



**STATISTICAL  
SECTION**

## STATISTICAL SECTION

This section of the Village of Weston's Comprehensive Annual Financial Report ("CAFR") presents detailed information as a context for understanding what the information in the financial statements, notes to the financial statements, and required supplementary information says about the Village's overall financial health.

### Contents:

	<u>Pages</u>
<b>Financial Trends</b>	87 – 92
These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b>	93 – 96
These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	
<b>Debt Capacity</b>	97 – 108
These schedules present information to help the reader assess the affordability of the Village's current level of outstanding debt and the Village's ability to issue additional debt in the future. Also, a number of continuing disclosure schedules are provided here for the bondholders of the Water, Sewer, and Stormwater Revenue Bonds, to provide an update on the number of customers, the top ten customers, and pumpage/capacity information for the Weston Utilities.	
<b>Demographic and Economic Information</b>	109 – 110
These schedules present demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	
<b>Operating Information</b>	111 – 113
These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.	

### **Sources:**

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The Village implemented GASB #34 in 2004; Schedules presenting government-wide information include information beginning in that year.

Table 1

## VILLAGE OF WESTON, WISCONSIN

## NET POSITION BY COMPONENT

For the Fiscal Years Ended December 31, 2004 through 2013  
(accrual basis of accounting)

	Fiscal Year									
	2004 (Restated) (A)	2005	2006	2007	2008	2009	2010	2011 (Restated) (B)	2012	2013
<b>Governmental activities:</b>										
Net investment in capital assets	\$ 29,635,280	\$ 25,713,115	\$ 23,644,209	\$ 20,077,746	\$ 17,469,669	\$ 13,911,596	\$ 14,354,445	\$ 17,308,466	\$ 17,793,740	\$ 16,220,117
Restricted	5,292,541	6,230,861	5,547,005	5,944,977	5,585,693	5,400,610	4,578,310	4,585,568	4,589,532	4,776,158
Unrestricted (deficit)	(8,308,830)	(11,664,510)	(12,081,182)	(11,977,019)	(11,018,246)	(7,217,172)	(7,078,069)	(9,177,979)	(10,084,886)	(8,770,870)
Total governmental activities net position	<u>\$ 26,618,991</u>	<u>\$ 20,279,466</u>	<u>\$ 17,110,032</u>	<u>\$ 14,045,704</u>	<u>\$ 12,037,116</u>	<u>\$ 12,095,034</u>	<u>\$ 11,854,686</u>	<u>\$ 12,716,055</u>	<u>\$ 12,298,386</u>	<u>\$ 12,225,405</u>
<b>Business-type activities:</b>										
Net investment in capital assets	\$ 39,014,208	\$ 45,446,361	\$ 48,950,040	\$ 48,984,228	\$ 46,190,322	\$ 45,977,237	\$ 46,240,858	\$ 47,111,399	\$ 47,994,656	\$ 48,215,910
Restricted	621,606	646,571	454,841	483,020	513,509	801,591	720,677	748,900	766,724	716,974
Unrestricted	5,858,373	5,733,196	5,398,829	6,875,589	9,624,824	9,574,861	9,671,813	9,783,915	9,702,781	9,674,014
Total business-type activities net position	<u>\$ 45,494,187</u>	<u>\$ 51,826,128</u>	<u>\$ 54,803,710</u>	<u>\$ 56,342,837</u>	<u>\$ 56,328,655</u>	<u>\$ 56,353,689</u>	<u>\$ 56,633,348</u>	<u>\$ 57,644,214</u>	<u>\$ 58,464,161</u>	<u>\$ 58,606,898</u>
<b>Primary government:</b>										
Net investment in capital assets	\$ 59,222,876	\$ 58,845,379	\$ 59,863,908	\$ 55,282,142	\$ 50,765,709	\$ 47,262,512	\$ 48,822,424	\$ 53,323,922	\$ 55,019,342	\$ 54,371,214
Restricted	5,914,147	6,877,432	6,001,846	6,427,997	6,099,202	6,202,201	5,298,987	5,334,468	5,356,256	5,493,132
Unrestricted (deficit)	6,976,155	6,382,783	6,047,988	8,678,402	11,500,860	14,984,010	14,366,623	11,701,879	10,386,949	10,967,957
Total primary government net position	<u>\$ 72,113,178</u>	<u>\$ 72,105,594</u>	<u>\$ 71,913,742</u>	<u>\$ 70,388,541</u>	<u>\$ 68,365,771</u>	<u>\$ 68,448,723</u>	<u>\$ 68,488,034</u>	<u>\$ 70,360,269</u>	<u>\$ 70,762,547</u>	<u>\$ 70,832,303</u>

## Notes:

- (A) Restated amounts shown here in accordance with GASB Statement No. 54.  
(B) Restated amounts shown here in accordance with GASB Statements No. 63 and 65.

Table 2

## VILLAGE OF WESTON, WISCONSIN

## CHANGES IN NET POSITION

For the Fiscal Years Ended December 31, 2004 through 2013  
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011 (Restated) (A)	2012	2013
<b>Expenses:</b>										
Governmental activities:										
General government	\$ 870,443	\$ 938,693	\$ 1,004,367	\$ 908,187	\$ 915,956	\$ 898,037	\$ 917,357	\$ 945,182	\$ 915,082	\$ 959,267
Public safety	2,698,942	2,989,026	3,117,903	3,372,892	3,756,082	3,786,131	3,837,699	4,042,242	4,020,252	3,658,714
Public works	7,761,656	9,147,099	6,614,505	8,026,685	7,573,288	6,205,348	7,029,917	6,372,452	6,546,751	6,371,828
Health and human services	-	-	-	35,160	1,919	1,140	-	55	281	15,663
Parks, recreation, and education	430,218	468,364	536,649	557,596	568,607	611,109	656,865	686,631	609,515	607,286
Community development	99,426	182,209	219,762	358,898	388,430	354,588	1,450,652	482,021	976,314	642,698
Other	57,444	3,668	-	-	-	-	-	-	-	-
Interest and fiscal charges	1,650,668	2,494,926	2,836,854	2,704,633	2,779,555	2,757,318	2,757,034	2,548,431	2,328,820	2,165,386
Total governmental activities expenses	<u>13,568,797</u>	<u>16,223,985</u>	<u>14,330,040</u>	<u>15,964,051</u>	<u>15,983,837</u>	<u>14,613,671</u>	<u>16,649,524</u>	<u>15,077,014</u>	<u>15,397,015</u>	<u>14,420,842</u>
Business-type activities:										
Water utility	1,153,683	1,241,165	1,522,191	1,596,142	1,646,484	1,649,682	1,640,872	1,631,647	1,536,691	1,482,962
Sewer utility	1,685,351	1,718,424	1,680,986	1,828,946	1,929,358	1,928,468	2,044,851	1,807,518	1,745,298	1,741,139
Stormwater utility	504,054	776,241	705,096	763,856	855,845	739,633	710,284	688,628	684,311	599,133
Total business-type activities expenses	<u>3,343,088</u>	<u>3,735,830</u>	<u>3,908,273</u>	<u>4,188,944</u>	<u>4,431,687</u>	<u>4,317,783</u>	<u>4,396,007</u>	<u>4,127,793</u>	<u>3,966,300</u>	<u>3,823,234</u>
Total primary government expenses	<u>\$ 16,911,885</u>	<u>\$ 19,959,815</u>	<u>\$ 18,238,313</u>	<u>\$ 20,152,995</u>	<u>\$ 20,415,524</u>	<u>\$ 18,931,454</u>	<u>\$ 21,045,531</u>	<u>\$ 19,204,807</u>	<u>\$ 19,363,315</u>	<u>\$ 18,244,076</u>
<b>Program Revenues:</b>										
Governmental activities:										
Charges for services:										
General government	\$ 58,410	\$ 68,263	\$ 77,371	\$ 70,826	\$ 88,429	\$ 84,991	\$ 92,587	\$ 89,243	\$ 89,593	\$ 232,847
Public safety	468,912	582,810	663,425	604,706	577,297	552,072	643,326	710,015	771,042	677,189
Public works	543,410	607,029	631,226	527,723	738,312	656,856	718,916	715,443	831,587	841,599
Health and human services	-	-	-	-	606	273	-	-	174	-
Parks, recreation, and education	135,133	177,749	161,222	129,244	117,184	98,892	174,053	153,505	158,932	192,014
Community development	29,750	8,575	8,400	13,215	17,499	10,117	12,764	12,874	15,226	15,431
Interest and fiscal charges	190,036	492,961	187,199	-	-	-	-	-	-	-
Operating grants and contributions	229,086	246,091	259,849	270,985	267,529	278,505	325,465	360,128	398,981	315,768
Capital grants and contributions	2,612,936	1,003,368	1,084,844	1,847,418	1,753,454	1,423,231	2,839,967	3,371,644	1,697,230	1,432,162
Total governmental activities program revenues	<u>4,267,673</u>	<u>3,186,846</u>	<u>3,073,536</u>	<u>3,464,117</u>	<u>3,560,310</u>	<u>3,104,937</u>	<u>4,807,078</u>	<u>5,412,852</u>	<u>3,962,765</u>	<u>3,707,010</u>
Business-type activities:										
Charges for services:										
Water utility	1,669,088	1,798,727	1,884,328	1,938,207	1,938,701	2,008,399	1,971,582	2,010,248	2,194,076	2,151,105
Sewer utility	1,657,180	1,713,425	1,734,763	1,731,192	1,757,945	1,752,766	1,736,298	1,766,694	1,773,085	1,821,862
Stormwater utility	424,682	546,361	554,786	577,667	573,484	580,426	581,016	583,921	592,048	594,819
Operating grants and contributions	-	-	-	-	-	-	2,992	4,778	4,348	3,537
Capital grants and contributions	6,445,004	5,953,462	2,536,144	1,313,989	89,588	48,000	465,870	7,613	20,952	239,595
Total business-type activities program revenues	<u>10,195,954</u>	<u>10,011,975</u>	<u>6,710,021</u>	<u>5,561,055</u>	<u>4,359,718</u>	<u>4,389,591</u>	<u>4,757,758</u>	<u>4,373,254</u>	<u>4,584,509</u>	<u>4,810,918</u>
Total primary government program revenues	<u>\$ 14,463,627</u>	<u>\$ 13,198,821</u>	<u>\$ 9,783,557</u>	<u>\$ 9,025,172</u>	<u>\$ 7,920,028</u>	<u>\$ 7,494,528</u>	<u>\$ 9,564,836</u>	<u>\$ 9,786,106</u>	<u>\$ 8,547,274</u>	<u>\$ 8,517,928</u>

## Notes:

(A) Restated amounts shown here in accordance with GASB Statements No. 63 and 65.

