

AGENDA
VILLAGE BOARD MEETING
Tuesday, April 10, 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 – Conditional Use – Jackson Self-Storage Buildings – Dittmar Realty
(Approval Recommended by Plan Commission)
5. Public Hearing – Planned Unit Development Amendment – Building Addition – Infinity EDM, LLC – Design 2 Construct
(Approval Recommended by Plan Commission)
6. Public Hearing – Planned Unit Development Amendment – Sign – Kettle Moraine Glass & Shower Door
(Approval Recommended by Plan Commission)
7. Approval of Minutes for the Village Board Meeting of March 13, 2018
8. Approval of Licenses
 - Operators Licenses:
Walgreen's: Sarah Springer
9. Budget & Finance Committee
 - Discussion of Staff Interim Compensation
 - Review of Bids for 2018 Final Paving of Miscellaneous Streets
(Approval Recommended by Board of Public Works)
 - Review of Bids for 2018 Utility Improvements of Miscellaneous Streets
(Approval Recommended by Board of Public Works)
 - Resolution #18-07 – Purchase of Fire Apparatus – Pierce Velocity 110' Ascendant Aerial Platform

10. Plan Commission
 - Concept Plan – Neumann Developments – Maplewood Farms
(Approval Recommended by Plan Commission)
 - Concept Plan – Center St. Milling Co. – Restoration – Retail/Assembly
(Approval Recommended by Plan Commission)
11. Board of Public Works
 - Review of 2017 Jackson Water Utility Consumer Confidence Report
(Approval Recommended by Board of Public Works)
12. Ordinance #18-01 - Offenses by Minors - Vapor Product Ordinance
13. Resolution #18-06 – Amending the Municipal Bond Schedule for the Village of Jackson, Washington County, Wisconsin
14. Ordinance #17-03 – Annexation of Paloroma Farms, LLC
15. Proposed Public Safety Building – Update
16. Jackson Quarterly Publication and Distribution
17. Departmental Reports
18. Greater Jackson Business Alliance Report
19. Washington County Board Report
20. Citizens to Address the Village Board
21. 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.

DRAFT MINUTES
PLAN COMMISSION MEETING (March Meeting)
Thursday – April 5, 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, Steve Schoen, Jeff Dalton, and Tr. Emmrich.

Members absent: Peter Habel.

Staff present: Brian Kober and John Walther.

Others present: Tr. Kurtz.

2. Minutes – February 22, 2018, Plan Commission Meeting

Motion by Jeff Dalton, second by Tr. Emmrich to approve the minutes of the February 22, 2018 Plan Commission meeting.

Vote: 6 ayes, 0 nays. Motion carried.

3. Conditional Use – Jackson Self-Storage Buildings – Dittmar Realty

Jason Bickert was present to provide an explanation of the project.

Motion by Pres. Schwab, second by Jeff Dalton to recommend to the Village Board the approval of the Conditional Use for Jackson Self-Storage Buildings, as presented and per staff comments.

Vote: 6 ayes, 0 nays. Motion carried.

4. Planned Unit Development Amendment – Building Addition – Infinity EDM, LLC – Design 2 Construct

Jordon O'Connor of Design 2 Construct was present to provide a summary explanation of the project.

Motion by Pres. Schwab, second by Jon Weil to recommend to the Village Board the approval of the PUD Amendment – Building Addition for Infinity EDM, as presented and per staff comments.

Vote: 6 ayes, 0 nays. Motion carried.

5. Concept Plan – Neumann Developments – Maplewood Farms

Steve DeCleene of Neumann Developments was present to provide an explanation of the project in order to be able to proceed with the engineering.

This subdivision is proposed to be a rural cross-section with ditches, the homes would have culverts, and that there would be no sidewalks. Pres Schwab recalled from a previous meeting that the concern was not that sidewalks be installed immediately, but that if sometime in the future sidewalks would be required, it wouldn't be a surprise to the landowners of the potential requirement. Mr.

DeCleene would rather match the surrounding community and would designate

(by painted line) a five foot bike lane on the street in lieu of a sidewalk. Pres Schwab believes it is a good compromise. Tr. Kruepke said we are starting to get a hodgepodge of developments and that outside certain lines; maybe we should come up with a standard. He believes the subdivision should have curb and gutter. He asked about plans for lighting. There were no plans, but that he would match the other developments. Mr. Dalton asked about parking. There would be no parking on the bike lane side of the street. Tr. Emmrich grew up in a subdivision like this and would prefer this type of subdivision. Mr. Dalton would be in favor of the walking path but would prefer curbing.

Motion by Tr. Kruepke, second by Mr. Dalton to recommend to the Village Board the concept plan for Neumann Developments to match Sherman Parc with curb and gutter, allowing the bike/walking path and some type of outdoor lighting to match Sherman Parc also.

Vote: 4 ayes, 2 nays (Schwab and Emmrich) Motion carried.

6. Concept Plan – Center St. Milling Co. – Restoration – Retail/Assembly

Kristine Jacklin and Shelley were present to explain the project. They have the property under contract and hope to close by June 1. They hope to keep the historic milling company and renovate it into a venue/event center possibly to be completed by January. It will have an outside bar area in the future – the project to be done in phases. All food will be catered in. There will be a kitchen area, but not a full kitchen. It will have a bar for events only and not for the general public. It will host ceremonies, celebrations of life, baby and bridal showers, do-it-yourself classes.

Motion by Pres Schwab, second by Tr. Emmrich to recommend to the Village Board the concept plan for Center St. Milling Co. as presented and per staff comments.

Vote: 6 ayes, 0 nays. Motion carried.

7. Planned Unit Development – Sign – Kettle Moraine Glass & Shower Door

This is for a new business located in Scheunemann Appliance Building and also for the sign.

Motion by Pres Schwab, second by Tr. Emmrich to recommend to the Village Board the PUD Amendment and sign as presented and per staff comments.

Vote: 6 ayes, 0 nays. Motion carried.

8. Citizens to Address the Plan Commission

None.

9. Adjourn

Motion by Pres. Schwab, second by Tr. Emmrich to adjourn.

Vote: 6 ayes, 0 nays. Meeting adjourned at 7:35 p.m.

Respectfully submitted by John M. Walther, Administrator.

DRAFT MINUTES

Village Board Meeting

Tuesday, March 13, 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, Kelly Valentino, 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.

None

4. Public Hearing – Planned Unit Development Amendment – Final Plat – Bielinski Homes Inc. – Laurel Springs Addition #1

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. Olson to approve the Planned Unit Development Amendment – Final Plat – Bielinski Homes Inc. – Laurel Springs Addition #1, per staff comments.

Vote: 7 ayes, 0 nays. Motion carried.

5. Public Hearing – Planned Unit Development Amendment – Final Engineering and Development Agreement – Bielinski Homes Inc. – Laurel Springs Addition #1

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. The Development Agreement has not been created, so only the Final Engineering is recommend approval. Motion by Pres. Schwab, second by Tr. Lippold to approve the Final Engineering – Bielinski Homes Inc. – Laurel Springs Addition #1, per staff comments.

Vote: 7 ayes, 0 nays. Motion carried.

6. Public Hearing – Planned Unit Development Amendment – U-Haul Co. of Wisconsin

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 Planned Unit Development Amendment – U-Haul Co. of Wisconsin, per staff comments.

Vote: 7 ayes, 0 nays. Motion carried.

7. **Approval of Minutes for the Village Board Meeting of February 13, 2018.**
Motion by Tr. Emmrich, second by Tr. Olson to approve the Village Board Minutes of February 13, 2018 with one correction: Item 24 should read "Motion by Pres. Schwab, second by Tr. Emmrich to adjourn."
Vote: 7 ayes, 0 nays. Motion carried.

8. **Approval of Licenses.**

- **Operators Licenses:**

Village Mart: Joshua Schuh

Walgreen's: Rachel Uhren

Motion by Pres. Schwab, second by Tr. Lippold to approve Operators Licenses as presented.

Vote: 6 ayes, 0 nays, 1 abstain (Tr. Kruepke.) Motion carried.

9. **West Bend School District – Update.**

Dave Ross, Director of Facilities for the West Bend School District gave a presentation on the progress of building a new elementary school in the Village. A new site plan was reviewed, and the existing site was determined to be not functional for a new school. The School District is looking at constructing a secured entrance at the High School. The next step is for the School Board to select a construction management company. Tr. Olson asked if the item will go to referendum in November, and how much is currently in the building fund. Mr. Ross said the School Board will decide on the referendum in August, and currently there is roughly \$4 million in the building account. The item was for information purposes only so no action was necessary.

10. **Budget & Finance Committee.**

Over-Performance Agreements

- **Resolution #18-04 - Reimbursement (Over-performance) Agreement - TID #4 – Delaney Group, LLC (V3 0489 00A 008) – (Lumber Sales)**

Motion by Pres. Schwab, second by Tr. Olson to approve Resolution #18-04 - Reimbursement (Over-performance) Agreement - TID #4 – Delaney Group, LLC (V3 0489 00A 008) (Lumber Sales).

Vote: 7 ayes, 0 nays. Motion carried.

- **Resolution #18-05 - Reimbursement (Over-performance) Agreement - TID #4 – Delaney Group, LLC (V3 0489 00A 012) – (ComForCare)**

Motion by Pres. Schwab, second by Tr. Lippold to approve Resolution #18-05 - Reimbursement (Over-performance) Agreement - TID #4 – Delaney Group, LLC (V3 0489 00A 012) – (ComForCare).

Vote: 7 ayes, 0 nays. Motion carried.

11. **Plan Commission**

- **Concept Plan – Storage Buildings – Dittmar Realty**

Motion by Pres. Schwab, second by Tr. Kufahl to approve the concept plan for storage buildings for Dittmar Realty, per Plan Commission approval.

Vote: 7 ayes, 0 nays. Motion carried.

- **Concept Plan – Two-Family Condominiums – Bielinski Homes Inc**
Motion by Pres, Schwab, second by Tr. Lippold to approve the concept plan of the two-family condominiums development for Bielinski Homes Inc, per Plan Commission approval.
Vote: 7 ayes, 0 nays. Motion carried.

