



2018 BUDGET WORKSHOP #2

August 29, 2017, 5:00 PM

Room 404, City Hall

**2018 BUDGET PROCESS
COUNCIL / STAFF WORKSHOP #2
August 29, 2017, 5:00 PM
Room 404, City Hall**

AGENDA

- I. 2016 Audit Report – Schenck, SC
- II. 2017 Six – Month (January – June) Financials
- III. Impact of TID #7 Closure
- IV. Historical Numbers – Oshkosh / Comparison Spending to Other WI Communities –
Oshkosh Customized Report – Municipal Facts 17 – A Service of the Wisconsin Taxpayers Alliance
- V. Five Year Revenue Model
 - a. DOR Audit Expenditure Restraint Outcome
- VI. Five Year Expense Model
- VII. Workshop #3 – September 20, 2017

1. Overall Economic Picture

- A. State Budget (1st Year of the Biennial budget)
 - I. State Aids
 - i. Potential Re-Interpretation of Expenditure Restraint Program (ERP)
 - ii. Restoration of Recycling Grant funding
 - II. State Impact on Local Revenue
 - III. Local Revenues / Limitations
2. Presentation – Cash Flow Analysis for Water, Sewer, and Storm Utilities
3. CIP Structure and Organization
4. Review Model for G.O. Debt

General Fund Revenues - Second Quarter 2017
January 1, 2017 - June 30, 2017

	2016 BUDGETED REVENUES	2016 Six Month Actual	% Received	2017 BUDGETED REVENUES	2017 Six Month Actual	% Received
TAXES LEVIED BY CITY						
General Property Tax	\$ 16,106,900	\$ 16,095,864	99.93%	\$ 17,521,500	\$ 17,511,614	99.94%
Municipal Owned Utility	1,000,000	1,000,000	100.00%	1,000,000	1,000,000	100.00%
Snow Removal	87,300	21,115	24.19%	67,700	22,281	32.91%
Weed Cutting	37,500	1,001	2.67%	37,500	16,466	43.91%
Mobile Home Tax	125,000	76,813	61.45%	130,000	85,492	65.76%
Payment in Lieu of Taxes	105,000	98,657	93.96%	105,000	87,209	83.06%
TOTAL TAXES LEVIED	\$ 17,461,700	\$ 17,293,450	99.04%	\$ 18,861,700	\$ 18,723,062	99.26%
LICENSES & PERMITS						
Heating	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Liquor License	130,700	114,262	87.42%	131,500	111,643	84.90%
Cigarette License	7,000	6,460	92.29%	6,800	6,300	92.65%
Sundry License	28,000	25,470	90.96%	27,000	27,313	101.16%
Assessor Fees	128,900	48,726	37.80%	120,000	64,510	53.76%
Electric Permits	0	0	0.00%	0	0	0.00%
Building Permits	0	0	0.00%	0	0	0.00%
Plumbing Permits	0	0	0.00%	0	0	0.00%
Flammable Tank Fees	0	0	0.00%	0	0	0.00%
Housing Fees	0	0	0.00%	0	0	0.00%
Code Seals & Planning Fees	0	0	0.00%	0	0	0.00%
Code Enforcement	0	0	0.00%	0	0	0.00%
Weights and Measures Permits	0	0	0.00%	0	0	0.00%
Zoning Ordinances	83,900	52,825	62.96%	110,000	56,760	51.60%
TOTAL LICENSES & PERMITS	\$ 378,500	\$ 247,743	65.45%	\$ 395,300	\$ 266,526	67.42%
FINES & COSTS						
County Court	\$ 280,600	\$ 166,582	59.37%	\$ 281,800	\$ 160,592	56.99%
Police Dept.	438,800	200,794	45.76%	425,600	271,819	63.87%
Penalties	85,700	50,219	58.60%	87,600	57,875	66.07%
TOTAL FINES & COSTS	\$ 805,100	\$ 417,595	51.87%	\$ 795,000	\$ 490,286	61.67%
STATE & COUNTY AIDS						
Town Ambulance Aid	\$ 34,200	\$ -	0.00%	\$ 35,900	\$ 35,955	100.15%
Aid to Local Streets	3,197,800	1,596,127	49.91%	3,191,400	1,592,565	49.90%
Municipal Services	970,700	964,397	99.35%	964,400	989,790	102.63%
State Shared Aids	9,680,200	0	0.00%	9,686,000	0	0.00%
State/Fed Aids - Misc	4,500	0	0.00%	0	0	100.00%
State Aids - Fire	150,000	0	0.00%	156,900	167,386	106.68%
Aids-Police	221,600	18,681	8.43%	215,300	119	0.06%
State Computer Credit	175,000	0	0.00%	175,000	0	0.00%
Expenditure Restraint	1,176,800	0	0.00%	1,244,500	0	0.00%
TOTAL STATE & CO. AIDS	\$ 15,610,800	\$ 2,579,205	16.52%	\$ 15,669,400	\$ 2,785,814	17.78%
USE OF MONEY & PROPERTY						
Interest on Investments	\$ 50,000	\$ 54,610	109.22%	\$ 70,000	\$ 40,611	58.02%
Interest on Spec. Assess.	316,600	3,987	1.26%	451,300	3,151	0.70%
Rent	100	55	55.00%	100	5	5.00%
TOTAL USE OF MONEY & PROP.	\$ 366,700	\$ 58,652	15.99%	\$ 521,400	\$ 43,767	8.39%

	2016 BUDGETED REVENUES	2016 Six Month Actual	% Received	2017 BUDGETED REVENUES	2017 Six Month Actual	% Received
CHARGES FOR CURRENT SERVICES						
Police Dept Fees	\$ 175,400	\$ 28,922	16.49%	\$ 162,500	\$ 28,170	17.34%
Fire Dept. Fees	158,500	14,094	8.89%	171,800	30,083	17.51%
Ambulance Fees	2,594,000	1,091,339	42.07%	2,160,000	1,095,636	50.72%
Engineering Fees	10,000	137	1.37%	0	389	100.00%
Street Services	17,500	2,320	13.26%	12,500	2,318	18.55%
Central Garage	0	15,063	0.00%	35,000	17,541	50.12%
Electrical Dept.	30,000	22,871	76.24%	30,000	24,818	82.73%
Sign Dept.	3,000	1,923	64.10%	3,000	510	17.01%
Parks Revenues	45,000	28,292	62.87%	69,000	20,989	30.42%
City Clerk Fees	6,300	645	10.24%	5,800	4,900	84.48%
Comm Dev / Econ Dev	256,400	5,335	2.08%	255,500	93,564	36.62%
Community Dev. - TIF	411,900	85,357	20.72%	400,200	0	0.00%
Economic Dev. - County Aids	66,300	0	0.00%	0	9,104	0.00%
Comm. Dev-Plan Review Fees-Econ Dev	25,000	0	0.00%	25,000	0	0.00%
Cable Access Fees	3,500	630	18.00%	3,500	350	10.00%
CATV Revenue	723,800	216,311	29.89%	705,500	348,555	49.41%
Property Search	21,100	16,190	76.73%	28,400	15,430	54.33%
Hazardous Materials	500	0	0.00%	500	0	0.00%
TOTAL CHGS. FOR CUR. SERV.	\$ 4,548,200	\$ 1,529,429	33.63%	\$ 4,068,200	\$ 1,692,357	41.60%
INTERDEPARTMENTAL REVENUES						
Materials & Labor-Utilities	\$ 530,500	\$ 8,192	1.54%	\$ 295,000	\$ 44,014	14.92%
Sup./Admin. Labor-Utilities	347,500	69,083	19.88%	280,000	31,796	11.36%
Central Garage	237,500	169,673	71.44%	419,000	160,210	38.24%
Accounting Services-Utilities	421,800	115,219	27.32%	464,300	116,889	25.18%
Equip/Labor Rental - Recycling	401,000	59,033	14.72%	340,100	56,290	16.55%
Computer Services - Utilities	168,500	0	0.00%	168,500	168,500	100.00%
Water G.O. Bond Abatement	0	0	0.00%	0	0	0.00%
Sewer G.O. Bond Abatement	0	0	0.00%	0	0	0.00%
Storm G.O. Bond Abatement	0	0	0.00%	0	0	0.00%
Parking G.O. Bond Abatement	0	0	0.00%	0	0	0.00%
Ind. Dev. Bonds & Notes	0	0	0.00%	0	0	0.00%
TIF Districts G.O. Bond Abatement	0	0	0.00%	0	0	0.00%
Golf Course G.O. Bond Abatement	0	0	0.00%	0	0	0.00%
Centre G.O. Bond Abatement	0	0	0.00%	0	0	0.00%
Cable TV Bond Abatement	0	0	0.00%	0	0	0.00%
Engineering Fees-Const.	1,810,000	0	0.00%	1,600,000	0	0.00%
TOTAL INTER. DEP. REV.	\$ 3,916,800	\$ 421,200	10.75%	\$ 3,566,900	\$ 577,699	16.20%
UNCLASSIFIED						
Sundry Revenue	\$ 130,000	\$ 83,679	64.37%	\$ 100,000	\$ 110,697	110.70%
Capital Gains on Investments	\$ -	\$ 23,570	100.00%	\$ -	\$ 12,125	100.00%
Sale of Capital Assets	\$ -	\$ 7,574	100.00%	\$ -	\$ 6,542	100.00%
Bond Proceeds	0	0	0.00%	0	0	0.00%
TOTAL UNCLASSIFIED	130,000	114,823	88.33%	100,000	129,364	129.36%
TOTAL REVENUES	\$ 43,217,800	\$ 22,662,097	52.44%	\$ 43,977,900	\$ 24,708,875	56.18%

General Fund Expenditures - Second Quarter 2017
January 1, 2017 - June 30, 2017

	2016 ANNUAL BUDGET	2016 Six Month Actual	% Expended	2017 ANNUAL BUDGET	2017 Six Month Actual	% Expended
GENERAL GOVERNMENT						
City Council	\$ 52,900	\$ 30,795	58.21%	\$ 56,600	\$ 31,818	56.22%
City Manager	267,800	125,219	46.76%	276,300	135,313	48.97%
City Attorney	431,000	207,137	48.06%	430,100	191,291	44.48%
Human Resources	618,500	243,520	39.37%	554,300	286,299	51.65%
City Clerk	254,100	110,656	43.55%	255,200	118,649	46.49%
Elections	164,200	66,071	40.24%	74,100	55,597	75.03%
Finance	1,034,700	468,592	45.29%	1,154,500	533,831	46.24%
Purchasing	231,900	108,568	46.82%	232,500	115,779	49.80%
Information Technology	1,220,800	716,987	58.73%	1,310,400	852,666	65.07%
Insurance	631,900	420,089	66.48%	952,800	408,180	42.84%
Facilities Maintenance	710,800	324,796	45.69%	704,400	338,633	48.07%
Independent Audit	24,000	10,100	42.08%	24,300	10,185	41.91%
Media Services	212,300	98,407	46.35%	217,000	108,962	50.21%
TOTAL GENERAL GOVERNMENT	\$ 5,854,900	\$ 2,930,937	50.06%	\$ 6,242,500	\$ 3,187,202	51.06%
PUBLIC SAFETY						
Police	\$12,700,200	\$ 5,846,945	46.04%	\$ 12,870,900	\$ 6,062,611	47.10%
Animal Care	88,200	50,283	57.01%	88,200	45,203	51.25%
Fire & Ambulance	11,834,100	5,164,337	43.64%	12,205,300	5,716,306	46.83%
Hydrant Rental	650,000	325,000	50.00%	650,000	325,000	50.00%
Auxiliary Police	4,800	1,606	33.46%	20,900	17,485	83.66%
Crossing Guards	80,600	42,341	52.53%	82,200	43,713	53.18%
Police & Fire Commission	13,600	12,563	92.38%	18,600	7,535	40.51%
TOTAL PUBLIC SAFETY	\$25,371,500	\$ 11,443,075	45.10%	\$ 25,936,100	\$ 12,217,852	47.11%
PUBLIC WORKS						
Public Works - Admin.	\$ 374,500	\$ 152,543	40.73%	\$ 373,200	\$ 169,985	45.55%
Engineering	1,189,900	488,101	41.02%	1,238,900	560,077	45.21%
Streets - General	2,706,200	1,238,293	45.76%	2,650,400	1,248,837	47.12%
Central Garage	1,946,600	788,266	40.49%	1,855,300	857,258	46.21%
Garbage Coll. & Disposal	0	moved to levy in 2014			moved to levy in 2014	
TOTAL PUBLIC WORKS	\$ 6,217,200	\$ 2,667,203	42.90%	\$ 6,117,800	\$ 2,836,157	46.36%
PARKS & OTHER FACILITIES						
Parks	\$ 1,734,300	\$ 697,293	40.21%	\$ 1,747,400	\$ 815,437	46.67%
Forestry	331,400	152,139	45.91%	335,500	165,931	49.46%
TOTAL PARKS & OTHER FAC.	\$ 2,065,700	\$ 849,432	41.12%	\$ 2,082,900	\$ 981,368	47.12%
COMMUNITY DEVELOPMENT						
Assessor	\$ 580,500	\$ 229,533	39.54%	\$ 598,700	\$ 244,600	40.86%
Economic Development	660,900	315,603	47.75%	625,300	309,715	49.53%
Planning Services	715,100	343,265	48.00%	735,700	344,060	46.77%
Inspection Services	0	moved to Fund 571	0.00%	0	moved to Fund 571	0.00%
TOTAL COMMUNITY DEV.	\$ 1,956,500	\$ 888,401	45.41%	\$ 1,959,700	\$ 898,375	45.84%

