

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 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. The County implemented GASB Statement 68 in 2015; schedules presenting government-wide information include information beginning in that year. The County implemented GASB Statement 75 in 2017; 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)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Governmental activities					
Net investment in capital assets	\$ 106,079,524	\$ 112,827,319	\$ 113,781,205	\$ 122,657,383	\$ 128,163,893
Restricted	2,973,440	3,644,220	2,897,908	6,419,225	9,175,919
Unrestricted	13,310,672	13,530,063	24,169,292	22,970,664	23,237,505
Total governmental activities net position	<u>122,363,636</u>	<u>130,001,602</u>	<u>140,848,405</u>	<u>152,047,272</u>	<u>160,577,317</u>
Business-type activities					
Net investment in capital assets	\$ 37,395,930	\$ 39,429,575	\$ 48,356,677	\$ 57,372,224	\$ 54,720,559
Restricted	-	-	-	1,036,365	225,228
Unrestricted	23,806,110	27,004,052	30,668,933	33,241,265	36,073,733
Total business-type activities net position	<u>61,202,040</u>	<u>66,433,627</u>	<u>79,025,610</u>	<u>91,649,854</u>	<u>91,019,520</u>
Primary government					
Net investment in capital assets	\$ 143,475,454	\$ 152,256,894	\$ 162,137,882	\$ 180,029,607	\$ 182,884,452
Restricted	2,973,440	3,644,220	2,897,908	7,455,590	9,401,147
Unrestricted	37,116,782	40,534,115	54,838,225	56,211,929	59,311,238
Total primary government activities net position	<u>183,565,676</u>	<u>196,435,229</u>	<u>219,874,015</u>	<u>243,697,126</u>	<u>251,596,837</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)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Governmental activities					
Net investment in capital assets	\$ 135,163,066	\$ 137,926,823	\$ 142,148,308	\$ 145,550,772	\$ 145,559,307
Restricted	7,958,464	9,752,762	15,853,207	2,695,342	3,216,745
Unrestricted	25,184,672	26,266,843	35,803,789	45,976,346	47,606,931
Total governmental activities net position	<u>168,306,202</u>	<u>173,946,428</u>	<u>193,805,304</u>	<u>194,222,460</u>	<u>196,382,983</u>
Business-type activities					
Net investment in capital assets	\$ 57,259,941	\$ 57,551,179	\$ 67,162,955	\$ 67,868,782	\$ 69,233,314
Restricted	9,880	65,373	2,608,640	147,186	570,775
Unrestricted	40,116,566	39,871,234	41,793,329	45,236,387	43,533,194
Total business-type activities net position	<u>97,386,387</u>	<u>97,487,786</u>	<u>111,564,924</u>	<u>113,252,355</u>	<u>113,337,283</u>
Primary government					
Net investment in capital assets	\$ 192,423,007	\$ 195,478,002	\$ 209,311,263	\$ 213,419,554	\$ 214,792,621
Restricted	7,968,344	9,818,135	18,461,847	2,842,528	3,787,520
Unrestricted	65,301,238	66,138,077	77,597,118	91,212,733	91,140,125
Total primary government activities net position	<u>265,692,589</u>	<u>271,434,214</u>	<u>305,370,228</u>	<u>307,474,815</u>	<u>309,720,266</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)

	2008	2009	2010	2011	2012
Expenses					
Governmental Activities:					
General Government	\$ 9,119,751	\$ 12,537,069	\$ 12,905,548	\$ 13,705,953	\$ 15,137,054
Public Safety	26,808,432	26,953,674	26,900,043	27,626,250	26,489,283
Public Works	3,826,038	3,317,269	3,361,655	3,586,221	3,871,627
Health and Human Services	75,087,765	74,821,709	61,382,320	48,346,193	48,458,418
Culture, Education and Recreation	3,633,882	2,852,365	2,878,811	3,310,386	3,220,910
Conservation and Development	2,964,670	3,165,664	2,793,401	2,969,406	2,865,688
Interest on Long Term Debt	1,582,487	2,382,138	966,388	862,313	879,059
Total governmental activities expenses	<u>123,023,025</u>	<u>126,029,888</u>	<u>111,188,166</u>	<u>100,406,722</u>	<u>100,922,039</u>
Business-type Activities:					
Airport	2,200,422	2,312,237	2,324,770	2,827,609	3,069,171
Solid Waste Management	14,304,848	13,624,249	14,120,272	17,062,457	14,300,925
Park View Health Center	19,373,123	18,055,764	17,963,589	17,671,410	19,632,728
Highway	10,448,293	10,961,067	11,054,771	11,156,686	12,162,500
Total business-type activities expenses	<u>46,326,686</u>	<u>44,953,317</u>	<u>45,463,402</u>	<u>48,718,162</u>	<u>49,165,324</u>
Total primary government expenses	<u>\$ 169,349,711</u>	<u>\$ 170,983,205</u>	<u>\$ 156,651,568</u>	<u>\$ 149,124,884</u>	<u>\$ 150,087,363</u>
Program Revenues					
Governmental Activities:					
Charges for Service					
General Government	\$ 548,246	\$ 492,426	\$ 609,343	\$ 1,305,461	\$ 796,336
Public Safety	3,922,471	4,202,363	3,834,929	4,167,991	4,084,819
Public Works	-	22,431	-	-	-
Health and Human Services	3,199,510	3,259,752	3,164,572	3,013,621	3,066,767
Culture, Education and Recreation	332,522	378,124	409,490	378,271	972,544
Conservation and Development	1,062,218	1,201,245	1,288,540	1,389,983	1,559,496
Operating grants and contributions					
General Government	1,369,027	109,814	52,564	110,211	103,742
Public Safety	1,441,940	1,317,320	1,308,346	1,210,579	1,104,841
Public Works	1,485,818	1,877,421	471,085	1,773,031	-
Health and Human Services	43,438,362	46,368,333	34,813,803	20,389,547	20,331,925
Culture, Education and Recreation	304,724	991,399	129,109	896,694	317,265
Conservation and Development	369,446	502,798	369,916	370,573	315,025
Capital grants and contributions					
Public Works	-	-	-	-	-
Total governmental activities program revenues	<u>57,474,284</u>	<u>60,723,426</u>	<u>46,451,697</u>	<u>35,005,962</u>	<u>32,652,760</u>

