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:

	Pages
Financial Trends These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.	87 – 92
Revenue Capacity These schedules contain information to help the reader assess the Village's most significant local revenue source, the property tax.	93 – 96
Debt Capacity 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.	97 – 108
Demographic and Economic Information These schedules present demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.	109 – 110
Operating Information 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.	111 – 113

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, 2005 through 2014
(accrual basis of accounting)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011 (Restated) (A)	2012	2013	2014
Governmental activities:										
Net investment in capital assets	$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	$16,569,901
Restricted	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	4,641,760
Unrestricted (deficit)	(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)	(7,826,625)
Total governmental activities net position	$20,279,466	$17,110,032	$14,045,704	$12,037,116	$12,095,034	$11,854,686	$12,716,055	$12,298,386	$12,225,405	$13,385,036
Business-type activities:										
Net investment in capital assets	$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	$47,985,348
Restricted	646,571	454,841	483,020	513,509	801,591	720,677	748,900	766,724	716,974	777,200
Unrestricted	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	10,504,473
Total business-type activities net position	$51,826,128	$54,803,710	$56,342,837	$56,328,655	$56,353,689	$56,633,348	$57,644,214	$58,464,161	$58,606,898	$59,267,021
Primary government:										
Net investment in capital assets	$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	$55,060,177
Restricted	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	5,418,960
Unrestricted (deficit)	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	12,172,920
Total primary government net position	$72,105,594	$71,913,742	$70,388,541	$68,365,771	$68,448,723	$68,488,034	$70,360,269	$70,762,547	$70,832,303	$72,652,057

Notes:
(A) 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, 2005 through 2014
(accrual basis of accounting)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011 (Restated) (A)	2012	2013	2014
Expenses:										
Governmental activities:										
General government	$ 938,693	$ 1,004,367	$ 908,187	$ 915,956	$ 898,037	$ 917,357	$ 945,182	$ 915,082	$ 959,267	$ 934,298
Public safety	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	3,173,460
Public works	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	6,166,762
Health and human services	-	-	35,160	1,919	1,140	-	55	281	15,663	14,359
Parks, recreation, and education	468,364	536,649	557,596	568,607	611,109	656,865	686,631	609,515	607,286	578,672
Community development	182,209	219,762	358,898	388,430	354,588	1,450,652	482,021	976,314	642,698	919,002
Other	3,668	-	-	-	-	-	-	-	-	-
Interest and fiscal charges	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	2,015,445
Total governmental activities expenses	16,223,985	14,330,040	15,964,051	15,983,837	14,613,671	16,649,524	15,077,014	15,397,015	14,420,842	13,801,998
Business-type activities:										
Water utility	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	1,632,282
Sewer utility	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	1,828,453
Stormwater utility	776,241	705,096	763,856	855,845	739,633	710,284	688,628	684,311	599,133	586,699
Total business-type activities expenses	3,735,830	3,908,273	4,188,944	4,431,687	4,317,783	4,396,007	4,127,793	3,966,300	3,823,234	4,047,434
Total primary government expenses	$ 19,959,815	$ 18,238,313	$ 20,152,995	$ 20,415,524	$ 18,931,454	$ 21,045,531	$ 19,204,807	$ 19,363,315	$ 18,244,076	$ 17,849,432
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	$ 68,263	$ 77,371	$ 70,826	$ 88,429	$ 84,991	$ 92,587	$ 89,243	$ 89,593	$ 232,847	$ 256,776
Public safety	582,810	663,425	604,706	577,297	552,072	643,326	710,015	771,042	677,189	379,537
Public works	607,029	631,226	527,723	738,312	656,856	718,916	715,443	831,587	841,599	807,395
Health and human services	-	-	-	606	273	-	-	174	-	-
Parks, recreation, and education	177,749	161,222	129,244	117,184	98,892	174,053	153,505	158,932	192,014	143,952
Community development	8,575	8,400	13,215	17,499	10,117	12,764	12,874	15,226	15,431	17,000
Interest and fiscal charges	492,961	187,199	-	-	-	-	-	-	-	-
Operating grants and contributions	246,091	259,849	270,985	267,529	278,505	325,465	360,128	398,981	315,768	301,304
Capital grants and contributions	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	915,235
Total governmental activities program revenues	3,186,846	3,073,536	3,464,117	3,560,310	3,104,937	4,807,078	5,412,852	3,962,765	3,707,010	2,821,199
Business-type activities:										
Charges for services:										
Water utility	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	2,070,320
Sewer utility	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	1,832,117
Stormwater utility	546,361	554,786	577,667	573,484	580,426	581,016	583,921	592,048	594,819	598,042
Operating grants and contributions	-	-	-	-	-	2,992	4,778	4,348	3,537	3,147
Capital grants and contributions	5,953,462	2,536,144	1,313,989	89,588	48,000	465,870	7,613	20,952	239,595	42,485
Total business-type activities program revenues	10,011,975	6,710,021	5,561,055	4,359,718	4,389,591	4,757,758	4,373,254	4,584,509	4,810,918	4,546,111
Total primary government program revenues	$ 13,198,821	$ 9,783,557	$ 9,025,172	$ 7,920,028	$ 7,494,528	$ 9,564,836	$ 9,786,106	$ 8,547,274	$ 8,517,928	$ 7,367,310

