

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 Seven Fiscal Years
(Accrual Basis of Accounting)

| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|--------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Governmental activities | | | | | | | | |
| Invested in capital assets, net of related debt | \$ 57,334,244 | \$ 71,599,769 ^a | \$ 77,994,284 | \$ 84,839,887 | \$ 89,526,009 | \$ 98,236,080 | \$ 106,079,524 | \$ 112,827,319 |
| Restricted | 1,251,432 | 2,029,295 | 1,773,567 | 1,876,532 | 2,942,804 | 2,729,875 | 2,973,440 | 3,644,220 |
| Unrestricted | 15,077,528 | 16,491,415 | 14,386,907 | 13,418,370 | 15,140,504 | 15,305,154 | 13,310,672 | 13,530,063 |
| 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> | <u>122,363,636</u> | <u>130,001,602</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 | \$ 37,395,930 | \$ 39,429,575 |
| Restricted | - | - | - | - | - | - | - | - |
| Unrestricted | 23,958,893 | 20,154,129 | 17,459,506 | 18,782,249 | 15,502,847 | 19,219,285 | 23,806,110 | 27,004,052 |
| 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> | <u>61,202,040</u> | <u>66,433,627</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 | \$ 143,475,454 | \$ 152,256,894 |
| Restricted | 1,251,432 | 2,029,295 | 1,773,567 | 1,876,532 | 2,942,804 | 2,729,875 | 2,973,440 | 3,644,220 |
| Unrestricted | 39,036,421 | 36,645,544 | 31,846,413 | 32,200,619 | 30,643,351 | 34,524,439 | 37,116,782 | 40,534,115 |
| 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> | <u>183,565,676</u> | <u>196,435,229</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 Seven Fiscal Years
(Accrual Basis of Accounting)

| | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Expenses | | | | |
| Governmental Activities: | | | | |
| General Government | \$ 10,738,564 | \$ 13,501,788 | \$ 11,012,434 | \$ 11,799,817 |
| Public Safety | 19,025,265 | 20,803,161 | 23,362,285 | 23,478,216 |
| Public Works | 4,401,662 | 4,788,880 | 3,706,272 | 3,558,942 |
| Health and Human Services | 54,263,049 | 56,009,267 | 56,495,602 | 59,807,251 |
| Culture and Recreation | 3,148,833 | 3,122,899 | 3,172,602 | 3,202,363 |
| Conservation and Development | 2,792,539 | 3,251,686 | 2,728,560 | 3,008,256 |
| Interest on Long Term Debt | 2,130,284 | 2,901,289 | 2,369,126 | 2,013,391 |
| Total governmental activities expenses | <u>96,500,196</u> | <u>104,378,970</u> | <u>102,846,881</u> | <u>106,868,236</u> |
| Business-type Activities: | | | | |
| Airport | 2,190,249 | 2,192,955 | 1,981,124 | 2,251,151 |
| Solid Waste Management | 7,322,497 | 7,993,088 | 7,918,365 | 7,798,502 |
| Park View Health Center | 16,906,280 | 18,717,096 | 18,132,887 | 17,970,150 |
| Highway | 7,822,311 | 8,460,794 | 8,860,654 | 10,257,165 |
| 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> |
| Total primary government expenses | <u>\$ 130,741,533</u> | <u>\$ 141,742,903</u> | <u>\$ 139,739,911</u> | <u>\$ 145,145,204</u> |
| Program Revenues | | | | |
| Governmental Activities: | | | | |
| Charges for Service | | | | |
| General Government | \$ 627,567 | \$ 669,958 | \$ 1,637,765 | \$ 829,002 |
| Public Safety | 2,697,176 | 2,522,385 | 3,729,164 | 4,079,618 |
| Public Works | - | 2,618 | 1,042 | - |
| Health and Human Services | 3,324,281 | 3,144,223 | 2,844,353 | 3,553,784 |
| Culture and Recreation | 222,736 | 388,487 | 419,455 | 366,640 |
| Conservation and Development | 1,341,739 | 1,634,325 | 1,318,043 | 1,290,178 |
| Operating grants and contributions | | | | |
| General Government | 351,175 | 296,112 | 95,673 | 124,325 |
| Public Safety | 1,345,567 | 1,180,125 | 1,771,569 | 1,236,193 |
| Public Works | 990,811 | 4,687,123 | 1,491,205 | 1,121,785 |
| Health and Human Services | 28,257,198 | 27,774,162 | 31,497,748 | 32,416,402 |
| Culture and Recreation | 143,462 | 48,766 | 60,894 | 67,287 |
| Conservation and Development | 536,548 | 1,361,446 | 455,314 | 644,312 |
| 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> | <u>45,729,526</u> |

(Continued)

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The County will add years prospectively.

