



2017 BUDGET WORKSHOP #2

August 30, 2016, 5:00 PM

Room 404, City Hall

**2016 BUDGET PROCESS
COUNCIL / STAFF WORKSHOP #2
August 30, 2016, 5:00 PM
Room 404, City Hall**

AGENDA

- I. 2015 Audit Report – Schenck, SC
- II. 2016 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 16 – 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 21, 2016
 - a. Presentation – Cash Flow Analysis for Water, Sewer, and Storm Utilities
 - b. CIP Structure and Organization
 - c. Review Model for G.O. Debt

General Fund Revenues - Second Quarter 2016
January 1, 2016 - June 30, 2016

	2015 BUDGETED REVENUES	2015 Six Month Actual	% Received	2016 BUDGETED REVENUES	2016 Six Month Actual	% Received
TAXES LEVIED BY CITY						
General Property Tax	\$ 7,139,300	\$ 7,138,349	99.99%	\$ 16,106,900	\$ 16,095,864	99.93%
Municipal Owned Utility	1,000,000	1,000,000	100.00%	1,000,000	1,000,000	100.00%
Snow Removal	46,600	32,411	69.55%	87,300	21,115	24.19%
Weed Cutting	38,800	1,650	4.25%	37,500	1,001	2.67%
Mobile Home Tax	125,000	79,387	63.51%	125,000	76,813	61.45%
Payment in Lieu of Taxes	95,000	20,745	21.84%	105,000	98,657	93.96%
TOTAL TAXES LEVIED	\$ 8,444,700	\$ 8,272,542	97.96%	\$ 17,461,700	\$ 17,293,450	99.04%
LICENSES & PERMITS						
Heating	\$ 83,000	\$ 61,541	74.15%	\$ -	\$ -	0.00%
Liquor License	130,000	114,260	87.89%	130,700	114,262	87.42%
Cigarette License	6,800	6,660	97.94%	7,000	6,460	92.29%
Sundry License	33,000	24,982	75.70%	28,000	25,470	90.96%
Assessor Fees	75,000	66,968	89.29%	128,900	48,726	37.80%
Electric Permits	80,000	43,093	53.87%	0	0	0.00%
Building Permits	382,100	226,663	59.32%	0	0	0.00%
Plumbing Permits	75,000	53,608	71.48%	0	0	0.00%
Flammable Tank Fees	500	260	52.00%	0	0	0.00%
Housing Fees	78,000	0	0.00%	0	0	0.00%
Code Seals & Planning Fees	600	350	58.33%	0	0	0.00%
Code Enforcement	29,000	21,340	73.59%	0	0	0.00%
Weights and Measures Permits	66,000	55,261	83.73%	0	0	0.00%
Zoning Ordinances	59,600	33,749	56.63%	83,900	52,825	62.96%
TOTAL LICENSES & PERMITS	\$ 1,098,600	\$ 708,735	64.51%	\$ 378,500	\$ 247,743	65.45%
FINES & COSTS						
City Fines/County Court	\$ 325,000	\$ 154,430	47.52%	\$ 280,600	\$ 166,582	59.37%
Police Dept - Parking Violations	472,000	251,808	53.35%	438,800	200,794	45.76%
Interest - Taxes	82,800	41,165	49.72%	85,700	50,219	58.60%
TOTAL FINES & COSTS	\$ 879,800	\$ 447,403	50.85%	\$ 805,100	\$ 417,595	51.87%
STATE & COUNTY AIDS						
Town Aid - Cable TV	\$ 11,700	\$ 3,069	26.23%	\$ -	\$ -	0.00%
Town Ambulance Aid	22,600	0	0.00%	34,200	0	0.00%
Aid to Local Streets	3,038,500	1,516,598	49.91%	3,197,800	1,596,127	49.91%
Municipal Services	930,400	927,190	99.65%	970,700	964,397	99.35%
State Shared Aids	9,672,600	0	0.00%	9,680,200	0	0.00%
State/Fed Aids - Misc	3,000	0	0.00%	4,500	0	0.00%
State Aids - Fire	160,100	148,592	92.81%	150,000	0	0.00%
State Aids - Parks/Forestry	0	0	0.00%	0	0	0.00%
County Aids - Economic Development	66,300	66,299	100.00%	66,300	0	0.00%
Aids-Police	172,000	12,193	7.09%	221,600	18,681	8.43%
State Computer Credit	175,000	0	0.00%	175,000	0	0.00%
Expenditure Restraint	1,132,100	0	0.00%	1,176,800	0	0.00%
TOTAL STATE & CO. AIDS	\$ 15,384,300	\$ 2,673,941	17.38%	\$ 15,677,100	\$ 2,579,205	16.45%
USE OF MONEY & PROPERTY						
Interest on Investments	\$ 95,000	\$ 24,975	26.29%	\$ 50,000	\$ 54,610	109.22%
Interest on Spec. Assess.	275,000	2,382	0.87%	316,600	3,987	1.26%
Capital Gains on Investments	0	0	0.00%	0	23,570	100.00%
Rent	100	55	55.00%	100	55	55.00%
TOTAL USE OF MONEY & PROP.	\$ 370,100	\$ 27,412	7.41%	\$ 366,700	\$ 82,222	22.42%

2015 BUDGETED REVENUES	2015 Six Month Actual	% Received	2016 BUDGETED REVENUES	2016 Six Month Actual	% Received
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CHARGES FOR CURRENT SERVICES

Police Dept Fees	\$ 150,000	\$ 11,128	7.42%	\$ 175,400	\$ 28,922	16.49%
Fire Dept. Fees & Donations	149,400	32,549	21.79%	158,500	14,094	8.89%
Ambulance Service Fees	2,421,000	975,620	40.30%	2,594,000	1,091,339	42.07%
Engineering Fees	10,000	192	1.92%	10,000	137	1.37%
Street Services	65,000	20,120	30.95%	17,500	2,320	13.26%
Central Garage				237,500	184,736	77.78%
Electrical Dept.	30,000	14,619	48.73%	30,000	22,871	76.24%
Sign Dept.	3,500	0	0.00%	3,000	1,923	64.10%
Parks Revenues	40,000	21,298	53.25%	45,000	28,292	62.87%
Forestry Donations				0	645	100.00%
City Clerk Fees	6,000	5,440	90.67%	6,300	5,335	84.68%
Community Dev. / Econ Dev	270,600	88,060	32.54%	256,400	85,357	33.29%
Community Dev. - TIF	407,900	0	0.00%	411,900	0	0.00%
Comm. Dev-Plan Review Fees-Econ Dev				25,000	0	0.00%
Cable Access Fees	3,500	1,370	39.14%	3,500	630	18.00%
CATV Revenue	710,600	221,040	31.11%	723,800	216,311	29.89%
Property Search	21,000	11,300	53.81%	21,100	16,190	76.73%
Hazardous Materials	500	2,422	484.40%	500	0	0.00%
TOTAL CHGS. FOR CUR. SERV.	\$ 4,289,000	\$ 1,405,158	32.76%	\$ 4,719,400	\$ 1,699,102	36.00%

INTERDEPARTMENTAL REVENUES

Materials & Labor-Utilities	\$ 615,000	\$ 214,714	34.91%	\$ 530,500	\$ 8,192	1.54%
Sup./Admin. Labor-Utilities	293,000	75,696	25.83%	347,500	69,083	19.88%
Acct. Services-Utilities	470,000	109,043	23.20%	421,800	115,219	27.32%
Equip/Labor Rental - Recycling	400,000	216,936	54.23%	401,000	59,033	14.72%
Computer Services - Utilities	166,700	0	0.00%	168,500	0	0.00%
Water G.O. Bond Abatement	1,304,400	1,297,730	99.49%	0	0	0.00%
Sewer G.O. Bond Abatement	1,489,800	1,483,136	99.55%	0	0	0.00%
Storm G.O. Bond Abatement	1,017,300	1,021,365	100.40%	0	0	0.00%
Parking G.O. Bond Abatement	30,200	29,896	98.99%	0	0	0.00%
Ind. Dev. Bonds & Notes	407,400	407,405	100.00%	0	0	0.00%
TIF Districts G.O. Bond Abatement	4,410,200	4,394,983	99.65%	0	0	0.00%
Golf Course G.O. Bond Abatement	6,000	6,022	100.37%	0	0	0.00%
Centre G.O. Bond Abatement	220,300	220,278	99.99%	0	0	0.00%
Cable TV Bond Abatement	6,700	6,728	100.42%	0	0	0.00%
TSF From Debt Service BABs	0	0		0	0	0.00%
Engineering Fees-Const.	1,562,200	0	0.00%	1,810,000	0	0.00%
TOTAL INTER. DEP. REV.	\$ 12,399,200	\$ 9,483,932	76.49%	\$ 3,679,300	\$ 251,527	6.84%

