



**VILLAGE OF JACKSON
BUDGET AND FINANCE COMMITTEE MEETING AGENDA**

Tuesday, July 14, 2026 at 7:00 PM

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

1. Call to Order and Roll Call
2. Citizens/Village Staff to Address the Budget & Finance Committee (Please sign-in with the Clerk prior to speaking. Please note this is a business meeting, not a public hearing. People wishing to speak on an item on the agenda should present their comments under this agenda item. Each commenter will be limited to a total of 2 minutes.)
3. Approval of Minutes of the Budget and Finance Committee Meeting of June 9, 2026
4. Approval of June 2026 Check Register and Treasurer's Report
5. Pay Request #1 – 2026 Street Improvement Projects - Eagle Drive, Hawthorn Drive, Aspen Drive, and Linden Drive - Vinton Construction in the amount of \$112,803.94
6. Pay Request #1 – 2026 Wastewater Treatment Plant Fill Removal Project – BMCI Construction in the amount of \$118,802.25
7. Reimbursement Request #16 - 2024 Wastewater Treatment Plant Tertiary Filters and UV Disinfection Project - Clean Water Fund Loan in the amount of \$39,575.63
8. Pay Request #3 - 2025 Dog Park at Cedar Creek Park - Lowe Underground, Inc. in the amount of \$61,605.51
9. Review of 2025 Audited Financial Statements Report - Lucida, LLC.
10. 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, June 9, 2026 at 7:00 PM

Minutes

1. Call to Order and Roll Call

The meeting was called to order at 7:00 PM by Pres. Heckendorf.

Members Present: Pres. Heckendorf, Tr. Wells, and Tr. Olson

Members Excused: None

Members Absent: None

Staff Present: Administrator Jen Heidtke, Treasurer Darlene Smith, Public Works Director Jack Straehler, Fire Chief Aaron Swaney, Police Lieutenant Mike Foeger and Interim Clerk Pamela Wolf

2. Citizens/Village Staff to Address the Budget & Finance Committee (Please sign-in with the Clerk prior to speaking. Please note this is a business meeting, not a public hearing. People wishing to speak on an item on the agenda should present their comments under this agenda item. Each commenter will be limited to a total of 2 minutes.)

None.

3. Approval of Minutes of the Budget and Finance Committee Meeting of May 12, 2026

The motion to approve Minutes for the Budget and Finance Meeting of May 12, 2026, was made by Tr. Wells and seconded by Tr. Olson.

Vote: 3 ayes, 0 nays. Motion carried.

4. Approval of May 2026 Check Register and Treasurer's Report

The motion to approve the May 2026 Check Register and Treasurer's Report was made by Tr. Olson and seconded by Tr. Wells.

Vote: 3 ayes, 0 nays. Motion carried.

5. Letter of Credit Reduction – Maple Fields Subdivision Phase 3 – Neumann Development Inc. in the amount of \$707,841.10

The motion to recommend the Village Board approve the Letter of Credit Reduction for Maple Fields Subdivision Phase 3 for Neumann Development in the amount of \$707,841.10 was made by Tr. Wells and seconded by Tr. Olson.

Vote: 3 ayes, 0 nays. Motion carried.

6. Proposal Review - Fiber to Public Parks, Municipal Wells, and Municipal Lift Station - Midwest Fiber Network in the Amount of \$133,850.00

The motion to recommend the Village Board approve the proposal for the Fiber to Public Parks, Municipal Wells and Municipal Lift Station from Midwest Fiber Network in the amount of \$133,850.00 was made by Tr. Olson and seconded by Pres. Heckendorf.

Clarification regarding contract terms and discussion of public Wi-Fi capabilities at the parks occurred.

Vote: 3 ayes, 0 nays. Motion carried.

7. Proposal Review - Jackson Park Security Cameras - Pros4 Technology in the Amount of \$19,341.28

The motion to recommend the Village Board approve the proposal for the Security Cameras in Jackson Park from Pros4 Technology in the amount of \$19,341.28 was made by Tr. Olson and seconded by Tr. Wells.

Discussion occurred relative to location of cameras and forthcoming quotes for electrical and additional cameras near the skate park and pickleball courts.

Vote: 3 ayes, 0 nays. Motion carried.

8. Proposal Review - Hickory Lane Park Security Cameras - Pros4 Technology in the Amount of \$12,800.87

The motion to recommend the Village Board approve the proposal for the Security Cameras in Hickory Lane Park from Pros4 Technology in the amount of \$12,800.87 was made by Tr. Wells and seconded by Tr. Olson.

Discussion regarding camera location occurred.

Vote: 3 ayes, 0 nays. Motion carried.

9. 2026 Schedule to Prepare the 2027 Municipal Budget and Update the Financial Management Plan

Administrator Heidtke presented the timeline which plans for budget adoption in November.

No action was taken.

10. Adjourn

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

Vote: 3 ayes, 0 nays. Motion carried. The meeting adjourned at 7:10 PM.

Respectfully Submitted,

Pamela Wolf

DRAFT



BMO Business Platinum Rewards Credit Card

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Company Name: VILLAGE OF JACKSON

Corporate Bill Account Summary

Previous Balance		\$2,391.66	Statement Close Date	July 04, 2026
Payments	-	\$2,391.66	Credit Limit	\$25,000.00
Credits	-	\$148.94	Available Credit	\$19,075.89
Purchases and Other Debits	+	\$6,073.05	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, 2026
Interest Charged	+	\$0.00	Minimum Payment Due	\$118.48
New Balance	=	\$5,924.11		

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	18.74% (v)	\$0.00	\$0.00
Cash Advances	30.74% (v)	\$0.00	\$0.00
Balance Transfers	18.74% (v)	\$0.00	\$0.00

(v) = Variable Rate

Rewards Summary as of 07/04/26

Previous Balance	+	185,577
Earned	+	5,925
Redeemed	+	0
Other Adjustments	+	108
Current Balance	=	191,610

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 \$5,924.11
Minimum Payment Due \$118.48
Payment Due Date July 29, 2026

Amount Enclosed

5112770000151656 0000000011848 0000000592411

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

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Company Name: VILLAGE OF JACKSON

Corporate Account Activity

[REDACTED] N				Total Activity
				\$2,391.66 CR
Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
06/25	06/25	Mailed Payment	P176000001000043	2,391.66 CR

Cardholder Account Activity
Total Cardholder New Activity: \$5,924.11

JACOB CALTAGERONE		[REDACTED]		Credit Limit \$2,000.00	
Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$625.41	\$0.00	\$0.00	\$0.00	\$0.00	\$625.41
Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)	
06/18	06/19	WALMART.COM WALMART.COM AR	55500366169791289332707	50.79	
06/19	06/22	PICKLEBALL CENTRAL 2538540163 WA	52653846170714552436013	129.99	
06/24	06/25	DOLLAR TREE COLUMBUS WI	05436846176000340452116	27.75	
06/26	06/29	VOLLEYBALLUSA.COM REDMOND WA	55480776178230376303829	324.10	
06/27	06/29	MLB*BREWERS TICKETS MILWAUKEE WI	55488726178602663018178	22.00	
06/27	06/29	WM SUPERCENTER #5463 HARTFORD WI	05436846179400039859307	45.79	
06/30	07/01	Dicks Sporting Goods Grafton WI	15270216181001227475078	24.99	

MICHAEL FOEGER		[REDACTED]		Credit Limit \$3,000.00	
Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$537.00	\$0.00	\$0.00	\$0.00	\$0.00	\$537.00
Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)	
06/19	06/22	PST*INVENTORY TRADING PEOSTA IA	75418236170260441254986	162.00	
06/29	06/30	EB *2026 DT INSTRUCTOR 8014137200 CA	57540246180712172009522	100.00	
07/01	07/02	WISCONSIN POLICE LEADE APPLETON WI	75306376183166501468222	275.00	

JENNIFER HEIDTKE		[REDACTED]		Credit Limit \$2,000.00	
Purchase/ Other Debits	Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$315.70	\$0.00	\$0.00	\$0.00	\$10.32	\$305.38
Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)	
06/10	06/11	HOPDOX ALPINE UT	55480776162225811047195	36.05	
06/15	06/16	TST*COFFEEVILLE 1 Jackson WI	55432866167204726799243	21.65	
06/27	06/29	RADISSON HOTELS LA CROSSE WI	55436876178271784972162	258.00	
		CONFIRMATION NUMBER: 4420627101 CHECK IN: 06/24/2026 NUMBER OF NIGHTS: 0 CHECK OUT: 06/26/2026 DAILY RATE: TOTAL TAX AMOUNT:			
06/30	07/01	RBT RADISSON HOTELS EasySavings NY	05587456181000000135603	10.32 CR	

Company Name: VILLAGE OF JACKSON

Cardholder Account Activity - continued

COLLIN JOHNSON

Credit Limit \$2,000.00

Purchase/
Other Debits
\$300.00Cash
Advance
\$0.00Balance
Transfer
\$0.00Fees
\$0.00Credits/
Payments
\$0.00Total Activity
\$300.00

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
06/08	06/09	WI CODE UPDATES MADISON WI	82711166160500002490870	40.00
06/17	06/18	LEAGUE OF WISCONSIN MU MADISON WI	87021306169500002386604	260.00

TYLER MENTZEL

Credit Limit \$3,000.00

Purchase/
Other Debits
\$2,025.61Cash
Advance
\$0.00Balance
Transfer
\$0.00Fees
\$0.00Credits/
Payments
\$138.62Total Activity
\$1,886.99

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
06/05	06/08	OTC BRANDS *800-203-1 OMAHA NE	75265866157864501682385	16.95
06/05	06/08	THE WEBSTaurant STORE LANCASTER PA	02653906156100145147488	2,008.66
06/09	06/11	OTC BRANDS *800-203-1 OMAHA NE	75265866161885400483223	16.95 CR
06/09	06/11	OTC BRANDS *800-203-1 OMAHA NE	75265866161885400483231	16.95 CR
06/10	06/12	THE WEBSTaurant STORE LANCASTER PA	02653906161200387641041	104.72 CR

DARLENE SMITH

Credit Limit \$2,000.00

Purchase/
Other Debits
\$93.81Cash
Advance
\$0.00Balance
Transfer
\$0.00Fees
\$0.00Credits/
Payments
\$0.00Total Activity
\$93.81

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
06/06	06/08	Adobe San Jose CA	12302026157000307370060	21.09
06/22	06/22	DIGITALSPACE 8887400502 NV	52653846173714957674991	32.74
07/01	07/02	Adobe San Jose CA	12302026182000727698214	19.99
07/02	07/03	Adobe San Jose CA	12302026183000516084211	19.99

JACK STRAEHLER

Credit Limit \$3,000.00

Purchase/
Other Debits
\$423.40Cash
Advance
\$0.00Balance
Transfer
\$0.00Fees
\$0.00Credits/
Payments
\$0.00Total Activity
\$423.40

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
06/16	06/17	WOODYS CDL SERVICES LL KEWASKUM WI	85179246167980010885496	225.00
06/19	06/22	ELKAY SALES INC DOWNERS GROVE IL	25247806170003552002998	198.40



BMO Business Platinum Rewards Credit Card

Company Name: VILLAGE OF JACKSON

Cardholder Account Activity - continued

AARON A SWANEY					Credit Limit \$3,000.00	
Purchase/ Other Debits		Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$1,185.00		\$0.00	\$0.00	\$0.00	\$0.00	\$1,185.00
Tran Date	Post Date	Transaction Description			Reference Number	Amount (\$)
06/18	06/19	SQ *FISCHER TROPHY & E Beaver Dam WI			55432866169205552920736	1,185.00
RYAN VOSSEKUIL					Credit Limit \$5,000.00	
Purchase/ Other Debits		Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$567.12		\$0.00	\$0.00	\$0.00	\$0.00	\$567.12
Tran Date	Post Date	Transaction Description			Reference Number	Amount (\$)
05/29	06/12	THE WATERS OF MINOCQUA MINOCQUA WI CONFIRMATION NUMBER: 0057464787 CHECK IN: 05/26/2026 NUMBER OF NIGHTS: 0 CHECK OUT: 05/29/2026 DAILY RATE: TOTAL TAX AMOUNT:			85369436162892205087535	303.00
06/06	06/08	ICO #120	GORDON	WI	55546506158778378359956	54.13
06/24	06/25	MID STATE TECHNICAL CO	WISC RAPIDS	WI	55417346176121767578263	190.00
06/26	06/29	Adobe	San Jose	CA	12302026177000014302212	19.99

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Reprint Check Register - Quick Report - Regular

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ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2026 From Account:
 Thru: 6/30/2026 Thru Account:

Check Nbr	Check Date	Payee	Amount
57246	6/04/2026	AMAZON CAPITAL SERVICES MAY 2026 SUPPLIES AND RETURNS	65.57
57247	6/04/2026	AT&T MOBILITY CELL PHONES	3,344.69
57248	6/04/2026	AURORA MEDICAL GROUP DRUG SCREENS (2)	106.00
57249	6/04/2026	BARBIERI, JOSEPH ACTION IN JACKSON BAND / THE STRAYS	500.00
57250	6/04/2026	BASSO, CAITLIN REFUND FOR SUMMER YOUTH SOFTBALL	90.00
57251	6/04/2026	BERTELSEN JINNA REFUND/HICKORY LANE BALL/SOCCER FIELD	100.00
57252	6/04/2026	BOUND TREE MEDICAL, LLC MEDICAL SUPPLIES / JFD	165.25
57253	6/04/2026	C K C GRAPHICS & SIGNS WALL GRAPHICS / JPD	1,864.00
57254	6/04/2026	CARRICO AQUATIC RESOURCES EMERGENCY SHUT OFF VALVE / PARKS	17.89
57255	6/04/2026	CEDAR CORPORATION 2026 GENERAL SERVICES	11,707.42
57256	6/04/2026	CINTAS CORP MISC JANITORIAL SUPPLIES / JCC	34.89
57257	6/04/2026	DEITSCH, JEFF L. JUNE HEALTH/DENTAL/VISION - RETIREE	181.90
57258	6/04/2026	DEMPSEY LAW FIRM, LLP MONTHLY ATTORNEY FEES	3,020.50
57259	6/04/2026	DIGGERS HOTLINE, INC STANDARD EMAIL FEES FOR MAY	450.30
57260	6/04/2026	EAGLE MEDIA, INC. FUNDRAISER APPAREL / JFD	1,775.14
57261	6/04/2026	EAST SIDE MART MAY 2026 FUEL	4,627.45
57262	6/04/2026	ELAN FINANCIAL SERVICES COSTCO PURCHASES	494.63
57263	6/04/2026	FERGUSON WATERWORKS #1476 MAIN VALVE REPLACEMENT / WATER	558.00
57264	6/04/2026	FIRST SUPPLY LLC PARK MAINTENANCE	264.61

7/07/2026

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GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2026 From Account:
 Thru: 6/30/2026 Thru Account:

Check Nbr	Check Date	Payee	Amount
57265	6/04/2026	FISHER, RENEE HEALTH/MED/DENTAL/VISION/ JUNE -ADMIN	205.36
57266	6/04/2026	FLOCK SAFETY FLOCK SAFETY CAMERA / JPD	5,000.00
57267	6/04/2026	FORWARD TS, LTD COPIER BLACK TONER / JPD	14.00
57268	6/04/2026	FRANZ. NANCY REFUND / PICKLEBALL TOURNAMENT	10.00
57269	6/04/2026	FRISTED, TODD A JUNE HEALTH/DENTAL/VISION - RETIREE	1,353.87
57270	6/04/2026	GILLITZER ELECTRICAL CONTRACTORS, INC. EXTERIOR LIGHTING FOR SIGNS	1,872.19
57271	6/04/2026	GRAINGER SPLASH PAD BATHROOM MAINTENANCE	355.11
57272	6/04/2026	GREAT LAKES FIRE PROTECTION LLC RECERTIFY FIRE SUPPRESSION / JCC	1,032.00
57273	6/04/2026	GREATAMERICA FINANCIAL SVCS SHARP COPIER / JUNE 26 / JPD	144.25
57274	6/04/2026	GUYTON ENTERTAINMENT ACTION IN JACKSON PERFORMANCE FEE	2,500.00
57275	6/04/2026	IMPACT ACQUISITIONS LLC COLOR COPIES-DPW	337.90
57276	6/04/2026	JACKSON AUTO SERVICE INC 2024 EXPLORER MAINTENANCE / JPD	54.80
57277	6/04/2026	JACKSON POLICE DEPARTMENT UNION DUES FOR MAY 2026	911.30
57278	6/04/2026	KOBER, BRIAN W. JUNE HEALTH/DENTAL/VISION/ - RETIREE	1,020.51
57279	6/04/2026	KREUTZINGER, JEFF JUNE HEALTH/DENTAL/VISION - RETIREE	341.00
57280	6/04/2026	KRUEGER, LAWRENCE JUNE 2026 HEALTH/DENTAL - RETIREE	360.92
57281	6/04/2026	LAKESIDE EXTINGUISHER LLC INSPECT AND CERTIFY FIRE EXTINGUISHERS	50.00
57282	6/04/2026	LIESENER SOILS INC. MAY 2026 LAWN & GARDEN INVOICES	462.50
57283	6/04/2026	MENARDS - WEST BEND MISCELLANEOUS SUPPLIES / TOOLS	303.08

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Reprint Check Register - Quick Report - Regular

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GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2026 From Account:
 Thru: 6/30/2026 Thru Account:

Check Nbr	Check Date	Payee	Amount
57284	6/04/2026	MID-STATE EQUIPMENT OIL FILTER AND OIL / WWTP	156.81
57285	6/04/2026	MILWAUKEE RUBBER PRODUCTS MISC TOOL SUPPLIES / WATER	44.49
57286	6/04/2026	N & J PROFESSIONAL CLEANERS, LLC MAY 26 MONTHLY CLEANING	4,400.00
57287	6/04/2026	OLD SCHOOL PRODUCTIONS, LLC ACTION IN JACKSON BAND	2,600.00
57288	6/04/2026	PERFORMANCE ROOFING SYSTEMS, INC ROOF LEAK REPAIR / JCC	387.00
57289	6/04/2026	POPP ROCKS PERSONAL ENTERTAINMENT ACTION IN JACKSON MUSIC BINGO	250.00
57290	6/04/2026	PROPHOENIX CORPORATION NATIONAL USERS CONFERENCE / BRINKS	945.00
57291	6/04/2026	PROS 4 TECHNOLOGY, INC AGREEMENT MANAGED SERV. / MAY 2026/ADM	4,133.00
57292	6/04/2026	ROCKFIELD SHORT-POUR LLC CONCRETE / HICKORY PARK / PARKS	450.00
57293	6/04/2026	RUST LOCK, INC. 4 DUPLICATE KEYS / PARKS	171.00
57294	6/04/2026	SUPPORT PAYMENT CLEARINGHOUSE 000431284201 / N WELCH / 6/1/26 PAYROLL	339.16
57295	6/04/2026	TOP PACK DEFENSE CLOTHING / NEW JPD OFFICERS	1,391.10
57296	6/04/2026	TSR SOLUTIONS, INC. JUNE 2026 DIAL TONE & DISASTER RECOV	275.00
57297	6/04/2026	VALENTINO, KELLY JUNE 2026 HEALTH/DENTAL/VISION - RETIREE	1,207.60
57298	6/04/2026	WALTHER, JOHN M. JUNE 2026 HEALTH/DENTAL/VISION - RETIREE	405.80
57299	6/04/2026	WATER WELL SOLUTIONS WISCONSIN LLC EQUIPMENT REPLACEMENT / WATER	29,269.00
57300	6/04/2026	WAUKESHA COUNTY TECHNICAL COLLEGE TUITION / MATERIAL FEES / JFD & JPD	311.04
57301	6/04/2026	WEED MAN WEED & CRABGRASS CONTROL	5,000.00
57302	6/04/2026	WISCONSIN RURAL WATER ASSOCIATION CHARTER & WATER INDUSTRY MEMBERSHIPS	625.00

7/07/2026

3:56 PM

Reprint Check Register - Quick Report - Regular

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ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2026 From Account:
 Thru: 6/30/2026 Thru Account:

Check Nbr	Check Date	Payee	Amount
57303	6/11/2026	A/E GRAPHICS, INC. ACTION IN JACKSON BANNERS/POSTERS / JCC	829.20
57304	6/11/2026	AMAZON CAPITAL SERVICES MAY 2026 SUPPLIES	558.02
57305	6/11/2026	CARRICO AQUATIC RESOURCES PARKS	727.92
57306	6/11/2026	CATALIS LLC JUNE ASSESSMENT SERVICES / INSTALL #6	3,050.00
57307	6/11/2026	CINTAS CORP FIRST AID SUPPLIES / DPW	358.15
57308	6/11/2026	CIVI TEK CONSULTING LLC ZONING CODE UPDATE THRU 5/30/26	2,600.00
57309	6/11/2026	DENU, SARAH REFUND / PARK SHELTER	30.00
57310	6/11/2026	DEPT OF AG, TRADE & CONSUMER PROTECTION ANNUAL 2026 W&M CONTRACT INSPECTION	1,500.00
57311	6/11/2026	EAST SIDE MART MAY 2026 FUEL	3,411.78
57312	6/11/2026	FOX BROTHER'S PIGGLY WIGGLY APRIL 2026 SUPPLIES	73.56
57313	6/11/2026	GENNRICH, JOHN REFUND / YOGA CLASS	61.00
57314	6/11/2026	GRAINGER BUILDING MAINTENANCE / TOOLS	219.89
57315	6/11/2026	GREATAMERICA FINANCIAL SVCS MONTHLY COPIER MACHINE PAYMENTS	644.50
57316	6/11/2026	IDEXX DISTRIBUTION, INC LAB SUPPLIES / SEWER	608.82
57317	6/11/2026	JESSIFFANY CANINE SERVICES LLC INUKSHUK MARINE / K-9	140.00
57318	6/11/2026	KNOSKE, RACHEL REFUND / HICKORY PARK	30.00
57319	6/11/2026	KUBIAK, PAUL REFUND / WATER PAYMENT / PAID TWICE	230.53
57320	6/11/2026	LAKESIDE EXTINGUISHER LLC INSPECT/CERTIFY FIRE EXTINGUISHERS	401.00
57321	6/11/2026	LAMMSCAPES JUNE 2026 / MONTHLY LANDSCAPING	569.25

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57322	6/11/2026	LUCIDA LLC PSC AND FORM C COMPLETION	2,750.00
57323	6/11/2026	MENARDS - WEST BEND MAY 2026 SUPPLIES	713.95
57324	6/11/2026	METLIFE EMPLOYEE VISION INSURANCE / JUNE 2026	148.58
57325	6/11/2026	NCL OF WISCONSIN, INC LAB SUPPLIES / WWTP	1,025.22
57326	6/11/2026	O&W COMMUNICATIONS, LLC SECURITY SYSTEM MAINTENANCE	260.00
57327	6/11/2026	PROS 4 TECHNOLOGY, INC MONTHLY IT SERVICES / JUNE 2026	6,781.50
57328	6/11/2026	SCHLOEMER LAW FIRM MUNICIPAL ORDINANCE VIOLATIONS	1,270.50
57329	6/11/2026	STUMP GRINDING BY MIKE, LLC STUMP GRINDING / PARKS	1,025.00
57330	6/11/2026	TENNIES ACE HARDWARE INC. MAY 2026 PURCHASES	610.52
57331	6/11/2026	TERMINAL SUPPLY CO. UNIFORMS / STREETS	56.53
57332	6/11/2026	TOP PACK DEFENSE RHO GLO OFFICER BADGE	409.00
57333	6/11/2026	TOWN & COUNTRY ENGINEERING, INC. FILTER & UV CONSTRUCTION SERVICES	5,260.60
57334	6/11/2026	TSR SOLUTIONS, INC. DIALTONE & DISASTER RECOV -8/4/26-8/4/30	5,440.00
57335	6/11/2026	U.S. CELLULAR SIM CARDS - JPD	102.50
57336	6/11/2026	VELOCITY DYNAMICS CHECK VALVE ASSEMBLY / SEWER	274.11
57337	6/11/2026	WE ENERGIES GAS AND ELECTRIC FOR MAY 2026	42,432.41
57338	6/11/2026	WEST BEND SCHOOL DISTRICT MOBILE HOME PARKING FEES FOR MAY 2026	3,477.74
57339	6/11/2026	WISCONSIN DEPT OF JUSTICE BACKGROUND CHECKS	42.00
57340	6/18/2026	4IMPRINT, INC. BEER GLASSES (504) / REC	1,713.06

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57341	6/18/2026	A/E GRAPHICS, INC. SUMMER FESTIVALS SIGNS	810.50
57342	6/18/2026	AIRGAS USA, LLC OXYGEN RENTAL / JFD	204.51
57343	6/18/2026	AMAZON CAPITAL SERVICES MISC DEPARTMENT SUPPLIES	868.71
57344	6/18/2026	BADGER FIREMEN'S ASSOCIATION RIT TRAINING / SILVIS,SCHEER,LAURI/ JFD	225.00
57345	6/18/2026	BADGER LABORATORIES, INC QTRLY INDUSTRIAL MONITORING / WWTP	4,281.85
57346	6/18/2026	BAUMGARTNER, RICK HICKORY LANE PARK SIGN	59.05
57347	6/18/2026	BMO HARRIS BANK N.A. MAY 2026 STATEMENT	2,391.66
57348	6/18/2026	BUDIAC PLUMBING & HEATING INC INSTALL WATER CLOSET / PARKS	1,849.00
57349	6/18/2026	CASH CASH / JACKSON JAMS 2026 / REC	1,200.00
57350	6/18/2026	CHEMTRADE CHEMICALS US LLC ALUM SULFATE LIQ- SEWER	5,664.15
57351	6/18/2026	CINTAS CORPORATION BODY FLUID CLEANUP KIT / SERVICE CHARGE	79.63
57352	6/18/2026	CLARK DIETZ, INC. PROFESSIONAL SERVICES / 3/28 - 5/29/26	8,017.48
57353	6/18/2026	CORE & MAIN LP METERS, REGISTERS, WIRES / WATER	2,943.66
57354	6/18/2026	DELTA DENTAL OF WISCONSIN JULY 2026 MONTHLY DENTAL INVOICES	1,171.70
57355	6/18/2026	E.H. WOLF & SONS, INC 2.1 GALLONS OF LP / ACTION IN JACKSON	10.11
57356	6/18/2026	FERGUSON WATERWORKS #1476 MAIN, VALVES REPLACEMENT / REPAIR	479.42
57357	6/18/2026	FIRST SUPPLY LLC MISC SUPPLIES / PARK MAINTENANCE	7.36
57358	6/18/2026	FROEDTERT HEALTH/WORKFORCE HEALTH DRUG SCREEN / BUILDING INSPECTION	100.00
57359	6/18/2026	GOSCHEY MECHANICAL INC. EQUIPMENT MAINTENANCE / WWTP	2,191.00

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57360	6/18/2026	GREMMER & ASSOCIATES, INC PROFESSIONAL SERVICES MAY 26	557.40
57361	6/18/2026	HAWKINS, INC CHEMICALS / WWTP	190.00
57362	6/18/2026	KL ENGINEERING INC STREET LIGHTING / HICKORY / RIDGEWAY	18,000.00
57363	6/18/2026	KRUEPKE PRINTING #10 REGULAR & WINDOW ENVELOPS	377.50
57364	6/18/2026	MORAIN PARK TECHNICAL COLLEGE DISTRICT TUITION CHARGES / JFD	1,381.65
57365	6/18/2026	NCL OF WISCONSIN, INC METAL / BIOASSAY TEST / WWTP	65.28
57366	6/18/2026	NORTHERN LAKE SERVICE, INC. METAL / BIOASSAY TESTS / WWTP	80.66
57367	6/18/2026	ONE SWEET DREAM, LLC LIVE MUSIC / 6-18-26 / THE LAST BEES	1,000.00
57368	6/18/2026	PITNEY BOWES GLOBAL FINANCIAL SRV LLC LEASE 4/30 - 06/29/26 ADMIN	454.38
57369	6/18/2026	POPP, KAYLEE ACTION IN JACKSON MUSIC BINGO	250.00
57370	6/18/2026	SUPPORT PAYMENT CLEARINGHOUSE 000431284201 / N WELCH / 6/15/26 PAYROLL	339.16
57371	6/18/2026	WASHINGTON COUNTY HUMANE SOCIETY, INC. CAT CONTRACT 6/1 - 12/31/26	697.94
57372	6/24/2026	WE ENERGIES ELECTRIC RELOCATE / EAGLE DRIVE	5,295.74
6172026	6/25/2026	A-1 POOLS SUPPLIES & CREDIT / PARKS	152.96
6172027	6/25/2026	A/E GRAPHICS, INC. EMPLOYEE NAME BADGE / BLDG INSPECT	10.25
6172028	6/25/2026	AMAZON CAPITAL SERVICES MISC SUPPLES / JPD, ADMIN	138.01
6172029	6/25/2026	ASC1 SERVICE EVENT LABOR & SUPPLIES / PARKS	1,292.43
6172030	6/25/2026	AT&T MOBILITY CELL PHONES, TABLETS / MAY 2026	509.35
6172031	6/25/2026	AURORA MEDICAL GROUP VENIPUNCTURE / E.GASTROW / JPD	25.00

