



Phone: 262-677-4048  
Website: [townofjacksonwi.gov](http://townofjacksonwi.gov)

Washington County  
3146 Division Road  
Jackson, WI 53037

Town of Jackson Residents,

The Town Board is reaching out to ask for your support on a referendum to raise the allowable tax levy on November 5<sup>th</sup>. The Town Board is asking for a one time increase of 40.38% to keep up with road maintenance and construction. Based on the average property of \$500,000, the increase in taxes would be \$285 for the town portion of your 2024 property taxes.

The Town Board has created a five-year plan for roads for budgeting purposes. By doing this we can realistically plan for what we can afford each year. The problem is that the demand is greater than what the budget from our current tax levy can support.

From 2014-2022 the Town has budgeted approximately \$120,000 - \$300,000 annually for road repair. Due to rising costs, this amount is no longer feasible to keep up with our road plan. The Town has 55.12 miles of road to maintain, and it is getting harder to keep up with repairs. We were fortunate to be able to use ARPA funds this year and we are also looking into grants for qualified roads. We were able to use money from our Highway Fund and money saved from cancelling the Village Recreation Contract to pay for roads in the last two years. This will not be available to us moving forward, and besides the referendum, our other option is to borrow money. The Town Board is hoping to keep the Town of Jackson debt free!

We do our best to keep taxes down and maintain this beautiful town we live in. The Town Board believes that the most economical, sustainable route for the town is the referendum. At the end of the day, the roads do need to be preserved and it will be up to the town residents to decide how we move forward.

We appreciate your comments and questions.

Regards,

Robert Hartwig, Chairman  
Marcella Bishop, Board Member  
Joseph Kufahl, Board Member  
David Behringer, Board Member  
Steve Fischer, Board Member

# FREQUENTLY ASKED QUESTIONS

## ❖ What is a tax levy?

- The revenue a community can raise through property taxes.
- The Town is allowed to increase our levy at the percentage increase in equalized value from net new construction (the amount of new construction added minus the amount of new construction removed divided by the total assessed value of the Town).
  - Our rate of net new construction for 2024 is .992%.

## ❖ Why does the Town need the Levy Limit Increase Referendum?

- The Town is responsible for providing infrastructure and services to support the community. These include:
  - Roads
  - Fire Services
  - Snow Removal
  - Other Public Works
- Costs of providing these services is increasing faster than the allowed increase to our tax levy.
- The Town is asking for a one-time tax levy increase to keep up with road maintenance and construction.
  - Road construction and maintenance are only areas that allow for flexible budgeting each year.
- State law mandates that an increase over our allowable levy limit must be done by referendum.
- If this Referendum passes, then our Levy limit for next year and years following will be the limit approved in the referendum.
- This method of increasing the Levy is the only permanent and sustainable method available to the Town.

## ❖ How did the Town come up with this amount?

- The Town Board created a five-year road construction plan after touring and ranking roads according to maintenance/construction needs.
- Estimated costs were obtained from local sources.

## ❖ What does this mean for my property taxes?

- Based off the average town property valued at \$500,000, the increase in the Town portion of tax bill would be \$285.
- The estimated Town Mill rate would be \$1.95 per \$1,000 of properties assessed value.

## ❖ What happens if this referendum does not pass?

- Much needed road construction/maintenance could be delayed.
- May need to borrow money which would increase the mill rate by the cost of the loan plus interest, which is passed on to the taxpayers.

