

## STATISTICAL SECTION

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

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

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

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

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

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

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

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

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

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

These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 54 in 2011; schedules presenting government-wide information include information beginning in that year. The County implemented GASB Statement 63 in 2012; schedules presenting government-wide information include information beginning in that year. The County implemented GASB Statement 65 in 2013; schedules presenting government-wide information include information beginning in that year.

Table 1

## WINNEBAGO COUNTY, WISCONSIN

## NET POSITION BY COMPONENT

Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	2005	2006	2007	2008	2009
Governmental activities					
Net investment in capital assets	\$ 84,839,887	\$ 89,526,009	\$ 98,236,080	\$ 106,079,524	\$ 112,827,319
Restricted	1,876,532	2,942,804	2,729,875	2,973,440	3,644,220
Unrestricted	13,418,370	15,140,504	15,305,154	13,310,672	13,530,063
Total governmental activities net position	<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					
Net investment in capital assets	\$ 38,947,264	\$ 40,922,951	\$ 39,254,669	\$ 37,395,930	\$ 39,429,575
Restricted	-	-	-	-	-
Unrestricted	18,782,249	15,502,847	19,219,285	23,806,110	27,004,052
Total business-type activities net position	<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					
Net investment in capital assets	\$ 123,787,151	\$ 130,448,960	\$ 137,490,749	\$ 143,475,454	\$ 152,256,894
Restricted	1,876,532	2,942,804	2,729,875	2,973,440	3,644,220
Unrestricted	32,200,619	30,643,351	34,524,439	37,116,782	40,534,115
Total primary government activities net position	<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>

Note: Prior to 2012 net position was considered net assets.

Table 1

## WINNEBAGO COUNTY, WISCONSIN

## NET POSITION BY COMPONENT

Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	2010	2011	2012	2013	2014
Governmental activities					
Net investment in capital assets	\$ 113,781,205	\$ 122,657,383	\$ 128,163,893	\$ 135,163,066	\$ 137,926,823
Restricted	2,897,908	6,419,225	9,175,919	7,958,464	9,752,762
Unrestricted	24,169,292	22,970,664	23,237,505	25,184,672	26,266,843
Total governmental activities net position	<u>140,848,405</u>	<u>152,047,272</u>	<u>160,577,317</u>	<u>168,306,202</u>	<u>173,946,428</u>
Business-type activities					
Net investment in capital assets	\$ 48,356,677	\$ 57,372,224	\$ 54,720,559	\$ 57,259,941	\$ 57,551,179
Restricted	-	1,036,365	225,228	9,880	65,373
Unrestricted	30,668,933	33,241,265	36,073,733	40,116,566	39,871,234
Total business-type activities net position	<u>79,025,610</u>	<u>91,649,854</u>	<u>91,019,520</u>	<u>97,386,387</u>	<u>97,487,786</u>
Primary government					
Net investment in capital assets	\$ 162,137,882	\$ 180,029,607	\$ 182,884,452	\$ 192,423,007	\$ 195,478,002
Restricted	2,897,908	7,455,590	9,401,147	7,968,344	9,818,135
Unrestricted	54,838,225	56,211,929	59,311,238	65,301,238	66,138,077
Total primary government activities net position	<u>219,874,015</u>	<u>243,697,126</u>	<u>251,596,837</u>	<u>265,692,589</u>	<u>271,434,214</u>

Note: Prior to 2012 net position was considered net assets.

Table 2

## WINNEBAGO COUNTY, WISCONSIN

**CHANGES IN NET POSITION**  
 Last Ten Fiscal Years  
 (Accrual Basis of Accounting)

	2005	2006	2007	2008	2009
<b>Expenses</b>					
Governmental Activities:					
General Government	\$ 11,799,817	\$ 11,749,295	\$ 11,967,928	\$ 9,119,751	\$ 12,537,069
Public Safety	23,478,216	23,794,610	26,017,225	26,808,432	26,953,674
Public Works	3,558,942	4,622,406	3,579,606	3,826,038	3,317,269
Health and Human Services	59,807,251	64,376,240	70,326,806	75,087,765	74,821,709
Culture, Education and Recreation	3,202,363	2,928,622	3,047,186	3,633,882	2,852,365
Conservation and Development	3,008,256	2,797,039	2,830,100	2,964,670	3,165,664
Interest on Long Term Debt	2,013,391	1,845,033	1,470,222	1,582,487	2,382,138
Total governmental activities expenses	106,868,236	112,113,245	119,239,073	123,023,025	126,029,888
Business-type Activities:					
Airport	2,251,151	2,157,293	2,189,384	2,200,422	2,312,237
Solid Waste Management	7,798,502	10,011,841	10,925,471	14,304,848	13,624,249
Park View Health Center	17,970,150	17,972,596	18,504,159	19,373,123	18,055,764
Highway	10,257,165	10,013,073	11,152,469	10,448,293	10,961,067
Total business-type activities expenses	38,276,968	40,154,803	42,771,483	46,326,686	44,953,317
Total primary government expenses	\$ 145,145,204	\$ 152,268,048	\$ 162,010,556	\$ 169,349,711	\$ 170,983,205
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Service	\$ 829,002	\$ 601,975	\$ 886,290	\$ 548,246	\$ 492,426
General Government	4,079,618	4,860,261	4,414,647	3,922,471	4,202,363
Public Safety	-	9	33,917	-	22,431
Public Works	3,553,784	3,255,344	3,788,364	3,199,510	3,259,752
Health and Human Services	366,640	278,805	293,783	332,522	378,124
Culture, Education and Recreation	1,290,178	1,174,955	1,130,402	1,062,218	1,201,245
Conservation and Development	124,325	65,801	84,747	1,369,027	109,814
Operating grants and contributions	1,236,193	1,138,415	1,433,015	1,441,940	1,317,320
General Government	1,121,785	872,841	1,793,691	1,485,818	1,877,421
Public Safety	32,416,402	38,948,506	39,908,732	43,438,362	46,368,333
Public Works	67,287	377,373	63,337	304,724	991,399
Health and Human Services	644,312	772,193	402,200	369,446	502,798
Culture, Education and Recreation	-	-	3,406,818	-	-
Conservation and Development	45,729,526	52,340,278	57,639,943	57,474,284	60,723,426
Capital grants and contributions	-	-	-	-	-
Public Works	-	-	-	-	-
Total governmental activities program revenues	45,729,526	52,340,278	57,639,943	57,474,284	60,723,426