UNCLASSIFIED

Sundry Revenue	\$ 137,400	\$ 87,484	63.67%	\$ 130,000	\$ 83,679	64.37%
Sale of Capital Assets				0	7,574	100.00%
Bond Proceeds	0	0	0.00%	0	0	0.00%
TOTAL UNCLASSIFIED	137,400	87,484	63.67%	130,000	91,253	70.19%

TOTAL REVENUES	\$ 43,003,100	\$ 23,106,607	53.73%	\$ 43,217,800	\$ 22,662,097	52.44%
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General Fund Expenditures - Second Quarter 2016
January 1, 2016 - June 30, 2016

	2015 ANNUAL BUDGET	2015 Six Month Actual	% Expended	2016 ANNUAL BUDGET	2016 Six Month Actual	% Expended
GENERAL GOVERNMENT						
City Council	\$ 47,200	\$ 27,944	59.20%	\$ 52,900	\$ 30,795	58.21%
City Manager	275,000	133,743	48.63%	267,800	125,219	46.76%
City Attorney	442,100	204,944	46.36%	431,000	207,137	48.06%
Human Resources	627,000	283,911	45.28%	618,500	243,520	39.37%
City Clerk	252,700	119,851	47.43%	254,100	110,656	43.55%
Elections	81,800	62,856	76.84%	164,200	66,071	40.24%
Finance	954,000	424,646	44.51%	1,034,700	468,592	45.29%
Purchasing	229,600	107,680	46.90%	231,900	108,568	46.82%
Information Technology	1,191,700	697,140	58.50%	1,220,800	716,987	58.73%
Insurance	576,100	431,073	74.83%	631,900	420,089	66.48%
Facilities Maintenance	705,000	308,869	43.81%	710,800	324,796	45.69%
Independent Audit	23,700	8,585	36.22%	24,000	10,100	42.08%
Media Services	208,000	95,411	45.87%	212,300	98,407	46.35%
TOTAL GENERAL GOVERNMENT	\$ 5,613,900	\$ 2,906,653	51.78%	\$ 5,854,900	\$ 2,930,937	50.06%
PUBLIC SAFETY						
Police	\$ 12,495,600	\$ 5,563,247	44.52%	\$ 12,700,200	\$ 5,846,945	46.04%
Animal Care	74,200	43,283	58.33%	88,200	50,283	57.01%
Fire & Ambulance	11,684,800	5,272,804	45.13%	11,834,100	5,164,337	43.64%
Hydrant Rental	650,000	325,000	50.00%	650,000	325,000	50.00%
Auxiliary Police	4,800	1,792	37.33%	4,800	1,606	33.46%
Crossing Guards	78,800	41,868	53.13%	80,600	42,341	52.53%
Police & Fire Commission	11,000	8,528	77.53%	13,600	12,563	92.38%
TOTAL PUBLIC SAFETY	\$ 24,999,200	\$ 11,256,522	45.03%	\$ 25,371,500	\$ 11,443,075	45.10%
PUBLIC WORKS						
Public Works - Admin.	\$ 378,500	\$ 210,176	55.53%	\$ 374,500	\$ 152,543	40.73%
Engineering	1,183,300	475,121	40.15%	1,189,900	488,101	41.02%
Streets - General	2,624,000	1,232,203	46.96%	2,706,200	1,238,293	45.76%
Central Garage	2,019,000	880,364	43.60%	1,946,600	788,266	40.49%
TOTAL PUBLIC WORKS	\$ 6,204,800	\$ 2,797,864	45.09%	\$ 6,217,200	\$ 2,667,203	42.90%
PARKS & OTHER FACILITIES						
Parks	\$ 1,656,000	\$ 777,327	46.94%	\$ 1,734,300	\$ 697,293	40.21%
Forestry	329,300	159,351	48.39%	331,400	152,139	45.91%
TOTAL PARKS & OTHER FAC.	\$ 1,985,300	\$ 936,678	47.18%	\$ 2,065,700	\$ 849,432	41.12%
COMMUNITY DEVELOPMENT						
Assessor	\$ 544,000	\$ 222,656	40.93%	\$ 580,500	\$ 229,533	39.54%
Economic Development	618,600	371,189	60.00%	660,900	315,603	47.75%
Planning Services	682,000	304,239	44.61%	715,100	343,265	48.00%
Inspection Services	770,500	337,986	43.87%	Moved to Fund 571 - 2016		
TOTAL COMMUNITY DEV.	\$ 2,615,100	\$ 1,236,070	47.27%	\$ 1,956,500	\$ 888,401	45.41%

	2015 ANNUAL BUDGET	2015 Six Month Actual	% Expended	2016 ANNUAL BUDGET	2016 Six Month Actual	% Expended
TRANSPORTATION						
Electric	\$ 503,500	\$ 229,429	45.57%	\$ 509,200	\$ 211,854	41.61%
Sign	204,400	102,645	50.22%	209,700	87,172	41.57%
TOTAL TRANSPORTATION	\$ 707,900	\$ 332,074	46.91%	\$ 718,900	\$ 299,026	41.59%
UNCLASSIFIED						
Unemployment Compensation	\$ 28,000	\$ 7,735	27.63%	\$ 25,000	\$ (1)	0.00%
Bank Fees				\$ -	\$ 2,478	0.00%
Uncollectible Accounts	618,200	342,791	55.45%	625,000	112,774	18.04%
Employee Benefit Fees	13,000	5,944	45.72%	12,000	4,712	39.27%
Patriotic Celebrations	20,000	5,717	28.59%	20,000	6,092	30.46%
Unclass. Expense	120,000	48,826	40.69%	120,000	37,852	31.54%
Mobile Home Tax	42,400	26,407	62.28%	48,000	25,530	53.19%
Adjustment of Salaries	155,300	0	0.00%	183,100	0	0.00%
Industrial Development	0	0	0.00%	0	0	0.00%
TOTAL UNCLASSIFIED	\$ 996,900	\$ 437,420	43.88%	\$ 1,033,100	\$ 189,437	18.34%
100-GENERAL FUND TOTALS:	\$ 43,123,100	\$ 19,903,281	46.15%	\$ 43,217,800	\$ 19,267,511	44.58%

Other Funds Operations
January 1, 2016 - June 30, 2016

LEVY FUNDS	2015 ANNUAL BUDGET	2015 Six Month Actual	% Expended	2016 ANNUAL BUDGET	2016 Six Month Actual	% Expended
Recycling	\$ 1,091,500	\$ 455,725	41.75%	\$ 1,025,600	\$ 268,022	26.13%
Garbage Collection & Disposal	1,301,400	541,740	41.63%	1,252,900	537,705	42.92%
Street Lighting	1,109,700	457,074	41.19%	1,151,700	341,787	29.68%
Senior Services	552,300	236,577	42.83%	579,700	211,967	36.56%
Transit Utility	4,611,200	2,162,275	46.89%	4,627,200	1,871,240	40.44%
Library	3,425,100	1,584,714	46.27%	3,501,800	1,455,781	41.57%
Museum	1,086,200	523,097	48.16%	1,119,800	487,915	43.57%
Grand Opera House	72,300	24,396	33.74%	22,700	8,511	37.49%
Cemetery	379,800	186,080	48.99%	393,200	170,505	43.36%
Equipment	927,500	0	0.00%	915,900	0	0.00%
Leach Amphitheater	67,600	34,449	50.96%	74,100	24,207	32.67%
Pollock Comm. Water Park	331,100	57,260	17.29%	347,300	62,876	18.10%
LEVY FUNDS - SUBTOTAL:	\$ 14,955,700	\$ 6,263,387	41.88%	\$ 15,011,900	\$ 5,440,516	36.24%
NON-LEVY FUNDS						
Golf Course	540,600	209,416	38.74%	541,500	219,000	40.44%
Oshkosh Center	1,365,077	501,442	36.73%	1,604,500	525,663	32.76%
Oshkosh Center Parking Ramp	98,400	8,268	8.40%	96,500	7,301	7.57%
Parks Revenue Facilities	240,600	122,094	50.75%	263,900	133,881	50.73%
Inspections Svcs - Rental Registry				90,500	120	0.13%
Inspections Svcs - Weights & Meas.				133,700	113,609	84.97%
Inspections Svcs - Inspections				774,700	258,010	33.30%
Parking Utility	202,900	118,207	58.26%	291,800	56,161	19.25%
Water Utility	14,858,100	5,635,493	37.93%	15,207,480	5,603,373	36.85%
Sewer Utility	13,851,950	4,464,955	32.23%	14,368,598	4,490,875	31.25%
Stormwater Utility	7,517,543	2,598,651	34.57%	7,849,667	2,700,089	34.40%
Agency Funds - Workers Comp	458,800	248,635	54.19%	474,800	274,333	57.78%
NON-LEVY FUNDS SUBTOTAL:	\$ 39,133,970	\$ 13,907,161	35.54%	\$ 41,697,645	\$ 14,382,415	34.49%
TOTAL OTHER FUNDS:	\$ 54,089,670	\$ 20,170,548	37.29%	\$ 56,709,545	\$ 19,822,931	34.96%



MEMORANDUM

TO: Honorable Mayor and Members of the Common Council

FROM: Trena Larson, Finance Director

DATE: August 30, 2016

	<u>12/15</u>	<u>8/16 + 2016 Debt Payment</u>
TID #7 Cash	\$ 14,737,567.00	\$ 12,386,498.45
TID#7 transfers to TID# 13, 20, 21		\$ (4,557,237.00)
Funds with neg. Cash	<u>\$(12,822,549.00)</u>	<u>\$(11,437,215.00)</u>
Surplus/Deficit	\$ 1,915,018.00	\$ (3,607,953.55)

Short-term Strategy's:

Negative Cash in fund will require a fund transfer, from a fund with Positive Cash at year end

- This transfer would be a mechanism of "internal financing," likely through the utilization of utility cash.
- With the closure of TID#7 Funds with negative cash will require a transfer from General Fund (unrestricted balance).
- Identify other TID's to be utilized as recipient(s) of TID#7 (TID#25).