	2016 ANNUAL BUDGET	2016 Six Month Actual	% Expended	2017 ANNUAL BUDGET	2017 Six Month Actual	% Expended
TRANSPORTATION						
Electric	\$ 509,200	\$ 211,854	41.61%	\$ 536,700	\$ 258,542	48.17%
Sign	209,700	87,172	41.57%	222,700	96,324	43.25%
TOTAL TRANSPORTATION	\$ 718,900	\$ 299,026	41.59%	\$ 759,400	\$ 354,866	46.73%
UNCLASSIFIED						
Unemployment Compensation	\$ 25,000	\$ (1)	0.00%	\$ 9,800	\$ -	0.00%
Bank Fees	-	2,478	0.00%	6,500	\$8,601	132.32%
Uncollectible Accounts	625,000	112,774	18.04%	554,400	75,934	13.70%
Employee Benefit Fees	12,000	4,712	39.27%	10,000	5,649	56.49%
Patriotic Celebrations	20,000	6,092	30.46%	20,000	6,610	33.05%
Health Ins Fund Surcharge	0	0	0.00%	0	0	0.00%
Unclass. Expense	120,000	37,852	31.54%	106,200	39,775	37.45%
Mobile Home Tax	48,000	25,530	53.19%	48,000	28,461	59.29%
Adjustment of Salaries	183,100	0	0.00%	522,600	328,052	62.77%
Industrial Development	0	0	0.00%	0	0	0.00%
TOTAL UNCLASSIFIED	\$ 1,033,100	\$ 189,437	18.34%	\$ 1,277,500	\$ 493,082	38.60%
100-GENERAL FUND TOTALS:	\$43,217,800	\$ 19,267,511	44.58%	\$ 44,375,900	\$ 20,968,902	47.25%

Other Funds Operations
January 1, 2017 - June 30, 2017

	2016 ANNUAL BUDGET	2016 Six Month Actual	% Expended	2017 ANNUAL BUDGET	2017 Six Month Actual	% Expended
LEVY FUNDS						
Recycling	\$ 1,025,600	\$ 268,022	26.13%	\$ 1,332,100	\$ 679,490	51.01%
Garbage Collection & Disposal	1,252,900	537,705	42.92%	1,330,600	559,740	42.07%
Street Lighting	1,151,700	341,787	29.68%	1,052,000	471,338	44.80%
Senior Services	579,700	211,967	36.56%	515,100	240,428	46.68%
Transit Utility	4,627,200	1,871,240	40.44%	4,912,000	2,146,521	43.70%
Library	3,501,800	1,455,781	41.57%	3,556,700	1,676,599	47.14%
Museum	1,119,800	487,915	43.57%	1,135,200	536,214	47.24%
Grand Opera House	22,700	8,511	37.49%	20,400	16,895	82.82%
Cemetery	393,200	170,505	43.36%	409,700	161,146	39.33%
Equipment	915,900	0	0.00%	1,000,000	0	0.00%
Leach Amphitheater	74,100	24,207	32.67%	75,100	30,734	40.92%
Pollock Comm. Water Park	347,300	62,876	18.10%	353,100	101,915	28.86%
LEVY FUNDS - SUBTOTAL:	\$15,011,900	\$ 5,440,516	36.24%	\$ 15,692,000	\$ 6,621,021	42.19%
NON-LEVY FUNDS						
Golf Course	541,500	219,000	40.44%	551,000	265,606	48.20%
Oshkosh Convention Center	1,604,500	525,663	32.76%	1,694,500	576,012	33.99%
Oshkosh Center Parking Ramp	96,500	7,301	7.57%	89,500	14,908	16.66%
Parks Revenue Facilities	263,900	133,881	50.73%	405,100	111,384	27.50%
Inspections Srvc - Rental Registry	90,500	120	0.13%	241,100	225,133	93.38%
Inspections Srvc - Weights & Meas.	133,700	113,609	84.97%	116,600	57,231	49.08%
Inspections Srvc - Inspections	774,700	258,010	33.30%	746,300	355,935	47.69%
Parking Utility	290,600	56,161	19.33%	304,100	58,486	19.23%
Water Utility	12,152,980	5,603,373	46.11%	12,157,000	5,378,857	44.24%
Sewer Utility	11,383,598	4,490,875	39.45%	11,362,800	4,628,572	40.73%
Stormwater Utility	6,332,167	2,700,089	42.64%	6,328,700	2,645,183	41.80%
Agency Funds	474,800	274,333	57.78%	468,400	348,277	74.35%
NON-LEVY FUNDS SUBTOTAL:	\$34,139,445	\$ 14,382,415	42.13%	\$ 34,465,100	\$ 14,665,584	42.55%
TOTAL OTHER FUNDS:	\$49,151,345	\$ 19,822,931	40.33%	\$ 50,157,100	\$ 21,286,605	42.44%

08/11/17 Updated



TIF Cash Balance History Summary

TIF	FUND	Name	After TIF #7 Closure -					
			12/31/17 EST**	12/31/2016	12/31/2015	12/31/2014	12/31/2013	12/31/2012
TIF #6	Fund 525	NORTHWEST INDUSTRIAL PARK	\$ -	\$ -	\$ -	\$ 1,365	\$ 16,915	\$ 944,016
TIF #7	Fund 527	SOUTHWEST INDUSTRIAL PARK #2	-	7,036,499	14,737,567	15,313,281	15,015,035	12,148,957
TIF #8	Fund 529	AVIATION INDUSTRIAL PARK	169,523	243,853	317,674	394,507	3,412,414	2,861,517
TIF #9	Fund 531	WASHBURN STREET PROJECT	-	-	-	4,162,377	(73,494)	2,490,666
TIF #10	Fund 533	MAIN & WASHINGTON	793	793	793	793	813	813
TIF #11	Fund 535	COURT & WAUGOO	27,147	16,625	5,460	4,282	3,232	2,184
TIF #12	Fund 537	DIVISION STREET REDEVELOPMENT	792,469	716,044	675,611	626,344	561,837	495,537
TIF #13	Fund 539	MARION ROAD/PEARL AVENUE	2,770,092	(632)	481,991	(3,294)	530,811	520,125
TIF #14	Fund 522	MERCY MEDICAL CENTER	859,329	736,200	773,427	743,506	649,073	513,292
TIF #15	Fund 524	PARK PLAZA/COMMERCE STREET	2,387,001	2,156,790	1,972,801	1,812,216	1,630,961	1,496,625
TIF #16	Fund 526	100 BLOCK REDEVELOPMENT	1,150,659	1,247,948	1,385,419	1,499,220	1,614,938	1,724,091
TIF #17	Fund 530	CITY CENTER REDEVELOPMENT	(431,363)	91,066	1,082,317	1,199,928	1,266,136	2,269,158
TIF #18	Fund 532	SW INDUSTRIAL PARK EXPANSION	(1,896,934)	(2,062,554)	(2,088,004)	(2,162,540)	678,203	852,196
TIF #19	Fund 528	NW INDUSTRIAL PARK EXPANSION	382,475	218,939	113,822	397,993	291,100	219,278
TIF #20	Fund 534	SOUTH SHORE REDEVELOPMENT	6,177,483	(287,226)	163,086	(6,133)	(95,316)	587,578
TIF #21	Fund 536	FOX RIVER CORRIDOR	(380,029)	39,598	53,457	460,243	1,309,435	(216,449)
TIF #23	Fund 540	SW INDUSTRIAL PARK EXPANSION	(1,437,933)	(1,014,029)	(639,422)	1,454,068	(61,987)	(41,848)
TIF #24	Fund 520	OSHKOSH CORP.	8,515	(15,687)	10,756	7,407	7,407	7,465
TIF #25	Fund 502	CITY CENTER HOTEL REHABILITATION	(416,742)	(888,361)	(1,772,293)	(1,988,944)	(1,719,220)	(221,504)
TIF #26	Fund 504	AVIATION BUSINESS PARK	(1,693,747)	(1,138,994)	1,603,952	2,201,824	2,590,496	(23,535)
TIF #27	Fund 508	NORTH MAIN STREET INDUSTRIAL PARK	39,430	(87,505)	(84,615)	(38,544)	-	-
TIF #28	Fund 510	BEACH BUILDING REDEVELOPMENT	(19,422)	(19,242)	-	-	-	-
TIF #29	Fund 512	MORGAN DISTRICT	(11,132)	(10,982)	-	-	-	-
TIF #30	Fund 514	WASHINGTON BUILDING	(17,720)	(15,058)	-	-	-	-
TIF #31	Fund 516	BUCKSTAFF REDEVELOPMENT	(19,588)	(9,982)	-	-	-	-
TIF #32	Fund 518	GRANARY REDEVELOPMENT	10,000	-	-	-	-	-
TIF #33	Fund 519	LAMICO REDEVELOPMENT	25,062	-	-	-	-	-
		TIF ADMIN FEES 2017 BUDGET	(400,200)					
			\$ 8,075,168	\$ 6,954,103	\$ 18,793,799	\$ 26,079,899	\$ 27,628,789	\$ 26,630,162

**Paygo est subtracted out of TIF 14 & 24.



**2017 Tax Incremental Financing Snapshot
30-June-17**

TIF District #	Location	Creation Year	Statutory Closing Year	Projected Closing Date	2017 Tax Increment	Anticipated Cash Balance on 12/31/2017	Total Debt Outstanding as of 12/31/2017	Anticipated Future Increment	Known Est. of Future Revenue (Expenses)	Net Anticipated Available Balance at Closure	Disbursement to City (~35%) (Upon Termination)	Notes
7	SW Ind Park #2	1989	2016	2018	\$ 3,885,410	\$ -	\$ -	\$ 3,885,393	\$ (3,885,393)	\$ -	\$ 44,800	Serves as donor to current and future projects in other TID's, through 2016, per TID plan/not ready to close / closure in 2017 Council approved a one year extension for the Neighborhood Initiatives Program [Res 16-223] (see note below)
10	Main/Washington	1993	2020	2020	15,407	793	-	46,221	(46,221)	793	-	No projects currently outstanding or planned per TID plan/not ready to close due to cash position
11	Washington/Court	1995	2022	2017	6,789	27,147	-	33,945	-	61,092	-	No projects currently outstanding or planned per TID plan/not ready to close due to cash position
12	Division/Main	1997	2024	2022	111,241	792,469	96,391	778,680	-	1,474,758	-	Future projects per TID plan
13	Marion/Pearl	1998	2025	2025	294,704	2,770,092	5,417,212	2,652,327	-	5,207	-	Current TID recipient/negative cash position & debt outstanding
14	Hazel/Hospital	2000	2027	2027	494,574	859,329	536,111	4,945,710	(2,600,000)	2,668,928	-	Current paygo/future projects possible per TID plan
15	Commerce/4Imprint	2001	2028	2022	228,253	2,387,001	178,902	2,510,772	-	4,718,871	-	Future projects anticipated per TID plan
16	100 Block Main	2001	2028	2023	137,538	1,150,659	991,332	1,512,918	-	1,672,245	-	No projects currently outstanding or planned per TID plan/not ready to close due to cash position & outstanding debt
17	City Center Rehab	2001	2028	2028	315,252	(431,363)	4,233,810	3,467,750	1,343,000	145,577	-	Tax Revenues are expected to increase
18	SW Ind Park #3	2002	2025	2025	479,752	(1,896,934)	1,512,213	3,838,000	-	428,853	-	Projects in progress per TID plan
19	NW Ind Park #2	2003	2026	2026	239,831	382,475	493,364	2,158,470	-	2,047,581	-	Future projects anticipated per TID plan
20	Southshore	2005	2032	2032	-	6,177,483	3,884,407	-	(2,292,200)	876	-	Projects in progress per TID plan
21	Marion/Jackson	2006	2033	2033	298,147	(380,029)	1,977,681	8,023,156	(1,420,000)	4,245,446	-	Projects in progress per TID plan
23	SW Ind Park #4	2009	2030	2030	-	(1,437,933)	3,211,629	-	-	(4,649,562)	-	Projects in progress per TID plan
24	Oshkosh Corp.	2010	2032	2032	205,552	8,515	-	3,083,265	(3,083,265)	8,515	-	Pay-go, future projects planned per TID plan
25	Bestwestern Hotel	2012	2035	2035	281,248	(416,742)	1,272,835	4,781,199	(2,343,000)	748,622	-	Pay-go, future projects planned per TID plan
26	Aviation Bus. Park	2013	2033	2033	-	(1,693,747)	2,475,069	-	-	(4,168,816)	-	Infrastructure construction underway
27	North Ind Park #2	2014	2034	2034	133,593	39,430	-	2,538,267	(1,903,700)	673,997	-	Pay-go, future projects planned per TID plan
28	Beach Building	2016	2043	2043	-	(19,422)	-	-	-	(19,422)	-	Pay-go for adaptive reuse of building
29	Morgan District	2016	2043	2043	-	(11,132)	-	-	-	(11,132)	-	No private development has commenced. Pay-go for district redevelopment and riverwalk
30	Washington Building	2017	2044	2044	-	(17,720)	-	-	-	(17,720)	-	Pay-go, for adaptive reuse of building
31	Buckstaff Redevelopment	2017	2044	2044	-	(19,588)	-	-	-	(19,588)	-	Pay-go for development of arena and infrastructure
32	Granary Rehabilitation	2017	2044	2044	-	10,000	-	-	-	10,000	-	Pay-go for rehabilitation of Granary Building
33	Lamico Redevelopment	2017	2044	2030	-	25,062	-	-	-	25,062	-	Pay-go for rehabilitation of Lamico Property
Total					\$ 7,127,291	\$ 8,305,845	\$ 26,280,956					