(Continued)

Table 2

WINNEBAGO COUNTY, WISCONSIN

CHANGES IN NET POSITION  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	2005	2006	2007	2008	2009
Business-type Activities:					
Charges for services:					
Airport	740,535	739,033	847,241	1,150,338	2,305,686
Solid Waste Management	7,331,729	8,470,229	9,887,520	12,767,716	13,991,363
Park View Health Center	12,327,047	11,344,823	9,786,337	10,361,468	11,186,468
Highway	10,126,689	9,714,368	11,188,069	10,924,568	10,875,360
Operating grants and contributions:					
Airport	-	-	-	-	-
Solid Waste Management	97,500	47,560	21,012	55	13
Park View Health Center	35,077	36,673	268,168	73,847	43,741
Highway	-	-	250	-	-
Capital grants and contributions:					
Airport	8,334	-	-	-	-
Highway	-	-	-	-	-
Total business-type activities program revenue	30,666,911	30,352,686	31,998,597	35,277,992	38,402,631
Total primary government program revenue	\$ 76,396,437	\$ 82,692,964	\$ 89,638,540	\$ 92,752,276	\$ 99,126,057
<b>Net (Expense) Revenue</b>					
Governmental Activities	\$ (61,138,710)	\$ (59,772,967)	\$ (61,599,130)	\$ (65,548,741)	\$ (65,306,462)
Business-type activities	(7,610,057)	(9,802,117)	(10,772,886)	(11,048,694)	(6,550,686)
<b>Total primary government net expenses</b>	<b>(68,748,767)</b>	<b>(69,575,084)</b>	<b>(72,372,016)</b>	<b>(76,597,435)</b>	<b>(71,857,148)</b>

(Continued)

Table 2

## WINNEBAGO COUNTY, WISCONSIN

**CHANGES IN NET POSITION**  
 Last Ten Fiscal Years  
 (Accrual Basis of Accounting)

	2005	2006	2007	2008	2009
<b>General Revenue and Other Changes in Net Position</b>					
Governmental Activities:					
Property taxes	\$ 54,394,093	\$ 56,404,950	\$ 63,844,912	\$ 63,844,912	\$ 65,670,441
Other Taxes	1,278,115	1,250,162	1,268,271	1,268,271	1,267,420
Grants and contributions not restricted to a specific program	14,374,042	11,911,145	13,017,229	13,017,229	13,497,463
Unrestricted investment earnings	1,382,585	2,453,324	1,975,063	1,975,063	1,260,787
Gain on disposal of capital assets	87,676	5,626	29,974	29,974	-
Miscellaneous	281,394	302,372	289,384	289,384	296,349
Transfers	(4,678,164)	(5,080,084)	(8,783,565)	(8,783,565)	(9,048,032)
Special item - Demolition of safety building	-	-	-	-	-
<b>Total governmental activities</b>	<b>67,119,741</b>	<b>67,247,495</b>	<b>71,641,268</b>	<b>71,641,268</b>	<b>72,944,428</b>
Business-type Activities:					
Grants and contributions not restricted to a specific program	\$ 1,843,436	\$ 1,459,833	\$ 2,214,750	\$ 2,214,750	\$ 1,866,766
Unrestricted investment earnings	734,106	1,636,692	2,238,616	2,238,616	739,938
Gain on disposal of capital assets	133,176	62,296	2,358	2,358	-
Miscellaneous	28,865	259,497	537,491	537,491	127,537
Transfers	4,678,164	5,080,084	8,783,565	8,783,565	9,048,032
<b>Total business-type activities</b>	<b>7,417,747</b>	<b>8,498,402</b>	<b>13,776,780</b>	<b>13,776,780</b>	<b>11,782,273</b>
<b>Change in Net Position</b>	<b>\$ 5,981,031</b>	<b>\$ 7,474,528</b>	<b>\$ 10,042,138</b>	<b>\$ 6,092,527</b>	<b>\$ 7,637,966</b>
Governmental Activities	(192,310)	(1,303,715)	3,003,894	2,728,086	5,231,587
Business-type activities	5,788,721	6,170,813	\$ 13,046,032	\$ 8,820,613	\$ 12,869,553
<b>Total primary government</b>					