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6172032	6/25/2026	BRAKE & EQUIPMENT COMPANY INC WIRE HARNESS / STREETS	24.53
6172033	6/25/2026	COMPANION LIFE INSURANCE COMPANY DENTAL INSURNACE FOR JULY 2026	528.86
6172034	6/25/2026	EQUIPMENT RENTALS TENT,LIGHTS,SURGE PROTECT,CORD / REC	1,560.00
6172035	6/25/2026	FERGUSON WATERWORKS #1476 SEWER CAP / STORM SEWER REPAIR	186.71
6172036	6/25/2026	FIRST SUPPLY LLC STRUT,TUBE CLAMP / PARKS	91.00
6172037	6/25/2026	GFL ENVIRONMENTAL MONTHLY SERVICES / JUNE 2026	40,722.66
6172038	6/25/2026	HAWKINS, INC CHEMICALS / SEWER	1,939.50
6172039	6/25/2026	JESSIFFANY CANINE SERVICES LLC K-9 BOARDING-6/8-6/17/26 / JPD	250.00
6172040	6/25/2026	KAESTNER AUTO ELECTRIC A/G RESPONDER,BRAKE MOUNT / SEWER	908.95
6172041	6/25/2026	MENARDS - WEST BEND MISC SUPPLIES / PARKS.SEWER,WATER,STREET	219.05
6172042	6/25/2026	MILWAUKEE RUBBER PRODUCTS SHEET RUBBER / SEWER	1,282.75
6172043	6/25/2026	NORTHERN LAKE SERVICE, INC. WASTEWATER TESTING / SEWER	680.66
6172044	6/25/2026	PROS 4 TECHNOLOGY, INC DESKTOP & LAPTOP /ADMIN	2,347.00
6172045	6/25/2026	U.S. CELLULAR CELL PHONES,INTERNET / JUNE 2026	304.18
6172046	6/25/2026	VON BRIESEN & ROPER S.C SVCS THRU 5/31/26 / LABOR & PERSONNEL	2,541.00
Grand Total			304,854.22

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Total Expenditure from Fund # 100 - GENERAL FUND	135,235.40
Total Expenditure from Fund # 150 - HOTEL / MOTEL	7,849.70
Total Expenditure from Fund # 200 - WATER UTILITY	49,291.66
Total Expenditure from Fund # 300 - SEWER UTILITY	48,120.81
Total Expenditure from Fund # 450 - ARPA FUND	2,600.00
Total Expenditure from Fund # 500 - RECREATION	19,221.71
Total Expenditure from Fund # 600 - CAPITAL PROJECT FUND	29,593.95
Total Expenditure from Fund # 670 - TID #7	139.50
Total Expenditure from Fund # 900 - FIRE & RESCUE	12,801.49
Total Expenditure from all Funds	304,854.22

TREASURERS REPORT

(Depository Accounts)

June 30, 2026**GENERAL:**

	BALANCE 5/31/2026	BALANCE 6/30/2026
GENERAL CHECKING	\$852,917.82	\$198,735.68
CREDIT CARD ACCOUNT	\$13,086.84	\$84,662.12
HIPPA ACCOUNT	\$8,648.70	\$40,348.21
MONEY MARKET	\$10,515,268.57	\$10,531,401.58
DONATION ACCOUNT	\$2,149.73	\$2,149.73
PARK FEES	\$289,904.51	\$300,781.64
FIRE/RESCUE RESERVE	\$14,766.35	\$14,810.87
FIRE IMPACT FEE	\$272,849.93	\$281,870.76
POLICE IMPACT FEE	\$181,011.54	\$187,028.10
ANTIQUE FIRE TRUCK	\$3,494.95	\$3,505.49
LAUREL SPRINGS	\$34,957.40	\$35,062.80
PERSHING ADVISOR SOLUTIONS LLC - ARPA	\$0.00	\$0.00
PERSHING ADVISOR SOLUTIONS LLC - GENERAL FUNDS	\$1,642,540.48	\$1,649,429.56
PERSHING ADVISOR SOLUTIONS LLC - MUNI BLDG RESERVE ACCT	\$292,335.56	\$295,160.03
PERSHING ADVISOR SOLUTIONS LLC - 2025A GO PROM NOTES	\$489,519.50	\$371,104.45
PERSHING ADVISOR SOLUTIONS LLC - 2026A GO PROM NOTES	\$2,469,253.09	\$2,474,090.64
PERSHING ADVISOR SOLUTIONS LLC - 2026B WATER/SEWER BOND	\$1,347,636.31	\$1,350,990.71
PERSHING ADVISOR SOLLUTIONS LLC - 2024A GO PROM NOTES	\$0.00	\$0.00
PERSHING ADVISOR SOLUTIONS LLC - DSR REVENUE BOND	\$541,735.33	\$543,067.17
PERSHING ADIVSOR SOLUTIONS LLC - 2023B	\$0.00	\$0.00

TOTAL GENERAL**\$18,972,076.61****\$18,364,199.54****WATER UTILITY:**

WATER UTILITY DEPRECIATION FUND	\$27,300.90	\$27,383.21
WATER UTILITY RESERVE	\$141,950.73	\$142,378.71
WATER IMPACT FEES	\$145,946.18	\$153,974.74

TOTAL WATER UTILITY**\$315,197.81****\$323,736.66****SEWER UTILITY:**

DNR REPLACEMENT FUND	\$1,273,474.13	\$1,277,313.67
SEWER UTILITY RESERVE	\$88,652.89	\$88,920.18
SEWER DEPRECIATION FUND	\$6,865.23	\$6,885.93
SEWER SERVICE FEES	\$2,250,586.83	\$2,290,189.18
SEWER SPECIAL REDEMPTION FUND	\$2,984.87	\$2,993.87

TOTAL SEWER UTILITY**\$3,622,563.95****\$3,666,302.83****GRAND TOTAL:****\$22,909,838.37****\$22,354,239.03**

Budget Comparison - Detail
ADMIN ONLY

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
100-00-41110-000-000	GENERAL PROPERTY TAXES	0.00	0.00	4,640,295.54	-4,640,295.54	0.00
100-00-41140-000-000	MOBILE HOME PARKING FEES	45,251.01	57,067.73	90,000.00	-32,932.27	63.41
100-00-41310-000-000	TAXES FROM UTILITIES	0.00	0.00	160,000.00	-160,000.00	0.00
100-00-41490-000-000	INTEREST ON TAXES	0.00	892.92	0.00	892.92	0.00
100-00-42210-000-000	SHARED TAXES FROM STATE	0.00	0.00	230,507.89	-230,507.89	0.00
100-00-42211-000-000	STATE PERSONAL PROPERTY AID	72,223.68	92,563.60	92,563.60	0.00	100.00
100-00-42212-000-000	STATE VIDEO SERVICE AID	0.00	0.00	19,431.01	-19,431.01	0.00
100-00-42215-000-000	STATE AIDS-EXEMPT COMPUTER	0.00	0.00	20,689.13	-20,689.13	0.00
100-00-42220-000-000	STATE RECYCLING GRANTS	10,576.74	10,576.41	10,576.74	-0.33	100.00
100-00-42620-000-000	STATE AID - IN LIEU OF TAXES	447.29	470.20	440.00	30.20	106.86
100-00-42650-000-000	STATE TRANSPORTATION AIDS	178,073.46	204,784.48	409,568.97	-204,784.49	50.00
100-00-42655-000-000	SUPPLEMENTAL MUNICIPAL AID	0.00	0.00	215,261.92	-215,261.92	0.00
100-00-43110-000-000	LIQUOR LICENSE	4,332.00	4,237.00	4,200.00	37.00	100.88
100-00-43113-000-000	GENERAL - GRANT REVENUES	75,906.20	74,000.00	0.00	74,000.00	0.00
100-00-43115-000-000	HOTEL / MOTEL LICENSE	300.00	293.00	300.00	-7.00	97.67
100-00-43120-000-000	OPERATORS LICENSE	2,157.00	1,964.00	2,800.00	-836.00	70.14
100-00-43160-000-000	CIGARETTE LICENSE	448.00	376.00	455.00	-79.00	82.64
100-00-43210-000-000	VIDEO FRANCHISE FEES	15,893.06	13,847.02	68,000.00	-54,152.98	20.36
100-00-43320-000-000	DOG LICENSE	3,855.00	4,320.00	4,250.00	70.00	101.65
100-00-43330-000-000	CAT LICENSE	464.00	612.00	500.00	112.00	122.40
100-00-43500-000-000	GENERAL - OTHER LICENSES	1,964.00	1,636.00	1,500.00	136.00	109.07
100-00-43550-000-000	PUBLICATION FEES	96.00	88.00	200.00	-112.00	44.00
100-00-45110-000-000	GENERAL - ADMIN FEES	7,217.75	8,948.00	10,608.00	-1,660.00	84.35
100-00-45790-000-000	NSF CHARGES	0.00	80.00	0.00	80.00	0.00
100-00-46850-000-000	AURORA HEALTH CARE PAYMENT	25,179.84	25,918.13	22,500.00	3,418.13	115.19
100-00-48110-000-000	INTEREST ON TEMP INVESTMENTS	163,092.81	90,120.46	50,000.00	40,120.46	180.24
100-00-48400-000-000	INSURANCE DIVIDENDS	33,901.00	28,161.00	25,500.00	2,661.00	110.44
100-00-48601-000-000	VERIZON LEASE	29,284.99	29,284.99	29,284.99	0.00	100.00
100-00-48602-000-000	U.S. CELLULAR LEASE	40,493.72	40,493.72	40,493.72	0.00	100.00
=====						
ADMIN ONLY - REV		711,157.55	690,734.66	6,149,926.51	-5,459,191.85	11.23
=====						
Total Revenues		711,157.55	690,734.66	6,149,926.51	-5,459,191.85	11.23
=====						

Budget Comparison - Detail
ADMIN ONLY

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
100-00-51100-110-000	VILLAGE BOARD - WAGES	12,950.00	0.00	37,000.00	37,000.00	0.00
100-00-51100-110-111	APPOINTED COMMITTEE - WAGES	1,440.00	0.00	3,500.00	3,500.00	0.00
100-00-51100-130-000	VILLAGE BOARD - WRS	262.68	0.00	740.00	740.00	0.00
100-00-51100-135-000	VILLAGE BOARD - SOC SEC	802.90	0.00	2,294.00	2,294.00	0.00
100-00-51100-140-000	VILLAGE BOARD - MEDICARE	187.81	0.00	536.50	536.50	0.00
100-00-51100-310-000	VILLAGE BOARD-OFFICE EXPENSES	109.99	86.99	500.00	413.01	17.40
100-00-51100-340-000	VILLAGE BOARD-EDUC/TRAVEL/DUES	5,257.45	5,516.17	6,200.00	683.83	88.97
100-00-51300-310-000	ADMIN - PROFESSIONAL SERVICES	24,792.76	28,844.63	65,000.00	36,155.37	44.38
100-00-51320-000-000	ADMIN - DOG LICENSE	0.00	0.00	2,200.00	2,200.00	0.00
100-00-51330-000-000	ADMIN - CAT LICENSE	0.00	0.00	100.00	100.00	0.00
100-00-51410-110-001	ADMINISTRATIVE WAGES	52,642.01	51,133.78	102,175.98	51,042.20	50.04
100-00-51410-110-002	TREASURER DEPARTMENT WAGES	53,267.97	63,450.72	123,441.34	59,990.62	51.40
100-00-51410-110-003	CLERK DEPARTMENT WAGES	51,078.10	42,809.71	90,344.74	47,535.03	47.38
100-00-51410-125-001	ADMISTRATIVE - HEALTH & LIFE	4,239.58	5,259.50	10,171.82	4,912.32	51.71
100-00-51410-125-002	TREASURER DEPT - HEALTH & LIFE	13,770.24	18,160.02	47,759.56	29,599.54	38.02
100-00-51410-125-003	CLERK DEPT - HEALTH & LIFE	27,213.84	15,336.30	40,105.32	24,769.02	38.24
100-00-51410-130-001	ADMINISTRATIVE - WRS	4,308.98	4,360.49	8,736.05	4,375.56	49.91
100-00-51410-130-002	TREASURER DEPT - WRS	2,840.14	4,390.22	8,887.78	4,497.56	49.40
100-00-51410-130-003	CLERK DEPT - WRS	4,132.26	3,290.06	6,504.82	3,214.76	50.58
100-00-51410-135-001	ADMINISTRATIVE -SOC SECURITY	4,009.27	3,703.42	7,522.71	3,819.29	49.23
100-00-51410-135-002	TREASURER DEPT-SOCIAL SECURITY	3,170.34	3,763.75	7,653.36	3,889.61	49.18
100-00-51410-135-003	CLERK DEPT - SOCIAL SECURITY	2,546.32	2,573.07	5,601.37	3,028.30	45.94
100-00-51410-140-001	ADMINISTRATIVE - MEDICARE	937.65	866.13	1,759.34	893.21	49.23
100-00-51410-140-002	TREASURER DEPT - MEDICARE	741.42	880.23	1,789.90	909.67	49.18
100-00-51410-140-003	CLERK DEPT - MEDICARE	595.52	601.78	1,310.00	708.22	45.94
100-00-51410-145-002	TREASURER DEPT - MEDICAL REIMB	251.86	426.16	850.00	423.84	50.14
100-00-51410-145-003	CLERK DEPT - MEDICAL REIMB	498.11	249.99	720.00	470.01	34.72
100-00-51410-315-000	ADMIN - OFFICE SUPPLIES	1,053.46	824.21	2,000.00	1,175.79	41.21
100-00-51410-325-000	ADMIN - PRINTING / PUBLISHING	4,465.12	6,984.26	9,250.00	2,265.74	75.51
100-00-51410-330-000	ADMIN - TELEPHONE / INTERNET	1,441.94	2,217.02	3,000.00	782.98	73.90
100-00-51410-335-000	ADMIN - POSTAGE	2,428.54	2,358.76	2,900.00	541.24	81.34
100-00-51410-340-001	ADMINISTRATOR-EDUC/TRAVEL/DUES	1,611.69	1,690.69	5,100.00	3,409.31	33.15
100-00-51410-340-002	TREASURER - EDUC/TRAVEL/DUES	1,260.89	1,000.58	3,000.00	1,999.42	33.35
100-00-51410-340-003	CLERK - EDUC/TRAVEL/DUES	1,045.33	653.50	3,200.00	2,546.50	20.42
100-00-51410-350-000	ADMIN - TASC	1,989.68	1,989.68	2,500.00	510.32	79.59
100-00-51410-400-000	ADMIN - COPIER/SHREDDER	1,559.16	1,723.10	3,000.00	1,276.90	57.44
100-00-51410-402-000	ADMIN - COMPUTER SOFTWARE	27,574.90	27,807.99	28,000.00	192.01	99.31
100-00-51440-110-000	ADMIN - ELECTION - WAGES	13,594.49	8,216.80	58,254.06	50,037.26	14.11
100-00-51440-130-000	ADMIN - ELECTION - WRS	0.00	0.00	2,616.05	2,616.05	0.00
100-00-51440-135-000	ADMIN - ELECTION- SOC SECURITY	740.09	480.73	3,611.75	3,131.02	13.31
100-00-51440-140-000	ADMIN - ELECTION - MEDICARE	173.11	112.47	844.68	732.21	13.32
100-00-51440-301-000	ADMIN - ELECTION POSTAGE	1,033.02	1,114.83	5,000.00	3,885.17	22.30
100-00-51440-305-000	ADMIN - ELECTION SUPPLIES	1,233.48	585.64	5,000.00	4,414.36	11.71
100-00-51440-310-000	ADMIN - ELECTION MEALS	466.34	250.00	1,800.00	1,550.00	13.89
100-00-51440-315-000	ADMIN - ELECTION LEGAL ADS	170.93	52.00	1,000.00	948.00	5.20
100-00-51510-310-000	ADMIN - AUDIT / ACCOUNTING	14,100.00	15,925.00	30,000.00	14,075.00	53.08
100-00-51530-310-000	ADMIN - ASSESSMENT SERVICES	18,300.00	23,295.03	40,000.00	16,704.97	58.24
100-00-51540-311-000	ADMIN - COMPUTER EQUIPMENT	647.98	4,352.96	7,000.00	2,647.04	62.19
100-00-51540-315-000	ADMIN - WEB SITE	42.16	7,666.76	4,500.00	-3,166.76	170.37
100-00-51610-310-000	ADMIN - EMPLOYEE APPRECIATION	122.70	0.00	2,000.00	2,000.00	0.00
100-00-51610-320-000	ADMIN - BUILDING MAINTENANCE	1,853.22	1,715.87	7,300.00	5,584.13	23.51
100-00-51610-321-000	ADMIN - VEHICLE LEASE/MAINT	1,642.50	1,642.50	4,000.00	2,357.50	41.06

Budget Comparison - Detail
ADMIN ONLY

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
100-00-51610-325-000	ADMIN - JANITORIAL	3,593.40	6,038.50	12,000.00	5,961.50	50.32
100-00-51610-330-000	ADMIN - PHONE SYS MAINT	0.00	0.00	1,000.00	1,000.00	0.00
100-00-51610-331-000	ADMIN - WATER/SEWER	143.36	167.93	1,300.00	1,132.07	12.92
100-00-51610-333-000	ADMIN - ELECTRIC/GAS	5,229.36	5,956.83	17,000.00	11,043.17	35.04
100-00-51610-334-000	ADMIN - COMPUTER SRVS	11,664.03	15,469.00	24,500.00	9,031.00	63.14
100-00-51807-000-000	ADMIN - NW BUSINESS PARK SIGN	505.37	510.85	1,700.00	1,189.15	30.05
100-00-51940-350-000	ADMIN - PROP & LIABILITY INSUR	-6,862.22	62,008.98	58,000.00	-4,008.98	106.91
100-00-51998-000-000	ADMIN - SALES TAX PAID	37.23	53.54	200.00	146.46	26.77
100-00-51999-905-000	ADMIN - BANK SERVICE FEES	175.00	80.00	0.00	-80.00	0.00
100-00-56340-110-000	ECONOMIC DEVELOPMENT - WAGES	9,357.99	9,427.54	19,158.00	9,730.46	49.21
ADMIN ONLY - EXP		394,441.45	468,076.67	953,139.13	485,062.46	49.11
Total Expenses		394,441.45	468,076.67	953,139.13	485,062.46	49.11
Net Totals		316,716.10	222,657.99	5,196,787.38	4,974,129.39	4.28

Budget Comparison - Detail
POLICE DEPARTMENT

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
100-00-42540-000-000	POLICE - STATE AID	0.00	540.00	10,000.00	-9,460.00	5.40
100-00-42545-000-000	POLICE - GRANT REVENUE	0.00	1,049.49	0.00	1,049.49	0.00
100-00-44100-000-000	POLICE - COURT PENALTIES	9,545.08	9,291.36	42,558.00	-33,266.64	21.83
100-00-44151-000-000	POLICE - SALE OF PROPERTY	0.00	0.00	2,000.00	-2,000.00	0.00
100-00-44152-000-000	POLICE - ACCIDENT REPORTS	85.02	290.15	300.00	-9.85	96.72
100-00-44153-000-000	POLICE - OWI TESTS/FINGERPRINT	719.00	972.50	2,500.00	-1,527.50	38.90
100-00-44200-000-000	POLICE - PARKING FINES	1,634.00	4,613.00	4,500.00	113.00	102.51
100-00-44600-000-000	POLICE - DONATIONS	7,831.46	8,534.25	0.00	8,534.25	0.00
100-00-44700-000-000	POLICE - WARRANT FEES	-941.00	0.00	1,000.00	-1,000.00	0.00
100-00-44800-000-000	POLICE - DVDS	57.00	0.00	100.00	-100.00	0.00
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POLICE DEPARTMENT - REV		18,930.56	25,290.75	62,958.00	-37,667.25	40.17
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Total Revenues		18,930.56	25,290.75	62,958.00	-37,667.25	40.17
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Budget Comparison - Detail
POLICE DEPARTMENT

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
100-00-52100-110-000	POLICE - PATROL WAGES	634,859.13	736,262.46	1,480,975.28	744,712.82	49.71
100-00-52100-125-000	POLICE - HEALTH & LIFE INSURAN	160,182.52	187,889.17	407,709.87	219,820.70	46.08
100-00-52100-130-000	POLICE - WRS	95,042.20	109,217.81	219,805.44	110,587.63	49.69
100-00-52100-135-000	POLICE - SOCIAL SECURITY	36,983.74	43,069.73	92,080.66	49,010.93	46.77
100-00-52100-140-000	POLICE - MEDICARE	8,649.41	10,072.82	21,534.99	11,462.17	46.77
100-00-52100-145-000	POLICE - MEDICAL REIMBURSE	3,014.60	3,743.12	7,500.00	3,756.88	49.91
100-00-52102-110-000	POLICE ADMIN - ASST WAGES	32,866.17	35,034.45	78,508.25	43,473.80	44.63
100-00-52102-125-000	POLICE ADMIN - HEALTH/LIFE	13,621.85	13,954.68	27,909.34	13,954.66	50.00
100-00-52102-130-000	POLICE ADMIN - WRS	1,942.17	2,071.16	4,141.69	2,070.53	50.01
100-00-52102-135-000	POLICE ADMIN - SOCIAL SECURITY	1,737.94	1,760.77	4,867.51	3,106.74	36.17
100-00-52102-140-000	POLICE ADMIN - MEDICARE	406.45	411.76	1,138.37	726.61	36.17
100-00-52102-145-000	POLICE ADMIN - MED REIMBURSE	258.78	249.04	500.00	250.96	49.81
100-00-52104-110-000	POLICE CROSSING GUARD - WAGES	4,292.11	3,496.85	7,000.00	3,503.15	49.96
100-00-52104-135-000	POLICE CROSSING GUARD -SOC SEC	266.13	216.81	434.00	217.19	49.96
100-00-52104-140-000	POLICE CROSSING GUARD-MEDICARE	62.24	50.72	101.50	50.78	49.97
100-00-52110-310-000	POLICE - ATTORNEY FEES	4,306.50	2,704.50	8,500.00	5,795.50	31.82
100-00-52110-312-000	POLICE - CRIME PREVENTION	611.90	1,514.40	1,800.00	285.60	84.13
100-00-52110-314-000	POLICE - UNIFORMS	5,847.14	6,422.24	10,000.00	3,577.76	64.22
100-00-52110-315-000	POLICE - EQUIPMENT	1,035.49	1,706.00	9,180.00	7,474.00	18.58
100-00-52110-317-000	POLICE - COPYING / PRINTING	576.30	1,704.71	2,900.00	1,195.29	58.78
100-00-52110-318-000	POLICE - OFFICE SUPPLIES/POSTG	845.18	726.12	2,500.00	1,773.88	29.04
100-00-52110-320-000	POLICE - ELECTRONICS MAINTENCE	1,591.44	2,006.45	3,500.00	1,493.55	57.33
100-00-52110-321-000	POLICE - FIREARMS / SUPPLIES	2,108.80	0.00	7,000.00	7,000.00	0.00
100-00-52110-322-000	POLICE - INVESTIGATION/OWI TST	271.00	909.55	3,500.00	2,590.45	25.99
100-00-52110-323-000	POLICE - FLEET LEASE/SETUP	44,336.05	29,984.86	61,390.06	31,405.20	48.84
100-00-52110-324-000	POLICE - EQUIPMENT MAINTENANCE	2,687.97	4,870.57	6,180.00	1,309.43	78.81
100-00-52110-325-000	POLICE - VEHICLE MAINTENANCE	820.27	503.04	5,150.00	4,646.96	9.77
100-00-52110-326-000	POLICE - TIRES	0.00	712.34	1,500.00	787.66	47.49
100-00-52110-327-000	POLICE - FUEL / LUBRICANTS	7,667.83	8,784.36	25,000.00	16,215.64	35.14
100-00-52110-328-000	POLICE - COMPUTR EQUIP/SOFTWRE	21,708.72	22,192.66	31,000.00	8,807.34	71.59
100-00-52110-329-000	POLICE - ANIMAL SERVICES	1,462.34	1,395.87	1,505.00	109.13	92.75
100-00-52110-330-000	POLICE - SYSTEM / SIM CARDS	2,230.79	2,358.06	3,000.00	641.94	78.60
100-00-52110-331-000	POLICE - CELL / TELEPHONES	1,789.09	2,611.38	4,000.00	1,388.62	65.28
100-00-52110-332-000	POLICE - PROPHOENIX SUPPORT	4,861.53	5,007.38	5,006.00	-1.38	100.03
100-00-52110-333-000	POLICE - BROADBAND SERVICE	438.01	507.62	950.00	442.38	53.43
100-00-52110-335-000	POLICE - BUILDING MAINTENANCE	3,012.98	2,244.59	7,500.00	5,255.41	29.93
100-00-52110-336-000	POLICE - UTILITIES	12,178.12	13,882.83	28,000.00	14,117.17	49.58
100-00-52110-338-000	POLICE - CLEANING	5,775.00	5,954.12	14,000.00	8,045.88	42.53
100-00-52110-340-000	POLICE - EDUC / TRAVEL / DUES	4,640.55	6,910.06	12,500.00	5,589.94	55.28
100-00-52110-411-000	POLICE-LEXIPOL ANNUAL MAINTENA	10,267.24	10,934.61	11,089.00	154.39	98.61
100-00-52110-500-000	POLICE - DONATIONS	613.22	734.12	0.00	-734.12	0.00
100-00-52110-790-000	POLICE - GRANT EXPENSES	2,511.14	1,940.15	0.00	-1,940.15	0.00
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POLICE DEPARTMENT - EXP		1,138,380.04	1,286,723.94	2,620,856.96	1,334,133.02	49.10
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Total Expenses		1,138,380.04	1,286,723.94	2,620,856.96	1,334,133.02	49.10
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Net Totals		-1,119,449.48	-1,261,433.19	-2,557,898.96	-1,296,465.77	49.32

Budget Comparison - Detail
K-9 ACCOUNT

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
100-00-44600-100-000	POLICE - K-9 DONATIONS	1,970.88	1,550.00	0.00	1,550.00	0.00
K-9 ACCOUNT - REV		1,970.88	1,550.00	0.00	1,550.00	0.00
Total Revenues		1,970.88	1,550.00	0.00	1,550.00	0.00

Budget Comparison - Detail
K-9 ACCOUNT

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
100-00-52115-370-000	POLICE - K-9 EXPENSE	505.00	1,715.34	0.00	-1,715.34	0.00
K-9 ACCOUNT - EXP		505.00	1,715.34	0.00	-1,715.34	0.00
Total Expenses		505.00	1,715.34	0.00	-1,715.34	0.00
Net Totals		1,465.88	-165.34	0.00	165.34	

Budget Comparison - Detail
BUILDING INSPECTION

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
100-00-43510-000-000	BLDG INSP - PERMITS	152,146.40	156,593.75	200,000.00	-43,406.25	78.30
100-00-43512-000-000	BLDG INSP - WI INSPECT SEALS	2,025.00	1,030.00	1,800.00	-770.00	57.22
100-00-43520-000-000	BLDG INSP - ADDRESS/FIRE #	1,944.00	1,235.00	2,000.00	-765.00	61.75
100-00-43540-000-000	BLDG INSP - EROSION PERMITS	7,710.00	6,200.00	5,000.00	1,200.00	124.00
100-00-43545-000-000	BLDG INSP - CONTRACT SERVICES	0.00	0.00	35,456.32	-35,456.32	0.00
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BUILDING INSPECTION - REV		163,825.40	165,058.75	244,256.32	-79,197.57	67.58
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Total Revenues		163,825.40	165,058.75	244,256.32	-79,197.57	67.58
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Budget Comparison - Detail
BUILDING INSPECTION

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
100-00-52410-110-000	BLDG INSP - WAGES	63,908.18	59,476.83	187,292.89	127,816.06	31.76
100-00-52410-125-000	BLDG INSP - HEALTH/LIFE INSUR	5,657.64	5,801.55	22,860.19	17,058.64	25.38
100-00-52410-130-000	BLDG INSP - WRS	3,019.25	3,221.66	11,843.37	8,621.71	27.20
100-00-52410-135-000	BLDG INSP - SOCIAL SECURITY	3,885.87	3,604.15	11,612.34	8,008.19	31.04
100-00-52410-140-000	BLDG INSP - MEDICARE	908.75	842.89	2,715.79	1,872.90	31.04
100-00-52410-145-000	BUILD INSP - MEDICAL REIMBURSE	249.99	249.99	1,000.00	750.01	25.00
100-00-52410-315-000	BLDG INSP - EQUIPMENT MAINT	0.00	0.00	1,000.00	1,000.00	0.00
100-00-52410-320-000	BLDG INSP - FUEL / MILEAGE	263.09	247.41	750.00	502.59	32.99
100-00-52410-325-000	BLDG INSP - OFFICE SUPP/POST	420.16	376.98	900.00	523.02	41.89
100-00-52410-330-000	BLDG INSP - CLOTHING	0.00	195.25	300.00	104.75	65.08
100-00-52410-335-000	BLDG INSP - CONTRACT INSPECT	1,500.00	2,050.25	10,000.00	7,949.75	20.50
100-00-52410-340-000	BLDG INSP - EDUC/TRAVL/DUES	892.12	1,467.58	2,500.00	1,032.42	58.70
100-00-52410-345-000	BLDG INSP - PRINTING	439.23	205.81	1,000.00	794.19	20.58
100-00-52410-350-000	BLDG INSP - WI PERMIT SEALS	1,002.80	0.00	1,000.00	1,000.00	0.00
100-00-52410-355-000	BLDG INSP - ADDRESS/FIRE #	1,942.61	1,293.04	1,200.00	-93.04	107.75
100-00-52410-360-000	BLDG INSP - CELL PHONE	202.04	206.11	750.00	543.89	27.48
100-00-52410-400-000	BLDG INSP - COMP EQUIP/SOFTWRE	2,397.13	1,033.68	4,000.00	2,966.32	25.84
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	BUILDING INSPECTION - EXP	86,688.86	80,273.18	260,724.58	180,451.40	30.79
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	Total Expenses	86,688.86	80,273.18	260,724.58	180,451.40	30.79
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Net Totals		77,136.54	84,785.57	-16,468.26	-101,253.83	-514.84

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
100-00-52375-110-000	EMERG GOV - SALARIES/FRINGES	0.00	0.00	1,000.00	1,000.00	0.00
100-00-52375-111-000	EMERG GOV - EQUIPMENT	75.00	0.00	1,500.00	1,500.00	0.00
100-00-52375-116-000	EMERG GOV - GENERATOR MAINT	0.00	0.00	2,500.00	2,500.00	0.00
EMERGENCY GOVERNMENT - EXP		75.00	0.00	5,000.00	5,000.00	0.00
Total Expenses		75.00	0.00	5,000.00	5,000.00	0.00
Net Totals		-75.00	0.00	-5,000.00	-5,000.00	

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
100-00-53200-110-000	ENGINEERING - WAGES	26,150.30	15,487.44	44,621.00	29,133.56	34.71
100-00-53200-125-000	ENGINEERING - HEALTH/LIFE	3,870.70	5,897.58	10,083.25	4,185.67	58.49
100-00-53200-130-000	ENGINEERING - WRS	1,629.11	1,102.03	3,212.71	2,110.68	34.30
100-00-53200-135-000	ENGINEERING - SOCIAL SECURITY	1,646.70	912.78	2,766.50	1,853.72	32.99
100-00-53200-140-000	ENGINEERING - MEDICARE	385.14	213.45	647.00	433.55	32.99
100-00-53200-145-000	ENGINEERING - MED REIMBURSE	86.03	62.48	125.00	62.52	49.98
100-00-53200-300-000	ENG - COMPUTER SUPT/TELEPHONE	130.30	360.99	900.00	539.01	40.11
100-00-53200-310-000	ENG - MATERIALS/SUPPLIES	239.18	17.91	1,000.00	982.09	1.79
100-00-53200-320-000	ENGINEERING - FUEL/LUBRICANTS	0.00	0.00	300.00	300.00	0.00
100-00-53200-340-000	ENGINEERING - EDUC/TRAVEL/DUES	1,654.00	551.00	3,050.00	2,499.00	18.07
100-00-53200-410-000	ENGINEERING - COMPUTER UPGRADE	1,065.33	0.00	0.00	0.00	0.00
100-00-53200-500-000	ENGINEERING -CONTRACT SERVICES	0.00	440.00	12,000.00	11,560.00	3.67
ENGINEERING - EXP		36,856.79	25,045.66	78,705.46	53,659.80	31.82
Total Expenses		36,856.79	25,045.66	78,705.46	53,659.80	31.82
Net Totals		-36,856.79	-25,045.66	-78,705.46	-53,659.80	31.82

Budget Comparison - Detail
D.P.W.