(Continued)

Table 2

WINNEBAGO COUNTY, WISCONSIN

CHANGES IN NET POSITION

Last Ten Fiscal Years

(Accrual Basis of Accounting)

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Business-type Activities:					
Charges for services					
Airport	1,150,338	2,305,686	2,073,511	2,004,160	1,899,082
Solid Waste Management	12,767,716	13,991,363	16,253,979	16,179,885	12,722,391
Park View Health Center	10,361,468	11,186,468	11,477,521	11,169,795	12,064,457
Highway	10,924,568	10,875,360	10,848,201	11,132,692	12,449,313
Operating grants and contributions					
Airport	-	-	-	-	-
Solid Waste Management	55	13	15,011	16	6,242
Park View Health Center	73,847	43,741	109,290	165,674	-
Highway	-	-	-	592	-
Capital grants and contributions					
Airport	-	-	6,862,523	10,281,855	15,705
Highway	-	-	-	88,185	-
Total business-type activities program revenue	<u>35,277,992</u>	<u>38,402,631</u>	<u>47,640,036</u>	<u>51,022,854</u>	<u>39,157,190</u>
Total primary government program revenue	<u>\$ 92,752,276</u>	<u>\$ 99,126,057</u>	<u>\$ 94,091,733</u>	<u>\$ 86,028,816</u>	<u>\$ 71,809,950</u>
Net (Expense) Revenue					
Governmental Activities	\$ (65,548,741)	\$ (65,306,462)	\$ (64,736,469)	\$ (65,400,760)	\$ (68,269,279)
Business-type activities	(11,048,694)	(6,550,686)	2,176,634	2,304,692	2,289,692
Total primary government net expenses	<u>(76,597,435)</u>	<u>\$ (71,857,148)</u>	<u>\$ (62,559,835)</u>	<u>\$ (63,096,068)</u>	<u>\$ (65,979,587)</u>

(Continued)

Table 2

WINNEBAGO COUNTY, WISCONSIN

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General Revenue and Other Changes in Net Position					
Governmental Activities:					
Property taxes	\$ 63,844,912	\$ 65,670,441	\$ 67,719,923	\$ 68,445,063	\$ 69,617,123
Other Taxes	1,268,271	1,267,420	1,502,813	1,620,412	1,690,577
Grants and contributions not restricted to a specific programs	13,017,229	13,497,463	12,894,992	13,427,701	12,103,499
Unrestricted investment earnings	1,975,063	1,260,787	866,132	719,560	726,167
Gain on disposal of capital assets	29,974	-	17,210	22,733	33,368
Miscellaneous	289,384	296,349	292,616	230,583	288,550
Transfers	(8,783,565)	(9,048,032)	(7,710,414)	(7,866,425)	(6,879,595)
Special Item - Demolition of safety building	-	-	-	-	(780,365)
Total governmental activities	<u>71,641,268</u>	<u>72,944,428</u>	<u>75,583,272</u>	<u>76,599,627</u>	<u>76,799,324</u>
Business-type Activities:					
Grants and contributions not restricted to a specific programs	\$ 2,214,750	\$ 1,866,766	\$ 1,449,000	\$ 1,458,620	\$ 1,793,903
Unrestricted investment earnings	2,238,616	739,938	1,071,861	989,056	584,220
Gain on disposal of capital assets	2,358	-	8,933	1,822	1,080
Miscellaneous	537,491	127,537	175,141	18,629	119,002
Transfers	8,783,565	9,048,032	7,710,414	7,866,425	6,879,595
Total business-type activities	<u>13,776,780</u>	<u>11,782,273</u>	<u>10,415,349</u>	<u>10,334,552</u>	<u>9,377,800</u>
Change in Net Position					
Governmental Activities	\$ 6,092,527	\$ 7,637,966	\$ 10,846,803	\$ 11,198,867	\$ 8,530,045
Business-type activities	2,728,086	5,231,587	12,591,983	12,639,244	11,667,492
Total primary government	<u><u>8,820,613</u></u>	<u><u>12,869,553</u></u>	<u><u>23,438,786</u></u>	<u><u>23,838,111</u></u>	<u><u>20,197,537</u></u>

(Concluded)