Notes: * TID #7 was an authorized donor TID to TID #13, TID#20, TID #21, and TID #24

Historical Numbers - Lowest to Highest**Municipal Property Tax Levies (In Thousands)** *p.13*

	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17
Janesville	28,055.6	28,645.6	29,374.7	29,915.8	30,454.9	31,641.0	32,484.0	33,631.0
Oshkosh	28,780.8	29,489.7	30,120.6	30,598.7	32,028.9	33,333.3	34,297.7	36,288.0
West Allis	37,216.1	38,145.0	38,728.7	38,940.8	39,167.0	39,305.8	39,476.3	40,360.0
Eau Claire	32,400.0	33,963.8	35,051.3	35,430.7	37,164.2	38,212.8	38,570.3	40,444.0
Appleton	36,330.7	36,978.9	37,586.5	37,234.9	37,983.5	38,389.9	39,000.4	40,745.0
Waukesha	51,405.4	51,407.1	51,466.9	51,680.7	53,098.8	54,546.4	56,161.1	58,262.0
<i>Average</i>	35,698.1	36,438.4	37,054.8	37,300.3	38,316.2	39,238.2	39,998.3	41,621.7

Municipal Property Tax Levies Per Capita *p.13*

	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17
Janesville	441.97	450.58	462.48	471.26	479.76	498.09	511.50	530.00
Oshkosh	436.73	446.25	455.82	461.34	482.91	501.92	516.10	544.00
Appleton	501.43	509.19	516.90	511.40	521.68	522.58	528.90	548.00
Eau Claire	493.07	515.52	530.60	535.45	561.65	571.76	575.60	600.00
West Allis	615.86	631.43	641.58	645.78	649.54	652.14	654.30	671.00
Waukesha	731.78	726.93	727.60	727.69	747.66	767.78	787.50	813.00
<i>Average</i>	536.81	546.65	555.83	558.82	573.87	585.71	595.65	617.67

Municipal Property Tax Rates *p.14*

	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17
Janesville	6.78	7.39	7.72	7.87	8.28	8.15	8.37	8.07
Appleton	7.87	7.88	8.11	8.28	8.48	8.47	8.36	8.25
Eau Claire	7.62	8.17	8.38	8.54	8.77	8.74	8.47	8.30
Oshkosh	8.20	8.45	8.69	8.88	9.28	9.63	9.80	9.61
Waukesha	8.63	8.97	9.16	9.92	10.19	10.23	10.30	9.91
West Allis	8.76	9.53	10.19	10.70	10.84	10.84	10.79	10.80
<i>Average</i>	7.98	8.40	8.71	9.03	9.31	9.34	9.35	9.16

Equalized Values (In Millions) *p.14*

	2009	2010	2011	2012	2013	2014	2015	2016
West Allis	4,361.1	4,112.4	3,906.3	3,738.9	3,701.4	3,712.6	3,741.0	3,736.0
Oshkosh	3,801.8	3,779.4	3,776.1	3,762.6	3,759.3	3,748.8	3,744.0	3,776.0
Janesville	4,251.6	3,991.2	3,940.8	3,895.7	3,793.4	4,005.9	3,987.0	4,165.0
Eau Claire	4,315.9	4,224.6	4,247.5	4,223.7	4,325.7	4,461.6	4,664.0	4,873.0
Appleton	4,789.1	4,851.6	4,797.1	4,651.4	4,622.3	4,696.7	4,817.0	4,939.0
Waukesha	6,102.1	5,904.9	5,767.1	5,426.4	5,389.7	5,546.9	5,664.0	5,877.0
<i>Average</i>	4,603.6	4,477.4	4,405.8	4,283.1	4,265.3	4,362.1	4,436.2	4,561.0

Historical Numbers (continued)

Shared Revenues (In Thousands)

p.15

	2008	2009	2010	2011	2012	2013	2014	2015
Waukesha	4,075.97	4,119.99	3,677.40	3,903.24	3,546.75	3,408.70	3,436.50	3,452.00
Janesville	6,032.44	6,028.10	5,614.70	5,777.05	5,126.12	5,116.40	5,071.90	5,135.00
Eau Claire	8,588.77	8,738.28	8,521.36	8,508.13	7,574.29	7,575.40	7,493.30	7,642.00
West Allis	10,390.15	10,347.57	9,886.53	9,917.98	8,855.81	8,880.80	8,817.10	8,803.00
Oshkosh	12,298.48	12,297.40	11,985.70	12,000.62	10,807.83	10,777.70	10,735.50	10,799.00
Appleton	13,030.21	13,077.19	12,608.57	12,492.25	10,928.92	10,931.40	10,858.10	10,872.00
<i>Average</i>	9,069.3	9,101.4	8,715.7	8,766.5	7,806.6	7,781.7	7,735.4	7,783.8

General Obligation Debt (In Thousands)

p. 12

	2008	2009	2010	2011	2012	2013	2014	2015
Appleton	48,311.3	47,460.3	40,697.3	33,668.0	33,305.0	27,730.0	30,110.0	31,535.0
West Allis	75,469.1	80,092.6	79,299.7	78,518.3	78,409.8	76,649.3	75,248.4	73,110.0
Janesville	82,529.0	87,480.9	76,914.5	74,814.4	74,190.0	75,155.0	80,425.0	82,200.0
Eau Claire	80,536.5	88,094.7	89,491.9	90,424.2	91,176.0	100,535.0	98,760.0	101,115.0
Waukesha	102,456.6	100,739.2	117,324.8	116,335.0	116,335.0	107,604.6	118,343.0	127,471.0
Oshkosh	133,184.8	143,157.2	131,952.9	133,631.9	137,859.3	141,395.0	147,229.0	145,411.0
<i>Average</i>	87,081.2	91,170.8	89,280.2	87,898.6	88,545.9	88,178.2	91,685.9	93,473.7

Debt Per Capita

p. 12

	2011	2012	2013	2014	2015
Appleton	463.01	457.42	379.08	409.87	428.00
West Allis	1,300.73	1,300.33	1,271.13	1,248.48	1,212.00
Janesville	1,177.90	1,168.71	1,181.68	1,266.04	1,294.00
Eau Claire	1,368.82	1,377.91	1,512.26	1,477.69	1,509.00
Waukesha	1,644.66	1,638.06	1,517.70	1,665.77	1,787.00
Oshkosh	2,022.27	2,078.54	2,132.65	2,216.90	2,188.00
<i>Average</i>	1,329.6	1,336.8	1,332.4	1,380.8	1,403.0

Debt Per Capita

% of Limit

	2011	2012	2013	2015
Appleton	14.0%	14.3%	12.0%	13.1%
West Allis	40.2%	41.9%	41.4%	39.1%
Janesville	38.0%	38.1%	39.6%	41.2%
Eau Claire	42.6%	43.2%	46.5%	43.4%
Waukesha	40.3%	42.9%	39.9%	45.0%
Oshkosh	70.8%	73.3%	75.2%	77.7%
<i>Average</i>	41.0%	42.3%	42.4%	43.3%

5 Year Revenue Model and Assumptions						
	5 yr. weighted avg. (WA)	2018	2019	2020	2021	
*	General Property Tax	5.64%	2.82%	1.88%	1.41%	1.13%
*	Aid to Local Streets	4.70%	2.35%	1.57%	1.17%	0.94%
*	Municipal Services	0.70%	0.35%	0.23%	0.17%	0.14%
*	State Shared Funds	0.05%	0.02%	0.02%	0.01%	0.01%
*	Expenditure Restraint	3.02%	1.51%	1.01%	0.75%	0.60%
*	Ambulance Fees	-2.58%	-1.29%	-0.86%	-0.64%	-0.52%
***	Municipal Owned Utility	0.00%	0.00%	0.00%	0.00%	0.00%
*	Other Taxes Assessed	3.28%	1.64%	1.09%	0.82%	0.66%
*	Other State and County Aids	0.87%	0.44%	0.29%	0.22%	0.17%
*	Fines and Costs	0.62%	0.31%	0.21%	0.15%	0.12%
*	Use of Money and Property	1.78%	0.89%	0.59%	0.45%	0.36%
*	Licenses and Permits	10.85%	5.43%	3.62%	2.71%	2.17%
*	Assessor Fees	5.03%	2.51%	1.68%	1.26%	1.01%
*	Charges for Current Services	-0.33%	-0.17%	-0.11%	-0.08%	-0.07%
*	Community Dev (CDBG)	-7.84%	-3.92%	-2.61%	-1.96%	-1.57%
***	Community Dev TIF	0.00%	0.00%	0.00%	0.00%	0.00%
***	Materials/Supplies/Labor from other funds	0.00%	0.00%	0.00%	0.00%	0.00%
***	Community Dev - Plan Rev Fees	0.00%	0.00%	0.00%	0.00%	0.00%
*	Engineering Fees	0.00%	0.00%	0.00%	0.00%	0.00%
*	Miscellaneous Revenue	0.69%	0.35%	0.23%	0.17%	0.14%
*	Appropriation From Debt Fund	0.00%	0.00%	0.00%	0.00%	0.00%
	*	WA	WA/2	WA/3	WA/4	WA/5
	**	WA				
	***	2017 Budget held constant				