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
100-00-45410-000-000	PUBLIC WORKS REVENUE	22.00	0.00	0.00	0.00	0.00
100-00-45430-000-000	RECYCLING REVENUE	1,705.63	0.00	1,000.00	-1,000.00	0.00
100-00-45720-000-000	STREET OPENING PERMITS	5,300.00	26,500.00	2,000.00	24,500.00	1,325.00
100-00-45730-000-000	PLANNING / ZONING FEES	2,025.00	2,900.00	2,000.00	900.00	145.00
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DPW - REV		9,052.63	29,400.00	5,000.00	24,400.00	588.00
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Total Revenues		9,052.63	29,400.00	5,000.00	24,400.00	588.00
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Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
100-00-53302-110-000	STREETS OPERATION - WAGES	98,677.55	89,450.87	181,368.07	91,917.20	49.32
100-00-53302-125-000	STREETS OPERATION - HEALTH	33,239.13	31,048.53	68,115.52	37,066.99	45.58
100-00-53302-130-000	STREETS OPERATION - WRS	6,662.39	6,440.49	13,058.50	6,618.01	49.32
100-00-53302-135-000	STREETS OPERATION - SOC SECURI	5,737.82	5,144.42	11,244.82	6,100.40	45.75
100-00-53302-140-000	STREETS OPERATION - MEDICARE	1,341.98	1,203.17	2,629.84	1,426.67	45.75
100-00-53302-145-000	STREETS OPERATION - MED REIMBU	684.15	636.28	1,575.00	938.72	40.40
100-00-53310-310-000	STREETS - MACHINERY / EQUIPMNT	14,627.78	22,491.40	46,900.00	24,408.60	47.96
100-00-53310-311-000	STREETS - FUEL / LUBRICANTS	8,292.32	13,080.52	19,350.00	6,269.48	67.60
100-00-53310-312-000	STREETS - WEED CONTROL / GRASS	0.00	32.77	500.00	467.23	6.55
100-00-53310-313-000	STREETS - STREET SWEEPING	1,324.39	2,434.75	8,000.00	5,565.25	30.43
100-00-53310-314-000	STREETS - SIGNS	2,060.17	117.10	5,000.00	4,882.90	2.34
100-00-53310-315-000	STREETS - TOOLS	307.81	1,216.69	2,500.00	1,283.31	48.67
100-00-53310-316-000	STREETS - SALT / SAND	58,740.44	65,142.44	64,650.00	-492.44	100.76
100-00-53310-317-000	STREETS - ASPHALT PATCHING	1,733.04	730.80	4,100.00	3,369.20	17.82
100-00-53310-318-000	STREETS - CURB/GUTTER/SIDEWALK	750.00	0.00	5,150.00	5,150.00	0.00
100-00-53310-319-000	STREETS - PAINTING / STRIPING	0.00	0.00	10,300.00	10,300.00	0.00
100-00-53310-320-000	STREETS - SNOW / ICE REMOVAL	250.00	1,121.53	1,500.00	378.47	74.77
100-00-53310-322-000	STREETS - OPERATING SUPPLIES	1,538.35	665.68	2,000.00	1,334.32	33.28
100-00-53310-323-000	STREETS - STREET REPAIR	3,166.60	1,085.87	23,500.00	22,414.13	4.62
100-00-53310-324-000	STREETS - BLDGS / GROUNDS	6,776.51	4,977.04	30,500.00	25,522.96	16.32
100-00-53310-325-000	STREETS - COMP SUPT / PHONES	189.44	333.74	1,000.00	666.26	33.37
100-00-53310-326-000	STREETS - UNIFORMS/SUPPLIES	2,763.74	2,920.58	5,100.00	2,179.42	57.27
100-00-53310-340-000	STREETS - EDUC / TRAVEL / DUES	935.00	1,077.00	3,050.00	1,973.00	35.31
100-00-53310-412-000	STREETS - CRACK FILLING	0.00	0.00	25,700.00	25,700.00	0.00
100-00-53310-416-000	STREETS - PORTABLE RADIOS	0.00	29.98	3,050.00	3,020.02	0.98
100-00-53310-422-000	STREETS - UTILITIES	8,469.33	10,473.12	19,350.00	8,876.88	54.12
100-00-53420-330-000	STREET LIGHTING - ELECTRICITY	57,532.65	59,408.66	137,500.00	78,091.34	43.21
100-00-53420-331-000	STREET LIGHTING - POLES	0.00	916.50	12,200.00	11,283.50	7.51
100-00-53441-310-000	STORM SEWER - CLEANING/REPAIR	0.00	186.71	3,050.00	2,863.29	6.12
100-00-53624-110-000	TRASH CHIPPING/BRUSH - WAGES	10,412.75	19,141.11	41,777.76	22,636.65	45.82
100-00-53624-125-000	TRASH CHIPPING/BRUSH - HEALTH	2,520.40	7,424.72	7,858.80	434.08	94.48
100-00-53624-130-000	TRASH CHIPPING/BRUSH - WRS	723.68	1,378.18	3,008.00	1,629.82	45.82
100-00-53624-135-000	TRASH CHIPPING/BRUSH - SOC SEC	609.62	1,099.49	2,590.22	1,490.73	42.45
100-00-53624-140-000	TRASH CHIPPING/BRUSH - MEDICAR	142.56	257.14	605.78	348.64	42.45
100-00-53624-145-000	TRASH CHIPPING/BRUSH - MED REI	73.63	145.42	200.00	54.58	72.71
100-00-53625-315-000	TRASH - CURBSIDE PICKUP	129,363.10	131,738.07	269,000.00	137,261.93	48.97
100-00-53625-325-000	TRASH - CHIPPING / BRUSH	0.00	-40.00	20,000.00	20,040.00	-0.20
100-00-53625-326-000	TRASH - SPRING CLEANUP DAY	498.35	5,278.50	5,000.00	-278.50	105.57
100-00-53635-325-000	RECYCLING - CURBSIDE PICKUP	103,490.96	97,532.15	212,700.00	115,167.85	45.85
100-00-55200-145-000	PARKS - MEDICAL REIMBURSE	-85.49	0.00	0.00	0.00	0.00
100-00-55202-110-000	PARKS OPERATIONS - WAGES	49,818.67	66,305.35	139,590.31	73,284.96	47.50
100-00-55202-125-000	PARKS OPERATION - HEALTH & LIF	10,960.22	23,111.40	30,563.96	7,452.56	75.62
100-00-55202-130-000	PARKS OPERATIONS - WRS	3,462.39	4,773.99	10,050.50	5,276.51	47.50
100-00-55202-135-000	PARKS OPERATIONS - SOCIAL SECU	2,903.20	3,809.41	8,654.60	4,845.19	44.02
100-00-55202-140-000	PARKS OEPRATIONS - MEDICARE	678.94	890.95	2,024.06	1,133.11	44.02
100-00-55202-145-000	PARKS OPERATION - MED REIMBURS	372.08	468.47	725.00	256.53	64.62
100-00-55210-310-000	PARKS - MACHINERY / EQUIPMENT	1,258.40	2,440.65	5,050.00	2,609.35	48.33
100-00-55210-311-000	PARKS - BUILDING MAINTENANCE	-8,716.27	6,686.02	6,150.00	-536.02	108.72
100-00-55210-312-000	PARKS - TREES / SHRUBS	9,267.63	1,234.75	12,200.00	10,965.25	10.12
100-00-55210-313-000	PARKS - TOOLS	58.98	368.75	500.00	131.25	73.75
100-00-55210-314-000	PARKS - OPERATING SUPPLIES	0.00	96.46	1,500.00	1,403.54	6.43
100-00-55210-315-000	PARKS - TABLES / BENCHES	87.43	462.39	1,000.00	537.61	46.24

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
100-00-55210-316-000	PARKS - PAPER/CLEAN PRODUCTS	1,534.84	558.82	2,550.00	1,991.18	21.91
100-00-55210-317-000	PARKS - BALLFIELD MAINTENANCE	1,738.32	0.00	3,050.00	3,050.00	0.00
100-00-55210-319-000	PARKS - PLAY APPARATUS MAINT	55.50	8.58	500.00	491.42	1.72
100-00-55210-330-000	PARKS - TELEPHONE	171.05	369.43	1,000.00	630.57	36.94
100-00-55210-331-000	PARKS - FUELS / LUBRICANTS	1,218.00	1,702.19	4,050.00	2,347.81	42.03
100-00-55210-332-000	PARKS - ELECTRICITY / GAS	6,801.64	7,522.93	13,250.00	5,727.07	56.78
100-00-55210-333-000	PARKS - WATER / SEWER	1,156.83	1,396.38	9,150.00	7,753.62	15.26
100-00-55210-334-000	PARKS - GROUNDS MAINTENANCE	344.07	2,995.80	1,500.00	-1,495.80	199.72
100-00-55210-340-000	PARKS - EDUC / TRAVEL / DUES	1,726.15	250.00	2,050.00	1,800.00	12.20
100-00-55210-422-000	PARKS - SPLASH PAD CHEMICALS	1,944.13	642.69	4,050.00	3,407.31	15.87
100-00-55210-425-000	PARKS - BANNERS / FLAGS	550.00	550.00	1,000.00	450.00	55.00
100-00-55210-436-000	PARKS - FERTILIZER/WEED CNTRL	0.00	5,000.00	5,100.00	100.00	98.04
100-00-55210-439-000	PARKS - CAPITAL PROJECTS	12,762.39	0.00	20,400.00	20,400.00	0.00
DPW - EXP		663,704.74	717,966.83	1,560,340.74	842,373.91	46.01
Total Expenses		663,704.74	717,966.83	1,560,340.74	842,373.91	46.01
Net Totals		-654,652.11	-688,566.83	-1,555,340.74	-866,773.91	44.27

Budget Comparison - Detail
HOTEL/MOTEL

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
150-00-41210-000-000	HOTEL/MOTEL - ROOM TAX	9,854.99	9,219.21	61,385.58	-52,166.37	15.02
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	HOTEL/MOTEL - REV	9,854.99	9,219.21	61,385.58	-52,166.37	15.02
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	Total Revenues	9,854.99	9,219.21	61,385.58	-52,166.37	15.02
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Budget Comparison - Detail
HOTEL/MOTEL

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
150-00-51100-395-001	COMMUNITY EVENTS & ADVERTISING	29,031.31	22,140.17	30,885.58	8,745.41	71.68
150-00-51100-395-002	WASHINGTON COUNTY SUPPORT	6,000.00	6,000.00	6,000.00	0.00	100.00
150-00-51100-395-003	VILLAGE TOURISM/PROMOTION	11,678.79	11,770.92	24,500.00	12,729.08	48.04
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HOTEL/MOTEL - EXP		46,710.10	39,911.09	61,385.58	21,474.49	65.02
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Total Expenses		46,710.10	39,911.09	61,385.58	21,474.49	65.02
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Net Totals		-36,855.11	-30,691.88	0.00	30,691.88	

Budget Comparison - Detail
WATER

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
200-00-45612-000-632	WATER - IMPACT FEE	52,030.00	19,866.00	20,000.00	-134.00	99.33
200-00-45790-000-000	WATER - NSF CHARGES	0.00	135.00	0.00	135.00	0.00
200-00-46100-451-000	WATER - RESIDENT METERED SALES	190,427.55	196,821.64	908,350.00	-711,528.36	21.67
200-00-46100-452-000	WATER - COMMERC METERED SALES	26,565.19	22,531.09	119,230.00	-96,698.91	18.90
200-00-46100-453-000	WATER - INDUSTRIAL METERED SALES	14,456.17	13,966.37	66,220.00	-52,253.63	21.09
200-00-46100-454-000	WATER - PUBL AUTH METERED SLS	3,431.66	3,714.34	18,000.00	-14,285.66	20.64
200-00-46100-455-000	WATER - MULTI FAMILY RESIDENT	22,499.74	22,922.35	67,530.00	-44,607.65	33.94
200-00-46100-461-000	WATER - PUBL AUTH / PRIV FIRE	478.50	601.50	0.00	601.50	0.00
200-00-46100-462-000	WATER - PRIVATE FIRE PROTECTN	13,102.01	13,436.15	64,330.00	-50,893.85	20.89
200-00-46100-463-000	WATER - PUBLIC FIRE PROTECTION	113,266.47	123,579.72	617,950.00	-494,370.28	20.00
200-00-46100-470-000	WATER - PENALTIES	2,237.63	2,365.45	4,000.00	-1,634.55	59.14
200-00-46200-419-000	WATER - INTEREST ON INVESTMNTS	13,775.07	10,737.34	23,000.00	-12,262.66	46.68
200-00-46200-500-000	WATER - BULK WATER USAGE	7,704.80	9,434.40	61,682.00	-52,247.60	15.30
200-00-46200-550-000	WATER - PRIVATE WELL PERMIT	0.00	40.00	0.00	40.00	0.00
200-00-46500-000-419	WATER - MISC REVENUE	989.98	48,056.16	0.00	48,056.16	0.00
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WATER - REV		460,964.77	488,207.51	1,970,292.00	-1,482,084.49	24.78
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Total Revenues		460,964.77	488,207.51	1,970,292.00	-1,482,084.49	24.78
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Budget Comparison - Detail
WATER

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
200-00-51104-000-000	WATER - TWIN CREEKS	0.00	466.42	0.00	-466.42	0.00
200-00-52000-110-000	WATER PUMPING PLANT - WAGES	9,930.24	0.00	0.00	0.00	0.00
200-00-52000-125-000	WATER PUMPING PLANT - HEALTH	2,525.62	272.88	0.00	-272.88	0.00
200-00-52000-130-000	WATER PUMPING PLANT - WRS	690.16	0.00	0.00	0.00	0.00
200-00-52000-135-000	WATER PUMPING PLANT - SOC SEC	586.06	0.00	0.00	0.00	0.00
200-00-52000-140-000	WATER PUMPING PLANT - MEDICARE	137.08	0.00	0.00	0.00	0.00
200-00-52000-145-000	WATER PUMPING PLANT - MED REIM	56.18	0.00	0.00	0.00	0.00
200-00-52000-622-000	WATER - UTILITIES	43,013.53	44,345.36	88,550.00	44,204.64	50.08
200-00-52000-623-000	WATER - PUMP PLANT OPERATIONS	10,410.42	11,442.89	22,650.00	11,207.11	50.52
200-00-52000-623-300	WATER - PUMP PLANT EQUIPMENT	12,698.62	9,870.77	16,450.00	6,579.23	60.00
200-00-52000-624-000	WATER - TELEPHONE	1,299.50	4,185.03	4,100.00	-85.03	102.07
200-00-52000-625-301	WATER - BUILDING / GROUNDS	34,875.94	29,729.77	154,500.00	124,770.23	19.24
200-00-52000-625-403	WATER - WELL MAINTENANCE	0.00	9,756.34	15,450.00	5,693.66	63.15
200-00-52000-625-405	WATER - WATER TOWER MAINT	2,500.00	176,882.00	20,600.00	-156,282.00	858.65
200-00-53000-110-000	WATER DIGGERS HOTLINE - WAGES	4,989.27	2,841.15	6,891.60	4,050.45	41.23
200-00-53000-125-000	WATER DIGGERS HOTLINE - HEALTH	1,118.53	1,318.72	1,956.45	637.73	67.40
200-00-53000-130-000	WATER DIGGERS HOTLINE - WRS	346.77	204.55	496.20	291.65	41.22
200-00-53000-135-000	WATER DIGGERS - SOCIAL SECURIT	287.70	162.64	427.28	264.64	38.06
200-00-53000-140-000	WATER DIGGERS HOT - MEDICARE	67.29	38.03	99.93	61.90	38.06
200-00-53000-145-000	WATER DIGGERS HOTLINE - MED RE	38.88	22.78	62.50	39.72	36.45
200-00-53000-631-000	WATER - TREATMENT CHEMICALS	11,343.82	12,329.94	30,900.00	18,570.06	39.90
200-00-53000-632-000	WATER DIGGERS HOTLINE EXPENSES	2,234.85	795.20	4,100.00	3,304.80	19.40
200-00-54000-110-000	WATER DISTRIBUTION - WAGES	129,071.38	104,702.35	291,539.72	186,837.37	35.91
200-00-54000-125-000	WATER DISTRIBUTION - HEALTH	28,247.77	42,228.48	74,249.25	32,020.77	56.87
200-00-54000-130-000	WATER DISTRIBUTION - WRS	8,277.78	7,538.51	20,990.86	13,452.35	35.91
200-00-54000-135-000	WATER DISTRIBUTION - SOC SECUR	7,487.48	5,739.59	18,075.46	12,335.87	31.75
200-00-54000-140-000	WATER DISTRIBUTION - MEDICARE	1,751.12	1,342.33	4,227.33	2,885.00	31.75
200-00-54000-145-000	WATER DISTRIBUTION - MED REIMB	727.27	725.46	1,937.50	1,212.04	37.44
200-00-54000-641-300	WATER - TOOLS	2,877.49	217.83	6,150.00	5,932.17	3.54
200-00-54000-650-300	WATER - ENERGENICS MONITORING	0.00	0.00	5,150.00	5,150.00	0.00
200-00-54000-650-301	WATER - CATHODIC PROTECTION	0.00	1,660.00	3,050.00	1,390.00	54.43
200-00-54000-650-404	WATER - THERMAL BONDING	0.00	0.00	3,050.00	3,050.00	0.00
200-00-54000-651-300	WATER - REPAIR/REPLACE MAINS	67,632.71	3,264.83	170,000.00	166,735.17	1.92
200-00-54000-651-402	WATER - SYSTEM STUDY	627.00	3,869.42	20,600.00	16,730.58	18.78
200-00-54000-651-403	WATER - SYSTEM MAPPING	8,065.63	25,856.69	25,750.00	-106.69	100.41
200-00-54000-653-000	WATER - METERS/REGISTERS/WIRE	17,499.08	22,794.82	51,500.00	28,705.18	44.26
200-00-54000-653-301	WATER - LARGE METER TESTING	0.00	0.00	3,600.00	3,600.00	0.00
200-00-54000-654-000	WATER - HYDRANT MAINTENANCE	765.00	0.00	4,100.00	4,100.00	0.00
200-00-54000-654-300	WATER - HYDRANT PAINTING	0.00	0.00	10,300.00	10,300.00	0.00
200-00-55000-110-000	WATER ACCT/BILLING - WAGES	16,484.97	20,606.56	50,748.36	30,141.80	40.61
200-00-55000-125-000	WATER ACCT/BILLING - HEALTH	6,842.10	7,823.34	18,191.00	10,367.66	43.01
200-00-55000-130-000	WATER ACCT/BILLING - WRS	995.67	1,330.96	2,708.90	1,377.94	49.13
200-00-55000-135-000	WATER ACCT/BILLING - SOC SEC	928.54	1,193.56	3,146.40	1,952.84	37.93
200-00-55000-140-000	WATER ACCT/BILLING - MEDICARE	217.21	279.15	735.85	456.70	37.94
200-00-55000-145-000	WATER ACCT/BILLING - MED REIMB	124.67	162.25	325.00	162.75	49.92
200-00-55000-923-300	WATER - CELL PHONES	271.04	503.64	1,600.00	1,096.36	31.48
200-00-55000-923-301	WATER - AUDIT / ACCOUNTNG	7,050.00	11,337.50	15,450.00	4,112.50	73.38
200-00-57000-110-000	WATER ADMIN - WAGES	19,505.49	20,579.44	42,005.50	21,426.06	48.99
200-00-57000-125-000	WATER ADMIN - HEALTH & LIFE	6,221.87	7,656.15	14,390.10	6,733.95	53.20
200-00-57000-130-000	WATER ADMIN - WRS	1,355.65	1,481.71	3,024.40	1,542.69	48.99
200-00-57000-135-000	WATER ADMIN - SOCIAL SECURITY	1,150.44	1,213.29	2,604.34	1,391.05	46.59
200-00-57000-140-000	WATER ADMIN - MEDICARE	269.07	283.76	609.08	325.32	46.59

Budget Comparison - Detail
WATER

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
200-00-57000-145-000	WATER ADMIN - MED REIMBURSE	116.56	93.75	187.50	93.75	50.00
200-00-57000-921-000	WATER - OFFICE SUPPLIES	316.82	164.48	2,050.00	1,885.52	8.02
200-00-57000-921-300	WATER - POSTAGE/COPIES	4,087.69	2,843.80	12,350.00	9,506.20	23.03
200-00-57000-922-000	WATER - UNIFORMS/SAFETY EQUIP	3,660.47	1,477.18	6,150.00	4,672.82	24.02
200-00-57000-924-000	WATER - PROP/LIABLTY INSURANCE	72,578.48	82,678.64	86,800.00	4,121.36	95.25
200-00-57000-928-000	WATER - REGULATORY COMM	0.00	699.42	3,600.00	2,900.58	19.43
200-00-57000-930-000	WATER - GENERAL EXPENSES	5,086.28	3,211.29	10,300.00	7,088.71	31.18
200-00-57000-930-300	WATER - EDUC / TRAVEL / DUES	6,962.12	4,411.01	9,250.00	4,838.99	47.69
200-00-57000-930-301	WATER - EMERGNCY RESPNSE REPTS	1,375.00	2,845.13	2,050.00	-795.13	138.79
200-00-57000-931-000	WATER - FORMS/PRINTING	770.00	914.50	3,050.00	2,135.50	29.98
200-00-57000-933-000	WATER - FUEL / LUBRICANTS	3,409.31	3,118.61	10,300.00	7,181.39	30.28
200-00-57000-933-300	WATER - VEHICLE MAINT / EQUIP	2,531.90	100.33	9,250.00	9,149.67	1.08
200-00-57000-933-400	WATER - NEW EQUIPMENT	0.00	0.00	36,000.00	36,000.00	0.00
200-00-57000-933-452	WATER - SCADA SYSTEM	6,093.75	8,411.90	20,600.00	12,188.10	40.83
200-00-58000-408-301	WATER - PYMNT IN LIEU OF TAXES	0.00	0.00	200,000.00	200,000.00	0.00
200-00-59000-000-000	WATER - BANK SERVICE FEES	0.00	25.00	0.00	-25.00	0.00
200-00-59000-001-000	WATER - DEBT ISSUANCE EXPENSE	0.00	22,879.42	0.00	-22,879.42	0.00
200-00-59000-005-000	2023B REVENUE INTEREST EXPENSE	-12,891.00	0.00	0.00	0.00	0.00
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WATER - EXP		567,694.27	732,930.55	1,648,980.51	916,049.96	44.45
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Total Expenses		567,694.27	732,930.55	1,648,980.51	916,049.96	44.45
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Net Totals		-106,729.50	-244,723.04	321,311.49	566,034.53	-76.16

Budget Comparison - Detail
SEWER

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
300-00-45611-610-622	SEWER - RESIDENTIAL METERED	399,235.62	489,815.26	1,619,195.00	-1,129,379.74	30.25
300-00-45611-611-622	SEWER - COMMERCIAL METERED	67,228.10	64,933.62	251,330.00	-186,396.38	25.84
300-00-45611-612-622	SEWER - INDUSTRIAL METERED	21,127.40	25,148.94	82,600.00	-57,451.06	30.45
300-00-45611-613-622	SEWER - INDUSTRIAL SURCHARGES	15,452.81	14,340.88	94,400.00	-80,059.12	15.19
300-00-45611-615-622	SEWER - PUBLIC AUTHORITIES	5,664.18	6,946.71	33,000.00	-26,053.29	21.05
300-00-45611-616-622	SEWER - HOLDING / SEPTIC TANK	69,806.25	81,769.50	236,000.00	-154,230.50	34.65
300-00-45611-617-622	SEWER - MULTI FAMILY METERED	35,762.09	55,042.07	135,120.00	-80,077.93	40.74
300-00-45612-000-631	SEWER - FORFEITED DISCOUNTS	2,925.25	3,782.16	0.00	3,782.16	0.00
300-00-45612-000-632	SEWER - CONNECTION FEES	230,042.00	85,911.00	200,000.00	-114,089.00	42.96
300-00-45614-000-420	SEWER - PRIVATE WELL TESTING	320.00	1,240.00	0.00	1,240.00	0.00
300-00-48110-000-419	SEWER - INTERST ON TEMP INVEST	77,537.09	64,660.06	138,000.00	-73,339.94	46.86
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SEWER - REV		925,100.79	893,590.20	2,789,645.00	-1,896,054.80	32.03
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Total Revenues		925,100.79	893,590.20	2,789,645.00	-1,896,054.80	32.03
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Budget Comparison - Detail
SEWER