Table 2

WINNEBAGO COUNTY, WISCONSIN

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenses					
Governmental Activities:					
General Government	\$ 12,773,897	\$ 13,643,621	\$ 15,205,635	\$ 14,804,415	\$ 17,468,639
Public Safety	27,302,447	27,754,326	29,311,932	31,691,173	31,892,887
Public Works	3,802,284	3,725,601	3,626,978	3,747,751	3,910,609
Health and Human Services	46,653,763	46,855,537	47,378,504	49,095,239	49,652,215
Culture, Education and Recreation	3,004,892	2,854,345	2,975,806	2,989,383	3,211,453
Conservation and Development	2,692,978	2,947,944	2,805,012	2,858,682	3,005,949
Interest on Long Term Debt	846,706	663,883	578,050	506,920	505,273
Total governmental activities expenses	<u>97,076,967</u>	<u>98,445,257</u>	<u>101,881,917</u>	<u>105,693,563</u>	<u>109,647,025</u>
Business-type Activities:					
Airport	3,174,454	3,158,839	3,050,615	3,246,477	3,264,930
Solid Waste Management	8,019,492	10,198,872	8,944,460	11,290,138	10,551,142
Park View Health Center	17,323,472	17,830,914	17,613,257	18,042,553	17,673,687
Highway	12,235,785	10,746,427	12,756,892	13,043,502	13,296,970
Total business-type activities expenses	<u>40,753,203</u>	<u>41,935,052</u>	<u>42,365,224</u>	<u>45,622,670</u>	<u>44,786,729</u>
Total primary government expenses	<u>\$ 137,830,170</u>	<u>\$ 140,380,309</u>	<u>\$ 144,247,141</u>	<u>\$ 151,316,233</u>	<u>\$ 154,433,754</u>
Program Revenues					
Governmental Activities:					
Charges for Service					
General Government	\$ 446,321	\$ 482,532	\$ 630,250	\$ 2,074,607	\$ 3,181,126
Public Safety	4,126,408	3,968,676	4,042,728	4,045,698	3,923,673
Public Works	-	-	-	-	-
Health and Human Services	3,042,429	2,894,130	3,095,883	2,439,359	2,472,842
Culture, Education and Recreation	501,255	404,209	394,937	428,124	393,344
Conservation and Development	1,371,533	1,151,702	1,053,483	1,174,817	1,184,746
Operating grants and contributions					
General Government	81,816	149,718	224,765	179,316	165,024
Public Safety	1,037,672	1,105,575	1,273,509	1,156,022	1,472,377
Public Works	1,939,178	1,984,952	1,971,052	2,320,473	2,024,596
Health and Human Services	19,284,924	19,704,192	21,410,724	19,834,345	20,989,410
Culture, Education and Recreation	83,118	70,009	37,220	565,750	29,542
Conservation and Development	170,392	314,356	271,884	286,908	389,376
Capital grants and contributions					
Public Works	-	-	-	-	35,000
Total governmental activities program revenues	<u>32,085,046</u>	<u>32,230,051</u>	<u>34,406,435</u>	<u>34,505,419</u>	<u>36,261,056</u>

(Continued)

Table 2

WINNEBAGO COUNTY, WISCONSIN

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

	2013	2014	2015	2016	2017
Business-type Activities:					
Charges for services					
Airport	1,155,109	898,194	2,728,673	1,276,196	2,492,376
Solid Waste Management	10,320,998	9,278,362	9,324,088	12,388,240	11,758,415
Park View Health Center	12,635,015	12,440,363	12,647,836	12,660,237	12,983,524
Highway	12,462,279	10,894,144	12,966,160	13,013,232	13,524,858
Operating grants and contributions					
Airport	-	-	-	-	-
Solid Waste Management	5,300	3,375	45,390	52,030	18,500
Park View Health Center	-	-	-	-	-
Highway	-	-	-	-	-
Capital grants and contributions					
Airport	288,324	-	5,651,793	31,943	-
Highway	6,000	16,637	5,319	-	-
Total business-type activities program revenue	<u>36,873,025</u>	<u>33,531,075</u>	<u>43,369,259</u>	<u>39,421,878</u>	<u>40,777,673</u>
Total primary government program revenue	<u>\$ 68,958,071</u>	<u>\$ 65,761,126</u>	<u>\$ 77,775,694</u>	<u>\$ 73,927,297</u>	<u>\$ 77,038,729</u>
Net (Expense) Revenue					
Governmental Activities	\$ (64,991,921)	\$ (66,215,206)	\$ (67,475,482)	\$ (71,188,144)	\$ (73,385,969)
Business-type activities	(3,880,178)	(8,403,977)	1,004,035	(6,200,792)	(4,009,056)
Total primary government net expenses	<u>\$ (68,872,099)</u>	<u>\$ (74,619,183)</u>	<u>\$ (66,471,447)</u>	<u>\$ (77,388,936)</u>	<u>\$ (77,395,025)</u>

(Continued)

Table 2

WINNEBAGO COUNTY, WISCONSIN

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Revenue and Other Changes in Net Position					
Governmental Activities:					
Property taxes	\$ 67,563,546	\$ 65,541,983	\$ 66,425,269	\$ 65,065,423	\$ 65,982,208
Other Taxes	1,760,337	1,475,524	1,285,065	1,186,494	1,347,336
Grants and contributions not restricted to a specific programs	11,738,685	9,676,937	9,356,993	10,006,312	10,909,932
Unrestricted investment earnings	(162,622)	1,149,210	803,292	405,430	964,626
Gain on disposal of capital assets	41,433	9,783	299,508	121,811	6,753
Miscellaneous	537,797	160,556	384,043	253,796	340,202
Transfers	(8,542,989)	(6,158,561)	(6,413,020)	(5,433,966)	(2,862,768)
Special Item - Demolition of safety building	-	-	-	-	-
Total governmental activities	<u>72,936,187</u>	<u>71,855,432</u>	<u>72,141,150</u>	<u>71,605,300</u>	<u>76,688,289</u>
Business-type Activities:					
Grants and contributions not restricted to a specific programs	\$ 1,630,664	\$ 1,540,540	\$ 1,608,845	\$ 1,712,900	\$ 1,752,043
Unrestricted investment earnings	(157,820)	568,263	417,838	279,045	435,620
Gain on disposal of capital assets	19,716	130,134	-	-	4,599
Miscellaneous	211,496	107,878	119,387	462,312	263,822
Transfers	8,542,989	6,158,561	6,413,020	5,433,966	2,862,768
Total business-type activities	<u>10,247,045</u>	<u>8,505,376</u>	<u>8,559,090</u>	<u>7,888,223</u>	<u>5,318,852</u>
Change in Net Position					
Governmental Activities	\$ 7,944,266	\$ 5,640,226	\$ 4,665,668	\$ 417,156	\$ 3,302,320
Business-type activities	6,366,867	101,399	9,563,125	1,687,431	1,309,796
Total primary government	<u>\$ 14,311,133</u>	<u>\$ 5,741,625</u>	<u>\$ 14,228,793</u>	<u>\$ 2,104,587</u>	<u>\$ 4,612,116</u>

(Concluded)

