



**VILLAGE OF JACKSON
BUDGET & FINANCE COMMITTEE MEETING AGENDA
JULY 11, 2023 at 7:00 P.M.
VILLAGE BOARD ROOM
N168W19851 MAIN STREET, JACKSON, WI 53037**

1. Call to Order and Roll Call
2. Approval of Minutes for the Budget & Finance Meeting of June 13, 2023
3. Approval of June 2023 Check Register and Treasurer's Report
4. Review of 2022 Village Audited Financial Statements Report – Sitzberger & Company, LLC
5. Review of Proposed Extension to the Jackson Police Department Fitness Incentive Program - WPPA
6. Change Order #1 – Jackson Park Tennis and Pickleball Court Project
7. Pay Request #1 – Jackson Park Tennis and Pickleball Court Project
8. Pay Request #1 – Oaks of Jackson Subdivision – DF Tomasini Contractors, Inc.
9. Pay Request #1 – 2023 Utility & Street Improvements – Vinton Construction
10. Pay Request #5 – STH 60 Utility Upgrade Project – Advance Construction Inc.
11. Pay Request #6 – 2021 Willow Ridge Dr. Reconstruction Project – Soper LLC
12. Jackson Community Center Expansion Study Phase II Funding Considerations
13. Citizens to address the Budget & Finance Committee
14. 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.

DRAFT MINUTES

Budget & Finance Committee Meeting

Tuesday, June 13, 2023, at 7:00 p.m.

Jackson Municipal Complex

Village Board Room

N168W19851 Main Street

Jackson, WI 53037

1. Call to Order and Roll Call

President Heckendorf called the meeting to order at 7:00 p.m.

Members Present: Trustees Matter and Wells

Village Board Members also present: Trustee Kruepke

Staff Present: Administrator Jen Keller, Fire Chief Aaron Swaney, Parks and Recreation Director Kelly Valentino, Police Chief Ryan Vossekuil, and Village Treasurer Darlene Smith

Also Present: Brian Roemer of Ehlers Public Finance Advisors

2. Approval of Minutes for the Budget & Finance Meeting of May 9, 2023

Motion by Tr. Wells, second by Tr. Matter, to approve the Budget & Finance meeting minutes of May 9, 2023.

Vote: 3 ayes, 0 nays. Motion carried.

3. Approval of the May 2023 Check Register and Treasurer's Report

Motion by Tr. Wells, second by Pres. Heckendorf, to approve the May 2023 Check Register and Treasurer's Report.

Vote: 3 ayes, 0 nays. Motion carried.

4. Resolution #23-14 Authorizing the Issuance and Sale of \$5,540,000 Water and Sewer System Revenue Bonds, Series 2023B

Brian Roemer from Ehlers presented the Sale Date Report for the Village. The purpose for the bond is to provide funds for financing additions, improvements and extensions to the Village's Water System and Sewer System. The Village received an "A2" rating from Moody's Investor's Service and received 5 bids total with The Baker Group from Oklahoma City, Oklahoma being the low bidder with a bid of 3.8240%. After bid opening, the issue size was decreased to \$5,250,000.00 with a closing date of July 6, 2023.

Motion by Pres. Heckendorf, second by Tr. Wells, to approve the Resolution #23-14 Authorizing the Issuance and Sale of \$5,250,000 Water and Sewer System Revenue Bonds, Series 2023B.

Vote: 3 ayes, 0 nays. Motion carried.

5. Jackson Community Center Expansion Study Phase II funding consideration - Ehlers

Motion by Tr. Wells, second by Pres. Heckendorf, to refer the discussion and present the Jackson Community Center Expansion Study Phase II funding by Ehlers at the Village Board meeting.

Vote: 3 ayes, 0 nays. Motion carried.

6. Pay Request #4 – STH 60 Utility Upgrade Project

Motion by Tr. Matter, second by Pres. Heckendorf, to recommend Village Board approve Pay Request #4 for the STH 60 Utility Upgrade Project to Advance Construction in the amount of \$954,410.26.

Vote: 3 ayes, 0 nays. Motion carried.

7. Change Order #1-2023 Utility and Streets Improvements Projects

Motion by Pres. Heckendorf, second by Tr. Wells, to recommend Village Board accept Change Order #1 – 2023 Utility and Streets Improvements Projects, with the amount to decrease \$107,991.00 establishing the new contract amount of \$2,067,915.55.

Vote: 3 ayes, 0 nays. Motion carried.

8. Citizens to address the Budget & Finance Committee

No citizen commented.

9. Adjourn

Motion by Pres. Heckendorf, second by Tr. Wells, to adjourn at 7:12 p.m.

Vote: 3 ayes, 0 nays. Motion carried.

Respectfully submitted,

Darlene Smith
Village Treasurer

7/06/2023

10:09 AM

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GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2023 From Account:
 Thru: 6/30/2023 Thru Account:

Check Nbr	Check Date	Payee	Amount
50416	6/02/2023	A/E GRAPHICS, INC. BUSINESS CARDS / JD, DS, JK, PW / ADMIN	183.00
50417	6/02/2023	ALBIERO PLUMBING INC MC DRINKING FOUNTAIN / PROJECT #10	9,419.00
50418	6/02/2023	AMAZON CAPITAL SERVICES MISC. SUPPLIES / REC	349.49
50419	6/02/2023	AMERICAN INDUSTRIAL MEDICAL EMPLOYEE HEARING TESTS 05/01/23-05/02/23	2,380.00
50420	6/02/2023	AT&T MAY 2023 / ADMIN & PARKS	263.24
50421	6/02/2023	AURORA MEDICAL CENTER GRAFTON LLC MISC PHARMACY SUP / DOS 5-15-23 / JFD	45.05
50422	6/02/2023	BADGER STATE WASTE LLC BIOSOLIDS HAULING/ MAY 2023 / WWTP	14,148.00
50423	6/02/2023	CHEMTRADE CHEMICALS US LLC ALUM SULFATE BULK / WWTP	4,875.47
50424	6/02/2023	CINTAS SIG AIR SVC / 05-23-23 / REC	24.98
50425	6/02/2023	COACHWORK AUTO BODY INC BODY WORK / 2019 FORD INTRCEPTOR / JPD	728.00
50426	6/02/2023	COMPANION LIFE INSURANCE COMPANY MONTHLY DENTAL INS PREMIUMS / JUNE 2023	677.22
50427	6/02/2023	CONLEY MEDIA, LLC - CLASSIFIED COMPREHENSIVE PLAN AMEND / ADMIN	27.46
50428	6/02/2023	CONWAY SHIELD SHADOW XF BOOT (2) / JFD	1,100.00
50429	6/02/2023	CTACCESS, INC LASERFICHE ANNUAL, STORAGE, & SERVICES	2,977.75
50430	6/02/2023	CULPEPPER & MERRIWEATHER CIRCUS CM CIRCUS 08/24/23 & 08/25/23	290.00
50431	6/02/2023	DIS/VET ENTERPRISES, INC. INV #115208 / PITCHERS & CUPS / REC	925.54
50432	6/02/2023	EXPRESS NEWS 2023 WASH CO SUMMER FUN GUIDE / REC	560.00
50433	6/02/2023	FERGUSON ENTERPRISES LLC #3326 WATERBASE MARK PAINT BLUE / WATER	7.75
50434	6/02/2023	GFL ENVIRONMENTAL TRASH, RECYCLE & SPRING CLEANUP / MAY 23	38,759.41

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Check Nbr	Check Date	Payee	Amount
50435	6/02/2023	GOV OFFICE WEBSITE RENEWAL 04/2023-03/2024 / ADMIN	1,020.00
50436	6/02/2023	GRAINGER MC HOSE REEL / PROJECT # 14	6,044.22
50437	6/02/2023	HAWKINS, INC CHLORINE & SODIUM BISULFITE / WWTP	1,319.61
50438	6/02/2023	JOHNSON FITNESS & WELLNESS FITNESS CENTER EQUIPMENT / MUNI COMPLEX	32,996.00
50439	6/02/2023	KOWALESKI, STEFANIE STRIKE CLASSES / 05/22/23-06/19/23 / REC	80.00
50440	6/02/2023	LANGE ENTERPRISES, INC. ROAD NAME SIGNS (2) / STREETS	115.18
50441	6/02/2023	MENARDS - WEST BEND MISC. CHEMICALS & SUPPLIES / PARKS	203.52
50442	6/02/2023	MIDWEST FIBER NETWORKS VOJ INTERNET / JUNE 2023 & WATER TOWER	805.68
50443	6/02/2023	MILWAUKEE AREA TECHNICAL COLLEGE EMT SCHOOL / ABUYA, MACRAE, MINTER / JFD	3,120.90
50444	6/02/2023	NEENAH FOUNDRY COMPANY MUNICIPAL SOLID LID / FRAME / ADJ RING / WWTP	1,121.00
50445	6/02/2023	NORTH STAR EMERGENCY VEHICLE SERVICE INC TRUCK REPAIRS 05/18/23 / JFD	4,407.81
50446	6/02/2023	NORTHWOODS LASER & EMBROIDERY, LLC VOLLEYBALL AWARDS (3) ADULT LEAGUES/ REC	60.00
50447	6/02/2023	ODP BUSINESS SOLUTIONS, LLC TOWELING & PAPER PLATES 4K / REC	83.49
50448	6/02/2023	PAPPATHOPOULOS, ALLI FAMILY PICKLEBALL REFUND / REC	30.00
50449	6/02/2023	PITNEY BOWES GLOBAL FINANCIAL SRV LLC POSTAGE MACHINE LEASE / WATER & SEWER	488.10
50450	6/02/2023	PROS 4 TECHNOLOGY, INC GROUP BILL / JUNE 2023	4,765.71
50451	6/02/2023	RATHKE, DANIEL R. DENTAL/MED/VISION INSURANCE / JUNE 2023	326.38
50452	6/02/2023	SALGADO, JORGE CLEANING / MAY 2023 / ADMIN & JPD	1,650.00
50453	6/02/2023	SCHAEFER'S SERVICE CENTER, INC. FORD E.450 SHIFTER SERVICE / JFD	571.97

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50454	6/02/2023	STEWART, KRISTIN PEE WEE TENNIS REFUND / 05/15/23 / REC	30.00
50455	6/02/2023	TSR SOLUTIONS, INC. JUNE 2023 / DIAL TONE, RECOVERY, BLOCK T	3,300.00
50456	6/02/2023	U.S. CELLULAR MONTHLY PHONE THRU JUNE 2023 / JFD	382.01
50457	6/02/2023	USA BLUE BOOK BLUE-WHITE TUBE ASSEMBLY / WWTP	402.61
50458	6/02/2023	WALTHER, JOHN M. HEALTH INSURANCE / JOHN & PAM /JUNE 2023	329.80
50459	6/02/2023	WAUKESHA COUNTY TECHNICAL COLLEGE FIRE CERT FEE / KOTOWSKI, MINTER / JFD	197.94
50460	6/02/2023	WE ENERGIES OAKS OF JACKSON NATURAL GAS MAIN	39,424.80
50461	6/02/2023	WI DEPT OF JUSTICE CIB CONFERENCE 2023 / JPD	150.00
50462	6/02/2023	WRWA INDUSTRY PROF MEMBERSHIP RENEWAL / WATER	45.00
50463	6/09/2023	A/E GRAPHICS, INC. FLYERS, BASE RATE / JPD, WATER	213.87
50464	6/09/2023	ALBIERO PLUMBING INC SEWER/PLUMBING / JACKSON DR, MILLER MONU	11,995.50
50465	6/09/2023	AMAZON CAPITAL SERVICES MISC & OFFICE SUPPLIES / REC, JPD	203.57
50466	6/09/2023	AT&T ACCT #262 R71-0774 270 1/MAY 23/WATER	75.19
50467	6/09/2023	B&H PHOTO-VIDEO CAMERA W/ FLASH TRIGGER / JPD	432.17
50468	6/09/2023	BEER CAPITOL DISTRIBUTING, LLC MAY 2023 BEER GARDEN BEER / REC	2,447.20
50469	6/09/2023	BEGUHN, STEVE ACTION IN JACKSON SHOW / 06092023	2,200.00
50470	6/09/2023	BIANCUZZO, RUSSELL or CHERI THE NEW REVUE BAND / AIJ 06/09/23	500.00
50471	6/09/2023	CEDAR CORPORATION SAFETY BLDG & PCKLBALL COURTS/ 05/20/23	1,404.90
50472	6/09/2023	CIVI TEK CONSULTING LLC PROF SERV 05/23/23 & 05/30/23 / ADMIN	85.00

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50473	6/09/2023	CONLEY MEDIA, LLC - CLASSIFIED DRINKING WATER & BEER GARDEN ADS	1,394.10
50474	6/09/2023	CORE & MAIN LP SUPPLIES TO REPAIR/REPLACE MAINS / WATER	2,290.69
50475	6/09/2023	DIGGERS HOTLINE, INC FAX FEES / MAY 2023 / WATER & WWTP	344.27
50476	6/09/2023	ENVIROTECH EQUIPMENT VIDEO/CAMERA LABOR & SUPPLIES / WWTP	4,557.57
50477	6/09/2023	EQUAL RIGHTS DIVISION MAY 2023 WORK PERMITS / VILL OF JACKSON	7.50
50478	6/09/2023	EQUIPMENT RENTALS INC. TENT & LIGHTS ACTION IN JACKSON / 2023	1,158.00
50479	6/09/2023	EUROFINS S-F ANALYTICAL LABS, INC EEFLUENT CHLORIDE / 05-23-23 / WWTP	204.15
50480	6/09/2023	FERGUSON WATERWORKS #1476 METRO-TEL LOCATOR FOR H2O MAINS / WATER	3,900.00
50481	6/09/2023	FORWARD TS, LTD COPIER USAGE 04/28/23 - 05/27/23 / REC	437.20
50482	6/09/2023	FOX BROTHER'S PIGGLY WIGGLY MAY 2023 VOJ STATEMENT / REC & STREETS	176.88
50483	6/09/2023	GFL ENVIRONMENTAL HWY 60 SEWER/WATER PRJT / ROLLOFF	9,295.45
50484	6/09/2023	GREATAMERICA FINANCIAL SVCS MONTHLY COPIER LEASE / JUNE 2023 / REC	123.00
50485	6/09/2023	HEIN ELECTRIC SUPPLY CO CEILING SENSOR / SPLASH PAD / PARKS	106.74
50486	6/09/2023	JACKSON PROFESSIONAL POLICE ASSOCIATION POLICE UNION DUES / JUNE 2023	616.00
50487	6/09/2023	JOHN'S CO2 JACKSON PARK CO2 / REC	27.00
50488	6/09/2023	MENARDS - WEST BEND TUMBLING COMPOSTER (3) / WWTP	249.97
50489	6/09/2023	NEIRA, DAVID TRIO THE DIVERGENTS BAND / AIJ 06/10/23	800.00
50490	6/09/2023	NEVCO SPORTS LLC SOFTBALL SCOREBOARD REPAIR / REC	831.07
50491	6/09/2023	NORTHERN LAKE SERVICE, INC. PERFLUORINATED CHEMICALS / WWTP	472.50

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50492	6/09/2023	NORTHWOODS LASER & EMBROIDERY, LLC BRASS PLATES / DECOR CONTEST WINNER/ REC	18.00
50493	6/09/2023	ODP BUSINESS SOLUTIONS, LLC OFFICE SUPPLIES / REC & JFD	319.28
50494	6/09/2023	PARI, NICK THE NIX BAND / AIJ 06/10/2023	1,500.00
50495	6/09/2023	POLICE AND SHERIFFS PRESS, THE SECURE ID CARD / SPEAKS / JPD	17.60
50496	6/09/2023	RICOH USA, INC COPIER USAGE / 05/31/2023 / JPD	197.19
50497	6/09/2023	SALGADO, JORGE MONTHLY CLEANING (72 HRS) / MAY 23 / JCC	1,800.00
50498	6/09/2023	SECURIAN FINANCIAL GROUP, INC. JULY 2023 / ACCIDENT & LIFE INSURANCE	1,543.69
50499	6/09/2023	SITZBERGER & COMPANY, S.C. 3RD PROGRESS BILL / 2022 AUDIT / ADMIN	3,065.00
50500	6/09/2023	STRYKER SALES, LLC EQUIPMENT / JPD	10,928.28
50501	6/09/2023	SUPPORT PAYMENT CLEARINGHOUSE 000431284201 / 06-05-23	210.77
50502	6/09/2023	SYSCO EASTERN WISCONSIN 2023 EMPLOYEE WELLNESS LUNCH FOOD / REC	522.81
50503	6/09/2023	TOP PACK DEFENSE UNIFORMS / JPD	2,970.77
50504	6/09/2023	WASHINGTON COUNTY REGISTER OF DEEDS TID #7 COMM PROP CSM, RAB PLAT	90.00
50505	6/09/2023	WAUKESHA COUNTY TECHNICAL COLLEGE EVIDENCE PROCESSING CLASS/ DEMAA / JPD	180.00
50506	6/09/2023	WE ENERGIES GRP ACCT / ADMIN / MAY 2023	39,449.26
50507	6/09/2023	WI DNR MUNICIPAL WELLS FEES / WATER	491.00
50508	6/09/2023	WOLVERINE FIREWORKS DISPLAY, INC. A.I.J. FIREWORKS 06/2023 / PYMT 1 OF 2	6,500.00
50509	6/09/2023	WRWA CHARTER MEMBERSHIP RENEWAL / WATER	550.00
50510	6/09/2023	WTKM 2023 MAY BEER GARDEN AD	250.00

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Check Nbr	Check Date	Payee	Amount
50511	6/15/2023	A/E GRAPHICS, INC. A.I.J & BEER GARDEN ROAD SIGNS	180.00
50512	6/15/2023	ADVANCE AUTO PARTS BATTERIES & AIR FILTERS / JFD	642.23
50513	6/15/2023	ADVANCE CONSTRUCTION INC Pay request #4 / STH 60 UTILITY UPGRADE	954,410.26
50514	6/15/2023	ALBIERO PLUMBING INC 05/12/23 PLUMB SVC / N168W20477 MAIN ST.	821.50
50515	6/15/2023	AMAZON CAPITAL SERVICES OFFICE SUPPLIES / WATER & ADMIN	233.58
50516	6/15/2023	AT&T ACCT #262 R71-0993 462 9 / MAY 23 / REC	137.80
50517	6/15/2023	AT&T MOBILITY PHONES & WIFI / JPD	106.28
50518	6/15/2023	AUTOMATION ARTS, LLC PROJ #1 REPLAC COMMERCIAL MONITORS	8,087.28
50519	6/15/2023	BMO HARRIS BANK N.A. VILLAGE MONTHLY BILL / MAY 2023	3,046.36
50520	6/15/2023	DEMPSEY LAW FIRM, LLP ADMIN SVCS, TID 7 RIDGEWAY & EAGLE ROUND	4,484.00
50521	6/15/2023	EAST SIDE MART MONTHLY FUEL / MAY 2023	7,321.38
50522	6/15/2023	EBEL IMPRINTS MISC UNIFORMS / DPW	2,018.00
50523	6/15/2023	FOTH INFRASTRUCTURE & ENVIRONMENT, LLC PROF SERVICES THRU 05-31-23 /TWIN CREEKS	2,008.76
50524	6/15/2023	GREATAMERICA FINANCIAL SVCS MONTHLY COPIER LEASE / JULY 2023 / ADMIN	188.80
50525	6/15/2023	GREMMER & ASSOCIATES, INC PRJT #220421, 230119, 230426 / MAY 2023	46,575.31
50526	6/15/2023	HORIZON COMMERCIAL POOL SUPPLY SPLASH PAD EQUIP/CHEMICALS / PARKS	351.94
50527	6/15/2023	IMPACT ACQUISITIONS LLC COPIER BASE RATE 3/24/23-4/23/23 / WATER	99.00
50528	6/15/2023	JACKSON TRUCK BODY, INC DUEL BUCKET HOLDER LAWN MOWER / WWTP	225.00
50529	6/15/2023	KIMBALL MIDWEST MISC. TOOLS / SUPPLIES / STREETS	283.65

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Posted From: 6/01/2023 From Account:
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Check Nbr	Check Date	Payee	Amount
50530	6/15/2023	LANNON STONE PRODUCTS 05/31/23 SCREENINGS / STREETS	98.37
50531	6/15/2023	LEXISNEXIS RISK DATA MGMT, LLC SEARCHES, AGRMNT & USER / MAY 2023 / JPD	200.00
50532	6/15/2023	LIESENER SOILS INC. 5 YDS LAWN & GARDEN / PARKS	85.00
50533	6/15/2023	MADISON COLLEGE PROT SVC SPEC TOPICS / D TUCEK / JPD	45.00
50534	6/15/2023	MENARDS - WEST BEND MISC SUPPLIES & TOOLS / WATER, WWTP	985.93
50535	6/15/2023	NEU'S BUILDING CENTER, INC. MISC TOOLS / WATER	282.30
50536	6/15/2023	OPTIMAL LAWN MAINTENANCE W205N17020 PARKVIEW DR LAWN MAINT 052523	60.00
50537	6/15/2023	PROPHOENIX CORPORATION PHOENIX CONF-USER FEE/ J BRINKS / JPD	745.00
50538	6/15/2023	QUALITY REMOVAL, LLC JET SEWER LINES / WWTP	300.00
50539	6/15/2023	ROGAN'S SHOES, INC. SHOES / P STOFFEL, R MERTZIG / WWTP	399.50
50540	6/15/2023	SAM'S CLUB/GEMB WALMART / MAY 2023 / REC	733.91
50541	6/15/2023	SCHLOEMER LAW FIRM PROFESSIONAL FEES / MAY 2023 / JPD	792.00
50542	6/15/2023	STERICYCLE, INC. SHRED SERVICE 05-08-2023 / ADMIN, JPD	138.19
50543	6/15/2023	STUMP GRINDING BY MIKE, LLC 15 STUMPS GRIND / PARKS	1,200.00
50544	6/15/2023	U.S. CELLULAR MONTHLY PHONE THRU 05-28-23 / JPD	222.50
50545	6/15/2023	VERONA SAFETY SUPPLY, INC SAFETY EQUIP & CLOTHING / STREETS, WWTP	1,147.26
50546	6/15/2023	WASHINGTON COUNTY HUMANE SOCIETY, INC. 2023 CAT CONTRACT / FINAL PYT / JPD	697.94
50547	6/15/2023	WEST BEND SCHOOL DISTRICT MAY 2023 MOBILE HOME PARKING FEES	2,959.40
50548	6/15/2023	WISCONSIN DEPT OF JUSTICE BACKGROUND CHECKS / MAY 2023	665.00

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50549	6/23/2023	BUMBY, ROBYN S 2022 CORRECTED VALUE / TAX REFUND	275.84
50550	6/23/2023	DOWNEY, MARY S 2022 CORRECTED VALUE / TAX REFUND	610.56
50551	6/23/2023	SCHMELING, GREGORY G 2022 CORRECTED VALUE / TAX REFUND	610.56
50552	6/23/2023	WASHINGTON COUNTY TREASURER 2022 CORRECTED VALUE / TAX REFUND	610.58
50553	6/23/2023	A/E GRAPHICS, INC. BEER GARDEN ROAD SIGN (2)	170.00
50554	6/23/2023	ADVANCE AUTO PARTS BATTERIES & CORES / MARINE STARTING	425.64
50555	6/23/2023	AIRGAS USA, LLC MONTHLY OXYGEN RENTAL / MAY 2023 / JFD	275.94
50556	6/23/2023	AURORA HEALTH CARE EVIDENTIARY OWI TEST / JPD	25.00
50557	6/23/2023	AXON ENTERPRISE, INC PPM BATTERY PACK (2) / JPD	174.40
50558	6/23/2023	BEER CAPITOL DISTRIBUTING, LLC CONCESSION STAND BEV - ALCOHOL / REC	368.03
50559	6/23/2023	BOUND TREE MEDICAL, LLC MISC MEDICAL SUPPLIES / JFD	808.10
50560	6/23/2023	CINTAS SIG AIR SVC / 06-20-23 / REC	24.98
50561	6/23/2023	CINTAS CORPORATION MONTHLY FIRST AID SUPPLIES / DPW	305.77
50562	6/23/2023	CITIES & VILLAGES MUTUAL INSURANCE CO. CVMIC 2022 WC ADUIT PREMIUM	1,754.00
50563	6/23/2023	CONLEY MEDIA, LLC - CLASSIFIED ACTION IN JACKSON ADS / 2023	790.00
50564	6/23/2023	CONWAY SHIELD BOOTS, TURNOUT JACKET & PANTS/ JFD	3,617.00
50565	6/23/2023	COSTCO 2023-2024 ANUAL MEMBERSHIP / REC	189.90
50566	6/23/2023	COUNTY WIDE EXTINGUISHER, INC. SEMI-ANNUAL SUPPRESSION INSPCTION/ PARKS	228.30
50567	6/23/2023	DELTA DENTAL OF WISCONSIN DENTAL & VISION INSURANCE / JULY 2023	947.72

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50568	6/23/2023	EMERGENCY MEDICAL PRODUCTS, INC. MISC MEDICAL SUPPLIES / JFD	850.10
50569	6/23/2023	EXPRESS NEWS SUMMER FUN GUIDE AD - WAUKESHA / REC	560.00
50570	6/23/2023	FERGUSON ENTERPRISES LLC #3326 METER / WATER	1,240.75
50571	6/23/2023	FROEDTERT HEALTH/WORKFORCE HEALTH PRE-EMPLOY PHYSICAL / KOTOWSKI / JFD	359.00
50572	6/23/2023	GILLITZER ELECTRICAL CONTRACTORS, INC. HOOD ELECTRIC SVC CALL 05/22/23 / PARKS	134.40
50573	6/23/2023	INTEGRITY AUTO REPAIR SQUAD #3 OIL CHANGE & BATTERY / JPD	139.23
50574	6/23/2023	MARTELLE WATER TREATMENT, INC. TREATMENT CHEMICALS / WATER	2,534.96
50575	6/23/2023	MENARDS - WEST BEND MISC TOOLS & SUPPLIES	303.21
50576	6/23/2023	MILWAUKEE AREA TECHNICAL COLLEGE EXAMS /BARTELT, GREVENOW, ROBERTSON/ JFD	240.00
50577	6/23/2023	NATURAL SOLUTIONS LLC PARKS WOODCHIPS	4,750.00
50578	6/23/2023	NICKALLS, ANTHONY YOGA INSTRCTR / 06/06/23-07/18/23 / REC	325.00
50579	6/23/2023	PORT-A-JOHN SEASONAL RESTROOM 06/11-07/10/23 / PARKS	103.00
50580	6/23/2023	REICH, GREGORY REC CARTOON INSTRUCTION / JUNE 2023	112.00
50581	6/23/2023	RICOH USA, INC COPIER USAGE PERIODIC / JULY 2023 / JPD	75.36
50582	6/23/2023	SCHAEFER'S SERVICE CENTER, INC. SILVERADO OIL CHANGE 06/13/23 / JFD	55.37
50583	6/23/2023	SHORT ELLIOTT HENDRICKSON, INC DESIGN & CONSTR SVCS THRU 5/31/23 /OAKS	16,254.61
50584	6/23/2023	SUPPORT PAYMENT CLEARINGHOUSE 000431284201 / 06-19-23	210.77
50585	6/23/2023	TENNIES ACE HARDWARE INC. MISC TOOLS / JFD & JPD / FITNESS CENTER	79.06
50586	6/23/2023	TRUCK OUTFITTERS, LLC TRUXPORT TONNEAU COVER / JFD	399.99

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2023 From Account:
 Thru: 6/30/2023 Thru Account:

Check Nbr	Check Date	Payee	Amount
50587	6/23/2023	U.S. CELLULAR PUBLIC WORKS CELL PHONE BILL / JUNE 2023	396.53
50588	6/23/2023	VON BRIESEN & ROPER S.C PROF SERVICES THRU 04/30/2023 / ADMIN	455.00
50589	6/23/2023	WASHINGTON CTY CONVENTION & VISITORS BUREAU 2023 TOURISM ECON DEV PARTNERSHIP / REC	6,000.00
50590	6/23/2023	WI DEPARTMENT OF TRANSPORTATION STATE REVIEW EAGLE & STH 60 / 04/30-5/31	2,733.92
50591	6/27/2023	DEPT OF ADMINISTRATION OAKS OF JACKSON FINAL PLAT	1,755.00
50592	6/30/2023	AMAZON CAPITAL SERVICES MISC SUPPLIES / EQUIP / REC	159.34
50593	6/30/2023	ASSESSMENT TECHNOLOGIES OF WISCONSIN LLC ASSESSOR 2023 CONTRCT INSTALL #3-6 / ADM	11,755.56
50594	6/30/2023	AT&T ACCT #262 677-9710 080 5 / JUN 23 /ADMIN	18.55
50595	6/30/2023	BADGER LABORATORIES, INC TEST LISTS & FIELD SAMPLING / WWTP	4,250.00
50596	6/30/2023	BEER CAPITOL DISTRIBUTING, LLC CONCESSION STAND BEV - ALCOHOL / REC	289.04
50597	6/30/2023	BLAIR FIRE PROTECTION FIRE SPRINKLER SYSTEM INSPECTION / WATER	800.00
50598	6/30/2023	CDM SMITH INC PRJT # 270374, 270044, 279545 / 06/19/23	25,807.54
50599	6/30/2023	COMPANION LIFE INSURANCE COMPANY MONTHLY DENTAL INS PREMIUMS / JULY 2023	677.22
50600	6/30/2023	CORE & MAIN LP SUPPLIES TO REPAIR/REPLACE MAINS / WATER	988.84
50601	6/30/2023	COUNTY WIDE EXTINGUISHER, INC. ANNUAL FIRE EXTINGUISHER INSPCTNS / DPW	526.85
50602	6/30/2023	DAAR ENGINEERING INC EAGLE & 60 ROUNDABOUT SVCS/ MAR-MAY 2023	22,532.18
50603	6/30/2023	DAVID J FRANK LANDSCAPE CONTRACTING INC BOULDER BARRIER PROJECT	14,483.00
50604	6/30/2023	EDGEWATER PLUMBING, LLC SVC REPAIR OF VALVE 05/22/23 / WATER	2,951.41
50605	6/30/2023	ENDURACLEAN, INC. DISPSBLE GLOVES, TP & WIPERS / WWTP	566.81

7/06/2023

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GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2023 From Account:
 Thru: 6/30/2023 Thru Account:

Check Nbr	Check Date	Payee	Amount
50606	6/30/2023	FASTENAL COMPANY MISC SAFETY EQUIPMENT / WWTP	71.06
50607	6/30/2023	GFL ENVIRONMENTAL TRASH/RECYLING + A.I.J + HWY 60 ROLLOFF	39,611.27
50608	6/30/2023	HALLMAN LINDSAY QUALITY PAINTS PAINTS YELLOW, BLUE, RED / WWTP	263.46
50609	6/30/2023	HAWKINS, INC CHLORINE & SODIUM BISULFITE / WATER	1,506.80
50610	6/30/2023	IDEXX DISTRIBUTION, INC LAB SUPPLIES / WWTP	228.33
50611	6/30/2023	IMPACT ACQUISITIONS LLC COPIER BASE RATE 6/24/23-7/23/23 / WATER	99.00
50612	6/30/2023	MARSHALL-BOND PUMPS, INC. DIFFUSERS (600) & CONNECTORS (300 / WWTP	38,811.36
50613	6/30/2023	MENARDS - WEST BEND BLDG & GROUND MAINT SUPPLIES / WWTP	120.93
50614	6/30/2023	MIDWEST FIBER NETWORKS MONTHLY INTERNET / TOWER DR. / JULY 2023	805.68
50615	6/30/2023	NCL OF WISCONSIN, INC LAB SUPPLIES / THERMOMETER / WWTP	42.19
50616	6/30/2023	O'REILLY AUTOMOTIVE, INC COPPER PLUG / WWTP	4.58
50617	6/30/2023	ODP BUSINESS SOLUTIONS, LLC JCC 1ST AID BOX SUPPLIES / REC	74.04
50618	6/30/2023	OPTIMAL LAWN MAINTENANCE PARKVIEW DR LAWN MAINT 060823 & 062223	120.00
50619	6/30/2023	PORT PUBLICATIONS, INC. ACTION IN JACKSON(63 INCH) 6/01/23 / REC	600.00
50620	6/30/2023	PURO, ERIN JAZZERCISE REFUND / 06/23/23 / REC	52.00
50621	6/30/2023	S.J. ELECTRO SYSTEMS LLC SCADA SYSTEM PROGRM LABOR / WATER & WWTP	1,200.00
50622	6/30/2023	SABEL MECHANICAL LLC SVC REPAIR GRATING 06/08/23 / WWTP	591.43
50623	6/30/2023	TENNIES ACE HARDWARE INC. ACCOUNT # 51327 / MAY 2023	1,425.79
50624	6/30/2023	UEMSI/HTV COLLECT SYSTEM MAINT SUPPLIES / WWTP	171.02

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2023 From Account:
Thru: 6/30/2023 Thru Account:

Check Nbr	Check Date	Payee	Amount
50625	6/30/2023	USA BLUE BOOK BLUE-WHITE TUBE ASSEMBLY / WWTP	79.00
50626	6/30/2023	VON BRIESEN & ROPER S.C PROF SERVICES THRU 05/31/2023 / ADMIN	4,777.50
50627	6/30/2023	ZORNOW, KALA REC PROGRAM REFUNDS 052623 & 062623 /REC	130.00
Grand Total			1,570,216.02

7/06/2023

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ACCT

GENERAL VILLAGE CHECKING

Accounting Checks

Posted From: 6/01/2023 From Account:
Thru: 6/30/2023 Thru Account:

Amount

Total Expenditure from Fund # 100 - GENERAL FUND	196,389.72
Total Expenditure from Fund # 150 - HOTEL / MOTEL	22,732.47
Total Expenditure from Fund # 200 - WATER UTILITY	33,188.08
Total Expenditure from Fund # 300 - SEWER UTILITY	119,621.18
Total Expenditure from Fund # 500 - RECREATION	15,201.04
Total Expenditure from Fund # 600 - CAPITAL PROJECT FUND	1,091,093.97
Total Expenditure from Fund # 670 - TID #7	67,083.40
Total Expenditure from Fund # 900 - FIRE & RESCUE	24,906.16
Total Expenditure from all Funds	1,570,216.02

Business Platinum Rewards Mastercard

Page 1 of 4

Company Name: VILLAGE OF JACKSON

Corporate Bill Account Summary

Previous Balance		\$3,046.36	Statement Close Date	July 04, 2023
Payments	-	\$3,046.36	Credit Limit	\$25,000.00
Credits	-	\$0.00	Available Credit	\$20,215.22
Purchases and Other Debits	+	\$4,784.78		
Cash Advances	+	\$0.00		
Balance Transfers	+	\$0.00	Payment Due Date	July 31, 2023
Fees Charged	+	\$0.00	Minimum Payment Due	\$95.70
Interest Charged	+	\$0.00		
New Balance	=	\$4,784.78		

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

Online Access:

bmoharris.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	20.24% (v)	\$0.00	\$0.00
Cash Advances	32.24% (v)	\$0.00	\$0.00
Balance Transfers	20.24% (v)	\$0.00	\$0.00

(v) = Variable Rate

Rewards Summary as of 07/04/23

Previous Balance	+	5,163
Earned	+	4,805
Redeemed	+	0
Other Adjustments	+	129
Current Balance	=	10,097

Please detach and return with your payment.


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

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

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

Company Account Number

New Balance \$4,784.78
Minimum Payment Due \$95.70
Payment Due Date July 31, 2023

Amount Enclosed

5112770000151656 0000000009570 0000000478478

Company Name: VILLAGE OF JACKSON

Company Account Number: [REDACTED]

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 Harris 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 bmoharris.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 Harris 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 HARRIS 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 Harris 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.

