANCE 5/31/2025	BALANCE 6/30/2025
GENERAL CHECKING	\$646,163.08	\$838,542.31
CREDIT CARD ACCOUNT	\$23,273.02	\$25,693.33
HIPPA ACCOUNT	\$29,707.21	\$13,787.75
MONEY MARKET	\$12,026,645.61	\$11,024,893.12
DONATION ACCOUNT	\$1,679.72	\$1,679.72
PARK FEES	\$174,136.29	\$187,261.44
FIRE/RESCUE RESERVE	\$14,189.37	\$14,240.21
FIRE IMPACT FEE	\$162,307.93	\$184,348.11
POLICE IMPACT FEE	\$108,342.63	\$123,042.59
ANTIQUE FIRE TRUCK	\$3,358.39	\$3,370.42
PERSHING ADVISOR SOLUTIONS LLC - ARPA	\$60,937.98	\$61,132.77
PERSHING ADVISOR SOLUTIONS LLC - GENERAL FUNDS	\$1,576,784.90	\$1,593,151.36
PERSHING ADVISOR SOLUTIONS LLC - MUNI BLDG RESERVE ACCT	\$281,700.10	\$284,944.32
PERSHING ADVISOR SOLUTIONS LLC - 2025A GO PROM NOTES	\$3,728,725.00	\$3,640,709.02
PERSHING ADVISOR SOLUTIONS LLC - 2024A GO PROM NOTES	\$1,007,476.71	\$538,174.36
PERSHING ADVISOR SOLUTIONS LLC - DSR REVENUE BOND	\$522,130.67	\$523,570.14
PERSHING ADVISOR SOLUTIONS LLC - 2023B	\$36,893.68	\$37,003.94

TOTAL GENERAL**\$20,404,452.29****\$19,095,544.91****WATER UTILITY:**

WATER UTILITY DEPRECIATION FUND	\$26,234.15	\$26,328.14
WATER UTILITY RESERVE	\$136,404.16	\$136,892.86
WATER IMPACT FEES	\$56,388.88	\$67,023.00

TOTAL WATER UTILITY**\$219,027.19****\$230,244.00****SEWER UTILITY:**

DNR REPLACEMENT FUND	\$1,179,250.63	\$1,183,475.55
SEWER UTILITY RESERVE	\$85,188.86	\$85,494.07
SEWER DEPRECIATION FUND	\$6,596.97	\$6,620.61
SEWER SERVICE FEES	\$1,799,005.91	\$1,850,565.09
SEWER SPECIAL REDEMPTION FUND	\$2,868.24	\$2,878.52

TOTAL SEWER UTILITY**\$3,072,910.61****\$3,129,033.84****GRAND TOTAL:****\$23,696,390.09****\$22,454,822.75**



BMO Business Platinum Rewards Credit Card

Page 1 of 6

Company Name: VILLAGE OF JACKSON

Corporate Bill Account Summary

Previous Balance		\$6,798.56	Statement Close Date	August 04, 2025
Payments	-	\$6,798.56	Credit Limit	\$25,000.00
Credits	-	\$161.28	Available Credit	\$21,177.89
Purchases and Other Debits	+	\$3,983.39	Cash Limit	\$6,250.00
Cash Advances	+	\$0.00	Available Cash	\$6,250.00
Balance Transfers	+	\$0.00		
Fees Charged	+	\$0.00	Payment Due Date	August 29, 2025
Interest Charged	+	\$0.00	Minimum Payment Due	\$76.44
New Balance	=	\$3,822.11		

Days in Billing Cycle: 31

Call Us:

Toll Free: 1-855-825-9231
International: 262-780-8660
Lost or Stolen: 1-855-825-9231

Write Us:

BMO BANK N.A.
PO BOX 6101
CAROL STREAM, IL 60197-6101

Online Access:

bmo.com/businesscreditcard

Interest Charge Calculation

Your Annual Percentage Rate (APR) is the annual interest rate on your account.

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Interest Charge
Purchases	19.49% (v)	\$0.00	\$0.00
Cash Advances	31.49% (v)	\$0.00	\$0.00
Balance Transfers	19.49% (v)	\$0.00	\$0.00

(v) = Variable Rate

Rewards Summary as of 08/04/25

Previous Balance	+	128,735
Earned	+	3,824
Redeemed	+	0
Other Adjustments	+	240
Current Balance	=	132,799

Please detach and return with your payment.



BMO BANK N.A.
PO BOX 5700
CAROL STREAM IL 60197-5700

BMO BANK N.A. - PAYMENT
PO BOX 5732
CAROL STREAM IL 60197-5732

VILLAGE OF JACKSON
CORPORATE ACCOUNT
ATTN DARLENE SMITH
N168W19851 MAIN ST
JACKSON WI 53037-1101

New Balance \$3,822.11
Minimum Payment Due \$76.44
Payment Due Date August 29, 2025

Amount Enclosed

5112770000151656 0000000007644 0000000382211

Company Name: VILLAGE OF JACKSON

BALANCE SUBJECT TO INTEREST RATE**Average Daily Balance (Including Current Transactions)**

The balance subject to interest is the average daily balance on your Account. We calculate the average daily balance on your Account in three categories: (1) Purchases, (2) Cash Advances, and (3) Balance Transfers. To obtain more information about this balance computation method and how resulting interest charges were determined, call us at the Contact Us number on the front of this Statement.

Grace Period: If you pay your New Balance in full by the Payment Due Date, you may continue to accrue interest on Cash Advances and Balance Transfers for the period between when your Statement is issued and the date you pay your bill. To obtain a pay off amount that includes any trailing interest, call us at the number on the front of this Statement.

Payment Information: You can mail your payment in the envelope provided, or send your payment to: BMO Bank N.A., P.O. Box 5732, Carol Stream, IL 60197-5732.

Online Payment - We must receive authorization to effect payment by 10:59 p.m. Central Time via our dedicated credit card website at bmo.com/businesscreditcard.

Pay by Phone - You may make your payment by phone by using the Pay by Phone service. Call by 5 p.m. Central Time on a bank business day to have your payment credited as of that day. If you call after that time, your payment will be credited as of the next bank business day. We reserve the right to process your payment electronically upon verification of your identification.

In Person - Payment may be made at BMO Bank N.A. bank branches. If payment is made without the payment coupon or your account number, there may be a delay in processing.

- We may not include disputed amounts in your Minimum Payment due after you notify us of disputed items.
- Please note your full account number on the front of your payment.
- Payments, adjustments, and charges received after the end date of the activity period indicated on the front of the statement directly under your Account number will appear on your next statement.
- A fee will be assessed against returned payments.

For payment and balance inquiries: Call the "Toll Free" number on the front of this statement under "Call Us".

Mastercard is a registered trademark, and the circles design is a trademark of Mastercard International Incorporated.

BILLING RIGHTS SUMMARY**WHAT TO DO IF YOU THINK YOU FIND A MISTAKE ON YOUR STATEMENT**

If you think there is an error on your statement you must notify us in writing. Write to us at:

BMO BANK N.A.
ATTN: DISPUTE RESOLUTION DEPT
P.O. Box 6225
Carol Stream, IL 60197-6225

In your letter, give us the following information:

- Your name and account number.
- The merchant name, date and dollar amount of the suspected error.
- Describe the error and explain, if you can, why you believe there is an error. If you need more information, describe the item you are unsure about.

Resolving Disputes: If you find that an item is mistakenly posted to your statement, you are responsible for contacting the merchant to correct the charge. Steps to Take:

- 1) Identify the item, dollar amount, and date of charge to provide to the merchant.
- 2) If the merchant cannot resolve the issue to your satisfaction, document your dispute in writing to us including the merchant name, date, and dollar amount along with description of the error. We may issue a temporary credit for the amount or provide a reason why the charge is valid. You must contact us within 3 business days before an automated payment is scheduled if you want to stop payment on the amount you think is wrong.

Disputes need to be reported in writing no later than 60 days after the error appeared on your Statement. Discrepancies should be reported as soon as you suspect that they cannot be resolved immediately with the merchant.

Credit Reporting Notices to Natural Person Account Holder

Credit Reporting - We may report information about your account to credit bureaus. Late payments, missed payments and other defaults may be reflected on your credit report.

Inaccurate Information - If you believe that we have inaccurate information about you or may have reported inaccurate information about you to a credit reporting agency, please contact us at BMO Bank N.A., P.O. Box 6101, Carol Stream, IL 60197-6101. In doing so, please identify the inaccurate information and tell us why you believe it is incorrect. If you have a copy of the report that includes the inaccurate information, please send a copy of that report to us as well.

For change of address requests: Call the Customer Service number on the front of this statement.

Lost or Stolen Card: Please notify us immediately (day or night) by telephone at the "Lost or Stolen" number on the front of this statement under "Call Us" or if you are outside the US, call us collect at the International Telephone number. After you notify us, you will not be liable for any unauthorized use of your card.

**BMO Business Platinum Rewards Credit Card**

Page 3 of 6

Company Name: VILLAGE OF JACKSON

Corporate Account Activity**VILLAGE OF JACKSON****Total Activity**
\$6,798.56 CR

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
07/28	07/28	Mailed Payment	P209000001000013	6,798.56 CR

Cardholder Account Activity**Total Cardholder New Activity: \$3,822.11****JACOB CALTAGERONE****Credit Limit \$2,000.00**

Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$390.25	\$0.00	\$0.00	\$0.00	\$0.00	\$390.25

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
07/09	07/10	WM SUPERCENTER #2658 WEST BEND WI	05436845191400033438666	119.54
07/12	07/14	NTLREST SERVSAFE CHICAGO IL	25247805193002223044038	188.85
07/14	07/15	WAL-MART #2658 WEST BEND WI	05416015195141003263920	48.54
07/17	07/18	WAL-MART #1267 SUN PRAIRIE WI	05436845199400034380216	33.32

MICHAEL FOEGER**Credit Limit \$2,000.00**

Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$1,223.93	\$0.00	\$0.00	\$0.00	\$0.00	\$1,223.93

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
07/08	07/09	WISCONSIN POLICE LEADE MENASHA WI	75306375190166801258649	275.00
07/15	07/16	WI DOJ* CIB CONFERENCE MADISON WI	82117555196500013910330	154.43
07/21	07/22	WI DOJ* DCI DEATH INVE MADISON WI	82117555202500013949660	250.00
07/21	07/22	FSP*GREEN LAKE CONFERE GREEN LAKE WI CONFIRMATION NUMBER: 28777 CHECK IN: 09/07/2025 NUMBER OF NIGHTS: 5 CHECK OUT: 09/12/2025 DAILY RATE: 72.00 TOTAL TAX AMOUNT:	05436845203500140937231	281.00
07/21	07/22	FSP*GREEN LAKE CONFERE GREEN LAKE WI CONFIRMATION NUMBER: 28779 CHECK IN: 09/14/2025 NUMBER OF NIGHTS: 5 CHECK OUT: 09/19/2025 DAILY RATE: 72.00 TOTAL TAX AMOUNT:	05436845203500140937314	263.50

JENNIFER HEIDTKE**Credit Limit \$5,000.00**

Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$16.97	\$0.00	\$0.00	\$0.00	\$0.00	\$16.97

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
07/25	07/28	THE UPS STORE 5908 GRAFTON WI	75369435206129204032589	16.97

Company Name: VILLAGE OF JACKSON

Company Account Number: 5112 7700 0015 1656

Cardholder Account Activity - continued**TYLER MENTZEL****Credit Limit \$3,000.00**

Purchase/ Other Debits		Cash Advance		Balance Transfer	Fees	Credits/ Payments	Total Activity
\$320.00		\$0.00		\$0.00	\$0.00	\$150.00	\$170.00
Tran Date	Post Date	Transaction Description			Reference Number		Amount (\$)
07/15	07/17	THE HOME DEPOT #4925	W BEND	WI	52707155197010196757281		150.00 CR
07/24	07/25	NRPA OPERATING	ASHBURN	VA	55369285206419302638176		320.00

DARLENE SMITH**Credit Limit \$2,000.00**

Purchase/ Other Debits		Cash Advance		Balance Transfer	Fees	Credits/ Payments	Total Activity
\$70.30		\$0.00		\$0.00	\$0.00	\$0.00	\$70.30
Tran Date	Post Date	Transaction Description			Reference Number	Amount (\$)	
07/22	07/22	DIGITALSPACE	8887400502	NV	52653845203714110207479	30.32	
08/01	08/04	Adobe	San Jose	CA	12302025213000407275056	19.99	
08/02	08/04	Adobe	San Jose	CA	12302025214000814782081	19.99	

JACK STRAEHLER**Credit Limit \$3,000.00**

Purchase/ Other Debits		Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$311.04		\$0.00	\$0.00	\$0.00	\$11.28	\$299.76
Tran Date	Post Date	Transaction Description			Reference Number	Amount (\$)
07/09	07/10	USPS PO 5641000037	JACKSON	WI	02305375191000533395037	29.04
07/11	07/14	AMERICINN	PLOVER	WI	55436875193171938427084	282.00
		CONFIRMATION NUMBER: 1 CHECK IN: 07/11/2025 NUMBER OF NIGHTS: 0 CHECK OUT: 07/11/2025 DAILY RATE: TOTAL TAX AMOUNT:				
07/14	07/14	RBT AMERICINN	EasySavings	NY	05587455195000000389271	11.28CR

AARON A SWANEY**Credit Limit \$2,000.00**

Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$1,439.64	\$0.00	\$0.00	\$0.00	\$0.00	\$1,439.64
Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)	
07/10	07/11	PACK & SHIP INTERNATIO JACKSON WI	55500805192402828502127	30.61	
07/14	07/15	WALGREENS #11676 JACKSON WI	05436845196000395898740	114.96	
07/16	07/17	IN *DME ELEVATORS & LI 630-8927400 IL	55432865197205464613815	882.15	
07/18	07/21	PACK & SHIP INTERNATIO JACKSON WI	55500805200412050789052	171.87	
07/30	07/31	SQ *SERTAC gosq.com WI	55432865211200265053818	50.00	
07/30	07/31	SQ *SERTAC gosq.com WI	55432865211200265077767	50.00	
07/30	07/31	SQ *BIRCH HILL FARM AN JACKSON WI	55432865211200273199249	52.75	
08/01	08/04	MCDONALD'S F15960 JACKSON WI	05140485213720259503042	87.30	



Company Name: VILLAGE OF JACKSON

Cardholder Account Activity - continued

RYAN VOSSEKUIL Credit Limit \$2,000.00

Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$211.26	\$0.00	\$0.00	\$0.00	\$0.00	\$211.26

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
07/07	07/08	FLEET FARM 6200 WEST BEND WI	52708245188172578487025	33.76
07/16	07/17	SAFE LIFE DEFENSE HENDERSON NV	82654295197900521862646	157.51
07/26	07/28	Adobe San Jose CA	12302025207000503888032	19.99

Company Name: VILLAGE OF JACKSON

8/04/2025

4:00 PM

Reprint Check Register - Quick Report - Regular

Page: 1

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 7/01/2025 From Account:
 Thru: 7/31/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55363	7/03/2025	A/E GRAPHICS, INC. YARD SIGNS (6) / JPD	60.00
55364	7/03/2025	AIR ONE EQUIPMENT INC AIR MASK FLOW TESTING (29) / JFD	1,530.50
55365	7/03/2025	AIRGAS USA, LLC OXYGEN CL (2) / JFD	253.08
55366	7/03/2025	AMAZON CAPITAL SERVICES ADDING MACHINE PAPER ROLLS / ADMIN	177.22
55367	7/03/2025	AURORA HEALTH CARE, INC. EAP 3RD QTR / JULY - SEPT 2025 / JFD	678.30
55368	7/03/2025	AURORA MEDICAL CENTER GRAFTON LLC MISC PHARMACY SUP / JUNE 2025 / JFD	240.27
55369	7/03/2025	AUTOMATION ARTS, LLC CAFE ROOM WALL PORT SERVICE / REC	300.00
55370	7/03/2025	CONLEY MEDIA, LLC - CLASSIFIED 2025-26 LIQUOR LICENSE / CLERK	182.92
55371	7/03/2025	CORE & MAIN LP SNAP ON PENTAGON SOCKET (2) / WATER	83.47
55372	7/03/2025	COUNTY WIDE EXTINGUISHER, INC. FIRE EXTINGUISHER SVC 6-19-25 / JFD	92.82
55373	7/03/2025	DEITSCH, JEFF L. HEALTH & LIFE INS PREMIUMS / JULY 2025	185.00
55374	7/03/2025	EAGLE ENGRAVING, INC. TEAM TAGS (17) / JFD	107.70
55375	7/03/2025	ENDURACLEAN, INC. WIPES, TOILET PAPER, GLOVES / WWTP	557.36
55376	7/03/2025	FISHER, RENEE HEALTH INSUR PREMIUM / JULY 2025 / REC	1,040.88
55377	7/03/2025	FRISTED, TODD A HEALTH/MEDICAL REIMBURSEMENT / JULY 2025	852.62
55378	7/03/2025	IMAGE TREND, INC ELITE RESCUE ANNUAL FEE 2025 / JFD	3,103.59
55379	7/03/2025	IMPACT ACQUISITIONS LLC COPIER 06/24-07/23/25 / WATER	117.70
55380	7/03/2025	KOBER, BRIAN W. HEALTH/MED/DENTAL/VISION - ENG	830.28
55381	7/03/2025	KRUEPKE PRINTING UTILITY NOTICE JUNE 2025 (3,200) / WATER	406.00

8/04/2025

4:00 PM

Reprint Check Register - Quick Report - Regular

Page: 2

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 7/01/2025 From Account:
 Thru: 7/31/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55382	7/03/2025	LANGE ENTERPRISES, INC. FYG COMPLETE UNIT (2) / STREETS	773.60
55383	7/03/2025	MARTIN, JILL UTILITY REFUND / ACCT #000-2281-53 / WTR	238.22
55384	7/03/2025	MENARDS - WEST BEND MISC DEPARTMENT SUPPLIES	495.67
55385	7/03/2025	MIDWEST FIBER NETWORKS MONTHLY INTERNET / ADMIN / JULY 2025	805.00
55386	7/03/2025	MIDWEST METER, INC. 6" MAG MATER LOCAL GALLON / WATER	3,811.00
55387	7/03/2025	MULCAHY/SHAW WATER, INC. PUMP TUBING 5800/4700 & 6700 (2) / WWTP	535.20
55388	7/03/2025	O'REILLY AUTOMOTIVE, INC WARNING LT / PARKS	37.99
55389	7/03/2025	ODP BUSINESS SOLUTIONS, LLC PRINTER TONER, COPY PAPER / JFD	89.96
55390	7/03/2025	PROS 4 TECHNOLOGY, INC IT SUPPORT / JULY 2025 / ADMIN	6,211.75
55391	7/03/2025	REINDERS, INC. LAWN SEED MIX (2) / PARKS	153.41
55392	7/03/2025	SALGADO, JORGE MONTHLY CLEANING / JUNE 2025 / MUNI COMP	1,675.00
55393	7/03/2025	SCHAEFER'S SERVICE CENTER, INC. 23 FORD STEER WHEEL MAINT / 6-6-25 / JFD	140.31
55394	7/03/2025	SUPPORT PAYMENT CLEARINGHOUSE 000431284201 / N WELCH / 06/30/25	339.16
55395	7/03/2025	TSR SOLUTIONS, INC. DIAL TONE & DISASTER RECOV/JULY 25/ADMIN	275.00
55396	7/03/2025	VALENTINO, KELLY HEALTH/DENTAL/VISION JULY 2025	1,207.60
55397	7/03/2025	WALTHER, JOHN M. HEALTH INSURANCE / JOHN / JULY 2025	370.00
55398	7/03/2025	WCFTOA 2025 DUES / JFD	50.00
55399	7/10/2025	ADVANCED CONSTRUCTION INC PAY REQ #2 / RIDGEWAY & CHESTNUT	219,429.58
55400	7/10/2025	AMAZON CAPITAL SERVICES MISC DEPARTMENT SUPPLIES	523.54

8/04/2025

4:00 PM

Reprint Check Register - Quick Report - Regular

Page: 3

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 7/01/2025 From Account:
 Thru: 7/31/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55401	7/10/2025	AT&T MOBILITY ACCT #287298726432 / SQ 6 WI-FI / JPD	129.65
55402	7/10/2025	CATALIS LLC 2024 ASSESSOR CNTRACT INSTALL #1/ ADMIN	3,050.00
55403	7/10/2025	CEDAR CORPORATION RIDGEWAY/CHESTNUT CT RECON THRU 06-14-25	24,556.55
55404	7/10/2025	CINTAS CORPORATION MONTHLY FIRST AID SUPPLIES / STREETS	353.68
55405	7/10/2025	COUNTY WIDE EXTINGUISHER, INC. FIRE XTINGUISHER SVC / 06-19-25 / JPD	109.80
55406	7/10/2025	DEMPSEY LAW FIRM, LLP MAY 2025 / GENERAL SERVICES	3,867.00
55407	7/10/2025	EAST SIDE MART MONTHLY FUEL / JUNE 2025 / JPD	3,255.02
55408	7/10/2025	FASTENAL COMPANY PULL OUT DRAWERS (100) / WATER	22.40
55409	7/10/2025	FERGUSON WATERWORKS #1476 7'0 HYDRANT REPAIR SUPPLIES / WATER	5,885.65
55410	7/10/2025	GREATAMERICA FINANCIAL SVCS COPIER AGREEMENT & USAGE / REC	541.51
55411	7/10/2025	HILLCREST BUILDERS OAKS OF JACKSON PERMIT FEES #2	24,000.00
55412	7/10/2025	J L BUSINESS INTERIORS, INC. BREAKROOM REMODEL 7-7-25 / JPD	813.26
55413	7/10/2025	J.H. HASSINGER, INC. TERTIARY FILTERS & UV PRJ PYMT #16 / WWTP	99,540.52
55414	7/10/2025	KRUEPKE PRINTING CALENDAR & QUARTERLY JUL 2025	660.00
55415	7/10/2025	LAMM GARDENS LANDSCAPE MAINTENANCE / JUL 2025 / ADMIN	525.23
55416	7/10/2025	LANGE ENTERPRISES, INC. MISC VILLAGE STREET SIGNS / STREETS	1,051.77
55417	7/10/2025	LANNON STONE PRODUCTS WASHED MAN SAND / 06-30-25 / WWTP	592.33
55418	7/10/2025	LYNCH BUICK GMC OF WEST BEND 2017 GMC SIERRA SVC 6-09-25 / WATER	784.61
55419	7/10/2025	MARTELLE WATER TREATMENT, INC. AQUA MAG BULK / WATER	2,505.20

8/04/2025

4:00 PM

Reprint Check Register - Quick Report - Regular

Page: 4

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 7/01/2025 From Account:
 Thru: 7/31/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55420	7/10/2025	MCR SERVICES, LLC PERMIT #25-20489 REFUND / BLDG INSP	110.00
55421	7/10/2025	MOORE CONSTRUCTION SERVICES, LLC COMM CENTER / PAY REQUEST #13 / CAP PRJT	108,416.85
55422	7/10/2025	MSA PROFESSIONAL SERVICES INC DOG PARK DESIGN 4/20 - 5/17/25	10,304.00
55423	7/10/2025	MULCAHY/SHAW WATER, INC. APEX VALVE LINER, NEOPRENE / WWTP	348.87
55424	7/10/2025	NORTHERN LAKE SERVICE, INC. LEAD SCREENING 6-25-25 / WATER	50.00
55425	7/10/2025	O'REILLY AUTOMOTIVE, INC CABIN, OIL, AIR FILTERS / WATER	69.03
55426	7/10/2025	ODP BUSINESS SOLUTIONS, LLC 17" PAPER 5 REAMS / ENG	65.05
55427	7/10/2025	SABEL MECHANICAL LLC 6/19/25 REPLACE MAG METER / WATER	5,975.50
55428	7/10/2025	SALGADO, JORGE MONTHLY CLEANING (84 HRS) / JUNE / REC	2,520.00
55429	7/10/2025	SCHLOEMER LAW FIRM JUNE 2025 / JPD	907.50
55430	7/10/2025	SECURIAN FINANCIAL GROUP, INC. AUG 2025 Life Insurance	1,573.85
55431	7/10/2025	STUMP GRINDING BY MIKE, LLC STUMP GRINDING / PARKS	175.00
55432	7/10/2025	SYSCO EASTERN WISCONSIN MAY BEER GARDEN FOOD / REC	937.28
55433	7/10/2025	TOP PACK DEFENSE BOOTS / WELCH, FOEGER / JPD	319.99
55434	7/10/2025	TOWN & COUNTRY ENGINEERING, INC. FILTER & UV CONST THRU 6-19-25 / WWTP	30,816.99
55435	7/10/2025	U.S. CELLULAR MONTHLY PHONE / 6/14 - 7/13/25 / JFD	298.21
55436	7/10/2025	USA BLUE BOOK REPLACEMENT SWING ARM / WWTP	309.08
55437	7/10/2025	UTILITY SERVICE CO., INC. PEDISPHERE SYSCO TOWER - ANNUAL / WATER	90,745.00
55438	7/10/2025	WE ENERGIES ADMIN-ELECTRIC/GAS	45,406.25

8/04/2025

4:00 PM

Reprint Check Register - Quick Report - Regular

Page: 5

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 7/01/2025 From Account:
 Thru: 7/31/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55439	7/10/2025	WOLLNER PLUMBING & EXCAVATING, LLC CREST VIEW DR SVC 6-3-2025 / WATER	3,945.00
55440	7/10/2025	ZORN COMPRESSOR & EQUIPMENT, INC. REPAIR WORK 6-2-25 / SEWER	1,767.30
55441	7/16/2025	BARBIERI, ERIC JULY BEER GARDEN BAND / ROCKIN' KRAKENS	1,200.00
55442	7/16/2025	BURKE TRUCK & EQUIPMENT DOWN PAYMENT PLOW TRUCK / DPW	80,325.00
55443	7/16/2025	CASH JULY BEER GARDEN 2025 CASH / REC	1,500.00
55444	7/16/2025	EWALD CHEVROLET BUICK LLC 2025 CHEVY SILVERADO / DPW WORK TRUCK	45,153.00
55445	7/16/2025	NEIRA, DAVID JULY BEER GARDEN BAND - SUPERDAVE	1,000.00
55446	7/16/2025	REGISTRATION FEE TRUST TITLE & LIC / 25CF800 / 2025 CHEVY / DPW	169.50
55447	7/17/2025	ALPHA CUSTOM APPAREL, LLC K-9 TSHIRTS / JPD	2,017.85
55448	7/17/2025	AMERICAN METAL & PAPER RECYCLING, INC. RECYCLE PICKUP / SPRING CLEAN UP / TRASH	209.05
55449	7/17/2025	AURORA MEDICAL GROUP EVIDENTIARY OWI TEST (1) 06/08/25 / JPD	25.00
55450	7/17/2025	BEER CAPITOL DISTRIBUTING, LLC BEER FOR BEER GARDEN/CONCESSIONS / REC	175.70
55451	7/17/2025	BOUND TREE MEDICAL, LLC MISC MEDICAL SUPPLIES / JFD	660.90
55452	7/17/2025	CHEMTRADE CHEMICALS US LLC ALUM SULFATE LIQ STD BULK / WWTP	5,083.22
55453	7/17/2025	CINTAS CORP SIG AIR SVC / 05-20-25 / REC	26.43
55454	7/17/2025	DELTA DENTAL OF WISCONSIN AUG 2025 DELTAVISION	1,271.32
55455	7/17/2025	DIGGERS HOTLINE, INC FAX FEES / JUNE 2025 / WATER	473.80
55456	7/17/2025	EAST SIDE MART MONTHLY FUEL / JUNE 2025 / VOJ	3,004.63
55457	7/17/2025	FIREPENNY SMOKE MACHINE SMOKE FLUID (2) / JFD	219.90

8/04/2025

4:00 PM

Reprint Check Register - Quick Report - Regular

Page: 6

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 7/01/2025 From Account:
 Thru: 7/31/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55458	7/17/2025	FOX BROTHER'S PIGGLY WIGGLY VILLAGE OF JACKSON / JUNE 2025	46.92
55459	7/17/2025	GEIMAN, EVELYN MOVEMENT & MUSIC REFUND / REC	30.00
55460	7/17/2025	GREMMER & ASSOCIATES, INC HICKORY LANE PROF SVCS 231116 / JUN 2025	15,033.30
55461	7/17/2025	HERO INDUSTRIES, INC K9 DOG PLUSHES / JPD	2,967.50
55462	7/17/2025	HORIZON COMMERCIAL POOLS SULFURIC ACID / SPLASH PAD / PARKS	1,736.73
55463	7/17/2025	JACKSON PROFESSIONAL POLICE ASSOCIATION POLICE UNION DUES / 07-14-25	645.70
55464	7/17/2025	LOWRY, KATHERINE MOVEMENT & MUSIC REFUND / REC	45.00
55465	7/17/2025	LUCIDA LLC 2024 AUDIT FINAL BILLING / ADMIN	9,178.00
55466	7/17/2025	MENARDS - WEST BEND DPW SUPPLIES	349.18
55467	7/17/2025	MOTOROLA SOLUTIONS 15' HDMI CABLE / JPD	40.00
55468	7/17/2025	NASSCO INC SQUEEGEE REBUILD KIT / JFD	125.35
55469	7/17/2025	NCL OF WISCONSIN, INC LAB SUPPLIES / WWTP	175.43
55470	7/17/2025	NORTHERN LAKE SERVICE, INC. 1633 PFAS (NON-POTABLE) / WWTP	600.00
55471	7/17/2025	O'REILLY AUTOMOTIVE, INC MACHINERY/EQUIPMNT / STREETS	10.33
55472	7/17/2025	POBLOCKI PAVING CORPORATION SIDEWALK CONCRETE / ADA HICKORY / STREET	22,476.00
55473	7/17/2025	STRYKER SALES, LLC KIT, SNGL ELECT / ELECT AED INFANT / JPD	363.02
55474	7/17/2025	SUPPORT PAYMENT CLEARINGHOUSE 000431284201 / N WELCH / 07/14/25	339.16
55475	7/17/2025	SYSCO EASTERN WISCONSIN JULY 2025 BEER GARDEN FOOD / REC	974.76
55476	7/17/2025	TENNIES ACE HARDWARE INC. ACCT #S 48714, 78777 / JUNE 2025	104.90

8/04/2025

4:00 PM

Reprint Check Register - Quick Report - Regular

Page: 7

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 7/01/2025 From Account:
 Thru: 7/31/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55477	7/17/2025	TIP TOP TAP CLEANING BEER LINE MAINT / REC	60.00
55478	7/17/2025	U.S. CELLULAR JULY 2025 / PHONE/INTERNET / JPD	293.75
55479	7/17/2025	WEST BEND SCHOOL DISTRICT JUNE 2025 MOBILE HOME PARKING FEES	3,150.62
55480	7/17/2025	WISCONSIN DNR EXAM FEES / C JANKOWSKI / WATER	50.00
55481	7/17/2025	WRWA WATER CLASS/RVW / C JANKOWSI / WATER	990.00
55482	7/23/2025	A/E GRAPHICS, INC. SCANNER/PRINTER / BLDG INSP	9,494.00
55483	7/23/2025	AIRGAS USA, LLC OXYGEN RENTAL / JUNE 2025 / JFD	244.30
55484	7/23/2025	BERGMANN REPAIR SERVICE MICROWAVE / JPD	259.00
55485	7/23/2025	CASH BALES OF STRAW (6) / JFD	30.00
55486	7/23/2025	GFL ENVIRONMENTAL MONTHLY TRASH PICK-UP / JULY 2025	40,441.06
55487	7/23/2025	GLACIER HILLS CREDIT UNION DEVELOP AGREEMENT INCENTIVE / JULY 2025	117,295.14
55488	7/23/2025	GREATAMERICA FINANCIAL SVCS COPIER USAGE 07/29/25-08/28/25 / ADMIN	202.02
55489	7/23/2025	HENNING, KAREN SODA FOR SR CARD CLUB REIMB / REC	12.66
55490	7/23/2025	TENNIES ACE HARDWARE INC. JUNE 2025 - ACCT # 51327	360.12
55491	7/23/2025	U.S. CELLULAR MONTHLY PHONE / JULY 2025	560.63
55492	7/23/2025	VON BRIESEN & ROPER S.C SVCS THRU 06-30-25 /MATTER 26359 /ADMIN	219.00
55493	7/23/2025	WISCONSIN DEPT OF JUSTICE JUNE 2025	119.00
55494	7/24/2025	BMO HARRIS BANK N.A. JUNE CREDIT CARD CHARGES	6,798.56
55496	7/25/2025	HAWKS QUINDEL, S.C. SETTLEMENT ATTORNEY FEES / JFD	4,500.00

8/04/2025

4:00 PM

Reprint Check Register - Quick Report - Regular

Page: 8

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 7/01/2025 From Account:
 Thru: 7/31/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55497	7/25/2025	OBST, VICTORIA LYNN SETTLEMENT NON-WAGE DAMAGES / JFD	2,250.00
55498	7/31/2025	ADVANCE AUTO PARTS HD BLADE / JFD	32.80
55499	7/31/2025	AMAZON CAPITAL SERVICES PURCHASES PER INVOICES RCVD/VAR DEPTS	520.84
55500	7/31/2025	AMERICAN INDUSTRIAL MEDICAL HEARING TESTS 07/24/24 / VAR DEPTS	1,972.00
55501	7/31/2025	BADGER POPCORN CONCESSION STAND SUPPLIES / REC	186.73
55502	7/31/2025	BECKER, LATHEN EMT APPLICATION FEE / BECKER / JFD	104.00
55503	7/31/2025	BEER CAPITOL DISTRIBUTING, LLC CONCESSIONS / REC	2,565.84
55504	7/31/2025	BRAKE & EQUIPMENT COMPANY INC HOSE & HOSE ENDS / STREETS	125.32
55505	7/31/2025	CAWLEY COMPANY, THE TAGS / JFD	43.56
55506	7/31/2025	CITIES & VILLAGES MUTUAL INSURANCE CO. WORK COMP PREMIUM / 2024 AUDIT	45,311.84
55507	7/31/2025	COMPANION LIFE INSURANCE COMPANY MONTHLY DENTAL INS PREMIUMS / AUG 2025	503.60
55508	7/31/2025	CONLEY MEDIA, LLC - CLASSIFIED 2024 CCR WATER / WATER	793.54
55509	7/31/2025	CONWAY SHIELD FIRE HELMETS / JFD	2,212.88
55510	7/31/2025	ELAN FINANCIAL SERVICES TOWELS & SOAP / JFD	68.53
55511	7/31/2025	FERGUSON ENTERPRISES LLC #3326 EXP PER INVOICES / WATER / WWTP	1,969.98
55512	7/31/2025	FISCHER, MELISSA REFUND YOUTH FLAG FOOTBALL / REC	50.00
55513	7/31/2025	FROEDTERT HEALTH/WORKFORCE HEALTH PHYSICAL / JFD	337.00
55514	7/31/2025	GENERAL COMMUNICATIONS, INC. TOUGHBOOK DOCKING STATION / JPD	1,218.00
55515	7/31/2025	GOSCHEY MECHANICAL INC. FIX EXHAUST; CHECK BOILER / WWTP	667.00

8/04/2025

4:00 PM

Reprint Check Register - Quick Report - Regular

Page: 9

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 7/01/2025 From Account:
 Thru: 7/31/2025 Thru Account:

Check Nbr	Check Date	Payee	Amount
55516	7/31/2025	GREATAMERICA FINANCIAL SVCS COPIER USAGE APR-JUNE / JPD	416.40
55517	7/31/2025	HILLCREST BUILDERS REFUND - DUPLICATE PERMITS	460.00
55518	7/31/2025	JACKSON WATER UTILITY 2ND QTR 2025	6,553.93
55519	7/31/2025	KRUEPKE PRINTING WATER BILL FOLDING / JUL 2025	40.00
55520	7/31/2025	MARSHALL-BOND PUMPS, INC. ROD GUIDE (4) / WWTP	379.41
55521	7/31/2025	MENARDS - WEST BEND PURCHASES ON ACCOUNT / GEN/WATER/WWTP	277.75
55522	7/31/2025	NEFF GROUP DISTRIBUTORS, INC (3) VALVES / WWTP	254.52
55523	7/31/2025	OAKLEY, KILEY REFUND MORNING WRAPS / REC	1,782.00
55524	7/31/2025	ODP BUSINESS SOLUTIONS, LLC SUPPLIES PER INVOICE / REC	141.27
55525	7/31/2025	PROS 4 TECHNOLOGY, INC LENOVO DESKTOP / WATER/WWTP	1,098.00
55526	7/31/2025	S.J.E PROGRAMMING LABOR / 05-30-25 / WWTP	307.50
55527	7/31/2025	SUPERIOR CHEMICAL LLC CLR LNR 55-60GL / PARKS	39.98
55528	7/31/2025	SUPPORT PAYMENT CLEARINGHOUSE 000431284201 / N WELCH / 07/28/25	339.16
55529	7/31/2025	U.S. CELLULAR INTERNET FAILOVER / JULY 25	306.10
Grand Total			1,181,432.55

8/04/2025

4:00 PM

Reprint Check Register - Quick Report - Regular

Page: 10

ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 7/01/2025 From Account:
Thru: 7/31/2025 Thru Account:

Amount

Total Expenditure from Fund # 100 - GENERAL FUND	202,734.55
Total Expenditure from Fund # 150 - HOTEL / MOTEL	3,034.43
Total Expenditure from Fund # 200 - WATER UTILITY	231,658.57
Total Expenditure from Fund # 300 - SEWER UTILITY	257,454.24
Total Expenditure from Fund # 500 - RECREATION	19,222.80
Total Expenditure from Fund # 600 - CAPITAL PROJECT FUND	329,926.68
Total Expenditure from Fund # 670 - TID #7	118,361.09
Total Expenditure from Fund # 900 - FIRE & RESCUE	19,040.19
Total Expenditure from all Funds	1,181,432.55

TREASURERS REPORT

(Depository Accounts)

July 31, 2025**GENERAL:**

	BALANCE 6/30/2025	BALANCE 7/31/2025
GENERAL CHECKING	\$838,542.31	\$638,513.32
CREDIT CARD ACCOUNT	\$25,693.33	\$78,312.10
HIPPA ACCOUNT	\$13,787.75	\$54,495.57
MONEY MARKET	\$11,024,893.12	\$10,547,548.71
DONATION ACCOUNT	\$1,679.72	\$1,679.12
PARK FEES	\$187,261.44	\$210,457.76
FIRE/RESCUE RESERVE	\$14,240.21	\$14,292.98
FIRE IMPACT FEE	\$184,348.11	\$203,473.47
POLICE IMPACT FEE	\$123,042.59	\$135,805.39
ANTIQUE FIRE TRUCK	\$3,370.42	\$3,382.91
PERSHING ADVISOR SOLUTIONS LLC - ARPA	\$61,132.77	\$61,358.51
PERSHING ADVISOR SOLUTIONS LLC - GENERAL FUNDS	\$1,593,151.36	\$1,591,752.95
PERSHING ADVISOR SOLUTIONS LLC - MUNI BLDG RESERVE ACCT	\$284,944.32	\$285,199.21
PERSHING ADVISOR SOLUTIONS LLC - 2025A GO PROM NOTES	\$3,640,709.02	\$3,653,999.35
PERSHING ADVISOR SOLUTIONS LLC - 2024A GO PROM NOTES	\$538,174.36	\$433,831.63
PERSHING ADVISOR SOLUTIONS LLC - DSR REVENUE BOND	\$523,570.14	\$524,944.22
PERSHING ADVISOR SOLUTIONS LLC - 2023B	\$37,003.94	\$37,118.91

TOTAL GENERAL**\$19,095,544.91****\$18,476,166.11****WATER UTILITY:**

WATER UTILITY DEPRECIATION FUND	\$26,328.14	\$26,425.71
WATER UTILITY RESERVE	\$136,892.86	\$137,400.17
WATER IMPACT FEES	\$67,023.00	\$83,393.75

TOTAL WATER UTILITY**\$230,244.00****\$247,219.63****SEWER UTILITY:**

DNR REPLACEMENT FUND	\$1,183,475.55	\$1,187,861.38
SEWER UTILITY RESERVE	\$85,494.07	\$85,810.90
SEWER DEPRECIATION FUND	\$6,620.61	\$6,645.15
SEWER SERVICE FEES	\$1,850,565.09	\$1,932,194.32
SEWER SPECIAL REDEMPTION FUND	\$2,878.52	\$2,889.19

TOTAL SEWER UTILITY**\$3,129,033.84****\$3,215,400.94****GRAND TOTAL:****\$22,454,822.75****\$21,938,786.68**



STAFF MEMO

Village of Jackson Public Works

To: Brian Heckendorf, Village President
Jen Heidtke, Village Administrator

CC: Board of Public Works; Budget and Finance; Village Board

From: Jack Straehler, Director of Public Works

Subject: Change Order #2 – 2025 Ridgeway Drive and Chestnut Court Reconstruction Project – Advanced Construction for an increase in the amount of \$13,450.00

Meeting Date: July 29, 2025 Board of Public Works

Background and Analysis:

This memo is to inform the Board of Change Order #2 related to the Ridgeway Drive and Chestnut Court Reconstruction Project.