12. Board of Public Works

- **Water Service Request – Western Avenue (Town of Jackson)**

The O'Driscoll property is requesting the Jackson Water Utility to approve a new water connection in the Town of Jackson Water Expansion Area created due to the gasoline spill. The water service request is for a new single family residence. The current water system would not have to change in order to allow the connection. Tr. Olson stated the water system was a limited water service, and we should not expand the system unless another agreement is made with the Town of Jackson. Tr. Kufahl disagreed and that the connection should be allowed since the engineering review shows the system is not negatively affected. Tr. Lippold said we discussed the item at the Board of Public Works meeting, and we should not expand the system unless another agreement is developed. Tr. Olson agreed once the boundary agreement is done, then we would be willing to negotiate a new agreement. Ms. Genevive O'Driscoll spoke to the Board, not wanting to be part of a dispute between the Town and the Village. This was family property that was gifted to them, and they are willing to pay all the fees associated with the water connection. Tr. Olson asked when, then, does the Village stop allowing properties to connect. Tr. Emmrich asked when the O'Driscolls will start building the house. They will start as soon as they get approval for the water connection.

Motion by Tr. Kufahl, second by Tr. Kruepke to approve the water service request for the O'Driscoll property on Western Avenue.

Vote: 5 ayes, 2 nays (Olson, Lippold). Motion carried.

- **Review of Laurel Springs Phase 2 (Addition #1) – Water, Sanitary, Storm Sewer Design.**

Motion by Tr. Kufahl, second by Tr. Kruepke to approve the expansion of the Jackson Sewer and Water System to serve the Laurel Spring Addition #1 Development and approve the Storm Sewer Design.

Vote: 7 ayes, 0 nays. Motion carried.

13. Washington County CTH P Project – Easement for Gas Facilities – We Energies

Motion by Pres. Schwab, second by Tr. Lippold to approve the easement for the We-Energies gas facilities associated with the Washington County CTH P Project.

Vote: 7 ayes, 0 nays. Motion carried.

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

Motion by Pres. Schwab, second by Tr. Kufahl 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. Departmental Reports.

Fire Chief Swaney reported that the Kettle Moraine High School Basketball Team made the State Basketball Tournament. The Jackson Fire Department is providing a fire truck escort from the High School through the Village on their way to the State Basketball Tournament on Thursday, March 15th.

Washington County Supervisor Ray Heidtke was present to give a County Board report. Tr. Kufahl asked if the county park fees are in place, and how are the fees being enforced. Supervisor Heidtke stated the fees are being enforced in the same manner as the boat launch fees.

Pres. Schwab would like a picture taken of the current Village Board at the next meeting.

Tr. Emmrich requested an agenda item be added to the next Budget & Finance Meeting for compensation of administration staff filling the roll of the vacant Clerk/Treasurer position.

Pres. Schwab announced the Plan Commission meeting on March 29th will possibly need to be moved since the day is the start of the Easter season and school vacations.

17. Greater Jackson Business Alliance Report.

Brian Heckendorf reported that the Village Board Candidate Forum is being hosted by the Greater Jackson Business Alliance at the Jackson Community Center on Thursday, March 15, 2018 at 6:30 p.m.

18. Citizens to Address the Village Board.

None

19. Adjourn.

Motion by Pres. Schwab, second by Tr. Emmrich to adjourn.
Vote: 7 ayes, 0 nays. Meeting was adjourned at 8:28 p.m.

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

Operators Licenses: April 10, 2018 Village Board Meeting

[illegible]

DRAFT Minutes
Board of Public Works Meeting
Tuesday, March 27, 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, Gloria Teifke, Tr. Kufahl, and Tr. Lippold.

Members absent: Linda Granec (excused)

Staff present: John Walther and Brian Kober.

Others present: None.

2. Approval of Minutes for February 27, 2018, meeting.

Motion by Scott Thielmann, second by Brian Heckendorf to approve the minutes of the February 27, 2018 Board of Public Works meeting.

Vote: 6 ayes, 0 nays. Motion carried.

3. Review of Bids for Final Paving Miscellaneous Streets 2018.

Brian W. Kober reviewed the two bids for the final lift of asphalt for miscellaneous streets in the Village which include English Oaks Drive and Stonewall Drive. The low bidder is Stark Pavement which includes options of 2-inch surface course or pulverizing the existing pavement and install 4 inches of asphalt. The 2-inch surface course would require base patching at \$35.20 per square yard. The areas of base patching have not been calculated, although, inspection of the streets have revealed that major base patching would have to occur. A better result would be to pulverize the streets. Discussion continued on how the project will be funded. The special assessment documents have not been prepared since the project had not been approved to proceed.

Motion by Tr. Kufahl, second by Jack Lippold to recommend approval of the bid for pulverizing from Stark Pavement for the 2018 Miscellaneous Street Final Paving Project, and direct staff to start the special assessment procedure with review at the next meeting.

Vote: 6 ayes, 0 nays. Motion carried.

4. Review of Bids for 2018 Utility Improvements Miscellaneous Street.

Brian W. Kober reviewed the three bids received for the 2018 Utility Improvements Miscellaneous Street Projects. The projects include lowering of 16-inch water main along CTH P; Highland Road water main extension; Stonehedge Drive storm sewer; and Sherman Road sanitary sewer extension. The CTH P water main needs to be lowered because of the reconstruction of CTH P. The Highland Road water main is being extended for three new single family homes and will be special assessed. The Stonehedge Drive storm sewer is connecting sump pump discharges that cause icing of Stonehedge Drive, and will be special assessed. The Sherman Road sanitary sewer extension is to serve an existing single family home that will be

special assessed. The lower bidder for the majority of the projects was Vinton Construction. Motion by Tr. Olson, second by Tr. Kufahl to recommend approval of the bid from Vinton Construction for the 2018 Utility Improvements Miscellaneous Street Projects.
Vote: 6 ayes, 0 nays. Motion carried.

5. Review of 2017 Jackson Water Utility Consumer Confidence Report.

Brian W. Kober reviewed with the Board the 2017 Jackson Water Utility Consumer Confidence Report. The Board recommends approval to the Village Board for publication in the local newspaper. Upon completion of the publication the report is sent to the DNR for approval. Motion by Tr. Olson, second by Tr. Lippold to recommend approval of the 2017 Jackson Water Utility Consumer Confidence Report.
Vote: 6 ayes, 0 nays. Motion carried.

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

Brian W. Kober explained the pay request was not received in time for review at the meeting, and recommends referring the item to the next meeting. Motion by Tr. Olson, second by Tr. Kufahl to recommend referring Pay Request #4 SCADA System Project to the next meeting.
Vote: 6 ayes, 0 nays. Motion carried.

7. Director of Public Works report.

Brian Kober gave the report. Motion by Tr. Kufahl, second by Brian Heckendorf to place the Director of Public Works report on file.
Vote: 6 ayes, 0 nays. Motion carried.

8. Citizens/Village Staff to Address the Board.

Brian W. Kober thanked Tr. Kufahl for his years of serving on the Board of Public Works since this was going to be his last meeting, due to his term as Trustee expiring after the election.

9. Adjourn.

Motion by Scott Thielmann, second by Tr. Olson to adjourn,
Vote: 6 ayes, 0 nays. Meeting was adjourned at 7:30 p.m.

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



93 S. Pioneer Road
Suite 300
Fond du Lac, WI 54935
Phone (920) 924-5720
Fax (920) 924-5725

March 23, 2018

Village of Jackson
N168 W20733 Main Street
Jackson, WI 53037

Attention: Brian Kober
Director of Public Works

Subject: Final Paving
Miscellaneous Street - 2018
Project No. 180322
Bid Review

Dear Mr. Kober:

We have evaluated the bids received on March 22nd, 2018 for the Final Paving, Miscellaneous Streets - 2018 which includes options for preparing and providing the 2" surface course or for pulverizing the existing pavement and placing a new 4" pavement on Living Word Lane, Stonewall Drive and Georgetown Drive, Highland Road, and English Oaks Drive.

Stark Pavement Corporation and Payne & Dolan, Inc. were the two bidder's for the project and the bid summary is shown below and attached:

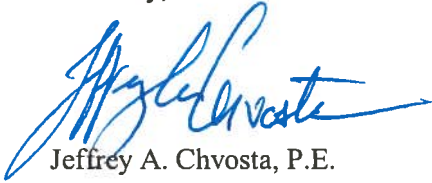
<u>Living Word Lane</u>	<u>Stark Pavement</u>	<u>Payne & Dolan</u>
HMA Pavement – Surface Course	\$9,665.25	\$9,800.00
Pulverize & Relay w/ HMA Pavement	\$19,881.75	\$20,825.00
 <u>Stonewall Drive & Georgetown Drive</u>	 <u>Stark Pavement</u>	 <u>Payne & Dolan</u>
HMA Pavement – Surface Course	\$48,641.85	\$49,320.00
Pulverize & Relay w/ HMA Pavement	\$100,057.95	\$104,805.00
 <u>Highland Road</u>	 <u>Stark Pavement</u>	 <u>Payne & Dolan</u>
HMA Pavement – Surface Course	\$22,170.90	\$22,480.00
Pulverize & Relay w/ HMA Pavement	\$45,606.30	\$47,770.00
 <u>English Oaks Drive</u>	 <u>Stark Pavement</u>	 <u>Payne & Dolan</u>
HMA Pavement – Surface Course	\$43,079.40	\$43,680.00
Pulverize & Relay w/ HMA Pavement	\$88,615.80	\$92,820.00

In addition to the alternates listed above, the following unit prices were provided for supplemental items.

	<u>Stark Pavement</u>	<u>Payne & Dolan</u>
HMA Base Patching	\$35.20/SY	\$150.00/SY
Concrete Curb & Gutter	\$78.50/LF	\$80.00/LF
Concrete Sidewalk	\$16.00/SF	\$12.00/SF

Stark Pavement Corporation has been the paving subcontractor on multiple previous projects within the Village of Jackson. Our evaluation of the experience, bid form, and bid bond for Stark Pavement Corporation indicates that they are capable of completing the work required as shown in the contract documents within the specified timeframe. Award on any work or supplemental items will be at the sole discretion of the Village of Jackson.

Sincerely,



Jeffrey A. Chvosta, P.E.
Project Engineer
Gremmer & Associates, Inc.