Table 2 (cont.)

## VILLAGE OF WESTON, WISCONSIN

## CHANGES IN NET POSITION

For the Fiscal Years Ended December 31, 2004 through 2013  
(accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011 (Restated) (A)	2012	2013
<b>Net (Expense)/Revenue:</b>										
Governmental activities	\$ (9,301,124)	\$ (13,037,139)	\$ (11,256,504)	\$ (12,499,934)	\$ (12,423,527)	\$ (11,508,734)	\$ (11,842,446)	\$ (9,664,162)	\$ (11,434,250)	\$ (10,713,832)
Business-type activities	6,852,866	6,276,145	2,801,748	1,372,111	(71,969)	71,808	361,751	245,461	618,209	987,684
Total primary government net (expense)/revenue	<u>\$ (2,448,258)</u>	<u>\$ (6,760,994)</u>	<u>\$ (8,454,756)</u>	<u>\$ (11,127,823)</u>	<u>\$ (12,495,496)</u>	<u>\$ (11,436,926)</u>	<u>\$ (11,480,695)</u>	<u>\$ (9,418,701)</u>	<u>\$ (10,816,041)</u>	<u>\$ (9,726,148)</u>
<b>General Revenues and Other Changes in Net Position:</b>										
Governmental activities:										
Taxes:										
Property taxes	\$ 3,384,767	\$ 4,141,669	\$ 5,190,969	\$ 6,379,618	\$ 7,619,050	\$ 8,844,061	\$ 8,977,876	\$ 8,839,262	\$ 8,915,033	\$ 8,736,189
Public accommodation taxes	4,997	51,672	80,865	132,794	179,203	181,173	184,196	193,016	217,899	242,124
All other taxes	524,602	198,291	196,622	196,096	192,874	292,672	295,078	288,695	284,955	285,279
Unrestricted intergovernmental revenues	1,782,928	1,340,285	1,329,135	1,497,154	1,457,899	1,463,078	1,350,087	1,360,441	1,183,896	1,170,768
Unrestricted grants and contributions	26,793	28,092	44,091	12,768	34,244	9,225	8,044	-	-	-
Unrestricted investment earnings (loss)	272,089	597,085	663,359	666,542	486,227	291,621	276,962	337,372	285,032	(323,354)
Other general revenues	27,777	37,203	249,563	193,125	67,146	93,968	91,557	39,622	46,953	43,564
Transfers	650,800	303,317	332,466	357,509	378,296	390,854	418,298	(229,044)	82,813	486,281
Total governmental activities	<u>6,674,753</u>	<u>6,697,614</u>	<u>8,087,070</u>	<u>9,435,606</u>	<u>10,414,939</u>	<u>11,566,652</u>	<u>11,602,098</u>	<u>10,829,364</u>	<u>11,016,581</u>	<u>10,640,851</u>
Business-type activities:										
Unrestricted investment earnings (loss)	208,279	270,283	463,151	481,871	401,986	300,823	313,215	542,318	273,753	(358,666)
Other general revenues	34,887	88,830	45,149	42,654	34,097	43,258	22,991	53,160	10,798	-
Transfers	(650,800)	(303,317)	(332,466)	(357,509)	(378,296)	(390,855)	(418,298)	229,044	(82,813)	(486,281)
Total business-type activities	<u>(407,634)</u>	<u>55,796</u>	<u>175,834</u>	<u>167,016</u>	<u>57,787</u>	<u>(46,774)</u>	<u>(82,092)</u>	<u>824,522</u>	<u>201,738</u>	<u>(844,947)</u>
Total primary government	<u>\$ 6,267,119</u>	<u>\$ 6,753,410</u>	<u>\$ 8,262,904</u>	<u>\$ 9,602,622</u>	<u>\$ 10,472,726</u>	<u>\$ 11,519,878</u>	<u>\$ 11,520,006</u>	<u>\$ 11,653,886</u>	<u>\$ 11,218,319</u>	<u>\$ 9,795,904</u>
<b>Change in Net Position:</b>										
Governmental activities	\$ (2,626,371)	\$ (6,339,525)	\$ (3,169,434)	\$ (3,064,328)	\$ (2,008,588)	\$ 57,918	\$ (240,348)	\$ 1,165,202	\$ (417,669)	\$ (72,981)
Business-type activities	6,445,232	6,331,941	2,977,582	1,539,127	(14,182)	25,034	279,659	1,069,983	819,947	142,737
Total primary government	<u>\$ 3,818,861</u>	<u>\$ (7,584)</u>	<u>\$ (191,852)</u>	<u>\$ (1,525,201)</u>	<u>\$ (2,022,770)</u>	<u>\$ 82,952</u>	<u>\$ 39,311</u>	<u>\$ 2,235,185</u>	<u>\$ 402,278</u>	<u>\$ 69,756</u>

## Notes:

(A) Restated amounts shown here in accordance with GASB Statements No. 63 and 65.

Table 3

## VILLAGE OF WESTON, WISCONSIN

**FUND BALANCES OF GOVERNMENTAL FUNDS**

For the Fiscal Years Ended December 31, 2004 through 2013

(modified accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011 (C) (Restated)	2012	2013
<b>General Fund: (A)</b>										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,922	\$ 44,327	\$ 65,047
Restricted	-	-	-	-	-	-	-	4,661	9,537	-
Assigned	-	-	-	-	-	-	-	110,642	592,588	7,500
Unassigned	-	-	-	-	-	-	-	2,723,354	2,348,372	2,346,077
Reserved	170,415	63,193	35,523	61,555	57,161	80,238	49,073	-	-	-
Unreserved	<u>2,271,276</u>	<u>2,403,787</u>	<u>2,663,045</u>	<u>2,841,399</u>	<u>2,668,087</u>	<u>2,672,197</u>	<u>2,882,990</u>	-	-	-
Total general fund	<u>\$ 2,441,691</u>	<u>\$ 2,466,980</u>	<u>\$ 2,698,568</u>	<u>\$ 2,902,954</u>	<u>\$ 2,725,248</u>	<u>\$ 2,752,435</u>	<u>\$ 2,932,063</u>	<u>\$ 2,915,579</u>	<u>\$ 2,994,824</u>	<u>\$ 2,418,624</u>
<b>All Other Governmental Funds:</b>										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,898	\$ 95,898	\$ -
Restricted	-	-	-	-	-	-	-	4,942,733	4,794,749	5,296,068
Committed	-	-	-	-	-	-	-	82,503	300,974	77,377
Assigned	-	-	-	-	-	-	-	971,204	213,584	562,636
Unassigned	-	-	-	-	-	-	-	(1,113,116)	(2,554,408)	(2,026,028)
Reserved	10,419,633 (B)	6,713,325	6,071,195	6,679,144	6,064,857	6,209,811	5,568,453	-	-	-
Unreserved, reported in:										
Special revenue funds	(442,250)	(160,145)	(407,743)	(293,919)	929,169	1,575,744	1,257,731	-	-	-
Capital projects funds	<u>1,565,972</u>	<u>908,968</u>	<u>1,247,607</u>	<u>630,580</u>	<u>(120,694)</u>	<u>225,166</u>	<u>4,493,284</u>	-	-	-
Total all other governmental funds	<u>\$ 11,543,355</u>	<u>\$ 7,462,148</u>	<u>\$ 6,911,059</u>	<u>\$ 7,015,805</u>	<u>\$ 6,873,332</u>	<u>\$ 8,010,721</u>	<u>\$ 11,319,468</u>	<u>\$ 5,070,222</u>	<u>\$ 2,850,797</u>	<u>\$ 3,910,053</u>
Total all governmental funds	<u>\$ 13,985,046</u>	<u>\$ 9,929,128</u>	<u>\$ 9,609,627</u>	<u>\$ 9,918,759</u>	<u>\$ 9,598,580</u>	<u>\$ 10,763,156</u>	<u>\$ 14,251,531</u>	<u>\$ 7,985,801</u>	<u>\$ 5,845,621</u>	<u>\$ 6,328,677</u>

Notes:

- (A) See the notes to financial statements "Net Position/Fund Balances" for complete details of the fund balance classification.  
(B) The increase in reserved fund balance in this period was due to unspent bond proceeds from an issuance during the period for capital projects.  
(C) Reflects implementation of GASB 54, new fund balance reporting.