This change order addresses necessary field modifications and unforeseen conditions encountered during construction. A breakdown of additional costs is as follows:

- Reduction of **\$2,100.00** for 1050 lineal feet of sanitary sewer lateral material credit using 4-inch in place of 6-inch material for select sanitary sewer laterals that were replaced via pipe bursting.
- Additional 34 lineal feet of 12-inch storm sewer pipe **\$3,230.00**.
- Increase of **\$12,320.00** due to lost production time resulting from conflicts with the existing underground watermain.
- Contract time extension of seven (7) calendar days due to reduced productivity during installation of sanitary sewer and watermain near the existing storm sewer, to avoid damage to that infrastructure.

Funding for this Change Order will come from Account Numbers:

600-00-56700-400-000 (Capital Projects Repairs/Construction)

300-00-17600-000-380 (Sewer Construction Work)

200-00-18600-395-000 (Water Construction Work)

Recommendation:

Board of Public Works recommend the Budget and Finance Committee and Village Board approve Change Order #2 for an increase in the amount of \$13,450.00 to Advanced Construction.

SECTION 00 63 63
CHANGE ORDER NO.: 2

Owner: Village of Jackson	Owner's Project No.
Engineer: Cedar Corporation	Engineer's Project No.: 05789-0020
Contractor: Advance Construction	Contractor's Project No.:
Project: Reconstruction - REBID	
Ridgeway Dr and Chestnut Ct	
Contract Name: Reconstruction - REBID	Effective Date of
Date Issued: July 1, 2025	Change Order: June 12, 2025

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

Description:

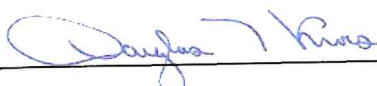
1	CREDIT 1,050 Lineal Feet Sanitary Lateral Pipe Bursting (6" Vs 4" Material Credit) @ \$2.00/LF	=	(\$2,100.00)
2	ADD 34 Lineal Feet of 12" Dia RCP Storm Sewer Pipe @ \$95.00/LF	=	\$3,230.00
3	ADD Lump Sum Investigation of Existing Water Main Location 6/11/25	=	\$7,040.00
4	ADD Lump Sum Cutting & Capping Existing 12" Water Main 6/12/25	=	\$5,280.00
TOTAL			= \$13,450.00
5	Extension of Contract Times - SUBSTANTIAL COMPLETION:	+ / (-) <u>7</u>	Day(s)
6	Extension of Contract Times - FINAL COMPLETION:	+ / (-) <u>7</u>	Day(s)

Reason for Change Order:

- a) Change Order Item No. 1: Many existing sanitary laterals were found to be 4" diameter pipe size. Pipe bursting item quoted at 6" diameter pipe size and therefore, Contractor has provided a material credit.
- b) Change Order Item No. 2: Addition of a 12" diameter storm sewer catch basin lead to accommodate the added installation of storm catch basin 4.0 (CB added to contract via contract change order no. 1) - Ridgeway Dr. Sta. 14+90.
- c) Change Order Item No. 3: Cost associated with the Contractor's delay, coordination and additional efforts related to locating the actual location of the existing water main on the north end of Ridgeway Drive . Water main location as indicated on Drawing were based upon on site utility locations which were found to be in error during construction.
- d) Change Order Item No. 4: Cost associated with the additional water main isolations, temporary water main feed and the cutting and capping of existing 12" water main. Additional Work associated with Change Order Item No. 3.
- e) Change Order Item Nos. 5&6: Contract time extension associated with the proximity of the existing 36" storm sewer main as it relates to sanitary sewer construction on Ridgeway Drive which had significantly lessened the Contractors lineal foot per day productivity.

Attachments:

- a) Change Order Item No. 1: Email correspondence between Contractor & Engineer dated 6/16/25.
- b) Change Order Item Nos. 2, 5 & 6: 1) Email correspondence between Contractor & Engineer dated 6/10/25, 2) Contractor's revised construction schedule dated 6/10/25, 3) Revised Drawing sheet 3 of 24.
- c) Change Order Item Nos. 3 & 4: 1) Email correspondence between Contractor & Engineer/Owner dated 6/11/25 & 4/17/25 respectively, 2) Contractor's Invoice dated 6/16/25 with time & material details.

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price \$ <u>1,636,443.05</u>	Original Contract Times: Substantial completion (date): <u>August 29, 2025</u> Ready for Final Payment (date): <u>September 15, 2025</u>
[Increase] from previous approved Change Orders No. <u>1</u> to No. <u>1</u> : \$ <u>83,797.32</u>	[Increase] from previous approved Change Orders No. <u>1</u> to No. <u>1</u> : Substantial Completion (days): <u>7</u> Ready for Final Payment (days): <u>7</u>
Contract Price prior to this Change Order: \$ <u>1,720,240.37</u>	Contract Times prior to this Change Order: Substantial completion (date): <u>September 5, 2025</u> Ready for Final Payment (date): <u>September 22, 2025</u>
[Increase] this Change Order: \$ <u>13,450.00</u>	[Increase] this Change Order: Substantial Completion (days): <u>7</u> Ready for Final Payment (days): <u>7</u>
Contract Price incorporating this Change Order: \$ <u>1,733,690.37</u>	Contract Times with all approved Change Orders: Substantial completion (date): <u>September 12, 2025</u> Ready for Final Payment (date): <u>September 29, 2025</u>
Recommended by Engineer (if required)	Accepted by Contractor
By: <u></u>	<u></u>
Title: <u>Senior Construction Manager</u>	<u>Project Manager</u>
Date: <u>7/1/2025</u>	<u>7/7/25</u>
Authorized by Owner	Approved by Funding Agency (if applicable)
By: _____	_____
Title: _____	_____
Date: _____	_____

Doug Kroes

From: Shane Kofler <skofler@advconst.net>
Sent: Monday, June 16, 2025 11:30 AM
To: Doug Kroes; Matt Stephan; Logan Myers; Jack Straehler
Cc: Paul Kultgen
Subject: Jackson - Ridgeway HDPE pricing

All, I have below the pricing for the 6" vs 4" HDPE. Based on what the home has currently that is how they will install, and if 4" is installed Advance Construction will issue a \$2/lf credit.

Please let me know if you have any questions.

Thanks

Shane Kofler

Advance Construction Inc

Phone: 920-434-3978 / Fax: 920-434-6228

Direct: 920-593-1016 / Cell: 920-606-5011

From: Gregg.Huth@Ferguson.com <Gregg.Huth@Ferguson.com>
Sent: Monday, June 16, 2025 11:22 AM
To: Shane Kofler <skofler@advconst.net>
Subject: HDPE pricing

EXTERNAL EMAIL - This email was sent by a person from outside your organization. Exercise caution when clicking links, opening attachments or taking further action, before validating its authenticity.

Shane,
Current pricing:
4" DR 17 HDPE pipe 2.60/ft
6" DR17 HDPE [pipe 4.55/ft

Let me know if you need anything further.
Thanks

Gregg Huth, GM - Wisconsin

Ferguson Waterworks, 5350 N. Richmond St Appleton Wi 54913

(C): 920-378-4586 (T): 920-731-3252 (F): 920-731-2305

gregg.huth@ferguson.com

Doug Kroes

From: Shane Kofler <skofler@advconst.net>
Sent: Tuesday, June 10, 2025 3:39 PM
To: Doug Kroes
Cc: Paul Kultgen; Matt Stephan
Subject: RE: Jackson Ridgeway/Chestnut Reconst.: Change Order No. 1
Attachments: Revised Schedule 6-10-25.xlsx

Follow Up Flag: Follow up
Flag Status: Completed

Doug,

Attached is revised schedule. Apologies for making you wait, I wanted to work through somethings and try to be as accurate as possible. This pushes us another week out.

We have had a tremendous slow down between manhole 5 & 6, as you can reference on the bid plan set it shows the existing 36" storm sewer under the sidewalk away from the new sanitary. As shown on the latest revision the storm sewer is only actually 8' off the new sewer main, which given the depth of both, and the fact that the existing storm is backfilled with stone chips we have had slow down our operations and work extra cautious to not compromise the storm sewer. Our production is down around 25-35' per day (which I think you know we are not making any money at that rate). Is there something we can be compensated for with change in conditions?

Also one thing I caught on the Change order, one of the new inlets gets new 12" storm sewer laid across the road. It is called out as 12" RCP which I did not provide a price for. We can do that for \$95/lf or we can install 12" PVC for the bid price of \$85/lf.

Let me know if you want to add RCP to CO and if you can change the date and I will get it signed.

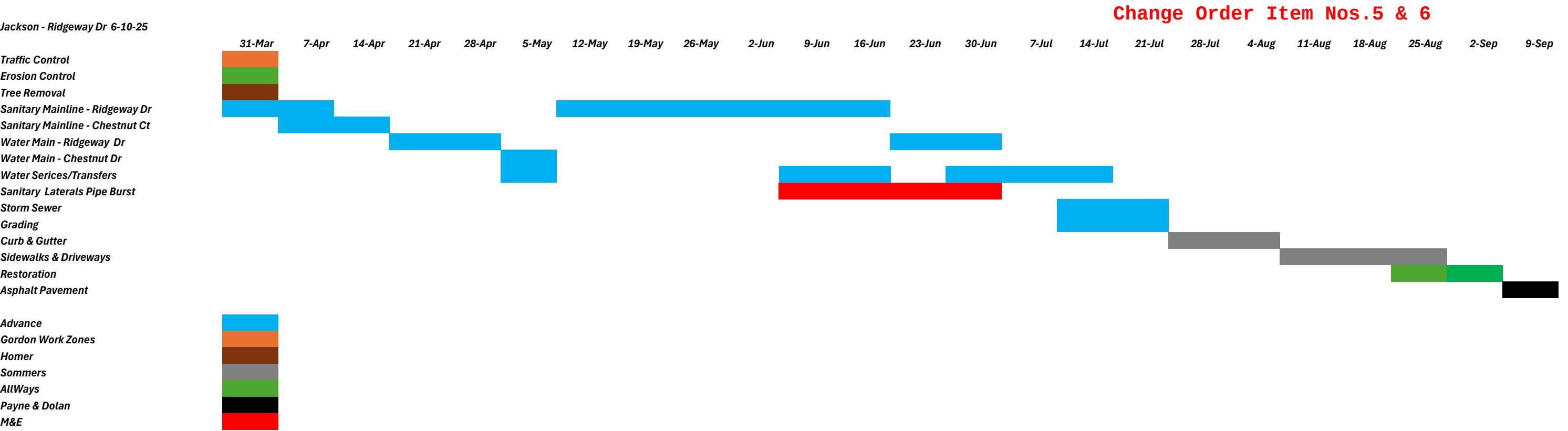
Thanks

Shane Kofler

Advance Construction Inc

Phone: 920-434-3978 / Fax: 920-434-6228

Direct: 920-593-1016 / Cell: 920-606-5011



Doug Kroes

From: Shane Kofler <skofler@advconst.net>
Sent: Wednesday, June 11, 2025 12:22 PM
To: Doug Kroes; Logan Myers; Jeff Kreutzinger
Cc: Paul Kultgen
Subject: Jackson - Ridgeway Dr
Attachments: 77134698444_FBD0C420-0820-454D-BF4D-E65885DDE117.jpeg; 77134699285__8DD9F8E1-052E-4B5F-B30F-BD02ADBDB39B.jpeg; 77134700967__90A3BFF6-1451-4B80-A05C-4842A2088D75.jpeg; 77134700163__501C62B1-D69E-4F57-8A1E-F3E513BBC450.jpeg

Doug, Pat has set San Mh 6 and is working toward Mh 7 currently. As he is moving north the existing wm is creeping over toward the proposed sewer. I have attached pictures, the blue marks are the wm and pink is proposed centerline of the new sewer. They are within 2-3' of each other and at that distance we will not be able to install the sewer. If it was the 7' separation like shown on plans we would be ok.

Pat has started discussions with Jeff from water dept as to what he will be ok with. We will have to cut and cap the 12" at approx 18+50 and at approx 20+10. We then need to feed the water main from 18+50 to 16+20, either by feeding hydrant to hydrant, or going on Chestnut ct and making a temporary connection.

There will be additional costs associated with this.

Hopefully as a group we can come up with a quick solution.

Feel free to call me as necessary.

Thanks

Shane Kofler
Advance Construction Inc
920-606-5011

Advance Construction, Inc.

2141 Woodale Ave
Green Bay, WI 54313

Phone: (920) 434-3978
Fax: (920) 434-6228

INVOICE**INVOICE #****DATE:** June 16, 2025**Bill To:**

Village of Jackson

Advance Construction Rep	Job	Payment terms
Shane Kofler	Ridgeway Dr - Water Main Conflict	Net 30 Days

Quantity	Unit	Description	Unit Price	Amount
8	Hrs	From 10am-6pm on 6/11. Time spent on locating and verifying if existing 12" water main is indeed in conflict.	880.00	\$ 7,040.00
		Started excavations for cutting and capping, and working with village to be able to temp feed properties.		\$ -
				\$ -
				\$ -
				\$ -
6	Hrs	From 7am-1pm on 6/12. Time spent cutting and capping existing 12" water main	880.00	\$ 5,280.00
		on Willow Ridge.		\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -

Subtotal	\$ 12,320.00
----------	--------------

Mark Up	\$ -
---------	------

TOTAL	\$ 12,320.00
--------------	---------------------

6/11/25 Cost Breakdown

Added Labor						
				Hours	Rate Per RLRW	Extended Cost
Utility Work						
	Foreman			8.00	\$ 77.39	\$ 619.12
	Loader Operator			8.00	\$ 71.38	\$ 571.04
	Pipe Layer			8.00	\$ 61.78	\$ 494.24
Utility Work						
	Laborer			8.00	\$ 55.78	\$ 446.24
	Truck Driver			8.00	\$ 40.18	\$ 321.44
	Truck Driver			8.00	\$ 40.18	\$ 321.44
TOTAL ADDED LABOR				48		\$2,773.52

Added Large Tools and Major Equipment				
Description	Quantity	Unit	Unit Price	Extended Cost
Hitachi Excavator	8	Hr	\$ 225.00	\$ 1,800.00
Case Wheel Loader	8.00	hr	\$ 150.00	\$ 1,200.00
Hired Dump Truck	8.00	hr	\$ 80.00	\$ 640.00
Advance Dump Truck	8.00	hr	\$ 80.00	\$ 640.00
				\$ -
				\$ -
				\$ -
TOTAL ADDED LARGE TOOLS AND MAJOR EQUIPMENT				\$ 4,280.00

6/12/25 Cost Breakdown

Added Labor						
				Hours	Rate Per RLRW	Extended Cost
Utility Work						
	Foreman			6.00	\$ 77.39	\$ 464.34
	Loader Operator			6.00	\$ 71.38	\$ 428.28
	Pipe Layer			6.00	\$ 61.78	\$ 370.68
Utility Work						
	Laborer			6.00	\$ 55.78	\$ 334.68
	Truck Driver			6.00	\$ 40.18	\$ 241.08
	Truck Driver			6.00	\$ 40.18	\$ 241.08
TOTAL ADDED LABOR				36		\$2,080.14

Added Large Tools and Major Equipment				
Description	Quantity	Unit	Unit Price	Extended Cost
Hitachi Excavator	6	Hr	\$ 225.00	\$ 1,350.00
Case Wheel Loader	6.00	hr	\$ 150.00	\$ 900.00
Hired Dump Truck	6.00	hr	\$ 80.00	\$ 480.00
Advance Dump Truck	6.00	hr	\$ 80.00	\$ 480.00
				\$ -
				\$ -
				\$ -
TOTAL ADDED LARGE TOOLS AND MAJOR EQUIPMENT				\$ 3,210.00



STAFF MEMO

Village of Jackson Public Works

To: Brian Heckendorf, Village President
Jen Heidtke, Village Administrator

CC: Board of Public Works; Budget and Finance; Village Board

From: Jack Straehler, Director of Public Works

Subject: Change Order #1 – 2025 Oaks of Jackson Surface Course - Spruce Street and Ridgeway Court - Stark Pavement Corporation for an increase in the amount of \$14,340.00

Meeting Date: July 29, 2025 Board of Public Works

Background and Analysis:

This memo is to inform the Board of Change Order #1 related to the Oaks of Jackson Surface Course, Spruce and Ridgeway Project.

This change order addresses necessary field modifications during a construction walk through prior to the project start date. A breakdown of additional costs is as follows:

Sidewalk Replacement increase of **\$7,632.00**

The addition of 180 square feet of 4-inch concrete sidewalk is to be removed and replaced.

ADA Curb Ramps increase of **\$5,700.00**

The addition of 60 square feet of concrete curb ramps to be removed and replaced, including the reinstallation of existing detectable warning fields.

Curb and Gutter increase of **\$1,008.00**

The addition of 6 linear feet of concrete curb and gutter to be removed and replaced.

Funding for this Change Order will come from Account Number:

670-00-56700-000-000 (TID #7 – Misc.TID Expense)

JS

Recommendation:

Board of Public Works recommend the Budget and Finance Committee and Village Board approve Change Order #1 in the amount of \$14,340.00 to Stark Pavement Corporation.

SECTION 00 63 63
CHANGE ORDER NO.: 1

Owner: Village of Jackson	Owner's Project No.
Engineer: Cedar Corporation	Engineer's Project No.: J5789-0023
Contractor: Stark Pavement Corporation	Contractor's Project No.:
Project: Spruce, Ridgeway, Oaks of Jackson Surface Course	
Contract Name: Course	Effective Date of Change Order: July 17, 2025
Date Issued: July 17, 2025	

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

Description:

1 ADD 180 Square Feet of Removal & Replacement of 4" Concrete Sidewalk @ \$42.40/SF	=	\$7,632.00
2 ADD 60 Square Feet of Removal & Replacement of Concrete Curb Ramps to include Removal and Reinstallation of Existing Detectable Warning Fields (40sf) @ \$95.00/SF	=	\$5,700.00
3 ADD 6 Lineal Feet of Removal & Replacement of Concrete Curb and Gutter @ \$168.00/LF	=	\$1,008.00
TOTAL	=	\$14,340.00

Reason for Change Order:

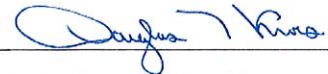
a) Change Order Item Nos. 1-3: Added Work items as directed by Owner.

Attachments:

a) Change Order Item Nos. 1-3: 1) Email correspondence between Owner & Engineer dated 6/19/25, 2) Email correspondence between Engineer & Contractor dated 6/30/25 & 7/8/25 respectively, 3) Added Work location maps.

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price \$ 174,334.00	Original Contract Times: Substantial completion (date): September 1, 2025 Ready for Final Payment (date): September 30, 2025
[Increase] [Decrease] from previous approved Change Orders No. 0 to No. 0 : \$ 0.00	[Increase] [Decrease] from previous approved Change Orders No. 0 to No. 0 Substantial Completion (days): 0 Ready for Final Payment (days): 0
Contract Price prior to this Change Order: \$ 174,334.00	Contract Times prior to this Change Order: Substantial completion (date): September 1, 2025 Ready for Final Payment (date): September 30, 2025
[Increase] this Change Order: \$ 14,340.00	[Increase] [Decrease] this Change Order: Substantial Completion (days): 0 Ready for Final Payment (days): 0
Contract Price incorporating this Change Order: \$ 188,674.00	Contract Times with all approved Change Orders: Substantial completion (date): September 1, 2025 Ready for Final Payment (date): September 30, 2025

Recommended by Engineer (if required)

By: 
 Title: Senior Construction Manager
 Date: 7/17/2025

Authorized by Owner

By: _____
 Title: _____
 Date: _____

Accepted by Contractor


 Project Manager
 7-21-25

Approved by Funding Agency (if applicable)

Doug Kroes

From: Logan Myers <Logan.Myers@villageofjacksonwi.gov>
Sent: Thursday, June 19, 2025 3:46 PM
To: Jack Straehler
Cc: Doug Kroes; Matt Stephan; Jen Heidtke
Subject: Re: TID 7 Final Lift Project

Follow Up Flag: Follow up
Flag Status: Flagged

Doug,

See below for the measured quantities that were requested.

1. 180 Square Feet of Removal & Replacement of 4" Concrete Sidewalk
2. 32 Square Feet of Removal & Replacement of Concrete Curb Ramps to include Detectable Warning Fields
3. 5.6 Lineal Feet of Removal & Replacement of Concrete Curb and Gutter

Logan Myers

Engineering Technician
Village of Jackson
W194 N16660 Eagle Drive
Jackson, WI, 53037

Office: (262) 677-0707 ext. 513
Mobile: (414) 573-9137
Email: logan.myers@villageofjacksonwi.gov

From: Jack Straehler <jack.straehler@villageofjacksonwi.gov>
Sent: Thursday, June 19, 2025 2:57 PM
To: Logan Myers <Logan.Myers@villageofjacksonwi.gov>
Cc: Doug Kroes <doug.kroes@cedarcorp.com>; Matt Stephan <matt.stephan@cedarcorp.com>; Jen Heidtke <jen.heidtke@villageofjacksonwi.gov>
Subject: Fw: TID 7 Final Lift Project

Logan,

As we discussed, can you please follow up with Doug on the requested information.

Thank you,

Jack B. Straehler II
Director of Public Works

Village of Jackson
W194 N16660 Eagle Drive
Jackson, WI 53037
Office: 262-677-0707
Cell: (262) 305-5012



From: Doug Kroes <doug.kroes@cedarcorp.com>
Sent: Thursday, June 19, 2025 02:34 PM
To: Jack Straehler <jack.straehler@villageofjacksonwi.gov>
Cc: Matt Stephan <matt.stephan@cedarcorp.com>; Jen Heidtke <jen.heidtke@villageofjacksonwi.gov>
Subject: RE: TID 7 Final Lift Project

Jack,

Matt is out of the office this week and will be returning Monday but I am more than happy to answer your question. The contract has been bid/awarded so any additions to the contract would be by contract change order which can certainly be done. If you could provide the following estimated units for these items, that would be helpful (I'm assuming that the proposed additional work are replacement items and therefore would be priced as removal and replacement):

1. [REDACTED] Square Feet of Removal & Replacement of 4" Concrete Sidewalk
2. [REDACTED] Square Feet of Removal & Replacement of Concrete Curb Ramps to include Detectable Warning Fields
3. [REDACTED] Lineal Feet of Removal & Replacement of Concrete Curb and Gutter

Couple of questions to consider regarding the above items:

- Are any of the sidewalk sections through a driveway opening? If so, those areas/units would be 7" concrete.
- In regard to the curb ramps, will there be any adjacent curb replacement fronting the ramps? If so, this would be a separate lineal foot item.
- In regard to the curb and gutter, is this 30" curb and is it vertical face our mountable type?

Also, if you could provide us with the locations of each of the additional items, that would be helpful. Once we receive the requested information, our office can assemble the information in a format that we can request a cost proposal from the Contractor.

Please let me know if you have any questions.

Thanks Jack,



Douglas Kroes

Senior Construction Manager/Office Manager | Cedar Corporation

✉ doug.kroes@cedarcorp.com



W61N497 Washington Avenue
Cedarburg, WI 53012

Office 262.204.2360

Direct 262.204.2343

Mobile 920.246.6326

www.cedarcorp.com | [Facebook](#) | [LinkedIn](#) | [Instagram](#)

This e-mail and any attachments may contain proprietary and confidential information from Cedar Corporation. Please visit our website at <http://www.cedarcorp.com/disclaimer> for more details.

From: Matt Stephan <matt.stephan@cedarcorp.com>

Sent: Thursday, June 19, 2025 1:07 PM

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

Subject: Fw: TID 7 Final Lift Project

Sent from my U.S.Cellular© Smartphone

Get [Outlook for Android](#)

From: Jack Straehler <jack.straehler@villageofjacksonwi.gov>

Sent: Thursday, June 19, 2025 1:05:32 PM

To: Matt Stephan <matt.stephan@cedarcorp.com>

Cc: Jen Heidtke <jen.heidtke@villageofjacksonwi.gov>

Subject: TID 7 Final Lift Project

Matt,

As part of the final lift work for the TID 7 project (Ridgeway & Spruce) with Stark, I'd like to request that we include some additional concrete work. Specifically, we're looking to add the following items:

- (7) sidewalk squares
- (4) ADA ramps
- (1) section of curb and gutter

Can you please confirm whether this work can be handled through a change order, or if it will require a formal contract amendment?

Let me know if you need any further details.

Thank You,

Jack B. Straehler II
Director of Public Works
Village of Jackson
W194 N16660 Eagle Drive

Jackson, WI 53037
Office: 262-677-0707 X 511
Cell: (262) 305-5012



Doug Kroes

From: Logan Greve <logang@starkcorp.us>
Sent: Tuesday, July 8, 2025 12:03 PM
To: Doug Kroes
Cc: Matt Stephan; Logan Myers
Subject: RE: Jackson Spruce, Ridgeway, Oaks of Jackson: Request for Unit Prices

Doug,
Please see pricing below.

1. 180 Square Feet of Removal & Replacement of 4" Concrete Sidewalk @ **\$42.40/SF = \$7,632.00**
2. 60 Square Feet of Removal & Replacement of Concrete Curb Ramps to include Removal and Reinstallation of Existing Detectable Warning Fields (40sf) @ **\$95.00/SF = \$5,730.00**
3. 6 Lineal Feet of Removal & Replacement of Concrete Curb and Gutter @ **\$168.00/LF = \$1,008.00**

Assuming all work will be done at the same time as current contracted work.

Thank you,

Logan Greve
Vice President
Stark Pavement Corporation
Ph: 920-427-3888
Fax: 262-784-6841
logang@starkcorp.us

From: Doug Kroes <doug.kroes@cedarcorp.com>
Sent: Monday, June 30, 2025 10:40 AM
To: Logan Greve <logang@starkcorp.us>
Cc: Matt Stephan <matt.stephan@cedarcorp.com>; Logan Myers <Logan.Myers@villageofjacksonwi.gov>
Subject: Jackson Spruce, Ridgeway, Oaks of Jackson: Request for Unit Prices

Logan:

The Owner has directed to have the following items added to the contract Work associated with the subject project. Attached please find information indicating the locations of the proposed Work. At your earliest convenience, please provide unit prices for the Work items provided below.

Please feel free to contact me should you have any questions. Thank you,

1. 180 Square Feet of Removal & Replacement of 4" Concrete Sidewalk @ \$_____/SF
2. 60 Square Feet of Removal & Replacement of Concrete Curb Ramps to include Removal and Reinstallation of Existing Detectable Warning Fields @ \$_____/SF
3. 6 Lineal Feet of Removal & Replacement of Concrete Curb and Gutter @ \$_____/LF

Douglas Kroes



Senior Construction Manager/Office Manager | Cedar Corporation

✉ doug.kroes@cedarcorp.com



W61N497 Washington Avenue
Cedarburg, WI 53012

Office 262.204.2360

Direct 262.204.2343

Mobile 920.246.6326

www.cedarcorp.com | [Facebook](#) | [LinkedIn](#) | [Instagram](#)

This e-mail and any attachments may contain proprietary and confidential information from Cedar Corporation. Please visit our website at <http://www.cedarcorp.com/disclaimer> for more details.

TID 7 FINAL LIFT (EAST)



Spruce Street

5.6 LF C&G
in ped ramp

79 SF
3 panels

Ridgeway Drive

TID 7 FINAL LIFT (WEST)



76 SF
3 panels

Spruce Street

10.6 SF
Ped Ramp

10.6 SF
Ped Ramp

8.7 SF
Ped Ramp

25 SF
1 panel

2.6 SF
Ped Ramp

Ridgeway Drive

N166W19890



STAFF MEMO

Village of Jackson Public Works

To: Brian Heckendorf, Village President
Jen Heidtke, Village Administrator

CC: Board of Public Works; Budget and Finance; Village Board

From: Jack Straehler, Director of Public Works

Subject: Pay Request #3 – 2025 Ridgeway Drive and Chestnut Court Reconstruction Project – Advanced Construction in the amount of \$447,187.01

Meeting Date: July 29, 2025 Board of Public Works

Background and Analysis:

This memo is to inform the Board of Pay Request #3 from Advance Construction in the amount of \$447,187.01 for work completed on the Ridgeway Drive and Chestnut Court Reconstruction Project.

The work has been reviewed and verified for accuracy and completion in accordance with the project contract documents and schedule.

Funding for this payment will come from Account Numbers:
600-00-56700-400-000 (Capital Projects Repairs/Construction) \$149,062.33
300-00-17600-000-380 (Sewer Construction Work) \$149,062.34
200-00-18600-395-300 (Water Construction Work) \$149,062.34

If you have any questions, please let me know.

JS

Recommendation:

Board of Public Works recommend the Budget and Finance Committee and Village Board approve Pay Request #3 for Advanced Construction in the amount of \$447,187.01.

July 10, 2025

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

Attn: Mr. Jack Straehler II, Director of Public Works

Subject: Contractor's Application for Payment No. 3
Ridgeway Drive & Chestnut Court Reconstruction - REBID
Cedar Project No. 05789-0020

Dear Mr. Straehler:

Enclosed for your use in payment to Advance Construction in the amount of \$447,187.01 is Contractor's Application for Payment No. 3.

Please Note: As the Contractor has not yet received payment from the Village related to their Application for Payment No. 2, this application does not include lien waivers from subcontractors and/or material suppliers associated with Application No. 2. These lien waivers will be submitted upon the Contractor's receipt of payment for the same.

