

Village of Weston, Wisconsin

2008
Comprehensive Annual
Financial Report

for the year ending December 31, 2008

COMPREHENSIVE ANNUAL FINANCIAL REPORT

OF THE

VILLAGE OF WESTON,
WISCONSIN



FOR THE YEAR ENDED DECEMBER 31, 2008

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VILLAGE OF WESTON

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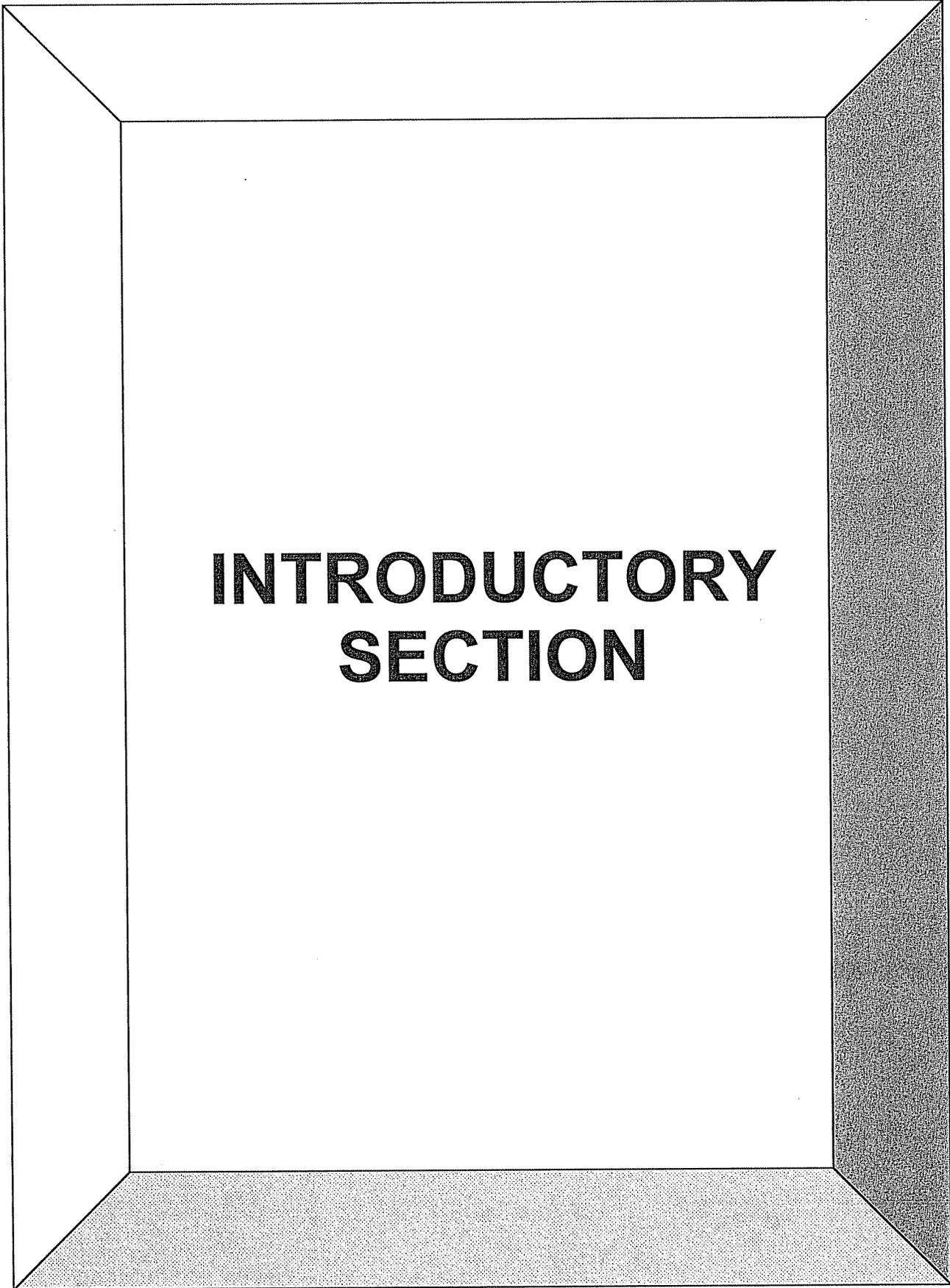
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**INTRODUCTORY
SECTION**

June 15, 2009



Dear President Schuster, Village Board Members, and Administrator Zuleger:

The Comprehensive Annual Financial Report (CAFR) of the Village of Weston for the fiscal year ended December 31, 2008, is hereby submitted. This report was prepared by the Village's Finance Department and is the ninth time that this type of annual report has been compiled for the Village, including both financial statements and statistical data. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the Village. To the best of my knowledge and belief, the data is accurate in all material respects and is reported in a manner designed to fairly present the financial position and results of operations of the various funds of the Village. All disclosures necessary to enable the reader to gain an understanding of the Village's financial activities have been included.

In 1999, the Governmental Accounting Standards Board (GASB) adopted Statement No. 34, *Basic Financial Statements – Management's Discussion and Analysis – For State and Local Governments*. The Village of Weston began to implement all aspects of GASB No. 34 for the financial statements ending December 31, 2004. These aspects are reflected again in 2008.

The report consists of three parts. The **Introductory Section** of the report includes this transmittal letter, financial reporting awards, and information regarding the organization of the Village. The **Financial Section** of the report includes the independent auditor's report, the basic financial statements, notes to the financial statements, combining and individual fund financial statements/schedules, and Management's Discussion and Analysis (MD&A). The MD&A is required by GAAP and is designed to provide an objective and easily readable analysis of the Village's financial activities based on *currently known facts*, decisions or conditions. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. Finally, the **Statistical Section** of the report includes various financial and demographic data presented on a multi-year basis. The three parts of this report meet the requirements of the Securities and Exchange Commission ("SEC") continuing disclosure information when updated and filed with the SEC on a regular basis. The **Single Audit Section** has been omitted from the report. In 1997, Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* was issued. This revised circular established new standards and requirements for auditing federal grant recipients. For 2008, the Village did not meet recipient grant level single audit benchmarks.