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
300-00-57310-110-000	SEWER SUPERVISION/LABOR -WAGES	174,250.50	134,554.34	377,624.55	243,070.21	35.63
300-00-57310-110-001	SEWER DIGGERS HOTLINE -WAGES	4,510.10	2,958.59	11,891.60	8,933.01	24.88
300-00-57310-125-000	SEWER SUPERVISION/LABOR-HEALTH	46,176.23	39,067.29	83,071.07	44,003.78	47.03
300-00-57310-125-001	SEWER DIGGERS HOTLINE - HEALTH	1,059.84	1,318.72	1,956.45	637.73	67.40
300-00-57310-130-000	SEWER SUPERVISION/LABOR - WRS	11,520.68	9,333.58	25,685.00	16,351.42	36.34
300-00-57310-130-001	SEWER DIGGERS HOTLINE - WRS	313.48	213.01	856.20	643.19	24.88
300-00-57310-135-000	SEWER SUPERVISION/LABOR - SS	10,652.63	7,910.93	23,412.72	15,501.79	33.79
300-00-57310-135-001	SEWER DIGGERS HOTLINE- SOC SEC	260.31	169.47	737.28	567.81	22.99
300-00-57310-140-000	SEWER SUPERVISION/LABOR-MEDICA	2,491.26	1,850.15	5,475.56	3,625.41	33.79
300-00-57310-140-001	SEWER DIGGERS HOTLINE-MEDICARE	60.89	39.63	172.43	132.80	22.98
300-00-57310-145-001	SEWER DIGGERS HOTLINE - MED RE	34.57	23.72	12.50	-11.22	189.76
300-00-57310-145-002	SEWER SUPERVISION - MED REIMBU	1,082.38	862.37	1,987.50	1,125.13	43.39
300-00-57310-822-000	SEWER DIGGERS HOTLINE EXPENSES	1,180.99	651.99	10,300.00	9,648.01	6.33
300-00-57310-823-300	SEWER - CHLORINE	431.65	1,038.74	3,600.00	2,561.26	28.85
300-00-57310-823-301	SEWER - ALUMINUM SULFATE	20,132.23	22,510.29	57,400.00	34,889.71	39.22
300-00-57310-823-302	SEWER - POLYMER	1,939.50	10,740.50	12,100.00	1,359.50	88.76
300-00-57310-823-304	SEWER - CHEMICALS	141.61	333.90	1,540.00	1,206.10	21.68
300-00-57310-825-000	SEWER - LAB TIME / SUPPLIES	7,033.48	7,010.60	14,400.00	7,389.40	48.68
300-00-57310-827-000	SEWER - OPERATION SUPPLIES	986.70	1,752.28	8,200.00	6,447.72	21.37
300-00-57310-828-000	SEWER - TRANSPORTATION	3,984.22	3,085.20	16,450.00	13,364.80	18.76
300-00-57310-829-000	SEWER - UTILITIES	82,999.32	94,297.24	169,950.00	75,652.76	55.49
300-00-57310-830-000	SEWER - UNIFORMS/SAFETY EQUIP	1,911.09	1,451.99	8,225.00	6,773.01	17.65
300-00-57310-831-000	SEWER - SLUDGE TESTING	1.99	0.00	2,050.00	2,050.00	0.00
300-00-57320-831-000	SEWER - COLLECT SYSTEM MAINT	6,460.06	16,608.97	82,400.00	65,791.03	20.16
300-00-57320-833-000	SEWER - EQUIPMENT MAINTENANCE	1,275.43	38,553.14	61,800.00	23,246.86	62.38
300-00-57320-834-000	SEWER - BLDGS / GROUNDS MAINT	12,108.24	31,159.81	128,750.00	97,590.19	24.20
300-00-57340-110-000	SEWER ADMIN - WAGES	19,505.49	20,579.49	42,005.50	21,426.01	48.99
300-00-57340-110-001	SEWER ACCT/BILLING - WAGES	16,485.21	20,621.25	50,748.36	30,127.11	40.63
300-00-57340-125-000	SEWER ADMIN - HEALTH & LIFE	4,378.65	7,656.85	14,390.10	6,733.25	53.21
300-00-57340-125-001	SEWER ACCT/BILLING - HEALTH	6,841.98	7,835.28	18,191.00	10,355.72	43.07
300-00-57340-130-000	SEWER ADMIN - WRS	1,355.56	1,481.77	3,024.40	1,542.63	48.99
300-00-57340-130-002	SEWER ACCT/BILLING - WRS	995.67	1,332.56	2,708.90	1,376.34	49.19
300-00-57340-135-000	SEWER ADMIN - SOCIAL SECURITY	1,150.45	1,213.29	2,604.34	1,391.05	46.59
300-00-57340-135-003	SEWER ACCT/BILLING - SOC SECUR	928.56	1,194.25	3,146.40	1,952.15	37.96
300-00-57340-140-000	SEWER ADMIN - MEDICARE	269.06	283.81	609.08	325.27	46.60
300-00-57340-140-004	SEWER ACCT/BILLING - MEDICARE	217.06	279.36	735.85	456.49	37.96
300-00-57340-145-000	SEWER ADMIN - MEDICAL REIMBURS	117.49	93.76	187.50	93.74	50.01
300-00-57340-145-001	SEWER ACCT/BILLING - MED REIMB	125.32	161.56	325.00	163.44	49.71
300-00-57340-851-000	SEWER - OFFICE SUPPLIES	50.36	376.41	1,000.00	623.59	37.64
300-00-57340-853-000	SEWER - PROP / LIAB INSURANCE	73,712.52	83,970.49	88,500.00	4,529.51	94.88
300-00-57340-860-000	SEWER - AUDIT / ACCOUNTNG FEES	7,050.00	7,462.50	15,450.00	7,987.50	48.30
300-00-57340-861-000	SEWER - METER CALIBRATION	0.00	0.00	5,150.00	5,150.00	0.00
300-00-57340-862-000	SEWER - SLUDGE HAULING	49,780.00	63,291.74	150,000.00	86,708.26	42.19
300-00-57340-863-000	SEWER - INDUSTRIAL MONITORING	7,908.00	8,481.85	16,000.00	7,518.15	53.01
300-00-57340-867-000	SEWER - CELL/TELEPHONES	1,405.91	2,164.30	4,100.00	1,935.70	52.79
300-00-57340-870-000	SEWER - SCADA SYSTEMS	3,253.59	6,261.00	6,150.00	-111.00	101.80
300-00-57340-872-000	SEWER - POSTAGE	4,056.25	2,843.80	12,300.00	9,456.20	23.12
300-00-57340-877-000	SEWER - METAL / BIOASSAY TESTS	5,871.99	11,825.43	14,400.00	2,574.57	82.12
300-00-57350-864-000	SEWER - EDUCATION/TRAVEL/DUES	2,561.31	2,533.36	8,225.00	5,691.64	30.80
300-00-57350-865-000	SEWER - DNR ENVIRONMENTAL FEE	11,450.20	11,974.23	12,350.00	375.77	96.96
300-00-57350-866-000	SEWER - EMERGENCY RESPONSE BRD	550.00	563.75	550.00	-13.75	102.50
300-00-58300-701-000	SEWER - REPLACEMENT FUND	89,035.40	34,956.00	315,368.00	280,412.00	11.08

Budget Comparison - Detail
SEWER

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
300-00-58300-715-000	SEWER - COMPUTER SOFTWARE UPGRD	6,171.89	4,127.00	12,350.00	8,223.00	33.42
300-00-58300-716-000	SEWER - TOOLS	271.51	458.09	4,100.00	3,641.91	11.17
300-00-58300-722-000	SEWER - THERMAL BONDING	0.00	0.00	3,050.00	3,050.00	0.00
300-00-58300-729-000	SEWER - DIGESTER FILTER STUDY	255.00	0.00	123,600.00	123,600.00	0.00
300-00-59000-001-000	SEWER - DEBT ISSUANCE EXPENSE	0.00	104,078.84	0.00	-104,078.84	0.00
300-00-59000-005-000	2023B REVENUE INTEREST EXPENSE	-23,843.00	0.00	0.00	0.00	0.00
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SEWER - EXP		684,910.81	835,598.47	2,041,367.29	1,205,768.82	40.93
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Total Expenses		684,910.81	835,598.47	2,041,367.29	1,205,768.82	40.93
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Net Totals		240,189.98	57,991.73	748,277.71	690,285.98	7.75

Budget Comparison - Detail
APRA

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
450-00-48100-000-000	ARPA - INTEREST ON INVES	3,130.24	411.33	0.00	411.33	0.00
450-00-49000-000-000	ARPA - FUND BALANCE APPLIED	0.00	0.00	35,000.00	-35,000.00	0.00
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APRA - REV		3,130.24	411.33	35,000.00	-34,588.67	1.18
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Total Revenues		3,130.24	411.33	35,000.00	-34,588.67	1.18
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Budget Comparison - Detail
APRA

Account Number	2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
450-00-57001-000-000 ARPA - EXPENDITURES	102,950.51	21,303.00	35,000.00	13,697.00	60.87
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ARPA - EXP	102,950.51	21,303.00	35,000.00	13,697.00	60.87
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Total Expenses	102,950.51	21,303.00	35,000.00	13,697.00	60.87
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Net Totals	-99,820.27	-20,891.67	0.00	20,891.67	

Budget Comparison - Detail
RECREATION DEPARTMENT

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
500-00-45620-204-000	REC - GRANTS/DONATIONS/SPONSRS	6,979.13	16,585.62	10,000.00	6,585.62	165.86
500-00-45620-206-000	REC - ADULT PROGRAM FEES	13,078.14	10,316.06	24,000.00	-13,683.94	42.98
500-00-45620-208-000	REC - YOUTH PROGRAM FEES	34,989.80	34,144.73	45,000.00	-10,855.27	75.88
500-00-45620-209-000	REC - SENIOR PROGRAMS	3,799.73	2,131.75	3,000.00	-868.25	71.06
500-00-45620-210-000	REC - ADULT LEAGUES FEES	4,100.00	1,100.00	5,000.00	-3,900.00	22.00
500-00-45620-211-000	REC - YOUTH LEAGUE FEES	0.00	625.00	2,500.00	-1,875.00	25.00
500-00-45620-214-000	REC - CONCESSIONS	1,717.00	2,073.00	9,000.00	-6,927.00	23.03
500-00-45620-224-000	REC - SPECIAL EVENTS	27,746.00	23,657.35	70,000.00	-46,342.65	33.80
500-00-45620-232-000	REC - BOYS & GIRLS CLUB RENT	15,000.00	30,000.00	30,000.00	0.00	100.00
500-00-45620-234-000	REC - WASH CTY AGING RENT	600.00	3,222.19	6,000.00	-2,777.81	53.70
500-00-45620-236-000	REC - BLDG / SHELTER RENTALS	33,257.50	18,789.60	55,000.00	-36,210.40	34.16
500-00-45620-237-000	REC - OPEN GYM FEES	165.00	1,092.00	1,000.00	92.00	109.20
500-00-45620-238-000	REC - FITNESS MEMBERSHIPS	7,903.75	9,563.33	15,000.00	-5,436.67	63.76
500-00-45620-240-000	REC - KETTLEBROK CHURCH RENT	7,500.00	15,180.00	30,000.00	-14,820.00	50.60
500-00-45620-243-000	REC - POSTAGE / COPY MACHINES	3.40	475.42	600.00	-124.58	79.24
500-00-45620-250-000	REC - WBSC 4K PROGRAM	45,891.72	108,955.50	115,000.00	-6,044.50	94.74
500-00-45620-252-000	REC - VILLAGE WELLNESS PROGRAM	12.66	0.00	1,500.00	-1,500.00	0.00
500-00-45620-260-000	REC - FUND BALANCE APPLIED	0.00	0.00	15,000.00	-15,000.00	0.00
500-00-47210-000-000	REC- GENERAL FUND TRANSFER	132,254.00	142,435.50	284,871.00	-142,435.50	50.00
500-00-49500-000-000	REC-TRANSFER FROM OTHER FUNDS	0.00	0.00	11,000.00	-11,000.00	0.00
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RECREATION - REV		334,997.83	420,347.05	733,471.00	-313,123.95	57.31
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Total Revenues		334,997.83	420,347.05	733,471.00	-313,123.95	57.31
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Budget Comparison - Detail
RECREATION DEPARTMENT

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
500-00-55310-110-000	REC ADMIN - WAGES	143,597.98	102,136.09	231,913.28	129,777.19	44.04
500-00-55310-110-001	REC EVEN/WEEKEND - WAGES	22,808.02	18,936.45	43,750.00	24,813.55	43.28
500-00-55310-110-002	REC PART-TIME SEASONAL - WAGES	10,412.40	14,352.65	21,000.00	6,647.35	68.35
500-00-55310-110-004	REC WBSD 4K - WAGES	19,278.00	48,768.93	95,040.00	46,271.07	51.31
500-00-55310-125-000	REC ADMIN - HEALTH/LIFE INSUR	33,014.65	43,326.72	77,805.71	34,478.99	55.69
500-00-55310-125-002	REC PART-TIME/SEAS-HEALTH/LIFE	23.94	31.92	0.00	-31.92	0.00
500-00-55310-130-000	REC ADMIN - WRS	9,382.53	7,060.81	16,697.76	9,636.95	42.29
500-00-55310-130-001	REC EVEN/WEEKEND - WRS	48.48	98.82	164.70	65.88	60.00
500-00-55310-130-002	REC PART-TIME/SEASONAL - WRS	33.36	36.24	0.00	-36.24	0.00
500-00-55310-130-004	REC WBSD 4K - WRS	997.37	2,177.28	3,888.00	1,710.72	56.00
500-00-55310-135-000	REC ADMIN - SOCIAL SECURITY	9,303.63	6,741.92	14,378.62	7,636.70	46.89
500-00-55310-135-001	REC EVEN/WEEKEND - SOC SEC	1,414.15	1,174.10	3,208.78	2,034.68	36.59
500-00-55310-135-002	REC PART-TIME/SEASON - SOC SEC	645.57	889.88	1,302.00	412.12	68.35
500-00-55310-135-004	REC WBSD 4K - SOCIAL SECURITY	1,195.24	2,991.77	5,892.48	2,900.71	50.77
500-00-55310-140-000	REC ADMIN - MEDICARE	2,175.92	1,576.82	3,362.74	1,785.92	46.89
500-00-55310-140-001	REC EVEN/WEEKEND - MEDICARE	330.77	274.59	634.38	359.79	43.28
500-00-55310-140-002	REC PART-TIME/SEASON - MEDICARE	151.00	208.16	304.50	96.34	68.36
500-00-55310-140-004	REC WBSD 4K - MEDICARE	279.57	699.66	1,378.08	678.42	50.77
500-00-55310-145-000	REC ADMIN - MEDICAL REIMBURSE	521.14	326.91	1,000.00	673.09	32.69
500-00-55310-202-000	REC - EDUCATION/TRAVEL/DUES	2,378.61	1,423.58	5,500.00	4,076.42	25.88
500-00-55310-204-000	REC - PROGRAM / ACCT REFUNDS	3,564.00	2,655.25	5,000.00	2,344.75	53.11
500-00-55310-205-000	REC - PROP/LIABLT Y INSURANCE	3,402.12	3,875.56	6,500.00	2,624.44	59.62
500-00-55310-206-000	REC - COMPUTER EQUIPMENT	2,494.00	2,629.23	5,000.00	2,370.77	52.58
500-00-55310-207-000	REC - GAS / ELECTRIC	16,572.33	16,572.35	48,000.00	31,427.65	34.53
500-00-55310-208-000	REC - OFFICE SUPPLIES	1,367.51	438.77	3,500.00	3,061.23	12.54
500-00-55310-209-000	REC - WATER / SEWER	813.78	838.00	3,500.00	2,662.00	23.94
500-00-55310-210-000	REC - CELL PHONES	962.06	552.39	1,800.00	1,247.61	30.69
500-00-55310-211-000	REC - PHONE / INTERNET	3,924.32	1,481.07	3,500.00	2,018.93	42.32
500-00-55310-212-000	REC - IT SUPPORT	3,331.34	8,144.25	8,000.00	-144.25	101.80
500-00-55310-213-000	REC - BLDG EQUIPMENT / REPAIRS	11,878.88	3,920.90	15,000.00	11,079.10	26.14
500-00-55310-214-000	REC - YOUTH PROGRAM SUPPLIES	833.15	1,852.70	3,000.00	1,147.30	61.76
500-00-55310-215-000	REC - JANITORIAL/BLDG SUPPLIES	2,100.64	1,922.83	3,500.00	1,577.17	54.94
500-00-55310-216-000	REC - ADULT PROGRAM SUPPLIES	188.68	851.84	1,500.00	648.16	56.79
500-00-55310-217-000	REC - SENIOR PROGRAMS	3,000.87	547.19	1,200.00	652.81	45.60
500-00-55310-220-000	REC - SPECIAL EVENTS	10,921.35	10,773.34	25,000.00	14,226.66	43.09
500-00-55310-222-000	REC - PRINTING	2,283.25	3,421.15	3,500.00	78.85	97.75
500-00-55310-224-000	REC - POSTAGE / COPIER	1,215.30	336.56	4,500.00	4,163.44	7.48
500-00-55310-228-000	REC - STAFF UNIFORMS	923.80	0.00	1,000.00	1,000.00	0.00
500-00-55310-230-000	REC - CONCESSIONS-RESALEABLE	1,431.10	2,829.02	5,000.00	2,170.98	56.58
500-00-55310-254-000	REC - ADULT LEAGUES	247.37	224.94	2,000.00	1,775.06	11.25
500-00-55310-258-000	REC - CONTRACTUAL SERVICES	18,046.06	19,065.67	38,000.00	18,934.33	50.17
500-00-55310-262-000	REC - CONTINGENCY	527.46	313.35	750.00	436.65	41.78
500-00-55310-268-000	REC - CONCESSION STAND MAINT	266.45	295.00	1,000.00	705.00	29.50
500-00-55310-269-000	REC - FIRE/SECURITY MONITORING	298.34	2,222.92	6,000.00	3,777.08	37.05
500-00-55310-270-000	REC - SALES & USE TAX	970.05	2,460.77	4,500.00	2,039.23	54.68
500-00-55310-280-000	REC - WBSD 4K PROGRAM SUPPLIES	686.22	2,608.52	5,000.00	2,391.48	52.17
500-00-55310-282-000	REC - VILLAGE WELLNESS PROGRAM	316.44	0.00	1,000.00	1,000.00	0.00
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RECREATION - EXP		350,559.20	344,066.87	733,471.03	389,404.16	46.91
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Total Expenses		350,559.20	344,066.87	733,471.03	389,404.16	46.91
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Budget Comparison - Detail
RECREATION DEPARTMENT

Account Number	2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
Net Totals	-15,561.37	76,280.18	-0.03	-76,280.21	

Budget Comparison - Detail
CAPITAL PROJECTS

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
600-00-41110-000-000	CAP PRJT - TAX LEVY	0.00	0.00	321,119.00	-321,119.00	0.00
600-00-44155-100-000	CAP PRJT - POLICE IMPACT FEE	45,959.64	16,980.16	0.00	16,980.16	0.00
600-00-44155-900-000	CAP PRJT - FIRE IMPACT FEE	68,889.20	25,469.43	0.00	25,469.43	0.00
600-00-46000-000-000	CAP PRJT - SPEC ASSESS PRINCIP	1,124.07	4,414.00	0.00	4,414.00	0.00
600-00-46100-000-000	CAP PRJT - SPECIAL ASSESS INT	21.40	30.42	0.00	30.42	0.00
600-00-49500-000-000	CAP PRJT - LT DEBT PROCEEDS	3,815,000.00	2,500,000.00	0.00	2,500,000.00	0.00
600-00-49500-300-000	CAP PRJT - INTEREST	94,213.87	28,090.28	10,000.00	18,090.28	280.90
600-00-49700-000-000	CAP PRJT - MISC REVENUE	5,000.00	0.00	0.00	0.00	0.00
600-00-49800-000-000	CAP PRJT - PREMIUM LT DEBT	57,941.15	74,111.70	0.00	74,111.70	0.00
CAPITAL PROJECTS - REV		4,088,149.33	2,649,095.99	331,119.00	2,317,976.99	800.04
Total Revenues		4,088,149.33	2,649,095.99	331,119.00	2,317,976.99	800.04

Budget Comparison - Detail
CAPITAL PROJECTS

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
600-00-53310-416-000	CAP PRJT - HICKORY LANE PARK	75,423.00	1,651.33	20,000.00	18,348.67	8.26
600-00-53310-450-000	CAP PRJT - STREETS MACHINERY	23,838.49	120,273.00	172,000.00	51,727.00	69.93
600-00-56700-000-000	CAP PRJT - MISC PROJECT COSTS	20,100.00	4,845.83	35,000.00	30,154.17	13.85
600-00-56700-400-000	CAP PRJT - REPAIRS/CONSTRUCT	56,450.75	154,588.49	0.00	-154,588.49	0.00
600-00-56700-810-003	CAP PRJT - ELECTION EQUIPMENT	0.00	0.00	12,000.00	12,000.00	0.00
600-00-56700-820-001	CAP PRJT - CHESTNUT COURT	167,890.39	0.00	0.00	0.00	0.00
600-00-56700-820-002	CAP PRJT - COMM CENTER EXPANSE	1,389,533.05	2,584.68	0.00	-2,584.68	0.00
600-00-56700-820-005	CAP PRJT - MIDWEST FIBER RELOC	0.00	0.00	120,000.00	120,000.00	0.00
600-00-56700-820-006	CAP PRJT - COMM CENTER HVAC	0.00	0.00	18,000.00	18,000.00	0.00
600-00-56700-820-007	CAP PRJT - JACKSON PARK TABLES	16,998.49	14,160.08	17,000.00	2,839.92	83.29
600-00-56700-820-008	CAP PRJT - DOG PARK FEASABILITY	13,761.00	0.00	10,000.00	10,000.00	0.00
600-00-58300-000-000	CAP PRJT - ISSUANCE EXPENSES	173,726.75	111,539.20	0.00	-111,539.20	0.00
CAPITAL PROJECTS - EXP		1,937,721.92	409,642.61	404,000.00	-5,642.61	101.40
Total Expenses		1,937,721.92	409,642.61	404,000.00	-5,642.61	101.40
Net Totals		2,150,427.41	2,239,453.38	-72,881.00	-2,312,334.38	-3,072.75

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
640-00-41140-000-000	TID #4 - TAX INCREMENT	0.00	0.00	766,339.00	-766,339.00	0.00
640-00-42510-000-000	TID #4 - STATE PERS PROP AID	49,556.40	0.00	0.00	0.00	0.00
TID 4 - REV		49,556.40	0.00	766,339.00	-766,339.00	0.00
Total Revenues		49,556.40	0.00	766,339.00	-766,339.00	0.00
Net Totals		49,556.40	0.00	766,339.00	766,339.00	

Budget Comparison - Detail
TID 5

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
650-00-41120-000-000	TID #5 - TAX INCREMENT	0.00	0.00	91,230.00	-91,230.00	0.00
650-00-42220-000-000	TID #5 - STATE PERS PROP AID	1,964.74	1,964.74	1,964.74	0.00	100.00
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TID 5 - REV		1,964.74	1,964.74	93,194.74	-91,230.00	2.11
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Total Revenues		1,964.74	1,964.74	93,194.74	-91,230.00	2.11
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Budget Comparison - Detail
TID 5

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
650-00-56700-000-000	TID #5 - DEVELOPER AGREEMNTS	44,570.75	44,639.55	85,756.00	41,116.45	52.05
650-00-56700-460-000	TID #5 - MISC TID EXPENSES	150.00	150.00	1,850.00	1,700.00	8.11
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TID 5 - EXP		44,720.75	44,789.55	87,606.00	42,816.45	51.13
=====						
Total Expenses		44,720.75	44,789.55	87,606.00	42,816.45	51.13
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Net Totals		-42,756.01	-42,824.81	5,588.74	48,413.55	-766.27

Budget Comparison - Detail
TID 6

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
660-00-41120-000-000	TID #6 - TAX INCREMENT	0.00	0.00	469,817.00	-469,817.00	0.00
660-00-42220-000-000	TID #6 - STATE PERS PROP AID	17,111.40	17,111.40	17,111.40	0.00	100.00
TID 6 - REV		17,111.40	17,111.40	486,928.40	-469,817.00	3.51
Total Revenues		17,111.40	17,111.40	486,928.40	-469,817.00	3.51

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
660-00-56700-000-000	TID #6 - MISC TID EXPENSES	999.50	150.00	2,000.00	1,850.00	7.50
660-00-56700-460-000	TID #6 - DEVELOPER AGREEMNTS	211,780.00	345,580.00	686,660.00	341,080.00	50.33
660-00-59200-000-000	TID #6 - TRANS TO DEBT SRV	0.00	0.00	323,610.00	323,610.00	0.00
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TID 6 - EXP		212,779.50	345,730.00	1,012,270.00	666,540.00	34.15
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Total Expenses		212,779.50	345,730.00	1,012,270.00	666,540.00	34.15
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Net Totals		-195,668.10	-328,618.60	-525,341.60	-196,723.00	62.55

Budget Comparison - Detail
TID 7

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
670-00-41120-000-000	TID #7 - TAX INCREMENT	0.00	0.00	154,008.00	-154,008.00	0.00
670-00-42220-000-000	TID #7 - STATE PERS PROP AID	9,274.21	9,274.21	9,274.21	0.00	100.00
670-00-46750-100-000	TID #7 - INFRASTRUCTURE OAKS	5,253.22	0.00	5,253.22	-5,253.22	0.00
670-00-49500-100-000	TID #7 - INTEREST	2,025.88	1,438.48	0.00	1,438.48	0.00
670-00-49700-000-000	TID #7 - MISC REVENUE	0.00	6,910.00	0.00	6,910.00	0.00
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TID 7 - REV		16,553.31	17,622.69	168,535.43	-150,912.74	10.46
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Total Revenues		16,553.31	17,622.69	168,535.43	-150,912.74	10.46
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Budget Comparison - Detail
TID 7

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
670-00-56700-000-000	TID #7 - MISC TID EXPENSES	9,375.86	214,738.60	20,000.00	-194,738.60	1,073.69
670-00-56700-460-000	TID #7 - DEVELOPER AGREEMNTS	0.00	0.00	117,295.14	117,295.14	0.00
670-00-56700-480-000	TID #7 - LT DEBT PRINCIPAL	0.00	0.00	91,200.00	91,200.00	0.00
670-00-56700-490-000	TID #7 - LT DEBT INTEREST	0.00	0.00	59,432.00	59,432.00	0.00
670-00-56750-000-000	TID #7 - OAKS OF JACKSON	1,702.00	6,099.25	5,000.00	-1,099.25	121.99
670-00-56760-000-000	TID #7 - RIDGEWAY COMMERCIAL	10,304.01	8,058.75	40,000.00	31,941.25	20.15
670-00-56770-000-000	TID #7 - EAGLE DR ROUNDABOUT	520.50	0.00	0.00	0.00	0.00
670-00-58300-000-000	TID #7 - DEBT ISSUANCE EXP	2,568.00	0.00	0.00	0.00	0.00
670-00-59200-000-000	TID #7 - TRANS TO DEBT SERVICE	0.00	0.00	150,632.00	150,632.00	0.00
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TID 7 - EXP		24,470.37	228,896.60	483,559.14	254,662.54	47.34
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Total Expenses		24,470.37	228,896.60	483,559.14	254,662.54	47.34
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Net Totals		-7,917.06	-211,273.91	-315,023.71	-103,749.80	67.07

Budget Comparison - Detail
DEBT FUND

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
700-00-41115-000-000	DEBT SRV - TAX LEVY	0.00	0.00	1,754,766.00	-1,754,766.00	0.00
700-00-49203-000-000	DEBT SRV - TRANSFER FROM TID 6	0.00	0.00	323,610.00	-323,610.00	0.00
700-00-49204-000-000	DEBT SRV - TRANSFR FROM TID 7	0.00	0.00	150,632.00	-150,632.00	0.00
700-00-49205-000-000	DEBT SRV - TRANSFER FROM FIRE	71,454.29	71,454.29	71,454.29	0.00	100.00
700-00-49206-000-000	DEBT SRV - TRANSFER FROM WATER	0.00	0.00	54,619.00	-54,619.00	0.00
700-00-49207-000-000	DEBT SRV - TRANSFER FROM SEWER	0.00	0.00	54,619.00	-54,619.00	0.00
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DEBT SERVICE - REV		71,454.29	71,454.29	2,409,700.29	-2,338,246.00	2.97
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Total Revenues		71,454.29	71,454.29	2,409,700.29	-2,338,246.00	2.97
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Budget Comparison - Detail
DEBT FUND

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
700-00-59100-000-000	DEBT SRV - LT DEBT PRINCIPAL	1,728,693.72	1,781,179.73	1,511,180.00	-269,999.73	117.87
700-00-59200-000-000	DEBT SRV - LT DEBT INTEREST	573,179.66	609,662.93	896,820.00	287,157.07	67.98
700-00-59450-000-000	DEBT SRV - PAYING AGENT FEE	1,700.00	2,100.00	1,700.00	-400.00	123.53
=====		=====				
DEBT SERVICE - EXP		2,303,573.38	2,392,942.66	2,409,700.00	16,757.34	99.30
=====		=====				
Total Expenses		2,303,573.38	2,392,942.66	2,409,700.00	16,757.34	99.30
=====		=====				
Net Totals		-2,232,119.09	-2,321,488.37	0.29	2,321,488.66	

Budget Comparison - Detail
PARKS

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
800-00-45830-000-000	PARK FUND - FEES COLLECTED	66,369.00	26,187.00	10,000.00	16,187.00	261.87
800-00-48110-000-000	PARK FUND - INT ON INVESTMENTS	3,490.08	4,241.01	1,000.00	3,241.01	424.10
PARK - REV		69,859.08	30,428.01	11,000.00	19,428.01	276.62
Total Revenues		69,859.08	30,428.01	11,000.00	19,428.01	276.62

Budget Comparison - Detail
PARKS

Account Number	2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
800-00-55210-420-000 PARK FUND - IMPACT PROJECTS	0.00	525.00	100,000.00	99,475.00	0.53
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PARK - EXP	0.00	525.00	100,000.00	99,475.00	0.53
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Total Expenses	0.00	525.00	100,000.00	99,475.00	0.53
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Net Totals	69,859.08	29,903.01	-89,000.00	-118,903.01	-33.60

Budget Comparison - Detail
FIRE DEPARTMENT

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
900-00-42230-000-000	FIRE - STATE 2% DUES	0.00	91,428.52	81,377.17	10,051.35	112.35
900-00-42240-000-000	FIRE - EMS FAP FUNDS	60,747.16	0.00	60,747.16	-60,747.16	0.00
900-00-42250-000-000	FIRE - GRANT REVENUE	0.00	1,037.84	0.00	1,037.84	0.00
900-00-42260-000-000	FIRE - OTHER STATE AID	0.00	0.00	12,000.00	-12,000.00	0.00
900-00-43510-000-000	FIRE - CPR TRAINING	1,990.00	1,050.00	2,500.00	-1,450.00	42.00
900-00-43530-000-000	FIRE - EMS BILLING	204,087.99	186,572.98	375,000.00	-188,427.02	49.75
900-00-43550-000-000	FIRE - HAZ MAT INCIDENTS	0.00	0.00	500.00	-500.00	0.00
900-00-43560-000-000	FIRE - INTEREST	72.30	52.70	50.00	2.70	105.40
900-00-43570-000-000	FIRE - MISCELLANEOUS	661.68	0.00	1,000.00	-1,000.00	0.00
900-00-43580-000-000	FIRE - OCCUPANCY PERMITS	800.00	200.00	1,000.00	-800.00	20.00
900-00-43590-000-000	FIRE - OFFICE FEES	10.00	0.00	0.00	0.00	0.00
900-00-43600-000-000	FIRE - PERMIT FEES	1,790.00	699.00	1,000.00	-301.00	69.90
900-00-47210-000-000	FIRE - GENERAL FUND TRANSFER	326,670.47	355,328.64	710,657.22	-355,328.58	50.00
900-00-47220-000-000	FIRE - TOWN/JACKSON TRANSFER	170,455.02	187,381.68	374,763.37	-187,381.69	50.00
900-00-47220-001-000	FIRE - TOWN/POLK TRANSFER	54,479.98	56,857.26	113,714.51	-56,857.25	50.00
900-00-47220-002-000	FIRE - TOWN/GERMANTOWN TRANSFR	10,534.06	10,550.96	21,101.91	-10,550.95	50.00
900-00-48100-000-000	FIRE - DONATIONS	2,677.53	4,241.06	1,000.00	3,241.06	424.11
900-00-48110-000-000	FIRE - INTEREST ON INVESTMENTS	305.49	222.68	200.00	22.68	111.34
900-00-48200-000-000	FIRE - FIRE PREVENT DONATIONS	6,500.00	5,550.00	5,000.00	550.00	111.00
900-00-48610-000-000	FIRE - SALE OF EQUIPMENT	1,707.24	0.00	0.00	0.00	0.00
900-00-49997-000-000	FIRE - RESERVE FUND BALANCE	0.00	0.00	77,991.22	-77,991.22	0.00
=====						
FIRE DEPT - REV		843,488.92	901,173.32	1,839,602.56	-938,429.24	48.99
=====						
Total Revenues		843,488.92	901,173.32	1,839,602.56	-938,429.24	48.99
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Budget Comparison - Detail
FIRE DEPARTMENT