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

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

Sincerely,

CEDAR CORPORATION



Douglas T. Kroes
Senior Construction Manager

Enclosed: Contractor's Application for Payment No. 3
Lien Waivers: Application for Payment No. 1

Cc: Shane Kofler, Advance Construction

Contractor's Application for Payment No. 3

		Application Period: 5/30/25 - 6/27/25	Application Date: 6/27/2025
To (Owner): Village of Jackson		From (Contractor): Advance Construction	Via (Engineer): Cedar Corporation
Project: Ridgeway Dr. & Chestnut Ct. Reconstruction - REBID		Contract: Ridgeway Dr. & Chestnut Ct. Reconstruction - REBID	
Owner's Contract No:		Contractor's Project No:	Engineer's Project No: 05789-0020

Application For Payment Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
1	\$83,797.32	
2	\$13,450.00	
TOTALS	\$97,247.32	
NET CHANGE BY CHANGE ORDERS	\$97,247.32	

1. ORIGINAL CONTRACT PRICE.....	\$	\$1,636,443.05
2. Net change by Change Orders.....	\$	\$97,247.32
3. Current Contract Price (Line 1 ± 2).....	\$	\$1,733,690.37
4. TOTAL COMPLETED AND STORED TO DATE (Column I total on Progress Estimates).....	\$	\$1,009,595.50
5. RETAINAGE:		
a. 5% X \$866,845.19 Work Completed.....	\$	\$43,342.26
b. 5% X Stored Material.....	\$	
c. Total Retainage (Line 5.a + Line 5.b).....	\$	\$43,342.26
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$	\$966,253.24
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$	\$519,066.23
8. AMOUNT DUE THIS APPLICATION.....	\$	\$447,187.01

Contractor's Certification

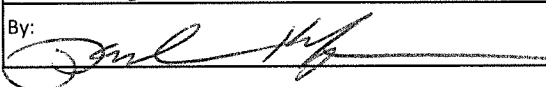
The undersigned Contractor certifies, to the best of its knowledge, the following:

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

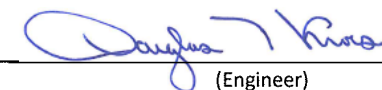
(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner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

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

Contractor Signature

By: 	Date: 7/7/25
---	--------------

Payment of: \$ 447,187.01
(Line 8 or other - attach explanation of the other amount)

is recommended by:  7/10/25
(Engineer) (Date)

Payment of: \$ 447,187.01
(Line 8 or other - attach explanation of the other amount)

is approved by: _____
(Owner) (Date)

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

Unit Price Progress Estimate

Contractor's Application

Project: Ridgeway Dr. & Chestnut Ct. Reconstruction - REBID							Application Number: 3					
Application Period: 5/30/25 - 6/27/25							Application Date: June 27, 2025					
A				B	C	D	E	F	G	H	I	J
Item		Estimated Bid Quantity	Unit Price	Quantity Completed						Total Completed & Stored to Date (C+E+G)		% Comp.
				Previous Applications		This Application		Materials Stored				
Bid No.	Description			Quantity	Price	Quantity	Amount	Quantity	Amount	Quantity	Amount	
1	Sanitary Manhole Chimney & Casting Replacement	1 E.A.	\$2,000.00									
2	48" Sanitary Manhole (4 Units)	56 V.F.	\$550.00	55.63	\$30,596.50					55.63	\$30,596.50	99.3%
3	8" PVC Sanitary Sewer Pipe	841 L.F.	\$210.00	843	\$177,030.00					843	\$177,030.00	100.2%
4	6" PVC Sanitary Sewer Lateral (14 Units)	515 L.F.	\$165.50	140	\$23,170.00					140	\$23,170.00	27.2%
5	Abandon 8" Sanitary Sewer	509 L.F.	\$10.00									
6	Sanitary Lateral Cleanout	1 E.A.	\$500.00	1	\$500.00					1	\$500.00	100.0%
7	8" PVC Water Main Pipe	353 L.F.	\$131.00	374	\$48,994.00					374	\$48,994.00	105.9%
8	12" PVC Water Main Pipe	500 L.F.	\$165.00	500	\$82,500.00					500	\$82,500.00	100.0%
9	8" Gate Valve	1 E.A.	\$2,562.00	1	\$2,562.00					1	\$2,562.00	100.0%
10	12" Gate Valve	1 E.A.	\$4,580.00	1	\$4,580.00					1	\$4,580.00	100.0%
11	4" PVC Water Service & Valve & Box (1 Unit)	29 L.F.	\$200.00	217	\$43,400.00					217	\$43,400.00	748.3%
12	1 1/4" Water Service & Curb Stop & Box (13 Units)	619 L.F.	\$77.00	89	\$6,853.00					89	\$6,853.00	14.4%
13	Hydrant Assembly	3 E.A.	\$8,520.00	3	\$25,560.00					3	\$25,560.00	100.0%
14	Abandon 6" Water Main	396 L.F.	\$7.00									
15	Abandon 12" Water Main	490 L.F.	\$13.00									
16	Salvage Hydrant and Valve	2 E.A.	\$1,000.00	1	\$1,000.00					1	\$1,000.00	50.0%
17	4" Dia. Storm Lateral (10 Units)	620 L.F.	\$60.00	123	\$7,380.00	355	\$21,300.00			478	\$28,680.00	77.1%
18	Common Excavation (Including Pavement Removal)	2400 C.Y.	\$22.00									
19	Saw Cutting Roadway & Driveways	326 L.F.	\$3.50									
20	Remove Concrete Sidewalk	4003 S.F.	\$0.60									
21	4" Concrete Sidewalk	7517 S.F.	\$6.60									
22	Curb Ramp Type 1	2 E.A.	\$1,500.00									
23	Remove Curb & Gutter	1710 L.F.	\$5.50			1300	\$7,150.00			1300	\$7,150.00	76.0%
24	30" Curb & Gutter Type "D"	1710 L.F.	\$20.00									
25	Remove Concrete Driveway Apron	704 S.F.	\$0.60									
26	7" Concrete Driveway Apron & Sidewalk	3279 S.F.	\$8.40									
27	Remove Concrete Driveway	567 S.F.	\$5.00									
28	7" Concrete Driveway	343 S.F.	\$8.40									
29	Remove Asphalt Driveway	397 S.Y.	\$4.95									
30	Asphalt Driveway	397 S.Y.	\$33.00									
31	Gravel Driveway	5 S.Y.	\$7.50									
32	Excavation Below Subgrade (EBS)	240 C.Y.	\$23.00									
33	EBS Backfill 1 1/4" Dense	480 TONS	\$16.00									
34	1 1/4" Dense Crushed Aggregate Base Course	1956 TONS	\$16.00									
35	Lower Layer HMA Pavement 3-1/4"	633 TONS	\$90.25									
36	Upper Layer HMA Pavement 1-3/4"	341 TONS	\$96.00									

Unit Price Progress Estimate

Contractor's Application

Project: Ridgeway Dr. & Chestnut Ct. Reconstruction - REBID							Application Number: 3					
Application Period: 5/30/25 - 6/27/25							Application Date: June 27, 2025					
A				B	C	D	E	F	G	H	I	J
Item		Estimated Bid Quantity	Unit Price	Quantity Completed						Total Completed & Stored to Date (C+E+G)		% Comp.
Bid No.	Description			Previous Applications		This Application		Materials Stored				
				Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount	
37	Relocate Sign	2 E.A.	\$300.00									
38	Traffic Control	1 L.S.	\$80,000.00	0.5	\$40,000.00	0.25	\$20,000.00			0.75	\$60,000.00	75.0%
39	Remove Trees	5 E.A.	\$1,000.00	5	\$5,000.00					5	\$5,000.00	100.0%
40	Lawn Restoration	1 L.S.	\$13,000.00									
41	Inlet Protection	10 E.A.	\$65.00	10	\$650.00					10	\$650.00	100.0%
A1-1	48" Sanitary Manhole (4 Units)	74 V.F.	\$580.00			72	\$41,760.00			72	\$41,760.00	97.3%
A1-2	8" PVC Sanitary Sewer Pipe	468 L.F.	\$260.00	100	\$26,000.00	368	\$95,680.00			468	\$121,680.00	100.0%
A1-3	6" PVC Sanitary Sewer Lateral (7 Units)	761 L.F.	\$165.50									
A1-4	12" PVC Water Main Pipe	486 L.F.	\$165.00	68	\$11,220.00	400	\$66,000.00			468	\$77,220.00	96.3%
A1-5	8" Tapping Gate Valve	1 E.A.	\$7,035.00									
A1-6	4" PVC Water Service & Valve & Box (2 Unit)	37 L.F.	\$200.00									
A1-7	1 1/4" Water Service & Curb Stop & Box (3 Units)	98 L.F.	\$77.00									
A1-8	Hydrant Assembly	1 E.A.	\$8,520.00			1	\$8,520.00			1	\$8,520.00	100.0%
A1-9	Salvage Hydrant and Valve	1 E.A.	\$1,000.00									
A1-10	Nyloplast Yard Inlet Manhole with Grate	1 E.A.	\$3,500.00									
A1-11	12" Dia PVC Storm Sewer Pipe	26 L.F.	\$115.00									
A1-12	4" Dia. Storm Lateral (5 Units)	413 L.F.	\$60.00									
A1-13	Storm Lateral Cleanout	2 E.A.	\$500.00									
A1-14	Common Excavation (Including Pavement Removal)	950 C.Y.	\$22.00									
A1-15	Saw Cutting Roadway & Driveways	211 L.F.	\$3.70									
A1-16	Remove Concrete Sidewalk	2376 S.F.	\$0.60									
A1-17	4" Concrete Sidewalk	4078 S.F.	\$6.60									
A1-18	Curb Ramp Type 1	1 E.A.	\$1,500.00									
A1-19	Remove Curb & Gutter	905 L.F.	\$5.50									
A1-20	30" Curb & Gutter Type "D"	905 L.F.	\$20.00									
A1-21	Remove Concrete Driveway Apron	348 S.F.	\$0.60									
A1-22	7" Concrete Driveway Apron & Sidewalk	1074 S.F.	\$8.40									
A1-23	Remove Concrete Driveway	33 S.F.	\$5.00									
A1-24	7" Concrete Driveway	12 S.F.	\$8.40									
A1-25	Remove Asphalt Driveway	102 S.Y.	\$4.95									
A1-26	Asphalt Driveway	186 S.Y.	\$33.00									
A1-27	Gravel Driveway	16 S.Y.	\$7.50									
A1-28	Excavation Below Subgrade (EBS)	100 C.Y.	\$23.00									
A1-29	EBS Backfill 1 1/4" Dense	200 TONS	\$16.00									
A1-30	1 1/4" Dense Crushed Aggregate Base Course	1040 TONS	\$16.00									
A1-31	Lower Layer HMA Pavement 3-1/4"	337 TONS	\$90.25									

Unit Price Progress Estimate

Contractor's Application

Project: Ridgeway Dr. & Chestnut Ct. Reconstruction - REBID							Application Number: 3					
Application Period: 5/30/25 - 6/27/25							Application Date: June 27, 2025					
A				B	C	D	E	F	G	H	I	J
Item		Estimated Bid Quantity	Unit Price	Quantity Completed						Total Completed & Stored to Date (C+E+G)		% Comp.
Bid No.	Description			Previous Applications		This Application		Materials Stored				
				Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount	
A1-32	Upper Layer HMA Pavement 1-3/4"	181 TONS	\$96.00									
A1-33	Traffic Control	1 L.S.	\$16,000.00	0.5	\$8,000.00	0.25	\$4,000.00			0.75	\$12,000.00	75.0%
A1-34	Remove Trees	1 E.A.	\$1,000.00	1	\$1,000.00					1	\$1,000.00	100.0%
A1-35	Lawn Restoration	1 L.S.	\$5,500.00									
A1-36	Inlet Protection	4 E.A.	\$65.00	4	\$260.00					4	\$260.00	100.0%
A2-1	Nyloplast Yard Inlet Manhole with Grate	1 E.A.	\$3,500.00									
A2-2	12" Dia PVC Storm Sewer Pipe	88 L.F.	\$115.00									
A2-3	Storm Cleanout	1 E.A.	\$500.00									
A2-4	Connection to Existing Catch Basin	1 E.A.	\$500.00									
A2-5	Remove & Replace Concrete Sidewalk	50 S.F.	\$26.00									
A2-6	Remove & Replace Curb & Gutter	25 L.F.	\$92.00									
A2-7	Gravel Driveway Restoration	20 S.Y.	\$7.50									
A2-8	Traffic Control	1 L.S.	\$200.00									
A2-9	Lawn Restoration	1 L.S.	\$1,250.00									
A2-10	Inlet Protection	2 E.A.	\$65.00	2	\$130.00					2	\$130.00	100.0%
	CHANGE ORDER #1											
1.00	Add 15 Each Storm Lateral/Sump discharge Connections	15 E.A.	\$500.00									
2.00	Delete Water Service Curb Box Materials	-16 E.A.	\$73.00									
3.00	Add 4" Diameter Storm Lateral Cleanout	1 E.A.	\$450.00									
4.00	Add 4" Dia. Storm Lateral (Bid Item #A1-12)	180 LF	\$60.00									
5.00	Add 6" Dia. Storm Lateral	220 LF	\$65.00									
6.00	Add 6" Dia. Storm Lateral Cleanout	1 EA	\$500.00									
7.00	Add 2'x3' Catch Basins w/3067 Castings	2 EA	\$3,800.00									
8.00	Add Repplace Catch Basin Castins 2/3070 (2'x2') castings	7 EA	\$900.00									
9.00	Add Ctach Basin Chimney Reconstruction using 2' round rings	7 EA	\$2,000.00									
10.00	Add Replace Caatch Basing Castings w/3067 (2'x3') castings	2 EA	\$838.00									
11.00	Add Catch Basin Chimney Reconstruction using 2'x3' rings	2 EA	\$2,000.00									
12.00	Add San. MH Barrel Joint Leak Repair - Chemical Grout	1 EA	\$3,000.00									
13.00	Add Remove Trees (Bid Item #A1-34)	2 EA	\$1,000.00									
14.00	Delete 12" Dia. PVC Storm Sewer Pipe (Bid Item #A2-2)	-88 LF	\$115.00									
15.00	Add 6" Dia PVC Storm Sewer Pipe	88 LF	\$65.00									
16.00	Add 12"x6" Reducing Fitting	1 EA	\$275.00									
17.00	Delete Remove & Replace Curb & Gutter (Bid Item #A2-6)	-25 LF	\$92.00									
18.00	Delete Lump Sum Lawn Restoration (Bid Item #A2-9)	-1 LS	\$1,250.00									
19.00	Add Lump Sum Lawn Restoration	1 LS	\$2,000.00									

Unit Price Progress Estimate

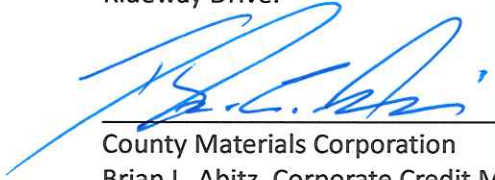
Contractor's Application

Project: Ridgeway Dr. & Chestnut Ct. Reconstruction - REBID							Application Number: 3					
Application Period: 5/30/25 - 6/27/25							Application Date: June 27, 2025					
A				B	C	D	E	F	G	H	I	J
Item		Estimated Bid Quantity	Unit Price	Quantity Completed						Total Completed & Stored to Date (C+E+G)		% Comp.
Bid No.	Description			Previous Applications		This Application		Materials Stored				
				Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount	
20.00	Delete 6" PVC Sanitary Sewer Lateral (14 Units)	-515 LF	\$165.50									
21.00	Delete 6" PVC Sanitary Sewer Lateral (7units)(Bid Item #A1-3)	-761 LF	\$165.50									
22.00	Add 6" HDPE Pipe Bursted Sanitary Sewer Lateral	1560 LF	\$140.00			1420	\$198,800.00			1420	\$198,800.00	91.0%
	Add Water Service Temporary Connections w/Add'l WTM											
23.00	Capping	1 LS	\$8,000.00									
24.00	Add Investigation of Existing Water Main Location	1 LS	\$3,292.32									
	CHANGE ORDER #2											
1.00	Credit Sanitary Lateral Pipe Bursting(6" vs 4" Material Cost)	1,050 LF	-\$2.00									
2.00	Add 12" Dia RCP Storm Sewer Pipe	34 LF	\$95.00									
	Add Lump Sump Investigation of Existing Water Main Location											
3.00	6/11/25	1 LS	\$7,040.00									
	Add Lump Sum Cutting & Capping Existing 12" Water Main											
4.00	6/12/25	1 LS	\$5,280.00									
TOTAL					\$546,385.50		\$463,210.00				\$1,009,595.50	

Final Waiver of Lien

July 7, 2025

For Value received \$24,085.35 we hereby waiver rights and claims related directly to payment for lien on the building or property belonging to Jackson-Rideway Drive owner, by Advance Construction, Inc. contractor, being situated in Washington County, State of Wisconsin, described as Project Jackson-Rideway Drive.



County Materials Corporation
Brian L. Abitz, Corporate Credit Manager

7-7-25

Date

Advance Construction, Inc.
Transaction Detail By Account
January 1 through July 3, 2025

	<u>Source Name</u>	<u>Open Balance</u>	<u>Debit</u>
COGS- Materials			
Pipe/Structure			
	County Materials Corporation		5,710.68
	County Materials Corporation		10,139.89
	County Materials Corporation		7,621.18
	County Materials Corporation		613.60
Total Pipe/Structure		<u>0.00</u>	<u>24,085.35</u>
Total COGS- Materials		<u>0.00</u>	<u>24,085.35</u>
TOTAL		<u><u>0.00</u></u>	<u><u>24,085.35</u></u>

Advance Construction, Inc.
Transaction Detail By Account
January 1 through July 3, 2025

	Type	Date	Num	Name
COGS- Materials				
Pipe/Structure				
	Bill	04/08/2025	4154389-00	Jackson-Rideway Drive 2025
	Bill	04/14/2025	4155977-00	Jackson-Rideway Drive 2025
	Bill	04/15/2025	4155981-00	Jackson-Rideway Drive 2025
	Bill	05/23/2025	4172835-00	Jackson-Rideway Drive 2025
Total Pipe/Structure				
Total COGS- Materials				
TOTAL				

Unconditional Waiver and Release on Progress Payment

NOTICE TO CLAIMANT: THIS DOCUMENT WAIVES AND RELEASES LIEN, STOP PAYMENT NOTICE, AND PAYMENT BOND RIGHTS UNCONDITIONALLY AND STATES THAT YOU HAVE BEEN PAID FOR GIVING UP THOSE RIGHTS. IF YOU HAVE NOT BEEN PAID, USE A CONDITIONAL WAIVER AND RELEASE FORM.

Identifying Information

Name of Claimant: Ferguson Enterprises, LLC dba Ferguson Waterworks

Name of Customer: ADVANCE CONSTRUCTION INC

Job Location: JACKSON RIDGEWAY DR & CHE, RIDGEWAY DRIVE, JACKSON, Wisconsin 53037

Owner:VILLAGE OF JACKSON

Job Name (if any): JACKSON RIDGEWAY DR & CHE

Through Date: 4/20/2025

Unconditional Waiver and Release

This document waives and releases lien, stop payment notice, and payment bond rights the claimant has for labor and service provided, and equipment and materials delivered, to the customer on this job through the Through Date of this document. Rights based upon labor or service provided, or equipment or material delivered, pursuant to a written change order that has been fully executed by the parties prior to the date that this document is signed by the claimant, are waived and released by this document, unless listed as an Exception below. The claimant has received the following progress payment: 55,728.73.

Exceptions

This document does not affect disputed claims for extras in the amount of \$0.00, retainage, or any previous progress payments for which the claimant has previously given a conditional waiver and release, but has not received payment.



☒ e-Signature ID: 7L4R9WY

Andrea Arredondo

Agent

Ferguson Enterprises, LLC dba Ferguson
Waterworks

July 07, 2025



Taking the lead in Washington County

STAFF MEMO

Village of Jackson Public Works

To: Brian Heckendorf, Village President
Jen Heidtke, Village Administrator

CC: Board of Public Works; Budget and Finance; Village Board

From: Jack Straehler, Director of Public Works

Subject: Pay Request #1 – 2025 Hickory Lane Reconstruction Project - Vinton Construction in the amount of \$356,256.41

Meeting Date: July 29, 2025 Board of Public Works

Background and Analysis:

This memo is to inform the Board of Pay Request #1 from Vinton Construction in the amount of \$356,256.41 for work completed on the Hickory Lane Reconstruction Project.

The work has been reviewed and verified for accuracy and completion in accordance with the project contract documents and schedule.

Funding for this payment will come from Account Numbers:

600-00-56700-400-000 (Capital Projects – Repairs/Construction) \$118,752.13

300-00-17600-000-380 (Sewer Construction Work) \$118,752.14

200-00-18600-395-300 (Water Construction Work) \$118,752.14

If you have any questions, please let me know.

JS

Recommendation:

Board of Public Works recommend the Budget and Finance Committee and Village Board approve Pay Request #1 for Vinton Construction in the amount of \$356,256.41.



July 21, 2025

Village of Jackson
W194 N16660 Eagle Drive
Jackson, WI 53037

Attention: Jack Strahler
Director of Public Works

Subject: Project: VOJ 25-01
Hickory Lane Reconstruction
Pay Request #1

Dear Mr. Strahler:

Enclosed you will find Pay Request #1 for the Hickory Lane Reconstruction project in the Village of Jackson. The total amount, due to the contractor, has been reduced by five percent (5%) for retainage but not to exceed maximum retainage. This is per Article 6.02.A.1 Progress Payments; Retainage, of Contract Document 00500, Agreement:

Work completed, Pay Request #1	= \$375,006.75
Retainage, Pay Request #1 (5%)	= \$18,750.34
Amount due to Contractor, Pay Request #1	= \$356,256.41

If you have any questions or comments, please contact me at (262) 343-0351.

Sincerely,

Ethan Wedemayer
Project Inspector
Gremmer & Associates, Inc.

Vinton Construction Company PO Box 137 Two Rivers, WI 54241		Contractor's Application for Payment No.		1 REVISED
To Village of Jackson (Owner):		Application Thru 7/11/2025 Period:		Application Date: 7/18/2025
Project: VOJ-25-01 Hickory Lane		From (Contractor): Vinton Construction Company PO Box 137 Two Rivers, WI 54241		Via (Engineer): Gremmer Associates
Owner's Contract No.: VOJ 25-01		Contract: VOJ-25-01 Hickory Lane Contractor's Project No.: 25057		Engineer's Project No.:

Approved Change Orders			1. ORIGINAL CONTRACT PRICE.....	\$ 2,156,363.50
Number	Additions	Deductions	2. Net change by Change Orders.....	\$
			3. Current Contract Price (Line 1 + 2).....	\$ 2,156,363.50
			4. TOTAL COMPLETED AND STORED TO DATE	
			(Column F total on Progress Estimates).....	\$ 375,006.75
			5. RETAINAGE:	
			a. 5% X 375,006.75 Work Completed.....	\$ 18,750.34
			b. X Stored Material.....	\$
			c. Total Retainage (Line 5.a + Line 5.b).....	\$ 18,750.34
			6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ 356,256.41
			7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$
			8. AMOUNT DUE THIS APPLICATION.....	\$ 356,256.41
			9. BALANCE TO FINISH, PLUS RETAINAGE	
			(Column G total on Progress Estimates + Line 5.c above).....	\$ 1,800,107.09
TOTALS				
NET CHANGE BY				
CHANGE ORDERS				

Contractor's Certification The undersigned Contractor certifies, to the best of its knowledge, the following: (1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment; (2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and (3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.	
Contractor Signature By: 	
Date: 7-21-25	

Payment of:	\$ 356,256.41	
	(Line 8 or other - attach explanation of the other amount)	
is recommended by:		07/21/2025
	(Engineer)	(Date)
Payment of:	\$	
	(Line 8 or other - attach explanation of the other amount)	
is approved by:		
	(Owner)	(Date)
Approved by:		
	Funding or Financing Entity (if applicable)	(Date)

Unit Cost Breakdown

Project: Jackson Hickory Lane VOJ-25-01

Page 1 of 5

Contractor: Vinton Construction Company

Application Date: 07/18/25

Payment Application #: 1 REVISED

VCC Job: 25057

ITEM NO.	DESCRIPTION OF WORK	Scheduled-				Work Completed Previous Request				Total Completed/Stored To Date		Scheduled Vs. Actual	Percent Complete
		Quantity	UOM	Unit Price	Amount			This Request					
						Quantity	Amount	Quantity	Amount	Quantity	Amount	Add(Deduct)	
Section 100 Roadway Items													
1	100-01 Clearing & Grubbing	1	LS	\$ 10,000.00	\$ 10,000.00	-	\$ -	1.00	\$ 10,000.00	1.00	\$ 10,000.00	\$ -	100.0%
2	100-02 Removing Curb & Gutter	665	LF	\$ 5.00	\$ 3,325.00	-	\$ -	-	\$ -	-	\$ -	\$ 3,325.00	0.0%
3	100-03 Removing Concrete Driveways and Sidewalk	740	SY	\$ 6.30	\$ 4,662.00	-	\$ -	-	\$ -	-	\$ -	\$ 4,662.00	0.0%
4	100-04 Removing Guardrail	311	LF	\$ 2.00	\$ 622.00	-	\$ -	311.00	\$ 622.00	311.00	\$ 622.00	\$ -	100.0%
5	100-05 Excavation Common	7,315	CY	\$ 24.09	\$ 176,218.35	-	\$ -	-	\$ -	-	\$ -	\$ 176,218.35	0.0%
6	100-06 Excavation Below Subgrade	1,508	CY	\$ 18.25	\$ 27,521.00	-	\$ -	-	\$ -	-	\$ -	\$ 27,521.00	0.0%
7	100-07 Base Aggregate Dense 3/4-Inch	470	TON	\$ 34.20	\$ 16,074.00	-	\$ -	-	\$ -	-	\$ -	\$ 16,074.00	0.0%
8	100-08 Base Aggregate Dense 1 1/4-Inch	8,475	TON	\$ 16.55	\$ 140,261.25	-	\$ -	-	\$ -	-	\$ -	\$ 140,261.25	0.0%
9	100-09 Base Aggregate Dense 3-Inch	3,320	TON	\$ 19.47	\$ 64,640.40	-	\$ -	-	\$ -	-	\$ -	\$ 64,640.40	0.0%
10	100-10 Concrete Driveway 7-Inch	115	SY	\$ 72.00	\$ 8,280.00	-	\$ -	-	\$ -	-	\$ -	\$ 8,280.00	0.0%
11	100-11 Drilled Tie Bars	52	EA	\$ 10.00	\$ 520.00	-	\$ -	-	\$ -	-	\$ -	\$ 520.00	0.0%
12	100-12 HMA Pavement 3 LT 58-28 S	2,615	TON	\$ 65.80	\$ 172,067.00	-	\$ -	-	\$ -	-	\$ -	\$ 172,067.00	0.0%
13	100-13 HMA Pavement 4 LT 58-28 S	1,745	TON	\$ 71.80	\$ 125,291.00	-	\$ -	-	\$ -	-	\$ -	\$ 125,291.00	0.0%
14	100-14 Asphaltic Surface Driveways	9	TON	\$ 120.00	\$ 1,080.00	-	\$ -	-	\$ -	-	\$ -	\$ 1,080.00	0.0%
15	100-15 Concrete Curb & Gutter 24-Inch	335	LF	\$ 33.75	\$ 11,306.25	-	\$ -	-	\$ -	-	\$ -	\$ 11,306.25	0.0%
16	100-16 Concrete Curb & Gutter 30-Inch Type D	835	LF	\$ 33.75	\$ 28,181.25	-	\$ -	-	\$ -	-	\$ -	\$ 28,181.25	0.0%
17	100-17 Concrete Sidewalk 4-Inch	9,580	SF	\$ 6.50	\$ 62,270.00	-	\$ -	-	\$ -	-	\$ -	\$ 62,270.00	0.0%
18	100-18 Concrete Sidewalk 6-Inch	965	SF	\$ 7.50	\$ 7,237.50	-	\$ -	-	\$ -	-	\$ -	\$ 7,237.50	0.0%
19	100-19 Curb Ramp Detectable Warning Field Natural Patina	190	SF	\$ 28.00	\$ 5,320.00	-	\$ -	-	\$ -	-	\$ -	\$ 5,320.00	0.0%
20	100-20 Mobilization	1	EA	\$ 95,500.00	\$ 95,500.00	-	\$ -	0.25	\$ 23,875.00	0.25	\$ 23,875.00	\$ 71,625.00	25.0%
21	100-21 Silt Fence	3,515	LF	\$ 2.05	\$ 7,205.75	-	\$ -	3,435.00	\$ 7,041.75	3,435.00	\$ 7,041.75	\$ 164.00	97.7%
22	100-22 Temporary Ditch Checks	72	LF	\$ 8.00	\$ 576.00	-	\$ -	20.00	\$ 160.00	20.00	\$ 160.00	\$ 416.00	27.8%

Unit Cost Breakdown

Project: Jackson Hickory Lane VOJ-25-01

Page 2 of 5

Contractor: Vinton Construction Company

Application Date: 07/18/25

Payment Application #: 1 REVISED

VCC Job: 25057

ITEM NO.	DESCRIPTION OF WORK	Scheduled-				Work Completed Previous Request				Total Completed/Stored To Date		Scheduled Vs. Actual	Percent Complete
		Quantity	UOM	Unit Price	Amount								
						Quantity	Amount	Quantity	Amount	Quantity	Amount	Add(Deduct)	
23	100-23 Culvert Pipe Checks	42	EA	\$ 25.00	\$ 1,050.00	-	\$ -	-	\$ -	-	\$ -	\$ 1,050.00	0.0%
24	100-24 Inlet Protection Type B	20	EA	\$ 70.00	\$ 1,400.00	-	\$ -	20.00	\$ 1,400.00	20.00	\$ 1,400.00	\$ -	100.0%
25	100-25 Inlet Protection Type C	25	EA	\$ 73.00	\$ 1,825.00	-	\$ -	25.00	\$ 1,825.00	25.00	\$ 1,825.00	\$ -	100.0%
26	100-26 Topsoil, Seed, Fertilizer, and Mulch	10,000	SY	\$ 6.59	\$ 65,900.00	-	\$ -	-	\$ -	-	\$ -	\$ 65,900.00	0.0%
27	100-27 Topsoil, Seed, Fertilizer, and Erosion Mat	1,100	SY	\$ 9.99	\$ 10,989.00	-	\$ -	-	\$ -	-	\$ -	\$ 10,989.00	0.0%
28	100-28 Riprap Medium w/ Geotextile Fabric Type HR	30	CY	\$ 120.00	\$ 3,600.00	-	\$ -	-	\$ -	-	\$ -	\$ 3,600.00	0.0%
29	100-29 Geotextile Fabric Type SAS	4,524	SY	\$ 1.75	\$ 7,917.00	-	\$ -	-	\$ -	-	\$ -	\$ 7,917.00	0.0%
30	100-30 Traffic Control	1	LS	\$ 6,000.00	\$ 6,000.00	-	\$ -	0.25	\$ 1,500.00	0.25	\$ 1,500.00	\$ 4,500.00	25.0%
31	100-31 Permanent Signing	1	LS	\$ 2,300.00	\$ 2,300.00	-	\$ -	-	\$ -	-	\$ -	\$ 2,300.00	0.0%
32	100-32 Marking Line Epoxy 4-Inch	13,795	LF	\$ 0.63	\$ 8,690.85	-	\$ -	-	\$ -	-	\$ -	\$ 8,690.85	0.0%
33	100-33 Marking Stop Line Epoxy 18-Inch	150	LF	\$ 13.50	\$ 2,025.00	-	\$ -	-	\$ -	-	\$ -	\$ 2,025.00	0.0%
34	100-34 Marking Crosswalk Epoxy Transverse Line 6-Inch	725	LF	\$ 10.50	\$ 7,612.50	-	\$ -	-	\$ -	-	\$ -	\$ 7,612.50	0.0%
35	100-35 Sawing Asphalt	468	LF	\$ 4.00	\$ 1,872.00	-	\$ -	468.00	\$ 1,872.00	468.00	\$ 1,872.00	\$ -	100.0%
36	100-36 Sawing Concrete	124	LF	\$ 5.00	\$ 620.00	-	\$ -	70.00	\$ 350.00	70.00	\$ 350.00	\$ 270.00	56.5%
37	100-37 Remove Fallen Trees from Cedar Creek	1	LS	\$ 5,000.00	\$ 5,000.00	-	\$ -	-	\$ -	-	\$ -	\$ 5,000.00	0.0%
Section 200 Storm Sewer Items						-							
38	200-01 Removing Manholes	20	EA	\$ 515.00	\$ 10,300.00	-	\$ -	-	\$ -	-	\$ -	\$ 10,300.00	0.0%
39	200-02 Removing Inlets	13	EA	\$ 305.00	\$ 3,965.00	-	\$ -	-	\$ -	-	\$ -	\$ 3,965.00	0.0%
40	200-03 Removing Storm Sewer	3,207	LF	\$ 29.00	\$ 93,003.00	-	\$ -	104.00	\$ 3,016.00	104.00	\$ 3,016.00	\$ 89,987.00	3.2%
41	200-04 Abandoning Storm Sewer	40	CY	\$ 255.00	\$ 10,200.00	-	\$ -	-	\$ -	-	\$ -	\$ 10,200.00	0.0%
42	200-05 Apron Endwalls for Culvert Pipe Reinforced Concrete 15-Inch	2	EA	\$ 1,225.00	\$ 2,450.00	-	\$ -	-	\$ -	-	\$ -	\$ 2,450.00	0.0%
43	200-06 Apron Endwalls for Culvert Pipe Reinforced Concrete 18-Inch	1	EA	\$ 1,515.00	\$ 1,515.00	-	\$ -	-	\$ -	-	\$ -	\$ 1,515.00	0.0%

Unit Cost Breakdown

Project: Jackson Hickory Lane VOJ-25-01

Page 3 of 5

Contractor: Vinton Construction Company

Application Date: 07/18/25

Payment Application #: 1 REVISED

VCC Job: 25057

ITEM NO.	DESCRIPTION OF WORK	Scheduled-				Work Completed Previous Request				Total Completed/Stored To Date		Scheduled Vs. Actual	Percent Complete
		Quantity	UOM	Unit Price	Amount								
						Quantity	Amount	Quantity	Amount	Quantity	Amount	Add(Deduct)	
44	Reinforced Concrete 24-Inch W/ Pipe Grate	1	EA	\$ 3,565.00	\$ 3,565.00	-	\$ -	-	\$ -	-	\$ -	\$ 3,565.00	0.0%
45	200-08 Apron Endwalls for Culvert Pipe Reinforced Concrete 60-Inch	1	EA	\$ 4,060.00	\$ 4,060.00	-	\$ -	-	\$ -	-	\$ -	\$ 4,060.00	0.0%
46	Reinforced Concrete Horizontal Elliptical 38x60-Inch W/ Pipe Grate	1	EA	\$ 6,545.00	\$ 6,545.00	-	\$ -	1.00	\$ 6,545.00	1.00	\$ 6,545.00	\$ -	100.0%
47	200-10 Concrete Masonry Endwall	1	EA	\$ 17,678.00	\$ 17,678.00	-	\$ -	-	\$ -	-	\$ -	\$ 17,678.00	0.0%
48	200-11 Storm Sewer Pipe Reinforced Concrete Class III 42-Inch	310	LF	\$ 194.50	\$ 60,295.00	-	\$ -	-	\$ -	-	\$ -	\$ 60,295.00	0.0%
49	200-12 Storm Sewer Pipe Reinforced Concrete Class III 48-Inch	325	LF	\$ 240.00	\$ 78,000.00	-	\$ -	35.00	\$ 8,400.00	35.00	\$ 8,400.00	\$ 69,600.00	10.8%
50	200-13 Storm Sewer Pipe Reinforced Concrete Class III 60-Inch	60	LF	\$ 356.95	\$ 21,417.00	-	\$ -	-	\$ -	-	\$ -	\$ 21,417.00	0.0%
51	200-14 Storm Sewer Pipe Reinforced Concrete Class IV 12-Inch	34	LF	\$ 84.00	\$ 2,856.00	-	\$ -	-	\$ -	-	\$ -	\$ 2,856.00	0.0%
52	200-15 Storm Sewer Pipe Reinforced Concrete Class IV 15-Inch	61	LF	\$ 84.50	\$ 5,154.50	-	\$ -	-	\$ -	-	\$ -	\$ 5,154.50	0.0%
53	200-16 Storm Sewer Pipe Reinforced Concrete Class IV 18-Inch	207	LF	\$ 89.60	\$ 18,547.20	-	\$ -	-	\$ -	-	\$ -	\$ 18,547.20	0.0%
54	200-17 Storm Sewer Pipe Reinforced Concrete Class IV 24-Inch	43	LF	\$ 135.00	\$ 5,805.00	-	\$ -	-	\$ -	-	\$ -	\$ 5,805.00	0.0%
55	200-18 Storm Sewer Pipe Reinforced Concrete Class IV 48-Inch	242	LF	\$ 278.00	\$ 67,276.00	-	\$ -	228.00	\$ 63,384.00	228.00	\$ 63,384.00	\$ 3,892.00	94.2%
56	Concrete Horizontal Elliptical Class HE-IV 38x60-Inch	426	LF	\$ 357.00	\$ 152,082.00	-	\$ -	420.00	\$ 149,940.00	420.00	\$ 149,940.00	\$ 2,142.00	98.6%
57	200-20 Storm Sewer Pipe Class III-A 12-Inch	186	LF	\$ 87.35	\$ 16,247.10	-	\$ -	-	\$ -	-	\$ -	\$ 16,247.10	0.0%
58	200-21 Storm Sewer Pipe Class III-A 15-Inch	188	LF	\$ 76.30	\$ 14,344.40	-	\$ -	-	\$ -	-	\$ -	\$ 14,344.40	0.0%
59	200-22 Storm Sewer Pipe Class III-A 18-Inch	152	LF	\$ 90.85	\$ 13,809.20	-	\$ -	-	\$ -	-	\$ -	\$ 13,809.20	0.0%
60	200-23 Storm Sewer Pipe Class III-A 24-Inch	506	LF	\$ 113.00	\$ 57,178.00	-	\$ -	-	\$ -	-	\$ -	\$ 57,178.00	0.0%
61	200-24 Storm Sewer Pipe Class III-A 30-Inch	25	LF	\$ 109.20	\$ 2,730.00	-	\$ -	-	\$ -	-	\$ -	\$ 2,730.00	0.0%
62	200-25 Storm Sewer Pipe Class III-A 36-Inch	576	LF	\$ 130.00	\$ 74,880.00	-	\$ -	-	\$ -	-	\$ -	\$ 74,880.00	0.0%
63	200-26 Storm Sewer Pipe PVC 4-Inch	49	LF	\$ 35.00	\$ 1,715.00	-	\$ -	-	\$ -	-	\$ -	\$ 1,715.00	0.0%
64	200-27 Storm Sewer Pipe PVC 6-Inch	12	LF	\$ 35.00	\$ 420.00	-	\$ -	-	\$ -	-	\$ -	\$ 420.00	0.0%
65	200-28 Storm Sewer Pipe PVC 15-Inch	7	LF	\$ 127.00	\$ 889.00	-	\$ -	-	\$ -	-	\$ -	\$ 889.00	0.0%

Unit Cost Breakdown

Project: Jackson Hickory Lane VOJ-25-01

Page 4 of 5

Contractor: Vinton Construction Company

Application Date: 07/18/25

Payment Application #: 1 REVISED

VCC Job: 25057

ITEM NO.	DESCRIPTION OF WORK	Scheduled-				Work Completed Previous Request				Total Completed/Stored To Date		Scheduled Vs. Actual	Percent Complete
		Quantity	UOM	Unit Price	Amount								
						Quantity	Amount	Quantity	Amount	Quantity	Amount	Add(Deduct)	
66	200-29 Storm Sewer Pipe PVC 18-Inch	5	LF	\$ 155.00	\$ 775.00	-	\$ -	-	\$ -	-	\$ -	\$ 775.00	0.0%
67	200-30 Catch Basins 4-FT Diameter w/ Casting	6	EA	\$ 3,820.00	\$ 22,920.00	-	\$ -	-	\$ -	-	\$ -	\$ 22,920.00	0.0%
68	200-31 Catch Basins 5-FT Diameter w/ Casting	1	EA	\$ 5,870.00	\$ 5,870.00	-	\$ -	-	\$ -	-	\$ -	\$ 5,870.00	0.0%
69	200-32 Catch Basins 2.5x3-FT w/ Casting	13	EA	\$ 3,670.00	\$ 47,710.00	-	\$ -	-	\$ -	-	\$ -	\$ 47,710.00	0.0%
70	200-33 Manholes 4-FT Diameter w/ Casting	6	EA	\$ 3,995.00	\$ 23,970.00	-	\$ -	-	\$ -	-	\$ -	\$ 23,970.00	0.0%
71	200-34 Manholes 5-FT Diameter w/ Casting	1	EA	\$ 5,961.00	\$ 5,961.00	-	\$ -	-	\$ -	-	\$ -	\$ 5,961.00	0.0%
72	200-35 Manholes 6-FT Diameter w/ Casting	3	EA	\$ 7,414.00	\$ 22,242.00	-	\$ -	-	\$ -	-	\$ -	\$ 22,242.00	0.0%
73	200-36 Manholes 7-FT Diameter w/ Casting	3	EA	\$ 9,734.00	\$ 29,202.00	-	\$ -	1.00	\$ 9,734.00	1.00	\$ 9,734.00	\$ 19,468.00	33.3%
74	200-37 Manholes 8-FT Diameter w/ Casting	3	EA	\$ 12,662.00	\$ 37,986.00	-	\$ -	2.00	\$ 25,324.00	2.00	\$ 25,324.00	\$ 12,662.00	66.7%
75	200-38 Inlets Median 2 Grate w/ Casting	2	EA	\$ 4,172.00	\$ 8,344.00	-	\$ -	-	\$ -	-	\$ -	\$ 8,344.00	0.0%
76	200-39 Bulkhead Storm Sewer 15-Inch	4	EA	\$ 175.00	\$ 700.00	-	\$ -	-	\$ -	-	\$ -	\$ 700.00	0.0%
77	200-40 Connect to Existing Storm Sewer Lateral	3	EA	\$ 195.00	\$ 585.00	-	\$ -	-	\$ -	-	\$ -	\$ 585.00	0.0%
78	200-41 Connect to Existing Storm Sewer Structure	1	EA	\$ 325.00	\$ 325.00	-	\$ -	-	\$ -	-	\$ -	\$ 325.00	0.0%
79	200-42 Connect to Existing Storm Sewer Pipe	2	EA	\$ 850.00	\$ 1,700.00	-	\$ -	-	\$ -	-	\$ -	\$ 1,700.00	0.0%
Section 300 Water Main Items													
80	300-01 Connect to Existing Water Main Pipe	2	EA	\$ 2,635.00	\$ 5,270.00	-	\$ -	2.00	\$ 5,270.00	2.00	\$ 5,270.00	\$ -	100.0%
81	300-02 Remove and Replace Water Service Curb Box	2	EA	\$ 1,170.00	\$ 2,340.00	-	\$ -	-	\$ -	-	\$ -	\$ 2,340.00	0.0%
82	300-03 Water Main PVC 8-Inch	16	LF	\$ 72.00	\$ 1,152.00	-	\$ -	36.50	\$ 2,628.00	36.50	\$ 2,628.00	\$ (1,476.00)	228.1%
83	300-04 Water Service Pipe 1-Inch	42	LF	\$ 95.00	\$ 3,990.00	-	\$ -	-	\$ -	-	\$ -	\$ 3,990.00	0.0%
84	300-05 Water Gate Valve 8-Inch	2	EA	\$ 3,080.00	\$ 6,160.00	-	\$ -	2.00	\$ 6,160.00	2.00	\$ 6,160.00	\$ -	100.0%
85	300-06 Adjusting Water Valve	17	EA	\$ 300.00	\$ 5,100.00	-	\$ -	-	\$ -	-	\$ -	\$ 5,100.00	0.0%
86	300-07 Offset Water Main	4	EA	\$ 7,950.00	\$ 31,800.00	-	\$ -	2.00	\$ 15,900.00	2.00	\$ 15,900.00	\$ 15,900.00	50.0%

Unit Cost Breakdown

Project: Jackson Hickory Lane VOJ-25-01

Contractor: Vinton Construction Company

Application Date: 07/18/25

Payment Application #: 1 REVISED

VCC Job: 25057

ITEM NO.	DESCRIPTION OF WORK												
		Scheduled-				Work Completed Previous Request				Total Completed/Stored To Date		Scheduled Vs. Actual	Percent Complete
		Quantity	UOM	Unit Price	Amount								
						This Request		Quantity	Amount	Quantity	Amount	Quantity	Amount
Section 400 Sanitary Sewer Items													
87	400-01 Sanitary Sewer Manhole Covers Type J-Special	13	EA	\$ 1,440.00	\$ 18,720.00	-	\$ -	10.00	\$ 14,400.00	10.00	\$ 14,400.00	\$ 4,320.00	76.9%
88	400-02 Sanitary Sewer Manhole Covers Type J-Special - Anchored	1	EA	\$ 1,540.00	\$ 1,540.00	-	\$ -	-	\$ -	-	\$ -	\$ 1,540.00	0.0%
89	400-03 Reconstructing Sanitary Sewer Manhole	63	VF	\$ 450.00	\$ 28,350.00	-	\$ -	34.80	\$ 15,660.00	34.80	\$ 15,660.00	\$ 12,690.00	55.2%
90	400-04 Connect to Existing Sanitary Sewer Pipe	1	EA	\$ 1,325.00	\$ 1,325.00	-	\$ -	-	\$ -	-	\$ -	\$ 1,325.00	0.0%
91	400-05 Sanitary Sewer PVC 12-Inch	5	LF	\$ 88.00	\$ 440.00	-	\$ -	-	\$ -	-	\$ -	\$ 440.00	0.0%
	Total:				\$ 2,156,363.50		\$ -		\$ 375,006.75		\$ 375,006.75	\$ 1,781,356.75	
	Less: 5% Retainage						\$ -		\$ 18,750.34		\$ 18,750.34		
	Total:						\$ -		\$ 356,256.41		\$ 356,256.41		
	Amount Previously Paid						\$ -		\$ -		\$ -		
	Amount DueThis Request						\$ -		\$ 356,256.41		\$ 356,256.41		



STAFF MEMO

Village of Jackson Public Works

To: Brian Heckendorf, Village President
Jen Heidtke, Village Administrator

CC: Board of Public Works; Budget and Finance; Village Board

From: Jack Straehler, Director of Public Works

Subject: Pay Request #17 – 2024 Wastewater Treatment Plant Tertiary Filters and UV Disinfection Project – J.H. Hassinger in the amount of \$86,277.10

Meeting Date: July 29, 2025 Board of Public Works

Background and Analysis:

This memo is to inform the Board of Pay Request #17 from J.H. Hassinger in the amount of \$86,277.10 for work completed on the Wastewater Treatment Plant Tertiary Filters and UV Disinfection project.

