AGENDA
VILLAGE BOARD MEETING
Tuesday, May 8, 2018 at 7:30 p.m.
Jackson Village Hall
N168 W20733 Main St
Jackson, WI 53037

1. Call to Order and Roll Call

2. Pledge of Allegiance

3. Village Citizen Comment on an Agenda Item (Please sign in)

4. Public Hearing – Ordinance #18-02 Annexing Territory to the Village of Jackson, Washington County, Wisconsin
   - Petition for Direct Annexation – Bielinski Homes (Creekside Villas) – Jackson Drive at Cedar Creek Road

   (Plan Commission Draft Minutes)

5. Public Hearing – Planned Unit Development – Center St. Milling Co. – Site Plan
   (Plan Commission Draft Minutes)

6. Public Hearing – Planned Unit Development – Cobblestone Meadows – Preliminary Plat
   (Plan Commission Draft Minutes)

7. Approval of Minutes for the Village Board Meeting of April 10 and April 17, 2018

8. Approval of Licenses
   - Entertainment Licenses:
     - Fox Bros. Piggly Wiggly (Carnival)
     - Jackson Festivals, Inc. (Action in Jackson)
     - Jackson Parks & Rec (Community Events)
   - Picnic/Gathering Licenses:
     - Jackson Festivals, Inc. – Action in Jackson – June 8-9, 2018.
   - Operators Licenses:
     - Jimmy's Restaurant (2018-2019): Bridget Baehring, Eleni Efremidis, Bonnie Ford, Nichole Kassner, Angela Koutsios, Kaitlyn Martell, Dorene McIntosh, Juliane Seifert, Brittany Sturtz, Esther Trainor, Agnes Turner, Pamela Wolf.

- Jackson Parks & Rec (2018-2019):Tricia Dooley,Renee Fisher, Angela Jeske, Jessica Loomans, Emalie Ramthun, Adam Seeger, Lisa Seeger, Kelly Valentino.
- Pizza Station (2018-2019): Amber Doede, Amber Wallace.
- Jackson Pub (2018-2019): Debra Egerer, Susan Hoppe, Gregory Kitner, Samantha Koenig, Richard Lally, Lisa LaPine, Angela Meeks, Michelle Meyer, Jennifer Miller, Amanda Raskiewicz, Christine Sauer, Jon Zandi.
- Fox Bros. Piggly Wiggly (2018-2019): Charlie Clausing, Michelle Clausing, Jodi Fisher, Timothy Gauger, Carla Harry, Linda Johnson, Jennifer Kiesling, Ronald Limbach, Sita Ly, Sydney Roell, Haley Roos, Lynn Rosbeck, Peter Schroeder.
- East Side Mart (2018-2019): Cassandra Giebel, Jessica Gyuro, Bryon Larsh, Lacy Luber, Bobbi Jo Moore, Bobby Jo Parbs, Josh Pfeiffer, Melissa Thornton.
- Main Street Mart (2018-2019): Bryan Chuebeyang, Pamela Hildebrandt-Klein, John Linton, Toriano McAfee, Joshua Patten, Keri Schmidt, Taylor Spielvogel.
- Village Mart (2018-2019): Magdeline Balistreri, Jarred Eisen, James Hornung, Pamela Hornung, Maureen Ott, Carol Purgett, Joshua Schuh.
- Latest Edition Saloon (2018-2019): Danielle Cyrak, Mike D'Angelo, Jodi Kulis, Dennis Nimkie.
- Walgreen's (2018-2019): Tanya Kuells.

9. Resolution Honoring Jessica Loomans – Certified Park and Recreation Professional

10. West Bend School District – Update

11. Budget & Finance Committee
    - Audited Financial Statements – December 31, 2017
    - Tax Increment District #2 – Final Financial Statement
    - Agreement for Reconstruction of Cedar Creek Road
    - Resolution #18-12 – Preliminary Assessment 2018 Final Paving Miscellaneous Streets
    - Bids for Ridgeway Drive Reconstruction Project
    - Resolution #18-13 – Preliminary Assessment for Ridgeway Drive Reconstruction Project
    - Review of Quotes for Tower #2 (Blue Tower) Cleaning and Inspection
    - Pay Request #4 – SCADA System Project – LW Allen

12. Plan Commission
    - Cathedral Builders – Concept Plan – Building Addition
      (Plan Commission Draft Minutes)

13. Board of Public Works
    - Cobblestone Meadows – Water, Sanitary, Storm Sewer Design
      (Board of Public Works Draft Minutes)

14. Ordinance #17-03 – Annexation of Paloroma Farms, LLC

15. Proposed Public Safety Building – Update

16. Departmental Reports

17. Greater Jackson Business Alliance Report

18. Citizens to Address the Village Board

19. Closed Session pursuant to Wis. Stats. §19.85(1)(g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is involved, specifically Jackson Town Residents Against JTRAA Attachment et al vs. Village of Jackson – Case No. 14-CV-897; Wis. Stats. §19.85(1)(c) Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility; and Wis. Stats. §19.85(1)(e) Deliberating or negotiating the purchase of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session.

    Reconvene into Open Session – Possible Action on Items Addressed in Closed Session

    Resolution #18-11 – Approving Revisions to Mediated Cooperative Plan and Directing Submittal to Department of Administration

20. Adjourn

Persons with disabilities requiring special accommodations for attendance at the meeting should contact the Village Hall at least one (1) business day prior to the meeting.

ORDINANCE #18-02

AN ORDINANCE ANNEXING TERRITORY
TO THE VILLAGE OF JACKSON, WASHINGTON COUNTY, WISCONSIN

THE VILLAGE BOARD OF THE VILLAGE OF JACKSON, WASHINGTON COUNTY, WISCONSIN, does ordain as follows:

SECTION 1. Territory Annexed

In accordance with Wis. Stat., § 66.0217(2) and the Petition for Direct Unanimous Annexation filed with the Village and signed by all the owners of the land described below, and the Village Board having determined that there are no electors residing in such territory, the following described territory in the Town of Jackson, Washington County, Wisconsin, is annexed to the Village of Jackson, Washington County, Wisconsin.

Annexation Description

Being a part of the Southwewt ¼ of the Southeast ¼ of Section 7, Town 10 North, Range 20 East, Washington County, Wisconsin, now being more particularly bounded and described as follows:

See Attached Exhibits A and B

SECTION 2. Effect of Annexation.

From and after the date of this ordinance, the territory described in Section 1 shall be a part of the Village of Jackson for any and all purposes provided by law, and all persons coming or residing within such territory shall be subject to all ordinances, rules, and regulations governing the Village of Jackson.

SECTION 3. Temporary Zoning Classification.

The territory annexed to the Village ofJackson by this ordinance is temporarily zoned PUD, Planned Unit Development, pursuant to Wis. Stat., § 66.0217(8)(a), this temporary zoning having been recommended by the Village of Jackson Plan Commission.

SECTION 4. Ward Designation.

The territory described in Section 1 of this ordinance is hereby designated the 4th Ward of the Village of Jackson, subject to the ordinances, rules, and regulations of the Village of Jackson governing wards.

SECTION 5. Population of Annexed Area.

The population of the territory described in Section 1 of this ordinance is zero (1).

SECTION 6. Severability.