Long-term Strategy's:

Need to plan how to create positive cash balance in our Funds with negative cash (14 Funds)

- This can be accomplished through the following mechanisms: Fund Balance Transfer, Direct Levy, and Annual Operating Budget resulting in a positive outflow.
- Working on additional strategies for each of the funds with negative balances.

Funds with Negative Cash of (\$1,000,000) or more:

317 - Special Assessment

502 - TIF#25

515 - Industrial Park

532 - TIF#18

City of Oshkosh
 12/31/2015
 Negative Cash Coverage

		TID 7 (527)		TID 7 (527)		TID 7 (527)
Cash Balance		12/31/2015	14,737,567.00	8/2016	12,386,498.45	12,386,498.45
Fund					Debt Payments	
Traffic Safety	213	(395.00)		(395.00)		(395.00)
Cemtery	247	(49,456.00)		-		-
Leach	256	(31,308.00)		(42,160.00)		(42,160.00)
Public Works Spec	257	(8,071.00)		(8,071.00)		(8,071.00)
Block Grant	303	(329,772.00)		(107,414.00)		(107,414.00)
Special Assessment	317	(4,722,684.00)		(2,585,468.00)		(2,585,468.00)
Street Tree	333	(11,818.00)		(12,277.00)		(12,277.00)
TIF # 25	502	(1,772,294.00)		(1,512,419.00)	(254,553.00)	(1,766,972.00)
TIF # 26	504			(197,925.00)	(412,508.00)	(610,433.00)
TIF # 27	508	(84,466.00)		(57,642.00)	-	(57,642.00)
Industrial Park	515	(2,301,784.00)		(2,044,033.00)	(411,103.00)	(2,455,136.00)
Golf	517	(804,492.00)		(765,235.00)	(6,048.00)	(771,283.00)
TIF #18	532	(2,076,655.00)		(1,742,728.00)	(319,827.00)	(2,062,555.00)
TIF #23	540	(629,354.00)		(597,836.00)	(359,573.00)	(957,409.00)
	Total	(12,822,549.00)		(9,673,603.00)	(1,763,612.00)	(11,437,215.00)
TIF #20 Transfer	534			(3,577,200.00)		
TIF #21 Transfer	536			(65,000.00)		
TIF #13 Transfer	539			(915,037.00)		
				(4,557,237.00)		(4,557,237.00)
	Net Cash Balance	1,915,018.00		(1,844,341.55)		(3,607,953.55)
	Financial Statement Balance	1,915,018.00				

A SERVICE OF THE WISCONSIN TAXPAYERS ALLIANCE

Municipal Facts 16

Finances & Demography in 245 Wisconsin Cities & Villages



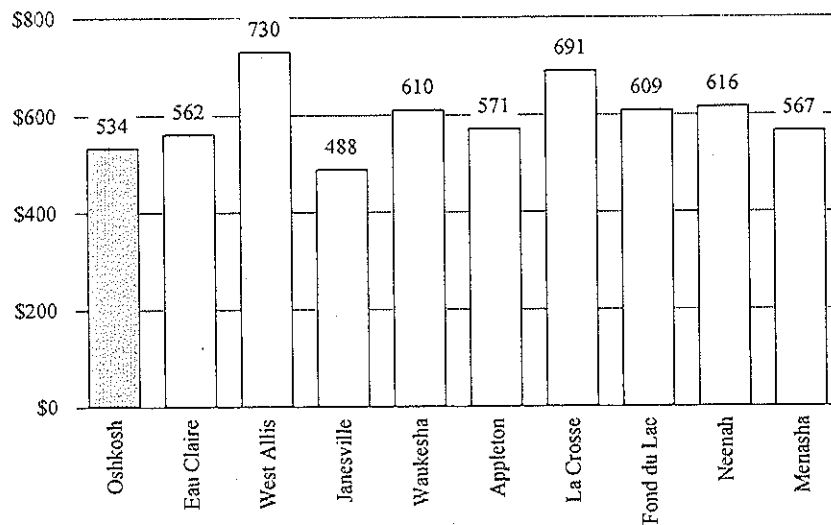
Oshkosh Customized Report

Per Capita Spending

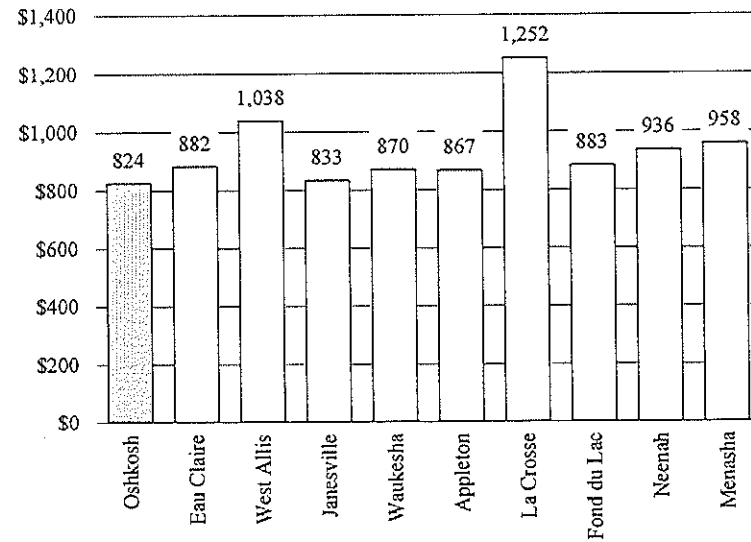
Basic and Operating

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, 2014 basic spending averaged \$567, while operating spending averaged \$856.

Basic Spending (Net)
Per Capita, 2014



Operating Spending (Net)
Per Capita, 2014

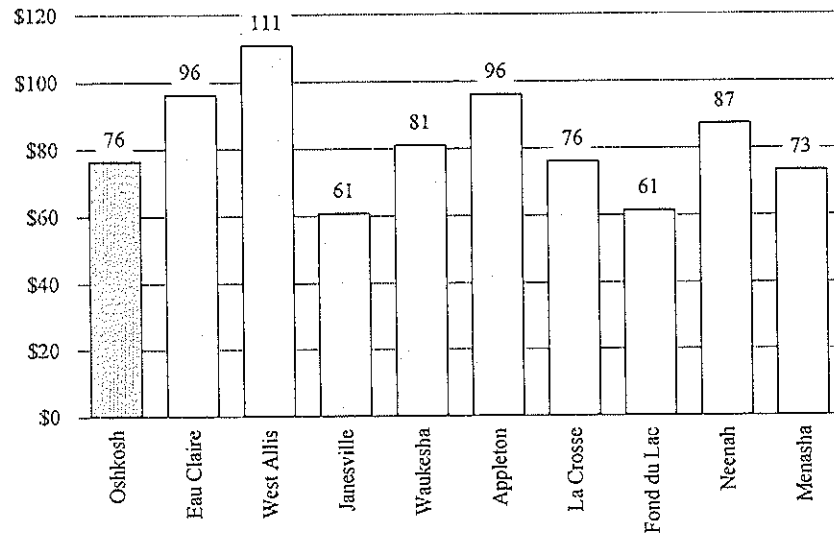


Per Capita Spending

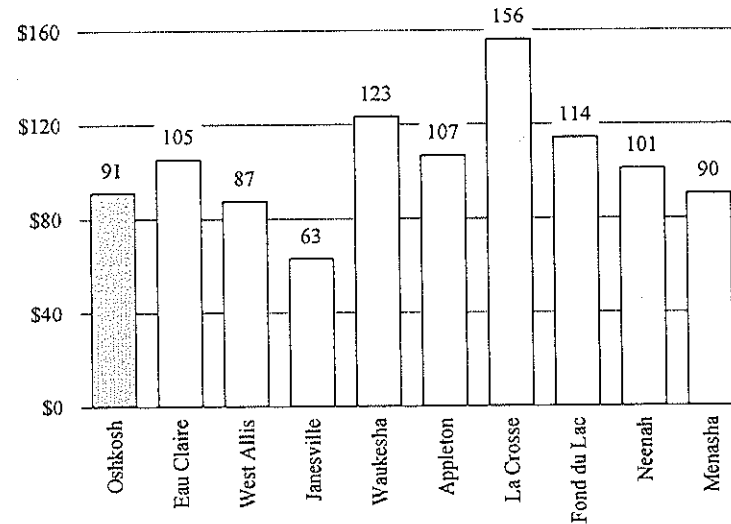
General Government and Street Maintenance

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 \$116.