(Concluded)

Table 2

## WINNEBAGO COUNTY, WISCONSIN

## CHANGES IN NET POSITION

Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	2010	2011	2012	2013	2014
<b>Expenses</b>					
Governmental Activities:					
General Government	\$ 12,905,548	\$ 13,705,953	\$ 15,137,054	\$ 12,773,897	\$ 13,643,621
Public Safety	26,900,043	27,626,250	26,489,283	27,302,447	27,754,326
Public Works	3,361,655	3,586,221	3,871,627	3,802,284	3,725,601
Health and Human Services	61,382,320	48,346,193	48,458,418	46,653,763	46,855,537
Culture, Education and Recreation	2,878,811	3,310,386	3,220,910	3,004,892	2,854,345
Conservation and Development	2,793,401	2,969,406	2,865,688	2,692,978	2,947,944
Interest on Long Term Debt	966,388	862,313	879,059	846,706	663,883
Total governmental activities expenses	111,188,166	100,406,722	100,922,039	97,076,967	98,445,257
Business-type Activities:					
Airport	2,324,770	2,827,609	3,069,171	3,174,454	3,158,839
Solid Waste Management	14,120,272	17,062,457	14,300,925	8,019,492	10,198,872
Park View Health Center	17,963,589	17,671,410	19,632,728	17,323,472	17,830,914
Highway	11,054,771	11,156,686	12,162,500	12,235,785	10,746,427
Total business-type activities expenses	45,463,402	48,718,162	49,165,324	40,753,203	41,935,052
Total primary government expenses	\$ 156,651,568	\$ 149,124,884	\$ 150,087,363	\$ 137,830,170	\$ 140,380,309
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Service	\$ 609,343	\$ 1,305,461	\$ 796,336	\$ 446,321	\$ 482,532
General Government	3,834,929	4,167,991	4,084,819	4,126,408	3,968,676
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health and Human Services	3,164,572	3,013,621	3,066,767	3,042,429	2,894,130
Culture, Education and Recreation	409,490	378,271	972,544	501,255	404,209
Conservation and Development	1,288,540	1,389,983	1,559,496	1,371,533	1,151,702
Operating grants and contributions	-	-	-	-	-
General Government	52,564	110,211	103,742	81,816	149,718
Public Safety	1,308,346	1,210,579	1,104,841	1,037,672	1,105,575
Public Works	471,085	1,773,031	-	1,939,178	1,984,952
Health and Human Services	34,813,803	20,389,547	20,331,925	19,284,924	19,704,192
Culture, Education and Recreation	129,109	896,694	317,265	83,118	70,009
Conservation and Development	369,916	370,573	315,025	170,392	314,356
Capital grants and contributions	-	-	-	-	-
Total governmental activities program revenues	46,451,697	35,005,962	32,652,760	32,085,046	32,230,051

(Continued)

Table 2

## WINNEBAGO COUNTY, WISCONSIN

## CHANGES IN NET POSITION

Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	2010	2011	2012	2013	2014
<b>Business-type Activities:</b>					
Charges for services					
Airport	2,073,511	2,004,160	1,899,082	1,155,109	898,194
Solid Waste Management	16,253,979	16,179,885	12,722,391	10,320,998	9,278,362
Park View Health Center	11,477,521	11,169,795	12,064,457	12,635,015	12,440,363
Highway	10,848,201	11,132,692	12,449,313	12,462,279	10,894,144
Operating grants and contributions					
Airport	-	-	-	-	-
Solid Waste Management	15,011	16	6,242	5,300	3,375
Park View Health Center	109,290	165,674	-	-	-
Highway	-	592	-	-	-
Capital grants and contributions					
Airport	6,862,523	10,281,855	15,705	288,324	-
Highway	-	88,185	-	6,000	16,637
Total business-type activities program revenue	47,640,036	51,022,854	39,157,190	36,873,025	33,531,075
Total primary government program revenue	\$ 94,091,733	\$ 86,028,816	\$ 71,809,950	\$ 68,958,071	\$ 65,761,126
<b>Net (Expense) Revenue</b>					
Governmental Activities	\$ (64,736,469)	\$ (65,400,760)	\$ (68,269,279)	\$ (64,991,921)	\$ (66,215,206)
Business-type activities	2,176,634	2,304,692	2,289,692	(3,880,178)	(8,403,977)
<b>Total primary government net expenses</b>	<b>\$ (62,559,835)</b>	<b>\$ (63,096,068)</b>	<b>\$ (65,979,587)</b>	<b>\$ (68,872,099)</b>	<b>\$ (74,619,183)</b>

(Continued)