## ❖ What about the money that the Town currently has in the bank?

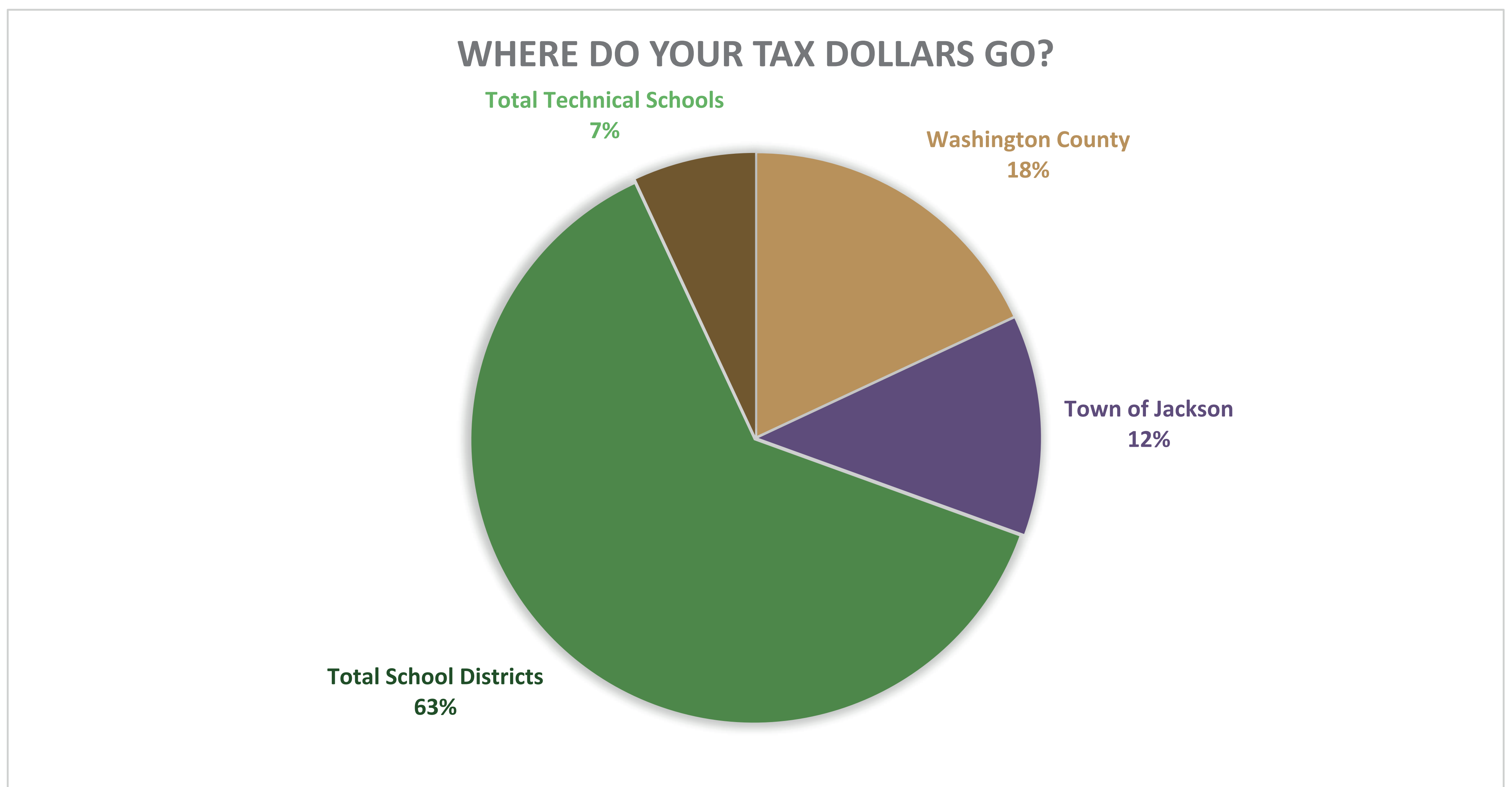
- The Town has been fortunate to have set aside money each year in funds that are to be used specifically for approved projects for Highway and Buildings. This year the projects to be paid out of these funds are:
  - New snowplow truck
  - A new tractor loader
  - Roof for Transfer Station

## ❖ Are there any other income sources for roads?

- The Town is looking into applying for a grant for roads that are eligible.

# TOWN OF JACKSON

2023 TAX LEVY DISTRIBUTION		
Tax Jurisdiction	Levy Amount by Distrcit	Total Levy Amount
Washington County		\$ 1,131,886.58
Town of Jackson		\$ 782,527.00
Cedarburg School District	\$ 505,652.52	
Germantown School District	\$ 1,285,180.62	
West Bend School District	\$ 2,130,950.74	
Total School Districts		\$ 3,921,783.88
MATC	\$ 196,067.83	
MPTC	\$ 239,359.72	
Total Technical Schools		\$ 435,427.60
Total 2023 Levy		\$ 6,271,625.06



**NOTICE OF PUBLIC HEARING AND BUDGET SUMMARY FOR THE TOWN OF JACKSON, WASHINGTON COUNTY, WISCONSIN**

Notice is hereby given that the Town of Jackson, Washington County, Wisconsin will hold a public hearing on the Town's proposed 2024 budget on **Monday, November 27, 2023 at 7:00 pm**, at the Jackson Town Hall 3146 Division Road, Jackson, WI. Immediately following the public hearing, a Special Town Elector Meeting will be held to approve the 2023 total Town tax levy to be collected in 2024. The proposed budget in detail is available for inspection in the Clerk's office at Jackson Town Hall by appointment. The following is a summary of the proposed budget.