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, 2005 through 2014
(accrual basis of accounting)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011 (Restated) (A)	2012	2013	2014
Net (Expense)/Revenue:										
Governmental activities	$(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)	$(10,980,799)
Business-type activities	6,276,145	2,801,748	1,372,111	(71,969)	71,808	361,751	245,461	618,209	987,684	498,677
Total primary government net (expense)/revenue	$ (6,760,994)	$ (8,454,756)	$(11,127,823)	$(12,495,496)	$(11,436,926)	$(11,480,695)	$ (9,418,701)	$(10,816,041)	$ (9,726,148)	$(10,482,122)
General Revenues and Other Changes in Net Position:										
Governmental activities:										
Taxes:										
Property taxes	$ 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	$ 9,231,467
Public accommodation taxes	51,672	80,865	132,794	179,203	181,173	184,196	193,016	217,899	242,124	283,290
All other taxes	198,291	196,622	196,096	192,874	292,672	295,078	288,695	284,955	285,279	279,698
Unrestricted intergovermental revenues	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	1,214,495
Unrestricted grants and contributions	28,092	44,091	12,768	34,244	9,225	8,044	-	-	-	-
Unrestricted investment earnings (loss)	597,085	663,359	666,542	486,227	291,621	276,962	337,372	285,032	(323,354)	592,996
Other general revenues	37,203	249,563	193,125	67,146	93,968	91,557	39,622	46,953	43,564	68,084
Transfers	303,317	332,466	357,509	378,296	390,854	418,298	(229,044)	82,813	486,281	470,400
Total governmental activities	6,697,614	8,087,070	9,435,606	10,414,939	11,566,652	11,602,098	10,829,364	11,016,581	10,640,851	12,140,430
Business-type activities:										
Unrestricted investment earnings (loss)	270,283	463,151	481,871	401,986	300,823	313,215	542,318	273,753	(358,666)	615,672
Other general revenues	88,830	45,149	42,654	34,097	43,258	22,991	53,160	10,798	-	16,174
Transfers	(303,317)	(332,466)	(357,509)	(378,296)	(390,855)	(418,298)	229,044	(82,813)	(486,281)	(470,400)
Total business-type activities	55,796	175,834	167,016	57,787	(46,774)	(82,092)	824,522	201,738	(844,947)	161,446
Total primary government	$ 6,753,410	$ 8,262,904	$ 9,602,622	$ 10,472,726	$ 11,519,878	$ 11,520,006	$ 11,653,886	$ 11,218,319	$ 9,795,904	$ 12,301,876
Change in Net Position:										
Governmental activities	$ (6,339,525)	$ (3,169,434)	$ (3,064,328)	$ (2,008,588)	$ 57,918	$ (240,348)	$ 1,165,202	$ (417,669)	$ (72,981)	$ 1,159,631
Business-type activities	6,331,941	2,977,582	1,539,127	(14,182)	25,034	279,659	1,069,983	819,947	142,737	660,123
Total primary government	$ (7,584)	$ (191,852)	$ (1,525,201)	$ (2,022,770)	$ 82,952	$ 39,311	$ 2,235,185	$ 402,278	$ 69,756	$ 1,819,754