2018 Final Paving - Village of Jackson
 Bid Tabulation
 3/22/2018

Living Word Lane				Stark Pavement		Payne & Dolan		2017 Bid Prices	
Item No.	Description	Units	Total	Unit Price	Bid Total	Unit Price	Bid Total	Unit Price	Bid Total
200A	HMA Pavement - Surface Course	SY	1,225	\$7.89	\$9,665.25	\$8.00	\$9,800.00	\$8.75	\$10,718.75
200B	Pulverize & Relay w/ HMA Pavement Binder Course & Surface Course	SY	1,225	\$16.23	\$19,881.75	\$17.00	\$20,825.00	\$17.20	\$21,070.00

Stonewall Drive & Georgetown Drive				Stark Pavement		Payne & Dolan			
Item No.	Description	Units	Total	Unit Price	Bid Total	Unit Price	Bid Total	Unit Price	Bid Total
300A	HMA Pavement - Surface Course	SY	6,165	\$7.89	\$48,641.85	\$8.00	\$49,320.00	\$8.75	\$53,943.75
300B	Pulverize & Relay w/ HMA Pavement Binder Course & Surface Course	SY	6,165	\$16.23	\$100,057.95	\$17.00	\$104,805.00	\$17.20	\$106,038.00

Highland Road				Stark Pavement		Payne & Dolan			
Item No.	Description	Units	Total	Unit Price	Bid Total	Unit Price	Bid Total	Unit Price	Bid Total
400A	HMA Pavement - Surface Course	SY	2,810	\$7.89	\$22,170.90	\$8.00	\$22,480.00	\$8.75	\$24,587.50
400B	Pulverize & Relay w/ HMA Pavement Binder Course & Surface Course	SY	2,810	\$16.23	\$45,606.30	\$17.00	\$47,770.00	\$17.20	\$48,332.00

English Oaks Drive				Stark Pavement		Payne & Dolan			
Item No.	Description	Units	Total	Unit Price	Bid Total	Unit Price	Bid Total	Unit Price	Bid Total
500A	HMA Pavement - Surface Course	SY	5,460	\$7.89	\$43,079.40	\$8.00	\$43,680.00	\$8.75	\$47,775.00
500B	Pulverize & Relay w/ HMA Pavement Binder Course & Surface Course	SY	5,460	\$16.23	\$88,615.80	\$17.00	\$92,820.00	\$17.20	\$93,912.00

SUPPLEMENTAL ITEMS				Unit Price	Bid Total	Unit Price	Bid Total	Unit Price	Bid Total
600	HMA Base Patching	SY		\$35.20		\$150.00		\$36.00	
601	Concrete Curb & Gutter	LF		\$78.50		\$80.00		\$100.00	
602	Concrete Sidewalk	SF		\$16.00		\$12.00		\$20.00	



93 S. Pioneer Road
Suite 300
Fond du Lac, WI 54935
Phone (920) 924-5720
Fax (920) 924-5725

March 23, 2018

Village of Jackson
N168 W20733 Main Street
Jackson, WI 53037

Attention: Brian Kober
Director of Public Works

Subject: 2018 Utility Improvements – Miscellaneous Streets
Project No. 180323
Bid Review

Dear Mr. Kober:

We have evaluated the bids received on March 22nd, 2018 for the 2018 Utility Improvements project located on CTH P, Highland Road, Stonehedge Drive and Sherman Road.

Three bids were received and are shown below:

<u>CTH P Water</u>	<u>Vinton Construction</u>	<u>Buteyn-Peterson</u>	<u>Woleske Construction</u>
Base Bid Total	\$142,146.00	\$214,630.70	\$269,120.00
<u>Highland Road Water</u>	<u>Vinton Construction</u>	<u>Buteyn-Peterson</u>	<u>Woleske Construction</u>
Base Bid Total	\$87,751.50	\$117,976.50	\$81,830.00
<u>Stonehedge Drive Storm</u>	<u>Vinton Construction</u>	<u>Buteyn-Peterson</u>	<u>Woleske Construction</u>
Base Bid w/ Alt. #1 Total	\$56,269.50	\$111,223.10	\$57,140.00
Base Bid w/ Alt. #2 Total	\$55,333.50	\$110,373.50	\$57,140.00
<u>Sherman Road Sanitary</u>	<u>Vinton Construction</u>	<u>Buteyn-Peterson</u>	<u>Woleske Construction</u>
Base Bid Total	\$68,256.00	\$113,765.00	\$179,670.00

Vinton Construction Company submitted the lowest combined bid for the project. Our evaluation of the experience, bid form, and bid bond for Vinton Construction Company indicates that they are capable of completing the work required as shown in the contract documents. Therefore, if approved by the Board of Public Works and Village Board, we recommend the award of a contract for the 2018 Utility Improvements – Miscellaneous Streets project to Vinton Construction Company.

Sincerely,

Jeffrey A. Chvosta, P.E.
Project Engineer
Gremmer & Associates, Inc.

2018 Utility Improvements
Bid Tabulation
3/22/2018

CTH P Water Main				Vinton Constuction		Buteyn-Peterson		Woleske Construction	
Item	Description	Units	Quantity	Unit Price	Total	Unit Price	Total	Unit Price	Total
100.05	Lawn Restoration	SY	650	\$ 2.50	\$ 1,625.00	\$ 8.25	\$ 5,362.50	\$ 6.00	\$ 3,900.00
100.06	Inlet Protection Type C	EACH	2	\$ 40.00	\$ 80.00	\$ 75.00	\$ 150.00	\$ 40.00	\$ 80.00
100.07	Traffic Control	LS	1	\$ 19,650.00	\$ 19,650.00	\$ 7,500.00	\$ 7,500.00	\$ 12,000.00	\$ 12,000.00
400.01	Removing Hydrants	EACH	4	\$ 500.00	\$ 2,000.00	\$ 2,500.00	\$ 10,000.00	\$ 800.00	\$ 3,200.00
400.02	Removing Valves	EACH	1	\$ 500.00	\$ 500.00	\$ 1,750.00	\$ 1,750.00	\$ 1,200.00	\$ 1,200.00
400.03	Hydrant Extension 0'-6"	EACH	1	\$ 745.00	\$ 745.00	\$ 1,840.00	\$ 1,840.00	\$ 800.00	\$ 800.00
400.04	Hydrant Extension 1'-6"	EACH	1	\$ 945.00	\$ 945.00	\$ 2,015.00	\$ 2,015.00	\$ 900.00	\$ 900.00
400.05	Hydrant Extension 2'-0"	EACH	1	\$ 1,075.00	\$ 1,075.00	\$ 2,100.00	\$ 2,100.00	\$ 1,000.00	\$ 1,000.00
400.06	Connect to Existing Water Main	EACH	3	\$ 800.00	\$ 2,400.00	\$ 7,250.00	\$ 21,750.00	\$ 4,400.00	\$ 13,200.00
400.07	Water Main PVC 6-Inch	LF	60	\$ 60.00	\$ 3,600.00	\$ 177.50	\$ 10,650.00	\$ 144.00	\$ 8,640.00
400.09	Water Main Ductile Iron 16-Inch	LF	380	\$ 149.00	\$ 56,620.00	\$ 187.49	\$ 71,246.20	\$ 390.00	\$ 148,200.00
400.13	Water Gate Valve 16-Inch	EACH	1	\$ 3,452.00	\$ 3,452.00	\$ 5,356.00	\$ 5,356.00	\$ 5,400.00	\$ 5,400.00
400.15	Water 45-Degree Bend 6-Inch	EACH	2	\$ 425.00	\$ 850.00	\$ 336.00	\$ 672.00	\$ 2,000.00	\$ 4,000.00
400.16	Water 11.25-Degree Bend 16-Inch	EACH	2	\$ 1,565.00	\$ 3,130.00	\$ 2,078.00	\$ 4,156.00	\$ 2,000.00	\$ 4,000.00
400.18	Water Sleeve 16-Inch	EACH	2	\$ 4,495.00	\$ 8,990.00	\$ 1,998.00	\$ 3,996.00	\$ 4,000.00	\$ 8,000.00
400.2	Water Hydrant	EACH	3	\$ 5,030.00	\$ 15,090.00	\$ 8,379.00	\$ 25,137.00	\$ 5,000.00	\$ 15,000.00
400.21	Insulation Board 2-Inch	SF	64	\$ 8.00	\$ 512.00	\$ 37.50	\$ 2,400.00	\$ 400.00	\$ 25,600.00
400.22	Water Main Temporary 6-Inch	LS	1	\$ 20,882.00	\$ 20,882.00	\$ 38,550.00	\$ 38,550.00	\$ 14,000.00	\$ 14,000.00
CTH P Water Main Total				\$ 142,146.00		\$ 214,630.70		\$ 269,120.00	