Table 4

## VILLAGE OF WESTON, WISCONSIN

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDSFor the Fiscal Years Ended December 31, 2004 through 2013  
(modified accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Revenues:</b>										
Property taxes	\$ 3,384,767	\$ 4,141,669	\$ 5,190,969	\$ 6,379,618	\$ 7,619,050	\$ 8,844,061	\$ 8,977,876	\$ 8,839,262	\$ 8,915,034	\$ 8,736,189
Other taxes	295,256	249,963	277,487	330,432	373,509	478,228	480,783	482,842	563,839	527,919
Intergovernmental	3,538,296	2,529,431	2,286,347	2,403,518	2,842,833	2,636,266	2,908,743	3,996,322	3,044,658	2,376,994
Licenses and permits	208,380	208,663	295,887	274,498	289,694	171,167	126,354	140,233	165,928	335,150
Fines and forfeitures	351,933	629,158		659,739	424,746	355,269	75,703	117,373	123,343	91,426
Special assessments	376,982	354,817	259,868	374,066	338,189	456,100	548,327	243,135	224,281	383,311
Charges for services	1,785,491	2,844,595	3,300,888	3,255,967	3,769,003	4,924,410	5,437,359	5,396,182	6,300,991	6,130,605
Contributions and donations	26,793	28,092	44,091	49,678	19,354	35,188	49,922	47,916	49,136	8,347
Investment earnings and miscellaneous	299,866	634,288	912,922	857,924	540,214	342,261	355,311	370,086	244,496	263,928
Net decrease in the fair value of investments	-	-	-	-	-	-	-	-	-	(544,584)
Total revenues	<u>\$ 10,267,764</u>	<u>\$ 11,620,676</u>	<u>\$ 12,568,459</u>	<u>\$ 14,585,440</u>	<u>\$ 16,216,592</u>	<u>\$ 18,242,950</u>	<u>\$ 18,960,378</u>	<u>\$ 19,633,351</u>	<u>\$ 19,631,706</u>	<u>\$ 18,309,285</u>
<b>Expenditures:</b>										
General government	\$ 841,303	\$ 810,714	\$ 896,408	\$ 879,553	\$ 884,706	\$ 841,792	\$ 843,581	\$ 878,917	\$ 850,640	\$ 958,239
Public safety	2,569,722	2,847,770	2,957,572	3,240,336	3,579,903	3,690,772	3,721,073	3,855,324	3,857,825	3,503,722
Public works	2,064,859	2,121,243	2,241,797	2,397,070	2,565,918	2,546,211	2,615,254	2,737,331	2,663,438	2,717,311
Health and human services	-	-	-	35,160	1,919	1,140	-	55	281	15,663
Parks, recreation, and education	347,443	381,653	445,839	483,379	471,981	484,371	531,107	554,431	476,033	470,525
Community development	904,387	1,910,875	2,360,794	2,550,063	2,878,037	4,011,707	5,046,765	4,152,334	4,704,143	4,830,790
Other	57,444	3,668	21,284	19,596	5,154	12,345	11,728	841	9,477	425
Capital improvements	13,804,935	15,956,982	3,282,583	6,761,330	3,487,901	1,811,903	1,243,545	5,380,807	2,788,569	344,698
Debt service:										
Principal retirement	1,134,376	1,285,713	1,994,788	2,297,005	2,317,153	3,578,158	4,740,989	6,223,841	4,597,606	5,030,508
Interest and fiscal charges	1,474,395	2,406,112	2,467,195	2,550,404	2,717,901	2,684,748	2,575,077	2,552,211	2,328,076	2,154,796
Bond issuance costs	77,324	75,049	45,325	64,977	17,800	16,021	75,979	-	-	1,694
Total expenditures	<u>\$ 23,276,188</u>	<u>\$ 27,799,779</u>	<u>\$ 16,713,585</u>	<u>\$ 21,278,873</u>	<u>\$ 18,928,373</u>	<u>\$ 19,679,168</u>	<u>\$ 21,405,098</u>	<u>\$ 26,336,092</u>	<u>\$ 22,276,088</u>	<u>\$ 20,028,371</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (13,008,424)</u>	<u>\$ (16,179,103)</u>	<u>\$ (4,145,126)</u>	<u>\$ (6,693,433)</u>	<u>\$ (2,711,781)</u>	<u>\$ (1,436,218)</u>	<u>\$ (2,444,720)</u>	<u>\$ (6,702,741)</u>	<u>\$ (2,644,382)</u>	<u>\$ (1,719,086)</u>

Table 4 (cont.)

## VILLAGE OF WESTON, WISCONSIN

**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**For the Fiscal Years Ended December 31, 2004 through 2013  
(modified accrual basis of accounting)

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Other financing sources (uses):</b>										
Bonds/notes issued (A)	\$ 17,817,088	\$ 10,989,745	\$ 2,789,774	\$ 5,848,970	\$ 1,994,366	\$ 2,163,431	\$ 5,400,234	\$ -	\$ -	\$ 1,715,000
Refunding bonds issued (A)	-	-	2,618,589	-	425,000	-	1,741,565	-	-	-
Proceeds from escrow restructuring	227,904	-	-	-	-	-	-	-	-	-
Payment to refunding bond escrow agent	-	-	(2,591,508)	-	(425,000)	-	(1,698,323)	-	-	-
Transfers in	15,738,867	11,877,624	4,518,356	6,977,283	4,402,556	5,195,671	5,814,914	7,123,252	5,501,112	6,310,625
Transfers out	(15,112,634)	(11,574,307)	(4,185,890)	(6,619,774)	(4,024,260)	(4,804,817)	(5,396,616)	(6,692,849)	(5,038,603)	(5,824,344)
Sale of village properties	352,136	830,123	365,908	796,086	18,940	46,509	71,321	6,608	41,693	861
Total other financing sources (uses)	<u>\$ 19,023,361</u>	<u>\$ 12,123,185</u>	<u>\$ 3,515,229</u>	<u>\$ 7,002,565</u>	<u>\$ 2,391,602</u>	<u>\$ 2,600,794</u>	<u>\$ 5,933,095</u>	<u>\$ 437,011</u>	<u>\$ 504,202</u>	<u>\$ 2,202,142</u>
Net change in fund balance	<u>\$ 6,014,937</u>	<u>\$ (4,055,918)</u>	<u>\$ (629,897)</u>	<u>\$ 309,132</u>	<u>\$ (320,179)</u>	<u>\$ 1,164,576</u>	<u>\$ 3,488,375</u>	<u>\$ (6,265,730)</u>	<u>\$ (2,140,180)</u>	<u>\$ 483,056</u>
Capitalized expenditures	\$ 13,804,935	\$ 12,816,983	\$ 3,176,631	\$ 5,230,069	\$ 2,832,544	\$ 1,751,029	\$ 822,767	\$ 4,466,293	\$ 1,301,770	\$ 147,728
Debt service as a percentage of non-capital expenditures	27.54%	24.64%	32.96%	30.20%	31.28%	34.93%	35.55%	40.13%	33.02%	36.14%

## Notes:

(A) Includes discounts/premiums where applicable.

Table 5

## VILLAGE OF WESTON, WISCONSIN

ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY

For the Fiscal Years Ended December 31, 2004 through 2013

Fiscal Year Ended Dec. 31	Real Property Assessed Value				Personal Property Assessed Value	Total Taxable Assessed Value (A) (B)	Total Direct Assessed Tax Rate	Total Taxable Equalized Value (C)	Ratio of Assessed to Equalized Value
	Residential Property	Commercial Property	Manufacturing Property	Other Property	Combined Commercial, Manuf. & Other				
2004	\$417,377,700	\$169,232,920	\$ 23,604,300	\$4,134,900	\$ 17,122,080	\$ 631,471,900	\$ 5.447	\$ 669,758,500	94.28%
2005	441,479,500	190,957,220	27,992,800	3,839,800	27,137,410	691,406,730	5.698	751,617,800	91.99%
2006	464,746,300	222,449,320	28,712,500	3,451,400	22,777,200	742,136,720	6.066	867,363,000	85.56%
2007	607,329,300	311,578,400	37,762,800	7,466,600	28,173,880	992,310,980	4.907	956,047,100	103.79%
2008	621,193,100	334,280,100	42,299,400	7,247,300	32,200,690	1,037,220,590	5.082	1,059,625,700	97.89%
2009	629,293,700	351,018,000	44,006,900	7,136,100	32,248,060	1,063,702,760	5.082	1,052,951,500	101.02%
2010	631,620,200	361,564,900	45,687,600	6,845,700	31,207,170	1,076,925,570	5.082	1,017,654,200	105.82%
2011	637,035,900	358,042,100	45,120,500	6,792,400	29,859,700	1,076,850,600	5.098	1,030,372,700	104.51%
2012	636,687,600	346,568,200	47,664,900	6,691,200	27,296,200	1,064,908,100	5.157	966,710,400	110.16%
2013	638,818,300	360,057,000	50,994,900	6,754,900	31,297,890	1,087,922,990	5.309	996,473,000	109.18%

(A) Total taxable assessed value does not include tax exempt properties; tax exempt properties are not assigned values.