The CAFR includes all funds required to account for the full range of activities, functions and services provided by the Village and organizations controlled by the Village's governing body, the Village Board. Services provided include police and fire protection; sanitation and recycling services; construction and maintenance of highways, streets, wastewater and stormwater transportation systems, and other infrastructure facilities;

- i -

Weston Municipal Center

5500 Schofield Avenue ■ Weston, Wisconsin 54476-4395 ■ Phone: (715) 359-6114 ■ Fax: (715) 359-6117

recreational activities; and long range planning and community development services. Also included are activities of the Weston Community Development Authority over which the Village Board exercises, or has the ability to exercise, direct administrative authority and/or responsibility. The Weston Water, Sewer, and Stormwater Utilities are reported as enterprise funds of the primary government. The Everest Metro Police Department, a joint venture between the City of Schofield, Village of Weston, and Town of Weston, is discussed in Note V(E). The D.C. Everest School District and the Rib Mountain Metro Sewerage Commission do not meet these criteria for inclusion as part of the Village as a reporting entity and accordingly are excluded from this report. Separate audited statements are available from each of these respective agencies.

OVERVIEW OF THE VILLAGE

The Village of Weston (the "Village") is located in north central Wisconsin in Marathon County. Directly adjacent to the Wausau metropolitan area, it lies about 3 miles south of the City of Wausau, about 180 miles east of the Minneapolis/St. Paul ("Twin Cities") metro area and about 85 miles west of the Green Bay metro area. The Village comprises approximately 76% of the total land area and 90% of the equalized value of the Town of Weston prior to incorporation of the Village in February 1996. The area of the Village is approximately 21.62 square miles (13,833 acres). Its current population is 14,040 based on the 2008 estimate from the Wisconsin Department of Administration. The 2000 United States Official Census population was reported as 12,079 for the Village.

The Cities of Wausau and Schofield, Villages of Weston, Rothschild and Kronenwetter, Town of Rib Mountain, and the remainder of Marathon County comprise an area known as the Wausau metropolitan statistical area (MSA). This metropolitan area, which has an estimated 2008 population of over 135,000 people, is Wisconsin's tenth largest socio-economic market and one of its faster growing metropolitan areas. The Wausau MSA added over 10,400 people (a 9.04% increase) between 1990 and 2000. This percentage increase nearly matches the statewide average increase of 9.65% between the 1990 and 2000 census dates. This fast growth rate in Marathon County was the result of more people moving into the county than moving out of the county. This pattern reflects a large, positive net migration. In addition, Marathon County's population increased by having more births than deaths. This component of population is called natural gain. A stable industrial picture and a generally good economy have contributed more than anything else to the population growth of this area.

Since the 2000 census, the Wausau MSA population grew from 125,834 in 2000 to 135,190 in 2008 (a 7.44% increase). During the same period, the Village of Weston population grew from 12,079 in 2000 to 14,040 in 2008 (a 16.23% increase, which was more than twice the Wausau MSA/Marathon County's percentage of growth). This trend is expected to widen even further for the Village of Weston in the future as the economic development and housing market boom accelerate during the rest of the 2000-2010 decade.

2008 estimates from the Wisconsin Department of Administration rank all communities for population growth. Out of the 89 largest Wisconsin communities with populations over 10,000 people, the Village of Weston is the 10th fastest growing community since the 2000 census. Village officials believe that this trend will continue during the remainder of the decade, and future population changes could position the Village to remain in the top ten fastest growing communities in Wisconsin through 2010 and the next decade.

Employment in the Wausau metro area grew steadily throughout 2008 while unemployment rates remained low and well below statewide levels. In 2008, the area unemployment (unadjusted) rate at December 31 stood at 5.3% (slightly higher than the 2007 rate of 3.9%), which was below the State of Wisconsin average of 5.8% in 2008 (compared to 4.6% in 2007). The local economy of the Village and the Wausau metropolitan area is based on a mixture of agriculture, pulp and paper product manufacturing, insurance, woodworking and metalworking, commercial/retail, and health care. The Village's proximity to the Wausau metropolitan area provides employment opportunities for local residents. The developing Weston Business & Technology Park on the Village's eastern side, which opened in the fall of 2000, will provide additional employment opportunities and accelerating property valuation during 2000-2010.

In addition, the Village was very excited about the July 2002 announcement of construction of a \$100 million, 104-bed hospital complex located in the Putnam Capital Management Development and opened in October 2005, which has created an estimated 1,000 hospital jobs and 440 non-hospital jobs to date. The Village Board approved the rezoning request and conditional use grant for St. Clare's Hospital of Weston on August 5, 2002. Hospital officials broke ground on the new complex in late fall of 2002. Construction was completed in summer of 2005. The new Weston Medical Complex is made up of St. Clare's Hospital, Marshfield Clinic, and Ministry Health Care Group.

ECONOMIC CONDITION AND OUTLOOK

Despite a downturn in construction activity nationally as well as locally, the construction season in 2008 brought in a total of new building permits for \$30.3 million of new construction, which was slightly lower than the \$32.2 million reported in 2007. However, the 342 building permits taken out in 2008 was an increase from the 302 building permits reported for 2007. The 2007-2008 construction years were more representative of the 2000 construction year when 318 building permits and \$33.3 million of new construction were recorded, which back in 2000 was more typical of an average construction year. The cumulative new construction of \$334.4 million that occurred during the years of 2001-2006 resulted in the fast pace growth that evolved in all sectors of the Weston economy during that period: residential, commercial, industrial, and public authority/school district.

While many economic forecasts predicted a continued slowdown in 2008-2009, Weston remains well positioned for growth once the economy rebounds. Since the Village

incorporated in 1996, building permits for 1,323 new single-family homes have been issued. Of this number, 22 new single-family home building permits were issued in 2008 and totaled \$6.3 million in new construction valuation, as compared to 67 single-family permits and \$9.7 million in new construction in 2007. The Village has an ample supply of lots available to all residents at any income level. During the 1990s, the Village had major residential growth development in as many as 13 subdivisions throughout the Village. At the present time, there are as many as 24 new developments in progress.

The schedule shown below is a summary of current residential development available in the Village of Weston.