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, 2005 through 2014
(modified accrual basis of accounting)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011 (B) (Restated)	2012	2013	2014
General Fund: (A)										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ -	$ 76,922	$ 44,327	$ 65,047	$ 111,188
Restricted	-	-	-	-	-	-	4,661	9,537	-	-
Assigned	-	-	-	-	-	-	110,642	592,588	7,500	145,416
Unassigned		-	-	-	-	-	2,723,354	2,348,372	2,346,077	2,386,103
Reserved	63,193	35,523	61,555	57,161	80,238	49,073	-	-	-	-
Unreserved	2,403,787	2,663,045	2,841,399	2,668,087	2,672,197	2,882,990	-	-	-	-
Total general fund	$ 2,466,980	$ 2,698,568	$ 2,902,954	$ 2,725,248	$ 2,752,435	$ 2,932,063	$ 2,915,579	$ 2,994,824	$ 2,418,624	$ 2,642,707
All Other Governmental Funds:										
Nonspendable	$ -	$ -	$ -	$ -	$ -	$ -	$ 186,898	$ 95,898	$ -	$ -
Restricted	-	-	-	-	-	-	4,942,733	4,794,749	5,296,068	5,106,630
Committed	-	-	-	-	-	-	82,503	300,974	77,377	76,180
Assigned	-	-	-	-	-	-	971,204	213,584	562,636	788,270
Unassigned	-	-	-	-	-	-	(1,113,116)	(2,554,408)	(2,026,028)	(2,174,795)
Reserved	6,713,325	6,071,195	6,679,144	6,064,857	6,209,811	5,568,453	-	-	-	-
Unreserved, reported in:										
Special revenue funds	(160,145)	(407,743)	(293,919)	929,169	1,575,744	1,257,731	-	-	-	-
Capital projects funds	908,968	1,247,607	630,580	(120,694)	225,166	4,493,284	-	-	-	-
Total all other governmental funds	$ 7,462,148	$ 6,911,059	$ 7,015,805	$ 6,873,332	$ 8,010,721	$ 11,319,468	$ 5,070,222	$ 2,850,797	$ 3,910,053	$ 3,796,285
Total all governmental funds	$ 9,929,128	$ 9,609,627	$ 9,918,759	$ 9,598,580	$ 10,763,156	$ 14,251,531	$ 7,985,801	$ 5,845,621	$ 6,328,677	$ 6,438,992

Notes:
(A) See the notes to financial statements "Net Position/Fund Balances" for complete details of the fund balance classification.
(B) Reflects implementation of GASB 54, new fund balance reporting.

Table 4

VILLAGE OF WESTON, WISCONSIN

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

For the Fiscal Years Ended December 31, 2005 through 2014
(modified accrual basis of accounting)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues:										
Property taxes	$ 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	$ 9,231,467
Other taxes	249,963	277,487	330,432	373,509	478,228	480,783	482,842	563,839	527,919	568,773
Intergovernmental	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	2,318,279
Licenses and permits	208,663	295,887	274,498	289,694	171,167	126,354	140,233	165,928	335,150	453,765
Fines and forfeitures	629,158		659,739	424,746	355,269	75,703	117,373	123,343	91,426	123,876
Special assessments	354,817	259,868	374,066	338,189	456,100	548,327	243,135	224,281	383,311	188,657
Charges for services	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	5,688,999
Contributions and donations	28,092	44,091	49,678	19,354	35,188	49,922	47,916	49,136	8,347	2,454
Investment earnings and miscellaneous	634,288	912,922	857,924	540,214	342,261	355,311	370,086	244,496	263,928	623,144
Net decrease in the fair value of investments	-	-	-	-	-	-	-	-	(544,584)	-
Total revenues	$ 11,620,676	$ 12,568,459	$ 14,585,440	$ 16,216,592	$ 18,242,950	$ 18,960,378	$ 19,633,351	$ 19,631,706	$ 18,309,285	$ 19,199,414
Expenditures:										
General government	$ 810,714	$ 896,408	$ 879,553	$ 884,706	$ 841,792	$ 843,581	$ 878,917	$ 850,640	$ 958,239	$ 866,936
Public safety	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	3,030,281
Public works	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	2,706,180
Health and human services	-	-	35,160	1,919	1,140	-	55	281	15,663	14,359
Parks, recreation, and education	381,653	445,839	483,379	471,981	484,371	531,107	554,431	476,033	470,525	421,189
Community development	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	5,033,006
Other	3,668	21,284	19,596	5,154	12,345	11,728	841	9,477	425	-
Capital improvements	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	684,032
Debt service:										
Principal retirement	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	5,361,242
Interest and fiscal charges	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	2,022,518
Bond issuance costs	75,049	45,325	64,977	17,800	16,021	75,979	-	-	1,694	88
Total expenditures	$ 27,799,779	$ 16,713,585	$ 21,278,873	$ 18,928,373	$ 19,679,168	$ 21,405,098	$ 26,336,092	$ 22,276,088	$ 20,028,371	$ 20,139,831
Excess (deficiency) of revenues over expenditures	$ (16,179,103)	$ (4,145,126)	$ (6,693,433)	$ (2,711,781)	$ (1,436,218)	$ (2,444,720)	$ (6,702,741)	$ (2,644,382)	$ (1,719,086)	$ (940,417)

Table 4 (cont.)