If any provision of this ordinance is invalid or unconstitutional, or if the application of this ordinance to any person or circumstances is invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the provisions or applications of this ordinance which can be given effect without the invalid or unconstitutional provision or application.

SECTION 7. Payment to the Town.

Pursuant to Wis. Stat., § 66.0217(14)(a)l, the Village agrees to pay annually to the Town of Jackson, for five (5) years, an amount equal to the amount of property taxes that the Town levied on the annexed territory, as shown by the tax roll under Wis. Stat., § 70.65, in the year in which the annexation is final.

SECTION 8. Effective Date.

This ordinance shall take effect upon its enactment. The Village Administrator is hereby authorized and directed to take such further action necessary to give effect to this ordinance.

Introduced by:______________________ Seconded by:_______________________

Vote: ______aye ________nay Passed and approved________________

VILLAGE OF JACKSON

By:________________________________
Michael E. Schwab, Village President

Attest:

____
John M. Walther, Administrator

Proof of Posting:

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

________________________________ ________________________________
Village Official Date

PETITION FOR DIRECT ANNEXATION BY UNANIMOUS APPROVAL

We the undersigned, constituting all of the electors and owners of certain real property in the Town of Jackson, Washington County, Wisconsin (the "Territory"), petition the Village Board of the Village of Jackson to annex the territory described below and shown on the attached scale map to the Village of Jackson, Washington County, Wisconsin:

Legal Description and scale map of the Territory is attached as Exhibit A and B.

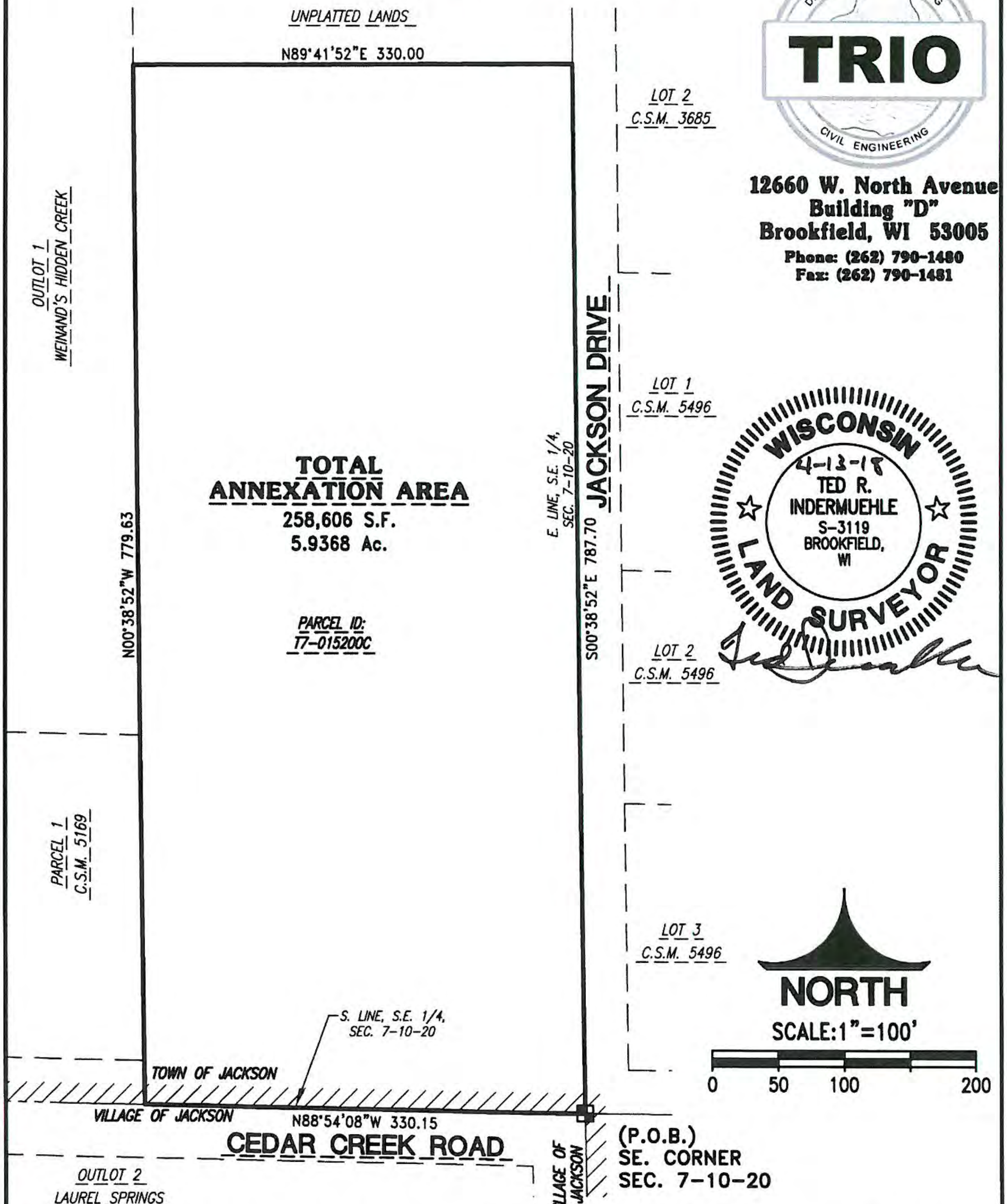
The total population in the Territory is 0.

The total number of qualified electors residing in the Territory is 0.

We, the undersigned, elect that this annexation shall take effect to the full extent consistent with outstanding priorities of other annexation, incorporation or consolidation proceedings, if any.

Signature of Petitioner(s) and Electors	Date of Signing	Owner	Elector	Address
Bielinski Investments, LLC By: Bielinski, LLC By:______________ Harry Bielinski, Manager		X		1830 Meadow Lane, Suite A Pewaukee, Wisconsin 53072

ANNEXATION EXHIBIT "A"



DESIGN • LAND SURVEYING
TRIO
CIVIL ENGINEERING

12660 W. North Avenue
Building "D"
Brookfield, WI 53005
Phone: (262) 790-1480
Fax: (262) 790-1481

WISCONSIN LAND SURVEYOR
4-13-18
TED R. INDERMUEHLE
S-3119
BROOKFIELD, WI

THIS EXHIBIT WAS PREPARED BY TED R. INDERMUEHLE, P.L.S. (S-3119) DATE: 4/13/18

ANNEXATION EXHIBIT "B"

LEGAL DESCRIPTION:

Being a part of the Southeast 1/4 of the Southeast 1/4 of Section 7, Town 10 North, Range 20 East, Washington County, Wisconsin, now being more particularly bounded and described as follows:

Beginning at the Southeast corner of the Southeast 1/4 of said Section; Thence North 88°54'08" West along the South line of said Southeast 1/4, 330.15 feet to a point on the East line of Parcel 1 of Certified Survey Map Number 5169 and it's extension; Thence North 00°38'52" West along said East line, 779.63 feet to a point; Thence North 89°41'52" East 330.00 feet to a point on the East line of said Southeast 1/4; Thence South 00°38'52" East along said East line, 787.70 feet to the place of beginning.

Said Parcel contains 258,606 Square Feet (or 5.9368 Acres) of land, more or less.