Business Platinum Rewards Mastercard

Page 3 of 4

Company Name: VILLAGE OF JACKSON

Company Account Number: [REDACTED]

Corporate Account Activity

Total Activity
\$3,046.36 CR

Tran Date	Post Date	Transaction Description	Reference Number	Amount (\$)
06/20	06/20	Mailed Payment	P171000001000052	3,046.36 CR

Cardholder Account Activity

Total Cardholder New Activity: \$4,784.78

RENEE E FISHER

Credit Limit \$1,000.00

Purchase/ Other Debits		Cash Advance		Balance Transfer		Fees	Credits/ Payments	Total Activity
\$594.70		\$0.00		\$0.00		\$0.00	\$0.00	\$594.70
Tran Date	Post Date	Transaction Description				Reference Number	Amount (\$)	
06/06	06/07	CROWN AWARDS INC	HAWTHORNE	NY		55444363157083832812546	101.21	
06/13	06/14	DOLLAR TREE	WEST BEND	WI		05436843165000302086076	12.50	
06/21	06/22	The Webstaurant Store	717-3927472	PA		02653903173600059464742	446.04	
06/27	06/28	IN *ONCOURT OFFCOURT.	214-8233078	TX		55432863178201518667731	34.95	

COLLIN JOHNSON

Credit Limit \$2,000.00

Purchase/ Other Debits		Cash Advance		Balance Transfer		Fees	Credits/ Payments	Total Activity
\$40.80		\$0.00		\$0.00		\$0.00	\$0.00	\$40.80
Tran Date	Post Date	Transaction Description				Reference Number	Amount (\$)	
06/05	06/06	DSPS E SERVICE FEE COM MADISON WI				55417343157151578255850	.80	
06/05	06/06	DSPS EPAY ISE MADISON WI				55417343157151578729185	40.00	

JENNIFER KELLER

\$2,000.00

Purchase/ Other Debits		Cash Advance		Balance Transfer		Fees	Credits/ Payments	Total Activity
\$608.42		\$0.00		\$0.00		\$0.00	\$0.00	\$608.42
Tran Date	Post Date	Transaction Description				Reference Number	Amount (\$)	
06/06	06/07	TARGET	00012120	GRAFTON	WI	05410193157091017259405	39.01	
06/12	06/13	BRUNATOLARIVAS		AUBURNDALE	FL	82305093164000000859428	68.23	
06/22	06/23	SQ *EL BISTRO TACO		Green Bay	WI	55432863174200104267116	25.21	
06/24	06/26	LODGE KOHLER HTL AND S		ASHWAUBENON	WI	55436873175171754432736	298.00	
		CONFIRMATION NUMBER: 3750624063						
		CHECK IN: 06/21/2023						
		NUMBER OF NIGHTS: 0						
		CHECK OUT: 06/23/2023						
		DAILY RATE:						
		TOTAL TAX AMOUNT:						
06/30	07/03	HOBBY-LOBBY #257		WEST BEND	WI	02305373182200094643389	177.97	

Company Name: VILLAGE OF JACKSON

Company Account Number: 5112 7700 0015 1656

Cardholder Account Activity - continued

BRIAN W KOBER

Credit Limit \$3,000.00

Purchase/ Other Debits		Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$189.90		\$0.00	\$0.00	\$0.00	\$0.00	\$189.90
Tran Date	Post Date	Transaction Description		Reference Number	Amount (\$)	
06/30	07/03	HOMEDPOT.COM	800-430-3376 GA	52707153182010182176373	189.90	

DARLENE SMITH

Credit Limit \$4,000.00

Purchase/ Other Debits		Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$3,280.97		\$0.00	\$0.00	\$0.00	\$0.00	\$3,280.97
Tran Date	Post Date	Transaction Description		Reference Number	Amount (\$)	
06/02	06/05	ADOBE *PRODUCTS	4085366000 CA	55429503153713557325399	19.99	
06/06	06/07	CREIGHTON EMS EDUCATIO	402-2802292 NE	75176793157925100982817	3,195.00	
06/22	06/22	DIGITALSPACE	888-740-0502 MN	55432863173209861468081	26.00	
07/01	07/03	ADOBE *PRODUCTS	4085366000 CA	55429503182719978355332	19.99	
07/02	07/03	ADOBE *PRODUCTS	4085366000 CA	55429503183715154223640	19.99	

KELLY A VALENTINO

Credit Limit \$3,000.00

Purchase/ Other Debits		Cash Advance		Balance Transfer		Fees		Credits/ Payments		Total Activity	
\$50.00		\$0.00		\$0.00		\$0.00		\$0.00		\$50.00	
Tran Date	Post Date	Transaction Description				Reference Number				Amount (\$)	
06/06	06/06	FACEBK 9XCEPLXFN2	Menlo Park	CA		15270213157000022513635				25.00	
06/10	06/12	FACEBK R7SWBM7GN2	Menlo Park	CA		15270213161000174757349				25.00	

RYAN VOSSEKUIL

Credit Limit \$2,000.00

Purchase/ Other Debits		Cash Advance	Balance Transfer	Fees	Credits/ Payments	Total Activity
\$19.99		\$0.00	\$0.00	\$0.00	\$0.00	\$19.99
Tran Date	Post Date	Transaction Description			Reference Number	Amount (\$)
06/26	06/27	ADOBE *ACROPRO SUBS 4085366000 CA			55429503177713231239661	19.99

TREASURERS REPORT

(Depository Accounts)

June 30, 2023

	BALANCE 5/31/2023	BALANCE 6/30/2023
<u>GENERAL:</u>		
GENERAL CHECKING	\$2,057,892.27	\$454,386.12
CREDIT CARD ACCOUNT	\$6,217.01	\$75,813.85
HIPPA ACCOUNT	\$1,551.79	\$27,377.46
MONEY MARKET	\$7,012,847.07	\$7,024,375.04
DONATION ACCOUNT	\$11,717.25	\$717.25
PARK FEES	\$131,443.69	\$137,106.80
FIRE/RESCUE RESERVE	\$6,373.95	\$6,400.60
EMS FUNDING ESCROW	\$6,450.04	\$6,477.01
ANTIQUE FIRE TRUCK	\$3,035.22	\$3,047.91
POLICE & FIRE IMPACT FEES	\$64,779.47	\$72,853.00
PERSHING ADVISOR SOLUTIONS LLC - ARPA	\$661,717.86	\$668,475.45
PERSHING ADVISOR SOLUTIONS LLC - DEBT INTEREST	\$74,027.07	\$74,341.44
PERSHING ADVISOR SOLUTIONS LLC - 2023A	\$1,422,239.61	\$1,426,319.96
PERSHING ADVISOR SOLUTIONS LLC -2021A BORROW	\$227,330.77	\$228,180.62
TOTAL GENERAL	\$11,687,623.07	\$10,205,872.51
<u>WATER UTILITY:</u>		
WATER UTILITY DEPRECIATION FUND	\$23,709.72	\$23,808.86
WATER UTILITY RESERVE	\$123,278.61	\$123,794.07
WATER IMPACT FEES	\$4,375.38	\$9,326.70
TOTAL WATER UTILITY	\$151,363.71	\$156,929.63
<u>SEWER UTILITY:</u>		
DNR REPLACEMENT FUND	\$1,607,224.04	\$1,613,944.30
SEWER UTILITY RESERVE	\$76,991.53	\$77,313.45
SEWER DEPRECIATION FUND	\$5,962.19	\$5,987.12
SEWER SERVICE FEES	\$2,116,866.86	\$2,114,753.31
SEWER SPECIAL REDEMPTION FUND	\$2,592.23	\$2,603.07
SO. INTERCEPTOR IMPACT FEE	\$62,534.96	\$63,572.49
TOTAL SEWER UTILITY	\$2,264,947.77	\$2,264,229.44
GRAND TOTAL:	\$14,103,934.55	\$12,627,031.58

VILLAGE OF JACKSON

**INDEPENDENT AUDITORS' REPORT
AND
FINANCIAL STATEMENTS**

YEAR ENDED DECEMBER 31, 2022

Revised Draft 6/21/2023

VILLAGE OF JACKSON

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VILLAGE OF JACKSON

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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, as of and for the year ended December 31, 2022, 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, business-type activities, each major fund, and the aggregate remaining fund information of the Village of Jackson, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the Village of Jackson 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.

Emphasis of a Matter

As described in Note O to the financial statements, the December 31, 2022 financial statement have been restated to correct the following misstatements: A prior period adjustment was made to move the TID #4 activity out of capital project fund balance and into new fund.

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

Management has omitted 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.

To the Village Board
Village of Jackson, Wisconsin

Supplementary Information

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

Sitzberger & Company LLC
Lake Geneva, Wisconsin
June 15, 2023

Revised Draft 6/21/2023

VILLAGE OF JACKSON
STATEMENT OF NET POSITION
DECEMBER 31, 2022

	Primary Government		
	Governmental	Business-type	Totals
	Activities	Activities	
<u>ASSETS</u>			
Current assets:			
Cash and investments	\$ 10,585,220	\$ 2,179,731	\$ 12,764,951
Taxes receivable	2,947,326	-	2,947,326
Delinquent taxes and special charges	3,459	-	3,459
Accounts receivable (net of allowance of \$164,427)	243,538	727,785	971,323
Inventory	-	39,808	39,808
Prepaid expenditures	70,096	-	70,096
Non-current assets:			
Restricted - cash and investments	513,746	3,679,949	4,193,695
Special assessments receivable	286,584	-	286,584
Net pension asset	1,525,572	227,959	1,753,531
Capital assets:			
Land	2,101,581	384,719	2,486,300
Construction in progress	24,897	-	24,897
Capital assets, net of accumulated depreciation	33,551,239	28,344,653	61,895,892
TOTAL ASSETS	51,853,258	35,584,604	87,437,862
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pension	2,998,905	448,112	3,447,017
Deferred outflows related to OPEB	84,736	12,662	97,398
TOTAL DEFERRED OUTFLOWS OF RESOURCES	3,083,641	460,774	3,544,415
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable, tax equivalent, and other accrued expenses	256,287	414,535	670,822
Accrued salaries and benefits	162,892	26,144	189,036
Accrued interest	51,620	-	51,620
Deposits held	379,035	-	379,035
Developer agreement payments	93,434	-	93,434
Long-term debt, due within one year	1,436,215	-	1,436,215
Non-current liabilities:			
Developer agreement payments	1,601,936	-	1,601,936
Long-term debt, due in more than one year	18,395,900	-	18,395,900
Unamortized premium on debt	743,518	-	743,518
Net OPEB liability	229,673	34,320	263,993
Accrued compensated absences	376,772	105,663	482,435
TOTAL LIABILITIES	23,727,282	580,662	24,307,944
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Property taxes	6,679,817	-	6,679,817
Deferred inflows related to pension	3,595,555	537,267	4,132,822
Deferred inflows related to OPEB	54,404	8,129	62,533
TOTAL DEFERRED INFLOWS OF RESOURCES	10,329,776	545,396	10,875,172
<u>NET POSITION</u>			
Net investment in capital assets	16,320,090	28,729,372	45,049,462
Restricted	1,421,958	3,818,753	5,240,711
Unrestricted	3,137,793	2,371,195	5,508,988
TOTAL NET POSITION	\$ 20,879,841	\$ 34,919,320	\$ 55,799,161

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Totals
					Governmental Activities	Business-type Activities	
PRIMARY GOVERNMENT							
GOVERNMENTAL ACTIVITIES							
General government	\$ 1,073,787	\$ 143,770	\$ 376,807	\$ 40,531	\$ (512,679)	\$ -	\$ (512,679)
Public safety	2,978,465	725,166	485,265	18,906	(1,749,128)	-	(1,749,128)
Public works	1,596,396	188,960	322,958	-	(1,084,478)	-	(1,084,478)
Culture and recreation	855,853	360,937	-	19,550	(475,366)	-	(475,366)
Conservation and development	193,614	2,500	-	-	(191,114)	-	(191,114)
Interest and fiscal charges	552,202	-	-	-	(552,202)	-	(552,202)
TOTAL GOVERNMENTAL	7,250,317	1,421,333	1,185,030	78,987	(4,564,967)	-	(4,564,967)
BUSINESS-TYPE ACTIVITIES							
Water	1,464,410	1,393,257	-	21,320	-	(49,833)	(49,833)
Sewer	2,253,406	1,867,906	-	101,032	-	(284,468)	(284,468)
TOTAL BUSINESS-TYPE	3,717,816	3,261,163	-	122,352	-	(334,301)	(334,301)
TOTAL PRIMARY GOVERNMENT	\$ 10,968,133	\$ 4,682,496	\$ 1,185,030	\$ 201,339	(4,564,967)	(334,301)	(4,899,268)
GENERAL REVENUES							
Property taxes					6,894,759	-	6,894,759
Mobile home fees					97,998	-	97,998
Other taxes					61,416	-	61,416
Payments in lieu of taxes					314,788	-	314,788
State aids - Unrestricted					377,940	-	377,940
Interest income					34,458	61,429	95,887
Miscellaneous					75,504	-	75,504
Rent					61,254	-	61,254
Gain (loss) on sale of Village property					(58,066)	17,600	(40,466)
TOTAL GENERAL REVENUES					7,860,051	79,029	7,939,080
CHANGE IN NET POSITION					3,295,084	(255,272)	3,039,812
NET POSITION - BEGINNING OF YEAR					17,584,757	35,174,592	52,759,349
NET POSITION - END OF YEAR					\$ 20,879,841	\$ 34,919,320	\$ 55,799,161

See accompanying notes to basic financial statements.

**VILLAGE OF JACKSON
BALANCE SHEETS
GOVERNMENTAL FUNDS
DECEMBER 31, 2022**

	General Fund	Debt Service Fund	Capital Projects		Special Revenue Fire and EMS	Nonmajor Governmental Funds	Total Governmental Funds
			General	TID 4			
<u>ASSETS</u>							
Cash and investments	\$ 5,509,428	\$ 1,401,252	\$ 550,053	\$ 1,340,047	\$ 838,859	\$ 945,581	\$ 10,585,220
Receivables:							
Taxes	1,532,769	715,476	96,020	364,384	-	238,677	2,947,326
Delinquent taxes and special charges	3,459	-	-	-	-	-	3,459
Accounts (net of allowance for doubtful accounts of \$164,427)	162,136	-	-	-	68,864	12,538	243,538
Special assessments	-	-	277,978	-	-	8,606	286,584
Advances to other funds	252,629	-	2,165,886	-	-	-	2,418,515
Prepaid expenditures	70,096	-	-	-	-	-	70,096
Restricted Assets:							
Cash and investments	-	-	513,746	-	-	-	513,746
TOTAL ASSETS	7,530,517	2,116,728	3,603,683	1,704,431	907,723	1,205,402	17,068,484
<u>LIABILITIES</u>							
Accounts payable and accrued expenses	190,849	-	19,546	-	13,986	31,906	256,287
Accrued salaries and benefits	118,563	-	-	-	32,509	11,820	162,892
Deposits held	2,368	-	140,058	-	-	236,609	379,035
Advance from other funds	-	-	-	2,165,886	-	252,629	2,418,515
TOTAL LIABILITIES	311,780	-	159,604	2,165,886	46,495	532,964	3,216,729
<u>DEFERRED INFLOWS OF RESOURCES</u>							
Property taxes	3,493,653	1,632,859	181,390	831,555	-	540,360	6,679,817
Special assessments	-	-	324,154	-	-	10,040	334,194
TOTAL DEFERRED INFLOWS OF RESOURCES	3,493,653	1,632,859	505,544	831,555	-	550,400	7,014,011
<u>FUND BALANCES</u>							
Nonspendable	322,725	-	2,165,886	-	-	-	2,488,611
Restricted	-	483,869	-	-	-	9,167	493,036
Assigned	-	-	772,649	-	861,228	308,396	1,942,273
Unassigned	3,402,359	-	-	(1,293,010)	-	(195,525)	1,913,824
TOTAL FUND BALANCES	\$ 3,725,084	\$ 483,869	\$ 2,938,535	\$ (1,293,010)	\$ 861,228	\$ 122,038	\$ 6,837,744

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, 2022

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS \$ 6,837,744

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	47,070,040	
Accumulated depreciation	(11,392,323)	
		35,677,717

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		334,194
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The Village's proportionate share of the Wisconsin Retirement System net pension asset is reported on the statement of net position, but is not reported in the governmental funds.

1,525,572

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.

(229,673)

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	2,998,905	
Deferred inflows related to pensions	(3,595,555)	
Deferred outflows related to OPEB	84,736	
Deferred inflows related to OPEB	(54,404)	
		(566,318)

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	(19,832,115)	
Unamortized premium on debt issuance	(743,518)	
Developer agreements	(1,695,370)	
Compensated absences	(376,772)	
		(22,647,775)

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.

(51,620)

TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES \$ 20,879,841

VILLAGE OF JACKSON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2022

	General Fund	Debt Service Fund	Capital Projects		Special Revenue	Nonmajor Governmental	Total Governmental
			General	TID 4	Fire and EMS	Funds	Funds
<u>REVENUES</u>							
Taxes	\$ 3,486,312	\$ 2,320,042	\$ 163,000	\$ 867,460	\$ -	\$ 531,993	7,368,807
Special assessments	-	-	107,889	-	-	1,434	109,323
Intergovernmental revenue	1,096,591	-	-	24,910	147,888	-	1,269,389
Licenses and permits	399,432	-	-	-	-	-	399,432
Fines and forfeitures	52,777	-	-	-	-	-	52,777
Charges for services	70,052	-	19,147	-	352,978	380,487	822,664
Intergovernmental charges for services	-	-	-	-	306,085	-	306,085
Interest income	9,529	33	21,736	-	246	2,916	34,460
Other	646,786	-	-	-	21,229	2,500	670,515
TOTAL REVENUES	5,761,479	2,320,075	311,772	892,370	828,426	919,330	11,033,452
<u>EXPENDITURES</u>							
Current:							
General government	848,284	-	6,840	1,650	-	124,327	981,101
Public safety	2,023,958	-	-	-	978,160	-	3,002,118
Public works	1,045,223	-	296,633	-	-	-	1,341,856
Culture and recreation	197,058	-	-	-	-	581,715	778,773
Capital outlay	46,947	-	1,168,570	-	-	174,393	1,389,910
Debt Service:							
Principal	-	2,221,211	-	17,844	-	101,108	2,340,163
Interest and fiscal charges	-	632,203	-	-	-	-	632,203
TOTAL EXPENDITURES	3,161,470	2,853,414	1,472,043	19,494	978,160	981,543	10,466,124
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,600,009	(533,339)	(1,160,271)	872,876	(149,734)	(62,213)	567,328
<u>OTHER FINANCING SOURCES (USES)</u>							
Transfers in (out)	(475,958)	152,003	(108,194)	-	365,795	66,354	-
NET CHANGE IN FUND BALANCES	1,124,051	(381,336)	(1,268,465)	872,876	216,061	4,141	567,328
FUND BALANCES - BEGINNING	2,601,033	865,205	2,041,114	-	645,167	117,897	6,270,416
Prior Period Adjustment	-	-	2,165,886	(2,165,886)	-	-	-
FUND BALANCES - BEGINNING AS RESTATED	2,601,033	865,205	4,207,000	(2,165,886)	645,167	117,897	6,270,416
FUND BALANCES - ENDING	\$ 3,725,084	\$ 483,869	\$ 2,938,535	\$ (1,293,010)	\$ 861,228	\$ 122,038	\$ 6,837,744

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, 2022

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS **\$ 567,328**

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	1,389,910	
Depreciation expense	(936,411)	
		453,499

In the statement of activities, losses on disposal of assets are shown, whereas, in the governmental funds only the proceeds on the disposal, if any, are shown

Loss on disposal of capital assets	(58,066)	
Proceeds on sale of capital assets	(481,400)	
		(539,466)

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.

51,416

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	140,938	
Village pension contributions	286,319	
OPEB expense	(25,866)	
Village OPEB contributions	(17,232)	
		384,159

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.

Amortization of premium on debt	44,411	
Principal payments on developer agreement	118,952	
Principal payments on bonds, notes, and capital leases	2,221,211	
		2,384,574

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

Changes in interest accrued on long-term debt	35,594	
Changes in compensated absences	(42,020)	
		(6,426)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES **\$ 3,295,084**

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
STATEMENTS OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2022

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<u>ASSETS</u>			
Current Assets:			
Cash and investments	\$ 748,676	\$ 1,431,055	\$ 2,179,731
Customer and other accounts receivable	333,770	394,015	727,785
Inventories	39,808	-	39,808
Total Current Assets	1,122,254	1,825,070	2,947,324
Non-current Assets:			
Cash and investments - restricted	33,452	3,646,497	3,679,949
Net pension asset	105,212	122,747	227,959
Capital Assets:			
Land	352,219	32,500	384,719
Capital assets, net of accumulated depreciation	16,465,889	11,878,764	28,344,653
Total Non-current Assets	16,956,772	15,680,508	32,637,280
TOTAL ASSETS	18,079,026	17,505,578	35,584,604
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pension	206,821	241,291	448,112
Deferred outflows related to OPEB	5,844	6,818	12,662
TOTAL DEFERRED OUTFLOWS OF RESOURCES	212,665	248,109	460,774
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts payable	\$ 82,360	\$ 115,238	\$ 197,598
Accrued salaries and benefits	11,819	14,325	26,144
Accrued property tax equivalent	216,937	-	216,937
Total Current Liabilities	311,116	129,563	440,679
Non-current liabilities:			
Net OPEB liability	15,840	18,480	34,320
Accrued compensated absences	48,085	57,578	105,663
Total Non-current Liabilities	63,925	76,058	139,983
TOTAL LIABILITIES	375,041	205,621	580,662
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred inflows related to pension	247,969	289,298	537,267
Deferred inflows related to OPEB	3,752	4,377	8,129
TOTAL DEFERRED INFLOWS	251,721	293,675	545,396
<u>NET POSITION</u>			
Net investment in capital assets	16,818,108	11,911,264	28,729,372
Restricted for:			
Capital Projects	33,452	2,392,266	2,425,718
Equipment Replacement	-	1,254,231	1,254,231
WRS Pension	64,064	74,740	138,804
Unrestricted	749,305	1,621,890	2,371,195
TOTAL NET POSITION	\$ 17,664,929	\$ 17,254,391	\$ 34,919,320

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, 2022

	Business-type Activities - Enterprise Funds		
	Water	Sewer	
	Utility	Utility	Totals
<u>OPERATING REVENUES</u>			
Charges for service	\$ 1,344,128	\$ 1,864,439	\$ 3,208,567
Other operating revenues	49,129	3,467	52,596
TOTAL OPERATING REVENUES	1,393,257	1,867,906	3,261,163
<u>OPERATING EXPENSES</u>			
Operation and maintenance	738,147	1,416,224	2,154,371
Taxes	227,324	-	227,324
Depreciation	498,939	837,182	1,336,121
TOTAL OPERATING EXPENSES	1,464,410	2,253,406	3,717,816
OPERATING INCOME (LOSS)	(71,153)	(385,500)	(456,653)
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Interest income	2,831	58,598	61,429
Sale of property	17,600	-	17,600
TOTAL NONOPERATING REVENUES (EXPENSES)	20,431	58,598	79,029
INCOME BEFORE CONTRIBUTIONS AND TRANSFERS	(50,722)	(326,902)	(377,624)
Capital contributions/Impact fees	21,320	101,032	122,352
CHANGE IN NET POSITION	(29,402)	(225,870)	(255,272)
NET POSITION - BEGINNING OF YEAR	17,694,331	17,480,261	35,174,592
NET POSITION - END OF YEAR	\$ 17,664,929	\$ 17,254,391	\$ 34,919,320

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2022

	Business-type Activities - Enterprise Funds		
	Water Utility	Sewer Utility	Totals
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Receipts from customers and users	\$ 1,398,859	\$ 1,898,447	\$ 3,297,306
Payments to suppliers	(865,144)	(1,161,942)	(2,027,086)
Payments to employees	(147,581)	(187,813)	(335,394)
NET CASH PROVIDED BY OPERATING ACTIVITIES	386,134	548,692	934,826
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Capital contributions/impact fees	21,320	101,032	122,352
Acquisition and construction of capital assets	(72,293)	(225,844)	(298,137)
Sale of fixed assets	17,600	-	17,600
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	(33,373)	(124,812)	(158,185)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Interest income	2,831	58,598	61,429
NET CHANGE IN CASH AND INVESTMENTS	355,592	482,478	838,070
CASH AND INVESTMENTS - BEGINNING OF YEAR	426,536	4,595,074	5,021,610
CASH AND INVESTMENTS - END OF YEAR	\$ 782,128	\$ 5,077,552	\$ 5,859,680

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
STATEMENT OF CASH FLOWS - CONTINUED
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2022

	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)	\$ (71,153)	\$ (385,500)	\$ (456,653)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation	527,702	837,182	1,364,884
Changes in assets and liabilities:			
(Increase) decrease in customer and other receivables	5,602	30,541	36,143
(Increase) decrease in inventories	(11,057)	-	(11,057)
(Increase) decrease in prepaid expenses	6,633	6,633	13,266
(Increase) decrease related to pensions and OPEB	(6,031)	(5,558)	(11,589)
Increase (decrease) in accounts payable	49,280	78,450	127,730
Increase (decrease) in accrued liabilities	(96,975)	1,248	(95,727)
Increase (decrease) in compensated absences payable	2,845	4,653	7,498
Increase (decrease) in deposits held	(20,712)	(18,957)	(39,669)
NET CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES	\$ 386,134	\$ 548,692	\$ 934,826
<u>RECONCILIATION OF CASH AND INVESTMENTS TO STATEMENT OF NET POSITION - PROPRIETARY FUNDS</u>			
Cash and investments reported as current assets	\$ 748,676	\$ 1,431,055	\$ 2,179,731
Cash and investments reported as restricted assets	33,452	3,646,497	3,679,949
TOTAL CASH AND INVESTMENTS	\$ 782,128	\$ 5,077,552	\$ 5,859,680

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
DECEMBER 31, 2022

	Custodial Funds Tax Collection Fund
<u>ASSETS</u>	
Cash and investments	\$ 5,010,906
Taxes receivable	3,907,687
TOTAL ASSETS	8,918,593
<u>LIABILITIES</u>	
Due to other taxing units	8,918,593
TOTAL LIABILITIES	8,918,593
NET POSITION	\$ -

VILLAGE OF JACKSON
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
YEAR ENDED DECEMBER 31, 2022

	Custodial Funds Tax Collection Fund
<u>ADDITIONS</u>	
Collection of property tax	\$ 9,229,818
TOTAL ADDITIONS	9,229,818
<u>DEDUCTIONS</u>	
Distributions to other governmental units	9,229,818
TOTAL DEDUCTIONS	9,229,818
NET POSITION, January 1	-
NET POSITION, December 31	\$ -

See accompanying notes to basic financial statements.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022

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, 2022
(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 and proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Major Funds

The Village reports the following major governmental funds:

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

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

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

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

Special Revenue – Fire and EMS - This fund is used to account for all financial transactions associated with the joint fire and EMS services fund for the joint fire and EMS agreement between the Village of Jackson, Town of Jackson, and Town of Polk.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(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. 5
Tax Incremental District No. 6
Tax Incremental District No. 7

Additionally, the Village reports the following fund type:

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-wide Financial Statements

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

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

Government-wide Financial Statements (continued)

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.

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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

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

Fund Financial Statements (continued)

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.

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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Cash and Investments (continued)

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.

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 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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Receivables (continued)

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 2022 tax levy follows:

Lien and levy dates	December 2022
Real estate collection due dates:	
First installment due	January 31, 2023
Second installment due	July 31, 2023
Personal property tax due in full	January 31, 2023
Final settlement with county	August 2023
Tax sale of 2022 delinquent real estate taxes	October 2025

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 fund 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.

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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Restricted Assets (continued)

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	\$ 39,258	\$ 33,453	\$ 72,711
South interceptor connection fees	-	60,071	60,071
Unspent debt proceeds	474,488	-	474,488
Equipment replacement fund	-	1,542,026	1,542,026
Connection fees	-	2,044,399	2,044,399
Total Restricted Assets	\$ 513,746	\$ 3,679,949	\$ 4,193,695

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.

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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Capital Assets (continued)

Government-wide Statements (continued)

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.

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, 2022, the total vacation and compensatory benefits accrued were \$376,772 for the governmental activities and \$105,663 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 his spouse for medical insurance premiums.

Nonexempt employees shall be allowed to utilize accrued compensatory time off, subject to approval of the Department Head, provided the employee gives advance notice of two (2) working days. The choice of compensatory time credit or pay must be made by the employee when the overtime is worked. Compensatory time off will be allowed to accumulate until the employee has accrued a total of forty (40) hours in a regenerated account. Accumulated compensatory time off must be used in the calendar year in which it is earned, except that compensatory time off earned in November and December in a given year may be used on or before March 1st of the following year. In the event that accumulated compensatory time off is not used by the dates set forth above, employees will be paid on the first pay period in January of the next year for the unused time unless extenuating medical or operational reasons exist. 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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

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

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

Other Post-Employment Benefits (OPEB)

The fiduciary net position of the Local Retiree Life Insurance Fund ("LRLIF") has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense (revenue), and 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 employee contributions) are recognized when due and payable in accordance with 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, 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 when applicable. 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 then 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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

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.

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 of 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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note A - Summary of Significant Accounting Policies (continued)

Net Position and Fund Balances (continued)

Governmental Fund Financial Statements (continued)

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.

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 February 11, 2020. Sewer Utility rates currently in place were approved by the Village Board effective April 15, 2017.

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, 2022 was \$1,542,026.

Deficit Fund Balance

At December 31, 2022 the following funds had a deficit fund balance:

TID #4	\$1,293,010
TID #7	276,061

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note C - Cash and Investments

The Village's cash and investments at December 31, 2022 consisted of the following:

	<u>Cash</u>	<u>Investments</u>	<u>Total</u>
Custodial Risk:			
Petty cash	\$ 150	\$ -	\$ 150
Demand deposits	7,382,535	-	7,382,535
Money market	9,616,080	-	9,616,080
Local government investment pool	-	4,075,779	4,075,779
Custodial and Interest Rate Risk:			
Certificates of deposit	-	37,753	37,753
Fixed income - Government securities	-	806,255	806,255
Custodial, Interest Rate and Credit Risk:			
Mutual funds - Commercial paper	-	51,000	51,000
Total cash and investments	<u>\$ 16,998,765</u>	<u>\$ 4,970,787</u>	<u>\$ 21,969,552</u>

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

Per Statement of Net Position

Cash and investments	\$12,764,951
Restricted cash and investments	4,193,695

Per State of Fiduciary Net Position

Cash and investments	5,010,906
Total cash and investments	<u>\$ 21,969,552</u>

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000. Deposits in local banks and the Wisconsin Local Government Investment Pool ("LGIP") are also insured by the State Deposit Guarantee Fund ("SDGF") in the amount of \$400,000 per financial institution. However, due to the relatively small size of the Guarantee Fund in relationship to the total deposits covered and other legal implications, recovery of material principal losses may not be significant to individual participants. Investments in the local government investment pool are covered under a surety bond issued by Financial Security Assurance, Inc. The bond 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, 2022, the fair value of the Village's share of the LGIP's assets was substantially equal to the amount reported in these statements.

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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note C - Cash and Investments (continued)

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

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

TD Ameritrade provides each client with \$149.5 million worth of protection for securities and \$2 million of protection for cash through supplemental coverage provided by London insurers. A separate financial report for TD Ameritrade may be obtained from <http://www.tdameritrade.com/financialstatement.html>.

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 \$21,969,552 at December 31, 2022, and the bank’s carrying value was \$18,420,979, of which \$2,178,647 was fully insured, \$9,747,646 was collateralized by pledges, and \$6,494,686 was uninsured and uncollateralized.

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

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

Interest Rate Risk

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

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note C - Cash and Investments (continued)

Interest Rate Risk (continued)

Information regarding the exposure of the Village's investments to this risk using the segmented time distribution model is as follows:

Type of Investment	Fair Value	Investment Maturities in Years	
		Less than 1 Year	1-5 Years
Pershing-Ehlers Investments			
US Government bonds/securities	\$ 806,255	\$ 806,255	\$ -
Mutual funds - Commercial paper	51,000	51,000	-
Certificates of deposit	37,753	37,753	-
	<u>\$ 895,008</u>	<u>\$ 895,008</u>	<u>\$ -</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation to the holder of the investment. This is measured by assignment of a rating by a nationally recognized rating organization. U.S. Government Securities or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk exposure.

The Village has policies to minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in the policy resolution.
- The Village Board shall by resolution each year approve the public depositories within the Village that are deemed appropriate for use under the state and federal law.
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.
- Maintain balances with its banking financial institutions that do not exceed the combined amount FDIC insurance and State Deposit Guarantee Fund insurance, along with the amount of collateralized deposits per an agreement with its primary banking institution. However, deposits may temporarily exceed the insured and collateralized amounts during periods when property taxes are collected.

The Village's deposits were exposed to custodial credit risk as follows:

<u>Type of Investment</u>	<u>Amount</u>	<u>Rating as of 12/31/2022</u>
Pershing-Ehlers Investments		
Commercial Paper	<u>\$ 51,000</u>	AAAm

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(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
Certificates of deposit	\$ -	\$ -	\$ -	\$ 37,753	\$ 37,753
LGIP	-	-	-	4,075,779	4,075,779
Mutual funds	51,000	-	-	-	51,000
US government bonds/securities	806,255	-	-	-	806,255
	<u>\$ 857,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,113,532</u>	<u>\$ 4,970,787</u>

Note D - Receivables

Governmental funds report deferred revenue 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 \$233,290 and (\$164,427), 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 revenue and deferred inflows of resources reported in the governmental funds were as follows:

<u>Description</u>	<u>Unearned</u>
Property taxes	\$ 6,679,817
Special assessments	334,194
Total Deferred / Unearned Revenue for Governmental Funds	<u><u>\$ 7,014,011</u></u>

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note E - Capital Assets

Governmental Activities

Governmental capital asset activity for the year ended December 31, 2022 was as follows:

	Balance Beginning	Additions	Disposals	Transfers	Balance Ending
Governmental Activities:					
Capital assets not being depreciated					
Land	\$ 2,102,671	\$ -	\$ 1,090	\$ -	\$ 2,101,581
Construction in progress	14,745,665	24,897	-	14,745,665	24,897
Total capital assets not being depreciated	<u>16,848,336</u>	<u>24,897</u>	<u>1,090</u>	<u>14,745,665</u>	<u>2,126,478</u>
Capital assets being depreciated:					
Buildings and improvements	6,407,964	855,105	970,628	11,928,767	18,221,208
Equipment	4,780,199	158,396	97,236	1,464,086	6,305,445
Infrastructure	18,712,585	351,512	-	1,352,812	20,416,909
Total capital assets being depreciated	<u>29,900,748</u>	<u>1,365,013</u>	<u>1,067,864</u>	<u>14,745,665</u>	<u>44,943,562</u>
Less: accumulated depreciation	<u>(10,985,400)</u>	<u>(936,411)</u>	<u>(529,488)</u>	<u>-</u>	<u>(11,392,323)</u>
Net capital assets being depreciated	<u>18,915,348</u>	<u>\$ 428,602</u>	<u>\$ 538,376</u>	<u>\$ 14,745,665</u>	<u>33,551,239</u>
Net governmental activities capital assets	<u>\$ 35,763,684</u>				<u>\$ 35,677,717</u>

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

General government	\$ 21,223
Public safety	227,104
Public works (includes depreciation of infrastructure)	576,795
Culture and recreation	111,289
Total governmental activities depreciation expense	<u>\$ 936,411</u>

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note E - Capital Assets (continued)

Business-type Activities

Capital asset activity in the business type activities for the year ended December 31, 2022 was as follows:

	Balance Beginning	Additions	Disposals	Balance Ending
Water Utility:				
Capital assets not being depreciated				
Land	\$ 352,219	\$ -	\$ -	\$ 352,219
Capital assets being depreciated				
Infrastructure	24,013,078	72,293	41,892	24,043,479
Less: accumulated depreciation	(7,091,780)	(527,702)	(41,892)	(7,577,590)
Net capital assets being depreciated	16,921,298	(455,409)	-	16,465,889
Net water utility capital assets	<u>\$ 17,273,517</u>			<u>\$ 16,818,108</u>
Sewer Utility:				
Capital assets not being depreciated				
Land	\$ 32,500	\$ -	\$ -	\$ 32,500
Capital assets being depreciated				
Infrastructure	32,146,724	225,844	12,000	32,360,568
Less: accumulated depreciation	(19,656,622)	(837,182)	(12,000)	(20,481,804)
Net capital assets being depreciated	12,490,102	(611,338)	-	11,878,764

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

Water Utility	\$ 507,702
Sewer Utility	837,182
Total business-type activities depreciation expense	<u>\$ 1,344,884</u>

Note F - Inter-fund Receivables, Payables and Transfers

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as “due to and from other funds”. Long-term interfund loans (non-current portion) are reported as “advances from and to other funds”. Interfund receivables and payables between funds within governmental activities are eliminated on the statement of net position.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note F - Inter-fund Receivables, Payables and Transfers (continued)

Advances from and to other funds consist of the following at December 31, 2022:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General capital projects	TID No. 4	\$ 2,165,886
General fund	TID No. 7	252,629
		<u>\$ 2,418,515</u>

Advances will be repaid with future tax increment.

Interfund transfers consist of the following at December 31, 2022:

<u>Fund Transferred From</u>	<u>Fund Transferred To</u>	<u>Amount</u>
TID #7	Debt Service	\$ 80,549
General capital projects	Park Fund	108,194
Fire and EMS	Debt Service	71,454
General Fund	Fire and EMS	437,249
General Fund	Recreation Fund	38,709
		<u>\$736,155</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.

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, 2022, the Village was obligated under nine agreements for a total of \$1,695,370. These amounts will be paid out over various time periods. A portion of the annual tax increments levied for TID #4 and TID #5 are being used to fund these payments.

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, 2022
(CONTINUED)

Note G - Long-term Obligations (continued)

Outstanding debt and other long-term obligations were comprised of the following at December 31, 2022:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
<u>Governmental Activities</u>					
General obligation debt:					
General obligation notes	\$ 3,400,240	\$ -	\$ 451,948	\$ 2,948,292	\$ 368,824
General obligation bonds	18,037,000	-	1,665,000	16,372,000	960,000
Direct borrowings					
State trust fund loans	616,086	-	104,263	511,823	107,391
Total general obligation debt	<u>22,053,326</u>	<u>-</u>	<u>2,221,211</u>	<u>19,832,115</u>	<u>1,436,215</u>
Other liabilities:					
Developer agreements	\$ 1,814,322	\$ -	\$ 118,952	\$ 1,695,370	\$ 118,952
Premium on debt issuance	787,928	-	44,411	743,517	-
Compensated absences	334,752	42,020	-	376,772	-
Total other liabilities	<u>2,937,002</u>	<u>42,020</u>	<u>163,363</u>	<u>2,815,659</u>	<u>118,952</u>
Total governmental activities long-term obligations	<u>\$ 24,990,328</u>	<u>\$ 42,020</u>	<u>\$ 2,384,574</u>	<u>\$ 22,647,774</u>	<u>\$ 1,555,167</u>
<u>Business-type Activities</u>					
Other liabilities:					
Compensated absences	\$ 98,165	\$ 7,498	\$ -	\$ 105,663	\$ -
Total Long-Term Obligations	<u>\$ 25,088,493</u>	<u>\$ 49,518</u>	<u>\$ 2,384,574</u>	<u>\$ 22,753,437</u>	<u>\$ 1,555,167</u>

General obligation debt of the Village currently outstanding is as follows:

Governmental Activities	Date of Issue	Final Maturity	Interest Rates	Original Principal	Balance 12/31/2022
G.O. Promissory Note	8/16/2012	4/1/2022	0.45% - 2.45%	\$ 2,380,000	\$ -
G.O. Promissory Note	4/10/2018	5/1/2028	3.25%	600,000	383,292
G.O. Taxable Promissory Note	6/27/2019	6/1/2028	2.65% - 3.00%	1,020,000	920,000
G.O. Promissory Note	12/30/2019	6/1/2029	1.35% - 2.00%	2,005,000	1,645,000
G.O. Refunding Bond	12/9/2014	6/1/2028	0.40% - 3.55%	3,025,000	1,237,000
G.O. Community Dev Bond	6/27/2019	6/1/2039	3.00%	1,235,000	1,235,000
G.O. Refunding Bond	1/25/2017	12/1/2022	2.00% - 3.00%	4,865,000	-
G.O. Bond	12/30/2019	6/1/2039	2.00% - 3.00%	6,350,000	6,050,000
State Trust Fund Loan	3/21/2017	3/15/2027	3.00%	550,000	295,153
State Trust Fund Loan	11/28/2016	3/15/2026	3.00%	450,000	216,670
G.O. Bond	2/25/2021	6/1/2030	1.00% - 3.00%	8,030,000	7,850,000
Total general obligation debt - governmental activities					<u>\$ 19,832,115</u>

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note G - Long-term Obligations (continued)

General Obligation Debt (continued)

The annual debt service requirements to maturity for general obligation long term debt as of December 31, 2022, are as follows:

Governmental Activities								
Year Ending	General Obligation Notes		General Obligation Bonds		State Trust Fund Loans		Totals	
December 31,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 368,824	\$ 64,533	\$ 960,000	\$ 396,796	\$ 107,391	\$ 15,355	\$ 1,436,215	\$ 476,684
2024	395,733	56,082	896,000	342,195	110,579	12,166	1,402,312	410,443
2025	427,764	46,623	892,000	315,273	113,930	8,816	1,433,694	370,712
2026	454,832	36,205	914,000	287,718	117,348	5,398	1,486,180	329,321
2027	496,968	25,003	936,000	259,168	62,574	1,877	1,495,542	286,048
2028-2032	804,172	15,706	4,544,000	913,617	-	-	5,348,172	929,323
2033-2037	-	-	4,805,000	464,116	-	-	4,805,000	464,116
2038-2041	-	-	2,425,000	57,053	-	-	2,425,000	57,053
	\$ 2,948,293	\$ 244,152	\$ 16,372,000	\$ 3,035,936	\$ 311,822	\$ 43,612	\$ 19,832,115	\$3,323,700

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, 2022 is summarized as follows:

	Balance Beginning	Additions	Amortization	Balance Ending
Governmental activities	<u>\$ 787,928</u>	<u>\$ -</u>	<u>\$ (44,410)</u>	<u>\$ 743,518</u>

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, 2022:

Equalized Value - 2022	\$ 1,069,281,100
Debt limit (5% of \$1,069,281,100)	53,464,055
Deduct general obligation debt	<u>19,832,115</u>
Margin of indebtedness	<u>\$ 33,631,940</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 \$1,465,000 in Taxable General Obligation Community Development Bonds, Series 2023A for the purpose of funding community development. Interest on these bonds varies between 4.20% and 5.00%. Final payment will be June 1, 2039.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note G - Long-term Obligations (continued)

Subsequent Debt Issuances

Subsequent to year-end, the Village issued \$5,250,000 in Water and Sewer System Revenue Bonds, Series 2023B for the purpose of funding utility projects. Interest on these bonds varies between 4.00% and 5.00%. Final payment will be May 1, 2043. These bonds will be repaid with revenues from the water and sewer utilities.