- 1) **Call to order, confirmation of noticing, and roll call.**
- 2) **Motion to open the public hearing.**

	<u>2023 BUDGET</u>	<u>2024 PROPOSED BUDGET</u>	<u>% CHANGE</u>
<b>REVENUES:</b>			
TAXES	\$ 771,650	\$ 782,527	1.41%
SPECIAL ASSESSMENTS	\$ -	\$ 1,250	
INTERGOVERNMENTAL REVENUES	\$ 250,806	\$ 375,469	49.70%
LICENSES AND PERMITS	\$ 70,450	\$ 71,450	1.42%
FINES, FORFEITURES AND PENALTIES	\$ -	\$ -	
PUBLIC CHARGES FOR SERVICES	\$ 109,170	\$ 109,200	0.03%
INTERGOVERNMENTAL CHARGES FOR SERVICES	\$ 3,100	\$ 3,900	25.81%
MISCELLANEOUS REVENUES	\$ 58,400	\$ 98,900	69.35%
OTHER FINANCING SOURCES*	\$ 148,049	\$ 280,948	89.77%
<b><u>TOTAL REVENUES</u></b>	<b><u>\$ 1,411,625</u></b>	<b><u>\$ 1,723,644</u></b>	22.10%
<b>EXPENDITURES:</b>			
GENERAL GOVERNMENT	\$ 317,443	\$ 335,087	5.56%
PUBLIC SAFETY	\$ 351,226	\$ 394,346	12.28%
PUBLIC WORKS	\$ 710,476	\$ 940,437	32.37%
HEALTH AND HUMAN SERVICES	\$ 3,000	\$ 7,307	143.57%
CULTURE, RECREATION AND EDUCATION	\$ 23,150	\$ 22,547	-2.60%
CONSERVATION AND DEVELOPMENT	\$ 6,330	\$ 23,920	277.88%
CAPITAL OUTLAY	\$ -	\$ -	0.00%
DEBT SERVICE	\$ -	\$ -	0.00%
OTHER FINANCING USES	\$ -	\$ -	
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>\$ 1,411,625</u></b>	<b><u>\$ 1,723,644</u></b>	22.10%
 MILL RATE (TAX PER \$1000)	 <b>\$1.37</b>	 <b>\$1.38</b>	 <b>0.73%</b>