Highland Road Water Main				Vinton Constuction		Buteyn-Peterson		Woleske Construction	
Item	Description	Units	Quantity	Unit Price	Total	Unit Price	Total	Unit Price	Total
100.03	Base Aggregate Dense	TON	195	\$ 20.00	\$ 3,900.00	\$ 22.50	\$ 4,387.50	\$ 22.00	\$ 4,290.00
100.04	Asphaltic Surface	TON	100	\$ 141.00	\$ 14,100.00	\$ 155.00	\$ 15,500.00	\$ 144.00	\$ 14,400.00
100.05	Lawn Restoration	SY	235	\$ 5.50	\$ 1,292.50	\$ 8.85	\$ 2,079.75	\$ 6.00	\$ 1,410.00
100.06	Inlet Protection Type C	EACH	1	\$ 40.00	\$ 40.00	\$ 75.00	\$ 75.00	\$ 50.00	\$ 50.00
100.07	Traffic Control	LS	1	\$ 7,650.00	\$ 7,650.00	\$ 7,500.00	\$ 7,500.00	\$ 4,000.00	\$ 4,000.00
100.08	Sawing Asphalt & Concrete	LF	515	\$ 3.00	\$ 1,545.00	\$ 5.35	\$ 2,755.25	\$ 4.00	\$ 2,060.00
300.01	Sanitary Sewer PVC 6-Inch	LF	30	\$ 430.00	\$ 12,900.00	\$ 497.00	\$ 14,910.00	\$ 111.00	\$ 3,330.00
400.07	Water Main PVC 6-Inch	LF	20	\$ 86.00	\$ 1,720.00	\$ 130.00	\$ 2,600.00	\$ 140.00	\$ 2,800.00
400.08	Water Main PVC 8-Inch	LF	320	\$ 79.30	\$ 25,376.00	\$ 118.00	\$ 37,760.00	\$ 84.00	\$ 26,880.00
400.1	Water Service Pipe 1 1/4-Inch	LF	130	\$ 92.00	\$ 11,960.00	\$ 143.00	\$ 18,590.00	\$ 77.00	\$ 10,010.00
400.11	Water Gate Valve 6-Inch	EACH	1	\$ 1,137.00	\$ 1,137.00	\$ 1,800.00	\$ 1,800.00	\$ 1,900.00	\$ 1,900.00
400.12	Water Gate Valve 8-Inch	EACH	1	\$ 1,536.00	\$ 1,536.00	\$ 2,516.00	\$ 2,516.00	\$ 2,200.00	\$ 2,200.00
400.14	Water Tee 8x6-Inch	EACH	1	\$ 400.00	\$ 400.00	\$ 621.00	\$ 621.00	\$ 1,000.00	\$ 1,000.00
400.17	Water Reducer 12x8-Inch	EACH	1	\$ 400.00	\$ 400.00	\$ 846.00	\$ 846.00	\$ 1,500.00	\$ 1,500.00
400.19	Water Plug 8-Inch	EACH	1	\$ 150.00	\$ 150.00	\$ 286.00	\$ 286.00	\$ 1,000.00	\$ 1,000.00
400.2	Water Hydrant	EACH	1	\$ 3,645.00	\$ 3,645.00	\$ 5,750.00	\$ 5,750.00	\$ 5,000.00	\$ 5,000.00
Highland Road Water Main Total				\$ 87,751.50		\$ 117,976.50		\$ 81,830.00	

Stonehedge Drive Storm Sewer				Vinton Constuction		Buteyn-Peterson		Woleske Construction	
Item	Description	Units	Quantity	Unit Price	Total	Unit Price	Total	Unit Price	Total
100.01	Remove & Replace Concrete Sidewalk	SF	130	\$ 10.00	\$ 1,300.00	\$ 95.00	\$ 12,350.00	\$ 8.00	\$ 1,040.00
100.02	Remove & Replace Curb & Gutter	LF	50	\$ 50.00	\$ 2,500.00	\$ 22.50	\$ 1,125.00	\$ 44.00	\$ 2,200.00
100.03	Base Aggregate Dense	TON	105	\$ 20.00	\$ 2,100.00	\$ 22.50	\$ 2,362.50	\$ 22.00	\$ 2,310.00
100.04	Asphaltic Surface	TON	125	\$ 112.00	\$ 14,000.00	\$ 123.00	\$ 15,375.00	\$ 144.00	\$ 18,000.00
100.05	Lawn Restoration	SY	205	\$ 5.50	\$ 1,127.50	\$ 9.15	\$ 1,875.75	\$ 6.00	\$ 1,230.00
100.06	Inlet Protection Type C	EACH	2	\$ 40.00	\$ 80.00	\$ 75.00	\$ 150.00	\$ 50.00	\$ 100.00
100.07	Traffic Control	LS	1	\$ 5,550.00	\$ 5,550.00	\$ 7,500.00	\$ 7,500.00	\$ 4,000.00	\$ 4,000.00
100.08	Sawing Asphalt & Concrete	LF	315	\$ 3.00	\$ 945.00	\$ 5.35	\$ 1,685.25	\$ 4.00	\$ 1,260.00
200.01	Storm Sewer Pipe PVC SDR-35 4-Inch	LF	200	\$ 39.20	\$ 7,840.00	\$ 110.18	\$ 22,036.00	\$ 40.00	\$ 8,000.00
200.03	Manholes 4-FT Diameter w/ Casting	EACH	1	\$ 2,554.00	\$ 2,554.00	\$ 6,228.00	\$ 6,228.00	\$ 2,000.00	\$ 2,000.00
200.04	Doghouse Manholes 4-FT Diameter w/ Casting	EACH	1	\$ 2,769.00	\$ 2,769.00	\$ 7,250.00	\$ 7,250.00	\$ 5,000.00	\$ 5,000.00
Stonehedge Drive Storm Sewer Total				\$ 40,765.50		\$ 77,937.50		\$ 45,140.00	
Stonehedge Drive Storm Sewer Alternate #1				Vinton Constuction		Buteyn-Peterson		Woleske Construction	
Item	Description	Units	Quantity	Unit Price	Total	Unit Price	Total	Unit Price	Total
200.02A	Storm Sewer Pipe RCP Class III 12-Inch	LF	240	\$ 64.60	\$ 15,504.00	\$ 138.69	\$ 33,285.60	\$ 50.00	\$ 12,000.00
Stonehedge Drive Storm Sewer Alternate #1 Total				\$ 15,504.00		\$ 33,285.60		\$ 12,000.00	
ve Storm Sewer Alternate #2				Vinton Constuction		Buteyn-Peterson		Woleske Construction	
Item	Description	Units	Quantity	Unit Price	Total	Unit Price	Total	Unit Price	Total
200.02B	Storm Sewer Pipe Corrugated Polypropylene 12-Inch	LF	240	\$ 60.70	\$ 14,568.00	\$ 135.15	\$ 32,436.00	\$ 50.00	\$ 12,000.00
Stonehedge Drive Storm Sewer Alternate #2 Total				\$ 14,568.00		\$ 32,436.00		\$ 12,000.00	

Sherman Road Sanitary Sewer				Vinton Constuction		Buteyn-Peterson		Woleske Construction	
Item	Description	Units	Quantity	Unit Price	Total	Unit Price	Total	Unit Price	Total
100.01	Remove & Replace Concrete Sidewalk	SF	35	\$ 10.00	\$ 350.00	\$ 135.00	\$ 4,725.00	\$ 8.00	\$ 280.00
100.02	Remove & Replace Curb & Gutter	LF	10	\$ 50.00	\$ 500.00	\$ 98.00	\$ 980.00	\$ 50.00	\$ 500.00
100.03	Base Aggregate Dense	TON	35	\$ 20.00	\$ 700.00	\$ 22.50	\$ 787.50	\$ 24.00	\$ 840.00
100.04	Asphaltic Surface	TON	15	\$ 180.00	\$ 2,700.00	\$ 198.00	\$ 2,970.00	\$ 200.00	\$ 3,000.00
100.05	Lawn Restoration	SY	370	\$ 5.50	\$ 2,035.00	\$ 7.80	\$ 2,886.00	\$ 6.00	\$ 2,220.00
100.07	Traffic Control	LS	1	\$ 10,350.00	\$ 10,350.00	\$ 7,500.00	\$ 7,500.00	\$ 15,000.00	\$ 15,000.00
100.08	Sawing Asphalt & Concrete	LF	115	\$ 3.00	\$ 345.00	\$ 5.35	\$ 615.25	\$ 200.00	\$ 23,000.00
100.09	Clearing & Grubbing	LS	1	\$ 1,500.00	\$ 1,500.00	\$ 5,280.00	\$ 5,280.00	\$ 4,000.00	\$ 4,000.00
300.01	Sanitary Sewer PVC 6-Inch	LF	10	\$ 80.00	\$ 800.00	\$ 180.00	\$ 1,800.00	\$ 100.00	\$ 1,000.00
300.02	Sanitary Sewer PVC 8-Inch	LF	335	\$ 110.00	\$ 36,850.00	\$ 191.75	\$ 64,236.25	\$ 298.00	\$ 99,830.00
300.04	Sanitary Manholes 4-FT Diameter w/ Casting	EACH	1	\$ 5,470.00	\$ 5,470.00	\$ 9,850.00	\$ 9,850.00	\$ 15,000.00	\$ 15,000.00
300.05	Sanitary Doghouse Manholes 4-FT Diameter w/ Casting	EACH	1	\$ 6,656.00	\$ 6,656.00	\$ 12,135.00	\$ 12,135.00	\$ 15,000.00	\$ 15,000.00
Sherman Road Sanitary Sewer Total				\$ 68,256.00		\$ 113,765.00		\$ 179,670.00	

RECOMMENDED PROCEDURES AND REQUIREMENTS FOR VILLAGE BORROWING ON A NOTE MATURING WITHIN 10 YEARS

(Attached forms should be used for "Village" borrowing)

Section 67.12(12) of the Wisconsin Statutes permits villages to borrow on a promissory note or notes, payable within a period not initially exceeding 10 years, for any public purpose (defined to mean the performance of any power or duty of the village), for any general and current municipal expense or to refinance any obligation of the village.

Such permitted borrowings are subject to the following terms and conditions which are covered by the attached WBA Forms 203A through 203I all of which must be suitably prepared, executed and delivered to the lender:

- (1) To evidence the indebtedness, the village issues to the lender its interest-bearing note payable over an agreed period not exceeding 10 years following the date of issuance of the note. A "balloon" installment is permitted, but it is recommended that some portion of the principal amount be paid each year. The village may refinance the note. See (7) below.
- (2) The note must be signed by the president and village clerk and be sealed with the corporate seal of the village, if one has been adopted.
- (3) The note is the general obligation of the village.
- (4) Before any such loan is made, the village board must adopt (by majority vote) and record a resolution:
 - (a) Specifying the purpose or purposes and the amount of the loan.
 - (b) Specifying the payments, maturity and rate of interest. **(1)**
 - (c) Levying a direct annual irrevocable tax sufficient to pay principal payments on the note, and interest as it becomes due and payable. The tax for each year after receipt of the borrowed money shall become and continue irrevocable and shall be carried into the tax rolls each year and shall be collected as other taxes are collected except that (i) if the note is paid prior to maturity, the still uncollected portions of the tax levied to provide repayment need not be carried into the tax roll; and (ii) the amount of tax carried into the tax roll may be reduced in any year by the amount of any surplus in the debt service account under Section 67.11 of the Wisconsin Statutes.
- (5) The note must include a statement specifying the provisions of the authorizing resolution, or a reference thereto, so that the resolution can be readily located.
- (6) The note may provide for prepayment on the terms and conditions prescribed therein.
- (7) The village may refinance the note with the same lender or a different lender. More than one refinancing is permitted, but no refunding note may have a term of more than 10 years or mature more than 20 years after the date of the original note. If refinancing is required, all documentation must be redone with all required municipal authority and a new note issued only upon return of the note being refinanced.
- (8) The debt limitation applicable to villages is 5% of the value of the taxable property located therein as equalized for state purposes. The Certificate of Full Equalized Value (WBA 203E) should be obtained and be presented as a part of the closing documents.
- (9) The village is required by Section 67.05(12) of the Wisconsin Statutes to keep a separate record book concerning obligations issued by the village. The village clerk should include in that book a full statement of the proceedings relating to the issuance of the note(s).
- (10) Since most borrowings which utilize these forms are expected to exceed one year in term, the Promissory Note provided (WBA 203D) is in fully-registered form. **NOTE:** The registration provisions contained in these forms impose on the village clerk the obligation to keep a record of the ownership of the note(s) and any subsequent transfers of the note(s). See Resolution (WBA 203B). These records must be kept in a separate record book maintained by the village clerk and also must be noted on the registration grid on the back of the note(s). See Promissory Note (WBA 203D).