Date: 4/13/2018

WISCONSIN
TED R.
INDERMUEHLE
S-3119
BROOKFIELD,
WI
LAND SURVEYOR

Ted R. Indermuehle, P.L.S.
Professional Land Surveyor
TRIO ENGINEERING, LLC
12660 W. North Avenue, Building "D"
Brookfield, WI 53005
Phone: (262)790-1480 Fax: (262)790-1481

DRAFT MINUTES
Village Board Meeting
Tuesday, April 10, 2018 at 7:30 p.m.
Jackson Village Hall
N168W20733 Main Street
Jackson, WI 53037

1. Call to Order and Roll Call.
President Michael Schwab called the meeting to order at 7:30 p.m.
Members Present: Trustees Kufahl, Olson, Emmrich, Kruepke, Lippold, and Kurtz.
Members Absent: None.
Staff present: John Walther, Brian Kober, Jim Micech, Police Chief Dolnick, and Fire Chief Swaney.

2. Pledge of Allegiance.
President Schwab led the assembly in the Pledge of Allegiance.

3. Any Village Citizen Comment on an Agenda Item.
Casey Latz – N168 W21190 Main Street spoke on item #10 and would like the Village to hold to the sidewalk standard for the proposed Maplewood Subdivision.

Larry Hatke – N169 W19874 Georgetown Drive spoke on item #10 requesting the Village Board to approve subdivisions to have streetlights and sidewalks in order to maintain uniformity throughout the Village.

Ron Stuebs – W197 N16990 Stonewall Drive spoke on item #9 asking who is responsible for the cost of the final lift of asphalt and there was a letter of credit from the Developer to cover the cost.

Diana Schloegl – W197 N17014 Stonewall Drive spoke on item #9 wants to be a good citizen and be responsible for a fair special assessment. She wants the Village Board to keep in mind the same when making the final decision.

Darrel Schumacher – W197 N17015 Stonewall Drive spoke on item #9 suggested the residents in the Stonewall area should only be responsible for the final lift and not the base patching cost.

4. Public Hearing – Conditional Use – Jackson Self-Storage Buildings – Dittmar Realty
President Schwab opened the public hearing. No one spoke. President Schwab closed the public hearing. The item was recommended by Plan Commission per staff comments. Motion by Pres. Schwab, second by Tr. Emmrich to approve the Conditional Use – Jackson Self Storage Buildings – Dittmar Realty, per staff comments.
Vote: 7 ayes, 0 nays. Motion carried.

5. **Public Hearing – Planned Unit Development Amendment – Building Addition – Infinity EDM, LLC – Design 2 Construct**
President Schwab opened the public hearing. No one spoke. President Schwab closed the public hearing. The item was recommended by Plan Commission per staff comments.
Motion by Pres. Schwab, second by Tr. Lippold to approve the PUD Amendment for building addition at Infinity EDM, LLC, per staff comments.
Vote: 7 ayes, 0 nays. Motion carried.

6. **Public Hearing – Planned Unit Development Amendment – Sign – Kettle Moraine Glass & Shower Door**
President Schwab opened the public hearing. No one spoke. President Schwab closed the public hearing. The item was recommended by Plan Commission per staff comments.
Motion by Pres. Schwab, second by Tr. Kufahl to approve the Planned Unit Development Amendment for sign and change of building operation, per staff comments.
Vote: 7 ayes, 0 nays. Motion carried.

7. **Approval of Minutes for the Village Board Meeting of March 13, 2018.**
Motion by Tr. Emmrich, second by Tr. Olson to approve the Village Board Minutes of March 13, 2018.
Vote: 7 ayes, 0 nays. Motion carried.

8. **Approval of Licenses.**
   - **Operators Licenses:**
     Walgreen's: Sarah Springer
     Motion by Tr. Olson, second by Tr. Emmrich to approve Operators Licenses as presented.
     Vote: 7 ayes, 0 nays, Motion carried.

9. **Budget & Finance Committee.**
   - **Discussion of Staff Interim Compensation**
     Pres. Schwab stated the Budget & Finance Committee recommended thanking the staff for picking up the extra duties of the Clerk/Treasurer, and recommend the Village Board would do the same. Tr. Emmrich would like to have the Administration staff be compensated for their extra time worked. Discussion continued with no motion.

   - **Review of Bids for 2018 Final Paving Miscellaneous Streets**
     Tr. Emmrich questioned what happen to the letter of credit and the Board should discuss the special assessment. Tr. Kufahl said that we all know the roads need to be paved and how the project is to be paid is another discussion.
     Motion by Tr. Kruepke, second by Tr. Olson to approve the bid for pulverizing from Stark Pavement for the 2018 Miscellaneous Street Final Paving Project.

Vote: 7 ayes, 0 nays. Motion carried.

- **Review of Bids for 2018 Utility Improvements Miscellaneous Streets.**
  Motion by Pres. Schwab, second by Tr. Kufahl to approve the bid from Vinton Construction for the 2018 Utility Improvements Miscellaneous Street Projects using Alternate #1 for concrete pipe in the Stonehedge Drive Storm Project.
  Vote: 7 ayes, 0 nays. Motion carried.

- **Resolution #18-07 – Purchase of Fire Apparatus – Pierce Velocity 110' Ascendant Aerial Platform**
  A presentation by the Jackson Fire Department Truck Committee was presented to the Village Board. Tr. Kufahl asked is there any reservation of pulling the reverse account money out for the purchase. Fire Chief Swaney said no reservation and no effect on tax dollars since some the EMS fees are replenishing the reverse account annually. Also, the new ladder truck would reach all current buildings in the Jackson Fire District.
  Motion by Pres. Schwab, second by Tr. Lippold to approve Resolution #18-07 for the purchase of Fire Apparatus Pierce Velocity 110 ft Ascendant Aerial Platform.
  Vote: 7 ayes, 0 nays. Motion carried.

10. Plan Commission

- **Concept Plan – Neumann Developments – Maplewood Farms**
  Mr. Steve DeCleene from Neumann Development Inc. gave a presentation on the concept plan for Maplewood Farms which contains a rural road cross section with a 24 ft roadway and a 5 ft pedestrian path on one side of the roadway instead of sidewalks. Tr. Kufahl agrees to keep the Village standard for sidewalk and does not want to veer from the rest of the Village. Tr. Olson agrees with Tr. Kufahl and wants to stay with the Village standard for sidewalks. Mr. DeCleene said the proposed concept is similar to the surrounding subdivisions, and would not need to be changed with the proposal. Tr. Kurtz likes the rural cross section. Owner of the property Kevin Dittmar informed the Board the housing market has changed since the housing crash a few years ago. The only companies developing subdivisions are large companies. There is no other option to develop the parcel. Tr. Lippold requested creativity needs to happen of the sidewalk requirement. Mr. DeCleene said the cost is not the sidewalk, but the installation of the storm sewer system with the curbing. Tr. Emmrich asked if a ditch line with sidewalk and curbing can be achieved. The Village needs this subdivision for the balance of single family development. Tr. Kruepke gave two reasons for sidewalks are to walk to the rest of the community and create safe passage in the subdivision. Tr. Kruepke proposed a rural road cross section having

curbing, ditches, and sidewalk in the 66 ft right of way. The sump pump laterals would drain to the ditch.
Motion by Pres, Schwab, second by Tr. Emmrich to approve the concept plan for Maplewood Farms with a rural road cross section having curbing, ditches, and sidewalk in the 66 ft right of way with the sump pump laterals would drain to the ditch.
Vote: 7 ayes, 0 nays. Motion carried.