Projected future principal and interest payments are not included in the debt service to maturity schedules, above.

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. The leases expire in 2023 and automatically renew each year unless a six-month notice of cancellation is given by the lessee. Payments received on these leases totaled \$61,254 for the year ended December 31, 2022. Future minimum lease payments receivable in conjunction with these leases are as follows:

<u>Year</u>	<u>Amount</u>
2023	\$ 30,745

Note I - 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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note I - WRS Pension Plan (continued)

Benefits provided (continued). 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.

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2012	(7.0)%	(7)%
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)
2020	1.7	21
2021	5.1	13

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 \$262,567 in contributions from the employer.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note I - WRS Pension Plan (continued)

Contributions (continued).

Contribution rates as of December 31, 2022 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including Teachers, Executives, and Elected Officials)	6.50%	6.50%
Protective with Social Security	6.50%	12.04%
Protective without Social Security	6.50%	16.44%

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

At December 31, 2022, the Village reported an asset of \$1,753,531 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020 rolled forward to December 31, 2021. 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 asset was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2021, the Village's proportion was 0.02175548%, which was an increase of 0.00095258% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the Village recognized pension expense (revenue) of (\$161,998).

At December 31, 2022, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$2,832,739	\$ 204,271
Net differences between projected and actual earnings on pension plan investments	-	3,922,796
Changes in assumptions	327,148	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	11,360	5,755
Employer contributions subsequent to the measurement date	275,770	-
	<u>\$3,447,017</u>	<u>\$4,132,822</u>

The amount of \$275,770 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, 2022.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note I - WRS Pension Plan (continued)

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

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

<u>Year Ended December 31,</u>	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
2023	\$ 1,599,977	\$ 1,679,023
2024	1,001,555	1,474,194
2025	725,977	934,343
2026	341,326	542,850

Actuarial assumptions. The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2020
Measurement Date of Net Pension Liability	December 31, 2021
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-term Expected Rate of Return:	6.80%
Discount Rate:	6.80%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

*No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from the prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, price inflation, mortality and separation rates. The Total Pension Liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the December 31, 2020 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, 2022
(CONTINUED)

Note I - 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, 2021			
<u>Core Fund Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %²</u>
Global Equities	52	6.8	4.2
Fixed Income	25	4.3	1.8
Inflation Sensitive Assets	19	2.7	0.2
Real Estate	7	5.6	3.0
Private Equity/Debt	12	9.7	7.0
Total Core Fund ³	115	6.6	4.0
 <u>Variable Fund Asset Class</u>			
U.S. Equities	70	6.3	3.7
International Equities	30	7.2	4.6
Total Variable Fund	100	6.8	4.2
 ¹ Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations			
² New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%			
³ The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy is used, subject to an allowable range of up to 20%.			

Single Discount rate. A single discount rate of 6.80% was used to measure the Total Pension Liability, as opposed to a discount rate of 7.00% for the 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 1.84%. (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, 2021. 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, 2022
(CONTINUED)

Note I - 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)	\$ 1,244,255	\$ (1,753,531)	\$ (3,911,380)

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 \$89,804 for the outstanding amount of contributions to the pension plan for the year ended December 31, 2022.

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

Plan description. The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible employees.

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

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

Benefits provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the employee premiums until age 65 in order to be eligible for the benefit after age 65.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

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

Contribution rates as of December 31, 2022 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, 2020 are as listed below:

Life Insurance Employee Contribution Rates* For the year ended December 31, 2021		
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 \$914 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, 2022, the Village reported a liability of \$263,993 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2021 rolled forward to December 31, 2021. 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 2021, the Village's proportion was 0.04466600%, which was a decrease of 0.010751% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the Village recognized OPEB expense of \$29,731.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

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

At December 31, 2022, 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	\$ -	\$ 13,429
Net differences between projected and actual earnings on OPEB plan investments	3,433	-
Changes in assumptions	79,761	12,796
Changes in proportion and differences between employer contributions and proportionate share of contributions	13,203	36,308
Employer contributions subsequent to measurement date	1,001	-
	<u>\$ 97,398</u>	<u>\$ 62,533</u>

The amount of \$1,001 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, 2022.

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
2022	\$ 23,229	\$ 13,257
2023	22,830	13,257
2024	21,491	13,079
2025	19,102	8,843
2026	8,982	7,584
2027	763	6,513

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

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

Actuarial assumptions. The total OPEB liability in the January 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2021
Measurement Date of Net OPEB Liability (Asset)	December 31, 2021
Experience Study:	January 1, 2018 – December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	2.06%
Long-term Expected Rate of Return:	4.25%
Discount Rate:	2.17%
Salary Increases	
Wage Inflation:	3.00%
Seniority/Merit:	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the Total OPEB Liability changed from the prior year, including the price inflation, mortality and separation rate. The Total OPEB Liability for December 31, 2021 is based upon a roll-forward of the liability calculated from the January 1, 2021 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.

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2021

<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	45%	1.68%
US Long Credit Bonds	Bloomberg US Long Credit	5%	1.82%
US Mortgages	Bloomberg US MBS	50%	1.94%
Inflation			2.30%
Long-Term Expected Rate of Return			4.25%

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

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

Long-term expected Return on Plan Assets (continued). The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding the expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate increase from 2.20% as of December 31, 2020 to 2.30% as of December 31, 2021.

Single Discount rate. A single discount rate of 2.17% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.25% for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.12% as of December 31, 2020 to 2.06% as of December 31, 2021. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

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 2.17 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 (1.17 percent) or 1-percentage-point higher (3.17 percent) than the current rate:

	1% Decrease to Discount Rate (1.17%)	Current Discount Rate (2.17%)	1% Increase to Discount Rate (3.17%)
Village's proportionate share of the OPEB liability	\$ 358,143	\$ 263,993	\$ 193,148

Note K – 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, 2022 was \$437,249.

Note L - 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.

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note M - Subsequent Events

Management has evaluated the need for disclosure or recording of transactions resulting from subsequent events through June 15, 2022 the date the financial statements were available to be issued.

- Subsequent to year end, the Village new debt. See Note G for additional information
- Subsequent to year-end, the Village signed a commitment with Vinton Construction for 2023 utility and street improvement projects. The total amount of the commitment was \$2,067,916, after project change orders.

Note N - Net Position and Fund Balances

Governmental Activities

Governmental net position at December 31, 2022 consists of the following:

Net investment in capital assets:

Land	\$ 2,101,581	
Construction in process	24,897	
Other capital assets, net of accumulated depreciation	33,551,239	
Less: Related long-term debt	(19,832,115)	
Plus: Unspent proceeds on long-term debt	474,488	
		\$ 16,320,090

Restricted for:

Debt service	\$ 483,869	
TID 5	9,167	
WRS pension	928,922	
		1,421,958

Unrestricted 3,137,793

Total Governmental Activities Net Position \$ 20,879,841

Business-type Activities

Net investment in capital assets

Land	\$ 384,719	
Capital assets, net of accumulated depreciation	28,344,653	
		\$ 28,729,372

Restricted for:

Capital projects	2,425,718	
Equipment replacement	1,254,231	
WRS pension	138,804	
		3,818,753

Unrestricted 2,371,195

Total Business-type Activities Net Position \$ 34,919,320

VILLAGE OF JACKSON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2022
(CONTINUED)

Note N - Net Position and Fund Balances (continued)

Governmental Fund Financial Statements

Nonspendable:

Prepaid expenditures	\$ 70,096	
Advances	<u>2,418,515</u>	
		\$ 2,488,611

Restricted:

Debt service fund	483,869	
TID 5	<u>9,167</u>	
		493,036

Assigned:

Fire/EMS fund	861,228	
Capital projects fund	772,649	
Recreation fund	87,062	
Hotel/Motel tax fund	100,783	
Park fund	<u>120,551</u>	
		1,942,273

Unassigned:

	<u>1,913,824</u>	
Total governmental funds - Fund balance	<u><u>\$ 6,837,744</u></u>	

Note O - Restatement of Net Position

A prior period adjustment was made to move prior years TID #4 activity out of the capital projects fund and into the newly created TID #4 fund. The net effect of these changes in net position are as follows:

	<u>TID #4</u>	<u>Capital Projects Fund</u>
Net position as of December 31, 2021	\$ -	\$ 2,041,114
Adjustment due to correction of an error	<u>(2,165,886)</u>	<u>2,165,886</u>
Net position as of December 31, 2021, as restated	<u><u>\$ (2,165,886)</u></u>	<u><u>\$ 4,207,000</u></u>

Note P - Effect of New Accounting Standards on Financial Statements

The Government Accounting Standards Board (GASB) has approved the following:

- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statements No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statements No. 96, *Subscription-Based Information Technology Arrangements*
- Statements No. 97, *Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Section 457, Deferred Compensation Plans – an Amendment of GASB Statements No. 14 and No. 84, and a Supersession of GASB Statement No. 32*
- Statement No. 99, *Omnibus 2022*
- Statement No. 100, *Accounting Changes and Error Corrections – an Amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*

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

REQUIRED SUPPLEMENTARY INFORMATION

Revised Draft 6/21/2023

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>TAXES</u>				
General property taxes	\$ 3,062,728	\$ 3,062,728	\$ 3,065,606	\$ 2,878
Ag use-value penalties	-	-	7,182	7,182
Mobile home parking fees	95,000	95,000	97,998	2,998
Taxes from Utilities	260,000	260,000	314,633	54,633
Interest on personal property taxes	500	500	893	393
TOTAL TAXES	3,418,228	3,418,228	3,486,312	68,084
<u>INTERGOVERNMENTAL</u>				
Shared taxes from state	315,322	315,322	679,866	364,544
State personal property aid	16,743	16,743	29,672	12,929
State video service aid	19,431	19,431	19,431	-
Exempt computer aid	20,689	20,689	20,689	-
Recycling grants	10,590	10,590	10,563	(27)
Police - State/Federal aids	4,500	4,500	3,113	(1,387)
State Aid - in lieu of taxes	1,000	1,000	155	(845)
State transportation aid	313,262	313,262	312,394	(868)
Other state payments	-	-	20,708	20,708
TOTAL INTERGOVERNMENTAL	701,537	701,537	1,096,591	395,054
<u>LICENSES AND PERMITS</u>				
Liquor license	3,750	3,750	3,740	(10)
Hotel/Motel license	300	300	300	-
Operators license	5,000	5,000	3,970	(1,030)
Cigarette license	300	300	350	50
Video franchise fees	90,000	90,000	74,160	(15,840)
Dog license	6,000	6,000	6,739	739
Cat license	500	500	642	142
Other licenses	1,000	1,000	2,831	1,831
Building permits	160,000	160,000	289,778	129,778
Planning/Zoning application fees	3,500	3,500	6,400	2,900
WI permit seals	1,500	1,500	720	(780)
Address/Fire #	1,750	1,750	1,866	116
Erosion control permits	4,000	4,000	7,763	3,763
Publication fees	250	250	173	(77)
TOTAL LICENSES AND PERMITS	277,850	277,850	399,432	121,582

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND REVENUES
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>FINES AND FORFEITURES</u>				
Police - Court penalties	60,000	60,000	51,035	(8,965)
Police - Parking fines	4,500	4,500	1,742	(2,758)
TOTAL FINES AND FORFEITURES	\$ 64,500	\$ 64,500	\$ 52,777	\$ (11,723)
<u>CHARGES FOR SERVICES</u>				
Police - Accident reports	\$ 500	\$ 500	\$ 258	\$ (242)
Police - OWI test/fingerprinting	2,000	2,000	2,769	769
Police and Fire impact fees	-	-	18,906	18,906
Police - Warrant fees	500	500	428	(72)
Police - False alarm revenue	100	100	-	(100)
Clerks fees	9,000	9,000	11,118	2,118
Public works revenue	100	100	886	786
Recycling revenue	-	-	1,364	1,364
Street opening permits	1,000	1,000	425	(575)
NSF charges	120	120	40	(80)
Aurora Healthcare payment	39,000	39,000	33,858	(5,142)
TOTAL CHARGES FOR SERVICES	52,320	52,320	70,052	17,732
<u>MISCELLANEOUS AND INTEREST</u>				
Interest on temporary investments	7,200	7,200	9,529	2,329
Insurance dividends	9,490	9,490	40,800	31,310
Verizon lease	29,295	29,295	29,285	(10)
US Cellular lease	33,744	33,744	31,969	(1,775)
Police - Donations	-	-	9,720	9,720
Police - Fundraiser	-	-	13,058	13,058
Miscellaneous general revenue	1,000	1,000	846	(154)
Sale of Village property	-	-	481,400	481,400
Professional services reimbursement	5,000	5,000	39,708	34,708
TOTAL MISCELLANEOUS AND INTEREST	85,729	85,729	656,315	570,586
TOTAL REVENUES	\$ 4,600,164	\$ 4,600,164	\$ 5,761,479	\$ 1,161,315

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>GENERAL GOVERNMENT</u>				
Village board	\$ 28,850	\$ 28,850	\$ 27,932	\$ 918
Appointed committee wages	1,750	1,750	3,521	(1,771)
Village attorney	55,000	55,000	123,436	(68,436)
Administrative wages	335,845	335,845	389,400	(53,555)
Administration	31,650	31,650	37,802	(6,152)
Elections	18,000	18,000	15,530	2,470
Admin - audit and accounting	28,000	28,000	18,024	9,976
Assessments	40,000	40,000	39,754	246
Insurance	47,000	47,000	52,162	(5,162)
Utilities	41,701	41,701	29,617	12,084
Supplies	1,500	1,500	10,609	(9,109)
Computer and internet	20,252	20,252	12,828	7,424
Repairs and maintenance	16,000	16,000	3,986	12,014
Signs	1,500	1,500	1,488	12
Licenses and fees	2,175	2,175	2,480	(305)
ARPA expenses	-	-	79,715	(79,715)
TOTAL GENERAL GOVERNMENT	669,223	669,223	848,284	(179,061)
<u>PUBLIC SAFETY</u>				
Police department	1,922,968	1,922,968	1,884,463	38,505
Emergency government	5,000	5,000	1,843	3,157
Building inspector	173,420	173,420	137,652	35,768
TOTAL PUBLIC SAFETY	2,101,388	2,101,388	2,023,958	77,430
<u>PUBLIC WORKS</u>				
Engineering	32,070	32,070	33,544	(1,474)
Streets	606,920	606,920	565,421	41,499
Storm sewers	3,000	3,000	5,771	(2,771)
Trash	329,795	329,795	261,359	68,436
Recycling	191,788	191,788	179,128	12,660
TOTAL PUBLIC WORKS	\$ 1,163,573	\$ 1,163,573	\$ 1,045,223	\$ 118,350

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND EXPENDITURES
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>CULTURE AND RECREATION</u>				
Parks	\$ 180,231	\$ 180,231	\$ 197,058	\$ (16,827)
<u>CAPITAL OUTLAY</u>				
Parks	50,000	50,000	22,050	27,950
Police	-	-	24,897	(24,897)
TOTAL CAPITAL OUTLAY	<u>50,000</u>	<u>50,000</u>	<u>46,947</u>	<u>3,053</u>
TOTAL EXPENDITURES	<u>4,164,415</u>	<u>4,164,415</u>	<u>4,161,470</u>	<u>2,945</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out	(437,249)	(437,249)	(475,958)	(38,709)
Police - Sale of vehicles	1,000	1,000	-	(1,000)
Police - Sale of property	500	500	-	(500)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(435,749)</u>	<u>(435,749)</u>	<u>(475,958)</u>	<u>(40,209)</u>
NET CHANGE IN FUND BALANCE	-	-	1,124,051	<u>\$ 1,118,161</u>
FUND BALANCES - BEGINNING OF YEAR	<u>1,969,744</u>	<u>1,969,744</u>	<u>2,601,033</u>	
FUND BALANCES - END OF YEAR	<u>\$ 1,969,744</u>	<u>\$ 1,969,744</u>	<u>\$ 3,725,084</u>	

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
FIRE AND EMS FUND REVENUES
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>INTERGOVERNMENTAL</u>				
State 2% dues	60,266	60,266	64,160	3,894
Grant revenue	-	-	56,698	56,698
EMS FAP funds	6,000	6,000	14,061	8,061
Other state payments	8,000	8,000	12,969	4,969
TOTAL INTERGOVERNMENTAL	74,266	74,266	147,888	73,622
<u>CHARGES FOR SERVICES</u>				
CPR training	1,300	1,300	3,870	2,570
EMS billing	280,000	280,000	344,063	64,063
Haz Mat incidents	800	800	1,957	1,157
Occupancy permits	2,000	2,000	1,000	(1,000)
Permit fees	1,000	1,000	2,088	1,088
TOTAL CHARGES FOR SERVICES	285,100	285,100	352,978	67,878
<u>INTERGOVERNMENTAL CHARGES FOR SERVICES</u>				
Town of Jackson contribution	231,169	231,169	231,169	-
Town of Polk contribution	74,916	74,916	74,916	-
TOTAL INTERGOVERNMENTAL CHARGES FOR SERVICES	\$ 306,085	\$ 306,085	\$ 306,085	\$ -
<u>MISCELLANEOUS AND INTEREST</u>				
Interest on temporary investments	100	100	246	146
Donations	1,000	1,000	7,486	6,486
Sale of Village property	5,000	5,000	12,879	7,879
Miscellaneous revenues	1,000	1,000	864	(136)
TOTAL MISCELLANEOUS AND INTEREST	7,100	7,100	21,475	14,375
TOTAL REVENUES	\$ 672,551	\$ 672,551	\$ 828,426	\$ 155,875

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
FIRE AND EMS FUND EXPENDITURES
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>PUBLIC SAFETY</u>				
Salaries/wages	597,396	597,396	509,126	88,270
Health and life insurance	83,835	83,835	80,146	3,689
Wiscosin retirement system	46,989	46,989	44,580	2,409
Social security	22,805	22,805	32,262	(9,457)
Medicare	5,334	5,334	8,235	(2,901)
Medical reimbursement	-	-	683	(683)
Equipment repair	10,000	10,000	8,102	1,898
Fuel and lubricants	17,242	17,242	20,237	(2,995)
Buildings and grounds maintenance	10,000	10,000	5,234	4,766
New and replacement equipment	10,000	10,000	10,998	(998)
Truck and equipment maintenance	16,000	16,000	21,043	(5,043)
Office supplies, PC support, postage	12,636	12,636	14,039	(1,403)
Pre-employment physical	3,000	3,000	3,682	(682)
Length of service program	12,000	12,000	12,000	-
Intercept/Health Care billing	25,000	25,000	23,074	1,926
Fire prevention	3,500	3,500	7,236	(3,736)
Scene assistance	1,700	1,700	838	862
Turn-out gear and uniforms	20,000	20,000	20,133	(133)
SCBA testing and repair	3,000	3,000	1,848	1,152
Ladder testing	1,550	1,550	698	852
Audit and accounting	600	600	-	600
Utilities	45,057	45,057	48,306	(3,249)
Telephone	6,000	6,000	6,602	(602)
Attorney fees	500	500	-	500
Medical supplies	20,000	20,000	25,053	(5,053)
FAP funding	6,100	6,100	33,244	(27,144)
Donations	1,500	1,500	1,915	(415)
Education, travel and dues	16,000	16,000	12,536	3,464
Antique fire truck	100	100	-	100
property and liability insurance	25,000	25,000	21,527	3,473
Equipment replacement fund	12,000	12,000	4,783	7,217
EMS equipment replacement	3,500	3,500	-	3,500
TOTAL PUBLIC SAFETY	1,038,344	1,038,344	978,160	56,684
 TOTAL EXPENDITURES	 1,038,344	 1,038,344	 978,160	 56,684

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
BUDGETARY COMPARISON SCHEDULE
FIRE AND EMS FUND EXPENDITURES
YEAR ENDED DECEMBER 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<u>OTHER FINANCING SOURCES (USES)</u>				
Village contribution (transfer in)	437,249	437,249	437,249	-
Transfer to debt service fund	(71,456)	(71,456)	(71,454)	2
TOTAL OTHER FINANCING SOURCES (USES)	365,793	365,793	365,795	2
NET CHANGE IN FUND BALANCE	-	-	216,061	\$ 99,193
FUND BALANCES - BEGINNING OF YEAR	645,167	645,167	645,167	
FUND BALANCES - END OF YEAR	\$ 645,167	\$ 645,167	\$ 861,228	

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See accompanying notes to required supplementary information.

VILLAGE OF JACKSON

DECEMBER 31, 2022

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
2021	0.02175548%	\$ (1,753,531)	\$ 2,858,709	-61.34%	106.02%
2020	0.02083029%	\$ (1,300,463)	\$ 2,784,138	-46.71%	105.26%
2019	0.01972279%	\$ (635,952)	\$ 2,541,523	-25.02%	102.96%
2018	0.01903829%	\$ 677,322	\$ 2,388,882	28.36%	96.45%
2017	0.01831388%	\$ (543,760)	\$ 2,278,882	-23.86%	102.93%
2016	0.01780272%	\$ 145,947	\$ 2,221,840	6.57%	99.12%
2015	0.01782027%	\$ 289,291	\$ 2,128,161	13.59%	98.20%
2014	0.00178682%	\$ (438,892)	\$ 2,005,966	-21.88%	102.74%

SCHEDULE OF CONTRIBUTIONS

Wisconsin Retirement System

Last 10 Fiscal Years*

WRS Year End	Contractually required contributions	Contributions in relation to the contractually required contributions	Contribution deficiency (excess)	Covered employee payroll	Contributions as a percentage of covered-employee payroll
2021	\$ 262,567	\$ 262,567	\$ -	\$ 2,858,709	9.18%
2020	\$ 251,023	\$ 251,023	\$ -	\$ 2,784,138	9.02%
2019	\$ 213,126	\$ 213,126	\$ -	\$ 2,541,523	8.39%
2018	\$ 203,618	\$ 203,618	\$ -	\$ 2,388,882	8.52%
2017	\$ 192,405	\$ 192,405	\$ -	\$ 2,278,882	8.44%
2016	\$ 173,975	\$ 173,975	\$ -	\$ 2,221,840	7.83%
2015	\$ 170,215	\$ 170,215	\$ -	\$ 2,128,161	8.00%
2014	\$ 169,291	\$ 169,291	\$ -	\$ 2,005,966	8.44%

*The amounts presented for each fiscal year were determined as of the prior calendar year-end.

*GASB Pronouncements 67 and 68 require the presentation of the last 10 prior fiscal years completed under these pronouncements. The fiscal years completed prior to the enactment of these pronouncements are not required to be presented for this schedule.

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON

DECEMBER 31, 2022

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

Local Retiree Life Insurance

Last 10 Fiscal Years*

LRLIF	Proportion of the	Proportionate share		Net OPEB	Plan fiduciary net
Year End	net OPEB (asset)	of the net OPEB	Covered-employee	(asset) liability	position as a
	liability	(asset) liability	payroll	as a percentage	percentage of total
				of employee	OPEB (asset)
				payroll	liability
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	Contractually	Contributions in relation			Contributions as a
Year End	required	to the contractually	Contribution	Covered-employee	percentage of
	contributions	required contributions	deficiency (excess)	payroll	covered-employee
					payroll
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.

See accompanying notes to required supplementary information.

VILLAGE OF JACKSON
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2022

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 2022 general fund budget was not amended.

Note 2. Excess Expenditures over Appropriations

The Village had the following expenditures in excess of appropriations as presented in the “Budgetary Comparison Schedule – General Fund Expenditures”.

	<u>Amount</u>
General government	\$ 179,061
Culture and recreation	16,827

The excess expenditures were absorbed by revenues in excess of budget and available fund balances.

There were no expenditures in excess of appropriations presented in the “Budgetary Comparison Schedule – Fire and EMS Expenditures”.

Note 3. OPEB Information

Changes of benefit terms. There were no changes of benefit terms for any participating employee in the LRLIF.

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, 2022
(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, 2022
(CONTINUED)

Note 4 - Wisconsin Retirement System Pensions - continued

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

	2021	2020	2019	2018	2017
Valuation Date:	December 31, 2019	December 31, 2018	December 31, 2017	December 31, 2016	December 31, 2015
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%	5.5%	5.5%
Weighted based on assumed rate for:					
Pre-retirement	7.0%	7.0%	7.2%	7.2%	7.2%
Post-retirement	5.0%	5.0%	5.0%	5.0%	5.0%
Salary Increases					
Wage Inflation	3.0%	3.0%	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*:	1.9%	1.9%	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 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2018 valuation pursuant to an experience study of the period 2015-2017.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2015 valuation pursuant to an experience study of the period 2012-2014.	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.
Mortality:	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 2018 Mortality Table. The rates based on actual WRS experience adjusted for future mortality improvements using the MP-2018 fully generational improvement scale (multiplied by 60%).	Wisconsin 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%).

*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, 2022
(CONTINUED)

Note 4 - Wisconsin Retirement System Pensions - continued

Significant methods and assumptions used in calculating Wisconsin Retirement System Actuarially

	2016	2015	2014	2013
Valuation Date:	December 31, 2014	December 31, 2013	December 31, 2012	December 31, 2011
Actuarial Cost Method:	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age	Frozen Entry Age
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
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
Asset Valuation Method:	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%
Weighted based on assumed rate for:				
Pre-retirement	7.2%	7.2%	7.2%	7.2%
Post-retirement	5.0%	5.0%	5.0%	5.0%
Salary Increases				
Wage Inflation	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%
Post Retirement Benefit Adjustments*:	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 2012 valuation pursuant to an experience study of the period 2009-2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period 2009-2011.	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2009 valuation pursuant to an experience study of the period 2006-2008.
Mortality:	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scaled BB to all future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scaled BB to all future improvements (margin) in mortality.	Wisconsin 2012 Mortality Table. The rates based on actual WRS experience projected to 2017 with scaled BB to all future improvements (margin) in mortality.	Wisconsin Projected Experience Table - 2005 for women of the Wisconsin Projected Experience Table - 2005 for men.

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

SUPPLEMENTARY INFORMATION

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VILLAGE OF JACKSON
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
DECEMBER 31, 2022

	Special Revenue Funds			Total Nonmajor Funds Special Revenue Funds
	Recreation Fund	Hotel/ Motel Tax Fund	Park Fund	
<u>ASSETS</u>				
Cash and investments	\$ 240,040	\$ 88,992	\$ 120,551	\$ 449,583
Receivables:				
Taxes	101,972	-	-	101,972
Accounts (net of allowance for doubtful accounts)	-	12,538	-	12,538
TOTAL ASSETS	342,012	101,530	120,551	564,093
<u>LIABILITIES</u>				
Accounts payable and accrued expenses	10,415	747	-	11,162
Accrued salaries and fringes	11,820	-	-	11,820
TOTAL LIABILITIES	22,235	747	-	22,982
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Property taxes	232,715	-	-	232,715
<u>FUND BALANCES</u>				
Assigned	87,062	100,783	120,551	308,396
TOTAL FUND BALANCES	\$ 87,062	\$ 100,783	\$ 120,551	\$ 308,396

VILLAGE OF JACKSON
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - SPECIAL REVENUE
YEAR ENDED DECEMBER 31, 2022

	Special Revenue Funds			Total Nonmajor Funds Special Revenue Funds
	Recreation Fund	Hotel/ Motel Tax Fund	Park Fund	
<u>REVENUES</u>				
Taxes	\$ 209,185	\$ 60,523	\$ -	\$ 269,708
Charges for services	360,937	-	19,550	380,487
Interest income	-	-	2,414	2,414
TOTAL REVENUES	570,122	60,523	21,964	652,609
<u>EXPENDITURES</u>				
Current:				
General government	-	69,078	-	69,078
Culture and recreation	573,991	-	7,724	581,715
Capital outlay	-	-	12,275	12,275
TOTAL EXPENDITURES	573,991	69,078	19,999	663,068
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(3,869)	(8,555)	1,965	(10,459)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in (out)	38,709	-	108,194	146,903
TOTAL OTHER FINANCING SOURCES (USES)	38,709	-	108,194	146,903
NET CHANGE IN FUND BALANCES	34,840	(8,555)	110,159	136,444
FUND BALANCES - BEGINNING	52,222	109,338	10,392	171,952
FUND BALANCES - ENDING	\$ 87,062	\$ 100,783	\$ 120,551	\$ 308,396

VILLAGE OF JACKSON
COMBINING BALANCE SHEETS
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
DECEMBER 31, 2022

	Capital Projects Funds			Total Nonmajor Capital Projects Funds
	TID 5	TID 6	TID 7	
<u>ASSETS</u>				
Cash and investments	\$ 64,979	\$ 194,410	\$ 236,609	\$ 495,998
Receivables:				
Taxes	43,510	91,101	2,094	136,705
Special assessments	-	8,606	-	8,606
TOTAL ASSETS	<u>108,489</u>	<u>294,117</u>	<u>238,703</u>	<u>641,309</u>
<u>LIABILITIES</u>				
Accounts payable	-	-	20,744	20,744
Advance from other funds	-	-	252,629	252,629
Deposits held	-	-	236,609	236,609
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>509,982</u>	<u>509,982</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Property taxes	99,322	203,541	4,782	307,645
Special assessments	-	10,040	-	10,040
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>99,322</u>	<u>213,581</u>	<u>4,782</u>	<u>317,685</u>
<u>FUND BALANCES</u>				
Restricted	9,167	-	-	9,167
Unassigned	-	80,536	(276,061)	(195,525)
TOTAL FUND BALANCES	<u>\$ 9,167</u>	<u>\$ 80,536</u>	<u>\$ (276,061)</u>	<u>\$ (186,358)</u>

VILLAGE OF JACKSON
COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CAPITAL PROJECTS
YEAR ENDED DECEMBER 31, 2022

	Capital Projects Funds			Total Nonmajor Capital Projects Funds
	TID 5	TID 6	TID 7	
<u>REVENUES</u>				
Taxes	\$ 111,257	\$ 151,028	\$ -	\$ 262,285
Special assessments	-	1,434	-	1,434
Interest income	-	502	-	502
Other	-	-	2,500	2,500
TOTAL REVENUES	<u>111,257</u>	<u>152,964</u>	<u>2,500</u>	<u>266,721</u>
<u>EXPENDITURES</u>				
Current:				
General government	5,262	1,962	48,025	55,249
Capital outlay	-	-	162,118	162,118
Debt Service:				
Principal	101,108	-	-	101,108
TOTAL EXPENDITURES	<u>106,370</u>	<u>1,962</u>	<u>210,143</u>	<u>318,475</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,887	151,002	(207,643)	(51,754)
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in (out)	-	-	(80,549)	(80,549)
NET CHANGE IN FUND BALANCES	4,887	151,002	(288,192)	(132,303)
FUND BALANCES - BEGINNING	<u>4,280</u>	<u>(70,466)</u>	<u>12,131</u>	<u>(54,055)</u>
FUND BALANCES - ENDING	<u>\$ 9,167</u>	<u>\$ 80,536</u>	<u>\$ (276,061)</u>	<u>\$ (186,358)</u>

Village of Jackson

To: Village Administrator Jen Keller
From: Police Chief Ryan Vossekul *RV*
Date: June 29, 2023
Re: Fitness Incentive Agreement

In 2022, the Village of Jackson approved an agreement with the Jackson Professional Police Association for a voluntary physical fitness program. This agreement is set to expire at the end of 2023. The Jackson Professional Police Association has requested to extend the current agreement for an additional year and to potentially incorporate it into the collective bargaining agreement which will be negotiated in 2024.

In 2022, seven officers passed all or a portion of the fitness testing. The total payout for 2022 was \$3,850. I anticipate a similar amount will be paid in 2023. We were able to secure grant funding to cover the fitness incentive payouts in 2022 and 2023. We will continue to seek grant opportunities in 2024 and beyond, but of course, there is no guarantee the funds will be awarded. If grant funding isn't awarded, the funds will be paid out of our wages/benefits account.

Physical fitness plays an important role in the general health and wellbeing of police officers, which directly impacts police services. The voluntary fitness program has been a core element of our overall employee wellness program, and I recommend that the agreement be extended.

**SIDE LETTER OF AGREEMENT
BETWEEN
VILLAGE OF JACKSON
AND THE
JACKSON PROFESSIONAL POLICE ASSOCIATION, WPPA LEER**

THIS SIDE LETTER OF AGREEMENT (hereinafter "the Agreement") is entered into by and between the Village of Jackson (hereinafter "the Village") and the **JACKSON PROFESSIONAL POLICE ASSOCIATION, WPPA LEER** (hereinafter "the Association").

WHEREAS, the Village and the Association realize that it is in both parties' interests to establish a voluntary physical fitness program for purposes of addressing the importance that physical fitness plays in the general health and wellbeing of police officers and the relationship between good health, wellbeing, and effective police services.

NOW, THEREFORE, in consideration of the terms and conditions contained herein, the parties hereto agree to the following, effective on ratification of this side letter:

- A. Participation: The physical fitness program shall be voluntary. Participation eligibility shall include Jackson Police Department personnel within the bargaining unit, as well as the Lieutenant and Police Chief.
- B. Frequency: The test will be given twice per year, once in the spring and once in the fall. Personnel will be notified at least one (1) month in advance of the actual test dates if practicable.
- C. Term: This program will be in effective upon ratification of this side letter by both parties. The program will sunset on December 31, 2024. Program termination may commence prior to the sunset date upon written notification from the Village Administrator in the event the Village determines the program is no longer beneficial to the general health and safety of the Jackson Police Department.
- D. Medical Certification: All employees are responsible for determining their fitness to participate in the testing process.
- E. Fitness Coordinator: The physical fitness coordinator(s) designated by the Chief of Police will be the coordinator(s) for the physical fitness testing. The coordinator(s) will conduct the actual testing and certify the test results.
- F. Assessment Testing: The physical fitness program shall contain five (5) tests.
 - a. Cardiovascular Endurance - 1.5 mile run
 - i. Test will be conducted on a circular track or other suitable area
 - ii. Each participant will be timed for a distance of 1.5 miles
 - iii. A time of 16:57 or less is a passing score

b. Upper Body Strength – Push-Ups

- i. One minute time limit
- ii. 23 push-ups within the time limit is a passing score

c. Abdominal Strength – Sit-Ups

- i. One minute time limit
- ii. 30 sit-ups within the time limit is a passing score

d. Anaerobic Power – Vertical Jump

- i. While standing, both arms outstretched overhead next to wall will determine starting point.
- ii. Vertically jump with arm reaching as high on the wall as possible
- iii. Best of three attempts will be scored
- iv. A jump height of 14 inches or more is a passing score

e. Anaerobic Power – 300 Meter Run

- i. Test will be conducted on a circular track or other suitable area
- ii. Each participant will be timed for a distance of 300 meters
- iii. A time of 68 seconds or less is a passing score

G. Benefits and Incentive: Officers who choose to participate must take the assessment at least once per year. Officers who do not pass all tests in the spring and choose to try again in the fall must retake all tests. If an officer fails to pass all tests in both attempts, the better score will stand.

If all tests are passed, a fitness incentive of \$600 will be paid to the officer. If all but one (1) test is passed, a fitness incentive of \$300 will be paid to the officer. If all but two (2) tests are passed, a fitness incentive of \$250 will be paid to the officer. The better of the two (2) aggregate tests, during the spring or the fall, is the test that stands, not the individual tests within the fall or spring test. Officers are not eligible to earn two (2) incentives (i.e. pass all tests in the spring and fall and get \$1,200).

Employees who voluntarily participate in the program and achieve a level of passing or acceptable as listed above shall receive their designated fitness incentive on the first paycheck in December of each year. An employee who resigns, retires, or is terminated within eight (8) weeks of testing will forfeit the incentive reimbursement.

H. Physical Fitness Test Result Records: The recorded test results of the employees who voluntarily participate in the physical fitness program shall be kept in a location consistent with current personnel records retained by management. The employer agrees that the test results and the participation of an employee in the voluntary physical fitness program shall not be used as a criteria for any future promotions or assignments.

- I. This Agreement contains the complete agreement and understanding between the parties hereto in reference to all of the matters herein agreed upon and no representations, promises, agreements or understandings, written or oral, not herein contained shall be of force or effect.
- J. This Side Letter shall not become the status quo and is to not be incorporated into the parties' successor Collective Bargaining Agreement unless agreed by the parties during bargaining. Nothing in this side letter shall prejudice either party, including any matters pertaining to whether the modifications to the collective bargaining agreement or existing language constitutes mandatory subjects of bargaining. All other terms and conditions of the parties' Collective Bargaining Agreement shall apply. If there are conflicts between the Collective Bargaining Agreement and this Side Letter, the terms of this Side Letter shall govern.

IN WITNESS WHEREOF, the parties hereto execute and enact this Agreement on the dates indicated below.

**JACKSON PROFESSIONAL POLICE
ASSOCIATION, WPPA LEER**

VILLAGE OF JACKSON

DATE: _____

DATE: _____

SECTION 00 63 63
CHANGE ORDER NO.: 1

Owner: Village of Jackson	Owner's Project No. A-23
Engineer: Cedar Corporation	Engineer's Project No.: 05789-0017
Contractor: Vinton Construction	Contractor's Project No.:
Project: RE-BID: Jackson Park Tennis-Pickleball Courts	
RE-BID: Jackson Park Tennis-Pickleball	
Contract Name: Courts, Contract A-23	Effective Date of
Date Issued: May 30, 2023	Change Order: May 30, 2023

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

Description:

1	DELETE 1,100 Cubic Yards Common Excavation with Asphalt And Concrete Pavement Removal with Subgrade Preparation (Bid Item #1) @ \$49.55/CY	=	(\$54,505.00)
2	ADD Lump Sum Asphalt and Concrete Pavement Removal & Disposal with Subgrade Preparation	=	\$39,505.00
3	DEDUCT Lump Sum Geotechnical Engineering services	=	(\$2,000.00)
TOTAL			= (\$17,000.00)

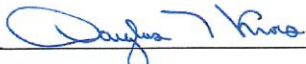
Reason for Change Order:

- a) Change Order Item Nos. 1-3: Revisions associated with Owner's Representatives direction and approval related to the following: 1) Existing base material observed to be in good condition and therefore, left in place which deleted the need of excavation, 2) Removing excavation results in raising the elevation of the courts by approximately four inches which will provide better drainage opportunity.