VILLAGE OF WESTON, WISCONSIN

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

For the Fiscal Years Ended December 31, 2005 through 2014
(modified accrual basis of accounting)

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Other financing sources (uses):										
Bonds/notes issued (A)	$ 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	-	-	-	-
Capital leases	-	-	-	-	-	-	-	-	-	431,211
Payment to refunding bond escrow agent	-	(2,591,508)	-	(425,000)	-	(1,698,323)	-	-	-	-
Transfers in	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	6,333,012
Transfers out	(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)	(5,862,612)
Sale of village properties	830,123	365,908	796,086	18,940	46,509	71,321	6,608	41,693	861	149,121
Total other financing sources (uses)	$ 12,123,185	$ 3,515,229	$ 7,002,565	$ 2,391,602	$ 2,600,794	$ 5,933,095	$ 437,011	$ 504,202	$ 2,202,142	$ 1,050,732
Net change in fund balance	$ (4,055,918)	$ (629,897)	$ 309,132	$ (320,179)	$ 1,164,576	$ 3,488,375	$ (6,265,730)	$ (2,140,180)	$ 483,056	$ 110,315
Capitalized expenditures	$ 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	$ 563,898
Debt service as a percentage of non-capital expenditures	24.64%	32.96%	30.20%	31.28%	34.93%	35.55%	40.13%	33.02%	36.14%	37.72%

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, 2005 through 2014

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				
2005	$441,479,500	$190,957,220	$ 27,992,800	$3,839,800	$ 27,137,410	$ 691,406,730	$ 5.70	$ 751,617,800	91.99%
2006	464,746,300	222,449,320	28,712,500	3,451,400	22,777,200	742,136,720	6.07	867,363,000	85.56%
2007	607,329,300	311,578,400	37,762,800	7,466,600	28,173,880	992,310,980	4.91	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	5.08	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	5.08	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	5.08	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	5.10	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	5.16	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	5.31	996,473,000	109.18%
2014	641,170,200	365,651,600	51,020,100	6,466,600	30,688,100	1,094,996,600	5.57	1,000,982,900	109.39%

(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

		Village of Weston											Overlapping Governments						
Levy Year	Collection Year	General Fund	Recycling Fund	Mass Transit Fund	Aquatic Center Fund	Capital Equipment Fund	Business Grant Fund	Debt Service Fund	TID #1 Fund	TID #2 Fund	Environ. TID Fund (B)	Village Direct Total	D.C. Everest School District	North Central Technical College	Marathon County	State of Wisconsin	Total Gross	State Credit	Total Net
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 (A)	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
2014	2015	3.19	-	-	0.04	0.09	-	1.55	1.13	0.09	-	6.09	11.03	1.22	5.15	0.17	23.66	1.41	22.25

Per $1,000 of Assessed Value

		Village of Weston											Overlapping Governments						
Levy Year	Collection Year	General Fund	Recycling Fund	Mass Transit Fund	Aquatic Center Fund	Capital Equipment Fund	Business Grant Fund	Debt Service Fund	TID #1 Fund	TID #2 Fund	Environ. TID Fund (B)	Village Direct Total	D.C. Everest School District	North Central Technical College	Marathon County	State of Wisconsin	Total Gross	State Credit	Total Net
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 (A)	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
2014	2015	2.92	-	-	0.04	0.08	-	1.42	1.03	0.08	-	5.57	10.08	1.11	4.71	0.16	21.63	1.29	20.34

(A) Village of Weston property was revaluated in 2007 (See Table 5).
(B) The Environmental Tax Incremental District (TID) closed in 2010.

Table 7

VILLAGE OF WESTON, WISCONSIN

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

		2014			2005		
Taxpayer Name	Nature of Business	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	$ 22,902,400	1	2.09%	$ 17,174,400	1	2.48%
Wausau Supply	Building Materials Supplier	19,216,100	2	1.76%	10,581,730	2	1.53%
Marshfield Clinic	Medical Care	16,222,400	3	1.48%	-	-	-
Crystal Refinishing Systems	Transportation/Coating Company	14,202,900	4	1.30%	-	-	-
Stoney River	Senior/Assisted-Living Apartments	13,360,900	5	1.22%	-	-	-
Renaissance	Senior/Assisted-Living Apartments	12,724,500	6	1.16%	-	-	-
Schofield Warehouse Inc.	Cold Storage	10,812,100	7	0.99%	9,443,100	3	1.37%
Aspirus Wausau Hospital, Inc	Medical Care	9,607,100	8	0.88%	9,416,890	4	1.36%
Dayton Hudson Corp.	Target Store	7,782,900	9	0.71%	6,001,040	6	0.87%
Birchwood Highlands	Senior/Assisted-Living Apartments	7,288,800	10	0.66%			
Weston Lanes Inc.	Bowling Lanes/Banquet Hall	-	-	-	7,467,500	5	1.08%
Old Castle Glass Inc.	Glass Manufacturer	-	-	-	5,381,000	7	0.78%
DDB Ltd. Partnership	Grocery Store (Mega Pick N' Save)				5,239,290	8	0.76%
Forrest Tappe Builders Inc.	Residential Property Contractor/Developer	-	-	-	5,148,500	9	0.74%
Richard Bender Rentals LLC/ Bender Investments Inc.	Warehousing / Commercial Office Rentals	-	-	-	4,261,300	10	0.62%
Total - Top 10 Taxpayers		**$ 134,120,100**		**12.25%**	**$ 80,114,750**		**11.59%**
Total - All Taxpayers		**$ 1,094,996,600**			**$ 691,406,730**		