Table 2

WINNEBAGO COUNTY, WISCONSIN

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

| | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Expenses | | | | |
| Governmental Activities: | | | | |
| General Government | \$ 11,749,295 | \$ 11,967,928 | \$ 9,119,751 | \$ 12,537,069 |
| Public Safety | 23,794,610 | 26,017,225 | 26,808,432 | 26,953,674 |
| Public Works | 4,622,406 | 3,579,606 | 3,826,038 | 3,317,269 |
| Health and Human Services | 64,376,240 | 70,326,806 | 75,087,765 | 74,821,709 |
| Culture and Recreation | 2,928,622 | 3,047,186 | 3,633,882 | 2,852,365 |
| Conservation and Development | 2,797,039 | 2,830,100 | 2,964,670 | 3,165,664 |
| Interest on Long Term Debt | 1,845,033 | 1,470,222 | 1,582,487 | 2,382,138 |
| Total governmental activities expenses | <u>112,113,245</u> | <u>119,239,073</u> | <u>123,023,025</u> | <u>126,029,888</u> |
| Business-type Activities: | | | | |
| Airport | 2,157,293 | 2,189,384 | 2,200,422 | 2,312,237 |
| Solid Waste Management | 10,011,841 | 10,925,471 | 14,304,848 | 13,624,249 |
| Park View Health Center | 17,972,596 | 18,504,159 | 19,373,123 | 18,055,764 |
| Highway | 10,013,073 | 11,152,469 | 10,448,293 | 10,961,067 |
| Total business-type activities expenses | <u>40,154,803</u> | <u>42,771,483</u> | <u>46,326,686</u> | <u>44,953,317</u> |
| Total primary government expenses | <u>\$ 152,268,048</u> | <u>\$ 162,010,556</u> | <u>\$ 169,349,711</u> | <u>\$ 170,983,205</u> |
| Program Revenues | | | | |
| Governmental Activities: | | | | |
| Charges for Service | | | | |
| General Government | \$ 601,975 | \$ 886,290 | \$ 548,246 | \$ 492,426 |
| Public Safety | 4,860,261 | 4,414,647 | 3,922,471 | 4,202,363 |
| Public Works | 9 | 33,917 | - | 22,431 |
| Health and Human Services | 3,255,344 | 3,788,364 | 3,199,510 | 3,259,752 |
| Culture and Recreation | 278,605 | 293,783 | 332,522 | 378,124 |
| Conservation and Development | 1,174,955 | 1,130,402 | 1,062,218 | 1,201,245 |
| Operating grants and contributions | | | | |
| General Government | 65,801 | 84,747 | 1,369,027 | 109,814 |
| Public Safety | 1,138,415 | 1,433,015 | 1,441,940 | 1,317,320 |
| Public Works | 872,841 | 1,793,691 | 1,485,818 | 1,877,421 |
| Health and Human Services | 38,942,506 | 39,908,732 | 43,438,362 | 46,368,333 |
| Culture and Recreation | 377,373 | 63,337 | 304,724 | 991,399 |
| Conservation and Development | 772,193 | 402,200 | 369,446 | 502,798 |
| Capital grants and contributions | | | | |
| Public Works | - | 3,406,818 | - | - |
| Total governmental activities program revenues | <u>52,340,278</u> | <u>57,639,943</u> | <u>57,474,284</u> | <u>60,723,426</u> |

(Continued)

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The County will add years prospectively.

Table 2

WINNEBAGO COUNTY, WISCONSIN

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

| | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> |
|--|----------------------------|----------------------------|----------------------------|----------------------------|
| Business-type Activities: | | | | |
| Charges for services | | | | |
| Airport | 738,335 | 640,800 | 705,735 | 740,535 |
| Solid Waste Management | 5,278,395 | 4,583,428 | 4,598,122 | 7,331,729 |
| Park View Health Center | 11,797,187 | 11,947,011 | 12,487,433 | 12,327,047 |
| Highway | 7,496,032 | 8,057,109 | 8,887,437 | 10,126,689 |
| Operating grants and contributions | | | | |
| Airport | - | - | 200,000 | - |
| Solid Waste Management | 31,807 | 97,631 | 117,500 | 97,500 |
| Park View Health Center | 55,343 | 36,997 | 33,221 | 35,077 |
| 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> |
| 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> |
| Net (Expense) Revenue | | | | |
| Governmental Activities | \$ (56,661,936) | \$ (60,669,240) | \$ (57,524,656) | \$ (61,138,710) |
| Business-type activities | <u>(8,784,238)</u> | <u>(12,000,957)</u> | <u>(9,863,582)</u> | <u>(7,610,057)</u> |
| Total primary government net expenses | <u><u>(65,446,174)</u></u> | <u><u>(72,670,197)</u></u> | <u><u>(67,388,238)</u></u> | <u><u>(68,748,767)</u></u> |

(Continued)

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Table 2

WINNEBAGO COUNTY, WISCONSIN

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

| | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|--|------------------------|------------------------|------------------------|------------------------|
| Business-type Activities: | | | | |
| Charges for services | | | | |
| Airport | 739,033 | 847,241 | 1,150,338 | 2,305,686 |
| Solid Waste Management | 8,470,229 | 9,887,520 | 12,767,716 | 13,991,363 |
| Park View Health Center | 11,344,823 | 9,786,337 | 10,361,468 | 11,186,468 |
| Highway | 9,714,368 | 11,188,069 | 10,924,568 | 10,875,360 |
| Operating grants and contributions | | | | |
| Airport | - | - | - | - |
| Solid Waste Management | 47,560 | 21,012 | 55 | 13 |
| Park View Health Center | 36,673 | 268,168 | 73,847 | 43,741 |
| Highway | - | 250 | - | - |
| Capital grants and contributions | | | | |
| Airport | - | - | - | - |
| Total business-type activities program revenue | <u>30,352,686</u> | <u>31,998,597</u> | <u>35,277,992</u> | <u>38,402,631</u> |
| Total primary government program revenue | <u>\$ 82,692,964</u> | <u>\$ 89,638,540</u> | <u>\$ 92,752,276</u> | <u>\$ 99,126,057</u> |
| Net (Expense) Revenue | | | | |
| Governmental Activities | \$ (59,772,967) | \$ (61,599,130) | \$ (65,548,741) | \$ (65,306,462) |
| Business-type activities | <u>(9,802,117)</u> | <u>(10,772,886)</u> | <u>(11,048,694)</u> | <u>(6,550,686)</u> |
| Total primary government net expenses | <u>\$ (69,575,084)</u> | <u>\$ (72,372,016)</u> | <u>\$ (76,597,435)</u> | <u>\$ (71,857,148)</u> |

(Continued)