- 121 residential single family lots (R-1 and R-2) available in 5 subdivisions.
- 23 residential two family lots (RTF) available in 3 subdivisions.
- 60 developable single family condo units available in 2 developments.
- 110 multi-family condo units available in 1 development.
- Multi-family rentals:
 - Drewek has plans to build 10 more buildings for a total additional 120 rental units.
 - Hometown Living LLC has plans to add 2 more buildings with an additional 14 rental units in addition to the 6 units they are just completing.
 - Birchwood Highlands has broke ground on Phase II, which will add 42 additional rental units and one hotel unit for guests of residents within the 55-year-old and over active senior development.
 - Finally, still in the concept stage and if approved, Mount View Estates could add another 46 rental units for active senior residents age 55 and older.

With the 2002-2005 construction of the new St. Clare's Hospital of Weston, it has been estimated that the new home construction in nearby neighborhoods of the hospital could increase by a staggering \$86 million within the next five years, according to a 1999 Study on Health Care Construction Economic Impact. This estimated significant increase in property valuation from the residential classification sector, which would lie outside the existing Tax Increment Financing District, would assist the Village to maintain its presently low property tax rate in comparison to other Wausau metro area communities.

In fact, out of the 83 largest Wisconsin Communities with populations over 10,000 people in 2003, the June 2004 publication of *The Wisconsin Taxpayer* ranked the Village of Weston as the community with the 13th lowest equalized municipal tax rate at \$5.07 per \$1,000 of equalized valuation (for 2003). This is an amazing feat for the Village to accomplish because the twelve communities with even lower equalized municipal tax rates than the Village of Weston have significantly larger property valuation bases to draw off of in computing their local municipal tax rates, ranging from twice to as much as six times as large in property valuation as the Village of Weston. The Village's equalized tax rate for 2004 was \$5.14, 2005 was \$5.24, 2006 was \$5.19, 2007 was \$5.09, and 2008 was \$4.97.

The Village of Weston's 2008 equalized property tax rate of \$20.45 was far below the City of Wausau's 2008 equalized tax rate of \$23.49, and remains one of the lowest tax rates in the entire Wausau metro area. With the excellent academic course offerings and athletic opportunities available in the D.C. Everest School District located in the Village of Weston, it is very apparent that the Village has been attracting many families to the Village of Weston in the past. In addition, the arrival of the new Weston hospital would solidify that low property tax rate ranking into the future and may accelerate the resident movement of the metro area population to the southern region. The Everest Metro Police Department and the Village of Weston encourage the theme of a "high quality of living to the community at an affordable price."

The Wisconsin adjusted gross income (WAGI) per tax return for the Village of Weston was \$51,328 in 2007, which was 108% of the Marathon County level (\$47,695) and was 105% of the state level (\$48,985).

The South Area Business Association (for the Wausau metro area) presented an award for the "Business of the Year" for 2001 to the Village of Weston, citing examples of efficiency in operations, financial assistance to other local businesses in the Village's Revolving Loan Fund Program, and total quality management (TQM) principles being incorporated into the workplace environment, which is rare for a government entity to utilize. This award is the first time that a government entity was recognized as a "Business" of the Year for the Wausau metro area. In addition, the *Milwaukee Journal Sentinel* reported that this was the first time that they had ever heard of a government entity receiving an award for this prestigious honor.

In 2003, the Village was recognized by the Wisconsin Economic Development Association for its economic development innovation and leadership. In 2004, Weston was awarded a "Best Managed Small Cities of America" award from the "Champions of Industry" public relations campaign. In 2005, the Village received the Wisconsin Economic Development Association Governor's Award for achievement by an organization. In 2006, the Village of Weston was awarded the Foth & VanDyke/Wisconsin League of Municipalities' Good Government Award for outstanding achievement by a local government.

General Economic Development

Commercial development is expected to accelerate due to the decision by Ministry Health Care of Milwaukee, WI, to locate a \$100-million hospital at the intersection of Marathon County Highway X (Camp Phillips Road) and State Highway 29 – a four-lane expressway that extends between Green Bay, WI, and the Twin Cities. The Village has five primary economic development sectors that include two tax incremental financing (TIF) districts, two non-TIF retail and commercial areas, and an established non-TIF manufacturing and warehousing district that is home to two of Weston's most prominent businesses.

As a whole, the Village of Weston has become the light manufacturing focal point of Marathon County and the recognized leader in entrepreneurship in the Wausau area. From 1999 to 2008, seven Weston manufacturers have been awarded the

Wausau/Marathon County Area Chamber of Commerce's "Small Business of the Year Award". Further, all of these businesses are graduates of the Village's revolving loan program designed to provide supplemental financing to promising small businesses. Currently, the Village of Weston has \$535,440 of working capital on loan to six businesses through the McDevco Revolving Loan Fund.

Tax Incremental Financing District #1:

(Weston Business Technology Park)

The Weston Business Technology Park (the "Park") is a 330-acre commercial development owned by the municipality along the Village's southeastern boundary. The 330 acres include an additional 63 acres, contiguous to the current Park that was acquired in the spring of 2005, and an additional 74 acres that was acquired in the spring of 2007, which property lies adjacent to and immediately south of the original Park. The Park fronts State Highway 29, a four-lane thoroughfare, and is approximately at mid-point between Green Bay, Wisconsin, and the Minneapolis-St. Paul metropolitan area. The Park is also located four miles from U.S. Interstate 39, the main four-lane thoroughfare between Madison and the northwoods of Wisconsin. The Park, which opened in 2001, has a campus-like design and will be equipped with both T1/HDSL communication and 480-V three-phase power. The Village has developed restrictive deeds and covenants that will ensure that the construction costs will average a minimum of \$35-\$37 per square foot. The Village has provided minor site preparation, landscaping, and utility grants to new businesses based on construction value and job creation. Grants are awarded only after a pro forma review of a business's finances and a commitment of financing from a financial institution. The Village of Weston has received an endorsement from the Fantus Division of Deloitte Touche, Chicago, IL for its approach to offering incentive grants to businesses.

The Village currently has a total of 33 businesses committed to the Park, utilizing 251.8 acres of the Park. Total square footage by build out date is expected to be 2,160,500 square feet at a construction value of over \$55 million by 2010. Of the remaining land, 25 acres will remain public right-of-way and provide sufficient green space within the Park. With the purchase of the 74 acres in 2007, the Village will develop an additional 48 useable acres (9 lots) south of State Highway 29 that are expected to add \$25-\$40 million in taxable increment in the next five years.

