

## STATISTICAL SECTION

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This part of Winnebago County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county's overall financial health.

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### **FINANCIAL TRENDS - TABLES 1- 4**

These schedules contain trend information to help the reader understand how the county's financial performance and well-being have changed over time.

### **REVENUE CAPACITY - TABLES 5- 8**

These schedules contain information to help the reader assess the county's most significant local revenue source, the property tax.

### **DEBT CAPACITY - TABLES 9-11**

These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.

### **DEMOGRAPHIC AND ECONOMIC INFORMATION - TABLES 12-13**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the county's financial activities take place.

### **OPERATING INFORMATION - TABLES 14-16**

These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county 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 County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

## WINNEBAGO COUNTY, WISCONSIN

## NET ASSETS BY COMPONENT

Last Five Fiscal Years  
(Accrual Basis of Accounting)

	2002	2003	2004	2005	2006
<b>Governmental activities</b>					
Invested in capital assets, net of related debt	\$ 57,334,244	\$ 71,599,769 a	\$ 77,994,284	\$ 84,839,887	\$ 89,526,009
Restricted	1,251,432	2,029,295	1,773,567	1,876,532	2,942,804
Unrestricted	15,077,528	16,491,415	14,386,907	13,418,370	15,140,504
<b>Total governmental activities net assets</b>	<u>73,663,204</u>	<u>90,120,479</u>	<u>94,154,758</u>	<u>100,134,789</u>	<u>107,609,317</u>
<b>Business-type activities</b>					
Invested in capital assets, net of related debt	\$ 41,859,243	\$ 40,939,845	\$ 40,462,317	\$ 38,947,264	\$ 40,922,951
Restricted	-	-	-	-	-
Unrestricted	23,958,893	20,154,129	17,459,506	18,782,249	15,502,847
<b>Total business-type activities net assets</b>	<u>65,818,136</u>	<u>61,093,974</u>	<u>57,921,823</u>	<u>57,729,513</u>	<u>56,425,798</u>
<b>Primary government</b>					
Invested in capital assets, net of related debt	\$ 99,193,487	\$ 112,539,614	\$ 118,456,601	\$ 123,787,151	\$ 130,448,960
Restricted	1,251,432	2,029,295	1,773,567	1,876,532	2,942,804
Unrestricted	39,036,421	36,645,544	31,846,413	32,200,619	30,643,351
<b>Total primary government activities net assets</b>	<u>139,481,340</u>	<u>151,214,453</u>	<u>152,076,581</u>	<u>157,864,302</u>	<u>164,035,115</u>

Ten year data is not being displayed. 2002 was the first year of implementation of GASB 34. The County will add years prospectively.

Table 2

## WINNEBAGO COUNTY, WISCONSIN

## CHANGES IN NET ASSETS

Last Five Fiscal Years  
(Accrual Basis of Accounting)

	2002	2003	2004	2005	2006
<b>Expenses</b>					
Governmental Activities:					
General Government	\$ 10,738,564	\$ 13,501,788	\$ 11,012,434	\$ 11,799,817	\$ 11,749,295
Public Safety	19,025,265	20,803,161	23,362,285	23,478,216	23,794,610
Public Works	4,401,662	4,788,880	3,706,272	3,558,942	4,622,406
Health and Human Services	54,263,049	56,009,267	56,495,602	59,807,251	64,376,240
Culture and Recreation	3,148,833	3,122,899	3,172,602	3,202,363	2,928,622
Conservation and Development	2,792,539	3,251,686	2,728,560	3,008,256	2,797,039
Interest on Long Term Debt	2,130,284	2,901,289	2,369,126	2,013,391	1,845,033
Total governmental activities expenses	<u>96,500,196</u>	<u>104,378,970</u>	<u>102,846,881</u>	<u>106,868,236</u>	<u>112,113,245</u>
Business-type Activities:					
Airport	2,190,249	2,192,955	1,981,124	2,251,151	2,157,293
Solid Waste Management	7,322,497	7,993,088	7,918,365	7,798,502	10,011,841
Park View Health Center	16,906,280	18,717,096	18,132,887	17,970,150	17,972,596
Highway	7,822,311	8,460,794	8,860,654	10,257,165	10,013,073
Total business-type activities expenses	<u>34,241,337</u>	<u>37,363,933</u>	<u>36,893,030</u>	<u>38,276,968</u>	<u>40,154,803</u>
Total primary government expenses	<u>\$ 130,741,533</u>	<u>\$ 141,742,903</u>	<u>\$ 139,739,911</u>	<u>\$ 145,145,204</u>	<u>\$ 152,268,048</u>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Service					
General Government	\$ 627,567	\$ 669,958	\$ 1,637,765	\$ 829,002	\$ 601,975
Public Safety	2,697,176	2,522,385	3,729,164	4,079,618	4,860,261
Public Works	-	2,618	1,042	-	9
Health and Human Services	3,324,281	3,144,223	2,844,353	3,553,784	3,255,344
Culture and Recreation	222,736	388,487	419,455	366,640	278,605
Conservation and Development	1,341,739	1,634,325	1,318,043	1,290,178	1,174,955
Operating grants and contributions					
General Government	351,175	296,112	95,673	124,325	65,801
Public Safety	1,345,567	1,180,125	1,771,569	1,236,193	1,138,415
Public Works	990,811	4,687,123	1,491,205	1,121,785	872,841
Health and Human Services	28,257,198	27,774,162	31,497,748	32,416,402	38,942,506
Culture and Recreation	143,462	48,766	60,894	67,287	377,373
Conservation and Development	536,548	1,361,446	455,314	644,312	772,193
Total governmental activities program revenues	<u>39,838,260</u>	<u>43,709,730</u>	<u>45,322,225</u>	<u>45,729,526</u>	<u>52,340,278</u>
Business-type Activities:					
Charges for services					
Airport	738,335	640,800	705,735	740,535	739,033
Solid Waste Management	5,278,395	4,583,428	4,598,122	7,331,729	8,470,229
Park View Health Center	11,797,187	11,947,011	12,487,433	12,327,047	11,344,823
Highway	7,496,032	8,057,109	8,887,437	10,126,689	9,714,368
Operating grants and contributions					
Airport	-	-	200,000	-	-
Solid Waste Management	31,807	97,631	117,500	97,500	47,560
Park View Health Center	55,343	36,997	33,221	35,077	36,673
Highway	60,000	-	-	-	-
Capital grants and contributions					
Airport	-	-	-	8,334	-
Total business-type activities program revenue	<u>25,457,099</u>	<u>25,362,976</u>	<u>27,029,448</u>	<u>30,666,911</u>	<u>30,352,686</u>
Total primary government program revenue	<u>\$ 65,295,359</u>	<u>\$ 69,072,706</u>	<u>\$ 72,351,673</u>	<u>\$ 76,396,437</u>	<u>\$ 82,692,964</u>
<b>Net (Expense) Revenue</b>					
Governmental Activities	\$ (56,661,936)	\$ (60,669,240)	\$ (57,524,656)	\$ (61,138,710)	\$ (59,772,967)
Business-type activities	(8,784,238)	(12,000,957)	(9,863,582)	(7,610,057)	(9,802,117)
<b>Total primary government net expenses</b>	<u>(65,446,174)</u>	<u>(72,670,197)</u>	<u>(67,388,238)</u>	<u>(68,748,767)</u>	<u>(69,575,084)</u>