- **Concept Plan – Center St. Milling Co. – Restoration – Retail / Assembly**
  Tr. Kruepke recognizes the proposed development could be another Coffeeville for the Village.
  Motion by Pres, Schwab, second by Tr. Kruepke to approve the concept plan of Center St. Milling Co. Restoration for Retail and Assembly, per Plan Commission approval.
  Vote: 7 ayes, 0 nays. Motion carried.

11. Board of Public Works

- **Review of 2017 Jackson Water Utility Consumer Confidence Report**
  Motion by Tr. Olson, second by Tr. Kufahl to approve the 2017 Jackson Water Utility Consumer Confidence Report and have the report published in the local newspaper per DNR requirements.
  Vote: 7 ayes, 0 nays. Motion carried.

12. Ordinance #18-01 – Offenses by Minors – Vapor Product Ordinance

Police Chief Dolnick gave a short description of the proposed ordinance and would like the Board to suspend the rules for adoption of the ordinance. Pres. Schwab read the ordinance.
Motion by Pres. Schwab, second by Tr. Lippold to introduce Ordinance #18-01.
Vote: 7 ayes, 0 nays. Motion carried.

Motion by Pres. Schwab, second by Tr. Lippold to suspend the rules and allow the second reading with approval of Ordinance 18-01.
Roll Call Vote: 7 ayes, 0 nay. Motion carried.

Motion by Pres. Schwab, second by Tr. Lippold to approve Ordinance #18-01.
Vote: 7 ayes, 0 nays. Motion carried.

13. Resolution #18-06 – Amending the Municipal Bond Schedule for the Village of Jackson, Washington County, Wisconsin.

Motion by Tr. Kufahl, second by Tr. Olson to approve Resolution #18-06 Amending the Municipal Bond Schedule for the Village of Jackson, Washington County, Wisconsin.
Vote: 7 ayes, 0 nay. Motion carried.

14. Ordinance #17-03 – Annexation of Paloroma Farms, LLC.
Motion by Pres. Schwab, second by Tr. Kurtz to refer Ordinance #17-03 – Annexation of Paloroma Farms, LLC to the next regular Village Board meeting.
Vote: 7 ayes, 0 nays. Motion carried.

15. Proposed Public Safety Building - Update.
Village Administrator Walther read a memo from Cedar Corp to update the Board on the Public Safety Building project.
The item was for information purposes so no action was necessary.

16. Jackson Quarterly Publication and Distribution.
John Walther explained the concerns of advertising for the Jackson Quarterly is in direct competition with the Park-n- Rec Department. There is an extra cost that was not anticipated with the contract. Tr. Kufahl asked how any residents request a paper version of the quarterly. Mr. Walther said about twenty people get a paper version mailed to them. Tr. Kufahl does not want to penalize the Park-n-Rec budget on advertising.
Motion by Pres. Schwab, second by Tr. Kurtz to publish and distribute the Jackson Quarterly along with the sewer and water bill as in the past.
Vote: 7 ayes, 0 nays. Motion carried.

17. Departmental Reports.
Fire Chief Swaney thanked Tr. Kufahl for his years of service to the Village.

Administrator John Walther reported the Annual Organizational Meeting has been scheduled for Tuesday, April 17th.

Tr. Lippold asked when the Police Chief and Clerk positions will be filled.

18. Greater Jackson Business Alliance Report.
Brian Heckendorf reported the next meeting is Wednesday, April 18th being hosted by Wisconsin Pharmacal.

19. Citizens to Address the Village Board.
Pres. Schwab thanked Tr. Kufahl for his time and service to the Village of Jackson.

Tr. Kufahl thanked the Village Board and staff. The Village needs to continue to work on the construction of a new Safety Building and a new school building.

19. Adjourn.
Motion by Pres. Schwab, second by Tr. Emmrich to adjourn.
Vote: 7 ayes, 0 nays. Meeting was adjourned at 9:22 p.m.

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

DRAFT MINUTES
Special Village Board Organizational Meeting
Tuesday, April 17, 2018 at 7:00 p.m.
Jackson Village Hall
N168 W20733 Main Street

1. Call To Order & Roll Call

Pres. Schwab called the meeting to order at 7:00 p.m.
Members Present: Trustees Lippold, Kruepke, and Kurtz.
Members Absent: Trustees Emmrich and Olson
Staff present: John Walther, Brian Kober, Chief Dolnick, Kelly Valentino, and Jim Micech.

2. Pledge of Allegiance.

Pres. Schwab led the room in the Pledge of Allegiance.

3. Administration of Oath of Office to Village President and Trustees.

Village Administrator John Walther administered the oath of office for Trustees Debbie Kurtz, John Kruepke, and Gary Malcolm.

4. Comments by the Village President.

President Schwab gave comments. He thanked the staff for their dedication to the Village. He thanked the Village citizens for being dedicated in making the Village a better place to live. He thanked the Village Board for their dedication in promoting the Village. We get and give different points of view and share opinions. Items for discussion should be on the agenda. The Board needs to continue looking for a new site to build the Public Safety Building and mend the relationship with the Town of Jackson.

5. Comments by the Trustees.

Trustee Lippold thanked Tr. Kufahl for sharing his knowledge with the Board. The Safety Building is a high priority for the Village.

Trustee Kruepke appreciates everyone present tonight at the meeting. He thanked Tr. Kufahl for his years of service. There is a great staff working for the Village. Being a trustee is one way to give back to a Village that has given so much to him. The Safety Building is near and dear to his heart.

Trustee Malcolm commented he is looking forward to working with the Board and Village Staff.

Trustee Kurtz commented the last two years were very interesting and looking forward to the next two years.

6. Comments by Village Staff.

Building Inspector Jim Micech commented thank you to the board and realizes tasks the board has in the next year.

Police Chief Dolnick thanked the board and recognized the collaborative effort in finding a solution for the Maplewood Subdivision sidewalk issue.

Park and Rec Director Kelly Valentino thanked the Board members being elected for another term, and thanked Tr. Kufahl for his years of service.

Brian Kober commented thank you to the board for being a great team, working together, being professional, and both Utility systems are about to expand.

John Walther commented congratulations to the re-elected incumbents. He noted the uptick in the community and developments in the Village.

7. Committee Member Appointments and Administration of Oaths of Office.

Motion by President Schwab, second by Trustee Lippold to reappoint Casey Latz to the Joint Parks and Recreation Committee. Vote: 7 ayes, 0 nays. Motion carried.

Motion by President Schwab, second by Trustee Kurtz to appoint Jon Weil, and Keith Berben to the Plan Commission. Vote: 7 ayes, 0 nays. Motion carried. Oath of Office was administered to Jon Weil.

Motion by President Schwab, second by Trustee Lippold to reappoint Jim Meyers to the Police & Fire Commission. Vote: 7 ayes, 0 nays. Motion carried. Oath of Office was administered to Jim Meyers.

Motion by President Schwab, second by Trustee Kruepke to reappoint Gloria Teifke, and Brian Heckendorf to the Board of Public Works. Vote: 7 ayes, 0 nays. Motion carried. Oath of Office was administered to Gloria Teifke and Brian Heckendorf.

