

**County of Winnebago, Illinois**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Fiscal Years**

(modified accrual basis of accounting)

	2008	2009	2010	2011
<b>Revenues</b>				
Taxes	\$ 77,098,147	\$ 73,955,983	\$ 75,239,947	\$ 69,975,097
Intergovernmental	36,210,313	40,056,706	38,280,220	35,797,876
Charges for services	22,971,935	22,239,473	22,212,004	18,364,562
Fines and forfeitures	1,277,407	1,364,338	1,423,697	4,063,815
Licenses and permits	1,547,087	1,244,095	1,352,528	1,369,830
Investment income	2,912,436	1,430,769	306,963	143,371
Miscellaneous	4,784,679	4,250,560	7,870,845	3,139,907
<b>Total revenues</b>	<b>\$ 146,802,004</b>	<b>\$ 144,541,924</b>	<b>\$ 146,686,204</b>	<b>\$ 132,854,458</b>
<b>Expenditures</b>				
Current				
General government	\$ 17,054,879	\$ 18,458,779	\$ 17,421,392	\$ 13,668,349
Public safety	62,720,274	58,226,550	56,433,098	55,058,505
Highway and streets	9,970,104	9,750,329	9,764,088	9,071,694
Health and welfare	18,516,135	18,131,987	19,347,576	16,901,253
Judicial	14,724,540	14,955,689	14,606,765	14,485,897
Culture and recreation	4,347,735	4,443,103	4,248,590	-
Debt service				
Principal	7,799,671	7,920,000	9,145,514	9,142,537
Interest	7,381,026	7,037,247	6,979,724	7,286,462
Capital outlay	18,298,245	19,004,874	15,077,751	8,347,378
Contributions to other governments	-	-	-	-
<b>Total expenditures</b>	<b>\$ 160,812,609</b>	<b>\$ 157,928,558</b>	<b>\$ 153,024,498</b>	<b>\$ 133,962,075</b>
<b>Excess of revenues over (under) expenditures</b>	<b>\$ (14,010,605)</b>	<b>\$ (13,386,634)</b>	<b>\$ (6,338,294)</b>	<b>\$ (1,107,617)</b>
<b>Other financing sources (uses)</b>				
Transfers in	\$ 17,268,841	\$ 15,815,781	\$ 15,878,170	\$ 16,062,800
Transfers (out)	(20,378,841)	(18,899,781)	(31,591,170)	(15,831,943)
Issuance of capital lease obligation	-	1,138,929	-	-
Issuance of general obligation bond	2,675,000	5,100,000	17,000,000	5,955,000
Premium (discount) on bond issue	784	131,729	(103,216)	269,580
Issuance of from bank loan	-	-	-	-
Issuance of general obligation debt certificates	-	-	-	-
Issuance of commitments payable	-	-	-	-
Proceeds from refunding bond	-	-	-	-
Payment to escrow agent	-	(2,761,547)	-	(6,126,387)
<b>Total other financing sources (uses)</b>	<b>\$ (434,216)</b>	<b>\$ 525,111</b>	<b>\$ 1,183,784</b>	<b>\$ 329,050</b>
<b>Net change in fund balances</b>	<b>\$ (14,444,821)</b>	<b>\$ (12,861,523)</b>	<b>\$ (5,154,510)</b>	<b>\$ (778,567)</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>10.38%</b>	<b>10.45%</b>	<b>10.31%</b>	<b>12.61%</b>

Note 1: The Winnebago County Forest Preserve District is not included in the County's reporting entity as a blended component unit for fiscal year 2011.

2012	2013	2014	2015	2016	2017
\$ 70,862,114	\$ 72,417,612	\$ 75,444,498	\$ 75,410,756	\$ 75,908,266	\$ 76,388,872
35,817,794	36,907,522	41,122,907	38,986,366	32,806,919	32,407,246
19,922,309	19,174,240	16,711,334	18,223,190	19,964,497	20,720,785
4,562,522	5,283,893	4,841,227	5,308,134	4,550,814	5,461,811
1,292,518	1,156,328	1,220,867	1,146,026	1,267,864	2,937,268
134,464	93,527	59,610	66,395	115,115	150,658
3,198,670	3,235,378	3,657,519	2,914,921	1,745,765	2,580,431
\$ 135,790,391	\$ 138,268,500	\$ 143,057,962	\$ 142,055,788	\$ 136,359,240	\$ 140,647,071
\$ 15,607,535	\$ 16,554,104	\$ 16,503,188	\$ 16,697,613	\$ 20,071,549	\$ 23,659,943
56,396,803	61,012,119	63,171,618	61,959,493	61,153,605	61,935,732
9,121,707	9,190,738	9,882,071	8,257,882	7,431,435	6,900,263
16,814,070	15,905,375	15,212,852	14,576,168	11,463,939	13,630,369
16,678,131	17,807,618	18,925,239	19,244,637	19,488,726	19,222,024
-	-	-	-	-	-
9,396,952	10,646,761	11,108,574	13,001,054	14,484,808	30,119,591
6,255,194	5,859,179	5,641,954	5,343,227	5,068,629	5,176,600
5,054,815	13,563,260	7,826,008	6,994,555	6,696,107	5,867,496
-	-	-	10,979,109	600,000	-
\$ 135,325,207	\$ 150,539,154	\$ 148,271,504	\$ 157,053,738	\$ 146,458,798	\$ 166,512,018
\$ 465,184	\$ (12,270,654)	\$ (5,213,542)	\$ (14,997,950)	\$ (10,099,558)	\$ (25,864,947)
\$ 15,824,447	\$ 17,057,923	\$ 15,136,152	\$ 14,804,792	\$ 12,903,043	\$ 12,768,540
(15,617,447)	(17,065,097)	(14,873,152)	(14,513,752)	(12,640,443)	(12,505,540)
-	2,089,438	818,360	911,437	1,381,814	1,007,080
3,300,000	6,000,000	4,000,000	287,025	122,734	-
786,377	8,667,861	-	-	-	1,421,403
-	-	-	-	-	200,000
-	700,000	-	14,064,109	2,485,000	1,620,000
-	-	-	-	600,000	-
14,660,000	50,185,000	-	-	-	36,100,000
(15,279,265)	(58,282,695)	-	-	(2,541,538)	(18,952,192)
\$ 3,674,112	\$ 9,352,430	\$ 5,081,360	\$ 15,553,611	\$ 2,310,610	\$ 21,659,291
\$ 4,139,296	\$ (2,918,224)	\$ (132,182)	\$ 555,661	\$ (7,788,948)	\$ (4,205,656)
11.89%	11.91%	11.85%	12.07%	13.83%	21.57%