Table 2

WINNEBAGO COUNTY, WISCONSIN

CHANGES IN NET POSITION  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	2010	2011	2012	2013	2014
<b>General Revenue and Other Changes in Net Position</b>					
Governmental Activities:					
Property taxes	\$ 67,719,923	\$ 68,445,063	\$ 69,617,123	\$ 67,563,546	\$ 65,541,983
Other Taxes	1,502,813	1,620,412	1,690,577	1,760,337	1,475,524
Grants and contributions not restricted to a specific programs	12,894,392	13,427,701	12,103,499	11,738,685	9,676,937
Unrestricted investment earnings	866,132	719,560	726,167	(162,622)	1,149,210
Gain on disposal of capital assets	17,210	22,733	33,368	41,433	9,783
Miscellaneous	292,616	230,583	288,550	537,797	160,556
Transfers	(7,710,414)	(7,866,425)	(6,879,595)	(8,542,989)	(6,158,561)
Special item - Demolition of safety building	-	-	(780,365)	-	-
<b>Total governmental activities</b>	<b>75,583,272</b>	<b>76,599,627</b>	<b>76,799,324</b>	<b>72,936,187</b>	<b>71,855,432</b>
Business-type Activities:					
Grants and contributions not restricted to a specific programs	\$ 1,449,000	\$ 1,458,620	\$ 1,793,903	\$ 1,630,664	\$ 1,540,540
Unrestricted investment earnings	1,071,861	989,056	584,220	(157,820)	568,263
Gain on disposal of capital assets	8,933	1,822	1,080	19,716	130,134
Miscellaneous	175,141	18,629	119,002	211,496	107,878
Transfers	7,710,414	7,866,425	6,879,595	8,542,989	6,158,561
<b>Total business-type activities</b>	<b>10,415,349</b>	<b>10,334,552</b>	<b>9,377,800</b>	<b>10,247,045</b>	<b>8,505,376</b>
<b>Change in Net Position</b>					
Governmental Activities	\$ 10,846,803	\$ 11,198,867	\$ 8,530,045	\$ 7,944,266	\$ 5,640,226
Business-type activities	12,591,983	12,639,244	11,667,492	6,366,867	101,399
<b>Total primary government</b>	<b>\$ 23,438,786</b>	<b>\$ 23,838,111</b>	<b>\$ 20,197,537</b>	<b>\$ 14,311,133</b>	<b>\$ 5,741,625</b>

(Concluded)

Table 3

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

	2005	2006	2007	2008	2009
<b>General fund</b>					
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>
<b>All Other Governmental Funds</b>					
Reserved	\$ 4,051,877	\$ 4,094,211	\$ 4,409,694	\$ 4,605,269	\$ 5,356,071
Unreserved					
Designated for Subsequent Year's Expenditures	-	-	-	-	-
Undesignated					
Special Revenue Fund					
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 3

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

	2010	2011	2012	2013	2014
<b>General fund</b>					
Reserved	\$ 8,298,526				
Unreserved	2,199,221				
Designated for Subsequent Year's Expenditures	14,775,112				
Undesignated					
<b>Total General Fund</b>	<u>\$ 25,272,859</u>				
<b>All Other Governmental Funds</b>					
Reserved	\$ 8,613,258				
Unreserved					
Designated for Subsequent Year's Expenditures					
Special Revenue Fund					
Undesignated	82,277				
Special Revenue Fund					
Capital Projects (deficit)					
<b>Total All Other Governmental Funds</b>	<u>\$ 8,695,535</u>				
<b>Starting January 1, 2011, the County implemented GASB 54</b>					
<b>General fund</b>					
Nonspendable	\$ 5,582,373	\$ 5,117,146	\$ 4,309,301	\$ 4,014,993	\$ 4,014,993
Delinquent property taxes	2,311	249	373	373	25
Inventories	83,450	97,668	145,681	145,681	164,026
Advanced payments	3,137,563	3,492,638	3,523,081	3,523,081	3,472,030
Restricted	180,267	315,059	295,265	295,265	334,840
Committed	2,065,962	2,642,454	2,929,952	2,929,952	3,148,860
Assigned	17,755,336	22,443,306	19,139,962	19,139,962	18,566,577
Unassigned	28,807,262	34,108,520	30,343,615	30,343,615	29,700,551
<b>Total General Fund</b>					
<b>All Other Governmental Funds</b>					
Nonspendable	87,718	105,435	66,238	66,238	46,365
Prepays					
Restricted	922,344	1,904,828	1,411,138	1,411,138	1,564,424
Committed	572,730	1,528,947	752,472	752,472	1,872,701
Prior year commitments	2,698,103	4,182,415	3,655,471	3,655,471	4,238,459
Debt service					
Assigned					
Special Revenue	33,113	27,783	80,498	80,498	31,465
<b>Total All Other Governmental Funds</b>	<u>4,314,008</u>	<u>7,749,408</u>	<u>5,965,817</u>	<u>5,965,817</u>	<u>7,753,414</u>
<b>Total Governmental Funds</b>	<u>\$ 33,121,270</u>	<u>\$ 41,857,928</u>	<u>\$ 36,309,432</u>	<u>\$ 36,309,432</u>	<u>\$ 37,453,965</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
<b>Revenues</b>					
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
<b>Total Revenues</b>	<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>
<b>Expenditures</b>					
<b>Current</b>					
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	2,756,922
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
<b>Total Expenditures</b>	<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>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>3,097,687</u>	<u>7,213,209</u>	<u>4,794,999</u>	<u>945,862</u>	<u>4,133,137</u>
<b>Other Financing Sources (Uses)</b>					
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	6,790,000	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	-	-	-	-
Loan disbursements to other entities	-	-	-	-	-
Premium (discount) on debt issuance	46,037	13,049	8,572	(26,325)	9,373
<b>Total other financing sources(uses)</b>	<u>(2,784,431)</u>	<u>(3,196,920)</u>	<u>(4,313,464)</u>	<u>(2,505,314)</u>	<u>(3,563,281)</u>
<b>Net Change in fund balances</b>	<u>313,256</u>	<u>4,014,289</u>	<u>481,535</u>	<u>(1,559,452)</u>	<u>569,856</u>
<b>Debt service as a percentage of noncapital expenditures</b>	<u>8.85%</u>	<u>8.60%</u>	<u>8.32%</u>	<u>7.96%</u>	<u>7.02%</u>