General Government
Per Capita, 2014



Street Maintenance
Per Capita, 2014

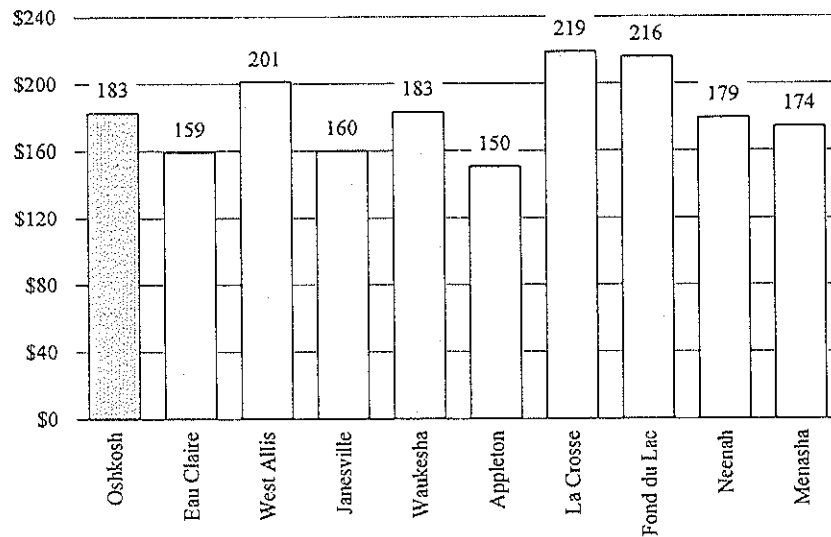


Per Capita Spending

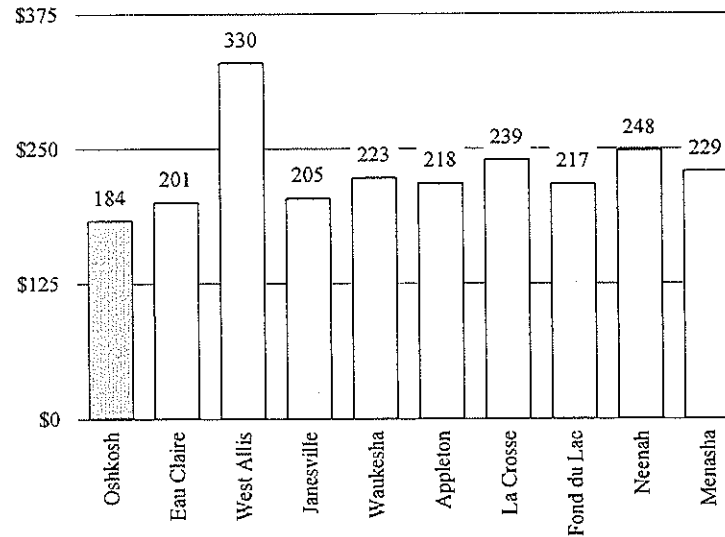
Fire and Police

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 \$140 per capita among all municipalities studied; police spending, \$228.

Fire-Ambulance (Net)
Per Capita, 2014



Police (Net)
Per Capita, 2014

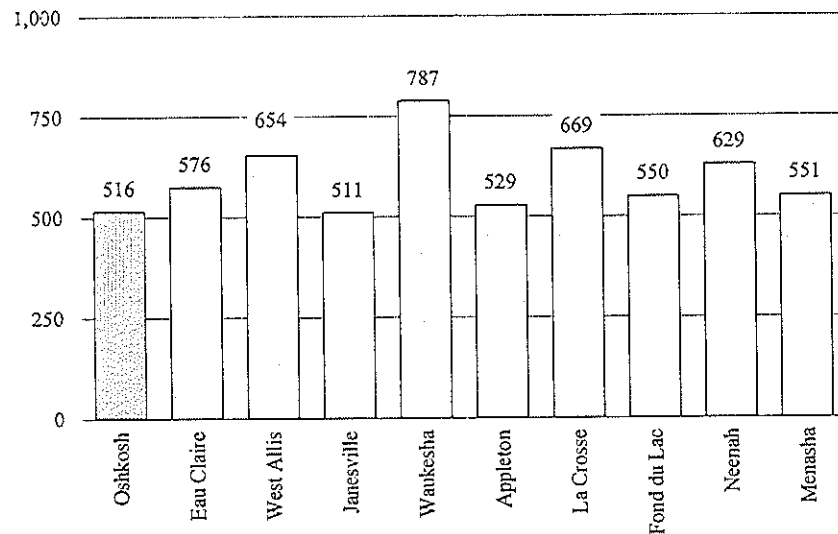


Property Taxes and Shared Revenues

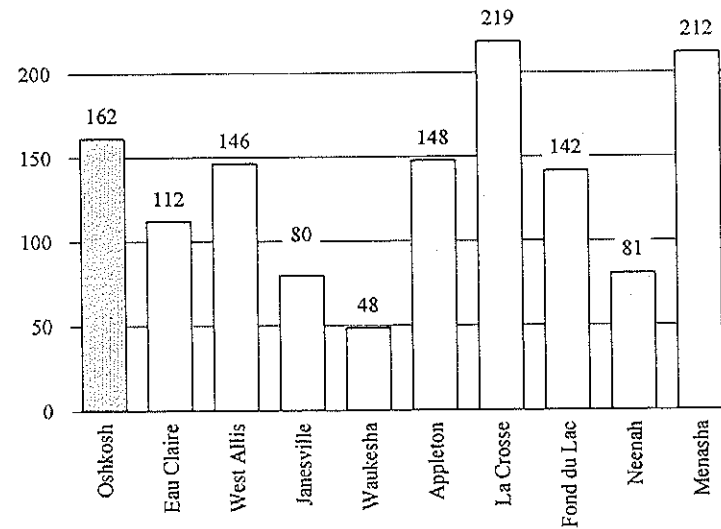
Per Capita

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 \$565 per capita, shared revenues \$126.

