

STATISTICAL SECTION

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.

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 Six Fiscal Years
(Accrual Basis of Accounting)

	2002	2003	2004	2005	2006	2007
Governmental activities						
Invested in capital assets, net of related debt	\$ 57,334,244	\$ 71,599,769	\$ 77,994,284	\$ 84,839,887	\$ 89,526,009	\$ 98,236,080
Restricted	1,251,432	2,029,295	1,773,567	1,876,532	2,942,804	2,729,875
Unrestricted	15,077,528	16,491,415	14,386,907	13,418,370	15,140,504	15,305,154
Total governmental activities net assets	<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>	<u>116,271,109</u>
Business-type activities						
Invested in capital assets, net of related debt	\$ 41,859,243	\$ 40,939,845	\$ 40,462,317	\$ 38,947,264	\$ 40,922,951	\$ 39,254,669
Restricted	-	-	-	-	-	-
Unrestricted	23,958,893	20,154,129	17,459,506	18,782,249	15,502,847	19,219,285
Total business-type activities net assets	<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>	<u>58,473,954</u>
Primary government						
Invested in capital assets, net of related debt	\$ 99,193,487	\$ 112,539,614	\$ 118,456,601	\$ 123,787,151	\$ 130,448,960	\$ 137,490,749
Restricted	1,251,432	2,029,295	1,773,567	1,876,532	2,942,804	2,729,875
Unrestricted	39,036,421	36,645,544	31,846,413	32,200,619	30,643,351	34,524,439
Total primary government activities net assets	<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>	<u>174,745,063</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 Six Fiscal Years

(Accrual Basis of Accounting)

	2002	2003	2004
Expenses			
Governmental Activities:			
General Government	\$ 10,738,564	\$ 13,501,788	\$ 11,012,434
Public Safety	19,025,265	20,803,161	23,362,285
Public Works	4,401,662	4,788,880	3,706,272
Health and Human Services	54,263,049	56,009,267	56,495,602
Culture and Recreation	3,148,833	3,122,899	3,172,602
Conservation and Development	2,792,539	3,251,686	2,728,560
Interest on Long Term Debt	2,130,284	2,901,289	2,369,126
Total governmental activities expenses	<u>96,500,196</u>	<u>104,378,970</u>	<u>102,846,881</u>
Business-type Activities:			
Airport	2,190,249	2,192,955	1,981,124
Solid Waste Management	7,322,497	7,993,088	7,918,365
Park View Health Center	16,906,280	18,717,096	18,132,887
Highway	7,822,311	8,460,794	8,860,654
Total business-type activities expenses	<u>34,241,337</u>	<u>37,363,933</u>	<u>36,893,030</u>
Total primary government expenses	<u>\$ 130,741,533</u>	<u>\$ 141,742,903</u>	<u>\$ 139,739,911</u>
Program Revenues			
Governmental Activities:			
Charges for Service			
General Government	\$ 627,567	\$ 669,958	\$ 1,637,765
Public Safety	2,697,176	2,522,385	3,729,164
Public Works	-	2,618	1,042
Health and Human Services	3,324,281	3,144,223	2,844,353
Culture and Recreation	222,736	388,487	419,455
Conservation and Development	1,341,739	1,634,325	1,318,043
Operating grants and contributions			
General Government	351,175	296,112	95,673
Public Safety	1,345,567	1,180,125	1,771,569
Public Works	990,811	4,687,123	1,491,205
Health and Human Services	28,257,198	27,774,162	31,497,748
Culture and Recreation	143,462	48,766	60,894
Conservation and Development	536,548	1,361,446	455,314
Capital grants and contributions			
Public Works	-	-	-
Total governmental activities program revenues	<u>39,838,260</u>	<u>43,709,730</u>	<u>45,322,225</u>
Business-type Activities:			
Charges for services			
Airport	738,335	640,800	705,735
Solid Waste Management	5,278,395	4,583,428	4,598,122
Park View Health Center	11,797,187	11,947,011	12,487,433
Highway	7,496,032	8,057,109	8,887,437
Operating grants and contributions			
Airport	-	-	200,000
Solid Waste Management	31,807	97,631	117,500
Park View Health Center	55,343	36,997	33,221
Highway	60,000	-	-
Capital grants and contributions			
Airport	-	-	-
Total business-type activities program revenue	<u>25,457,099</u>	<u>25,362,976</u>	<u>27,029,448</u>
Total primary government program revenue	<u>\$ 65,295,359</u>	<u>\$ 69,072,706</u>	<u>\$ 72,351,673</u>
Net (Expense) Revenue			
Governmental Activities	\$ (56,661,936)	\$ (60,669,240)	\$ (57,524,656)
Business-type activities	<u>(8,784,238)</u>	<u>(12,000,957)</u>	<u>(9,863,582)</u>
Total primary government net expenses	<u>(65,446,174)</u>	<u>(72,670,197)</u>	<u>(67,388,238)</u>