Table 4

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

Last Ten Fiscal Years

(Modified Accrual basis of Accounting)

	2010	2011	2012	2013	2014
<b>Revenues</b>					
Taxes	\$ 69,222,736	\$ 70,065,475	\$ 69,618,424	\$ 69,820,187	\$ 67,164,315
Intergovernmental	50,040,483	37,911,228	35,119,382	34,036,060	32,895,054
Licenses and permits	277,920	229,299	235,507	256,060	234,247
Fines, forfeitures and penalties	759,889	725,505	808,819	774,069	709,545
Charges for services	7,836,892	7,970,096	8,623,189	8,313,420	7,831,902
Investment income	761,333	652,802	663,511	(130,850)	1,028,060
Miscellaneous	444,259	578,739	1,073,619	781,443	526,318
<b>Total Revenues</b>	<b>129,343,512</b>	<b>118,133,144</b>	<b>116,142,451</b>	<b>113,650,389</b>	<b>110,389,441</b>
<b>Expenditures</b>					
<b>Current</b>					
General government	12,509,644	12,219,438	12,628,187	12,240,918	13,082,053
Public safety	26,074,073	26,317,567	25,455,732	26,135,936	26,399,762
Public works	2,853,938	2,905,812	2,995,961	2,983,842	2,811,928
Health and human services	61,917,587	48,363,172	48,435,664	46,831,871	46,738,927
Culture, education and recreation	2,559,366	2,383,308	2,221,469	2,604,690	2,377,741
Conservation and development	2,683,977	2,813,455	2,850,376	2,697,300	2,939,884
Capital projects	6,000,580	10,647,701	14,615,599	6,549,093	6,138,646
Debt service					
Principal retirement	8,774,100	7,858,639	7,799,463	9,741,398	4,963,970
Interest and fiscal charges	1,119,512	916,832	1,088,767	853,532	740,974
<b>Total Expenditures</b>	<b>124,492,757</b>	<b>114,425,924</b>	<b>118,091,218</b>	<b>110,638,580</b>	<b>106,193,885</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>4,850,755</b>	<b>3,707,220</b>	<b>(1,948,767)</b>	<b>3,011,809</b>	<b>4,195,556</b>
<b>Other Financing Sources (Uses)</b>					
Operating transfers in	26,082,987	29,920,468	27,205,259	33,481,653	28,143,648
Operating transfers out	(33,797,589)	(37,786,894)	(34,084,854)	(42,041,958)	(34,351,049)
Face value of long term debt	20,602,303	3,267,000	21,351,262	-	4,395,000
Payment of refunded debt	(7,914,359)	-	(4,254,055)	-	(1,315,000)
Sale of property and equipment	-	-	-	-	-
Loan disbursements to other entities	(1,182,500)	-	-	-	-
Premium (discount) on debt issuance	28,189	45,083	467,812	-	76,378
<b>Total other financing sources(uses)</b>	<b>3,819,031</b>	<b>(4,554,343)</b>	<b>10,885,424</b>	<b>(8,560,305)</b>	<b>(3,051,023)</b>
<b>Net Change in fund balances</b>	<b>8,669,786</b>	<b>(847,123)</b>	<b>8,736,657</b>	<b>(5,548,496)</b>	<b>1,144,533</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>8.43%</b>	<b>8.55%</b>	<b>8.66%</b>	<b>10.28%</b>	<b>7.12%</b>

Table 5

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

Last Ten Fiscal Years

Fiscal Year	Last Ten Fiscal Years							Less: Tax Incremental Districts (TID)	Total (b)	General County Tax Rate (c)
	Residential	Commercial	Manufacturing	Other	Personal Property	Personal Property	Personal Property			
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		
2010	8,214,009,300	2,407,065,900	677,638,100	216,822,400	401,428,200	489,862,850	11,427,101,050	6.00		
2011	8,256,758,900	2,420,783,500	692,674,200	219,479,000	379,645,400	517,289,100	11,452,051,900	5.92		
2012	8,042,005,700	2,417,851,400	681,044,600	213,461,500	374,923,300	561,858,300	11,167,428,200	6.03		
2013	7,990,069,900	2,483,258,400	678,175,400	219,082,800	420,986,000	548,163,900	11,243,408,600	5.75		
2014	7,990,069,900	2,483,258,400	678,175,400	219,082,800	420,986,000	548,163,900	11,243,408,600	5.75		

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	2005	2006	2007	2008	2009
<b>County direct rates (a) (per \$1000 of assessed value)(b)</b>					
Operating	\$ 4.59	\$ 4.51	\$ 4.42	\$ 4.50	\$ 4.58
Debt Service	1.00	1.01	1.15	1.14	1.07
<b>Overlapping rates (per \$1000 of assessed value)</b>					
<b>Towns</b>					
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