Property Tax Levy
Per Capita, 2015/16



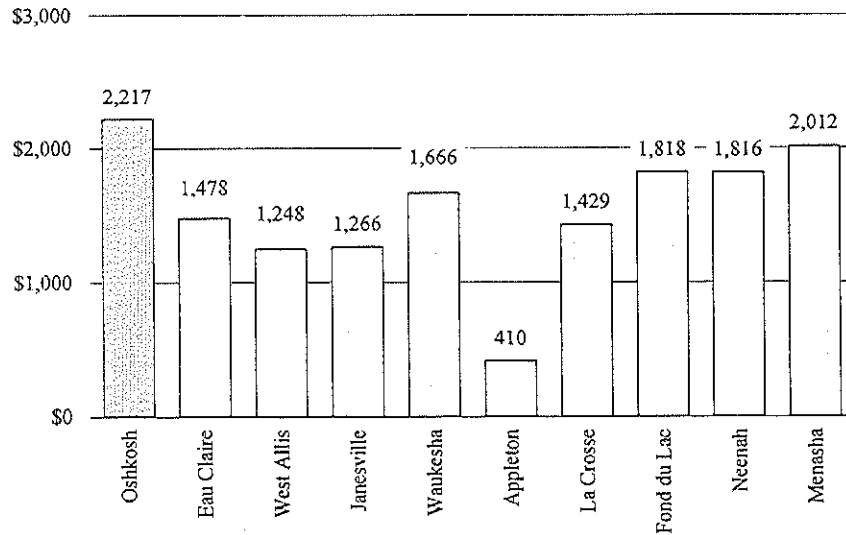
Shared Revenues
Per Capita, 2014



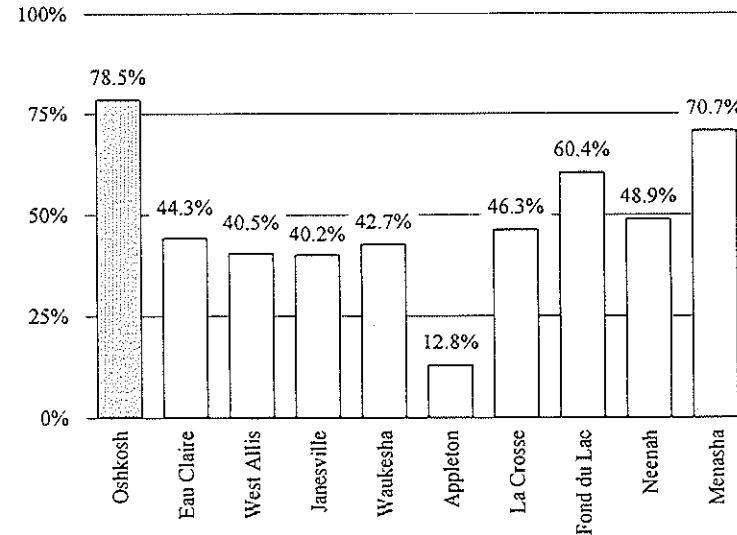
General Obligation Debt

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, 2014**



**General Obligation Debt
As % of State Limit, 2014**

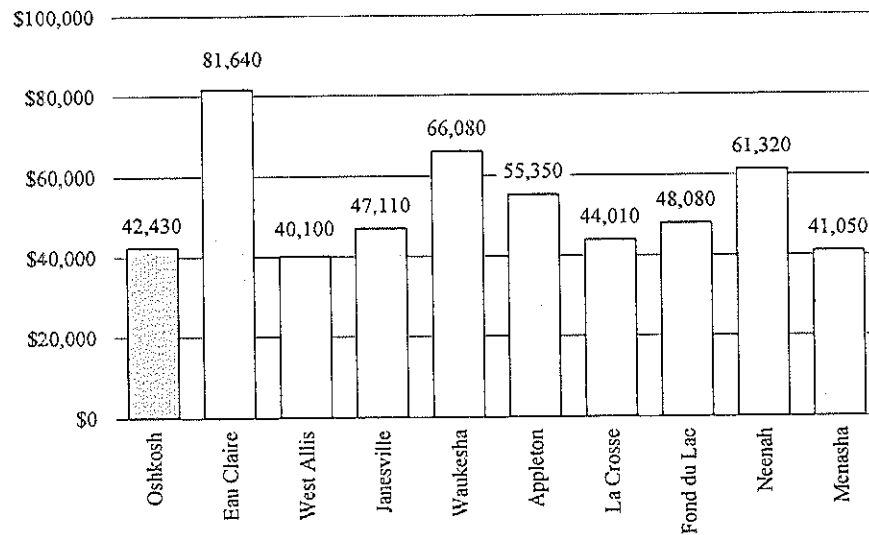


Miscellaneous Characteristics

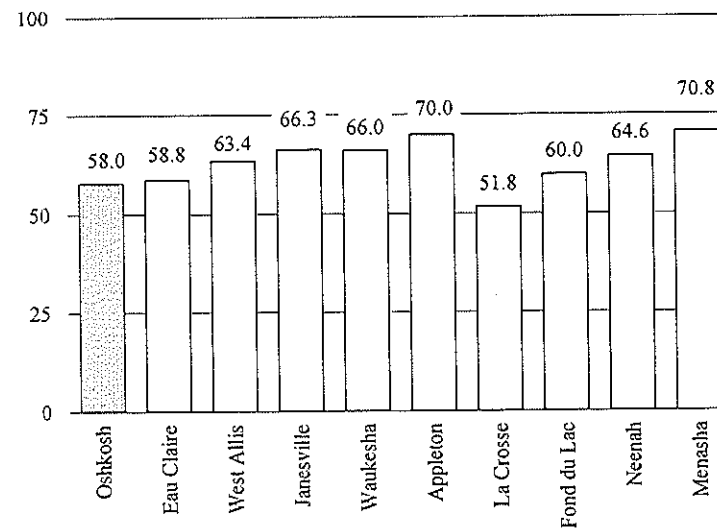
Income and Percentage Residential

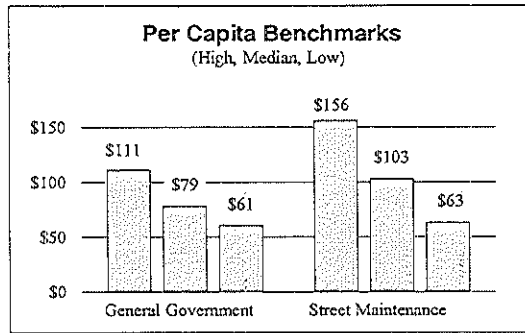
Average adjusted gross income from state tax returns is one measure of the economic well-being of a community. The residential share of the property tax base measures the share of the property tax burden borne by homeowners and renters. Statewide, about 70% of taxable property is residential.

**Wisconsin Adjusted Gross Income
Per Return, 2014**



**Residential Property
% of Property Residential, 2015**





Oshkosh Customized Report

■ General Government Per Capita

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

High: \$111 Median: \$79 Low: \$61

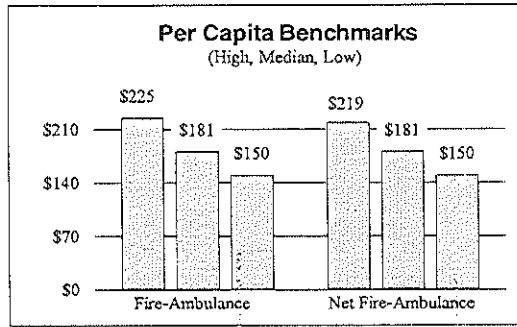
■ Street Maintenance Per Capita

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

High: \$156 Median: \$103 Low: \$63

'14 Pop.	Municipality	General Government Per Capita					Average % Chg.	Street Maintenance Per Capita					Average % Chg.
		'10	'11	'12	'13	'14		'10	'11	'12	'13	'14	
High		\$102.32	\$103.24	\$104.11	\$102.56	\$110.87		\$144.41	\$155.52	\$143.56	\$152.01	\$156.12	
Med.	[Average CPI chg.]	\$85.61	\$83.42	\$79.93	\$81.29	\$78.62	[1.7%]	\$96.05	\$102.57	\$97.56	\$105.12	\$103.24	[1.7%]
Low		\$57.60	\$57.86	\$57.64	\$53.09	\$60.68		\$61.49	\$53.52	\$50.53	\$62.35	\$62.92	
66,412	Oshkosh	76.75	76.98	75.65	72.86	76.32	-0.1%	87.82	95.00	87.02	89.62	91.09	0.9%
66,834	Eau Claire	85.65	85.64	89.40	89.34	96.22	3.0%	109.40	99.80	99.00	107.47	105.34	-0.9%
60,272	West Allis	102.32	103.19	98.45	102.56	110.87	2.0%	81.59	92.22	81.12	87.57	87.49	1.8%
63,525	Janesville	57.60	57.86	57.64	53.09	60.68	1.3%	61.49	53.52	50.53	62.35	62.92	0.6%
71,044	Waukesha	72.19	71.51	75.23	78.52	80.93	2.9%	111.25	104.61	111.95	113.55	123.43	2.6%
73,463	Appleton	98.44	98.64	89.89	89.91	96.11	-0.6%	95.80	100.52	94.80	102.77	106.78	2.7%
52,018	La Crosse	96.11	103.24	104.11	86.41	76.04	-5.7%	144.41	155.52	143.56	152.01	156.12	2.0%
43,151	Fond du Lac	58.30	59.83	65.85	56.50	61.29	1.3%	115.74	117.74	115.98	116.31	114.26	-0.3%
25,833	Neenah	85.57	87.89	84.21	84.06	87.17	0.5%	96.29	112.21	108.07	111.45	101.13	1.2%
17,550	Menasha	91.62	81.19	73.83	75.96	73.32	-5.4%	88.70	114.87	96.12	92.35	90.42	0.5%

Oshkosh Customized Report



■ Fire-Ambulance Per Capita

Per capita costs for fire protection and ambulance services.