Attachments:

- a) Change Order Item Nos. 1-3: E-mail correspondence between Contractor, Owner and Engineer date 5/25, 5/26 and 5/30/23 respectively.

CHANGE IN CONTRACT PRICE:	CHANGE IN CONTRACT TIMES:
Original Contract Price \$ 397,968.60	Original Contract Times: Substantial completion (date): September 1, 2023 Ready for Final Payment (date): October 1, 2023
[Increase] [Decrease] from previous approved Change Orders No. 0 to No. 0 : \$ 0.00	[Increase] [Decrease] from previous approved Change Orders No. 0 to No. 0 Substantial Completion (days): 0 Ready for Final Payment (days): 0
Contract Price prior to this Change Order: \$ 397,968.60	Contract Times prior to this Change Order: Substantial completion (date): September 1, 2023 Ready for Final Payment (date): October 1, 2023
[Increase] this Change Order: \$ (17,000.00)	[Increase] [Decrease] this Change Order: Substantial Completion (days): 0 Ready for Final Payment (days): 0
Contract Price incorporating this Change Order: \$ 380,968.60	Contract Times with all approved Change Orders: Substantial completion (date): September 1, 2023 Ready for Final Payment (date): October 1, 2023

Recommended by Engineer (if required) By:  Title: Senior Construction Manager Date: May 30, 2023 Authorized by Owner By: _____ Title: _____ Date: _____	Accepted by Contractor  Vice President 6-1-2023 Approved by Funding Agency (if applicable) By: _____ Title: _____ Date: _____
--	---

Doug Kroes

From: Doug Kroes
Sent: Tuesday, May 30, 2023 11:13 AM
To: Brian Kober; Don Rabitz, Project Manager, Vinton Construction Company
Cc: John Streu; Richard Lamers; Michael Maples; Jen Keller; Kelly Valentino
Subject: RE: Jackson Park Tennis-Pickleball Courts Grade Change

Follow Up Flag: Follow up
Flag Status: Flagged

Brian & Don:

In response to the change in scope of Work as directed/agreed upon by the Owner's representative, our office will prepare contract Change Order No. 1 to include the following items:

1. DELETE 1,100 Cubic Yards Common Excavation with Asphalt And Concrete Pavement Removal with Subgrade Preparation @ \$49.55/CY = (\$54,505.00)
2. ADD Lump Sum Asphalt and Concrete Pavement Removal & Disposal with Subgrade Preparation = \$39,505.00
3. DEDUCT Lump Sum Geotechnical Engineering services = (\$2,000.00)

Thank you,



Doug Kroes

Senior Construction Manager

W61 N497 Washington Avenue | Cedarburg | WI | 53012

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

Cell: 920-246-6326

doug.kroes@cedarcorp.com

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

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

From: Brian Kober <brian.kober@villageofjacksonwi.gov>
Sent: Friday, May 26, 2023 4:35 PM
To: Don Rabitz, Project Manager, Vinton Construction Company <drabitz@vintonwis.com>
Cc: John Streu <jstreu@vintonwis.com>; Richard Lamers <rlamers@vintonwis.com>; Michael Maples <mmaples@vintonwis.com>; Jen Keller <jen.keller@villageofjacksonwi.gov>; Kelly Valentino <kelly.valentino@villageofjacksonwi.gov>; Doug Kroes <doug.kroes@cedarcorp.com>
Subject: RE: Jackson Park Tennis-Pickleball Courts Grade Change

Don,

Thanks for the email and working with the Village of Jackson in achieving a great project.

The Village of Jackson agrees with the proposal of the lump sum of \$54,505.00 and the cost savings of \$17,000.00.

The proof roll was witnessed on Thursday, May 25, 2023 and the subbase passed with minor repairs needed.

If you have any questions please do not hesitate to ask.

Brian W. Kober. P.E.
Director of Public Works/Village Engineer
Village of Jackson
W194 N16660 Eagle Drive
Jackson, WI 53037
Phone: 262-677-0707
Fax: 262-677-8770

From: Don Rabitz, Project Manager, Vinton Construction Company <drabitz@vintonwis.com>
Sent: Thursday, May 25, 2023 7:38 AM
To: doug.kroes@cedarcorp.com; Brian Kober <brian.kober@villageofjacksonwi.gov>
Cc: John Streu <jstreu@vintonwis.com>; Richard Lamers <rlamers@vintonwis.com>; Michael Maples <mmaples@vintonwis.com>
Subject: Jackson Park Tennis-Pickleball Courts Grade Change

Brian/Doug, just want to summarize the change and ensure we are all in agreement.

Yesterday onsite Brian and I decided to raise the entire site by 4". The existing section compartmented to the proposed grade had our crew removing in place gravel to add new gravel. Rather than paying us to haul off the existing gravel Brian and I decided to leave it and grade/compact it in place to utilize this new surface as new subgrade elevation and then construct the new section on top of that. Because of the quality of material Brian was comfortable with proof rolling the subgrade with a loaded quad prior to placing new base. Brian to perform proofroll with our crew foreman. There would be no need for further geotechnical assistance from Gestra.

As a result of the change of scope Vinton has the following proposal.

1. We would request that bid item 1 be converted to a Lump Sum item of \$54,505.00. In review of our bid documents Vinton has several items buried in this item such as mobilizations, sub-contractor mobilizations, management, carpet removal, carpet disposal fees, pavement removal, site access, and others. Simply removing the cubic yards of common excavation with the associated bid price does not work for Vinton. Because the change does remove cubic yard and after converting the bid item to a lump sum Vinton can offer a \$15,000 deduct for the change.
2. We can further offer a \$2000.00 deduct for removing the balance of the geotechnical engineering.

Our proposal offers the Village of Jackson a better cross section of your new facility with a cost savings of \$17,000. Please let John or myself know as soon as you can if this proposal as laid out is acceptable. Thank you, Don

Don W. Rabitz



Vinton Construction Company

P.O. Box 137
1322 33rd Street
Two Rivers, WI 54241

June 22, 2023

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

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

Subject: Contractor's Application for Payment No. 1
Re-Bid: Jackson Park Tennis – Pickle Ball Courts, Contract A-23
Cedar Project No. 05789-0017

Dear Mr. Kober:

Enclosed for your use in payment to Vinton Construction Company in the amount of \$209,690.55 is Contractor's Application for Payment No. 1.

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

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

Sincerely,

CEDAR CORPORATION



Douglas T. Kroes
Senior Construction Manager

Enclosed: As Noted

Cc: John Streu, Vinton Construction Company

Contractor's Application for Payment No. 1

Application Period: 5/15/23 - 6/21/23		Application Date: 6/21/2023
To (Owner): Village of Jackson	From (Contractor): Vinton Construction Company	Via (Engineer): Cedar Corporation
Project: Re-Bid: Jackson Park Tennis - Pickleball Courts	Contract: Re-Bid: Jackson Park Tennis - Pickleball Courts, Contract A-23	
Owner's Contract No: A-23	Contractor's Project No: 23056	Engineer's Project No: 05789-0017

Application For Payment Change Order Summary

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

1. ORIGINAL CONTRACT PRICE.....	\$	\$397,968.60
2. Net change by Change Orders.....	\$	
3. Current Contract Price (Line 1 ± 2).....	\$	\$397,968.60
4. TOTAL COMPLETED AND STORED TO DATE (Column I total on Progress Estimates).....	\$	\$220,726.89
5. RETAINAGE:		
a. 5% X \$220,726.89 Work Completed.....	\$	\$11,036.34
b. 5% X Stored Material.....	\$	
c. Total Retainage (Line 5.a + Line 5.b).....	\$	\$11,036.34
6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$	\$209,690.55
7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$	
8. AMOUNT DUE THIS APPLICATION.....	\$	\$209,690.55

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;

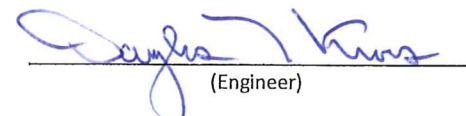
(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner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

Contractor Signature

By:  Date: 6-21-2023

Payment of: \$ 209,690.55
(Line 8 or other - attach explanation of the other amount)

is recommended by:  (Engineer) 6-22-23 (Date)

Payment of: \$ 209,690.55
(Line 8 or other - attach explanation of the other amount)

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

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

Unit Price Progress Estimate

Contractor's Application

Project: Re-Bid: Jackson Park Tennis - Pickleball Courts							Application Number: 1					
Application Period: 5/15/23 - 6/21/23							Application Date: June 21, 2023					
A				B	C	D	E	F	G	H	I	J
Item		Estimated Bid Quantity	Unit Price	Quantity Completed						Total Completed &		% Comp.
Bid No.	Description			Previous Applications		This Application		Materials Stored		Stored to Date (C+E+G)		
				Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount	
1	Common Excavation, with Asphalt and Concrete	1 LS	\$37,505.00			1	\$37,505.00			1	\$37,505.00	100.0%
2	Remove & Salvage Existing Fence	675 LF	\$4.00			675	\$2,700.00			675	\$2,700.00	100.0%
3	Remove & Salvage Existing Benches	4 Each	\$200.00									
4	Remove & Salvage Existing Basketball Hoop	2 Each	\$200.00			2	\$400.00			2	\$400.00	100.0%
5	8-inch Base Aggregate - at Sidewalks and Courts	1600 Tons	\$18.55			1654.59	\$30,692.64			1654.59	\$30,692.64	103.4%
6	3-inch HMA Pavement, 5 LT 58-28 S	642 Tons	\$148.05			665	\$98,453.25			665	\$98,453.25	103.6%
7	6-inch Concrete Bike Rack Pad	96 SF	\$15.00									
8	10-ft. Vinyl Coated Fence	767 LF	\$90.00			300	\$27,000.00			300	\$27,000.00	39.1%
9	4-ft. Vinyl Coated Fence	79 LF	\$46.50									
10	3-ft. Vinyl Coated Gate	2 Each	\$925.00									
11	Pickleball Net Posts/Ground Sleeves	8 Each	\$475.00			8	\$3,800.00			8	\$3,800.00	100.0%
12	Pickleball Nets/Center Strap & Anchors	4 Each	\$450.00									
13	Tennis Net Posts/Ground Sleeves	4 Each	\$475.00			4	\$1,900.00			4	\$1,900.00	100.0%
14	Tennis Net/Center Strap & Anchors	2 Each	\$750.00									
15	All Court and Asphalt Coatings with Linework, and	1 LS	\$112,000.00									
16	Concrete Net Footings	12 Each	\$560.00			12	\$6,720.00			12	\$6,720.00	100.0%
17	Silt Fence	730 LF	\$2.00			513	\$1,026.00			513	\$1,026.00	70.3%
18	Lawn Restoration	325 SY	\$10.00									
19	Bike Rack	2 Each	\$700.00									
20	Basketball Goal Assembly	3 Each	\$3,300.00			3	\$9,900.00			3	\$9,900.00	100.0%
21	Saw Cut Curb Head	6 LF	\$50.00			9	\$450.00			9	\$450.00	150.0%
22	Saw Cut Asphalt Pavement	10 LF	\$5.00			36	\$180.00			36	\$180.00	360.0%
ALT-1	6-ft. Vinyl Coated Fence, (ADD)	291 LF	\$53.00									
ALT-2	10-ft. Vinyl Coated Fence, (DEDUCT)	291 LF	-\$71.00									
	TOTAL						\$220,726.89				\$220,726.89	



Building a Better World
for All of Us®

June 22, 2023

RE: Village of Jackson
The Oaks of Jackson
Application for Payment No. 1
SEH No. JACKV 170026 73.00

Brian Kober, P.E.
Director of Public Works & Village Engineer
Village of Jackson
W194N16660 Eagle Drive
Jackson, WI 53037

Dear Brian:

In accordance with Article 15 of the General Conditions of the contract for The Oaks of Jackson Project, we submit our pay recommendation for Application for Payment No. 1 for processing by the Village.

Per the enclosed spreadsheet, D.F. Tomasini Contractors, Inc. has earned \$752,297.55 through the first work period ending June 16, 2023. All quantities through this first work period have been agreed upon. Work performed during this period included:

- Site grading
- Basin construction and restoration
- Installation of sanitary sewer

We recommend that the Village make a payment to D.F. Tomasini Contractors, Inc. for the work as described above. The Village should retain \$37,614.88 in contractor earnings (5% of the first 50% of work completed). Accordingly, we recommend the Village make a payment in the amount of \$714,682.67.

Following your review of the above, please advise if there are any questions.

Sincerely,

Robert W. Malzahn, P.E.
Project Engineer

Enclosure: Pay Application No. 1

c: Mike Court, SEH
Jake Baneck, D.F. Tomasini Contractors, Inc.
Dillon Reynolds, SEH

Engineers | Architects | Planners | Scientists

Short Elliott Hendrickson Inc., 501 Maple Avenue, Delafield, WI 53018-9351
SEH is 100% employee-owned | sehinc.com | 262.646.6855 | 888.908.8166 fax

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

PAGE ONE OF 2

TO OWNER:

Village of Jackson
N168W19851 Main Street
Jackson, WI 53037

PROJECT:

The Oaks of Jackson
Jackson, WI

APPLICATION NO:

1 Distribution to:



PERIOD TO:

6/16/23

FROM CONTRACTOR:

D.F. Tomasini Contractors, Inc.
N70 W25176 Indian Grass Lane
Sussex, WI 53089

VIA ARCHITECT:

SEH
501 Maple Avenue
Delafield, WI 53018

PROJECT NOS:

JACKV170026
DFT#2262

CONTRACT FOR: Site Improvements

CONTRACT DATE:

4/18/2023

CONTRACTOR'S APPLICATION FOR PAYMENT

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

1. ORIGINAL CONTRACT SUM	\$	1,955,419.53
2. Net change by Change Orders	\$	0.00
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$	1,955,419.53
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$	752,297.55

5. RETAINAGE:

a. 5 % of Completed Work (Column D + E on G703)	\$	37,614.88
b. % of Stored Material (Column F on G703)	\$	0.00
Total Retainage (Lines 5a + 5b or		

Total in Column I of G703) \$ 37,614.88

6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$	714,682.67
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7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	0.00
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8. CURRENT PAYMENT DUE	\$	714,682.67
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9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$	1,240,736.86
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CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner		
Total approved this Month		
TOTALS	\$0.00	\$0.00
NET CHANGES by Change Order	\$0.00	

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

CONTRACTOR: D.F. TOMASINI CONTRACTORS, INC.

By:

Michael W. Benish
Mike Benish, President

Date: 6/21/23

State of: Wisconsin

County of: Waukesha

Subscribed and sworn to before me this

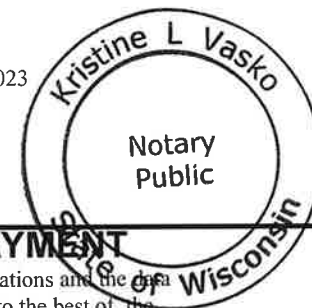
21st day of June, 2023

Notary Public:

Kristine L. Vasko

My Commission expires:

09/25/24



ARCHITECT'S CERTIFICATE FOR PAYMENT

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

AMOUNT CERTIFIED \$

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

By:

Date:

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

CONTINUATION SHEET

AIA DOCUMENT G703

2 of 2

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

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

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

[illegible]

Users may obtain validation of this document by requesting of the license a completed AIA Document D401 - Certification of Document's Authenticity



Application for Payment No. 1

Contractor DF Tomasini Inc.
N70W25176 Indian Grass Lane
Sussex, WI 53089

Contract For The Oaks of Jackson

Owner Village of Jackson

Project No. JACKV 170026

Contract Date April 18, 2023

Contract Amount \$1,955,419.53

For Period Ending June 16, 2023

Item No.	Item	Unit	Unit Price	CONTRACT		THIS PAYMENT		WORK TO DATE		BALANCE TO	PERCENT
				Quantity	Amount	Quantity	Amount	Quantity	Amount	FINISH	COMPLETE
SECTION 100 EROSION CONTROL AND SITE GRADING ITEMS											
100-01	Mobilization	LS	\$ 30,350.00	1.00	\$ 30,350.00	1.0	\$ 30,350.00	1.0	\$ 30,350.00	\$ -	100.00%
100-02	Clearing and Grubbing	AC	\$ 13,755.00	3.00	\$ 41,265.00	3.0	\$ 41,265.00	3.0	\$ 41,265.00	\$ -	100.00%
100-03	Tree Protection Fence	LF	\$ 3.99	600.00	\$ 2,394.00	0.0	\$ -	0.0	\$ -	\$ 2,394.00	0.00%
100-04	Silt Fence	LF	\$ 1.77	2,400.00	\$ 4,248.00	1,624.0	\$ 2,874.48	1,624.0	\$ 2,874.48	\$ 1,373.52	67.67%
100-05	Sediment Logs	EA	\$ 126.25	120.00	\$ 15,150.00	0.0	\$ -	0.0	\$ -	\$ 15,150.00	0.00%
100-06	Tracking Pad	EA	\$ 4,337.00	1.00	\$ 4,337.00	1.0	\$ 4,337.00	1.0	\$ 4,337.00	\$ -	100.00%
100-07	Inlet Protection Type A	EA	\$ 253.00	4.00	\$ 1,012.00	0.0	\$ -	0.0	\$ -	\$ 1,012.00	0.00%
100-08	Inlet Protection Type C	EA	\$ 65.65	17.00	\$ 1,116.05	10.0	\$ 656.50	10.0	\$ 656.50	\$ 459.55	58.82%
100-09	Inlet Protection Type D	EA	\$ 126.25	9.00	\$ 1,136.25	0.0	\$ -	0.0	\$ -	\$ 1,136.25	0.00%
100-10	Strip and Stockpile Topsoil	LS	\$ 43,831.00	1.00	\$ 43,831.00	0.75	\$ 32,873.25	0.8	\$ 32,873.25	\$ 10,957.75	75.00%
100-11	Site Grading	LS	\$ 134,086.00	1.00	\$ 134,086.00	0.75	\$ 100,564.50	0.8	\$ 100,564.50	\$ 33,521.50	75.00%
100-12	Basin Construction	LS	\$ 3,651.00	2.00	\$ 7,302.00	2.0	\$ 7,302.00	2.0	\$ 7,302.00	\$ -	100.00%
100-13	Respread Topsoil, Seed, and Fertilizer	SY	\$ 0.71	60,000.00	\$ 42,600.00	7,760.0	\$ 5,509.60	7,760.0	\$ 5,509.60	\$ 37,090.40	12.93%
100-14	Erosion Mat Class I Type A	SY	\$ 1.57	8,000.00	\$ 12,560.00	7,400.0	\$ 11,618.00	7,400.0	\$ 11,618.00	\$ 942.00	92.50%
100-15	Erosion Mat Class II Type B	SY	\$ 3.13	2,600.00	\$ 8,138.00	360.0	\$ 1,126.80	360.0	\$ 1,126.80	\$ 7,011.20	13.85%
100-16	Erosion Mat Class III Type B	SY	\$ 15.66	200.00	\$ 3,132.00	24.9	\$ 389.62	24.9	\$ 389.62	\$ 2,742.38	12.44%
100-17	Straw Mulch	SY	\$ 0.35	55,000.00	\$ 19,250.00	0.0	\$ -	0.0	\$ -	\$ 19,250.00	0.00%
	Subtotal:				\$ 371,907.30		\$ 238,866.75		\$ 238,866.75	\$ 133,040.55	64.23%
SECTION 200 ROADWAY ITEMS											
200-01	Base Repair	CY	\$ 50.00	250.00	\$ 12,500.00	0.0	\$ -	0.0	\$ -	\$ 12,500.00	0.00%
200-02	Prepare Foundation for HMA Paving	LS	\$ 15,529.76	1.00	\$ 15,529.76	0.0	\$ -	0.0	\$ -	\$ 15,529.76	0.00%
200-03	Base Aggregate Dense 3/4"	TN	\$ 15.57	1,600.00	\$ 24,912.00	0.0	\$ -	0.0	\$ -	\$ 24,912.00	0.00%
200-04	Base Aggregate Dense 1-1/4"	TN	\$ 15.57	6,300.00	\$ 98,091.00	0.0	\$ -	0.0	\$ -	\$ 98,091.00	0.00%
200-05	HMA Pavement 4 LT 58-28 S (3")	SY	\$ 13.94	8,100.00	\$ 112,914.00	0.0	\$ -	0.0	\$ -	\$ 112,914.00	0.00%
200-06	Concrete Curb & Gutter 30" Vertical Face	LF	\$ 19.19	5,100.00	\$ 97,869.00	0.0	\$ -	0.0	\$ -	\$ 97,869.00	0.00%
200-07	Concrete Sidewalk 4-Inch	SF	\$ 4.51	25,900.00	\$ 116,809.00	0.0	\$ -	0.0	\$ -	\$ 116,809.00	0.00%
200-08	Concrete Sidewalk 6-Inch	SF	\$ 8.49	650.00	\$ 5,518.50	0.0	\$ -	0.0	\$ -	\$ 5,518.50	0.00%
200-09	Curb Ramp Detectable Warning Field (Yellow)	SF	\$ 40.40	150.00	\$ 6,060.00	0.0	\$ -	0.0	\$ -	\$ 6,060.00	0.00%
200-10	Geotextile Type SR	SY	\$ 3.04	400.00	\$ 1,216.00	0.0	\$ -	0.0	\$ -	\$ 1,216.00	0.00%
200-11	Geogrid Type SR	SY	\$ 3.04	400.00	\$ 1,216.00	0.0	\$ -	0.0	\$ -	\$ 1,216.00	0.00%
	Subtotal:				\$ 492,635.26		\$ -		\$ -	\$ 492,635.26	0.00%
SECTION 300 SANITARY SEWER ITEMS											
300-01	Connection to Existing Utility	EA	\$ 2,059.14	1.00	\$ 2,059.14	1.0	\$ 2,059.14	1.0	\$ 2,059.14	\$ -	100.00%
300-02	6-Inch PVC SDR-35 Sanitary Lateral w/ Granular Backfill	LF	\$ 80.42	1,675.00	\$ 134,703.50	1,462.5	\$ 117,614.25	1,462.5	\$ 117,614.25	\$ 17,089.25	87.31%

Item No.	Item	Unit	Unit Price	CONTRACT		THIS PAYMENT		WORK TO DATE		BALANCE TO FINISH	PERCENT COMPLETE
				Quantity	Amount	Quantity	Amount	Quantity	Amount		
300-03	8-inch PVC SDR-35 Sanitary Sewer Main w/ Granular Backfill	LF	\$ 77.92	2,300.00	\$ 179,216.00	2,297.0	\$ 178,982.24	2,297.0	\$ 178,982.24	\$ 233.76	99.87%
300-04	Sanitary Manhole 4-FT Diameter	EA	\$ 3,492.55	13.00	\$ 45,403.15	13.0	\$ 45,403.15	13.0	\$ 45,403.15	\$ -	100.00%
300-05	Sanitary Manhole Internal Chimney Seal	EA	\$ 400.00	13.00	\$ 5,200.00	13.0	\$ 5,200.00	13.0	\$ 5,200.00	\$ -	100.00%
	Subtotal:				\$ 366,581.79		\$ 349,258.78		\$ 349,258.78	\$ 17,323.01	95.27%
SECTION 400 STORM SEWER ITEMS											
400-01	Connection to Existing Utility	EA	\$ 2,362.14	2.00	\$ 4,724.28	2.0	\$ 4,724.28	2.0	\$ 4,724.28	\$ -	100.00%
400-02	Storm Sewer RCP Class V 12-Inch	LF	\$ 59.21	400.00	\$ 23,684.00	0.0	\$ -	0.0	\$ -	\$ 23,684.00	0.00%
400-03	Storm Sewer RCP Class IV 15-Inch	LF	\$ 63.92	940.00	\$ 60,084.80	120.0	\$ 7,670.40	120.0	\$ 7,670.40	\$ 52,414.40	12.77%
400-04	Storm Sewer RCP Class III 18-Inch	LF	\$ 66.95	650.00	\$ 43,517.50	43.0	\$ 2,878.85	43.0	\$ 2,878.85	\$ 40,638.65	6.62%
400-05	Storm Sewer RCP Class III 24-Inch	LF	\$ 90.99	155.00	\$ 14,103.45	16.0	\$ 1,455.84	16.0	\$ 1,455.84	\$ 12,647.61	10.32%
400-06	Storm Sewer RCP Class III 27-Inch	LF	\$ 104.98	75.00	\$ 7,873.50	34.0	\$ 3,569.32	34.0	\$ 3,569.32	\$ 4,304.18	45.33%
400-07	Storm Sewer HDPE 12-Inch	LF	\$ 39.94	550.00	\$ 21,967.00	0.0	\$ -	0.0	\$ -	\$ 21,967.00	0.00%
400-08	Storm Sewer HDPE 15-Inch	LF	\$ 48.22	111.00	\$ 5,352.42	0.0	\$ -	0.0	\$ -	\$ 5,352.42	0.00%
400-09	Storm Reinforced Concrete Endwall 12-Inch	EA	\$ 876.00	2.00	\$ 1,752.00	0.0	\$ -	0.0	\$ -	\$ 1,752.00	0.00%
400-10	Storm Reinforced Concrete Endwall 18-Inch	EA	\$ 968.00	1.00	\$ 968.00	1.0	\$ 968.00	1.0	\$ 968.00	\$ -	100.00%
400-11	Storm Reinforced Concrete Endwall 27-Inch	EA	\$ 1,456.00	1.00	\$ 1,456.00	1.0	\$ 1,456.00	1.0	\$ 1,456.00	\$ -	100.00%
400-12	Storm PVC SDR-35 Pipe 6-Inch (Sump System)	LF	\$ 31.78	1,275.00	\$ 40,519.50	0.0	\$ -	0.0	\$ -	\$ 40,519.50	0.00%
400-13	Storm PVC SDR-35 6-Inch Clean-Out	EA	\$ 697.35	4.00	\$ 2,789.40	0.0	\$ -	0.0	\$ -	\$ 2,789.40	0.00%
400-14	Storm Catch Basin 3-FT Diameter	EA	\$ 2,091.16	4.00	\$ 8,364.64	0.0	\$ -	0.0	\$ -	\$ 8,364.64	0.00%
400-15	Storm Inlet Manhole 4-FT Diameter	EA	\$ 2,775.24	8.00	\$ 22,201.92	0.0	\$ -	0.0	\$ -	\$ 22,201.92	0.00%
400-16	Storm Inlet Manhole 5-FT Diameter	EA	\$ 3,584.22	3.00	\$ 10,752.66	0.0	\$ -	0.0	\$ -	\$ 10,752.66	0.00%
400-17	Storm Manhole 4-FT Diameter (Doghouse)	EA	\$ 2,778.30	1.00	\$ 2,778.30	0.0	\$ -	0.0	\$ -	\$ 2,778.30	0.00%
400-18	Storm Inlet 2x3-FT	EA	\$ 2,233.99	17.00	\$ 37,977.83	4.0	\$ 8,935.96	4.0	\$ 8,935.96	\$ 29,041.87	23.53%
400-19	Storm Outlet Structure 4-FT Diameter	EA	\$ 4,127.33	1.00	\$ 4,127.33	1.0	\$ 4,127.33	1.0	\$ 4,127.33	\$ -	100.00%
400-20	Storm Outlet Structure 5-FT Diameter	EA	\$ 6,229.82	1.00	\$ 6,229.82	1.0	\$ 6,229.82	1.0	\$ 6,229.82	\$ -	100.00%
	Subtotal:				\$ 321,224.35		\$ 42,015.80		\$ 42,015.80	\$ 279,208.55	13.08%
SECTION 500 WATER MAIN ITEMS											
500-01	Connection to Existing Utility	EA	\$ 4,320.28	2.00	\$ 8,640.56	1.0	\$ 4,320.28	1.0	\$ 4,320.28	\$ 4,320.28	50.00%
500-02	8-Inch PVC C-900 Water Main w/ Granular Backfill	LF	\$ 74.19	2,600.00	\$ 192,894.00	1,260.0	\$ 93,479.40	1,260.0	\$ 93,479.40	\$ 99,414.60	48.46%
500-03	6-Inch PVC C-900 Water Hydrant Lead w/ Granular Backfill	LF	\$ 148.95	100.00	\$ 14,895.00	26.2	\$ 3,902.49	26.2	\$ 3,902.49	\$ 10,992.51	26.20%
500-04	8-Inch Gate Valve and Box	EA	\$ 2,382.61	7.00	\$ 16,678.27	3.0	\$ 7,147.83	3.0	\$ 7,147.83	\$ 9,530.44	42.86%
500-05	Hydrant Assembly w/ Granular Backfill	EA	\$ 6,653.11	6.00	\$ 39,918.66	2.0	\$ 13,306.22	2.0	\$ 13,306.22	\$ 26,612.44	33.33%
500-06	Existing Hydrant Relocation	EA	\$ 2,359.54	2.00	\$ 4,719.08	0.0	\$ -	0.0	\$ -	\$ 4,719.08	0.00%
500-07	1-1/4-Inch HDPE SDR-9 Water Service	LF	\$ 47.35	1,875.00	\$ 88,781.25	0.0	\$ -	0.0	\$ -	\$ 88,781.25	0.00%
500-08	1-1/4-Inch Water Service Tap and	EA	\$ 304.77	59.00	\$ 17,981.43	0.0	\$ -	0.0	\$ -	\$ 17,981.43	0.00%
500-09	1-1/4-Inch Water Curb Valve and Box	EA	\$ 314.62	59.00	\$ 18,562.58	0.0	\$ -	0.0	\$ -	\$ 18,562.58	0.00%
	Subtotal:				\$ 403,070.83		\$ 122,156.22		\$ 122,156.22	\$ 280,914.61	30.31%
PROJECT TOTAL:					\$ 1,955,419.53		\$ 752,297.55		\$ 752,297.55	\$ 1,203,121.98	38.47%
ALTERNATE NO. 3 - Contractor Purchase and Haul Excess Topsoil (ADD/DEDUCT)											
A3-01	Purchase Excess Topsoil and Haul Away	CY	\$ (3.00)	8,000.00	\$ (24,000.00)	0.0	\$ -	0.0	\$ -	\$ (24,000.00)	0.00%

Item No.	Item	Unit	Unit Price	CONTRACT		THIS PAYMENT		WORK TO DATE		BALANCE TO FINISH	PERCENT COMPLETE
				Quantity	Amount	Quantity	Amount	Quantity	Amount		

CONTRACT SUMMARY

ORIGINAL CONTRACT SUM: \$ 1,955,419.53

NET CHANGE BY CHANGE ORDER: \$ -

REVISED CONTRACT SUM TO DATE: \$ 1,955,419.53

TOTAL WORK COMPLETED: \$ 752,297.55

NEW RETAINAGE (5% ON 1ST HALF OF WORK COMPLETED) \$ 37,614.88

RETAINAGE TO BE PAID: \$ -

FUNDS TO BE RETAINED: \$ 37,614.88

TOTAL EARNED LESS DEDUCTIONS AND RETAINAGE: \$ 714,682.67

LESS PREVIOUS APPROVALS FOR PAYMENT: \$ -

CURRENT PAYMENT APPROVED (PAYMENT OF RETAINAGE): \$ 714,682.67

TOTAL PREVIOUS PAYMENTS TO CONTRACTOR:	\$ -
TOTAL PAYMENTS TO CONTRACTOR THIS INVOICE:	\$714,682.67
TOTAL PAYMENTS TO CONTRACTOR TO DATE:	\$714,682.67



June 22, 2023

Village of Jackson
W194 N16660 Eagle Drive
Jackson, WI 53037

Attention: Brian Kober, P.E.
Director of Public Works

Subject: Project: VOJ 23-01
2023 Utility & Street Improvements
CTH P, Sherman Road & Highland Road
Pay Request #1

Dear Mr. Kober:

Enclosed you will find Pay Request #1 for the 2023 Utility and Street Improvements project in the Village of Jackson. The total amount, due to the contractor, has been reduced by five percent (5%) for retainage but not to exceed maximum retainage. This is per Article 6.02.A.1 Progress Payments; Retainage, of Contract Document 00500, Agreement:

Work completed, Pay Request #1	= \$239,935.01
Retainage, Pay Request #1 (5%)	= \$11,996.75
Amount due to Contractor, Pay Request #1	= \$227,938.26

If you have any questions or comments, please contact me at (920) 924-5720.

Sincerely,

Keith Lueck

Keith Lueck
Project Inspector
Gremmer & Associates, Inc.

Contractor's Application for Payment No.

1

Application Period: 5/10/23 - 6/16/23		Application Date: 6/22/2023
To Village of Jackson (Owner):	From (Contractor): Vinton Construction Company	Via (Engineer): Jeff Spaeth
Project: 2023 Utility & Street Improvements	Contract: 2023 Utility & Street Improvements	Gremmer & Associates
Owner's Contract No.:	Contractor's Project No.: 23073	Engineer's Project No.:

Application For Payment Change Order Summary

Approved Change Orders			1. ORIGINAL CONTRACT PRICE.....	\$ \$2,175,906.55
Number	Additions	Deductions	2. Net change by Change Orders.....	\$
			3. Current Contract Price (Line 1 ± 2).....	\$ \$2,175,906.55
			4. TOTAL COMPLETED AND STORED TO DATE	
			(Column F total on Progress Estimates).....	\$ \$239,935.01
			5. RETAINAGE:	
			a. 5% X \$239,935.01 Work Completed.....	\$ \$11,996.75
			b. X Stored Material.....	\$
			c. Total Retainage (Line 5.a + Line 5.b).....	\$ \$11,996.75
			6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ \$227,938.26
			7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$
			8. AMOUNT DUE THIS APPLICATION.....	\$ \$227,938.26
			9. BALANCE TO FINISH, PLUS RETAINAGE	
			(Column G total on Progress Estimates + Line 5.c above).....	\$ \$1,947,968.29
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: 6-22-2023

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

is recommended by: _____
(Engineer) (Date)

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

is approved by: _____
(Owner) (Date)

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

Unit Cost Breakdown

Project: Jackson 2023 Utility Street Improvements

Page 1 of 3

Contractor: Vinton Construction Company

Application Date: 06/22/23

Payment Application #: 1 REVISED

VCC Job# 23073

ITEM NO.	DESCRIPTION OF WORK	Scheduled-				Work Completed				Total Completed/Stored		Scheduled Vs.	Percent Complete
		Quantity	UOM	Unit Price	Amount	Previous Request		This Request		To Date		Actual	
						Quantity	Amount	Quantity	Amount	Quantity	Amount	Add(Deduct)	
CTH P													
100	100-01 Removing Asphaltic Surface	1,376	SY	\$ 9.50	\$ 13,072.00	-	\$ -	-	\$ -	-	\$ -	\$ 13,072.00	0.0%
101	100-02 Removing Curb & Gutter	62	LF	\$ 10.00	\$ 620.00	-	\$ -	-	\$ -	-	\$ -	\$ 620.00	0.0%
102	100-05 Base Aggregate Dense 3/4-Inch	375	TON	\$ 36.88	\$ 13,830.00	-	\$ -	-	\$ -	-	\$ -	\$ 13,830.00	0.0%
103	100-06 Base Aggregate Dense 1 1/4-Inch	740	TON	\$ 19.24	\$ 14,237.60	-	\$ -	-	\$ -	-	\$ -	\$ 14,237.60	0.0%
104	100-07 Asphaltic Surface	325	TON	\$ 134.00	\$ 43,550.00	-	\$ -	-	\$ -	-	\$ -	\$ 43,550.00	0.0%
105	100-08 Asphaltic Flumes	15	SY	\$ 55.00	\$ 825.00	-	\$ -	-	\$ -	-	\$ -	\$ 825.00	0.0%
106	100-09 Concrete Curb & Gutter 6-Inch	62	LF	\$ 77.00	\$ 4,774.00	-	\$ -	-	\$ -	-	\$ -	\$ 4,774.00	0.0%
107	100-11 Traffic Control	1	LS	\$ 8,967.00	\$ 8,967.00	-	\$ -	-	\$ -	-	\$ -	\$ 8,967.00	0.0%
108	100-14 Sawing Asphalt & Concrete	2,361	LF	\$ 2.50	\$ 5,902.50	-	\$ -	-	\$ -	-	\$ -	\$ 5,902.50	0.0%
109	100-15 Salvaged Topsoil, Seed No. 40,	4,150	SY	\$ 7.04	\$ 29,216.00	-	\$ -	-	\$ -	-	\$ -	\$ 29,216.00	0.0%
110	100-16 Salvaged Topoil, Seed No. 40,	1,500	SY	\$ 6.04	\$ 9,060.00	-	\$ -	-	\$ -	-	\$ -	\$ 9,060.00	0.0%
111	100-19 Culvert Pipe Checks	6	EA	\$ 40.00	\$ 240.00	-	\$ -	-	\$ -	-	\$ -	\$ 240.00	0.0%
112	100-20 Temporary Ditch Checks	18	EA	\$ 27.00	\$ 486.00	-	\$ -	-	\$ -	-	\$ -	\$ 486.00	0.0%
113	100-21 Inlet Protection Type B	1	EA	\$ 70.00	\$ 70.00	-	\$ -	-	\$ -	-	\$ -	\$ 70.00	0.0%
114	100-23 Silt Fence	2,660	LF	\$ 2.02	\$ 5,373.20	-	\$ -	-	\$ -	-	\$ -	\$ 5,373.20	0.0%
115	100-24 Remove & Replace Driveway	3	EA	\$ 953.00	\$ 2,859.00	-	\$ -	-	\$ -	-	\$ -	\$ 2,859.00	0.0%
116	100-26 Remove & Replace Tracking Pad	1	EA	\$ 3,000.00	\$ 3,000.00	-	\$ -	-	\$ -	-	\$ -	\$ 3,000.00	0.0%
117	100-27 Mobilization	1	EA	\$ 240,000.00	\$ 240,000.00	-	\$ -	-	\$ -	-	\$ -	\$ 240,000.00	0.0%
118	300-02 Connect to Existing Sanitary Sewer	1	EA	\$ 2,177.00	\$ 2,177.00	-	\$ -	-	\$ -	-	\$ -	\$ 2,177.00	0.0%
119	300-03 Sanitary Manhole 4-FT Diameter	5	EA	\$ 8,797.00	\$ 43,985.00	-	\$ -	-	\$ -	-	\$ -	\$ 43,985.00	0.0%
120	300-05 Sanitary Sewer PVC SDR-35 6-	312	LF	\$ 219.00	\$ 68,328.00	-	\$ -	-	\$ -	-	\$ -	\$ 68,328.00	0.0%
121	300-06 Sanitary Sewer PVC SDR-35 8-	424	LF	\$ 389.00	\$ 164,936.00	-	\$ -	-	\$ -	-	\$ -	\$ 164,936.00	0.0%
122	300-07 Sanitary Sewer PVC SDR-26 8-	1,127	LF	\$ 326.00	\$ 367,402.00	-	\$ -	-	\$ -	-	\$ -	\$ 367,402.00	0.0%
123	400-01 Connect to Existing Water Main	2	EA	\$ 4,408.00	\$ 8,816.00	-	\$ -	-	\$ -	-	\$ -	\$ 8,816.00	0.0%
124	400-02 Water Main Steel Casing 24-Inch	90	LF	\$ 1,380.00	\$ 124,200.00	-	\$ -	-	\$ -	-	\$ -	\$ 124,200.00	0.0%
125	400-03 Water Main PVC DR-18 6-Inch	77	LF	\$ 102.00	\$ 7,854.00	-	\$ -	-	\$ -	-	\$ -	\$ 7,854.00	0.0%
126	400-04 Water Main PVC DR-18 12-Inch	3,368	LF	\$ 171.00	\$ 575,928.00	-	\$ -	-	\$ -	-	\$ -	\$ 575,928.00	0.0%
127	400-05 Water Gate Valve 6-Inch	2	EA	\$ 1,929.00	\$ 3,858.00	-	\$ -	-	\$ -	-	\$ -	\$ 3,858.00	0.0%
128	400-06 Water Gate Valve 12-Inch	8	EA	\$ 4,877.00	\$ 39,016.00	-	\$ -	-	\$ -	-	\$ -	\$ 39,016.00	0.0%
129	400-07 Water Tee 12x6-Inch	2	EA	\$ 866.00	\$ 1,732.00	-	\$ -	-	\$ -	-	\$ -	\$ 1,732.00	0.0%
130	400-08 Water Tee 12x12-Inch	1	EA	\$ 1,485.00	\$ 1,485.00	-	\$ -	-	\$ -	-	\$ -	\$ 1,485.00	0.0%
131	400-09 Water 11.25 Deg Bend 12-Inch	2	EA	\$ 769.00	\$ 1,538.00	-	\$ -	-	\$ -	-	\$ -	\$ 1,538.00	0.0%