Between 2002-2008, the businesses located in the Park are expected to generate 1,300 jobs (650 newly created) with an average wage of \$14-\$22 per hour. In the spring of 2001, the Village received a \$606,500 Transportation Economic Assistance (TEA) Grant from the State of Wisconsin for the creation of jobs in the Village of Weston. The grant paid for approximately 50% of the cost of the Park's street construction. In addition, the Village also was granted a \$400,000 interest-free loan from the State of Wisconsin in 2002 for construction of a 900,000-gallon water tower during 2004. It is expected that the Park will be completely built out in 2010, which is year eleven of the tax incremental financing schedule.

(Weston Business Campus and Medical Complex)

The Weston Business Campus (the "Campus") is comprised of over 260 acres of privately owned, prime commercial land at the intersection of State Highway 29 and County Highway X (Camp Phillips Road). The Campus has been designed with strict deed restrictions and covenants to insure high-value, Class "A" construction. The Campus currently includes two financial institutions, a large convenience store, and a retail auto center with total construction costs exceeding \$9.5 million. The Putnam Capital Management/Ministry Health Care development, located in the southwest quadrant of the Campus, is home to a \$100 million hospital and \$43 million in medical clinics and office buildings that opened in the fall of 2005. An \$11 million hotel complex opened in the summer of 2006. In addition, there is expected to be an additional \$50 million in ancillary development around the medical complex by 2011 including a \$15 million senior housing complex. In total, the Putnam Capital Management development generated over \$1,400,000 in tax increment revenue in 2008. There are expected to be 900 new FTE positions created between 2003-2010 in this campus.

(Other TIF District #1 Development Areas)

Shadow Ridge Development is located in the northwest quadrant of the State Highway 29 and County Highway X interchange and is home to a new \$8 million medical complex complete with a wellness clinic and a state-of-the-art educational center. It is expected that this development will also consist of an 80-unit senior assisted living facility and a galleria-like retail plaza. In 2010, a \$5 million eye/dental clinic will have been constructed.

Barbican Center is located in the northeast quadrant of the Highway 29 and County Highway X intersection and will be home to a high value commercial office and hospitality buildings. Currently, a \$2.2 million medium-priced hotel was constructed in 2005 and a \$6 million medium market-priced hotel was completed in 2007. The Village expects a 20,000 square foot complex including a restaurant and a financial institution to be added in 2008-2009.

The Valdres Springs Development is also located in the northeast quadrant of the Highway 29 and County Highway X intersection and has become home to a new \$6 million taxable assisted living center and a \$4 million rehabilitation center.

The Cross Pointe Development is 80 acres of commercial retail and professional medical space located adjacent to and lies south of the hospital on Weston Avenue. An 11,000 square foot shopping mall was completed in 2006. A country-western entertainment venue was completed in 2007. Beginning in 2007, a 212-unit active senior community development has begun construction in four phases (2007-2016) with a total estimated construction value of \$10 million at completion. Phase I was completed in 2008. Phase II broke ground in 2009, over one year ahead of schedule due to the high demand for senior housing for active seniors in the community. A new \$625,000 dentistry office building was completed in 2008.

Commerce Crossing is a 40-acre development, located in the southeast corner of the Village at the intersection of State Highway 29 and County Highway J, and is home to a \$2 million travel convenience center. Presently, total new tax increment valuation is approaching \$5 million in this development area.

All new TIF infrastructure investment to improve private developments is secured with irrevocable letters of credit for the face value of the borrowing. The letters of credit ("LOC's") are available to fund the Village's debt service payments if development increment is not created in a timely manner. The Village has eight letters of credit in place for TIF District #1 infrastructure projects at the end of 2008, with an original LOC grand total face value amount exceeding \$16 million. As of the end of 2008, five of the eight letters of credit had been retired because the annual property taxes collected were sufficient to meet the annual debt service amortization payment that was required. The Village expects to attain a few other LOC's during 2009-2010.

Tax Incremental Financing District #2

(Weston Village Square)

Weston's Tax Incremental Financing District #2 is a narrowly defined redevelopment project located on a one-mile stretch of thoroughfare (Schofield Avenue) that runs through the heart of the community. The TIF #2 original boundary was approved in June 2004 and the expanded boundary was approved in January 2005. The District is home to three big box retailers (Target, Ace Hardware, Roundy's Pick-N-Save), and a 55,000 square foot retail mall that serve the convenience shopping needs of the residents. In 2005, a \$3.5 million building for a financial institution and a \$3 million retail strip mall were constructed. A \$2.3 million Walgreen's was constructed in the summer of 2006. A \$1.1 million retail strip mall was constructed next to the Brokaw Credit Union in 2007. The purpose of the District is to redevelop a 1970's "grayfield" area into an aesthetically pleasing retail environment. The District has four blighted lots with a development value of \$6 million and two street front outlots with \$3 million in projected development value. The Village will not exceed \$2.5 million in borrowing for redevelopment with an emphasis on streetscape, lighting, pedestrian facilities, and landscaping. The Village has captured over \$1.2 million in remodeling construction value since the establishment of the TIF District. The planning stages of this new TIF District began in late 2003, with creation planned for 2004, and landscaping implementation in 2005.

Other Economic Development in the Village

(Schofield Avenue East and Business 51 Retail Areas)

Over \$11 million in new development has recently been built in this non-TIF retail sector of Weston. A new \$4 million hotel has opened to serve a large bowling/banquet center located two miles from the Village center. The Weston Lanes Bowling Center had expanded from 24 lanes to 48 lanes, which made the bowling establishment the largest in northern Wisconsin and allows Weston to host State Bowling Tournaments for men, women, and youth. In addition, a new funeral home (valued at \$1 million) and two new dental offices (valued at \$1.2 million) have completed construction in 2005. Two small manufacturing buildings valued at \$330,000 opened their doors in the summer of 2004.

A new \$2.3 million Mexican restaurant and a \$7 million mixed retail facility were constructed in 2006 and opened on the Village's busiest intersection in early 2007. U.S. Highway Business 51 received a facelift in 2007 to improve the Village's oldest retail sector. Businesses such as Pizza Hut, Burger King, IGA and Big Lots were enhanced by a Wisconsin Department of Transportation beautification project that replaced pavement, added sidewalks, and improved lighting. There are eleven lots that could be redeveloped along this corridor with construction value projected at \$27 million.