Motion by President Schwab, second by Trustee Lippold to reappoint Steve Guild to the Zoning Board of Appeals. Vote: 7 ayes, 0 nays. Motion carried.

Motion by President Schwab, second by Trustee Malcolm to reappoint George Traucht to the Board of Review. Vote: 7 ayes, 0 nays. Motion carried.

Motion by President Schwab, second by Trustee Lippold to reappoint Doug Alfke to the Community Development Authority. Vote: 7 ayes, 0 nays. Motion carried. The Village is looking for two people to serve on the committee.

Motion by President Schwab, second by Trustee Lippold to reappoint Bill Haase to the Ethics Committee. Vote: 7 ayes, 0 nays. The Village is looking for one person to serve on the committee.

Motion by President Schwab, second by Trustee Malcolm to reappoint Larry Hamlin and Sarah Malchow to the Tourism Commission. Vote: 7 ayes, 0 nays.

Other Committee Appointments were reviewed. Trustee Kruepke and Trustee Emmrich will serve on the Plan Commission. Trustee Malcolm, Trustee Olson, and Trustee Lippold will serve on the Board of Public Works. The Personnel Committee will be Pres. Schwab, Trustee Kruepke, and Trustee Malcolm. The Budget and Finance Committee will be Pres. Schwab, Trustee Kurtz, and Trustee Olson. Trustee Kurtz will serve on the Mid-Moraine Legislative Committee.
Pres. Schwab will serve as the School District Liaison.

8. Resolution #18-08 – Appreciation of Service to Trustee Michael Kufahl.

Motion by President Schwab, second by Trustee Lippold to introduce Resolution #18-08 Appreciation of Service to Trustee Michael Kufahl.

Vote: 7 ayes, 0 nays. Pres. Schwab read the resolution and presented the signed resolution to Mr. Kufahl.

9. Resolution #18-09 – Proclaiming Arbor Day in the Village

Motion by President Schwab, second by Trustee Kurtz to introduce Resolution #18-09 Proclaiming Arbor Day in the Village.
Vote: 7 ayes, 0 nays.

10. Resolution #18-10 – Authoring the Administrator to Sign and Execute Recycling Grant Applications, Documents, and Final Reports.

Motion by President Schwab, second by Trustee Kruepke to introduce Resolution #18-10 Authoring the Administrator to Sign and Execute Recycling Grant Applications, Documents, and Final Reports.
Vote: 7 ayes, 0 nays.

11. Adjourn.

Motion by Pres. Schwab, second by Tr. Lippold to adjourn at 7:45 p.m.
Vote: 7 ayes, 0 nays. Motion carried.

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

Licenses: May 8, 2018 Village Board Meeting

Name	Establishment	Police Chief Recommendation
Entertain - Carnival	Fox Bros Piggly Wiggly	Approval
Entertain – A in J	Jackson Festivals	Approval
Entertain – Comm Events	Jackson Park & Rec	Approval
Picnic/Gathering	Jackson Festivals/ A in J	N/A
Bridget Baehring	Jimmy’s Restaurant	Approval
Eleni Efremidis	Jimmy’s Restaurant	Approval
Bonnie Ford	Jimmy’s Restaurant	Approval
Nichole Kassner	Jimmy’s Restaurant	Approval
Angela Koutsios	Jimmy’s Restaurant	Approval
Kaitlyn Martell	Jimmy’s Restaurant	Approval
Dorene McIntosh	Jimmy’s Restaurant	Approval
Juliane Seifert	Jimmy’s Restaurant	Approval
Brittany Sturtz	Jimmy’s Restaurant	Approval
Esther Trainor	Jimmy’s Restaurant	Approval
Agnes Turner	Jimmy’s Restaurant	Approval
Pamela Wolf	Jimmy’s Restaurant	Approval
Tricia Dooley	Jackson Park & Rec Beer	Approval
Renee Fisher	Jackson Park & Rec	Approval
Angela Jeske	Jackson Park & Rec	Approval
Jessica Loomans	Jackson Park & Rec	Approval
Emalie Ramthun	Jackson Park & Rec	Approval
Adam Seeger	Jackson Park & Rec	Approval
Lisa Seeger	Jackson Park & Rec	Approval
Kelly Valentino	Jackson Park & Rec	Approval
Amber Doede	Pizza Station	Approval
Amber Wallace	Pizza Station	Approval
Debra Egerer	Jackson Pub	Approval
Susan Hoppe	Jackson Pub	Approval
Gregory Kitner	Jackson Pub	Approval
Samantha Koenig	Jackson Pub	Approval
Richard Lally	Jackson Pub	Approval
Lisa LaPine	Jackson Pub	Approval
Angela Meeks	Jackson Pub	Approval
Michelle Meyer	Jackson Pub	Approval
Jennifer Miller	Jackson Pub	Approval
Amanda Raskiewicz	Jackson Pub	Approval
Christine Sauer	Jackson Pub	Approval
Jon Zandi	Jackson Pub	Approval

Licenses: May 8, 2018 Village Board Meeting

Name	Establishment	Police Chief Recommendation
Charlie Clausing	Fox Bros Piggly Wiggly	Approval
Michelle Clausing	Fox Bros Piggly Wiggly	Approval
Jodi Fisher	Fox Bros Piggly Wiggly	Approval
Timothy Gauger	Fox Bros Piggly Wiggly	Approval
Carla Harry	Fox Bros Piggly Wiggly	Approval
Linda Johnson	Fox Bros Piggly Wiggly	Approval
Jennifer Kiesling	Fox Bros Piggly Wiggly	Approval
Ronald Limbach	Fox Bros Piggly Wiggly	Approval
Sita Ly	Fox Bros Piggly Wiggly	Approval
Sydney Roell	Fox Bros Piggly Wiggly	Approval
Haley Roos	Fox Bros Piggly Wiggly	Approval
Lynn Rosbeck	Fox Bros Piggly Wiggly	Approval
Peter Schroeder	Fox Bros Piggly Wiggly	Approval
Cassandra Giebel	East Side Mart	---Denial---
Jessica Gyuro	East Side Mart	Approval
Bryon Larsh	East Side Mart	Approval
Lacy Luber	East Side Mart	Approval
Bobbi Jo Moore	East Side Mart	Approval
Bobby Jo Parbs	East Side Mart	Approval
Josh Pfeiffer	East Side Mart	Approval
Melissa Thornton	East Side Mart	Approval
Bryan Chuebeyang	Main Street Mart	Approval
Pamela Hildebrandt-Klein	Main Street Mart	Approval
John Linton	Main Street Mart	Approval
Toriano McAfee	Main Street Mart	Approval
Joshua Patten	Main Street Mart	Approval
Keri Schmidt	Main Street Mart	Approval
Taylor Spielvogel	Main Street Mart	Approval
Madgeline Balistreri	Village Mart	Approval
Jarred Eisen	Village Mart	Approval
James Hornung	Village Mart	Approval
Pamela Hornung	Village Mart	Approval
Maureen Ott	Village Mart	Approval
Carol Purgett	Village Mart	Approval
Joshua Schuh	Village Mart	Approval
Danielle Cyrak	Latest Edition Saloon	Approval
Mike D’Angelo	Latest Edition Saloon	Approval
Jodi Kulis	Latest Edition Saloon	Approval
Dennis Nimkie	Latest Edition Saloon	Approval
Tanya Kuells	Walgreen’s	Approval

MEMO

TO Village Board
FROM Chief Jed Dolnick
DATE May 4, 2018
SUBJECT Alcohol License Application by CASSANDRA GIEBEL

- Arrested for OWI-1st Offense by Slinger in 2016.