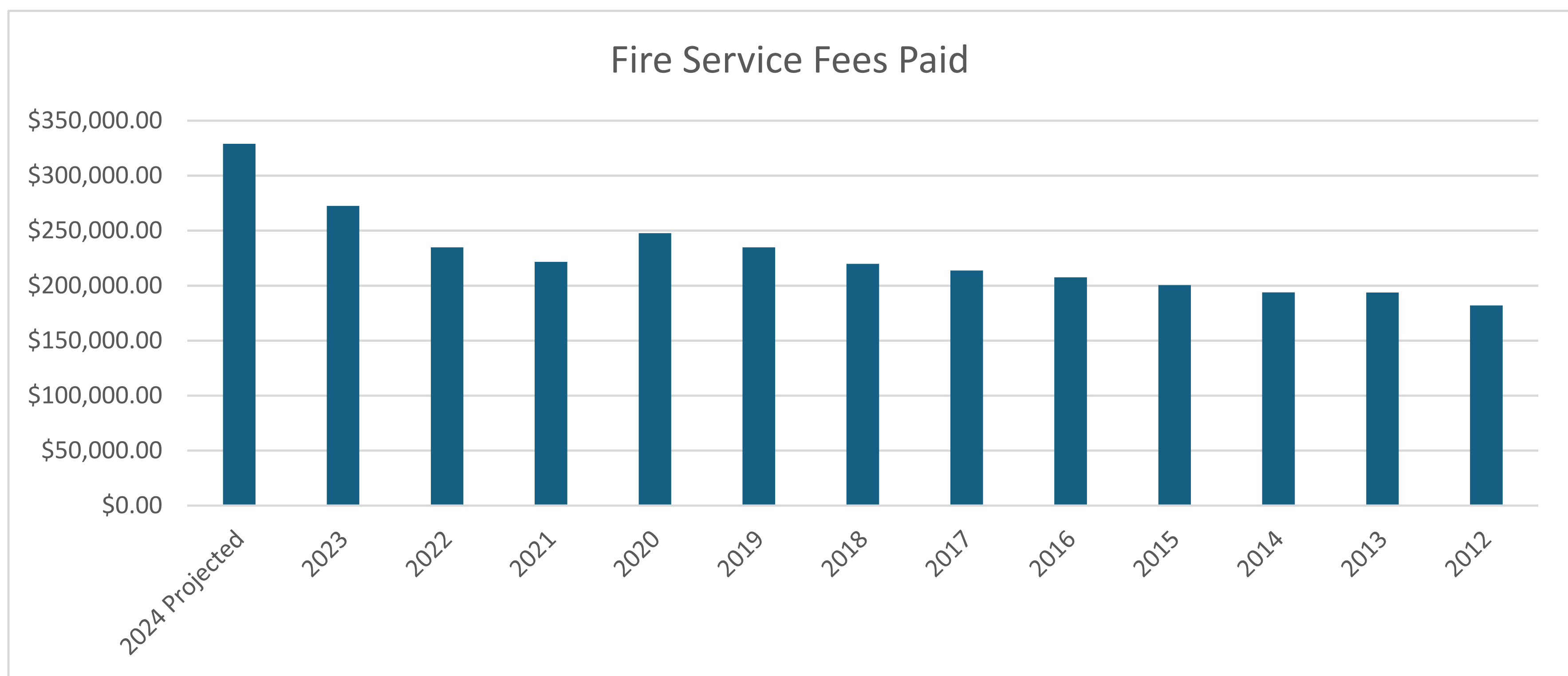
<b><u>All Governmental and Proprietary Funds:</u></b>	<u>Balance 1/1/23</u>	<u>Balance as of 11/09/2023</u>	<u>Projected Fund Bal. 12/31/2023</u>
<i>General Fund</i>	\$ 73,510.23	\$ 45,304.60	\$ 50,000.00
<i>General Fund Money Market</i>	\$ 1,131,990.91	\$ 1,431,895.75	\$ 1,410,000.00
<i>Special Fund - ARPA</i>	\$ 476,582.37	\$ 101,273.68	\$ 102,075.00
<i>Special Fund - Cemetery</i>	\$ 20,582.15	\$ 23,241.95	\$ 23,944.00
<i>Special Fund - Park</i>	\$ 21,110.57	\$ 21,244.65	\$ 21,406.00
<b><i>Special Fund - Park &amp; Building Maintenance Fund</i></b>	<b>\$ -</b>	<b>\$ 2,000.96</b>	<b>\$ 5,000.00</b>
<i>Capital Projects Fund - Highway</i>	\$ 642,601.07	\$ 222,071.59	\$ 280,575.00
<i>Capital Projects Fund - Building</i>	\$ 332,615.86	\$ 327,681.40	\$ 368,550.00
<i>Escrow WSPL Mill Road</i>	\$ -	\$ -	\$ -
<b>Total</b>	<b><u>\$ 2,698,993.16</u></b>	<b><u>\$ 2,174,714.58</u></b>	<b><u>\$ 2,261,550.00</u></b>

- 3) **Public Comment**
- 4) **Motion to close the Public Hearing**

# TOWN OF JACKSON

## JACKSON FIRE SERVICE ANNUAL FEES

Year	Fees Paid
2024 Projected	\$329,015.00
2023	\$272,511.44
2022	\$234,732.00
2021	\$221,675.90
2020	\$247,672.00
2019	\$234,732.20
2018	\$219,904.76
2017	\$213,866.52
2016	\$207,637.00
2015	\$200,524.00
2014	\$193,888.00
2013	\$193,788.00
2012	\$182,029.00