(Continued)

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 Six Fiscal Years

(Accrual Basis of Accounting)

	2005	2006	2007
Expenses			
Governmental Activities:			
General Government	\$ 11,799,817	\$ 11,749,295	\$ 11,967,928
Public Safety	23,478,216	23,794,610	26,017,225
Public Works	3,558,942	4,622,406	3,579,606
Health and Human Services	59,807,251	64,376,240	70,326,806
Culture and Recreation	3,202,363	2,928,622	3,047,186
Conservation and Development	3,008,256	2,797,039	2,830,100
Interest on Long Term Debt	2,013,391	1,845,033	1,470,222
Total governmental activities expenses	<u>106,868,236</u>	<u>112,113,245</u>	<u>119,239,073</u>
Business-type Activities:			
Airport	2,251,151	2,157,293	2,189,384
Solid Waste Management	7,798,502	10,011,841	10,925,471
Park View Health Center	17,970,150	17,972,596	18,504,159
Highway	10,257,165	10,013,073	11,152,469
Total business-type activities expenses	<u>38,276,968</u>	<u>40,154,803</u>	<u>42,771,483</u>
Total primary government expenses	<u>\$ 145,145,204</u>	<u>\$ 152,268,048</u>	<u>\$ 162,010,556</u>
Program Revenues			
Governmental Activities:			
Charges for Service			
General Government	\$ 829,002	\$ 601,975	\$ 886,290
Public Safety	4,079,618	4,860,261	4,414,647
Public Works	-	9	33,917
Health and Human Services	3,553,784	3,255,344	3,788,364
Culture and Recreation	366,640	278,605	293,783
Conservation and Development	1,290,178	1,174,955	1,130,402
Operating grants and contributions			
General Government	124,325	65,801	84,747
Public Safety	1,236,193	1,138,415	1,433,015
Public Works	1,121,785	872,841	1,793,691
Health and Human Services	32,416,402	38,942,506	39,908,732
Culture and Recreation	67,287	377,373	63,337
Conservation and Development	644,312	772,193	402,200
Capital grants and contributions			
Public Works	-	-	3,406,818
Total governmental activities program revenues	<u>45,729,526</u>	<u>52,340,278</u>	<u>57,639,943</u>
Business-type Activities:			
Charges for services			
Airport	740,535	739,033	847,241
Solid Waste Management	7,331,729	8,470,229	9,887,520
Park View Health Center	12,327,047	11,344,823	9,786,337
Highway	10,126,689	9,714,368	11,188,069
Operating grants and contributions			
Airport	-	-	-
Solid Waste Management	97,500	47,560	21,012
Park View Health Center	35,077	36,673	268,168
Highway	-	-	250
Capital grants and contributions			
Airport	8,334	-	-
Total business-type activities program revenue	<u>30,666,911</u>	<u>30,352,686</u>	<u>31,998,597</u>
Total primary government program revenue	<u>\$ 76,396,437</u>	<u>\$ 82,692,964</u>	<u>\$ 89,638,540</u>
Net (Expense) Revenue			
Governmental Activities	\$ (61,138,710)	\$ (59,772,967)	\$ (61,599,130)
Business-type activities	(7,610,057)	(9,802,117)	(10,772,886)
Total primary government net expenses	<u>(68,748,767)</u>	<u>(69,575,084)</u>	<u>(72,372,016)</u>

(Continued)

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 Six Fiscal Years
(Accrual Basis of Accounting)