(Weston Manufacturing Park North)

The Weston manufacturing park on the Village's northside is a non-TIF manufacturing area and is home to three of the Village's most successful companies. Greenheck Fan, a world leader in ventilation, has located its distribution center in Weston. Crystal Finishing, a specialist in industrial coatings, added 125,000 square feet and 150 jobs as a result of new contracts with Mercury Marine. Wausau Supply, a construction supply and interior door manufacturer, has over 300,000 square feet of space and is scheduled to expand at their home site on Bayberry Street and at the Weston Business Technology Park.

Environmental Tax Incremental Financing District

The Village of Weston has also created a new Environmental Remediation Tax Increment District in August 2000, with the base year set at 2001. With the creation of new Wisconsin State Statutes in 2000, a new financing mechanism has now been provided to assist municipalities in cleanup efforts of brownfield areas. A two-parcel abandoned gas station site across from the Weston Municipal Center has been placed into this Environmental Remediation Tax Increment District. The Village has already cleaned up the site in 2000 and saw the construction of a \$250,000 car wash on the former gas station site during 2003. All new construction valuation from this site will generate property tax increment needed to reimburse the Village for the site cleanup costs. State statutes allow a maximum life of 16 years for this Environmental Tax Increment District. The Village of Weston is one of the first three communities in Wisconsin to proceed in the creation of this new type of tax increment financing district.

COMMUNITY SERVICES

The Village and surrounding area residents enjoy access to 7 Village public parks, totaling 181 developed acres. An additional 47 acres of parkland area will be developed over the period of 2008-2012 in two new developing areas of the Village.

In June 1999, the Village opened its new state-of-the-art aquatic center. The new center is entirely modern, with a gradually sloping bottom that starts at zero depth, a 300-foot flume slide, multiple water sprays, and a water chute. More than just a place to swim, the new "family-friendly" facility also includes a sandy play area for younger children, a water volleyball court, poolside deck chairs and a picnic area.

In June 2008, the Village was able to complete a project like no other in the area – the 8,000 square foot skate park designed and built by nationally-renowned Dreamland Skate Parks. An estimated 2,500 skaters from as far away as Virginia and Washington State have used the facility in 2008. The skate park has been built at Kennedy Park and is adjacent to the aquatic center facility.

Also in 2008, the Village constructed a walking path, ball diamond, soccer fields, and the installation of site amenities to the newest Village park, namely Machmueller Park. The design for a new 9-hole disc golf course was completed in 2008 and will be constructed at Machmueller Park in 2009.

The Village of Weston plays a vital role in the recreational lives of Marathon County citizens. The Village is the trailhead for the 87-mile Mountain Bay Recreational Trail, which links the Wausau metro area with Green Bay. In 2002-2003, the Village (in conjunction with the Wisconsin Department of Natural Resources) had linked the Mountain Bay Trail with downtown Wausau through the creation of a 2.7-mile biking/hiking trail along the Eau Claire River. To date, the Village had received \$88,000 in grant funds from the State of Wisconsin-Department of Natural Resources in order to develop this prime recreational/nature trail for the metro area. A 2-mile paved trail was constructed alongside Camp Phillips Road (County "X") in 2006 to connect the hospital complex area with the YMCA in the Village of Weston.

In 2001, the Village had become the home of a 12,000 square-foot facility that houses the first-in-the-nation joint Boy-Girl Scouts training center. The Wausau Woodson YMCA constructed a multi-purpose annex in the Village in 2004 and opened in February 2005. An expansion to the YMCA facility was begun in 2008 and is targeted to be completed in 2009. The multi-faceted expansion would include adding racquetball courts to the main building and would add equestrian facilities to the YMCA property.

The D.C. Everest School District serves the Villages of Weston and Rothschild and the City of Schofield. The District operates ten schools with the largest elementary, middle school, junior high, and senior high schools all located in the Village of Weston. The District had constructed a \$12 million middle school, directly adjacent to the Weston Business Technology Park, which opened in September 2002. In February 2005, a school referendum was approved by the voters to build a new elementary school adjacent to the new middle school. The construction for the new elementary school began in 2005, with the opening of the new school in September 2006. The District also operates the Greenheck Fieldhouse – a state-of-the-art athletic facility. In 2000-2001, the Greenheck Fieldhouse hosted an international wrestling meet and the North American Short Track Speedskating Championships.

The University of Wisconsin operates a two-year extension campus in the City of Wausau, approximately 10 miles from the Village. The campus offers a complete liberal arts and pre-professional curriculum for freshmen and sophomores. In addition, the University recently began several offerings in four-year programs. Many students transfer to campuses in Madison, Milwaukee, or Stevens Point to complete their undergraduate education.

The Northcentral Technical College (NTC) is also located in the City of Wausau. The College offers two-year associate degrees in 24 different fields, 11 technical diplomas, 11 apprenticeship programs, and 25 certification programs. Special programs offered at NTC include a laser technology course, one of only three such programs in the country, and a technical training course for the hearing and visually impaired.

The Marathon County Health Care Center, located in the City of Wausau, is a partner to a tri-county health facility called North Central Health Care Facilities. Marathon County Health Care Center is a comprehensive mental health facility, offering service in the areas of mental health, alcoholism and drug abuse, and developmental disabilities.

The Wausau Hospital, a 220-bed general acute care facility, has as its primary service area all of Marathon County, which accounts for 85-90% of the patient load. The hospital employs a total staff of about 1,800. A wide range of specialties are available at the hospital and include cardiology, cardiovascular/thoracic surgery, emergency service, family practice, internal medicine, neurosurgery, oncology/hematology, pathology, psychiatry, radiology, and urology.

FINANCIAL INFORMATION

Village management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the Village are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. As a recipient of federal, state and county financial assistance, the Village also is responsible for assuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations. This internal control structure is subject to periodic evaluation by management, its independent auditors and audit staffs of the state and federal governments. The results of tests and examinations for the fiscal year ended December 31, 2008, recognized that the Village continues to exercise due diligence in the segregation of duties even as the Village experiences rapid growth in economic development activities over the next few years. The goal here had been to sustain a high level of internal control procedures in order to continue to protect the assets of the Village.