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Table 2

WINNEBAGO COUNTY, WISCONSIN

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

| | <u>2002</u> | <u>2003</u> | <u>2004</u> | <u>2005</u> |
|--|-------------------|--------------------|-------------------|-------------------|
| General Revenue and Other Changes in Net Assets | | | | |
| Governmental Activities: | | | | |
| Property taxes | \$ 44,992,206 | \$ 48,719,934 | \$ 50,419,513 | \$ 54,394,093 |
| Intergovernmental revenues | 1,074,249 | 1,061,362 | 1,232,262 | 1,278,115 |
| Grants and contributions not restricted to a specific program | 15,309,976 | 15,156,792 | 13,250,805 | 14,374,042 |
| Unrestricted investment earnings | 1,630,133 | 938,957 | 920,402 | 1,382,585 |
| Gain (losses) on disposal of capital assets | 203,750 | - | - | 87,676 |
| Miscellaneous | 963,250 | 490,439 | 464,638 | 281,394 |
| Transfers | (4,238,091) | (2,563,291) | (3,148,795) | (4,678,164) |
| 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> |
| Business-type Activities: | | | | |
| Grants and contributions not restricted to a specific program | \$ 40,000 | \$ 2,559,427 | \$ 1,981,518 | \$ 1,843,436 |
| Unrestricted investment earnings | 2,051,806 | 711,490 | 651,456 | 734,106 |
| Gain (losses) on disposal of capital assets | 32,154 | 9,370 | 59,276 | 133,176 |
| Miscellaneous | 3,074,390 | 672,553 | 396,311 | 28,865 |
| Transfers | 4,238,091 | 2,563,291 | 3,148,795 | 4,678,164 |
| Total business-type activities | <u>9,436,441</u> | <u>6,516,131</u> | <u>6,237,356</u> | <u>7,417,747</u> |
| Change in Net Assets | | | | |
| Governmental Activities | \$ 3,273,537 | \$ 3,134,953 | \$ 4,488,354 | \$ 5,981,031 |
| Business-type activities | 652,203 | (5,484,826) | (3,626,226) | (192,310) |
| Total primary government | <u>3,925,740</u> | <u>(2,349,873)</u> | <u>862,128</u> | <u>5,788,721</u> |

(Concluded)

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 Seven Fiscal Years
(Accrual Basis of Accounting)

| | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|--|---------------------|----------------------|---------------------|----------------------|
| General Revenue and Other Changes in Net Assets | | | | |
| Governmental Activities: | | | | |
| Property taxes | \$ 56,404,950 | \$ 60,510,679 | \$ 63,844,912 | \$ 65,670,441 |
| Intergovernmental revenues | 1,250,162 | 1,267,368 | 1,268,271 | 1,267,420 |
| Grants and contributions not restricted to a specific program | 11,911,145 | 14,068,335 | 13,017,229 | 13,497,463 |
| Unrestricted investment earnings | 2,453,324 | 2,716,380 | 1,975,063 | 1,260,787 |
| Gain (losses) on disposal of capital assets | 5,626 | 3,373 | 29,974 | - |
| Miscellaneous | 302,372 | 194,459 | 289,384 | 296,349 |
| Transfers | (5,080,084) | (8,499,672) | (8,783,565) | (9,048,565) |
| Special Item - extraordinary loss on sale of safety building | - | - | - | - |
| Total governmental activities | <u>67,247,495</u> | <u>70,260,922</u> | <u>71,641,268</u> | <u>72,944,428</u> |
| Business-type Activities: | | | | |
| Grants and contributions not restricted to a specific program | \$ 1,459,833 | \$ 1,441,222 | \$ 2,214,750 | \$ 1,866,766 |
| Unrestricted investment earnings | 1,636,692 | 2,786,223 | 2,238,616 | 739,938 |
| Gain (losses) on disposal of capital assets | 62,296 | 6,164 | 2,358 | - |
| Miscellaneous | 259,497 | 87,761 | 537,491 | 127,537 |
| Transfers | 5,080,084 | 8,499,672 | 8,783,565 | 9,048,032 |
| Total business-type activities | <u>8,498,402</u> | <u>12,821,042</u> | <u>13,776,780</u> | <u>11,782,273</u> |
| Change in Net Assets | | | | |
| Governmental Activities | \$ 7,474,528 | \$ 8,661,792 | \$ 6,092,527 | \$ 7,637,966 |
| Business-type activities | (1,303,715) | 2,048,156 | 2,728,086 | 5,231,587 |
| Total primary government | <u>\$ 6,170,813</u> | <u>\$ 10,709,948</u> | <u>\$ 8,820,613</u> | <u>\$ 12,869,553</u> |

(Concluded)

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

Table 3

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

| | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| General fund | | | | | |
| Reserved | \$ 3,311,186 | \$ 3,165,278 | \$ 3,330,251 | \$ 5,286,684 | \$ 5,295,344 |
| Unreserved | | | | | |
| Designated for Subsequent Year's Expenditures | 3,965,340 | 4,250,362 | 4,465,466 | 2,490,697 | 3,060,268 |
| Undesignated | 10,493,885 | 10,292,136 | 10,267,636 | 10,182,671 | 8,270,322 |
| Total General Fund | <u>\$ 17,770,411</u> | <u>\$ 17,707,776</u> | <u>\$ 18,063,353</u> | <u>\$ 17,960,052</u> | <u>\$ 16,625,934</u> |
| All Other Governmental Funds | | | | | |
| Reserved | \$ 3,271,676 | \$ 2,561,242 | \$ 10,059,292 | \$ 7,697,763 | \$ 4,862,184 |
| Unreserved | | | | | |
| Designated for Subsequent Year's Expenditures | | | | | |
| Special Revenue Fund | 127,311 | 20,846 | - | 17,082 | 17,171 |
| Undesignated | | | | | |
| Special Revenue Fund | 1,580 | 47 | 35,162 | 4,804 | 74,910 |
| Capital Projects (deficit) | (156,618) | 2,533,160 | - | (31,978) | (101,078) |
| Total All Other Governmental Funds | <u>\$ 3,243,949</u> | <u>\$ 5,115,295</u> | <u>\$ 10,094,454</u> | <u>\$ 7,687,671</u> | <u>\$ 4,853,187</u> |