	<u>2002</u>	<u>2003</u>	<u>2004</u>
General Revenue and Other Changes in Net Assets			
Governmental Activities:			
Property taxes	\$ 44,992,206	\$ 48,719,934	\$ 50,419,513
Intergovernmental revenues	1,074,249	1,061,362	1,232,262
Grants and contributions not restricted to a specific program	15,309,976	15,156,792	13,250,805
Unrestricted investment earnings	1,630,133	938,957	920,402
Gain (losses) on disposal of capital assets	203,750	-	-
Miscellaneous	963,250	490,439	464,638
Transfers	(4,238,091)	(2,563,291)	(3,148,795)
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>
Business-type Activities:			
Grants and contributions not restricted to a specific program	\$ 40,000	\$ 2,559,427	\$ 1,981,518
Unrestricted investment earnings	2,051,806	711,490	651,456
Gain (losses) on disposal of capital assets	32,154	9,370	59,276
Miscellaneous	3,074,390	672,553	396,311
Transfers	4,238,091	2,563,291	3,148,795
Total business-type activities	<u>9,436,441</u>	<u>6,516,131</u>	<u>6,237,356</u>
Change in Net Assets			
Governmental Activities	\$ 3,273,537	\$ 3,134,953	\$ 4,488,354
Business-type activities	652,203	(5,484,826)	(3,626,226)
Total primary government	<u><u>3,925,740</u></u>	<u><u>(2,349,873)</u></u>	<u><u>862,128</u></u>

Table 2

WINNEBAGO COUNTY, WISCONSIN

CHANGES IN NET ASSETS

Last Six Fiscal Years

(Accrual Basis of Accounting)

	2005	2006	2007
General Revenue and Other Changes in Net Assets			
Governmental Activities:			
Property taxes	\$ 54,394,093	\$ 56,404,950	\$ 60,510,679
Intergovernmental revenues	1,278,115	1,250,162	1,267,368
Grants and contributions not restricted to a specific program	14,374,042	11,911,145	14,068,335
Unrestricted investment earnings	1,382,585	2,453,324	2,716,380
Gain (losses) on disposal of capital assets	87,676	5,626	3,373
Miscellaneous	281,394	302,372	194,459
Transfers	(4,678,164)	(5,080,084)	(8,499,672)
Special Item - extraordinary loss on sale of safety building	-	-	-
Total governmental activities	<u>67,119,741</u>	<u>67,247,495</u>	<u>70,260,922</u>
Business-type Activities:			
Grants and contributions not restricted to a specific program	\$ 1,843,436	\$ 1,459,833	\$ 1,441,222
Unrestricted investment earnings	734,106	1,636,692	2,786,223
Gain (losses) on disposal of capital assets	133,176	62,296	6,164
Miscellaneous	28,865	259,497	87,761
Transfers	4,678,164	5,080,084	8,499,672
Total business-type activities	<u>7,417,747</u>	<u>8,498,402</u>	<u>12,821,042</u>
Change in Net Assets			
Governmental Activities	\$ 5,981,031	\$ 7,474,528	\$ 8,661,792
Business-type activities	(192,310)	(1,303,715)	2,048,156
Total primary government	<u><u>5,788,721</u></u>	<u><u>6,170,813</u></u>	<u><u>10,709,948</u></u>

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

	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
General fund				
Reserved	\$ 3,896,506	\$ 3,411,374	\$ 3,311,186	\$ 3,165,278
Unreserved				
Designated for Subsequent Year's Expenditures	5,119,837	3,677,565	3,965,340	4,250,362
Undesignated	9,564,524	9,832,482	10,493,885	10,292,136
Total General Fund	<u>\$ 18,580,867</u>	<u>\$ 16,921,421</u>	<u>\$ 17,770,411</u>	<u>\$ 17,707,776</u>
All Other Governmental Funds				
Reserved	\$ 5,222,185	\$ 4,477,440	\$ 3,271,676	\$ 2,561,242
Unreserved				
Designated for Subsequent Year's Expenditures				
Special Revenue Fund	20,901	95,389	127,311	20,846
Undesignated				
Special Revenue Fund	1,171	(262,142)	1,580	47
Capital Projects (deficit)	-	(365,441)	(166,618)	2,533,160
Total All Other Governmental Funds	<u>\$ 5,244,257</u>	<u>\$ 3,945,246</u>	<u>\$ 3,243,949</u>	<u>\$ 5,115,295</u>

