

Table 1

WINNEBAGO COUNTY, WISCONSIN

NET ASSETS BY COMPONENT

Last Six Fiscal Years
(Accrual Basis of Accounting)

	2002	2003	2004	2005	2006	2007	2008
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	\$ 106,079,524
Restricted	1,251,432	2,029,295	1,773,567	1,876,532	2,942,804	2,729,875	2,973,440
Unrestricted	15,077,528	16,491,415	14,386,907	13,418,370	15,140,504	15,305,154	13,310,672
Total governmental activities net assets	73,663,204	90,120,479	94,154,758	100,134,789	107,609,317	116,271,109	122,363,636
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	\$ 37,395,930
Restricted	-	-	-	-	-	-	-
Unrestricted	23,958,893	20,154,129	17,459,506	18,782,249	15,502,847	19,219,285	23,806,110
Total business-type activities net assets	65,818,136	61,093,974	57,921,823	57,729,513	56,425,798	58,473,954	61,202,040
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	\$ 143,475,454
Restricted	1,251,432	2,029,295	1,773,567	1,876,532	2,942,804	2,729,875	2,973,440
Unrestricted	39,036,421	36,645,544	31,846,413	32,200,619	30,643,351	34,524,439	37,116,782
Total primary government activities net assets	139,481,340	151,214,453	152,076,581	157,864,302	164,035,115	174,745,063	183,565,676

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	96,500,196	104,378,970	102,846,881
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	34,241,337	37,363,933	36,893,030
Total primary government expenses	\$ 130,741,533	\$ 141,742,903	\$ 139,739,911
Program Revenues			
Governmental Activities:			
Charges for Service	\$ 627,567	\$ 669,958	\$ 1,637,765
General Government	2,697,176	2,522,385	3,729,164
Public Safety	-	2,618	1,042
Public Works	3,324,281	3,144,223	2,844,353
Health and Human Services	222,736	388,487	419,455
Culture and Recreation	1,341,739	1,634,325	1,318,043
Conservation and Development			
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	39,838,260	43,709,730	45,322,225

(Continued)

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Table 2

WINNEBAGO COUNTY, WISCONSIN

CHANGES IN NET ASSETS

Last Six Fiscal Years

(Accrual Basis of Accounting)

	2005	2006	2007	2008
Expenses				
Governmental Activities:				
General Government	\$ 11,799,817	\$ 11,749,295	\$ 11,967,928	\$ 9,119,751
Public Safety	23,478,216	23,794,610	26,017,225	26,808,432
Public Works	3,558,942	4,622,406	3,579,606	3,826,038
Health and Human Services	59,807,251	64,376,240	70,326,806	75,087,765
Culture and Recreation	3,202,363	2,928,622	3,047,186	3,633,882
Conservation and Development	3,008,256	2,797,039	2,830,100	2,964,670
Interest on Long Term Debt	2,013,391	1,845,033	1,470,222	1,582,487
Total governmental activities expenses	106,868,236	112,113,245	119,239,073	123,023,025
Business-type Activities:				
Airport	2,251,151	2,157,293	2,189,384	2,200,422
Solid Waste Management	7,798,502	10,011,841	10,925,471	14,304,848
Park View Health Center	17,970,150	17,972,596	18,504,159	19,373,123
Highway	10,257,165	10,013,073	11,152,469	10,448,293
Total business-type activities expenses	38,276,968	40,154,803	42,771,483	46,326,686
Total primary government expenses	\$ 145,145,204	\$ 152,268,048	\$ 162,010,556	\$ 169,349,711
Program Revenues				
Governmental Activities:				
Charges for Service	\$ 829,002	\$ 601,975	\$ 886,290	\$ 548,246
General Government	4,079,618	4,860,261	4,414,647	3,922,471
Public Safety	-	9	33,917	-
Public Works	3,553,784	3,255,344	3,788,364	3,199,510
Health and Human Services	366,640	278,605	293,783	332,522
Culture and Recreation	1,290,178	1,174,955	1,130,402	1,062,218
Conservation and Development				
Operating grants and contributions				
General Government	124,325	65,801	84,747	1,369,027
Public Safety	1,236,193	1,138,415	1,433,015	1,441,940
Public Works	1,121,785	872,841	1,793,691	1,485,818
Health and Human Services	32,416,402	38,942,506	39,908,732	43,438,362
Culture and Recreation	67,287	377,373	63,337	304,724
Conservation and Development	644,312	772,193	402,200	369,446
Capital grants and contributions				
Public Works				
Total governmental activities program revenues	45,729,526	52,340,278	57,639,943	57,474,284