(Continued)

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The County will add years prospectively.

Table 2

## WINNEBAGO COUNTY, WISCONSIN

**CHANGES IN NET ASSETS**  
 Last Five Fiscal Years  
 (Accrual Basis of Accounting)

	2002	2003	2004	2005	2006
<b>General Revenue and Other Changes in Net Assets</b>					
Governmental Activities:					
Property taxes	\$ 44,992,206	\$ 48,719,934	\$ 50,419,513	\$ 54,394,093	\$ 56,404,950
Intergovernmental revenues	1,074,249	1,061,362	1,232,262	1,278,115	1,250,162
Grants and contributions not restricted to a specific program	15,309,976	15,156,792	13,250,805	14,374,042	11,911,145
Unrestricted investment earnings	1,630,133	938,957	920,402	1,382,585	2,453,324
Gain (losses) on disposal of capital assets	203,750	-	-	87,676	5,626
Miscellaneous	963,250	490,439	464,638	281,394	302,372
Transfers	(4,238,091)	(2,563,291)	(3,148,795)	(4,678,164)	(5,080,084)
Special Item - extraordinary loss on sale of safety building	-	-	(1,125,815)	-	-
Total governmental activities	<u>59,935,473</u>	<u>63,804,193</u>	<u>62,013,010</u>	<u>67,119,741</u>	<u>67,247,495</u>
Business-type Activities:					
Grants and contributions not restricted to a specific program	\$ 40,000	\$ 2,559,427	\$ 1,981,518	\$ 1,843,436	\$ 1,459,833
Unrestricted investment earnings	2,051,806	711,490	651,456	734,106	1,636,692
Gain (losses) on disposal of capital assets	32,154	9,370	59,276	133,176	62,296
Miscellaneous	3,074,390	672,553	396,311	28,865	259,497
Transfers	4,238,091	2,563,291	3,148,795	4,678,164	5,080,084
Total business-type activities	<u>9,436,441</u>	<u>6,516,131</u>	<u>6,237,356</u>	<u>7,417,747</u>	<u>8,498,402</u>
<b>Change in Net Assets</b>					
Governmental Activities	\$ 3,273,537	\$ 3,134,953	\$ 4,488,354	\$ 5,981,031	\$ 7,474,528
Business-type activities	652,203	(5,484,826)	(3,626,226)	(192,310)	(1,303,715)
<b>Total primary government</b>	<u><u>3,925,740</u></u>	<u><u>(2,349,873)</u></u>	<u><u>862,128</u></u>	<u><u>5,788,721</u></u>	<u><u>6,170,813</u></u>

Table 3

**WINNEBAGO COUNTY, WISCONSIN**  
**FUND BALANCES GOVERNMENTAL FUNDS**  
**Last Ten Fiscal Years**  
**(Accrual Basis of Accounting)**

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
<b>General fund</b>				
Reserved	\$ 4,231,651	\$ 3,896,506	\$ 3,411,374	\$ 3,311,186
Unreserved				
Designated for Subsequent Year's Expenditures	3,300,670	5,119,837	3,677,565	3,965,340
Undesignated	10,487,126	9,564,524	9,832,482	10,493,885
<b>Total General Fund</b>	<u>\$ 18,019,447</u>	<u>\$ 18,580,867</u>	<u>\$ 16,921,421</u>	<u>\$ 17,770,411</u>
<b>All Other Governmental Funds</b>				
Reserved	\$ 3,107,438	\$ 5,222,185	\$ 4,477,440	\$ 3,271,676
Unreserved				
Designated for Subsequent Year's Expenditures				
Special Revenue Fund	240,626	20,901	95,389	127,311
Undesignated				
Special Revenue Fund	16,407	1,171	(262,142)	1,580
Capital Projects (deficit)	(206,712)	-	(365,441)	(156,618)
<b>Total All Other Governmental Funds</b>	<u>\$ 3,157,759</u>	<u>\$ 5,244,257</u>	<u>\$ 3,945,246</u>	<u>\$ 3,243,949</u>