5 Year Revenue Model and Assumptions

Major Revenue Sources	2017 (Budget)	2018	2019	2020	2021
General Property Tax	\$36,297,700.00	\$37,321,148.11	\$38,022,684.92	\$38,558,727.77	\$38,993,607.74
Aid to Local Streets	\$3,191,400.00	\$3,266,329.48	\$3,317,455.29	\$3,356,399.83	\$3,387,921.21
Municipal Services	\$964,400.00	\$967,765.26	\$970,016.60	\$971,709.03	\$973,065.34
State Shared Funds	\$9,686,000.00	\$9,688,266.15	\$9,689,777.27	\$9,690,910.78	\$9,691,817.70
Expenditure Restraint	\$1,244,500.00	\$1,263,276.14	\$1,275,982.41	\$1,285,607.97	\$1,293,366.51
Ambulance Fees	\$2,160,000.00	\$2,132,177.75	\$2,113,868.50	\$2,100,254.48	\$2,089,433.41
Municipal Owned Utility	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
TOTAL	\$54,544,000.00	\$55,638,962.90	\$56,389,785.00	\$56,963,609.87	\$57,429,211.91
<i>Total Change Over Previous Yr.</i>		\$1,094,962.90	\$750,822.10	\$573,824.88	\$465,602.04
Other Taxes Assessed	\$340,200.00	\$345,779.28	\$349,559.80	\$352,426.19	\$354,738.11
<i>Total Change Over Previous Yr.</i>		\$5,579.28	\$3,780.52	\$2,866.39	\$2,311.92
Other State and County Aids	\$583,100.00	\$585,637.29	\$587,336.18	\$588,614.04	\$589,638.55
<i>Total Change Over Previous Yr.</i>		\$2,537.29	\$1,698.89	\$1,277.86	\$1,024.51
Fines and Costs	\$795,000.00	\$797,448.92	\$799,086.56	\$800,317.31	\$801,303.42
<i>Total Change Over Previous Yr.</i>		\$2,448.92	\$1,637.64	\$1,230.75	\$986.12
Use of Money and Property	\$521,400.00	\$526,041.63	\$529,163.60	\$531,518.97	\$533,411.66
<i>Total Change Over Previous Yr.</i>		\$4,641.63	\$3,121.97	\$2,355.37	\$1,892.68
Licenses and Permits					
Liquor License	\$131,500.00	\$138,634.40	\$143,648.72	\$147,545.47	\$150,747.45
Cigarette License	\$6,800.00	\$7,168.93	\$7,428.22	\$7,629.73	\$7,795.31
Assessor Fees	\$120,000.00	\$126,510.48	\$131,086.28	\$134,642.26	\$137,564.21
Sundry License	\$27,000.00	\$27,678.65	\$28,679.77	\$29,457.77	\$30,097.05
Zoning Ordinances	\$110,000.00	\$115,967.94	\$120,162.42	\$123,422.07	\$126,100.53
TOTAL LICENSES AND PERMITS	\$395,300.00	\$415,960.40	\$431,005.41	\$442,697.30	\$452,304.54
<i>Total Change Over Previous Yr.</i>		\$20,660.40	\$15,045.01	\$11,691.88	\$9,607.24
Charges for Current Services					
Police Dept. Fees	\$162,500.00	\$162,231.61	\$162,052.98	\$161,919.15	\$161,812.18
Fire Dept. Fees	\$171,800.00	\$171,516.25	\$171,327.40	\$171,185.91	\$171,072.82
Engineering Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Street Services	\$12,500.00	\$12,479.35	\$12,465.61	\$12,455.32	\$12,447.09
Central Garage	\$35,000.00	\$34,942.19	\$34,903.72	\$34,874.89	\$34,851.85
Electrical Dept.	\$30,000.00	\$29,950.45	\$29,917.47	\$29,892.77	\$29,873.02
Sign Dept.	\$3,000.00	\$2,995.05	\$2,991.75	\$2,989.28	\$2,987.30
Park Fees	\$69,000.00	\$68,886.04	\$68,810.19	\$68,753.36	\$68,707.94
City Clerk Fees	\$5,800.00	\$5,790.42	\$5,784.04	\$5,779.27	\$5,775.45
Cable Access Fees	\$3,500.00	\$3,494.22	\$3,490.37	\$3,487.49	\$3,485.19
CATV Revenue	\$705,500.00	\$704,334.78	\$703,559.24	\$702,978.23	\$702,513.81
Property Search	\$28,400.00	\$28,353.09	\$28,321.87	\$28,298.49	\$28,279.79
Hazardous Materials	\$500.00	\$499.17	\$498.62	\$498.21	\$497.88
Garbage Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL CHARGES FOR CURRENT SERVICES	\$1,227,500.00	\$1,225,472.63	\$1,224,123.28	\$1,223,112.38	\$1,222,304.33
<i>Total Change Over Previous Yr.</i>		-\$2,027.37	-\$1,349.35	-\$1,010.90	-\$808.05
Community Development Funds					
Community Dev	\$255,500.00	\$245,485.54	\$239,070.92	\$234,385.66	\$230,710.92
Community Dev TIF	\$400,200.00	\$400,200.00	\$400,200.00	\$400,200.00	\$400,200.00
Economic Development-Aids	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Community Dev-Plan Rev Fees	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00	\$25,000.00
TOTAL COMM. DEV. FUNDS	\$680,700.00	\$670,685.54	\$664,270.92	\$659,585.66	\$655,910.92
<i>Total Change Over Previous Yr.</i>		-\$10,014.46	-\$6,414.62	-\$4,685.26	-\$3,674.75
Interdepartmental Revenues					
Materials/Supplies/Labor from other funds	\$1,966,900.00	\$1,966,900.00	\$1,966,900.00	\$1,966,900.00	\$1,966,900.00
Bond Abatements from other funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Engineer Fees	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00	\$1,600,000.00
TOTAL INTERDEPART. REVENUES	\$3,566,900.00	\$3,566,900.00	\$3,566,900.00	\$3,566,900.00	\$3,566,900.00
<i>Total Change Over Previous Yr.</i>		\$0.00	\$0.00	\$0.00	\$0.00
Unclassified					
Miscellaneous Revenue	\$100,000.00	\$100,345.46	\$100,576.57	\$100,750.30	\$100,889.52
TOTAL UNCLASSIFIED	\$100,000.00	\$100,345.46	\$100,576.57	\$100,750.30	\$100,889.52
<i>Total Change Over Previous Yr.</i>		\$345.46	\$231.10	\$173.73	\$139.22
Other Fund Revenues					
Build America Bond Credits (Debt Service)	\$ 311,100.00	\$ 311,100.00	\$ 311,100.00	\$ 311,100.00	\$ 311,100.00
Bond Abatement from Debt Service Fund	\$ 8,523,000.00	\$ 8,523,000.00	\$ 8,523,000.00	\$ 8,523,000.00	\$ 8,523,000.00
Appropriation from Debt Service Fund	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
<i>Total Change Over Previous Yr.</i>		\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	\$71,838,200.00	\$72,957,334.05	\$73,725,907.30	\$74,313,632.01	\$74,790,712.95
<i>Overall Increase Over Previous YR</i>		\$1,119,134.05	\$768,573.25	\$587,724.71	\$477,080.94
		-\$1,177,034.05	-\$768,573.25	-\$587,724.71	-\$477,080.94
Total General Fund	\$ 43,977,900.00	\$45,154,934.05	\$ 45,923,507.30	\$ 46,511,232.01	\$ 46,988,312.95
Total Property Taxes Levied to Other Funds	\$27,860,300.00	\$ 27,802,400.00	\$ 27,802,400.00	\$ 27,802,400.00	\$ 27,802,400.00

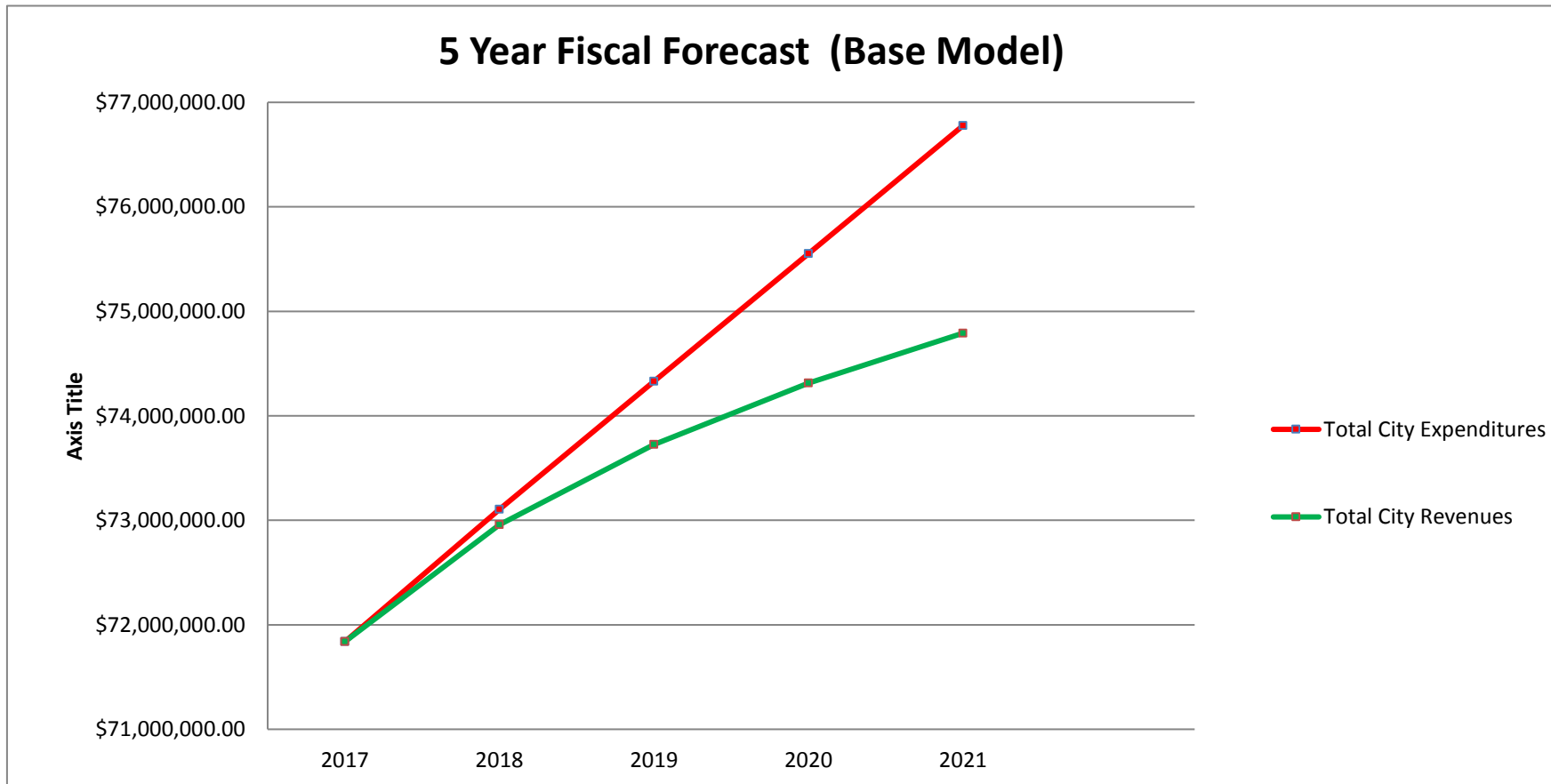
5 Year Expense Model and Assumptions

	5 yr. weighted avg (WA)	2018	2019	2020	2021	
**	Debt Service	2.77%	2.77%	2.77%	2.77%	
**	Police	1.72%	1.72%	1.72%	1.72%	
**	Fire & Ambulance	1.68%	1.68%	1.68%	1.68%	
**	Streets - General	1.69%	1.69%	1.69%	1.69%	
*	Central Garage	-0.29%	-0.15%	-0.10%	-0.07%	
*	Levy for Library	2.43%	1.22%	0.81%	0.61%	
*	Parks	2.03%	2.03%	2.03%	2.03%	
*	General Government	1.85%	0.93%	0.62%	0.46%	
**	Other Public Safety	1.67%	1.67%	1.67%	1.67%	
**	Other Public Works	1.11%	1.11%	1.11%	1.11%	
**	Forestry	1.10%	1.10%	1.10%	1.10%	
*	Assessor	5.00%	2.50%	1.67%	1.25%	
*	Economic Development	4.59%	2.29%	0.76%	0.19%	
*	Planning Services	1.37%	0.68%	0.23%	0.06%	
*	Electric	4.11%	2.05%	1.37%	1.03%	
*	Sign Dept.	6.93%	3.46%	2.31%	1.73%	
***	Levy for Recycling	0.00%	0.00%	0.00%	0.00%	
***	Levy for Garbage Collect. & Disposal	0.00%	0.00%	0.00%	0.00%	
***	Levy for Street Lighting	0.00%	0.00%	0.00%	0.00%	
*	Levy for Senior Services	1.33%	0.66%	0.22%	0.17%	
*	Levy for Transit Utility	1.95%	0.97%	0.65%	0.49%	
*	Levy for Museum	2.30%	1.15%	0.77%	0.58%	
***	Levy for Grand Opera House	0.00%	0.00%	0.00%	0.00%	
*	Levy for Cemetery	1.45%	0.73%	0.48%	0.36%	
***	Levy for Equipment Fund	0.00%	0.00%	0.00%	0.00%	
*	Levy for Leach Amphitheater	9.00%	4.50%	3.00%	2.25%	
***	Levy for Pollock Comm. Water Park	0.00%	0.00%	0.00%	0.00%	
***	Unemployment Comp.	0.00%	0.00%	0.00%	0.00%	
*	Uncollectible Accounts	6.42%	3.21%	2.14%	1.61%	
***	Employee Benefit Fees	0.00%	0.00%	0.00%	0.00%	
*	Patriotic Celebrations	1.93%	0.96%	0.64%	0.48%	
***	Adjustment of Salaries	0.00%	0.00%	0.00%	0.00%	
*	Unclassified Expenses	9.15%	4.58%	3.05%	2.29%	
*	Mobile Home Tax	3.88%	1.94%	1.29%	0.97%	
***	Agency Funds	0.00%	0.00%	0.00%	0.00%	
		WA	WA/2	WA/3	WA/4	
		WA			WA/5	
	***	2017 Budget held constant				