(Continued)

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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
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	(8,784,238)	(12,000,957)	(9,863,582)
Total primary government net expenses	<u>(65,446,174)</u>	<u>(72,670,197)</u>	<u>(67,388,238)</u>

(Continued)

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Table 2

WINNEBAGO COUNTY, WISCONSIN

CHANGES IN NET ASSETS

Last Six Fiscal Years

(Accrual Basis of Accounting)

	2005	2006	2007	2008
Business-type Activities:				
Charges for services:				
Airport	740,535	739,033	847,241	1,150,338
Solid Waste Management	7,331,729	8,470,229	9,887,520	12,767,716
Park View Health Center	12,327,047	11,344,823	9,786,337	10,361,468
Highway	10,126,689	9,714,368	11,188,069	10,924,568
Operating grants and contributions:				
Airport	-	-	-	-
Solid Waste Management	97,500	47,560	21,012	55
Park View Health Center	35,077	36,673	268,168	73,847
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>	<u>35,277,992</u>
Total primary government program revenue	<u>\$ 76,396,437</u>	<u>\$ 82,692,964</u>	<u>\$ 89,638,540</u>	<u>\$ 92,752,276</u>
Net (Expense) Revenue				
Governmental Activities	\$ (61,138,710)	\$ (59,772,967)	\$ (61,599,130)	\$ (65,548,741)
Business-type activities	<u>(7,610,057)</u>	<u>(9,802,117)</u>	<u>(10,772,886)</u>	<u>(11,048,694)</u>
Total primary government net expenses	<u><u>\$(68,748,767)</u></u>	<u><u>\$(69,575,084)</u></u>	<u><u>\$(72,372,016)</u></u>	<u><u>\$(76,597,435)</u></u>

(Continued)

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Table 2

WINNEBAGO COUNTY, WISCONSIN

CHANGES IN NET ASSETS

Last Six Fiscal Years

(Accrual Basis of Accounting)

	2002	2003	2004
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	59,935,473	63,804,193	62,013,010
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	9,436,441	6,516,131	6,237,356
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	3,925,740	(2,349,873)	862,128

(Concluded)

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Table 2

WINNEBAGO COUNTY, WISCONSIN

CHANGES IN NET ASSETS

Last Six Fiscal Years

(Accrual Basis of Accounting)

	2005	2006	2007	2008
General Revenue and Other Changes in Net Assets				
Governmental Activities:				
Property taxes	\$ 54,394,093	\$ 56,404,950	\$ 60,510,679	\$ 63,844,912
Intergovernmental revenues	1,278,115	1,250,162	1,267,368	1,268,271
Grants and contributions not restricted to a specific program	14,374,042	11,911,145	14,068,335	13,017,229
Unrestricted investment earnings	1,382,585	2,453,324	2,716,380	1,975,063
Gain (losses) on disposal of capital assets	87,676	5,626	3,373	29,974
Miscellaneous	281,394	302,372	194,459	289,384
Transfers	(4,678,164)	(5,080,084)	(8,499,672)	(8,783,565)
Special Item - extraordinary loss on sale of safety building	-	-	-	-
Total governmental activities	67,119,741	67,247,495	70,260,922	71,641,268
Business-type Activities:				
Grants and contributions not restricted to a specific program	\$ 1,843,436	\$ 1,459,833	\$ 1,441,222	\$ 2,214,750
Unrestricted investment earnings	734,106	1,636,692	2,786,223	2,238,616
Gain (losses) on disposal of capital assets	133,176	62,296	6,164	2,358
Miscellaneous	28,865	259,497	87,761	537,491
Transfers	4,678,164	5,080,084	8,499,672	8,783,565
Total business-type activities	7,417,747	8,498,402	12,821,042	13,776,780
Change in Net Assets				
Governmental Activities	\$ 5,981,031	\$ 7,474,528	\$ 8,661,792	\$ 6,092,527
Business-type activities	(192,310)	(1,303,715)	2,048,156	2,728,086
Total primary government	5,788,721	6,170,813	10,709,948	8,820,613

(Concluded)