Tax District	2005	2006	2007	2008	2009
<b>Villages</b>					
Winneconne	24.52	25.83	27.26	27.23	27.81
<b>Cities</b>					
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 6

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

Last Ten Fiscal Years

Tax District	2010	2011	2012	2013	2014
<b>County direct rates (a) (per \$1000 of assessed value)(b)</b>					
Operating	\$ 4.73	\$ 4.85	\$ 5.02	\$ 5.03	\$ 5.16
Debt Service	1.04	1.07	1.01	1.00	0.60
<b>Overlapping rates (per \$1000 of assessed value)</b>					
<b>Towns</b>					
Algoma	18.24-19.35	18.04-19.51	18.40-20.05	17.23-18.50	16.88-17.67
Black Wolf	17.01	17.06	17.88	17.71	17.48
Clayton	17.65-21.56	17.59-21.68	17.74-19.96	17.14-19.94	16.49-19.46
Menasha	20.52-21.23	20.55-21.82	20.18-21.04	20.30-21.16	19.60-22.48
Neeah	16.73	16.66	16.94	16.50	15.74
Nekimi	16.42-18.31	16.74-17.86	17.17-18.48	16.83-17.42	14.96-16.09
Nepeuskun	20.10-21.19	19.73-21.29	20.39-21.37	20.22-21.85	18.95-21.74
Omro	17.77-18.56	17.47-18.16	17.36-18.37	17.89-18.24	16.63-17.20
Oshkosh	15.53-17.49	15.46-17.41	15.69-16.67	15.87-16.92	15.59-16.09
Poygan	18.87-19.89	19.85-20.49	19.78-20.16	19.32-19.56	18.13-18.95
Rushford	19.23-19.30	18.78-19.06	18.63-19.02	18.30-18.43	17.04-17.48
Utica	19.22-21.13	20.53-23.15	20.62-22.84	20.49-22.61	19.48-22.38
Vinland	18.93-20.73	16.84-18.44	16.56-17.58	15.93-17.52	15.16-16.90
Winchester	21.20-24.64	16.46-20.00	17.11-18.84	17.44-19.18	17.09-18.88
Winneconne	17.87-19.33	17.93-18.99	17.47-18.04	17.29-17.96	16.09-17.39
Wolf River	17.13-19.94	17.20-19.77	17.24-18.37	17.48-19.11	15.92-17.89

Table 6

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

Tax District	Last Ten Fiscal Years				
	2010	2011	2012	2013	2014
<b>Villages</b>					
Winneconne	29.98	25.50	24.50	24.75	24.52
<b>Cities</b>					
Appleton	24.50-24.79	23.43-24.04	24.14-24.67	24.02-24.98	23.91-24.39
Menasha	25.85	26.34	26.20	26.55	26.27
Neenah	23.58	24.32	24.44	23.65	23.36
Omro	27.20	27.52	26.78	25.90	24.74
Oshkosh	23.95-25.58	23.91-26.08	24.62-25.28	24.87-25.49	24.84-25.11

(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, 2014 and Nine Years Prior

Taxpayer	2014		2014		2015		2015	
	Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank	Percentage of Total Assessed Valuation	Assessed Value	Rank
Dumke & Associates	\$ 65,857,100	1	0.57%	\$ 19,645,200	8	0.21%		
Kimberly Clark	63,334,857	2	0.55%	131,935,270	1	1.34%		
Midwest Realty formerly Security Homes Inc.	57,198,400	3	0.50%	62,026,400	2	0.64%		
Oshkosh Truck Corporation	49,510,000	4	0.43%	22,852,300	7	0.24%		
Bergstrom	47,341,770	5	0.41%					
Thomas Rusch Etal	46,403,400	6	0.40%	44,244,000	4	0.46%		
Curwood, Inc	45,900,731	7	0.40%	46,748,200	3	0.48%		
Thomas Wright	43,709,763	8	0.38%					
Plexus Corporation	41,929,179	9	0.37%					
Badger I & II LLC	33,111,300	10	0.29%					
Walmart				25,735,001	6	0.27%		
SCA Tissue North America				38,141,900	5	0.40%		
Peter Jungbacker et al				14,030,200	9	0.15%		
Penchiney Plastic Pkg				19,494,500	10	0.21%		
Total Assessed Valuation	\$ 494,296,500		4.20%	\$ 424,852,971		4.31%		
Total County Equalized Value	\$ 11,791,572,500			\$ 9,888,507,900				

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, 2014	
		Amount Collected	Percent Collected	Amount Collected	Percent Collected
2005	219,324,593	216,318,195	98.63%	219,317,176	100.00%
2006	222,648,251	219,587,985	98.63%	222,642,060	100.00%
2007	232,661,228	229,311,048	98.56%	232,657,201	100.00%
2008	246,986,013	243,213,149	98.47%	246,982,062	100.00%
2009	255,660,117	251,035,475	98.19%	255,607,549	99.98%
2010	267,204,960	262,806,277	98.35%	267,049,029	99.94%
2011	275,356,718	270,282,692	98.16%	275,099,704	99.91%
2012	276,147,105	272,130,439	98.55%	275,609,719	99.81%
2013	280,009,570	276,869,103	98.88%	278,496,905	99.46%
2014	277,763,603	275,082,185	99.03%	275,082,185	99.03%