Unit Cost Breakdown

Project: Jackson 2023 Utility Street Improvements

Page 2 of 3

Contractor: Vinton Construction Company

Application Date: 06/22/23

Payment Application #: 1 REVISED

VCC Job# 23073

ITEM NO.	DESCRIPTION OF WORK	Scheduled-				Work Completed Previous Request		This Request		Total Completed/Stored To Date		Scheduled Vs. Actual	Percent Complete
		Quantity	UOM	Unit Price	Amount								
						Quantity	Amount	Quantity	Amount	Quantity	Amount	Add(Deduct)	
132	400-10 Water 22.5 Deg Bend 12-Inch	1	EA	\$ 790.00	\$ 790.00	-	\$ -	-	\$ -	-	\$ -	\$ 790.00	0.0%
133	400-11 Water 45 Deg Bend 12-Inch	12	EA	\$ 861.00	\$ 10,332.00	-	\$ -	-	\$ -	-	\$ -	\$ 10,332.00	0.0%
134	400-12 Water Sleeve 12-Inch	1	EA	\$ 762.00	\$ 762.00	-	\$ -	-	\$ -	-	\$ -	\$ 762.00	0.0%
135	400-13 Water Plug 12-Inch	1	EA	\$ 342.00	\$ 342.00	-	\$ -	-	\$ -	-	\$ -	\$ 342.00	0.0%
136	400-14 Water Hydrant	2	EA	\$ 5,895.00	\$ 11,790.00	-	\$ -	-	\$ -	-	\$ -	\$ 11,790.00	0.0%
137	400-15 Water Manhole 5-FT Diameter with	1	EA	\$ 7,685.00	\$ 7,685.00	-	\$ -	-	\$ -	-	\$ -	\$ 7,685.00	0.0%
Sherman Road													
200	100-01 Removing Asphaltic Surface	111	SY	\$ 9.50	\$ 1,054.50	-	\$ -	229.20	\$ 2,177.40	229.20	\$ 2,177.40	\$ (1,122.90)	206.5%
201	100-02 Removing Curb & Gutter	23	LF	\$ 10.00	\$ 230.00	-	\$ -	20.60	\$ 206.00	20.60	\$ 206.00	\$ 24.00	89.6%
202	100-05 Base Aggregate Dense 3/4-Inch	25	TON	\$ 56.88	\$ 1,422.00	-	\$ -	19.42	\$ 1,104.61	19.42	\$ 1,104.61	\$ 317.39	77.7%
203	100-06 Base Aggregate Dense 1 1/4-Inch	65	TON	\$ 19.24	\$ 1,250.60	-	\$ -	90.00	\$ 1,731.60	90.00	\$ 1,731.60	\$ (481.00)	138.5%
204	100-07 Asphaltic Surface	32	TON	\$ 265.00	\$ 8,480.00	-	\$ -	83.80	\$ 22,207.00	83.80	\$ 22,207.00	\$ (13,727.00)	261.9%
205	100-10 Concrete Curb & Gutter 30-Inch	23	LF	\$ 109.00	\$ 2,507.00	-	\$ -	20.60	\$ 2,245.40	20.60	\$ 2,245.40	\$ 261.60	89.6%
206	100-11 Traffic Control	1	LS	\$ 4,155.00	\$ 4,155.00	-	\$ -	1.00	\$ 4,155.00	1.00	\$ 4,155.00	\$ -	100.0%
207	100-14 Sawing Asphalt & Concrete	218	LF	\$ 2.50	\$ 545.00	-	\$ -	580.00	\$ 1,450.00	580.00	\$ 1,450.00	\$ (905.00)	266.1%
208	100-17 Topsoil, Seed No. 40, Fertilizer	350	SY	\$ 8.50	\$ 2,975.00	-	\$ -	866.00	\$ 7,361.00	866.00	\$ 7,361.00	\$ (4,386.00)	247.4%
209	100-19 Culvert Pipe Checks	1	EA	\$ 40.00	\$ 40.00	-	\$ -	-	\$ -	-	\$ -	\$ 40.00	0.0%
210	100-20 Temporary Ditch Checks	3	EA	\$ 27.00	\$ 81.00	-	\$ -	3.00	\$ 81.00	3.00	\$ 81.00	\$ -	100.0%
211	100-23 Silt Fence	243	LF	\$ 3.00	\$ 729.00	-	\$ -	255.00	\$ 765.00	255.00	\$ 765.00	\$ (36.00)	104.9%
212	100-25 Remove, Salvage & Reinstall	1	LS	\$ 1,500.00	\$ 1,500.00	-	\$ -	1.00	\$ 1,500.00	1.00	\$ 1,500.00	\$ -	100.0%
213	100-27 Mobilization	1	EA	\$ 20,000.00	\$ 20,000.00	-	\$ -	1.00	\$ 20,000.00	1.00	\$ 20,000.00	\$ -	100.0%
214	300-01 Connect to Existing Sanitary Sewer	1	EA	\$ 2,177.00	\$ 2,177.00	-	\$ -	1.00	\$ 2,177.00	1.00	\$ 2,177.00	\$ -	100.0%
215	300-03 Sanitary Manhole 4-FT Diameter	1	EA	\$ 9,050.00	\$ 9,050.00	-	\$ -	1.00	\$ 9,050.00	1.00	\$ 9,050.00	\$ -	100.0%
216	300-05 Sanitary Sewer PVC SDR-35 6-	54	LF	\$ 280.00	\$ 15,120.00	-	\$ -	54.00	\$ 15,120.00	54.00	\$ 15,120.00	\$ -	100.0%
217	300-06 Sanitary Sewer PVC SDR-35 8-	400	LF	\$ 388.00	\$ 155,200.00	-	\$ -	383.00	\$148,604.00	383.00	\$ 148,604.00	\$ 6,596.00	95.8%
Highland Road													
300	100-01 Removing Asphaltic Surface	515	SY	\$ 4.60	\$ 2,369.00	-	\$ -	-	\$ -	-	\$ -	\$ 2,369.00	0.0%
301	100-02 Removing Curb & Gutter	42	LF	\$ 10.00	\$ 420.00	-	\$ -	-	\$ -	-	\$ -	\$ 420.00	0.0%
302	100-03 Removing Concrete Sidewalk &	65	SY	\$ 9.00	\$ 585.00	-	\$ -	-	\$ -	-	\$ -	\$ 585.00	0.0%
303	100-04 Excavation Common	313	CY	\$ 30.70	\$ 9,609.10	-	\$ -	-	\$ -	-	\$ -	\$ 9,609.10	0.0%
304	100-05 Base Aggregate Dense 3/4-Inch	45	TON	\$ 34.34	\$ 1,545.30	-	\$ -	-	\$ -	-	\$ -	\$ 1,545.30	0.0%
305	100-06 Base Aggregate Dense 1 1/4-Inch	445	TON	\$ 19.25	\$ 8,566.25	-	\$ -	-	\$ -	-	\$ -	\$ 8,566.25	0.0%
306	100-07 Asphaltic Surface	150	TON	\$ 115.00	\$ 17,250.00	-	\$ -	-	\$ -	-	\$ -	\$ 17,250.00	0.0%

Unit Cost Breakdown

Project: Jackson 2023 Utility Street Improvements

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Contractor: Vinton Construction Company

Application Date: 06/22/23

Payment Application #: 1 REVISED

VCC Job# 23073

ITEM NO.	DESCRIPTION OF WORK	Scheduled-				Work Completed Previous Request				Total Completed/Stored To Date		Scheduled Vs. Actual	Percent Complete
		Quantity	UOM	Unit Price	Amount								
						Quantity	Amount	Quantity	Amount	Quantity	Amount	Add(Deduct)	
307	100-08 Asphaltic Flumes	15	SY	\$ 55.00	\$ 825.00	-	\$ -	-	\$ -	-	\$ -	\$ 825.00	0.0%
308	100-10 Concrete Curb & Gutter 30-Inch	453	LF	\$ 30.00	\$ 13,590.00	-	\$ -	-	\$ -	-	\$ -	\$ 13,590.00	0.0%
309	100-11 Traffic Control	1	LS	\$ 3,268.00	\$ 3,268.00	-	\$ -	-	\$ -	-	\$ -	\$ 3,268.00	0.0%
310	100-12 Concrete Sidewalk 4-Inch	1,396	SF	\$ 8.75	\$ 12,215.00	-	\$ -	-	\$ -	-	\$ -	\$ 12,215.00	0.0%
311	100-13 Concrete Driveway 6-Inch	115	SY	\$ 89.00	\$ 10,235.00	-	\$ -	-	\$ -	-	\$ -	\$ 10,235.00	0.0%
312	100-14 Sawing Asphalt & Concrete	537	LF	\$ 2.50	\$ 1,342.50	-	\$ -	-	\$ -	-	\$ -	\$ 1,342.50	0.0%
313	100-18 Topsoil, Seed No. 40, Fertilizer	665	SY	\$ 8.20	\$ 5,453.00	-	\$ -	-	\$ -	-	\$ -	\$ 5,453.00	0.0%
314	100-20 Temporary Ditch Checks	1	EA	\$ 40.00	\$ 40.00	-	\$ -	-	\$ -	-	\$ -	\$ 40.00	0.0%
315	100-22 Inlet Protection Type C	2	EA	\$ 70.00	\$ 140.00	-	\$ -	-	\$ -	-	\$ -	\$ 140.00	0.0%
316	100-27 Mobilization	1	EA	\$ 20,000.00	\$ 20,000.00	-	\$ -	-	\$ -	-	\$ -	\$ 20,000.00	0.0%
317	300-04 Adjusting Sanitary Sewer Manhole	1	EA	\$ 650.00	\$ 650.00	-	\$ -	-	\$ -	-	\$ -	\$ 650.00	0.0%
318	400-16 Adjusting Hydrant	1	EA	\$ 1,425.00	\$ 1,425.00	-	\$ -	-	\$ -	-	\$ -	\$ 1,425.00	0.0%
319	400-17 Adjusting Water Curb Box	2	EA	\$ 412.00	\$ 824.00	-	\$ -	-	\$ -	-	\$ -	\$ 824.00	0.0%
	Total:				\$ 2,175,906.55		\$ -		\$239,935.01		\$ 239,935.01	\$ 1,935,971.54	
	Less: 5% Retainage								\$ 11,996.75		\$ 11,996.75		
	Total:								\$227,938.26		\$ 227,938.26		
	Amount Previously Paid								\$ -		\$ -		
	Amount DueThis Request								\$227,938.26		\$ 227,938.26		

Project VOI 21-01
Coffee Connection Trail
Jackson Drive - Eagle Drive

Pay Request #1
Vinton Construction - Prime Contractor

			Vinton Construction		Pay Request #1		Pay Request #2		Pay Request #3		Pay Request #4		Pay Request #5		Pay Request #6		Cumulative Totals		% Complete	
Item No.	Description	Units	Total	Unit Price	Bid Total	Actual Quantity	Total	Actual Quantity	Total	Actual Quantity	Total	Actual Quantity	Total	Actual Quantity	Total	Actual Quantity	Total	Actual Quantity	Total	
100-01	Removing Asphaltic Surface	SY	1,376	\$9.50	\$13,072.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-02	Removing Curb & Gutter	LF	62	\$10.00	\$620.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-05	Base Aggregate Dense 3/4-Inch	TON	375	\$36.88	\$13,830.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-06	Base Aggregate Dense 1 1/4-Inch	TON	740	\$19.24	\$14,237.60		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-07	Asphaltic Surface	TON	325	\$134.00	\$43,550.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-08	Asphaltic Flumes	SY	15	\$55.00	\$825.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-09	Concrete Curb & Gutter 6-inch Sloped 30-Inch Type J	LF	62	\$77.00	\$4,774.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-11	Traffic Control	LS	1	\$8,967.00	\$8,967.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-14	Sawing Asphalt & Concrete	LF	2,361	\$2.50	\$5,902.50		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-15	Salvaged Topsoil, Seed No. 40, Fertilizer Type B & Erosion Mat Urban Class I Type B	SY	4,150	\$7.04	\$29,216.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-16	Salvaged Topsoil, Seed No. 40, Fertilizer Type B & Mulch	SY	1,500	\$6.04	\$9,060.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-19	Culvert Pipe Checks	EACH	6	\$40.00	\$240.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-20	Temporary Ditch Checks	EACH	18	\$27.00	\$486.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-21	Inlet Protection Type B	EACH	1	\$70.00	\$70.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-23	Silt Fence	LF	2,660	\$2.02	\$5,373.20		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-24	Remove & Replace Driveway Culverts	EACH	3	\$953.00	\$2,859.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-26	Remove & Replace Tracking Pad	EACH	1	\$3,000.00	\$3,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-27	Mobilization	EACH	1	\$240,000.00	\$240,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
300-02	Connect to Existing Sanitary Sewer Main	EACH	1	\$2,177.00	\$2,177.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
300-03	Sanitary Manhole 4-FT Diameter With Casting	EACH	5	\$8,797.00	\$43,985.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
300-05	Sanitary Sewer PVC SDR-35 6-Inch	LF	312	\$219.00	\$68,328.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
300-06	Sanitary Sewer PVC SDR-35 8-Inch	LF	424	\$389.00	\$164,936.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
300-07	Sanitary Sewer PVC SDR-26 8-Inch	LF	1,127	\$326.00	\$367,402.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-01	Connect to Existing Water Main Pipe	EACH	2	\$4,408.00	\$8,816.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-02	Water Main Steel Casing 24-Inch	LF	90	\$1,380.00	\$124,200.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-03	Water Main PVC DR-18 6-Inch	LF	77.0	\$102.00	\$7,854.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-04	Water Main PVC DR-18 12-Inch	LF	3,368	\$171.00	\$575,928.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-05	Water Gate Valve 6-Inch	EACH	2	\$1,929.00	\$3,858.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-06	Water Gate Valve 12-Inch	EACH	8	\$4,877.00	\$39,016.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-07	Water Tee 12x6-Inch	EACH	2	\$866.00	\$1,732.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-08	Water Tee 12x12-Inch	EACH	1	\$1,485.00	\$1,485.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-09	Water 11.25 Deg Bend 12-Inch	EACH	2	\$769.00	\$1,538.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-10	Water 22.5 Deg Bend 12-Inch	EACH	1	\$790.00	\$790.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-11	Water 45 Deg Bend 12-Inch	EACH	12	\$861.00	\$10,332.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-12	Water Sleeve 12-Inch	EACH	1	\$762.00	\$762.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-13	Water Plug 12-Inch	EACH	1	\$342.00	\$342.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-14	Water Hydrant	EACH	2	\$5,895.00	\$11,790.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
400-15	Water Manhole 5-FT Diameter with Casting	EACH	1	\$7,685.00	\$7,685.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
CTH P TOTAL					\$1,839,038.30		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0%
100-01	Removing Asphaltic Surface	SY	111	\$9.50	\$1,054.50	229	\$2,177.40		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	229	\$2,177.40	206%
100-02	Removing Curb & Gutter	LF	23	\$10.00	\$230.00	21	\$206.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	21	\$206.00	90%
100-05	Base Aggregate Dense 3/4-Inch	TON	25	\$56.88	\$1,422.00	19	\$1,104.61		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	19	\$1,104.61	78%
100-06	Base Aggregate Dense 1 1/4-Inch	TON	65	\$19.24	\$1,250.60	90	\$1,731.60		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	90	\$1,731.60	138%
100-07	Asphaltic Surface	TON	32	\$265.00	\$8,480.00	84	\$22,207.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	84	\$22,207.00	262%
100-10	Concrete Curb & Gutter 30-Inch Type D	LF	23	\$109.00	\$2,507.00	21	\$2,245.40		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	21	\$2,245.40	90%
100-11	Traffic Control	LS	1	\$4,155.00	\$4,155.00	1	\$4,155.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	1	\$4,155.00	100%
100-14	Sawing Asphalt & Concrete	LF	218	\$2.50	\$545.00	580	\$1,450.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	580	\$1,450.00	266%
100-17	Topsoil, Seed No. 40, Fertilizer Type B & Erosion	SY	350	\$8.50	\$2,975.00	866	\$7,361.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	866	\$7,361.00	247%
100-19	Culvert Pipe Checks	EACH	1	\$40.00	\$40.00	0	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-20	Temporary Ditch Checks	EACH	3	\$27.00	\$81.00	3	\$81.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	3	\$81.00	100%
100-23	Silt Fence	LF	243	\$3.00	\$729.00	255	\$765.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	255	\$765.00	105%
100-25	Remove, Salvage & Reinstall Riprap	LS	1	\$1,500.00	\$1,500.00	1	\$1,500.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0%
100-27	Mobilization	EACH	1	\$20,000.00	\$20,000.00	1	\$20,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	1	\$20,000.00	100%
300-01	Connect to Existing Sanitary Sewer Manhole	EACH	1	\$2,177.00	\$2,177.00	1	\$2,177.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	1	\$2,177.00	100%
300-03	Sanitary Manhole 4-FT Diameter With Casting	EACH	1	\$9,050.00	\$9,050.00	1	\$9,050.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	1	\$9,050.00	100%
300-05	Sanitary Sewer PVC SDR-35 6-Inch	LF	54	\$280.00	\$15,120.00	54	\$15,120.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	54	\$15,120.00	100%
300-06	Sanitary Sewer PVC SDR-35 8-Inch	LF	400	\$388.00	\$155,200.00	383	\$148,604.00		\$0.											



GREMMER
& ASSOCIATES, INC.
CONSULTING ENGINEERS

93 South Pioneer Road, Suite 300
Fond du Lac, WI 54935
Phone 920-924-5720
Fax 920-924-5725

June 22, 2023

Village of Jackson
W194 N16660 Eagle Drive
Jackson, WI 53037

Attention: Brian Kober, P.E.
Director of Public Works

Subject: Project: VOJ 22-01
STH 60 Utility Upgrades
CTH P – Ridgeway Drive
Pay Request #5

Dear Mr. Kober:

Enclosed you will find Pay Request #5 for the STH 60 Utility Upgrades project in the Village of Jackson. The total amount, due to the contractor, has been reduced by five percent (5%) for retainage but not to exceed maximum retainage; which was met with pay request #4. This is per Article 6.02.A.1 Progress Payments; Retainage, of Contract Document 00500, Agreement:

Total work completed to date	= \$2,714,606.65
Work completed, Pay Request # 5	= \$540,265.76
Total Retainage	= \$67,835.84
Amount due to Contractor, Pay Request #5	= \$540,265.76

If you have any questions or comments, please contact me at (920) 924-5720.

Sincerely,

Todd Drew
Project Inspector
Gremmer & Associates, Inc.

Contractor's Application for Payment No. 5

	Application Date: 6/22/2023	Application Period: 5/12/23 -6/21/23
To (Owner): Village of Jackson	From (Contractor): ADVANCE CONSTRUCTION, INC.	Via (Engineer): Gremmer & Associates, Inc.
Contact:	Contact: Paul Kultgen	Contact: Todd Drew
Project: STH 60 Utility Upgrades	Address: 241 Woodale Avenue Green Bay, WI 54313	Address: 93 S. Pioneer Rd, Fond du Lac, WI 54935
Owner's Project No.:	Contractor's Project No.:	Engineer's Project No.:

Change Order Summary

Approved Change Orders			1. ORIGINAL CONTRACT PRICE	\$ 2,713,433.75
Number	Additions	Deductions (Enter as Positive Number)	2. Net change by Change Orders	\$
			3. CURRENT CONTRACT PRICE (Line 1 + Line 2)	\$ 2,713,433.75
			4. TOTAL COMPLETED & STORED TO DATE (Column L Total on Progress Estimates)	\$ 2,714,606.65
			5. RETAINAGE:	
			a. 5% X \$1,356,716.88 Work Completed	\$ 67,835.84
			b. 5% x Stored Materials	\$
			6. RETAINAGE REDUCTION TO DATE (Enter as Positive Number) .	\$ 67,835.84
			7. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5a. + Line 7)	\$ 2,646,770.81
			8. LESS PREVIOUS PAYMENTS (Line 6 from Prior Application)	\$ 2,106,505.05
			9. AMOUNT DUE THIS APPLICATION	540,265.76
TOTALS				
NET CHANGE BY CHANGE ORDERS				

Contractor's Certification The undersigned Contractor certifies that to the best of its knowledge: (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 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 per Article 15 of the General Conditions; and (3) all Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.	By: Paul Kultgen Date: 6.22.23
--	--

	\$ 540,265.76
Payment of:	(Line 8 or other - attach explanation of the other amount)
Recommended by:	(Thomas J. Holtan, Town DPW/ENG) (Date)
Payment of:	\$ (Line 8 or other - attach explanation of the other amount)
Approved by:	(Daniel W. Hein, Town Chair) (Date)

Progress Estimate - Unit Price Work

Contractor's Application for Payment No.

5

For (Project): ST 60								Application Date:				
Application Period: 5/19/23 - 6/20/23												
A	B	C	D	E	F	G	H	I	J	K	L	M
Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Item Value (\$)	Work Completed Previously		Work Completed This Period		Stored Material	Total Work Completed to Date	
						Estimated Quantity Installed	Value of Work Installed (\$)	Estimated Quantity Installed	Value of Work Installed (\$)		Estimated Quantity Installed	Value of Work Installed (\$)
100-01	Removing curb	LF	6	7.00	42.00							
100-02	Removing Curb & Gutter	LF	960	5.00	4,800.00	212.40	\$1,062.00	77.00	\$385.00		289.40	\$1,447.00
100-03	Removing Concrete Sidewalk and Driveways	SY	1205	5.00	6,025.00	221.57	\$1,107.85	248.00	\$1,240.00		469.57	\$2,347.85
100-04	Base Aggregate Dense 1 1/4-inch	TON	1875	15.80	29,625.00	26.70	\$421.86	1,191.90	\$18,832.02		1,218.60	\$19,253.88
100-05	Base Aggregate Open-Graded	TON	1130	23.00	25,990.00			590.77	\$13,587.71		590.77	\$13,587.71
100-06	Concrete Driveway 6-inch	SY	505	75.65	38,203.25			289.01	\$21,863.61		289.01	\$21,863.61
100-07	Concrete Driveway 8-inch	SY	80	77.00	6,160.00							
100-08	Drilled Tie Bars	EA	525	9.00	4,725.00			326.00	\$2,934.00		326.00	\$2,934.00
100-09	HMA Pavement 3 MT 58-28 S	TON	1110	275.00	305,250.00	169.35	\$46,571.25	820.00	\$225,500.00		989.35	\$272,071.25
100-10	HMA Pavement 4 MT 58-28 S	TON	67	510.00	34,170.00			60.00	\$30,600.00		60.00	\$30,600.00
100-11	Asphaltic Surface	TON	17	510.00	8,670.00							
100-12	Asphaltic Surface Driveways and Field Entrances	TON	50	510.00	25,500.00			45.00	\$22,950.00		45.00	\$22,950.00
100-13	Concrete Cur Type D	LF	6	48.00	288.00							
100-14	Concrete Curb & Gutter 30-inch Type D	LF	960	42.75	41,040.00			289.00	\$12,354.75		289.00	\$12,354.75
100-15	Concrete Sidewalk 5-inch	SF	5520	8.00	44,160.00			1,690.55	\$13,524.40		1,690.55	\$13,524.40
100-16	Concrete Steps	SF	30	55.00	1,650.00							

Progress Estimate - Unit Price Work

Contractor's Application for Payment No.

5

For (Project): ST 60								Application Date:				
Application Period: 5/19/23 - 6/20/23												
A	B	C	D	E	F	G	H	I	J	K	L	M
Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Item Value (\$)	Work Completed Previously		Work Completed This Period		Stored Material	Total Work Completed to Date	
						Estimated Quantity Installed	Value of Work Installed (\$)	Estimated Quantity Installed	Value of Work Installed (\$)		Estimated Quantity Installed	Value of Work Installed (\$)
100-17	Pipe Underdrain Wrppped 4-inch	LF	200	55.00	11,000.00	81.00	\$4,455.00	19.00	\$1,045.00		100.00	\$5,500.00
100-18	Moblization	EA	1	35,000.00	35,000.00	0.75	\$26,250.00	0.25	\$8,750.00		1.00	\$35,000.00
100-19	Lawn Restoration	SY	900	10.00	9,000.00	86.04	\$860.40	1,221.60	\$12,216.00		1,307.64	\$13,076.40
100-20	Inlet Protection Type C	EA	35	55.00	1,925.00	42.00	\$2,310.00				42.00	\$2,310.00
100-21	Geotextile Type SAS	SY	945	2.50	2,362.50	66.33	\$165.83	29.33	\$73.33		95.66	\$239.15
100-22	Marking Line Pain 4-inch	LF	6405	1.35	8,646.75			6,514.00	\$8,793.90		6,514.00	\$8,793.90
100-23	Marking Line Pain 8-inch	LF	225	2.55	573.75			195.00	\$497.25		195.00	\$497.25
100-24	arking Arrow Paint	EA	5	95.00	475.00			5.00	\$475.00		5.00	\$475.00
100-25	Marking Word Paint	EA	1	125.00	125.00			1.00	\$125.00		1.00	\$125.00
100-26	Marking Railroad Crossing Paint	EA	2	450.00	900.00			2.00	\$900.00		2.00	\$900.00
100-27	Marking Stop Line Paint 18-inch	LF	45	5.85	263.25			67.00	\$391.95		67.00	\$391.95
100-28	Marking Diagonal Paint 6-inch	LF	6	2.25	13.50			20.00	\$45.00		20.00	\$45.00
100-29	Marking Crosswalk Paint Transverse Line 6-inch	LF	205	2.25	461.25			549.00	\$1,235.25		549.00	\$1,235.25
100-30	Marking Crosswalk Paint Block Style 24-inch	LF	25	7.75	193.75			30.00	\$232.50		30.00	\$232.50
100-31	Conduit Loop Detector	LF	224	16.50	3,696.00			224.00	\$3,696.00		224.00	\$3,696.00
100-32	Loop Detector Wire	LF	800	2.35	1,880.00			800.00	\$1,880.00		800.00	\$1,880.00

Progress Estimate - Unit Price Work

Contractor's Application for Payment No.

5

For (Project): ST 60								Application Date:				
Application Period: 5/19/23 - 6/20/23												
A	B	C	D	E	F	G	H	I	J	K	L	M
Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Item Value (\$)	Work Completed Previously		Work Completed This Period		Stored Material	Total Work Completed to Date	
						Estimated Quantity Installed	Value of Work Installed (\$)	Estimated Quantity Installed	Value of Work Installed (\$)	Value of Stored Materials(\$)	Estimated Quantity Installed	Value of Work Installed (\$)
100-33	Sawing Asphalt	LF	8,760	2.00	17,520.00	7,115.10	\$14,230.20	79.40	\$158.80		7,194.50	\$14,389.00
100-34	Sawing Concrete	LF	2625	3.00	7,875.00	463.50	\$1,390.50	218.60	\$655.80		682.10	\$2,046.30
100-35	Remove and Replace Retaining Wall	LS	1	8,990.00	8,990.00							
100-36	Traffic Control and Detour	LS	1	25,000.00	25,000.00	1.00	\$25,000.00				1.00	\$25,000.00
100-37	Excavating, Hauling, and Disposal of Contaminated Soil	TON	990	45.00	44,550.00							
200-01	Remove and Replace Sanitary Manhole Casting and Adjustment Rings	EA	27	4,500.00	121,500.00	24.00	\$108,000.00	3.00	\$13,500.00		27.00	\$121,500.00
200-02	Connect to Existing Sanitary Sewer Manhole	EA	1	2,000.00	2,000.00							
200-03	Connect to Existing Sanitary Sewer Main	EA	3	2,000.00	6,000.00	4.00	\$8,000.00				4.00	\$8,000.00
200-04	Sanitary Sewer PVC 10-inch, Granular Backfill	LF	232	200.00	46,400.00	271.00	\$54,200.00				271.00	\$54,200.00
200-05	Sanitary Sewer PVC 8-inch, Slurry Backfill	LF	1,099	243.00	267,057.00	1,071.00	\$260,253.00				1,071.00	\$260,253.00
200-06	Sanitary Sewer PVC 10-inch, Slurry Backfill	LF	39	300.00	11,700.00	61.00	\$18,300.00				61.00	\$18,300.00
200-07	Sanitary Sewer PVC 12-inch, Slurry Backfill	LF	1402	325.00	455,650.00	1,337.00	\$434,525.00				1,337.00	\$434,525.00
200-07	Sanitary Sewer Lateral 6-inch, Granular Backfill	LF	615	145.00	89,175.00	263.50	\$38,207.50				263.50	\$38,207.50
200-08	Sanitary Sewer Lateral 6-inch, Slurry Backfill	LF	310	197.00	61,070.00	584.50	\$115,146.50				584.50	\$115,146.50
200-09	Sanitary Manholes 4-Ft Diameter with Casting	EA	10	6,500.00	65,000.00	9.00	\$58,500.00				9.00	\$58,500.00
200-10	Sanitary Outside Deep Manholes 4-FT Diameter with Casting	EA	2	9,518.00	19,036.00	2.00	\$19,036.00				2.00	\$19,036.00

Progress Estimate - Unit Price Work

Contractor's Application for Payment No.

5

For (Project): ST 60								Application Date:				
Application Period: 5/19/23 - 6/20/23												
A	B	C	D	E	F	G	H	I	J	K	L	M
Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Item Value (\$)	Work Completed Previously		Work Completed This Period		Stored Material	Total Work Completed to Date	
						Estimated Quantity Installed	Value of Work Installed (\$)	Estimated Quantity Installed	Value of Work Installed (\$)		Estimated Quantity Installed	Value of Work Installed (\$)
200-11	Abandon Sanitary Sewer - Jackson Drive	LS	1	1,500.00	1,500.00	1.00	\$1,500.00				1.00	\$1,500.00
200-12	Sanitary Sewer Lateral Pipe Bursting	LF	3000	139.00	417,000.00	4,196.00	\$583,244.00				4,196.00	\$583,244.00
200-13	Funish and install 36" cleanout manhole with casting	LS	1	3,645.00	3,645.00	1.00	\$3,645.00				1.00	\$3,645.00
200-14	Repair Existing Storm Laterals not shown on plan	EA	6	448.00	2,688.00	14.00	\$6,272.00				14.00	\$6,272.00
300-01	Removing Hydrant	EA	2	1,100.00	2,200.00	2.00	\$2,200.00				2.00	\$2,200.00
300-02	Connect to Existing Water Valve	EA	2	2,500.00	5,000.00	1.00	\$2,500.00				1.00	\$2,500.00
300-03	Connect to Existing Water Main Pipe	EA	3	3,850.00	11,550.00	1.00	\$3,850.00	1.00	\$3,850.00		2.00	\$7,700.00
300-04	Remove and Replace Water Serice Curb Box	EA	100	2,800.00	280,000.00	81.00	\$226,800.00	4.00	\$11,200.00		85.00	\$238,000.00
300-05	Water Main PVC 6-inch, Slurry Backfill	LF	45	315.00	14,175.00	13.00	\$4,095.00				13.00	\$4,095.00
300-06	Water Main PVC 12-inch, Slurry Backfill	LF	12	550.00	6,600.00							
300-07	Water Service Pipe 1 1/4-inch, Granular Backfill	LF	168	150.00	25,200.00	20.00	\$3,000.00	88.00	\$13,200.00		108.00	\$16,200.00
300-08	Water Service Pipe 1 1/4-inch, Slurry Backfill	LF	88	200.00	17,600.00	155.00	\$31,000.00				155.00	\$31,000.00
300-09	Water Service Saddle, Corporation Stop, Curb Stop, Curb Box and Couplings 1 1/4-inch	EA	7	1,400.00	9,800.00	2.00	\$2,800.00	4.00	\$5,600.00		6.00	\$8,400.00
300-10	Water Gate Valve 12-inch	EA	1	5,200.00	5,200.00							
300-11	Water 45 Degree Bend 6-inch	EA	1	500.00	500.00	1.00	\$500.00				1.00	\$500.00
300-12	Water 90 Degree Bend 6-inch	EA	3	530.00	1,590.00	1.00	\$530.00				1.00	\$530.00

Progress Estimate - Unit Price Work

Contractor's Application for Payment No.

5

For (Project): ST 60								Application Date:				
Application Period: 5/19/23 - 6/20/23												
A	B	C	D	E	F	G	H	I	J	K	L	M
Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Item Value (\$)	Work Completed Previously		Work Completed This Period		Stored Material	Total Work Completed to Date	
						Estimated Quantity Installed	Value of Work Installed (\$)	Estimated Quantity Installed	Value of Work Installed (\$)	Value of Stored Materials(\$)	Estimated Quantity Installed	Value of Work Installed (\$)
300-13	Hydrant	EA	2	9,000.00	18,000.00	2.00	\$18,000.00				2.00	\$18,000.00
300-14	Temporary Blow off 2-inch	EA	1	506.00	506.00			1.00	\$506.00		1.00	\$506.00
300-15	Connect to Existing Water Main lpe with 12-inch Gate Valve	EA	1	4,480.00	4,480.00	1.00	\$4,480.00				1.00	\$4,480.00
300-16	Water Main DI 12-incch with flurocarbon Gaskets, Granular Backfill	LF	247	291.00	71,877.00	73.00	\$21,243.00	174.00	\$50,634.00		247.00	\$71,877.00
300-17	Water 22.5 Degree Bend 12-inch	EA	4	1,004.00	4,016.00			2.00	\$2,008.00		2.00	\$2,008.00
300-18	Water Cap 12-inch	EA	2	2,216.00	4,432.00							
300-19	HDD Water service connect to main, new curb box	EA	1	4,750.00	4,750.00	1.00	\$4,750.00				1.00	\$4,750.00
300-20	Furnish and Install 1" Curb Stop - If existing one does not fuction while replacing Curb Box	EA	6	750.00	4,500.00							
300-21	Temporary water service on Jackson Drive	LS	1	8,000.00	8,000.00	1.00	\$8,000.00				1.00	\$8,000.00
300-22	Extra wrk involved with repairing the 12" water main near sanitary manhole #1	LS	1	7,939.00	7,939.00	1.00	\$7,939.00				1.00	\$7,939.00
300-23	Abardon water service corporation stops not in service	LS	1	16,537.50	16,537.50			1.00	\$16,537.50		1.00	\$16,537.50
400-01	WM Repair on Jackson	LS	1	6,514.00	6,514.00			1.00	\$6,514.00		1.00	\$6,514.00
400-02	49 Loads of Gravel hauled to DF project	TON	1078	8.00	8,624.00			1,078.00	\$8,624.00		1,078.00	\$8,624.00
400-03	Dumpsters lined and filled with contaminated	EA	7	450.00	3,150.00			7.00	\$3,150.00		7.00	\$3,150.00

Progress Estimate - Unit Price Work

Contractor's Application for Payment No.