CHECKLIST — 67.12(12) NOTES

1. Certificate — WBA Form 203A
2. Resolution — WBA Form 203B
3. Treasurer's Certificate — WBA Form 203C
4. Promissory Note — WBA Form 203D
5. Certificate of Full Equalized Value — WBA Form 203E
6. Arbitrage Certificate — WBA Form 203F
7. Investment Representation — WBA Form 203G
8. Federal Tax Compliance Certificate — WBA Form 203H
9. Federal Information Returns — WBA Form 203I

-
- (1)** Due to the complexities involved in a variable rate loan to a Municipality, these forms contemplate only fixed rate financing. However, variable rate loans are permitted by Section 67.15 of the Wisconsin Statutes.

CAUTION: It is recommended that lenders seek legal assistance in lending to municipalities as such loans can become complex. It is also recommended that lenders consult legal counsel regarding statutory or tax changes which may have occurred since the time these forms were prepared.

CERTIFICATE

STATE OF WISCONSIN

County of _____ } ss.

I, _____, do hereby certify to _____
and any other owner or owners of the note(s) as follows: (NAME OF LENDER)

1. That I am the duly qualified and acting Clerk of the _____,
County, Wisconsin (hereinafter called the "Village") and that I was such at all of the times mentioned in this certificate.

2. That the following are all members-elect of the governing body of the Village, and were duly qualified and acting as such at all times mentioned in this certificate:

3. That the following named persons, whose authentic signatures are hereto subscribed, are the duly qualified and acting officers of the Village presently holding the offices set forth opposite their respective names below:

NAME	OFFICE	MANUAL SIGNATURE
_____	President	_____
_____	Village Clerk	_____
_____	Village Treasurer	_____

4. That there is no controversy or litigation pending or threatened affecting the corporate existence of the Village, its boundaries, the right or title to office of any of its officers, or in any manner affecting the due authorization or validity of the borrowings by the Village.

5. That at the duly-convened meeting of the Village Board of the Village, which is the governing body, held in open session at _____,
_____, Wisconsin, at _____ o'clock, _____.M., on the _____ day of _____ at which
_____ of the members-elect were present in person, a resolution authorizing the Village to borrow the sum of _____
Dollars (\$ _____)
from _____, Wisconsin pursuant to Section 67.12(12), Wisconsin Statutes, was duly adopted by the
affirmative vote of _____ of the members present at the meeting; that said resolution has been duly recorded in the minutes and proceedings of said
meeting and is in full force and effect on the date of this certificate; and that a true and correct copy of said resolution is attached hereto, marked Exhibit A
and made a part hereof.

6. That there is attached hereto, marked Exhibit B and made a part hereof, a certificate of the Treasurer of the Village certifying that the aggregate
indebtedness and obligations of all kinds of the Village outstanding on the date affixed to said certificate, including the note issue in support of which this
certificate is executed, total \$ _____ (1); that I know said officer and saw him/her execute said certificate;
and that the matters stated therein are true and complete.

7. That the value of all of the taxable property in the Village, as equalized for state purposes by the Wisconsin Department of Revenue, is
\$ _____ (2)

IN WITNESS WHEREOF, I have executed this certificate in my official capacity to be effective this _____ day of _____ (3)

VILLAGE CLERK

Approved as correct:

PRESIDENT

VILLAGE TREASURER

- (1) This aggregate indebtedness must not exceed the restrictions described in paragraph (8) of instruction sheet.
(2) See Certificate of Full Equalized Value (WBA 203E)
(3) This certificate should be dated on the date payment for the note is actually received.

**EXHIBIT A
RESOLUTION**

(Adopted at an Open Meeting held _____)

WHEREAS the _____, _____ County, Wisconsin ("Village"), is presently in need of funds aggregating _____ (\$ _____) for public purpose(s) of: **(1)**

; and

WHEREAS, the Village Board deems it necessary and in the best interests of the Village that, pursuant to the provisions of Section 67.12(12), Wisconsin Statutes, the sum of _____

Dollars (\$ _____) be borrowed for such purpose(s) upon the terms and conditions hereinafter set forth:

NOW, THEREFORE, BE IT RESOLVED, that for the purpose(s) hereinabove set forth the Village, by its President, and Clerk, pursuant to Section 67.12(12), Wisconsin Statutes, borrow from _____, ("Lender"), the sum of \$ _____, and, to evidence such indebtedness, said President and Clerk shall make, execute and deliver to the Lender for and on behalf of the Village the promissory note of the Village to be dated _____, in said principal amount with interest at the rate of _____ percent (_____%) per annum and payable as follows:

[Check (a), (b), (c) or (d); only one shall apply.]

- (a) ☐ **Single Payment.** In one payment on _____, **PLUS** interest payable as set forth below.
- (b) ☐ **Installments of Principal and Interest (2).** In _____ equal payments of \$ _____ due on _____, and on ☐ the same days(s) of each _____ month thereafter ☐ every 7th day thereafter ☐ every 14th day thereafter, **PLUS** a final payment of the unpaid balance and accrued interest due on _____. All payments include principal and interest.
- (c) ☐ **Installments of Principal.** In _____ equal payments of principal of \$ _____ due on _____, and on ☐ the same day(s) of each _____ month thereafter ☐ every 7th day thereafter ☐ every 14th day thereafter, **PLUS** a final payment of the unpaid principal due on _____, **PLUS** interest payable as set forth below.
- (d) ☐ **Other.** _____

Interest is payable on _____, and on ☐ the same day of each _____ month thereafter, ☐ every 7th day thereafter, ☐ every 14th day thereafter, and at maturity, or, if box (b) is checked, at the times so indicated.

Interest is computed for the actual number of days principal is unpaid on the basis of ☐ a 360 day year ☐ a 365 day year. **(2)**

Said interest to be payable on the dates set forth above on the outstanding principal balance, with ☐ no prepayment privileges ☐ prepayment privileges on any principal or interest payment date on or after _____.

A copy of the promissory note shall be attached to this resolution.

(1) Here describe each purpose in detail. If the purpose is meeting general and current municipal expenses or refinancing obligation of the Village, so specify.

(2) Section 67.12(12), Wisconsin Statutes, does not place any restrictions on the basis of interest rate calculations.

BE IT FURTHER RESOLVED, that there be, and there hereby is, levied on all the taxable property of the Village, a direct annual irrevocable tax sufficient in amount to pay the principal and interest on said note as the same becomes due and payable, said tax to be in the following minimum amounts: (3)

Amount of Tax (principal and interest)	To Meet Note Payments Due On	Year of Levy (must be in year(s) prior to due date)
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .
\$ _____	_____	For the year _____ .

If at any time there shall be on hand insufficient funds from the aforesaid tax levy to meet principal and/or interest payments on said note when due, the requisite amount shall be paid from other funds of the Village then available, which sums shall be replaced upon the collection of the taxes herein levied.

In the event that the Village exercises its prepayment privilege, if any, then no such direct annual tax shall be included on the tax rolls for the prepayments made and the amount of direct annual tax hereinabove levied shall be reduced accordingly for the year or years with respect to which said note was prepaid.

In each of said levy years, the direct annual tax so levied shall be carried into the tax rolls each year and shall be collected in the same manner and at the same time as other taxes of the Village for such years are collected; provided, that the amount of tax carried into the tax roll may be reduced in any year by the amount of any surplus in the debt service account for the note. So long as any part of the principal of, or interest on, said note remains unpaid, the proceeds of said tax shall be segregated in a special fund used solely for the payment of the principal of, and interest on, said note.

BE IT FURTHER RESOLVED, that there be and there hereby is established in the treasury of the Village, if one has not already been established, a debt service fund, separate and distinct from every other fund, which shall be maintained in accordance with generally accepted accounting principles. Sinking funds established for obligations previously issued by the Village may be considered as separate and distinct accounts within the debt service fund. Within the debt service fund, there be and there hereby is established a separate and distinct account designated as the "Debt Service Account for Promissory Note dated _____", which account shall be used solely for the purpose of paying principal of and interest on said note. There shall be deposited in said account any accrued interest paid on said note at the time it is delivered to the Lender, all money raised by taxation or appropriated pursuant hereto, and such other sums as may be necessary to pay principal and interest on said note when the same shall become due.

BE IT FURTHER RESOLVED, that the proceeds of said note shall be used solely for the purposes for which it is issued, but may be temporarily invested until needed in legal investments, provided that no such investment shall be in such a manner as would cause said note to be an "arbitrage bond" within the meaning of Section 148 of the Internal Revenue Code of 1986, as amended, or the Regulations of the Commissioner of Internal Revenue thereunder; and an officer of the Village, charged with the responsibility for issuing the note, shall certify by use of an arbitrage certificate, if required, that, on the basis of the facts, estimates and circumstances in existence on the date of the delivery of the note, it is not expected that the proceeds will be used in a manner that would cause said note to be an "arbitrage bond."

BE IT FURTHER RESOLVED, that the projects financed by the note and their ownership, management and use will not cause the note to be a "private activity bond" within the meaning of Section 141 of the Internal Revenue Code of 1986, as amended, and that the Village shall comply with the provisions of the Code to the extent necessary to maintain the tax-exempt status of the interest on the note.