Table 3

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

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
General fund					
Reserved	\$ 6,752,826	\$ 7,742,529	\$ 8,298,526		
Unreserved					
Designated for Subsequent Year's Expenditures	1,885,561	2,362,643	2,199,221		
Undesignated	11,710,777	11,426,531	14,775,112		
Total General Fund	<u>\$ 20,349,164</u>	<u>\$ 21,531,703</u>	<u>\$ 25,272,859</u>		
All Other Governmental Funds					
Reserved	\$ 4,605,269	\$ 5,356,071	\$ 8,613,258		
Unreserved					
Designated for Subsequent Year's Expenditures					
Special Revenue Fund	-	-	-		
Undesignated					
Special Revenue Fund	16,488	59,178	82,277		
Capital Projects (deficit)	(242,169)	(1,648,344)	-		
Total All Other Governmental Funds	<u>\$ 4,379,588</u>	<u>\$ 3,766,905</u>	<u>\$ 8,695,535</u>		
Starting January 1, 2011, the County implemented GASB 54					
General fund					
Nonspendable					
Delinquent property taxes				\$ 5,582,373	\$ 5,117,146
Inventories				2,311	249
Advanced payments				83,450	97,668
Restricted				3,137,563	3,492,638
Committed				180,267	315,059
Assigned				2,065,962	2,642,454
Unassigned				<u>17,755,336</u>	<u>22,443,306</u>
Total General Fund				<u>28,807,262</u>	<u>34,108,520</u>
All Other Governmental Funds					
Nonspendable					
Prepays				87,718	105,435
Restricted					
Unspent bond proceeds				922,344	1,904,828
Debt service				2,698,103	4,182,415
Committed					
Prior year commitments				572,730	1,528,947
Construction of capital assets				-	-
Assigned					
Special Revenue				33,113	27,783
Unassigned					
Capital projects - deficit				-	-
Total All Other Governmental Funds				<u>4,314,008</u>	<u>7,749,408</u>
Total Governmental Funds				<u>\$ 33,121,270</u>	<u>\$ 41,857,928</u>

Table 3

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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General fund					
Reserved					
Unreserved					
Designated for Subsequent Year's Expenditures					
Undesignated					
Total General Fund					
All Other Governmental Funds					
Reserved					
Unreserved					
Designated for Subsequent Year's Expenditures					
Special Revenue Fund					
Undesignated					
Special Revenue Fund					
Capital Projects (deficit)					
Total All Other Governmental Funds					
Starting January 1, 2011, the County implemented GASB 54					
General fund					
Nonspendable					
Delinquent property taxes	\$ 4,309,301	\$ 4,014,393	\$ 3,695,823	\$ 3,913,132	\$ 3,798,002
Inventories	373	25	996	573	224
Advanced payments	145,681	164,026	316,009	261,010	376,186
Restricted	3,523,081	3,472,030	3,267,681	628,379	412,236
Committed	295,265	334,840	322,655	1,047,431	873,534
Assigned	2,929,952	3,148,660	3,748,811	7,982,431	8,869,864
Unassigned	<u>19,139,962</u>	<u>18,566,577</u>	<u>20,908,783</u>	<u>20,887,342</u>	<u>25,089,820</u>
Total General Fund	<u>30,343,615</u>	<u>29,700,551</u>	<u>32,260,758</u>	<u>34,720,298</u>	<u>39,419,866</u>
All Other Governmental Funds					
Nonspendable					
Prepays	66,238	46,365	45,541	46,364	36,913
Restricted					
Unspent bond proceeds	1,411,138	1,564,424	670,240	2,303,120	4,045,159
Debt service	3,655,471	4,238,459	1,600,883	269,998	476,638
Committed					
Prior year commitments	752,472	1,872,701	3,485,567	887,410	1,612,200
Construction of capital assets	-	-	-	-	-
Assigned					
Special Revenue	80,498	31,465	101,245	38,216	579,364
Unassigned					
Capital projects - deficit	-	-	-	-	(1,110,902)
Total All Other Governmental Funds	<u>5,965,817</u>	<u>7,753,414</u>	<u>5,903,476</u>	<u>3,545,108</u>	<u>5,639,372</u>
Total Governmental Funds	<u>\$ 36,309,432</u>	<u>\$ 37,453,965</u>	<u>\$ 38,164,234</u>	<u>\$ 38,265,406</u>	<u>\$ 45,059,238</u>

Table 4

WINNEBAGO COUNTY, WISCONSIN
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual basis of Accounting)

	2008	2009	2010	2011	2012
Revenues					
Taxes	\$ 65,113,184	\$ 66,937,861	\$ 69,222,736	\$ 70,065,475	\$ 69,618,424
Intergovernmental	65,273,054	63,167,178	50,040,483	37,911,228	35,119,382
Licenses and permits	298,055	274,161	277,920	229,299	235,507
Fines, forfeitures and penalties	765,755	809,585	759,889	725,505	808,819
Charges for services	7,999,205	8,336,491	7,836,892	7,970,096	8,623,189
Investment income	1,782,744	1,098,224	761,333	652,802	663,511
Miscellaneous	884,871	2,181,012	444,259	578,739	1,073,619
Total Revenues	<u>142,116,868</u>	<u>142,804,512</u>	<u>129,343,512</u>	<u>118,133,144</u>	<u>116,142,451</u>
Expenditures					
Current					
General government	11,468,691	11,760,416	12,509,644	12,219,438	12,628,187
Public safety	24,683,137	25,385,793	26,074,073	26,317,567	25,455,732
Public works	3,252,286	2,756,922	2,853,938	2,905,812	2,995,961
Health and human services	72,339,507	74,595,266	61,917,567	48,363,172	48,435,664
Culture, education and recreation	3,418,297	2,291,162	2,559,366	2,383,308	2,221,469
Conservation and development	2,732,767	2,948,632	2,683,977	2,813,455	2,850,376
Capital projects	13,181,706	9,958,424	6,000,580	10,647,701	14,615,599
Debt service					
Principal retirement	8,567,296	7,531,574	8,774,100	7,858,639	7,799,463
Interest and fiscal charges	1,527,319	1,443,186	1,119,512	916,832	1,088,767
Total Expenditures	<u>141,171,006</u>	<u>138,671,375</u>	<u>124,492,757</u>	<u>114,425,924</u>	<u>118,091,218</u>
Excess of Revenues Over (Under) Expenditures	<u>945,862</u>	<u>4,133,137</u>	<u>4,850,755</u>	<u>3,707,220</u>	<u>(1,948,767)</u>
Other Financing Sources (Uses)					
Transfers in	28,835,149	28,188,951	26,082,987	29,920,468	27,205,259
Transfers out	(37,689,138)	(37,246,482)	(33,797,589)	(37,786,894)	(34,084,854)
Long term debt issued	6,375,000	8,742,196	20,602,303	3,267,000	21,351,262
Payment of refunded debt	-	(3,257,319)	(7,914,359)	-	(4,254,055)
Loan disbursements to other entities	-	-	(1,182,500)	-	-
Premium (discount) on debt issuance	(26,325)	9,373	28,189	45,083	467,812
Total other financing sources(uses)	<u>(2,505,314)</u>	<u>(3,563,281)</u>	<u>3,819,031</u>	<u>(4,554,343)</u>	<u>10,685,424</u>
Net Change in fund balances	<u>(1,559,452)</u>	<u>569,856</u>	<u>8,669,786</u>	<u>(847,123)</u>	<u>8,736,657</u>
Debt service as a percentage of noncapital expenditures	<u>7.96%</u>	<u>7.02%</u>	<u>8.43%</u>	<u>8.55%</u>	<u>8.66%</u>