High: \$225 Median: \$181 Low: \$150

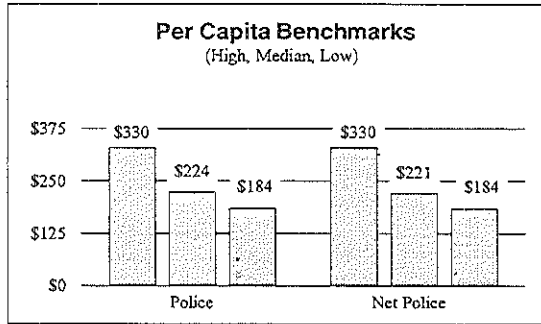
■ Net Fire-Ambulance Per Capita

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

High: \$219 Median: \$181 Low: \$150

'14 Pop.	Municipality	Fire-Ambulance Per Capita					Average % Chg.	Net Fire-Ambulance Per Capita					Average % Chg.
		'10	'11	'12	'13	'14		'10	'11	'12	'13	'14	
High		\$219.09	\$216.02	\$215.41	\$220.48	\$225.17		\$210.07	\$210.02	\$212.03	\$216.46	\$219.03	
Med.	[Average CPI chg.]	\$170.87	\$178.87	\$180.35	\$181.39	\$181.38	[1.7%]	\$170.54	\$178.65	\$179.56	\$180.79	\$181.03	[1.7%]
Low		\$139.89	\$139.49	\$145.32	\$159.95	\$150.48		\$139.77	\$139.38	\$145.22	\$157.85	\$150.38	
66,412	Oshkosh	172.96	179.03	180.89	181.01	183.82	1.5%	171.88	178.72	179.73	179.82	182.64	1.5%
66,834	Eau Claire	156.79	160.58	157.66	159.95	159.55	0.4%	155.14	159.15	156.66	158.98	159.01	0.6%
60,272	West Allis	219.09	213.17	213.60	212.65	202.09	-2.0%	210.07	210.02	212.03	210.61	201.30	-1.1%
63,525	Janesville	163.86	169.06	172.19	166.45	168.52	0.7%	155.62	160.30	163.61	157.85	159.82	0.7%
71,044	Waukesha	167.67	174.16	179.38	181.77	182.95	2.2%	167.67	174.16	179.38	181.77	182.95	2.2%
73,463	Appleton	139.89	139.49	145.32	179.95	150.48	1.8%	139.77	139.38	145.22	163.32	150.38	1.8%
52,018	La Crosse	205.08	205.31	209.50	216.46	219.03	1.7%	205.08	205.31	209.50	216.46	219.03	1.7%
43,151	Fond du Lac	201.55	216.02	215.41	220.48	225.17	2.8%	194.72	209.09	208.12	211.94	216.16	2.6%
25,833	Neenah	172.52	181.49	182.14	183.43	179.42	1.0%	172.52	181.49	182.14	183.43	179.42	1.0%
17,550	Menasha	169.23	178.71	179.82	175.43	179.81	1.5%	169.19	178.59	177.65	173.66	174.27	0.7%

Oshkosh Customized Report



■ Police Per Capita

Per capita expenses for law enforcement.

High: \$330 Median: \$224 Low: \$184

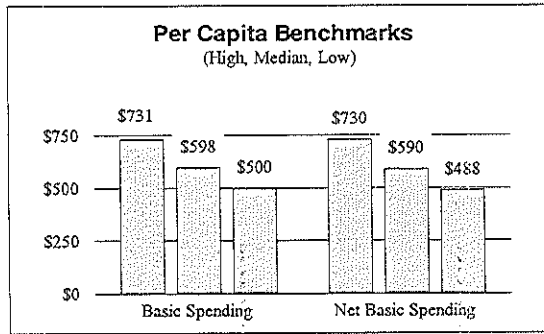
■ Net Police Per Capita

Per capita expenses for law enforcement minus offsetting revenues.

High: \$330 Median: \$221 Low: \$184

'14 Pop.	Municipality	Police Per Capita					Average % Chg.	Net Police Per Capita					Average % Chg.
		'10	'11	'12	'13	'14		'10	'11	'12	'13	'14	
High		\$326.28	\$333.41	\$345.15	\$325.70	\$330.36		\$326.28	\$333.41	\$345.15	\$325.70	\$330.36	
Med.	[Average CPI chg.]	\$212.31	\$216.80	\$219.40	\$223.08	\$223.54	[1.7%]	\$208.69	\$211.39	\$216.35	\$220.28	\$220.53	[1.7%]
Low		\$167.42	\$179.07	\$178.89	\$181.59	\$184.17		\$167.24	\$178.89	\$178.74	\$181.41	\$183.90	
66,412	Oshkosh	167.42	179.07	178.89	181.59	184.17	2.4%	167.24	178.89	178.74	181.41	183.90	2.4%
66,834	Eau Claire	198.65	201.85	200.79	208.57	203.78	0.6%	195.77	198.95	197.85	205.59	201.03	0.7%
60,272	West Allis	326.28	333.41	345.15	325.70	330.36	0.3%	326.28	333.41	345.15	325.70	330.36	0.3%
63,525	Janesville	196.29	201.44	206.62	205.55	207.79	1.4%	193.16	198.10	203.22	202.41	204.82	1.5%
71,044	Waukesha	207.37	212.71	220.83	226.30	223.03	1.8%	206.95	211.86	220.83	226.30	223.03	1.9%
73,463	Appleton	216.03	213.86	210.22	219.87	223.73	0.9%	210.42	208.40	204.71	214.27	218.03	0.9%
52,018	La Crosse	234.18	230.17	236.74	247.14	242.60	0.9%	231.08	226.89	233.45	243.83	239.37	0.9%
43,151	Fond du Lac	208.59	219.74	217.96	219.03	223.35	1.7%	198.90	210.92	211.86	212.82	217.28	2.2%
25,833	Neenah	230.17	231.37	238.74	248.25	255.64	2.7%	223.09	224.14	231.61	240.88	248.29	2.7%
17,550	Menasha	234.75	246.74	253.80	246.92	241.99	0.8%	226.87	238.75	243.15	233.44	228.61	0.2%

Oshkosh Customized Report



■ Basic Spending Per Capita

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

High: \$731 Median: \$598 Low: \$500

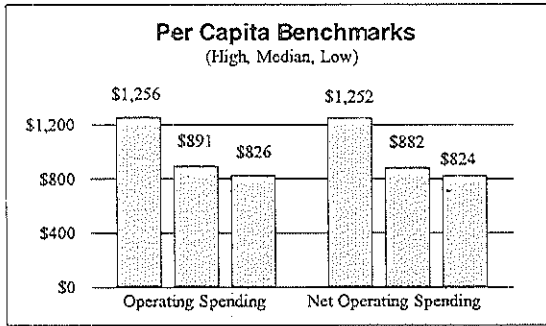
■ Net Basic Spending Per Capita

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

High: \$730 Median: \$590 Low: \$488

'14 Pop.	Municipality	Basic Spending Per Capita					Average % Chg.	Net Basic Spending Per Capita					Average % Chg.
		'10	'11	'12	'13	'14		'10	'11	'12	'13	'14	
High		\$729.28	\$741.99	\$738.33	\$728.47	\$730.81		\$720.27	\$738.84	\$736.76	\$726.44	\$730.02	
Med.	[Average CPI chg.]	\$571.33	\$587.97	\$595.48	\$596.32	\$597.95	[1.7%]	\$562.86	\$579.87	\$589.07	\$586.48	\$590.15	[1.7%]
Low		\$479.25	\$481.89	\$486.97	\$487.44	\$499.91		\$467.87	\$469.78	\$475.00	\$475.70	\$488.25	
66,412	Oshkosh	504.95	530.08	522.45	525.08	535.40	1.5%	503.68	529.60	521.14	523.71	533.95	1.5%
66,834	Eau Claire	550.48	547.86	546.84	565.33	564.90	0.6%	545.97	543.53	542.90	561.38	561.60	0.7%
60,272	West Allis	729.28	741.99	738.33	728.47	730.81	0.1%	720.27	738.84	736.76	726.44	730.02	0.3%
63,525	Janesville	479.25	481.89	486.97	487.44	499.91	1.1%	467.87	469.78	475.00	475.70	488.25	1.1%
71,044	Waukesha	558.49	562.99	587.40	600.14	610.35	2.2%	558.06	562.14	587.40	600.14	610.35	2.3%
73,463	Appleton	550.16	552.51	540.23	592.50	577.11	1.2%	544.44	546.94	534.62	570.26	571.31	1.2%
52,018	La Crosse	679.78	694.24	693.90	702.01	693.79	0.5%	676.68	690.96	690.62	698.70	690.56	0.5%
43,151	Fond du Lac	584.18	613.33	615.21	612.31	624.06	1.7%	567.66	597.59	601.82	597.57	608.99	1.8%
25,833	Neenah	584.55	612.95	613.17	627.18	623.36	1.6%	577.46	605.72	606.04	619.82	616.01	1.6%
17,550	Menasha	584.30	621.52	603.56	590.66	585.55	0.1%	576.38	613.40	590.75	575.40	566.63	-0.4%

Oshkosh Customized Report



■ Operating Spending Per Capita

Per capita operating spending.