Table 3

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

| | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| General fund | | | | | |
| Reserved | \$ 5,131,541 | \$ 5,684,208 | \$ 6,274,774 | \$ 6,752,826 | \$ 7,742,529 |
| Unreserved | | | | | |
| Designated for Subsequent Year's Expenditures | 2,043,227 | 2,480,057 | 1,780,999 | 1,885,561 | 2,362,643 |
| Undesignated | 10,343,671 | 13,493,206 | 13,375,963 | 11,710,777 | 11,426,531 |
| Total General Fund | <u>\$ 17,518,439</u> | <u>\$ 21,657,471</u> | <u>\$ 21,431,736</u> | <u>\$ 20,349,164</u> | <u>\$ 21,531,703</u> |
| All Other Governmental Funds | | | | | |
| Reserved | \$ 4,051,877 | \$ 4,094,211 | \$ 4,409,694 | \$ 4,605,269 | \$ 5,356,071 |
| Unreserved | | | | | |
| Designated for Subsequent Year's Expenditures | | | | | |
| Special Revenue Fund | - | - | - | - | - |
| Undesignated | | | | | |
| Special Revenue Fund | 323,203 | 55,466 | 645,981 | 16,488 | 59,178 |
| Capital Projects (deficit) | (101,139) | (479) | (199,207) | (242,169) | (1,648,344) |
| Total All Other Governmental Funds | <u>\$ 4,273,941</u> | <u>\$ 4,149,198</u> | <u>\$ 4,856,468</u> | <u>\$ 4,379,588</u> | <u>\$ 3,766,905</u> |

Table 4

WINNEBAGO COUNTY, WISCONSIN
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual basis of Accounting)

| | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> |
|---|-------------------|--------------------|---------------------|--------------------|--------------------|
| Revenues | | | | | |
| Taxes | \$ 37,799,344 | \$ 40,774,522 | \$ 46,066,455 | \$ 49,781,300 | \$ 51,651,775 |
| Intergovernmental | 39,604,615 | 41,986,070 | 44,958,391 | 48,454,775 | 48,034,330 |
| Licenses and permits | 160,881 | 167,295 | 182,447 | 250,295 | 283,506 |
| Fines, forfeitures and penalties | 871,739 | 708,801 | 718,927 | 746,476 | 966,152 |
| Charges for services | 6,624,937 | 7,558,416 | 8,427,241 | 8,032,576 | 7,364,573 |
| Investment income | 2,278,207 | 2,188,324 | 1,518,919 | 875,516 | 831,445 |
| Miscellaneous | 559,194 | 170,616 | 934,986 | 304,662 | 1,472,482 |
| Total Revenues | <u>87,898,917</u> | <u>93,554,044</u> | <u>102,807,366</u> | <u>108,445,600</u> | <u>110,604,263</u> |
| Expenditures | | | | | |
| Current | | | | | |
| General government | 8,499,974 | 8,812,532 | 9,907,910 | 12,696,998 | 10,023,520 |
| Public safety | 15,489,917 | 16,687,063 | 18,452,866 | 20,161,182 | 22,657,521 |
| Public works | 2,888,557 | 2,932,302 | 3,090,054 | 3,319,042 | 3,401,772 |
| Health and human services | 45,593,959 | 51,102,796 | 53,425,704 | 55,813,607 | 56,321,762 |
| Culture, education and recreation | 1,940,380 | 2,051,144 | 2,337,959 | 2,251,058 | 2,590,400 |
| Conservation and development | 2,403,791 | 2,379,434 | 2,571,289 | 3,007,770 | 2,552,845 |
| Capital projects | 4,467,665 | 6,677,109 | 23,505,892 | 8,920,780 | 4,274,769 |
| Debt service | | | | | |
| Principal retirement | 4,619,338 | 4,901,135 | 5,480,272 | 5,401,901 | 7,072,131 |
| Interest and fiscal charges | 1,753,462 | 1,667,210 | 1,726,258 | 2,964,080 | 2,610,089 |
| Total Expenditures | <u>87,657,043</u> | <u>97,210,725</u> | <u>120,498,204</u> | <u>114,536,418</u> | <u>111,504,809</u> |
| Excess of Revenues Over (Under) Expenditures | <u>241,874</u> | <u>(3,656,681)</u> | <u>(17,690,838)</u> | <u>(6,090,818)</u> | <u>(900,546)</u> |
| Other Financing Sources (Uses) | | | | | |
| Operating transfers in | 20,902,308 | 19,375,951 | 22,859,182 | 28,991,675 | 27,384,575 |
| Operating transfers out | (23,524,135) | (22,233,016) | (26,060,890) | (31,554,966) | (30,737,336) |
| Face value of long term debt | 2,697,414 | 8,934,312 | 30,560,500 | 9,583,764 | 9,050,476 |
| Payment of refunded debt | - | - | (4,340,000) | (3,430,000) | (8,984,033) |
| Sale of property and equipment | - | 10,900 | - | - | - |
| Premium (discount) on debt issuance | - | - | 6,783 | (9,739) | 18,262 |
| Total other financing sources(uses) | <u>75,587</u> | <u>6,088,147</u> | <u>23,025,575</u> | <u>3,580,734</u> | <u>(3,268,056)</u> |
| Net Change in fund balances | <u>317,461</u> | <u>2,431,466</u> | <u>5,334,737</u> | <u>(2,510,084)</u> | <u>(4,168,602)</u> |
| Debt service as a percentage of noncapital expenditures | <u>7.66%</u> | <u>7.26%</u> | <u>7.43%</u> | <u>7.92%</u> | <u>9.11%</u> |

Table 4

WINNEBAGO COUNTY, WISCONSIN
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual basis of Accounting)

| | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Revenues | | | | | |
| Taxes | \$ 55,672,208 | \$ 57,655,112 | \$ 61,778,048 | \$ 65,113,184 | \$ 66,937,861 |
| Intergovernmental | 50,958,403 | 54,187,855 | 58,079,379 | 65,273,054 | 63,167,178 |
| Licenses and permits | 307,506 | 323,510 | 311,934 | 298,055 | 274,161 |
| Fines, forfeitures and penalties | 786,569 | 798,238 | 782,226 | 765,755 | 809,585 |
| Charges for services | 8,152,865 | 9,049,080 | 9,335,599 | 7,999,205 | 8,336,491 |
| Investment income | 1,246,936 | 2,234,848 | 2,486,555 | 1,782,744 | 1,098,224 |
| Miscellaneous | 503,436 | 368,094 | 322,099 | 884,871 | 2,181,012 |
| Total Revenues | <u>117,627,923</u> | <u>124,616,737</u> | <u>133,095,840</u> | <u>142,116,868</u> | <u>142,804,512</u> |
| Expenditures | | | | | |
| Current | | | | | |
| General government | 10,517,823 | 10,263,128 | 10,939,011 | 11,468,691 | 11,760,416 |
| Public safety | 22,422,678 | 22,483,606 | 23,505,530 | 24,683,137 | 25,385,793 |
| Public works | 3,351,403 | 3,012,577 | 3,019,571 | 3,252,286 | 3,256,922 |
| Health and human services | 59,264,039 | 63,857,229 | 69,936,964 | 72,339,507 | 74,595,266 |
| Culture, education and recreation | 2,605,638 | 2,217,992 | 2,350,319 | 3,418,297 | 2,291,162 |
| Conservation and development | 2,851,959 | 2,573,059 | 2,592,338 | 2,732,767 | 2,948,632 |
| Capital projects | 3,806,907 | 2,959,257 | 5,813,717 | 13,181,706 | 9,958,424 |
| Debt service | | | | | |
| Principal retirement | 7,550,819 | 8,134,811 | 8,462,407 | 8,567,296 | 7,531,574 |
| Interest and fiscal charges | 2,158,970 | 1,901,869 | 1,680,984 | 1,527,319 | 1,443,186 |
| Total Expenditures | <u>114,530,236</u> | <u>117,403,528</u> | <u>128,300,841</u> | <u>141,171,006</u> | <u>138,671,375</u> |
| Excess of Revenues Over (Under) Expenditures | <u>3,097,687</u> | <u>7,213,209</u> | <u>4,794,999</u> | <u>945,862</u> | <u>4,133,137</u> |
| Other Financing Sources (Uses) | | | | | |
| Operating transfers in | 25,323,941 | 26,139,421 | 29,867,758 | 28,835,149 | 28,188,951 |
| Operating transfers out | (30,045,137) | (31,113,390) | (38,384,794) | (37,689,138) | (37,246,482) |
| Face value of long term debt | 6,730,000 | 1,762,000 | 4,195,000 | 6,375,000 | 8,742,196 |
| Payment of refunded debt | (4,840,000) | - | - | - | (3,257,319) |
| Sale of property and equipment | 728 | - | - | - | - |
| Premium (discount) on debt issuance | 46,037 | 13,049 | 8,572 | (26,325) | 9,373 |
| Total other financing sources(uses) | <u>(2,784,431)</u> | <u>(3,198,920)</u> | <u>(4,313,464)</u> | <u>(2,505,314)</u> | <u>(3,563,281)</u> |
| Net Change in fund balances | <u>313,256</u> | <u>4,014,289</u> | <u>481,535</u> | <u>(1,559,452)</u> | <u>569,856</u> |
| | | | | | |
| Debt service as a percentage of noncapital expenditures | <u>8.85%</u> | <u>8.80%</u> | <u>8.32%</u> | <u>7.96%</u> | <u>7.02%</u> |

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) |
|----------------|------------------|------------------|----------------|----------------|----------------------|---|------------------|-----------------------------------|
| 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 |
| 2009 | 8,389,719,800 | 2,392,323,100 | 696,174,300 | 211,179,700 | 417,353,100 | 489,060,650 | 11,617,689,350 | 5.84 |

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

| <u>Tax District</u> | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| Villages | | | | | |
| Winneconne | 28.83 | 23.48 | 23.84 | 24.37 | 26.37 |
| Cities | | | | | |
| Appleton | 24.98-25.30 | 24.87-25.61 | 23.85-24.74 | 24.20-25.10 | 23.96-25.04 |
| Menasha | 27.26-28.02 | 29.61-29.97 | 30.17 | 31.54 | 30.80 |
| Neenah | 25.24 | 27.22 | 26.74 | 27.20 | 28.52 |
| Omro | 30.58 | 30.29 | 32.06 | 31.57 | 24.29 |
| Oshkosh | 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 6

WINNEBAGO COUNTY, WISCONSIN
DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Fiscal Years

| <u>Tax District</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| County direct rates (a) (per \$1000 of assessed value)(b) | | | | | |
| Operating | \$ 4.39 | \$ 4.37 | \$ 4.49 | \$ 4.58 | \$ 4.65 |
| Debt Service | 1.00 | 1.01 | 1.15 | 1.14 | 1.07 |
| Overlapping rates (per \$1000 of assessed value) | | | | | |
| Towns | | | | | |
| Algoma | 14.40-16.51 | 16.65-17.83 | 16.94-18.96 | 17.52-18.47 | 18.02-19.02 |
| Black Wolf | 15.28 | 15.69 | 15.70 | 16.16 | 15.63 |
| Clayton | 19.55-21.85 | 19.96-21.33 | 20.57-23.51 | 16.19-18.90 | 17.61-20.56 |
| Menasha | 19.41-20.48 | 18.31-19.77 | 19.29-19.73 | 19.33-19.96 | 19.61-20.60 |
| Neenah | 19.13-20.31 | 17.90-18.53 | 19.35-19.92 | 19.09 | 20.38 |
| Nekimi | 20.09-24.78 | 20.28-23.07 | 14.59-15.76 | 15.19-17.08 | 16.73-18.59 |
| Nepeuskun | 15.57-16.61 | 18.48-19.91 | 18.28-19.05 | 18.20-18.82 | 19.14-20.70 |
| Omro | 22.80-23.34 | 22.76-22.90 | 16.58-18.06 | 16.48-17.68 | 17.63-19.10 |
| Oshkosh | 18.24-20.46 | 18.47-20.33 | 19.01-21.53 | 19.24-21.50 | 21.08-23.18 |
| Poygan | 17.99-18.66 | 18.72-19.07 | 19.42-19.66 | 16.39-19.42 | 17.73-18.35 |
| Rushford | 16.87-17.92 | 17.32-17.68 | 17.63-18.39 | 17.79-17.92 | 18.37-19.11 |
| Utica | 17.07-19.35 | 16.02-18.40 | 16.08-17.82 | 17.94-19.50 | 18.41-20.80 |
| Vinland | 15.40-16.33 | 16.09-17.14 | 17.02-18.65 | 17.60-19.05 | 18.55-19.82 |
| Winchester | 18.44-21.18 | 18.30-21.16 | 19.23-22.71 | 19.06-21.85 | 20.89-24.02 |
| Winneconne | 24.26-25.81 | 15.08-16.08 | 16.39-17.57 | 16.13-17.03 | 17.11-18.02 |
| Wolf River | 19.37-20.04 | 21.24-22.36 | 22.92-24.45 | 22.11-23.87 | 25.31-26.75 |