5

For (Project): ST 60								Application Date:					
Application Period: 5/19/23 - 6/20/23													
A	B	C	D	E	F	G	H	I	J	K	L	M	
Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Item Value (\$)	Work Completed Previously		Work Completed This Period		Stored Material	Total Work Completed to Date		
						Estimated Quantity Installed	Value of Work Installed (\$)	Estimated Quantity Installed	Value of Work Installed (\$)		Value of Stored Materials(\$)	Estimated Quantity Installed	Value of Work Installed (\$)
TOTAL BID ITEMS						\$2,868,910.50		\$2,174,340.89		\$540,265.76			\$2,714,606.65

**Project VOJ 21-01
Coffee Connection Trail
Jackson Drive - Eagle Drive**

Pay Request #5
Advance Construction - Prime Contractor

			Advance Construction		Pay Request #1		Pay Request #2		Pay Request #3		Pay Request #4		Pay Request #5		Pay Request #6		Cumulative Totals		% Complete	
Item No.	Description	Unit	Total	Unit Price	Bid Total	Actual Quantity	Total	Actual Quantity	Total	Actual Quantity	Total	Actual Quantity	Total	Actual Quantity	Total	Actual Quantity	Total	Actual Quantity	Total	
100-01	Removing Curb	LF	6	\$7.00	\$42.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	0	\$0.00	0%
100-02	Removing Curb & Gutter	LF	960	\$5.00	\$4,800.00		\$0.00		\$0.00		20.00	\$100.00	192.40	\$962.00	77.00	\$385.00	\$0.00	289	\$1,447.00	30%
100-03	Removing Concrete Sidewalk and Driveways	SY	1,205	\$5.00	\$6,025.00	13.34	\$66.70	28.43	\$142.15	22.89	\$114.45	156.91	\$784.55	248.00	\$1,240.00	\$0.00	470	\$2,347.85	39%	
100-04	Base Aggregate Dense 1 1/4-Inch	TON	1,875	\$15.80	\$29,625.00		\$0.00		\$0.00	26.70	\$421.86		\$0.00	1191.90	\$18,832.02	\$0.00	1219	\$19,253.88	65%	
100-05	Base Aggregate Open-Graded	TON	1,130	\$23.00	\$25,990.00		\$0.00		\$0.00		\$13,587.71		\$0.00	590.77	\$13,587.71	\$0.00	591	\$13,587.71	52%	
100-06	Concrete Driveway 6-Inch	SY	505	\$75.65	\$38,203.25		\$0.00		\$0.00		\$0.00		\$0.00	289.01	\$21,863.61	\$0.00	289	\$21,863.61	57%	
100-07	Concrete Driveway 8-Inch	SY	80	\$77.00	\$6,160.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	0	\$0.00	0%	
100-08	Drilled Tie Bars	EACH	525	\$9.00	\$4,725.00		\$0.00		\$0.00		\$0.00		\$0.00		\$326.00	\$2,934.00	\$0.00	326	\$2,934.00	62%
100-09	HMA Pavement 3 MT 58-2 S	TON	1,110	\$275.00	\$305,250.00		\$0.00		\$0.00		\$0.00	169.35	\$46,571.25	820.00	\$225,500.00	\$0.00	989	\$272,071.25	89%	
100-10	HMA Pavement 4 MT 58-2 S	TON	67	\$510.00	\$34,170.00		\$0.00		\$0.00		\$0.00		\$0.00	60.00	\$30,600.00	\$0.00	60	\$30,600.00	90%	
100-11	Asphaltic Surface	TON	17	\$510.00	\$8,670.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	0	\$0.00	0%	
100-12	Asphaltic Surface Driveways and Field Entrances	TON	50	\$510.00	\$25,500.00		\$0.00		\$0.00		\$0.00		\$0.00	45.00	\$22,950.00		45	\$22,950.00	90%	
100-13	Concrete Curb Type D	LF	6	\$48.00	\$288.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	0	\$0.00	0%	
100-14	Concrete Curb & Gutter 30-Inch Type D	LF	960	\$42.75	\$41,040.00		\$0.00		\$0.00		\$0.00		\$0.00	289.00	\$12,354.75	\$0.00	289	\$12,354.75	30%	
100-15	Concrete Sidewalk 5-Inch	SF	5,520	\$8.00	\$44,160.00		\$0.00		\$0.00		\$0.00		\$0.00	1690.55	\$13,524.40	\$0.00	1691	\$13,524.40	31%	
100-16	Concrete Steps	SF	30	\$55.00	\$1,650.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	0	\$0.00	0%	
100-17	Pipe Underdrain Wrapped 4-Inch	LF	200	\$55.00	\$11,000.00		\$0.00		\$0.00		\$0.00	81.00	\$4,455.00	19.00	\$1,045.00	\$0.00	100	\$5,500.00	50%	
100-18	Mobilization	EACH	1	\$35,000.00	\$35,000.00		\$0.00		\$0.00		\$0.00	0.75	\$26,250.00	0.25	\$8,750.00	\$0.00	1	\$35,000.00	100%	
100-19	Lawn Restoration	SY	900	\$10.00	\$9,000.00		\$0.00		\$0.00		\$0.00	86.04	\$860.40	1221.60	\$12,216.00	\$0.00	1308	\$13,076.40	145%	
100-20	Inlet Protection Type C	EACH	35	\$55.00	\$1,925.00	12	\$660.00	20	\$1,100.00	10.00	\$550.00		\$0.00		\$0.00	\$0.00	42	\$2,310.00	120%	
100-21	Geotextile Type SAS	SY	945	\$2.50	\$2,362.50		\$0.00		\$0.00		\$0.00	66.33	\$165.83	29.33	\$73.33	\$0.00	96	\$239.15	10%	
100-22	Marking Line Paint 4-Inch	LF	6,405	\$1.35	\$8,646.75		\$0.00		\$0.00		\$0.00		\$0.00	6514.00	\$8,793.90	\$0.00	6514	\$8,793.90	102%	
100-23	Marking Line Paint 8-Inch	LF	225	\$2.55	\$573.75		\$0.00		\$0.00		\$0.00		\$0.00	195.00	\$497.25	\$0.00	195	\$497.25	87%	
100-24	Marking Arrow Paint	EACH	5	\$95.00	\$475.00		\$0.00		\$0.00		\$0.00		\$0.00	5.00	\$475.00	\$0.00	5	\$475.00	100%	
100-25	Marking Word Paint	EACH	1	\$125.00	\$125.00		\$0.00		\$0.00		\$0.00		\$0.00	1.00	\$125.00	\$0.00	1	\$125.00	100%	
100-26	Marking Railroad Crossing Paint	EACH	2.0	\$450.00	\$900.00		\$0.00		\$0.00		\$0.00		\$0.00	2.00	\$900.00	\$0.00	2	\$900.00	100%	
100-27	Marking Stop Line Paint 18-Inch	LF	45	\$5.85	\$263.25		\$0.00		\$0.00		\$0.00		\$0.00	67.00	\$391.95	\$0.00	67	\$391.95	149%	
100-28	Marking Diagonal Paint 6-Inch	LF	6	\$2.25	\$13.50		\$0.00		\$0.00		\$0.00		\$0.00	20.00	\$45.00	\$0.00	20	\$45.00	333%	
100-29	Marking Crosswalk Paint Transverse Line 6-Inch	LF	205	\$2.25	\$461.25		\$0.00		\$0.00		\$0.00		\$0.00	549.00	\$1,235.25		549	\$1,235.25	268%	
100-30	Marking Crosswalk Paint Block Style 24-Inch	LF	25	\$7.75	\$193.75		\$0.00		\$0.00		\$0.00		\$0.00	30.00	\$232.50	\$0.00	30	\$232.50	120%	
100-31	Conduit Loop Detector	LF	224	\$16.50	\$3,696.00		\$0.00		\$0.00		\$0.00		\$0.00	224.00	\$3,696.00	\$0.00	224	\$3,696.00	100%	
100-32	Loop Detector Wire	LF	800	\$2.35	\$1,880.00		\$0.00		\$0.00		\$0.00		\$0.00	800.00	\$1,880.00	\$0.00	800	\$1,880.00	100%	
100-33	Sawing Asphalt	LF	8,760	\$2.00	\$17,520.00	15	\$30.00	2274.10	\$4,548.20	3612.50	\$7,225.00	1213.50	\$2,427.00	79.40	\$1,588.00	\$0.00	7195	\$14,389.00	82%	
100-34	Sawing Concrete	LF	2,625	\$3.00	\$7,875.00	25	\$75.00	72	\$216.00	71.00	\$213.00	295.50	\$886.50	218.60	\$655.80	\$0.00	682	\$2,046.30	26%	
100-35	Remove and Replace Retaining Wall	LS	1	\$8,990.00	\$8,990.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	0	\$0.00	0%	
100-36	Traffic Control and Detour	LS	1	\$25,000.00	\$25,000.00	0.25	\$6,250.00	0.25	\$6,250.00	0.25	\$6,250.00	0.25	\$6,250.00	0.25	\$6,250.00	\$0.00	1	\$25,000.00	100%	
100-37	Excavating, Hauling, and Disposal of Contaminated Soil	TON	990	\$45.00	\$44,550.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	0	\$0.00	0%	
200-01	Remove and Replace Sanitary Manhole Casting and Adjustment Rings	EACH	27	\$4,500.00	\$121,500.00		\$0.00	1	\$4,500.00		\$0.00	23.00	\$103,500.00	3.00	\$13,500.00		27	\$121,500.00	100%	
200-02	Connect to Existing Sanitary Sewer Manhole	EACH	1	\$2,000.00	\$2,000.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	0	\$0.00	0%	
200-03	Connect to Existing Sanitary Sewer Main	EACH	3	\$2,000.00	\$6,000.00		\$0.00	2	\$4,000.00		\$0.00	2.00	\$4,000.00		\$0.00	\$0.00	4	\$8,000.00	133%	
200-04	Sanitary Sewer PVC 10-Inch, Granular Backfill	LF	232	\$200.00	\$46,400.00		\$0.00	70	\$14,000.00		\$0.00	201.00	\$40,200.00		\$0.00	\$0.00	271	\$54,200.00	117%	
200-05	Sanitary Sewer PVC 8-Inch, Slurry Backfill	LF	1,099	\$243.00	\$267,057.00		\$0.00	3	\$729.00	547.00	\$132,921.00	521.00	\$126,603.00		\$0.00	\$0.00	1071	\$260,253.00	97%	
200-06	Sanitary Sewer PVC 10-Inch, Slurry Backfill	LF	39	\$300.00	\$11,700.00		\$0.00		\$0.00		\$0.00	61.00	\$18,300.00		\$0.00	\$0.00	61	\$18,300.00	156%	
200-07A	Sanitary Sewer PVC 12-Inch, Slurry Backfill	LF	1,402	\$325.00	\$455,650.00		\$0.00	166	\$53,950.00	1171.00	\$380,575.00		\$0.00		\$0.00	\$0.00	1337	\$434,525.00	95%	
200-07B	Sanitary Sewer Lateral 6-Inch, Granular Backfill	LF	615	\$145.00	\$89,175.00		\$0.00	31	\$4,495.00	89.50	\$12,977.50	143.00	\$20,735.00		\$0.00	\$0.00	264	\$38,207.50	43%	
200-08	Sanitary Sewer Lateral 6-Inch, Slurry Backfill	LF	310	\$197.00	\$61,070.00		\$0.00	18	\$3,546.00	228.50	\$45,014.50	338.00	\$66,586.00		\$0.00	\$0.00	585	\$115,146.50	189%	
200-09	Sanitary Manholes 4-FT Diameter With Casting	EACH	10	\$6,500.00	\$65,000.00		\$0.00	1	\$6,500.00	5.00	\$32,500.00	3.00	\$19,500.00		\$0.00	\$0.00	9	\$58,500.00	90%	
	Sanitary Outside Drop Manholes 4-FT Diameter With Casting	EACH	2	\$9,518.00	\$19,036.00		\$0.00		\$0.00	1.00	\$9,518.00	1.00	\$9,518.00		\$0.00	\$0.00	2	\$19,036.00	100%	
200-11	Abandon Sanitary Sewer - Jackson Drive	LS	1	\$1,500.00	\$1,500.00		\$0.00		\$0.00		\$0.00	1.00	\$1,500.00		\$0.00	\$0.00	1	\$1,500.00	100%	
200-12	Sanitary Sewer Lateral Pipe Bursting	LF	3,000	\$139.00	\$417,000.00		\$0.00		\$0.00	1966.00	\$273,274.00	2230.00	\$309,970.00		\$0.00	\$0.00	4196	\$583,244.00	140%	
200-13	Furnish and Install 36" cleanout manhole with casting	EACH	1	\$3,645.00	\$3,645.00		\$0.00		\$0.00		\$0.00	1.00	\$3,645.00		\$0.00	\$0.00	1	\$3,645.00	100%	
200-14	Repair existing storm laterals not shown on plan	EACH	6	\$448.00	\$2,688.00		\$0.00		\$0.00	10.00	\$4,480.00	4.00	\$1,792.00		\$0.00	\$0.00	14	\$6,272.00	233%	
300-01	Removing Hydrant	EACH	2	\$1,100.00	\$2,200.00		\$0.00		\$0.00		\$0.00	2.00	\$2,200.00		\$0.00	\$0.00	2	\$2,200.00	100%	
300-02	Connect to Existing Water Valve	EACH	2	\$2,500.00	\$5,000.00		\$0.00		\$0.00		\$0.00	1.00	\$2,500.00		\$0.00	\$0.00	1	\$2,500.00	50%	
300-03	Connect to Existing Water Main Pipe	EACH	3	\$3,850.00	\$11,550.00		\$0.00		\$0.00		\$0.00	1.00	\$3,850.00	1.00	\$3,850.00	\$0.00	2	\$7,700.00	67%	
300-04	Remove and Replace Water Service Curb Box	EACH	100	\$2,800.00	\$280,000.00	41	\$114,800.00	23	\$64,400.00		\$0.00	17.00	\$47,600.00	4.00	\$11,200.00	\$0.00	85	\$238,000.00	85%	
300-05	Water Main PVC 6-Inch, Slurry Backfill	LF	45	\$315.00	\$14,175.00		\$0.00		\$0.00		\$0.00	13.00	\$4,095.00		\$0.00	\$0.00	13	\$4,095.00	29%	
300-06	Water Main PVC 12-Inch, Slurry Backfill	LF	12	\$550.00	\$6,600.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	0	\$0.00	0%	
300-07	Water Service Pipe 1 1/4-Inch, Granular Backfill	LF	168	\$150.00	\$25,200.00		\$0.00		\$0.00		\$0.00	20.00	\$3,000.00	88.00	\$13,200.00	\$0.00	108	\$16,200.00	64%	
300-08	Water Service Pipe 1 1/4-Inch, Slurry Backfill	LF	88	\$200.00	\$17,600.00		\$0.00		\$0.00	42.00	\$8,400.00	113.00	\$22,600.00		\$0.00	\$0.00	155	\$31,000.00	176%	
	Water Service Saddle, Corporation Stop, Curb Stop, Curb Box and Couplings 1 1/4-Inch	EACH	7	\$1,400.00	\$9,800.00		\$0.00		\$0.00		\$0.00	2.00	\$2,800.00	4.00	\$5,600.00	\$0.00	6	\$8,400.00	86%	
300-10	Water Gate Valve 12-Inch	EACH	1	\$5,200.00	\$5,200.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	\$0.00	0	\$0.00	0%	
300-11	Water 45 Degree Bend 6-Inch	EACH	1	\$500.00	\$500.00		\$0.00		\$0.00		\$0.00	1.00	\$500.00		\$0.00	\$0.00	1	\$500.00	100%	
300-12	Water 90 Degree Bend 6-Inch	EACH	3	\$530.00	\$1,590.00		\$0.00		\$0.00		\$0.00	1.00	\$530.00		\$0.00	\$0.00	1	\$530.00	33%	
300-13	Hydrant	EACH	2.0	\$9,000.00	\$18,000.00		\$0.00		\$0.00		\$0.00	2.00	\$18,000.00		\$0.00	\$0.00	2	\$18,000.00	100%	
300-14	Temporary Blow Off 2-Inch	EACH	1	\$506.00	\$506.00		\$0.00		\$0.00		\$0.00		\$0.00	1.00	\$506.00	\$0.00	1	\$506.00	100%	
300-15	Connect to Existing Water Main Pipe with 12-Inch Gate Valve	EACH	1	\$4,480.00	\$4,480.00		\$0.00		\$0.00		\$0.00	1.00	\$4							

Advance original bid #	\$2,713,433.75	Work completed, previous estimate	\$961,609.53		
Difference / Increase of		Work completed, this estimate	\$540,265.76	\$6,094.09	Retainage Est #1
	\$155,476.75	Total work completed	\$2,714,606.65	\$8,418.82	Retainage Est #2
		Retainage, this estimate	\$0.00	\$46,123.67	Retainage Est #3
		Total retainage, previous estimates	\$67,835.84	\$0.00	Retainage Est #4
		Total retainage	\$67,835.84		
		Amount due to contractor, this estimate	\$540,265.76	Max retainage to hold =	\$67,835.84
				Based off original bid price	



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

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

June 22, 2023

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

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

Re: Contractor's Application for Payment No. 6 FINAL
Willow Ridge Drive Reconstruction
Project No. 05789-0013

Dear Mr. Kober:

Enclosed for your use in payment to Soper Sewer & Water LLC in the amount of \$5,000.00 is Contractor's Application for Payment No. 6 (Final).

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

A handwritten signature in blue ink, appearing to read 'Douglas T. Kroes'.

Douglas T. Kroes
Senior Construction Manager

Enclosed: As Noted

Cc: Doug Hansen, Soper Sewer & Water LLC

Contractor's Application for Payment No.

6 **FINAL**

Application Date: 6/22/2023		Application Period: Through 6/22/2023	
To (Owner): Village of Jackson	From (Contractor): Soper Sewer & Water LLC	Via (Engineer): Cedar Corporation	
Contact: Brian Kober	Contact: Doug Hansen	Contact: Doug Kroes	
Project: Willow Ridge Drive Reconstruction	Address: 139 E. Packer Avenue Oshkosh, WI 54901	Address: Cedar Corporation N497 Washington Avenue 53012 W61 Cedarburg, WI	
Owner's Contract No.: A-21	Contractor's Project No.: SSW21-049	Engineer's Project No.: 05769-0013	

Change Order Summary

Approved Change Orders			
Number	Additions	Deductions (Enter as Positive Number)	
1	\$794.36	\$568.10	
TOTALS	\$794.36	\$568.10	
NET CHANGE BY CHANGE ORDERS	\$226.26		

1. ORIGINAL CONTRACT PRICE	\$ 788,832.75
2. Net change by Change Orders	226.26
3. CURRENT CONTRACT PRICE (Line 1 + Line 2)	789,059.01
4. TOTAL COMPLETED TO DATE (Column L Total on Progress Estimates)	789,059.01
5. RETAINAGE:	
a. 5% X . Work Completed	
6. RETAINAGE REDUCTION TO DATE (Enter as Positive Number) ..	-
7. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5a. + Line 6)	789,059.01
8. LESS PREVIOUS PAYMENTS (Line 7 from Prior Application)	784,059.01
9. AMOUNT DUE THIS APPLICATION	5,000.00

Contractor's Certification

The undersigned Contractor certifies that to the best of its knowledge:

(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 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 per Article 15 of the General Conditions; and

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

By: Scott Spier Date: 6/22/2023

Payment of: \$ 5,000.00
(Line 9 or other - attach explanation of the other amount)

Recommended by: Douglas Kroes 6-22-23
(Engineer) (Date)

Payment of: \$ 5,000.00
(Line 9 or other - attach explanation of the other amount)

Approved by: _____
(Owner) (Date)

Progress Estimate - Unit Price Work

Contractor's Application for Payment No.

6

Project: Willow Ridge Drive Reconstruction								Application Date: 6/22/2023			
Application Period: Through 6/22/2023								Owner's Contract No.: A-21			
								Engineer's Project No.: 05789-0013			
A	B	C	D	E	F	G	H	I	J	K	L
Item No.	Description	Unit	Estimated Quantity	Bid Unit Price	Bid Item Value (\$)	Work Completed Previously		Work Completed This Period		Total Work Completed to Date	
						Estimated Quantity Installed	Value of Work Installed (\$)	Estimated Quantity Installed	Value of Work Installed (\$)	Estimated Quantity Installed	Value of Work Installed (\$)
1.	COMMON EXCAVATION	L.S.	4,200.00	\$ 16.20	\$ 68,040.00	4,200.00	\$ 68,040.00		\$ -	4,200.00	\$ 68,040.00
2.	SAW CUTTING ASPHALT ROADWAY	L.S.	200.00	\$ 3.10	\$ 620.00	184.00	\$ 570.40		\$ -	184.00	\$ 570.40
3.	SAN MH CHIMNEY & CASTING REPLACEMENT	I.D.	7.00	\$ 1,440.00	\$ 10,080.00	7.00	\$ 10,080.00		\$ -	7.00	\$ 10,080.00
4.	VALVE BOX REPLACEMENT	S.F.	3.00	\$ 420.00	\$ 1,260.00	2.00	\$ 840.00		\$ -	2.00	\$ 840.00
5.	48" STORM SEWER MANHOLE	L.F.	4.00	\$ 2,870.00	\$ 11,480.00	4.00	\$ 11,480.00		\$ -	4.00	\$ 11,480.00
6.	12" DIA. STORM SEWER	L.F.	595.00	\$ 90.00	\$ 53,550.00	639.00	\$ 57,510.00		\$ -	639.00	\$ 57,510.00
7.	6" DIA. PVC STORM SEWER	EA.	98.00	\$ 90.00	\$ 8,820.00	72.50	\$ 6,525.00		\$ -	72.50	\$ 6,525.00
8.	4" DIA. STORM LATERAL	EA.	2,084.00	\$ 68.00	\$ 141,712.00	2,031.10	\$ 138,114.80		\$ -	2,031.10	\$ 138,114.80
9.	STORM MANHOLE CHIMNEY & CASTING REPLACEMENT	1,000GAL	4.00	\$ 1,600.00	\$ 6,400.00	3.00	\$ 4,800.00		\$ -	3.00	\$ 4,800.00
10.	CATCH BASIN REPLACEMENT	100 LBS	6.00	\$ 3,000.00	\$ 18,000.00	6.00	\$ 18,000.00		\$ -	6.00	\$ 18,000.00
11.	CURB BOX REPLACEMENT	L.F.	5.00	\$ 650.00	\$ 3,250.00	5.00	\$ 3,250.00		\$ -	5.00	\$ 3,250.00
12.	CURB STOP REPLACEMENT	S.Y.	3.00	\$ 1,200.00	\$ 3,600.00	2.00	\$ 2,400.00		\$ -	2.00	\$ 2,400.00
13.	SANITARY LATERAL REPLACEMENT (1 UNIT)	S.Y.	12.00	\$ 200.00	\$ 2,400.00	12.50	\$ 2,500.00		\$ -	12.50	\$ 2,500.00
14.	6" SAN LATERAL RECONNECTION (7 UNITS)	L.S.	71.00	\$ 200.00	\$ 14,200.00	64.70	\$ 12,940.00		\$ -	64.70	\$ 12,940.00
15.	REMOVE CONCRETE SIDEWALK	C.Y.	13,435.00	\$ 0.50	\$ 6,717.50	13,435.00	\$ 6,717.50		\$ -	13,435.00	\$ 6,717.50
16.	4" CONCRETE SIDEWALK	TON	12,988.00	\$ 4.35	\$ 56,410.80	13,093.27	\$ 56,955.72		\$ -	13,093.27	\$ 56,955.72
17.	REMOVE CURB & GUTTER	S.Y.	3,461.00	\$ 0.70	\$ 2,422.70	3,469.00	\$ 2,428.30		\$ -	3,469.00	\$ 2,428.30
18.	30" CURB & GUTTER TYPE "D"	TON	3,234.00	\$ 13.50	\$ 43,659.00	3,241.00	\$ 43,753.50		\$ -	3,241.00	\$ 43,753.50
19.	REMOVE CONCRETE DRIVEWAY APRON	TON	6,754.00	\$ 0.50	\$ 3,377.00	5,961.98	\$ 2,980.99		\$ -	5,961.98	\$ 2,980.99
20.	7" CONCRETE DRIVEWAY APRON & SIDEWALK	GAL	10,319.00	\$ 5.50	\$ 56,754.50	10,878.99	\$ 59,834.45		\$ -	10,878.99	\$ 59,834.45
21.	EXCAVATION BELOW SUBGRADE (EBS)	TON	420.00	\$ 17.00	\$ 7,140.00	376.85	\$ 6,406.45		\$ -	376.85	\$ 6,406.45
22.	EBS BACKFILL 1-1/4" DENSE	TON	840.00	\$ 15.00	\$ 12,600.00	741.76	\$ 11,126.40		\$ -	741.76	\$ 11,126.40
23.	1-1/4" DENSE CRUSHED AGGREGATE BASE COURSE	L.F.	3,900.00	\$ 15.00	\$ 58,500.00	3,988.52	\$ 59,827.80		\$ -	3,988.52	\$ 59,827.80
24.	LOWER LAYER HMA PAVEMENT 3-1/4"	L.F.	1,275.00	\$ 71.00	\$ 90,525.00	1,285.39	\$ 91,262.69		\$ -	1,285.39	\$ 91,262.69
25.	UPPER LAYER HMA PAVEMENT 1-3/4"	L.S.	685.00	\$ 75.65	\$ 51,820.25	724.08	\$ 54,776.65		\$ -	724.08	\$ 54,776.65
26.	TRAFFIC CONTROL (Includes Mobilization)	EA.	1.00	\$ 25,000.00	\$ 25,000.00	1.00	\$ 25,000.00		\$ -	1.00	\$ 25,000.00
27.	LAWN RESTORATION	S.F.	3,509.00	\$ 6.00	\$ 21,054.00	3,509.00	\$ 21,054.00		\$ -	3,509.00	\$ 21,054.00
28.	INLET PROTECTION	S.F.	10.00	\$ 90.00	\$ 900.00	10.00	\$ 900.00		\$ -	10.00	\$ 900.00
29.	ABANDON 8" SAN SEWER & WTM	S.F.	1.00	\$ 4,880.00	\$ 4,880.00	1.00	\$ 4,880.00		\$ -	1.00	\$ 4,880.00
30.	REMOVE SAN. MANHOLE	S.Y.	1.00	\$ 2,660.00	\$ 2,660.00	1.00	\$ 2,660.00		\$ -	1.00	\$ 2,660.00
31.	SALVAGE HYDRANT AND VALVE	L.F.	1.00	\$ 1,000.00	\$ 1,000.00	1.00	\$ 1,000.00		\$ -	1.00	\$ 1,000.00
TOTAL BID ITEMS 1-31					\$ 788,832.75		\$ 788,614.65		\$ -		\$ 788,614.65
ADDITIONAL ITEMS											
	DRIVEWAY PATCHING	TON	7	\$ 113.48	\$ 794.36	7.00	\$ 794.36		\$ -	7.00	\$ 794.36
	LUMP SUM SANITARY SEWER CASTING	LS	1	\$ (350.00)	\$ (350.00)	1.00	\$ (350.00)		\$ -	1.00	\$ (350.00)
					\$ -		\$ -		\$ -		\$ -
TOTAL ADDITIONAL ITEMS					\$ 444.36		\$ 444.36		\$ -		\$ 444.36
TOTAL ALL ITEMS					\$ 789,277.11		\$ 789,059.01		\$ -		\$ 789,059.01



Taking the lead in Washington County.

MEMO

TO: Brian Heckendorf, Village President; Budget and Finance Committee; Village Board of Trustees

FROM: Jen Keller, Village Administrator

RE: JCC Expansion Phase II Funding Consideration

DATE: July 6th, 2023

Background

In June, the Village Board directed Staff to seek clarification for the Phase II engineering and architecture costs from Zimmerman Architectural Studios, Inc ("Zimmerman") prior to determining if the work to design and bid the work will proceed. Attached you will find the clarifying information provided by Jack Blume of Zimmerman indicating the total obligation of the Village to proceed with Phase II is approximately \$253,493.37. It's also stated 35% of those cost for Phase II services proposal, which calculates to approximately \$88,722.68, is not billed if bids are rejected and work does not proceed. Both design costs and construction costs are eligible for reimbursement through a future borrowing, utilizing options as presented to the Board by Ehlers Financial Advisors in June. Interim funding would include utilization of funds on hand, and if not reimbursed by a future borrow and construction does not occur, the approximate \$164,770 of Phase II work completed by Zimmerman would be carried by the Capital Projects Fund Balance in FY 2023.

While the work to be considered tonight is not acceptance of a bid for work, and subsequently it is not to consider approving an issuance of bonds, Staff understand the importance of discussing those aspects prior to the Board making a decision on Phase II design work. As such, Staff can share the benefits to considering utilization of General Obligation bonds in leu of the USDA Loan Program include the shorter payback term and the fewer administrative costs for annual issuances. As recognized in "Table 1 Financing Plan Tax Impact Option 1" the budgetary impact to property owners residing in the Village for all 15 years of the term of the borrow would be a total of \$1,192 for the average value home and would impact a \$200,000 value homeowner \$80 per year, on average. Upon review of the existing debt segment of Table 1, it's recognized there is a tremendous instability of the debt levy, as the difference between the 2020 year end average value homeowner paid \$653.23 in taxes for debt levy, whereas in 2024 it is estimated to be nearly half that cost, at \$345.41. While the reduction in debt is beneficial to our community, especially during economically hard times, Staff recognize there have been a series of significant reductions in taxes, in part, because of the growth in tax base and reduction in debt service levied for over the last three fiscal cycles. Should there be approvals granted to this project, outcomes would include less significant reductions in taxes while still bringing about needed space, security, and maintenance to the JCC which serves so many families, businesses, and community members.



Taking the lead in Washington County.

Potential Motion

To recommend to the Village Board staff authorization to engage services of Zimmerman Architectural Studios, Inc. for Phase II design work for the expansion of the Jackson Community Center.

Attachments:

1. July 6, 2023, Letter from Jack Blume of Zimmerman Architectural Studios, Inc.
2. June 13, 2023, Memo from Ehlers Financial Advisors Regarding Funding Options for Expansion to the Community Center.
3. June 15, 2023, Memo from Kelly Valentino Regarding Requested Project Clarifications
4. May 9, 2023, Phase I Expansion Feasibility Report and Phase II Bid and Construction Detail

July 6, 2023

Kelly Valentino
Director
Jackson Community Center
N165W20330 Hickory Lane
Jackson, WI 53037

Dear Kelly,

We've enjoyed building a relationship with you, and helping to create an exciting concept for an addition to the Community Center. We are hopeful the project can be taken to the finish line, and would be appreciative to be part of the process.

Our original proposal indicated a fixed fee through Phase I (which was completed and billed in May, 2023) and a percentage fee of the cost of construction for the second phase of the project. We are at the point which the percentage fee needs to be converted to a fixed fee, so the Village of Jackson can budget the remainder of the project. The fee proposed for Phase II was 6.5% of the cost of construction, which is reasonable and we don't propose altering it at this point.

The construction cost estimate provided by Moore Construction listed a construction cost of **\$3,899,898**.

There are other costs associated with construction, but we only consider the actual construction-related costs when converting the design fee.

The math required for conversion would suggest a fee of **$\$3,899,898 \times 6.5\% = \$253,493.37$** . This fee would include all disciplines as indicated in the original proposal. Should this fee be acceptable, it would be billed monthly, at various amounts as indicated in Section 11.5 of our contract, due to the amount of work required at each phase:

- Design Development (35%): **\$88,722.68 in one month**
- Construction Documents (25%) **\$63,373.34 in one month**
- Bidding (5%) **\$12,674.67 in two months (\$6,337.33 per month)**
- Construction Administration (35%) **\$88,722.68 in four months (\$22,180.67 per month)**

Should the village desire to extend the schedule of the project, months can be added to each phase which would reduce the payments per month while retaining the total. The proposed schedule was aggressive. If the project is approved and design commences in August, construction might not be able to begin until Spring, 2024 if avoiding winter conditions is desired.

Please let me know if you have any questions about this process, as I know it can be confusing. If this proposed alteration is acceptable, I will send you an amendment to our contract. We look forward to continue working with you on this exciting project!

Sincerely,
Zimmerman Architectural Studios, Inc.

Jack Blume, AIA
Sr. Project Manager | Principal



MEMORANDUM

TO: Village of Jackson – Community Center Building Financing
 FROM: Ehlers
 DATE: 6-13-23
 SUBJECT: USDA Loan Program

The Village has asked Ehlers to evaluate funding options for its Community Center Building Expansions. The Village would have the option to issue General Obligation Refunding Bonds (“Option 1”) or the USDA Community Facilities Direct Loan (CFDL) & Grant Program (“Option 2”). In both options the Village would need to take out Interim Financing. For Option 1, the Village would either need to issue Interim Financing or complete a referendum since non-Public Safety Facilities are not an enumerated purpose under state statute for “new money” GO Bonds. For Option 2, the Village would need to issue Interim Financing since the USDA Program requires it. Further details of the USDA Program are highlighted under “Option 2” Section below.

Option 1

Notes	Reference Table	Impact
Issuing G.O. Bonds would count against the Statutory G.O. Debt Limit of 5% of Total Equalized Value	Table 2	<u>Statutory Limit (5% EV)</u> Max. % of limit: 41% Min. Residual Capacity: \$34.5M <u>Recommended Limit (2.5% EV)</u> Max. % of limit: 41% Min. Residual Capacity: \$34.5M
The repayment source of the debt would be tax levy. The Village would be limited to 20 years but has debt service levy capacity to issue for less years (15).	Table 1	Current Tax Rate for Debt Service: \$1.91 Max. Proj. Tax Rate for Debt Service: \$2.05 Total cost to Sample Taxpayer: \$1,192 Avg. Annual Tax Rate Impact: \$0.40 <i>To calculate impact on certain property value = \$0.40*15*Property Value÷1,000</i>

Option 2

Notes	Reference Table	Impact
Issuing through USDA the Village can issue RDA Lease Revenue Bonds that would not count against the Statutory G.O. Debt Limit of 5% of Total Equalized Value	Table 4	<u>Statutory Limit (5% EV)</u> Max. % of limit: No impact Min. Residual Capacity: No Impact <u>Recommended Limit (2.5% EV)</u> Max. % of limit: No impact

		Min. Residual Capacity: No impact
The repayment source of the debt would be a lease payment from the Village to the RDA. The Village would need to issue a short term bank note annually to create tax levy and make lease payment. The Village would be limited to 40 years.	Table 3	Current Tax Rate for Debt Service: \$1.91 Max. Proj. Tax Rate for Debt Service: \$1.91 Total Proj. cost to Sample Taxpayer: \$1,093 Avg. Annual Tax Rate Impact: \$0.13 <i>To calculate impact on certain property value = \$0.13*40*Property Value÷1,000</i> <i>Additional interest costs would likely increase the impacts highlighted above but would be unknown due to market conditions.</i>

Here is a quick summary of the USDA program:

- Program Eligibility:** The Village of Jackson/RDA meets the eligibility requirements of the program.
- Project Eligibility:** The proposed Community Center Building is an eligible project.
- Current Rate:** The current market rate is 3.75% which is lower than if the Village issued GO Bonds. The market rates are set quarterly and are based on the bond index, the current rates are good through March 2023 and will reset after that date. A grant is unlikely due to the Village's median household income. Grants are typically for smaller projects in communities with an MHI of 80%.
- Application Process:** The Village/RDA can apply at any time, but funding is based annual Congressional appropriations. The State obtains their allocation typically in November/December – when projects would be funded.
- Funding:** The program is competitive; projects are funded based upon underwriting and scoring by the USDA. However, 100% of eligible projects in WI have been funded over the last 4 years and they anticipate having adequate funding to do so again in 2023.
- Loan Term:** 40-year maximum which is callable at any time. So, the Village could lock in for 40-years and then prepay on the loan or pay it off at any time; and
- Loan Amount:** Full project amount, plus estimated cost of interim financing. They allow for a 10% contingency without going through another application.
- Loan Type:** The USDA CFDL program is permanent financing. The Village/RDA will need to secure interim financing (const. loan) until the Village takes occupancy of the building.
- Process:** Due to complexities with the loan being made and running through the RDA the site where the building is to be constructed needs to identify as blighted. This will need to be vetted with Quarles and Brady.

Levy Limits:

Since the loan is anticipated to be made to the RDA, it won't count against the Village's borrowing capacity. This also will require an extra step to have the payments be eligible under levy limits. Annually, the Village will need to take out a short-term GO issue in the amount of the USDA payment to qualify under levy limits.

Table 1

Financing Plan Tax Impact OPTION 1

Village of Jackson, WI

Year Ending	Existing Debt					Proposed Debt						Year Ending
	Net Debt Service Levy	Change From Prior Year Levy	Assessed Value (TID OUT) ¹	Annual Taxes Tax Rate \$200,000 Per \$1,000 Home	Annual Taxes \$200,000 Home	2024 G.O. Bonds 5,570,000 Dated: 6/12/2024 Total Principal and Interest	Debt Service Levy		Taxes			
							Total Net Debt Service Levy	Levy Change from Prior Year	Total Tax Rate for Debt Service	Annual Taxes \$200,000 Home	Annual Taxes Difference From Existing	
2020	1,984,588		607,625,802	\$3.27	\$653.23							
2021	2,000,858	16,269	615,053,917	\$3.25	\$650.63							
2022	2,459,313	458,455	839,697,175	\$2.93	\$585.76							
2023	1,632,859	(826,454)	854,830,503	\$1.91	\$382.03	0	1,632,859		\$1.91	\$382	\$0	2023
2024	1,543,617	(89,242)	893,780,264	\$1.73	\$345.41	0	1,543,617	(89,242)	\$1.73	\$345	\$0	2024
2025	1,514,840	(28,776)	934,504,744	\$1.62	\$324.20	401,736	1,916,576	372,960	\$2.05	\$410	\$86	2025
2026	1,511,185	(3,655)	977,084,807	\$1.55	\$309.33	400,949	1,912,134	(4,442)	\$1.96	\$391	\$82	2026
2027	1,457,870	(53,316)	1,021,605,001	\$1.43	\$285.41	403,203	1,861,072	(51,062)	\$1.82	\$364	\$79	2027
2028	1,402,861	(55,009)	1,068,153,727	\$1.31	\$262.67	454,405	1,857,266	(3,806)	\$1.74	\$348	\$85	2028
2029	1,177,990	(224,871)	1,116,823,414	\$1.05	\$210.95	542,933	1,720,923	(136,344)	\$1.54	\$308	\$97	2029
2030	929,490	(248,500)	1,167,710,701	\$0.80	\$159.20	627,993	1,557,483	(163,440)	\$1.33	\$267	\$108	2030
2031	968,494	39,004	1,220,916,632	\$0.79	\$158.65	567,063	1,535,556	(21,926)	\$1.26	\$252	\$93	2031
2032	960,953	(7,541)	1,276,546,855	\$0.75	\$150.55	556,853	1,517,805	(17,751)	\$1.19	\$238	\$87	2032
2033	952,886	(8,066)	1,334,711,831	\$0.71	\$142.79	546,355	1,499,241	(18,564)	\$1.12	\$225	\$82	2033
2034	944,065	(8,821)	1,395,527,053	\$0.68	\$135.30	535,569	1,479,634	(19,608)	\$1.06	\$212	\$77	2034
2035	939,540	(4,525)	1,459,113,279	\$0.64	\$128.78	528,841	1,468,381	(11,253)	\$1.01	\$201	\$72	2035
2036	934,360	(5,180)	1,525,596,767	\$0.61	\$122.49	516,165	1,450,525	(17,856)	\$0.95	\$190	\$68	2036
2037	928,515	(5,845)	1,595,109,530	\$0.58	\$116.42	502,950	1,431,465	(19,060)	\$0.90	\$179	\$63	2037
2038	921,995	(6,520)	1,667,789,593	\$0.55	\$110.56	489,193	1,411,188	(20,278)	\$0.85	\$169	\$59	2038
2039	885,158	(36,838)	1,743,781,274	\$0.51	\$101.52	474,881	1,360,039	(51,149)	\$0.78	\$156	\$54	2039
2040	453,375	(431,783)	1,823,235,462	\$0.25	\$49.73	0	453,375	(906,664)	\$0.25	\$50	\$0	2040
2041	0	(453,375)	1,906,309,926	\$0.00	\$0.00	0	0	(453,375)	\$0.00	\$0	\$0	2041
2042	0	0	1,993,169,621	\$0.00	\$0.00	0	0	0	\$0.00	\$0	\$0	2042
Total	20,060,052					7,549,086					\$ 1,191.96	Total

Total Cost to Sample Taxpayer over the life of the loan

Notes:

1) Assumes 4.5% annual inflation beyond 2023.