Table 3

**WINNEBAGO COUNTY, WISCONSIN**  
**FUND BALANCES GOVERNMENTAL FUNDS**  
 Last Ten Fiscal Years  
 (Accrual Basis of Accounting)

<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
\$ 3,165,278	\$ 3,330,251	\$ 5,286,684	\$ 5,295,344	\$ 5,131,541	\$ 5,684,208
4,250,362	4,465,466	2,490,697	3,060,268	2,043,227	2,480,057
10,292,136	10,267,636	10,182,671	8,270,322	10,343,671	13,493,206
<u>\$ 17,707,776</u>	<u>\$ 18,063,353</u>	<u>\$ 17,960,052</u>	<u>\$ 16,625,934</u>	<u>\$ 17,518,439</u>	<u>\$ 21,657,471</u>
\$ 2,561,242	\$ 10,059,292	\$ 7,697,763	\$ 4,862,184	\$ 4,051,877	\$ 4,094,211
20,846	-	17,082	17,171	-	-
47	35,162	4,804	74,910	323,203	55,466
2,533,160	-	(31,978)	(101,078)	(101,139)	(479)
<u>\$ 5,115,295</u>	<u>\$ 10,094,454</u>	<u>\$ 7,687,671</u>	<u>\$ 4,853,187</u>	<u>\$ 4,273,941</u>	<u>\$ 4,149,198</u>

**WINNEBAGO COUNTY, WISCONSIN**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

(Modified Accrual basis of Accounting)

	1997	1998	1999	2000
<b>Revenues</b>				
Taxes	\$ 31,420,931	\$ 33,450,688	\$ 36,149,155	\$ 37,799,344
Intergovernmental	32,420,125	32,425,425	36,575,152	39,604,615
Licenses and permits	149,437	155,558	163,344	160,881
Fines, forfeitures and penalties	695,554	827,196	1,005,239	871,739
Charges for services	6,479,772	7,352,917	6,428,109	6,624,937
Investment income	2,110,392	2,034,341	1,740,679	2,278,207
Miscellaneous	354,427	1,328,875	1,286,584	559,194
<b>Total Revenues</b>	<u>73,630,638</u>	<u>77,575,000</u>	<u>83,348,272</u>	<u>87,898,917</u>
<b>Expenditures</b>				
Current				
General government	6,828,210	7,444,279	8,344,636	8,499,974
Public safety	13,539,937	13,961,339	15,504,821	15,489,917
Public works	2,494,400	2,503,331	2,757,325	2,888,557
Health and human services	39,128,430	41,884,732	42,684,597	45,593,959
Culture, education and recreation	1,498,628	1,716,860	1,796,888	1,940,380
Conservation and development	2,148,828	2,256,679	2,330,080	2,403,791
Capital projects	10,951,864	8,335,921	8,076,813	4,467,665
Debt service				
Principal retirement	4,659,598	3,687,058	4,202,138	4,619,338
Interest and fiscal charges	1,395,218	1,651,984	1,811,589	1,753,462
<b>Total Expenditures</b>	<u>82,645,113</u>	<u>83,442,183</u>	<u>87,508,887</u>	<u>87,657,043</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>(9,014,475)</u>	<u>(5,867,183)</u>	<u>(4,160,615)</u>	<u>241,874</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	15,020,197	16,721,517	16,914,678	20,902,308
Operating transfers out	(15,689,753)	(18,159,000)	(20,431,384)	(23,524,135)
Face value of long term debt	10,990,852	9,952,584	8,713,778	2,697,414
Payment of refunded debt	-	-	(4,035,000)	-
Sale of property and equipment	-	-	-	-
Premium (discount) on debt issuance	-	-	-	-
<b>Total other financing sources(uses)</b>	<u>10,321,296</u>	<u>8,515,101</u>	<u>1,162,072</u>	<u>75,587</u>
<b>Net Change in fund balances</b>	<u>1,306,821</u>	<u>2,647,918</u>	<u>(2,998,543)</u>	<u>317,461</u>
<b>Debt service as a percentage of noncapital expenditures</b>	<u>8.45%</u>	<u>7.11%</u>	<u>7.57%</u>	<u>7.66%</u>

**WINNEBAGO COUNTY, WISCONSIN**  
**CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS**

Last Ten Fiscal Years

(Modified Accrual basis of Accounting)