(B) Assessed values are established by the Village Assessor on all property except manufacturing property as of January 1 of each year. The Wisconsin Department of Revenue determines manufacturing property assessed values as of January 1 of each year. A revaluation of all property was completed in 2007.

(C) Equalized values are determined by the Wisconsin Department of Revenue.

Table 6

## VILLAGE OF WESTON, WISCONSIN

## PROPERTY TAX RATES - ALL DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Fiscal Years

## Per \$1,000 of Equalized Value

Levy Year	Collection Year	Village of Weston									D.C. Everest School District	North Central Technical College	Marathon County	State of Wisconsin	Total Gross	State Credit	Total Net
		General Fund	Recycling Fund	Mass Transit Fund	Business Grant Fund	Debt Service Fund	TID #1 Fund (A)	TID #2 Fund (B)	Environ. TID Fund (C)	Village Total							
2004	2005	\$ 3.41	\$ -	\$ -	\$ 0.03	\$ 1.38	\$ 0.31	\$ -	\$ 0.01	\$ 5.14	\$ 8.80	\$ 1.94	\$ 5.79	\$ 0.20	\$ 21.87	\$ 1.11	\$ 20.76
2005	2006	3.25	-	-	0.02	1.43	0.52	0.01	0.01	5.24	8.91	1.93	5.68	0.19	21.95	0.98	20.97
2006	2007	3.07	0.02	0.06	-	1.32	0.69	0.02	0.01	5.19	8.49	1.89	5.44	0.18	21.19	1.08	20.11
2007	2008 (D)	2.76	0.04	0.09	-	1.31	0.82	0.06	0.01	5.09	9.27	1.86	5.37	0.17	21.76	1.14	20.62
2008	2009	2.55	-	0.09	-	1.32	0.88	0.12	0.01	4.97	9.52	1.85	5.15	0.17	21.66	1.21	20.45
2009	2010	2.56	0.05	-	0.01	1.47	0.92	0.11	0.01	5.13	9.52	1.91	5.15	0.17	21.88	1.26	20.62
2010	2011	2.81	-	-	0.01	1.52	0.94	0.10	-	5.38	10.07	1.98	5.16	0.17	22.76	1.33	21.43
2011	2012	2.82	-	-	-	1.51	0.91	0.09	-	5.33	10.45	2.02	5.17	0.17	23.14	1.30	21.84
2012	2013	3.03	-	-	-	1.60	0.97	0.08	-	5.68	10.95	2.03	5.16	0.17	23.99	1.39	22.60
2013	2014	3.15	-	-	-	1.56	1.02	0.07	-	5.80	11.18	2.09	5.16	0.17	24.40	1.37	23.03

## Per \$1,000 of Assessed Value

Levy Year	Collection Year	Village of Weston									D.C. Everest School District	North Central Technical College	Marathon County	State of Wisconsin	Total Gross	State Credit	Total Net
		General Fund	Recycling Fund	Mass Transit Fund	Business Grant Fund	Debt Service Fund	TID #1 Fund (A)	TID #2 Fund (B)	Environ. TID Fund (C)	Village Total							
2004	2005	\$ 3.61	\$ -	\$ -	\$ 0.03	\$ 1.47	\$ 0.33	\$ -	\$ 0.01	\$ 5.45	\$ 9.34	\$ 2.06	\$ 6.14	\$ 0.21	\$ 23.20	\$ 1.18	\$ 22.02
2005	2006	3.54	-	-	0.02	1.56	0.56	0.01	0.01	5.70	9.69	2.10	6.17	0.21	23.87	1.07	22.80
2006	2007	3.58	0.03	0.07	-	1.55	0.81	0.02	0.01	6.07	9.92	2.20	6.36	0.21	24.76	1.26	23.50
2007	2008 (D)	2.66	0.04	0.09	-	1.26	0.79	0.06	0.01	4.91	8.93	1.80	5.17	0.16	20.97	1.10	19.87
2008	2009	2.61	-	0.09	-	1.35	0.90	0.12	0.01	5.08	9.73	1.89	5.26	0.17	22.13	1.24	20.89
2009	2010	2.53	0.05	-	0.01	1.46	0.91	0.11	0.01	5.08	9.43	1.89	5.10	0.17	21.67	1.25	20.42
2010	2011	2.65	-	-	0.01	1.44	0.89	0.09	-	5.08	9.52	1.87	4.88	0.16	21.51	1.25	20.26
2011	2012	2.70	-	-	-	1.44	0.87	0.09	-	5.10	10.00	1.94	4.95	0.16	22.15	1.25	20.90
2012	2013	2.75	-	-	-	1.46	0.88	0.07	-	5.16	9.94	1.84	4.68	0.15	21.77	1.26	20.51
2013	2014	2.89	-	-	-	1.42	0.93	0.07	-	5.31	10.25	1.91	4.73	0.15	22.35	1.26	21.09

(A) 1999 was the first levy year for Tax Incremental District (TID) #1.

(B) 2005 was the first levy year for Tax Incremental District (TID) #2.

(C) 2003 was the first levy year for Environmental Tax Incremental District (TID). However, the levy rate was less than \$.01 for both equalized and assessed value charts.

(D) Village of Weston property was revaluated in 2007 (See Table 5).

Table 7

## VILLAGE OF WESTON, WISCONSIN

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer Name	Nature of Business	2013			2004		
		Taxable Assessed Value (A)	Rank	Percentage of Total Village Taxable Assessed Value	Taxable Assessed Value (A)	Rank	Percentage of Total Village Taxable Assessed Value
St. Clare's Hospital of Weston	Hospital/Medical Care	\$ 22,921,990	1	2.11%	\$ -	-	-
Wausau Supply	Building Materials Supplier	17,911,770	2	1.65%	8,274,500	3	1.31%
Marshfield Clinic	Medical Care	16,280,340	3	1.50%	-	-	-
Crystal Refinishing Systems	Transportation/Coating Company	13,597,400	4	1.25%	-	-	-
Renaissance	Senior/Assisted-Living Apartments	12,674,980	5	1.16%	-	-	-
Schofield Warehouse Inc.	Cold Storage	10,859,790	6	1.00%	9,008,400	1	1.43%
Aspirus Wausau Hospital, Inc	Medical Care	9,820,020	7	0.90%	8,521,350	2	1.35%
Stoney River	Senior/Assisted-Living Apartments	9,486,700	8	0.87%	-	-	-
Dayton Hudson Corp.	Target Store	7,894,430	9	0.73%	6,171,910	4	0.98%
DDB Ltd. Partnership	Grocery Store (Mega Pick N' Save)	6,886,700	10	0.63%	4,801,800	7	0.76%
Old Castle Glass Inc.	Glass Manufacturer	-	-	-	5,380,400	5	0.85%
Weston Lanes Inc.	Bowling Lanes/Banquet Hall	-	-	-	4,807,500	6	0.76%
Forrest Tappe Builders Inc.	Residential Property Contractor/Developer	-	-	-	4,659,300	8	0.74%
Richard Bender Rentals LLC/ Bender Investments Inc.	Warehousing / Commercial Office Rentals	-	-	-	4,118,700	9	0.65%
Greenheck Fan Corporation	Manufacturer	-	-	-	3,414,500	10	0.54%
<b>Total - Top 10 Taxpayers</b>		<b>\$ 128,334,120</b>		<b>11.80%</b>	<b>\$ 59,158,360</b>		<b>9.37%</b>
<b>Total - All Taxpayers</b>		<b>\$ 1,087,922,990</b>			<b>\$ 631,471,900</b>		

(A) Source - Village Assessor's records

Table 8

**VILLAGE OF WESTON, WISCONSIN**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
 Last Ten Fiscal Years

Tax Levy Year	Collection Year	Total Village Tax Levy (A)(B)	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2004	2005	\$ 4,953,070	\$ 2,050,107	41.39%	\$ 2,884,477	\$ 4,934,584	99.63%
2005	2006	5,965,101	2,445,314	40.99%	3,513,113	5,958,427	99.89%
2006	2007	7,170,800	2,646,570	36.91%	4,518,319	7,164,889	99.92%
2007	2008	8,542,287	3,234,289	37.86%	5,303,034	8,537,323	99.94%
2008	2009	9,816,824	3,563,872	36.30%	6,247,237	9,811,109	99.94%
2009	2010	9,973,044	3,807,200	38.17%	6,157,703	9,964,903	99.92%
2010	2011	9,759,362	3,699,808	37.91%	6,048,855	9,748,663	99.89%
2011	2012	9,806,303	3,509,854	35.79%	6,283,030	9,792,884	99.86%
2012	2013	9,615,806	3,293,070	34.25%	6,319,999	9,613,069	99.97%
2013	2014	10,138,239	3,698,977	36.49%	-	3,698,977	36.49%

(A) In addition to property taxes for the municipality, the Village collects and remits taxes for the state and county governments, as well as for the local school and technical college districts. Taxes are levied in December of each year based upon the assessed value as of January 1st of that year. Real estate taxes can be paid in two installments due January 31st and July 31st. Personal property taxes are due by January 31st. Tax settlements to the other taxing authorities are made in January, for taxes collected as of December 31st, and in February, for taxes collected as of January 31st. All unpaid real estate taxes as of January 31st are turned over to the County Treasurer for collection. All personal property taxes are retained for collection by the Village. The final settlement for real estate taxes is made by the county to each of the other taxing authorities for the balance of their tax levies.