Table 4

WINNEBAGO COUNTY, WISCONSIN
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

Last Ten Fiscal Years

(Modified Accrual basis of Accounting)

	2013	2014	2015	2016	2017
Revenues					
Taxes	\$ 69,620,187	\$ 67,164,315	\$ 67,810,662	\$ 66,191,341	\$ 67,377,739
Intergovernmental	34,036,060	32,895,054	33,673,575	35,827,453	36,795,664
Licenses and permits	256,060	234,247	237,479	261,132	252,280
Fines, forfeitures and penalties	774,069	709,545	667,273	673,374	749,062
Charges for services	8,313,420	7,831,902	7,858,904	7,600,385	7,261,384
Investment income	(130,850)	1,028,060	717,429	370,838	848,512
Miscellaneous	781,443	526,318	1,148,516	498,478	625,815
Total Revenues	<u>113,650,389</u>	<u>110,389,441</u>	<u>112,113,838</u>	<u>111,423,001</u>	<u>113,910,456</u>
Expenditures					
Current					
General government	12,240,918	13,082,053	14,423,311	13,991,435	13,882,623
Public safety	26,135,936	26,399,762	27,407,060	27,409,030	28,693,662
Public works	2,983,842	2,811,928	2,618,312	2,664,258	2,824,273
Health and human services	46,831,871	46,738,927	47,132,320	47,993,789	48,377,051
Culture, education and recreation	2,604,690	2,377,741	2,554,295	2,282,779	2,401,999
Conservation and development	2,697,300	2,939,884	2,739,567	2,790,691	2,918,551
Capital projects	6,549,093	6,138,646	4,427,730	6,362,792	8,369,333
Debt service					
Principal retirement	9,741,398	4,963,970	5,319,481	4,827,793	5,961,234
Interest and fiscal charges	853,532	740,974	639,611	600,726	553,098
Total Expenditures	<u>110,638,580</u>	<u>106,193,885</u>	<u>107,261,687</u>	<u>108,923,293</u>	<u>113,981,824</u>
Excess of Revenues Over (Under) Expenditures	<u>3,011,809</u>	<u>4,195,556</u>	<u>4,852,151</u>	<u>2,499,708</u>	<u>(71,368)</u>
Other Financing Sources (Uses)					
Transfers in	33,481,653	28,143,648	22,650,660	26,456,505	21,534,541
Transfers out	(42,041,958)	(34,351,049)	(29,063,680)	(31,067,518)	(24,397,309)
Long term debt issued	0	4,395,000	4,150,000	2,165,000	9,550,000
Payment of refunded debt	-	(1,315,000)	(1,966,442)	-	-
Loan disbursements to other entities	-	-	-	-	-
Premium (discount) on debt issuance	-	76,378	87,580	47,477	177,968
Total other financing sources(uses)	<u>(8,560,305)</u>	<u>(3,051,023)</u>	<u>(4,141,882)</u>	<u>(2,398,536)</u>	<u>6,865,200</u>
Net Change in fund balances	<u>(5,548,496)</u>	<u>1,144,533</u>	<u>710,269</u>	<u>101,172</u>	<u>6,793,832</u>
Debt service as a percentage of noncapital expenditures	<u>10.28%</u>	<u>7.12%</u>	<u>7.85%</u>	<u>5.36%</u>	<u>6.24%</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)
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	5.76
2014	8,231,151,250	2,464,583,750	677,096,300	216,120,450	415,829,442	535,387,400	11,469,393,792	5.75
2015	8,292,888,200	2,462,675,650	658,397,700	220,783,500	397,291,477	488,112,700	11,543,923,827	5.62
2016	8,550,306,700	2,484,952,700	680,435,100	231,416,500	379,351,000	528,430,000	11,798,032,000	5.59
2017	8,922,760,800	2,682,389,400	669,093,700	237,469,900	398,241,000	594,163,800	12,315,791,000	5.46