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Table 3

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

	1999	2000	2001	2002	2003
General fund					
Reserved	\$ 3,411,374	\$ 3,311,186	\$ 3,165,278	\$ 3,330,251	\$ 5,286,684
Unreserved	3,677,565	3,965,340	4,250,362	4,465,466	2,490,697
Designated for Subsequent Year's Expenditures	9,832,482	10,493,885	10,292,136	10,267,636	10,182,671
Undesignated					
Total General Fund	<u>\$ 16,921,421</u>	<u>\$ 17,770,411</u>	<u>\$ 17,707,776</u>	<u>\$ 18,063,353</u>	<u>\$ 17,960,052</u>
All Other Governmental Funds					
Reserved	\$ 4,477,440	\$ 3,271,676	\$ 2,561,242	\$ 10,059,292	\$ 7,697,763
Unreserved					
Designated for Subsequent Year's Expenditures	95,389	127,311	20,846	-	17,082
Undesignated					
Special Revenue Fund					
Special Revenue Fund	(262,142)	1,580	47	35,162	4,804
Capital Projects (deficit)	(365,441)	(156,618)	2,533,160	-	(31,978)
Total All Other Governmental Funds	<u>\$ 3,945,246</u>	<u>\$ 3,243,949</u>	<u>\$ 5,115,295</u>	<u>\$ 10,094,454</u>	<u>\$ 7,667,671</u>

Table 3

WINNEBAGO COUNTY, WISCONSIN

FUND BALANCES GOVERNMENTAL FUNDS

Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2003	2004	2005	2006	2007	2008
General fund						
Reserved	\$ 5,286,684	\$ 5,295,344	\$ 5,131,541	\$ 5,684,208	\$ 6,274,774	\$ 6,752,826
Unreserved	2,490,697	3,060,268	2,043,227	2,480,057	1,780,999	1,885,561
Designated for Subsequent Year's Expenditures	10,182,671	8,270,322	10,343,671	13,493,206	13,375,963	11,710,777
Undesignated						
Total General Fund	<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>	<u>\$ 20,349,164</u>
All Other Governmental Funds						
Reserved	\$ 7,697,763	\$ 4,862,184	\$ 4,051,877	\$ 4,094,211	\$ 4,409,694	\$ 4,605,269
Unreserved	17,082	17,171	-	-	-	-
Designated for Subsequent Year's Expenditures						
Undesignated						
Special Revenue Fund	4,804	74,910	323,203	55,466	645,981	16,488
Capital Projects (deficit)	(31,978)	(101,078)	(101,139)	(479)	(199,207)	(242,169)
Total All Other Governmental Funds	<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>	<u>\$ 4,379,588</u>

Table 4

WINNEBAGO COUNTY, WISCONSIN
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual basis of Accounting)

	1999	2000	2001	2002	2003
Revenues					
Taxes	\$ 36,149,155	\$ 37,799,344	\$ 40,774,522	\$ 46,066,455	\$ 49,781,300
Intergovernmental	36,575,152	39,604,615	41,986,070	44,958,391	48,454,775
Licenses and permits	163,344	160,881	167,295	182,447	250,295
Fines, forfeitures and penalties	1,005,239	871,739	708,801	718,927	746,476
Charges for services	6,428,109	6,624,937	7,558,416	8,427,241	8,032,576
Investment income	1,740,679	2,278,207	2,188,324	1,518,919	875,516
Miscellaneous	1,286,594	559,194	170,616	934,986	304,662
Total Revenues	83,348,272	87,898,917	93,554,044	102,807,366	108,445,600
Expenditures					
Current					
General government	8,344,636	8,499,974	8,812,532	9,907,910	12,696,998
Public safety	15,504,821	15,489,917	16,687,063	18,452,866	20,161,182
Public works	2,757,325	2,888,557	2,932,302	3,090,054	3,319,042
Health and human services	42,684,597	45,593,959	51,102,796	53,425,704	55,813,607
Culture, education and recreation	1,796,888	1,940,380	2,051,144	2,337,959	2,251,058
Conservation and development	2,330,080	2,403,791	2,379,434	2,571,289	3,007,770
Capital projects	8,076,813	4,467,665	6,677,109	23,505,892	8,920,780
Debt service					
Principal retirement	4,202,138	4,619,338	4,901,135	5,480,272	5,401,901
Interest and fiscal charges	1,811,589	1,753,462	1,667,210	1,726,258	2,964,080
Total Expenditures	87,508,887	87,657,043	97,210,725	120,498,204	114,536,418
Excess of Revenues Over (Under) Expenditures	(4,160,615)	241,874	(3,656,681)	(17,690,838)	(6,090,818)
Other Financing Sources (Uses)					
Operating transfers in	16,914,678	20,902,308	19,375,951	22,859,182	28,991,675
Operating transfers out	(20,431,394)	(23,524,135)	(22,233,016)	(26,060,890)	(31,554,966)
Face value of long term debt	8,713,778	2,697,414	8,934,312	30,560,500	9,583,764
Payment of refunded debt	(4,035,000)	-	-	(4,340,000)	(3,430,000)
Sale of property and equipment	-	-	10,900	-	-
Premium (discount) on debt issuance	-	-	-	6,783	(9,739)
Total other financing sources(uses)	1,162,072	75,587	6,088,147	23,025,575	3,580,734
Net Change in fund balances	(2,998,543)	317,461	2,431,466	5,334,737	(2,510,084)
Debt service as a percentage of noncapital expenditures	7.57%	7.66%	7.26%	7.43%	7.92%