(B) Includes special assessments placed on the tax roll.

Table 9

## VILLAGE OF WESTON, WISCONSIN

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

For the Fiscal Years Ended December 31, 2004 through 2013

<u>Fiscal Year Ending on 12/31</u>	<u>Total General Bonded Debt</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Net General Bonded Debt</u>	<u>Equalized Property Value (A)</u>	<u>Ratio of Net General Bonded Debt to Equalized Property Value</u>	<u>Estimated Population (B)</u>	<u>Net General Bonded Debt per Capita</u>
2004	\$ 18,042,575	\$ (724,400)	\$ 17,318,175	\$ 669,758,500	2.59%	13,003	\$ 1,331.86
2005	18,853,663	(643,160)	18,210,503	751,617,800	2.42%	13,195	1,380.11
2006	18,463,252	(599,606)	17,863,646	867,363,000	2.06%	13,350	1,338.10
2007	16,739,210	(689,354)	16,049,856	956,047,100	1.68%	13,805	1,162.61
2008	16,870,982	(58,747)	16,812,235	1,059,625,700	1.59%	14,040	1,197.45
2009	17,399,139	(523,046)	16,876,093	1,052,951,500	1.60%	14,310	1,179.32
2010	20,755,948	(564,487)	20,191,461	1,017,654,200	1.98%	14,868	1,358.05
2011	18,355,825	(361,826)	17,993,999	1,030,372,700	1.75%	15,045	1,196.01
2012	16,187,918	(171,996)	16,015,922	966,710,400	1.66%	15,051	1,064.11
2013	15,590,654	(716,680)	14,873,974	996,473,000	1.49%	15,052	988.17

(A) Wisconsin uses equalized value for calculating legal debt limit.

(B) Source: Wisconsin Dept. of Administration for 2004-2009 and 2011-2013; the United States Census Bureau for 2010.

Table 10

## VILLAGE OF WESTON, WISCONSIN

**RATIOS OF OUTSTANDING DEBT BY TYPE (A)**  
 For the Fiscal Years Ended December 31, 2004 through 2013

Fiscal Year Ending on 12/31	Governmental Activities					Business-Type Activities					Total Primary Government	Personal Income (B)	Percentage of Personal Income	Estimated Population (B)	Per Capita
	General Obligation Bonds and Notes	Water Utility Revenue Bonds	Sewer Utility Revenue Bonds	Community Development Authority Lease Revenue Bonds	Bond Anticipation Notes	General Obligation Bonds and Notes	Water Utility Revenue Bonds	Sewer Utility Revenue Bonds	Storm Water Revenue Bonds						
2004	\$ 14,371,476	\$ 859,000	\$ 650,000	\$ 31,238,546	\$ -	\$ 3,671,099	\$ 2,802,557	\$ 5,397,484	\$ -	\$ 58,990,162	\$ 4,141,605,000	1.42%	13,003	\$ 4,537	
2005	14,093,963	834,000	625,000	41,316,405	-	4,759,700	2,380,541	5,166,541	-	69,176,150	4,337,066,000	1.59%	13,195	5,243	
2006	13,690,153	804,000	595,000	41,021,405	1,883,669	4,773,099	3,238,142	4,925,598	-	70,931,066	4,561,933,000	1.55%	13,350	5,313	
2007	14,273,894	769,000	560,000	44,384,835	1,883,955	2,465,316	3,052,472	4,679,655	3,401,212	75,470,339	4,815,599,000	1.57%	13,805	5,467	
2008	14,592,323	724,000	515,000	43,925,732	1,884,240	2,278,659	2,854,976	4,655,843	3,288,176	74,718,949	4,971,001,000	1.50%	14,040	5,322	
2009	14,993,779	669,000	465,000	42,265,255	1,884,525	2,405,360	2,726,673	4,358,668	3,187,140	72,955,400	4,930,965,000	1.48%	14,310	5,098	
2010	18,488,770	119,000	410,000	40,306,943	1,884,810	2,267,178	2,276,936	4,046,098	3,062,104	72,861,839	4,937,221,000	1.48%	14,868	4,901	
2011	16,283,473	99,000	350,000	38,434,880	-	2,072,352	2,148,281	3,733,449	2,934,068	66,055,503	5,119,493,000	1.29%	15,045	4,391	
2012	14,393,797	79,000	285,000	35,847,816	-	1,794,121	2,014,627	3,410,800	2,801,032	60,626,193	5,308,439,000	1.14%	15,051	4,028	
2013	14,137,138	54,000	210,000	33,090,753	-	1,453,516	1,880,973	3,088,151	2,662,996	56,577,527	N/A (C)	N/A (C)	15,052	3,759	

(A) Details of the Village's outstanding debt can be found in the notes to the financial statements.

(B) See Table #20 for personal income and population data.

(C) Information for 2013 will not be available until end of 2014.

Table 11

## VILLAGE OF WESTON, WISCONSIN

LEGAL DEBT MARGIN INFORMATION

For the Fiscal Years Ended December 31, 2004 through 2013

	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Equalized Valuation	\$ 669,758,500	\$ 751,617,800	\$ 867,363,000	\$ 956,047,100	\$ 1,059,625,700	\$ 1,052,951,500	\$ 1,017,654,200	\$ 1,030,372,700	\$ 966,710,400	\$ 996,473,000
Legal Debt Limit Percentage (A)	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Debt Limit	<u>\$ 33,487,925</u>	<u>\$ 37,580,890</u>	<u>\$ 43,368,150</u>	<u>\$ 47,802,355</u>	<u>\$ 52,981,285</u>	<u>\$ 52,647,575</u>	<u>\$ 50,882,710</u>	<u>\$ 51,518,635</u>	<u>\$ 48,335,520</u>	<u>\$ 49,823,650</u>
<u>Debt applicable to limit:</u>										
General obligation debt	\$ 18,163,417	\$ 18,978,505	\$ 18,560,071	\$ 16,847,155	\$ 16,955,665	\$ 17,472,639	\$ 20,778,226	\$ 18,371,701	\$ 16,200,864	\$ 15,601,554
Less: Amount set aside for repayment of general obligation debt	<u>(724,400)</u>	<u>(643,160)</u>	<u>(599,606)</u>	<u>(689,354)</u>	<u>(58,747)</u>	<u>(523,046)</u>	<u>(564,487)</u>	<u>(361,826)</u>	<u>(171,996)</u>	<u>(716,680)</u>
Total net debt applicable to limit	<u>\$ 17,439,017</u>	<u>\$ 18,335,345</u>	<u>\$ 17,960,465</u>	<u>\$ 16,157,801</u>	<u>\$ 16,896,918</u>	<u>\$ 16,949,593</u>	<u>\$ 20,213,739</u>	<u>\$ 18,009,875</u>	<u>\$ 16,028,868</u>	<u>\$ 14,884,874</u>
Legal debt margin	<u>\$ 16,048,908</u>	<u>\$ 19,245,545</u>	<u>\$ 25,407,685</u>	<u>\$ 31,644,554</u>	<u>\$ 36,084,367</u>	<u>\$ 35,697,982</u>	<u>\$ 30,668,971</u>	<u>\$ 33,508,760</u>	<u>\$ 32,306,652</u>	<u>\$ 34,938,776</u>
Total net debt applicable to limit as a percentage of debt limit	52.08%	48.79%	41.41%	33.80%	31.89%	32.19%	39.73%	34.96%	33.16%	29.88%

Notes:

- (A) In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of the taxable property within the Village's jurisdiction. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation debt.

Table 12

## VILLAGE OF WESTON, WISCONSIN

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT (A)

As of December 31, 2013

<u>Governmental Unit</u>	<u>Net Debt Outstanding (B)</u>	<u>Percent Applicable to Village of Weston (C)</u>	<u>Amount Applicable to Village of Weston</u>
Village of Weston	<u>\$47,491,891</u>	100.00%	<u>\$47,491,891</u>
D.C. Everest School District	33,990,000	41.75%	14,190,825
North Central Technical College	28,265,000	6.40%	1,808,960
Marathon County	<u>13,760,000</u>	10.52%	<u>1,447,552</u>
Total Overlapping Debt	<u>76,015,000</u>		<u>17,447,337</u>
<b>Total Direct and Overlapping Debt</b>	<b><u><u>\$123,506,891</u></u></b>		<b><u><u>\$64,939,228</u></u></b>

- (A) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the Village. This schedule estimates the portion of the outstanding debt of these overlapping governments that is borne by the taxpayers of the Village through the taxes levied by these government agencies.
- (B) Does not include assets in Debt Service Funds.
- (C) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of each taxing jurisdiction's taxable assessed value that is within the Village of Weston's boundaries and dividing it by each taxing jurisdiction's total taxable assessed value.