5 Year Expense Model

	<u>2017 (Budget)</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Major Expenditures					
Debt Service	\$19,555,800.00	\$20,096,917.04	\$20,653,007.00	\$21,224,484.21	\$21,811,774.42
Police	\$12,870,900.00	\$13,092,301.09	\$13,317,510.64	\$13,546,594.18	\$13,779,618.34
Fire & Ambulance	\$12,205,300.00	\$12,410,460.68	\$12,619,069.94	\$12,831,185.74	\$13,046,867.02
Streets - General	\$2,650,400.00	\$2,695,165.89	\$2,740,687.88	\$2,786,978.75	\$2,834,051.48
Central Garage	\$1,855,300.00	\$1,852,565.67	\$1,850,745.47	\$1,849,381.66	\$1,848,291.42
Levy for Library	\$2,624,000.00	\$2,655,917.24	\$2,677,454.22	\$2,693,737.94	\$2,706,844.15
Parks	\$1,747,400.00	\$1,782,826.88	\$1,818,972.00	\$1,855,849.93	\$1,893,475.52
TOTAL	\$53,509,100.00	\$54,586,154.48	\$55,677,447.15	\$56,788,212.41	\$57,920,922.36
<i>Total Change Over Previous Yr.</i>		\$1,077,054.48	\$1,091,292.68	\$1,110,765.25	\$1,132,709.95
General Government	\$5,844,500.00	\$5,898,613.69	\$5,935,023.51	\$5,962,499.43	\$5,984,581.92
<i>Total Change Over Previous Yr.</i>		\$54,113.69	\$36,409.82	\$27,475.92	\$22,082.50
Other Public Safety	\$859,900.00	\$874,258.32	\$888,856.39	\$903,698.21	\$918,787.85
<i>Total Change Over Previous Yr.</i>		\$14,358.32	\$14,598.07	\$14,841.82	\$15,089.65
Other Public Works	\$1,612,100.00	\$1,629,945.57	\$1,647,988.70	\$1,666,231.55	\$1,684,676.35
<i>Total Change Over Previous Yr.</i>		\$17,845.57	\$18,043.12	\$18,242.85	\$18,444.80
Forestry	\$335,500.00	\$339,191.11	\$342,922.82	\$346,695.59	\$350,509.87
<i>Total Change Over Previous Yr.</i>		\$3,691.11	\$3,731.72	\$3,772.77	\$3,814.28
Transportation					
Electric	\$536,700.00	\$547,727.96	\$555,230.99	\$560,935.36	\$565,545.73
Sign Dept.	\$222,700.00	\$230,412.14	\$235,731.62	\$239,813.33	\$243,135.24
TOTAL TRANSPORTATION	\$759,400.00	\$778,140.10	\$790,962.61	\$800,748.69	\$808,680.97
<i>Total Change Over Previous Yr.</i>		\$18,740.10	\$12,822.51	\$9,786.08	\$7,932.29
Other Levies					
Recycling	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Garbage Collect. & Disposal	\$1,329,100.00	\$1,329,100.00	\$1,329,100.00	\$1,329,100.00	\$1,329,100.00
Street Lighting	\$1,010,900.00	\$1,010,900.00	\$1,010,900.00	\$1,010,900.00	\$1,010,900.00
Senior Services	\$299,400.00	\$301,388.03	\$302,055.10	\$302,723.65	\$303,125.67
Transit Utility	\$739,500.00	\$746,692.73	\$751,534.53	\$756,407.72	\$759,350.60
Museum	\$892,100.00	\$902,364.25	\$909,285.81	\$916,260.46	\$920,477.35
Grand Opera House	\$22,700.00	\$22,700.00	\$22,700.00	\$22,700.00	\$22,700.00
Cemetery	\$290,400.00	\$292,512.22	\$293,930.60	\$295,355.87	\$296,215.17
Health Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment Fund	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
Leach Amphitheater	\$14,000.00	\$14,630.00	\$15,068.90	\$15,520.97	\$15,800.34
Pollock Comm. Water Park	\$64,000.00	\$64,000.00	\$64,000.00	\$64,000.00	\$64,000.00
TOTAL OTHER LEVIES	\$5,662,100.00	\$5,684,287.22	\$5,698,574.94	\$5,712,968.67	\$5,721,669.14
<i>Total Change Over Previous Yr.</i>		\$22,187.22	\$14,287.72	\$14,393.73	\$8,700.47
Community Development					
Assessor	\$598,700.00	\$613,662.96	\$623,887.58	\$631,683.81	\$637,998.73
Economic Development	\$625,300.00	\$639,639.93	\$644,529.53	\$645,761.27	\$646,008.09
Planning Services	\$735,700.00	\$740,732.95	\$742,422.08	\$742,845.32	\$742,930.02
TOTAL COMMUNITY DEVELOPMENT	\$1,959,700.00	\$1,994,035.85	\$2,010,839.19	\$2,020,290.41	\$2,026,936.85
<i>Total Change Over Previous Yr.</i>		\$34,335.85	\$16,803.34	\$9,451.22	\$6,646.44
Agency Funds	\$18,400.00	\$18,400.00	\$18,400.00	\$18,400.00	\$18,400.00
<i>Total Change Over Previous Yr.</i>		\$0.00	\$0.00	\$0.00	\$0.00
Unclassified Expenses					
Unemployment Comp.	\$9,800.00	\$9,800.00	\$9,800.00	\$9,800.00	\$9,800.00
Uncollectible Accounts	\$554,400.00	\$572,209.81	\$584,464.44	\$593,852.25	\$601,483.13
Employee Benefit Fees	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Patriotic Celebrations	\$20,000.00	\$20,192.90	\$20,322.74	\$20,420.74	\$20,499.52
Adjustment of Salaries	\$522,600.00	\$522,600.00	\$522,600.00	\$522,600.00	\$522,600.00
Unclassified Expenses	\$112,700.00	\$117,858.32	\$121,454.59	\$124,234.10	\$126,508.60
Mobile Home Tax	\$48,000.00	\$48,932.36	\$49,566.00	\$50,047.39	\$50,436.24
TOTAL UNCLASSIFIED EXPENSES	\$1,277,500.00	\$1,301,593.39	\$1,318,207.78	\$1,330,954.49	\$1,341,327.49
<i>Total Change Over Previous Yr.</i>		\$24,093.39	\$16,614.39	\$12,746.71	\$10,373.01
TOTAL CITY EXPENDITURES	\$71,838,200.00	\$73,104,619.72	\$74,329,223.08	\$75,550,699.44	\$76,776,492.81
<i>Overall Change Over Previous YR</i>		\$1,266,419.72	\$1,224,603.36	\$1,221,476.36	\$1,225,793.37

	<u>Total City Expenditures</u>	<u>Total City Revenues</u>	<u>Surplus / (Deficit)</u>
2017	\$71,838,200.00	\$71,838,200.00	\$ -
2018	\$73,104,619.72	\$72,957,334.05	\$ (147,285.67)
2019	\$74,329,223.08	\$73,725,907.30	\$ (603,315.78)
2020	\$75,550,699.44	\$74,313,632.01	\$ (1,237,067.43)
2021	\$76,776,492.81	\$74,790,712.95	\$ (1,985,779.86)



MunicipalFacts17

Finances & Demography in
245 Cities and Villages

Oshkosh Customized Report

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Downtown Columbus



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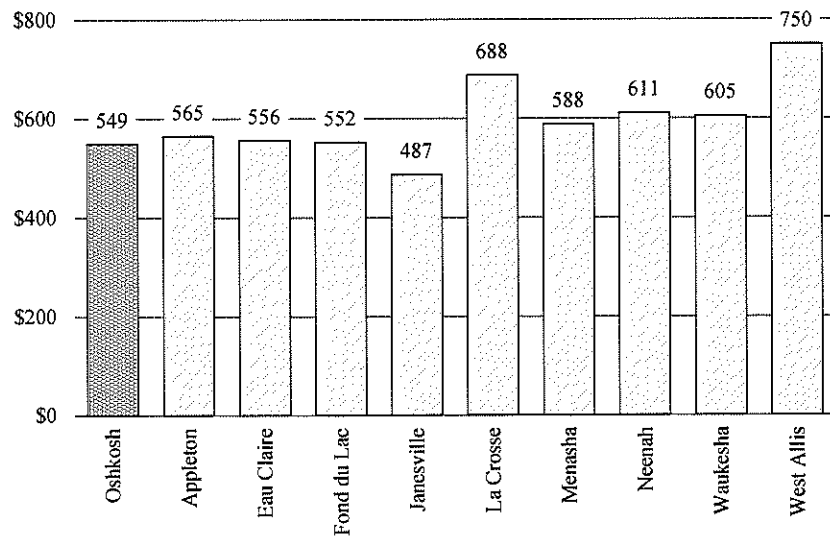
www.wistax.org

Per Capita Spending

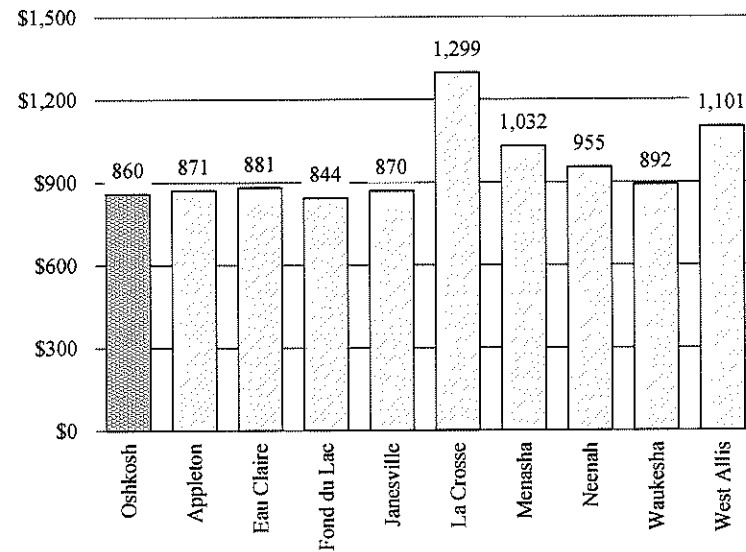
Basic and Operating

Basic spending is a measure of what a community spends on core services: general government, street maintenance, fire-ambulance, and police. Operating spending is broader. It includes basic spending as well as other expenditures, such as those for health and human services, recreation, and public works. Only debt service and capital payments are excluded. For both measures, revenues received from other municipalities for fire or police services are netted out. Among the 245 cities and villages studied, 2015 basic spending averaged \$563, while operating spending averaged \$870.

Basic Spending (Net)
Per Capita, 2015



Operating Spending (Net)
Per Capita, 2015

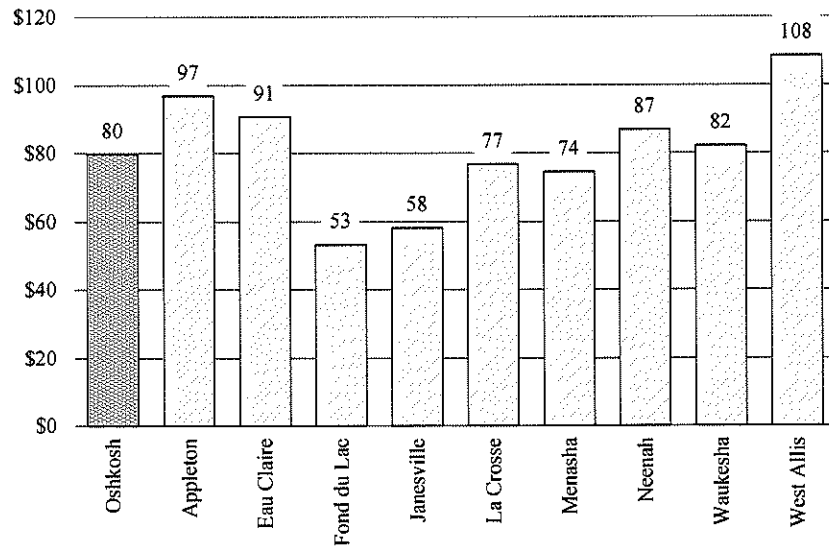


Per Capita Spending

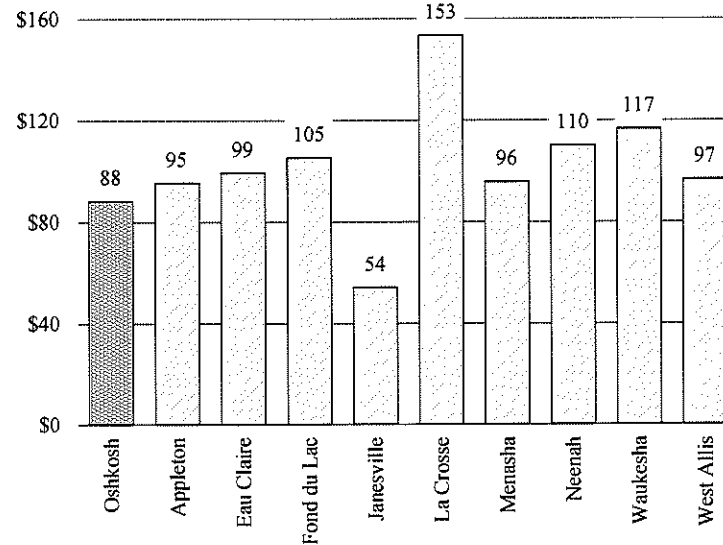
General Government and Street Maintenance

General government spending includes expenditures for general and financial administration, legislative functions, legal services, and general buildings and plant. Street maintenance costs include road maintenance, street lighting, highway administration, and sewer. Among the 245 municipalities studied, general government averaged \$83 per capita, street maintenance \$111.

General Government
Per Capita, 2015



Street Maintenance
Per Capita, 2015

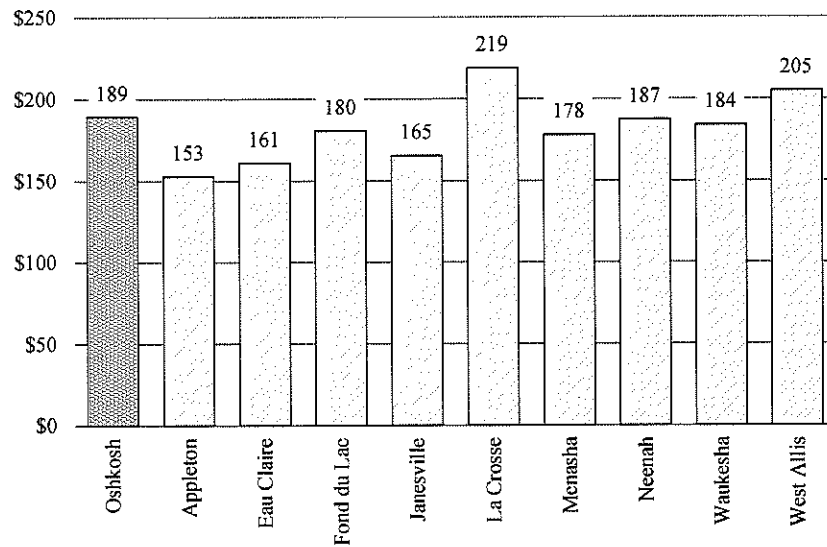


Per Capita Spending

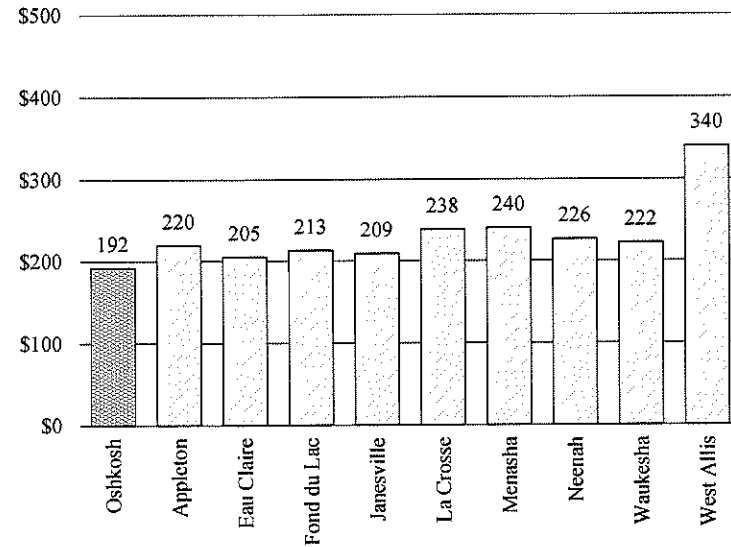
Fire and Police

Fire-ambulance expenditures include the costs of operating a fire department and providing mobile emergency care. They can include payments to other municipalities or private companies if a municipality does not provide its own service. Revenues received for providing fire-ambulance service to other communities are subtracted. Police spending includes expenditures for traffic patrol, criminal investigation, and other police activities. Again, revenues for providing these services to other municipalities are subtracted. Fire-ambulance spending averaged \$139 per capita among all municipalities studied; police spending, \$230.