Table 4

WINNEBAGO COUNTY, WISCONSIN
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual basis of Accounting)

	2004	2005	2006	2007	2008
Revenues					
Taxes					
Intergovernmental	\$ 51,651,775	\$ 55,672,208	\$ 57,655,112	\$ 61,778,048	\$ 65,113,184
Licenses and permits	48,034,330	50,958,403	54,187,855	58,079,379	65,273,054
Fines, forfeitures and penalties	283,506	307,506	323,510	311,934	298,055
Charges for services	966,152	786,569	798,238	782,226	765,755
Investment income	7,364,573	8,152,865	9,049,080	9,335,599	7,999,205
Miscellaneous	831,445	1,246,936	2,234,848	2,486,555	1,782,744
	1,472,482	503,436	368,094	322,099	884,871
Total Revenues	<u>110,604,263</u>	<u>117,627,923</u>	<u>124,616,737</u>	<u>133,095,840</u>	<u>142,116,868</u>
Expenditures					
Current					
General government	10,023,520	10,517,823	10,263,128	10,939,011	11,468,691
Public safety	22,657,521	22,422,678	22,483,606	23,505,530	24,683,137
Public works	3,401,772	3,351,403	3,012,577	3,019,571	3,252,286
Health and human services	56,321,762	59,264,039	63,857,229	69,936,964	72,339,507
Culture, education and recreation	2,590,400	2,605,638	2,217,992	2,350,319	3,418,297
Conservation and development	2,552,845	2,851,959	2,573,059	2,592,338	2,732,767
Capital projects	4,274,769	3,806,907	2,959,257	5,813,717	13,181,706
Debt service					
Principal retirement	7,072,131	7,550,819	8,134,811	8,462,407	8,567,296
Interest and fiscal charges	2,610,089	2,158,970	1,901,869	1,680,984	1,527,319
	111,504,809	114,530,236	117,403,528	128,300,841	141,171,006
Total Expenditures	<u>(900,546)</u>	<u>3,097,687</u>	<u>7,213,209</u>	<u>4,794,999</u>	<u>945,862</u>
Excess of Revenues Over (Under) Expenditures					
Other Financing Sources (Uses)					
Operating transfers in	27,384,575	25,323,941	26,139,421	29,867,758	28,835,149
Operating transfers out	(30,737,336)	(30,045,137)	(31,113,360)	(38,384,794)	(37,689,138)
Face value of long term debt	9,050,476	6,730,000	1,762,000	4,195,000	6,375,000
Payment of refunded debt	(8,984,033)	(4,840,000)	-	-	-
Sale of property and equipment	-	728	-	-	-
Premium (discount) on debt issuance	18,262	46,037	13,049	8,572	(26,325)
	(3,268,056)	(2,784,431)	(3,198,920)	(4,313,464)	(2,505,314)
Total other financing sources(uses)	<u>(4,168,602)</u>	<u>313,256</u>	<u>4,014,289</u>	<u>481,535</u>	<u>(1,559,452)</u>
Net Change in fund balances					
	9.11%	8.85%	8.80%	8.32%	7.96%
Debt service as a percentage of noncapital expenditures					

Table 5

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)
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
2008	8,223,248,200	2,480,592,300	715,594,300	209,793,400	393,871,700	476,235,050	11,546,864,850	5.72