AVG. Tax Rate

\$0.40

Table 2

General Obligation Debt Capacity Analysis - Impact of Financing Plan OPTION 1

Village of Jackson, WI

Existing Debt				
Year Ending	Projected Equalized Value (TID IN) ¹	Debt Limit (5% EV)	Existing Principal Outstanding	% of Limit
2022	1,069,281,100	53,464,055	21,297,114	40%
2023	1,118,852,027	55,942,601	19,860,899	36%
2024	1,170,721,018	58,536,051	18,433,587	31%
2025	1,224,994,610	61,249,730	16,974,893	28%
2026	1,281,784,277	64,089,214	15,463,713	24%
2027	1,341,206,663	67,060,333	13,943,171	21%
2028	1,403,383,819	70,169,191	12,430,000	18%
2029	1,468,443,452	73,422,173	11,225,000	15%
2030	1,536,519,193	76,825,960	10,245,000	13%
2031	1,607,750,865	80,387,543	9,200,000	11%
2032	1,682,284,774	84,114,239	8,140,000	10%
2033	1,760,274,009	88,013,700	7,075,000	8%
2034	1,841,878,756	92,093,938	6,005,000	7%
2035	1,927,266,627	96,363,331	4,920,000	5%
2036	2,016,613,005	100,830,650	3,825,000	4%
2037	2,110,101,402	105,505,070	2,720,000	3%
2038	2,207,923,838	110,396,192	1,580,000	1%
2039	2,310,281,235	115,514,062	450,000	0%
2040	2,417,383,831	120,869,192	0	0%

Proposed Debt						
2024 G.O. Bonds	Combined Principal Existing & Proposed	Statutory Limit		Recommended Limit (2.5% EV)		Year Ending
		% of Limit	Residual Capacity	% of Limit	Residual Capacity	
	\$21,297,114	40%	\$32,166,941	80%	\$5,434,913	2022
	\$19,860,899	36%	\$36,081,702	71%	\$8,110,401	2023
5,570,000	\$24,003,587	41%	\$34,532,464	82%	\$5,264,439	2024
5,480,000	\$22,454,893	37%	\$38,794,837	73%	\$8,169,972	2025
5,285,000	\$20,748,713	32%	\$43,340,500	65%	\$11,295,894	2026
5,080,000	\$19,023,171	28%	\$48,037,163	57%	\$14,506,996	2027
4,815,000	\$17,245,000	25%	\$52,924,191	49%	\$17,839,595	2028
4,450,000	\$15,675,000	21%	\$57,747,173	43%	\$21,036,086	2029
3,985,000	\$14,230,000	19%	\$62,595,960	37%	\$24,182,980	2030
3,565,000	\$12,765,000	16%	\$67,622,543	32%	\$27,428,772	2031
3,140,000	\$11,280,000	13%	\$72,834,239	27%	\$30,777,119	2032
2,710,000	\$9,785,000	11%	\$78,228,700	22%	\$34,221,850	2033
2,275,000	\$8,280,000	9%	\$83,813,938	18%	\$37,766,969	2034
1,830,000	\$6,750,000	7%	\$89,613,331	14%	\$41,431,666	2035
1,380,000	\$5,205,000	5%	\$95,625,650	10%	\$45,210,325	2036
925,000	\$3,645,000	3%	\$101,860,070	7%	\$49,107,535	2037
465,000	\$2,045,000	2%	\$108,351,192	4%	\$53,153,096	2038
0	\$450,000	0%	\$115,064,062	1%	\$57,307,031	2039
0	\$0	0%	\$120,869,192	0%	\$60,434,596	2040

Notes:

1) Projected TID IN EV based on 5-year average at 4.64% annual inflation.

2) Recommended limit is 50% of Statutory Limit or 2.5% of annual TID IN EV based on current Moody's Rating Methodology.

Table 3
Financing Plan Tax Impact OPTION 2

Village of Jackson, WI

Year Ending	Existing Debt					Proposed Debt						Year Ending
	Net Debt Service Levy	Change From Prior Year Levy	Assessed Value (TID OUT) ¹	Tax Rate Per \$1,000	Annual Taxes \$200,000 Home	2024 USDA Loan 5,555,100 Dated: 10/1/2024 Total Principal and Interest	Debt Service Levy		Taxes			
							Total Net Debt Service Levy	Levy Change from Prior Year	Total Tax Rate for Debt Service	Annual Taxes \$200,000 Home	Annual Taxes Difference From Existing	
2020	1,984,588		607,625,802	\$3.27	\$653.23							
2021	2,000,858	16,269	615,053,917	\$3.25	\$650.63							
2022	2,459,313	458,455	839,697,175	\$2.93	\$585.76							
2023	1,632,859	(826,454)	854,830,503	\$1.91	\$382.03	0	1,632,859		\$1.91	\$382	\$0	2023
2024	1,543,617	(89,242)	893,780,264	\$1.73	\$345.41	0	1,543,617	(89,242)	\$1.73	\$345	\$0	2024
2025	1,514,840	(28,776)	934,504,744	\$1.62	\$324.20	269,244	1,784,085	240,468	\$1.91	\$382	\$58	2025
2026	1,511,185	(3,655)	977,084,807	\$1.55	\$309.33	269,218	1,780,403	(3,682)	\$1.82	\$364	\$55	2026
2027	1,457,870	(53,316)	1,021,605,001	\$1.43	\$285.41	269,203	1,727,072	(53,331)	\$1.69	\$338	\$53	2027
2028	1,402,861	(55,009)	1,068,153,727	\$1.31	\$262.67	269,198	1,672,059	(55,014)	\$1.57	\$313	\$50	2028
2029	1,177,990	(224,871)	1,116,823,414	\$1.05	\$210.95	269,197	1,447,187	(224,872)	\$1.30	\$259	\$48	2029
2030	929,490	(248,500)	1,167,710,701	\$0.80	\$159.20	269,297	1,198,787	(248,400)	\$1.03	\$205	\$46	2030
2031	968,494	39,004	1,220,916,632	\$0.79	\$158.65	269,292	1,237,786	38,999	\$1.01	\$203	\$44	2031
2032	960,953	(7,541)	1,276,546,855	\$0.75	\$150.55	269,182	1,230,134	(7,651)	\$0.96	\$193	\$42	2032
2033	952,886	(8,066)	1,334,711,831	\$0.71	\$142.79	269,265	1,222,151	(7,983)	\$0.92	\$183	\$40	2033
2034	944,065	(8,821)	1,395,527,053	\$0.68	\$135.30	269,132	1,213,197	(8,954)	\$0.87	\$174	\$39	2034
2035	939,540	(4,525)	1,459,113,279	\$0.64	\$128.78	269,283	1,208,823	(4,374)	\$0.83	\$166	\$37	2035
2036	934,360	(5,180)	1,525,596,767	\$0.61	\$122.49	269,208	1,203,568	(5,255)	\$0.79	\$158	\$35	2036
2037	928,515	(5,845)	1,595,109,530	\$0.58	\$116.42	269,305	1,197,820	(5,748)	\$0.75	\$150	\$34	2037
2038	921,995	(6,520)	1,667,789,593	\$0.55	\$110.56	269,268	1,191,263	(6,557)	\$0.71	\$143	\$32	2038
2039	885,158	(36,838)	1,743,781,274	\$0.51	\$101.52	269,195	1,154,353	(36,910)	\$0.66	\$132	\$31	2039
2040	453,375	(431,783)	1,823,235,462	\$0.25	\$49.73	269,280	722,655	(431,698)	\$0.40	\$79	\$30	2040
2041	0	(453,375)	1,906,309,926	\$0.00	\$0.00	269,215	269,215	(453,440)	\$0.14	\$28	\$28	2041
2042	0	0	1,993,169,621	\$0.00	\$0.00	269,198	269,198	(17)	\$0.14	\$27	\$27	2042
2043	0	0	2,083,987,018	\$0.00	\$0.00	269,224	269,224	26	\$0.11	\$22	\$22	2043
2044	0	0	2,178,942,446	\$0.00	\$0.00	269,281	269,281	57	\$0.11	\$21	\$21	2044
2045	0	0	2,278,224,453	\$0.00	\$0.00	269,165	269,165	(116)	\$0.10	\$20	\$20	2045
2046	0	0	2,382,030,176	\$0.00	\$0.00	269,273	269,273	108	\$0.10	\$20	\$20	2046
2047	0	0	2,490,565,735	\$0.00	\$0.00	269,294	269,294	21	\$0.09	\$19	\$19	2047
2048	0	0	2,604,046,642	\$0.00	\$0.00	269,221	269,221	(72)	\$0.09	\$18	\$18	2048
2049	0	0	2,722,698,228	\$0.00	\$0.00	269,252	269,252	31	\$0.09	\$17	\$17	2049
2050	0	0	2,846,756,091	\$0.00	\$0.00	269,174	269,174	(78)	\$0.08	\$16	\$16	2050
2051	0	0	2,976,466,566	\$0.00	\$0.00	269,185	269,185	11	\$0.08	\$16	\$16	2051
2052	0	0	3,112,087,208	\$0.00	\$0.00	269,173	269,173	(12)	\$0.07	\$15	\$15	2052
2053	0	0	3,253,887,311	\$0.00	\$0.00	269,228	269,228	55	\$0.07	\$15	\$15	2053
2054	0	0	3,402,148,438	\$0.00	\$0.00	269,241	269,241	13	\$0.07	\$15	\$15	2054
2055	0	0	3,557,164,981	\$0.00	\$0.00	269,206	269,206	(34)	\$0.07	\$15	\$15	2055
2056	0	0	3,719,244,745	\$0.00	\$0.00	269,311	269,311	105	\$0.07	\$15	\$15	2056
2057	0	0	3,888,709,562	\$0.00	\$0.00	269,246	269,246	(65)	\$0.07	\$15	\$15	2057
2058	0	0	4,065,895,927	\$0.00	\$0.00	269,204	269,204	(43)	\$0.07	\$15	\$15	2058
2059	0	0	4,251,155,665	\$0.00	\$0.00	269,174	269,174	(29)	\$0.07	\$15	\$15	2059
2060	0	0	4,444,856,636	\$0.00	\$0.00	269,245	269,245	71	\$0.07	\$15	\$15	2060
2061	0	0	4,647,383,457	\$0.00	\$0.00	269,203	269,203	(43)	\$0.07	\$15	\$15	2061
2062	0	0	4,859,138,273	\$0.00	\$0.00	269,238	269,238	35	\$0.07	\$15	\$15	2062
2063	0	0	5,080,541,551	\$0.00	\$0.00	269,235	269,235	(2)	\$0.07	\$15	\$15	2063
2064	0	0	5,312,032,916	\$0.00	\$0.00	269,186	269,186	(49)	\$0.07	\$15	\$15	2064
Total	20,060,052					10,769,134				\$ 1,092.59	Total	

Notes:

1) Assumes 4.5% annual inflation beyond 2023.

Total Cost to Sample Taxpayer over the life of the loan

AVG. Tax Rate Bldg. Only

\$0.13

Table 4**General Obligation Debt Capacity Analysis - Impact of Financing Plan OPTION 2***Village of Jackson, WI*

Existing Debt				
Year Ending	Projected Equalized Value (TID IN) ¹	Debt Limit	Existing Principal Outstanding	% of Limit
2022	1,069,281,100	53,464,055	21,297,114	40%
2023	1,118,852,027	55,942,601	19,860,899	36%
2024	1,170,721,018	58,536,051	18,433,587	31%
2025	1,224,994,610	61,249,730	16,974,893	28%
2026	1,281,784,277	64,089,214	15,463,713	24%
2027	1,341,206,663	67,060,333	13,943,171	21%
2028	1,403,383,819	70,169,191	12,430,000	18%
2029	1,468,443,452	73,422,173	11,225,000	15%
2030	1,536,519,193	76,825,960	10,245,000	13%
2031	1,607,750,865	80,387,543	9,200,000	11%
2032	1,682,284,774	84,114,239	8,140,000	10%
2033	1,760,274,009	88,013,700	7,075,000	8%
2034	1,841,878,756	92,093,938	6,005,000	7%
2035	1,927,266,627	96,363,331	4,920,000	5%
2036	2,016,613,005	100,830,650	3,825,000	4%
2037	2,110,101,402	105,505,070	2,720,000	3%
2038	2,207,923,838	110,396,192	1,580,000	1%
2039	2,310,281,235	115,514,062	450,000	0%
2040	2,417,383,831	120,869,192	0	0%

Proposed Debt				
Combined Principal Existing & Proposed				Year Ending
2024 USDA Loan	% of Limit	Residual Capacity		
	\$21,297,114	40%	\$32,166,941	2022
	\$19,860,899	36%	\$36,081,702	2023
	\$18,433,587	31%	\$40,102,464	2024
	\$16,974,893	28%	\$44,274,837	2025
	\$15,463,713	24%	\$48,625,500	2026
	\$13,943,171	21%	\$53,117,163	2027
	\$12,430,000	18%	\$57,739,191	2028
	\$11,225,000	15%	\$62,197,173	2029
	\$10,245,000	13%	\$66,580,960	2030
	\$9,200,000	11%	\$71,187,543	2031
	\$8,140,000	10%	\$75,974,239	2032
	\$7,075,000	8%	\$80,938,700	2033
	\$6,005,000	7%	\$86,088,938	2034
	\$4,920,000	5%	\$91,443,331	2035
	\$3,825,000	4%	\$97,005,650	2036
	\$2,720,000	3%	\$102,785,070	2037
	\$1,580,000	1%	\$108,816,192	2038
	\$450,000	0%	\$115,064,062	2039
	\$0	0%	\$120,869,192	2040

Notes:

1) Projected TID IN EV based on 5-year average at 4.64% annual inflation.

2) Option 2 reflects USDA Loan as RDA Lease Revenue Bonds. Therefore, it would not count against GO Capacity.

MEMO

DATE 6/15/2023

TO	FROM	REGARDING
President Heckendorf and the Village Board	Kelly Valentino, CPRP Jackson Parks & Recreation Director kelly.valentino@villageofjacksonwi.gov	JCC Expansion, June Meeting Clarifications
Cc: Jen Keller	Phone Ext: (262) 677-9665 x113	

In working with Jack Blume, Zimmerman and Tom Moore, Moore Construction, below are answers/clarifications to the questions that were raised at the Village Board meeting on Tuesday night. The answers are in red.

Looking at the Budget Summary Page of the Proposal:

1. The "Construction Management Fee" of \$253,269.00 – Is this only due if a bid is approved and construction begins? **YES** Ie: if the bids come in too high and Village selects to not approve, do they have to pay the \$253,269.00? **NO** Or does that only kick-in upon approval of vendor and moving into construction? **YES**

2. Highlight what general tasks are included in the "Construction Management Fee"?

PRE-CONSTRUCTION PHASE:

- **Project schedule development**
- **Site walk-throughs**
- **Bid procurement**
- **Bid review and recommendation**
- **Final project GMP (Guaranteed Maximum Price)**

CONSTRUCTION PHASE:

Subcontractors:

- **Contract management**
- **Change Order management**
- **Submittal review**

Schedule:

- **Development**
- **Phasing management**
- **Adherence enforcement**
- **Updates**

Project Cost Accounting:

- **Contractor and supplier pay request review and approval**
- **Applications for Payment**

Project Management:

- **Progress reports**
- **Submittal and shop drawing coordination**
- **Conduct job meetings**

- Project documentation
- Support the Project Superintendent

Safety:

- Project safety oversight
- OSHA Compliance
- Site staging
- Traffic control
- Signage

Quality Assurance:

- Ensure cooperation and coordination among project team members
- Provide site Superintendent
- Ensure adherence to the contract documents and Moore Construction Service's high standards

Project Close-Out:

- Record Drawing compilation
- Punch list development and completion
- Occupancy certification
- Contractor warranty issuance
- Operation and maintenance manual
- Commissioning

3. Is the cost for the engineering and bid docs the "Architectural & Engineering Fees" shown at \$274,375.00? Is this full amount due regardless of if the Village accepts or rejects bids? Is it due in (1) lump sum or in portions?

Define. **The amount shown is an estimate based on the construction estimate. We would negotiate an actual fee; we put 6.5% in our proposal and it probably is very close to the number above. We would put together a monthly payment schedule based on the phases of design and would only bill for the month if we worked on it that month. Regarding your question about rejection of bids, 35% of the fee is allocated for construction, so that percentage would not be billed if there was no construction. Hope that makes sense.**

4. Highlight what is included in the "Architectural & Engineering Fees"? **This would include our traditional services for Design Development, Construction Documents, Bidding and Construction Administration...basically everything you outlined in page 6 of the RFP. It includes all engineering, but doesn't include survey or geotechnical work, signage design or furniture design (you can usually hire a vendor to design that for free if they can install).**

5. Should the bids be rejected because they are too high, how long are the specs & docs valid to rebid typically? **They would be valid forever, although over time, some materials in the specs could become discontinued or outdated. Also, if you would choose to rebid at a later date, some of the bidding information (dates, etc.) would need to be updated. Not a major thing. One other thing worth noting- construction bids are valid for 45 days. So decisions on accepting bids don't need to happen immediately, but 45 days goes by pretty fast and can be an issue sometimes.**

THANK YOU!

MEMO

DATE 5/9/2023

TO	FROM	REGARDING
*Jackson Parks & Recreation Commission	Kelly Valentino, CPRP Jackson Parks & Recreation Director	Jackson Community Center Expansion: Phase I
*Jackson Village Board/Budget & Finance	kelly.valentino@villageofjacksonwi.gov	Completion and Phase II Bid & Construction
*Jen Keller, Village Administrator	Phone Ext: (262) 677-9665 x113	
*Brian Kober, Public Works Director		

In May of 2022, the Board was presented with a feasibility study demonstrating the need for an expansion of the Jackson Community Center. The study showed data from the Cedar Corp. Village Facilities Analysis as well as the community survey results from the 2020 Jackson Parks, Recreation & Open Space plan. The highest rating in the survey of 268 responses, was 77.74% that valued the Jackson Community Center. This study led to the RFP, and the results within this proposal.

Attached please find the completed PHASE I support materials for the Jackson Community Center Expansion Project. I would like to thank Mr. Jack Blume and his team from Zimmerman Architects and Moore Construction for their thoughtful, thorough, and creative work on this project. In addition, much thanks to the staff, partner groups (Boys & Girls Club, Kettlebrook Church, West Bend School District, ADRC), patrons and residents for their feedback and valuable contributions throughout this planning process. It took many meetings and much collaboration to reach a design that met everyone's needs while keeping the cost low by using simple, utilitarian options.

What's next? Should the JPRC make the recommendation to the Village Board/Budget & Finance, and the Village Board approve PHASE I, the next step for the Village Board/Budget & Finance is to approve moving to Phase II, which means we are moving forward with the expansion of the Jackson Community Center. We begin the bid process with Zimmerman, bring the final bids back to the JPRC and then the Village Board/Budget & Finance for approval, at which point we prepare for construction.

Funding for Phase I was approved out of the Capital Projects budget. If approved to move to Phase II, the funding would be a borrow based on the recommendation from Ehler's & Associates providing the best course of action for the Village to move forward. As a point of reference, the original Community Center was funded through a Community Development Authority loan, which at the time offered the best rates and structure for this type of project.

Sample Motion: Move to approve the Jackson Community Center PHASE I documents as presented and proceed to PHASE II bid and construction preparation, authorizing the Village Administrator to work with staff and Ehler's to prepare funding options for the Board to consider along with final construction bids.

Thank you for helping to make Jackson a place to call HOME!

Kelly Valentino

JACKSON PARKS & RECREATION



JACKSON COMMUNITY CENTER EXPANSION FEASIBILITY REPORT



Building Overview



April 8, 2008

GROTH
DESIGN
GROUP

Jackson Community Center

JACKSON, WISCONSIN

May 26, 2022

OVERVIEW

The ultimate purpose of this report is to be approved to go out for RFP for the Design & Bid of the Jackson Community Center Expansion Project.

The Joint Parks & Recreation Dept. was formed in 2001 in a collaborative effort with the Village of Jackson, Town of Jackson and the Boys & Girls Club of Washington County (BGC). From 2001 to 2008, the department held programs and events in the local churches, schools and Village/Town Halls. It became very clear early on that a designed space was needed to serve the community properly.

In the fall of 2008, there was a ground-breaking for the construction of the new Jackson Community Center (JCC). This brought with it new partners in the Washington County Aging & Disability Resource Center (ADRC) and Kettlebrook Church (KC). And then eventually even included the West Bend School District (WBSD).

NEEDS ASSESSMENT

It became very clear, that the space was very much needed for the Community as a whole. The JCC soon became the “hub” for the Jackson. As the growth and revenue continue to grow so do the expectations and space requirements.

Most people in the Community that utilize the JCC witness the stresses of the rooms with multiple room uses. Examples are strong with our Early Learning Programs, where the Head Start Program uses the Art Room, and 3K uses the meeting room and Adult Lending Library. The 4K space also hosts many fitness programs in the evening including Yoga and Pilates. We are in a constant state of reshuffling the senior meal program from the Gathering Hall to accommodate meetings and other programs. This list could go on and on and on!

In 2016, the Village contracted with Cedar Corporation to complete a Space Needs Analysis for all Village Departments. The JCC was included in the analysis. Included is the summary page and below is the segment on the Parks & Recreation Department from that document:

“Parks & Recreation Department

While the Community Center and the Parks and Recreation Department are not a focus of this analysis, we feel that it is important to note this group. The Community Center, as for mentioned, is out of space for the current programing they are offering to the public. In the event of relocating the Police Department, it could be considered to add additional Community Center function space within the existing Village facilities. This could also be considered along with a town square or event center that could become a focal point for the community and hold events such as Action in Jackson, Music in the Park, Sprecher Beer Garden and other community functions.

The Parks & Recreation Department is located at the Community Center at N165 W20330 Hickory Lane near the intersection of Hickory Lane and Jackson Drive and Hickory Lane Park. The Community Center was built in 2010 to house the Park & Recreation Department, Boys & Girls Club, Early Childhood Center, Senior Meals, and many other events. With the large number of events and functions of the 26,000 square foot Community Center, staff is forced to use

spaces as multi-function spaces which were not originally designed for. With the addition of the 4K contract with the West Bend School District, it has become apparent that the Community Center is expanding its services to the community and is out of space.

In summary, additional consideration for future Community Center expansion and programing should be considered. The current facilities are utilized to and in some periods over their capacity.”

In the fall of 2019, the JPR Director met with the BGC Executive Director and the Pastor of the KC. The meeting was called by the (2) partner groups, and the topic was potential expansion. Discussions happened with the Village Administrator at the time and the JPR Director to explore if this would be something to continue discussing, and it was strongly felt that it was at the time. In February of 2020, the original team reconvened to discuss the concept deeper and identify what each group was envisioning. We got as far as an extremely preliminary design concept (included) with the help of Jim Blise and Design2Construct, who were the project managers for the construction of the JCC in 2008. Things were moving forward internally and then the COVID Pandemic hit, which brought the forward motion to a halt. It's definitely time to get back to it!

DESIGN SUMMARY

Several key needs were incorporated into that preliminary design. From KC, the most important was an auditorium type space with a stage and large storage areas that would be used for services and also considered “shared” space with the JCC as a whole. From the BGC, a separate and secured entrance area on the west portion of the building, which included their private office space and storage. The KC, BGC and JPR agreed (2) Family Type Restrooms were needed on the west end of the building. In addition to the restroom addition the JPR also identified the need to expand the fitness center along the gym and create an additional program space was needed. In addition, converting what is now being used for the BGC Teen Room back to a general meeting room and moving the adult lending library to that space would allow for the “Technology Room” to be converted to an early learning center (which is currently being used for the 3K during the day and meetings and library in the evenings). The project would allow for the finishing of the administrative office area, creating separate offices and file areas. Also included in the JPR discussion was incorporating the needed repairs and maintenance of an aging building. For example, painting of the exterior, which is discoloring and molding, carpet replacement, kitchen cabinet replacement (most are falling off the hinges). And most importantly, redesigning the front desk area to be a secured and safe space for staff.

Although, these key needs were discussed, it would take more detailed analysis to define exactly what the expansion would look like. However, this gives us a pretty good start with some very good stakeholder feedback and input.

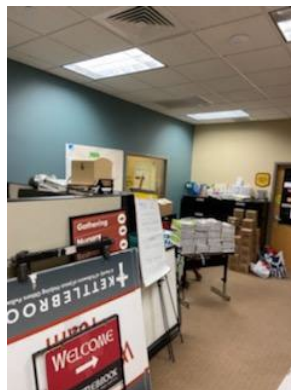
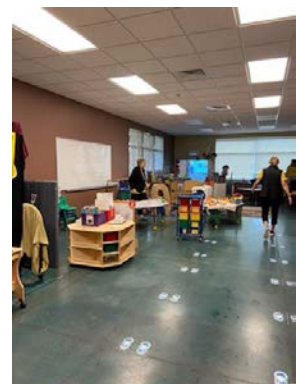
ECONOMICS

This project is a continued investment in quality of life in Jackson. In the last Parks, Recreation & Open Space Plan a survey was conducted and when asked in Question #5 to prioritize the need for amenities (JCC, Splash Park, Playgrounds, Walking/Hiking Trails, Biking Trails, Paved Trails, Sports Fields, Farmer’s

Market, Dog Park, Pavilions, and Main Street Beautification), the highest rated with 265 responses (out of 268) and a 77.74% rating was the Jackson Community Center.

The funding of the expansion would most likely be the responsibility of the Village. There may be opportunities for contributions from partner groups. What that would look like, would need to be further discussed during the Design & Bid phases.

In 2019, along with the design concepts, D2C provided a rough estimate. The estimate came in at \$1,343,071 and when you add in the owner costs it jumped to approx. \$1,643,071, and then when you estimate building repairs and replacements, we were looking at a total of \$2 million. It's safe to assume that since 2019, these costs have all increased. But we won't know until we go out for formal Design & Bid.



Thank You



Jackson Community Center

Study Report

Architecture, HVAC, and Electrical
Zimmerman Project No. 230026.00

DRAFT | April 12, 2023

Prepared by

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Renderings	Error! Bookmark not defined.

Executive Summary

Project Description

Project Summary

- A. The scope of the project is to evaluate the conditions of the existing 25,845 square foot Jackson Community Center (JCC), and determine if renovations and/or additions are suggested. Zimmerman reviewed the existing programs with the JCC as well as the condition of the building, which was constructed in 2008.
- B. The JCC's usage needs exceed spaces available, which results in spaces being used for multiple programs, some of which have no relation to the other. This problem suggests a solution which would include minor alterations within the existing building and additions to the existing primary building. Zimmerman worked with Kelly Valentino, JCC Director, to assemble a scheme which solves these problems.
- C. The preferred scheme includes an addition on the west end of the JCC, which would consist of early childhood educational classrooms and an outdoor Sensory Playground, as well as a modification to the office area to allow for more storage space. The existing drop off area is extended to the west, which allows for longer queueing at pick up and drop off times, and positions the end of the area close to a new west entrance.
- D. The east end of the building also would be added to in this scheme. The addition would consist of two primary activity areas, which would be separated by a central circulation area. This allows each activity area to function separately if needed.
- E. The following information in this report is intended to assist in identifying proposed improvements, which would be used by Moore Construction to assemble a cost estimate. The construction materials proposed for improvements are generally similar to those which are in the existing JCC. Additionally, there are a few maintenance items listed for this existing building.
- F. The existing primary building was designed under the International Building Code. New construction would be designed in accordance with the International Existing Building Code. Code commentary in this document will be based on the 2015 edition.

Proposal, Bidding and Contracting

Delivery Method

- A. The project will be designed conceptually with a cost estimate delivered by Moore Construction. The Community Center will use the information for facilities planning and fundraising.

Approvals

Village of Jackson

- A. The existing building is located in the Village of Jackson. As such, any improvement would require approval by the Village of Jackson Plan Review Department. The Community Center and Zimmerman will secure a conceptual plan approval as part of

Community Center – Study Report
Architecture, HVAC, and Electrical

the conceptual design effort, but final approval will be needed when the project is fully designed.

- B. A traditional plan examination review will also be performed by DSPS at the conclusion of the future Construction Document phase.

Basis of Design

A. Substructure

Foundations

Standard Foundations

- A. The existing building contains continuous wall footings around the perimeter of the building.
- B. The addition would include similar footings.

Slab On Grade

- A. The existing building is slab on grade construction.
- B. The addition would also be slab on grade construction.

B. Shell

This system includes all structural slabs and decks and supports above grade. Note that the structural work will include both horizontal items (slabs, decks, etc.) and vertical structural components (columns and interior structural walls). Exterior load bearing walls are not included in this system; see Exterior Enclosure-Exterior Walls.

Superstructure

Floor Construction

- A. The existing floor consists of a slab on grade with multiple flooring finishes.
- B. The flooring in the addition would be similar construction of the existing building.

Roof Construction

- A. The existing structural frame consists of steel joists, columns, and a metal deck.
- B. The addition would have a similar structural frame.

Exterior Enclosure

Exterior Walls

- A. The existing exterior walls are comprised of multiple wall types, including metal stud framing with batt insulation with EIFS or brick/block veneer, and concrete block cavity wall with rigid insulation and block veneer.
- B. New construction would be metal stud framing, with rigid or spray foam insulation outboard of the studs, which is more energy efficient than traditional 2008 construction methods. The finish material would match and compliment the existing finishes.

Exterior Windows

- A. The existing exterior windows are aluminum storefront with low-e insulated glazing.
- B. New windows would be of similar materials; mullion patterns would match the existing windows and would be installed within the glazing.

Exterior Doors

- A. The existing exterior doors consist of insulated hollow metal doors, and insulated aluminum storefront doors.
- B. Doors in the addition would be a combination of insulated hollow metal at back door locations and anodized aluminum storefronts at main entrances and occupied room exits.

Exterior Finish

- A. The existing EIFS walls require repainting and sealing.
- B. Replace front entrance sign on building.

Roofing

Roof Coverings

- A. The existing roof consists of ballasted EPDM roofing over tapered rigid insulation on metal deck. Parts of the existing roof have known issues, and the existing roof needs to

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be evaluated for possible repairs and possibly replacement with fully adhered EPDM roofing.

- B. The roof for the additions would consist of fully adhered EPDM roofing over tapered rigid insulation on metal deck.

Exterior / Landscape

Outdoor Areas

- A. Add 6 ft tall safety fencing around playground area, and construct a screened aluminum or steel arbor around play area for playground sun shading.
- B. Install poured in place rubber surfacing at playground area, with 5ft wide asphalt bicycle path around the interior perimeter of play area.
- C. Sensory Playground Equipment within the area.
- D. Install turf between new sidewalks and building.
- E. Demolish existing green front entrance canopy, and replace with new steel arbor to match new play area arbor.
- F. New ground signage at east and southwest entrances.

C. Interiors

Interior Construction

Partitions

- A. Fire Ratings: because the building is fully sprinklered, the building does not contain fire rated walls. The additions will also tie into the existing fire suppression system and be fully sprinkled.
- B. Fixed Partitions: The existing building has interior metal stud walls filled with batt insulation with either 5/8" mold-resistant gypsum board type -X, or standard 5/8" gypsum board, and 12" concrete block walls around the perimeter of the gym. New partitions shall match existing.

Interior Doors

- A. Standard interior door to be stained solid core flush wood doors with hollow metal frames and standard hardware. Select office doors may have narrow vision lite. Wood veneer cut and species to be determined.
- B. Two doors at front desk to be bullet resistant level III cores.
- C. Provide acoustical treatment at kitchen concessions pass through rollup doors, or replace with acoustical rated coiling doors.

Fittings

- A. Standard soap dispensers, toilet paper holders, towel dispensers, grab bars, and mirrors.
- B. Room signage per room.
- C. Semi-recessed fire extinguisher cabinets throughout.
- D. Solid surface counters throughout.
- E. Laminate faced cabinets with pulls and gliding hardware with solid surface tops throughout, include replacement cabinets and tops in existing kitchen.

Interior Finishes

Wall Finishes

- A. Gypsum Wallboard Finishes (GWB)
 - 1. GWB type as noted in C.
 - 2. Level 4 finish.
 - 3. One coat primer and two coats paint throughout.
- B. Painted concrete masonry block where exposed.
- C. Paint on corridor walls.
- D. Rigid sheet wall protection on toilet room walls.
- E. Add acoustical wall panel treatment around walls in gymnasium.

Floor Finishes

Community Center – Study Report

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- A. Resilient rubber flooring and rubber base in kitchens, and corridors.
- B. Luxury vinyl tile and rubber base in transitional housing in public lobby, toilet rooms, offices and conference rooms. Seams to be heat welded.
- C. Polished concrete floor at storage and utility rooms.
- D. Polished concrete and carpet tile in classrooms.
- E. Existing building finish types to be matched where not noted above.
- F. Refinish existing Gym and Dance wood floors.
- G. Diamond polish all existing stained concrete floors.
- H. Luxury Vinyl Tile in auditorium.

Ceiling Finishes

- A. Acoustic ceiling tile (ACT) and grid system throughout, except no ceiling in utility and storage rooms. ACT type to be standard in office area and wet rated in toilet rooms.

Furniture, Furnishings, and Equipment

- A. Install new commercial refrigerator, freezer, tap beer cooler, beverage cooler, and dishwasher in existing kitchen.
- B. Provide all new chairs for large activity /gathering hall.
- C. Install blackout roller shades at auditorium windows.
- D. Provide new 8ft tables in new auditorium.

D. Services

Civil

- A. Civil Design was not requested and is not included in the scope of services for this project.

Fire Protection

Applicable Codes, Guidelines, And Standards

- A. Fire Protection design was not requested and not included in the scope of services for this project. Typically, a fire protection contractor shall be brought onto the project near the end of design, or early in construction by the general contractor to design the fire protection system. The new additions and alterations shall be fully sprinkled and tie into the existing fire protection system.

Plumbing

- A. Plumbing design was not requested, and is not included in the scope of services for this project. New plumbing fixtures will be added in the additions, and we believe the existing plumbing system has capacity to accommodate the new fixtures.

HVAC (Mechanical)

General

- A. Harwood Engineering visited the site on March 21, 2023 to assess the existing mechanical systems and provide recommendations for the building expansion/addition. The current building is served by single zone, rooftop packaged air conditioning units with gas heat (RTUs). Each unit has a standalone space thermostat, and the building does not have a building automation or central control system. Natural gas piping at 2 psi is routed across the roof to each RTU from a gas meter located on the north side of the building.

Natural Gas Service

- A. Existing Conditions
 - a. The existing gas piping from the meter is a 2", 2 psi line, which goes up to the roof to serve all of the RTUs, along with a drop down into the building to serve the Domestic Water Heater. Its load is approximately 2,216 CFH at approximately 400 feet of developed length. Per 2015 IFGC table 402.4(5) for 2 psi gas, a 2", 2 psi gas line at 500 feet of developed length (for the east expansion) has a capacity of 4,250 CFH.
- B. Design Modification Requirements
 - a. We would recommend budgeting for a new 1-1/2" line connecting to the 2" line on the roof on the west side of the building and routed across the roof to the east addition, and a new 1-1/2" line connecting to the 2" line on the roof on the west side of the building and routed to the west addition—both to serve the new RTUs we've discussed above. The meter capacity will need to be discussed with the utility company during design, but with the minimal additional load and the gas substation just to the north, we are assuming there is adequate pressure and capacity available at the meter for these additions.

Rooftop Equipment

A. Existing Conditions

1. It was reported by building staff that the RTUs have required extensive maintenance over the years, and each year they are spending \$10,000-\$15,000 on maintenance costs to keep the units operational. Per the ASHRAE Equipment Life Expectancy Chart, Rooftop Air Conditioning Units median years in life expectancy is 15 years. These units are closing in on that 15-year life expectancy. However, based on conversations with the building owner and operator, due to the large variety of functions and temperature requirements in these spaces, these units have likely had more wear and tear on them than a standard installation, which decreases the life expectancy. Due to the amount of functions in this building (hence the need for expansion), many spaces are used for many different types of functions. For example, one space will have elderly occupants playing cards that want the space warm and heated, and the immediate next use may be a dance group that wants it nice and cool. This causes the unit to switch between heating and cooling, cycle more often, and ultimately put more wear and tear on the equipment. Additionally, the approximately 24,500 SF of building is served by 102 tons worth of RTUs, which comes out to about 240 SF/ton, which is fairly low for a building of this occupancy and usage. This is likely due to the fact that the original engineer wanted to make sure each area was covered for its worst-case design scenario based on what he or she knew, but increased sizing will lead to more cycling when loads are not at peak, which adds to the wear and tear of the units. The more that units cycle, the harder it is to control humidity as well.

B. Design Modification Requirements

1. For the existing building, the units will all likely need to be replaced over the next number of years as they reach that life expectancy and begin to fail at a higher rate. However, it was reported that the three units that have required the most maintenance are RTU-3 (Large Activity 104), RTU-9 (Gym), and RTU-10 (Gym), and those should be replaced as part of this building project. RTU-3 is a 17.5-ton unit and RTU-9 and RTU-10 are 15-ton units.
2. For RTU-3 that serves the Large Activity, or Gathering Space, the Kitchen, and Storage 108, the unit appears to be sized for a large quantity of people and higher loads than the space may typically see. The space was designed at approximately 1.9 CFM/SF and 165 SF/ton, which both likely exceed the loads that the room typically sees. With a single compressor, it likely cycles quite often as loads are likely never what it was designed for, since it was likely designed for worst case scenario with the room full packed for activities. This adds wear and tear to the unit, as it causes the compressor to cycle more often. We'd recommend replacing the unit with a new, more efficient unit of the same 17.5-ton size that features multiple compressors (multiple stages of cooling) or a variable speed compressor to help with lower load conditions, humidity, and minimize cycling. While the initial unit may have an increased cost, the decreased maintenance and increased control of the space will be worth the investment.
3. For RTU-9 and RTU-10 that both serve the Gym, the units are likely sized for the whole gym to be full of people and spectators, which is likely rarely the case, so the units likely cycle fairly consistently during part load conditions, leading to higher

Community Center – Study Report

Architecture, HVAC, and Electrical

failure rates. Between the two units, the space was designed at 1.6 CFM/SF and 216 SF/ton. We'd recommend replacing these units with new, more efficient units of the same 15-ton sizes that features multiple compressors (multiple stages of cooling) or a variable speed compressor to help with lower load conditions, humidity, and minimize cycling. While the initial unit may have an increased cost, the decreased maintenance and increased control of the space will be worth the investment. Additionally, we'd recommend adding a control interface to allow each unit's thermostat to communicate with the other. By doing so, if only 15 tons of cooling are needed (or less), only one unit is cooling while the other unit would just be ventilating, which would decrease the cycling of the units during part load scenarios. This would not be necessary, but would allow the units to work in tandem and minimize the wear and tear on the units that may not be needed.