Table 13

## VILLAGE OF WESTON, WISCONSIN

REVENUE BOND COVERAGEWater Utility

For the Fiscal Years Ended December 31, 2004 through 2013

Fiscal Year	Gross Revenues (A)	Less: Operating Expenses (B)	Net Revenue Available for Debt Service	Debt Service Requirements (C)			Coverage Ratio (D)
				Principal	Interest	Total	
2004	\$ 1,792,890	\$ 605,732	\$ 1,187,158	\$ 430,000	\$ 138,277	\$ 568,277	2.09
2005	1,951,159	658,613	1,292,546	430,000	138,277	568,277	2.27
2006	2,139,533	839,669	1,299,864	440,000	117,825	557,825	2.33
2007	2,190,631	820,907	1,369,724	320,000	23,616	343,616	3.99
2008	2,130,668	941,606	1,189,062	320,000	23,616	343,616	3.46
2009	2,156,439	990,777	1,165,662	320,000	23,616	343,616	3.39
2010	2,140,085	990,549	1,149,536	320,000	23,616	343,616	3.35
2011	2,195,992	999,345	1,196,647	200,000	46,503	246,503	4.85
2012	2,303,612	897,045	1,406,567	200,000	46,503	246,503	5.71
2013	2,031,453	841,895	1,189,558	200,000	46,503	246,503	4.83

(A) Includes total operating revenues, non-operating revenues, and transfers in.

(B) Includes total operating expenses, less depreciation and payment in lieu of taxes.

(C) Includes principal and interest of revenue bonds only. Amount calculated by using the highest total annual debt service owed (year 2018) on all outstanding bond issues. It does not include the general obligation notes reported in the Water Utility Enterprise Fund.

(D) Coverage ratio represents the ratio of net revenue amount available for debt service and the highest annual debt service requirement. Bond covenants require coverage to be at least 1.25 times the highest annual debt service requirement on the outstanding revenue bonds (Series 2006B Bonds).

Table 14

VILLAGE OF WESTON, WISCONSIN

REVENUE BOND COVERAGE

Sewer Utility

For the Fiscal Years Ended December 31, 2004 through 2013

Fiscal Year	Gross Revenues (A)	Less: Operating Expenses (B)	Net Revenue Available for Debt Service	Debt Service Requirements (C)			Coverage Ratio (D)
				Principal	Interest	Total	
2004	\$ 1,774,174	\$ 728,957	\$ 1,045,217	\$ 495,000	\$ 70,275	\$ 565,275	1.85
2005	1,916,665	803,741	1,112,924	495,000	70,275	565,275	1.97
2006	1,980,923	752,322	1,228,601	495,000	70,275	565,275	2.17
2007	1,989,359	867,808	1,121,551	495,000	70,275	565,275	1.98
2008	1,952,851	1,048,275	904,576	500,000	51,560	551,560	1.64
2009	1,941,746	1,022,984	918,762	500,000	51,560	551,560	1.67
2010	1,889,524	1,105,569	783,955	500,000	51,560	551,560	1.42
2011	2,145,942	882,409	1,263,533	500,000	51,560	551,560	2.29
2012	1,933,667	833,281	1,100,386	500,000	51,560	551,560	2.00
2013	1,631,252	904,966	726,286	500,000	51,560	551,560	1.32

(A) Includes total operating revenues, non-operating revenues, and transfers in.

(B) Includes total operating expenses, less depreciation and payment in lieu of taxes.

(C) Includes principal and interest of revenue bonds only. Amount calculated by using the highest total annual debt service owed (year 2018) on all outstanding bond issues. It does not include the general obligation notes reported in the Sewer Utility Enterprise Fund.

(D) Coverage ratio represents the ratio of net revenue amount available for debt service and the highest annual debt service requirement. Bond covenants require coverage to be at least 1.25 times the highest annual debt service requirement on the outstanding revenue bonds (Series 2008 Bonds).

Table 15

## VILLAGE OF WESTON, WISCONSIN

REVENUE BOND COVERAGEStormwater Utility

For the Fiscal Years Ended December 31, 2008 through 2013

Fiscal Year (A)	Gross Revenues (B)	Less: Operating Expenses (C)	Net Revenue Available for Debt Service	Debt Service Requirements (D)			Coverage Ratio (E)
				Principal	Interest	Total	
2008	\$ 622,694	\$ 195,505	\$ 427,189	\$ 215,000	\$ 49,165	\$ 264,165	1.62
2009	587,486	181,637	405,849	215,000	49,165	264,165	1.54
2010	598,485	140,537	457,948	215,000	49,165	264,165	1.73
2011	619,185	123,762	495,423	215,000	49,165	264,165	1.88
2012	610,829	135,069	475,760	215,000	49,165	264,165	1.80
2013	549,952	45,065	504,887	215,000	49,165	264,165	1.91

- (A) The Village of Weston and the Weston Stormwater Utility have not had any stormwater system revenue bonds issued and outstanding in 2007 that required a debt service payment in 2007. The first debt service was required in 2008.
- (B) Includes total operating revenues, non-operating revenues, and transfers in.
- (C) Includes total operating expenses, less depreciation.
- (D) Includes principal and interest of revenue bonds only. Amount calculated by using the highest total annual debt service owed (year 2023) on all outstanding bond issues. It does not include the general obligation notes reported in the Stormwater Utility Enterprise Fund.
- (E) Coverage ratio represents the ratio of net revenue amount available for debt service and the highest annual debt service requirement. Bond covenants require coverage to be at least 1.20 times the highest annual debt service requirement on the outstanding revenue bonds (Series 2007 Bonds).

Table 16

**VILLAGE OF WESTON, WISCONSIN**  
**WATER UTILITY INFORMATION DATA (A)**

**TEN LARGEST WATER USERS**

Year Ending December 31, 2013

<u>Name</u>	<u>Nature of Business</u>	<u>Thousands of Gallons (000)</u>	<u>Water Billing</u>
1. Foremost Farms USA	Dairy Processing	214,191	\$ 232,185
2. St. Clare's Hospital	Hospital/Medical Care	21,088	30,339
3. Crystal Finishing	Paint Spraying	20,171	33,252
4. Village of Weston	Government	9,548	21,439
5. Wisconsin MHP 6 LLC/Colonial Gardens	Mobile Home Park	8,570	13,867
6. Green Acres	Mobile Home Park	7,818	11,629
7. Old Castle Glass	Glass Processing	6,807	10,167
8. Alpine Mobile Home Park	Mobile Home Park	5,667	8,704
9. DC Everest Senior High School	School	5,208	10,859
10. Lexington Homes	Apartments	3,593	7,086
Total of Ten Largest Retail Users		302,661	\$ 379,527
Total Water Utility		651,967	\$1,588,120
Ten Largest as Percent of Total Water Utility		46.4%	23.9%

(A) Source: Weston Water Utility

**HISTORICAL WATER USAGE**

Last Ten Fiscal Years

<u>Calendar Year</u>	<u>Gallons Billed</u>	<u>Gallons Pumped</u>
2004	562,371,000	591,543,000
2005	626,193,000	648,747,000
2006	660,051,000	723,076,000
2007	654,802,000	757,371,000
2008	625,953,000	707,899,000
2009	609,858,000	709,945,000
2010	576,438,000	663,207,000
2011	589,900,000	669,906,000
2012	678,760,000	752,664,000
2013	651,967,000	726,749,000

**DAILY DEMAND STATISTICS**

(In gallons per day)

Last Ten Fiscal Years

<u>Calendar Year</u>	<u>Average Daily Demand</u>	<u>Maximum Daily Demand</u>	<u>Maximum Rated System Capacity</u>
2004	1,620,666	2,630,000	6,040,000
2005	1,777,389	3,623,000	6,040,000
2006	1,981,030	3,894,000	6,040,000
2007	2,075,000	3,500,000	6,852,000
2008	1,939,000	3,408,000	6,852,000
2009	1,945,000	3,514,000	6,852,000
2010	1,817,000	3,629,000	6,852,000
2011	1,835,358	3,004,000	6,852,000
2012	2,062,093	3,608,000	6,852,000
2013	1,991,000	3,472,000	6,852,000

Table 17

## VILLAGE OF WESTON, WISCONSIN

SEWER UTILITY INFORMATION DATA (A)TEN LARGEST SEWER USERS

Year Ending December 31, 2013

	<u>Name</u>	<u>Nature of Business</u>	<u>Thousands of Gallons (000)</u>	<u>Sewer Billing</u>
1.	Crystal Finishing	Paint Spraying	19,987	\$ 58,960
2.	Wausau Tile	Concrete Tiles/Ornaments Manufacturing	19,193	57,209
3.	St. Clare's Hospital	Hospital/Medical Care	10,290	32,726
4.	Wisconsin MHP 6 LLC/Colonial Gardens	Mobile Home Park	8,570	33,072
5.	Green Acres	Mobile Home Park	7,818	23,984
6.	Old Castle Glass	Glass Processing	6,807	19,367
7.	Alpine Mobile Home Park	Mobile Home Park	5,667	16,664
8.	Lexington Homes	Apartments	3,593	12,365
9.	DC Everest Senior High School	School	3,153	11,911
10.	Kennedy Park Rehabilitation	Nursing Home	2,577	8,167
	Total of Ten Largest Retail Users		<u>87,655</u>	<u>\$ 274,425</u>
	Total Sewer Utility		379,504	\$1,792,746
	Ten Largest as Percent of Total Sewer Utility		23.1%	15.3%

(A) Source: Weston Sewer Utility

HISTORICAL SEWER USAGE

Last Ten Fiscal Years

<u>Calendar Year</u>	<u>Gallons Billed</u>	<u>Gallons Pumped</u>
2004	315,934,000	327,707,000
2005	326,134,000	338,313,000
2006	384,191,000	374,637,000
2007	396,221,000	371,367,000
2008	363,273,000	373,513,000
2009	337,594,000	366,002,000
2010	355,598,000	395,426,000
2011	364,513,000	400,560,000
2012	371,767,000	389,202,000
2013	379,504,000	404,478,000