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

Tax District	Last Ten Fiscal Years									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
County direct rates (a) (per \$1000 of assessed value)(b)										
Operating	\$ 4.12	\$ 4.16	\$ 4.23	\$ 4.48	\$ 4.35	\$ 4.27	\$ 4.35	\$ 4.48	\$ 4.35	\$ 4.27
Debt Service	0.86	0.79	0.82	0.90	1.10	1.04	1.10	0.90	1.10	1.04
Overlapping rates (per \$1000 of assessed value)										
Towns										
Algoma	18.92-22.12	20.09-26.66	20.93-21.57	20.64-24.74	14.42-16.17	16.45-18.48	14.42-16.17	20.64-24.74	14.42-16.17	16.45-18.48
Black Wolf	18.36	18.05	18.84	19.26	19.63	21.54	19.63	19.26	19.63	21.54
Clayton	21.42-23.73	20.47-20.97	21.21-21.48	19.49-19.71	18.93-19.67	21.03-24.73	18.93-19.67	19.49-19.71	18.93-19.67	21.03-24.73
Menasha	20.81-21.78	22.36-22.91	22.75-23.80	22.99-23.95	24.11-25.12	19.86-20.33	24.11-25.12	22.99-23.95	24.11-25.12	19.86-20.33
Neenah	21.14-25.13	23.84-24.12	23.09-25.03	17.07-17.76	17.24-18.49	17.92-19.11	17.24-18.49	17.07-17.76	17.24-18.49	17.92-19.11
Nekimi	18.36-21.41	17.46-21.54	17.61-20.21	18.76-22.63	19.64-23.07	19.97-23.52	19.64-23.07	18.76-22.63	19.64-23.07	19.97-23.52
Nepeuskun	20.21-22.90	21.72-23.81	22.47-24.91	23.08-25.77	24.11-25.75	25.55-27.14	24.11-25.75	23.08-25.77	24.11-25.75	25.55-27.14
Omro	24.34-28.38	18.72-18.84	17.97-19.56	19.17-22.52	20.89-21.98	22.94-23.24	20.89-21.98	19.17-22.52	20.89-21.98	22.94-23.24
Oshkosh	21.90-22.93	22.56-23.98	15.57-16.89	16.57-18.52	17.16-19.31	18.15-21.51	17.16-19.31	16.57-18.52	17.16-19.31	18.15-21.51
Poygan	24.20-27.50	17.45-20.68	18.22-19.75	18.83-20.06	19.28-20.18	19.93-20.45	19.28-20.18	18.83-20.06	19.28-20.18	19.93-20.45
Rushford	18.87-21.22	20.56-22.74	18.40-19.88	20.97-22.56	20.72-21.35	23.70-23.90	20.72-21.35	20.97-22.56	20.72-21.35	23.70-23.90
Utica	18.51-22.05	20.81-24.78	21.99-25.57	22.77-27.01	21.75-25.63	15.17-19.02	21.75-25.63	22.77-27.01	21.75-25.63	15.17-19.02
Vinland	21.60-23.76	15.11-16.15	16.40-17.59	17.76-19.37	18.68-20.36	19.03-21.79	18.68-20.36	17.76-19.37	18.68-20.36	19.03-21.79
Winchester	20.02-22.12	23.14-25.34	23.65-26.16	17.17-19.59	18.20-20.48	17.71-21.08	18.20-20.48	17.17-19.59	18.20-20.48	17.71-21.08
Winneconne	18.02-21.08	19.31-22.51	22.26-25.98	23.07-26.35	24.24-27.12	26.09-27.69	24.24-27.12	23.07-26.35	24.24-27.12	26.09-27.69
Wolf River	19.13-20.82	21.82-25.89	23.10-23.83	16.33-16.94	17.08-18.03	18.50-20.63	17.08-18.03	16.33-16.94	17.08-18.03	18.50-20.63

Table 6

WINNEBAGO COUNTY, WISCONSIN
DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years

Tax District	1999	2000	2001	2002	2003	2004
Villages						
Winneconne	27.08	28.83	23.48	23.84	24.37	26.37
Cities						
Appleton	24.26-24.86	24.98-25.30	24.87-25.61	23.85-24.74	24.20-25.10	23.96-25.04
Menasha	26.21	27.26-28.02	29.61-29.97	30.17	31.54	30.80
Neenah	24.76	25.24	27.22	26.74	27.20	28.52
Omro	27.37	30.58	30.29	32.06	31.57	24.29
Oshkosh	23.92	25.48	27.09	27.32-27.64	27.55-30.60	29.41-32.46