2001	2002	2003	2004	2005	2006
\$ 40,774,522	\$ 46,066,455	\$ 49,781,300	\$ 51,651,775	\$ 55,672,208	\$ 57,655,112
41,986,070	44,958,391	48,454,775	48,034,330	50,958,403	54,187,855
167,295	182,447	250,295	283,506	307,506	323,510
708,801	718,927	746,476	966,152	786,569	798,238
7,558,416	8,427,241	8,032,576	7,364,573	8,152,865	9,049,080
2,188,324	1,518,919	875,516	831,445	1,246,936	2,234,848
170,616	934,986	304,662	1,472,482	503,436	368,094
<u>93,554,044</u>	<u>102,807,366</u>	<u>108,445,600</u>	<u>110,604,263</u>	<u>117,627,923</u>	<u>124,616,737</u>
8,812,532	9,907,910	12,696,998	10,023,520	10,517,823	10,263,128
16,687,063	18,452,866	20,161,182	22,657,521	22,422,678	22,483,606
2,932,302	3,090,054	3,319,042	3,401,772	3,351,403	3,012,577
51,102,796	53,425,704	55,813,607	56,321,762	59,264,039	63,857,229
2,051,144	2,337,959	2,251,058	2,590,400	2,605,638	2,217,992
2,379,434	2,571,289	3,007,770	2,552,845	2,851,959	2,573,059
6,677,109	23,505,892	8,920,780	4,274,769	3,806,907	2,959,257
4,901,135	5,480,272	5,401,901	7,072,131	7,550,819	8,134,811
1,667,210	1,726,258	2,964,080	2,610,089	2,158,970	1,901,869
<u>97,210,725</u>	<u>120,498,204</u>	<u>114,536,418</u>	<u>111,504,809</u>	<u>114,530,236</u>	<u>117,403,528</u>
<u>(3,656,681)</u>	<u>(17,690,838)</u>	<u>(6,090,818)</u>	<u>(900,546)</u>	<u>3,097,687</u>	<u>7,213,209</u>
19,375,951	22,859,182	28,991,675	27,384,575	25,323,941	26,139,421
(22,233,016)	(26,060,890)	(31,554,966)	(30,737,336)	(30,045,137)	(31,113,390)
8,934,312	30,560,500	9,583,764	9,050,476	6,730,000	1,762,000
-	(4,340,000)	(3,430,000)	(8,984,033)	(4,840,000)	-
10,900	-	-	-	728	-
-	6,783	(9,739)	18,262	46,037	13,049
<u>6,088,147</u>	<u>23,025,575</u>	<u>3,580,734</u>	<u>(3,268,056)</u>	<u>(2,784,431)</u>	<u>(3,198,920)</u>
<u>2,431,466</u>	<u>5,334,737</u>	<u>(2,510,084)</u>	<u>(4,168,602)</u>	<u>313,256</u>	<u>4,014,289</u>
<u>7.26%</u>	<u>7.43%</u>	<u>7.92%</u>	<u>9.11%</u>	<u>8.85%</u>	<u>8.80%</u>

**WINNEBAGO COUNTY, WISCONSIN**  
**EQUALIZED VALUE OF TAXABLE PROPERTY (a)**

Last Ten Fiscal Years

Fiscal Year	Residential	Commercial	Manufacturing	Other	Personal Property	Less: Tax Incremental Districts (TID)	Total (b)	General County Tax Rate (c)
1997	\$ 4,348,087,000	\$ 1,078,359,200	\$ 522,436,800	\$ 237,120,200	\$ 375,293,500	\$ 148,523,950	\$ 6,412,772,750	5.05
1998	4,558,045,300	1,155,587,400	526,277,900	240,297,800	386,376,600	162,195,250	6,704,389,750	5.06
1999	4,826,620,500	1,247,603,900	554,425,600	263,189,100	319,220,000	151,412,650	7,059,646,450	5.26
2000	5,120,290,400	1,358,954,800	590,519,400	215,351,700	330,445,100	178,816,350	7,436,745,050	5.26
2001	5,461,971,000	1,480,349,200	615,806,800	210,524,500	353,044,500	220,342,450	7,901,353,550	5.35
2002	5,865,410,300	1,591,908,700	633,772,500	190,309,500	362,142,800	251,419,150	8,392,124,650	5.70
2003	6,275,681,100	1,750,249,000	639,369,400	198,120,500	361,821,400	264,188,050	8,961,053,350	5.78
2004	6,761,916,700	1,893,875,600	641,953,800	183,129,000	407,632,800	306,812,450	9,581,695,450	5.62
2005	7,247,100,100	2,000,660,200	661,385,200	199,189,900	344,368,800	329,118,350	10,123,585,850	5.68
2006	7,711,186,700	2,192,645,800	662,036,800	208,793,700	381,712,400	383,823,250	10,772,552,150	5.59

Source: Wisconsin Department of Revenue, Bureau of Property Tax.

- (a) Due to varying assessment ratios to full market value used in municipalities, all underlying tax districts such as counties are required to use equalized value for levying property taxes. Equalized value, defined by State Statute, is the legal market value determined by the Wisconsin Department of Revenue Bureau of Property Tax.
- (b) Equalized Values are reduced by Tax Increment District value increments for apportioning the County levy.
- (c) Per \$1,000 of equalized value.