(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
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%	6,435,110	10,134,087	99.96%
2014	2015	10,491,746	4,253,626	40.54%	-	4,253,626	40.54%

(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, 2005 through 2014

Fiscal Year Ending on 12/31	Total General Bonded Debt	Less: Amounts Available in Debt Service Fund	Net General Bonded Debt	Equalized Property Value (A)	Ratio of Net General Bonded Debt to Equalized Property Value	Estimated Population (B)	Net General Bonded Debt per Capita
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
2014	12,881,791	(530,380)	12,351,411	1,000,982,900	1.23%	15,090	818.52

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

(B) Source: Wisconsin Dept. of Administration for 2005-2009 and 2011-2014; 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, 2005 through 2014

	Governmental Activities						Business-Type Activities								
Fiscal Year Ending on 12/31	General Obligation Bonds and Notes	Capital Leases	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	Total Primary Government	Personal Income (B)	Percentage of Personal Income	Estimated Population (B)	Per Capita
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	5,478,052,000	1.03%	15,052	3,759
2014	11,860,179	389,533	29,000	135,000	30,183,690	-	1,021,612	1,742,318	2,740,502	2,519,960	50,621,794	N/A (C)	N/A (C)	15,090	3,355

(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 2014 will not be available until end of 2015.

Table 11

VILLAGE OF WESTON, WISCONSIN

LEGAL DEBT MARGIN INFORMATION

For the Fiscal Years Ended December 31, 2005 through 2014

	Fiscal Year									
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Equalized Valuation	$ 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	$ 1,000,982,900
Legal Debt Limit Percentage (A)	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Debt Limit	$ 37,580,890	$ 43,368,150	$ 47,802,355	$ 52,981,285	$ 52,647,575	$ 50,882,710	$ 51,518,635	$ 48,335,520	$ 49,823,650	$ 50,049,145
Debt applicable to limit:										
General obligation debt	$ 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	$ 12,890,086
Less: Amount set aside for repayment of general obligation debt	(643,160)	(599,606)	(689,354)	(58,747)	(523,046)	(564,487)	(361,826)	(171,996)	(716,680)	(530,380)
Total net debt applicable to limit	$ 18,335,345	$ 17,960,465	$ 16,157,801	$ 16,896,918	$ 16,949,593	$ 20,213,739	$ 18,009,875	$ 16,028,868	$ 14,884,874	$ 12,359,706
Legal debt margin	$ 19,245,545	$ 25,407,685	$ 31,644,554	$ 36,084,367	$ 35,697,982	$ 30,668,971	$ 33,508,760	$ 32,306,652	$ 34,938,776	$ 37,689,439
Total net debt applicable to limit as a percentage of debt limit	48.79%	41.41%	33.80%	31.89%	32.19%	39.73%	34.96%	33.16%	29.88%	24.70%

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, 2014

Governmental Unit	Net Debt Outstanding (B)	Percent Applicable to Village of Weston (C)	Amount Applicable to Village of Weston
Village of Weston	$42,207,869	100.00%	$42,207,869
D.C. Everest School District	34,320,000	41.85%	14,362,920
North Central Technical College	30,585,000	6.33%	1,936,031
Marathon County	11,005,000	10.35%	1,139,018
Total Overlapping Debt	75,910,000		17,437,969
Total Direct and Overlapping Debt	**$118,117,869**		**$59,645,838**

(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 COVERAGE
Water Utility

For the Fiscal Years Ended December 31, 2005 through 2014

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	
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
2014	2,302,472	997,057	1,305,415	200,000	46,503	246,503	5.30

(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, 2005 through 2014

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	
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
2014	2,174,404	1,017,607	1,156,797	500,000	51,560	551,560	2.10

(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 COVERAGE
Stormwater Utility

For the Fiscal Years Ended December 31, 2008 through 2014

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
2014	658,596	58,052	600,544	215,000	49,165	264,165	2.27

(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, 2014

	Name	Nature of Business	Thousands of Gallons (000)	Water Billing
1.	Foremost Farms USA	Dairy Processing	236,461	$ 255,123
2.	Crystal Finishing	Paint Spraying	27,460	54,047
3.	St. Clare's Hospital	Hospital/Medical Care	19,186	28,221
4.	Village of Weston	Government	16,127	15,714
5.	Wisconsin MHP 6 LLC/Colonial Gardens	Mobile Home Park	9,850	20,078
6.	Alpine Mobile Home Park	Mobile Home Park	8,573	11,268
7.	Old Castle Glass	Glass Processing	7,813	11,203
8.	DC Everest Senior High School	School	5,137	10,735
9.	Stillwater landing	Mobile Home Park	4,772	8,136
10.	Lexington Homes	Apartments	3,837	8,517
	Total of Ten Largest Retail Users		339,216	$ 423,042
	Total Water Utility		659,568	$1,358,072
	Ten Largest as Percent of Total Water Utility		51.4%	31.2%