(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 7

WINNEBAGO COUNTY, WISCONSIN

PRINCIPAL TAXPAYERS

December 31, 2008 and Nine Years Prior

Taxpayer	2008		2008		1999		1999	
	Assessed Value	Rank	Total Assessed Valuation	Percentage of Total Assessed Valuation	Assessed Value	Rank	Total Assessed Valuation	Percentage of Total Assessed Valuation
Kimberly Clark	\$ 85,429,800	1		0.71%	\$ 140,069,000	1		2.13%
Midwest Realty formerly Security Homes Inc.	72,170,100	2		0.60%	30,000,000	4		0.46%
Thomas Rusch Etal	49,624,250	3		0.41%	22,184,800	6		0.34%
Curwood, Inc	49,450,000	4		0.41%	39,088,100	2		0.59%
Dumike & Associates	43,377,700	5		0.36%				
Oshkosh Truck Corporation	41,162,700	6		0.34%	16,678,200	10		0.25%
Badger I & II LLC	38,638,900	7		0.32%				
Bergstrom	36,886,600	8		0.31%				
Svenska Cellulosa Aktiebolaget	33,980,800	9		0.28%				
Walmart	33,420,000	10		0.28%				
Wisconsin Tissue Mills					38,251,000	3		0.58%
Appleton Papers Inc					22,610,700	5		0.34%
Aid Assoc. for Lutherans					21,186,170	7		0.32%
Winter Properties					20,424,406	8		0.31%
Penciney Plastic Pkg					19,280,300	9		0.29%
Total Assessed Valuation	\$ 484,140,850			4.04%	\$ 369,772,676			5.61%
Total County Equalized Value	\$ 12,014,099,900				\$ 6,590,503,000			

Source: Winnebago County Tax System

Table 8

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

Settlement Year(A)	Total Tax Roll	Last Ten Fiscal Years		As of December 31 of Settlement Year		Cumulative as of December 31, 2008	
		Amount Collected	Percent Collected	Amount Collected	Percent Collected	Amount Collected	Percent Collected
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%	192,755,944	99.99%		
2003	199,210,140	196,328,320	98.55%	199,198,180	99.99%		
2004	206,248,690	203,408,702	98.62%	206,235,385	99.99%		
2005	219,324,593	216,318,195	98.63%	219,268,484	99.97%		
2006	222,648,251	219,587,985	98.63%	222,156,426	99.78%		
2007	232,661,228	229,311,048	98.56%	231,125,732	99.34%		
2008	246,984,006	243,211,142	98.47%	243,211,142	98.47%		

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.

Table 9

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
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
2008	165,358	12,023,099,900	61,915,000	0.51%	374.43

(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

	Last Ten Fiscal Years (Dollars in thousand)				
	1999	2000	2001	2002	2003
Equalized value of real and personal property (1)	\$ 7,211,059	\$ 7,615,561	\$ 8,121,696	\$ 8,643,544	\$ 9,225,241
Debt limit, 5% of equalized valuation (Wisconsin Statutory Limitation)	360,553	380,778	406,085	432,177	461,262
Amount of debt applicable to debt limitation					
General obligation promissory notes (2)	47,220	44,615	48,230	68,440	70,590
Less: Debt service funds	902	828	396	137	195
Total amount of debt applicable to debt margin	46,318	43,787	47,834	68,303	70,395
Legal debt margin (Debt capacity)	314,235	336,991	358,251	363,874	390,867
Percent of debt capacity used	12.8%	11.5%	11.8%	15.8%	15.3%

(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

	2004	2005	2006	2007	2008
Equalized value of real and personal property (1)	\$ 9,888,508	\$ 10,452,704	\$ 11,156,375	\$ 11,601,104	\$ 12,023,100
Debt limit, 5% of equalized valuation (Wisconsin Statutory Limitation)	494,425	522,635	557,819	580,055	601,155
Amount of debt applicable to debt limitation					
General obligation promissory notes (2)	63,010	57,055	72,550	66,475	61,915
Less: Debt service funds	310	383	1,027	1,200	1,300
Total amount of debt applicable to debt margin	62,700	56,672	71,523	65,275	60,615
Legal debt margin (Debt capacity)	431,725	465,963	486,296	514,780	540,540
Percent of debt capacity used	12.7%	10.8%	12.8%	11.3%	10.1%

(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.

WINNEBAGO COUNTY, WISCONSIN

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

December 31, 2008

Jurisdiction	Net General Obligation Debt Outstanding (2)	Percentage Applicable to Winnebago County (2)	Amount Applicable to Winnebago County
Direct			
Winnebago County (1)	\$ 39,528,054	100.0	\$ 39,528,054
Overlapping:			
Towns:			
Clayton	210,813	100.0	210,813
Menasha	14,095,245	100.0	14,095,245
Neeenah	683,168	100.0	683,168
Nekimi	66,500	100.0	66,500
Nepeuskun	40,542	100.0	40,542
Omro	289,859	100.0	289,859
Oshkosh	72,000	100.0	72,000
Rushford	245,000	100.0	245,000
Utica	139,285	100.0	139,285
Vinland	87,501	100.0	87,501
Winchester	10,377	100.0	10,377
Winneconne	235,043	100.0	235,043
Wolf River	217,066	100.0	217,066
Village:			
Winneconne	1,629,842	100.0	1,629,842
Cities:			
Appleton	44,968,499	1.58	710,502
Menasha	44,357,296	100.0	44,357,296
Neeenah	46,780,243	100.0	46,780,243
Omro	3,899,848	100.0	3,899,848
Oshkosh	118,562,801	100.0	118,562,801