Table 6

WINNEBAGO COUNTY, WISCONSIN
DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Fiscal Years

| <u>Tax District</u> | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---------------------|-------------|-------------|-------------|-------------|-------------|
| Villages | | | | | |
| Winneconne | 24.52 | 25.83 | 27.26 | 27.23 | 27.81 |
| Cities | | | | | |
| Appleton | 23.58-24.00 | 22.40-23.25 | 22.58-22.97 | 21.96-22.61 | 22.23-23.19 |
| Menasha | 23.99 | 25.34 | 23.36 | 24.28 | 25.42 |
| Neenah | 27.26 | 21.07 | 22.56 | 22.86 | 23.76 |
| Omro | 23.77 | 25.04 | 26.39 | 25.54 | 26.25 |
| Oshkosh | 20.91-22.14 | 21.55-22.53 | 22.08-23.59 | 22.38-23.65 | 23.13-24.12 |

- (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, 2009 and Nine Years Prior

| Taxpayer | 2009 Assessed Value | 2009 Rank | 2009 Percentage of Total Assessed Valuation | 2000 Assessed Value | 2000 Rank | 2000 Percentage of Total Assessed Valuation |
|--|---------------------------|--------------|--|---------------------------|--------------|--|
| Kimberly Clark | \$ 81,372,800 | 1 | 0.67% | \$ 144,972,800 | 1 | 2.13% |
| Midwest Realty formerly Security Homes Inc. | 72,620,300 | 2 | 0.60% | 31,253,500 | 3 | 0.46% |
| Dumke & Associates | 50,393,700 | 3 | 0.42% | | | |
| Curwood, Inc | 50,087,500 | 4 | 0.41% | 40,166,300 | 2 | 0.59% |
| Thomas Rusch Etal | 47,227,700 | 5 | 0.39% | 23,581,100 | 4 | 0.34% |
| Oshkosh Truck Corporation | 43,190,700 | 6 | 0.36% | | | |
| Badger I & II LLC | 38,359,700 | 7 | 0.32% | | | |
| Bergstrom | 36,482,700 | 8 | 0.30% | | | |
| Walmart | 33,119,100 | 9 | 0.27% | | | |
| BFO Factory Shoppes | 32,111,700 | 10 | 0.27% | | | |
| Appleton Papers Inc | | | | 22,587,800 | 5 | 0.34% |
| Aid Assoc. for Lutherans | | | | 20,772,600 | 6 | 0.32% |
| Winter Properties | | | | 20,264,800 | 7 | 0.31% |
| Aurora Medical | | | | 19,409,300 | 8 | 0.31% |
| Georgia Pacific Tissue | | | | 19,177,400 | 9 | 0.58% |
| Penciney Plastic Pkg | | | | 18,622,400 | 10 | 0.29% |
| Total Assessed Valuation | <u>\$ 484,965,900</u> | | 4.02% | <u>\$ 360,808,000</u> | | 5.31% |
| Total County Equalized Value | <u>\$ 12,106,750,000</u> | | | <u>\$ 6,805,917,104</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, 2009 | |
|-----------------------|-------------------|---|----------------------|---------------------------------------|----------------------|
| | | Amount Collected | Percent Collected | Amount Collected | Percent Collected |
| 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% | 192,756,889 | 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% | 206,236,162 | 99.99% |
| 2005 | 219,324,593 | 216,318,195 | 98.63% | 219,303,433 | 99.99% |
| 2006 | 222,648,251 | 219,587,985 | 98.63% | 222,538,036 | 99.95% |
| 2007 | 232,661,228 | 229,311,048 | 98.56% | 231,964,019 | 99.70% |
| 2008 | 246,986,013 | 243,213,149 | 98.47% | 245,204,326 | 99.28% |
| 2009 | 255,660,117 | 251,035,475 | 98.19% | 251,035,475 | 98.19% |

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 |
|----------------------------|-----------------------------|---------------------------|-------------------------|--|--------------------|
| 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 |
| 2009 | 165,864 | 12,106,750,000 | 57,258,000 | 0.47% | 345.21 |

(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)

| | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> | <u>2004</u> |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| Equalized value of real and personal property (1) | <u>\$ 7,615,561</u> | <u>\$ 8,121,696</u> | <u>\$ 8,643,544</u> | <u>\$ 9,225,241</u> | <u>\$ 9,888,508</u> |
| Debt limit, 5% of equalized valuation (Wisconsin Statutory Limitation) | 380,778 | 406,085 | 432,177 | 461,262 | 494,425 |
| Amount of debt applicable to debt limitation | | | | | |
| General obligation promissory notes (2) | 44,615 | 48,230 | 68,440 | 70,590 | 63,010 |
| Less: Debt service funds | <u>828</u> | <u>396</u> | <u>137</u> | <u>195</u> | <u>310</u> |
| Total amount of debt applicable to debt margin | 43,787 | 47,834 | 68,303 | 70,395 | 62,700 |
| Legal debt margin (Debt capacity) | <u>336,991</u> | <u>358,251</u> | <u>363,874</u> | <u>390,867</u> | <u>431,725</u> |
| Percent of debt capacity used | 11.5% | 11.8% | 15.8% | 15.3% | 12.7% |