Building Addition

B. Mechanical Equipment

1. For the expansion, we would recommend continuing the single zone, packaged rooftop unit approach to match the rest of the building. Based on the architectural concept plans provided at this point, we would recommend providing the following in terms of units and zoning for budgeting (final loads during design will hone in on tonnages):
 - a. East Addition
 1. RTU-11 – Multi-Purpose, Storage, Office-Ryan – 3,200 SF – 15 tons.
 2. RTU-12 – Boys & Girls Club, Storage – 1,600 SF – 5 tons.
 - b. West Addition
 1. RTU-13 – 4K, Interior Corridor - 3,100 SF – 7.5-10 tons. Option to re-utilize existing RTU-1 for 4K and interior corridor. This unit may be oversized for this amount of space, which would lead to increased cycling, but would avoid purchasing a new unit. Our thought was to include a new unit in budgeting and re-utilize unit if loads dictate that to be possible.
 2. RTU-14 – 3K, Head Start – 2,800 SF – 7.5 tons.
 3. Vestibule – Provide electric wall heater w/ integral thermostat. 3kW.
2. New RTUs to have standard, single zone controls with standalone thermostats. Units to be standard efficiency packaged rooftop units with multiple stages of cooling and heating (where available) to minimize cycling and help with controllability, with 24" vibration curbs. Provide with ducted supply and returns to grilles within each space. Exhaust fans to be provided for the (4) new restrooms. For budgeting, plan for a single, powered roof ventilator fan with exhaust duct between each, but could also be standalone ceiling exhaust fans on light switches for a more cost-effective approach, with ducts up through the roof to a curbed roof cap.

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Electrical

General

- A. The following is a report of the electrical systems serving The Jackson Community Center in the Town of Jackson, WI, based on existing documents and general observations made on March 21, 2023.

Electrical Service and Distribution

A. Existing Conditions

1. Electric service from the utility (WE Energies) is provided to a 208Y/120V, 1200A metered service. The service is distributed throughout the building via a 1,200 Amp Square D I-Line distribution board. This switchboard appears to be in good shape with plenty of space to feed new loads.
2. Based on a rough watts per square foot estimate, the Square D switchboard appears to have plenty of capacity to serve the proposed addition.

B. Design Modification Requirements

1. For pricing purposes, assume that two new 200 amp feeders would be installed to serve the proposed addition. New breakers in the main switchboard, conduit, wiring, a new 54 circuit panelboard and a connection to a new rooftop unit.
2. Existing panelboards are in good condition, however, there isn't an ample number of spare breakers in most of them. For pricing purposes, a new 42 circuit, 100 amp panelboard should be added to accommodate new loads in the existing building.
3. Provide power to a new monument sign at the corner of Hickory and Jackson.
4. Provide power to new kitchen equipment including a new commercial freezer, refrigerator, beer/beverage cooler and commercial dishwasher.
5. Add receptacles at the existing kitchen island and other select locations in the existing building.
6. Install power and controls for motorized roller shades in the auditorium/multi-purpose space.

Lighting

A. Existing Conditions

1. There appears to be a variety of lighting types: Fluorescent, HID, LED and incandescent.
2. Lighting is in fair condition.

B. Design Modification Requirements

1. The owner would like the two exterior bollards removed.
2. The exterior pole fixtures should have the fixture heads replaced with LED heads. At the very least, the HID lamps and ballasts should be removed and replaced with Line voltage LED lamps.

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Architecture, HVAC, and Electrical

3. The four “disc” fixtures in the lobby area should be replaced with new LED fixtures with up/down optics and a more modern look.
4. The hanging pendants at the reception area should be replaced with new LED pendants.
5. Some money should be budgeted to re-lamp or replace some of the existing fluorescent fixtures/lamps with LED technology. Consider prescriptive rebates offered by Focus on Energy for these replacements. [2023 Lighting Catalog \(focusonenergy.com\)](https://www.focusonenergy.com/2023-lighting-catalog)
6. All lighting in new spaces shall be LED and shall have automatic controls as required by the Energy Code.

Fire Alarm

A. Summary

1. The existing fire alarm system is a Simplex 4100U. The CPU is at end of life. This system should be replaced with a new addressable fire alarm system. The existing system should be removed. Existing back-boxes and cabling may be re-used if appropriate for the new system.
2. The new system shall be ADA compliant and shall include all provisions and equipment needed for central station monitoring.
3. Extend coverage to the proposed new addition.

Telecommunications

A. Existing Conditions

1. The existing telecommunications system appears to be adequate for its current use. The owner's IT group may need to add some head-end hardware to accommodate the new addition.

B. Design Modification Requirements

1. New horizontal cabling, wall outlets, patch panel(s) and wifi outlets will be needed for the new addition.
2. Assume minimum Category 5e.
3. Install a new A/V system in the new auditorium/multi-purpose space.

Security Systems

A. Summary

1. A new CCTV system shall be installed:
 - a. For pricing purposes, assume 12 high definition POE cameras.
 - b. Store all views for 30 days. Compression, motion sensing and other techniques may be used to limit memory storage size.
 - c. System shall be capable of being viewed by users given specific access. The views may be accessed via the users' workstation or cell phone.
2. A new Access Control System shall be installed:

Community Center – Study Report
Architecture, HVAC, and Electrical

- a. All new and existing exterior doors shall be controlled.
- b. Assume about 10 interior doors to be controlled.
- c. Controlled doors shall have motion sensor egress, fobs and proximity readers. Coordinate with new door hardware being installed and use new mag-locks when necessary.
- d. Provide under desk or under counter duress alarms.
- e. Provide all provisions and equipment needed for central station monitoring.
- f. Remove the existing intrusion detection alarm system.

E. Furnishings

Furnishings

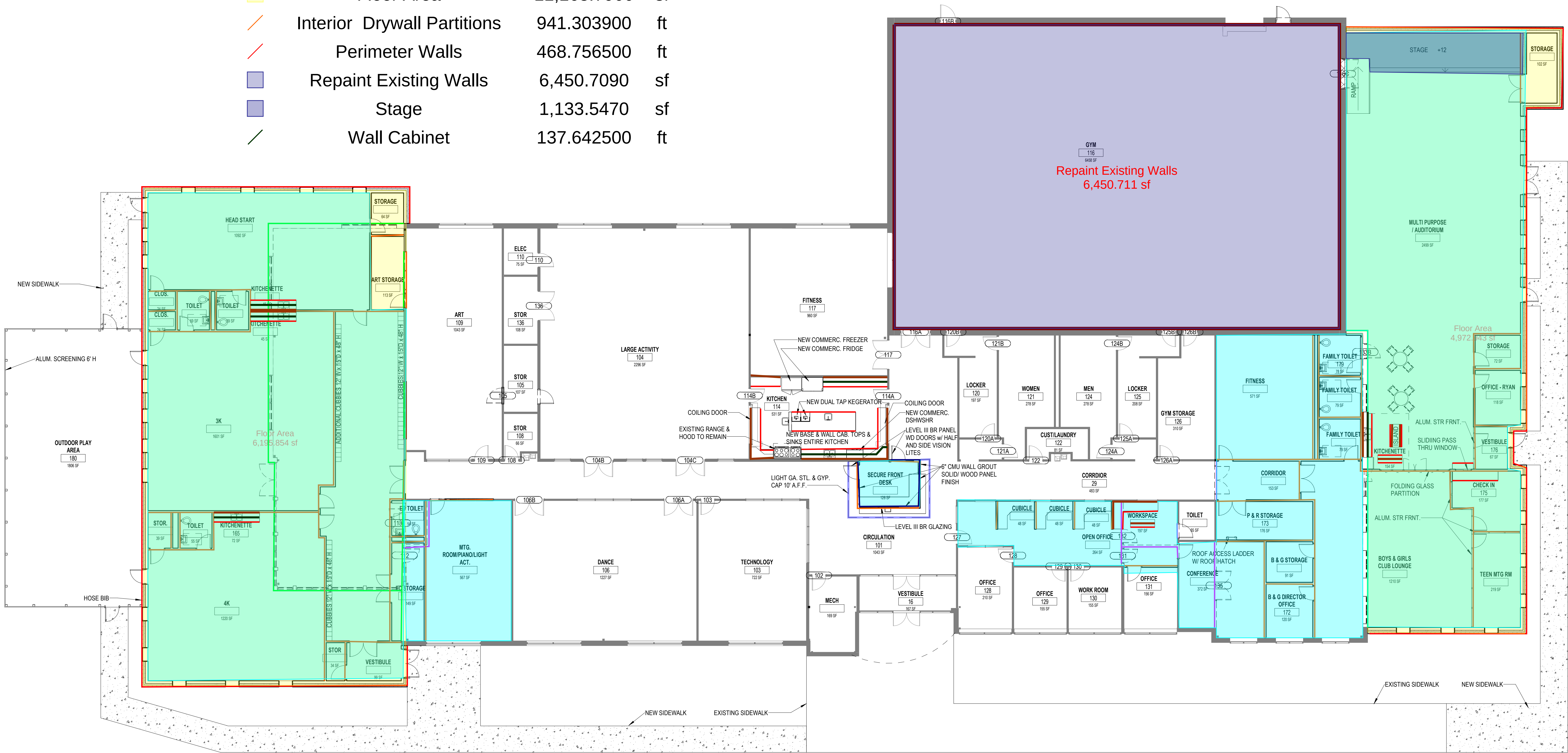
- A. Manual roller shades in windows.
- B. Modular office furniture in offices.
- C. Conference room table and office chairs in Conference rooms.
- D. Industrial shelving at janitor closets.

F. Special Construction & Demolition

Selective Building Demolition

- A. Selective demolition would need to occur where new construction meets the existing building, and in existing spaces receiving alterations.

Legend			
Description		Quantity	Unit
	6" Masonry Wall	73.385960	ft
	8' High Acoustical Wall Panels	327.148000	ft
	Acoustical Ceiling Renovations	14,209.8000	sf
	Base Cabinet	268.107900	ft
	Countertops	333.225300	ft
	Demo Exterior Walls	272.372900	ft
	Demo Interior Walls	74.265560	ft
	Drywall Soffit	44.600360	ft
	Floor Area	11,168.7900	sf
	Interior Drywall Partitions	941.303900	ft
	Perimeter Walls	468.756500	ft
	Repaint Existing Walls	6,450.7090	sf
	Stage	1,133.5470	sf
	Wall Cabinet	137.642500	ft



1 FIRST FLOOR - FLOOR PLAN
3/32" = 1'-0"

Consultant:

Project:

Jackson Community Center
Addition

Location:
NE CORNER OF JACKSON DR. &
HICKORY LANE

Key Plan:

Sheet:

FIRST FLOOR- FLOOR
PLAN OVERLAY

Scale:
3/32" = 1'-0"

Revisions:

No.	Date:	Description:

Date:

Issue Date

Project No.:

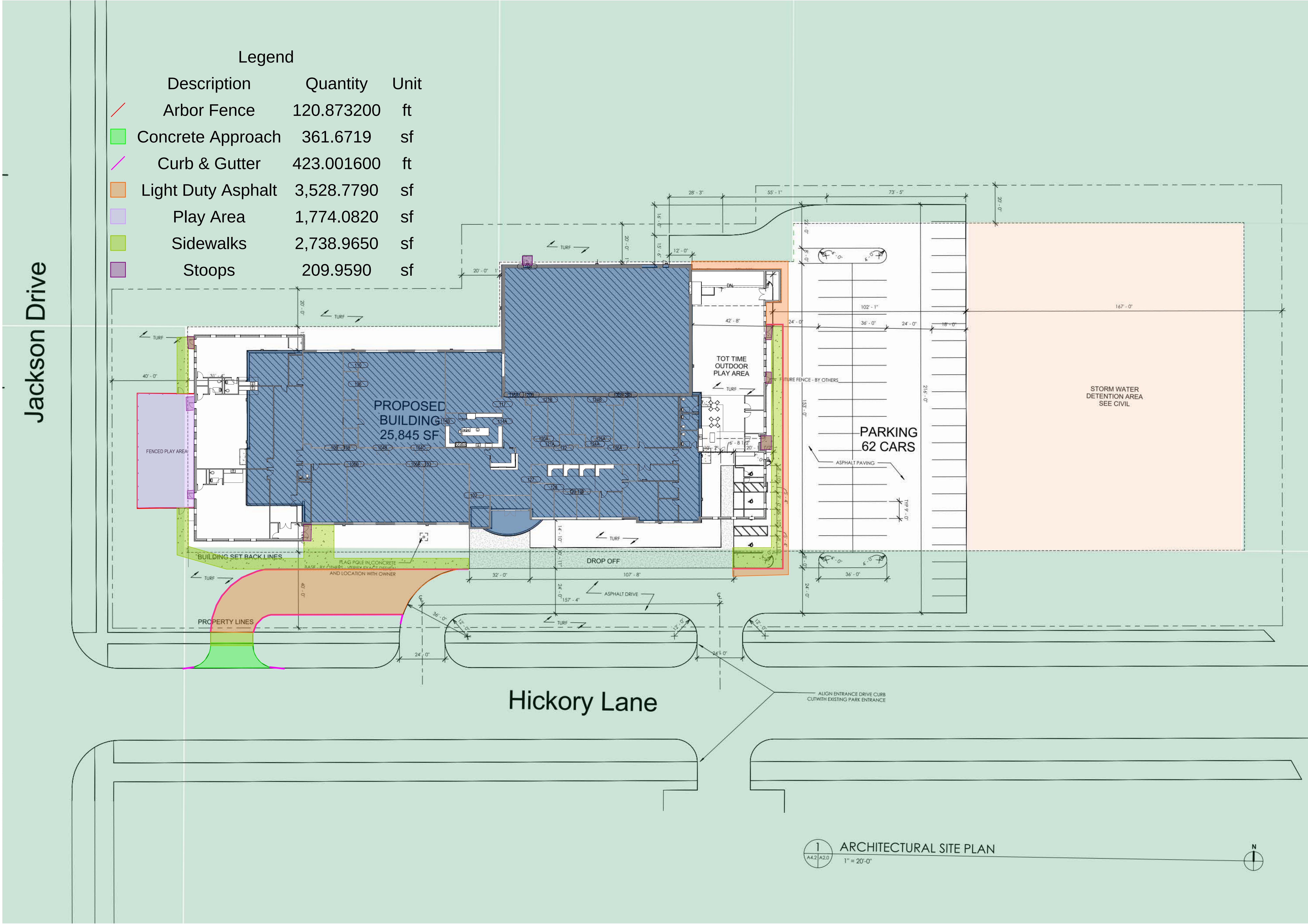
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(Owner) Project No.:

Owner Proj. No.

Sheet No.:

A100



Consultant:

Project:
Jackson Community Center
Addition

Location:
NE CORNER OF JACKSON DR. &
HICKORY LANE
Key Plan:

Sheet:
ARCHITECTURAL SITE
PLAN

Scale:
1" = 20'-0"

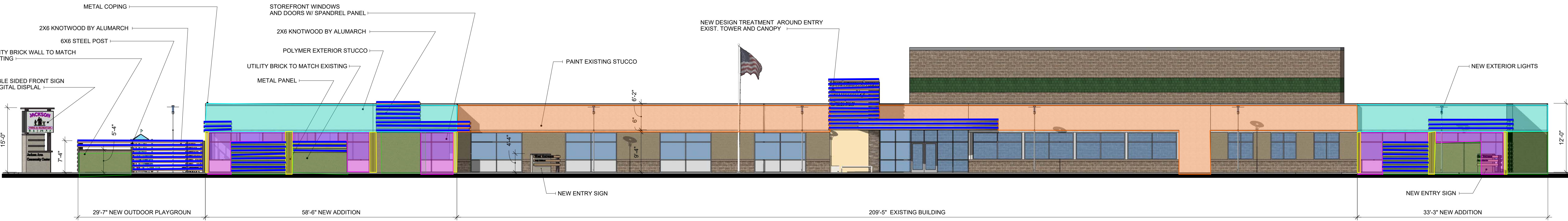
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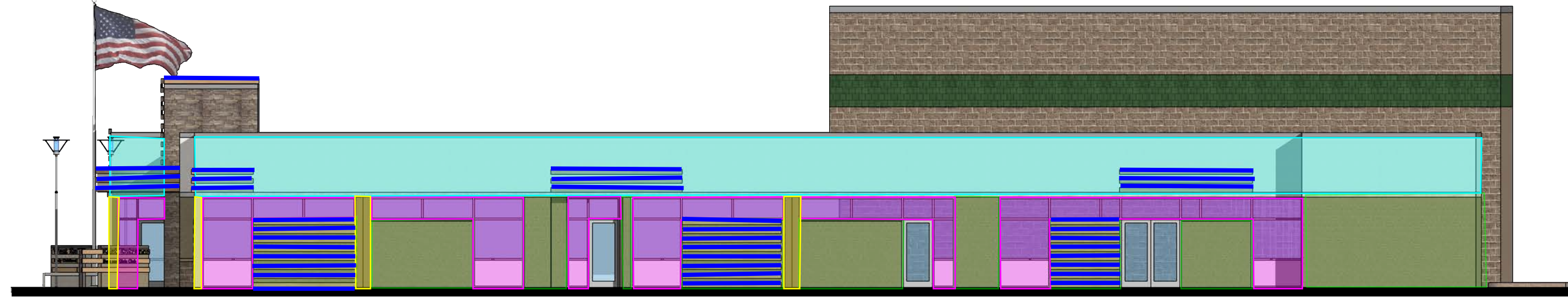
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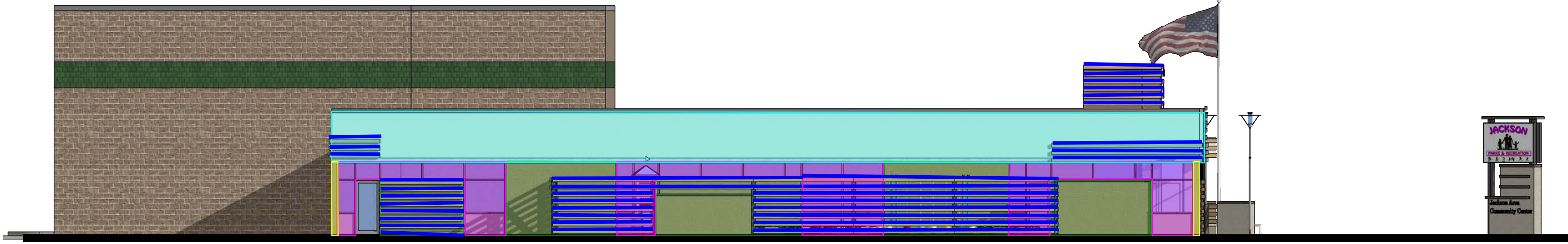
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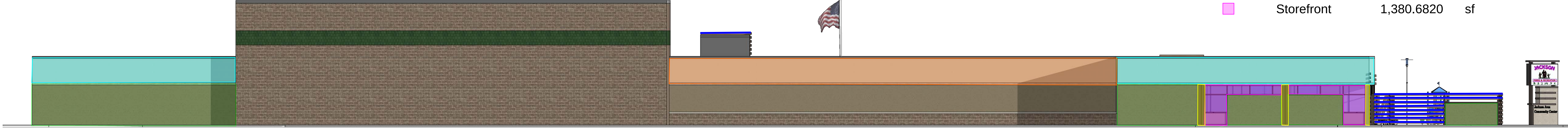
1 SOUTH ELEVATION
A00 3/32"=1'-0"



2 EAST ELEVATION
A00 3/32"=1'-0"



3 WEST ELEVATION
A00 3/32"=1'-0"



4 NORTH ELEVATION
A00 3/32"=1'-0"

Legend			
Description	Quantity	Unit	
Alumarch	1,994.247000	ft	
Brick	2,747.7810	sf	
EIFS	2,801.7940	sf	
Metal Panel	173.0205	sf	
Repaint Existing EIFS	1,831.6330	sf	
Storefront	1,380.6820	sf	



Jackson Area
Community
Center

West
Tennessee
State University

36U 1DK



Jackson Area
Community
Center

West Tennessee
Regional











East Entrance
Boys and Girls Club





Jackson Community Center Additions/Renovations Budget- Summary

Description		Building Addition/Renovations	Site Improvements	TOTALS
Gross Area (SF)		14,209		14,209
Sitework		\$177,526	\$429,105	\$606,631
Concrete		\$187,472	-	\$187,472
Masonry		\$139,424	-	\$139,424
Metals		\$284,700	-	\$284,700
Carpentry		\$277,290	-	\$277,290
Doors & Hardware		\$122,600	-	\$122,600
Glass and Glazing		\$173,000	-	\$173,000
Moisture & Thermal Protection		\$301,048	-	\$301,048
Drywall		\$292,518	-	\$292,518
Acoustical Ceilings		\$103,545	-	\$103,545
Flooring		\$158,792	-	\$158,792
Painting		\$49,545	-	\$49,545
Specialties		\$98,275	-	\$98,275
Signage Allowance		\$23,500	-	\$23,500
Equipment		\$20,000	-	\$20,000
Furnishings		\$70,000	-	\$70,000
Fire Protection		\$49,234	-	\$49,234
Plumbing		\$172,000	-	\$172,000
HVAC		\$306,300	-	\$306,300
Electrical		\$464,025	-	\$464,025
Subtotal		\$3,470,794	\$429,105	\$3,899,898
General Conditions		\$277,664	\$34,328	\$311,992
Building Permit		\$4,973	\$4,291	\$9,264
Over Excavation/Lean Mix Contingency		Not Included	Not Included	Not Included
Subtotal		\$3,753,430	\$467,724	\$4,221,154
Construction Management Fees				
Construction Management Fee	6.0%	\$225,206	\$28,063	\$253,269
Libability Insurance	0.85%	\$33,818	\$4,214	\$38,033
Contingency	10%	\$375,343	\$46,772	\$422,115
Total Costs		\$4,387,798	\$546,774	\$4,934,572
OTHER ITEMS NOT INCLUDED ABOVE				
Testing Services; Soils & Concrete Allowance		7,500	2,500	\$10,000
Soil Borings Allowance		5,000	0	\$5,000
DESIGNER COST				
Preconstruction Budget Fee		\$10,000	0	\$10,000
Architectural & Engineering Fees	6.5%	\$243,973	\$30,402	\$274,375
State Plan Fee & Printing Allowance		7,000	0	\$7,000
Total Project Costs		\$4,661,271	\$579,676	\$5,240,947
	\$/SF	\$ 328.05	\$ 40.80	\$ 368.85

Exclusions

- City Assessment & Impact Fees
- Hazardous Material Abatement , If Any
- WE Energies Charges

Jackson Community Center Addition-Renovation

Building Detail

DESCRIPTION	QTY	UNIT	UNIT PRICE	TOTAL
Sitework-Demo				
Building Excavation,backfill	11,168	SF	\$2.50	\$27,920
Building Stone	11,168	SF	\$1.00	\$11,168
Site Removals	1	Allow	\$10,000.00	\$10,000
Site Grading & Stone	1	Allow	\$20,000.00	\$20,000
Flooring Removal	11,863	SF	\$1.00	\$11,863
Ceiling Removal	11,863	SF	\$1.00	\$11,863
Exterior Wall Removal	4,080	SF	\$3.50	\$14,280
Roof Structure Removal	8,104	SF	\$8.00	\$64,832
Doors & Frames	8	EA	\$75.00	\$600
Misc. Removals	1	LS	\$5,000.00	\$5,000
Temporary Enclosures		SF		Not Included
			Subtotal	\$177,526
Concrete				
Continuous Footings Perimeter	468	LF	\$35.00	\$16,380
Column Pads	6	EA	\$600.00	\$3,600
Stoop Footings	113	LF	\$40.00	\$4,520
Stoop Walls	452	SF	\$38.00	\$17,176
Stoop SOG	210	SF	\$10.00	\$2,100
Foundation Walls	1,872	SF	\$35.00	\$65,520
Slab on Grade - 6"	11,168	SF	\$6.50	\$72,592
Ashford Concrete Sealer & Sealant (Densifier)	11,168	SF	\$0.50	\$5,584
			Subtotal	\$187,472
Masonry				
Masonry Veneer	2,748	SF	\$38.00	\$104,424
Masonry Interior Patching	1	Allow	\$5,000.00	\$5,000
New Masonry Opening	3	EA	\$10,000.00	\$30,000
			Subtotal	\$139,424
Metals				
Metal Roof Structure & Lintels	11,168	SF	\$25.00	\$279,200
Lintel for two new openings	2	Allow	\$1,500.00	\$3,000
Roof Ladder	1	Allow	\$2,500.00	\$2,500
			Subtotal	\$284,700
Carpentry				
Rough Carpentry				
Roof Blocking - Labor & Material	936	LF	\$15.00	\$14,040
Expansion Joint Blocking	320	LF	\$15.00	\$4,800
New Kitchen Cabinets & Tops				
Base Cabinets	268	LF	\$300.00	\$80,400
Wall Cabinets	138	LF	\$275.00	\$37,950
Solid Surface Tops	333	LF	\$150.00	\$49,950
New Front Desk	1	Allow	\$20,000.00	\$20,000
Raised Stage	1,133	SF	\$50.00	\$56,650
Stage Ramps	1	Allow	\$3,500.00	\$3,500
Bullet Proof Glass Allowance at Reception	1	Allow	\$10,000.00	\$10,000
			Subtotal	\$277,290

Jackson Community Center Addition-Renovation

Building Detail

DESCRIPTION	QTY	UNIT	UNIT PRICE	TOTAL
Doors & Windows				
Hollow Metal Doors, Frames & Hardware Exterior	37	EA	\$2,500.00	\$92,500
Bullet Resistant Doors	2	EA	\$4,000.00	\$8,000
Borrowed Lites	6	EA	\$600.00	\$3,600
Gym Overhead Door	1	EA	\$3,500.00	\$3,500
Coiling Door	2	EA	\$7,500.00	\$15,000
			Subtotal	\$122,600
Glass and Glazing				
Entrance Doors	11	EA	\$3,000.00	\$33,000
Interior Alum. Doors	3	EA	\$2,750.00	\$8,250
Interior Alum Storefront	440	SF	\$55.00	\$24,200
Folding Glass Partiton	120	SF	\$200.00	\$24,000
Sliding Pass Thru Window	1	EA	\$750.00	\$750
Windows	1,380	SF	\$60.00	\$82,800
			Subtotal	\$173,000
Moisture & Thermal Protection				
New 60Mil Fully Adhered Roof	11,168	SF	\$17.00	\$189,856
Existing Roof				No Work
Expansion Joint	320	LF	\$25.00	\$8,000
Roof Hatch	1	Allow	\$2,500.00	\$2,500
Caviseal Gold Spray foam/AB	5,724	SF	\$6.50	\$37,206
Metal Panel Wraps	174	SF	\$75.00	\$13,050
EIFS	2,802	SF	\$18.00	\$50,436
			Subtotal	\$301,048
Drywall				
Exterior Wall Framing & Sheathing	7,020	SF	\$15.00	\$105,300
Furred Walls on Existing	4,480	SF	\$7.50	\$33,600
Drywall Soffit at Reception	50	LF	\$45.00	\$2,250
Interior Walls	12,614	SF	\$12.00	\$151,368
			Subtotal	\$292,518
Acoustical Ceiling				
New Ceilings	14,210	SF	\$4.50	\$63,945
Acoustical Wall Panels at Gym 330LF x 8'	2,640	SF	\$15.00	\$39,600
			Subtotal	\$103,545
Flooring				
Carpet Tile	1,705	SF	\$5.50	\$9,378
Polished Concrete	6,663	SF	\$5.50	\$36,647
Rebuff Existing Polished Concrete	2,556	SF	\$3.50	\$8,946
Resilent Rubber Flooring	665	SF	\$16.00	\$10,640
LVT	5,597	SF	\$8.00	\$44,776
Vinyl Base	6,463	LF	\$2.50	\$16,156
Refinish Gym & Dance Floors & Restripe	6,450	SF	\$5.00	\$32,250
			Subtotal	\$158,792
Painting				
Paint new walls	23,500	SF	\$0.95	\$22,325
Paint Frames	69	EA	\$95.00	\$6,555
Paint Metal Doors	8	EA	\$95.00	\$760
Repaint & Seal Existing Exterior EIFS	1,832	SF	\$5.00	\$9,160
Repaint Walls of Remodeled Area only	3,042	SF	\$2.50	\$7,605
Repaint Exterior Green Strip on Gym	660	SF	\$4.00	\$2,640
Repaint area by new overhead door	1	Allow	\$500.00	\$500
Repaint All Interior Existing Walls	12,500	SF	\$2.75	Not Included
			Subtotal	\$49,545
Specialties				
Fire Extinguishers	6	EA	\$250.00	\$1,500
FRP at Toile Room Walls	7	EA	\$500.00	\$3,500
Bath Room Accessories	7	EA	\$500.00	\$3,500
2x6 Knotwood Alumarch	1,995	LF	\$45.00	\$89,775
			Subtotal	\$98,275

Jackson Community Center Addition-Renovation Building Detail

DESCRIPTION	QTY	UNIT	UNIT PRICE	TOTAL
Signage				
Interior Room Signage	1	Allow	\$1,000.00	\$1,000
Reclad Entrance Canopy	1	Allow	\$15,000.00	\$15,000
Replace Front Entrance Sign on Building	1	Allow	\$7,500.00	\$7,500
			Subtotal	\$23,500
Equipment				
New Appliances	1	Allow	\$20,000.00	\$20,000
			Subtotal	\$20,000
Furnishings				
FF&E	1	Allow	\$50,000.00	\$50,000
Cubbies	82	EA	\$200.00	\$16,400
Blackout Shades in Auditorium	120	SF	\$30.00	\$3,600
			Subtotal	\$70,000
Fire Protection				
Fire Sprinkler System	11,168	SF	\$4.00	\$44,672
Relocate Heads	3,041	SF	\$1.50	\$4,562
			Subtotal	\$49,234
Plumbing				
8 ea ADA toilets	1	LS	\$170,000.00	\$170,000
8 ea wall mounted lavs w/sensors	-			
2 ea hub drains				
Remove and replace hand sink prep sink and 3 comp sink in kitchen				
4 ea 3322 SS sinks w/gooseneck faucets				
9 ea floor drains				
2 ea 50 gal water heaters				
Concrete removal				
Replace existing grease trap with new Schier GB3 for new demand				
4 ea roof drains to storm				
4 ea overflows				
Relay existing 10" storm sewer in schedule 40PVC in addition				
Upsize water meter to 2"				
Upsize piping through softner to 2-1/2" for ne demand				
PVC drain and vent				
Copper water piping				
Insulate exposed water pip				
Hose Bib at Playground Area	1	Allow	\$2,000	\$2,000
			Subtotal	\$172,000
HVAC				
Gym Replace (2) 15 ton RTU	1	LS	\$306,300.00	\$306,300
Large Activity Replace (1) 17.5 Ton RTU				Included
Rework & Modify Distribution for Secure Front Desk & Office				Included
15 ton RTU for Multi Purpose/Auditorium				Included
5 ton RTU for Boys & Girls6				Included
7.5 ton RTU for 4K, corridor and West Addition				Included
7.5 ton RTU for 3K and Head Start				Included
Gas Piping				Included
Ceiling Exhaust fans and ducting for rest rooms				Included
Temperature Controls				Included
Test & Balancing				Included
			Subtotal	\$306,300

Jackson Community Center Addition-Renovation

Building Detail

DESCRIPTION	QTY	UNIT	UNIT PRICE	TOTAL
Electrical				
Building Electrical	1	LS	\$271,140.00	\$271,140
Building Lighting				Included
155 ea 2x4 lay in fixtures				Included
5 ea 4' strip light fixtures				Included
5 ea 8' strip light fixtures				Included
15 ea two head emergency light fixtures w/Battery Backup				Included
24 ea two head exit light fixtures w/battery backup				Included
8 ea two head remote egress light fixtures				Included
Lighting controls				Included
101 ea duplex receptacles				Included
4 ea dedicated duplex receptacles				Included
19 ea GFI				Included
6 ea weatherproof GFCI receptacles				Included
4 ea weatherproof receptacles				Included
2 ea 30 amp hwater heaters circuits				Included
1 ea 100 amp circuit for RTU 11				Included
1 ea 60 amp circuit to RTU 12				Included
1 ea 60 amp circuit to RTU 13				Included
1 ea 60 amp circuit to RTU 14				Included
Disconnect 3 existing RTU's and reconnect new with existing circuits				Included
4 ea 20 amp circuits for roof mounted exhaust fans				Included
2 ea 20amp circuits for 3KW EWH				Included
2 ea 200 amp panels				Included
Upgrade existing Lighting	1	Allow	\$46,000.00	\$46,000
Upgrade Fire Alarm System	1	LS	\$45,945.00	\$45,945
Remove existing fire alarm system				Included
Install 1 main fire alarm control panel				Included
Install 1 smoke detector				Included
Install 4 duct detectors				Included
Install 4 dual input monitot modules				Included
Install 2 weatherproof horn/strobe devices				Included
Install 39 ceiling mounted strobe devices				Included
Install 15 ceiling mounted strobe devices				Included
Install 1 remote annunciator panel				Included
Power to Motorized Shades	6	EA	\$400.00	\$2,400
Low Voltage Security Allowance & Access Control, AV	1	Allow	\$88,540.00	\$88,540
Install 28 wall openings w/2 cat 6 cables				Included
Install 1 wall mounted rack w/2 48-port patch panels				Included
Install 21 access door locations				Included
Install 5 panic.duress buttons				Included
Install 4 ea 4MP exterior dome cameras				Included
Install 48 ea 4 MP interior dome cameras				Included
Install 1 6TB micro server				Included
Furnish & Install speakers and Volume Controls in Mutli/Aud	1	Allow	\$10,000.00	\$10,000
Misc Demo				Included
			Subtotal	\$464,025

Jackson Community Center Additions/Renovations

Site Improvements Detail

DESCRIPTION	QTY	UNIT	UNIT PRICE	TOTAL
Sitework				
Tree & Landscape Removal	1	LS	\$2,600.00	\$2,600
Remove curb and asphalt drive	1	LS	\$5,800.00	\$5,800
Erosion Control Measures	1	LS	\$3,700.00	\$3,700
Strip Topsoil for reuse	1	LS	\$1,700.00	\$1,700
Rough Grade	1	LS	\$3,900.00	\$3,900
Sign Base Excavation	1	LS	\$1,800.00	\$1,800
Finish Grading	1	LS	\$3,450.00	\$3,450
Site Concrete Stone	1	LS	\$2,800.00	\$2,800
Clean up site and respread topsoil	1	LS	\$2,500.00	\$2,500
Paving				
Asphalt Paving & Stone Base	326	SY	\$50.00	\$16,306
Paving Stone Base	326	SY	\$15.00	\$4,890
Add Asphalt path to new overhead door	1	Allow	\$7,500.00	\$7,500
Site Concrete				
Sidewalks	2,874	SF	\$7.50	\$21,555
Curb & Gutter	455	LF	\$30.00	\$13,650
Concrete Approach	484	SF	\$10.00	\$4,840
Retaining Wall Footing	-	lf	\$30.00	NA
Retaining Wall	-	sf	\$30.00	NA
Retaining Wall Railing	-	lf	\$65.00	NA
Site Utilities & Storm Water Management				
Pavement Patching	1	Allow	\$10,000.00	\$10,000
Sanitary Sewer	1	LS	\$10,000.00	\$10,000
Storm Sewer	1	Allow	\$30,500.00	\$30,500
Outdoor Play Area				
Brick Wall Footing	52	LF	\$40.00	\$2,080
Brick Wall Foundation	208	SF	\$45.00	\$9,360
Brick Wall	364	SF	\$40.00	\$14,560
Concrete Stone Base	1,171	SF	\$2.00	\$2,342
Concrete SOG	1,171	SF	\$10.00	\$11,710
Pourable in Place Rubber surfacing	1,171	SF	\$22.00	\$25,762
Steel Column Framed Arbor & Gates	1	LS	\$25,000.00	\$25,000
Set Steel Columns	20	EA	\$550.00	\$11,000
6' Alumarch Fencing		LF		w/ Bldg Alumarch
Asphalt Bike Path at Interior of Playground	67	SY	\$75.00	\$5,000
Sensory Playground Equipment	1	Allow	\$45,000.00	\$45,000
Plantings	1	Allow	\$5,000.00	\$5,000
Electronic Monument Sign and base	1	Allow	\$45,000.00	\$45,000
New Ground Signage	2	EA	\$10,000.00	\$20,000
Site Lighting				
6 ea LED light pole heads to replace existing(existing poles to remain)				Included
4 ea LED bollards in existing locations				Included
1 ea LED bollard in new location				Included
3 ea LED flagpole light fixtures				Included
4 ea concrete bases				Included
1 ea 20 amp circuit to monument sign				Included
11 ea building mounted wall pack light fixtures				Included
Landscaping	1	ALLOW	\$25,000.00	\$25,000
			Subtotal	\$429,105

JCC EXPANSION PROJECT ESTIMATE BREAKOUT

5/1/2023

	Description	Total
NEW CONSTRUCTION		
<i>(Includes building permits, Design, addl. Engineering, Bid docs.)</i>	Addition/Renovations (approx. 14,209 sq. ft.)	\$4,661,271.00
	Site Improvements	\$579,676.00
	<i>(Front desk-safety, office area, kitchen, 3-HVAC units, fire/burglar alarm, exterior painting, gym, dance & concrete floor maintenance)</i>	
	TOTAL	\$5,240,947.00
DEFERRED MAINTENANCE		
<i>These are maintenance items that are included in the project cost. If the project is not approved, most of these items will need to be budgeted in Capital Projects within the next 1-3 years.</i>	Kitchen cabinets/counters	\$168,300.00
	<i>(cabinets keep falling off, counters are very chipped)</i>	
	Coiling doors for kitchen service area	\$15,000.00
	<i>(need better doors for sound proofing)</i>	
	Rebuff polished concrete	\$8,946.00
	Refinish Gym & Dance Floors, & Line	\$32,250.00
	Repaint Exterior EIFS	\$9,160.00
	<i>(currently white and moldy)</i>	
	Chair & Table Replacement	\$50,000.00
	<i>(for large gathering areas)</i>	
	2-Gym HVAC units and 1-Gathering Hall HVAC unit	\$92,000.00
	Upgrade lighting in Gym, Lobby & Hallways to LED	\$46,000.00
	Upgrade Fire/Burglar Panel	\$45,945.00
	<i>(will not be able to service our unit soon)</i>	
	TOTAL	\$467,601.00
POTENTIAL SHARED COSTS		
	Blackout Shades for Auditorim Windows	\$3,600.00
	<i>(Kettlebrook)</i>	
	Security Access Doors, East & West Wings	\$88,540.00
	<i>(Boys & Girls Club and WBSD)</i>	
	LED JCC Message Sign Board	\$34,800
	<i>(Boys & Girls Club, Kettlebrook and WBSD)</i>	
	TOTAL	\$126,940.00

Notes:

*Approx. \$422,115.00 in contingency