The Village maintains strong budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated operating and capital improvements budgets adopted by the Village Board. Annual budgets are adopted for all funds, including the activities of the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds, Enterprise Funds, and Internal Service Fund. Even though an annual operating budget is adopted, a two-year financial plan is compiled for all Village operating funds in order for Village management to systematically plan for increasing service level costs while state aid resources have been frozen or have been reduced in recent years.

Five-year financial plans are adopted for capital improvement projects. Budgetary control is maintained through expenditure limitation at the defined cost center level (a cost center can be a fund, major program, department or specific activity for which control of expenditures is considered appropriate). Proposed expenditures for which moneys were not previously appropriated, or which result in an overrun of budget control balances, may not take place without additional appropriations made available through Village Board approval.

An explanation of the Village's accounting policies is contained in the notes to the financial statements, which are an integral part of this report. The notes explain the basis of accounting for each major fund type, describe the purpose of the funds used, and provide other significant information.

As demonstrated by the statements, schedules and notes included in the **Financial Section** of this report, the Village continues to meet its responsibility for sound financial management.

Relevant Financial Policies. In May 2008, the Village's debt policy was updated to lower the Village's general obligation debt limit from 65% to 50% of the State's equalized valuation limitation of taxable property within the Village. The primary purpose for the debt limit reduction was to send a message to all existing and future bondholders of the Village's debt and to the Village's bond rating agency (Moody's Investors Service). The message was to inform them that even though the Village's taxable property was growing exponentially, the Village was only going to continue to borrow for those capital improvement projects that were deemed necessary in importance. In fact, the Village's outstanding general obligation amount had reached a high of \$19,675,000 in 2001 (or 74.23% of its debt limit), while the 2008 present outstanding amount was at \$16,955,665 (or 32.00% of its debt limit). In July 2008, the Village's amended debt policy was reviewed by Moody's and was a key reason for the Village's general obligation debt rating to be upgraded from an "A2 – positive outlook" to an "A1", thereby recognizing the Village's management of its current outstanding debt and affordability of its debt service tax rate impact on its taxpayers/investors.

Major Initiatives. By July 2008, Village management had completed a two-year major initiative to obtain bond ratings from the Village's bond rating agency, Moody's Investors Service, on all five types of debt issuances that the Village presently has outstanding, and to obtain bond rating upgrades in its three oldest type of debt issuances. The CDA (Community Development Authority) Revenue Bonds received their first bond rating in August 2007. The new Stormwater Water Utility Revenue Bonds received their first bond rating in December 2007. In addition, the Village was successful in 2008 on receiving bond rating upgrades in its general obligation debt, water revenue bonds, and sewer revenue bonds that have been issued. The Village of Weston is one of only a handful of municipalities in Wisconsin that have all of their type of debt issuances rated by a bond rating agency. By receiving these recent favorable bond ratings for all five debt issuance types, the Village is in a great position to reduce interest costs on all future capital borrowing issues, which will in effect reduce the financial impact passed down to Village taxpayers and utility customers.

The chart below shows the five debt issuance types for the Village of Weston and the recent changes made in the Moody's bond ratings for each.

<u>Type of Debt</u>	<u>Former bond rating</u>		<u>Present bond rating</u>	
	<u>Date of change</u>	<u>Rating</u>	<u>Date of upgrade</u>	<u>Rating</u>
General Obligation Notes/Bonds	May 2003	A2	May 2008	A1
Water Revenue Bonds	May 2001	A3	July 2008	A2
Sewer Revenue Bonds	Prior to 2000	A3	May 2008	A2
CDA/TIF Lease Revenue Bonds	No rating	n/a	Aug. 2007	A3
Stormwater Revenue Bonds	No rating	n/a	Dec. 2007	A3

A second major initiative was implemented in what Moody's Investors Service calls an "unprecedented" action. The Village of Weston Planning Commission has enacted a policy that would place a moratorium on any new rezoning of land from residential to commercial until the Village's TIF (Tax Increment Financing) Districts have a 110% cash flow ratio. The policy was enacted after the Planning Commission held a workshop on fringe development and conducted a hearing on rezoning land on East Everest Avenue in the Village of Weston. In the mid-1990's, the Village made a commitment to create an economic development district to relieve the tax burden on the average homeowner. The Planning Commission felt that by adopting a financial formula that was consistent with previous policy, we could better protect our TIF Districts and preserve the quality of life of our older neighborhoods. The policy essentially places a moratorium on any new commercial land rezoning until 2010 when the two primary TIF Districts are expected to be at the 110% cash flow level.

Tax Increment Financing ("TIF") Districts. The Village has been active, aggressive and successful in its economic development projects funded through Tax Incremental Financing. The Village created Tax Increment Financing District #1 (TIF #1) in 1998. The primary areas for development in TIF #1 are in the Weston Business Technology Park ("the Park") in the eastern portion of the district and the Putnam Capital Management Development (formerly the Stone Ridge Development) in the western portion of the district. The first tenant of the Park moved into their new facility in the fall of 2000. The remaining parcels of the Park will be developed during 2001-2010. Due to the continual high level of demand for land in the Village of Weston to be used for commercial or light manufacturing purposes, the Village purchased additional acreage that is immediately west of the existing Park in 2005 and south of the existing Park in 2007 and installed the necessary capital improvements to the park expansion to meet the demand of future tenants in the Park.

The Putnam Capital Management Development had several tenants by the end of 2008, including a gas station/convenience store, a credit union, a tire store, and a regional bank. However, the most significant impact to this development is the construction of the new Weston Medical Center Complex, which includes St. Clare's Hospital, Marshfield Clinic, and the Ministry Health Care Group. The medical center complex is expected to generate \$45-\$50 million in new taxable increment all by itself. The medical complex opened in October 2005.

In the past ten years of TIF District #1, the district has generated \$187,727,700 in new property tax base. Present calculations for the district indicate over \$300 million in projected new commercial and manufacturing tax base over the life of the district. The district is estimated to be able to close by 2017 with the present known projections, which would be exactly on schedule (year 2017) according to the original TIF district plan. It is expected that because of the construction of the new medical complex within the TIF District, additional retail and commercial development will soon arrive to the area and likely enable TIF District #1 to become solvent earlier than the present 2017 expectations.