Table 6

**WINNEBAGO COUNTY, WISCONSIN**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**

Last Ten Fiscal Years

Tax District	1997	1998	1999	2000	2001
<b>County direct rates (a) (per \$1000 of assessed value)(b)</b>					
Operating	\$ 4.09	\$ 4.07	\$ 4.12	\$ 4.16	\$ 4.23
Debt Service	0.66	0.71	0.86	0.79	0.82
<b>Overlapping rates (per \$1000 of assessed value)</b>					
<b>Towns</b>					
Algoma	17.52-18.64	17.90-21.95	18.92-22.12	20.09-26.66	20.93-21.57
Black Wolf	17.89	18.18	18.36	18.05	18.84
Clayton	22.04-22.42	22.90-24.97	21.42-23.73	20.47-20.97	21.21-21.48
Menasha	18.42-20.45	20.17-23.35	20.81-21.78	22.36-22.91	22.75-23.80
Neenah	20.21-22.36	21.76	21.14-25.13	23.84-24.12	23.09-25.03
Nekimi	20.88-22.32	21.41-24.87	18.36-21.41	17.46-21.54	17.61-20.21
Nepeuskun	23.68-26.63	19.24-20.98	20.21-22.90	21.72-23.81	22.47-24.91
Omro	22.54-22.96	22.73-28.83	24.34-28.38	18.72-18.84	17.97-19.56
Oshkosh	19.46-20.97	20.95-22.70	21.90-22.93	22.56-23.98	15.57-16.89
Poygan	21.00-21.99	19.32-21.07	24.20-27.50	17.45-20.68	18.22-19.75
Rushford	21.44-22.44	17.99-20.35	18.87-21.22	20.56-22.74	18.40-19.88
Utica	22.73-26.84	19.04-22.92	18.51-22.05	20.81-24.78	21.99-25.57
Vinland	20.17-22.48	21.10-23.70	21.60-23.76	15.11-16.15	16.40-17.59
Winchester	19.9-20.98	17.65-21.28	20.02-22.12	23.14-25.34	23.65-26.16
Winneconne	21.97-22.59	18.82-20.93	18.02-21.08	19.31-22.51	22.26-25.98
Wolf River	18.32-19.13	17.01-20.50	19.13-20.82	21.82-25.89	23.10-23.83
<b>Villages</b>					
Winneconne	25.80	27.35	27.08	28.83	23.48
<b>Cities</b>					
Appleton	24.89-25.35	26.02-26.56	24.26-24.86	24.98-25.30	24.87-25.61
Menasha	25.17-26.42	26.37-28.04	26.21	27.26-28.02	29.61-29.97
Neenah	28.72	29.82	24.76	25.24	27.22
Omro	23.13	23.34	27.37	30.58	30.29
Oshkosh	22.58	23.48	23.92	25.48	27.09

(a) Rate is subject to limitations as described in Note 3 (D) of the Notes to Financial Statements.

(b) Due to varying assessment ratios to full market value used in municipalities, all underlying tax district such as counties are required to use equalized value for levying property taxes. Equalized value, defined by State Statute, is the legal market value determined by Wisconsin Department of Revenue Bureau of Property Tax.

Table 6

**WINNEBAGO COUNTY, WISCONSIN**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES**

Last Ten Fiscal Years

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
\$	4.48	\$ 4.35	\$ 4.27	\$ 4.39	\$ 4.37
	0.90	1.10	1.04	1.00	1.01
20.64-24.74		14.42-16.17	16.45-18.48	14.40-16.51	16.65-17.83
19.26		19.63	21.54	15.28	15.69
19.49-19.71		18.93-19.67	21.03-24.73	19.55-21.85	19.96-21.33
22.99-23.95		24.11-25.12	19.86-20.33	19.41-20.48	18.31-19.77
17.07-17.76		17.24-18.49	17.92-19.11	19.13-20.31	17.90-18.53
18.76-22.63		19.64-23.07	19.97-23.52	20.09-24.78	20.28-23.07
23.08-25.77		24.11-25.75	25.55-27.14	15.57-16.61	18.48-19.91
19.17-22.52		20.89-21.98	22.94-23.24	22.80-23.34	22.76-22.90
16.57-18.52		17.16-19.31	18.15-21.51	18.24-20.46	18.47-20.33
18.83-20.06		19.28-20.18	19.93-20.45	17.99-18.66	18.72-19.07
20.97-22.56		20.72-21.35	23.70-23.90	16.87-17.92	17.32-17.68
22.77-27.01		21.75-25.63	15.17-19.02	17.07-19.35	16.02-18.40
17.76-19.37		18.68-20.36	19.03-21.79	15.40-16.33	16.09-17.14
17.17-19.59		18.20-20.48	17.71-21.08	18.44-21.18	18.30-21.16
23.07-26.35		24.24-27.12	26.09-27.69	24.26-25.81	15.08-16.08
16.33-16.94		17.08-18.03	18.50-20.63	19.37-20.04	21.24-22.36
23.84		24.37	26.37	24.52	25.83
23.85-24.74		24.20-25.10	23.96-25.04	23.58-24.00	22.40-23.25
30.17		31.54	30.80	23.99	25.34
26.74		27.20	28.52	27.26	21.07
32.06		31.57	24.29	23.77	25.04
27.32-27.64		27.55-30.60	29.41-32.46	20.91-22.14	21.55-22.53