(A) Source: Weston Water Utility

HISTORICAL WATER USAGE

Last Ten Fiscal Years

Calendar Year	Gallons Billed	Gallons Pumped
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
2014	659,568,000	771,222,000

DAILY DEMAND STATISTICS

(In gallons per day)

Last Ten Fiscal Years

Calendar Year	Average Daily Demand	Maximum Daily Demand	Maximum Rated System Capacity
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
2014	2,113,000	3,280,000	6,852,000

Table 17

VILLAGE OF WESTON, WISCONSIN

SEWER UTILITY INFORMATION DATA (A)

TEN LARGEST SEWER USERS

Year Ending December 31, 2014

	Name	Nature of Business	Thousands of Gallons (000)	Sewer Billing
1.	Crystal Finishing	Paint Spraying	27,406	$ 79,377
2.	Wausau Tile	Concrete Tiles/Ornaments Manufacturing	12,801	40,171
3.	Wisconsin MHP 6 LLC/Colonial Gardens	Mobile Home Park	9,850	37,024
4.	St. Clare's Hospital	Hospital/Medical Care	9,350	30,141
5.	Old Castle Glass	Glass Processing	7,813	22,134
6.	Alpine Mobile Home Park	Mobile Home Park	7,105	20,619
7.	Stillwater Landing	Mobile Home Park	4,772	14,781
8.	Lexington Homes	Apartments	3,837	13,036
9.	DC Everest Senior High School	School	3,201	12,043
10.	Kennedy Park Rehabilitation	Nursing Home	2,925	9,124
	Total of Ten Largest Retail Users		89,060	$ 278,450
	Total Sewer Utility		379,015	$1,768,474
	Ten Largest as Percent of Total Sewer Utility		23.5%	15.7%

(A) Source: Weston Sewer Utility

HISTORICAL SEWER USAGE

Last Ten Fiscal Years

Calendar Year	Gallons Billed	Gallons Pumped
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
2014	379,015,000	423,085,000

DAILY DEMAND STATISTICS

(In gallons per day)

Last Ten Fiscal Years

Calendar Year	Average Daily Demand
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
2014	1,159,137

Table 18

VILLAGE OF WESTON, WISCONSIN

STORMWATER UTILITY INFORMATION DATA (A)

TEN LARGEST STORMWATER USERS

Year Ending December 31, 2014

	Name	Nature of Business	ERU's	Stormwater Billing
1.	Crystal Finishing	Paint Spraying	385.7	$ 18,514
2.	Wausau Supply	Building Supplies	271.8	13,046
3.	Wisconsin Warehousing	Storage Facility	254.0	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	9,998
7.	Greenheck Fan Corp.	Manufacturer	192.7	9,250
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		2,156.0	$ 103,493
	Total Stormwater Utility		13,136.7	$595,010
	Ten Largest as Percent of Total Stormwater Utility		16.4%	17.4%

(A) Source: Weston Stormwater Utility

HISTORICAL STORMWATER USAGE

Last Ten Fiscal Years

Calendar Year	ERU's Billed	ERU Credits
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
2014	13,136.7	595.4

Table 19

VILLAGE OF WESTON, WISCONSIN

CUSTOMER CONNECTIONS BY CLASS TO UTILITY SYSTEMS

Last Ten Fiscal Years

WATER UTILITY (A)

Year	Residential	Commercial	Industrial	Public Authorities (C)	TOTAL CUSTOMERS
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
2014	4,577	576	4	39	5,196

(A) Source: Weston Water Utility
(C) Includes schools and local, county, state and/or federal agencies.

SEWER UTILITY (B)

Year	Residential	Commercial	Industrial	Public Authorities (C)	TOTAL CUSTOMERS
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
2014	4,563	568	4	23	5,158

(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)

Year	Residential	Commercial	Industrial	Public Authorities (C)	Other	TOTAL CUSTOMERS
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
2014	4,566	500	1	24	13	5,104

(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, 2005 through 2014

	VILLAGE OF WESTON			WAUSAU, WI - MSA			STATE OF WISCONSIN	
Fiscal Year	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)
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	52,260	6,018	5,478,052	40,454	5.6%	43,149	5.8%
2014	15,090	N/A (F)	5,942	N/A (F)	N/A (F)	5.1%	44,585	5.5%

(A) Source: Wisconsin Dept. of Administration for 2005-2009 and 2011-2014; 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 2014 will not be available until end of 2015.