  [Alcohol license application denied by the Slinger Village Board, January 3, 2017]

- Cited by Slinger for bartending without a license on January 16, 2017.
- Cited by Slinger for disorderly conduct, October 2017.
- Cited by Hartford for open intoxicants in a vehicle, November 2017.

Based on this history, the nature of which is related to the licensed activity, I recommend denial of the application.

RESOLUTION #18-14

A RESOLUTION IN RECOGNITION OF JESSICA LOOMANS, ATTAINING THE DESIGNATION OF CERTIFIED PARK AND RECREATION PROFESSIONAL

THE VILLAGE BOARD of the Village of Jackson, Washington County, Wisconsin, does resolve as follows:

WHEREAS, the Jackson Area Community Residents have benefited from the professional efforts and performance of Jessica Loomans, Operations Manager for the Jackson Parks and Recreation Department; and

WHEREAS, the Certified Park and Recreation Professional (CPRP) certification is the national standard for all parks and recreation professionals who desire to be at the forefront of their profession; and

WHEREAS, attaining the CPRP designation shows the individual has met the education and experience qualifications, and illustrates the commitment to the profession, as well as the knowledge and understanding of key concepts within parks and recreation; and

WHEREAS, Jessica Loomans successfully passed the national exam on March 5, 2018 to earn her CPRP designation;

NOW, THEREFORE BE IT RESOLVED, that the Village Board, the employees, and citizens of the Village of Jackson, express their appreciation to Jessica Loomans for her continued public service, contributions, and dedication to the Jackson community, and congratulate her on her attainment of the designation of **Certified Park and Recreation Professional.**

Introduced by:______________________ Seconded by:_______________________

Vote: ______ ayes ______nays Passed and Approved:_______________

____
Michael E. Schwab – Village President

Attest:_____________________________
John M. Walther, Administrator

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

_________________________________ _____________________________
Village Official Date

VILLAGE OF JACKSON

AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2017

JAMES R. FRECHETTE

CERTIFIED PUBLIC ACCOUNTANT

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

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

Independent Auditor's Report

To the Village Board
Village of Jackson
Jackson, Wisconsin

Report on Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor Responsibility

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

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

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

Opinions

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

Other Matters

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

May 1, 2018
Mukwonago, WI

JAMES R. FRECHETTE
CERTIFIED PUBLIC ACCOUNTANT

BASIC FINANCIAL STATEMENTS

VILLAGE OF JACKSON
STATEMENT OF NET POSITION
December 31, 2017

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

VILLAGE OF JACKSON

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

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

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

B. Government-wide and Fund Financial Statements

Government-wide statements

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

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

Fund Financial statements

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

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

Governmental Funds

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

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

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

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

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

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

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

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

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

C. Measurement Focus and Basis of Accounting

Government-wide statements

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

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

Fund financial statements

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

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

D. Assets, Liabilities, and Net Position or Equity

Deposits and Investments

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

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

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

Receivables

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

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

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

Inventories and Prepayments

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

Capital Assets

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

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

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

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

Compensated Absences

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

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

Pensions

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

Long-term Obligations

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

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

Claims and Judgments

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

Equity Classifications

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

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

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

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

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

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

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

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

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

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

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

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

B. Excess of Expenditures over Appropriations

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

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

C. Deficit Fund Equity/Net Position

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

D. DNR Replacement Fund

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

E. Long-Term Debt Proceeds

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

NOTE 3 – DETAILED NOTES ON ALL FUNDS

A - CASH AND INVESTMENTS

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

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

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

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

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

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

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

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

B – RESTRICTED ASSETS

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

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

C - CAPITAL ASSETS

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

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

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

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

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

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

D – INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

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

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

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

E - LONG-TERM OBLIGATIONS

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

Governmental Activities:

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

Business-Type Activities:

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

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

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

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

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

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

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

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

Governmental Activities:

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

Business-type Activities:

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

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

F. DEVELOPER AGREEMENT OBLIGATIONS

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

NOTE 4 – OTHER INFORMATION

A - DEFINED BENEFIT PENSION PLAN

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

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

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

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

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

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

The WRS also provides death and disability benefits for employees.

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

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

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

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

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

Contribution rates as of December 31, 2017 are:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

B – RISK MANAGEMENT

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

C – COMMITMENTS AND CONTINGENCIES

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

D – SUBSEQUENT EVENTS

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

REQUIRED SUPPLEMENTAL INFORMATION

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

Last 10 Fiscal Years

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

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

Notes to Required Supplementary Information:

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

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

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

WISCONSIN RETIREMENT SYSTEM

Last 10 Fiscal Years

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

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

Notes to Required Supplementary Information:

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

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

SUPPLEMENTAL INFORMATION

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

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

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

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

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

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

VILLAGE OF JACKSON
TAX INCREMENTAL
DISTRICT NO. 2

AUDITED FINANCIAL
STATEMENTS

FROM DATE OF CREATION
THROUGH JULY 11, 2017

JAMES R. FRECHETTE

CERTIFIED PUBLIC ACCOUNTANT

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 2

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James R. Frechette
CERTIFIED PUBLIC ACCOUNTANT

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

INDEPENDENT AUDITOR'S REPORT

To the Village Board
Village of Jackson, Wisconsin

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

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

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

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

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

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

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

May 1, 2018
Mukwonago, WI

James R Frechette
Certified Public Accountant

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 2

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

FROM THE DATE OF CREATION THROUGH JULY 11, 2017

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

See Notes to Financial Statements

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 2

HISTORICAL SUMMARY OF SOURCES, USES, AND STATUS OF FUNDS

FROM THE DATE OF CREATION THROUGH JULY 11, 2017

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

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

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

See Notes to Financial Statements

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 2

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH JULY 11, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

The accounting policies of the Village of Jackson Tax Incremental District No. 2 conform to accounting principles as applicable to governmental units and as defined by Wisconsin State Statutes section 66.1105.

The Village of Jackson uses the criteria set forth by the Governmental Accounting Standards Board to determine the scope of the reporting entity of Tax Incremental District No. 2. The accompanying financial statements reflect all the significant operations of the Village of Jackson's Tax Incremental District No. 2.

A. DESCRIPTION OF FUND

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

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

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

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

B. BASIS OF ACCOUNTING

The modified accrual basis of accounting was followed in the preparation of these statements. Under the modified basis of accounting, revenues are recorded when susceptible to accrual (both measurable and available). Available means collectible with the current period or soon enough thereafter to be used to pay liabilities of the current period. Project costs, other than interest on long-term debt, are recorded when the related fund liability is incurred.

District tax increments are recorded as revenues in the year due. Intergovernmental aids and grants are recognized in the period the related expenditures are incurred, if applicable, or when the District is entitled to the aids.

Other general revenues are recognized when received in cash or when measurable and available under the criteria described above.

C. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

D. MEASUREMENT FOCUS

The measurement focus of all governmental funds is the funds flow concept. Under the funds flow concept, sources and uses of financial resources, including capital outlays, debt proceeds, and debt retirements are reflected in operations. Resources not available to finance expenditures and commitments of the current period are recognized as deferred revenue or a reservation of net position. Liabilities for claims, judgments, compensated absences and pension contributions which will not be currently liquidated using expendable available financial resources are shown in the long-term debt footnote disclosure. The related expenditures are recognized when the liabilities are liquidated.

E. PROJECT PLAN BUDGET

The estimated revenues and expenditures of the District are adopted in the project plan. Those estimates are for the life of the District, and may not be comparable to interim results presented in this report.

F. CLAIMS AND JUDGMENTS

Claims and judgments are recorded as liabilities if all of the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. If they are not liquidated with expendable financial resources, a liability is shown in the long-term debt footnote disclosure. The related expenditure is recognized when the liability is liquidated.

NOTE 2 - CASH AND INVESTMENTS

The District invests its funds in accordance with the provisions of Wisconsin Statutes. The District, as a fund of the Village of Jackson, maintains separate and common cash and investment accounts at the same financial institutions utilized by the village. Federal depository insurance and the State of Wisconsin Guarantee Fund insurance apply to the Village of Jackson as an individual municipality and, accordingly, the amount of insured funds is not determinable for the District.

VILLAGE OF JACKSON
TAX INCREMENTAL DISTRICT NO. 2

NOTES TO FINANCIAL STATEMENTS

FROM THE DATE OF CREATION THROUGH JULY 11, 2017

NOTE 3 -LONG-TERM DEBT

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

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

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

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

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

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

Interest to be paid by debt issue is as follows:

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

NOTE 4 - TAX INCREMENTS

The district has collected tax increments as follows:

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

NOTE 5 – PROJECT PLAN AMENDMENTS

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

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

The transfer amounts per year are as follows:

Year	Amount
2009	$ 287,374
2010	564,845
2011	590,764
2012	564,692
2013	607,499
2014	663,755
2015	634,276
2016	669,432
2017	653,224
2018	647,757
	$ 5,883,618

NOTE 6 – EXEMPT COMPUTER AIDS

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

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

NOTE 7 – TERMINATION OF DISTRICT

Wisconsin Statutes section 66.1105 provides for the termination of the district when the earlier of the following occurs:

- That time when the district has received aggregate tax increments and other revenues in an amount equal to the aggregate project costs under the project plan or any amendments of the district.

- Twenty seven years after the creation date.

- The village board, by resolution, dissolves the district.

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

SUPPLEMENTAL INFORMATION

James R. Frechette
CERTIFIED PUBLIC ACCOUNTANT

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE

To the Village Board
Village of Jackson, Wisconsin

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

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

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

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

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

May 1, 2018
Mukwonago, WI

James R Frechette
Certified Public Accountant

TOWN OF
JACKSON

DRAFT – For discussion purposes

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

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

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

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

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

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

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

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

TOWN OF JACKSON – WASHINGTON COUNTY

2018 PROJECT DESCRIPTIONS – PULVERIZE AND BINDER COURSE

Bidder Information:

Name: Mike Strobel

Company: Payne & Dolan, Inc.

Address: N173W21120 Northwest Passage Way

Jackson WI , 53037

Phone: 262-677-5523

Fax: 262-677-5530

Email: mstrobel@payneanddolan.com

PULVERIZE/BINDER COURSE

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

RESOLUTION 18-12

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Introduced by: _______________ Seconded by:_______________

Vote: ____ Aye ____ Nay Passed and Approved: _______________

____
Michael E. Schwab, Village President

Attest: ______________________________
John M. Walther, Village Administrator

Proof of Posting:

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

_________________________ _____________________
Village Official Date

RESOLUTION 18-13

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Introduced by: _______________ Seconded by:_______________

Vote: ____ Aye ____ Nay Passed and Approved: _______________

____
Michael E. Schwab, Village President

Attest: ______________________________
John M. Walther, Village Administrator

Proof of Posting:

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

_________________________ _____________________
Village Official Date

DRAFT Minutes
Board of Public Works Meeting
Tuesday, April 24, 2018 –7:00 p.m.
Jackson Village Hall
N168W20733 Main Street

1. **Call to Order and Roll Call.**

   Chairman Tr. Olson called the meeting to order at 7:00 p.m.
   Members present: Brian Heckendorf, Scott Thielmann, Linda Granec, Gloria Teifke, Tr. Malcolm, and Tr. Lippold.
   Members absent: None
   Staff present: John Walther and Brian Kober.
   Others present: Pres. Schwab, Tr. Kurtz.

2. **Approval of Minutes for March 27, 2018, meeting.**

   Motion by Scott Thielmann, second by Brian Heckendorf to approve the minutes of the March 27, 2018 Board of Public Works meeting.
   Vote: 7 ayes, 0 nays. Motion carried.

3. **Review of petition creating a truck route for Northwest Business Park.**

   Brian W. Kober explained the Village received a petition to create a truck route for the Northwest Business Park from the residents of Green Valley Mobile Home Park. Mr. Phil Laubenheimer spoke on behalf of the Green Valley group to explain the need for a truck route. Discussion continued with the Village Administrator explaining that Wisconsin State Statutes prohibit the creation of the requested truck route. Tr. Lippold stated design changes of a controlled intersection of CTH P and Northwest Passage should happen before the start of construction of CTH P. Scott Thielmann offered to be part of the meeting with Washington County for a controlled intersection at CTH P and Northwest Passage. Mr. Kober stated the Police Chief Dolnick is planning to do another speed study for Industrial Drive, and will have the results for the May Board of Public Works meeting.
   Motion by Tr. Olson, second by Tr. Lippold to direct Village staff to contact Washington County Highway Department, conduct speed study, and bring results to the May 2018 Board of Public Works meeting.
   Vote: 7 ayes, 0 nays. Motion carried.

4. **Review of Agreement for Reconstruction of Cedar Creek Road.**

   Brian W. Kober reviewed the proposed agreement from the Town of Jackson for reconstruction of Cedar Creek Road. The road reconstruction consists of pulverizing the existing asphalt, grading for proper drainage and compaction, install a twenty-five foot wide three inch binder course on Cedar Creek Road from CTH P to the railroad tracks. The proposed cost sharing formula applies two-thirds to be paid by the Town of Jackson and one third ($36,031.00) to be paid by the Village. The portion of Cedar Creek Road from railroad tracks east to Jackson Drive will be done when Laurel Springs Subdivision Addition No. 1 is constructed. There will be a

cost sharing portion for the Town. The proposed ditching and shouldering for Cedar Creek Road will be completed and paid for by the Town. In exchange, the Village will proceed with ditching and shouldering along Jackson Drive from Creekside Drive to Creek Cedar Road. Discussion continued discussing the need for the pedestrian path adjacent to the roadway, and that it should be five feet wide instead of the proposed three foot width.
Motion by Tr. Olson, second by Linda Granec to recommend approval of the reconstruction of Cedar Creek Road with a five foot pedestrian path along with the roadway.
Vote: 7 ayes, 0 nays. Motion carried.