Account Number		2025 Actual 06/30/2025	2026 Actual 06/30/2026	2026 Budget	Budget Status	% of Budget
900-00-52210-110-000	FIRE - SALARIES / WAGES	378,562.50	441,923.09	902,946.65	461,023.56	48.94
900-00-52210-125-000	FIRE - HEALTH & LIFE INSURANCE	60,355.26	67,447.26	157,294.25	89,846.99	42.88
900-00-52210-130-000	FIRE - WRS	44,451.68	51,039.71	100,402.87	49,363.16	50.83
900-00-52210-135-000	FIRE - SOCIAL SECURITY	23,061.58	26,855.74	55,982.69	29,126.95	47.97
900-00-52210-140-000	FIRE - MEDICARE	5,393.35	6,280.80	13,092.73	6,811.93	47.97
900-00-52210-145-000	FIRE - MEDICAL REIMBURSEMENT	999.96	1,249.95	3,000.00	1,750.05	41.67
900-00-52210-310-000	FIRE - ELECTRONIC EQUIPMENT	1,405.08	4,257.70	10,404.00	6,146.30	40.92
900-00-52210-311-000	FIRE - FUEL / LUBRICANTS	7,878.69	10,125.00	18,532.70	8,407.70	54.63
900-00-52210-312-000	FIRE - BLDG & GROUNDS MAINT	5,657.20	3,530.18	10,609.00	7,078.82	33.28
900-00-52210-313-000	FIRE - COMPUTER SUPRT/SOFTWARE	12,002.64	15,335.42	21,328.20	5,992.78	71.90
900-00-52210-314-000	FIRE - NEW & REPLACEMENT EQUIP	5,843.60	6,180.65	14,385.67	8,205.02	42.96
900-00-52210-315-000	FIRE - TRUCK & EQUIPMENT MAINT	11,198.50	32,360.13	25,111.40	-7,248.73	128.87
900-00-52210-317-000	FIRE - OFFICE SUPPLIES/POSTAGE	818.83	3,370.05	3,876.00	505.95	86.95
900-00-52210-319-000	FIRE - PRE-EMPLOYMENT PHYSICAL	2,173.00	2,865.00	4,408.40	1,543.40	64.99
900-00-52210-320-000	FIRE - LENGTH OF SRVCE PROGRAM	13,390.00	13,657.80	13,657.80	0.00	100.00
900-00-52210-321-000	FIRE - INTERCPT/HEALTHCR BLNG	8,718.34	11,014.84	31,827.00	20,812.16	34.61
900-00-52210-322-000	FIRE - FIRE PREVENTION	2,840.15	2,146.87	7,108.03	4,961.16	30.20
900-00-52210-324-000	FIRE - SCENE ASSISTANCE	0.00	0.00	3,600.00	3,600.00	0.00
900-00-52210-325-000	FIRE - TURN OUT GEAR/UNIFORMS	11,909.95	11,736.55	27,030.00	15,293.45	43.42
900-00-52210-327-000	FIRE - SCBA TESTING / REPAIR	852.00	1,863.54	3,182.70	1,319.16	58.55
900-00-52210-328-000	FIRE - LADDER TESTING	0.00	0.00	2,398.68	2,398.68	0.00
900-00-52210-329-000	FIRE - AUDIT / ACCOUNTING	0.00	0.00	1,030.00	1,030.00	0.00
900-00-52210-330-000	FIRE - UTILITIES	18,705.22	21,331.86	51,187.68	29,855.82	41.67
900-00-52210-331-000	FIRE - TELEPHONE	2,311.11	2,496.48	5,800.00	3,303.52	43.04
900-00-52210-332-000	FIRE - ATTORNEY FEES	1,000.00	0.00	1,030.00	1,030.00	0.00
900-00-52210-333-000	FIRE - MEDICAL SUPPLIES	6,436.23	9,624.62	27,846.00	18,221.38	34.56
900-00-52210-334-000	FIRE - FAP FUNDING	10,843.18	61,524.08	60,747.16	-776.92	101.28
900-00-52210-336-000	FIRE - DONATIONS	0.00	0.00	1,545.00	1,545.00	0.00
900-00-52210-339-000	FIRE - DUES	460.00	470.00	2,060.00	1,590.00	22.82
900-00-52210-340-000	FIRE - EDUC / TRAVEL /TRAINING	2,397.49	3,827.95	13,390.00	9,562.05	28.59
900-00-52210-350-000	FIRE - PROP/LIABILT Y INSURANCE	22,680.78	25,837.08	26,522.50	685.42	97.42
900-00-52210-500-000	FIRE - EQUIP REPLCEMENT FUND	35,711.51	0.00	12,000.00	12,000.00	0.00
900-00-52210-510-000	FIRE - TRUCK REPLACEMENT FUND	0.00	0.00	80,000.00	80,000.00	0.00
900-00-52210-540-000	FIRE - EMS EQUIP REPLACEMENT	0.00	55,689.42	54,811.16	-878.26	101.60
900-00-59200-000-000	FIRE - TRANSFR TO DEBT SRV FND	71,454.29	71,454.29	71,454.29	0.00	100.00
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FIRE DEPT - EXP		769,512.12	965,496.06	1,839,602.56	874,106.50	52.48
=====						
Total Expenses		769,512.12	965,496.06	1,839,602.56	874,106.50	52.48
=====						
Net Totals		73,976.80	-64,322.74	0.00	64,322.74	



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 - 2026 Street Improvement Projects - Eagle Drive, Hawthorn Drive, Aspen Drive, and Linden Drive - Vinton Construction in the amount of \$112,803.94

Meeting Date: June 30, 2026 - 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 \$112,803.94 for work completed on the 2026 Street Improvement Projects of Eagle Drive, Hawthorn Drive, Aspen Drive, and Linden Drive.

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) 54% \$60,914.13

300-00-17600-000-380 (Sewer Construction Work) 39% \$43,993.54

200-00-18600-395-000 (Water Construction Work) 7% \$7,896.27

If you have any questions, please let me know.

JS

Recommendation:

Board of Public Works recommends the Budget and Finance Committee and the Village Board approve Pay Request #1 for Vinton Construction in the amount of \$112,803.94.

June 2, 2026

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. 1
Eagle Drive, Hawthorn Drive, Aspen Drive & Linden Drive Reconstruction 2026
Cedar Project No. 05789-0029

Dear Mr. Straehler:

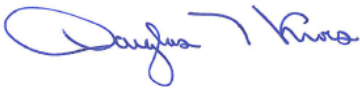
Enclosed for your use in payment to Vinton Construction Company in the amount of \$112,803.94 is Contractor's Application for Payment No. 1.

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

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

Sincerely,

CEDAR CORPORATION



Douglas T. Kroes
Senior Construction Manager

Enclosed: Contractor's Application for Payment No. 1

Cc: Grant Manion, Vinton Construction Company

Contractor's Application for Payment No. 1

		Application Period: 3/1/26 - 5/31/26	Application Date: 5/29/2026
To (Owner): Village of Jackson	From (Contractor): Vinton Construction Company	Via (Engineer): Cedar Corporation	
Project: Eagle Drive, Hawthorn Drive, Aspen Drive, Linden Drive	Contract: Eagle Drive, Hawthorn Drive, Aspen Drive, Linden Drive; Contract VOJ 26-01		
Owner's Contract No: VOJ 26-01	Contractor's Project No: 26047	Engineer's Project No: 05789-0029	

Application For Payment Change Order Summary

Approved Change Orders		
Number	Additions	Deductions
TOTALS		
NET CHANGE BY		
CHANGE ORDERS		

1. ORIGINAL CONTRACT PRICE.....	\$ 2,717,324.31
2. Net change by Change Orders.....	\$
3. Current Contract Price (Line 1 + 2).....	\$ 2,717,324.31
4. TOTAL COMPLETED AND STORED TO DATE (Column I total on Progress Estimates).....	\$ 118,740.99
5. RETAINAGE:	
a. 5% X 118,740.99 Work Completed.....	\$ 5,937.05
b. 5% X Stored Material.....	\$
c. Total Retainage (Line 5.a + Line 5.b).....	\$ 5,937.05
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ 112,803.94
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$
8. AMOUNT DUE THIS APPLICATION.....	\$ 112,803.94

Contractor's Certification

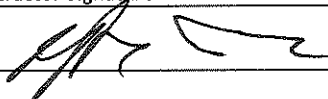
The undersigned Contractor certifies, to the best of its knowledge, the following:

(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;

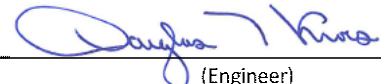
(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner 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: 6-1-26
---	--------------

Payment of: \$ 112,803.94
(Line 8 or other - attach explanation of the other amount)

is recommended by:  6/2/26
(Engineer) (Date)

Payment of: \$ 112,803.94
(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: Eagle Drive, Hawthorn Drive, Aspen Drive, Linden Drive							Application Number: 1					
Application Period: 3/1/26 - 5/31/26							Application Date: May 29, 2026					
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			
100-01	Clearing & Grubbing	1 LS	\$5,750.00			1	\$5,750.00			1	\$5,750.00	100.0%
100-02	Removing Curb & Gutter	3790 LF	\$4.60									
100-03	Removing Concrete Driveways and Sidewalk	3805 SY	\$7.16									
100-04	Excavation Common	7685 CY	\$26.97									
100-05	Excavation Below Subgrade	755 CY	\$24.00									
100-06	Pulverize and Relay	1685 SY	\$7.12									
100-07	Base Aggregate Dense 3/4-Inch	795 TON	\$16.50									
100-08	Base Aggregate Dense 1 1/4-Inch	7800 TON	\$16.50									
100-09	Base Aggregate Dense 3-Inch	1660 TON	\$21.37									
100-10	HMA Pavement 3 LT 58-28 S	1755 TON	\$69.00									
100-11	HMA Pavement 4 LT 58-28 S	1170 TON	\$65.90									
100-12	Asphaltic Surface Driveways	545 TON	\$98.20									
100-13	Asphaltic Flumes	10 SY	\$59.00									
100-14	Concrete Curb & Gutter 18-Inch Type D	40 LF	\$50.00									
100-15	Concrete Curb & Gutter 30-Inch Type D	5405 LF	\$18.55									
100-16	Concrete Curb Pedestrian	60 LF	\$45.00									
100-17	Concrete Sidewalk 4-Inch	23645 SF	\$6.80									
100-18	Concrete Sidewalk 6-Inch	140 SF	\$8.20									
100-19	Curb Ramp Detectable Warning Field Natural Patin	50 SF	\$35.00									
100-20	Concrete Driveway 7-Inch	2605 SY	\$75.75									
100-21	Concrete Surface Drains	8 CY	\$1,200.00									
100-22	Mobilization	1 EA	\$200,000.00			0.25	\$50,000.00			0.25	\$50,000.00	25.0%
100-23	Silt Fence	885 LF	\$2.11			885	\$1,867.35			885	\$1,867.35	100.0%
100-24	Temporary Ditch Checks	40 LF	\$9.06			40	\$362.40			40	\$362.40	100.0%
100-25	Culvert Pipe Checks	30 EA	\$34.07			30	\$1,022.10			30	\$1,022.10	100.0%
100-26	Inlet Protection Type A	6 EA	\$104.50			6	\$627.00			6	\$627.00	100.0%
100-27	Inlet Protection Type B	10 EA	\$71.50			10	\$715.00			10	\$715.00	100.0%
100-28	Inlet Protection Type C	27 EA	\$71.50			27	\$1,930.50			27	\$1,930.50	100.0%
100-29	Topsoil, Seed, Fertilizer, and Mulch	11400 SY	\$7.01									
100-30	Topsoil, Seed, Fertilizer, and Erosion Mat	2700 SY	\$8.23									
100-31	Riprap Medium w/ Geotextile Fabric Type HR	4 CY	\$500.00									
100-32	Geotextile Fabric Type SAS	2380 SY	\$2.00									
100-33	Traffic Control	1 LS	\$28,000.00			0.25	\$7,000.00			0.25	\$7,000.00	25.0%
100-34	Permanent Signing	1 LS	\$3,500.00									
100-35	Rectangular Rapid Flashing Beacon (STA 67+18)	2 EA	\$7,000.00									
100-36	Marking Line Epoxy 4-Inch	4492 LF	\$2.40									
100-37	Marking Stop Line Epoxy 18-Inch	17 LF	\$16.00									

Unit Price Progress Estimate

Contractor's Application

Project: Eagle Drive, Hawthorn Drive, Aspen Drive, Linden Drive							Application Number: 1					
Application Period: 3/1/26 - 5/31/26							Application Date: May 29, 2026					
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		Stored to Date (C+E+G)		
				Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount	
100-38	Marking Diagonal Epoxy 12-Inch	12 LF	\$8.00									
100-39	Marking Crosswalk Epoxy Transverse Line 6-Inch	145 LF	\$10.75									
100-40	Sawing Asphalt	675 LF	\$2.50			675	\$1,687.50			675	\$1,687.50	100.0%
100-41	Sawing Concrete	1085 LF	\$3.00			62	\$186.00			62	\$186.00	5.7%
200-01	Removing Small Pipe Culverts	12 EA	\$400.00									
200-02	Removing Storm Sewer Structures	3 EA	\$400.00									
200-03	Removing Storm Sewer	254 LF	\$30.00									
200-04	Abandoning Storm Sewer	1 CY	\$400.00									
200-05	Apron Endwalls For Pipe Steel 12-Inch	1 EA	\$300.00									
200-06	Apron Endwalls For Pipe Arch Steel 24X18-Inch	8 EA	\$400.00									
200-07	Apron Endwalls For Culvert Pipe Reinforced Concrete	6 EA	\$520.00									
200-08	Apron Endwalls For Culvert Pipe Reinforced Concrete	1 EA	\$1,840.00									
200-09	Pipe Arch Corrugated Steel 24X18-Inch	196 LF	\$56.07									
200-10	Storm Sewer Pipe Reinforced Concrete Class IV 12-Inch	907 LF	\$64.52									
200-11	Storm Sewer Pipe Reinforced Concrete Class IV 15-Inch	681 LF	\$66.68			320	\$21,337.60			320	\$21,337.60	47.0%
200-12	Storm Sewer Pipe Reinforced Concrete Horizontal	291 LF	\$121.54									
200-13	Storm Sewer Pipe Reinforced Concrete Horizontal	98 LF	\$142.59									
200-14	Storm Sewer Pipe Class III-A 12-Inch	70 LF	\$51.81			34	\$1,761.54			34	\$1,761.54	48.6%
200-15	Storm Sewer Pipe Class III-A 15-Inch	1063 LF	\$52.10			260	\$13,546.00			260	\$13,546.00	24.5%
200-16	Storm Sewer Pipe HDPE 12-Inch	29 LF	\$57.68									
200-17	Storm Sewer Pipe PVC 4-Inch - Trenched	2807 LF	\$24.70			120	\$2,964.00			120	\$2,964.00	4.3%
200-18	Storm Sewer Pipe HDPE 4-Inch - Directionally Drilled	151 LF	\$50.00									
200-19	Catch Basins 2.5x3-FT w/ Casting	15 EA	\$3,784.00			1	\$3,784.00			1	\$3,784.00	6.7%
200-20	Manholes 4-FT Diameter w/ Casting	7 EA	\$4,200.00			1	\$4,200.00			1	\$4,200.00	14.3%
200-21	Manholes 5-FT Diameter w/ Casting	3 EA	\$5,000.00									
200-22	Inlets Median 1 Grate w/ Casting	7 EA	\$3,075.95									
200-23	Adjusting Inlet Covers	2 EA	\$950.00									
200-24	Connect to Existing Sump Pump Discharge	33 EA	\$100.00									
200-25	Connect to Existing Storm Sewer Lateral	1 EA	\$150.00									
200-26	Connect to Existing Storm Sewer Pipe	3 EA	\$250.00									
300-01	Remove Hydrant	4 EA	\$2,000.00									
300-02	Remove Gate Valve	3 EA	\$500.00									
300-03	Remove Water Main	40 LF	\$75.00									
300-04	Connect to Existing Water Main Fitting	4 EA	\$815.00									
300-05	Remove and Replace Water Service Curb Box	44 EA	\$528.00									
300-06	Water Main PVC 6-Inch	44 LF	\$115.76									
300-07	Water Gate Valve 6-Inch	2 EA	\$3,000.00									

Unit Price Progress Estimate

Contractor's Application

Project: Eagle Drive, Hawthorn Drive, Aspen Drive, Linden Drive							Application Number: 1					
Application Period: 3/1/26 - 5/31/26							Application Date: May 29, 2026					
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			
300-08	Water Gate Valve 8-Inch	1 EA	\$3,734.00									
300-09	Hydrant	4 EA	\$7,500.00									
300-10	Hydrant Extension	1 EA	\$2,000.00									
300-11	Adjusting Water Valves	21 EA	\$200.00									
300-12	Polystyrene Insulation	192 SF	\$5.00									
400-01	Sanitary Sewer Manhole Covers Type J-Special	12 EA	\$1,000.00									
400-02	Reconstructing Sanitary Sewer Manhole	12 VF	\$436.00									
500-01	Conduit Rigid Nonmetallic 2-Inch	4218 LF	\$9.00									
500-02	Conduit Special 2-Inch	1012 LF	\$15.00									
500-03	Electrical Wire Lighting 12 AWG	4044 LF	\$1.10									
500-04	Electrical Wire Lighting 6 AWG	3753 LF	\$2.00									
500-05	Electrical Wire Lighting 4 AWG	15429 LF	\$2.75									
500-06	Furnish and Install Lighting Unit Type A	23 EA	\$3,000.00									
500-07	Furnish and Install Lighting Unit Type B - Single	2 EA	\$3,000.00									
500-08	Furnish and Install Lighting Unit Type B - Twin	1 EA	\$3,300.00									
500-09	Electrical Service Meter Breaker Pedestal Special	1 EA	\$2,500.00									
500-10	Quazite Pull Boxes 12X12X24-Inch	23 EA	\$900.00									
500-11	Concrete Base Type 5 Tall	3 EA	\$1,200.00									
A1-01	Base Aggregate Dense 1 1/4-Inch	2665 TON	\$16.50									
A1-02	HMA Pavement 3 LT 58-28 S	705 TON	\$66.80									
A1-03	HMA Pavement 4 LT 58-28 H	470 TON	\$71.00									
A1-04	Concrete Curb & Gutter 30-Inch Type D	2080 LF	\$18.15									
A2-01	Base Aggregate Dense 1 1/4-Inch	1775 TON	\$16.50									
A2-02	Concrete Pavement 8-Inch	4010 SY	\$75.75									
A2-03	Concrete Curb & Gutter 30-Inch Type A	2080 LF	\$18.65									
	TOTAL							\$118,740.99			\$118,740.99	



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 – 2026 Wastewater Treatment Plant Fill Removal Project – BMCI Construction in the amount of \$118,802.25

Meeting Date: June 30, 2026 – Board of Public Works

Background and Analysis:

This memo is to inform the Board of Pay Request #1 from BMCI Construction in the amount of \$118,802.25 for work completed on the 2026 Wastewater Treatment Plant Fill Removal 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:

300-00-57320-834-000 (Sewer - Building / Grounds Maintenance) \$59,401.12

200-00-52000-625-301 (Water – Building / Grounds Maintenance) \$59,401.13

If you have any questions, please let me know.

JS

Recommendation:

Board of Public Works recommends the Budget and Finance Committee and the Village Board approve Pay Request #1 for BMCI Construction in the amount of \$118,802.25.

June 9, 2026

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. 1
WWTP Fill Permitting
Cedar Project No. 05789-0026

Dear Mr. Straehler:

Enclosed for your use in payment to BMCI Construction, Inc. in the amount of \$118,802.25 is Contractor's Application for Payment No. 1.

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

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

Sincerely,

CEDAR CORPORATION



Douglas T. Kroes
Senior Construction Manager

Enclosed: Contractor's Application for Payment No. 1

Cc: Mark Foyse, BMCI Construction, Inc.

Contractor's Application for Payment No. 1

Application Period: 6/1/2026		Application Date: 6/2/2026
To Village of Jackson (Owner)	From (Contractor): BMCI Construction Inc	Via (Engineer):
Project: WWTO Fill Permitting	Contract: J5789-0026	
Owner's Contract No.: J5789-0026	Contractor's Project No.: J5789-0026	Engineer's Project No.:

**Application For Payment
Change Order Summary**

Approved Change Orders			
Number	Additions	Deductions	
			1. ORIGINAL CONTRACT PRICE..... \$ \$125,055.00
			2. Net change by Change Orders..... \$
			3. Current Contract Price (Line 1 ± 2)..... \$ \$125,055.00
			4. TOTAL COMPLETED AND STORED TO DATE
			(Column F total on Progress Estimates)..... \$ \$125,055.00
			5. RETAINAGE:
			a. 5% X \$6,252.75 Work Completed..... \$6,252.75
			b. X Stored Material..... \$
			c. Total Retainage (Line 5.a + Line 5.b)..... \$ \$6,252.75
			6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c)..... \$ \$118,802.25
			7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application)..... \$
			8. AMOUNT DUE THIS APPLICATION..... \$ \$118,802.25
			9. BALANCE TO FINISH, PLUS RETAINAGE
			(Column G total on Progress Estimates + Line 5.c above)..... \$
TOTALS			
NET CHANGE BY			
CHANGE ORDERS			

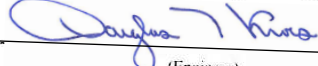
Contractor's Certification

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: 6-8-2026

Payment of: \$ 118,802.25
 (Line 8 or other - attach explanation of the other amount)

is recommended by:  6/9/26
 (Engineer) (Date)

Payment of: \$ 118,802.55
 (Line 8 or other - attach explanation of the other amount)

is approved by: _____
 (Owner) (Date)

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

Contractor's Application

EJCDC® C-620 Contractor's Application for Payment
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Page 1 of 1



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 #16 - 2024 Wastewater Treatment Plant Tertiary Filters and UV Disinfection Project - Clean Water Fund Loan in the amount of \$39,575.63

Meeting Date: June 30, 2026 – Board of Public Works

Background and Analysis:

This memo is to inform the Board of the Clean Water Fund Loan Reimbursement Request #16 in the amount of \$39,575.63 for professional engineering service and 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 recommends the Budget and Finance Committee and the Village Board approve the Clean Water Fund Loan Reimbursement Request #16 in the amount of \$39,575.63.

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 16	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	39,575.63		
Construction / Equipment			
Miscellaneous Costs			
EIF Closing Costs			
Total Requested	39,575.63		

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.

Signature of Municipal Representative _____ Date Signed _____
 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								6. Other Funding Indicate Dollar Amount and Fund Source, i.e., CDBG, RD, internal funds	
				Project Number 4266-04				Request Number 16					
				5. Budget Categories (Requesting EIF funds for incurred eligible costs.)									
1. Date of Invoice	2. Payee	3. Invoice Number	4. Total Invoice Amount	Force Account	Interim Financing	Preliminary Design/ Engineering	Land or Easement Acquisition	Engineering/ Construction Management	Construction /Equipment*	Misc. Costs	Closing Costs	Amt.	Source
06/01/2013	Sample		250,000.00						200,000.00			50,000.00	CDBG
11/20/2025	Town and Country Engineering	28975	11,949.30					11,949.30					
12/13/2025	Town and Country Engineering	29112	6,472.30					6,472.30					
01/17/2026	Town and Country Engineering	29230	2,797.92					2,797.92					
02/14/2026	Town and Country Engineering	29359	3,031.74					3,031.74					
03/14/2026	Town and Country Engineering	29471	660.00					660.00					
04/18/2026	Town and Country Engineering	29575	1,562.42					1,562.42					
09/19/2024	Town and Country Engineering	27268	11,191.35					11,191.35					
05/16/2026	Town and Country Engineering	29737	1,910.60					1,910.60					
(SUB) TOTAL			39,575.63					39,575.63					

*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).
5. **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

To: Tyler Mentzel, Parks & Recreation Director
From: Shelley Granberg, Project Manager
Subject: Cedar Creek Dog Park Pay Application No. 2
Date: July 8, 2026

MSA recommends review and processing of the attached Pay Application No. 3 in the amount of \$61,605.51 from Lowe Underground, Inc. for work completed on the Village's Cedar Creek Dog Park project. Once approved please retain a copy of the pay application for your records and return a copy of the signed pay application to MSA.

Summary of Work:

Clearing, Grubbing, and Tree Removal

- Additional clearing and tree removal was performed by the Contractor at the request of the Village.

Trail Installation Progress

- Additional dense graded base 1/14 inch was delivered and installed on all trails at the request of the Village.
- Fencing has been installed throughout most of the park with some yet to be installed along Hickory Lane.

Project Schedule

- Substantial completion is May 15, 2026; final completion is June 15, 2026. Both dates have passed and the Contractor has been notified that they have not met substantial or final completion.

Contractor's Application for Payment

Owner: Village of Jackson
Engineer: MSA Professional Services, Inc.
Contractor: Lowe Underground, Inc.
Project: Village of Jackson Cedar Creek Dog Park
Contract:

Owner's Project No.:
Engineer's Project No.: 059000007/-11
Contractor's Project No.:

Application No.: 03
Application Date: 6/30/2026
Application Period: From 2/28/2026 to 6/30/2026

1. Original Contract Price	\$	217,614.10
2. Net change by Change Orders	\$	-
3. Current Contract Price (Line 1 + Line 2)	\$	217,614.10
4. Total Work completed and materials stored to date (Sum of Column G Lump Sum Total and Column G Unit Price Total)	\$	163,320.60
5. Retainage		
a. 5% X \$ 163,320.60 Work Completed	\$	8,166.03
b. X \$ - Stored Materials	\$	-
c. Total Retainage (Line 5.a + Line 5.b)	\$	8,166.03
6. Amount eligible to date (Line 4 - Line 5.c)	\$	155,154.57
7. Less previous payments (Line 6 from prior application)	\$	93,549.06
8. Amount due this application	\$	61,605.51
9. Balance to finish, including retainage (Line 3 - Line 4, plus 5c)	\$	62,459.53

Contractor's Certification

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

Contractor: Wilsurge Electric

Signature: Tyler Lowe **Date:** 07/08/2026

PAYMENT OF: \$ 61,605.51

(line 8 or other - attach explanation of the other amount)

Recommended by Engineer

By: Shelly Danberg
Title: Project Manager
Date: 7/8/2026

Approved by Owner

By:
Title:
Date:

Approved by Funding Agency

By:
Title:
Date:

By:
Title:
Date:

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract): Village of Jackson Cedar Creek Dog Park												Application Number: 3			
Application Period:												Application Date: 07/08/2026			
A						B	C	D	E	F	G	H	I		J
Item				Contract Information			Work Completed to Date					Materials Presently Stored (not in F)	Total Completed and Stored to Date (G + H)	% (I / B)	Balance to Finish (B - I)
Bid Item No.	Specials Item No.	Description	Item Quantity	Units	Unit Price	Total Value of Item (\$)	Quantities from Previous Pay Applications	Estimated Quantities Installed this Pay Period	Value of Work Installed this Pay Period	Total Estimated Quantity Installed	Value of Work Installed to Date				
1		MOBILIZATION, BONDS & INSURANCE	1	LS	\$16,000.00	\$16,000.00	1.00	0.0	\$0.00	1.00	\$16,000.00	\$0.00	\$16,000.00	100.0%	\$0.00
2		CONSTRUCTION LAYOUT	1	LS	\$3,850.00	\$3,850.00	0.00	0.0	\$0.00		\$0.00	\$0.00	\$0.00	0.0%	\$3,850.00
3		EROSION AND SEDIMENTATION CONTROL	1	LS	\$7,650.00	\$7,650.00	1.00	0.0	\$0.00	1.00	\$7,650.00	\$0.00	\$7,650.00	100.0%	\$0.00
4		TURF AND SITE RESTORATION	1	LS	\$42,841.00	\$42,841.00	0.80	0.0	\$0.00	0.80	\$34,272.80	\$0.00	\$34,272.80	80.0%	\$8,568.20
5		CLEARING AND GRUBBING	1	LS	\$21,244.00	\$21,244.00	0.75	0.00	\$0.00	0.75	\$15,933.00	\$0.00	\$15,933.00	75.0%	\$5,311.00
6		UNCLASSIFIED EXCAVATION	1	LS	\$16,750.00	\$16,750.00	0.70	0.0	\$0.00	0.70	\$11,725.00	\$0.00	\$11,725.00	70.0%	\$5,025.00
7		5-INCH CONCRETE SIDEWALK WITH BASE	450	SF	\$14.50	\$6,525.00			\$0.00		\$0.00	\$0.00	\$0.00	0.0%	\$6,525.00
8		POST AND WOVEN WIRE FENCE, 4-FOOT	1,970	LF	\$30.24	\$59,572.80		1500.0	\$45,360.00	1500.00	\$45,360.00	\$0.00	\$45,360.00	76.1%	\$14,212.80
9		POST AND WOVEN WIRE FENCE, PEDESTRIAN GATE	3	EA	\$1,098.00	\$3,294.00			\$0.00		\$0.00	\$0.00	\$0.00	0.0%	\$3,294.00
10		POST AND WOVEN WIRE FENCE, SERVICE GATE	2	EA	\$2,978.00	\$5,956.00			\$0.00		\$0.00	\$0.00	\$0.00	0.0%	\$5,956.00
11		WOOD CHIP PATH	370	CY	\$31.69	\$11,725.30			\$0.00		\$0.00	\$0.00	\$0.00	0.0%	\$11,725.30
12		DENSE GRADED BASE, 1 1/4 INCH	450	TON	\$35.00	\$15,750.00	368.34	372.34	\$13,031.90	740.68	\$25,923.80	\$0.00	\$25,923.80	164.6%	-\$10,173.80
13		GEOTEXTILE FABRIC, TYPE DF	2,400	SY	\$2.69	\$6,456.00		2400.0	\$6,456.00	2400.00	\$6,456.00	\$0.00	\$6,456.00	100.0%	\$0.00
Contract Totals						\$217,614.10			\$64,847.90		\$163,320.60	\$0.00	\$163,320.60	75.1%	\$54,293.50