The work has been reviewed and verified for accuracy and completion in accordance with the project contract documents and schedule.

Funding for this payment will come from Account Number:
300-00-17600-000-380 (Sewer Construction Work)

If you have any questions, please let me know.

JS

Recommendation:

Board of Public Works recommend the Budget and Finance Committee and Village Board approve Pay Request #17 for J.H. Hassinger in the amount of \$86,277.10.

Document G702™ – 1992

Application and Certificate for Payment

TO OWNER: Village of Jackson N168 W19851 Main Street Jackson, WI 53037 FROM CONTRACTOR: J.H. HASSINGER, INC. N60 W16289 Kohler Lane Menomonee Falls, WI 53051	PROJECT: Jackson Tertiary Filters W194N16658 Eagle Drive Jackson, WI 53037 VIA ARCHITECT:	APPLICATION NO: 17 PERIOD TO: 7/21/2025 CONTRACT FOR: Jackson Tertiary Filters CONTRACT DATE: 3/11/2024 PROJECT NOS: / / INVOICE NO: 12920	Distribution to: OWNER ☐ ARCHITECT ☐ CONTRACTOR ☐ FIELD ☐ OTHER ☐
--	---	---	--

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
 AIA Document G703™, Continuation Sheet, is attached.

1. ORIGINAL CONTRACT SUM	\$	4,715,248.00
2. NET CHANGE BY CHANGE ORDERS	\$	-88,166.05
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$	4,627,081.95
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$	4,589,099.50
5. RETAINAGE:		
a. <u>5</u> % of Completed Work (Columns D + E on G703)	\$	221,354.98
b. <u>5</u> % of Stored Material (Column F on G703)	\$	8,100.00
Total Retainage (Lines 5a + 5b, or Total in Column I of G703)	\$	229,454.98
6. TOTAL EARNED LESS RETAINAGE	\$	4,359,644.52
(Line 4 minus Line 5 Total)		
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$	4,273,367.42
(Line 6 from prior Certificate)		
8. CURRENT PAYMENT DUE	\$	86,277.10
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 minus Line 6)	\$	267,437.43

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$ 56,233.95	\$ 144,400.00
Total approved this month	\$ 0.00	\$ 0.00
TOTAL	\$ 56,233.95	\$ 144,400.00
NET CHANGES by Change Order	\$ -88,166.05	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is due.

CONTRACTOR: J.H. HASSINGER, INC.

By: _____

State of: _____

County of: WI

Waukesha

Subscribed and sworn to before me this _____ day of _____, 2005

Notary Public: Shelly Ritzow

My commission expires: 8/1/2027



Date: 7/21/2005

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$ 86,277.10

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT: _____

By: _____

Date: 7/22/25

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

AIA Document G702™ – 1992. Copyright © 1953, 1963, 1965, 1971, 1978, 1983 and 1992 by The American Institute of Architects. All rights reserved. **WARNING:** This AIA® Document is protected by U.S. Copyright Law and International Treaties. Unauthorized reproduction or distribution of this AIA® Document, or any portion of it, may result in severe civil and criminal penalties, and will be prosecuted to the maximum extent possible under the law. Purchasers are permitted to reproduce ten (10) copies of this document when completed. To report copyright violations of AIA Contract Documents, e-mail The American Institute of Architects' legal counsel, copyright@aia.org.

010711ACD#4

CONTINUATION SHEET

AIA DOCUMENT G703 (Instructions on reverse side)

PAGE OF PAGES

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing Contractor's signed Certification, is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO.:

Page 2

APPLICATION DATE: 17

PERIOD TO: 7/21/2025

ARCHITECT'S PROJECT NO.: 7/21/2025

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)		BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE) RATE
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD			% (G ÷ C)		
1	General Conditions	155,178.00	151,600.00	3,578.00	0.00	155,178.00	100	0.00	7,758.90
2	Bonds and Insurance	90,000.00	90,000.00	0.00	0.00	90,000.00	100	0.00	4,500.00
3	Mobilization	20,000.00	20,000.00	0.00	0.00	20,000.00	100	0.00	1,000.00
4	Demolition	64,636.00	64,636.00	0.00	0.00	64,636.00	100	0.00	3,231.80
5	Excavation and Shoring	280,000.00	280,000.00	0.00	0.00	280,000.00	100	0.00	14,000.00
6	Paving	27,000.00	27,000.00	0.00	0.00	27,000.00	100	0.00	1,350.00
7	Landscaping	13,000.00	6,500.00	0.00	0.00	6,500.00	50	6,500.00	325.00
8	Concrete Labor	230,000.00	230,000.00	0.00	0.00	230,000.00	100	0.00	11,500.00
9	Concrete Materials	150,000.00	150,000.00	0.00	0.00	150,000.00	100	0.00	7,500.00
10	Precast Plank	29,500.00	29,500.00	0.00	0.00	29,500.00	100	0.00	1,475.00
11	Masonry	100,000.00	100,000.00	0.00	0.00	100,000.00	100	0.00	5,000.00
12	Steel	235,000.00	235,000.00	0.00	0.00	235,000.00	100	0.00	11,750.00
13	Carpentry	100,000.00	100,000.00	0.00	0.00	100,000.00	100	0.00	5,000.00
14	Air Barrier and Damp Proofing	9,000.00	9,000.00	0.00	0.00	9,000.00	100	0.00	450.00
15	Roofing	62,000.00	62,000.00	0.00	0.00	62,000.00	100	0.00	3,100.00
16	Caulking	14,000.00	14,000.00	0.00	0.00	14,000.00	100	0.00	700.00
17	OH and Doors	34,000.00	34,000.00	0.00	0.00	34,000.00	100	0.00	1,700.00
18	Painting	100,000.00	100,000.00	0.00	0.00	100,000.00	100	0.00	5,000.00
19	Plumbing	117,000.00	117,000.00	0.00	0.00	117,000.00	100	0.00	5,850.00
20	HVAC	300,000.00	300,000.00	0.00	0.00	300,000.00	100	0.00	15,000.00
21	Process	600,500.00	594,300.00	6,200.00	0.00	600,500.00	100	0.00	30,025.00
22	Electrical Materials	107,561.00	107,561.00	0.00	0.00	107,561.00	100	0.00	5,378.05



AIA DOCUMENT G703 • CONTINUATION SHEET FOR G702 • 1992 EDITION • AIA® • ©1992 • THE AMERICAN INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVENUE, N.W., WASHINGTON, D.C. 20006-5292 • WARNING: Unlicensed photocopying violates U.S. copyright laws and will subject the violator to legal prosecution.

G703-1992

CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.

CONTINUATION SHEET

AIA DOCUMENT G703 (Instructions on reverse side)

PAGE OF PAGES

AIA Document G702, APPLICATION AND CERTIFICATE FOR PAYMENT, containing Contractor's signed Certification, is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO.:

Page 3

APPLICATION DATE: 17

PERIOD TO: 7/21/2025

ARCHITECT'S PROJECT NO.: 7/21/2025

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)		BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE) RATE
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD			% (G ÷ C)		
23	Electrical Labor	175,000.00	175,000.00	0.00	0.00	175,000.00	100	0.00	8,750.00
24	Electrical Controls	175,340.00	135,500.00	39,840.00	0.00	175,340.00	100	0.00	8,767.00
25	Excavation Allowance	13,000.00	0.00	0.00	0.00	0.00	0	13,000.00	0.00
26	Trench Excavation Allowance	16,000.00	0.00	0.00	0.00	0.00	0	16,000.00	0.00
27	Structural Fill Allowance	52,000.00	0.00	0.00	0.00	0.00	0	52,000.00	0.00
28	Reinforced Concrete Allowance	60,000.00	0.00	0.00	0.00	0.00	0	60,000.00	0.00
29	Crushed Aggregate Base Allowance	2,200.00	0.00	0.00	0.00	0.00	0	2,200.00	0.00
30	Geo Textile Allowance	1,200.00	0.00	0.00	0.00	0.00	0	1,200.00	0.00
31	Sidewalk Allowance	4,500.00	3,276.00	0.00	0.00	3,276.00	73	1,224.00	163.80
32	Soil Testing	10,000.00	0.00	0.00	0.00	0.00	0	10,000.00	0.00
33	Electric Utility	4,000.00	0.00	0.00	0.00	0.00	0	4,000.00	0.00
34	Gas Utility	4,000.00	0.00	0.00	0.00	0.00	0	4,000.00	0.00
35	Polymer Tote	3,000.00	742.50	0.00	0.00	742.50	25	2,257.50	37.13
36	Shop Equipment	10,000.00	0.00	0.00	0.00	0.00	0	10,000.00	0.00
37	Filters	837,000.00	795,800.00	41,200.00	0.00	837,000.00	100	0.00	41,850.00
38	UV Treatment	209,633.00	209,633.00	0.00	0.00	209,633.00	100	0.00	10,481.65
39	Site Utilities	300,000.00	300,000.00	0.00	0.00	300,000.00	100	0.00	15,000.00
40	CO#1	56,233.95	56,233.00	0.00	0.00	56,233.00	100	0.95	2,811.65
41	CO#2	-144,400.00	0.00	0.00	0.00	0.00	0	-144,400.00	0.00
		4,627,081.95	4,498,281.50	90,818.00	0.00	4,589,099.50	99	37,982.45	229,454.98



AIA DOCUMENT G703 • CONTINUATION SHEET FOR G702 • 1992 EDITION • AIA® • ©1992 • THE AMERICAN INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVENUE, N.W., WASHINGTON, D.C. 20006-5292 • WARNING: Unlicensed photocopying violates U.S. copyright laws and will subject the violator to legal prosecution.

G703-1992

CAUTION: You should use an original AIA document which has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced.



STAFF MEMO

Village of Jackson Public Works

To: Brian Heckendorf, Village President
Jen Heidtke, Village Administrator

CC: Board of Public Works; Budget and Finance; Village Board

From: Jack Straehler, Director of Public Works

Subject: Reimbursement Request #14 – 2024 Wastewater Treatment Plant Tertiary Filters and UV Disinfection Project – Clean Water Fund Loan in the amount of \$110,837.84

Meeting Date: July 29, 2025 Board of Public Works

Background and Analysis:

This memo is to inform the Board of the Clean Water Fund Loan Reimbursement Request #14 in the amount of \$110,837.84 for work completed on the Wastewater Treatment Plant Tertiary Filters and UV Disinfection Project.

The work has been reviewed and verified for accuracy and completion in accordance with the project contract documents and schedule.

Funding from this payment will reimburse Account Number:
300-00-17600-000-380 (Sewer Construction Work)

If you have any questions, please let me know.

JS

Recommendation:

Board of Public Works recommend the Budget and Finance Committee and Village Board approve the Clean Water Fund Loan Reimbursement Request #14 in the amount of \$110,837.84.

Request for Disbursement for Financial Assistance Programs

Form 8700-215 (R 12/22)

Page 1 of 4

☒ Clean Water Fund Program ☐ Safe Drinking Water Loan Program

Notice: This form is authorized by ss. 281.58, 281.59, and 281.61, Wis. Stats. Submittal of a completed form to the Department is mandatory for all applicants seeking payments from the Clean Water Fund Program, the Environmental Improvement Fund or the Safe Drinking Water Loan Program. Failure to submit a completed form to the Department shall be grounds for denial of payment. Personal information collected will be used for administrative purposes and may be provided to requesters to the extent required by Wisconsin's Public Records Law [ss. 19.31-19.39, Wis. Stats.]. **See page 2 for instructions and payment cycles.**

1. Municipality Village of Jackson	2. Project Number 4266-04	3. Request Number 14	4. Type of Request ☒ Partial ☐ Final
---------------------------------------	------------------------------	-------------------------	--

Disbursement worksheet must be completed and invoices must be attached for all costs.	This Claim	For DNR Use Only	
		Adjustments	Claim Amount Paid
Force Account	\$	\$	\$
Interim Financing			
Preliminary Design/Engineering			
Land or Easement Acquisition			
Engineering / Construction Management	24,560.74		
Construction / Equipment	86,277.10		
Miscellaneous Costs			
EIF Closing Costs			
Total Requested	110,837.84		

Municipal Certification

I certify: (The following boxes must be marked before this request will be processed.)

- ☒ The amounts requested are in accordance with the terms of the Financial Assistance Agreement (FAA) and are for eligible project costs that have been incurred and have not been reimbursed on any previous request.
- ☒ I am the municipal representative authorized to complete this request and that all necessary approvals by consultants and municipal governing officials have been obtained.
- ☒ The Project complies with the Davis-Bacon and Related Acts, which require that all laborers and mechanics employed by the contractors, and subcontractors, were paid wages at rates not less than those listed on the prevailing wage rate contained in the contract documents.
- ☒ The Davis-Bacon poster was posted at all times by the contractor and subcontractors at the work site.
- ☒ All contractors have provided the municipality or engineer with certified weekly payrolls for labor performed for all costs requested with this Request for Disbursement for Financial Assistance Programs Form.

Date Signed _____

Signature of Municipal Representative

Title Village President Telephone Number (262) 423-7282

DO NOT WRITE BELOW THIS LINE - DNR USE ONLY			
Received Date	DNR Approval and Date	DOA Approval and Date	Project At %
Comments			

Instructions

Type or print legibly.

1. Enter the official name of the municipality.
2. Enter the project number.
3. Number the Request for Disbursement sequentially starting with 1.
4. Select "Partial" until the final request is submitted. When it is the final request, it is important that it be indicated as final.

The request must be signed by a municipal representative employed by the municipality. This representative is certifying that the requested costs are in accordance with the terms set forth in the FAA. Also, indicate the title of the representative, the date signed, and the telephone number, including area code.

PAYMENT CYCLES

Request for Disbursement forms received by the DNR by the Friday before the first Wednesday of the month are disbursed on the second Wednesday of the month. Forms received by the Friday before the third Wednesday of the month are disbursed on the fourth Wednesday of the month. Changes to this schedule will be made for Federal Holidays.

Request for Disbursement for Financial Assistance Programs

Form 8700-215 (R 12/22)

Page 3 of 4

See instructions on last page 4.
Invoices must be attached for all costs.

Payment Request Worksheet

- ☒ Clean Water Fund Program
☐ Safe Drinking Water Loan Program

Municipality
Village of Jackson

Project Number

4266-04

Request Number

14

6.
Other Funding

Indicate Dollar Amount
and Fund Source, i.e., CDBG, RD,
internal funds

1. Date of Invoice	2. Payee	3. Invoice Number	4. Total Invoice Amount	5. Budget Categories (Requesting EIF funds for incurred eligible costs.)								6. Amt. Source	
				Force Account	Interim Financing	Preliminary Design/ Engineering	Land or Easement Acquisition	Engineering/ Construction Management	Construction /Equipment*	Misc. Costs	Closing Costs		
06/01/2013	Sample		250,000.00						200,000.00			50,000.00	CDBG
07/21/2025	JH Hassinger, Inc.	#17	86,277.10						86,277.10				
06/19/2025	Town and Country Engineering	28317	24,560.74					24,560.74					
(SUB) TOTAL			110,837.84					24,560.74	86,277.10				

*Change orders must be approved by the Construction Management Engineer prior to disbursement.

Instructions

Type or print legibly. Items 1 through 4 are self-explanatory. Specific instructions for each column are as follows:

1. **Date of Invoice**
2. **Payee**--Enter name listed on invoice of contractor, consultant, or vendor. Indicate municipality name for all work associated with force account for labor or equipment.
3. **Invoice Number**
4. **Total Invoice Amount**--This amount is auto-summed and calculated from what is entered in the Budget Categories (column 5) and the Other Funding Sources (column 6).
Budget Categories--The amount of eligible costs being claimed in column 4 must be broken down and entered under the appropriate budget categories. **Only expenditures for budgeted costs approved in the Financial Assistance Agreement (FAA) or amendment may be claimed.**
Force Account--Force Account is the work a municipality performs using its own employees and/or equipment. Documentation must be submitted verifying the personnel who did the work, hours worked, hourly wage and scope of work. For equipment, indicate the type of equipment and the work performed, the dates and hours of use, and the hourly cost. Enter amount to be reimbursed for personnel and equipment costs.
Interim Financing--Interim financing is a debt to temporarily finance a project. Enter the amounts associated with the preparation, approval, issuance, and sale of interim financing (includes bond counsel, financial consultants, and underwriters fees).
Preliminary Design/Engineering--Enter contract costs for preliminary design/engineering services.
Land/Easements--Enter all amounts associated with the acquisition of land and easements for this project.
Engineering/Construction Mgt.--Enter contract costs associated with engineering/construction management for this project.
Construction/Equipment--Enter costs associated with the contracted construction and equipment costs. Costs not included in a construction or equipment contract should be entered on the Miscellaneous line.
Miscellaneous Costs--Enter costs that are outside the scope of the engineering, construction and equipment contracts. These costs can include computers, start-up laboratory equipment, materials, supplies, bid advertising, etc. Construction-related items require prior review and approval by the regional Construction Management Engineer (CME) before seeking reimbursement. The municipality must provide the CME with a copy of the vendor's invoice, procurement method used and applicable bidding and contracting documentation. Once the CME has determined eligibility and given approval, the municipality may request reimbursement.
Closing Costs--Enter the eligible costs for closing purposes, which includes bond counsel and legal fees.
6. **Other Funding Sources**--(if applicable) Enter costs identified in the FAA as being paid by other sources, i.e., CDBG grant, municipal funds, Rural Development. These costs will not be reimbursed by the EIF.

For more information, visit <https://dnr.wi.gov/Aid/documents/EIF/Guide/pay.html>

Send the Request for Disbursement form, along with supporting invoices by one of these methods:

Email: DNRCFELDisbursements@Wisconsin.gov

Fax: 608-267-0496

U.S. Mail: Environmental Loans - CF/2
Dept of Natural Resources
PO Box 7921
Madison WI 53707-7921

UPS or FedEx: Environmental Loans - CF/2
Dept of Natural Resources
101 S. Webster Street
Madison WI 53703

CHANGE ORDER #06

Village of Jackson Community Center Addition

July 28, 2025

Village of Jackson
N168W19851 Main Street
Jackson, WI 53037

Change Order #6 crediting \$31,446 into the Village's Contingency includes added project costs from changes to the project plan and credits for line-item Allowances. A brief description of the costs and scope of work associated with the change order are included below.

- \$900 – Repair of EIFS near the front entrance. Damaged EIFS was located under previous signage.
- \$398 – The inlet cover of the west storm line was raised several inches to conform with the revised Civil plan.
- (\$6,168) – This is crediting back an unused portion of the Testing Allowance.
- (\$1,866) – This is crediting back an unused portion of the Soil Boring Allowance.
- (\$25,000) – This is crediting back an unused portion of the Artificial Surface and Playground budget.
- \$290 – General Conditions and Fee.

The amount \$31,446 will be credited back to the Owner Contingency resulting in a remaining contingency balance of \$63,011.

PREPARED BY

ACCEPTED BY

Jason M. Kruchko
Moore Construction Services, LLC
W146 N5650 Enterprise Avenue
Menomonee Falls, WI 53051

Village of Jackson
N168W19851 Main Street
Jackson, WI 53037

7/30/2025

Jackson Community Center Addition
Owner Change Order #07 Backup Summary



Value	COR#	Vendors / Subs	Description	Reason
\$ 900	3	Applewood	Repairs near front entrance after former signage removed	Unknown Damage discovered during sign removal
\$ 398	3	Joe DeBelack	Adjustment of inlet to accomodate revised grades	Civil for west was altered post inlet construction
\$ (6,168)	NA	Credit	Allowance for Testing	Client allowance credit
\$ (1,866)	NA	Credit	Allowance for Soil Borings	Client allowance credit
\$ (25,000)	NA	Northland	Amount not used for equipment	No equipment ordered
\$ (31,736)			Subtotal	
\$ 200	---	Moore	General Conditions	
\$ 90	---	Moore	Fee = 6%	
\$ (31,446) TOTAL				

7/24/2025

Jackson Community Center
Change Order Summary



CO#	Date Submitted	Value	Description	Reason	Status
1	8/28/24	\$ 29,525	Structural change, existing conditions, Natural Gas line c	CBs and RFIs.	Approved
2	8/28/24	\$ (20,000)	Credit for VE ceiling grid	VE option excepted	Approved
3	1/24/25	\$ 47,207	RFIs, small adds, misses, several small deducts	RFIs, VE & Requests	Approved
4	1/31/25	\$ 45,146	Revised signage and associated trades	Revised Signage Design	Approved
5	3/27/25	\$ 65,297	Garbage enclosure, access control door hdwr, solid surf	RFIs & Requests	Approved
6	5/15/25	\$ 54,585	Retaining wall, west grading, EIFS, pavement, pt.	RFIs & Requests	Approved
7	7/24/25	\$ (31,446)	EIFS repair, utility adjustment, allowance credits	End of Project	Pending

Total \$ 190,314

Starting Contingency \$ 253,325
 Approved COs \$ 221,760
 Remaining Contingency \$ 31,565
 Pending \$ (31,446)
 Pending Remaining \$ 63,011

Village of Jackson Community Center Addition
Application and Certification for Payment
July 2025 Summary



Village of Jackson
Parks and Recreation Department
N165W20330 Hickory Lane
Jackson, Wisconsin 53037

Attn: Tyler Mentzel, Parks and Recreation Director

RE: Jackson Community Center Addition
Project Pay Application #14
MCS Project # 23033

Enclosed for your use in payment to Moore Construction Services is Pay Application #14 for \$44,940.70.

Moore Construction Services has verified the work completed by project contractors and approved the amounts included in column G of the AIA G702 and G703 Application and Certification for Payment.

Following your review and approval, please complete the application for payment forms within the areas reserved for the OWNER. Thereafter, retain one copy for your records, provide the second copy to Moore Construction Services.

Please feel free to contact me with any questions or concerns.

Regards,

A handwritten signature in black ink, appearing to read "JMK", is positioned below the "Regards," text.

Jason M. Kruchko
Moore Construction Services
Project Manager

Enclosed: AIA G702-1992 Application and Certificate for Payment #1 dated July 31, 2025

Document G702™ – 1992

Application and Certificate for Payment

TO OWNER: Village of Jackson N165 W20330 Hickory Lane Jackson, WI 53037	PROJECT: Jackson Community Center N168 W20330 Hickory Lane Jackson, WI 53037	APPLICATION NO: 14 PERIOD TO: 7/31/2025 CONTRACT FOR: Jackson Community Center CONTRACT DATE: 8/8/2023 PROJECT NOS: 23033 / / INVOICE NO: 3860	Distribution to: OWNER ☐ ARCHITECT ☐ CONTRACTOR ☐ FIELD ☐ OTHER ☐
FROM CONTRACTOR: Moore Construction Services LLC W146 N5650 Enterprise Avenue Menomonee Falls, WI 53051	VIA ARCHITECT:		

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract. AIA Document G703™, Continuation Sheet, is attached.

1. ORIGINAL CONTRACT SUM	\$ 5,681,885.00
2. NET CHANGE BY CHANGE ORDERS	\$ 0.00
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$ 5,681,885.00
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$ 5,618,874.00
5. RETAINAGE:	
a. 5 % of Completed Work (Columns D + E on G703)	\$ 280,943.70
b. 0 % of Stored Material (Column F on G703)	\$ 0.00
Total Retainage (Lines 5a + 5b, or Total in Column I of G703)	\$ 280,943.70
6. TOTAL EARNED LESS RETAINAGE	\$ 5,337,930.30
(Line 4 minus Line 5 Total)	
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$ 5,292,989.60
(Line 6 from prior Certificate)	
8. CURRENT PAYMENT DUE	\$ 44,940.70
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 minus Line 6)	\$ 343,954.70

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$ 300,075.00	\$ 300,075.00
Total approved this month	\$ 33,034.00	\$ 33,034.00
TOTAL	\$ 333,109.00	\$ 333,109.00
NET CHANGES by Change Order	\$ 0.00	

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Moore Construction Services LLC

By: Michael J. Moore Date: 7/31/25

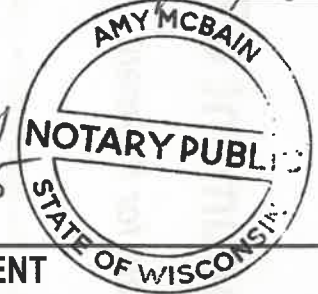
State of: WI

County of: Waukesha

Subscribed and sworn to before me this

31 day of July
Amy McBain
 Notary Public: Amy McBain

My commission expires: 1/16/2028



ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED \$

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:

By: _____ Date: _____

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

AIA Document G702™ – 1992. Copyright © 1953, 1963, 1965, 1971, 1978, 1983 and 1992 by The American Institute of Architects. All rights reserved. **WARNING: This AIA® Document is protected by U.S. Copyright Law and International Treaties. Unauthorized reproduction or distribution of this AIA® Document, or any portion of it, may result in severe civil and criminal penalties, and will be prosecuted to the maximum extent possible under the law.** Purchasers are permitted to reproduce ten (10) copies of this document when completed. To report copyright violations of AIA Contract Documents, e-mail The American Institute of Architects' legal counsel, copyright@aia.org.

Continuation Sheet

Page 2

AIA Document G702™–1992, Application and Certificate for Payment, or G732™–2009, Application and Certificate for Payment, Construction Manager as Adviser Edition, containing Contractor's signed certification is attached.
In tabulations below, amounts are in US dollars.
Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO: 14
APPLICATION DATE: 7/31/2025
PERIOD TO: 7/31/2025
ARCHITECT'S PROJECT NO: 23033

Use Column F on Contracts where Variable Retainage for this item may apply.									
A	B	C	D	E	F	G		23033 H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (Not in D or E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)	BALANCE TO FINISH (C – G)	RETAINAGE (If variable rate)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
01	Concrete	326,528.00	322,704.00	3,824.00	0.00	326,528.00	100	0.00	16,326.40
02	Concrete Floor	2,995.00	2,995.00	0.00	0.00	2,995.00	100	0.00	149.75
03	Masonry	168,168.00	168,168.00	0.00	0.00	168,168.00	100	0.00	8,408.40
04	Metal Fabrications	383,684.00	383,684.00	0.00	0.00	383,684.00	100	0.00	19,184.20
05	Colf Form Framing & Gyp	399,101.00	399,101.00	0.00	0.00	399,101.00	100	0.00	19,955.05
06	General Trades & Carpentry	544,552.00	544,552.00	0.00	0.00	544,552.00	100	0.00	27,227.60
07	Roofing	366,500.00	366,500.00	0.00	0.00	366,500.00	100	0.00	18,325.00
08	EIFS	107,769.00	106,869.00	900.00	0.00	107,769.00	100	0.00	5,388.45
09	Air Barrier	43,600.00	43,600.00	0.00	0.00	43,600.00	100	0.00	2,180.00
10	Aluminum Storefront Systems	294,902.00	287,402.00	7,500.00	0.00	294,902.00	100	0.00	14,745.10
11	Safety Laminates	76,293.00	76,293.00	0.00	0.00	76,293.00	100	0.00	3,814.65
12	Tile & Flooring	140,417.00	140,417.00	0.00	0.00	140,417.00	100	0.00	7,020.85
13	Acoustical Ceiling Tile	94,776.00	94,776.00	0.00	0.00	94,776.00	100	0.00	4,738.80
14	Wall Coverings & Painting	95,546.00	95,546.00	0.00	0.00	95,546.00	100	0.00	4,777.30
15	Fire Suppression	51,000.00	51,000.00	0.00	0.00	51,000.00	100	0.00	2,550.00
16	Plumbing	207,506.00	207,506.00	0.00	0.00	207,506.00	100	0.00	10,375.30
17	HVAC	498,717.00	498,717.00	0.00	0.00	498,717.00	100	0.00	24,935.85
18	Electrical	299,091.00	299,091.00	0.00	0.00	299,091.00	100	0.00	14,954.55
19	Low Voltage	121,208.00	121,208.00	0.00	0.00	121,208.00	100	0.00	6,060.40
20	Earthwork	169,162.00	169,162.00	0.00	0.00	169,162.00	100	0.00	8,458.10
21	Pavement	68,530.00	68,530.00	0.00	0.00	68,530.00	100	0.00	3,426.50
22	Fencing	148,115.00	111,087.00	37,028.00	0.00	148,115.00	100	0.00	7,405.75
GRAND TOTAL									

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

AIA Document G703™ – 1992. Copyright © 1963, 1965, 1966, 1967, 1970, 1978, 1983 and 1992 by The American Institute of Architects. All rights reserved. **WARNING:** This AIA® Document is protected by U.S. Copyright Law and International Treaties. Unauthorized reproduction or distribution of this AIA® Document, or any portion of it, may result in severe civil and criminal penalties, and will be prosecuted to the maximum extent possible under the law. Purchasers are permitted to reproduce ten (10) copies of this document when completed. To report copyright violations of AIA Contract Documents, e-mail The American Institute of Architects' legal counsel, copyright@aia.org.

101210ACD44

Continuation Sheet

Page 3

AIA Document G702™–1992, Application and Certificate for Payment, or G732™–2009, Application and Certificate for Payment, Construction Manager as Adviser Edition, containing Contractor's signed certification is attached.

In tabulations below, amounts are in US dollars.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO:

14

APPLICATION DATE:

7/31/2025

PERIOD TO:

7/31/2025

ARCHITECT'S PROJECT NO:

23033

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (Not in D or E)	G		H BALANCE TO FINISH (C – G)	I RETAINAGE (If variable rate)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)		
23	Landscaping & Retaining Wall	68,329.00	68,329.00	0.00	0.00	68,329.00	100	0.00	3,416.45
24	Utilities	112,932.00	112,534.00	398.00	0.00	112,932.00	100	0.00	5,646.60
25	Artificial Surfacing	41,086.00	41,086.00	0.00	0.00	41,086.00	100	0.00	2,054.30
26	Wood Floor Rein & Stripe	20,387.00	20,387.00	0.00	0.00	20,387.00	100	0.00	1,019.35
27	General Conditions	331,963.00	331,763.00	200.00	0.00	331,963.00	100	0.00	16,598.15
28	Performance Bond	54,000.00	54,000.00	0.00	0.00	54,000.00	100	0.00	2,700.00
29	Building Permit	11,902.00	11,902.00	0.00	0.00	11,902.00	100	0.00	595.10
30	Construction Management Fee	320,084.00	319,994.00	90.00	0.00	320,084.00	100	0.00	16,004.20
31	Liability Insurance	43,065.00	43,065.00	0.00	0.00	43,065.00	100	0.00	2,153.25
32	Owner Contingency	63,011.00	0.00	0.00	0.00	0.00	0	63,011.00	0.00
33	Allowance Testing Services; Soils & Concrete	3,832.00	4,600.00	-768.00	0.00	3,832.00	100	0.00	191.60
34	Allowance Soil Borings	3,134.00	5,000.00	-1,866.00	0.00	3,134.00	100	0.00	156.70
	GRAND TOTAL	5,681,885.00	5,571,568.00	47,306.00	0.00	5,618,874.00	99	63,011.00	280,943.70

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

AIA Document G703™ – 1992. Copyright © 1963, 1965, 1966, 1967, 1970, 1978, 1983 and 1992 by The American Institute of Architects. All rights reserved. **WARNING: This AIA® Document is protected by U.S. Copyright Law and International Treaties. Unauthorized reproduction or distribution of this AIA® Document, or any portion of it, may result in severe civil and criminal penalties, and will be prosecuted to the maximum extent possible under the law.** Purchasers are permitted to reproduce ten (10) copies of this document when completed. To report copyright violations of AIA Contract Documents, e-mail The American Institute of Architects' legal counsel, copyright@aia.org.

101210ACD44

MEMO

DATE 7/15/2025

TO	FROM	REGARDING
Park and Recreation Commission	Tyler Mentzel Jackson Parks & Recreation Director tyler.mentzel@villageofjacksonwi.gov Phone Ext: (262) 677-9665 x113	Agenda Item #4 Cedar Run – Dog Park Project Bid Review and Staff Recommendation

In 2024, the Village Board approved a budget of \$500,000 for the engineering and construction of a dog park in Jackson. The Village subsequently entered a contract with MSA Professional Services to conduct a feasibility study, determine the most suitable location, complete engineering plans, and manage the project through the bid opening phase.

Following site analysis and coordination with Village staff, **Cedar Run Park** was identified as the preferred location for the dog park. Bid openings for the project were held on **July 2, 2024**, and two bids were received:

- **Lowe Underground, Inc.** – \$217,614.10
- **C.W. Purpero, Inc.** – \$310,458.00

After reviewing the bids, MSA recommends awarding the contract to **Lowe Underground, Inc.**, the lowest responsive and responsible bidder. Lowe Underground Inc. has been evaluated and determined to be a qualified contractor capable of meeting the project's scope and expectations.

Project Scope

The scope of work for this phase of the project includes:

- Installation of a **perimeter fence** around the park
- **Tree removal and turf replacement** to create open play areas for dogs
- Construction of **mulched walking paths**
- Creation of a **separate, smaller fenced area** for small dogs to be separated from large dogs if desired



Project Timeline

- **Start** is anticipated to begin **fall of 2025**
- **Substantial completion** is anticipated by **May 15, 2026**
- **Completion** is scheduled for **June 15, 2026**

Project Funding

The project is being funded as part of the Capital Improvement Plan with GO Notes. The project scope **does not include** amenities such as signage, park benches, or other park features. Village staff are currently developing **sponsorship opportunities** to include such amenities which will also be used to help with the project. Staff is also working with the Friends of Parks and Recreation on additional fundraising and outreach efforts as part of the next steps in the project.

Recommendation

Staff recommend that the Village proceed with awarding the construction contract for the Dog Park at Cedar Run Park to **Lowe Underground, Inc.**, in the amount of **\$217,614.10**, contingent on final contract execution and approval of construction oversight services.