Table 21

VILLAGE OF WESTON, WISCONSIN

PRINCIPAL EMPLOYERS

Current Year and Eight Years Ago

		2014 - Wausau, WI (MSA)			2006 - Wausau, WI (MSA)		
Employer Name	Nature of Business	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%	2,650	1	3.62%
Greenheck Fan Corporation	Industrial/Commercial Fans	1,500	2	2.22%	1,282	5	1.75%
Wausau School District	Education	1,476	3	2.19%	1,334	3	1.82%
Footlocker.com/Eastbay	Retail/Mail Order	1,300	4	1.92%	1,113	7	1.52%
Kolbe & Kolbe Millwork	Wood Windows & Doors	1,122	5	1.66%	1,450	2	1.98%
Wausau Mosinee Paper Corp.	Pulp, Paper & Specialties	984	6	1.46%	1,126	6	1.54%
Prime Healthcare (UMR/Wausau Benefits)	Insurance	800	7	1.18%	-	-	-
Marathon Cheese Corporation	Packaged Cheese	800	8	1.18%	-	-	-
Marathon County	County Government	728	9	1.08%	1,000	9	1.36%
North Central Health Care	Community Health Care	685	10	1.01%	1,100	8	1.50%
Marshfield Clinic	Community Health Care	-	-	-	950	10	1.30%
Liberty Mutual/Wausau Insurance	Insurance	-	-	-	1,300	4	1.78%
Total - Top 10 Employers		**12,395**		**18.34%**	**13,305**		**18.17%**
Total - All Employees		**67,600**			**73,222**		

(A) Source: Wausau Area Chamber of Commerce, Infogroup (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, 2005 through 2014
(full time equivalents)

	Fiscal Year									
Function/Program (A)	**2005**	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**
General Government:										
Administrator	1.13	1.88	0.88	0.88	0.88	0.88	0.88	0.88	0.90	0.90
Village Clerk	2.39	2.69	2.69	2.60	2.41	2.41	2.41	2.53	2.40	2.37
Finance	2.55	2.55	2.55	2.80	2.47	2.47	2.47	2.58	2.33	1.69
Municipal Court	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Public Safety:										
Fire/EMS	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	1.10	1.19	1.19	1.19	1.20	1.15	1.03
Public Works:										
DPW Administration/Engineering	3.64	3.64	2.64	1.84	1.82	2.42	2.42	2.31	2.12	1.55
Street/Highway Department	10.38	11.05	11.05	11.00	11.00	9.15	9.15	7.95	8.78	8.41
Parks and Recreation:										
Administration - Parks	2.76	2.76	2.76	4.15	3.61	3.61	3.61	3.43	3.09	2.58
Administration - Aquatic Center	-	-	-	-	-	-	-	-	-	0.36
Community/Economic Development:										
Administration	1.35	1.30	2.30	2.60	2.60	2.65	2.65	2.45	2.49	3.37
Marketing/Tourism/Website	-	-	-	-	-	-	-	-	-	0.50
Water/Sewer/Stormwater Utility:										
Administration	5.13	5.13	4.13	4.03	4.02	4.47	4.47	4.26	3.55	3.91
Street/Highway Crew	-	-	-	-	-	0.75	0.75	1.11	0.52	0.33
Utility Crew	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Total Employment - Village of Weston	**42.33**	**44.00**	**45.00**	**46.00**	**45.00**	**45.00**	**45.00**	**43.70**	**41.33**	**31.00**
Public Safety:										
Police - Everest Metro (B)	27.75	28.50	28.50	28.50	28.50	28.00	28.00	28.00	28.00	28.00
Municipal Court - Everest Metro (B)	-	-	-	-	-	-	-	-	-	1.00
Total Employment - Everest Metro	**27.75**	**28.50**	**28.50**	**28.50**	**28.50**	**28.00**	**28.00**	**28.00**	**28.00**	**29.00**
Fire/EMS - SAFER District (C)	-	-	-	-	-	-	-	-	-	8.00
Total Employment - SAFER District	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8.00**
Grand Total Employment	**70.08**	**72.50**	**73.50**	**74.50**	**73.50**	**73.00**	**73.00**	**71.70**	**69.33**	**68.00**

(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.
(C) Includes total number of employees that service the communities of the Village of Weston and Town of Rib Mountain.