CHANGE ORDERS

1					\$ -				\$0.00		\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
2					\$ -				\$0.00		\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
3					\$ -				\$0.00		\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
4					\$ -				\$0.00		\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
5					\$ -				\$0.00		\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
6					\$ -				\$0.00		\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
7					\$ -				\$0.00		\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
8					\$ -				\$0.00		\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
9					\$ -				\$0.00		\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
10					\$ -				\$0.00		\$0.00	\$0.00	\$0.00	#DIV/0!	\$0.00
Change Order Totals						\$0.00			\$0.00		\$0.00	\$0.00	\$0.00		\$0.00
TOTALS						\$217,614.10			\$64,847.90		\$163,320.60	\$0.00	\$163,320.60	75.1%	\$54,293.50



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1121694

Date/Time: 5/5/2026 3:25:38 PM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.58 tn
Tare: 13.02 tn
Net: 13.56 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
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262-644-5112 (slinger)

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262-644-5112 (slinger)

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Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1121687

Date/Time: 5/5/2026 2:48:45 PM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.77 tn
Tare: 13.02 tn
Net: 13.75 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature

HAULER COPY



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2800 Scenic Road
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262-644-5112 (slinger)

Wissota Sand & Gravel Co
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Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1121687

Date/Time: 5/5/2026 2:48:45 PM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.77 tn
Tare: 13.02 tn
Net: 13.75 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature

2



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1121656

Date/Time: 5/5/2026 12:52:53 PM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

GROSS: 26.38 tn
Tare: 13.02 tn
Net: 13.36 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

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Driver's Signature



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2800 Scenic Road
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262-644-5112 (slinger)

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(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1121656

Date/Time: 5/5/2026 12:52:53 PM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.38 tn
Tare: 13.02 tn
Net: 13.36 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature



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P.O.Box 1228
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(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1121730

Date/Time: 5/6/2026 6:52:14 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.31 tn
Tare: 13.02 tn
Net: 13.29 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature



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BUTLER WI 53007
Special Instructions:

Ticket #:1121730

Date/Time: 5/6/2026 6:52:14 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.31 tn
Tare: 13.02 tn
Net: 13.29 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature



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Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1121793

Date/Time: 5/6/2026 9:56:43 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.31 tn
Tare: 13.02 tn
Net: 13.29 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature



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Wissota Sand & Gravel Co
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Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1121793

Date/Time: 5/6/2026 9:56:43 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.31 tn
Tare: 13.02 tn
Net: 13.29 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature



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262-644-5112 (slinger)

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Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1121771

Date/Time: 5/6/2026 8:54:58 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.30 tn
Tare: 13.02 tn
Net: 13.28 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature

HAULER COPY



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1121771

Date/Time: 5/6/2026 8:54:58 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.30 tn
Tare: 13.02 tn
Net: 13.28 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature

46

**Wissota Sand & Gravel Co/Rugby Pit**

2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co

P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1122032

Date/Time: 5/7/2026 3:45:15 PM
Weighmaster: Unattended Op

Truck #: WIL SURGE 436
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 14.18 tn
Tare: 7.50 tn
Net: 6.68 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature

HAULER COPY

**Wissota Sand & Gravel Co/Rugby Pit**

2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

Wissota Sand & Gravel Co

P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1122032

Date/Time: 5/7/2026 3:45:15 PM
Weighmaster: Unattended Op

Truck #: WIL SURGE 436
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 14.18 tn
Tare: 7.50 tn
Net: 6.68 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature

a



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1122029

Date/Time: 5/7/2026 3:15:46 PM
Weighmaster: Unattended Op

Truck #: WIL SURGE 436
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 13.97 tn
Tare: 7.50 tn
Net: 6.47 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

HAULER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1122029

Date/Time: 5/7/2026 3:15:46 PM
Weighmaster: Unattended Op

Truck #: WIL SURGE 436
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 13.97 tn
Tare: 7.50 tn
Net: 6.47 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature

**Wissota Sand & Gravel Co/Rugby Pit**

2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co

P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1122060

Date/Time: 5/8/2026 6:44:23 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 24.77 tn
Tare: 13.02 tn
Net: 11.75 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature

**Wissota Sand & Gravel Co/Rugby Pit**

2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

HAULER COPY

Wissota Sand & Gravel Co

P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1122060

Date/Time: 5/8/2026 6:44:23 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 24.77 tn
Tare: 13.02 tn
Net: 11.75 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

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Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1122074

Date/Time: 5/8/2026 7:24:22 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 24.93 tn
Tare: 13.02 tn
Net: 11.91 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
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Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

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Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1122074

Date/Time: 5/8/2026 7:24:22 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 24.93 tn
Tare: 13.02 tn
Net: 11.91 tn

Wissota ID:

Job #:
PO #:

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We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature

12



Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Wissota Sand & Gravel Co/Rugby Pit

2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

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Wissota Sand & Gravel Co

P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Ticket #:1122089

Date/Time: 5/8/2026 8:11:53 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.21 tn
Tare: 13.02 tn
Net: 13.19 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

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Driver's Signature



Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Wissota Sand & Gravel Co/Rugby Pit

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262-644-5112 (slinger)

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Wissota Sand & Gravel Co

P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Ticket #:1122089

Date/Time: 5/8/2026 8:11:53 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.21 tn
Tare: 13.02 tn
Net: 13.19 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature



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262-644-5112 (slinger)

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(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1122098

Date/Time: 5/8/2026 8:47:17 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.15 tn
Tare: 13.02 tn
Net: 13.13 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
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Driver's Signature



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Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1122098

Date/Time: 5/8/2026 8:47:17 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.15 tn
Tare: 13.02 tn
Net: 13.13 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature

**Wissota Sand & Gravel Co/Rugby Pit**

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Wissota Sand & Gravel Co

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Sold To: WILSURGE ELECTRIC INC
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BUTLER WI 53007

Special Instructions:

Ticket #:1122107

Date/Time: 5/8/2026 9:19:31 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 25.63 tn
Tare: 13.02 tn
Net: 12.61 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

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Driver's Signature

**Wissota Sand & Gravel Co/Rugby Pit**

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262-644-5112 (slinger)

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Wissota Sand & Gravel Co

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(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1122107

Date/Time: 5/8/2026 9:19:31 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 25.63 tn
Tare: 13.02 tn
Net: 12.61 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature

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Wissota Sand & Gravel Co/Rugby Pit
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262-644-5112 (slinger)

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Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1122116

Date/Time: 5/8/2026 9:56:34 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.14 tn
Tare: 13.02 tn
Net: 13.12 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
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Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
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262-644-5112 (slinger)

HAULER COPY

Wissota Sand & Gravel Co
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Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1122116

Date/Time: 5/8/2026 9:56:34 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.14 tn
Tare: 13.02 tn
Net: 13.12 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature



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262-644-5112 (slinger)

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Wissota Sand & Gravel Co
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(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1122126

Date/Time: 5/8/2026 10:34:54 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 25.87 tn
Tare: 13.02 tn
Net: 12.85 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
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Driver's Signature



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2800 Scenic Road
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262-644-5112 (slinger)

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Wissota Sand & Gravel Co
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Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1122126

Date/Time: 5/8/2026 10:34:54 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 25.87 tn
Tare: 13.02 tn
Net: 12.85 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature



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262-644-5112 (slinger)

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Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1122139

Date/Time: 5/8/2026 11:11:39 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.43 tn
Tare: 13.02 tn
Net: 13.41 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
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Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

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Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Ticket #:1122139

Date/Time: 5/8/2026 11:11:39 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.43 tn
Tare: 13.02 tn
Net: 13.41 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature

**Wissota Sand & Gravel Co/Rugby Pit**

2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

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Wissota Sand & Gravel Co

P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1122155

Date/Time: 5/8/2026 11:53:52 AM

Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.24 tn
Tare: 13.02 tn
Net: 13.22 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

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Driver's Signature

HAULER COPY

**Wissota Sand & Gravel Co/Rugby Pit**

2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

Wissota Sand & Gravel Co

P.O.Box 1228
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Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1122155

Date/Time: 5/8/2026 11:53:52 AM

Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.24 tn
Tare: 13.02 tn
Net: 13.22 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
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262-644-5112 (slinger)

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Eau Claire, WI 54702-1228
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Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1122570

Date/Time: 5/13/2026 7:56:09 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 25.93 tn
Tare: 13.02 tn
Net: 12.91 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
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Driver's Signature



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2800 Scenic Road
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(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1122570

Date/Time: 5/13/2026 7:56:09 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 25.93 tn
Tare: 13.02 tn
Net: 12.91 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature



Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Truck #: WIL 711
Customer#: 2032010

Gross: 25.67 tn
Tare: 13.02 tn
Net: 12.65 tn

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
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Driver's Signature

Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Wissota ID:

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Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Ticket #:1122559

Date/Time: 5/13/2026 7:16:27 AM
Weighmaster: Unattended Op

Job #:
PO #:



Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007
Special Instructions:

Truck #: WIL 711
Customer#: 2032010

Gross: 25.67 tn
Tare: 13.02 tn
Net: 12.65 tn

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Driver's Signature

Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Wissota ID:

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Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Ticket #:1122559

Date/Time: 5/13/2026 7:16:27 AM
Weighmaster: Unattended Op

Job #:
PO #:



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

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Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1121597

Date/Time: 5/5/2026 9:09:27 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.92 tn
Tare: 13.02 tn
Net: 13.90 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
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Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
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(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1121597

Date/Time: 5/5/2026 9:09:27 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.92 tn
Tare: 13.02 tn
Net: 13.90 tn

Wissota ID:

Job #:
PO #:

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Driver's Signature

22



Wissota Sand & Gravel Co/Rugby Pit
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Eau Claire, WI 54702-1228
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Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1121610

Date/Time: 5/5/2026 10:10:35 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.47 tn
Tare: 13.02 tn
Net: 13.45 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

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Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
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262-644-5112 (slinger)

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(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1121610

Date/Time: 5/5/2026 10:10:35 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 26.47 tn
Tare: 13.02 tn
Net: 13.45 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

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Driver's Signature

**Wissota Sand & Gravel Co/Rugby Pit**

2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

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Wissota Sand & Gravel Co

P.O.Box 1228
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(715) 835-5014

Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1121583

Date/Time: 5/5/2026 8:25:20 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 23.57 tn
Tare: 13.02 tn
Net: 10.55 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
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Driver's Signature

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**Wissota Sand & Gravel Co/Rugby Pit**

2800 Scenic Road
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262-644-5112 (slinger)

Wissota Sand & Gravel Co

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Sold To: WILSURGE ELECTRIC INC
13201 W SILVER SPRING RD

BUTLER WI 53007

Special Instructions:

Ticket #:1121583

Date/Time: 5/5/2026 8:25:20 AM
Weighmaster: Unattended Op

Truck #: WIL 711
Customer#: 2032010

Hauler: WILSURGE ELECTRIC INC
Product Code/Description: 8 - 1 1/4" TB

Gross: 23.57 tn
Tare: 13.02 tn
Net: 10.55 tn

Wissota ID:

Job #:
PO #:

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature

5



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: CASH

Ticket #:1116089

Date/Time: 2/5/2026 8:02:16 AM
Weighmaster: Unattended Op

Special Instructions:

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 35.93 tn
Tare: 14.52 tn
Net: 21.41 tn

Wissota ID:

Job #:
PO #:

Net: \$235.51

Delivery Charge: \$0.00

Sub-Total: \$235.51

Tax: \$12.95

Total: \$248.46

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

HAULER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: CASH

Ticket #:1116089

Date/Time: 2/5/2026 8:02:16 AM
Weighmaster: Unattended Op

Special Instructions:

Truck #: H2O 1
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Hauler: CASH
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PO #:

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Delivery Charge: \$0.00

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Tax: \$12.95

Total: \$248.46

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Driver's Signature



Sold To: CASH

Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Ticket #:1116155

Date/Time: 2/6/2026 11:27:00 AM
Weighmaster: Unattended Op

Special Instructions:

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 30.42 tn
Tare: 14.52 tn
Net: 15.90 tn

Wissota ID:

Job #:
PO #:

Net: \$174.90

Delivery Charge: \$0.00

Sub-Total: \$174.90

Tax: \$9.62

Total: \$184.52

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Sold To: CASH

Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

HAULER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Ticket #:1116155

Date/Time: 2/6/2026 11:27:00 AM
Weighmaster: Unattended Op

Special Instructions:

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 30.42 tn
Tare: 14.52 tn
Net: 15.90 tn

Wissota ID:

Job #:
PO #:

Net: \$174.90

Delivery Charge: \$0.00

Sub-Total: \$174.90

Tax: \$9.62

Total: \$184.52

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: CASH

Ticket #:1116130

Date/Time: 2/6/2026 6:59:19 AM
Weighmaster: Unattended Op

Special Instructions:

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 36.40 tn
Tare: 14.52 tn
Net: 21.88 tn

Wissota ID:

Job #:
PO #:

Net: \$240.68

Delivery Charge: \$0.00

Sub-Total: \$240.68

Tax: \$13.24

Total: \$253.92

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

HAULER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: CASH

Ticket #:1116130

Date/Time: 2/6/2026 6:59:19 AM
Weighmaster: Unattended Op

Special Instructions:

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
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Delivery Charge: \$0.00

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Tax: \$13.24

Total: \$253.92

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We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: CASH

Ticket #:1116081

Special Instructions:

Date/Time: 2/5/2026 7:03:37 AM
Weighmaster: Unattended Op

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 36.42 tn
Tare: 14.52 tn
Net: 21.90 tn

Wissota ID:

Job #:
PO #:

Net: \$240.90

Delivery Charge: \$0.00

Sub-Total: \$240.90

Tax: \$13.25

Total: \$254.15

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

HAULER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: CASH

Ticket #:1116081

Special Instructions:

Date/Time: 2/5/2026 7:03:37 AM
Weighmaster: Unattended Op

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 36.42 tn
Tare: 14.52 tn
Net: 21.90 tn

Wissota ID:

Job #:
PO #:

Net: \$240.90

Delivery Charge: \$0.00

Sub-Total: \$240.90

Tax: \$13.25

Total: \$254.15

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Sold To: CASH

Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Ticket #:1116006

Date/Time: 2/3/2026 6:56:50 AM
Weighmaster: Unattended Op

Special Instructions:

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 34.70 tn
Tare: 14.52 tn
Net: 20.18 tn

Wissota ID:

Job #:
PO #:

Net: \$221.98

Delivery Charge: \$0.00

Sub-Total: \$221.98

Tax: \$12.21

Total: \$234.19

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Sold To: CASH

Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

HAULER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Ticket #:1116006

Date/Time: 2/3/2026 6:56:50 AM
Weighmaster: Unattended Op

Special Instructions:

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 34.70 tn
Tare: 14.52 tn
Net: 20.18 tn

Wissota ID:

Job #:
PO #:

Net: \$221.98

Delivery Charge: \$0.00

Sub-Total: \$221.98

Tax: \$12.21

Total: \$234.19

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Sold To: CASH

Special Instructions:

Truck #: H20 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Gross: 29.84 tn
Tare: 14.52 tn
Net: 15.32 tn

Wissota ID:

Job #:
PO #:

Rate: \$11.00

Net: \$168.52

Delivery Charge: \$0.00

Sub-Total: \$168.52

Tax: \$9.27

Total: \$177.79

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Sold To: CASH

Special Instructions:

Truck #: H20 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Gross: 29.84 tn
Tare: 14.52 tn
Net: 15.32 tn

Wissota ID:

Job #:
PO #:

Rate: \$11.00

Net: \$168.52

Delivery Charge: \$0.00

Sub-Total: \$168.52

Tax: \$9.27

Total: \$177.79

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Ticket #:1115960

Date/Time: 2/2/2026 7:46:45 AM

Weighmaster: Unattended Op

HAULER COPY

Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Ticket #:1115960

Date/Time: 2/2/2026 7:46:45 AM

Weighmaster: Unattended Op



Sold To: CASH

Special Instructions:

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Gross: 16.55 tn
Tare: 14.52 tn
Net: 2.03 tn

Wissota ID:

Job #:
PO #:

Net: \$22.33

Delivery Charge: \$0.00

Sub-Total: \$22.33

Tax: \$1.23

Rate: \$11.00

Total: \$23.56

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Ticket #:1115958

Date/Time: 2/2/2026 7:25:44 AM
Weighmaster: Unattended Op



Sold To: CASH

Special Instructions:

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Gross: 16.55 tn
Tare: 14.52 tn
Net: 2.03 tn

Wissota ID:

Job #:
PO #:

Net: \$22.33

Delivery Charge: \$0.00

Sub-Total: \$22.33

Tax: \$1.23

Rate: \$11.00

Total: \$23.56

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature

HAULER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Ticket #:1115958

Date/Time: 2/2/2026 7:25:44 AM
Weighmaster: Unattended Op



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: CASH

Ticket #:1116164

Special Instructions:

Date/Time: 2/6/2026 12:59:12 PM
Weighmaster: Unattended Op

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 36.17 tn
Tare: 14.52 tn
Net: 21.65 tn

Wissota ID:

Job #:
PO #:

Net: \$238.15

Delivery Charge: \$0.00

Sub-Total: \$238.15

Tax: \$13.10

Total: \$251.25

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

HAULER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: CASH

Ticket #:1116164

Special Instructions:

Date/Time: 2/6/2026 12:59:12 PM
Weighmaster: Unattended Op

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 36.17 tn
Tare: 14.52 tn
Net: 21.65 tn

Wissota ID:

Job #:
PO #:

Net: \$238.15

Delivery Charge: \$0.00

Sub-Total: \$238.15

Tax: \$13.10

Total: \$251.25

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

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Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: CASH

Ticket #:1116161

Date/Time: 2/6/2026 12:18:42 PM
Weighmaster: Unattended Op

Special Instructions:

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 33.44 tn
Tare: 14.52 tn
Net: 18.92 tn

Wissota ID:

Job #:
PO #:

Net: \$208.12

Delivery Charge: \$0.00

Sub-Total: \$208.12

Tax: \$11.45

Total: \$219.57

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

HAULER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: CASH

Ticket #:1116161

Date/Time: 2/6/2026 12:18:42 PM
Weighmaster: Unattended Op

Special Instructions:

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 33.44 tn
Tare: 14.52 tn
Net: 18.92 tn

Wissota ID:

Job #:
PO #:

Net: \$208.12

Delivery Charge: \$0.00

Sub-Total: \$208.12

Tax: \$11.45

Total: \$219.57

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!
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Driver's Signature



Sold To: CASH

Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Special Instructions:

Ticket #:1116179

Date/Time: 2/6/2026 2:34:21 PM
Weighmaster: Unattended Op

Truck #: H2O 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 36.03 tn
Tare: 14.52 tn
Net: 21.51 tn

Wissota ID:

Job #:
PO #:

Net: \$236.61

Delivery Charge: \$0.00

Sub-Total: \$236.61

Tax: \$13.01

Total: \$249.62

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Sold To: CASH

Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

HAULER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Special Instructions:

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Date/Time: 2/6/2026 2:34:21 PM
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Truck #: H2O 1
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Product Code/Description: 8 - 1 1/4" TB

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Gross: 36.03 tn
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Net: 21.51 tn

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Job #:
PO #:

Net: \$236.61

Delivery Charge: \$0.00

Sub-Total: \$236.61

Tax: \$13.01

Total: \$249.62

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Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

CUSTOMER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: CASH

Ticket #:1116168

Date/Time: 2/6/2026 1:43:26 PM
Weighmaster: Unattended Op

Special Instructions:

Truck #: H20 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 36.56 tn
Tare: 14.52 tn
Net: 22.04 tn

Wissota ID:

Job #:
PO #:

Net: \$242.44

Delivery Charge: \$0.00

Sub-Total: \$242.44

Tax: \$13.33

Total: \$255.77

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature



Wissota Sand & Gravel Co/Rugby Pit
2800 Scenic Road
Richfield, WI 53076
262-644-5112 (slinger)

HAULER COPY

Wissota Sand & Gravel Co
P.O.Box 1228
Eau Claire, WI 54702-1228
(715) 835-5014

Sold To: CASH

Ticket #:1116168

Date/Time: 2/6/2026 1:43:26 PM
Weighmaster: Unattended Op

Special Instructions:

Truck #: H20 1
Customer#: 9999999

Hauler: CASH
Product Code/Description: 8 - 1 1/4" TB

Rate: \$11.00

Gross: 36.56 tn
Tare: 14.52 tn
Net: 22.04 tn

Wissota ID:

Job #:
PO #:

Net: \$242.44

Delivery Charge: \$0.00

Sub-Total: \$242.44

Tax: \$13.33

Total: \$255.77

IMPORTANT: LIENS WILL BE FILED WITHIN THE LAW!

We will not be liable for damages caused by customary entry or exit of our trucks at job site.

Driver's Signature

VILLAGE OF JACKSON

**INDEPENDENT AUDITORS' REPORT
AND
FINANCIAL STATEMENTS**

YEAR ENDED DECEMBER 31, 2025

DRAFT 6/12/2026

VILLAGE OF JACKSON

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VILLAGE OF JACKSON

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DRAFT 6/12/2026

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, 2025, 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, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 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 discussed in Note 1 to the financial statements, in fiscal year 2025, the Village adopted new accounting guidance, GASBS No. 101, *Compensated Absences* and GASBS No. 102, *Certain Risk Disclosures*. 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.

Required Supplementary Information

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

To the Village Board
Village of Jackson, Wisconsin

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 combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Lucida LLC
Lake Geneva, Wisconsin
June 12, 2026

DRAFT 6/12/2026

VILLAGE OF JACKSON
STATEMENT OF NET POSITION
DECEMBER 31, 2025

	Primary Government		
	Governmental Activities	Business-type Activities	Totals
<u>ASSETS</u>			
Current assets:			
Cash and investments	\$ 11,815,818	\$ 1,818,840	\$ 13,634,658
Taxes receivable	3,237,185	-	3,237,185
Delinquent taxes and special charges	5,044	-	5,044
Accounts receivable (net of allowance of \$283,229)	165,201	1,005,815	1,171,016
Inventory	-	63,860	63,860
Prepaid expenditures	116,461	-	116,461
Non-current assets:			
Restricted - cash and investments	3,524,988	4,587,451	8,112,439
Special assessments receivable	268,762	-	268,762
Advances to / from utility funds	980,000	(980,000)	-
Capital assets:			
Land	2,259,704	384,719	2,644,423
Construction in progress	1,694,467	1,220,205	2,914,672
Capital leases, net of amortization	278,676	-	278,676
Capital assets, net of accumulated depreciation	55,849,013	41,529,919	97,378,932
TOTAL ASSETS	80,195,319	49,630,809	129,826,128
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pension	2,163,447	295,015	2,458,462
Deferred outflows related to OPEB	87,564	11,940	99,504
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,251,011	306,955	2,557,966
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable and other accruals	171,122	349,208	520,330
Accrued property tax equivalent	-	242,832	242,832
Accrued salaries and benefits	140,817	8,228	149,045
Accrued interest	119,270	54,037	173,307
Deposits held	98,062	-	98,062
Developer agreements, due within one year	717,931	-	717,931
Capital leases, due within one year	47,781	-	47,781
Long-term debt, due within one year	1,511,180	488,687	1,999,867
Non-current liabilities:			
Developer agreements, due in more than one year	3,423,816	-	3,423,816
Capital leases, due in more than one year	117,236	-	117,236
Long-term debt, due in more than one year	24,973,714	9,364,500	34,338,214
Unamortized premium on debt	830,062	204,530	1,034,592
Net OPEB liability	191,471	26,110	217,581
Net pension liability	364,515	49,707	414,222
Accrued compensated absences	326,724	53,400	380,124
TOTAL LIABILITIES	33,033,701	10,841,239	43,874,940
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Property taxes	7,517,910	-	7,517,910
Deferred inflows related to pension	1,081,562	147,485	1,229,047
Deferred inflows related to OPEB	143,091	19,512	162,603
TOTAL DEFERRED INFLOWS OF RESOURCES	8,742,563	166,997	8,909,560
<u>NET POSITION</u>			
Net investment in capital assets	35,128,558	33,911,822	69,040,379
Restricted	4,776,661	4,685,274	9,461,935
Unrestricted	764,847	332,432	1,097,280
TOTAL NET POSITION	\$ 40,670,066	\$ 38,929,528	\$ 79,599,594

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2025

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Totals
PRIMARY GOVERNMENT							
GOVERNMENTAL ACTIVITIES							
General government	\$ 1,062,277	\$ 92,251	\$ -	\$ 5,119	\$ (964,907)	\$ -	\$ (964,907)
Public safety	4,660,521	870,291	709,219	-	(3,081,011)	-	(3,081,011)
Public works	2,861,819	345,087	366,724	41,531	(2,108,477)	-	(2,108,477)
Culture and recreation	1,116,696	394,535	127,474	-	(594,687)	-	(594,687)
Conservation and development	1,880,805	-	-	45,253	(1,835,552)	-	(1,835,552)
Interest and fiscal charges	926,975	-	-	-	(926,975)	-	(926,975)
TOTAL GOVERNMENTAL	12,509,093	1,702,164	1,203,417	91,903	(9,511,609)	-	(9,511,609)
BUSINESS-TYPE ACTIVITIES							
Water	1,992,348	1,684,828	-	103,114	-	(204,406)	(204,406)
Sewer	2,555,262	2,460,107	-	447,381	-	352,226	352,226
TOTAL BUSINESS-TYPE	4,547,610	4,144,935	-	550,495	-	147,820	147,820
TOTAL PRIMARY GOVERNMENT	\$ 17,056,703	\$ 5,847,099	\$ 1,203,417	\$ 642,398	(9,511,609)	147,820	(9,363,789)
GENERAL REVENUES							
					7,322,599	-	7,322,599
					121,102	-	121,102
					64,920	-	64,920
					231,628	-	231,628
					749,240	-	749,240
					493,819	200,058	693,877
					69,915	-	69,915
					69,779	-	69,779
					339	-	339
TOTAL GENERAL REVENUES					9,123,341	200,058	9,323,399
CHANGE IN NET POSITION					(388,268)	347,878	(40,390)
NET POSITION - BEGINNING OF YEAR					41,058,334	38,581,650	79,639,984
NET POSITION - END OF YEAR					\$ 40,670,066	\$ 38,929,528	\$ 79,599,594

See accompanying notes to basic financial statements.

**VILLAGE OF JACKSON
BALANCE SHEETS
GOVERNMENTAL FUNDS
DECEMBER 31, 2025**

				Capital Projects				
	General Fund	Debt Service Fund	Formerly Nonmajor Fire and EMS	Formerly General	Formerly Major TID 4	Formerly Nonmajor TID 7	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>								
Cash and investments	\$ 7,126,328	\$ 1,850,940	\$ 1,259,365	\$ 727,719	\$ -	\$ 730,023	\$ 121,443	\$ 11,815,818
Receivables:								
Taxes	1,987,138	750,337	-	156,108	-	110,737	232,865	3,237,185
Delinquent taxes and special charges	5,044	-	-	-	-	-	-	5,044
Accounts (net of allowance for doubtful accounts of \$283,229)	25,916	-	72,048	33,804	-	-	33,433	165,201
Special assessments	-	-	-	264,459	-	-	4,303	268,762
Advances to other funds	572,248	-	-	300,000	-	-	-	872,248
Advances to utility funds	-	-	-	980,000	-	-	-	980,000
Prepaid expenditures	116,461	-	-	-	-	-	-	116,461
Restricted Assets:								
Cash and investments	82,076	-	17,986	2,744,122	-	311,112	369,692	3,524,988
TOTAL ASSETS	9,915,211	2,601,277	1,349,399	5,206,212	-	1,151,872	761,736	20,985,707
<u>LIABILITIES</u>								
Accounts payable and other accruals	73,346	401	18,592	59,673	-	2,303	16,807	171,122
Accrued salaries and benefits	114,529	-	21,125	-	-	-	5,163	140,817
Deposits held	15,124	-	-	82,938	-	-	-	98,062
Advance from other funds	-	-	-	-	-	872,248	-	872,248
TOTAL LIABILITIES	202,999	401	39,717	142,611	-	874,551	21,970	1,282,249
<u>DEFERRED INFLOWS OF RESOURCES</u>								
Property taxes	4,642,488	1,754,766	-	321,119	-	258,926	540,611	7,517,910
Special assessments	-	-	-	316,899	-	-	5,737	322,636
TOTAL DEFERRED INFLOWS OF RESOURCES	4,642,488	1,754,766	-	638,018	-	258,926	546,348	7,840,546
<u>FUND BALANCES</u>								
Nonspendable	688,709	-	-	1,280,000	-	-	-	1,968,709
Restricted	20,834	846,110	-	3,145,583	-	18,395	28,369	4,059,291
Assigned	-	-	1,309,682	-	-	-	577,814	1,887,496
Unassigned	4,360,181	-	-	-	-	-	(412,765)	3,947,416
TOTAL FUND BALANCES	\$ 5,069,724	\$ 846,110	\$ 1,309,682	\$ 4,425,583	\$ -	\$ 18,395	\$ 193,418	\$ 11,862,912

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, 2025

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS \$ 11,862,912

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	\$ 77,590,088	
Accumulated depreciation	<u>(17,508,228)</u>	60,081,860

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

322,636

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.

(364,515)

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.

(191,471)

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	2,163,447	
Deferred inflows related to pensions	(1,081,562)	
Deferred outflows related to OPEB	87,564	
Deferred inflows related to OPEB	<u>(143,091)</u>	1,026,358

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	(26,484,894)	
Capital leases	(165,017)	
Unamortized premium on debt issuance	(830,062)	
Developer agreements	(4,141,747)	
Compensated absences	<u>(326,724)</u>	(31,948,444)

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.