Table 3

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

2002	2003	2004	2005	2006	2007
\$ 3,330,251	\$ 5,286,684	\$ 5,295,344	\$ 5,131,541	\$ 5,684,208	\$ 6,274,774
4,465,466	2,490,697	3,060,268	2,043,227	2,480,057	1,780,999
10,267,636	10,182,671	8,270,322	10,343,671	13,493,206	13,375,963
<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>	<u>\$ 21,431,736</u>
\$ 10,059,292	\$ 7,697,763	\$ 4,862,184	\$ 4,051,877	\$ 4,094,211	\$ 4,409,694
-	17,082	17,171	-	-	-
35,162	4,804	74,910	323,203	55,466	645,981
-	(31,978)	(101,078)	(101,139)	(479)	(199,207)
<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>	<u>\$ 4,856,468</u>

WINNEBAGO COUNTY, WISCONSIN
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual basis of Accounting)

	1998	1999	2000	2001
Revenues				
Taxes	\$ 33,450,688	\$ 36,149,155	\$ 37,799,344	\$ 40,774,522
Intergovernmental	32,425,425	36,575,152	39,604,615	41,986,070
Licenses and permits	155,558	163,344	160,881	167,295
Fines, forfeitures and penalties	827,196	1,005,239	871,739	708,801
Charges for services	7,352,917	6,428,109	6,624,937	7,558,416
Investment income	2,034,341	1,740,679	2,278,207	2,188,324
Miscellaneous	1,328,875	1,286,594	559,194	170,616
Total Revenues	<u>77,575,000</u>	<u>83,348,272</u>	<u>87,898,917</u>	<u>93,554,044</u>
Expenditures				
Current				
General government	7,444,279	8,344,636	8,499,974	8,812,532
Public safety	13,961,339	15,504,821	15,489,917	16,687,063
Public works	2,503,331	2,757,325	2,888,557	2,932,302
Health and human services	41,884,732	42,684,597	45,593,959	51,102,796
Culture, education and recreation	1,716,860	1,796,888	1,940,380	2,051,144
Conservation and development	2,256,679	2,330,080	2,403,791	2,379,434
Capital projects	8,335,921	8,076,813	4,467,665	6,677,109
Debt service				
Principal retirement	3,687,058	4,202,138	4,619,338	4,901,135
Interest and fiscal charges	1,651,984	1,811,589	1,753,462	1,667,210
Total Expenditures	<u>83,442,183</u>	<u>87,508,887</u>	<u>87,657,043</u>	<u>97,210,725</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,867,183)</u>	<u>(4,160,615)</u>	<u>241,874</u>	<u>(3,656,681)</u>
Other Financing Sources (Uses)				
Operating transfers in	16,721,517	16,914,678	20,902,308	19,375,951
Operating transfers out	(18,159,000)	(20,431,384)	(23,524,135)	(22,233,016)
Face value of long term debt	9,952,584	8,713,778	2,697,414	8,934,312
Payment of refunded debt	-	(4,035,000)	-	-
Sale of property and equipment	-	-	-	10,900
Premium (discount) on debt issuance	-	-	-	-
Total other financing sources(uses)	<u>8,515,101</u>	<u>1,162,072</u>	<u>75,587</u>	<u>6,088,147</u>
Net Change in fund balances	<u>2,647,918</u>	<u>(2,998,543)</u>	<u>317,461</u>	<u>2,431,466</u>
Debt service as a percentage of noncapital expenditures	<u>7.11%</u>	<u>7.57%</u>	<u>7.66%</u>	<u>7.26%</u>

WINNEBAGO COUNTY, WISCONSIN
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual basis of Accounting)