Attachment:

1. Bid Comparison Spreadsheet
2. Lowe Underground Bid Documents

Village of Jackson Cedar Creek Dog Park Project (#9734010)

Owner: Village of Jackson

Solicitor: MSA Professional Services - Baraboo

07/02/2025 10:00 AM CDT

MSA Project #05900007

				Lowe Underground, Inc.		C.W. Purpero, Inc	
Item Code	Item Description	UofM	Quantity	Unit Price	Extension	Unit Price	Extension
General							
	MOBILIZATION, BONDS &						
1	INSURANCE	LS	1	\$16,000.00	\$16,000.00	\$8,000.00	\$8,000.00
2	CONSTRUCTION LAYOUT	LS	1	\$3,850.00	\$3,850.00	\$5,000.00	\$5,000.00
	EROSION AND SEDIMENTATION						
3	CONTROL	LS	1	\$7,650.00	\$7,650.00	\$17,000.00	\$17,000.00
4	TURF AND SITE RESTORATION	LS	1	\$42,841.00	\$42,841.00	\$55,500.00	\$55,500.00
5	CLEARING AND GRUBBING	LS	1	\$21,244.00	\$21,244.00	\$31,000.00	\$31,000.00
6	UNCLASSIFIED EXCAVATION	LS	1	\$16,750.00	\$16,750.00	\$69,000.00	\$69,000.00
	5-INCH CONCRETE SIDEWALK						
7	WITH BASE	SF	450	\$14.50	\$6,525.00	\$26.00	\$11,700.00
	POST AND WOVEN WIRE FENCE,						
8	4-FOOT	LF	1970	\$30.24	\$59,572.80	\$29.00	\$57,130.00
	POST AND WOVEN WIRE FENCE,						
9	PEDESTRIAN GATE	EA	3	\$1,098.00	\$3,294.00	\$1,036.00	\$3,108.00
	POST AND WOVEN WIRE FENCE,						
10	SERVICE GATE	EA	2	\$2,978.00	\$5,956.00	\$2,690.00	\$5,380.00
11	WOOD CHIP PATH	CY	370	\$31.69	\$11,725.30	\$45.00	\$16,650.00
	DENSE GRADED BASE, 1 1/4						
12	INCH	TON	450	\$35.00	\$15,750.00	\$55.00	\$24,750.00
13	GEOTEXTILE FABRIC, TYPE DF	SY	2400	\$2.69	\$6,456.00	\$2.60	\$6,240.00
Base Bid Total Lines 1 - 13:				\$217,614.10		\$310,458.00	



1230 South Boulevard
Baraboo, WI 53913
(800) 362-4505

www.msa-ps.com

July 3, 2025

Brian Heckendorf, Village President
Village of Jackson
N168W19851 Main St.
Jackson, WI 53037

Re: Cedar Creek Dog Park
Village of Jackson

Dear Mr. Heckendorf:

Upon review of the bids received on July 2, 2025 for the above-referenced project, it was found that they were submitted by qualified contractors. We received two bids and bids ranged from \$217,614.10 to \$310,458.00. It is our recommendation that the low responsive bidder listed below be accepted and award made at your next meeting.

Lowe Underground, Inc.
13201 W. Silver Spring Rd.
Butler, WI 53007

Bid Amount \$217,614.10

Please execute the enclosed Notice of Award for the contract. Once the form is signed, please email a copy back to sgranberg@msa-ps.com and mssmith@msa-ps.com. After receiving the executed copy, we will forward one copy of the Notice of Award and the remaining contract package to the Contractor.

Sincerely,

MSA Professional Services, Inc.

A handwritten signature in black ink, reading "Shelley Granberg", written over a horizontal line.

Shelley Granberg, P.E.
Project Manager

mss
Enc.

NOTICE OF AWARD

Date of Issuance: _____

Owner: Village of Jackson

Owner's Contract No.:

Engineer: MSA Professional Services, Inc

Engineer's Project No.:05900007

Contract: Village of Jackson - Cedar Creek Dog Park

Bidder: Lowe Underground, Inc.

Bidder's Address: 13201 W. Silver Spring Rd., Butler, WI 53007

You are notified that your Bid dated July 2, 2025 for the above Contract, and that you are the Successful Bidder and are awarded a Contract for Cedar Creek Dog Park

Describe Work, alternates, or sections of Work awarded.]

The Contract Price of your Contract is two hundred seventeen thousand, six hundred fourteen dollars and ten cents Dollars (\$217,614.10). Contract Price is subject to adjustment based on the provisions of the Contract, including but not limited to those governing changes, Unit Price Work, and Work performed on a cost-plus-fee basis, as applicable.

1 unexecuted counterparts of the Agreement accompany this Notice of Award, and one copy of the Contract Documents accompanies this Notice of Award, or has been transmitted or made available to Bidder electronically.

☐ Drawings will be delivered separately from the other Contract Documents.

You must comply with the following conditions precedent within 15 days of the date of receipt of this Notice of Award:

1. Deliver to Owner 1 counterparts of the Agreement, signed by Bidder (as Contractor).
2. Deliver with the signed Agreement(s) the Contract security (such as required performance and payment bonds) and insurance documentation, as specified in the Instructions to Bidders and in the General Conditions, Articles 2 and 6.
3. Other conditions precedent (if any):

Failure to comply with these conditions within the time specified will entitle Owner to consider you in default, annul this Notice of Award, and declare your Bid security forfeited.

Within 10 days after you comply with the above conditions, Owner will return to you one fully signed counterpart of the Agreement, together with any additional copies of the Contract Documents as indicated in Paragraph 2.02 of the General Conditions.

Owner: Village of Jackson

By (signature): _____

Name (printed): _____

Title: _____

Copy to Engineer

00 51 00 Notice of Award

EJCDC® C-510, Notice of Award.

Copyright © 2018 National Society of Professional Engineers, American Council of Engineering Companies, and American Society of Civil Engineers. All rights reserved.

G:\05\05900\05900007\Spec\Construction Contracts\1_NOA to Owner\NOA Doc_05900007.docx

BID
CEDAR CREEK DOG PARK PROJECT
VILLAGE OF JACKON
WASHINGTON COUNTY, WI

PROJECT #05900007

TABLE OF ARTICLES

<u>Article Number</u>	<u>Article</u>
1	Owner and Bidder
2	Attachments to this Bid
3	Basis of Bid – Unit Prices
4	Time of Completion
5	Bidders Acknowledgements: Acceptance Period, Instructions, and Receipt of Addenda
6	Bidder's Representations and Certifications

ARTICLE 1 - OWNER AND BIDDER

- 1.01 This Bid is submitted to:
- Quest CDN/vBID (www.QuestCDN.com)
- Access the electronic bid form by downloading the project documents, and select the online bidding button at the top of the advertisement. Contact Quest at (952) 233-1632 if you have questions on how to upload your bid.
- 1.02 The undersigned Bidder proposes and agrees, if this Bid is accepted, to enter into an Agreement with Owner in the form included in the Bidding Documents to perform all Work as specified or indicated in the Bidding Documents for the prices and within the times indicated in this Bid and in accordance with the other terms and conditions of the Bidding Documents.

ARTICLE 2 - ATTACHMENTS TO THIS BID

- 2.01 The following documents are submitted with and made a condition of this Bid:
- A. Required Bid security Bid Bond
 - B. List of Proposed Subcontractors
 - Homer Tree Services - Clearing & Grubbing
 - Property Solutions Contracting - Site Work
 -
 - C. List of Proposed Suppliers
 - TBD
 -
 -
 - D. Evidence of authority to do business in the state of the Project; or a written covenant to obtain such authority within the time for acceptance of Bids;
 - E. Contractor's license number as evidence of Bidder's State Contractor's License or a covenant by Bidder to obtain said license within the time for acceptance of Bids;
 - F. Required Bidder Qualifications Statement with Supporting Data;

ARTICLE 3 - BASIS OF BID – LUMP SUM AND UNIT PRICES

- 3.01 Unit Price Bids
- A. Bidder will perform the following Work at the indicated unit prices:

ITEM NO.	ITEM DESCRIPTION	EST. QTY	UNITS	UNIT PRICE	TOTAL PRICE
-------------	---------------------	-------------	-------	---------------	----------------

COMPLETE AND SUBMIT BID ITEMS VIA QUEST vBID ONLINE

B. Bidder acknowledges that:

1. each Bid Unit Price includes an amount considered by Bidder to be adequate to cover Contractor's overhead and profit for each separately identified item, and
2. estimated quantities are not guaranteed, and are solely for the purpose of comparison of Bids, and final payment for all Unit Price Work will be based on actual quantities, determined as provided in the Contract Documents.

ARTICLE 4 - TIME OF COMPLETION

- 4.01 Bidder agrees that the Work will be substantially complete within 60 calendar days after the date when the Contract Times commence to run as provided in Paragraph 4.01 of the General Conditions, and will be completed and ready for final payment in accordance with Paragraph 15.06 of the General Conditions within 90 calendar days after the date when the Contract Times commence to run.
- 4.02 Bidder accepts the provisions of the Agreement as to liquidated damages.

ARTICLE 5 - BIDDER'S ACKNOWLEDGEMENTS: ACCEPTANCE PERIOD, INSTRUCTIONS, AND RECEIPT OF ADDENDA

5.01 Bid Acceptance Period

- A. This Bid will remain subject to acceptance for 60 days after the Bid opening, or for such longer period of time that Bidder may agree to in writing upon request of Owner.

5.02 Instructions to Bidders

- A. Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid security.

5.03 Receipt of Addenda

- A. Bidder hereby acknowledges receipt of the following Addenda:

Addendum Number	Addendum Date
1	6/17/2025
2	6/30/2025
X	X

ARTICLE 6 - BIDDER'S REPRESENTATIONS AND CERTIFICATIONS

6.01 Bidder's Representations

- A. In submitting this Bid, Bidder represents the following:

1. Bidder has examined and carefully studied the Bidding Documents, including Addenda.
2. Bidder has visited the Site, conducted a thorough visual examination of the Site and adjacent areas, and become familiar with the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
3. Bidder is familiar with all Laws and Regulations that may affect cost, progress, and performance of the Work.
4. Bidder has carefully studied the reports of explorations and tests of subsurface conditions at or adjacent to the Site and the drawings of physical conditions relating to existing surface or subsurface structures at the Site that have been identified in the Supplementary Conditions, with respect to the Technical Data in such reports and drawings.
5. Bidder has carefully studied the reports and drawings relating to Hazardous Environmental Conditions, if any, at or adjacent to the Site that have been identified in the Supplementary Conditions, with respect to Technical Data in such reports and drawings.
6. Bidder has considered the information known to Bidder itself; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Bidding Documents; and the Technical

Data identified in the Supplementary Conditions or by definition, with respect to the effect of such information, observations, and Technical Data on (a) the cost, progress, and performance of the Work; (b) the means, methods, techniques, sequences, and procedures of construction to be employed by Bidder, if selected as Contractor; and (c) Bidder's (Contractor's) safety precautions and programs.

7. Based on the information and observations referred to in the preceding paragraph, Bidder agrees that no further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract.
8. Bidder is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Bidding Documents.
9. Bidder has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Bidder has discovered in the Bidding Documents, and of discrepancies between Site conditions and the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.
10. The Bidding Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.
11. The submission of this Bid constitutes an incontrovertible representation by Bidder that without exception the Bid and all prices in the Bid are premised upon performing and furnishing the Work required by the Bidding Documents.

6.02 Bidder's Certifications

A. The Bidder certifies the following:

1. This Bid is genuine and not made in the interest of or on behalf of any undisclosed individual or entity and is not submitted in conformity with any collusive agreement or rules of any group, association, organization, or corporation.
2. Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid.
3. Bidder has not solicited or induced any individual or entity to refrain from bidding.
4. Bidder has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for the Contract. For the purposes of this Paragraph 8.02.A:
 - a. Corrupt practice means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process.
 - b. Fraudulent practice means an intentional misrepresentation of facts made (a) to influence the bidding process to the detriment of Owner, (b) to establish bid prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition.

- c. Collusive practice means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish bid prices at artificial, non-competitive levels.
- d. Coercive practice means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

BIDDER: Lowe Underground, Inc.

BIDDER hereby submits this Bid as set forth above:

Bidder:

Lowe Underground, Inc.

(typed or printed name of organization)

By:



(individual's signature)

Name:

Tyler Lowe

(typed or printed)

Title:

President

(typed or printed)

Date:

7/2/2025

(typed or printed)

If Bidder is a corporation, a partnership, or a joint venture, attach evidence of authority to sign.

Attest:



(individual's signature)

Name:

William Conley

(typed or printed)

Title:

Witness

(typed or printed)

Date:

7/2/2025

(typed or printed)

Address for giving notices:

13201 W. Silver Spring Rd. Butler, WI 53007

Bidder's Contact:

Name:

Tyler Lowe

(typed or printed)

Title:

President

(typed or printed)

Phone:

262-613-1142

Email:

tyler@loweug.com

Address:

13201 W. Silver Spring Rd. Butler, WI 53007

Bidder's Contractor License No.: (if applicable)

1103087



TO WHOM IT MAY CONCERN:

I, Tyler Lowe, hereby warrant that I am the president of Lowe Underground, Inc. and have the sole authority to sign contracts and other construction documents on behalf of the corporation.

Signed: *Tyler Lowe* Date: 5/14/2025

Lowe Underground, Inc.
Tyler Lowe



State of Wisconsin
Department of Financial Institutions

ARTICLES OF INCORPORATION - STOCK FOR-PROFIT CORPORATION

Executed by the undersigned for the purpose of forming a Wisconsin Stock For-Profit Corporation under Chapter 180 of the Wisconsin Statutes:

- Article 1. **Name of the corporation:**
 LOWE Underground, Inc.
- Article 2. **The corporation is organized under Ch. 180 of the Wisconsin Statutes.**
- Article 3. **Name of the initial registered agent:**
 Edward J. Lawton
- Article 4. **Street address of the initial registered office:**
 2 E. Mifflin Street, Suite 200
 Madison, WI 53703
 United States of America
- Article 5. **Number of shares of stock the corporation shall be authorized to issue:**
 Number of Shares Authorized: 100
 Class: Common
- Article 6. **Name and complete address of each incorporator:**
 Edward J. Lawton
 2 E. Mifflin Street, Suite 200
 Madison, WI 53703
 United States of America
- Other provisions (optional). (No other provisions declared.)
- Other Information. **This document was drafted by:**
 Edward J. Lawton
- Incorporator signature:**
 Edward J. Lawton

Date & Time of Receipt:

12/8/2021 3:37:41 PM

Order Number:

202112085850597

**ARTICLES OF INCORPORATION - Wisconsin Stock For-Profit Corporation (Ch.
180)**

--

Filing Fee: \$100.00
Total Fee: \$100.00

ENDORSEMENT

**State of Wisconsin
Department of Financial Institutions**

EFFECTIVE DATE	
12/8/2021	

FILED 12/8/2021	
	Entity ID Number L072708



EIN Assistant

1. New Progress 2. EIN Assigned 3. Authorize Agent 4. Acknowledge 5. EIN Confirmation

Congratulations! The EIN has been successfully assigned.

EIN Assigned: **87-3994307**

Legal Name **LOWE UNDERGROUND INC**

The confirmation letter will be mailed to the applicant. This letter will be the applicant's official IRS notice and will contain important information regarding the EIN. Allow up to 4 weeks for the letter to arrive by mail.

We strongly recommend you print this page for your records.

Click "Continue" to get additional information about using the new EIN.

[Continue >>](#)

Help Topics

[Can the EIN be used before the confirmation letter is received?](#)



EIN Assistant

[1. New Program](#)[2. Identify](#)[3. Authenticate](#)[4. Application](#)[5. Summary](#)**5. EIN Confirmation****Summary of your information**

Please review the information you are about to submit. If any of the information below is incorrect, you will need to [start a new application](#).

Click the "Submit" button at the bottom of the page to receive your EIN.

Organization Type: Corporation**Corporation Information**

Legal name:	LOWE UNDERGROUND INC
County:	WAUKESHA
State/Territory:	WI
Date Corporation started or acquired:	DECEMBER 2021
Closing month of accounting year:	DECEMBER
State/Territory where articles of organization are (or will be) filed:	WI

Addresses

Physical Location:	13201 W SILVER DRIVE BUTLER WI 53007
Phone Number:	262-781-9210
TPD Name:	EDWARD J LAWTON
TPD Address:	2 E MIFFLIN STREET SUITE 200 MADISON WI 53703
TPD Phone Number:	608-283-6759

Responsible Party

Name:	TYLER LOWE
SSN/ITIN:	XXX-XX-8534

Principal Business Activity

What your business/organization does:	CONSTRUCTION
Principal products/services:	ELECTRICAL

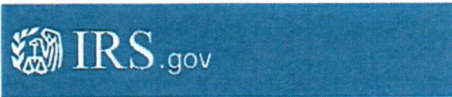
Additional Corporation Information

Owens a \$5,000 pounds or greater highway motor vehicle:	NO
Involves gambling/wagering:	NO
Involves alcohol, tobacco or firearms:	NO
Files Form 720 (Quarterly Federal Excise Tax Return):	NO
Has employees who receive Forms W-2:	NO
Reason for Applying:	STARTED A NEW BUSINESS

We strongly recommend you print this summary page for your records as this will be your only copy of the application. You will not be able to return to this page after you click the "Submit" button.

Click "Submit" to send your request and receive your EIN.

Once you submit, please wait while your application is being processed. It can take up to two minutes for your application to be processed.

**EIN Assistant**[Home](#) [About](#) [Privacy](#) [Accessibility](#) [Download Forms](#) [Businesses](#) [Partners](#)**5. EIN Confirmation****Additional Information about your EIN**

We suggest you print this page for your records.

When Can You Use Your EIN?

This EIN is your permanent number and can be used immediately for most of your business needs, including:

- Opening a bank account
- Applying for business licenses
- Filing a tax return by mail.

However, it will take up to two weeks before your EIN becomes part of the IRS's permanent records. You must wait until this occurs before you can:

- File an electronic return
- Make an electronic payment
- Pass an IRS Taxpayer Identification Number (TIN) matching program.

Next Steps

You can download IRS forms, publications, and tax returns at <http://www.irs.gov/formspublic>

Corrections?

If you need to make changes to your organization's information, you must do so in writing and mail the information to the address provided at <https://www.irs.gov/businesses/business-name-change>.

[<< Back](#)[Continue >>](#)

BIDDER QUALIFICATIONS

DOCUMENT INCLUDES: *Information necessary to determine if BIDDER is qualified to do work.*

QUESTIONNAIRE CONTENTS: *Contents of questionnaire will be considered confidential. If OWNER is not satisfied with sufficiency of answers, bid may be rejected or additional information required.*

I. IDENTIFICATION

Name of Bidder Lowe Underground, Inc.

Bidder's Address 13201 W. Silver Spring Rd.

City Butler State Wisconsin Zip 53007

Telephone No. 262-613-1142

When Organized? 12/8/2021

Where Incorporated? Wisconsin

How many years have you been engaged in contracting business under present firm name? 4

II. EXPERIENCE

Contracts on hand (attach list of present contracts, including schedule as to estimated completion date and gross amount of each contract).

General character of work performed by your firm.

Excavation/Storm Sewer/Site Work

Have you ever failed to complete any work awarded to you? Yes___ No X

If so, attach statement showing where and why?

Have you ever defaulted on a contract? Yes___ No X

If so, attach statement showing where and why?

Attach list of more important contracts completed by your firm including kind of work and approximate cost.

Attach statement of background and experience of principal members of your personnel, including officers.

Attach list of similar projects completed by your firm in last five (5) years including description of work, approximate cost of work, and phone number and address for Owner's contact person.

III. EQUIPMENT

Attach list of your major equipment.

IV. CONTRACTOR'S FINANCIAL STATEMENT

Credit available. Furnish written evidence, preferable from banks.

Condition of close of business on May 5th, 2025.

ASSETS

1.	Cash	\$ <u>SEE ATTACHED</u>
2.	Accounts receivable	\$ <u>SEE ATTACHED</u>
3.	Real estate equity	\$ <u>SEE ATTACHED</u>
4.	Material in stock	\$ <u>SEE ATTACHED</u>
5.	Equipment, book value	\$ <u>SEE ATTACHED</u>
6.	Furniture, fixtures, book value	\$ <u>SEE ATTACHED</u>
7.	Other Assets	\$ <u>SEE ATTACHED</u>
	TOTAL ASSETS =	\$ <u>SEE ATTACHED</u>

LIABILITIES

1.	Accounts, notes and interest payable	\$ <u>SEE ATTACHED</u>
2.	Other Liabilities	\$ <u>SEE ATTACHED</u>
	TOTAL LIABILITIES =	\$ <u>SEE ATTACHED</u>

NET WORTH: \$ SEE ATTACHED

BONDING CAPACITY \$ 2,000,000 Aggregate

IV. ADDITIONAL INFORMATION MAY BE SUBMITTED IF DESIRED

Dated at Butler, WI this 2nd day of July, 2025.
(City, State)

Name of organization: Lowe Underground, Inc.

By: *Tyler Lowe*

Title: President

State of: Wisconsin

County of: Waukesha

Tyler Lowe being duly sworn that he/she is
(Name)

President of Lowe Underground, Inc.
(Title) (Name of Organization)

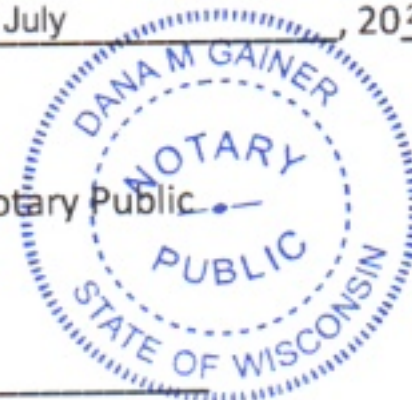
and that the answers to foregoing questions and all statements contained are true and correct.

Signed *Tyler Lowe*

Subscribed and sworn to before me this 2nd day of July, 2025

Dana M. Gainer, Notary Public

My commission expires 7-16-28



SIMILAR/IMPORTANT PROJECTS

Jones Road Parking Lot (2024 Delafield, WI) – Construction of New Parking Lot including storm sewer install, paving, grading, concrete sidewalks, new pond, and excavation for electrical conduit. Joe Moravec (DFD) 608-228-7680 \$175,000

State Fair Infield Storage (2024 West Allis, WI) – Renovation of the Infield at Milwaukee Mile Speedway including storm sewer install, paving, grading, concrete pads, fencing, and excavation for electrical conduit. Heather Beilke (DFD) 414-550-3524 \$225,000

West Allis PD (2023 West Allis, WI) – Site Work for Install of New Generator including fencing, brick patching, concrete pads, and excavation for electrical conduit.

Frank Macino (Donohue) 312-583-7233 \$110,000

Asset List	Using (name)	Last to use (name)	Issues with equipment?	Duration of use
Volvo Dump Truck				
Keniworth Dump				
650 JD Dozer 2024				
JD 135 Excavator				
JD 210 Excavator				
700 JD Dozer 2023				
Tag trailer triple axcel				
Small internatation Dump				
Sterling Yellow City MKE Dump				
F750 Red Dump				
450 Dump Ford old				
450 Dump ford new				
Chevy Dump 3500				
F450 Black flat bed				
F150 Single Cab Long Bed				
Mazddddaaaaa Shovel				
Tilt Deck Trailer				
Old Ramp one (needs repair)				
Shitty light duty flat bed car carrier				
Felling Trailer Skid Trailer #1				
Felling Trailer Skid Trailer #2				
Tag trailer with air brakes				
Yellow tag trailer				
Wire reel trailer				
Big reel trailer				
Yellow Reel Trailer				
Cummins reel trailer				
20x23 Vermeer				
20x23 Vermeer				
23x24 Vermeer				
20x22 Vermeer				
Semi Box truck Aldo				
Automatic drill box truck				
Jack Drill truck				
Case front end loader				
135 Excavator JD				
85 Excavator JD				
E50 Excavator Bobcat Tint				
E50 Excavator Bobcat				
E35 Excavator				
E35 Excavator				
JCB excavator				
Scrubber				

E10 baby mini
JD Skid
770 Track Loader Skid
775 Poblocki #1 Skid
775 Poblocki #2 Skid
Pure P skid 250 Bobcat
300 Skid Bobcat
Forks Skid #1
Forks Skid #2
Sweeper Skid Steer
Trencher Excavator
Vac Wagon #1
Vac Wagon #2
Large Hydro Vac Pete
White blue digger derrick
Newer white digger derrick
Red Digger derrick needs fixed
F450 Bucket Truck
Old Big Bucket truck
Newer big bucket truck
Pole Tipper Attachement #1
Pole Tipper Attachement #2
Auger truck ***
Core drill #1 Jack
Core Drill #2 Aldo
Core drill #3 Goose
Generator #1 Brian
Generator #2
Generator #3
Gas Saw #1
Gas Saw #2
Gas Saw #3
Gas Saw #4
Aircompressor trailer
Ground rod pounder

Location of equipment

Balance Sheet
LOWE UNDERGROUND, INC.
As of Dec, 2024

Page 1

5/2/25 14:37

Company: L4

Assets

PNC CHECKING	161,648.38
ACCOUNTS RECEIVABLE COMMERCIAL	26,400.00
EMPLOYEE ADVANCES	250.00
TRANSPORATION EQUIPMENT	110,000.00
JOB EQUIPMENT	1,554,007.29
ACCUMULATED DEPRECIATION	-1,070,658.35
ACCUM DEPREC JOB EQUIPMENT	-347,455.57
Total Assets	<u>434,191.75</u>

Balance Sheet
LOWE UNDERGROUND, INC.
As of Dec, 2024

Page 2

5/2/25 14:37

Company: L4

Liabilities & Equity

LOANS PAYABLE		396,467.86
ACCOUNTS PAYABLE		-1,531.03
FED/FICA/MEDICARE TAXES 941		10,782.15
WI WITHHOLDING WT-6		11,365.00
ACCRUED PAYROLL		-0.01
STATE UNEMPLOYMENT TAX		2,640.43
ACCRUED SALES TAX--WI		891.00

Equity

COMMON STOCK	500.00
RETAINED EARNINGS	26,620.75
PROFIT DISTRIBUTION	-70,717.00
YEAR TO DATE PROFIT OR LOSS	<u>57,172.60</u>

Total Equity	13,576.35
Total Liabilities & Equity	<u><u>434,191.75</u></u>

November 25, 2024



Lowe Underground, Inc.
13201 W. Silver Spring Drive
Butler, WI 53007

RE: Lowe Underground, Inc. 2025 Bonding Capacity

To Whom It May Concern:

Old Republic Surety Company has established surety credit for Lowe Underground, Inc. for single projects of \$1,000,000 and an aggregate of \$2,000,000. Old Republic Surety Company is rated "A+" (Superior) by AM Best with a financial size category of XV (\$2 billion or greater).

If Lowe Underground, Inc. is awarded a contract and requests that we provide the necessary Performance and/or Payment Bonds, we will be prepared to execute the bonds subject to our acceptable review of the contract terms and conditions, bond forms, appropriate contract funding and any other underwriting considerations at the time of the request.

Our consideration and issuance of bonds is a matter solely between Lowe Underground, Inc. and ourselves, and we assume no liability to third parties or to you by the issuance of this letter.

We trust that this information meets with your satisfaction. If there are further questions, please feel free to contact me.

Sincerely,
Old Republic Surety Company

A handwritten signature in black ink, appearing to read "Terence R. Geszvain", written over a circular corporate seal.

Terence R. Geszvain,
Attorney-in-Fact



Knowledge.
Experience.
Trust.

Surety Bonding & Insurance

CONTRACTS ON HAND

NAME: Malone Park Improvements – New Berlin, WI

EST. COMPLETION: June 2026

CONTRACT AMOUNT: \$1,150,000

NAME: McGaw Park Pickleball Courts – Fitchburg, WI

EST. COMPLETION: November 2025

CONTRACT AMOUNT: \$225,000

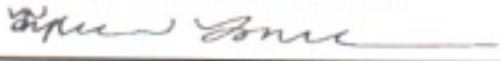
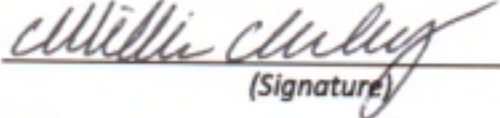
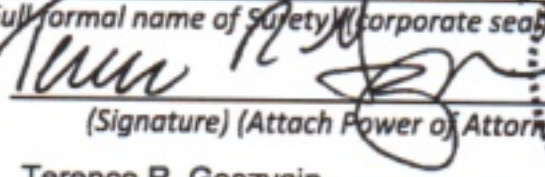
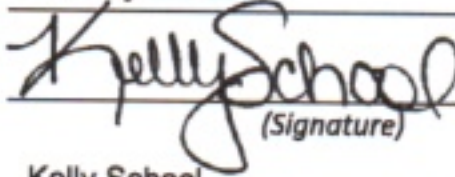
STATEMENT OF BACKGROUND/EXPERIENCE OF PRINCIPAL MEMBERS

Tyler Lowe – PM/Estimator 10+ Years Experience Excavation/Earthwork

Connor Anderson – PM 10+ Years Excavation/Storm Sewer

Max Anderson – Foreman 10+ Years Excavation/Directional Drilling

BID BOND (PENAL SUM FORM)

Bidder Name: Lowe Underground, Inc. Address (principal place of business): 13201 W. Silver Spring Road Butler, WI 53007	Surety Name: Merchants National Bonding, Inc. Address (principal place of business): 6700 Westown Parkway West Des Moines, IA 50266-7754
Owner Name: Village of Jackson Address (principal place of business): N168 W19851, Main Street Jackson, WI 53037	Bid Project (name and location): Cedar Creek Dog Park Project #05900007 Bid Due Date: July 2, 2025
Bond Penal Sum: Five Percent (5%) of Principal's Bid Date of Bond: July 1, 2025	
Surety and Bidder, intending to be legally bound hereby, subject to the terms set forth in this Bid Bond, do each cause this Bid Bond to be duly executed by an authorized officer, agent, or representative.	
Bidder Lowe Underground, Inc. (Full formal name of Bidder) By: <u></u> (Signature) Name: <u>Tyler Lowe</u> (Printed or typed) Title: <u>President</u> Attest: <u></u> (Signature) Name: <u>William Conley</u> (Printed or typed) Title: <u>Witness</u>	Surety Merchants National Bonding, Inc. (Full formal name of Surety) (Corporate seal) By: <u></u> (Signature) (Attach Power of Attorney) Name: <u>Terence R. Geszvain</u> (Printed or typed) Title: <u>Attorney-in-Fact</u> Attest: <u></u> (Signature) Name: <u>Kelly School</u> (Printed or typed) Title: <u>Witness</u>
Notes: (1) Note: Addresses are to be used for giving any required notice. (2) Provide execution by any additional parties, such as joint venturers, if necessary.	



1. Bidder and Surety, jointly and severally, bind themselves, their heirs, executors, administrators, successors, and assigns to pay to Owner upon default of Bidder the penal sum set forth on the face of this Bond. Payment of the penal sum is the extent of Bidder's and Surety's liability. Recovery of such penal sum under the terms of this Bond will be Owner's sole and exclusive remedy upon default of Bidder.
2. Default of Bidder occurs upon the failure of Bidder to deliver within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents.
3. This obligation will be null and void if:
 - 3.1. Owner accepts Bidder's Bid and Bidder delivers within the time required by the Bidding Documents (or any extension thereof agreed to in writing by Owner) the executed Agreement required by the Bidding Documents and any performance and payment bonds required by the Bidding Documents, or
 - 3.2. All Bids are rejected by Owner, or
 - 3.3. Owner fails to issue a Notice of Award to Bidder within the time specified in the Bidding Documents (or any extension thereof agreed to in writing by Bidder and, if applicable, consented to by Surety when required by Paragraph 5 hereof).
4. Payment under this Bond will be due and payable upon default of Bidder and within 30 calendar days after receipt by Bidder and Surety of written notice of default from Owner, which notice will be given with reasonable promptness, identifying this Bond and the Project and including a statement of the amount due.
5. Surety waives notice of any and all defenses based on or arising out of any time extension to issue Notice of Award agreed to in writing by Owner and Bidder, provided that the total time for issuing Notice of Award including extensions does not in the aggregate exceed 120 days from the Bid due date without Surety's written consent.
6. No suit or action will be commenced under this Bond prior to 30 calendar days after the notice of default required in Paragraph 4 above is received by Bidder and Surety, and in no case later than one year after the Bid due date.
7. Any suit or action under this Bond will be commenced only in a court of competent jurisdiction located in the state in which the Project is located.
8. Notices required hereunder must be in writing and sent to Bidder and Surety at their respective addresses shown on the face of this Bond. Such notices may be sent by personal delivery, commercial courier, or by United States Postal Service registered or certified mail, return receipt requested, postage pre-paid, and will be deemed to be effective upon receipt by the party concerned.
9. Surety shall cause to be attached to this Bond a current and effective Power of Attorney evidencing the authority of the officer, agent, or representative who executed this Bond on behalf of Surety to execute, seal, and deliver such Bond and bind the Surety thereby.
10. This Bond is intended to conform to all applicable statutory requirements. Any applicable requirement of any applicable statute that has been omitted from this Bond will be deemed to be included herein as if set forth at length. If any provision of this Bond conflicts with any applicable statute, then the provision of said statute governs and the remainder of this Bond that is not in conflict therewith continues in full force and effect.
11. The term "Bid" as used herein includes a Bid, offer, or proposal as applicable.

MERCHANTS
BONDING COMPANY™
POWER OF ATTORNEY

Know All Persons By These Presents, that MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., both being corporations of the State of Iowa, d/b/a Merchants National Indemnity Company (in California only) (herein collectively called the "Companies") do hereby make, constitute and appoint, individually,

Chris Brehmer; Jason A Braatz; Linda Mengel; Melissa Babiak; Randy L Brehmer; Terence R Geszvain

their true and lawful Attorney(s)-in-Fact, to sign its name as surety(ies) and to execute, seal and acknowledge any and all bonds, undertakings, contracts and other written instruments in the nature thereof, on behalf of the Companies in their business of guaranteeing the fidelity of persons, guaranteeing the performance of contracts and executing or guaranteeing bonds and undertakings required or permitted in any actions or proceedings allowed by law.

This Power-of-Attorney is granted and is signed and sealed by facsimile under and by authority of the following By-Laws adopted by the Board of Directors of Merchants Bonding Company (Mutual) on April 23, 2011 and amended August 14, 2015 and adopted by the Board of Directors of Merchants National Bonding, Inc., on October 16, 2015.

"The President, Secretary, Treasurer, or any Assistant Treasurer or any Assistant Secretary or any Vice President shall have power and authority to appoint Attorneys-in-Fact, and to authorize them to execute on behalf of the Company, and attach the seal of the Company thereto, bonds and undertakings, recognizances, contracts of indemnity and other writings obligatory in the nature thereof."

"The signature of any authorized officer and the seal of the Company may be affixed by facsimile or electronic transmission to any Power of Attorney or Certification thereof authorizing the execution and delivery of any bond, undertaking, recognizance, or other suretyship obligations of the Company, and such signature and seal when so used shall have the same force and effect as though manually fixed."

In connection with obligations in favor of the Florida Department of Transportation only, it is agreed that the power and authority hereby given to the Attorney-in-Fact includes any and all consents for the release of retained percentages and/or final estimates on engineering and construction contracts required by the State of Florida Department of Transportation. It is fully understood that consenting to the State of Florida Department of Transportation making payment of the final estimate to the Contractor and/or its assignee, shall not relieve this surety company of any of its obligations under its bond.

In connection with obligations in favor of the Kentucky Department of Highways only, it is agreed that the power and authority hereby given to the Attorney-in-Fact cannot be modified or revoked unless prior written personal notice of such intent has been given to the Commissioner-Department of Highways of the Commonwealth of Kentucky at least thirty (30) days prior to the modification or revocation.

In Witness Whereof, the Companies have caused this instrument to be signed and sealed this 3rd day of February, 2024.



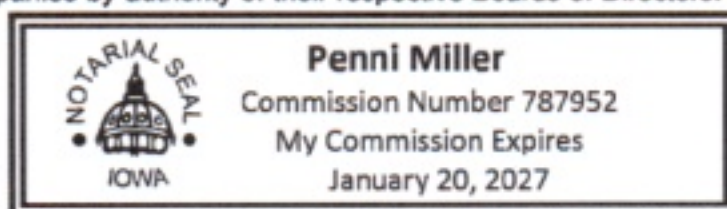
MERCHANTS BONDING COMPANY (MUTUAL)
MERCHANTS NATIONAL BONDING, INC.
d/b/a MERCHANTS NATIONAL INDEMNITY COMPANY

By

Larry Taylor
President

STATE OF IOWA
COUNTY OF DALLAS ss.

On this 3rd day of February, 2024, before me appeared Larry Taylor, to me personally known, who being by me duly sworn did say that he is President of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC.; and that the seals affixed to the foregoing instrument are the Corporate Seals of the Companies; and that the said instrument was signed and sealed in behalf of the Companies by authority of their respective Boards of Directors.



(Expiration of notary's commission does not invalidate this instrument)

[Signature]
Notary Public

I, William Warner, Jr., Secretary of MERCHANTS BONDING COMPANY (MUTUAL) and MERCHANTS NATIONAL BONDING, INC., do hereby certify that the above and foregoing is a true and correct copy of the POWER-OF-ATTORNEY executed by said Companies, which is still in full force and effect and has not been amended or revoked.

In Witness Whereof, I have hereunto set my hand and affixed the seal of the Companies on this 1st day of July, 2025.