Table 23

VILLAGE OF WESTON, WISCONSIN

OPERATING INDICATORS BY FUNCTION/PROGRAM

For the Fiscal Years Ended December 31, 2005 through 2014

	Fiscal Year									
Function/Program (A) (C)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government:										
Elections:										
Number of elections	2	3	2	4	2	4	2	5	2	3
Number of eligible voters (B)	8,463	9,042	10,095	9,573	6,753	7,599	7,614	8,067	8,025	8,440
Assessor:										
Number of land parcels	4,978	5,297	5,398	5,414	5,429	5,440	5,448	5,453	5,428	5,414
Number of improvement parcels	4,124	4,218	4,321	4,410	4,445	4,482	4,513	4,524	4,539	4,555
Number of total parcels	9,102	9,515	9,719	9,824	9,874	9,922	9,961	9,977	9,967	9,969
Municipal Court:										
Court citations	1,745	2,099	1,745	1,308	1,210	1,149	1,606	1,933	1,633	1,555
Net Court revenues retained	$128,040	$124,181	$116,511	$97,126	$85,312	$85,204	$98,014	$110,167	$106,221	$117,094
Public Safety										
Everest Metro Police (in Village of Weston only):										
Calls for service	9,494	9,922	10,024	10,256	9,794	8,975	9,968	11,929	11,731	11,534
Case investigations	3,137	4,067	235	305	306	297	472	347	345	321
Traffic accidents	368	397	376	425	342	367	340	386	440	451
Fire:										
Fire/service responses	111	128	142	138	158	176	163	135	212	312
EMS responses	714	868	963	991	947	1,143	1,131	1,189	1,010	2,291
Fire inspections	756	809	871	160	505	871	1,030	1,150	1,254	1,054
Building Inspections:										
Total permits issued	349	373	302	342	321	251	200	319	155	313
Est. cost of construction - total	$ 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	$ 23,602,676
New single family home permits	95	73	67	22	24	31	13	16	9	18
Est. cost of construction-new homes	$ 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	$ 3,100,000
Parks and Recreation:										
Aquatic center attendance	38,568	38,225	33,800	32,236	25,383	44,933	41,635	47,322	36,256	28,487
Aquatic center pool passes sold	462	490	407	326	290	308	384	403	326	267
Water Utility:										
Number of customers	4,685	4,873	4,982	5,131	5,029	5,067	5,066	5,110	5,146	5,196
Gallons billed (thousands)	626,193	660,051	654,802	625,953	609,858	576,438	589,900	678,760	651,967	659,568
Average daily consumption (thousands of gallons)	1,777	1,981	2,075	1,939	1,945	1,817	1,835	2,062	1,991	2,113
Wastewater/Sewer Utility:										
Number of customers	4,666	4,792	4,878	5,003	5,000	5,038	5,058	5,082	5,105	5,158
Gallons billed (thousands)	326,134	384,191	396,221	363,273	337,594	355,598	364,513	371,767	379,504	379,015

(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, 2005 through 2014

	Fiscal Year									
Function/Program (A)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Safety:										
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
Public Works:										
Local Streets - Municipal Jurisdiction (miles)	107.44	108.55	117.63	118.71	118.92	118.92	118.92	88.84	88.84	89.17
Arterial/Collector Highways - Local (miles)	12.60	12.60	12.60	12.60	12.60	12.60	12.60	27.73	27.73	27.73
Arterial/Collector Highways - County/State (miles)	17.30	17.30	17.30	17.30	17.30	17.30	17.30	6.93	12.84	12.84
Total Streets (miles)	137.34	138.45	147.53	148.61	148.82	148.82	148.82	123.50	129.41	129.74
Traffic signals (intersections)	13	13	13	14	14	14	14	14	14	14
Parks and Recreation:										
Acres of Developed Parks	132	132	160	181	212	212	212	212	212	212
Acres of Undeveloped Parks	108	108	-	47	20	20	20	60	60	60
Total Acres of Parks	240	240	160	228	232	232	232	272	272	272
Number of Developed Parks	7	7	7	7	10	10	10	10	10	10
Number of Undeveloped Parks	1	1	1	2	1	1	1	1	1	1
Number of Swimming Pools	1	1	1	1	1	1	1	1	1	1
Water Utility:										
Miles of water mains	104.38	109.31	107.53	108.28	108.28	108.28	109.65	109.70	109.70	109.70
Number of hydrants	854	883	899	903	903	903	911	917	917	918
Storage capacity (millions of gallons)	6.04	6.04	6.85	6.85	6.85	6.85	6.85	6.85	6.85	6.85
Wastewater/Sewer Utility:										
Miles of sanitary sewer	101.88	104.90	103.40	103.10	103.10	103.10	107.14	102.43	102.43	102.43
Stormwater Utility:										
Miles of storm sewer	51.01	58.76	60.12	59.80	60.51	60.51	61.89	61.89	61.89	61.89
Weston Business/Technology Park:										
Sold/Developed Acres	169.13	188.65	245.72	251.84	251.84	251.84	251.84	249.24	249.24	251.39
Sold/Undeveloped Acres	25.00	45.77	6.12	-	-	-	-	-	-	-
Available Acres	40.29	-	51.18	51.18	51.18	51.18	51.18	53.78	53.78	53.78
Public R-O-W Acres	30.00	30.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Total Acres	264.42	264.42	338.02	338.02	338.02	338.02	338.02	338.02	338.02	340.17

(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.