Fire-Ambulance (Net)
Per Capita, 2015



Police (Net)
Per Capita, 2015

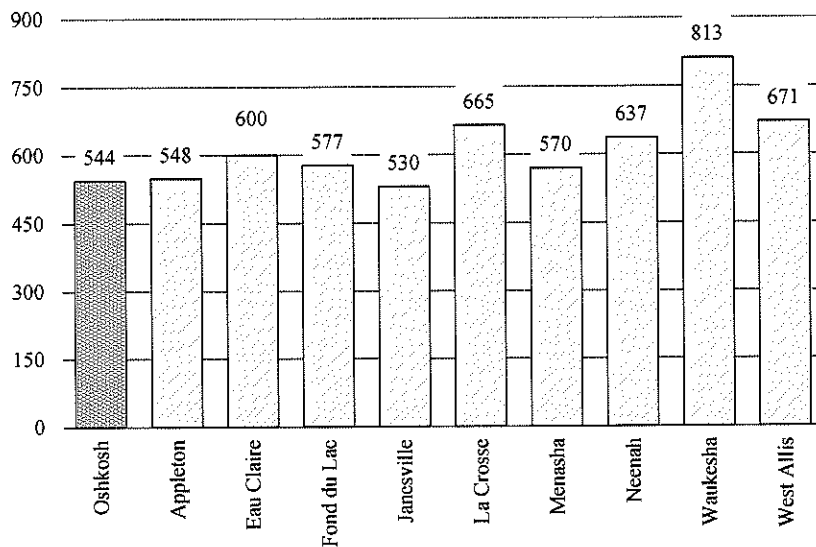


Property Taxes and Shared Revenues

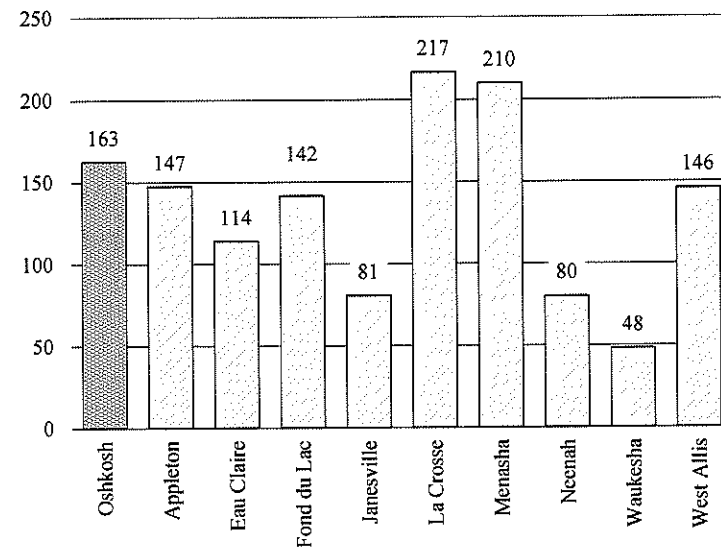
Per Capita

Property taxes are the largest revenue source for most Wisconsin municipalities. Since 2005, municipalities have been under state-imposed levy limits. The state shared revenue program distributes state taxes to local governments for discretionary use. Declines in shared revenues can sometimes be accompanied by property tax increases. Among 245 municipalities studied, property taxes averaged \$579 per capita, shared revenues \$126.

Property Tax Levy
Per Capita, 2016/17



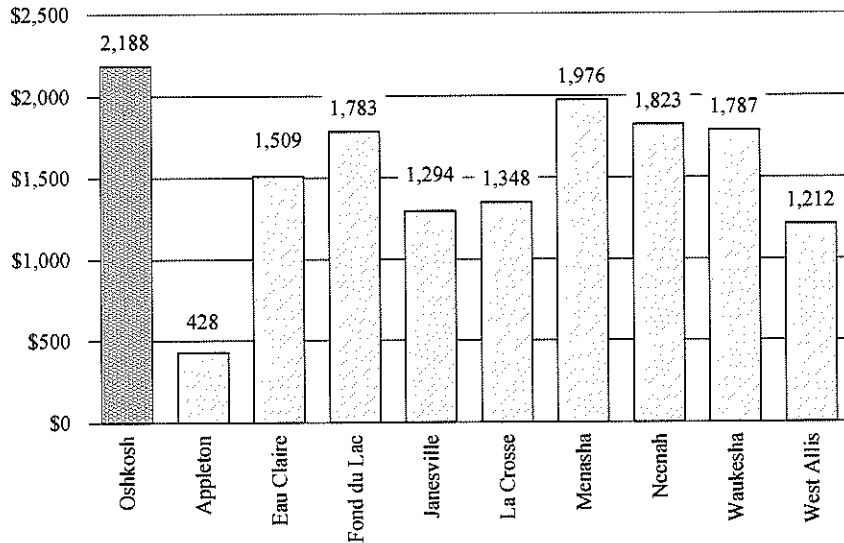
Shared Revenues
Per Capita, 2015



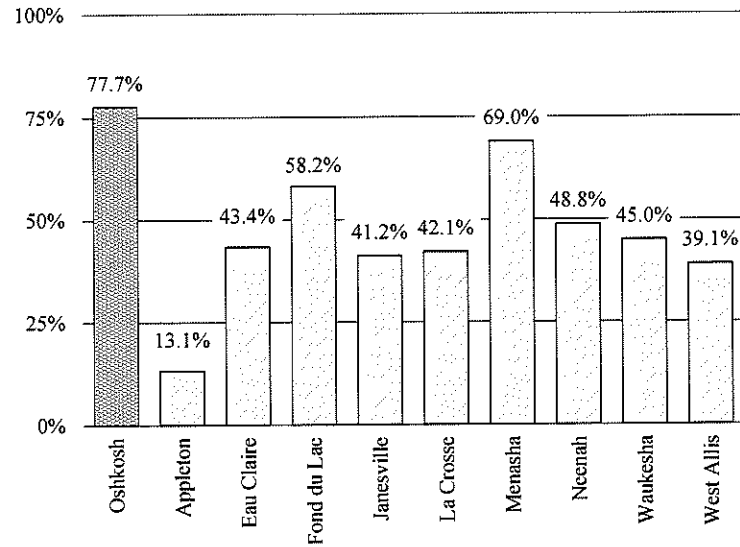
General Obligation Debt

General obligation debt is backed by the full faith, credit, and taxing power of the issuing government. Governments are legally obligated to levy the taxes necessary to meet the debt service payments. Under state law, general obligation debt is generally limited to 5.0% of total equalized value of real and personal property, including the value of property in tax incremental financing (TIF) districts. As a result, property-rich municipalities are able to assume more debt than property-poor ones. The charts below show general obligation debt per capita, and as a percentage of the state limit.

**General Obligation Debt
Per Capita, 2015**



**General Obligation Debt
As % of State Limit, 2015**

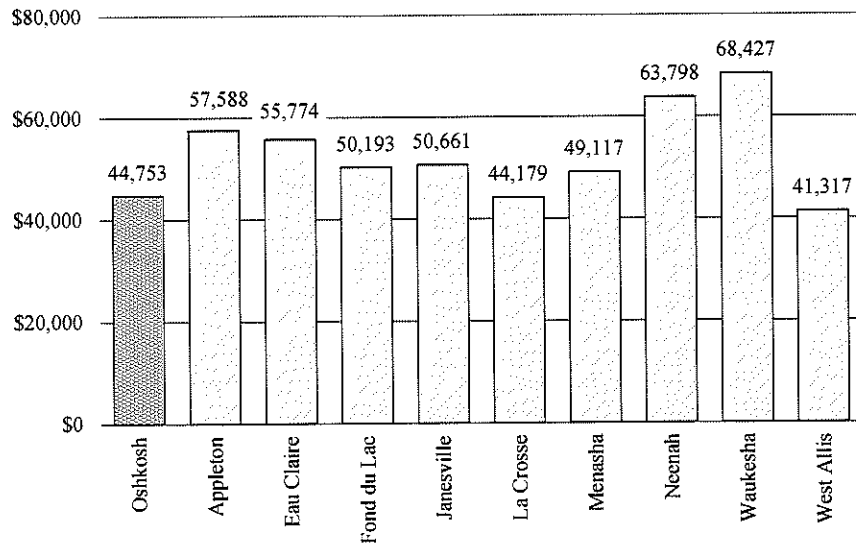


Miscellaneous Characteristics

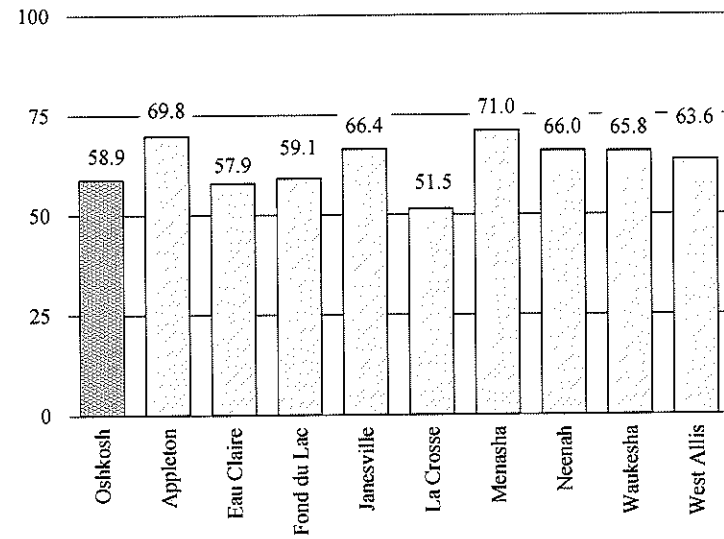
Income and Percentage Residential

Average adjusted gross income from state tax returns is one measure of the economic well-being of a community. The residential share of the property tax base measures the share of the property tax burden borne by homeowners and renters. Statewide, about 70% of taxable property is residential.

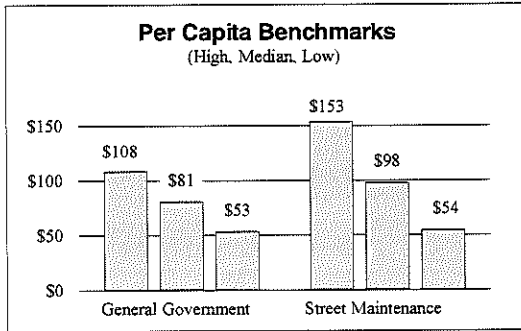
Wisconsin Adjusted Gross Income
Per Return, 2015



Residential Property
% of Property Residential, 2016



Oshkosh Customized Report



■ General Government Per Capita

Per capita spending for legislative, legal, general and financial administration, and general buildings and plant.

High: \$108 Median: \$81 Low: \$53

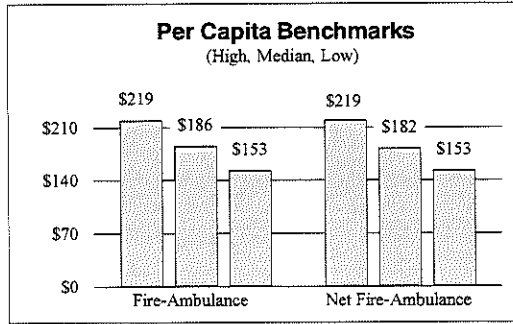
■ Street Maintenance Per Capita

Per capita costs for highway, street, light, limited-purpose road, and sewer administration and maintenance.