Table 7

## WINNEBAGO COUNTY, WISCONSIN

## PRINCIPAL TAXPAYERS

December 31, 2006 and Nine Years Prior

Taxpayer	2006 Assessed Value	2006 Rank	2006 Percentage of Total Assessed Valuation	1997 Assessed Value	1997 Rank	1997 Percentage of Total Assessed Valuation
Kimberly Clark	\$ 126,317,522	1	1.28%	\$ 127,951,800	1	2.09%
Midwest Realty formerly Security Homes Inc.	65,059,900	2	0.66%			
Thomas Rusch Etal	48,246,500	3	0.49%			
Svenska Cellulosa Aktiebolaget	37,189,400	4	0.38%			
Curwood, Inc	35,410,500	5	0.36%	26,634,700	4	0.44%
Dumke & Associates	28,359,700	6	0.29%			
Walmart	26,974,400	7	0.27%			
Peter Jungbacker et al	25,543,800	8	0.26%			
Oshkosh Truck Corporation	25,172,600	9	0.25%	17,364,900	8	0.28%
First Horizon Group, LTD.	24,619,200	10	0.25%			
Wisconsin Tissue Mills				52,123,500	2	0.85%
Appleton Papers Inc				27,239,800	3	0.45%
AAL/ North Meadows				20,539,600	5	0.34%
James River				19,897,300	6	0.33%
Menasha Corp				18,215,900	7	0.30%
Miller Electric				17,195,900	9	0.28%
American National Can				16,383,600	10	0.27%
Total Assessed Valuation	<u>\$ 442,893,522</u>		4.49%	<u>\$ 343,547,000</u>		5.62%
Total County Equalized Value	<u>\$ 9,893,418,201</u>			<u>\$ 6,109,327,238</u>		

Source: Winnebago County Tax System

Table 8

**WINNEBAGO COUNTY, WISCONSIN**  
**PROPERTY TAX LEVIES AND COLLECTIONS (1)**

Last Ten Fiscal Years

Settlement Year(A)	Total Tax Roll	As of December 31 of Settlement Year		Cumulative as of December 31, 2006	
		Amount Collected	Percent Collected	Amount Collected	Percent Collected
1997	\$ 149,020,811	\$ 147,480,431	98.97%	\$ 149,017,025	100.00%
1998	155,397,825	154,046,630	99.13%	155,396,674	100.00%
1999	165,370,625	163,569,131	98.91%	165,365,426	100.00%
2000	167,427,005	165,537,730	98.87%	167,418,613	99.99%
2001	178,067,247	175,834,258	98.75%	178,053,767	99.99%
2002	192,767,725	190,437,386	98.79%	192,754,214	99.99%
2003	199,210,140	196,328,320	98.55%	199,189,687	99.99%
2004	206,248,690	203,408,702	98.62%	206,005,146	99.88%
2005	219,324,593	216,318,195	98.63%	218,126,330	99.45%
2006	222,648,251	219,587,985	98.63%	219,587,985	98.63%

Source : Winnebago County Treasurer's Tax Settlement Reports

Note: (A) The County levy is settled (collected) by the County Treasurer in the year following the year it is levied.

**WINNEBAGO COUNTY, WISCONSIN**  
**RATIO OF OUTSTANDING DEBT TO EQUALIZED VALUATION**  
**AND DEBT PER CAPITA**

Last Ten Fiscal Years

Year Ending December 31	Estimated Population (A)	Equalized Valuation(B)	Outstanding Debt (C)	Percent of Debt to Equalized Valuation	Debt Per Capita
1997	152,671	\$ 6,109,327,238	\$ 39,095,000	0.56%	256.07
1998	153,937	6,866,585,000	44,590,000	0.65%	289.66
1999	154,754	7,211,059,100	47,220,000	0.62%	305.13
2000	155,922	7,615,561,400	44,615,000	0.57%	286.14
2001	156,763	8,121,696,000	48,230,001	0.60%	307.66
2002	159,161	8,643,543,800	68,440,000	0.87%	430.00
2003	160,177	9,225,241,400	70,590,003	0.83%	440.70
2004	161,863	9,888,507,900	63,009,996	0.69%	389.28
2005	163,244	10,452,704,200	57,055,000	0.53%	349.51
2006	163,867	11,156,375,400	72,550,000	0.65%	442.74

(A) Source for population statistics is the State of Wisconsin Department of Administration - Bureau of Program Management Demographic Services Center.

(B) Value as reduced by tax incremental financing districts.

(C) Includes general obligation debt of the governmental activities( formerly the general long-term debt account group) and the enterprise funds.

Table 10

**WINNEBAGO COUNTY, WISCONSIN**  
**LEGAL DEBT MARGIN INFORMATION**

	<b>Last Ten Fiscal Years</b> (Dollars in thousand)			
	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Equalized value of real and personal property (1)	<u>\$ 6,561,297</u>	<u>\$ 6,866,585</u>	<u>\$ 7,211,059</u>	<u>\$ 7,615,561</u>
Debt limit, 5% of equalized valuation (Wisconsin Statutory Limitation)	328,065	343,329	360,553	380,778
Amount of debt applicable to debt limitation				
General obligation promissory notes (2)	39,095	44,590	47,220	44,615
Less: Debt service funds	<u>810</u>	<u>488</u>	<u>902</u>	<u>828</u>
Total amount of debt applicable to debt margin	38,285	44,102	46,318	43,787
Legal debt margin ( Debt capacity)	<u>289,780</u>	<u>299,227</u>	<u>314,235</u>	<u>336,991</u>
Percent of debt capacity used	11.7%	12.8%	12.8%	11.5%

(1) Equalized value is estimated actual value.

(2) Includes general obligation debt of the general government funds and the general obligation debt of the enterprise funds.