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
2005	163,244	10,123,586,000	57,055,000	0.56%	349.51
2006	163,867	10,772,552,000	72,550,000	0.67%	442.74
2007	164,703	11,163,115,000	66,474,998	0.60%	403.61
2008	165,358	11,546,865,000	61,915,000	0.54%	374.43
2009	165,864	11,617,689,000	57,258,000	0.49%	345.21
2010	166,308	11,439,687,000	59,930,500	0.52%	360.36
2011	167,245	11,452,051,900	52,409,650	0.46%	313.37
2012	167,782	11,167,428,200	59,654,095	0.53%	355.55
2013	167,862	11,252,937,700	45,871,375	0.41%	273.27
2014	168,216	11,396,366,000	41,329,053	0.36%	245.69

(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)				
	2005	2006	2007	2008	2009
Equalized value of real and personal property (1)	\$ 10,452,704	\$ 11,156,375	\$ 11,601,104	\$ 12,023,100	\$ 12,106,750
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	383	1,027	1,200	1,300	1,747
Total amount of debt applicable to debt margin	56,672	71,523	65,275	60,615	55,511
Legal debt margin ( Debt capacity)	465,963	486,296	514,780	540,540	549,827
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, the enterprise funds, and general obligation debt passed through to other governmental entities.

Table 10

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

	Last Ten Fiscal Years				
	2010	2011	2012	2013	2014
Equalized value of real and personal property (1)	\$ 11,916,964	\$ 11,969,341	\$ 11,729,286	\$ 11,791,573	\$ 11,931,753
Debt limit, 5% of equalized valuation (Wisconsin Statutory Limitation)	595,848	598,467,050	586,464,300	589,578,650	596,587,650
Amount of debt applicable to debt limitation					
General obligation promissory notes (2)	59,930	52,410	59,654	45,871	41,329
Less: Debt service funds	930	2,698	4,182	3,655	4,238
Total amount of debt applicable to debt margin	59,000	49,712	55,472	42,216	37,091
Legal debt margin ( Debt capacity)	536,848	548,755	530,992	547,363	559,497
Percent of debt capacity used	9.9%	8.3%	9.5%	7.2%	6.2%

(1) Equalized value is estimated actual value.

(2) Includes general obligation debt of the general government funds, the enterprise funds, and general obligation debt passed through to other governmental entities.

**WINNEBAGO COUNTY, WISCONSIN**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**

		December 31, 2014		
Jurisdiction	Net General Obligation Debt Outstanding (2)	Percentage Applicable to Winnebago County (2)	Amount Applicable to Winnebago County	
Direct				
Winnebago County (1)	\$ 34,287,491	100.0		\$ 34,287,491
Overlapping:				
Towns:				
Clayton	3,362,915	100.0		3,362,915
Menasha	21,614,885	100.0		21,614,885
Neenah	395,576	100.0		395,576
Nekimi	30,043	100.0		30,043
Omro	40,250	100.0		40,250
Oshkosh	32,000	100.0		32,000
Vinland	75,000	100.0		75,000
Winchester	109,951	100.0		109,951
Winnecoonne	153,860	100.0		153,860
Village:				
Winneconne	4,907,617	100.0		4,907,617
Cities:				
Appleton	28,878,197	1.44		415,846
Menasha	35,315,063	100.0		35,315,063
Neenah	46,494,827	100.0		46,494,827
Omro	2,412,928	100.0		2,412,928
Oshkosh	147,228,962	100.0		147,228,962

(Continued)



**WINNEBAGO COUNTY, WISCONSIN**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**

December 31, 2014

Jurisdiction	Net General Obligation Debt Outstanding (2)	Percentage Applicable to Winnebago County (2)	Amount Applicable to Winnebago County
School Districts:			
Menasha	56,205,000	96.0	53,979,282
Neenah	250,000	100.0	250,000
Omro	5,131,777	100.0	5,131,726
Oshkosh	37,800,596	100.0	37,800,596
Winneconne	7,708,806	100.0	7,707,264
Fox Valley VTAE	92,395,000	33.9	31,340,384
Total Overlapping	<u>490,543,253</u>		<u>398,798,975</u>
Total Direct and Overlapping	<u>\$ 524,830,744</u>		<u>\$ 433,086,466</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)
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	35,300	37.9yrs.	22,584	7.6%
2010	166,308	36,034	38.4yrs.	23,037	7.0%
2011	167,245	38,444	37.7yrs.	23,014	6.6%
2012	167,782	39,485	38.0yrs.	22,764	6.4%
2013	167,862	40,569	(6)	22,419	5.1%
2014	168,216	(5)	(6)	21,658	5.3%

(1) Source: State of Wisconsin, Department of Administration - Bureau of Program Management, Demographic Services Center.  
 (2) Source: U.S. Department of Commerce (provided by State of Wisconsin, Department of Development - Bureau of Research, Business Information Services.) 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**