High: \$153 Median: \$98 Low: \$54

'15 Pop.	Municipality	General Government Per Capita					Average % Chg.	Street Maintenance Per Capita					Average % Chg.
		'11	'12	'13	'14	'15		'11	'12	'13	'14	'15	
High		\$103	\$104	\$103	\$111	\$108		\$156	\$144	\$152	\$156	\$153	
Med.	[Average CPI chg.]	83	80	81	79	81	[1.3%]	103	98	105	103	98	[1.3%]
Low		58	58	53	61	53		54	51	62	63	54	
66,451	Oshkosh	\$77	\$76	\$73	\$76	\$80	0.9%	\$95	\$87	\$90	\$91	\$88	-1.9%
73,737	Appleton	99	90	90	96	97	-0.5%	101	95	103	107	95	-1.4%
67,006	Eau Claire	86	89	89	96	91	1.5%	100	99	107	105	99	-0.2%
43,461	Fond du Lac	60	66	56	61	53	-2.8%	118	116	116	114	105	-2.8%
63,510	Janesville	58	58	53	61	58	0.2%	54	51	62	63	54	0.3%
51,992	La Crosse	103	104	86	76	77	-7.2%	156	144	152	156	153	-0.4%
17,633	Menasha	81	74	76	73	74	-2.1%	115	96	92	90	96	-4.5%
25,871	Neenah	88	84	84	87	87	-0.3%	112	108	111	101	110	-0.5%
71,316	Waukesha	72	75	79	81	82	3.5%	105	112	114	123	117	2.7%
60,329	West Allis	103	98	103	111	108	1.3%	92	81	88	87	97	1.1%

Oshkosh Customized Report



■ Fire-Ambulance Per Capita

Per capita costs for fire protection and ambulance services.

High: \$219 Median: \$186 Low: \$153

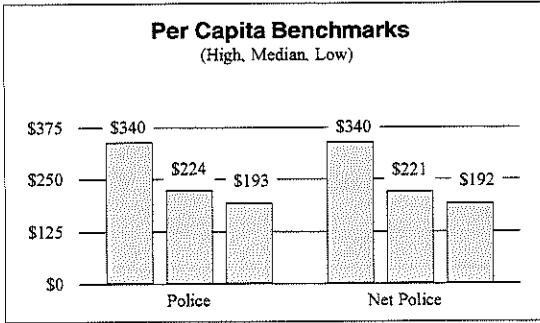
■ Net Fire-Ambulance Per Capita

Per capita costs for fire protection and ambulance services minus offsetting revenues.

High: \$219 Median: \$182 Low: \$153

'15 Pop.	Municipality	Fire-Ambulance Per Capita					Average % Chg.	Net Fire-Ambulance Per Capita					Average % Chg.
		'11	'12	'13	'14	'15		'11	'12	'13	'14	'15	
High		\$216	\$215	\$220	\$225	\$219		\$210	\$212	\$216	\$219	\$219	
Med.	[Average CPI chg.]	179	180	181	181	186	[1.3%]	179	180	181	181	182	[1.3%]
Low		139	145	160	150	153		139	145	158	150	153	
66,451	Oshkosh	\$179	\$181	\$181	\$184	\$190	1.5%	\$179	\$180	\$180	\$183	\$189	1.4%
73,737	Appleton	139	145	180	150	153	2.3%	139	145	163	150	153	2.3%
67,006	Eau Claire	161	158	160	160	163	0.3%	159	157	159	159	161	0.3%
43,461	Fond du Lac	216	215	220	225	190	-3.2%	209	208	212	216	180	-3.6%
63,510	Janesville	169	172	166	169	174	0.8%	160	164	158	160	165	0.8%
51,992	La Crosse	205	210	216	219	219	1.7%	205	210	216	219	219	1.7%
17,633	Menasha	179	180	175	180	179	0.1%	179	178	174	174	178	-0.1%
25,871	Neenah	181	182	183	179	187	0.8%	181	182	183	179	187	0.8%
71,316	Waukesha	174	179	182	183	184	1.4%	174	179	182	183	184	1.4%
60,329	West Allis	213	214	213	202	207	-0.7%	210	212	211	201	205	-0.6%

Oshkosh Customized Report



■ Police Per Capita

Per capita expenses for law enforcement.

High: \$340 Median: \$224 Low: \$193

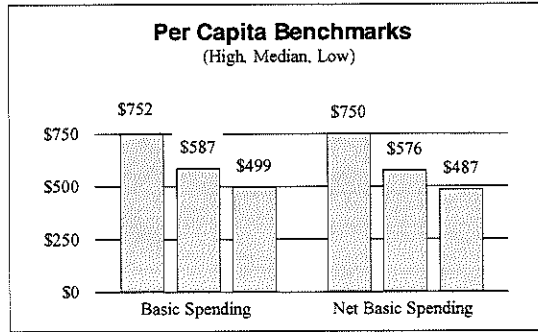
■ Net Police Per Capita

Per capita expenses for law enforcement minus offsetting revenues.

High: \$340 Median: \$221 Low: \$192

'15 Pop.	Municipality	Police Per Capita					Average % Chg.	Net Police Per Capita					Average % Chg.
		'11	'12	'13	'14	'15		'11	'12	'13	'14	'15	
High		\$333	\$345	\$326	\$330	\$340		\$333	\$345	\$326	\$330	\$340	
Med.	[Average CPI chg.]	217	219	223	224	224	[1.3%]	211	216	220	221	221	[1.3%]
Low		179	179	182	184	193		179	179	181	184	192	
66,451	Oshkosh	\$179	\$179	\$182	\$184	\$193	1.8%	\$179	\$179	\$181	\$184	\$192	1.8%
73,737	Appleton	214	210	220	224	225	1.3%	208	205	214	218	220	1.3%
67,006	Eau Claire	202	201	209	204	208	0.8%	199	198	206	201	205	0.8%
43,461	Fond du Lac	220	218	219	223	219	-0.1%	211	212	213	217	213	0.3%
63,510	Janesville	201	207	206	208	212	1.3%	198	203	202	205	209	1.3%
51,992	La Crosse	230	237	247	243	241	1.2%	227	233	244	239	238	1.2%
17,633	Menasha	247	254	247	242	254	0.7%	239	243	233	229	240	0.2%
25,871	Neenah	231	239	248	256	234	0.3%	224	232	241	248	226	0.3%
71,316	Waukesha	213	221	226	223	222	1.1%	212	221	226	223	222	1.2%
60,329	West Allis	333	345	326	330	340	0.5%	333	345	326	330	340	0.5%

Oshkosh Customized Report



Basic Spending Per Capita

Per capita spending for general government, street maintenance, law enforcement, and fire-ambulance.

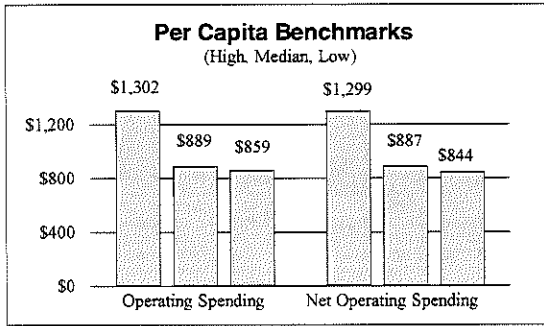
High: \$752 Median: \$587 Low: \$499

Net Basic Spending Per Capita

Per capita basic spending minus offsetting police, fire, and ambulance revenues.

High: \$750 Median: \$576 Low: \$487

'15 Pop.	Municipality	Basic Spending Per Capita					Average % Chg.	Net Basic Spending Per Capita					Average % Chg.
		'11	'12	'13	'14	'15		'11	'12	'13	'14	'15	
High		\$742	\$738	\$728	\$731	\$752		\$739	\$737	\$726	\$730	\$750	
Med.	[Average CPI chg.]	588	595	596	598	587	[1.3%]	580	589	586	590	576	[1.3%]
Low		482	487	487	500	499		470	475	476	488	487	
66,451	Oshkosh	\$530	\$522	\$525	\$535	\$550	0.9%	\$530	\$521	\$524	\$534	\$549	0.9%
73,737	Appleton	553	540	592	577	571	0.8%	547	535	570	571	565	0.8%
67,006	Eau Claire	548	547	565	565	561	0.6%	544	543	561	562	556	0.6%
43,461	Fond du Lac	613	615	612	624	567	-1.9%	598	602	598	609	552	-2.0%
63,510	Janesville	482	487	487	500	499	0.9%	470	475	476	488	487	0.9%
51,992	La Crosse	694	694	702	694	691	-0.1%	691	691	699	691	688	-0.1%
17,633	Menasha	622	604	591	586	603	-0.7%	613	591	575	567	588	-1.0%
25,871	Neenah	613	613	627	623	618	0.2%	606	606	620	616	611	0.2%
71,316	Waukesha	563	587	600	610	605	1.8%	562	587	600	610	605	1.8%
60,329	West Allis	742	738	728	731	752	0.3%	739	737	726	730	750	0.4%



Oshkosh Customized Report

■ Operating Spending Per Capita

Per capita operating spending.

High: \$1,302 Median: \$889 Low: \$859

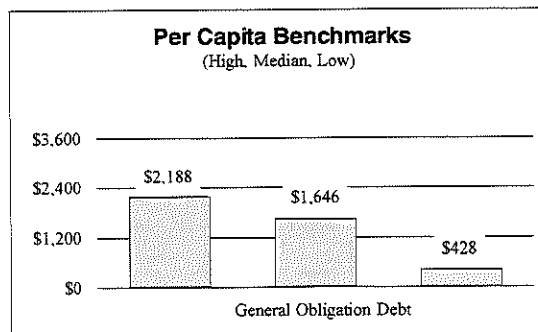
■ Net Operating Spending Per Capita

Per capita operating spending minus offsetting police, fire, and ambulance revenues.

High: \$1,299 Median: \$887 Low: \$844

'15 Pop.	Municipality	Operating Spending Per Capita					Average % Chg.	Net Operating Spending Per Capita					Average % Chg.
		'11	'12	'13	'14	'15		'11	'12	'13	'14	'15	
High		\$1,211	\$1,221	\$1,209	\$1,256	\$1,302		\$1,208	\$1,218	\$1,206	\$1,252	\$1,299	
Med.	[Average CPI chg.]	886	877	878	891	889	[1.3%]	876	869	865	882	887	[1.3%]
Low		789	775	789	826	859		788	774	788	824	844	
66,451	Oshkosh	\$789	\$775	\$789	\$826	\$861	2.2%	\$788	\$774	\$788	\$824	\$860	2.2%
73,737	Appleton	837	810	882	873	877	1.2%	831	804	859	867	871	1.2%
67,006	Eau Claire	856	864	874	885	886	0.9%	851	860	870	882	881	0.9%
43,461	Fond du Lac	917	890	872	898	859	-1.6%	901	877	857	883	844	-1.6%
63,510	Janesville	852	848	809	844	882	0.9%	840	836	798	833	870	0.9%
51,992	La Crosse	1,211	1,221	1,209	1,256	1,302	1.8%	1,208	1,218	1,206	1,252	1,299	1.8%
17,633	Menasha	976	931	976	977	1,047	1.8%	968	918	960	958	1,032	1.6%
25,871	Neenah	938	928	917	943	963	0.6%	931	921	909	936	955	0.6%
71,316	Waukesha	833	828	851	870	892	1.7%	832	828	851	870	892	1.7%
60,329	West Allis	1,079	1,023	1,013	1,039	1,103	0.6%	1,076	1,021	1,011	1,038	1,101	0.6%

Oshkosh Customized Report



■ General Obligation Debt (In Thousands)

Amount of general obligation debt.

High: \$145,411 Median: \$75,290 Low: \$31,535

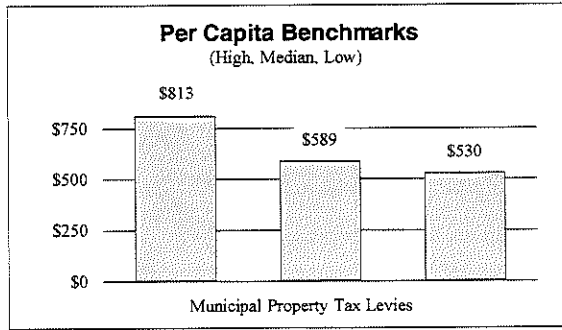
■ Debt Per Capita / Debt as a % of Limit

General obligation debt per capita and debt as a share of the state limit.

High: \$2,188 Median: \$1,646 Low: \$428
 77.7% 44.2% 13.1%

'15 Pop.	Municipality	General Obligation Debt (In Thousands)					Average % Chg.	Debt Per Capita			% of Limit		Point Change
		'11	'12	'13	'14	'15		'14	'15	% Chg.	'14	'15	
High		\$133,632	\$137,859	\$141,395	\$147,229	\$145,411		\$2,217	\$2,188		78.5%	77.7%	
Med.	[Average CPI chg.]	76,963	77,764	77,377	76,847	75,290	[1.3%]	1,572	1,646		45.3%	44.2%	
Low		33,668	33,305	27,730	30,110	31,535		410	428		12.8%	13.1%	
66,451	Oshkosh	\$133,632	\$137,859	\$141,395	\$147,229	\$145,411	2.1%	\$2,217	\$2,188	-1.3%	78.5%	77.7%	-0.9%
73,737	Appleton	33,668	33,305	27,730	30,110	31,535	-1.6%	410	428	4.3%	12.8%	13.1%	0.3%
67,006	Eau Claire	90,424	91,176	100,535	98,760	101,115	2.8%	1,478	1,509	2.1%	44.3%	43.4%	-0.9%
43,461	Fond du Lac	75,408	77,118	78,105	78,445	77,470	0.7%	1,818	1,783	-1.9%	60.4%	58.2%	-2.2%
63,510	Janesville	74,814	74,190	75,155	80,425	82,200	2.4%	1,266	1,294	2.2%	40.2%	41.2%	1.1%
51,992	La Crosse	98,691	88,915	80,998	74,348	70,067	-8.2%	1,429	1,348	-5.7%	46.3%	42.1%	-4.2%
17,633	Menasha	43,810	41,677	39,269	35,315	34,843	-5.6%	2,012	1,976	-1.8%	70.7%	69.0%	-1.7%
25,871	Neenah	45,676	46,918	48,377	46,902	47,168	0.8%	1,816	1,823	0.4%	48.9%	48.8%	-0.1%
71,316	Waukesha	116,335	116,335	107,605	118,343	127,471	2.3%	1,666	1,787	7.3%	42.7%	45.0%	2.3%
60,329	West Allis	78,518	78,410	76,649	75,248	73,110	-1.8%	1,248	1,212	-2.9%	40.5%	39.1%	-1.5%

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■ Municipal Property Tax Levies (In Thousands)

Property taxes levied by municipality.