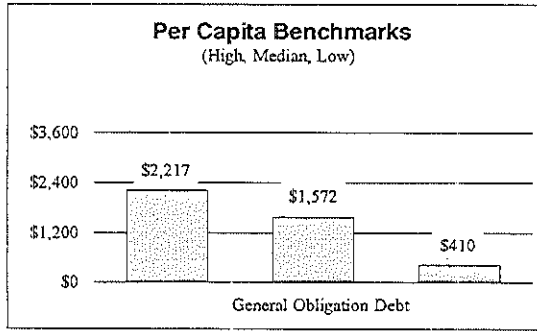
High: \$1,256 Median: \$891 Low: \$826

■ Net Operating Spending Per Capita

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

High: \$1,252 Median: \$882 Low: \$824

'14 Pop.	Municipality	Operating Spending Per Capita					Average % Chg.	Net Operating Spending Per Capita					Average % Chg.
		'10	'11	'12	'13	'14		'10	'11	'12	'13	'14	
High		\$1,159.62	\$1,210.91	\$1,220.82	\$1,209.42	\$1,255.61		\$1,156.51	\$1,207.63	\$1,217.54	\$1,206.11	\$1,252.38	
Med.	[Average CPI chg.]	\$864.00	\$886.18	\$877.25	\$877.83	\$891.48	[1.7%]	\$858.88	\$876.15	\$868.58	\$864.74	\$882.30	[1.7%]
Low		\$749.84	\$788.81	\$774.96	\$788.99	\$825.94		\$748.57	\$788.32	\$773.65	\$787.63	\$824.49	
66,412	Oshkosh	749.84	788.81	774.96	788.99	825.94	2.4%	748.57	788.32	773.65	787.63	824.49	2.4%
66,834	Eau Claire	862.41	855.52	864.08	874.03	885.05	0.7%	857.89	851.19	860.14	870.08	881.75	0.7%
60,272	West Allis	1,125.19	1,078.86	1,022.78	1,012.85	1,038.80	-2.0%	1,116.18	1,075.71	1,021.21	1,010.82	1,038.01	-1.8%
63,525	Janesville	818.32	851.99	848.42	809.46	844.33	0.8%	806.94	839.88	836.45	797.72	832.66	0.8%
71,044	Waukesha	807.57	833.10	827.79	850.84	869.92	1.9%	807.15	832.25	827.79	850.84	869.92	1.9%
73,463	Appleton	865.59	836.56	809.70	881.62	873.04	0.2%	859.86	830.99	804.08	859.39	867.24	0.2%
52,018	La Crosse	1,159.62	1,210.91	1,220.82	1,209.42	1,255.61	2.0%	1,156.51	1,207.63	1,217.54	1,206.11	1,252.38	2.0%
43,151	Fond du Lac	841.17	916.84	890.42	872.14	897.91	1.6%	824.65	901.10	877.03	857.39	882.84	1.7%
25,833	Neenah	910.96	938.37	928.11	916.63	943.25	0.9%	903.87	931.14	920.98	909.27	935.90	0.9%
17,550	Menasha	942.62	976.32	930.67	975.55	976.87	0.9%	934.70	968.21	917.85	960.29	957.94	0.6%



Oshkosh Customized Report

■ General Obligation Debt (In Thousands)

Amount of general obligation debt.

High: \$147,229 Median: \$76,847 Low: \$30,110

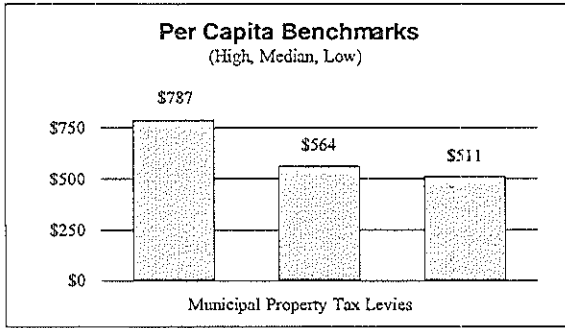
■ Debt Per Capita / Debt as a % of Limit

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

High: \$2,217 Median: \$1,572 Low: \$410
 78.5% 45.3% 12.8%

'14 Pop.	Municipality	General Obligation Debt (In Thousands)					Average % Chg.	Debt Per Capita		% Chg.	% of Limit		Point Change
		'10	'11	'12	'13	'14		'13	'14		'13	'14	
High		\$131,952.9	\$133,631.9	\$137,859.3	\$141,395.0	\$147,229.0		\$2,249.83	\$2,216.90		80.6%	78.5%	
Med. [Average CPI chg.]		\$78,107.1	\$76,963.0	\$77,764.1	\$77,377.2	\$76,846.7	[1.7%]	\$1,543.71	\$1,571.73		49.3%	45.3%	
Low		\$40,697.3	\$33,668.0	\$33,305.0	\$27,730.0	\$30,110.0		\$379.08	\$409.87		12.0%	12.8%	
66,412	Oshkosh	131,952.9	133,631.9	137,859.3	141,395.0	147,229.0	2.8%	2,132.65	2,216.90	4.0%	75.2%	78.5%	3.3%
66,834	Eau Claire	89,491.9	90,424.2	91,176.0	100,535.0	98,760.0	2.5%	1,512.26	1,477.69	-2.3%	46.5%	44.3%	-2.2%
60,272	West Allis	79,299.7	78,518.3	78,409.8	76,649.3	75,248.4	-1.3%	1,271.13	1,248.48	-1.8%	41.4%	40.5%	-0.9%
63,525	Janesville	76,914.5	74,814.4	74,190.0	75,155.0	80,425.0	1.1%	1,181.68	1,266.04	7.1%	39.6%	40.2%	0.5%
71,044	Waukesha	117,324.8	116,335.0	116,335.0	107,604.6	118,343.0	0.2%	1,517.70	1,665.77	9.8%	39.9%	42.7%	2.7%
73,463	Appleton	40,697.3	33,668.0	33,305.0	27,730.0	30,110.0	-7.3%	379.08	409.87	8.1%	12.0%	12.8%	0.8%
52,018	La Crosse	130,130.0	98,690.9	88,915.0	80,997.9	74,348.0	-13.1%	1,569.73	1,429.27	-8.9%	52.2%	46.3%	-5.9%
43,151	Fond du Lac	75,192.2	75,407.7	77,118.3	78,105.0	78,445.0	1.1%	1,812.18	1,817.92	0.3%	60.9%	60.4%	-0.5%
25,833	Neenah	46,680.8	45,675.6	46,918.5	48,377.3	46,901.6	0.1%	1,878.73	1,815.57	-3.4%	52.2%	48.9%	-3.3%
17,550	Menasha	43,402.5	43,810.4	41,677.0	39,268.6	35,315.1	-5.0%	2,249.83	2,012.25	-10.6%	80.6%	70.7%	-9.9%

Oshkosh Customized Report



Municipal Property Tax Levies (In Thousands)

Property taxes levied by municipality.

High: \$56,161 Median: \$34,539 Low: \$9,723

Municipal Property Tax Levies Per Capita

Per capita municipal property tax levies.

High: \$787 Median: \$564 Low: \$511

'14 Pop.	Municipality	Municipal Property Tax Levies (In Thousands)					Average % Chg.	Municipal Property Tax Levies Per Capita					Average % Chg.
		11/12	12/13	13/14	14/15	15/16		11/12	12/13	13/14	14/15	15/16	
High		\$51,680.7	\$53,098.8	\$54,546.4	\$54,546.4	\$56,161.1		\$727.60	\$727.69	\$747.66	\$767.78	\$787.50	
Med.	[Average CPI chg.]	\$32,598.2	\$33,356.3	\$33,741.7	\$33,741.7	\$34,538.6	[1.7%]	\$544.05	\$545.41	\$558.41	\$560.43	\$563.52	[1.7%]
Low		\$9,667.2	\$9,664.0	\$9,636.6	\$9,636.6	\$9,723.3		\$455.82	\$461.34	\$479.76	\$498.09	\$511.48	
66,412	Oshkosh	30,598.7	32,028.9	33,333.3	33,333.3	34,297.7	2.9%	455.8	461.3	482.9	501.9	516.1	3.2%
66,834	Eau Claire	35,430.7	37,164.2	38,212.8	38,212.8	38,570.3	2.1%	530.6	535.4	561.6	571.8	575.6	2.1%
60,272	West Allis	38,940.8	39,167.0	39,305.8	39,305.8	39,476.3	0.3%	641.6	645.8	649.5	652.1	654.3	0.5%
63,525	Janesville	29,915.8	30,454.9	31,641.0	31,641.0	32,484.0	2.1%	462.5	471.3	479.8	498.1	511.5	2.5%
71,044	Waukesha	51,680.7	53,098.8	54,546.4	54,546.4	56,161.1	2.1%	727.6	727.7	747.7	767.8	787.5	2.0%
73,463	Appleton	37,234.9	37,983.5	38,389.9	38,389.9	39,000.4	1.2%	516.9	511.4	521.7	522.6	528.9	0.6%
52,018	La Crosse	34,597.7	34,683.6	34,150.1	34,150.1	34,779.5	0.1%	671.2	670.6	672.3	656.5	668.9	-0.1%
43,151	Fond du Lac	20,869.9	21,500.6	22,854.9	22,854.9	23,908.2	3.5%	477.5	484.2	498.9	529.7	550.1	3.6%
25,833	Neenah	15,458.7	15,745.0	16,037.9	16,037.9	16,266.1	1.3%	608.8	601.0	612.1	620.8	628.7	0.8%
17,550	Menasha	9,667.2	9,664.0	9,636.6	9,636.6	9,723.3	0.1%	557.5	555.4	555.2	549.1	551.4	-0.3%

Oshkosh Customized Report

Municipal Property Tax Rates

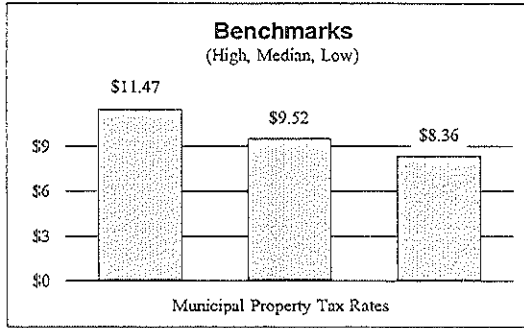
Municipal property tax rates.