The Village created a new Environmental Remediation Tax Increment Financing District in 2001. The Village has completed the cleanup costs of the project and worked with a developer to construct a new car wash facility on the former gas station site. The construction of the facility took place in 2003. By 2008, the district has generated \$2,729,900 of new property tax base. Present calculations for the district indicate that this Environmental TIF District will become solvent in 2010, which is six years ahead of the schedule with the original TIF district plan, within the maximum allowable 16-year life of the district (year 2016).

In 2004, the Village Board approved the creation of TIF District #2, which is also called the Schofield Avenue Business Corridor. The boundary was expanded and approved in January 2005. The district generated \$25,817,000 in new property tax base by 2008, the fourth year of new tax increment. Present calculations for the district indicate over \$30 million in projected new commercial tax base over the life of the district. The district is estimated to be able to close by 2016 with the present known projections.

At the end of 2008, the Village had three active TIF districts. The following table summarizes the Village's TIF district property value status:

<u>TIF #</u>	<u>Year Created</u>	<u>Base Equalized Value</u>	<u>2008 Equalized Value</u>	<u>Tax Increment</u>
1	1998	\$15,241,600	\$202,969,300	\$187,727,700
2	2004	34,853,000	60,670,000	25,817,000
Environmental	2001	261,000	2,990,900	2,729,900
				<u>\$216,274,600</u>

Retirement Program. The Village participates in the Wisconsin Retirement System (WRS), a statewide contributing retirement plan. The Village pays both employer and employee participation shares. Contributions, benefit formulas, and employee eligibility are determined by the system and explained further in Note V(A) of this report.

Cash Management/Investment Program. Cash temporarily idle during the year was invested in demand deposits, certificates of deposit, obligations of the U.S. government and its agencies, State of Wisconsin Local Government Investment Pool, and Municipal Bond Investors Assurance Corporation Pool, all in accordance with State statutes.

For the year ended December 31, 2008, the Village earned investment income of \$486,227 on all governmental fund investments and \$401,986 on all business-type funds. All investment interest income earned by the Village includes all unrealized gains and losses on investments. It is the intent of the Village to hold all investments to maturity.

The Village's investment practice is to minimize credit and market risk while maintaining a competitive yield on its portfolio. The program is carried out under a formal policy adopted in July 1998, and updated in 2006, and adopted in February 2007. That policy prescribes authority, responsibility and limitations for investment of Village funds. The Village does not consider suitable, has not invested in, nor holds investments in custodial receipts or financial derivative products such as interest rate swaps, foreign currencies, forwards, futures, options, reverse repurchase agreements, floaters, inverse floaters, strips, interest rate caps, collars, floors, or other similar instruments. All investment purchasing is done under "prudent person" standards and a safety, liquidity, yield priority covenant with the intent to hold to maturity. As such, the Village invests primarily in guaranteed rate, top graded (AA or better) corporate bonds, U.S. Treasury securities, U.S. government agencies and certificates of deposits. Liquid working capital funds are placed in the Wisconsin Local Government Investment Pool (insured pool managed by the State Treasurer's Office) and a pool operated by Municipal Bond Investors Assurance Corporation. Cash management activities are monitored weekly. Monthly portfolio reports are distributed to the Village Board and Finance Committee.

Bank deposits and certificates of deposit are placed only with financial institutions rated secure and fiscally sound. All such investments are protected by federal and state depository guarantees to \$650,000 per institution. These institutions are regularly monitored for changing fiscal stability. Under this policy, collateralization (held by a third party agent) is requested when appropriate. Directly purchased U.S. agency securities are held in the Village's name. Investments in two pools, though not secured through depository guarantees or collateral, are considered very safe because of their statutory limitations and required investments in U.S. government securities. Holdings in pools are monitored weekly. Downgraded securities are sold immediately to minimize future market risk. GASB Statement #40 has been implemented to disclose requirements related to deposit risks and investment risks; further information is detailed in Note IV(A) of this report.

Risk Management. The Village's workers' compensation insurance program was continued through a major commercial carrier. A below-average 1.23 loss experience premium modification factor was in effect for the year.

During 2008, the Village purchased public entity liability insurance that provides the Village with maximum loss retention of \$10,000 per claim and \$25,000 for the fiscal period. The insurance company provides \$4,000,000 per incident loss coverage, with no general aggregate limits. All Village buildings, personal property, property in the open, and contractors' equipment were insured through the State of Wisconsin's Local Government Property Insurance Fund. The Village's vehicle fleet was also insured for liability, comprehensive, and collision coverage for 2008.

The Village is a participant in the Worker Wellness Industrial Health Program operated by Associated Employee Assistance Services of Wisconsin, Ltd. The Village anticipates future cost savings as employees are encouraged to participate in the various health, wellness, and safety programs offered during the year, which will further reduce the Village's risk exposure.

INDEPENDENT AUDIT

State statutes require an annual audit by independent certified public accountants. The Village selected the accounting firm of Clifton Gunderson LLP. The independent auditor's report on the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Weston is included in the financial section of this report. In addition to meeting the requirements set forth by the American Institute of Certified Public Accountants, the audit also was designed to meet the requirements of the *Government Auditing Standards*, issued by the Comptroller General of the United States. For 2008, the Village did not meet recipient grant level single audit benchmarks; therefore, no single audit was necessary.

REPORTING GOALS AND FUTURE ACHIEVEMENTS

This report is the ninth year that the Village has prepared a Comprehensive Annual Financial Report (CAFR), which allows the Village to publish an easily readable and efficiently organized comprehensive annual financial report for all readers, both elected and non-elected. The report satisfies both generally accepted accounting principles and applicable legal requirements.

The Government Finance Officers Association ("GFOA") awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village for its comprehensive annual financial report for the fiscal years ended December 31, 2003 through 2007. The Village did not submit its CAFR to the GFOA award program until 2003 for the first time. A Certificate of Achievement is valid for a period of one year. We believe that the 2008 Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements, and we will submit it to the GFOA to determine its eligibility for another certificate.

CONTINUING DISCLOSURE REQUIREMENTS

In compliance with Securities and Exchange Commission (SEC) Disclosure Rule 15c2-12(b)(5), and according to terms of the Village's Official Statement for issuance of debt, tables in the **Statistical Section** and **Notes to Basic Financial Statements** incorporate specific financial information for the benefit of existing and potential investors in the Village's securities. The Village has voluntarily filed its CAFR with all designated national repositories (NRMSIR) and will continue that practice in fulfillment of its obligation under the SEC Rule. Timely notice of material events enumerated in the Rule will be provided to appropriate authorities as prescribed.