2002	2003	2004	2005	2006	2007
\$ 46,066,455	\$ 49,781,300	\$ 51,651,775	\$ 55,672,208	\$ 57,655,112	\$ 61,778,048
44,958,391	48,454,775	48,034,330	50,958,403	54,187,855	58,079,379
182,447	250,295	283,506	307,506	323,510	311,934
718,927	746,476	966,152	786,569	798,238	782,226
8,427,241	8,032,576	7,364,573	8,152,865	9,049,080	9,335,599
1,518,919	875,516	831,445	1,246,936	2,234,848	2,486,555
934,986	304,662	1,472,482	503,436	368,094	322,099
<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>	<u>133,095,840</u>
9,907,910	12,696,998	10,023,520	10,517,823	10,263,128	10,939,011
18,452,866	20,161,182	22,657,521	22,422,678	22,483,606	23,505,530
3,090,054	3,319,042	3,401,772	3,351,403	3,012,577	3,019,571
53,425,704	55,813,607	56,321,762	59,264,039	63,857,229	69,936,964
2,337,959	2,251,058	2,590,400	2,605,638	2,217,992	2,350,319
2,571,289	3,007,770	2,552,845	2,851,959	2,573,059	2,592,338
23,505,892	8,920,780	4,274,769	3,806,907	2,959,257	5,813,717
5,480,272	5,401,901	7,072,131	7,550,819	8,134,811	8,462,407
1,726,258	2,964,080	2,610,089	2,158,970	1,901,869	1,680,984
<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>128,300,841</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>	<u>4,794,999</u>
22,859,182	28,991,675	27,384,575	25,323,941	26,139,421	29,867,758
(26,060,890)	(31,554,966)	(30,737,336)	(30,045,137)	(31,113,390)	(38,384,794)
30,560,500	9,583,764	9,050,476	6,730,000	1,762,000	4,195,000
(4,340,000)	(3,430,000)	(8,984,033)	(4,840,000)	-	-
-	-	-	728	-	-
6,783	(9,739)	18,262	46,037	13,049	8,572
<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>(4,313,464)</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>481,535</u>
<u>7.43%</u>	<u>7.92%</u>	<u>9.11%</u>	<u>8.85%</u>	<u>8.80%</u>	<u>8.32%</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)
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
2007	8,008,387,500	2,326,507,900	692,172,600	211,090,800	362,945,700	437,989,550	11,163,114,950	5.64

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

<u>Tax District</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
County direct rates (a) (per \$1000 of assessed value)(b)					
Operating	\$ 4.07	\$ 4.12	\$ 4.16	\$ 4.23	\$ 4.48
Debt Service	0.71	0.86	0.79	0.82	0.90
Overlapping rates (per \$1000 of assessed value)					
Towns					
Algoma	17.90-21.95	18.92-22.12	20.09-26.66	20.93-21.57	20.64-24.74
Black Wolf	18.18	18.36	18.05	18.84	19.26
Clayton	22.90-24.97	21.42-23.73	20.47-20.97	21.21-21.48	19.49-19.71
Menasha	20.17-23.35	20.81-21.78	22.36-22.91	22.75-23.80	22.99-23.95
Neenah	21.76	21.14-25.13	23.84-24.12	23.09-25.03	17.07-17.76
Nekimi	21.41-24.87	18.36-21.41	17.46-21.54	17.61-20.21	18.76-22.63
Nepeuskun	19.24-20.98	20.21-22.90	21.72-23.81	22.47-24.91	23.08-25.77
Omro	22.73-28.83	24.34-28.38	18.72-18.84	17.97-19.56	19.17-22.52
Oshkosh	20.95-22.70	21.90-22.93	22.56-23.98	15.57-16.89	16.57-18.52
Poygan	19.32-21.07	24.20-27.50	17.45-20.68	18.22-19.75	18.83-20.06
Rushford	17.99-20.35	18.87-21.22	20.56-22.74	18.40-19.88	20.97-22.56
Utica	19.04-22.92	18.51-22.05	20.81-24.78	21.99-25.57	22.77-27.01
Vinland	21.10-23.70	21.60-23.76	15.11-16.15	16.40-17.59	17.76-19.37
Winchester	17.65-21.28	20.02-22.12	23.14-25.34	23.65-26.16	17.17-19.59
Winneconne	18.82-20.93	18.02-21.08	19.31-22.51	22.26-25.98	23.07-26.35
Wolf River	17.01-20.50	19.13-20.82	21.82-25.89	23.10-23.83	16.33-16.94
Villages					
Winneconne	27.35	27.08	28.83	23.48	23.84
Cities					
Appleton	26.02-26.56	24.26-24.86	24.98-25.30	24.87-25.61	23.85-24.74
Menasha	26.37-28.04	26.21	27.26-28.02	29.61-29.97	30.17
Neenah	29.82	24.76	25.24	27.22	26.74
Omro	23.34	27.37	30.58	30.29	32.06
Oshkosh	23.48	23.92	25.48	27.09	27.32-27.64