BE IT FURTHER RESOLVED, that the Village Clerk shall keep records for the registration and for the transfer of the note. The person in whose name the note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes and payment of either principal or interest on the note shall be made only to the registered owner thereof. All such payments shall be valid and effectual to satisfy and discharge the liability upon such note to the extent of the sum or sums so paid. The note may be transferred by the registered owner thereof by presentation of the note at the office of the Village Clerk, duly endorsed for the transfer or accompanied by an assignment duly executed by the registered owner or his legal representative duly authorized in writing. Upon such presentation, the note shall be transferred by appropriate entry in the registration records and a similar notation, including date of registration, name of new registered owner and signature of the Village Clerk, shall be made on such note.

☐ BE IT FURTHER RESOLVED, that the note is hereby designated as a "qualified tax-exempt obligation" for purposes of Section 265 of the Internal Revenue Code of 1986, as amended, relating to the ability of financial institutions to deduct from income, for federal income tax purposes, interest expense that is allocable to carrying and acquiring tax-exempt obligations. (4)

BE IT FURTHER RESOLVED, that the Village officials are hereby authorized and directed, so long as said note is outstanding, to deliver to the Lender any audit statement or other financial information the Lender may reasonably request and to discuss its affairs and finances with the Lender.

BE IT FURTHER RESOLVED, that said note shall be delivered to the Lender on or after the date of said note, upon receipt of the total principal amount of the loan evidenced thereby, plus accrued interest, if any, to date of delivery, provided that, if this is a refinancing, the refunding note shall be immediately exchanged for the note being refinanced.

(3) First tax levy should be for the current year unless tax roll has already been delivered for collection, and amount of levy should be sufficient to meet all principal and interest payments coming due prior to date for collection of next succeeding tax levy.

(4) Do not check box if the Village will be issuing more than \$10,000,000 of tax-exempt obligations in the calendar year. In that case, banks will not be entitled to deduct, for federal income tax purposes, interest expense that is allocable to carrying or acquiring the note.

EXHIBIT B - CERTIFICATE RESPECTING

INDEBTEDNESS AND RECEIPT OF LOAN PROCEEDS

STATE OF WISCONSIN

County of _____ } ss.

The undersigned Treasurer of the _____ , _____ County, Wisconsin, hereby certifies that the total aggregate indebtedness and obligations of said Village, howsoever incurred, outstanding on the date hereof, including the Promissory Note dated _____ , in support of which this certificate is executed, is \$ _____ , determined as follows: (1)

The undersigned further certifies that the lender of the borrowed funds evidenced by said note has paid the entire principal amount of said note, plus accrued interest (if any) in accordance with the terms of the resolution authorizing said note.

IN WITNESS WHEREOF, I have executed this certificate in my official capacity this _____ day of _____ . (2)

VILLAGE TREASURER

(1) Here set forth in detail each item of outstanding indebtedness of the Village, including this note issue.

(2) This certificate should be dated on the date payment for the note is actually received and should be received by the lender simultaneously with its disbursement of funds.

PROMISSORY NOTE

No. _____

_____ \$ _____
(NAME) Dated _____

1. Promise to Pay and Payment Schedule. For value received, _____, _____
County, Wisconsin ("Village"), promises to pay to _____, or registered assigns, ("Lender") the
sum of _____ Dollars (\$ _____),
payable with interest at the rate of _____ percent (_____ %) per annum as follows:

[Check (a), (b), (c) or (d); only one shall apply.]

- (a) ☐ **Single Payment.** In one payment on _____, **PLUS** interest payable as set forth below.
- (b) ☐ **Installments of Principal and Interest.** In _____ equal payments of \$ _____ due on _____,
and on ☐ the same days(s) of each _____ month thereafter ☐ every 7th day thereafter ☐ every 14th day thereafter,
PLUS a final payment of the unpaid balance and accrued interest due on _____. All payments include principal
and interest.
- (c) ☐ **Installments of Principal.** In _____ equal payments of principal of \$ _____ due on _____,
and on ☐ the same day(s) of each _____ month thereafter ☐ every 7th day thereafter ☐ every 14th day thereafter, **PLUS** a final payment
of the unpaid principal due on _____, **PLUS** interest payable as set forth below.
- (d) ☐ **Other.** _____

Principal and interest on this note shall be payable only to the Lender in lawful money of the United States of America at the office of the Lender. The final
installment of principal on this note shall be payable only upon presentation and surrender of this note to the Village Treasurer.

2. Interest Payment. Interest is payable on _____, and on ☐ the same day of each _____ month
thereafter, ☐ every 7th day thereafter, ☐ every 14th day thereafter, and at maturity, or, if box 1(b) is checked, at the times so indicated. Interest is
computed for the actual number of days principal is unpaid on the basis of ☐ a 360 day year ☐ a 365 day year.

3. Prepayment. Full or partial prepayment of this note ☐ is not permitted ☐ is permitted on any principal or interest payment date without penalty
on or after _____. All prepayments shall be applied first upon the unpaid interest and then applied upon the unpaid
principal in inverse order of maturity.

4. Other Charges. If any payment (other than the final payment) is not made on or before the _____ day after its due date, Lender may collect a
delinquency charge of _____% of the unpaid amount. Unpaid principal and interest bear interest after maturity until paid (whether by acceleration or
lapse of time) at the rate ☐ which would otherwise be applicable plus _____ percentage points ☐ of _____% per year, computed
on the basis of ☐ a 360 day year ☐ a 365 day year. Village agrees to pay a charge of \$ _____ for each check presented for
payment under this note which is returned unsatisfied.

5. Security. For the prompt payment of this note with interest and the levying and collection of taxes sufficient for that purpose, the full faith, credit and
resources of the Village are hereby irrevocably pledged.

6. Transferability. This note is transferable only upon the records of the Village kept for that purpose at the office of the Village Clerk, by the Lender in
person or its legal representative duly authorized in writing, upon presentation of a written instrument of transfer satisfactory to the Village Clerk and upon
such transfer being similarly noted hereon. The Village may deem and treat the person in whose name this note is registered as the absolute owner
hereof for the purpose of receiving payment of or on account of the principal or interest hereof and for all other purposes.

7. Terms and Purposes; Authorization. This note issued under the terms of and for purposes specified in Section 67.12(12), Wisconsin Statutes;
and is authorized by a resolution of the Village Board duly adopted by the Board at its open meeting duly convened on _____,
which resolution is recorded in the official book of its minutes pertaining to said date.

8. ☐ Internal Revenue Code. This note has been designated by the Village as a "qualified tax-exempt obligation" for purposes of Section 265 of the
Internal Revenue Code of 1986, as amended. (1)

9. Certifications and Recitations of Village. It is hereby certified and recited that all conditions, things and acts required by law to exist, to be or to be
done prior to and in connection with the issuance of this note have been done, have existed and have been performed in due form and time; that the
aggregate indebtedness of the Village, including this note, does not exceed any limitation imposed by law, and that the Village has levied a direct annual
irrepealable tax sufficient to pay this note together with interest thereon when and as payable.

THIS NOTE CONTAINS ADDITIONAL PROVISIONS ON PAGE 2

(Impress official or corporate seal, if any)

_____ County, Wisconsin

By _____
PRESIDENT

By _____
TOWN CLERK

(1) Do not check box if the Village will be issuing more than \$10,000,000 of tax-exempt obligations in the calendar year. In that case, lenders will not
be entitled to deduct, for federal income tax purposes, interest expense that is allocable to carrying or acquiring the note.

NOTE: Official or corporate seal, if any, to be affixed.

10. Default and Enforcement. Upon the occurrence of any one or more of the following events of default: (a) Village fails to pay any amount when due under this note or under any other instrument evidencing any indebtedness of Village to Lender, (b) any representation or warranty made under this note or information provided by Village to Lender in connection with this note is or was false or fraudulent in any material respect, (c) a material adverse change occurs in Village's financial condition, (d) Village fails to timely observe or perform any of the covenants or duties in this note, (e) an event of default occurs under any agreement securing this note, or (f) Lender deems itself insecure, then the unpaid balance shall, at the option of Lender, without notice, mature and become immediately payable. The unpaid balance shall automatically mature and become immediately payable in the event Village becomes the subject of bankruptcy or other insolvency proceedings. Lender's receipt of any payment on this note after the occurrence of an event of default shall not constitute a waiver of the default of the Lender's rights and remedies upon such default.

11. Venue. To the extent not prohibited by law, Village consents that venue for any legal proceeding relating to collection of this note shall be, at Lender's option, the county in which Lender has its principal office in this state, the county in which Village is located or the county in which this note was executed by Village.

12. Obligations and Agreements of Village. Village agrees to pay all costs of collection before and after judgment, including reasonable attorneys' fees (including those incurred in successful defense or settlement of any counterclaim brought by Village or incident to any action or proceeding involving Village brought pursuant to the United States Bankruptcy Code) and waive presentment, protest, demand and notice of dishonor. Subject to Section 893.80, Wisconsin Statutes, Village agrees to indemnify and hold harmless Lender, its directors, officers and agents, from and under this note or the activities of Village. This indemnity shall survive payment of this note. Village acknowledges that Lender has not made any representation or warranties with respect to, and the Lender does not assume any responsibility to Village for, the collectability or enforceability of this note or the financial condition of Village. Village has independently determined the collectability and enforceability of this note. Village authorizes Lender to disclose financial and other information about Village to others.

13. No Waiver; Rights and Remedies of Lender. No failure on the part of Lender to exercise, and no delay in exercising, any right, power or remedy under this note shall operate as a waiver of such right, power or remedy; nor shall any single or partial exercise of any right under this note preclude any other or further exercise of the right or the exercise of any other right. The remedies provided in this note are cumulative and not exclusive of any remedies provided by law. Without affecting the liability of Village, Lender may, without notice, accept partial payments, release or impair any collateral security for the payment of this note or agree not to sue any party liable on it. Without affecting the liability of Village, Lender may from time to time, without notice, renew or extend the time for payment subject to the time limits prescribed in Section 67.12(12), Wisconsin Statutes.