William Warner Jr.
Secretary

Village of Jackson Cedar Creek Dog Park Project (#9734010)

Owner: Village of Jackson

Solicitor: MSA Professional Services - Baraboo

07/02/2025 10:00 AM CDT

MSA Project #05900007

				Lowe Underground, Inc.		C.W. Purpero, Inc	
Item Code	Item Description	UofM	Quantity	Unit Price	Extension	Unit Price	Extension
General							
	MOBILIZATION, BONDS &						
1	INSURANCE	LS	1	\$16,000.00	\$16,000.00	\$8,000.00	\$8,000.00
2	CONSTRUCTION LAYOUT	LS	1	\$3,850.00	\$3,850.00	\$5,000.00	\$5,000.00
	EROSION AND SEDIMENTATION						
3	CONTROL	LS	1	\$7,650.00	\$7,650.00	\$17,000.00	\$17,000.00
4	TURF AND SITE RESTORATION	LS	1	\$42,841.00	\$42,841.00	\$55,500.00	\$55,500.00
5	CLEARING AND GRUBBING	LS	1	\$21,244.00	\$21,244.00	\$31,000.00	\$31,000.00
6	UNCLASSIFIED EXCAVATION	LS	1	\$16,750.00	\$16,750.00	\$69,000.00	\$69,000.00
	5-INCH CONCRETE SIDEWALK						
7	WITH BASE	SF	450	\$14.50	\$6,525.00	\$26.00	\$11,700.00
	POST AND WOVEN WIRE FENCE,						
8	4-FOOT	LF	1970	\$30.24	\$59,572.80	\$29.00	\$57,130.00
	POST AND WOVEN WIRE FENCE,						
9	PEDESTRIAN GATE	EA	3	\$1,098.00	\$3,294.00	\$1,036.00	\$3,108.00
	POST AND WOVEN WIRE FENCE,						
10	SERVICE GATE	EA	2	\$2,978.00	\$5,956.00	\$2,690.00	\$5,380.00
11	WOOD CHIP PATH	CY	370	\$31.69	\$11,725.30	\$45.00	\$16,650.00
	DENSE GRADED BASE, 1 1/4						
12	INCH	TON	450	\$35.00	\$15,750.00	\$55.00	\$24,750.00
13	GEOTEXTILE FABRIC, TYPE DF	SY	2400	\$2.69	\$6,456.00	\$2.60	\$6,240.00
Base Bid Total Lines 1 - 13:				\$217,614.10		\$310,458.00	



Amendment

Amendment No: 1

MSA Design Project Number: 05900007
MSA Construction Project Number: 05900011
Date of Issuance: 01/16/2024

This is an amendment to the Agreement dated July 7, 2025 and does acknowledge that MSA Professional Services, Inc. (MSA) is authorized to begin work on the following project amendment:

MSA PROFESSIONAL SERVICES, INC (MSA)

Address: 1230 South Boulevard, Baraboo, WI 53913

Phone: (608) 356-2771

Representative: Marcus Rue, PE

Email: mrue@msa-ps.com

VILLAGE OF JACKSON (OWNER)

Address: N165W20330 Hickory Lane, Jackson, WI 53037

Phone: (262) 677-9665 x 113

Representative: Tyler Mentzel

Email: tyler.mentzel@villageofjacksonwi.gov

Project Name: Cedar Run Dog Park Improvements

The project scope has changed due to: Addition of Construction Related Services

The scope of the work authorized is: See Attachment A: Scope of Services

The schedule to perform the work is: Approximate Start Date: July 2025
Approximate Completion Date: June 2026

The estimated fee for the work is: \$15,550

Any attachments or exhibits referenced in this Amendment are made part of the original Agreement. Payment for these services will be on a time and expense basis. Attachment B: Rate Schedule is attached and made part of this Agreement

Approval: MSA shall commence work on this project in accordance with your written authorization. This authorization is acknowledged by signature of the authorized representatives of the parties to this Amendment. A copy of this Amendment signed by the authorized representatives shall be returned for our files. If a signed copy of this Authorization is not received by MSA within seven days from the date of issuance, MSA may stop work on the project.

VILLAGE OF JACKSON

Tyler Mentzel
Parks & Recreation Director
Date: _____

MSA PROFESSIONAL SERVICES, INC.

Marcus Rue

Marcus Rue, PE
Team Leader
Date: 7/21/2025

PROJECT UNDERSTANDING

The bid opening for the Village of Jackson's Cedar Run Community Dog Park project was held on July 2, 2025, at 10:00 a.m. Per the bidding documents, substantial completion is targeted for May 15, 2026, with final completion set for June 15, 2026.

This Amendment authorizes Construction Related Services under a new project number 05900011 associated with the prior Professional Services Agreement Cedar Run Dog Park Improvements for design and bidding services MSA project number 05900007. The construction-related services detailed below will be provided on a time and expense basis and are separate from the lump sum contract of the design and bidding services.

Construction Administration/Observation (assumes 4 weeks of active construction activity)

1. Construction Administration

- a. Manage and coordinate project team, budget and schedules. Maintain communication with Owner and stakeholders on project.
- b. Facilitate a preconstruction meeting and incidental progress meetings.
- c. Respond to Contractor Requests for Information and assist in interpretation of contract documents in person, in writing, or by telephone.
- d. Review Contractor Shop Drawings, Submittals, Schedules and Samples for compliance with Construction Documents. (Assume 20 hours.)
- e. Review Change Order requests from Contractor; recommend Change Orders to Owner as appropriate.
- f. Prepare preliminary and final punch list (items to be completed or corrected), and Substantial Completion Certificate. Review Contractor work and completion documents for compliance with construction contract and readiness for final payment (includes warranty documentation and lien waiver review).

2. Construction Observation

- a. MSA will provide part-time field observation of the construction to observe the progress and quality of the Contractor's work on the Project. Duties and responsibilities of the CO include:
 - i. Attend meetings with Contractor and job progress meetings as needed. (Assume 2 meetings.)
 - ii. Assist in communication between Engineer, Contractor and Owner, especially when additional information, interpretation, or clarification is needed regarding existing conditions or contract documents.
 - iii. Perform on-site observations of Contractor's work in progress to assist Engineer in determining if the Work is in general proceeding in accordance with the Contract Documents. Assume 28 hours including travel time to the site and a total of Four (4) site visits.
 - iv. Maintain and prepare a daily field report recording Contractor's hours and activities at the site.
 - v. Review applications for payment with regard to Work completed, and materials and equipment delivered at the Site. Assume 2 pay applications total.
 - vi. Participate in visits to the Project to determine punch list items, and readiness for Substantial Completion and Final Completion. Assume 10 hours for this work.
 - vii. Prepare Record Drawings based on addenda, Field Orders, Change Orders and Contractor's Records.

Additional Services:

Services that are not included in the above Scope of Services can be provided under separate contract or by amending the scope and fee listed in this Agreement. Examples of additional services that may be needed or desired for completion of the project include:

1. Survey mapping and monumentation
2. Additional meetings not specifically listed in the scope.
3. Additional services required due to active construction schedule extension beyond substantial completion date or the presumed 4-week duration of heavy construction or due to contractor non-performance.
4. Accommodations for environmental hazards, endangered species, or historical or cultural issues at or near the project site.
5. Changes to Owner's electronic Geographic Information System to reflect changes from project.
6. Public Engagement and Meeting.
7. Permit assistance related to surface waters and wetlands.
8. Floodplain Documents and permitting.
9. Work outside the identified construction limits of this Phase.
10. Environmental impacts discovered construction.
11. Wetland Delineation and Associated Permitting

ATTACHMENT B: RATE SCHEDULE

CLASSIFICATION

Administrative
Architects
Community Development Specialists
Digital Design
Environmental Scientists/Hydrogeologists
Geographic Information Systems (GIS)
Housing Administration
Inspectors/Zoning Administrators
IT Support
Land Surveying
Landscape Designers & Architects
Planners
Principals
Professional Engineers/Designers of Engineering Systems
Project Managers
Real Estate Professionals
Staff Engineers
Technicians
Wastewater Treatment Plant Operator

LABOR RATE

\$ 85 – \$154/hr.
\$ 85 – \$198/hr.
\$137 – \$198/hr.
\$115 – \$151/hr.
\$110 – \$193/hr.
\$100 – \$193/hr.
\$ 97 – \$198/hr.
\$110 – \$160/hr.
\$175 – \$193/hr.
\$ 85 – \$198/hr.
\$ 85 – \$220/hr.
\$ 85 – \$215/hr.
\$225 – \$314/hr.
\$155 – \$204/hr.
\$120 – \$248/hr.
\$140 – \$193/hr.
\$ 85 – \$149/hr.
\$100 – \$151/hr.
\$ 92 – \$118/hr.

REIMBURSABLE EXPENSES

Copies/Prints	Rate based on volume
Specs/Reports	\$10
Copies	\$0.14/page
Plots.....	\$0.01/sq.in.
Flash Drive.....	\$10
GPS Equipment.....	\$20/hour - \$10.75/hour for DOT
GPS R2 Equipment	\$20/hour - \$2/hour for DOT
Dini Laser Level.....	\$85/per day
Mailing/UPS.....	At cost
Mileage – Reimbursement.....	IRS Rate – IRS Rate + \$5/day
Mileage – MSA Vehicle.....	\$0.70 mile standard/ \$0.69 mile for DOT
Nuclear Density Testing.....	\$30/day
Organic Vapor Field Meter.....	\$100/day
PC/CADD Machine.....	Included in labor rates
Robotic Survey Equipment	\$20/hour - \$10/hour for DOT
Stakes/Lath/Rods	At cost
Travel Expenses, Lodging, & Meals.....	At cost
Traffic Counting Equipment & Data Processing	At cost
Geodimeter.....	\$30/hour
Drone Flight.....	\$375/flight - \$360/flight for DOT

Labor rates represent an average or range for a particular job classification. These rates are in effect until December 31, 2025.

VILLAGE OF JACKSON

**INDEPENDENT AUDITORS' REPORT
AND
FINANCIAL STATEMENTS**

YEAR ENDED DECEMBER 31, 2024

DRAFT 6/27/2025

VILLAGE OF JACKSON

TABLE OF CONTENTS

PAGE(s)

INDEPENDENT AUDITORS' REPORT

1 - 3

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

STATEMENT OF NET POSITION 4

STATEMENT OF ACTIVITIES 5

FUND FINANCIAL STATEMENTS

BALANCE SHEET - GOVERNMENTAL FUNDS 6

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE
SHEET TO THE STATEMENT OF NET POSITION 7

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS 8

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO
THE STATEMENT OF ACTIVITIES 9

STATEMENT OF NET POSITION - PROPRIETARY FUNDS 10

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN
NET POSITION - PROPRIETARY FUNDS 11

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS 12 - 13

STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUND 14

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUND 14

NOTES TO FINANCIAL STATEMENTS 15 - 52

REQUIRED SUPPLEMENTARY INFORMATION

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND REVENUES 54 - 55

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND EXPENDITURES 56 - 57

VILLAGE OF JACKSON

TABLE OF CONTENTS - CONTINUED

PAGE(s)

REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION
LIABILITY (ASSET) - WISCONSIN RETIREMENT SYSTEM 58

SCHEDULE OF CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM 58

SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB
LIABILITY (ASSET) 59

SCHEDULE OF CONTRIBUTIONS - OPEB 59

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION 60 - 63

SUPPLEMENTARY INFORMATION

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE 65

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS -
SPECIAL REVENUE 66

COMBINING BALANCE SHEETS – NONMAJOR GOVERNMENTAL FUNDS -
CAPITAL PROJECTS 67

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS -
CAPITAL PROJECTS 68

INDEPENDENT AUDITORS' REPORT

To the Village Board
Village of Jackson, Wisconsin

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Jackson (the "Village"), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Village of Jackson's basic financial statements as listed in the table of contents.

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, as of December 31, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Change in Accounting Principle

As described in Note 1 to the financial statements, the Village has adopted new accounting guidance, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* and GASB Statement No. 100, *Accounting Changes and Error Corrections-an Amendment of GASB Statement No. 62*.

Our opinions are not modified with respect to these matters.

Responsibilities of Management 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; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

To the Village Board
Village of Jackson, Wisconsin

Required Supplementary Information

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

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 Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management as was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Lucida LLC
Lake Geneva, Wisconsin
June 25, 2025

VILLAGE OF JACKSON
STATEMENT OF NET POSITION
DECEMBER 31, 2024

	Primary Government		
	Governmental	Business-type	
	Activities	Activities	Totals
<u>ASSETS</u>			
Current assets:			
Cash and investments	\$ 15,802,247	\$ 3,157,056	\$ 18,959,303
Taxes receivable	4,636,222	-	4,636,222
Delinquent taxes and special charges	8,931	-	8,931
Accounts receivable (net of allowance of \$453,828)	100,459	844,544	945,003
Inventory	-	49,400	49,400
Prepaid expenditures	128,200	-	128,200
Non-current assets:			
Restricted - cash and investments	47,176	3,206,640	3,253,816
Special assessments receivable	293,701	-	293,701
Capital assets:			
Land	2,259,704	384,719	2,644,423
Construction in progress	4,366,119	2,906,062	7,272,181
Capital leases, net of amortization	215,356	-	215,356
Capital assets, net of accumulated depreciation	50,696,781	36,532,676	87,229,457
TOTAL ASSETS	78,554,896	47,081,097	125,635,993
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pension	2,846,252	351,784	3,198,036
Deferred outflows related to OPEB	102,735	12,697	115,432
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,948,987	364,481	3,313,468
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable, tax equivalent, and other accruals	1,353,197	1,005,793	2,358,990
Accrued salaries and benefits	112,228	6,023	118,251
Accrued interest	87,018	45,147	132,165
Deposits held	1,285,630	-	1,285,630
Developer agreements, due within one year	709,045	-	709,045
Capital leases, due within one year	42,746	-	42,746
Long-term debt, due within one year	1,458,694	270,000	1,728,694
Non-current liabilities:			
Developer agreements, due in more than one year	1,755,450	-	1,755,450
Capital leases, due in more than one year	133,159	-	133,159
Long-term debt, due in more than one year	22,669,892	6,948,193	29,618,085
Unamortized premium on debt	825,050	216,561	1,041,611
Net OPEB liability	214,299	26,486	240,785
Net pension liability	313,522	38,750	352,272
Accrued compensated absences	348,210	82,378	430,588
TOTAL LIABILITIES	31,308,140	8,639,331	39,947,471
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Property taxes	7,320,222	-	7,320,222
Deferred inflows related to pension	1,692,451	209,180	1,901,631
Deferred inflows related to OPEB	124,738	15,417	140,155
TOTAL DEFERRED INFLOWS OF RESOURCES	9,137,411	224,597	9,362,008
<u>NET POSITION</u>			
Net investment in capital assets	36,728,279	32,388,703	69,116,982
Restricted	2,154,789	3,314,016	5,468,805
Unrestricted	2,175,264	2,878,931	5,054,195
TOTAL NET POSITION	\$ 41,058,332	\$ 38,581,650	\$ 79,639,982

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Totals
PRIMARY GOVERNMENT							
GOVERNMENTAL ACTIVITIES							
General government	\$ 995,649	\$ 109,080	\$ -	\$ 41,512	\$ (845,057)	\$ -	\$ (845,057)
Public safety	4,220,213	860,758	560,072	-	(2,799,383)	-	(2,799,383)
Public works	2,235,351	247,798	320,277	-	(1,667,276)	-	(1,667,276)
Culture and recreation	966,464	353,985	-	119,259	(493,220)	-	(493,220)
Conservation and development	678,193	-	-	-	(678,193)	-	(678,193)
Interest and fiscal charges	644,643	-	-	-	(644,643)	-	(644,643)
TOTAL GOVERNMENTAL	9,740,513	1,571,621	880,349	160,771	(7,127,772)	-	(7,127,772)
BUSINESS-TYPE ACTIVITIES							
Water	1,807,651	1,548,186	-	1,154,290	-	894,825	894,825
Sewer	2,563,469	2,001,368	-	1,303,801	-	741,700	741,700
TOTAL BUSINESS-TYPE	4,371,120	3,549,554	-	2,458,091	-	1,636,525	1,636,525
TOTAL PRIMARY GOVERNMENT	\$ 14,111,633	\$ 5,121,175	\$ 880,349	\$ 2,618,862	(7,127,772)	1,636,525	(5,491,247)
GENERAL REVENUES							
Property taxes					6,996,077	-	6,996,077
Mobile home fees					77,180	-	77,180
Other taxes					61,511	-	61,511
Payments in lieu of taxes					189,892	-	189,892
State aids - Unrestricted					643,430	-	643,430
Interest income					534,374	-	534,374
Roof retainage					276,045	-	276,045
Miscellaneous					172,889	-	172,889
Rent					69,779	-	69,779
Gain (loss) on sale of Village property					607,403	-	607,403
TOTAL GENERAL REVENUES					9,628,580	-	9,628,580
CHANGE IN NET POSITION					2,500,808	1,636,525	4,137,333
NET POSITION - BEGINNING OF YEAR					38,557,524	36,765,827	75,323,351
NET POSITION - END OF YEAR					\$ 41,058,332	\$ 38,402,352	\$ 79,460,684

See accompanying notes to basic financial statements.

**VILLAGE OF JACKSON
BALANCE SHEETS
GOVERNMENTAL FUNDS
DECEMBER 31, 2024**

	General Fund	Debt Service Fund	Capital Projects		Nonmajor Governmental Funds	Total Governmental Funds
			General	TID 4		
<u>ASSETS</u>						
Cash and investments	\$ 5,550,096	\$ 1,549,453	\$ 5,287,198	\$ 1,810,794	\$ 1,604,706	\$ 15,802,247
Receivables:						
Taxes	2,694,307	1,035,395	125,712	498,477	282,331	4,636,222
Delinquent taxes and special charges	8,931	-	-	-	-	8,931
Accounts (net of allowance for doubtful accounts of \$453,828)	26,354	-	1,566	-	72,539	100,459
Special assessments	-	-	287,964	-	5,737	293,701
Advances to other funds	572,248	-	1,165,886	-	-	1,738,134
Prepaid expenditures	123,712	-	-	-	4,488	128,200
Restricted Assets:						
Cash and investments	41,904	-	5,272	-	-	47,176
TOTAL ASSETS	9,017,552	2,584,848	6,873,598	2,309,271	1,969,801	22,755,070
<u>LIABILITIES</u>						
Accounts payable and other accruals	202,865	-	1,078,036	-	72,296	1,353,197
Accrued salaries and benefits	93,502	-	-	-	18,726	112,228
Deposits held	2,368	-	1,283,262	-	-	1,285,630
Advance from other funds	-	-	-	1,165,886	572,248	1,738,134
TOTAL LIABILITIES	298,735	-	2,361,298	1,165,886	663,270	4,489,189
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Property taxes	4,278,700	1,654,695	141,862	796,592	448,373	7,320,222
Special assessments	-	-	343,556	-	7,171	350,727
TOTAL DEFERRED INFLOWS OF RESOURCES	4,278,700	1,654,695	485,418	796,592	455,544	7,670,949
<u>FUND BALANCES</u>						
Nonspendable	695,960	-	1,165,886	-	4,488	1,866,334
Restricted	20,899	930,153	-	346,793	16,665	1,314,510
Assigned	-	-	-	-	1,442,521	1,442,521
Unassigned	3,723,258	-	2,860,996	-	(612,687)	5,971,567
TOTAL FUND BALANCES	\$ 4,440,117	\$ 930,153	\$ 4,026,882	\$ 346,793	\$ 850,987	\$ 10,594,932

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
DECEMBER 31, 2024

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS \$ 10,594,932

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds as assets.

Capital assets	\$ 72,509,535	
Accumulated depreciation	<u>(14,971,575)</u>	57,537,960

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as deferred inflows of resources in the funds.
Special assessments

350,727

The Village's proportionate share of the Wisconsin Retirement System net pension liability is reported on the statement of net position, but is not reported in the governmental funds.

(313,522)

The Village's proportionate share of the net OPEB liability for the Local Retiree Life Insurance Fund ("LRLIF") administered by the Wisconsin Department of Employee Trust Funds ("ETF") is reported on the statement of net position, but is not reported in the governmental funds.

(214,299)

Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods, and therefore, are not reported in the governmental funds.

Deferred outflows related to pensions	2,846,252	
Deferred inflows related to pensions	(1,692,451)	
Deferred outflows related to OPEB	102,735	
Deferred inflows related to OPEB	<u>(124,738)</u>	1,131,798

Long-term debt and related items are not due and payable in the current period and, therefore, are not reported in the governmental funds.

Long-term debt and related items at year end consist of:

Long-term debt	(24,128,586)	
Capital leases	(175,905)	
Unamortized premium on debt issuance	(825,050)	
Developer agreements	(2,464,495)	
Compensated absences	<u>(348,210)</u>	(27,942,246)

Accrued interest payable on debt is not due and payable in the current period and, therefore, is not reported as a liability in the governmental funds.

(87,018)

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES \$ 41,058,332

VILLAGE OF JACKSON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2024

	General Fund	Debt Service Fund	Capital Projects			Nonmajor Governmental Funds	Total Governmental Funds
			General	TID 4	TID 7		
REVENUES							
Taxes	\$ 4,345,626	\$ 1,545,216	\$ 184,000	\$ 762,115	\$ -	\$ 491,315	7,328,272
Special assessments	-	-	79,156	-	-	1,434	80,590
Intergovernmental revenue	956,430	-	-	24,910	-	91,245	1,072,585
Licenses and permits	507,425	-	-	-	-	-	507,425
Fines and forfeitures	32,545	-	-	-	-	-	32,545
Charges for services	67,705	-	231,305	-	-	841,181	1,140,191
Intergovernmental charges for services	-	-	-	-	-	434,171	434,171
Interest income	345,917	-	183,356	-	-	5,101	534,374
Other	79,014	-	350,066	-	-	119,871	548,951
TOTAL REVENUES	6,334,662	1,545,216	1,027,883	787,025	-	1,984,318	11,679,104
EXPENDITURES							
Current:							
General government	751,539	-	-	1,900	-	8,897	762,336
Public safety	2,419,391	-	-	-	-	1,301,668	3,721,059
Public works	1,204,650	-	-	-	-	-	1,204,650
Culture and recreation	244,272	-	-	-	-	597,527	841,799
Conservation and development	17,771	-	61,949	-	-	317,907	397,627
Capital outlay	683,241	-	4,217,794	-	-	415,203	5,316,238
Debt Service:							
Principal	-	1,427,313	-	-	-	82,985	1,510,298
Interest and fiscal charges	-	479,593	-	-	-	-	479,593
Debt issuance costs	-	86,811	87,300	-	-	-	174,111
TOTAL EXPENDITURES	5,320,864	1,993,717	4,367,043	1,900	-	2,724,187	14,407,711
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,013,798	(448,501)	(3,339,160)	785,125	-	(739,869)	(2,728,607)
OTHER FINANCING SOURCES (USES)							
Proceeds from sale of capital assets	741	-	-	-	-	641,662	642,403
Proceeds on bonds	-	-	5,695,000	-	-	-	5,695,000
Proceeds on leased vehicles	77,110	-	-	-	-	-	77,110
Premium on debt issuance	-	170,353	-	-	-	-	170,353
Transfers in (out)	(880,384)	840,973	-	-	-	39,411	-
TOTAL OTHER FINANCING SOURCES (USES)	(802,533)	1,011,326	5,695,000	-	-	681,073	6,584,866
NET CHANGE IN FUND BALANCES	211,265	562,825	2,355,840	785,125	-	(58,796)	3,856,259
FUND BALANCES - BEGINNING OF YEAR							
As previously stated	4,228,852	367,328	1,671,042	(438,332)	(589,476)	1,499,259	6,738,673
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	589,476	(589,476)	-
FUND BALANCES - BEGINNING AS RESTATED	4,228,852	367,328	1,671,042	(438,332)	-	909,783	6,738,673
FUND BALANCES - ENDING	\$ 4,440,117	\$ 930,153	\$ 4,026,882	\$ 346,793	\$ -	\$ 850,987	\$ 10,594,932

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL
FUNDS TO THE STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2024

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 3,856,259

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

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

Capital outlay	\$ 5,316,238	
Depreciation expense	<u>(1,945,584)</u>	
		3,370,654

Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.

Special assessments	<u>(80,189)</u>	(80,189)
---------------------	-----------------	----------

In the statement of activities, the cost of pension and OPEB benefits earned net of employee contributions is reported as an expense. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.

Pension (expense) revenue	(156,341)	
Village pension contributions	310,062	
OPEB expense	(18,198)	
Village OPEB contributions	<u>(3,973)</u>	
		131,550

Governmental funds report proceeds from the issuance of long-term debt as other financing sources, but issuing debt increases long-term liabilities in the statement of net position. Repayments of long-term debt principal are expenditures in the governmental funds but the repayments reduce long-term liabilities in the statement of net position.

Proceeds on issuance of debt	(5,695,000)	
Proceeds on premium	(170,353)	
Proceeds on capital leases	(77,110)	
Developers agreements	(542,734)	
Amortization of premium on debt	44,411	
Principal payments on developer agreement	191,532	
Principal payments on capital leases	45,945	
Principal payments on bonds and notes	<u>1,427,313</u>	
		(4,775,997)

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

Changes in interest accrued on long-term debt	(35,342)	
Changes in compensated absences	<u>33,874</u>	
		<u>(1,469)</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 2,500,808

VILLAGE OF JACKSON
STATEMENTS OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2024

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<u>ASSETS</u>			
Current Assets:			
Cash and investments	\$ 1,091,203	\$ 2,065,853	\$ 3,157,056
Customer and other accounts receivable	384,663	459,881	844,544
Inventories	49,400	-	49,400
Total Current Assets	1,525,266	2,525,734	4,051,000
Non-current Assets:			
Cash and investments - restricted	206,652	2,999,988	3,206,640
Capital Assets:			
Land	352,219	32,500	384,719
Construction in process	19,080	2,886,982	2,906,062
Capital assets, net of accumulated depreciation	19,448,520	17,084,156	36,532,676
Total Non-current Assets	20,026,471	23,003,626	43,030,097
TOTAL ASSETS	21,551,737	25,529,360	47,081,097
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pension	159,902	191,882	351,784
Deferred outflows related to OPEB	5,772	6,925	12,697
TOTAL DEFERRED OUTFLOWS OF RESOURCES	165,674	198,807	364,481
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts payable	\$ 48,969	\$ 725,643	\$ 774,612
Accrued salaries and benefits	2,842	3,181	6,023
Accrued property tax equivalent	231,181	-	231,181
Accrued interest on long-term obligations	12,891	32,256	45,147
Revenue bonds due within 1 year	95,000	175,000	270,000
Total Current Liabilities	390,883	936,080	1,326,963
Non-current liabilities:			
Net OPEB liability	12,039	14,447	26,486
Net pension liability	17,614	21,136	38,750
Revenue bonds due in greater than 1 year	1,650,000	5,298,193	6,948,193
Unamortized premium on issuance	76,804	139,757	216,561
Accrued compensated absences	32,662	49,716	82,378
Total Non-current Liabilities	1,789,119	5,523,249	7,312,368
TOTAL LIABILITIES	2,180,002	6,459,329	8,639,331
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows related to pension	95,082	114,098	209,180
Deferred inflows related to OPEB	7,008	8,409	15,417
TOTAL DEFERRED INFLOWS	102,090	122,507	224,597
<u>NET POSITION</u>			
Net investment in capital assets	17,998,015	14,390,688	32,388,703
Restricted for:			
Capital Projects	206,652	1,745,757	1,952,409
Equipment Replacement	-	1,254,231	1,254,231
WRS Pension	47,206	60,170	107,376
Unrestricted	1,183,446	1,695,485	2,878,931
TOTAL NET POSITION	\$ 19,435,319	\$ 19,146,331	\$ 38,581,650

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2024

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<u>OPERATING REVENUES</u>			
Charges for service	\$ 1,496,169	\$ 1,962,146	\$ 3,458,315
Other operating revenues	52,017	39,222	91,239
TOTAL OPERATING REVENUES	<u>1,548,186</u>	<u>2,001,368</u>	<u>3,549,554</u>
<u>OPERATING EXPENSES</u>			
Operation and maintenance	912,908	1,458,766	2,371,674
Taxes	245,929	-	245,929
Depreciation	552,210	913,467	1,465,677
TOTAL OPERATING EXPENSES	<u>1,711,047</u>	<u>2,372,233</u>	<u>4,083,280</u>
OPERATING INCOME (LOSS)	<u>(162,861)</u>	<u>(370,865)</u>	<u>(533,726)</u>
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Interest income	24,914	154,384	179,298
Interest expense	(96,404)	(191,036)	(287,440)
Bond issuance expense	(200)	(200)	(400)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(71,690)</u>	<u>(36,852)</u>	<u>(108,542)</u>
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(234,551)</u>	<u>(407,717)</u>	<u>(642,268)</u>
Capital contributions/Impact fees	<u>1,154,290</u>	<u>1,303,801</u>	<u>2,458,091</u>
CHANGE IN NET POSITION	<u>919,739</u>	<u>896,084</u>	<u>1,815,823</u>
NET POSITION - BEGINNING OF YEAR	<u>18,515,580</u>	<u>18,250,247</u>	<u>36,765,827</u>
NET POSITION - END OF YEAR	<u>\$ 19,435,319</u>	<u>\$ 19,146,331</u>	<u>\$ 38,581,650</u>

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2024

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from customers and users	\$ 1,530,436	\$ 1,984,567	\$ 3,515,003
Payments to suppliers	(664,665)	(476,385)	(1,141,050)
Payments to employees	(421,328)	(508,823)	(930,151)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>444,443</u>	<u>999,359</u>	<u>1,443,802</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Capital contributions/impact fees	1,154,290	1,303,801	2,458,091
Proceeds of bonds	-	2,238,193	2,238,193
Principal paid on bonds	(95,000)	(175,000)	(270,000)
Interest paid on bonds	(96,404)	(191,036)	(287,440)
Bond issuance costs	(200)	(200)	(400)
Acquisition and construction of capital assets	(1,271,667)	(4,247,240)	(5,518,907)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(308,981)</u>	<u>(1,071,482)</u>	<u>(1,380,463)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Interest income	<u>24,914</u>	<u>154,384</u>	<u>179,298</u>
NET CHANGE IN CASH AND INVESTMENTS	160,376	82,261	242,637
CASH AND INVESTMENTS - BEGINNING OF YEAR	<u>1,137,479</u>	<u>4,983,580</u>	<u>6,121,059</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 1,297,855</u>	<u>\$ 5,065,841</u>	<u>\$ 6,363,696</u>

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
STATEMENT OF CASH FLOWS - CONTINUED
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2024

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET</u>			
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Operating income (loss)	\$ (162,861)	\$ (370,865)	\$ (533,726)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	582,261	913,467	1,495,728
Amortization of premium	(4,267)	(7,765)	(12,032)
Changes in assets and liabilities:			
(Increase) decrease in customer and other receivables	(17,750)	(16,801)	(34,551)
(Increase) decrease in inventories	5,042	-	5,042
(Increase) decrease in prepaid expenses	6,438	7,666	14,104
(Increase) decrease related to pensions and OPEB	(1,350)	(2,706)	(4,056)
Increase (decrease) in accounts payable	22,166	507,252	529,418
Increase (decrease) in accrued liabilities	23,053	(20,389)	2,664
Increase (decrease) in compensated absences payable	(8,289)	(10,500)	(18,789)
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 444,443</u>	<u>\$ 999,359</u>	<u>\$ 1,443,802</u>
<u>RECONCILIATION OF CASH AND INVESTMENTS TO STATEMENT OF NET POSITION - PROPRIETARY FUNDS</u>			
Cash and investments reported as current assets	\$ 1,091,203	\$ 2,065,853	\$ 3,157,056
Cash and investments reported as restricted assets	206,652	2,999,988	3,206,640
TOTAL CASH AND INVESTMENTS	<u>\$ 1,297,855</u>	<u>\$ 5,065,841</u>	<u>\$ 6,363,696</u>
<u>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Capital outlay paid by developers	<u>\$ 1,060,384</u>	<u>\$ 887,794</u>	<u>\$ 1,948,178</u>

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2024

	Custodial Funds Tax Collection Fund
<u>ASSETS</u>	
Cash and investments	\$ 3,883,570
Taxes receivable	<u>6,475,452</u>
TOTAL ASSETS	<u>10,359,022</u>
<u>LIABILITIES</u>	
Due to other governmental units	<u>10,359,022</u>
TOTAL LIABILITIES	<u>10,359,022</u>
NET POSITION	<u><u>\$ -</u></u>

VILLAGE OF JACKSON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
YEAR ENDED DECEMBER 31, 2024

	Custodial Funds Tax Collection Fund
<u>ADDITIONS</u>	
Collection of property tax	\$ 8,550,578
TOTAL ADDITIONS	<u>8,550,578</u>
<u>DEDUCTIONS</u>	
Distributions to other governmental units	<u>8,550,578</u>
TOTAL DEDUCTIONS	<u>8,550,578</u>
NET POSITION, January 1	<u>-</u>
NET POSITION, December 31	<u><u>\$ -</u></u>

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

Note A - Summary of Significant Accounting Policies

The basic financial statements of the Village of Jackson (the "Village") have been prepared in conformity with accounting principles generally accepted in the United States of America ("GAAP") as applied to governmental 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.

Financial Reporting Entity

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

A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met: (1) The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents; (2) The primary government is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization; (3) The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government. Blended component units, although legally separate entities are, in substance, part of the government's operations and are reported with similar funds of the primary government.

This report does not contain any component units or blended component units.

Basis of Presentation

Government-wide Financial Statements

The statement of net position and the statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenue, and other non-exchange revenues. Business-type activities are financed, in whole or in part, by fees charged to external parties for goods and services. Eliminations have been made to avoid double counting of internal activities of the Village.

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 that are clearly identifiable with a specific function or segment. The Village does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

Fund Financial Statements

Financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures/expenses.

Funds are organized as major funds or non-major funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

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

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.

Major Funds

The Village reports the following major governmental funds:

General Fund - The General Fund is the primary operating fund of the Village and is always classified as a major fund. It is used to account for all financial transactions except those legally and/or administratively required to be accounted for in another fund.

Debt Service Fund - This fund accounts for the accumulation of resources for, and the payment of, general long-term obligations principal, interest and related costs (other than debt accounted for in the Proprietary Funds).

Capital Projects Fund - This fund accounts for the activities involving borrowing for construction or purchase of capital assets.

Tax Incremental District No. 4 - This fund accounts for revenues and expenditures associated with the Tax Incremental District No. 4.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Major Funds (continued)

The Village reports the following major proprietary funds:

Water Utility Enterprise Fund – This fund accounts for the activities of operating the water distribution system.

Sewer Utility Enterprise Fund – This fund accounts for the activities of operating the sewage treatment plant, sewage pumping stations, and collections systems.

Non-Major Funds

The Village reports the following non-major governmental funds:

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or assigned to expenditures for specific purposes. The Village reports the following non-major special revenue funds:

Recreation Fund
Hotel/Motel Tax Fund
Park Fund
Fire and EMS

Capital Projects Funds – Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures of funds for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village reports the following non-major capital projects funds:

Tax Incremental District No. 5
Tax Incremental District No. 6
Tax Incremental District No. 7

Additionally, the Village reports the following fund type:

Fiduciary Funds – Custodial funds are used to account for assets held by the Village in a purely custodial capacity. The Village's custodial fund is used for recording assets collected for other taxing jurisdictions. Since by definition these assets are held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not included in the preparation of the government-wide financial statements.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows of resources. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met.

Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Village's Water and Sewer Utilities, and various other functions of the government. 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 recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences, pension and OPEB expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

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

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

Special assessments are recorded as revenues when they become measurable and available as current assets. Annual installments due in future years are reflected as receivables and deferred inflows of resources. Delinquent special assessments being held by the county are reported as receivable and deferred inflows of resources.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)

Fund Financial Statements (continued)

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments, and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

The Village reports deferred inflows of resources on its governmental funds balance sheet. Deferred inflows arise from taxes levied in the current year which are for subsequent years' operations. For governmental fund financial statements, deferred inflows of resources arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred inflows of resources is removed from the balance sheet and revenue is recognized.

Proprietary and fiduciary fund financial statements (other than agency funds) are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note. Agency funds allow the accrual basis of accounting, and do not have a measurement focus.

The proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Village's enterprise funds are charges to customers for services. Operating expenses for proprietary funds include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Estimates

The preparation of the Village's financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

Cash and Investments

The Village's cash and cash equivalents consist of cash on hand and demand deposits. Cash balances for individual funds are pooled unless maintained in segregated accounts. For purposes of the statement of cash flows for the enterprise funds, cash equivalents are temporary cash investments with a maturity of three months or less at the date of purchase.

Investments are measured at fair value on a recurring basis. *Recurring* fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Cash and Investments (continued)

Wisconsin Statute 66.0603 authorizes the Village to invest in the following types of investments:

- Time deposits in any credit union, bank, savings bank, trust company, or savings and loan association which is authorized to transact business in Wisconsin.
- Bonds or securities of any county, drainage district, technical college district, Village, City, Town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or by the Wisconsin Aerospace Authority.
- Bonds or securities issued or guaranteed by the federal government and its agencies.
- The local government investment pool.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

As discussed in Note C, the Village categorizes fair value measurements of its investments based on the hierarchy established by GAAP. The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Exchange Traded Funds: Valued at the closing price reported on the active market on which the individual securities are traded.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Village believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Interest income is recorded on the accrual basis. Interest income on comingled investments of the Village's accounting funds is allocated based on average investment balances. Purchases and sales of investments are recorded on a trade-date basis. Realized gains and losses of the Village's assets are reported in the statement of revenues, expenditures and changes in fund balances. Adjustments necessary to record investments at fair value are recorded in the statement of revenues, expenditures and changes in fund balance as interest income.

The Village also has investments in the Local Government Investment Pool ("LGIP"), which is valued at amortized cost and is exempt from fair value disclosure.

The Village has adopted an investment policy which permits all investments allowed under the state statutes as described above.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Receivables

In the government-wide statements, receivables consist of all revenues earned or to which the Village is otherwise entitled and has not yet received.

In the fund financial statements, material receivables include revenue accruals such as intergovernmental grants and aids and other similar revenues since they are usually both measurable and available. Receivables collectible, but not available, are deferred in the fund financial statements in accordance with the modified accrual basis of accounting but not deferred in the government-wide financial statements in accordance with the accrual basis of accounting. Interest earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. No provision for uncollectible accounts receivable has been made for the proprietary funds because they have the right by law to place substantially all delinquent bills on the tax roll, and other delinquent bills are generally not significant.