DAILY DEMAND STATISTICS

(In gallons per day)

Last Ten Fiscal Years

<u>Calendar Year</u>	<u>Average Daily Demand</u>
2004	897,827
2005	926,885
2006	1,026,403
2007	1,017,444
2008	1,023,323
2009	1,002,746
2010	1,083,359
2011	1,097,425
2012	1,066,307
2013	1,108,159

Table 18

## VILLAGE OF WESTON, WISCONSIN

STORMWATER UTILITY INFORMATION DATA (A)TEN LARGEST STORMWATER USERS

Year Ending December 31, 2013

	<u>Name</u>	<u>Nature of Business</u>	<u>ERU's</u>	<u>Stormwater Billing</u>
1.	Wausau Supply	Building Supplies	384.5	\$ 18,456
2.	Crystal Finishing	Paint Spraying	273.0	13,104
3.	Wisconsin Warehousing	Storage Facility	254.1	12,197
4.	DC Everest Senior High School	School	245.9	11,803
5.	St. Clare's Hospital	Hospital/Medical Care	208.5	10,008
6.	Wisconsin MHP 6 LLC/Colonial Gardens	Mobile Home Park	208.3	9,564
7.	Greenheck Fan Corp.	Manufacturer	179.5	8,616
8.	DC Everest Junior High School	School	140.0	6,720
9.	Old Castle Glass - Wausau	Glass Processing	125.7	6,034
10.	FABCO	Equipment Resale	123.4	5,923
	Total of Ten Largest Retail Users		<u>2,142.9</u>	<u>\$ 102,425</u>
	Total Stormwater Utility		12,950.8	\$592,473
	Ten Largest as Percent of Total Stormwater Utility		16.5%	17.3%

(A) Source: Weston Stormwater Utility

HISTORICAL STORMWATER USAGE

Last Ten Fiscal Years

<u>Calendar Year</u>	<u>ERU's Billed</u>	<u>ERU Credits</u>
2004	10,069.2	20.7
2005	11,192.4	212.5
2006	11,668.2	353.5
2007	12,344.7	353.8
2008	12,561.8	575.2
2009	12,511.4	609.7
2010	12,707.6	609.7
2011	12,807.8	605.8
2012	12,941.8	596.8
2013	12,950.8	595.4

Table 19

## VILLAGE OF WESTON, WISCONSIN

CUSTOMER CONNECTIONS BY CLASS TO UTILITY SYSTEMS

Last Ten Fiscal Years

WATER UTILITY (A)

<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Authorities (C)</u>	<u>TOTAL CUSTOMERS</u>
2004	4,030	457	4	27	4,518
2005	4,157	478	4	46	4,685
2006	4,287	537	4	45	4,873
2007	4,373	559	4	46	4,982
2008	4,495	587	4	45	5,131
2009	4,443	543	4	39	5,029
2010	4,474	550	4	39	5,067
2011	4,409	609	4	44	5,066
2012	4,510	557	4	39	5,110
2013	4,523	579	4	40	5,146

(A) Source: Weston Water Utility

(C) Includes schools and local, county, state and/or federal agencies.

SEWER UTILITY (B)

<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Authorities (C)</u>	<u>TOTAL CUSTOMERS</u>
2004	4,017	458	1	27	4,503
2005	4,164	475	3	24	4,666
2006	4,271	494	3	24	4,792
2007	4,343	508	3	24	4,878
2008	4,452	525	4	22	5,003
2009	4,440	534	4	22	5,000
2010	4,475	537	4	22	5,038
2011	4,489	543	4	22	5,058
2012	4,509	547	4	22	5,082
2013	4,525	554	4	22	5,105

(B) Source: Weston Sewer Utility

(C) Includes schools and local, county, state and/or federal agencies.

Table 19 (cont.)

## VILLAGE OF WESTON, WISCONSIN

CUSTOMER CONNECTIONS BY CLASS TO UTILITY SYSTEMS (cont.)

Last Ten Fiscal Years

**STORMWATER UTILITY (D)**

<u>Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Authorities (C)</u>	<u>Other</u>	<u>TOTAL CUSTOMERS</u>
2004	3,670	430	1	20	15	4,136
2005	4,085	441	1	21	15	4,563
2006	4,316	451	1	22	15	4,805
2007	4,390	464	1	23	15	4,893
2008	4,450	471	1	23	14	4,959
2009	4,335	482	1	24	14	4,856
2010	4,510	491	1	24	14	5,040
2011	4,524	491	1	24	14	5,054
2012	4,536	493	1	24	13	5,067
2013	4,549	495	1	23	13	5,081

(D) Source: Weston Stormwater Utility

(C) Includes schools and local, county, state and/or federal agencies.

Table 20

## VILLAGE OF WESTON, WISCONSIN

**DEMOGRAPHIC AND ECONOMIC STATISTICS**

For the Fiscal Years Ended December 31, 2004 through 2013

Fiscal Year	VILLAGE OF WESTON			WAUSAU, WI - MSA			STATE OF WISCONSIN	
	Population (A)	Wisconsin Adjusted Gross Income per Tax Return (B)	D.C. Everest School District Enrollment (C)	Personal Income (amounts expressed in thousands) (D)	Per Capita Personal Income (D)	End of Year Unadjusted Unemployment Percent (E)	Per Capita Personal Income (D)	End of Year Unadjusted Unemployment Percent (E)
2004	13,003	\$ 47,864	5,325	\$ 4,141,605	\$ 32,393	3.7%	\$ 33,398	4.4%
2005	13,195	47,932	5,434	4,337,066	33,632	3.6%	34,366	4.5%
2006	13,350	48,467	5,635	4,561,933	34,953	4.0%	36,286	4.5%
2007	13,805	51,328	5,715	4,815,599	36,545	3.6%	37,677	4.3%
2008	14,040	49,863	5,696	4,971,001	37,366	5.4%	38,735	6.0%
2009	14,310	48,572	5,704	4,930,965	36,855	9.4%	38,364	8.8%
2010	14,868	52,032	5,674	4,937,221	36,820	7.4%	38,755	7.4%
2011	15,045	49,440	5,695	5,119,493	38,048	6.6%	40,648	6.7%
2012	15,051	51,600	5,693	5,308,439	39,399	6.6%	42,121	6.6%
2013	15,052	N/A (F)	6,018	N/A (F)	N/A (F)	5.6%	43,149	5.8%

(A) Source: Wisconsin Dept. of Administration for 2004-2009 and 2011-2013; the United States Census Bureau for 2010.

(B) Source: Wisconsin Dept. of Revenue - Division of Research and Analysis.

(C) Source: D.C. Everest School District.

(D) Source: U.S. Dept. of Commerce - Bureau of Economic Analysis.

(E) Source: Wisconsin Dept. of Workforce Development.

(F) Information for 2013 will not be available until end of 2014.

Table 21

## VILLAGE OF WESTON, WISCONSIN

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer Name	Nature of Business	2013 - Wausau, WI (MSA)			2004 - Wausau, WI (MSA)		
		Number of Employees (A)	Rank	Percentage of Total MSA Employment (A)	Number of Employees (A)	Rank	Percentage of Total MSA Employment (A)
Aspirus Wausau Hospital, Inc.	Community Health Care	3,000	1	4.44%	2,325	1	3.29%
Greenheck Fan Corporation	Industrial/Commercial Fans	1,500	2	2.22%	1,403	3	1.99%
Wausau School District	Education	1,476	3	2.19%	1,325	5	1.88%
Footlocker.com/Eastbay	Retail/Mail Order	1,300	4	1.92%	1,300	6	1.84%
Kolbe & Kolbe Millwork	Wood Windows & Doors	1,122	5	1.66%	1,830	2	2.59%
Wausau Mosinee Paper Corp.	Pulp, Paper & Specialties	984	6	1.46%	1,139	8	1.61%
Prime Healthcare (UMR/Wausau Benefits)	Insurance	800	7	1.18%	900	9	1.28%
Marathon Cheese Corporation	Packaged Cheese	800	8	1.18%	1,300	7	1.84%
Marathon County	County Government	740	9	1.10%	-	-	-
North Central Health Care	Community Health Care	685	10	1.01%	790	10	1.12%
Liberty Mutual/Wausau Insurance	Insurance	-	-	-	1,400	4	1.98%
<b>Total - Top 10 Employers</b>		<b>12,407</b>		<b>18.36%</b>	<b>13,712</b>		<b>19.42%</b>
<b>Total - All Employees</b>		<b>67,575</b>			<b>70,600</b>		

(A) Source: Wausau Area Chamber of Commerce, Infogroup ([www.salesgenie.com](http://www.salesgenie.com)), and Wisconsin Department of Workforce Development. No available information is directly available from the Chamber of Commerce for the Village of Weston. The information provided here is for the Wausau, WI (MSA) employers, which is also known as Marathon County.