(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>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Equalized value of real and personal property (1) | <u>\$ 10,452,704</u> | <u>\$ 11,156,375</u> | <u>\$ 11,601,104</u> | <u>\$ 12,023,100</u> | <u>\$ 12,106,750</u> |
| Debt limit, 5% of equalized valuation (Wisconsin Statutory Limitation) | 522,635 | 557,819 | 580,055 | 601,155 | 605,338 |
| Amount of debt applicable to debt limitation | | | | | |
| General obligation promissory notes (2) | 57,055 | 72,550 | 66,475 | 61,915 | 57,258 |
| Less: Debt service funds | <u>383</u> | <u>1,027</u> | <u>1,200</u> | <u>1,300</u> | <u>1,747</u> |
| Total amount of debt applicable to debt margin | 56,672 | 71,523 | 65,275 | 60,615 | 55,511 |
| Legal debt margin (Debt capacity) | <u>465,963</u> | <u>486,296</u> | <u>514,780</u> | <u>540,540</u> | <u>549,827</u> |
| Percent of debt capacity used | 10.8% | 12.8% | 11.3% | 10.1% | 9.2% |

(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, 2009 | | | |
|----------------------|--|--|--|
| <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) | \$ 37,481,360 | 100.0 | \$ 37,481,360 |
| Overlapping: | | | |
| Towns: | | | |
| Clayton | 107,473 | 100.0 | 107,473 |
| Menasha | 15,831,727 | 100.0 | 15,831,727 |
| Neenah | 642,355 | 100.0 | 642,355 |
| Nekimi | 18,000 | 100.0 | 18,000 |
| Nepeuskun | 28,698 | 100.0 | 28,698 |
| Omro | 289,859 | 100.0 | 289,859 |
| Oshkosh | 64,000 | 100.0 | 64,000 |
| Rushford | 260,773 | 100.0 | 260,773 |
| Utica | 112,020 | 100.0 | 112,020 |
| Vinland | 59,131 | 100.0 | 59,131 |
| Winchester | 10,741 | 100.0 | 10,741 |
| Winneconne | 307,554 | 100.0 | 307,554 |
| Wolf River | 184,339 | 100.0 | 184,339 |
| Village: | | | |
| Winneconne | 6,308,936 | 100.0 | 6,308,936 |
| Cities: | | | |
| Appleton | 44,890,325 | 1.48 | 664,377 |
| Menasha | 44,600,000 | 100.0 | 44,600,000 |
| Neenah | 46,666,796 | 100.0 | 46,666,796 |
| Omro | 3,113,556 | 100.0 | 3,113,556 |
| Oshkosh | 129,657,250 | 100.0 | 129,657,250 |

(Continued)

WINNEBAGO COUNTY, WISCONSIN
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

| Jurisdiction | Net General Obligation Debt Outstanding (2) | Percentage Applicable to Winnebago County (2) | Amount Applicable to Winnebago County |
|------------------------------|--|--|--|
| School Districts: | | | |
| Menasha | 15,187,558 | 96.0 | 14,586,131 |
| Neenah | 6,346,789 | 100.0 | 6,346,789 |
| Omro | 8,950,000 | 99.9 | 8,937,470 |
| Oshkosh | 8,127,682 | 100.0 | 8,127,682 |
| Winneconne | 8,912,370 | 99.9 | 8,903,458 |
| Fox Valley VTAE | 37,454,777 | 34.1 | 12,753,352 |
| Total Overlapping | 378,132,709 | | 308,582,467 |
| Total Direct and Overlapping | \$ 415,614,069 | | \$ 346,063,827 |

(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) |
|--------------------|-----------------------|------------------------------|-----------------------|-------------------------------------|------------------------------|
| 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 | 37,139 | 37.6yrs. | 23,223 | 8.4% |
| 2009 | 165,864 | (6) | (6) | 22,584 | 7.6% |

(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.

Table 13

WINNEBAGO COUNTY, WISCONSIN

TEN LARGEST EMPLOYERS

2009 AND NINE YEARS PRIOR

| Taxpayer | Type of Business | 2009 | | 2000 | |
|-----------------------------------|---|------------------------|------|------------------------|------|
| | | Approximate Employment | Rank | Approximate Employment | Rank |
| ThedaCare | Health Care Services | 5,300 | 1 | 1,500 | 5 |
| Kimberly Clark | Paper products manufacturer | 4,500 | 2 | 5,800 | 1 |
| Affinity Health System | Health Care Services | 4,300 | 3 | | |
| Oshkosh Truck Corporation | Large Vehicle manufacturer | 2,355 | 4 | 1,388 | 7 |
| Pierce Manufacturing | Fire Truck Manufacturing | 1,950 | 5 | 1,335 | 9 |
| Curwood, Inc | Plastic container manufacturer | 1,800 | 6 | 1,455 | 6 |
| Plexus Corporation & Affiliates | Electronic Design, Manufacturing, and Testing | 1,697 | 7 | 2,316 | 2 |
| University of Wisconsin - Oshkosh | Education | 1,600 | 8 | 1,601 | 3 |
| Miles Kimball Company | Mail Order Distribution | 1,500 | 9 | | |
| Oshkosh Area School District | Education | 1,361 | 10 | | |
| Mercy Medical | Medical facility | | | 1,600 | 4 |
| Banta Corporation | Printing and Digital Imaging | | | 1,350 | 8 |
| Georgia-Pacific Tissue LLC | Paper Products Manufacturing | | | 1,210 | 10 |
| | Total | 21,063 | | 18,055 | |

Source: Robert W. Barid & Co. Bond Statements from 2009 and 2000.