Property taxes are recorded in the year levied as receivables and deferred inflows of resources. They are recognized as revenues in the succeeding year when services financed by the levy are provided. In addition to property taxes for the municipality, taxes are collected for and remitted to the state and county governments as well as the local and vocational school districts. Taxes for all state and other local governmental units billed in the current year for the succeeding year are reflected as receivables and as due to other governmental units on the statement of net position – fiduciary (agency) fund. Taxes are levied in December on the assessed value as of the prior January 1.

Details of the Village's property tax calendar for the 2024 tax levy follows:

Lien and levy dates	December 2024
Real estate collection due dates:	
First installment due	January 31, 2025
Second installment due	July 31, 2025
Personal property tax due in full	January 31, 2025
Final settlement with county	August 2025
Tax sale of 2024 delinquent real estate taxes	October 2027

Delinquent real estate taxes as of July 31 are paid in full by the County, which assumes the collection. Therefore, management has determined that no allowance accounts are considered necessary.

Inventories

Inventories of the utility enterprise funds are generally used in the operation and maintenance of the Water Utility. The inventories are valued at cost using the first-in/first-out method ("FIFO"), which approximates market value. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Prepaid Expenditures

Payments made to vendors that will benefit periods beyond the end of the current fiscal year are recorded as prepaid expenditures.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements or other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

Cash and equivalents of the Village's governmental and proprietary funds have been restricted for the following purposes:

	Governmental Funds	Proprietary Funds	Total
Impact fees	\$ -	\$ 28,171	\$ 28,171
Unspent debt proceeds	47,176	-	47,176
2023A Bond reserves	-	512,972	512,972
Equipment replacement fund	-	1,016,433	1,016,433
Connection fees	-	1,649,064	1,649,064
Total Restricted Assets	\$ 47,176	\$ 3,206,640	\$ 3,253,816

Capital Assets

Government-wide Statements

Capital assets, which include property, plant and equipment and intangible assets, are reported in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial cost of more than \$5,000 for general capital assets and infrastructure assets, with an estimated useful life in excess of two years. All capital assets are valued at historical cost or estimated historical costs if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation. The costs of maintenance and repairs that do not add to the value of the asset or extend the asset life are not capitalized. No interest was capitalized during the current period.

Prior to January 2004, infrastructure assets of governmental funds were not capitalized. Upon implementing GASB Statement No. 34, governmental units are required to account for all capital assets, including infrastructure, in the government-wide statements prospectively from the date of implementation. Retroactive reporting of all major general infrastructure assets is encouraged but not required. The Village has not retroactively reported infrastructure acquired by its governmental fund types prior to implementation of GASB Statement No. 34.

Additions to, and replacements of, capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed funds proceeds. No interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Capital Assets (continued)

Government-wide Statements (continued)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

The range of estimated useful lives by type of asset is as follows:

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

Fund Financial Statements

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

The Village reviews long-lived assets for impairment whenever events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of carrying amount or the fair value less costs to sell.

Compensated Absences

Employees earn vacation time and compensatory time off in varying amounts in accordance with Village policy. All full-time employees are eligible for paid vacation annually on the anniversary of their date of hire. Payments for vacation will be made at rates in effect when the benefits are used. At December 31, 2024, the total vacation and compensatory benefits accrued were \$348,210 for the governmental activities and \$82,378 for the business-type activities.

Full-time employees may accumulate unused sick leave up to a maximum of 960 hours. Upon retirement from Village employment, in accordance with any provisions of the Wisconsin State Retirement Fund, fifty (50) percent of the value of the accrued sick leave hours, to a maximum of 480 hours based on the last hourly base rate, shall be placed into an account to be used by the retiree or their spouse for medical insurance premiums.

All full-time represented employees may accumulate unused sick leave up to a maximum of 1,020 hours. Upon death or retirement, 100% of accumulated sick leave credits converted to its monetary value at the employee's last rate of pay will be held by the Village and utilized for the sole purpose of paying health insurance premiums for themselves and/or their dependents.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Compensated Absences (continued)

Nonexempt employees shall be allowed to utilize accrued compensatory time off, subject to approval of their immediate supervisor. The choice of compensatory time credit or pay must be made by the employee when the overtime is worked, with the exception of December during which month all overtime worked shall be paid as overtime. Compensatory time off will be allowed to accumulate until the employee has accrued forty (40) hours in a regenerated account. Accumulated compensatory time off must be used in the calendar year in which it is earned. In the event there are extenuating medical or operational reasons an employee cannot utilize all accrued compensatory time in the same calendar year, the employee's supervisor may grant a one-time allowance for remaining compensatory time to be paid on the last pay period in December of the current calendar year. Exempt employees are not eligible for compensatory time off.

All vested vacation and sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Deferred Outflows / Inflows of Resources

In accordance with GASB, the statement of financial position will sometimes report separate sections for deferred outflows and inflows of resources.

The separate financial statement element, deferred outflows of resources, represents a decrease in net position or fund balance that applies to future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The Village reports deferred outflows of resources related to pensions and OPEB.

The separate financial statement element, deferred inflows of resources, represents an increase in net position or fund balance that applies to a future period(s) and thus, will not be recognized as an inflow of resources (revenue) until then. The Village reports deferred inflows of resources related to property taxes, pensions, and OPEB.

Pensions

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

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

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Other Post-Employment Benefits (OPEB)

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

- Net OPEB Liability
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Post-Employment Benefits, and
- OPEB Expense (Revenue)

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

Long-term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable, developer agreements, unamortized premium on debt, long-term lease agreements, and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debt and premiums on issuance are reported as other financing sources. Payments of principle and interest, losses on debt refunding, as well as costs of issuance are reported as expenditures in the period in which they occur.

For the government-wide statements, bond premiums are deferred and amortized over the life of the issue using the straight-line method. Gains or losses on refunding are amortized over the remaining life of the old debt, or the life of the new debt, whichever is shorter. Unamortized premiums are shown as a liability on the statement of net position. The balance at year-end for gains/losses, is shown as a deferred outflows or resources or deferred inflow of resources on the statement of net position. The accounting for proprietary fund obligations is the same in the fund financial statements as it is in the government-wide financial statements.

Claims and Judgements

When applicable, claims and judgments are recorded as liabilities if all of the conditions of GASB 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 be 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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Net Position and Fund Balances

Government-wide Financial Statements

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

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

Restricted Net Position - Consists of Net Position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Unrestricted Net Position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

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

Governmental Fund Financial Statements

Governmental fund equity is classified as fund balance. GASB established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The initial distinction that is made is identifying amounts that are considered nonspendable. Fund balance is further classified as restricted, committed, assigned and unassigned.

The Village's fund balance classification policies and procedures are as follows:

Non-spendable Fund Balance - includes amounts that cannot be spent because they are not in a spendable form and cannot be converted to cash or because they are legally or contractually required to remain intact.

Restricted Fund Balance - includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Committed Fund Balance - includes amounts that can be used only for the specific purposes pursuant to constraints imposed by a formal action of the Village Board, the Village's highest level of decision-making authority. This formal action is a Village Board resolution.

Assigned Fund Balance - includes amounts that are constrained by the Village's intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not restricted or committed. Assignments of fund balance are created by the Village Administrator.

Unassigned Fund Balance - is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund should be the only fund that reports an unassigned fund balance amount.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Net Position and Fund Balances (continued)

Governmental Fund Financial Statements (continued)

When an expenditure/expense is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) resources are available, it is the Village's general policy to use restricted resources first.

When expenditures/expenses are incurred for purposes for which unrestricted (committed, assigned, and unassigned) resources are available, and amounts in any of these unrestricted classifications could be used, it is the Village's general policy to spend committed resources first, followed by assigned amounts, and then unassigned amounts.

Proprietary fund equity is classified in the same manner as the Government-wide statements.

It is the goal of the Village to achieve and maintain an unassigned fund balance in the general fund at fiscal year-end equal to a minimum of 35% and a maximum of 75% of the ensuing year's total budgeted general fund expenditures.

Utility User Rates

Water Utility user rates currently in place were approved by the Village Board effective October 1, 2023. Sewer Utility rates currently in place were approved by the Village Board effective October 1, 2023.

Note B - Stewardship, Compliance, and Accountability

DNR Replacement Fund

The Wisconsin Department of Natural Resources required the creation of an 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, 2024 was \$1,350,924.

Deficit Fund Balance

At December 31, 2024 the following funds had a deficit fund balance:

<u>Fund</u>	<u>Amount</u>
TID #6	\$ 15,093
TID #7	597,594

Negative balances will be cured by future collections of tax increment.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note C - Cash and Investments

The Village's cash and investments at December 31, 2024 consisted of the following:

	<u>Cash</u>	<u>Investments</u>	<u>Total</u>
Custodial Risk:			
Petty cash	\$ 150	\$ -	\$ 150
Demand deposits	8,060,890	-	8,060,890
Money market	9,799,001	-	9,799,001
Local government investment pool	-	3,320,736	3,320,736
Custodial and Interest Rate Risk:			
Fixed income - Government securities	-	3,668,441	3,668,441
Certificates of deposit	-	919,709	919,709
Custodial, Interest Rate and Credit Risk:			
Mutual funds - Government obligations	-	327,762	327,762
Total cash and investments	<u>\$ 17,860,041</u>	<u>\$ 8,236,648</u>	<u>\$ 26,096,689</u>

The Village's cash and investments are reported in the financial statements as follows:

Per Statement of Net Position

Cash and investments	\$ 18,959,303
Restricted cash and investments	3,253,816

Per State of Fiduciary Net Position

Cash and investments	3,883,570
Total cash and investments	<u>\$ 26,096,689</u>

Deposits in local and area banks are insured by the Federal Deposit Insurance Corporation ("FDIC"). All time and savings deposits owned by the Village and held by the Village's official custodian in an insured depository institution in the state in which the Village is located are added together and insured up to \$250,000 per financial institution. Separately, all demand deposits owned by the Village and held by the Village's official custodian in an insured depository within the state in which the Village is located are added together and insured up to an additional \$250,000 per financial institution. Deposits in each local and area bank and in the Wisconsin Local Government Investment Pool ("LGIP") are also insured by the State Deposit Guarantee Fund in the amount of \$400,000 per financial institution. However, due to the relatively small size of the Guarantee Fund in relation to the total coverage and other legal implications, recovery of material principal losses may not be significant to individual government entities. Investments in the local government investment pool are covered under a surety bond issued by Financial Security Assurance, Inc. The fund insures against losses arising from principal defaults on substantially all types of securities acquired by the pool. The bond provides unlimited coverage on principal losses, reduced by any FDIC, SDGF insurance, and income on the investment during the calendar quarter a loss occurs.

The LGIP does not have a credit quality rating and is also not subject to credit risk disclosures because investments are not issued in securities form. It is part of the State Investment Fund ("SIF") and is managed by the State of Wisconsin Investment Board. The LGIP is not registered with the Securities and Exchange Commission but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually and carries investments at amortized cost for purposes of calculating income to participants. At December 31, 2024, the fair value of the Village's share of the LGIP's assets was substantially equal to the amount reported in these statements.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note C - Cash and Investments (continued)

In accordance with certain contractual provisions, investment income associated with LGIP is assigned to the corresponding fund in which the assets are held. Participants in LGIP have the right to withdraw their funds in total on one day's notice. The LGIP does not include any involuntary participants.

A separate financial report for SIF is prepared in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Copies of the report can be obtained from [HTTP://www.doa.state.wi.us/Division/Budget-and-Financial/LGIP](http://www.doa.state.wi.us/Division/Budget-and-Financial/LGIP).

The Village has investments through Ehlers Investment Partners, LLC and Pershing Advisor Solutions consisting of money market accounts, fixed income securities and mutual funds. Ehlers is the joint marketing name of the following affiliated businesses (collectively, the "Affiliates"): Ehlers & Associates, Inc. ("EA"), a municipal advisor registered with the Municipal Securities Rulemaking Board ("MSRB") and the Securities and Exchange Commission ("SEC"); Ehlers Investment Parts, LLC ("EIP"), an SEC registered investment advisor; and Bond Trust Services Corporation ("BTS"), holder of a limited banking charter issued by the State of Minnesota. Funds may be withdrawn from bank deposit accounts and money market accounts upon order.

Ehlers Investment Partners, LLC is covered by the Securities Investor Protection Corporation ("SIPC") which provides protection including loss of cash and securities held by a customer at a financially-troubled SIPC-member brokerage firm. The limit of SIPC protection is \$500,000, which includes a \$250,000 limit for cash.

The Village has adopted an investment policy which permits all investments allowed under the state statutes.

Custodial Risk

Custodial risk is the risk that, in the event of a financial institution failure, the Village's deposits may not be returned to the Village. The Village's carrying value for cash and investments was \$26,096,689 at December 31, 2024, and the bank's carrying value was \$26,156,783, of which \$1,800,000 was fully insured, \$16,399,952 was collateralized by pledges, and \$7,956,831 was uninsured and uncollateralized.

The Village has policies to minimize custodial risk, which is the risk that in the event of a financial institution failure, the Village's deposits may not be returned to it, by:

- Maintaining a list of financial institutions, public depositories and broker/dealers authorized by resolution to provide deposit and investment services.
- All financial institutions, public depositories and broker/dealers authorized by resolution to provide deposit and investment services must supply as appropriate audited financial statements demonstrating compliance with state and federal capital adequacy guidelines.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, the Village's investment policy limits the maturity of any security in accordance with state statutes and structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note C - Cash and Investments (continued)

Interest Rate Risk (continued)

Information regarding the exposure of the Village's investments to this risk using the segmented time distribution model is as follows:

Type of Investment	Fair Value	Investment Maturities in Years	
		Less than 1 Year	1-5 Years
Pershing-Ehlers Investments			
US Government bonds/securities	\$ 3,668,441	\$ 3,668,441	\$ -
Mutual Funds/Government obligations	327,762	327,762	-
Certificates of deposit	919,709	919,709	-
	<u>\$ 4,915,912</u>	<u>\$ 4,915,912</u>	<u>\$ -</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation to the holder of the investment. This is measured by assignment of a rating by a nationally recognized rating organization. U.S. Government Securities or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk exposure.

The Village has policies to minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in the policy resolution.
- The Village Board shall by resolution each year approve the public depositories within the Village that are deemed appropriate for use under the state and federal law.
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.
- Maintain balances with its banking financial institutions that do not exceed the combined amount of FDIC insurance and State Deposit Guarantee Fund insurance, along with the amount of collateralized deposits per an agreement with its primary banking institution. However, deposits may temporarily exceed the insured and collateralized amounts during periods when property taxes are collected.

The Village's deposits were exposed to custodial credit risk as follows:

Type of Investment	Amount	Rating as of 12/31/2024
Pershing-Ehlers Investments		
Mututal Funds - Government obligations	<u>\$ 327,762</u>	AAAm

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note C - Cash and Investments (continued)

Fair Value Measurements of Investments

The Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets and is described as follows:

- Level 1 Unadjusted quoted prices in active markets for identical assets or liabilities that a government can access at the measurement date.
- Level 2 Significant inputs other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
- Level 3 Significant unobservable inputs for an asset or liability.

	Level 1	Level 2	Level 3	Exempt from Disclosure	Total
LGIP	-	-	-	3,320,736	3,320,736
Mutual funds-Government obligations	327,762	-	-	-	327,762
US government bonds/securities	3,668,441	-	-	-	3,668,441
Certificates of deposit	919,709	-	-	-	919,709
	<u>\$ 4,915,912</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,320,736</u>	<u>\$ 8,236,648</u>

Note D - Receivables

Governmental funds report deferred inflows of resources in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not available and cannot be used to liquidate liabilities of the current period. Special assessments are not available and cannot be used to liquidate liabilities in the current period. Governmental funds also report deferred inflows of resources in connection with resources that have been received, but not yet earned.

A provision for uncollectable accounts has been provided for rescue squad receivables as the Village has determined that some accounts will not be collected. The receivable and allowance at year end for these rescue squad services were \$515,252 and (\$453,828), respectively.

A provision for uncollectable accounts has not been provided in the customer accounts receivable of the Water and Sewer utilities as the Village has the statutory authority to collect all delinquent utility bills from the property tax roll.

At the end of the current fiscal year, the various components of deferred inflows of resources reported in the governmental funds were as follows:

Description	
Unearned property taxes	\$ 7,320,222
Deferred special assessments	352,161
Total Deferred / Unearned Revenue for Governmental Funds	<u><u>\$ 7,672,383</u></u>

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note E - Capital Assets

Governmental Activities

Governmental capital asset activity for the year ended December 31, 2024 was as follows:

	Balance 1/1/2024	Additions	Transfers	Disposals	Balance 12/31/2024
Governmental Activities:					
Capital assets not being depreciated:					
Land	\$ 2,087,681	\$ 172,023	\$ -	\$ -	\$ 2,259,704
Construction in process	3,017,897	4,514,855	(3,166,633)	-	4,366,119
Total capital assets not being depreciated	<u>5,105,578</u>	<u>4,686,878</u>	<u>(3,166,633)</u>	<u>-</u>	<u>6,625,823</u>
Capital assets being depreciated:					
Buildings and improvements	18,200,390	-	-	-	18,200,390
Land improvements and structures	-	-	-	-	-
Machinery and Equipment	5,960,413	353,499	-	-	6,313,912
Capital leases	189,260	131,909	-	-	321,169
Infrastructure	37,737,654	143,953	3,166,633	-	41,048,240
Total capital assets being depreciated:	<u>62,087,717</u>	<u>629,361</u>	<u>3,166,633</u>	<u>-</u>	<u>65,883,711</u>
Less: accumulated depreciation	12,986,152	1,879,609	-	-	14,865,761
Less: accumulated amortization on leases	39,838	65,975	-	-	105,813
Total accumulated	<u>13,025,990</u>	<u>1,945,584</u>	<u>-</u>	<u>-</u>	<u>14,971,574</u>
Net capital assets being depreciated:	<u>49,061,727</u>	<u>\$ (1,316,223)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>50,912,137</u>
Net governmental activities capital assets	<u>\$ 54,167,305</u>				<u>\$ 57,537,960</u>

Depreciation expense was charged to governmental activities of the Village as follows:

General government	\$ 97,742
Public safety	640,777
Public works (includes depreciation of infrastructure)	1,072,745
Culture and recreation	134,320
Total governmental activities depreciation expense	<u>\$ 1,945,584</u>

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note E - Capital Assets (continued)

Business-type Activities

Capital asset activity in the business type activities for the year ended December 31, 2024 was as follows:

	Balance 1/1/2024	Additions	Transfers	Disposals	Balance 12/31/2024
Water Utility					
Capital assets not being depreciated:					
Land	\$ 352,219	\$ -	\$ -	\$ -	\$ 352,219
Construction in process	1,695,633	19,080	(1,695,633)	-	19,080
Total capital assets not being depreciated	<u>2,047,852</u>	<u>19,080</u>	<u>(1,695,633)</u>	<u>-</u>	<u>371,299</u>
Capital assets being depreciated:					
Infrastructure	25,145,067	1,252,588	1,695,633	(72,009)	28,021,279
Less: accumulated depreciation	<u>(8,062,508)</u>	<u>(582,260)</u>	<u>-</u>	<u>72,009</u>	<u>(8,572,759)</u>
Net capital assets being depreciated	<u>17,082,559</u>	<u>\$ 670,328</u>	<u>\$ 1,695,633</u>	<u>\$ -</u>	<u>19,448,520</u>
Net water utility capital assets	<u>\$ 19,130,411</u>				<u>\$ 19,819,819</u>
Sewer Utility					
Capital assets not being depreciated:					
Land	\$ 32,500	\$ -	\$ -	\$ -	\$ 32,500
Construction in process	4,018,857	2,580,095	-	(3,711,970)	2,886,982
Total capital assets not being depreciated	<u>4,051,357</u>	<u>2,580,095</u>	<u>-</u>	<u>(3,711,970)</u>	<u>2,919,482</u>
Capital assets being depreciated:					
Infrastructure	33,621,424	5,379,116	-	(1,339,789)	37,660,751
Less: accumulated depreciation	<u>(21,002,917)</u>	<u>(913,467)</u>	<u>-</u>	<u>1,339,789</u>	<u>(20,576,595)</u>
Net capital assets being depreciated	<u>12,618,507.00</u>	<u>\$ 4,465,649</u>	<u>\$ -</u>	<u>\$ -</u>	<u>17,084,156</u>
Net sewer utility capital assets	<u>\$ 16,669,864</u>				<u>\$ 20,003,638</u>

Depreciation expense was charged to business-type activities of the Village as follows:

Water Utility	\$ 582,260
Sewer Utility	913,467
Total business-type activities depreciation expense	<u>\$ 1,495,727</u>

Depreciation expense may differ from business-type activity accumulated depreciation additions due to joint metering costs, salvage and costs associated with disposal of assets.

Note F - Inter-fund Receivables, Payables and Transfers

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds". Long-term interfund loans (non-current portion) are reported as "advances from and to other funds". Interfund receivables and payables between funds within governmental activities are eliminated on the statement of net position.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note F - Inter-fund Receivables, Payables and Transfers (continued)

Advances from and to other funds consist of the following at December 31, 2024:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General capital projects	TID No. 4	\$ 1,165,886	To fund negative balance
General fund	TID No. 7	572,248	To fund negative balance
		<u>\$ 1,738,134</u>	

Advances will be repaid with future tax increment, future borrowings and fund transfers.

Due to and from other funds consist of the following at December 31, 2024:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
None in cy		\$ -

Interfund transfers consist of the following at December 31, 2024:

<u>Fund Transferred From</u>	<u>Fund Transferred To</u>	<u>Amount</u>	<u>Purpose</u>
Fire and EMS	Debt service	\$ 71,454	Debt payments
TID #7	Debt service	126,285	Debt payments
General Fund	Recreation fund	261,021	Village contritions to recreation
General Fund	Fire and EMS	619,363	Fund Village portion of Fire and EMS
General Fund	Debt service	643,234	Debt payments
		<u>\$ 1,721,357</u>	

Note G - Long-term Obligations

General Obligation Debt

General obligation notes and bonds payable are backed by the full faith and credit of the Village. Governmental funds general obligation debt will be retired by future property tax levies and tax increments accumulated in the Debt Service Fund. Business-type activities general obligation debt will be retired by revenues from user fees or, if the revenues are not sufficient to cover debt, by future tax levies.

Water and Sewer Revenue Bonds

During the year ended December 31, 2023, the Village issued \$5,250,000 in water and sewer revenue bonds. Proceeds from the bonds provided financing for capital projects within the water and sewer utilities. These bonds carry interest rates ranging from 4.00% to 5.00% and mature on May 1, 2043. There were no principal and interest payments due on these bonds during 2023. Business-type activities revenue bonds are payable solely from revenues derived from the operation of the water and sewer utilities of the Village.

By Board resolution, the utilities have pledged future water and sewer revenues to repay revenue bonds. The Village covenants to maintain the utility systems in reasonably good condition and operate the utility system and to establish, charge and collect such lawfully established rates and charges for the services provided by the utility system so that net revenues will be at least 1.25 times the amount of principal and interest coming due on all outstanding bonds payable from the net revenues of the utility system each year. The Village has met this requirement.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note G - Long-term Obligations (continued)

Water and Sewer Revenue Bonds (continued)

A reserve requirement was established equal to the least of (a) 10% of the stated principal amount of the bonds; (b) the maximum annual debt service on the bonds in a bonds year; and (c) 125% of average annual debt service on the bonds in a bond year; provided, however, that on an ongoing basis it shall never exceed the remaining maximum annual principal and interest due on the outstanding bonds in any bond year. The Village has met this requirement.

During the year ended December 31, 2024, the Village entered into an agreement for a Clean Water Fund Loan. The Village has been approved for a maximum loan amount of \$5,709,010. Total disbursements from the loan during 2024 were \$2,238,193. The project is anticipated to be completed during 2025 and the full amount of the loan drawn. The interest rate on this loan is 2.31% with a final maturity date of 05/01/2044.

Developer Agreement Obligations

The Village has entered into various 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 benefit the Village or the citizens of the Village. As of December 31, 2024, the Village was obligated under agreements for a total of \$2,464,495. These amounts will be paid out over various time periods. A portion of the annual tax increments levied for TID #5, TID #6 and TID #7 are being used to fund these payments.

Developer Deposits

The Village has received deposits from two developers for infrastructure advancement in new housing developments. As of December 31, 2024, the Village held deposits totaling \$1,285,630 for the Morning Meadows Phase 3 project, and the Maple Fields Phase 1 project. These amounts will be repaid over various time periods as work on the projects progresses.

Compensated Absences

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absences liability attributable to governmental activities will be liquidated primarily by the general fund.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note G - Long-term Obligations (continued)

Outstanding debt and other long-term obligations were comprised of the following at December 31, 2024:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<u>Governmental Activities</u>					
General obligation debt:					
General obligation notes	\$ 2,579,468	\$ 5,695,000	\$ 395,734	\$ 7,878,734	\$ 427,764
General obligation bonds	16,877,000	-	921,000	15,956,000	917,000
Direct borrowings					
State trust fund loans	404,431	-	110,579	293,852	113,930
Capital leases	<u>144,740</u>	<u>77,110</u>	<u>45,945</u>	<u>175,905</u>	<u>42,738</u>
Total general obligation debt	<u>20,005,639</u>	<u>5,772,110</u>	<u>1,473,258</u>	<u>24,304,491</u>	<u>1,501,432</u>
Other liabilities:					
Developer agreements	\$ 2,113,293	\$ 542,734	\$ 191,532	\$ 2,464,495	\$ 709,045
Premium on debt issuance	699,107	170,353	44,410	825,050	52,928
Compensated absences	<u>382,083</u>	<u>-</u>	<u>33,873</u>	<u>348,210</u>	<u>-</u>
Total other liabilities	<u>3,194,483</u>	<u>713,087</u>	<u>269,815</u>	<u>3,637,755</u>	<u>761,973</u>
term obligations	<u>\$ 23,200,122</u>	<u>\$ 6,485,197</u>	<u>\$ 1,743,073</u>	<u>\$ 27,942,246</u>	<u>\$ 2,263,405</u>
<u>Business-type Activities</u>					
Other liabilities:					
Water and sewer revenue bonds	\$ 5,250,000	\$ 2,238,193	\$ 270,000	\$ 7,218,193	\$ 270,000
Premium on revenue bond issuance	228,592	-	12,031	216,561	12,032
Compensated absences	<u>101,167</u>	<u>-</u>	<u>18,789</u>	<u>82,378</u>	<u>-</u>
Total business-type activities:	<u>\$ 5,579,759</u>	<u>\$ 2,238,193</u>	<u>\$ 300,820</u>	<u>\$ 7,517,132</u>	<u>\$ 282,032</u>
Total Long-Term Obligations	<u>\$ 28,779,881</u>	<u>\$ 8,723,390</u>	<u>\$ 2,043,893</u>	<u>\$ 35,459,378</u>	<u>\$ 2,545,437</u>

The amount of compensated absence liability that is due within one year has not been determined.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note G - Long-term Obligations (continued)

General obligation debt for governmental activities of the Village currently outstanding is as follows:

Governmental Activities	Date of Issue	Final Maturity	Interest Rates	Original Principal	Balance 12/31/2024
G.O. Promissory Note	4/10/2018	5/1/2028	3.25%	600,000	263,734
G.O. Taxable Promissory Note	6/27/2019	6/1/2028	2.65% - 3.00%	1,020,000	700,000
G.O. Promissory Note	12/30/2019	6/1/2029	1.35% - 2.00%	2,005,000	1,220,000
G.O. Refunding Bond	12/9/2014	6/1/2028	0.40% - 3.55%	3,025,000	851,000
G.O. Community Dev Bond	6/27/2019	6/1/2039	3.00%	1,235,000	1,195,000
G.O. Bond	12/30/2019	6/1/2039	2.00% - 3.00%	6,350,000	5,570,000
State Trust Fund Loan	3/21/2017	3/15/2027	3.00%	550,000	182,309
State Trust Fund Loan	11/28/2016	3/15/2026	3.00%	450,000	111,543
G.O. Bond	2/25/2021	6/1/2030	1.00% - 3.00%	8,030,000	6,900,000
G.O. Bond	2/1/2023	6/1/2039	4.20%-5.00%	1,465,000	1,440,000
G.O Promissory Note	6/28/2024	12/1/2044	4.00%-5.00%	5,695,000	5,695,000
Total general obligation debt - governmental activities					<u>\$ 24,128,586</u>

General obligation debt for business-type activities of the Village currently outstanding is as follows:

Business Activities	Date of Issue	Final Maturity	Interest Rates	Original Principal	Balance 12/31/2024
Water and sewer revenue bond	7/6/2023	5/1/2043	4.00%-5.00%	5,250,000	4,980,000
Clean Water Fund Loan	7/110/24	5/1/20424	2.31%	2,238,193	2,238,193
Total general obligation debt - business activities					<u>\$ 7,218,193</u>

The annual debt service requirements to maturity for general obligation long-term debt for governmental activities as of December 31, 2024, are as follows:

Year Ending	Governmental Activities							
	G.O. Notes		G.O. Bonds		STF Loans		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
December 31,								
2025	\$ 427,764	\$ 396,985	\$ 917,000	\$ 382,073	\$ 113,930	\$ 8,816	\$ 1,458,694	\$ 787,874
2026	454,832	284,005	939,000	353,468	117,348	5,398	1,511,180	642,871
2027	551,968	271,428	961,000	323,868	62,574	1,877	1,575,542	597,173
2028	584,170	256,631	984,000	293,291	-	-	1,568,170	549,922
2029	500,000	239,425	930,000	263,215	-	-	1,430,000	502,640
2030-2034	1,375,000	984,375	5,220,000	954,043	-	-	6,595,000	1,938,418
2035-2039	1,500,000	650,450	5,555,000	366,005	-	-	7,055,000	1,016,455
2040-2044	2,485,000	258,100	450,000	3,375	-	-	2,935,000	261,475
	<u>\$ 7,878,734</u>	<u>\$ 3,341,399</u>	<u>\$ 15,956,000</u>	<u>\$ 2,939,338</u>	<u>\$ 293,852</u>	<u>\$ 16,091</u>	<u>\$ 24,128,586</u>	<u>\$ 6,296,828</u>

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note G - Long-term Obligations (continued)

Business-type Activities						
Year Ending	Revenue Bonds		Clean Water Fund		Totals	
December 31,	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 270,000	\$ 213,650	\$ -	\$ 51,090	\$ 270,000	\$ 264,740
2026	270,000	200,150	95,168	50,603	365,168	250,753
2027	270,000	186,650	97,366	48,379	367,366	235,029
2028	270,000	173,150	99,615	46,104	369,615	219,254
2029	260,000	159,900	101,916	43,777	361,916	203,677
2030-2034	1,300,000	609,700	546,002	182,041	1,846,002	791,741
2035-2039	1,300,000	338,000	612,046	115,234	1,912,046	453,234
2040-2044	1,040,000	83,200	686,080	40,345	1,726,080	123,545
	<u>\$ 4,980,000</u>	<u>\$ 1,964,400</u>	<u>\$ 2,238,193</u>	<u>\$ 577,573</u>	<u>\$ 7,218,193</u>	<u>\$ 2,541,973</u>

Leases

The Village entered into several lease agreement for police vehicles during the year ended December 31, 2024. Future minimum required payments under these contracts are as follows:

Years Ending	Principal	Interest
December 31,	Payment	Payment
2025	\$ 42,748	\$ 12,707
2026	39,012	11,016
2027	24,436	7,237
2028	14,094	4,546
2029	55,616	617
	<u>\$ 175,906</u>	<u>\$ 36,123</u>

Leased vehicles are expected to have a residual value at the end of the lease period, which is included in the principal payment schedule in the final year of the lease agreement.

Debt premiums are deferred and amortized using the straight-line method over the life of the debt issuance in the government-wide statements. The unamortized debt premiums are reported in the liability section.

Activity for the year ended December 31, 2024 is summarized as follows:

	Balance			Balance
	Beginning	Additions	Amortization	Ending
Governmental activities	<u>\$ 699,107</u>	<u>\$ 170,353</u>	<u>\$ (44,410)</u>	<u>\$ 825,050</u>

	Balance			Balance
	Beginning	Additions	Amortization	Ending
Business Activities	<u>\$ 228,592</u>	<u>\$ -</u>	<u>\$ (12,031)</u>	<u>\$ 216,561</u>

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note G - Long-term Obligations (continued)

Margin of Indebtedness

The Wisconsin Statutes restrict the Village's general obligation debt to 5% of the equalized value of all property in the Village. This amount is compared below with the outstanding debt on December 31, 2024:

Equalized Value - 2024	\$ 1,308,958,400
Debt limit (5% of \$1,308,958,400)	65,447,920
Deduct general obligation debt	(24,128,586)
Margin of indebtedness	<u>\$ 41,319,334</u>

Other Debt Information

Estimated payments of compensated absences are not included in the debt service requirement schedules. The compensated absence liability attributable to governmental activities will be liquidated primarily by the general fund.

Subsequent Debt Issuances

Subsequent to year-end, the Village issued \$3,815,000 in General Obligation Promissory Notes, Series 2025A for the purpose of funding capital projects, TID #7 projects, water system projects and sewer system projects. Interest on these bonds varies between 4.50% and 5.00%. Final payment will be November 1, 2045.

Note H - Lease Income

The Village has entered into various lease agreements with telecommunications companies, wherein the Village has agreed to allow the use of Village property for the purpose of telecommunications relays. Payments received on these leases totaled \$69,779 for the year ended December 31, 2024. Future minimum lease payments receivable in conjunction with these leases are as follows:

<u>Year</u>	<u>Amount</u>
2025	\$ 69,779
2026	72,707
2027	72,707
2028	72,707
2029	80,806
2030-2034	365,101
2035-2039	187,805
2040-2041	77,957
Expected future lease receipts	<u><u>\$ 999,569</u></u>

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note I - Net Position and Fund Balances

Governmental Activities

Governmental net position at December 31, 2024 consists of the following:

Net investment in capital assets:

Land	\$ 2,259,704	
Construction in process	4,366,119	
Other capital assets, net of accumulated depreciation	50,696,781	
Leased asset, net of accumulated amortization	215,356	
Less: Related long-term debt	(24,304,491)	
Less: Premium on issuance	(825,050)	
Plus: Unspent proceeds on long-term debt	4,319,860	
	<u> </u>	\$ 36,728,279

Restricted for:

Debt service	930,153	
Police K-9 program	20,899	
TID #4	346,793	
TID #5	16,665	
WRS Pension	840,279	
	<u> </u>	2,154,789
		<u>2,175,264</u>

Unrestricted

Total Governmental Activities Net Position \$ 41,058,332

Business-type Activities

Net investment in capital assets:

Land	\$ 384,719	
Construction in process	2,906,062	
Capital assets, net of accumulated depreciation	36,532,676	
Less: Related long-term debt	(7,218,193)	
Less: Unamortized premium on debt	(216,561)	
	<u> </u>	\$ 32,388,703

Restricted for:

Capital projects	1,952,409	
Equipment replacement	1,254,231	
WRS pension	107,376	
	<u> </u>	3,314,016
		<u>2,878,931</u>

Unrestricted

Total Business-type Activities Net Position \$ 38,581,650

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note I - Net Position and Fund Balances (continued)

Governmental Fund Financial Statements

Nonspendable:

Prepaid expenditures	\$ 128,200	
Advances	<u>1,738,134</u>	
		\$ 1,866,334

Restricted:

Debt service fund	930,153	
Police K-9 program	20,899	
Tid #4	346,793	
TID #5	<u>16,665</u>	
		1,314,510

Assigned:

Fire/EMS fund	976,733	
Recreation fund	115,061	
Hotel/Motel tax fund	53,237	
Park fund	<u>297,490</u>	
		1,442,521

Unassigned:

		<u>5,971,567</u>
Total governmental funds - Fund balance		<u><u>\$ 10,594,932</u></u>

Note J - Change in Accounting Principle

In May 2020, The GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*, which is effective for fiscal years beginning after June 15, 2022. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements ("SBITAs") for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The Village reviewed potential SBITAs and determined there were no subscriptions that required recognition under the standard. The statement did not have an effect on the financial reporting of the Village.

In June 2022, the Governmental Accounting Standards Board issued GASB Statement No. 100, *Accounting Changes and Error Corrections an amendment of GASB Statement No. 62* (GASB 100) which is effective for fiscal years beginning after June 15, 2023. This statement identifies accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes various transactions or events included in these changes. GASB 100 established accounting and financial reporting requirements for each type of accounting changes and correction of an error in previously issued financial statements (error correct). A prior period adjustment was made to include changes in the financial reporting entity for the year ended December 31, 2024.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note K – Prior Period Adjustment due to Change in Accounting Principle

The Village made a change to report activity TID #7 from a major fund to a nonmajor fund. This change represents changes within the reporting entity, affecting the beginning fund balance of the governmental funds. Changes to beginning fund balance are as follows:

	Beginning Balance	Major to Nonmajor Stormwater Fund	Restated Balance
Major Funds	\$ 5,239,414	\$ 589,476	\$ 5,828,890
Nonmajor Funds	1,499,259	(589,476)	909,783
	<u>\$ 6,738,673</u>		<u>\$ 6,738,673</u>

Note L - WRS Pension Plan

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

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

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

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

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

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note L - WRS Pension Plan (continued)

Benefits provided (continued)

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

The WRS also provides death and disability benefits for employees.

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

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2014	4.7%	25%
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.	(10)
2020	1.7	21
2021	5.1	13
2022	7.4	15
2023	1.6	(21)

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

During the reporting period, the WRS recognized \$330,651 in contributions from the employer.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note L - WRS Pension Plan (continued)

Contributions (continued)

Contribution rates as of December 31, 2023 are:

Employee Category	Employee	Employer
General (including Teachers, Executives, and Elected Officials)	6.80%	6.80%
Protective with Social Security	6.80%	13.22%
Protective without Social Security	6.80%	18.12%

Pension Liabilities (Assets), Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.