(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>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
\$ 4.35 1.10	\$ 4.27 1.04	\$ 4.39 1.00	\$ 4.37 1.01	\$ 4.49 1.15
14.42-16.17 19.63	16.45-18.48 21.54	14.40-16.51 15.28	16.65-17.83 15.69	16.94-18.96 15.70
18.93-19.67	21.03-24.73	19.55-21.85	19.96-21.33	20.57-23.51
24.11-25.12	19.86-20.33	19.41-20.48	18.31-19.77	19.29-19.73
17.24-18.49	17.92-19.11	19.13-20.31	17.90-18.53	19.35-19.92
19.64-23.07	19.97-23.52	20.09-24.78	20.28-23.07	14.59-15.76
24.11-25.75	25.55-27.14	15.57-16.61	18.48-19.91	18.28-19.05
20.89-21.98	22.94-23.24	22.80-23.34	22.76-22.90	16.58-18.06
17.16-19.31	18.15-21.51	18.24-20.46	18.47-20.33	19.01-21.53
19.28-20.18	19.93-20.45	17.99-18.66	18.72-19.07	19.42-19.66
20.72-21.35	23.70-23.90	16.87-17.92	17.32-17.68	17.63-18.39
21.75-25.63	15.17-19.02	17.07-19.35	16.02-18.40	16.08-17.82
18.68-20.36	19.03-21.79	15.40-16.33	16.09-17.14	17.02-18.65
18.20-20.48	17.71-21.08	18.44-21.18	18.30-21.16	19.23-22.71
24.24-27.12	26.09-27.69	24.26-25.81	15.08-16.08	16.39-17.57
17.08-18.03	18.50-20.63	19.37-20.04	21.24-22.36	22.92-24.45
24.37	26.37	24.52	25.83	27.26
24.20-25.10 31.54	23.96-25.04 30.80	23.58-24.00 23.99	22.40-23.25 25.34	22.58-22.97 23.36
27.20	28.52	27.26	21.07	22.56
31.57	24.29	23.77	25.04	26.39
27.55-30.60	29.41-32.46	20.91-22.14	21.55-22.53	22.08-23.59

WINNEBAGO COUNTY, WISCONSIN

PRINCIPAL TAXPAYERS

December 31, 2007 and Nine Years Prior

Taxpayer	2007 Assessed Value	2007 Rank	2007 Percentage of Total Assessed Valuation	1998 Assessed Value	1998 Rank	1998 Percentage of Total Assessed Valuation
Kimberly Clark	\$ 138,260,736	1	1.19%	\$ 94,021,400	1	1.50%
Midwest Realty formerly Security Homes Inc.	70,406,900	2	0.61%			
Curwood, Inc	54,460,500	3	0.47%	44,881,400	3	0.72%
Thomas Rusch Etal	47,883,900	4	0.41%	20,779,800	8	0.33%
Svenska Cellulosa Aktiebolaget	37,053,644	5	0.32%			
Oshkosh Truck Corporation	34,177,600	6	0.29%	21,563,600	7	0.34%
First Horizon Group, LTD.	29,405,900	7	0.25%			
Walmart	29,053,200	8	0.25%			
Dumke & Associates	28,363,500	9	0.24%			
Westowne Shoppes	22,827,400	10	0.20%			
Wisconsin Tissue Mills				51,058,600	2	0.81%
John Mark				27,936,200	4	0.45%
Appleton Papers Inc				27,728,200	5	0.44%
Warehouse Specialist				24,515,200	6	0.39%
Winter Properties				19,835,700	9	0.32%
James River				19,241,700	10	0.31%
Total Assessed Valuation	<u>\$ 491,893,280</u>		4.25%	<u>\$ 351,561,800</u>		5.62%
Total County Equalized Value	<u>\$ 11,601,104,500</u>			<u>\$ 6,772,511,200</u>		

Source: Winnebago County Tax System

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, 2007	
		Amount Collected	Percent Collected	Amount Collected	Percent Collected
1998	\$ 155,397,825	\$ 154,046,630	99.13%	\$ 155,396,817	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%	192,654,854	99.94%
2003	199,210,140	196,328,320	98.55%	199,197,583	99.99%
2004	206,248,690	203,408,702	98.62%	206,199,945	99.98%
2005	219,324,593	216,318,195	98.63%	218,917,046	99.81%
2006	222,648,251	219,587,985	98.63%	221,287,400	99.39%
2007	232,661,228	229,311,048	98.56%	229,311,048	98.56%

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
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
2007	164,703	11,601,104,500	66,474,998	0.57%	403.61

(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.