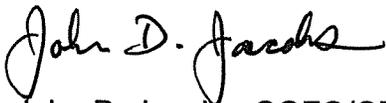
ACKNOWLEDGEMENTS

The preparation of the Village's Comprehensive Annual Financial Report on a timely basis was made possible by the dedicated service and commitment of the members of the Finance, Public Works, Parks, Community Development, Fire, and Everest Metro Police Departments. They have my sincere appreciation for their individual contribution in preparation of this report.

I also want to recognize Clifton Gunderson LLP, audit management team, for their dedication, expertise, and patience that contributed significantly to the report quality and adherence to professional accounting standards.

And closing, I would like to thank the Village Board and Administrator for their leadership and support in the planning and conducting of the financial operations of the Village in a responsible and progressive manner. Without that support, preparation of this report would not have been possible.

Sincerely,

A handwritten signature in cursive script that reads "John D. Jacobs".

John D. Jacobs, CGFO/CPFO
Finance Director/Treasurer

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Village of Weston
Wisconsin

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



A handwritten signature in black ink, appearing to read "M. L. R.", is written above the title.

President

A handwritten signature in black ink, appearing to read "Jeffrey R. Emer", is written above the title.

Executive Director

**VILLAGE OF WESTON
DIRECTORY OF OFFICIALS
2008 – 2009
(at December 31, 2008)**

PRESIDENT OF THE VILLAGE BOARD

Fred Schuster

VILLAGE TRUSTEES

Barbara Ermeling
Sharon Jaeger
Mark Maloney
Karen Schmutzler
Loren White
Jon Ziegler

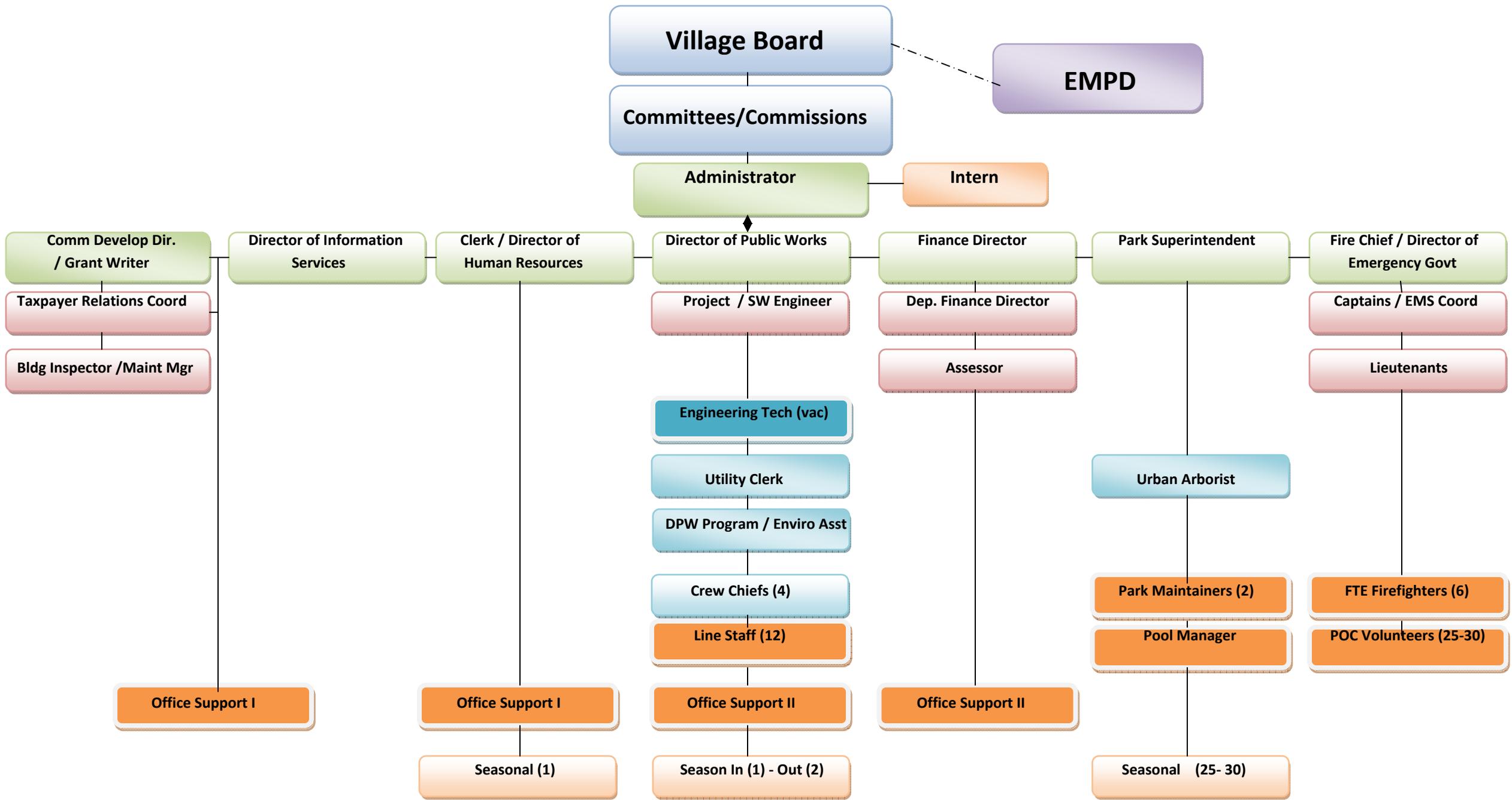
ADMINISTRATOR

Dean Zuleger

VILLAGE OFFICIALS

Village Clerk/Human Resource Director
Director of Public Works
Finance Director
Community Development Director
Fire Chief
Park Superintendent
Building Inspector
Village Assessor
Everest Metro Police Chief
Director of Information Services

Sherry Weinkauff
Keith Donner
John Jacobs
Jennifer Higgins
Steve Meilahn
Shawn Osterbrink
Scott Tatro
Greg Schmidt
Dan Vergin
Nathan Crowe



VILLAGE OF WESTON ORGANIZATIONAL CHART 2008