(Continued)

WINNEBAGO COUNTY, WISCONSIN
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

December 31, 2008

Jurisdiction	Net General Obligation Outstanding (2)	Percentage Applicable to Winnebago County (2)	Amount Applicable to Winnebago County
School Districts:			
Menasha	16,340,141	96.0	15,693,071
Neenah	7,038,917	100.0	7,038,917
Omro	9,941,950	99.9	9,928,031
Oshkosh	11,985,000	100.0	11,985,000
Winneconne	9,898,423	98.3	9,734,109
Fox Valley VTAE	41,234,390	34.9	14,370,185
Total Overlapping	<u>373,029,749</u>		<u>301,082,244</u>
Total Direct and Overlapping	<u>\$ 412,557,803</u>		<u>\$ 340,610,298</u>

(1) Excluding general obligation debt in enterprise funds.

(2) Information received from municipalities.

Table 12

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

Fiscal Year	Last Ten Fiscal Years					
	Population (1)	Per Capita Income (2)	Median Age (3)	Public School Enrollment (4)	Unemployment Rate (5)	
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	36,600	37.3 yrs.	22,809	4.0%	
2008	165,358	(6)	(6)	23,223	8.4%	

- (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 capita income and median age statistics are not yet available from the U.S. Department of Commerce and the State of Wisconsin, Department of Development.

Table 13

**WINNEBAGO COUNTY, WISCONSIN
TEN LARGEST EMPLOYERS**

2008 AND NINE YEARS PRIOR

<u>Taxpayer</u>	<u>Type of Business</u>	2008		1999	
		Approximate Employment	Rank	Approximate Employment	Rank
Kimberly Clark	Paper products manufacturer	4,756	1	4,798	1
ThedaCare	Health Care Services	5,300	2		
Oshkosh Truck Corporation	Large Vehicle manufacturer	2,712	3	1,251	9
Curwood, Inc	Plastic container manufacturer	1,880	4	1,700	3
Pierce Manufacturing	Fire Truck Manufacturing	1,950	5	1,300	7
Plexus Corporation & Affiliates	Electronic Design, Manufacturing, and Testing	1,787	6	2,050	2
University of Wisconsin - Oshkosh	Education	1,632	7	1,375	6
Oshkosh Area School District	Education	1,580	8		
Miles Kimball Company	Mail Order Distribution	1,500	9		
Winnebago County	Government	1,047	10	1,072	10
Wisconsin Tissue Mills	Paper Products Manufacturing			1,524	4
United Health Care Providers	Health Care Providers			1,300	8
Banta Corporation	Printing and Digital Imaging			1,400	5
	Total	<u>24,144</u>		<u>17,770</u>	

Source: Robert W. Baird & Co. Bond Statements from 2008 and 1999.

Table 14

WINNEBAGO COUNTY, WISCONSIN
FULL-TIME BUDGETED COUNTY POSITIONS BY FUNCTIONAL AREA

Fiscal Year	Last Ten Fiscal Years						Total
	General Government	Public Safety	Public Works	Health and Human Services	Culture, Recreation and Education	Conservation and Development	
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
2008	87	249	85	492	18	31	962

Source: Winnebago County Budget Document

* Starting in 2003 the budget document does not include the employees for the Solid Waste Fund.

Table 15

WINNEBAGO COUNTY, WISCONSIN
MISCELLANEOUS OPERATING INDICATORS

	Last Ten Fiscal Years				
	1999	2000	2001	2002	2003
JUSTICE AND PUBLIC SAFETY					
Jail Bookings	4,874	5,262	5,493	*	5,992
Average Daily Population - Jail	127	124	126		181
Average Daily Population - Inmates Housed Out of County	-	15	41		23
Average Daily Population - Huber Facility	113	134	149		110
Average Daily Population - Electronic Monitoring (B)	-	-	-		11
HEALTH AND HUMAN SERVICES					
Nursing Home Resident Days of Care	84,608	84,824	83,990	84,114	83,820
Average Census	233	229	230	230	229
Licensed Beds	239	239	239	239	239
PARKS AND LAND USE					
Daily Boat Launch Stickers (A)	*	*	*	*	16,057
Annual Boat Launch Stickers (A)	*	*	*	*	744
Resident	*	*	*	*	219
Non-Resident	*	*	*	*	77
Senior	*	*	*	*	
Three Year Boat Launch Stickers (A)	*	*	*	*	188
Resident	*	*	*	*	57
Non-Resident	*	*	*	*	65
Senior	*	*	*	*	
Exposition Site					
Paid days of use	110	120	115	105	114
Unpaid days of use	75	72	66	71	83