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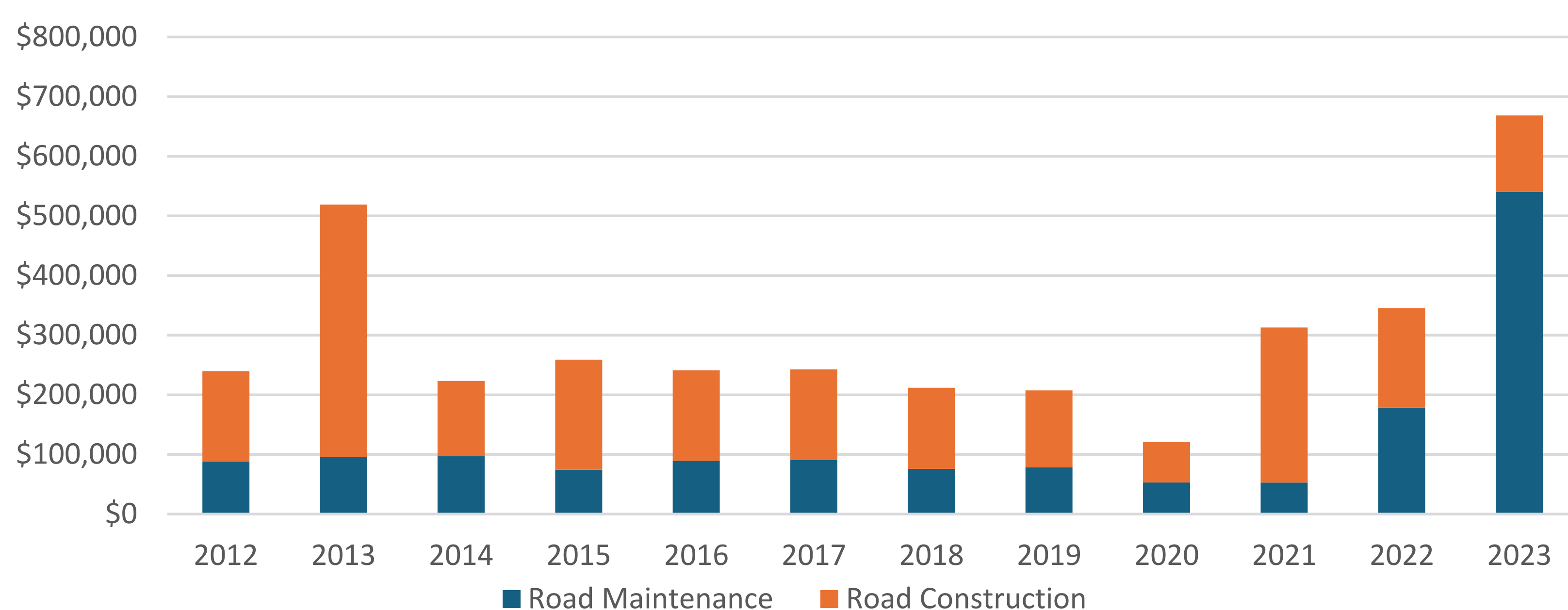
ANNUAL MILL RATE - TOWN PORTION	
Year	Mill Rate/Thousand
2024 Projected with road increase	\$1.95
2023	\$1.38
2022	\$1.37
2021	\$1.85
2020	\$2.46
2019	\$1.87
2018	\$1.87
2017	\$2.00
2016	\$2.00
2015	\$2.01
2014	\$1.99
2013	\$2.11
2012	\$2.12



# TOWN OF JACKSON

## HISTORICAL ROAD MAINTENANCE AND CONSTRUCTION

Year	Road Maintenance	Road Construction	Total
2012	\$87,869	\$151,986	\$239,855
2013	\$95,668	\$423,350	\$519,018
2014	\$97,110	\$126,172	\$223,282
2015	\$74,366	\$184,601	\$258,967
2016	\$89,287	\$152,007	\$241,294
2017	\$90,583	\$152,241	\$242,824
2018	\$75,813	\$135,996	\$211,809
2019	\$78,616	\$128,791	\$207,406
2020	\$52,917	\$67,693	\$120,610
2021	\$52,799	\$260,090	\$312,889
2022	\$178,298	\$167,293	\$345,591
2023	\$540,347	\$128,164	\$668,511