2014 AND NINE YEARS PRIOR

Taxpayer	Type of Business	2014		2005	
		Approximate Employment	Rank	Approximate Employment	Rank
ThedaCare	Health Care Services	6,000	1	5,000	2
Oshkosh Truck Corporation	Large Vehicle manufacturer	4,600	2	1,730	5
Affinity Health System	Health Care Services	4,300	3		
Kimberly Clark	Paper products manufacturer	3,300	4	5,240	1
Pierce Manufacturing	Fire Truck Manufacturing and Testing	2,600	5	1,600	7
Plexus Corporation & Affiliates	Electronic Design, Manufacturing, Computer system designer	2,170	6	1,738	4
Spectrum Software	Education	2,000	7		
University of Wisconsin - Oshkosh	Printing and Digital Imaging	1,727	8	1,632	6
RR Donnelley	Plastic container manufacturer	1,715	9		
Curwood, Inc	Education	1,687	10	2,055	3
Oshkosh Area School District	Printing and Digital Imaging			1,572	8
Banta Corporation	Paper products manufacturer			1,500	9
Menasha Corporation				1,270	10
Total		30,099		23,337	

Source: Robert W. Baird & Co. Bond Statements from 2014 and 2005.

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	
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
2010	86	252	86	502	12	29	967
2011	84	254	85	501	11	29	964
2012	83	254	85	513	11	27	973
2013	81	255	84	519	11	27	977
2014	81	258	85	523	11	27	985

Source: Winnebago County Budget Document

Table 15

WINNEBAGO COUNTY, WISCONSIN

MISCELLANEOUS OPERATING INDICATORS

Last Ten Fiscal Years

	2005	2006	2007	2008	2009
<b>JUSTICE AND PUBLIC SAFETY</b>					
Jail Bookings	6,462	7,354	7,211	6,771	6,792
Average Daily Population - Jail	236	274	347	319	324
Average Daily Population - Inmates Housed Out of County	3	2	2	2	2
Average Daily Population - Huber Facility	91	-	-	-	-
Average Daily Population - Electronic Monitoring	38	110	71	66	63
<b>HEALTH AND HUMAN SERVICES</b>					
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
<b>PARKS AND LAND USE</b>					
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

Table 15

WINNEBAGO COUNTY, WISCONSIN  
MISCELLANEOUS OPERATING INDICATORS

	Last Ten Fiscal Years				
	2005	2006	2007	2008	2009
<b>PUBLIC WORKS</b>					
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)	96,800	92,478	84,120	81,006	90,971
Passenger traffic (B)	-	-	-	-	-
Enplanements	-	-	-	-	-
Deplanements	-	-	-	-	-

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

(B) 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

	2010	2011	2012	2013	2014
<b>JUSTICE AND PUBLIC SAFETY</b>					
Jail Bookings	6,220	6,304	6,348	6,144	5,714
Average Daily Population - Jail	317	290	307	301	287
Average Daily Population - Inmates Housed Out of County	1	1	2	2	2
Average Daily Population - Huber Facility					
Average Daily Population - Electronic Monitoring	42	40	39	36	29
<b>HEALTH AND HUMAN SERVICES</b>					
Nursing Home Resident Days of Care	59,896	59,726	59,646	58,618	58,618
Average Census	164	164	163	161	161
Licensed Beds	168	168	168	168	168
<b>PARKS AND LAND USE</b>					
Daily Boat Launch Stickers (A)	13,130	14,778	16,968	15,782	15,929
Annual Boat Launch Stickers (A)					
Resident	455	398	439	430	404
Non-Resident	326	273	369	385	397
Senior	187	186	221	226	217
Three Year Boat Launch Stickers (A)					
Resident	125	100	122	132	103
Non-Resident	64	57	86	100	77
Senior	86	70	122	137	104
Exposition Site					
Paid days of use	138	135	119	126	144
Unpaid days of use	74	68	61	75	73

Table 15

WINNEBAGO COUNTY, WISCONSIN  
 MISCELLANEOUS OPERATING INDICATORS

Last Ten Fiscal Years

	2010	2011	2012	2013	2014
<b>PUBLIC WORKS</b>					
Building Operations:					
Water Consumption (Gallons)	25,726,043	*	*	*	*
Transportation:					
Centerline Miles of Roads Maintained					
County	220	220	220	220	220
State	149	149	149	149	149
Airport:					
Annual Operations (Takeoffs and Landings)	75,918	70,809	69,174	69,957	64,811
Passenger traffic (B)					
Enplanements	-	-	-	-	-
Deplanements	-	-	-	-	-

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

(B) 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				
	2005	2006	2007	2008	2009
<b>JUSTICE AND PUBLIC SAFETY</b>					
Correction Facility Capacities					
County Jail	347	347	347	347	347
Huber Facility	144	144	144	144	144
<b>PARKS AND LAND USE</b>					
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
<b>PUBLIC WORKS</b>					
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

Source: Information provided by each department.

Table 16

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

	Last Ten Fiscal Years				
	2010	2011	2012	2013	2014
<b>JUSTICE AND PUBLIC SAFETY</b>					
Correction Facility Capacities					
County Jail	347	347	347	347	355
Huber Facility	144	144	144	144	144
<b>PARKS AND LAND USE</b>					
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
<b>PUBLIC WORKS</b>					
Transportation:					
Centerline Miles of Roads Maintained	220	220	220	220	220
Traffic Signals	14	14	14	14	14
Bridges	5	5	5	5	5
Airport:					
Number of Runways	4	4	4	4	4

Source: Information provided by each department.