Table 22

## VILLAGE OF WESTON, WISCONSIN

**VILLAGE GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**

For the Fiscal Years Ended December 31, 2004 through 2013

(full time equivalents)

Function/Program (A)	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<u>General Government:</u>										
Administrator	1.13	1.13	1.88	0.88	0.88	0.88	0.88	0.88	0.88	0.90
Village Clerk	2.39	2.39	2.69	2.69	2.60	2.41	2.41	2.41	2.53	2.40
Finance	2.55	2.55	2.55	2.55	2.80	2.47	2.47	2.47	2.58	2.33
Municipal Court	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<u>Public Safety:</u>										
Fire/EMS	7.00	7.00	7.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00
Inspection Services	1.00	1.00	1.00	1.00	1.10	1.19	1.19	1.19	1.20	1.15
<u>Public Works:</u>										
DPW Administration/Engineering	3.64	3.64	3.64	2.64	1.84	1.82	2.42	2.42	2.31	2.12
Street/Highway Department	10.05	10.38	11.05	11.05	11.00	11.00	9.15	9.15	7.95	8.78
Parks and Recreation	2.76	2.76	2.76	2.76	4.15	3.61	3.61	3.61	3.43	3.09
Community/Economic Development	1.35	1.35	1.30	2.30	2.60	2.60	2.65	2.65	2.45	2.49
<u>Water/Sewer/Stormwater Utility:</u>										
Administration	5.13	5.13	5.13	4.13	4.03	4.02	4.47	4.47	4.26	3.55
Street/Highway Crew	-	-	-	-	-	-	0.75	0.75	1.11	0.52
Utility Crew	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
<b>Total Employment - Village of Weston</b>	<b>42.00</b>	<b>42.33</b>	<b>44.00</b>	<b>45.00</b>	<b>46.00</b>	<b>45.00</b>	<b>45.00</b>	<b>45.00</b>	<b>43.70</b>	<b>41.33</b>
<u>Public Safety:</u>										
Police - Everest Metro (B)	27.50	27.75	28.50	28.50	28.50	28.50	28.00	28.00	28.00	28.00
<b>Total Employment - Everest Metro</b>	<b>27.50</b>	<b>27.75</b>	<b>28.50</b>	<b>28.50</b>	<b>28.50</b>	<b>28.50</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>
<b>Grand Total Employment</b>	<b>69.50</b>	<b>70.08</b>	<b>72.50</b>	<b>73.50</b>	<b>74.50</b>	<b>73.50</b>	<b>73.00</b>	<b>73.00</b>	<b>71.70</b>	<b>69.33</b>

(A) Source: Village's annual budget report.

(B) Includes total number of employees that service the communities of the Village of Weston, Town of Weston, and City of Schofield.

Table 23

## VILLAGE OF WESTON, WISCONSIN

**OPERATING INDICATORS BY FUNCTION/PROGRAM**

For the Fiscal Years Ended December 31, 2004 through 2013

Function/Program (A) (C)	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>General Government:</b>										
<u>Elections:</u>										
Number of elections	4	2	3	2	4	2	4	2	5	2
Number of eligible voters (B)	8,413	8,463	9,042	10,095	9,573	6,753	7,599	7,614	8,067	8,025
<u>Assessor:</u>										
Number of land parcels	4,868	4,978	5,297	5,398	5,414	5,429	5,440	5,448	5,453	5,428
Number of improvement parcels	3,971	4,124	4,218	4,321	4,410	4,445	4,482	4,513	4,524	4,539
Number of total parcels	8,839	9,102	9,515	9,719	9,824	9,874	9,922	9,961	9,977	9,967
<u>Municipal Court:</u>										
Court citations	1,669	1,745	2,099	1,745	1,308	1,210	1,149	1,606	1,933	2,294
Net Court revenues retained	\$129,926	\$128,040	\$124,181	\$116,511	\$97,126	\$85,312	\$85,204	\$98,014	\$110,167	\$106,221
<b>Public Safety</b>										
<u>Everest Metro Police (in Village of Weston only):</u>										
Calls for service	9,197	9,494	9,922	10,024	10,256	9,794	8,975	9,968	11,929	11,731
Case investigations	3,350	3,137	4,067	235	305	306	297	472	347	345
Traffic accidents	395	368	397	376	425	342	367	340	386	440
<u>Fire:</u>										
Fire/service responses	99	111	128	142	138	158	176	163	135	212
EMS responses	642	714	868	963	991	947	1,143	1,131	1,189	1,010
Fire inspections	733	756	809	871	160	505	871	1,030	1,150	1,254
<u>Building Inspections:</u>										
Total permits issued	396	349	373	302	342	321	251	200	319	155
Est. cost of construction - total	\$ 45,452,464	\$ 53,573,209	\$ 48,835,398	\$ 32,233,221	\$ 30,262,762	\$ 13,547,445	\$ 12,895,629	\$ 6,487,718	\$ 22,882,786	\$ 14,642,146
New single family home permits	126	95	73	67	22	24	31	13	16	9
Est. cost of construction-new homes	\$ 18,996,800	\$ 14,348,906	\$ 10,586,840	\$ 9,738,500	\$ 6,285,000	\$ 3,370,000	\$ 4,895,000	\$ 2,033,000	\$ 3,466,900	\$ 1,804,900
<b>Parks and Recreation:</b>										
Aquatic center attendance	31,744	38,568	38,225	33,800	32,236	25,383	44,933	41,635	47,322	36,256
Aquatic center pool passes sold	565	462	490	407	326	290	308	384	403	326
<b>Water Utility:</b>										
Number of customers	4,518	4,685	4,873	4,982	5,131	5,029	5,067	5,066	5,110	5,146
Gallons billed (thousands)	562,371	626,193	660,051	654,802	625,953	609,858	576,438	589,900	678,760	651,967
Average daily consumption (thousands of gallons)	1,621	1,777	1,981	2,075	1,939	1,945	1,817	1,835	2,062	1,991
<b>Wastewater/Sewer Utility:</b>										
Number of customers	4,503	4,666	4,792	4,878	5,003	5,000	5,038	5,058	5,082	5,105
Gallons billed (thousands)	315,934	326,134	384,191	396,221	363,273	337,594	355,598	364,513	371,767	379,504

(A) Source: Various government departments. Data for some years was not available ("n/a").

(B) The state is adjusting the number of eligible voters in their voter registration program to reflect closer to actual.

(C) Indicators are not available for the public works function, due to the ownership change of the garbage haul carrier several times in the past ten years.

Table 24

## VILLAGE OF WESTON, WISCONSIN

**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**

For the Fiscal Years Ended December 31, 2004 through 2013

Function/Program (A)	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
<b>Public Safety:</b>										
Police stations (shared with Fire)	1	1	1	1	1	1	1	1	1	1
Patrol vehicles (B)	-	-	-	-	-	-	-	-	-	-
Fire stations (shared with Police)	1	1	1	1	1	1	1	1	1	1
Fire trucks	5	5	5	5	5	5	5	5	5	5
Ambulances	3	3	3	3	3	3	3	3	3	3
<b>Public Works:</b>										
Local Streets - Municipal Jurisdiction (miles)	101.42	107.44	108.55	117.63	118.71	118.92	118.92	118.92	88.84	88.84
Arterial/Collector Highways - Local (miles)	12.60	12.60	12.60	12.60	12.60	12.60	12.60	12.60	27.73	27.73
Arterial/Collector Highways - County/State (miles)	17.30	17.30	17.30	17.30	17.30	17.30	17.30	17.30	6.93	12.84
Total Streets (miles)	<u>131.32</u>	<u>137.34</u>	<u>138.45</u>	<u>147.53</u>	<u>148.61</u>	<u>148.82</u>	<u>148.82</u>	<u>148.82</u>	<u>123.50</u>	<u>129.41</u>
Traffic signals (intersections)	11	13	13	13	14	14	14	14	14	14
<b>Parks and Recreation:</b>										
Acres of Developed Parks	132	132	132	160	181	212	212	212	212	212
Acres of Undeveloped Parks	108	108	108	-	47	20	20	20	60	60
Total Acres of Parks	<u>240</u>	<u>240</u>	<u>240</u>	<u>160</u>	<u>228</u>	<u>232</u>	<u>232</u>	<u>232</u>	<u>272</u>	<u>272</u>
Number of Developed Parks	7	7	7	7	7	10	10	10	10	10
Number of Undeveloped Parks	1	1	1	1	2	1	1	1	1	1
Number of Swimming Pools	1	1	1	1	1	1	1	1	1	1
<b>Water Utility:</b>										
Miles of water mains	92.08	104.38	109.31	107.53	108.28	108.28	108.28	109.65	109.70	109.70
Number of hydrants	773	854	883	899	903	903	903	911	917	917
Storage capacity (millions of gallons)	6.04	6.04	6.04	6.85	6.85	6.85	6.85	6.85	6.85	6.85
<b>Wastewater/Sewer Utility:</b>										
Miles of sanitary sewer	93.40	101.88	104.90	103.40	103.10	103.10	103.10	107.14	102.43	102.43
<b>Stormwater Utility:</b>										
Miles of storm sewer	45.30	51.01	58.76	60.12	59.80	60.51	60.51	61.89	61.89	61.89
<b>Weston Business/Technology Park:</b>										
Sold/Developed Acres	119.55	169.13	188.65	245.72	251.84	251.84	251.84	251.84	249.24	249.24
Sold/Undeveloped Acres	25.00	25.00	45.77	6.12	-	-	-	-	-	-
Available Acres	32.39	40.29	-	51.18	51.18	51.18	51.18	51.18	53.78	53.78
Public R-O-W Acres	25.05	30.00	30.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Total Acres	<u>201.99</u>	<u>264.42</u>	<u>264.42</u>	<u>338.02</u>						

(A) Source - Village capital asset records

(B) Everest Metro Police Department (a joint venture) owns its patrol vehicles and reports them as capital assets of the Police Department, not of the Village of Weston.