WINNEBAGO COUNTY, WISCONSIN
LEGAL DEBT MARGIN INFORMATION

	Last Ten Fiscal Years (Dollars in thousand)			
	1998	1999	2000	2001
Equalized value of real and personal property (1)	\$ 6,866,585	\$ 7,211,059	\$ 7,615,561	\$ 8,121,696
Debt limit, 5% of equalized valuation (Wisconsin Statutory Limitation)	343,329	360,553	380,778	406,085
Amount of debt applicable to debt limitation				
General obligation promissory notes (2)	44,590	47,220	44,615	48,230
Less: Debt service funds	488	902	828	396
Total amount of debt applicable to debt margin	44,102	46,318	43,787	47,834
Legal debt margin (Debt capacity)	299,227	314,235	336,991	358,251
Percent of debt capacity used	12.8%	12.8%	11.5%	11.8%

(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>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</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>	<u>\$ 11,601,104</u>
432,177	461,262	494,425	522,635	557,819	580,055
68,440	70,590	63,010	57,055	72,550	66,475
<u>137</u>	<u>195</u>	<u>310</u>	<u>383</u>	<u>1,027</u>	<u>1,200</u>
68,303	70,395	62,700	56,672	71,523	65,275
<u>363,874</u>	<u>390,867</u>	<u>431,725</u>	<u>465,963</u>	<u>486,296</u>	<u>514,780</u>
15.8%	15.3%	12.7%	10.8%	12.8%	11.3%

Table 11

WINNEBAGO COUNTY, WISCONSIN
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

December 31, 2007

<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)	\$ 41,720,350	100.0	\$ 41,720,350
Overlapping:			
Towns:			
Clayton	335,317	100.0	335,317
Menasha	14,008,584	100.0	14,008,584
Neenah	313,168	100.0	313,168
Nekimi	118,000	100.0	118,000
Nepeuskun	51,794	100.0	51,794
Omro	336,425	100.0	336,425
Oshkosh	80,000	100.0	80,000
Vinland	87,501	100.0	87,501
Winchester	21,118	100.0	21,118
Winneconne	281,030	100.0	281,030
Wolf River	217,066	100.0	217,066
Village:			
Winneconne	2,836,421	100.0	2,836,421
Cities:			
Appleton	40,244,486	1.58	635,863
Menasha	34,634,245	100.0	34,634,245
Neenah	47,264,608	100.0	47,264,608
Omro	4,637,833	100.0	4,637,833
Oshkosh	119,580,048	100.0	119,580,048
School Districts:			
Menasha	18,060,632	96.0	17,345,431
Neenah	8,105,191	100.0	8,105,191
Omro	10,930,000	99.9	10,914,698
Oshkosh	22,892,881	100.0	22,892,881
Winneconne	9,802,026	98.3	9,639,312
Fox Valley VTAE	45,454,644	34.9	15,840,943
Total Overlapping	<u>380,293,018</u>		<u>310,177,477</u>
Total Direct and Overlapping	<u>\$ 422,013,368</u>		<u>\$ 351,897,827</u>

(1) Excluding general obligation debt in enterprise funds.

(2) Information received from municipalities.

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)
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	32,572	36.9 yrs.	22,888	3.9%
2006	163,867	33,874	37.1 yrs.	22,810	4.3%
2007	164,703	(6)	(6)	22,809	4.0%

(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.)
2005 to current are from Wisconsin Department of Workforce Development.

(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.
2005 to current are from Wisconsin Department of Workforce Development.