High: \$11.47 Median: \$9.52 Low: \$8.36

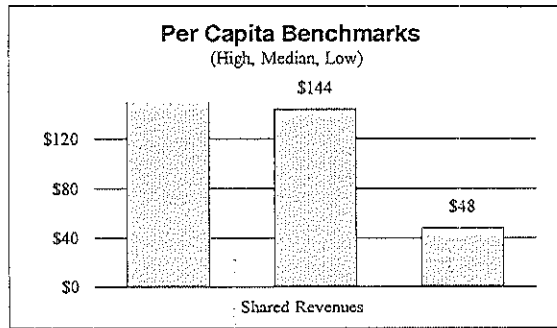
Equalized Values (In Millions)

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

High: \$5,547 Median: \$3,731 Low: \$999



'14 Pop.	Municipality	Municipal Property Tax Rates					Average % Chg.	Equalized Values (In Millions)					Average % Chg.
		11/12	12/13	13/14	14/15	15/16		'10	'11	'12	'13	'14	
High		\$12.09	\$12.08	\$12.11	\$11.73	\$11.47		\$5,767.1	\$5,426.4	\$5,389.7	\$5,389.7	\$5,546.9	
Med.	[Average CPI chg.]	\$8.69	\$9.04	\$9.28	\$9.41	\$9.52	[1.7%]	\$3,841.2	\$3,750.8	\$3,730.3	\$3,730.3	\$3,730.7	[1.7%]
Low		\$7.72	\$7.87	\$8.28	\$8.15	\$8.36		\$1,028.9	\$992.8	\$974.9	\$974.9	\$999.1	
66,412	Oshkosh	8.69	8.88	9.28	9.63	9.80	3.1%	3,776.1	3,762.6	3,759.3	3,759.3	3,748.8	-0.2%
66,834	Eau Claire	8.38	8.54	8.77	8.74	8.47	0.3%	4,247.5	4,223.7	4,325.7	4,325.7	4,461.6	1.2%
60,272	West Allis	10.19	10.70	10.84	10.84	10.79	1.4%	3,906.3	3,738.9	3,701.4	3,701.4	3,712.6	-1.3%
63,525	Janesville	7.72	7.87	8.28	8.15	8.37	2.1%	3,940.8	3,895.7	3,793.4	3,793.4	4,005.9	0.4%
71,044	Waukesha	9.16	9.92	10.19	10.23	10.30	3.0%	5,767.1	5,426.4	5,389.7	5,389.7	5,546.9	-1.0%
73,463	Appleton	8.11	8.28	8.48	8.47	8.36	0.8%	4,797.1	4,651.4	4,622.3	4,622.3	4,696.7	-0.5%
52,018	La Crosse	12.09	12.08	12.11	11.73	11.47	-1.3%	3,083.2	3,121.2	3,103.2	3,103.2	3,211.9	1.0%
43,151	Fond du Lac	7.85	8.22	8.48	8.93	9.16	3.9%	2,643.2	2,563.3	2,565.7	2,565.7	2,597.7	-0.4%
25,833	Neenah	8.68	9.20	9.27	9.19	9.24	1.6%	1,916.8	1,840.6	1,852.9	1,852.9	1,918.3	0.0%
17,550	Menasha	10.05	10.44	10.55	10.41	10.40	0.9%	1,028.9	992.8	974.9	974.9	999.1	-0.7%



Oshkosh Customized Report

■ Shared Revenues (In Thousands)

State shared revenue payments received by municipality.

High: \$11,370 Median: \$6,805 Low: \$2,089

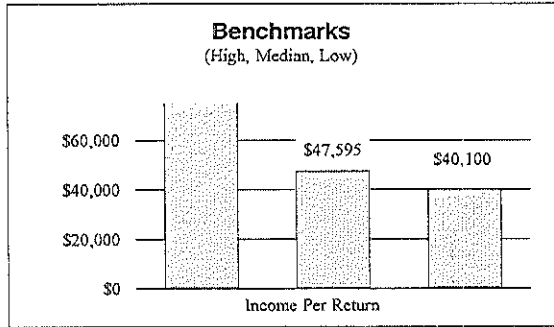
■ Shared Revenues Per Capita

Per capita shared revenue payments.

High: \$219 Median: \$144 Low: \$48

'14 Pop.	Municipality	Shared Revenues (In Thousands)					Average % Chg.	Shared Revenues Per Capita					Average % Chg.
		'10	'11	'12	'13	'14		'10	'11	'12	'13	'14	
High		\$12,759.4	\$12,541.6	\$11,554.8	\$11,477.6	\$11,370.0		\$248.62	\$244.98	\$223.97	\$222.43	\$218.58	
Med.	[Average CPI chg.]	\$7,669.0	\$7,643.2	\$6,854.9	\$6,849.4	\$6,805.1	[1.7%]	\$161.05	\$160.83	\$144.61	\$144.68	\$144.02	[1.7%]
Low		\$2,453.9	\$2,397.5	\$2,118.9	\$2,086.5	\$2,088.9		\$52.00	\$55.18	\$49.94	\$48.08	\$48.37	
66,412	Oshkosh	11,985.7	12,000.6	10,807.8	10,777.7	10,735.5	-2.7%	181.37	181.61	162.95	162.56	161.65	-2.8%
66,834	Eau Claire	8,521.4	8,508.1	7,574.3	7,575.4	7,493.3	-3.2%	129.34	128.79	114.47	113.95	112.12	-3.5%
60,272	West Allis	9,886.5	9,918.0	8,855.8	8,880.8	8,817.1	-2.8%	163.65	164.30	146.86	147.28	146.29	-2.8%
63,525	Janesville	5,614.7	5,777.0	5,126.1	5,116.4	5,071.9	-2.5%	88.32	90.96	80.75	80.45	79.84	-2.5%
71,044	Waukesha	3,677.4	3,903.2	3,546.7	3,408.7	3,436.5	-1.7%	52.00	55.18	49.94	48.08	48.37	-1.8%
73,463	Appleton	12,608.6	12,492.3	10,928.9	10,931.4	10,858.1	-3.7%	173.62	171.80	150.10	149.44	147.80	-3.9%
52,018	La Crosse	12,759.4	12,541.6	11,554.8	11,477.6	11,370.0	-2.8%	248.62	244.98	223.97	222.43	218.58	-3.2%
43,151	Fond du Lac	6,816.6	6,778.2	6,135.6	6,123.5	6,116.9	-2.7%	158.45	157.36	142.36	142.08	141.76	-2.7%
25,833	Neenah	2,453.9	2,397.5	2,118.9	2,086.5	2,088.9	-3.9%	96.23	93.61	82.37	81.03	80.86	-4.3%
17,550	Menasha	4,003.3	3,966.5	3,755.8	3,740.7	3,720.0	-1.8%	230.70	228.21	215.76	214.32	211.97	-2.1%

Oshkosh Customized Report



Income and Income Taxes

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

Income/Return High: \$81,640 Median: \$47,595 Low: \$40,100

Property Tax Base

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

Residential High: 70.8% Median: 64.0% Low: 51.8%

'14 Pop.	Municipality	Income	Income/Return	Income Taxes	Property Tax Base (2014)			
		'14	'14	'14	Res.	Comm.	Mfg.	Other
High		\$3,482,499,040	\$81,640	\$161,388,720	70.8%	37.8%	8.6%	6.3%
Med.		\$1,378,020,425	\$47,595	\$54,285,235	64.0%	28.4%	4.1%	3.9%
Low		\$344,755,010	\$40,100	\$13,419,190	51.8%	20.2%	1.4%	2.6%
66,412	Oshkosh	1,389,913,620	42,430	55,036,020	58.0	32.2	5.8	4.0
66,834	Eau Claire	3,046,024,450	81,640	112,332,290	58.8	34.1	3.4	3.7
60,272	West Allis	1,144,126,950	40,100	43,849,750	63.4	31.7	1.4	3.4
63,525	Janesville	1,606,186,030	47,110	66,469,030	66.3	25.6	4.1	4.0
71,044	Waukesha	3,482,499,040	66,080	161,388,720	66.0	26.5	4.2	3.3
73,463	Appleton	2,228,922,740	55,350	98,433,980	70.0	24.5	2.9	2.6
52,018	La Crosse	1,366,127,230	44,010	53,534,450	51.8	37.8	4.1	6.3
43,151	Fond du Lac	1,180,779,180	48,080	48,374,490	60.0	30.4	4.7	4.9
25,833	Neenah	956,571,330	61,320	44,048,910	64.6	21.7	8.6	5.1
17,550	Menasha	344,755,010	41,050	13,419,190	70.8	20.2	6.1	2.9