Table 10

**WINNEBAGO COUNTY, WISCONSIN**  
**LEGAL DEBT MARGIN INFORMATION**

Last Ten Fiscal Years

<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
<u>\$ 8,121,696</u>	<u>\$ 8,643,544</u>	<u>\$ 9,225,241</u>	<u>\$ 9,888,508</u>	<u>\$ 10,452,704</u>	<u>\$ 11,156,375</u>
406,085	432,177	461,262	494,425	522,635	557,819
48,230	68,440	70,590	63,010	57,055	72,550
<u>396</u>	<u>137</u>	<u>195</u>	<u>310</u>	<u>383</u>	<u>1,322</u>
47,834	68,303	70,395	62,700	56,672	71,228
<u>358,251</u>	<u>363,874</u>	<u>390,867</u>	<u>431,725</u>	<u>465,963</u>	<u>486,591</u>
11.8%	15.8%	15.3%	12.7%	10.8%	12.8%

Table 11

## WINNEBAGO COUNTY, WISCONSIN

## COMPUTATION OF DIRECT AND OVERLAPPING DEBT

December 31, 2006

<u>Jurisdiction</u>	<u>Net General Obligation Debt Outstanding (2)</u>	<u>Percentage Applicable to Winnebago County (2)</u>	<u>Amount Applicable to Winnebago County</u>
Direct			
Winnebago County (1)	\$ 45,987,757	100.0	\$ 45,987,757
Overlapping:			
Towns:			
Clayton	490,540	100.0	490,540
Menasha	14,029,296	100.0	14,029,296
Neenah	156,258	100.0	156,258
Nekimi	110,000	100.0	110,000
Omro	216,798	100.0	216,798
Oshkosh	98,000	100.0	98,000
Vinland	139,823	100.0	139,823
Winchester	31,142	100.0	31,142
Winneconne	322,831	100.0	322,831
Wolf River	276,563	100.0	276,563
Village:			
Winneconne	2,836,421	100.0	2,836,421
Cities:			
Appleton	41,351,177	1.53	632,673
Menasha	47,289,704	100.0	47,289,704
Neenah	45,271,600	100.0	45,271,600
Omro	3,451,983	100.0	3,451,983
Oshkosh	118,072,764	100.0	118,072,764
School Districts:			
Menasha	19,321,585	95.9	18,534,281
Neenah	9,017,181	100.0	9,017,181
Omro	12,650,029	99.9	12,632,319
Oshkosh	18,170,000	100.0	18,170,000
Winneconne	10,672,765	100.0	10,670,811
Fox Valley VTAE	41,437,765	35.0	14,486,353
Total Overlapping	<u>385,414,225</u>		<u>316,937,341</u>
Total Direct and Overlapping	<u>\$ 431,401,982</u>		<u>\$ 362,925,098</u>

(1) Excluding general obligation debt in enterprise funds.

(2) Information received from municipalities.

Table 12

**WINNEBAGO COUNTY, WISCONSIN**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**

Last Ten Fiscal Years

Fiscal Year	Population (1)	Per Capita Income (2)	Median Age (3)	Public School Enrollment (4)	Unemployment Rate (5)
1997	152,671	24,659	35.2 yrs.	23,460	2.8%
1998	153,937	26,581	35.6 yrs.	23,679	2.3%
1999	154,754	27,759	35.9 yrs.	23,650	2.2%
2000	155,922	27,819	35.4 yrs.	23,508	2.4%
2001	156,763	28,704	35.4 yrs.	23,579	3.5%
2002	159,161	29,537	36.5 yrs.	19,998	4.4%
2003	160,177	30,359	36.6 yrs.	23,366	4.0%
2004	161,863	32,275	36.9 yrs.	22,831	4.2%
2005	163,244	(6)	37.6 yrs.	22,888	3.9%
2006	163,867	(6)	(6)	22,810	4.3%

(1) Source: State of Wisconsin, Department of Administration - Bureau of Program Management, Demographic Services Center.

(2) Source: U.S. Department of Commerce (provided by State of Wisconsin, Department of Development - Bureau of Research, Business Information Services.)

(3) Source: State of Wisconsin, Department of Development - Bureau of Research, Information Services. Also, State of Wisconsin, Department of Health and Social Services, and State of Wisconsin Center for Public Health Statistics.

(4) Source: Local School Districts.

(5) Source: State of Wisconsin, Job Service, Labor Market Information Services.

(6) Per capital income and median age statistics are not yet available from the U.S. Department of Commerce and the State of Wisconsin, Department of Development.

## WINNEBAGO COUNTY, WISCONSIN

## TEN LARGEST EMPLOYERS

2006 AND NINE YEARS PRIOR

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2006</u>		<u>1997</u>	
		<u>Approximate Employment</u>	<u>Rank</u>	<u>Approximate Employment</u>	<u>Rank</u>
Kimberly Clark	Paper products manufacturer	5,000	1	4,798	1
ThedaCare	Health Care Services	5,000	2		
Curwood, Inc	Plastic container manufacturer	2,000	3	1,700	3
Plexus Corporation & Affiliates	Electronic Design, Manufacturing, and Testing	1,787	4	2,050	2
Oshkosh Truck Corporation	Large Vehicle manufacturer	1,700	5	1,251	9
University of Wisconsin - Oshkosh	Education	1,600	6	1,375	6
Oshkosh Area School District	Education	1,572	7		
Pierce Manufacturing	Fire Truck Manufacturing	1,500	8	1,300	7
Banta Corporation	Printing and Digital Imaging	1,500	9	1,400	5
Menasha Corporation	Printing and Container Manufacturing	1,038	10		
Wisconsin Tissue Mills	Paper Products Manufacturing			1,524	4
United Health Care Providers	Health Care Providers			1,300	8
Winnebago County	Government			1,055	10
	Total	<u>22,697</u>		<u>16,698</u>	

Source: Wisconsin Department of Workforce Development  
Labor Market Information Bureau  
January 2006 and January 1997 employer inquiry updates.