5. Review of Preliminary Assessment 2018 Final Paving Miscellaneous Streets.

Brian W. Kober reviewed with the Board the preliminary assessment for the 2018 Final Paving Miscellaneous Streets Project. The project is divided into four areas: Living Word Lane, Stonewall Drive and Georgetown Drive, Highland Road, and English Oaks Drive. Living Word Lane and Highland Road areas are recommended not to be special assessed. In both areas the north properties are located in the Town of Jackson and the special assessment will not be collected until the property is part of the Village. The second reason is the properties south of Highland Road do not benefit from the paving or have access to the streets being paved. Discussion continued with fairness of special assessments, and being consistent with all properties.
Motion by Tr. Olson, second by Scott Thielmann to recommend approval of the Preliminary Assessment for the 2018 Final Paving Miscellaneous Streets Project by assessing only the HMA Pavement Surface Course and assessing all properties that adjoined all the four separate areas.
Vote: 6 ayes, 0 nays, 1 abstain (Tr. Malcolm). Motion carried.

6. Review of Bids for Ridgeway Drive Reconstruction Project.

Brian W. Kober reviewed the two bids received for the Ridgeway Drive Reconstruction Project. Vinton Construction Company is the low bidder with a bid amount of $1,012,202.40. An informal information meeting was held with the residents prior to the Board of Public Works meeting. Tr. Olson would like to see a breakdown of the bid in the categories of Jackson Sewer Utility, Jackson Water Utility, and Village expenditures.
Motion by Tr. Olson, second by Linda Granec to recommend approval of the bid from Vinton Construction Company for the Ridgeway Drive Reconstruction Project in the amount not to exceed of $1,012,202.40.
Vote: 7 ayes, 0 nays. Motion carried.

7. Review of Preliminary Assessment for Ridgeway Drive Reconstruction Project.

Brian W. Kober reviewed the preliminary assessment for Ridgeway Drive Reconstruction Project. The property owners in the proposed special assessment area will be special assessed for sidewalk and storm sewer lateral.
Motion by Tr. Olson, second by Tr. Lippold to recommend approval of the preliminary assessment for the Ridgeway Drive Reconstruction Project as presented.
Vote: 7 ayes, 0 nays. Motion carried.

8. Review of quotes for Tower #2 (Blue Tower) Cleaning and Inspection.

The Jackson Water Utility Water Supervisor Dan Rathke received four quotes for the required DNR five-year inspection and interior cleaning of the blue water tower. The recommendation is to accept the low bid of $2,200.00 from Water Tower Clean and Coat. Also, Water Tower Clean and Coat quoted a price of $4,800.00 to clean and apply mildew inhibitor to the exterior of the white water tower.

Motion by Scott Thielmann, second by Tr. Olson to recommend approval of the quote from Water Tower Clean and Coat for both the cleaning and inspection of the blue tower for $2,200.00, and the cleaning and application of mildew inhibitor to the exterior of the white tower for $4,800.00.

Vote: 7 ayes, 0 nays. Motion carried.

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

Brian W. Kober explained pay request #4 contains change order #2 giving a credit of $28,093.00 to the SCADA System Project. Pay Request #4 will close out the project, and all punch list items have been addressed.

Motion by Tr. Olson, second by Tr. Lippold to recommend approval of Pay Request #4 for the SCADA System Project in the amount of $50,563.35.

Vote: 7 ayes, 0 nays. Motion carried.

10. Review of Cobblestone Meadows – Water, Sanitary, Storm Sewer Design.

Motion by Tr. Olson, second by Brian Heckendorf to recommend approval of the expansion of the Jackson Sewer and Water systems to serve Cobblestone Meadows Development.

Vote: 7 ayes, 0 nays. Motion carried.

11. Director of Public Works report.

Brian Kober gave the report.

Motion by Scott Thielmann, second by Linda Granec to place the Director of Public Works report on file.

Vote: 7 ayes, 0 nays. Motion carried.

12. Citizens/Village Staff to Address the Board.

No one spoke.

13. Adjourn.

Motion by Linda Granec, second by Tr. Malcolm to adjourn.

Vote: 7 ayes, 0 nays. Meeting was adjourned at 8:10 p.m.

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

DRAFT MINUTES
PLAN COMMISSION MEETING
Thursday – April 26, 2018 – 7:00 p.m.
Jackson Village Hall
N168W20733 Main St
Jackson, WI 53037

1. Call to Order & Roll Call

Pres. Schwab called the meeting to order at 7:00 p.m.
Members present: Tr. Kruepke, Peter Habel, Steve Schoen, Keith Berben, Jon Weil, and Tr. Emmrich.
Members absent: None.
Staff present: Jim Micech and Brian Kober.
Others present: Tr. Kurtz.
Member Keith Berben had not yet taken the oath of office, so just observed the meeting and did not vote.

2. Minutes – April 5, 2018, (March) Plan Commission Meeting

Motion by Peter Habel, second by Tr. Emmrich to approve the minutes of the April 5, 2018 (March) Plan Commission meeting.
Vote: 6 ayes, 0 nays. Motion carried.

3. Petition for Direct Annexation – Bielinski Homes (Creekside Villas) Jackson Drive at Cedar Creek Road

John Donovan from Bielinski Homes was present to provide an explanation of the annexation.
Motion by Pres. Schwab, second by Tr. Emmrich to recommend to the Village Board the approval of the petition for direct annexation by Bielinski Homes for the land located at Jackson Drive and Cedar Creek Road with a temporary zoning of Planned Unit Development and per staff comments.
Vote: 6 ayes, 0 nays. Motion carried.

4. Planned Unit Development – Center St. Milling Co. – Site Plan

Kristine Jacklin was present to explain the project. The requirement of sprinklers could prohibit the project from occurring. Fire barriers could be an option.
Motion by Peter Habel, second by Tr. Emmrich to recommend to the Village Board the approval of the PUD Amendment – Center St. Milling site plan as presented and per staff comments.
Vote: 6 ayes, 0 nays. Motion carried.

5. Conditional Use – Cathedral Builders – Building Addition

Motion by Peter Habel, second by Tr. Emmrich to recommend to the Village Board the Conditional Use for Cathedral Builders building addition as presented and per staff comments.
Vote: 6 ayes, 0 nays Motion carried.

6. Planned Unit Development – Cobblestone Meadows – Preliminary Plat

Developer Dirk Wildt was present to provide an explanation of the Cobblestone Meadows Development. The proposed street names are Renee Way and Victor Lane for the Development. Mr. Wildt will check with Washington County to ensure that the names have not previously been used in the County.
Motion by Peter Habel, second by Pres Schwab to recommend to the Village Board the Preliminary Plat of Cobblestone Meadows, per staff comments.
Vote: 6 ayes, 0 nays. Motion carried.

7. Cobblestone Meadows – Developer's Agreement

The Developer's Agreement has not yet been created for review.
Motion by Pres Schwab, second by Peter Habel to refer the item to the next Plan Commission Meeting.
Vote: 6 ayes, 0 nays. Motion carried.

8. Citizens to Address the Plan Commission

Pres. Schwab introduced Keith Berben as the newest Plan Commission member, replacing Jeff Dalton.

Gloria Teifke has concerns with the parking and lighting for the Center St. Milling Co. proposal.

9. Adjourn

Motion by Peter Habel, second by Jon Weil to adjourn.
Vote: 6 ayes, 0 nays. Meeting adjourned at 7:20 p.m.

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