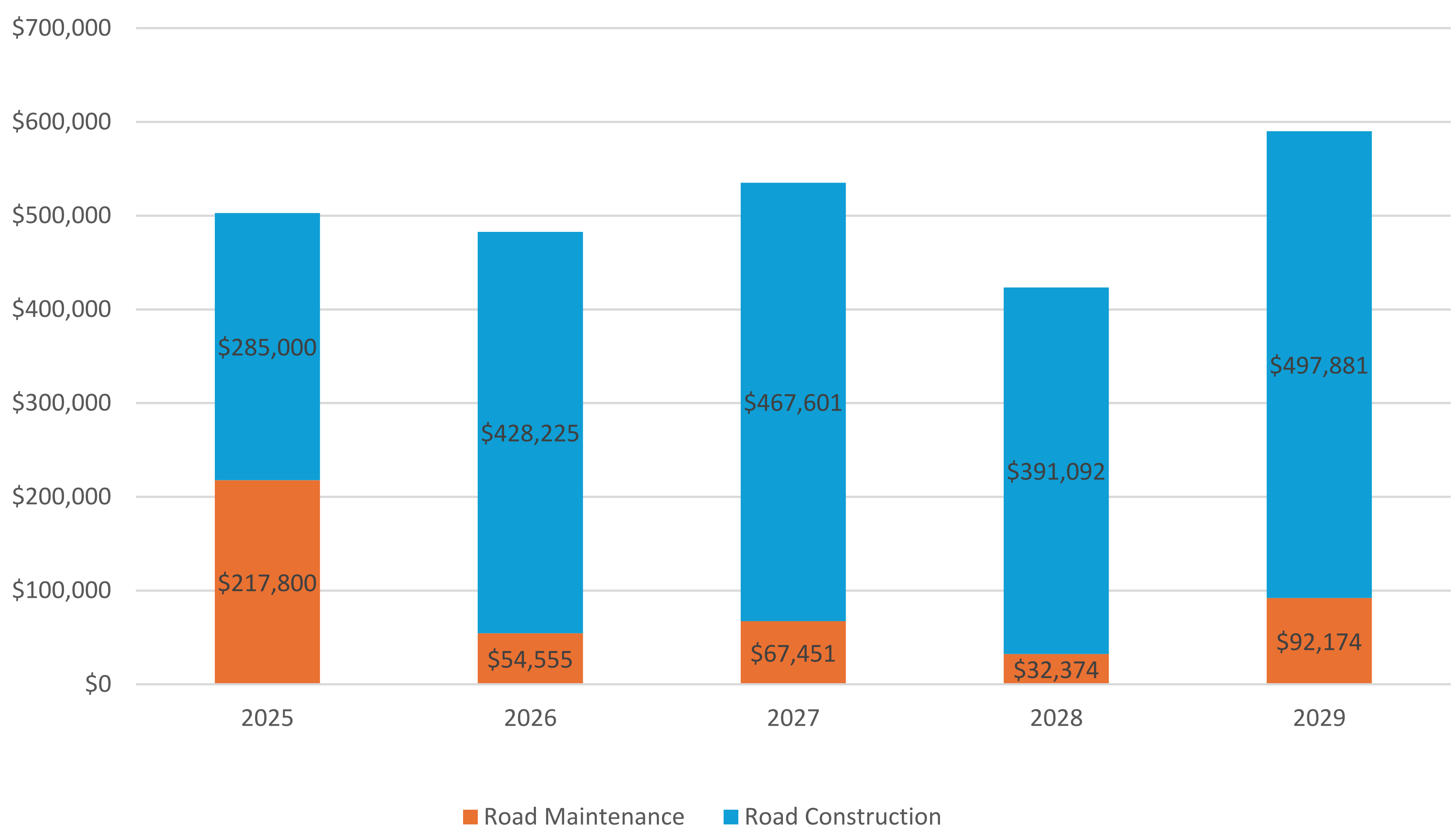


# TOWN OF JACKSON

## PROPOSED FIVE YEAR ROAD MAINTENANCE AND CONSTRUCTION PLAN

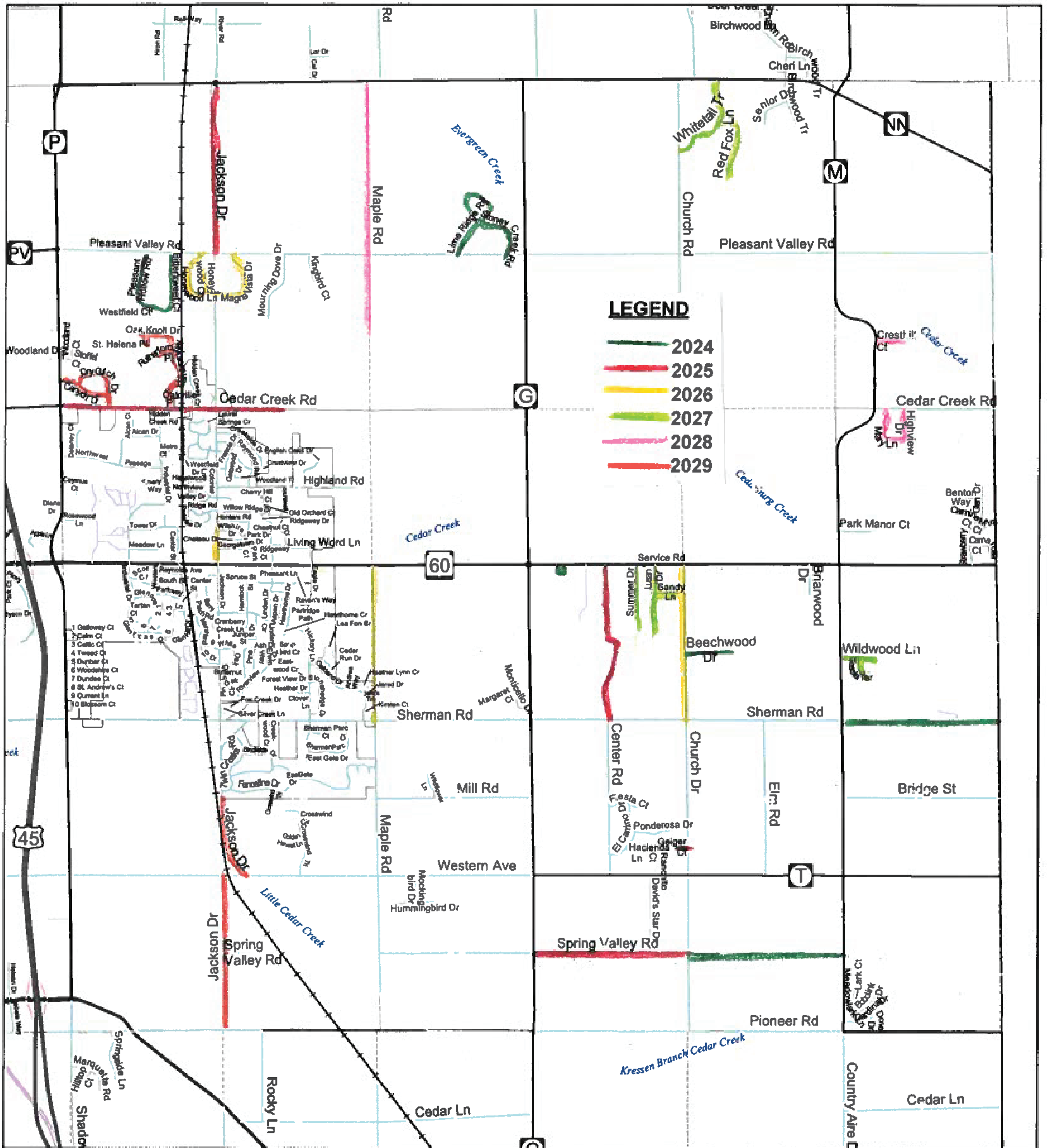
Year	Road Maintenance	Road Construction	Total
2025	\$217,800	\$285,000	\$502,800
2026	\$54,555	\$428,225	\$482,780
2027	\$67,451	\$467,601	\$535,052
2028	\$32,374	\$391,092	\$423,466
2029	\$92,174	\$497,881	\$590,055

PROPOSED 5 YEAR ROAD PLAN





# Town of Jackson



Map Produced July, 2024  
Washington County GIS