At December 31, 2024, the Village reported a liability of \$352,272 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2023, the Village's proportion was 0.02369321%, which was an increase of 0.00096211% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Village recognized pension expense (revenue) of \$175,664.

At December 31, 2024, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,420,356	\$ 1,881,272
Net differences between projected and actual earnings on pension plan investments	1,227,612	-
Changes in assumptions	153,545	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,251	20,358
Employer contributions subsequent to the measurement date	396,272	-
	<u>\$ 3,200,036</u>	<u>\$ 1,901,630</u>

The amount of \$396,272 reported as deferred outflows related to pension resulting from the Village'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, 2024.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note L - WRS Pension Plan (continued)

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

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 Inflow of Resources
2024	\$ 2,245,102	\$ 2,062,658
2025	1,826,396	1,636,342
2026	1,454,664	688,204
2027	56,823	293,647

Actuarial assumptions. The total pension liability in the December 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability	December 31, 2023
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-term Expected Rate of Return:	6.80%
Discount Rate:	6.80%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

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

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note L - WRS Pension Plan (continued)

Long-term Expected Return on Plan Assets (continued). The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns¹			
As of December 31, 2023			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %²
Public Equity	40 %	7.3 %	4.5 %
Public Fixed Income	27	5.8	3.0
Inflation Sensitive Assets	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage ³	(12)	3.7	1.0
Total Core Fund	100 %	7.4 %	4.6 %
Variable Fund Asset Class			
U.S. Equities	70 %	6.8 %	4.0 %
International Equities	30	7.6	4.8
Total Variable Fund	100 %	7.3 %	4.5 %
¹ Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations. ² New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5% ³ The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 12% policy is used, subject to an allowable range of up to 20%.			

Single Discount rate. A single discount rate of 6.80% was used to measure the Total Pension Liability for the current and prior year. This single discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 3.77%. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2023. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note L - WRS Pension Plan (continued)

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

	1% Decrease to Discount Rate (5.80%)	Current Discount Rate (6.80%)	1% Increase to Discount Rate (7.80%)
Village's proportionate share of the net pension liability (asset)	\$ 3,404,879	\$ 352,272	\$ (1,783,766)

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

Payables to the Pension Plan. The Village reported a payable of \$79,157 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2024.

Note M - Other Post-Employment Benefits – Local Retiree Life Insurance Fund ("LRLIF")

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

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

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found the link above.

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

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

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note M - Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”) - (continued)

Contributions (continued)

Contribution rates as of December 31, 2023 are:

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

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating employees must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The employee contribution rates in effect for the year ended December 31, 2023 are as listed below:

Life Insurance Employee Contribution Rates* For the year ended December 31, 2023		
Attained Age	Basic	Supplemental
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57
*Disabled members under age 70 receive a waiver-of-premium benefit.		

During the reporting period, the LRLIF recognized \$1,066 in contributions from the employer.

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

At December 31, 2024, the Village reported a liability of \$240,784 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net OPEB liability was based on the Village's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31 2023, the Village's proportion was 0.05233700%, which was an increase of 0.003632% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the Village recognized OPEB expense of \$20,447.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note M - Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”) - (continued)

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

At December 31, 2024, the Village’s reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 21,310
Net differences between projected and actual earnings on OPEB plan investments	3,251	-
Changes in assumptions	75,319	94,816
Changes in proportion and differences between employer contributions and proportionate share of contributions	35,660	24,028
Employer contributions subsequent to measurement date	1,203	-
	<u>\$ 115,433</u>	<u>\$ 140,154</u>

The amount of \$1,203 reported as deferred outflows related to OPEB resulting from the Village’s contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2024.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	Deferred Outflow of Resources	Deferred Inflow of Resources
2024	\$ 34,950	\$ 34,770
2025	32,330	29,814
2026	20,583	28,339
2027	10,849	27,124
2028	9,507	19,136
2029	6,011	971

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note M - Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”) - (continued)

Actuarial assumptions. The total OPEB liability in the January 1, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net OPEB Liability (Asset)	December 31, 2023
Experience Study:	January 1, 2018 – December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	3.72%
Long-term Expected Rate of Return:	4.25%
Discount Rate:	3.76%
Salary Increases	
Wage Inflation:	3.00%
Seniority/Merit:	0.1% – 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total OPEB Liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note M - Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”) - (continued)

Long-term expected Return on Plan Assets (continued).

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2023

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US Intermediate Credit Bonds	Bloomberg US Interm Credit	40%	2.32%
US Mortgages	Bloomberg US MBS	60%	2.52%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding the expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

Single Discount rate. A single discount rate of 3.32% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The Plan’s fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan’s fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan’s fiduciary net position is projected to be insufficient. The plan’s fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024
(CONTINUED)

Note M - Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”) - (continued)

Sensitivity of the Village’s proportionate share of the net OPEB liability to changes in the discount rate. The following presents the Village’s proportionate share of the net OPEB liability calculated using the discount rate of 3.32 percent, as well as what the Village’s proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32 percent) or 1-percentage-point higher (4.32 percent) than the current rate:

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
Village's proportionate share of the OPEB liability	\$ 323,527	\$ 240,784	\$ 177,625

Note N – Joint Agreements

The Village of Jackson, Town of Jackson, and the Town of Polk have a joint agreement for Fire and EMS services. These activities are accounted for in the Fire and EMS Special Revenue Fund. The cost of this fund is shared by the municipalities based on proportionate share of equalized values and other factors. The cost of operations to the Village for the year ended December 31, 2024 was \$434,171.

Note O - Litigation and Contingencies

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

Note P - Subsequent Events

Management has evaluated the need for disclosure or recording of transactions resulting from subsequent events through (June 26, 2025) the date the financial statements were available to be issued.

- Subsequent to year-end, the Village issued new debt. See Note G for additional information.

Note Q - Effect of New Accounting Standards on Financial Statements

The Government Accounting Standards Board (GASB) has approved the following:

- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT 6/27/2025

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>TAXES</u>				
General property taxes	\$ 4,058,981	\$ 4,058,981	\$ 4,058,982	\$ 1
Ag use-value penalties	-	-	13,084	13,084
Mobile home parking fees	140,000	140,000	77,180	(62,820)
Taxes from Utilities	260,000	260,000	189,434	(70,566)
Interest on personal property taxes	100	100	6,946	6,846
TOTAL TAXES	4,459,081	4,459,081	4,345,626	(113,455)
<u>INTERGOVERNMENTAL</u>				
Shared taxes from state	265,160	265,160	468,118	202,958
State personal property aid	19,976	19,976	19,976	-
State video service aid	19,431	19,431	19,431	-
Exempt computer aid	20,689	20,689	20,689	-
Recycling grants	10,569	10,569	10,584	15
Police - State/Federal aids	5,000	5,000	33,481	28,481
State Aid - in lieu of taxes	500	500	458	(42)
State transportation aid	309,647	309,647	309,693	46
Fire and EMS grant - Washington County	-	-	74,000	74,000
Other state payments	203,502	203,502	-	(203,502)
TOTAL INTERGOVERNMENTAL	650,972	650,972	956,430	101,956
<u>LICENSES AND PERMITS</u>				
Liquor license	3,380	3,380	5,394	2,014
Hotel/Motel license	300	300	286	(14)
Operators license	3,400	3,400	3,293	(107)
Cigarette license	300	300	587	287
Video franchise fees	75,000	75,000	70,088	(4,912)
Dog license	5,500	5,500	6,605	1,105
Cat license	600	600	714	114
Other licenses	1,000	1,000	3,574	2,574
Building permits	180,000	180,000	384,740	204,740
Special assessments	-	-	-	-
Planning/Zoning application fees	3,500	3,500	3,540	40
WI permit seals	1,500	1,500	3,960	2,460
Address/Fire #	2,000	2,000	3,962	1,962
Erosion control permits	5,000	5,000	20,412	15,412
Publication fees	170	170	270	100
TOTAL LICENSES AND PERMITS	281,650	281,650	507,425	225,775

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>FINES AND FORFEITURES</u>				
Police - Court penalties	55,000	55,000	30,117	(24,883)
Police - Parking fines	4,500	4,500	2,428	(2,072)
TOTAL FINES AND FORFEITURES	59,500	59,500	32,545	(26,955)
<u>CHARGES FOR SERVICES</u>				
Police - Accident reports	500	500	125	(375)
Police - OWI test/fingerprinting	2,500	2,500	1,879	(621)
Conceal carry class	-	-	850	850
Police - DVD's	-	-	40	40
Police - Warrant fees	250	250	1,011	761
Clerks fees	7,000	7,000	18,164	11,164
Public works revenue	100	100	105	5
Recycling revenue	-	-	886	886
Street opening permits	1,000	1,000	11,560	10,560
NSF charges	160	160	105	(55)
Aurora Healthcare payment	30,000	30,000	32,980	2,980
TOTAL CHARGES FOR SERVICES	41,510	41,510	67,705	26,195
<u>MISCELLANEOUS AND INTEREST</u>				
Interest on temporary investments	25,703	25,703	345,917	320,214
Insurance dividends	7,218	7,218	-	(7,218)
Verizon lease	29,285	29,285	29,285	-
US Cellular lease	33,745	33,745	40,494	6,749
Police - Donations	-	-	8,141	8,141
Police - Fundraiser	-	-	1,146	1,146
Miscellaneous general revenue	130,000	130,000	(52)	(130,052)
TOTAL MISCELLANEOUS AND INTEREST	225,950	225,950	424,931	198,981
TOTAL REVENUES	\$ 5,718,663	\$ 5,718,663	\$ 6,334,662	\$ 412,497

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>GENERAL GOVERNMENT</u>				
Village board	\$ 39,350	\$ 39,350	\$ 29,642	\$ 9,708
Appointed committee wages	6,150	6,150	3,206	2,944
Village attorney	62,000	62,000	37,259	24,741
Administrative wages	448,409	448,409	401,779	46,630
Administration	236,750	236,750	49,958	186,792
Elections	31,269	31,269	40,721	(9,452)
Admin - audit and accounting	30,000	30,000	36,075	(6,075)
Assessments	40,000	40,000	40,753	(753)
Insurance	58,000	58,000	49,976	8,024
Utilities	32,600	32,600	18,511	14,089
Supplies	2,000	2,000	325	1,675
Computer and internet	25,000	25,000	28,467	(3,467)
Repairs and maintenance	11,300	11,300	10,413	887
Signs	1,500	1,500	1,430	70
Licenses and fees	2,425	2,425	2,262	163
ARPA expenses	-	-	762	(762)
TOTAL GENERAL GOVERNMENT	1,026,753	1,026,753	751,539	275,214
<u>PUBLIC SAFETY</u>				
Police department	2,276,108	2,276,108	2,258,780	17,328
Emergency government	5,220	5,220	3,225	1,995
Building inspector	186,304	186,304	157,386	28,918
TOTAL PUBLIC SAFETY	2,467,632	2,467,632	2,419,391	48,241
<u>PUBLIC WORKS</u>				
Engineering	59,161	59,161	37,238	21,923
Streets	676,134	676,134	658,320	17,814
Storm sewers	3,000	3,000	10,679	(7,679)
Trash	340,108	340,108	296,426	43,682
Recycling	196,584	196,584	201,987	(5,403)
TOTAL PUBLIC WORKS	1,274,987	1,274,987	1,204,650	70,337
<u>CULTURE AND RECREATION</u>				
Parks	256,111	256,111	244,272	11,839
<u>CONSERVATION AND DEVELOPMENT</u>				
Conservation and development	16,800	16,800	17,771	(971)

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>CAPITAL OUTLAY</u>				
General government	\$ -	\$ -	\$ 201,158	\$ (201,158)
Culture, Recreation and Education	-	-	148,996	(148,996)
Police	-	-	102,773	(102,773)
Public works - contributed and purchased	-	-	230,314	(230,314)
TOTAL CAPITAL OUTLAY	-	-	683,241	(683,241)
TOTAL EXPENDITURES	5,042,283	5,042,283	5,320,864	(278,581)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	(880,384)	(880,384)	(880,384)	-
Proceeds on leased vehicles	-	-	77,110	77,110
Police - Sale of property	500	500	741	241
TOTAL OTHER FINANCING SOURCES (USES)	(879,884)	(879,884)	(802,533)	77,351
NET CHANGE IN FUND BALANCE	(203,504)	(203,504)	211,265	<u>\$ 768,429</u>
FUND BALANCES - BEGINNING OF YEAR	1,969,744	1,969,744	4,228,852	
FUND BALANCES - END OF YEAR	<u>\$ 1,766,240</u>	<u>\$ 1,766,240</u>	<u>\$ 4,440,117</u>	

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
FIRE AND EMS FUND REVENUES
YEAR ENDED DECEMBER 31, 2024

Note: Not needed for 2023 audit. Fire and EMS is not a major fund.

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>INTERGOVERNMENTAL</u>				
State 2% dues	74,000	74,000	82,515	8,515
Grant revenue	-	-	1,148	1,148
EMS FAP funds	12,000	12,000	7,581	(4,419)
Other state payments	12,000	12,000	-	(12,000)
TOTAL INTERGOVERNMENTAL	<u>98,000</u>	<u>98,000</u>	<u>91,244</u>	<u>(6,756)</u>
<u>CHARGES FOR SERVICES</u>				
CPR training	2,500	2,500	2,090	(410)
EMS billing	350,000	350,000	361,216	11,216
Haz Mat incidents	500	500	186	(314)
Occupancy permits	1,000	1,000	1,400	400
Permit fees	1,000	1,000	3,035	2,035
TOTAL CHARGES FOR SERVICES	<u>355,000</u>	<u>355,000</u>	<u>367,927</u>	<u>12,927</u>
<u>INTERGOVERNMENTAL CHARGES FOR SERVICES</u>				
Town of Jackson contribution	329,016	329,016	329,016	-
Town of Polk contribution	105,156	105,156	105,156	-
TOTAL INTERGOVERNMENTAL CHARGES FOR SERVICES	<u>\$ 434,172</u>	<u>\$ 434,172</u>	<u>\$ 434,172</u>	<u>\$ -</u>
<u>MISCELLANEOUS AND INTEREST</u>				
Interest on temporary investments	250	250	875	625
Donations	6,000	6,000	11,463	5,463
Sale of Village property	35,000	35,000	35,000	-
Miscellaneous revenues	1,000	1,000	4,997	3,997
TOTAL MISCELLANEOUS AND INTEREST	<u>42,250</u>	<u>42,250</u>	<u>52,335</u>	<u>10,085</u>
TOTAL REVENUES	<u>\$ 929,422</u>	<u>\$ 929,422</u>	<u>\$ 945,678</u>	<u>\$ 16,256</u>

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
FIRE AND EMS FUND EXPENDITURES
YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>PUBLIC SAFETY</u>				
Salaries/wages	762,215	762,215	711,361	50,854
Health and life insurance	135,647	135,647	113,759	21,888
Wiscosin retirement system	79,971	79,971	80,601	(630)
Social security	48,908	48,908	45,346	3,562
Medicare	11,438	11,438	10,605	833
Medical reimbursement	2,500	2,500	1,990	510
Equipment repair	10,000	10,000	8,546	1,454
Fuel and lubricants	17,640	17,640	20,059	(2,419)
Buildings and grounds maintenance	10,000	10,000	10,688	(688)
New and replacement equipment	14,000	14,000	17,478	(3,478)
Truck and equipment maintenance	23,000	23,000	26,408	(3,408)
Office supplies, PC support, postage	3,605	3,605	4,534	(929)
Pre-employment physical	4,000	4,000	6,000	(2,000)
Length of service program	13,000	13,000	13,000	-
Intercept/Health Care billing	30,000	30,000	26,513	3,487
Fire prevention	6,700	6,700	9,567	(2,867)
Scene assistance	2,000	2,000	216	1,784
Turn-out gear and uniforms	25,000	25,000	38,703	(13,703)
SCBA testing and repair	3,000	3,000	5,572	(2,572)
Ladder testing	2,261	2,261	734	1,527
Audit and accounting	600	600	-	600
Utilities	49,200	49,200	40,033	9,167
Telephone	5,500	5,500	6,409	(909)
Attorney fees	500	500	600	(100)
Medical supplies	26,500	26,500	23,999	2,501
FAP funding	12,000	12,000	10,190	1,810
Donations	1,500	1,500	4,327	(2,827)
Education, travel and dues	12,500	12,500	8,802	3,698
Antique fire truck	-	-	102	(102)
property and liability insurance	25,000	25,000	21,667	3,333
Equipment replacement fund	12,000	12,000	10,682	1,318
EMS equipment replacement	3,500	3,500	1,414	2,086
TOTAL PUBLIC SAFETY	1,353,685	1,353,685	1,278,491	73,780
 TOTAL EXPENDITURES	 1,353,685	 1,353,685	 1,278,491	 73,780

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
FIRE AND EMS FUND EXPENDITURES
YEAR ENDED DECEMBER 31, 2024

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>OTHER FINANCING SOURCES (USES)</u>				
Village contribution (transfer in)	619,363	619,363	619,363	-
Transfer to debt service fund	<u>(71,500)</u>	<u>(71,500)</u>	<u>(71,454)</u>	<u>46</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>547,863</u>	<u>547,863</u>	<u>547,909</u>	<u>46</u>
NET CHANGE IN FUND BALANCE	123,600	123,600	215,096	<u>\$ (57,478)</u>
FUND BALANCES - BEGINNING OF YEAR	<u>645,167</u>	<u>645,167</u>	<u>784,804</u>	
FUND BALANCES - END OF YEAR	<u>\$ 768,767</u>	<u>\$ 768,767</u>	<u>\$ 999,900</u>	

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
DECEMBER 31, 2024

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
Wisconsin Retirement System
Last 10 Fiscal Years*

WRS Year End	Proportion of the net pension (asset) liability	Proportionate share of the net pension (asset) liability	Covered-employee payroll	Net pension (asset) liability as a percentage of employee payroll	Plan fiduciary net position as a percentage of total pension (asset) liability
2023	0.02369321%	\$ 352,272	\$ 3,277,081	10.75%	98.85%
2022	0.02273110%	\$ 1,204,226	\$ 2,963,207	40.64%	95.72%
2021	0.02175548%	\$ (1,753,531)	\$ 2,858,709	-61.34%	106.02%
2020	0.02083029%	\$ (1,300,463)	\$ 2,784,138	-46.71%	105.26%
2019	0.01972279%	\$ (635,952)	\$ 2,541,523	-25.02%	102.96%
2018	0.01903829%	\$ 677,322	\$ 2,388,882	28.36%	96.45%
2017	0.01831388%	\$ (543,760)	\$ 2,278,882	-23.86%	102.93%
2016	0.01780272%	\$ 145,947	\$ 2,221,840	6.57%	99.12%
2015	0.01782027%	\$ 289,291	\$ 2,128,161	13.59%	98.20%
2014	0.00178682%	\$ (438,892)	\$ 2,005,966	-21.88%	102.74%

SCHEDULE OF CONTRIBUTIONS
Wisconsin Retirement System
Last 10 Fiscal Years*

WRS Year End	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered-employee payroll
2023	\$ 330,651	\$ 330,651	\$ -	\$ 3,277,081	10.09%
2022	\$ 275,167	\$ 275,167	\$ -	\$ 2,963,207	9.29%
2021	\$ 262,567	\$ 262,567	\$ -	\$ 2,858,709	9.18%
2020	\$ 251,023	\$ 251,023	\$ -	\$ 2,784,138	9.02%
2019	\$ 213,126	\$ 213,126	\$ -	\$ 2,541,523	8.39%
2018	\$ 203,618	\$ 203,618	\$ -	\$ 2,388,882	8.52%
2017	\$ 192,405	\$ 192,405	\$ -	\$ 2,278,882	8.44%
2016	\$ 173,975	\$ 173,975	\$ -	\$ 2,221,840	7.83%
2015	\$ 170,215	\$ 170,215	\$ -	\$ 2,128,161	8.00%
2014	\$ 169,291	\$ 169,291	\$ -	\$ 2,005,966	8.44%

*The amounts presented for each fiscal year were determined as of the prior calendar year-end.

*GASB Pronouncements 67 and 68 require the presentation of the last 10 prior fiscal years completed under these pronouncements.

VILLAGE OF JACKSON
DECEMBER 31, 2024

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY (ASSET)
Local Retiree Life Insurance
Last 10 Fiscal Years*

LRLIF Year End	Proportion of the net OPEB (asset) liability	Proportionate share of the net OPEB (asset) liability	Covered-employee payroll	Net OPEB (asset) liability as a percentage of employee payroll	Plan fiduciary net position as a percentage of total OPEB (asset) liability
2023	0.05233700%	\$ 240,784	\$ 3,135,000	7.68%	33.90%
2022	0.04870500%	\$ 185,558	\$ 2,864,000	6.48%	38.81%
2021	0.04466600%	\$ 263,993	\$ 2,727,000	9.68%	29.57%
2020	0.05541700%	\$ 304,834	\$ 2,728,000	11.17%	31.36%
2019	0.05223100%	\$ 222,746	\$ 2,379,000	9.36%	37.58%
2018	0.51101000%	\$ 131,858	\$ 2,305,000	5.72%	48.69%
2017	0.04788100%	\$ 144,054	\$ 2,013,533	7.15%	44.81%

SCHEDULE OF CONTRIBUTIONS - OPEB
Local Retiree Life Insurance
Last 10 Fiscal Years*

LRLIF Year End	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2023	\$ 1,066	\$ 1,066	\$ -	\$ 3,135,000	0.03%
2022	\$ 977	\$ 977	\$ -	\$ 2,864,000	0.05%
2021	\$ 1,105	\$ 1,105	\$ -	\$ 2,727,000	0.04%
2020	\$ 1,105	\$ 1,105	\$ -	\$ 2,728,000	0.04%
2019	\$ 945	\$ 945	\$ -	\$ 2,379,000	0.04%
2018	\$ 1,673	\$ 1,673	\$ -	\$ 4,126,000	0.04%
2017	\$ 1,802	\$ 1,802	\$ -	\$ 3,991,195	0.05%

*The amounts presented for each fiscal year were determined as of the prior calendar year-end.

*GASB Pronouncement 75 require the presentation of the last 10 prior fiscal years completed under these pronouncements. The fiscal years completed prior to the enactment of these pronouncements are not required to be presented for this schedule.

VILLAGE OF JACKSON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2024

Note 1. Budgetary Information

The Village creates a budget for the General Fund. The Village reviews and adopts its annual budget by December or earlier of the preceding year. The budgetary information included in the accompanying financial statements is comprised of the originally approved budget plus or minus approved revisions of budgeted revenues and expenditures. These budgets are adopted on a basis consistent with GAAP. Management control of the budgetary process has been established at the departmental level of expenditure. A department can be a fund, cost center, program or other activity for which control of expenditures is considered desirable. Budget appropriations for certain capital projects funds are project oriented, often possessing multi-year lives; consequently, budgeted capital projects expenditures are controlled through fund balances. The budget may be amended for supplemental appropriations periodically during the year. Budget changes require a two-thirds approval by the Village Board. The 2024 general fund budget was amended by the Village Board.

Note 2. Excess Expenditures over Appropriations

The Village had the following expenditures in excess of appropriations as presented in the "Budgetary Comparison Schedule – General Fund Expenditures".

	<u>Amount</u>
Capital outlay	\$ 683,241

The excess expenditures were absorbed by revenues in excess of budget and expenditures under budget in other areas.

Note 3. OPEB Information

Changes of benefit terms. There were no recent changes in benefit terms.

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

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

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

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

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

VILLAGE OF JACKSON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2024
(CONTINUED)

Note 4. Wisconsin Retirement Systems Pensions

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

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

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

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

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table.

VILLAGE OF JACKSON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2024
(CONTINUED)

Note 4 - Wisconsin Retirement System Pensions - continued

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2023	2022	2021	2020	2019
Valuation Date:	December 31, 2020	December 31, 2020	December 31, 2019	December 31, 2018	December 31, 2017
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions					
Net Investment Rate of Return	5.4%	5.4%	5.4%	5.4%	5.5%
Weighted based on assumed rate for:					
Pre-retirement	7.0%	7.0%	7.0%	7.0%	7.2%
Post-retirement	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation	3.0%	3.0%	3.0%	3.0%	3.2%
Seniority/Merit	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post Retirement Benefit Adjustments*:	1.9%	1.9%	1.9%	1.9%	2.1%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.
Mortality:	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).

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

VILLAGE OF JACKSON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2024
(CONTINUED)

Note 4 - Wisconsin Retirement System Pensions - continued

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions

	2018	2017	2016	2015	2014	2013
Valuation Date:	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013	December 31, 2012	December 31, 2011
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
Amortization Method:	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period	Level Percent of Payroll-Closed Amortization Period
Amortization Period:	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS	30 Year closed from date of participation in WRS
Asset Valuation Method:	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)	Five Year Smoothed Market (Closed)
Actuarial Assumptions						
Net Investment Rate of Return	5.5%	5.5%	5.5%	5.5%	5.5%	5.5%
Weighted based on assumed rate for:						
Pre-retirement	7.2%	7.2%	7.2%	7.2%	7.2%	7.2%
Post-retirement	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases						
Wage Inflation	3.2%	3.2%	3.2%	3.2%	3.2%	3.2%
Seniority/Merit	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post Retirement Benefit Adjustments*:	2.1%	2.1%	2.1%	2.1%	2.1%	2.1%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2009 valuation pursuant to an experience study of the period 2006-2008.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2015 fully generational improvement scale (multiplied by 50%).	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scaled BB to all future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scaled BB to all future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scaled BB to all future improvements (margin) in mortality.	Wisconsin Projected Experience Table - 2005 for women of the Wisconsin Projected Experience Table - 2005 for men.

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

SUPPLEMENTARY INFORMATION

DRAFT 6/27/2025

VILLAGE OF JACKSON
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
DECEMBER 31, 2024

	Special Revenue Funds				Total Nonmajor Funds Special Revenue Funds
	Recreation Fund	Hotel/ Motel Tax Fund	Fire and EMS	Park Fund	
<u>ASSETS</u>					
Cash and investments	\$ 128,589	\$ 63,961	\$ 958,385	\$ 297,490	\$ 1,448,425
Receivables:					
Accounts (net of allowance for doubtful accounts of \$453,828)	-	11,115	61,424	-	72,539
Prepaid expenses	4,488	-	-	-	4,488
TOTAL ASSETS	<u>133,077</u>	<u>75,076</u>	<u>1,019,809</u>	<u>297,490</u>	<u>1,525,452</u>
<u>LIABILITIES</u>					
Accounts payable and accrued expenses	10,522	21,839	27,356	-	59,717
Accrued salaries and fringes	3,006	-	15,720	-	18,726
TOTAL LIABILITIES	<u>13,528</u>	<u>21,839</u>	<u>43,076</u>	<u>-</u>	<u>78,443</u>
<u>FUND BALANCES</u>					
Nonspendable	4,488	-	-	-	4,488
Assigned	115,061	53,237	976,733	297,490	1,442,521
TOTAL FUND BALANCES	<u>\$ 119,549</u>	<u>\$ 53,237</u>	<u>\$ 976,733</u>	<u>\$ 297,490</u>	<u>\$ 1,447,009</u>

VILLAGE OF JACKSON
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
YEAR ENDED DECEMBER 31, 2024

	Special Revenue Funds				Total Nonmajor Funds Special Revenue Funds
	Recreation Fund	Hotel/ Motel Tax Fund	Fire and EMS	Park Fund	
<u>REVENUES</u>					
Taxes	\$ -	\$ 61,092	\$ -	\$ -	\$ 61,092
Intergovernmental	-	-	91,245	-	91,245
Charges for services	353,985	-	367,937	119,259	841,181
Intergovernmental charges for services	-	-	434,171	-	434,171
Interest income	-	-	875	3,867	4,742
Other	-	-	16,460	-	16,460
TOTAL REVENUES	353,985	61,092	910,688	123,126	1,448,891
<u>EXPENDITURES</u>					
Current:					
Public safety	-	-	1,301,668	-	1,301,668
Culture and recreation	597,527	-	-	-	597,527
Conservation and development	-	115,574	-	-	115,574
TOTAL EXPENDITURES	597,527	115,574	1,301,668	-	2,014,769
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(243,542)	(54,482)	(390,980)	123,126	(565,878)
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in (out)	261,021	-	547,909	-	808,930
Proceeds from sale of assets	-	-	35,000	-	35,000
TOTAL OTHER FINANCING SOURCES (USES)	261,021	-	582,909	-	843,930
NET CHANGE IN FUND BALANCES	17,479	(54,482)	191,929	123,126	278,052
FUND BALANCES - BEGINNING	102,070	107,719	784,804	174,364	1,168,957
FUND BALANCES - ENDING	\$ 119,549	\$ 53,237	\$ 976,733	\$ 297,490	\$ 1,447,009

VILLAGE OF JACKSON
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
DECEMBER 31, 2024

	Capital Projects Funds			Total Nonmajor Capital Projects Funds
	TID 5	TID 6	TID 7	
<u>ASSETS</u>				
Cash and investments	\$ 52,170	\$ 104,111	\$ -	\$ 156,281
Receivables:				
Taxes	59,326	201,694	21,311	282,331
Special assessments	-	5,737	-	5,737
TOTAL ASSETS	111,496	311,542	21,311	444,349
<u>LIABILITIES</u>				
Accounts payable	-	-	12,579	12,579
Advance from other funds	-	-	572,248	572,248
TOTAL LIABILITIES	-	-	584,827	584,827
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Property taxes	94,831	319,464	34,078	448,373
Special assessments	-	7,171	-	7,171
TOTAL DEFERRED INFLOWS OF RESOURCES	94,831	326,635	34,078	455,544
<u>FUND BALANCES</u>				
Restricted	16,665	-	-	16,665
Unassigned	-	(15,093)	(597,594)	(612,687)
TOTAL FUND BALANCES	\$ 16,665	\$ (15,093)	\$ (597,594)	\$ (596,022)

VILLAGE OF JACKSON
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
YEAR ENDED DECEMBER 31, 2024

	Capital Projects Funds			Total Nonmajor Capital Projects Funds
	TID 5	TID 6	TID 7	
REVENUES				
Taxes	\$ 88,282	\$ 328,758	\$ 13,183	\$ 430,223
Special assessments	-	1,434	-	1,434
Interest income	-	359	-	359
Other	-	-	103,411	103,411
TOTAL REVENUES	88,282	330,551	116,594	535,427
EXPENDITURES				
Current:				
General government	1,899	4,349	2,649	8,897
Conservation and development	-	-	202,333	202,333
Capital outlay	-	15,096	400,107	415,203
Debt Service:				
Principal	82,985	-	-	82,985
TOTAL EXPENDITURES	84,884	19,445	605,089	709,418
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,398	311,106	(488,495)	(173,991)
OTHER FINANCING SOURCES (USES)				
Transfer out	-	(643,234)	(126,285)	(769,519)
Sale of Village property	-	-	606,662	606,662
TOTAL FINANCING SOURCES (USES)	-	(643,234)	480,377	(162,857)
NET CHANGE IN FUND BALANCES	3,398	(332,128)	(8,118)	(336,848)
FUND BALANCES - BEGINNING OF YEAR				
As previously stated	13,267	317,035	-	330,302
Change within financial reporting entity (major to nonmajor fund)	-	-	(589,476)	(589,476)
FUND BALANCES - BEGINNING, AS RESTATED	13,267	317,035	(589,476)	(259,174)
FUND BALANCES - ENDING	\$ 16,665	\$ (15,093)	\$ (597,594)	\$ (596,022)



June 19, 2025

Darlene Smith
Village of Jackson
N168W19851 Main Street
Jackson, WI 53037

RE: Public Entity Liability Renewal Package

Dear Darlene,

CVMIC members are the core of our business and the purpose of our existence. The principles of teamwork and cooperation guide our success as we partner with Wisconsin municipalities that are engaged and committed to each other and the CVMIC organization.

We take pride in offering quality insurance products and risk management solutions for our members and strive to provide your community with the best possible public entity, general liability and auto liability protection available in Wisconsin.

We are pleased to present you with this two (2) year Public Entity Liability renewal package.

Premium options for the 2027 and 2028 policy years are set forth in **ATTACHMENT ONE**, these premiums are guaranteed for the two-year period if an adequate level of commitment for the renewal is achieved.

To confirm your community's commitment to CVMIC for the 2027-2028 policy years as outlined in **ATTACHMENT ONE**, please complete the acceptance form and return a signed copy to Ben Hoverson (benh@cvmic.com) **by September 15th, 2025**.

Our general counsel, Patrick Nolan of Quarles & Brady, has provided instructions for making this two-year commitment to CVMIC. (See **ATTACHMENT TWO**)

We look forward to continuing our partnership with you. If you have any questions regarding this renewal package, please contact Ben Hoverson.

Yours very cordially,

CITIES AND VILLAGES MUTUAL INSURANCE COMPANY

Steve Stanczak, Chief Executive Officer
Direct: 414-831-6000
Email: steves@cvmic.com

Ben Hoverson, Underwriting Analyst
Direct: 414-831-6013
Email: benh@cvmic.com

ATTACHMENT ONE



Village of Jackson Public Entity Liability Renewal Package Policy Years 2026, 2027, 2028

CVMIC Public Entity Liability Policy Overview

Coverages: General Liability, Auto Liability, Public Officials Liability & Law Enforcement Liability

Self-Insured Retention (SIR): Indicates the Member's amount of Risk Retained **per Occurrence**

Coverage Limit: \$10,000,000 per Occurrence Excess Self-Insured Retention (SIR)

Annual Aggregate Retention: Four (4) Times Selected Self-Insured Retention per Policy Period

Village of Jackson Renewal Options

Current Retention Level (Option 1)			Next Retention Level (Option 2)		
Per Occurrence SIR: \$20,000			Per Occurrence SIR: \$25,000		
Annual Aggregate Retention: \$80,000			Annual Aggregate Retention: \$100,000		
Policy Year	Adopted Premium Range		Policy Year	Adopted Premium Range	
2026	\$38,818		2026	\$37,265	
2027	\$39,930	\$40,795	2027	\$38,332	\$39,163
2028	\$41,527	\$43,243	2028	\$39,866	\$41,513

NOTE: The premiums stated above are based on an expected number of renewals and are subject to review. With that qualification, the premiums are guaranteed for the three-year policy period of 2026, 2027 and 2028.

Please contact Ben Hoverson (benh@cvmic.com) or Ben Rank (benr@cvmic.com) if you would like to discuss your SIR Analysis in greater detail to determine if moving to the "Next Retention Level" may be appropriate.

ATTACHMENT ONE

ACCEPTANCE

The **Village of Jackson** agrees to continue as a member of CVMIC for the policy years 2026, 2027 and 2028 as outlined in **Option 1** _____ (\$20,000) [or] as outlined in **Option 2** _____ (\$25,000) (*please indicate*) at the corresponding guaranteed premiums set forth on the previous page.

ACCEPTED AND AGREED TO this _____ day of _____, 2025.

Village of Jackson

By _____

Signature

Its _____

Title



Please email signed PDF to: benh@cvmic.com



Cities & Villages Mutual Insurance Company Self-Insured Retention Analysis

The analysis provided in the table below is intended to assist you in determining if additional risk (Higher SIR) should be considered based on your loss history and premium paid to CVMIC. The claim dollars/payments made within your SIR are only as good as your reporting of claim payments to CVMIC. If you do not believe that all of your claim payments have been submitted, then the analysis below should be adjusted.

Member:	Jackson, Village of
Claims Valued as of:	June 2025

Year	Current SIR	Premium @ SIR	Claim \$ in SIR	Next Level SIR	Premium @ Next Level SIR	Claim \$ in Next Level SIR
2015	\$ 20,000	\$ 30,520	-	\$ 25,000	\$ 29,299	\$ -
2016	\$ 20,000	\$ 31,131	13,309	\$ 25,000	\$ 29,886	\$ 13,309
2017	\$ 20,000	\$ 31,782	-	\$ 25,000	\$ 30,511	\$ -
2018	\$ 20,000	\$ 32,576	-	\$ 25,000	\$ 31,273	\$ -
2019	\$ 20,000	\$ 32,913	-	\$ 25,000	\$ 31,596	\$ -
2020	\$ 20,000	\$ 33,571	-	\$ 25,000	\$ 32,228	\$ -
2021	\$ 20,000	\$ 34,988	-	\$ 25,000	\$ 33,588	\$ -
2022	\$ 20,000	\$ 35,688	-	\$ 25,000	\$ 34,260	\$ -
2023	\$ 20,000	\$ 36,370	5,356	\$ 25,000	\$ 34,915	\$ 5,356
2024	\$ 20,000	\$ 37,098	-	\$ 25,000	\$ 35,614	\$ -

Total Cost @ Current SIR:	\$ 355,302
Total Cost @ Next Level SIR:	\$ 341,837
10 Year Savings/Loss:	\$ 13,465

Note: Total Cost = Premium + Claim \$ in SIR

SIR Analysis - Total Cost Per Year			
Year	Total Cost @ Current SIR	Total Cost @ Next Level SIR	Additional Cost/Savings
2015	\$ 30,520	\$ 29,299	\$ 1,221
2016	\$ 44,440	\$ 43,195	\$ 1,245
2017	\$ 31,782	\$ 30,511	\$ 1,271
2018	\$ 32,576	\$ 31,273	\$ 1,303
2019	\$ 32,913	\$ 31,596	\$ 1,317
2020	\$ 33,571	\$ 32,228	\$ 1,343
2021	\$ 34,988	\$ 33,588	\$ 1,400
2022	\$ 35,688	\$ 34,260	\$ 1,428
2023	\$ 41,726	\$ 40,271	\$ 1,455
2024	\$ 37,098	\$ 35,614	\$ 1,484
Total	\$ 355,302	\$ 341,837	\$ 13,465