Table 15

WINNEBAGO COUNTY, WISCONSIN
 MISCELLANEOUS OPERATING INDICATORS

	Last Ten Fiscal Years				
	1999	2000	2001	2002	2003
PUBLIC WORKS					
Building Operations:					
Water Consumption (Gallons)	30,778,366	37,011,888	38,926,838	34,286,780	35,985,206
Transportation:					
Centerline Miles of Roads Maintained					
County	205	205	199	199	214
State	160	160	160	156	156
Airport:					
Annual Operations (Takeoffs and Landings)	115,500	128,864	103,399	117,622	110,870
Passenger traffic (C)					
Enplanements	3,656	2,534	2,376	1,609	144
Deplanements	3,805	2,802	2,492	1,774	161

(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				
	2004	2005	2006	2007	2008
JUSTICE AND PUBLIC SAFETY					
Jail Bookings	6,073	6,472	7,354	7,211	6,771
Average Daily Population - Jail	220	236	274	347	319
Average Daily Population - Inmates Housed Out of Cou	2	3	2	2	2
Average Daily Population - Huber Facility	82	91	-	-	-
Average Daily Population - Electronic Monitoring (B)	21	38	110	71	66
HEALTH AND HUMAN SERVICES					
Nursing Home Resident Days of Care	83,987	81,628	72,754	62,149	60,204
Average Census	230	224	200	170	164
Licensed Beds	239	222	194	178	168
PARKS AND LAND USE					
Daily Boat Launch Stickers (A)	20,267	13,483	15,009	14,277	15,347
Annual Boat Launch Stickers (A)					
Resident	772	592	534	489	479
Non-Resident	361	349	275	253	213
Senior	96	98	82	72	76
Three Year Boat Launch Stickers (A)					
Resident	155	111	167	134	103
Non-Resident	37	21	54	53	28
Senior	16	11	34	24	18
Exposition Site					
Paid days of use	115	107	108	129	238
Unpaid days of use	46	50	51	48	100

Table 15

WINNEBAGO COUNTY, WISCONSIN
 MISCELLANEOUS OPERATING INDICATORS

Last Ten Fiscal Years

	2004	2005	2006	2007	2008
PUBLIC WORKS					
Building Operations:					
Water Consumption (Gallons)	46,174,661	39,073,311	37,807,726	40,657,425	33,724,456
Transportation:					
Centerline Miles of Roads Maintained					
County	214	216	216	218	218
State	158	158	149	144	144
Airport:					
Annual Operations (Takeoffs and Landings)	100,588	96,600	92,478	84,120	81,006
Passenger traffic (C)	-	-	-	-	-
Enplanements	-	-	-	-	-
Deplanements	-	-	-	-	-

(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 16

WINNEBAGO COUNTY, WISCONSIN
 CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA

	Last Ten Fiscal Years				
	1999	2000	2001	2002	2003
JUSTICE AND PUBLIC SAFETY					
Correction Facility Capacities					
County Jail	118	118	118	118	347
Huber Facility	144	144	144	144	144
PARKS AND LAND USE					
Number of County Parks	12	12	12	13	13
Acres of Parks	879	879	879	1,428	1,428
Miles of Owned Trails					
Snowmobile	19	19	19	19	19
Hiking	27	27	27	27	27
Ice Arenas	1	1	1	1	1
Exposition Center	1	1	1	1	1
PUBLIC WORKS					
Transportation:					
Centerline Miles of Roads Maintained	205	205	199	199	214
Traffic Signals	*	*	9	14	14
Bridges	*	*	3	5	5
Airport:					
Number of Runways	4	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				
	2004	2005	2006	2007	2008
JUSTICE AND PUBLIC SAFETY					
Correction Facility Capacities					
County Jail	347	347	347	347	347
Huber Facility	144	144	144	144	144
PARKS AND LAND USE					
Number of County Parks	12	12	12	12	12
Acres of Parks	1,415	1,415	1,415	1,415	1,415
Miles of Owned Trails					
Snowmobile	19	19	19	19	19
Hiking	27	27	27	27	27
Ice Arenas	1	1	1	1	1
Exposition Center	1	1	1	1	1
PUBLIC WORKS					
Transportation:					
Centerline Miles of Roads Maintained	214	216	216	218	218
Traffic Signals	14	14	14	14	14
Bridges	5	5	5	5	5
Airport:					
Number of Runways	4	4	4	4	4

* Information is unavailable

Source: Information provided by each department.