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	2008	2009	2010	2011	2012
County direct rates (a) (per \$1000 of assessed value)(b)					
Operating	\$ 4.50	\$ 4.58	\$ 4.73	\$ 4.85	\$ 5.02
Debt Service	1.14	1.07	1.04	1.07	1.01
Overlapping rates (per \$1000 of assessed value)					
Towns					
Algoma	17.52-18.47	18.02-19.02	18.24-19.35	18.04-19.51	18.40-20.05
Black Wolf	16.16	15.63	17.01	17.06	17.88
Clayton	16.19-18.90	17.61-20.56	17.65-21.56	17.59-21.68	17.74-19.96
Menasha (c)	19.33-19.96	19.61-20.60	20.52-21.23	20.55-21.82	20.18-21.04
Neenah	19.09	20.38	16.73	16.66	16.94
Nekimi	15.19-17.08	16.73-18.59	16.42-18.31	16.74-17.86	17.17-18.48
Nepeuskun	18.20-18.82	19.14-20.70	20.10-21.19	19.73-21.29	20.39-21.37
Omro	16.48-17.68	17.63-19.10	17.77-18.56	17.47-18.16	17.36-18.37
Oshkosh	19.24-21.50	21.08-23.18	15.53-17.49	15.46-17.41	15.69-16.67
Poygan	16.39-19.42	17.73-18.35	18.87-19.89	19.85-20.49	19.78-20.16
Rushford	17.79-17.92	18.37-19.11	19.23-19.30	18.78-19.06	18.63-19.02
Utica	17.94-19.50	18.41-20.80	19.22-21.13	20.53-23.15	20.62-22.84
Vinland	17.60-19.05	18.55-19.82	18.93-20.73	16.84-18.44	16.56-17.58
Winchester	19.06-21.85	20.89-24.02	21.20-24.64	16.46-20.00	17.11-18.84
Winneconne	16.13-17.03	17-11-18.02	17.87-19.33	17.93-18.99	17.47-18.04
Wolf River	22.11-23.87	25.31-26.75	17.13-19.94	17.20-19.77	17.24-18.37

Table 6

WINNEBAGO COUNTY, WISCONSIN
DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years

Tax District	2008	2009	2010	2011	2012
Villages					
Fox Crossing (c)	-	-	-	-	-
Winneconne	27.23	27.81	29.98	25.50	24.50
Cities					
Appleton	21.96-22.61	22.23-23.19	24.50-24.79	23.43-24.04	24.14-24.67
Menasha	24.28	25.42	25.85	26.34	26.20
Neenah	22.86	23.76	23.58	24.32	24.44
Omro	25.54	26.25	27.20	27.52	26.78
Oshkosh	22.38-23.65	23.13-24.12	23.95-25.58	23.91-26.08	24.62-25.28

- (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.
- (c) The Town of Menasha became the Village of Fox Crossing during 2016, tax rates are applicable at January 1st of the year, so the first year to be taxed as the Village of Fox Crossing was January 1, 2017.

Table 6

WINNEBAGO COUNTY, WISCONSIN
DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years

Tax District	2013	2014	2015	2016	2017
County direct rates (a) (per \$1000 of assessed value)(b)					
Operating	\$ 5.03	\$ 5.16	\$ 5.18	\$ 4.94	\$ 4.91
Debt Service	1.00	0.60	0.57	0.68	0.68
Overlapping rates (per \$1000 of assessed value)					
Towns					
Algoma	17.23-18.50	16.88-17.67	16.88-17.24	16.62-18.22	16.60-17.78
Black Wolf	17.71	17.48	17.04	17.37	15.55
Clayton	17.14-19.94	16.49-19.46	17.18-19.80	16.44-18.24	16.37-18.55
Menasha (c)	20.30-21.16	19.60-22.48	19.76-22.47	19.42-22.85	-
Neenah	16.50	15.74	15.87	15.38	15.16
Nekimi	16.83-17.42	14.96-16.09	14.80-15.92	14.60-16.60	14.20-16.41
Nepeuskun	20.22-21.85	18.95-21.74	19.10-21.51	18.42-20.56	17.74-19.57
Omro	17.89-18.24	16.63-17.20	16.76-17.21	16.76-17.12	17.02-17.40
Oshkosh	15.87-16.92	15.59-16.09	15.17-15.62	14.54-16.05	14.59-15.59
Poygan	19.32-19.56	18.13-18.95	18.47-18.66	16.90-17.11	14.53-14.78
Rushford	18.30-18.43	17.04-17.48	17.04-17.27	17.91-15.51	17.27-17.63
Utica	20.49-22.61	19.48-22.38	17.55-19.90	17.13-19.16	16.81-18.18
Vinland	15.93-17.52	15.16-16.90	15.33-16.65	14.33-16.36	14.57-16.47
Winchester	17.44-19.18	17.09-18.88	16.41-18.19	16.39-17.73	16.37-17.73
Winneconne	17.29-17.96	16.09-17.39	15.83-16.50	15.61-16.30	15.79-16.50
Wolf River	17.48-19.11	15.92-17.89	15.78-17.73	15.64-17.80	17.03-18.38

Table 6

WINNEBAGO COUNTY, WISCONSIN
DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years

Tax District	2013	2014	2015	2016	2017
Villages					
Fox Crossing (c)	-	-	-	-	18.43-22.11
Winneconne	24.75	24.52	23.69	23.27	23.75
Cities					
Appleton	24.02-24.98	23.91-24.39	22.97-24.65	22.42-24.61	22.61-25.32
Menasha	26.55	26.27	26.42	27.04	27.47
Neenah	23.65	23.36	23.09	22.98	23.06
Omro	25.90	24.74	25.40	24.44	24.94
Oshkosh	24.87-25.49	24.84-25.11	24.34-24.80	24.09-25.88	23.93-25.34

- (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.
- (c) The Town of Menasha became the Village of Fox Crossing during 2016, tax rates are applicable at January 1st of the year, so the first year to be taxed as the Village of Fox Crossing was January 1, 2017.