(119,270)

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES \$ 40,670,066

VILLAGE OF JACKSON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2025

	General Fund	Debt Service Fund	Formerly Nonmajor Fire and EMS	Capital Projects			Nonmajor Governmental Funds	Total Governmental Funds
				General	Formerly Major TID 4	Formerly Nonmajor TID 7		
REVENUES								
Taxes	\$ 4,595,781	\$ 1,654,695	\$ -	\$ 141,862	\$ -	\$ 34,078	\$ 1,275,630	7,702,046
Special assessments	11,817	-	-	162,670	-	-	1,434	175,921
Intergovernmental revenue	1,040,180	-	204,484	41,531	-	54,527	73,720	1,414,442
Licenses and permits	398,229	-	-	-	-	-	-	398,229
Fines and forfeitures	30,874	-	-	-	-	-	-	30,874
Charges for services	48,841	-	493,826	196,527	-	-	522,009	1,261,203
Intergovernmental charges for services	-	-	470,938	-	-	-	-	470,938
Interest income	285,628	-	753	192,674	-	6,112	8,654	493,821
Other	122,887	-	28,267	5,120	-	375	-	156,649
TOTAL REVENUES	6,534,237	1,654,695	1,198,268	740,384	-	95,092	1,881,447	12,104,123
EXPENDITURES								
Current:								
General government	822,608	-	-	-	-	-	513,907	1,336,515
Public safety	2,534,861	-	1,419,924	-	-	-	-	3,954,785
Public works	1,217,677	-	-	-	-	-	-	1,217,677
Culture and recreation	253,480	-	-	48,974	-	-	680,525	980,979
Conservation and development	18,701	-	-	-	-	147,130	495,122	660,953
Capital outlay	189,770	-	33,984	4,404,210	-	-	-	4,627,964
Debt Service:								
Principal	-	1,458,694	-	-	-	-	89,141	1,547,835
Interest and fiscal charges	-	789,973	-	-	-	-	-	789,973
Debt issuance costs	-	-	-	157,677	-	-	-	157,677
TOTAL EXPENDITURES	5,037,097	2,248,667	1,453,908	4,608,861	-	147,130	1,778,695	15,274,358
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,497,140	(593,972)	(255,640)	(3,868,477)	-	(52,038)	102,752	(3,170,235)
OTHER FINANCING SOURCES (USES)								
Proceeds from sale of capital assets	339	-	6,702	-	-	-	-	7,041
Repayment of TID funds	-	-	-	508,256	-	-	-	508,256
Proceeds on bonds	-	-	-	3,815,000	-	-	-	3,815,000
Proceeds on leased vehicles	49,977	-	-	-	-	-	-	49,977
Premium on debt issuance	-	-	-	57,941	-	-	-	57,941
Transfers in (out)	(907,849)	509,929	581,887	(114,019)	-	668,027	(727,975)	-
TOTAL OTHER FINANCING SOURCES (USES)	(867,533)	509,929	588,589	4,267,178	-	668,027	(727,975)	4,438,215
NET CHANGE IN FUND BALANCES	629,607	(84,043)	332,949	398,701	-	615,989	(625,223)	1,267,980
FUND BALANCES - BEGINNING OF YEAR								
As previously stated	4,440,117	930,153	-	4,026,882	346,793	-	850,987	10,594,932
Change within financial reporting entity								
(nonmajor to major fund)	-	-	976,733	-	-	(597,594)	(379,139)	-
(major to nonmajor fund)	-	-	-	-	(346,793)	-	346,793	-
FUND BALANCES - BEGINNING AS RESTATED	4,440,117	930,153	976,733	4,026,882	-	(597,594)	818,641	10,594,932
FUND BALANCES - ENDING	\$ 5,069,724	\$ 846,110	\$ 1,309,682	\$ 4,425,583	\$ -	\$ 18,395	\$ 193,418	\$ 11,862,912

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, 2025

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 1,267,980

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	\$ 4,627,963	
Depreciation expense	<u>(2,084,063)</u>	
		2,543,900

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		(28,091)
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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	(460,090)	
Village pension contributions	337,181	
OPEB expense	(14,380)	
Village OPEB contributions	<u>3,684</u>	
		(133,605)

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	(3,815,000)	
Proceeds on premium	(57,941)	
Proceeds on capital leases	(49,977)	
Developers agreements	(2,307,248)	
Amortization of premium on debt	52,929	
Principal payments on developer agreement	629,996	
Principal payments on capital leases	60,865	
Principal payments on bonds and notes	<u>1,458,694</u>	
		(4,027,682)

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	(32,255)	
Changes in compensated absences	<u>21,485</u>	
		(10,770)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ (388,268)

VILLAGE OF JACKSON
STATEMENTS OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2025

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<u>ASSETS</u>			
Current Assets:			
Cash and investments	\$ 261,713	\$ 1,557,127	\$ 1,818,840
Customer and other accounts receivable	429,217	576,598	1,005,815
Inventories	63,860	-	63,860
Total Current Assets	754,790	2,133,725	2,888,515
Non-current Assets:			
Cash and investments - restricted	649,417	3,938,034	4,587,451
Capital Assets:			
Land	352,219	32,500	384,719
Construction in process	493,982	726,223	1,220,205
Capital assets, net of accumulated depreciation	19,499,662	22,030,257	41,529,919
Total Non-current Assets	20,995,280	26,727,014	47,722,294
TOTAL ASSETS	21,750,070	28,860,739	50,610,809
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pension	122,923	172,092	295,015
Deferred outflows related to OPEB	4,975	6,965	11,940
TOTAL DEFERRED OUTFLOWS OF RESOURCES	127,898	179,057	306,955
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts payable	\$ 46,425	\$ 302,783	\$ 349,208
Accrued salaries and benefits	3,620	4,608	8,228
Accrued property tax equivalent	242,832	-	242,832
Accrued interest on long-term obligations	12,101	41,936	54,037
Revenue bonds due within 1 year	95,000	393,687	488,687
Total Current Liabilities	399,978	743,014	1,142,992
Non-current liabilities:			
Net OPEB liability	10,879	15,231	26,110
Net pension liability	20,711	28,996	49,707
Revenue bonds due in greater than 1 year	1,555,000	7,809,500	9,364,500
Advance from other funds	470,000	510,000	980,000
Unamortized premium on issuance	72,537	131,993	204,530
Accrued compensated absences	14,066	39,334	53,400
Total Non-current Liabilities	2,143,193	8,535,054	10,678,247
TOTAL LIABILITIES	2,543,171	9,278,068	11,821,239
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows related to pension	61,452	86,033	147,485
Deferred inflows related to OPEB	8,130	11,382	19,512
TOTAL DEFERRED INFLOWS	69,582	97,415	166,997
<u>NET POSITION</u>			
Net investment in capital assets	18,977,333	14,934,489	33,911,822
Restricted for:			
Capital Projects	649,417	2,729,338	3,378,755
Equipment Replacement	-	1,208,696	1,208,696
WRS Pension	40,760	57,063	97,823
Unrestricted	(402,295)	734,727	332,432
TOTAL NET POSITION	\$ 19,265,215	\$ 19,664,313	\$ 38,929,528

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, 2025

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<u>OPERATING REVENUES</u>			
Charges for service	\$ 1,596,741	\$ 2,447,446	\$ 4,044,187
Other operating revenues	88,087	12,661	100,748
TOTAL OPERATING REVENUES	<u>1,684,828</u>	<u>2,460,107</u>	<u>4,144,935</u>
<u>OPERATING EXPENSES</u>			
Operation and maintenance	1,067,070	1,372,963	2,440,033
Taxes	269,322	-	269,322
Depreciation	581,771	952,222	1,533,993
TOTAL OPERATING EXPENSES	<u>1,918,163</u>	<u>2,325,185</u>	<u>4,243,348</u>
OPERATING INCOME (LOSS)	<u>(233,335)</u>	<u>134,922</u>	<u>(98,413)</u>
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Interest income	34,302	165,756	200,058
Interest expense	(74,185)	(230,077)	(304,262)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(39,883)</u>	<u>(64,321)</u>	<u>(104,204)</u>
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(273,218)</u>	<u>70,601</u>	<u>(202,617)</u>
Capital contributions/Impact fees	103,114	447,381	550,495
CHANGE IN NET POSITION	<u>(170,104)</u>	<u>517,982</u>	<u>347,878</u>
NET POSITION - BEGINNING OF YEAR	<u>19,435,319</u>	<u>19,146,331</u>	<u>38,581,650</u>
NET POSITION - END OF YEAR	<u>\$ 19,265,215</u>	<u>\$ 19,664,313</u>	<u>\$ 38,929,528</u>

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2025

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from customers and users	\$ 1,640,274	\$ 2,343,390	\$ 3,983,664
Payments to suppliers	(854,631)	(1,217,987)	(2,072,618)
Payments to employees	(471,398)	(581,574)	(1,052,972)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>314,245</u>	<u>543,829</u>	<u>858,074</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Capital contributions/impact fees	103,114	447,381	550,495
Proceeds of bonds	-	2,904,993	2,904,993
Principal paid on bonds	(95,000)	(175,000)	(270,000)
Interest paid on bonds	(74,185)	(230,077)	(304,262)
Advance from other funds	470,000	510,000	980,000
Acquisition and construction of capital assets	(1,139,201)	(3,737,563)	(4,876,764)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(735,272)</u>	<u>(280,266)</u>	<u>(1,015,538)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Interest income	<u>34,302</u>	<u>165,756</u>	<u>200,058</u>
NET CHANGE IN CASH AND INVESTMENTS	<u>(386,725)</u>	<u>429,319</u>	<u>42,594</u>
CASH AND INVESTMENTS - BEGINNING OF YEAR	<u>1,297,855</u>	<u>5,065,842</u>	<u>6,363,697</u>
CASH AND INVESTMENTS - END OF YEAR	<u>\$ 911,130</u>	<u>\$ 5,495,161</u>	<u>\$ 6,406,291</u>

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
STATEMENT OF CASH FLOWS - CONTINUED
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2025

	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)	\$ (233,335)	\$ 134,922	\$ (98,413)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	613,157	952,222	1,565,379
Amortization of premium	(4,267)	(7,764)	(12,031)
Changes in assets and liabilities:			
(Increase) decrease in customer and other receivables	(44,554)	(116,717)	(161,271)
(Increase) decrease in inventories	(14,460)	-	(14,460)
(Increase) decrease related to pensions and OPEB	7,205	3,302	10,507
Increase (decrease) in accounts payable	(2,544)	(422,860)	(425,404)
Increase (decrease) in accrued liabilities	11,639	11,106	22,745
Increase (decrease) in compensated absences payable	(18,596)	(10,382)	(28,978)
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 314,245	\$ 543,829	\$ 858,074
<u>RECONCILIATION OF CASH AND INVESTMENTS TO STATEMENT OF NET POSITION - PROPRIETARY FUNDS</u>			
Cash and investments reported as current assets	\$ 261,713	\$ 1,557,127	\$ 1,818,840
Cash and investments reported as restricted assets	649,417	3,938,034	4,587,451
TOTAL CASH AND INVESTMENTS	\$ 911,130	\$ 5,495,161	\$ 6,406,291
<u>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Capital outlay paid by developers	\$ -	\$ -	\$ -

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2025

	Custodial Funds Tax Collection Fund
<u>ASSETS</u>	
Cash and investments	\$ 6,566,986
Taxes receivable	4,909,022
TOTAL ASSETS	<u>11,476,008</u>
<u>LIABILITIES</u>	
Due to other governmental units	11,476,008
TOTAL LIABILITIES	<u>11,476,008</u>
NET POSITION	<u>\$ -</u>

VILLAGE OF JACKSON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
YEAR ENDED DECEMBER 31, 2025

	Custodial Funds Tax Collection Fund
<u>ADDITIONS</u>	
Collection of property tax	\$ 10,359,022
TOTAL ADDITIONS	<u>10,359,022</u>
<u>DEDUCTIONS</u>	
Distributions to other governmental units	10,359,022
TOTAL DEDUCTIONS	<u>10,359,022</u>
NET POSITION, January 1	<u>-</u>
NET POSITION, December 31	<u>\$ -</u>

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025

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, 2025
(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. 7 - This fund accounts for revenues and expenditures associated with the Tax Incremental District No. 7.

Fire and EMS Fund - This fund accounts for the related resources and expenditures to support fire protection and emergency medical services.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(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

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. 4
Tax Incremental District No. 5
Tax Incremental District No. 6

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, 2025
(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, expenditures/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, 2025
(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, 2025
(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, 2025
(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 2025 tax levy follows:

Lien and levy dates	December 2025
Real estate collection due dates:	
First installment due	January 31, 2026
Second installment due	July 31, 2026
Personal property tax due in full	January 31, 2026
Final settlement with county	August 2026
Tax sale of 2025 delinquent real estate taxes	October 2028

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, 2025
(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	\$ 689,580	\$ 128,711	\$ 818,291
Unspent debt proceeds	2,526,671	834,696	3,361,367
Fire reserves	17,986	-	17,986
Municipal complex	290,751	-	290,751
Utility reserves	-	263,717	263,717
Equipment replacement fund	-	1,208,696	1,208,696
Connection fees	-	2,151,631	2,151,631
Total Restricted Assets	\$ 3,524,988	\$ 4,587,451	\$ 8,112,439

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, 2025
(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, 2025, the total vacation and compensatory benefits accrued were \$326,724 for the governmental activities and \$53,400 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, 2025
(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, 2025
(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 (Asset)
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB's, 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, 2025
(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, 2025
(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, 2024. Sewer Utility rates currently in place were approved by the Village Board effective October 1, 2024.

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, 2025 was \$1,208,696.

Deficit Fund Balance

At December 31, 2025 the following funds had a deficit fund balance:

<u>Fund</u>	<u>Amount</u>
TID #7	\$ 412,766

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note C - Cash and Investments

The Village's cash and investments at December 31, 2025 consisted of the following:

	Cash	Investments	Total
Custodial Risk:			
Petty cash	\$ 150	\$ -	\$ 150
Demand deposits	8,214,477	-	8,214,477
Money market	13,050,344	-	13,050,344
Local government investment pool	-	4,460,321	4,460,321
Custodial and Interest Rate Risk:			
US government bonds/securities	-	1,622,849	1,622,849
Municipal bonds	-	467,905	467,905
Certificates of deposit	-	230,246	230,246
Custodial, Interest Rate and Credit Risk:			
Mutual funds - Government obligations	-	267,791	267,791
Total cash and investments	\$ 21,264,971	\$ 7,049,112	\$ 28,314,083

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

Per Statement of Net Position

Cash and investments	\$ 13,634,658
Restricted cash and investments	8,112,439

Per State of Fiduciary Net Position

Cash and investments	6,566,986
Total cash and investments	\$ 28,314,083

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 \$1,000,000 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, 2025, 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, 2025
(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 with Ehlers Investment Partners, through Pershing Advisors LLC consisting money market funds, US Treasury funds, municipal bonds and certificates of deposit. Ehlers has no minimum investment period. 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 Partners, LLC ("EIP"), an SEC registered investment adviser; and Bond Trust Services Corporation ("BTS"), holder of a limited banking charter issued by the State of Minnesota.

BNY Pershing is a member of the Securities Investor Protection Corporation ("SIPC") Coverage. Securities are insured up to \$500,000. In addition to the SIPC protection, BNY Pershing provides coverage in excess of SIPC limits from certain underwriters in Lloyd's insurance market and other commercial insurers. The excess of SIPC coverage is valid through February 10, 2026 for Pershing LLC accounts. It provides the following protection for Pershing LLC's global client assets:

- An aggregate loss limit of \$1 billion for eligible securities – in total for all client accounts custodied at BNY Pershing
- A per-client loss limit of \$1.9 million for cash awaiting reinvestment – within the aggregate loss limit of \$1 billion.

SIPC and the excess of SIPC coverage do not protect against loss due to market fluctuation.

An excess of SIPC claim would only arise if BNY Pershing failed financially and client assets for covered accounts, as defined by SIPC, cannot be located due to theft, misplacement, destruction, burglary, robbery, embezzlement, abstraction, failure to obtain or maintain possession or control of client securities, or to maintain the special reserve bank account required by applicable rules. 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 \$28,314,083 at December 31, 2025, and the bank's carrying value was \$28,344,300, of which \$4,900,000 was fully insured, \$18,731,862 was collateralized by pledges, and \$4,712,438 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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note C - Cash and Investments (continued)

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.

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			
Mutual Funds	\$ 267,791	\$ -	\$ 267,791
Municipal Bonds	467,904	-	467,904
Government Bonds/Securities	1,622,848	1,622,848	-
Certificates of deposit	230,246	230,246	-
	<u>\$ 2,588,789</u>	<u>\$ 1,853,094</u>	<u>\$ 735,695</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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(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	-	-	-	4,460,321	4,460,321
Mutual Funds	267,791	-	-	-	267,791
Municipal Bonds	467,904	-	-	-	467,904
US Government Bonds/Securities	1,622,849	-	-	-	1,622,849
Certificates of deposit	230,426	-	-	-	230,426
	<u>\$ 2,588,970</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,460,321</u>	<u>\$ 7,049,291</u>

Certificates of deposit are exempt from disclosure due to investments being valued at cost plus accrued interest. 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.

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 \$355,277 and (\$283,229), 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	\$ 7,517,910
Deferred special assessments	322,636
Total Deferred / Unearned Revenue for Governmental Funds	<u><u>\$ 7,840,546</u></u>

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note E - Capital Assets

Governmental Activities

Governmental capital asset activity for the year ended December 31, 2025 was as follows:

	Balance 1/1/2025	Additions	Transfers	PPA	Disposals	Balance 12/31/2025
Governmental Activities:						
Capital assets not being depreciated:						
Land	\$ 2,259,704	\$ -	\$ -	\$ -	\$ -	\$ 2,259,704
Construction in process	4,366,119	1,666,848	(4,338,500)	-	-	1,694,467
Total capital assets not being depreciated	6,625,823	1,666,848	(4,338,500)		-	3,954,171
Capital assets being depreciated:						
Building and improvements	18,200,390	1,792,628	4,281,053	-	65,641	24,208,430
Machinery and Equipment	6,313,912	184,155	-	518,232	-	7,016,299
Capital leases	321,169	63,320	-	-	-	384,489
Infrastructure	41,048,240	921,012	57,447	-	-	42,026,699
Total capital assets being depreciated:	65,883,711	2,961,115	4,338,500	518,232	65,641	73,635,917
Less: accum. depreciation	14,865,761	1,998,508	-	518,232	65,641	17,316,860
Less: accum. amortization	105,813	85,555	-	-	-	191,368
Total accumulated	14,971,574	2,084,063	-	518,232	65,641	17,508,228
Net capital assets being depreciated:	50,912,137	\$ 877,052	\$4,338,500	\$ -	\$ -	56,127,689
Net governmental activities capital assets	\$ 57,537,960					\$ 60,081,860

Depreciation expense was charged to governmental activities of the Village as follows:

General government	\$ 99,420
Public safety	641,761
Public works (includes depreciation on infrastructure)	1,128,642
Culture and recreation	214,240
Total governmental activities depreciation expense	\$ 2,084,063

During 2025 the Village added capital assets with a historical cost of \$518,232 to its capital asset records within machinery and equipment. These assets were purchased in prior years but were not previously included in the capital asset records. The assets were fully depreciated in the year of addition because their estimated useful lives had expired as of the date they were recorded.

The addition increased both historical cost and accumulated depreciation by \$518,232. Accordingly, these assets had no net effect on capital assets, net of accumulated depreciation, net investment in capital assets, or net position for the fiscal year ended December 31, 2025.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note E - Capital Assets (continued)

The capital asset activity presented in this note includes the current-year addition of these assets in accordance with the capital asset disclosure framework in GASB Statement No. 34, paragraphs 116-117, which requires capital asset disclosures by major class, including beginning and ending balances, capital acquisitions, dispositions, and current-period depreciation, with accumulated depreciation presented separately from historical cost. Fully depreciated capital assets remain reported until disposal; therefore, the historical cost and accumulated depreciation of these assets are included in the capital asset balances even though the assets have no net book value.

Business-type Activities

Capital asset activity in the business type activities for the year ended December 31, 2025 was as follows:

	Balance 1/1/2025	Additions	Transfers	Disposals	Balance 12/31/2025
Water Utility					
Capital assets not being depreciated:					
Land	\$ 352,219	\$ -	\$ -	\$ -	\$ 352,219
Construction in process	19,080	474,902	-	-	493,982
Total capital assets not being depreciated	<u>371,299</u>	<u>474,902</u>	<u>-</u>	<u>-</u>	<u>846,201</u>
Capital assets being depreciated:					
Infrastructure	28,021,279	664,299	-	(110,335)	28,575,243
Less: accumulated depreciation	<u>(8,572,759)</u>	<u>(613,157)</u>	<u>-</u>	<u>110,335</u>	<u>(9,075,581)</u>
Net capital assets being depreciated	<u>19,448,520</u>	<u>\$ 51,142</u>	<u>\$ -</u>	<u>\$ -</u>	<u>19,499,662</u>
Net water utility capital assets	<u>\$ 19,819,819</u>				<u>\$ 20,345,863</u>
Sewer Utility					
Capital assets not being depreciated:					
Land	\$ 32,500	\$ -	\$ -	\$ -	\$ 32,500
Construction in process	2,886,982	3,005,446	(5,166,205)	-	726,223
Total capital assets not being depreciated	<u>2,919,482</u>	<u>3,005,446</u>	<u>(5,166,205)</u>	<u>-</u>	<u>758,723</u>
Capital assets being depreciated:					
Infrastructure	37,660,751	732,117	5,166,205	(52,865)	43,506,208
Less: accumulated depreciation	<u>(20,576,595)</u>	<u>(952,221)</u>	<u>-</u>	<u>52,865</u>	<u>(21,475,951)</u>
Net capital assets being depreciated	<u>17,084,156</u>	<u>\$ (220,104)</u>	<u>\$ 5,166,205</u>	<u>\$ -</u>	<u>22,030,257</u>
Net sewer utility capital assets	<u>\$ 20,003,638</u>				<u>\$ 22,788,980</u>

Depreciation expense was charged to business-type activities of the Village as follows:

Water Utility	\$ 613,157
Sewer Utility	952,221
Total business-type activities depreciation expense	<u>\$ 1,565,378</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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

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.

Advances from and to other funds consist of the following at December 31, 2025:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General capital projects	Water utility	\$ 470,000	2025 bond proceeds
General capital projects	Sewer utility	510,000	2025 bond proceeds
General capital projects	TID No. 7	300,000	2025 bond proceeds
General fund	TID No. 7	572,248	To fund negative balance
		<u>\$ 1,852,248</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, 2025:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
None in cy		\$ -

Interfund transfers consist of the following at December 31, 2025:

<u>Transferred From</u>	<u>Transferred To</u>	<u>Amount</u>	<u>Purpose</u>
Fire and EMS	Debt service	\$ 71,454	Debt payments
TID No. 7	Debt service	128,565	Debt payments
TID No. 6	Debt service	309,910	Debt payments
General fund	Recreation fund	264,508	Village contribution to recreation
General fund	Fire and EMS	653,341	Fund Village portion of Fire & EMS
Capital projects	TID No. 4	114,019	Debt payments
TID No. 4	TID No. 7	796,592	Transfer of tax increment
		<u>\$ 2,338,389</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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note G - Long-term Obligations (continued)

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.

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 and during 2025 were \$2,904,994 for a total of \$5,143,187. The project was 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, 2025, the Village was obligated under agreements for a total of \$4,141,747. 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, 2025, the Village held deposits totaling \$85,306 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, 2025
(CONTINUED)

Note G - Long-term Obligations (continued)

Outstanding debt and other long-term obligations were comprised of the following at December 31, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<u>Governmental Activities</u>					
General obligation debt:					
General obligation notes	\$ 7,878,734	\$ 3,815,000	\$ 427,764	\$ 11,265,970	\$ 454,832
General obligation bonds	15,956,000	-	917,000	15,039,000	939,000
Direct borrowings					
State trust fund loans	293,852	-	113,928	179,924	117,348
Capital leases	175,905	49,977	60,865	165,017	47,781
Total general obligation debt	<u>24,304,491</u>	<u>3,864,977</u>	<u>1,519,557</u>	<u>26,649,911</u>	<u>1,558,961</u>
Other liabilities:					
Developer agreements	\$ 2,464,495	\$ 2,307,248	\$ 629,996	\$ 4,141,747	\$ 717,931
Premium on debt issuance	825,050	57,941	52,929	830,062	52,928
Compensated absences	348,210	-	21,485	326,725	-
Total other liabilities	<u>3,637,755</u>	<u>2,365,189</u>	<u>704,410</u>	<u>5,298,534</u>	<u>770,859</u>
term obligations	<u>\$ 27,942,246</u>	<u>\$ 6,230,166</u>	<u>\$ 2,223,967</u>	<u>\$ 31,948,445</u>	<u>\$ 2,329,820</u>
<u>Business-type Activities</u>					
Other liabilities:					
Water and sewer revenue bonds	\$ 7,218,193	\$ 2,904,994	\$ 270,000	\$ 9,853,187	\$ 488,867
Premium on revenue bond issuance	216,561	-	12,031	204,530	12,031
Compensated absences	82,378	-	28,978	53,400	-
Total business-type activities:	<u>\$ 7,517,132</u>	<u>\$ 2,904,994</u>	<u>\$ 311,009</u>	<u>\$ 10,111,117</u>	<u>\$ 500,898</u>
Total Long-Term Obligations	<u>\$ 35,459,378</u>	<u>\$ 9,135,160</u>	<u>\$ 2,534,976</u>	<u>\$ 42,059,562</u>	<u>\$ 2,830,718</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, 2025
(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 12/31/2025
G.O. Promissory Note	4/10/2018	5/1/2028	3.25%	600,000	200,970
G.O. Taxable Promissory Note	6/27/2019	6/1/2028	2.65% - 3.00%	1,020,000	555,000
G.O. Promissory Note	12/30/2019	6/1/2029	1.35% - 2.00%	2,005,000	1,000,000
G.O. Refunding Bond	12/9/2014	6/1/2028	0.40% - 3.55%	3,025,000	649,000
G.O. Community Dev Bond	6/27/2019	6/1/2039	3.00%	1,235,000	1,175,000
G.O. Bond	12/30/2019	6/1/2039	2.00% - 3.00%	6,350,000	5,300,000
State Trust Fund Loan	3/21/2017	3/15/2027	3.00%	550,000	123,327
State Trust Fund Loan	11/28/2016	3/15/2026	3.00%	450,000	56,597
G.O. Bond	2/25/2021	6/1/2030	1.00% - 3.00%	8,030,000	6,500,000
G.O. Bond	2/1/2023	6/1/2039	4.20%-5.00%	1,465,000	1,415,000
G.O. Promissory Note	6/28/2024	12/1/2044	4.00%-5.00%	5,695,000	5,695,000
G.O. Promissory Note	4/8/2025	5/1/2045	4.00%-5.00%	3,815,000	3,815,000
Total general obligation debt - governmental activities					<u>\$ 26,484,894</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 12/31/2025
Water and sewer revenue bond	7/6/2023	5/1/2043	4.00%-5.00%	5,250,000	4,710,000
Clean Water Fund Loan	7/11/24	5/1/2024	2.31%	2,238,193	5,143,187
Total general obligation debt - business activities					<u>\$ 9,853,187</u>

The annual debt service requirements to maturity for general obligation long-term debt for governmental activities as of December 31, 2025, are as follows:

Year Ending	Governmental Activities							
	G.O. Notes		G.O. Bonds		STF Loans		Totals	
December 31,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 454,832	\$ 537,955	\$ 939,000	\$ 353,468	\$ 117,348	\$ 5,398	\$ 1,511,180	\$ 896,821
2027	661,967	437,978	961,000	323,868	62,576	1,877	1,685,543	763,723
2028	694,171	417,681	984,000	293,291	-	-	1,678,171	710,972
2029	615,000	394,850	930,000	263,215	-	-	1,545,000	658,065
2030	390,000	373,850	980,000	235,165	-	-	1,370,000	609,015
2031-2035	2,160,000	1,559,600	5,325,000	842,555	-	-	7,485,000	2,402,155
2036-2040	2,655,000	1,037,768	4,920,000	245,702	-	-	7,575,000	1,283,470
2041-2045	3,635,000	345,644	-	-	-	-	3,635,000	345,644
	<u>\$ 11,265,970</u>	<u>\$ 5,105,326</u>	<u>\$ 15,039,000</u>	<u>\$ 2,557,264</u>	<u>\$ 179,924</u>	<u>\$ 7,275</u>	<u>\$ 26,484,894</u>	<u>\$ 7,669,865</u>

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note G - Long-term Obligations (continued)

Business-type Activities						
Year Ending December 31,	Revenue Bonds		Clean Water Fund		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 270,000	\$ 200,150	\$ 218,687	\$ 115,541	\$ 488,687	\$ 315,691
2027	270,000	186,650	223,739	111,172	493,739	297,822
2028	270,000	173,150	228,908	105,944	498,908	279,094
2029	260,000	159,900	234,195	100,595	494,195	260,495
2030	260,000	146,900	239,605	95,123	499,605	242,023
2031-2035	1,300,000	551,200	1,283,651	388,998	2,583,651	940,198
2036-2040	1,300,000	286,000	1,438,922	231,933	2,738,922	517,933
2041-2045	780,000	46,800	1,275,480	59,768	2,055,480	106,568
	<u>\$ 4,710,000</u>	<u>\$ 1,750,750</u>	<u>\$ 5,143,187</u>	<u>\$ 1,209,074</u>	<u>\$ 9,853,187</u>	<u>\$ 2,959,824</u>

Leases

The Village entered into several lease agreements for police and an administrative vehicle during the year ended December 31, 2025. Future minimum required payments under these contracts are as follows:

Years Ending December 31,	Principal Payment	Interest Payment
2026	\$ 47,781	\$ 12,399
2027	33,654	8,172
2028	23,784	5,009
2029	59,798	662
	<u>\$ 165,017</u>	<u>\$ 26,242</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, 2025 is summarized as follows:

	Balance Beginning	Additions	Amortization	Balance Ending
Governmental activities	<u>\$ 825,050</u>	<u>\$ 57,941</u>	<u>\$ (52,929)</u>	<u>\$ 830,062</u>

	Balance Beginning	Additions	Amortization	Balance Ending
Business Activities	<u>\$ 216,561</u>	<u>\$ -</u>	<u>\$ (12,031)</u>	<u>\$ 204,530</u>

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(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, 2025:

Equalized Value - 2025	\$ 1,431,604,400
Debt limit (5% of \$1,431,604,400)	71,580,220
Deduct general obligation debt	(26,484,894)
Margin of indebtedness	<u>\$ 45,095,326</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 \$2,500,000 in General Obligation Promissory Notes, Series 2026A for the purpose of funding capital projects and TID #7 projects. Interest on these notes varies between 3.00% and 5.00%. Final payment will be May 1, 2046.