## WINNEBAGO COUNTY, WISCONSIN

## FULL-TIME BUDGETED COUNTY POSITIONS BY FUNCTIONAL AREA

Last Ten Fiscal Years

Fiscal Year	General Government	Public Safety	Public Works	Health and Human Services	Culture, Recreation and Education	Conservation and Development	Total
1997	80	216	122	585	17	33	1,053
1998	81	222	119	595	17	33	1,067
1999	89	221	117	594	18	33	1,072
2000	88	225	119	583	18	32	1,065
2001	87	230	118	586	18	32	1,071
2002	95	240	119	573	17	33	1,077
2003	93	257	90	559	18	33	1,050
2004	93	271	90	550	18	33	1,055
2005	93	269	90	548	18	33	1,051
2006	89	250	90	527	18	31	1,005

Source: Winnebago County Budget Document

**WINNEBAGO COUNTY, WISCONSIN**  
**MISCELLANEOUS OPERATING INDICATORS**

Last Ten Fiscal Years

	1997	1998	1999	2000
<b>JUSTICE AND PUBLIC SAFETY</b>				
Jail Bookings	*	*	4,874	5,262
Average Daily Population - Jail	115	119	127	124
Average Daily Population - Imates Housed Out of County	-	-	-	15
Average Daily Population - Huber Facility	89	102	113	134
Average Daily Population - Electronic Monitoring (B)	-	-	-	-
<b>HEALTH AND HUMAN SERVICES</b>				
Nursing Home Resident Days of Care	95,517	86,838	84,608	84,824
Average Census	262	239	233	229
Licensed Beds	281	249	239	239
<b>PARKS AND LAND USE</b>				
Daily Boat Launch Stickers (A)	*	*	*	*
Annual Boat Launch Stickers (A)				
Resident	*	*	*	*
Non-Resident	*	*	*	*
Senior	*	*	*	*
Three Year Boat Launch Stickers (A)				
Resident	*	*	*	*
Non-Resident	*	*	*	*
Senior	*	*	*	*
Exposition Site				
Paid days of use	75	87	110	120
Unpaid days of use	*	*	75	72
<b>PUBLIC WORKS</b>				
Building Operations:				
Water Consumption (Gallons)	*	32,956,516	30,778,366	37,011,888
Transportation:				
Centerline Miles of Roads Maintained				
County	205	205	205	205
State	160	160	160	160
Airport:				
Annual Operations (Takeoffs and Landings)	116,760	123,209	115,500	128,864
Passenger traffic (C)				
Enplanements	4,217	4,446	3,656	2,534
Deplanements	4,719	4,771	3,805	2,802

(A) Boat launch fees did not go into effect until 2003.

(B) Did not start using electronic monitoring until 2002.

(C) Passenger service ended in 2003.

\* Information is unavailable

Source: Information provided by each department.

Table 15

**WINNEBAGO COUNTY, WISCONSIN**  
**MISCELLANEOUS OPERATING INDICATORS**

Last Ten Fiscal Years

2001	2002	2003	2004	2005	2006
5,493	*	5,992	6,073	6,472	7,354
126	124	181	220	236	274
41	18	23	2	3	2
149	137	110	82	91	-
-	10	11	21	38	110
83,990	84,114	83,820	83,987	81,628	72,754
230	230	229	230	224	200
239	239	239	239	222	194
*	*	16,057	20,267	13,483	15,009
*	*	744	772	592	534
*	*	219	361	349	275
*	*	77	96	98	82
*	*	188	155	111	167
*	*	57	37	21	54
*	*	65	16	11	34
115	105	114	115	107	108
66	71	83	46	50	51
38,926,838	34,286,780	35,985,206	46,174,661	39,073,311	37,807,726
199	199	214	214	216	216
160	156	156	158	158	149
103,399	117,622	110,870	100,588	96,600	92,478
2,376	1,609	144	-	-	-
2,492	1,774	161	-	-	-

**WINNEBAGO COUNTY, WISCONSIN**  
**CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA**

Last Ten Fiscal Years

	1997	1998	1999	2000
<b>JUSTICE AND PUBLIC SAFETY</b>				
Correction Facility Capacities				
County Jail	118	118	118	118
Huber Facility	144	144	144	144
<b>PARKS AND LAND USE</b>				
Number of County Parks	12	12	12	12
Acres of Parks	879	879	879	879
Miles of Owned Trails				
Snowmobile	19	19	19	19
Hiking	27	27	27	27
Ice Arenas	1	1	1	1
Exposition Center	1	1	1	1
<b>PUBLIC WORKS</b>				
Transportation:				
Centerline Miles of Roads Maintained	205	205	205	205
Traffic Signals	*	*	*	*
Bridges	*	*	*	*
Airport:				
Number of Runways	4	4	4	4

\* Information is unavailable

Source: Information provided by each department.

Table 16

**WINNEBAGO COUNTY, WISCONSIN**  
**CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA**

Last Ten Fiscal Years

<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
118	118	347	347	347	347
144	144	144	144	144	144
12	13	13	12	12	12
879	1,428	1,428	1,415	1,415	1,415
19	19	19	19	19	19
27	27	27	27	27	27
1	1	1	1	1	1
1	1	1	1	1	1
199	199	214	214	216	216
9	14	14	14	14	14
3	5	5	5	5	5
4	4	4	4	4	4

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