Table 7

WINNEBAGO COUNTY, WISCONSIN

PRINCIPAL TAXPAYERS

December 31, 2017 and Nine Years Prior

<u>Taxpayer</u>	<u>2017 Assessed Value</u>	<u>2017 Rank</u>	<u>2017 Percentage of Total Assessed Valuation</u>	<u>2008 Assessed Value</u>	<u>2008 Rank</u>	<u>2008 Percentage of Total Assessed Valuation</u>
Dumke & Associates	\$ 70,147,100	1	0.55%	\$ 43,377,700	5	0.37%
Kimberly Clark	67,334,830	2	0.53%	85,429,800	1	0.72%
Curwood, Inc	63,168,200	3	0.50%	49,450,000	4	0.42%
Midwest Realty formerly Security Homes Inc.	61,160,000	4	0.48%	72,170,100	2	0.61%
Bergstrom	50,054,400	5	0.40%	36,886,600	8	0.32%
Thomas Wright	46,172,800	6	0.37%			
Thomas Rusch Etal	45,182,500	7	0.36%	49,624,250	3	0.42%
Oshkosh Corporation	40,606,200	8	0.32%	41,162,700	6	0.35%
Badgers I & II LLC	34,467,100	9	0.28%	38,638,900	7	0.33%
Dennis Schwab etal	34,314,700	10	0.28%			
SCA Tissue North America				33,980,800	9	0.29%
Walmart				33,420,000	10	0.29%
Total Assessed Valuation	<u>\$ 442,460,730</u>		3.44%	<u>\$ 440,763,150</u>		3.68%
Total County Equalized Value	<u>\$ 12,909,955,000</u>			<u>\$ 12,014,099,900</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, 2017	
		Amount Collected	Percent Collected	Amount Collected	Percent Collected
2008	246,986,013	243,213,149	98.47%	246,985,174	100.00%
2009	255,660,117	251,035,475	98.19%	255,656,327	100.00%
2010	267,204,960	262,806,277	98.35%	267,120,654	99.97%
2011	275,356,718	270,282,692	98.16%	275,201,349	99.94%
2012	276,147,105	272,130,439	98.55%	276,132,652	99.99%
2013	279,089,010	275,948,543	98.87%	278,985,397	99.96%
2014	280,009,570	277,328,152	99.04%	279,872,616	99.95%
2015	277,763,603	275,111,084	99.05%	277,155,090	99.78%
2016	278,533,990	276,083,008	99.12%	277,133,417	99.50%
2017	284,539,943	281,677,006	98.99%	281,677,006	98.99%

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
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
2015	168,526	11,583,545,900	35,412,963	0.31%	210.13
2016	169,032	11,798,032,000	31,933,044	0.27%	188.92
2017	169,053	12,315,791,000	34,138,833	0.28%	201.94

(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)				
	2008	2009	2010	2011	2012
Equalized value of real and personal property (1)	\$ 12,023,100	\$ 12,106,750	\$ 11,916,964	\$ 11,969,341	\$ 11,729,286
Debt limit, 5% of equalized valuation (Wisconsin Statutory Limitation)	601,155	605,338	595,848	598,467	586,464
Amount of debt applicable to debt limitation					
General obligation promissory notes (2)	61,915	57,258	59,930	52,410	59,654
Less: Debt service funds	1,300	1,747	930	2,698	4,182
Total amount of debt applicable to debt margin	60,615	55,511	59,000	49,712	55,472
Legal debt margin (Debt capacity)	540,540	549,827	536,848	548,755	530,992
Percent of debt capacity used	10.1%	9.2%	9.9%	8.3%	9.5%

(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
(Dollars in thousand)

	2013	2014	2015	2016	2017
Equalized value of real and personal property (1)	\$ 11,791,573	\$ 11,931,753	\$ 12,071,659	\$ 12,326,462	\$ 12,909,955
Debt limit, 5% of equalized valuation (Wisconsin Statutory Limitation)	589,579	596,588	603,583	616,323	645,498
Amount of debt applicable to debt limitation					
General obligation promissory notes (2)	45,871	41,329	35,413	31,933	34,139
Less: Debt service funds	3,655	4,238	1,601	270	754
Total amount of debt applicable to debt margin	42,216	37,091	33,812	31,663	33,385
Legal debt margin (Debt capacity)	547,363	559,497	569,771	584,660	612,113
Percent of debt capacity used	7.2%	6.2%	5.6%	5.1%	5.2%

(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, 2017			
<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)	\$ 34,138,833	100.0	\$ 34,138,833
Overlapping:			
Towns:			
Clayton	10,067,375	100.0	10,067,375
Neenah	187,228	100.0	187,228
Nekimi	60,874	100.0	60,874
Omro	101,810	100.0	101,810
Rushford	50,543	100.0	50,543
Winchester	100,000	100.0	100,000
Winneconne	77,106	100.0	77,106
Village:			
Winneconne	8,259,403	100.0	8,259,403
Fox Crossing (formerly Town of Menasha)	16,580,328	100.0	16,580,328
Cities:			
Appleton	49,259,406	1.34	660,076
Menasha	31,882,511	100.0	31,882,511
Neenah	47,660,045	100.0	47,660,045
Omro	2,442,256	100.0	2,442,256
Oshkosh	106,874,001	100.0	106,874,001

(Continued)

WINNEBAGO COUNTY, WISCONSIN
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

December 31, 2017			
Jurisdiction	Net General Obligation Debt Outstanding (2)	Percentage Applicable to Winnebago County (2)	Amount Applicable to Winnebago County
School Districts:			
Menasha	42,020,000	96.0	40,347,604
Neenah	100,000	100.0	100,000
Omro	3,524,416	100.0	3,524,064
Oshkosh	58,889,468	100.0	58,889,468
Winneconne	16,265,915	100.0	16,262,662
Fox Valley VTAE	82,060,084	33.5	27,449,098
Total Overlapping	476,462,769		371,576,452
Total Direct and Overlapping	\$ 510,601,602		\$ 405,715,285

(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)
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	37.6yrs.	22,419	5.1%
2014	168,216	40,498	38.0yrs.	21,658	5.3%
2015	168,526	42,399	37.7yrs.	21,938	4.3%
2016	169,032	(5)	37.9yrs.	21,923	3.7%
2017	169,053	(5)	(6)	21,966	3.0%

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

(2) Source: Wisconsin Department of Workforce Development.