(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

2007 AND NINE YEARS PRIOR

<u>Taxpayer</u>	<u>Type of Business</u>	<u>2007</u>		<u>1998</u>	
		<u>Approximate Employment</u>	<u>Rank</u>	<u>Approximate Employment</u>	<u>Rank</u>
Kimberly Clark	Paper products manufacturer	5,000	1	6,000	1
ThedaCare	Health Care Services	5,000	2		
Oshkosh Truck Corporation	Large Vehicle manufacturer	2,277	3	1,250	10
Curwood, Inc	Plastic container manufacturer	2,055	4	1,500	5
Pierce Manufacturing	Fire Truck Manufacturing	1,950	5	1,300	9
Plexus Corporation & Affiliates	Electronic Design, Manufacturing, and Testing	1,787	6	2,050	2
University of Wisconsin - Oshkosh	Education	1,632	7	1,475	6
Oshkosh Area School District	Education	1,580	8		
Banta Corporation	Printing and Digital Imaging	1,500	9		
Miles Kimball Company	Mail Order Distribution	1,250	10		
Wisconsin Tissue Mills	Paper Products Manufacturing			1,524	3
American National Can Co.	Package and Container Manufacturing			1,500	4
United Health Care Providers	Health Care Providers			1,300	7
Miller Electric Mfg.	Welding equipment manufacturer			1,300	8
	Total	<u>24,031</u>		<u>19,199</u>	

Source: Robert W. Barid & Co. Bond Statements from 2007 and 1998.

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
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
2007	89	242	85	524	18	31	989

Source: Winnebago County Budget Document

WINNEBAGO COUNTY, WISCONSIN
MISCELLANEOUS OPERATING INDICATORS

Last Ten Fiscal Years

	1998	1999	2000	2001
JUSTICE AND PUBLIC SAFETY				
Jail Bookings	*	4,874	5,262	5,493
Average Daily Population - Jail	119	127	124	126
Average Daily Population - Inmates Housed Out of County	-	-	15	41
Average Daily Population - Huber Facility	102	113	134	149
Average Daily Population - Electronic Monitoring (B)	-	-	-	-
HEALTH AND HUMAN SERVICES				
Nursing Home Resident Days of Care	86,838	84,608	84,824	83,990
Average Census	239	233	229	230
Licensed Beds	249	239	239	239
PARKS AND LAND USE				
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	87	110	120	115
Unpaid days of use	*	75	72	66
PUBLIC WORKS				
Building Operations:				
Water Consumption (Gallons)	32,956,516	30,778,366	37,011,888	38,926,838
Transportation:				
Centerline Miles of Roads Maintained				
County	205	205	205	199
State	160	160	160	160
Airport:				
Annual Operations (Takeoffs and Landings)	123,209	115,500	128,864	103,399
Passenger traffic (C)				
Enplanements	4,446	3,656	2,534	2,376
Deplanements	4,771	3,805	2,802	2,492

(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

2002	2003	2004	2005	2006	2007
*	5,992	6,073	6,472	7,354	7,211
124	181	220	236	274	347
18	23	2	3	2	58
137	110	82	91	-	-
10	11	21	38	110	71
84,114	83,820	83,987	81,628	72,754	62,149
230	229	230	224	200	170
239	239	239	222	194	178
*	16,057	20,267	13,483	15,009	14,277
*	744	772	592	534	489
*	219	361	349	275	253
*	77	96	98	82	72
*	188	155	111	167	134
*	57	37	21	54	53
*	65	16	11	34	24
105	114	115	107	108	129
71	83	46	50	51	48
34,286,780	35,985,206	46,174,661	39,073,311	37,807,726	37,807,726
199	214	214	216	216	218
156	156	158	158	149	144
117,622	110,870	100,588	96,600	92,478	92,478
1,609	144	-	-	-	-
1,774	161	-	-	-	-

WINNEBAGO COUNTY, WISCONSIN
CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA

Last Ten Fiscal Years

	1998	1999	2000	2001
JUSTICE AND PUBLIC SAFETY				
Correction Facility Capacities				
County Jail	118	118	118	118
Huber Facility	144	144	144	144
PARKS AND LAND USE				
Number of County Parks				
Acres of Parks	12	12	12	12
Miles of Owned Trails				
Snowmobile	879	879	879	879
Hiking	19	19	19	19
Ice Arenas	27	27	27	27
Exposition Center	1	1	1	1
PUBLIC WORKS				
Transportation:				
Centerline Miles of Roads Maintained	205	205	205	199
Traffic Signals	*	*	*	9
Bridges	*	*	*	3
Airport:				
Number of Runways	4	4	4	4

* Information is unavailable

Source: Information provided by each department.

WINNEBAGO COUNTY, WISCONSIN
CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA

Last Ten Fiscal Years

<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
118	347	347	347	347	347
144	144	144	144	144	144
13	13	12	12	12	12
1,428	1,428	1,415	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	214	214	216	216	218
14	14	14	14	14	14
5	5	5	5	5	5
4	4	4	4	4	4