High: \$58,262 Median: \$35,552 Low: \$10,016

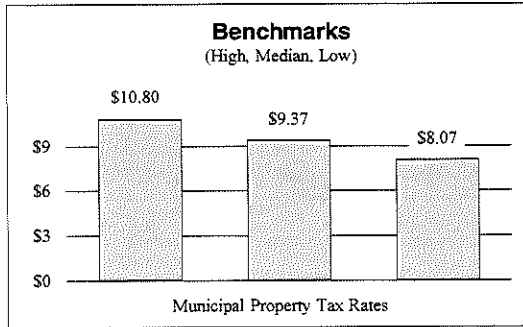
■ Municipal Property Tax Levies Per Capita

Per capita municipal property tax levies.

High: \$813 Median: \$589 Low: \$530

'15 Pop.	Municipality	Municipal Property Tax Levies (In Thousands)					Average % Chg.	Municipal Property Tax Levies Per Capita					Average % Chg.
		12/13	13/14	14/15	15/16	16/17		12/13	13/14	14/15	15/16	16/17	
High		\$51,681	\$53,099	\$54,546	\$56,161	\$58,262		\$728	\$749	\$768	\$787	\$813	
Med.	[Average CPI chg.]	32,598	33,356	33,742	34,539	35,552	[1.3%]	545	556	560	564	589	[1.3%]
Low		9,667	9,664	9,637	9,723	10,016		461	479	498	511	530	
66,451	Oshkosh	\$30,599	\$32,029	\$33,333	\$34,298	\$36,288	4.4%	\$461	\$483	\$502	\$516	\$544	4.2%
73,737	Appleton	37,235	37,984	38,390	39,000	40,745	2.3%	511	519	523	529	548	1.8%
67,006	Eau Claire	35,431	37,164	38,213	38,570	40,444	3.4%	535	559	572	576	600	2.9%
43,461	Fond du Lac	20,870	21,501	22,855	23,908	25,047	4.7%	484	499	530	550	577	4.5%
63,510	Janesville	29,916	30,455	31,641	32,484	33,631	3.0%	471	479	498	511	530	3.0%
51,992	La Crosse	34,598	34,684	34,150	34,780	34,817	0.2%	671	672	657	669	665	-0.2%
17,633	Menasha	9,667	9,664	9,637	9,723	10,016	0.9%	555	554	549	551	570	0.6%
25,871	Neenah	15,459	15,745	16,038	16,266	16,582	1.8%	601	611	621	629	637	1.4%
71,316	Waukesha	51,681	53,099	54,546	56,161	58,262	3.0%	728	749	768	787	813	2.8%
60,329	West Allis	38,941	39,167	39,306	39,476	40,360	0.9%	646	650	652	654	671	1.0%

Oshkosh Customized Report



■ Municipal Property Tax Rates

Municipal property tax rates.

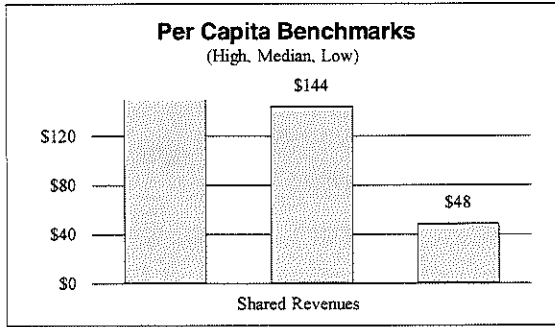
High: \$10.80 Median: \$9.37 Low: \$8.07

■ Equalized Values (In Millions)

Equalized values including property in tax incremental financing (TIF) districts.

High: \$5,877 Median: \$3,756 Low: \$1,051

'15 Pop.	Municipality	Municipal Property Tax Rates					Average % Chg.	Equalized Values (In Millions)					Average % Chg.
		12/13	13/14	14/15	15/16	16/17		'12	'13	'14	'15	'16	
High		\$12.08	\$12.11	\$11.73	\$11.47	\$10.80		\$5,426	\$5,390	\$5,547	\$5,664	\$5,877	
Med.	[Average CPI chg.]	9.04	9.28	9.41	9.52	9.37	[1.3%]	3,751	3,730	3,731	3,743	3,756	[1.3%]
Low		7.87	8.28	8.15	8.36	8.07		993	975	999	1,010	1,051	
66,451	Oshkosh	\$8.88	\$9.28	\$9.63	\$9.80	\$9.61	2.0%	\$3,763	\$3,759	\$3,749	\$3,744	\$3,776	0.1%
73,737	Appleton	8.28	8.48	8.47	8.36	8.25	-0.1%	4,651	4,622	4,697	4,817	4,939	1.5%
67,006	Eau Claire	8.54	8.77	8.74	8.47	8.30	-0.7%	4,224	4,326	4,462	4,664	4,873	3.6%
43,461	Fond du Lac	8.22	8.48	8.93	9.16	9.22	2.9%	2,563	2,566	2,598	2,663	2,717	1.5%
63,510	Janesville	7.87	8.28	8.15	8.37	8.07	0.6%	3,896	3,793	4,006	3,987	4,165	1.7%
51,992	La Crosse	12.08	12.11	11.73	11.47	10.07	-4.4%	3,121	3,103	3,212	3,328	3,457	2.6%
17,633	Menasha	10.44	10.55	10.41	10.40	9.53	-2.3%	993	975	999	1,010	1,051	1.4%
25,871	Neenah	9.20	9.27	9.19	9.24	8.33	-2.5%	1,841	1,853	1,918	1,933	1,992	2.0%
71,316	Waukesha	9.92	10.19	10.23	10.30	9.91	0.0%	5,426	5,390	5,547	5,664	5,877	2.0%
60,329	West Allis	10.70	10.84	10.84	10.79	10.80	0.2%	3,739	3,701	3,713	3,741	3,736	0.0%



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■ Shared Revenues (In Thousands)

State shared revenue payments received by municipality.

High: \$11,273 Median: \$6,898 Low: \$2,078

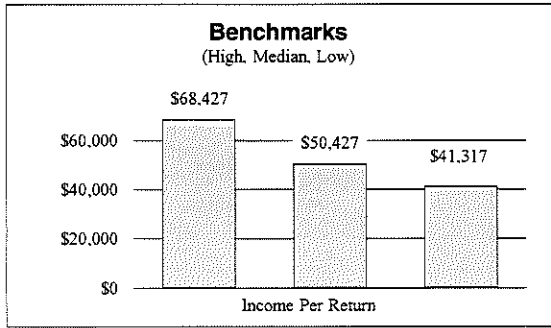
■ Shared Revenues Per Capita

Per capita shared revenue payments.

High: \$217 Median: \$144 Low: \$48

'15 Pop.	Municipality	Shared Revenues (In Thousands)					Average % Chg.	Shared Revenues Per Capita					Average % Chg.
		'11	'12	'13	'14	'15		'11	'12	'13	'14	'15	
High		\$12,542	\$11,555	\$11,478	\$11,370	\$11,273		\$245	\$224	\$222	\$219	\$217	
Med.	[Average CPI chg.]	7,643	6,855	6,849	6,805	6,898	[1.3%]	161	145	145	144	144	[1.3%]
Low		2,398	2,119	2,087	2,089	2,078		55	50	48	48	48	
66,451	Oshkosh	\$12,001	\$10,808	\$10,778	\$10,735	\$10,799	-2.6%	\$182	\$163	\$163	\$162	\$163	-2.7%
73,737	Appleton	12,492	10,929	10,931	10,858	10,872	-3.4%	172	150	149	148	147	-3.8%
67,006	Eau Claire	8,508	7,574	7,575	7,493	7,642	-2.6%	129	114	114	112	114	-3.0%
43,461	Fond du Lac	6,778	6,136	6,124	6,117	6,154	-2.4%	157	142	142	142	142	-2.6%
63,510	Janesville	5,777	5,126	5,116	5,072	5,135	-2.9%	91	81	80	80	81	-2.9%
51,992	La Crosse	12,542	11,555	11,478	11,370	11,273	-2.6%	245	224	222	219	217	-3.0%
17,633	Menasha	3,966	3,756	3,741	3,720	3,704	-1.7%	228	216	214	212	210	-2.0%
25,871	Neenah	2,398	2,119	2,087	2,089	2,078	-3.5%	94	82	81	81	80	-3.8%
71,316	Waukesha	3,903	3,547	3,409	3,436	3,452	-3.0%	55	50	48	48	48	-3.2%
60,329	West Allis	9,918	8,856	8,881	8,817	8,803	-2.9%	164	147	147	146	146	-2.9%

Oshkosh Customized Report



Income and Income Taxes

Wisconsin adjusted gross income, income per tax return, and individual income taxes paid.

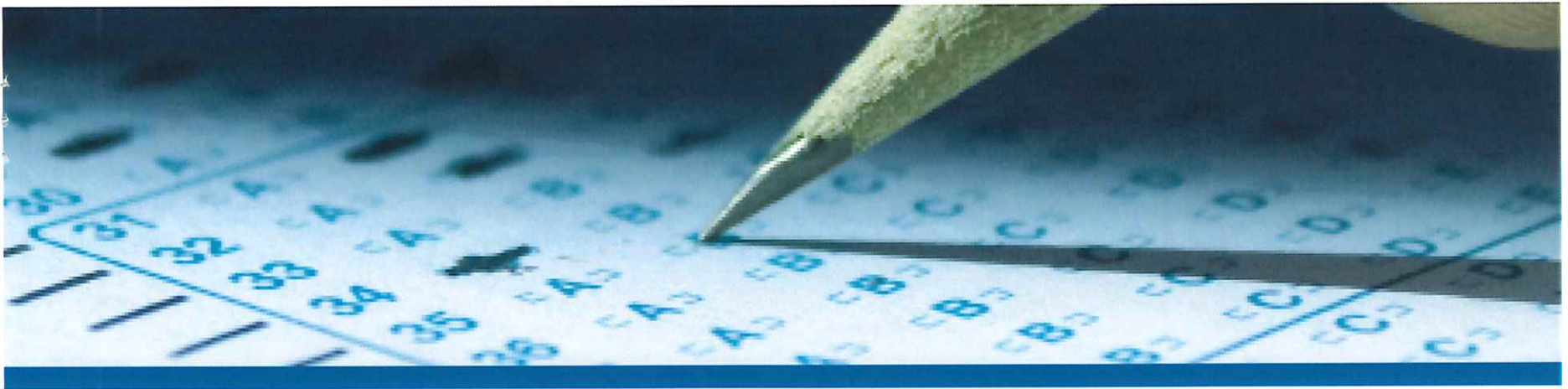
Income/Return High: \$68,427 Median: \$50,427 Low: \$41,317

Property Tax Base

Percentage of equalized value in residential, commercial, manufacturing, and other classes.

Residential High: 71.0% Median: 64.7% Low: 51.5%

'15 Pop.	Municipality	Income	Income/Return	Income Taxes	Property Tax Base (2016)			
		'15	'15	'15	Res.	Comm.	Mfg.	Other
High		\$3,644,810,675	\$68,427	\$168,770,687	71.0%	38.1%	8.6%	6.2%
Med.		1,424,968,304	50,427	56,698,848	64.7%	29.1%	4.1%	3.5%
Low		474,518,224	41,317	19,820,405	51.5%	20.6%	1.5%	2.6%
66,451	Oshkosh	\$1,464,175,467	\$44,753	\$59,106,170	58.9	31.7	6.1	3.4
73,737	Appleton	2,685,661,219	57,588	119,340,419	69.8	24.6	2.9	2.6
67,006	Eau Claire	2,154,374,577	55,774	89,546,584	57.9	35.1	3.3	3.7
43,461	Fond du Lac	1,251,362,841	50,193	51,444,580	59.1	31.2	4.8	4.9
63,510	Janesville	1,731,897,649	50,661	72,207,674	66.4	25.8	3.9	3.9
51,992	La Crosse	1,385,761,140	44,179	54,291,525	51.5	38.1	4.2	6.2
17,633	Menasha	474,518,224	49,117	19,820,405	71.0	20.6	5.4	3.0
25,871	Neenah	999,338,104	63,798	46,076,530	66.0	20.6	8.6	4.8
71,316	Waukesha	3,644,810,675	68,427	168,770,687	65.8	27.0	4.1	3.2
60,329	West Allis	1,185,477,062	41,317	45,886,746	63.6	31.5	1.5	3.4



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- Suggest changes to improve organizational performance and efficiency; and
- Even help you get a better “read” on public attitudes using market research.



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