(3) Source: 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

2017 AND NINE YEARS PRIOR

Taxpayer	Type of Business	2017		2008	
		Approximate Employment	Rank	Approximate Employment	Rank
ThedaCare	Health Care Services	6,000	1	5,300	1
Oshkosh Corporation (2016 includes Pierce Manufacturing)	Large Vehicle manufacturer	5,136	2	2,712	3
Affinity Health System	Health Care Services	4,300	3		
Curwood, Inc (Bemis)	Plastic container manufacturer	2,300	4	1,880	5
Pierce Manufacturing (See Oshkosh Truck Corp.)	Fire Truck Manufacturing and Testing			1,950	4
Kimberly Clark	Paper products manufacturer	2,000	5	4,756	2
Spectrum Software	Computer system designer	2,000	6		
Plexus Corporation & Affiliates	Electronic Design, Manufacturing,	1,860	7	1,787	6
University of Wisconsin - Oshkosh	Education	1,600	8	1,632	7
Oshkosh Area School District	Education	1,414	9	1,580	8
JJ Keller & Associates	Commercial printing & publishing	1,200	10		
Miles Kimbal Company	Mail Order Distribution			1,500	9
Winnebago County	Government			1,047	10
	Total	<u>27,810</u>		<u>24,144</u>	

Source: Robert W. Barid & Co. Bond Statements from 2017 and 2008.

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
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
2015	82	262	88	533	13	28	1,006
2016	84	262	91	535	13	28	1,013
2017	84	262	91	541	13	28	1,019

Source: Winnebago County Budget Document

Table 15

WINNEBAGO COUNTY, WISCONSIN
MISCELLANEOUS OPERATING INDICATORS

Last Ten Fiscal Years

	2008	2009	2010	2011	2012
JUSTICE AND PUBLIC SAFETY					
Jail Bookings	6,771	6,792	6,220	6,304	6,348
Average Daily Population - Jail	319	324	317	290	307
Average Daily Population - Inmates Housed Out of County	2	2	1	1	2
Average Daily Population - Huber Facility	-	-	-	-	-
Average Daily Population - Electronic Monitoring	66	63	42	40	39
HEALTH AND HUMAN SERVICES					
Nursing Home Resident Days of Care	60,204	60,356	59,896	59,726	59,646
Average Census	164	165	164	164	163
Licensed Beds	168	168	168	168	168
PARKS AND LAND USE					
Daily Boat Launch Stickers (A)	15,347	15,275	13,130	14,778	16,968
Annual Boat Launch Stickers (A)					
Resident	479	472	455	398	439
Non-Resident	213	312	326	273	369
Senior	76	177	187	186	221
Three Year Boat Launch Stickers					
Resident	103	134	125	100	122
Non-Resident	28	64	64	57	86
Senior	18	95	86	70	122
Exposition Site					
Paid days of use	238	167	138	135	119
Unpaid days of use	100	64	74	68	61

Table 15

WINNEBAGO COUNTY, WISCONSIN
MISCELLANEOUS OPERATING INDICATORS

Last Ten Fiscal Years

	2008	2009	2010	2011	2012
PUBLIC WORKS					
Building Operations:					
Water Consumption (Gallons)	33,724,456	29,479,030	25,726,043	*	*
Transportation:					
Centerline Miles of Roads Maintained					
County	218	220	220	220	220
State	144	169	149	149	149
Airport:					
Annual Operations (Takeoffs and Landings)	81,006	90,971	75,918	70,809	69,174

* Information is unavailable

Source: Information provided by each department.

Table 15

WINNEBAGO COUNTY, WISCONSIN
MISCELLANEOUS OPERATING INDICATORS

Last Ten Fiscal Years

	2013	2014	2015	2016	2017
JUSTICE AND PUBLIC SAFETY					
Jail Bookings	6,144	5,714	5,514	5,982	6,394
Average Daily Population - Jail	301	287	274	292	307
Average Daily Population - Imates Housed Out of County	2	2	2	1	1
Average Daily Population - Huber Facility	-	-	-	-	-
Average Daily Population - Electronic Monitoring	36	29	25	29	26
HEALTH AND HUMAN SERVICES					
Nursing Home Resident Days of Care	58,618	58,618	58,311	58,025	57,352
Average Census	161	161	160	159	157
Licensed Beds	168	168	168	168	168
PARKS AND LAND USE					
Daily Boat Launch Stickers (A)	15,782	15,929	12,326	11,404	13,759
Annual Boat Launch Stickers (A)					
Resident	430	404	393	348	294
Non-Resident	385	397	425	340	307
Senior	226	217	233	219	194
Three Year Boat Launch Stickers (A)					
Resident	132	103	141	168	132
Non-Resident	100	77	90	100	66
Senior	137	104	156	156	113
Exposition Site					
Paid days of use	126	144	120	180	138
Unpaid days of use	75	73	112	90	122

Table 15

WINNEBAGO COUNTY, WISCONSIN
MISCELLANEOUS OPERATING INDICATORS
 Last Ten Fiscal Years

	2013	2014	2015	2016	2017
PUBLIC WORKS					
Building Operations:					
Water Consumption (Gallons)	*	*	*	*	*
Transportation:					
Centerline Miles of Roads Maintained					
County	220	220	220	220	220
State	149	149	149	149	166
Airport:					
Annual Operations (Takeoffs and Landings)	68,957	64,811	64,717	67,711	63,748
Passenger traffic (B)					

* Information is unavailable

Source: Information provided by each department.

Table 16

WINNEBAGO COUNTY, WISCONSIN
CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA

Last Ten Fiscal Years

	2008	2009	2010	2011	2012
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	218	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.

Table 16

WINNEBAGO COUNTY, WISCONSIN
CAPITAL ASSET STATISTICS BY FUNCTIONAL AREA

Last Ten Fiscal Years

	2013	2014	2015	2016	2017
JUSTICE AND PUBLIC SAFETY					
Correction Facility Capacities					
County Jail	347	355	355	355	355
Huber Facility	144	144	-	-	-
PARKS AND LAND USE					
Number of County Parks	12	12	12	12	13
Acres of Parks	1,415	1,415	1,415	1,415	1,440
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	220	220	220	220	220
Traffic Signals	14	14	14	14	39
Bridges	5	5	5	5	14
Airport:					
Number of Runways	4	4	4	4	4

Source: Information provided by each department.