14. Interpretation. This note is intended by Village and Lender as a final expression of this note and as a complete and exclusive statement of its terms, there being no conditions to the enforceability of this note. This note may not be supplemented or modified except in writing. This note benefits Lender, its successors and assigns, and binds Village and its successors and assigns. The validity, construction and enforcement of this note are governed by the internal laws of Wisconsin. Invalidity or unenforceability of any provision of this note shall not affect the validity or enforceability of any other provisions of this note.

REGISTRATION PROVISIONS

This note shall be registered in registration records kept by the Village Clerk of the _____ Wisconsin, such registration to be noted in the registration blank below and upon said registration records, and this note may thereafter be transferred only upon presentation of a written instrument of transfer satisfactory to the Village Clerk duly executed by the Lender or its attorney, such transfer to be made on such records and endorsed hereon.

REGISTRATION

Date of Registration	Name of Lender	Signature of Village Clerk
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

CERTIFICATE OF FULL EQUALIZED VALUE (1)

I hereby certify that I am Chief of the Local Government Services Section of the Wisconsin Department of Revenue and in such capacity I am authorized to certify the equalized value of the taxable property in villages in Wisconsin.

I further certify that the equalized value of all the taxable property of the _____, County, Wisconsin, as last determined by the Wisconsin Department of Revenue pursuant to Section 67.03, Wisconsin Statutes, is \$ _____, said determination being as of _____.

Dated this _____ day of _____.

Chief, Local Government Services Section,
WISCONSIN DEPARTMENT OF REVENUE

(1) This certificate should be submitted to the Wisconsin Department of Revenue for completion and return just prior to loan closing so that the most recent equalized valuation is certified.

ARBITRAGE CERTIFICATE⁽¹⁾Prepared and intended for use by
commercial banks in transactions
governed by Wisconsin Law.

_____, Wisconsin ("the Municipality") \$_____ Promissory Note

Dated _____ (the "Obligation")

The undersigned financial officer of the Municipality certifies that no notice of the Commissioner of Internal Revenue has been published to the effect that the Arbitrage Certificates of the Municipality may not be relied upon nor has the Municipality been advised that such a listing is contemplated, and further certifies and reasonably expects that:

1. In the case of a construction or acquisition financing:

- (a) The Municipality has or will enter into contracts within 6 months from the date hereof for the project (the "Project") to be financed by the Obligation, which contracts will cause it to be obligated to pay amounts equal to at least 5% of the total cost of the Project. Such contracts are not subject to contingencies within the Municipality's or a related party's control.
- (b) Work on the Project will proceed with due diligence to completion and the allocation of the proceeds of the Obligation to expenditures on the Project will proceed with due diligence.
- (c) 100% of the proceeds of the Obligation will be expended for Project costs within 3 years from the date hereof.
- (d) The Project will not be sold or otherwise disposed of in whole or in part, prior to the last maturity of the Obligation.
- (e) The Municipality has general taxing powers, all of the net proceeds of the Obligation are to be used for local government activities of the Municipality and the aggregate face amount of all tax-exempt obligations issued by the Municipality and all subordinate entities⁽²⁾ of the Municipality in the current calendar year will not exceed \$5,000,000⁽³⁾. Therefore, the rebate requirements of federal arbitrage law are not applicable to the Municipality and the Obligation.⁽⁴⁾
- (f) None of the proceeds of the Obligation are being invested in investments having a substantially guaranteed yield for a period of four years or more.

2. In the case of a refunding:

- (a) The obligations being refunded will be discharged within 30 days of the date hereof;
- (b) There are no remaining original or investment proceeds of the obligations being refunded, so that there are no "transferred proceeds" with respect to the Obligation.
- (c) All of the proceeds of the Obligation will be expended within six months of the date hereof. **(4)**
- (d) The Municipality expected on the date the obligations being refunded were issued that at least 85% of the spendable proceeds of the refunded obligations would be used to carry out the governmental purposes of those obligations within a three-year period beginning on such date, and not more than 50% of the proceeds of the refunded obligations were invested in investments having a substantially guaranteed yield for four years or more.

3. The principal amount of the Obligation, together with investment earnings thereon, will not exceed the amount necessary for the Project or refunding.

4. The only sinking fund with respect to the Obligation is the Debt Service Account created by the resolution authorizing the Obligation. The Municipality does not expect to create or establish any other sinking fund with respect to the Obligation.

5. The Obligation will be repaid through debt service payments made from the Debt Service Account. At least once a year, the amounts in the Debt Service Account will be depleted to an amount not in excess of the greater of the earnings on the Debt Service Account for the immediately preceding bond year or 1/12th of the debt service on the Obligation for the immediately preceding bond year. All amounts used to pay debt service during a year will be expended within thirteen months of receipt, and any amount received from investment of money in the Debt Service Account will be expended within one year from the date of the receipt.

To the best of my knowledge and belief, there are no other facts, estimates or circumstances that would materially change the foregoing expectations.

IN WITNESS WHEREOF, I have executed this certificate on _____ . *

TREASURER

On the basis of the foregoing, in my opinion, the Obligation is not an arbitrage bond as defined in Section 148, Internal Revenue Code of 1986, as amended, and applicable income tax regulations, including Regulations Sections 1.148-1 through 1.148-11.

ATTORNEY FOR VILLAGE**(SEE PAGE 2 FOR INSTRUCTIONS ON THE USE OF THIS ARBITRAGE CERTIFICATE)**

- (1)** Only required if face amount exceeds \$1,000,000.
- (2)** Subordinate entities include entities deriving their issuing authority from the Municipality or subject to substantial control by the Municipality (e.g. a municipal water or sewerage commission or housing authority).
- (3)** Private activity bonds (such as "industrial development bonds") do not count toward the \$5,000,000 limitation.
- (4)** If this certification cannot be made, lenders and municipalities should obtain legal assistance before proceeding with the loan, because failure to comply with the rebate requirement could result in loss of tax exemption for the Obligation.

* **This certificate should be dated on the date the proceeds of the Obligation are actually received.**

INSTRUCTION FOR ARBITRAGE CERTIFICATE (WBA 203F)

The arbitration regulations (Regs. Secs. 1.148-1 through 1.148-11), which are designed to prevent municipalities from borrowing money to make investments, are extremely complex. This form is intended to cover almost all cases, but it is not the only set of facts complying with the regulations. If the Municipality cannot make the certifications required, consult your attorney.

1. In the case of a construction or acquisition financing:
 - (a) The Project must be underway or at least ready to go in the near future. Accordingly, the Municipality must have substantial contracts (representing at least 5% of the Project costs) either in existence or to be finalized within 6 months of the date of the Arbitrage Certificate. Note that it is required only that contracts calling for such payments be entered into; it is not required that payments actually be made within 6 months. The contracts cannot be subject to contingencies within the Municipality's or a related party's control.
 - (b) Construction of the Project and the expenditure of the borrowed funds to pay Project costs should proceed without unnecessary delay.
 - (c) All of the borrowed money must be expended for the Project costs within 3 years of the date of the loan.
 - (d) The Municipality may not sell the Project prior to the maturity of the loan.
2. In the case of a refunding:
 - (a) The obligations being refunded must be discharged within a certain period defined by the regulations. The period available in all cases is 30 days. If the refunded obligations will not be retired by the end of 30 days, consult your attorney
 - (b) Special consideration is required if any proceeds of the obligations being refunded, or monies earned from investment of them, remain unexpended. If such unexpended funds do exist, consult your attorney.
3. In all cases, the amount of the loan plus the amount to be earned investing the proceeds of the loan cannot be greater than the cost of the Project or the amount needed for the refunding, plus the necessary expenses of obtaining the loan (such as counsel fees, printing expenses, etc.).

"Project" as used herein is a broad term and would include all of the purposes for which notes are permitted to be issued. The determinations herein are the reasonable expectations of the Village at the time the note is issued.

FACTS AND ESTIMATES IN SUPPORT OF ARBITRAGE CERTIFICATE (WBA 203F)

\$ _____ Promissory Note Dated _____

1. Use of Funds	
Total Project costs (1) are estimated to be at least	\$ _____
Total issue expenses, if payable by Municipality, and not included in Project costs, are estimated to be	\$ _____
TOTAL	\$ _____
2. Source of Funds	
Note proceeds	\$ _____
Investment earnings	\$ _____
Other sources (if any), itemize:	
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL	\$ _____
3. Construction Schedule	Date
(a) hire architect/engineer	_____
(b) bid Project	_____
(c) commence construction	_____
(d) complete construction	_____
4. Equipment (land) Purchase	
(a) contract of purchase	_____
(b) delivery of equipment (land)	_____
(c) final payment on contract of purchase	_____

(1) In case of a refunding, insert the amount needed to pay principal and interest on the obligation(s) being refunded.

INVESTMENT REPRESENTATION*

(To be prepared and executed by a bank officer
for retention in bank files)

The undersigned officer of _____, (1) Wisconsin hereby certifies with respect to the purchase of a \$ _____ Promissory Note dated _____ issued by the _____, Wisconsin, that it is purchasing said note for investment purposes and will not resell said note, except to another bank or banks which will also make this certification.

Dated: _____ . (2)

_____. (1)

By: _____

Title: _____

(1) Name of bank.

(2) Date that loan is closed.

*Section 551.21 of the Wisconsin Statutes, and the regulations thereunder, require that municipal obligations be registered with the Wisconsin Department of Financial Institutions unless there is a basis for an exemption from such registration. In most transactions in which these WBA forms are employed, it is expected that an exemption will apply as the result of the sale of the note(s) to a bank which will resell the note(s), if at all, only to another bank or banks. To document the applicability of this exemption, the bank should sign the investment representation set forth above.

NOTE: If this representation cannot be made, other bases of exemption may be available. However, legal assistance should be obtained before proceeding with the loan in such a case.