Table 14

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 |
|--------------------|---------------------------|----------------------|---------------------|----------------------------------|--|-------------------------------------|--------------|
| 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 |
| 2009 | 89 | 249 | 85 | 501 | 15 | 29 | 968 |

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

| | 2000 | 2001 | 2002 | 2003 | 2004 |
|--|--------|--------|--------|--------|--------|
| JUSTICE AND PUBLIC SAFETY | | | | | |
| Jail Bookings | 5,262 | 5,493 | * | 5,992 | 6,073 |
| Average Daily Population - Jail | 124 | 126 | 124 | 181 | 220 |
| Average Daily Population - Imates Housed Out of County | 15 | 41 | 18 | 23 | 2 |
| Average Daily Population - Huber Facility | 134 | 149 | 137 | 110 | 82 |
| Average Daily Population - Electronic Monitoring (B) | - | - | 10 | 11 | 21 |
| HEALTH AND HUMAN SERVICES | | | | | |
| Nursing Home Resident Days of Care | 84,824 | 83,990 | 84,114 | 83,820 | 83,987 |
| Average Census | 229 | 230 | 230 | 229 | 230 |
| Licensed Beds | 239 | 239 | 239 | 239 | 239 |
| PARKS AND LAND USE | | | | | |
| Daily Boat Launch Stickers (A) | * | * | * | 16,057 | 20,267 |
| Annual Boat Launch Stickers (A) | | | | | |
| Resident | * | * | * | 744 | 772 |
| Non-Resident | * | * | * | 219 | 361 |
| Senior | * | * | * | 77 | 96 |
| Three Year Boat Launch Stickers (A) | | | | | |
| Resident | * | * | * | 188 | 155 |
| Non-Resident | * | * | * | 57 | 37 |
| Senior | * | * | * | 65 | 16 |
| Exposition Site | | | | | |
| Paid days of use | 120 | 115 | 105 | 114 | 115 |
| Unpaid days of use | 72 | 66 | 71 | 83 | 46 |

Table 15

WINNEBAGO COUNTY, WISCONSIN
MISCELLANEOUS OPERATING INDICATORS

Last Ten Fiscal Years

| | 2000 | 2001 | 2002 | 2003 | 2004 |
|---|------------|------------|------------|------------|------------|
| PUBLIC WORKS | | | | | |
| Building Operations: | | | | | |
| Water Consumption (Gallons) | 37,011,888 | 38,926,838 | 34,286,780 | 35,985,206 | 46,174,661 |
| Transportation: | | | | | |
| Centerline Miles of Roads Maintained | | | | | |
| County | 205 | 199 | 199 | 214 | 214 |
| State | 160 | 160 | 156 | 156 | 158 |
| Airport: | | | | | |
| Annual Operations (Takeoffs and Landings) | 128,864 | 103,399 | 117,622 | 110,870 | 100,588 |
| Passenger traffic (C) | | | | | |
| Enplanements | 2,534 | 2,376 | 1,609 | 144 | - |
| Deplanements | 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

| | 2005 | 2006 | 2007 | 2008 | 2009 |
|--|--------|--------|--------|--------|--------|
| JUSTICE AND PUBLIC SAFETY | | | | | |
| Jail Bookings | 6,462 | 7,354 | 7,211 | 6,771 | 6,792 |
| Average Daily Population - Jail | 236 | 274 | 347 | 319 | 324 |
| Average Daily Population - Imates Housed Out of Coun | 3 | 2 | 2 | 2 | 2 |
| Average Daily Population - Huber Facility | 91 | - | - | - | - |
| Average Daily Population - Electronic Monitoring (B) | 38 | 110 | 71 | 66 | 63 |
| HEALTH AND HUMAN SERVICES | | | | | |
| Nursing Home Resident Days of Care | 81,628 | 72,754 | 62,149 | 60,204 | 60,356 |
| Average Census | 224 | 200 | 170 | 164 | 165 |
| Licensed Beds | 222 | 194 | 178 | 168 | 168 |
| PARKS AND LAND USE | | | | | |
| Daily Boat Launch Stickers (A) | 13,483 | 15,009 | 14,277 | 15,347 | 15,275 |
| Annual Boat Launch Stickers (A) | | | | | |
| Resident | 592 | 534 | 489 | 479 | 472 |
| Non-Resident | 349 | 275 | 253 | 213 | 312 |
| Senior | 98 | 82 | 72 | 76 | 177 |
| Three Year Boat Launch Stickers (A) | | | | | |
| Resident | 111 | 167 | 134 | 103 | 134 |
| Non-Resident | 21 | 54 | 53 | 28 | 64 |
| Senior | 11 | 34 | 24 | 18 | 95 |
| Exposition Site | | | | | |
| Paid days of use | 107 | 108 | 129 | 238 | 167 |
| Unpaid days of use | 50 | 51 | 48 | 100 | 64 |

WINNEBAGO COUNTY, WISCONSIN
MISCELLANEOUS OPERATING INDICATORS

Last Ten Fiscal Years

| | 2005 | 2006 | 2007 | 2008 | 2009 |
|---|------------|------------|------------|------------|------------|
| PUBLIC WORKS | | | | | |
| Building Operations: | | | | | |
| Water Consumption (Gallons) | 39,073,311 | 37,807,726 | 40,657,425 | 33,724,456 | 29,479,030 |
| Transportation: | | | | | |
| Centerline Miles of Roads Maintained | | | | | |
| County | 216 | 216 | 218 | 218 | 220 |
| State | 158 | 149 | 144 | 144 | 169 |
| Airport: | | | | | |
| Annual Operations (Takeoffs and Landings) | 96,600 | 92,478 | 84,120 | 81,006 | 90,971 |
| 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

| | 2000 | 2001 | 2002 | 2003 | 2004 |
|--------------------------------------|------|------|-------|-------|-------|
| JUSTICE AND PUBLIC SAFETY | | | | | |
| Correction Facility Capacities | | | | | |
| County Jail | 118 | 118 | 118 | 347 | 347 |
| Huber Facility | 144 | 144 | 144 | 144 | 144 |
| PARKS AND LAND USE | | | | | |
| Number of County Parks | 12 | 12 | 13 | 13 | 12 |
| Acres of Parks | 879 | 879 | 1,428 | 1,428 | 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 | 205 | 199 | 199 | 214 | 214 |
| Traffic Signals | * | 9 | 14 | 14 | 14 |
| Bridges | * | 3 | 5 | 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

| | 2005 | 2006 | 2007 | 2008 | 2009 |
|--------------------------------------|-------|-------|-------|-------|-------|
| 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 | 216 | 216 | 218 | 218 | 220 |
| 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.