Subsequent to year-end, the Village issued \$1,415,000 in Water and Sewer System Revenue Bonds, Series 2026B for the purpose of funding water and sewer capital projects. Interest on these notes varies between 3.00% and 5.00%. Final payment will be May 1, 2046.

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, 2025. Future minimum lease payments receivable in conjunction with these leases are as follows:

<u>Year</u>	<u>Amount</u>
2026	\$ 72,707
2027	72,707
2028	72,707
2029	80,806
2030	80,806
2031-2035	319,730
2036-2040	191,348
2041-2045	38,979
Expected future lease receipts	<u><u>\$ 929,790</u></u>

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note I - Net Position and Fund Balances

Governmental Activities

Governmental net position at December 31, 2025 consists of the following:

Net investment in capital assets:

Land	\$ 2,259,704	
Construction in process	1,694,467	
Other capital assets, net of accumulated depreciation	55,849,013	
Leased asset, net of accumulated amortization	278,676	
Less: Related long-term debt	(26,649,911)	
Less: Premium on issuance	(830,062)	
Plus: Unspent proceeds on long-term debt	<u>2,526,671</u>	
		\$ 35,128,558

Restricted for:

Debt service	846,110	
Capital projects	3,145,583	
Police K-9 program	20,834	
TID #4	5,700	
TID #5	22,669	
TID #7	18,395	
WRS Pension	<u>717,370</u>	
		4,776,661
		<u>764,847</u>

Unrestricted

Total Governmental Activities Net Position \$ 40,670,066

Business-type Activities

Net investment in capital assets:

Land	\$ 384,719	
Construction in process	1,220,205	
Capital assets, net of accumulated depreciation	41,529,919	
Less: Related long-term debt	(9,853,187)	
Less: Unamortized premium on debt	(204,530)	
Plus: Unspent proceeds on long-term debt	<u>834,696</u>	
		\$ 33,911,822

Restricted for:

Capital projects	3,378,755	
Equipment replacement	1,208,696	
WRS pension	<u>97,823</u>	
		4,685,274
		<u>332,432</u>

Unrestricted

Total Business-type Activities Net Position \$ 38,929,528

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note I - Net Position and Fund Balances (continued)

Governmental Fund Financial Statements

Nonspendable:

Prepaid expenditures	\$ 116,461	
Advances	<u>1,852,248</u>	
		\$ 1,968,709

Restricted:

Debt service fund	846,110	
Capital projects	3,145,583	
Police K-9 program	20,834	
TID #4	5,700	
TID #5	22,669	
TID #7	<u>18,395</u>	
		4,059,291

Assigned:

Fire/EMS fund	1,309,682	
Recreation fund	98,067	
Hotel/Motel tax fund	46,418	
Park fund	<u>433,329</u>	
		1,887,496
		<u>3,947,416</u>

Unassigned:

Total governmental funds - Fund balance		<u><u>\$ 11,862,912</u></u>
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Note J - Change in Accounting Principle

In June 2022, The GASB issued Statement No. 101, *Compensated Absences*, which is effective for fiscal years beginning after December 15, 2023. This Statement establishes standards of accounting and financial reporting for (a) compensated absences and (b) associated salary-related payments, including certain defined contribution pensions and defined contribution other postemployment benefits (OPEB). The requirements of this statement apply to financial statements of all state and local governments. A compensated absence is a leave for which employees may receive one or more a) cash payments when the leave is used for time off; b) other cash payments, such as payment for unused leave upon termination of employment; c) noncash settlements such as conversion of defined benefit postemployment benefits. The payment or settlement could occur during employment or upon termination of employment. Compensated absences generally do not have a set payment schedule. In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures*, which is effective for fiscal year beginning after June 15, 2024. This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to occur begin to occur within 12 months of the date of the financial statements were issued.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note K - 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.

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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note K - WRS Pension Plan (continued)

Post-Retirement Adjustments (continued)

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

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

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, 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 \$393,889 in contributions from the employer.

Contribution rates as of December 31, 2025 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.95%	6.95%
Protective with Social Security	6.95%	13.90%
Protective without Social Security	6.95%	21.96%

Pension Liabilities (Assets), Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.

At December 31, 2025, the Village reported a liability of \$414,222 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, the Village's proportion was 0.02520884%, which was an increase of 0.00151563% from its proportion measured as of December 31, 2023.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note K - WRS Pension Plan (continued)

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

For the year ended December 31, 2025, the Village recognized pension expense (revenue) of \$522,829.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,286,387	\$ 1,208,801
Net differences between projected and actual earnings on pension plan investments	629,435	-
Changes in assumptions	122,907	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	20,246
Employer contributions subsequent to the measurement date	419,733	-
	<u>\$ 2,458,462</u>	<u>\$ 1,229,047</u>

The amount of \$419,733 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, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31,	Deferred Outflow of Resources	Deferred Inflow of Resources
2025	\$ 2,144,525	\$ 1,905,030
2026	1,749,014	896,482
2027	261,755	476,915
2028	96,097	163,283

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2025
 (CONTINUED)

Note K - WRS Pension Plan (continued)

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

Actuarial Valuation Date:	December 31, 2023
Measurement Date of Net Pension Liability	December 31, 2024
Experience Study:	January 1, 2021 - December 31, 2023 Published November 19, 2024
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-term Expected Rate of Return:	6.80%
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 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including seniority (merit) and separation rates. The Total pension Liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note K - 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, 2024			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %²
Public Equity	38	7.0	4.3
Public Fixed Income	27	6.1	3.4
Private Equity/Debt	20	9.5	6.7
Inflation Sensitive	19	4.8	2.1
Real Estate	8	6.5	3.8
Leverage ³	(12)	3.7	1.1
Total Core Fund	<u>100</u>	7.5	4.8
Variable Fund Asset			
U.S. Equities	70	6.5	3.8
International Equities	30	7.4	4.7
Total Variable Fund	<u>100</u>	6.9	4.2

²New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.6%

¹Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations

³The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

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, 2024. 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, 2025
(CONTINUED)

Note K - 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)	\$ 3,885,952	\$ 414,222	\$ (2,052,341)

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 \$85,165 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2025.

Note L - 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 members.

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

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members 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, 2025
(CONTINUED)

Note L - Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”) - (continued)

Contributions (continued)

Contribution rates as of December 31, 2024 are:

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

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, 2024 are as listed below:

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

During the reporting period, the LRLIF recognized \$1,169 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, 2025, the Village reported a liability of \$217,580 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2024 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net OPEB liability was based on the Village's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2024, the Village's proportion was 0.05561500%, which was an increase of 0.003278% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, the Village recognized OPEB expense of \$16,341.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note L - 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, 2025, 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	\$ -	\$ 22,636
Net differences between projected and actual earnings on OPEB plan investments	2,987	-
Changes in assumptions	53,387	122,038
Changes in proportion and differences between employer contributions and proportionate share of contributions	42,027	17,929
Employer contributions subsequent to measurement date	1,103	-
	<u>\$ 99,504</u>	<u>\$ 162,603</u>

The amount of \$1,103 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, 2025.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	Deferred Outflow of Resources	Deferred Inflow of Resources
2025	\$ 36,678	\$ 40,161
2026	24,236	38,594
2027	13,981	37,318
2028	12,571	29,194
2029	8,795	9,891
2030	2,140	7,445

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note L - Other Post-Employment Benefits – Local Retiree Life Insurance Fund (“LRLIF”) - (continued)

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

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

* Based on the Bond Buyer GO 20-Bond Municipal index.

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

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

Note L - 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, 2024

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
US Intermediate Credit Bonds	Bloomberg US Interm Credit	40%	2.41%
US Mortgages	Bloomberg US MBS	60%	2.71%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

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

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the Village’s proportionate share of the net OPEB liability 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 4.09 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 (3.09 percent) or 1-percentage-point higher (5.09 percent) than the current rate:

	<u>1% Decrease to Discount Rate (3.09%)</u>	<u>Current Discount Rate (4.09%)</u>	<u>1% Increase to Discount Rate (5.09%)</u>
Village’s proportionate share of the OPEB liability	\$ 290,826	\$ 217,581	\$ 161,137

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025
(CONTINUED)

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, 2025 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 12, 2026) 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. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosures of Certain Capital Items*

When they become effective, application of these standards may restate portions of these financial statements.

Note R – Prior Period Adjustment due to Change Within Financial Reporting Entity

The Village made a change to report activity of the TID #7 fund and the Fire and EMS Fund from nonmajor funds to a major funds and the TID #4 Fund from a major fund to a nonmajor fund. These changes represent 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 TID #4 Fund	Nonmajor to Major TID #7 Fund	Nonmajor to Major Fire and EMS Fund	Restated Balance
Major Funds	\$ 9,743,945	\$(346,793)	\$(597,594)	\$976,733	\$ 9,776,291
Nonmajor Funds -					
Special Revenue	1,447,009	-	-	(976,733)	470,276
Nonmajor Funds -					
Capital Projects	(596,022)	346,793	597,594	-	348,365
	<u>\$ 10,594,932</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,594,932</u>

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT 6/12/2026

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>TAXES</u>				
General property taxes	\$ 4,267,404	\$ 4,267,404	\$ 4,267,404	\$ -
Ag use-value penalties	-	-	10,426	10,426
Mobile home parking fees	80,000	80,000	83,345	3,345
Taxes from Utilities	169,000	169,000	231,181	62,181
Interest on personal property taxes	-	-	3,425	3,425
Special Assessments	-	-	11,817	11,817
TOTAL TAXES	4,516,404	4,516,404	4,607,598	91,194
<u>INTERGOVERNMENTAL</u>				
Shared taxes from state	269,223	269,223	477,996	208,773
State personal property aid	72,224	72,224	72,224	-
State video service aid	19,431	19,431	19,431	-
Exempt computer aid	20,689	20,689	20,689	-
Recycling grants	10,584	10,584	10,577	(7)
Police - State/Federal aids	10,000	10,000	6,763	(3,237)
State Aid - in lieu of taxes	458	458	447	(11)
State transportation aid	356,147	356,147	356,147	-
Fire and EMS grant - Washington County	-	-	75,906	75,906
Other state payments	208,183	208,183	-	(208,183)
TOTAL INTERGOVERNMENTAL	966,939	966,939	1,040,180	73,241
<u>LICENSES AND PERMITS</u>				
Liquor license	4,200	4,200	4,332	132
Hotel/Motel license	286	286	286	-
Operators license	3,000	3,000	2,607	(393)
Cigarette license	434	434	441	7
Video franchise fees	68,000	68,000	60,403	(7,597)
Dog license	4,250	4,250	5,945	1,695
Cat license	500	500	710	210
Other licenses	1,500	1,500	3,830	2,330
Building permits	304,302	304,302	295,474	(8,828)
Planning/Zoning application fees	3,500	3,500	3,975	475
WI permit seals	1,750	1,750	3,510	1,760
Address/Fire #	2,000	2,000	3,449	1,449
Erosion control permits	5,000	5,000	13,260	8,260
Publication fees	170	170	7	(163)
TOTAL LICENSES AND PERMITS	\$ 398,892	\$ 398,892	\$ 398,229	\$ (663)

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>FINES AND FORFEITURES</u>				
Police - Court penalties	\$ 55,000	\$ 55,000	\$ 28,387	\$ (26,613)
Police - Parking fines	4,500	4,500	2,487	(2,013)
TOTAL FINES AND FORFEITURES	59,500	59,500	30,874	(28,626)
<u>CHARGES FOR SERVICES</u>				
Police - Accident reports	250	250	324	74
Police - OWI test/fingerprinting	2,500	2,500	1,812	(688)
Police - DVD's	100	100	204	104
Police - Warrant fees	200	200	(941)	(1,141)
Clerks fees	5,000	5,000	13,650	8,650
Public works revenue	100	100	23	(77)
Recycling revenue	-	-	2,849	2,849
Street opening permits	1,000	1,000	5,700	4,700
NSF charges	400	400	40	(360)
Aurora Healthcare payment	30,000	30,000	25,180	(4,820)
TOTAL CHARGES FOR SERVICES	39,550	39,550	48,841	9,291
<u>MISCELLANEOUS AND INTEREST</u>				
Interest on temporary investments	38,317	38,317	285,628	247,311
Insurance dividends	7,000	7,000	-	(7,000)
Verizon lease	29,285	29,285	29,285	-
US Cellular lease	39,952	39,952	40,494	542
Police - Donations	-	-	20,534	20,534
Miscellaneous general revenue	160,000	140,000	32,574	(107,426)
TOTAL MISCELLANEOUS AND INTEREST	274,554	254,554	408,515	153,961
TOTAL REVENUES	\$ 6,255,839	\$ 6,235,839	\$ 6,534,237	\$ 298,398

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>GENERAL GOVERNMENT</u>				
Village board	\$ 41,006	\$ 41,006	\$ 40,228	\$ 778
Appointed committee wages	4,406	4,406	3,488	918
Village attorney	65,000	65,000	27,111	37,889
Administrative wages	469,462	469,462	469,763	(301)
Administration	217,550	197,550	55,777	141,773
Elections	26,337	26,337	14,020	12,317
Admin - audit and accounting	30,000	30,000	31,966	(1,966)
Assessments	40,000	40,000	36,600	3,400
Insurance	58,000	58,000	58,868	(868)
Utilities	31,300	31,300	19,269	12,031
Supplies	2,000	2,000	322	1,678
Computer and internet	36,000	36,000	23,661	12,339
Repairs and maintenance	11,300	11,300	11,653	(353)
Signs	1,700	1,700	1,143	557
Licenses and fees	2,500	2,500	2,071	429
ARPA expenses	-	-	26,668	(26,668)
TOTAL GENERAL GOVERNMENT	1,036,561	1,016,561	822,608	193,953
<u>PUBLIC SAFETY</u>				
Police department	2,370,675	2,370,675	2,351,778	18,897
Emergency government	5,227	5,227	3,032	2,195
Building inspector	257,089	257,089	180,051	77,038
TOTAL PUBLIC SAFETY	2,632,991	2,632,991	2,534,861	98,130
<u>PUBLIC WORKS</u>				
Engineering	60,077	60,077	73,214	(13,137)
Streets	599,595	599,595	621,979	(22,384)
Storm sewers	3,000	3,000	3,000	-
Trash	367,152	367,152	312,750	54,402
Recycling	206,534	206,534	206,734	(200)
TOTAL PUBLIC WORKS	1,236,358	1,236,358	1,217,677	18,681
<u>CULTURE AND RECREATION</u>				
Parks	240,298	240,298	253,480	(13,182)
<u>CONSERVATION AND DEVELOPMENT</u>				
Conservation and development	\$ 18,600	\$ 18,600	\$ 18,701	\$ (101)

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>CAPITAL OUTLAY</u>				
Police	\$ 59,602	\$ 59,602	\$ 72,190	\$ (12,588)
Public works - contributed and purchased	-	117,580	117,580	-
TOTAL CAPITAL OUTLAY	<u>59,602</u>	<u>177,182</u>	<u>189,770</u>	<u>(12,588)</u>
TOTAL EXPENDITURES	<u>5,224,410</u>	<u>5,321,990</u>	<u>5,037,097</u>	<u>284,893</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	(917,849)	(917,849)	(917,849)	-
Proceeds on leases	-	-	49,977	49,977
Police - Sale of property	4,000	4,000	339	(3,661)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(913,849)</u>	<u>(913,849)</u>	<u>(867,533)</u>	<u>46,316</u>
NET CHANGE IN FUND BALANCE	117,580	-	629,607	<u>\$ 59,821</u>
FUND BALANCES - BEGINNING OF YEAR	<u>1,969,744</u>	<u>1,969,744</u>	<u>4,440,117</u>	
FUND BALANCES - END OF YEAR	<u>\$ 2,087,324</u>	<u>\$ 1,969,744</u>	<u>\$ 5,069,724</u>	

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
FIRE AND EMS FUND REVENUES
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>INTERGOVERNMENTAL</u>				
State 2% dues	81,377	81,377	94,305	12,928
EMS FAP funds	7,800	7,800	110,179	102,379
Other state payments	12,000	12,000	-	(12,000)
TOTAL INTERGOVERNMENTAL	101,177	101,177	204,484	103,307
<u>CHARGES FOR SERVICES</u>				
CPR training	2,500	2,500	2,630	130
EMS billing	375,000	375,000	487,295	112,295
Haz Mat incidents	500	500	400	(100)
Occupancy permits	1,000	1,000	1,407	407
Office fees	-	-	10	10
Permit fees	1,000	1,000	2,084	1,084
TOTAL CHARGES FOR SERVICES	380,000	380,000	493,826	113,826
<u>INTERGOVERNMENTAL CHARGES FOR SERVICES</u>				
Town of Jackson contribution	340,910	340,910	351,444	10,534
Town of Polk contribution	108,960	108,960	108,960	-
Germantown contribution	21,068	21,068	10,534	(10,534)
TOTAL INTERGOVERNMENTAL CHARGES FOR SERVICES	\$ 470,938	\$ 470,938	\$ 470,938	\$ -
<u>MISCELLANEOUS AND INTEREST</u>				
Interest on temporary investments	250	250	753	503
Donations	6,000	6,000	11,981	5,981
Sale of Village property	-	-	6,702	6,702
Fire reserve	30,880	30,880	-	(30,880)
Miscellaneous revenues	1,000	1,000	16,284	15,284
TOTAL MISCELLANEOUS AND INTEREST	38,130	38,130	35,720	(2,410)
TOTAL REVENUES	\$ 990,245	\$ 990,245	\$ 1,204,968	\$ 214,723

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
FIRE AND EMS FUND EXPENDITURES
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>PUBLIC SAFETY</u>				
Salaries/wages	808,654	808,654	804,863	3,791
Health and life insurance	167,598	167,598	125,409	42,189
Wisconsin retirement system	86,845	86,845	94,022	(7,177)
Social security	50,137	50,137	48,700	1,437
Medicare	11,460	11,460	11,389	71
Medical reimbursement	3,000	3,000	2,493	507
Equipment repair	10,200	10,200	5,717	4,483
Fuel and lubricants	18,169	18,169	18,883	(714)
Buildings and grounds maintenance	10,300	10,300	11,378	(1,078)
Computer software and support	20,910	20,910	22,331	(1,421)
New and replacement equipment	14,104	14,104	17,232	(3,128)
Truck and equipment maintenance	23,690	23,690	24,483	(793)
Office supplies, PC support, postage	3,800	3,800	2,167	1,633
Pre-employment physical	4,120	4,120	6,338	(2,218)
Length of service program	13,390	13,390	13,390	-
Intercept/Health Care billing	30,900	30,900	19,589	11,311
Fire prevention	6,901	6,901	7,686	(785)
Scene assistance	3,311	3,311	-	3,311
Turn-out gear and uniforms	25,500	25,500	20,970	4,530
SCBA testing and repair	3,090	3,090	2,742	348
Ladder testing	2,329	2,329	1,773	556
Audit and accounting	1,000	1,000	-	1,000
Utilities	50,184	50,184	43,003	7,181
Telephone	5,610	5,610	4,945	665
Attorney fees	1,000	1,000	25,211	(24,211)
Medical supplies	27,300	27,300	26,810	490
FAP funding	12,000	12,000	13,614	(1,614)
Donations	1,500	1,500	-	1,500
Dues	2,000	2,000	1,312	688
Education and travel	13,000	13,000	11,784	1,216
Property and liability insurance	25,750	25,750	22,858	2,892
Equipment replacement fund	30,880	30,880	4,743	26,137
Truck replacement fund	80,000	80,000	33,984	46,016
EMS equipment replacement	3,500	3,500	4,087	(587)
TOTAL PUBLIC SAFETY	1,572,132	1,572,132	1,453,906	118,226
 TOTAL EXPENDITURES	 1,572,132	 1,572,132	 1,453,906	 118,226

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
FIRE AND EMS FUND EXPENDITURES
YEAR ENDED DECEMBER 31, 2025

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>OTHER FINANCING SOURCES (USES)</u>				
Village contribution (transfer in)	653,341	653,341	653,341	-
Transfer to debt service fund	(71,454)	(71,454)	(71,454)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>581,887</u>	<u>581,887</u>	<u>581,887</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	332,949	<u>\$ 96,497</u>
FUND BALANCES - BEGINNING OF YEAR	<u>976,733</u>	<u>976,733</u>	<u>976,733</u>	
FUND BALANCES - END OF YEAR	<u>\$ 976,733</u>	<u>\$ 976,733</u>	<u>\$ 1,309,682</u>	

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
DECEMBER 31, 2025

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
2024	0.02520884%	\$ 414,222	\$ 3,653,782	11.34%	98.79%
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%

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
2024	\$ 393,889	\$ 393,889	\$ -	\$ 3,653,782	10.78%
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%

*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, 2025

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
2024	0.05561500%	\$ 217,580	\$ 3,349,000	6.50%	37.20%
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
2024	\$ 1,169	\$ 1,169	\$ -	\$ 3,349,000	0.03%
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, 2025

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".

	Amount
Capital outlay	\$ 12,588
Conservation and development	101
Culture and recreation	13,182

The excess expenditures were absorbed by revenues in excess of budget and expenditures under budget in other areas.

The Fire and EMS fund did not have any expenditures in excess of appropriations.

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, 2025
(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.

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VILLAGE OF JACKSON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
YEAR ENDED DECEMBER 31, 2025
(CONTINUED)

Note 4 - Wisconsin Retirement System Pensions - (continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions:

	2024	2023	2022	2021	2020
Valuation Date:	December 31, 2022	December 31, 2021	December 31, 2020	December 31, 2019	December 31, 2018
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%	5.4%
Weighted based on assumed rate for:					
Pre-retirement	6.8%	7.0%	7.0%	7.0%	7.0%
Post-retirement	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation	3.0%	3.0%	3.0%	3.0%	3.0%
Seniority/Merit	0.1%-5.7%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%	0.1%-5.6%
Post Retirement Benefit Adjustments*:	1.7%	1.9%	1.9%	1.9%	1.9%
Retirement Age:	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2021 valuation pursuant to an experience study of the period 2018-2020.	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.
Mortality:	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	2020 WRS Experience Tables. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2021 fully generational improvement scale from a base year of 2010.	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%).

*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, 2025
(CONTINUED)

Note 4 - Wisconsin Retirement System Pensions - (continued)

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially Determined Contributions

	2019	2018	2017	2016	2015
Valuation Date:	December 31, 2017	December 31, 2016	December 31, 2015	December 31, 2014	December 31, 2013
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	5.5%	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%
Post-retirement	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation	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%
Post Retirement Benefit Adjustments*:	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 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.
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 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.

*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

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VILLAGE OF JACKSON
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
DECEMBER 31, 2025

	Special Revenue Funds				Total Nonmajor Funds Special Revenue Funds
	Recreation Fund	Hotel/ Motel Tax Fund	Formerly Nonmajor Fire and EMS	Park Fund	
ASSETS					
Cash and investments	\$ 94,027	\$ 40,242	\$ -	\$ 164,708	\$ 298,977
Receivables:					
Accounts (net of allowance for doubtful accounts of \$283,229)	20,625	11,561	-	1,247	33,433
Restricted Assets:					
Cash and investments			-	267,374	267,374
TOTAL ASSETS	<u>114,652</u>	<u>51,803</u>	<u>-</u>	<u>433,329</u>	<u>599,784</u>
LIABILITIES					
Accounts payable and accrued expenses	11,422	5,385	-	-	16,807
Accrued salaries and fringes	<u>5,163</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,163</u>
TOTAL LIABILITIES	<u>16,585</u>	<u>5,385</u>	<u>-</u>	<u>-</u>	<u>21,970</u>
FUND BALANCES					
Assigned	98,067	46,418	-	433,329	577,814
TOTAL FUND BALANCES	<u>\$ 98,067</u>	<u>\$ 46,418</u>	<u>\$ -</u>	<u>\$ 433,329</u>	<u>\$ 577,814</u>

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VILLAGE OF JACKSON
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
YEAR ENDED DECEMBER 31, 2025

	Special Revenue Funds				Total Nonmajor Funds Special Revenue Funds
	Recreation Fund	Hotel/ Motel Tax Fund	Formerly Nonmajor Fire and EMS	Park Fund	
<u>REVENUES</u>					
Taxes	\$ -	\$ 64,743	\$ -	\$ -	\$ 64,743
Charges for services	394,535	-	-	127,474	522,009
Interest income	-	-	-	8,365	8,365
TOTAL REVENUES	<u>394,535</u>	<u>64,743</u>	<u>-</u>	<u>135,839</u>	<u>595,117</u>
<u>EXPENDITURES</u>					
Current:					
Culture and recreation	680,525	-	-	-	680,525
Conservation and development	-	71,562	-	-	71,562
TOTAL EXPENDITURES	<u>680,525</u>	<u>71,562</u>	<u>-</u>	<u>-</u>	<u>752,087</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(285,990)	(6,819)	-	135,839	(156,970)
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in (out)	264,508	-	-	-	264,508
NET CHANGE IN FUND BALANCES	(21,482)	(6,819)	-	135,839	107,538
FUND BALANCES - BEGINNING					
As previously stated	119,549	53,237	976,733	297,490	1,447,009
Change within financial reporting entity (nonmajor to major fund)	-	-	(976,733)	-	(976,733)
FUND BALANCES - BEGINNING AS RESTATED	<u>119,549</u>	<u>53,237</u>	<u>-</u>	<u>297,490</u>	<u>470,276</u>
FUND BALANCES - ENDING	<u>\$ 98,067</u>	<u>\$ 46,418</u>	<u>\$ -</u>	<u>\$ 433,329</u>	<u>\$ 577,814</u>

VILLAGE OF JACKSON
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
DECEMBER 31, 2025

	Capital Projects Funds				Total Nonmajor Capital Projects Funds
	Formerly Major TID 4	TID 5	TID 6	Formerly Nonmajor TID 7	
<u>ASSETS</u>					
Cash and investments	\$ 5,700	\$ 77,039	\$ (260,273)	\$ -	\$ (177,534)
Receivables:					
Taxes	-	40,608	192,257	-	232,865
Special assessments	-	-	4,303	-	4,303
Restricted Assets:					
Cash and investments	-	-	102,318	-	102,318
TOTAL ASSETS	<u>5,700</u>	<u>117,647</u>	<u>38,605</u>	<u>-</u>	<u>161,952</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Property taxes	-	94,978	445,633	-	540,611
Special assessments	-	-	5,737	-	5,737
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>94,978</u>	<u>451,370</u>	<u>-</u>	<u>546,348</u>
<u>FUND BALANCES</u>					
Restricted	5,700	22,669	-	-	28,369
Unassigned	-	-	(412,765)	-	(412,765)
TOTAL FUND BALANCES	<u>\$ 5,700</u>	<u>\$ 22,669</u>	<u>\$ (412,765)</u>	<u>\$ -</u>	<u>\$ (384,396)</u>

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VILLAGE OF JACKSON
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
YEAR ENDED DECEMBER 31, 2025

	Capital Projects Funds				Total Nonmajor Capital Projects Funds
	Formerly Major TID 4	TID 5	TID 6	Formerly Nonmajor TID 7	
REVENUES					
Taxes	\$ 796,592	\$ 94,831	\$ 319,464	\$ -	\$ 1,210,887
Intergovernmental	54,644	1,965	17,111	-	73,720
Special assessments	-	-	1,434	-	1,434
Interest income	-	-	289	-	289
TOTAL REVENUES	<u>851,236</u>	<u>96,796</u>	<u>338,298</u>	<u>-</u>	<u>435,094</u>
EXPENDITURES					
Current:					
General government	509,756	1,651	2,500	-	513,907
Conservation and development	-	-	423,560	-	423,560
Debt Service:					
Principal	-	89,141	-	-	89,141
TOTAL EXPENDITURES	<u>509,756</u>	<u>90,792</u>	<u>426,060</u>	<u>-</u>	<u>1,026,608</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	341,480	6,004	(87,762)	-	259,722
OTHER FINANCING SOURCES (USES)					
Transfer out	(682,573)	-	(309,910)	-	(992,483)
TOTAL FINANCING SOURCES (USES)	<u>(682,573)</u>	<u>-</u>	<u>(309,910)</u>	<u>-</u>	<u>(992,483)</u>
NET CHANGE IN FUND BALANCES	(341,093)	6,004	(397,672)	-	(1,583,997)
FUND BALANCES - BEGINNING OF YEAR					
As previously stated	-	16,665	(15,093)	(597,594)	(596,022)
Change within financial reporting entity					
(nonmajor to major fund)	-	-	-	597,594	597,594
(major to nonmajor fund)	346,793	-	-	-	346,793
FUND BALANCES - BEGINNING AS RESTATED	<u>346,793</u>	<u>16,665</u>	<u>(15,093)</u>	<u>-</u>	<u>348,365</u>
FUND BALANCES - ENDING	<u>\$ 5,700</u>	<u>\$ 22,669</u>	<u>\$ (412,765)</u>	<u>\$ -</u>	<u>\$ (1,237,204)</u>