FEDERAL TAX COMPLIANCE CERTIFICATE

_____ , Wisconsin

(The "Municipality")

\$ _____ Promissory Note

Dated _____ (the "Obligations")

The Municipality represents and covenants as follows:

1. None of the proceeds of the Obligations will be used, either directly or indirectly, (a) to make or finance loans to persons other than state and local governments or (b) in any trade or business carried on by any person other than a governmental unit. No payment of the principal or interest on the Obligations will be made (directly or indirectly, to the Municipality or any other party) from trade or business use of the proceeds or will be otherwise secured by or derived from property used in a trade or business or payments in respect of such property. No part of the projects financed by the Obligations (the "Projects") is or will be owned by persons other than the Municipality. There are and will be no leases, management or incentive payment contracts, take-or-pay or other output contracts or similar arrangements between the Municipality and any nongovernmental person with respect to the Projects. **(1)**
2. The Municipality has designated the Obligations as "qualified tax-exempt obligations" for purposes of Section 265 of the Internal Revenue Code of 1986, relating to the ability of financial institutions to deduct, for federal income tax purposes, interest expense allocable to carrying or acquiring municipal obligations. The aggregate principal amount of tax-exempt governmental obligations issued by the Municipality and all subordinate entities in the current calendar year (including obligations issued on behalf of 501(c)(3) corporations) will not exceed \$10,000,000. **(2) (3) (4)**
3. The payment of principal or interest with respect to the Obligations will not be guaranteed, either directly or indirectly, in whole or in part, by the United States or any agency or instrumentality thereof. None of the proceeds of the Obligations will be (i) used in making loans the payment of principal or interest with respect to which are to be guaranteed, in whole or in part, by the United States or any agency or instrumentality thereof, or (ii) invested directly or indirectly in federally insured deposits or accounts, except for proceeds invested during permitted temporary periods or in the debt service fund for the Obligations or as otherwise permitted under Section 149(b)(3) of the Internal Revenue Code of 1986, as amended.
4. Any expenditures already paid by the Municipality for which the Municipality is to be reimbursed with proceeds of the Obligations (a) were paid no more than 60 days before the date on which the Municipality adopted the resolution authorizing the issuance of Obligations to finance the projects or stating its intention to reimburse itself from the proceeds of the Obligations for any expenditures relating to the Projects which it paid from other funds of the Municipality prior to receipt of the proceeds of the Obligations ("Original Expenditure"); or (b) are preliminary expenditures relating to the Projects (such as architectural, engineering, surveying, soil testing and similar costs but not including land acquisition, site preparation and similar costs incident to the commencement of construction) which are in an amount which is less than 20% of the issue price of the portion of the Obligations which relates to those Projects; or (c) are in an amount that does not exceed the lesser of \$100,000 or five percent of the face value of the issue. If (a) is true, a written allocation that evidences the Municipality's use of the proceeds to reimburse an Original Expenditure has been or will be made not later than 18 months **(5)** after the date of the Original Expenditure is paid, or the date the project is placed in service or abandoned, whichever is later. **(6)**

IN WITNESS WHEREOF, we have executed this certificate in our official capacities to be effective this _____ day of _____ .**(7)**

_____ President

_____ Village Clerk

_____ Treasurer

- (1) The purpose of this certification is to demonstrate that the Obligations are not "private activity bonds." If they are, they are subject to additional requirements and restrictions, if they can be issued on a tax-exempt basis at all. Lenders are advised to obtain legal assistance before proceeding with a loan in such a case. Common examples of arrangements which can result in private activity bond status are the sale or lease of property to private parties, reserved capacity arrangements or other special arrangements regarding sewage treatment facilities, leases or management contracts with respect to hospitals, airports or similar enterprises, or development agreements in tax increment projects.
- (2) Subordinate entities include entities deriving their issuing authority from the Municipality or subject to substantial control by the Municipality. (e.g., a municipal water or sewerage commission or housing authority).
- (3) Private activity bonds (such as "industrial development bonds") do not count toward the \$10,000,000 limitation; however, obligations issued on behalf of 501(c)(3) corporations (commonly hospitals or nursing homes) do count toward the \$10,000,000 limit.
- (4) If this certification cannot be made, lenders will not be entitled to deduct, for federal income tax purposes, interest expense that is allocable to carrying or acquiring the Obligations.
- (5) This time limitation is extended to 3 years if the aggregate face amount of all tax-exempt bonds or notes issued by the Municipality during the calendar year in which the Obligations are incurred is reasonably expected not to exceed \$5,000,000.
- (6) The purpose of this certification is to demonstrate that the Municipality has complied with the federal reimbursement regulations under Section 1.150-2 of the Internal Revenue Code Regulations, as amended. These regulations limit the ability of a municipality to use the proceeds of a tax-exempt borrowing to reimburse itself for expenditures previously made on a project. Generally, these rules apply to construction or acquisition financing; special reimbursement rules apply for refundings. If the Municipality cannot make the certifications contained in this paragraph, consult your attorney.
- (7) This certificate should be dated the date that payment for the Obligations is actually received.

INSTRUCTIONS FOR AND EXPLANATION OF FEDERAL INFORMATION RETURNS

The Internal Revenue Code of 1986, as amended, requires that an information report concerning each issue of municipal obligations be filed with the Secretary of the Treasury, as a condition to federal tax exemption. Please note that, although the term "bonds" is used on Forms 8038-G and 8038-GC, an information return is required for all lending transactions covered in the WBA Municipal Transactions Satellite Manual. Under the Internal Revenue Code of 1986, as amended, a "bond" is any obligation of a political subdivision. The form to be filed differs, depending on whether the issue price is under \$100,000 or is \$100,000 or more.

1. For issues of \$100,000 or more, IRS Form 8038-G must be filed.
2. For issues under \$100,000, IRS Form 8038-GC must be filed.

Some points to note:

- (a) A separate Information Return should be filed for each issue.
- (b) The deadline for filing is the 15th day of the second calendar month after the close of the calendar quarter in which the issue is issued. For example, if borrowing is done in January, February or March, the Information Return must be filed no later than the following May 15.
- (c) Alternatively, for issues under \$100,000, a consolidated Form 8038-GC could be filed at the end of the calendar year. However, it is recommended that in all cases the appropriate form 8038-G or 8038-GC be filed promptly upon the closing of the loan.
- (d) The form should be executed by an officer of the Municipality.
- (e) The form should be mailed to the Internal Revenue Service Center, Philadelphia, Pennsylvania 19255.

Although Forms 8038-G and 8038-GC are to be filed by the Municipality, the bank should see to it that the filing is made, since the filing is a condition to exemption from federal income taxation for interest paid on the notes issued by the Municipality.

CAUTION: Please note that the Federal Information Return Forms (8038-G and 8038-GC) are periodically revised and updated by the IRS. Please check the revision date of the form you plan to use and confirm with the IRS that it is current.

MEMO

To: Village Board
From: Chief Jed Dolnick
Date: February 27, 2018
Subject: Proposed Ordinance

The use of Electronic Nicotine Delivery Systems (ENDS), or vapor products, and known colloquially as “vaping,” is a health risk to minors. Unfortunately, state law requires proof that the vapor product contains nicotine. Because there’s no field test for nicotine, it’s very difficult for law enforcement to keep these products out of the hands of juveniles. In 2016, the FDA estimated that 11% of high school students and 4% of middle school students were using vapor products. Many communities have responded to this situation by enacting local ordinances to prohibit the sale of all vapor products to minors, whether or not they contain nicotine. The ordinance for your consideration was recently approved in Hartford.

ORDINANCE #18-01

AMENDING SECTION 30 ARTICLE II OF THE VILLAGE CODE REGARDING OFFENSES BY MINOR

THE VILLAGE BOARD OF THE VILLAGE OF JACKSON, WASHINGTON COUNTY, WISCONSIN, does ordain the following changes to the Village Code:

SECTION I. Section 30-51 of the Village Code of the Village of Jackson is hereby created as follows:

30-51 SALE, PURCHASE, AND POSSESSION OF ELECTRONIC NICOTINE DELIVERY SYSTEM VAPOR PRODUCTS

(1) "Vapor Products" shall mean noncombustible products, that may or may not contain nicotine, that employ a mechanical heating element, battery, electronic circuit, or other mechanism, regardless of shape or size, that can be used to produce a vapor in a solution or other form including but not limited to an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, vaporizers, or similar products or devices. "Vapor products" shall include any vapor cartridge, solution, or other container, that may or may not contain nicotine, that is intended to be used with an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, vaporizer, or similar products or devices. "Vapor products" do not include any products regulated by the United States Food and Drug Administration under Chapter V of the Food, Drug, and Cosmetic Act.

(2) SALE OF ELECTRONIC NICOTINE DELIVERY SYSTEM VAPOR PRODUCTS TO MINORS PROHIBITED.

No person, by himself, his servant or agent, or as the servant or agent of any other person, shall sell, give away, or otherwise dispose of, by vending machine or otherwise, any electronic nicotine delivery system vapor products to any person under the age of eighteen (18) years.

(3) PURCHASE OR POSSESSION OF ELECTRONIC NICOTINE DELIVERY SYSTEM VAPOR PRODUCTS BY PERSON UNDER 18 PROHIBITED.

(a) No person under 18 years of age may falsely represent his or her age for the purpose of receiving any electronic nicotine delivery system vapor product.

(b) No person under 18 years of age may purchase, attempt to purchase, or possess any electronic nicotine delivery system vapor product except as follows:

A person under 18 years of age may purchase or possess electronic nicotine delivery system vapor products for the sole purpose of resale in the course of employment during his or her working hours if employed by a retailer. The defenses provided in Wis. Stat. § 134.66(3)(a) - (c) shall also be defenses to any prosecution hereunder.

Introduced by:_____

Seconded by:_____

Passed and Approved:_____

Vote:_____Aye _____Nay

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:_____

RESOLUTION #18-06

**A RESOLUTION AMENDING THE MUNICIPAL BOND SCHEDULE
FOR THE VILLAGE OF JACKSON, WASHINGTON COUNTY, WISCONSIN**

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

WHEREAS, Chapter 30-51 of the village code has been created, violations of which are punishable by forfeiture;

NOW, THEREFORE, BE IT RESOLVED that the Village Board of the Village of Jackson hereby establishes the following addition to the Municipal Bond/Stipulation Schedule:

	1 st	2 nd	3 rd
Ord. 30-51(2) Sale of Vapor Product to Minor	\$218.50	\$313.00	\$439.00
Ord. 30-51(3) Purchase/Possess Vapor Product: (17)	\$155.50	\$218.50	\$281.50
Ord. 30-51(3) Purchase/Possess Vapor Product: (<17)	\$124.00	\$155.50	\$187.00

Introduced by:_____

Seconded by:_____

Vote:____Aye ____ Nay

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