

STATISTICAL REPORT

2022 Recommended Budget

COMPARISON OF TAX LEVY BUDGET REQUESTS & RECOMMENDED BUDGET BY DEPARTMENT

DEPARTMENT	2021 Adopted Tax Levy	2022 Department Levy Request	County Administrator's Adjustments	2022 Recommended Tax Levy	2022 Recommended Levy Inc/(Dec) Over 2021
Arrowhead Library	1,247,683	1,321,753	0	1,321,753	74,070
Auditing	102,252	107,360	0	107,360	5,108
Beloit Janesville Express	29,026	29,026	0	29,026	-
Board of Health	2,659,899	2,152,676	(60,668)	2,092,008	(567,891)
Child Support Program (IV-D)	487,288	600,587	(17,111)	583,476	96,188
Communications Center (911)	4,839,239	6,463,394	(1,449,911)	5,013,483	174,244
Community Initiatives	261,140	304,346	(86,706)	217,640	(43,500)
Contingency Fund	125,000	75,000	0	75,000	(50,000)
Corporation Counsel	372,814	484,529	(83,378)	401,151	28,337
Council on Aging	288,532	423,547	0	423,547	135,015
County Administrator	746,388	757,758	0	757,758	11,370
County Board	187,829	185,931	0	185,931	(1,898)
County Clerk	226,551	304,576	0	304,576	78,025
County Treasurer	(3,066,263)	(2,212,117)	0	(2,212,117)	854,146
Court System	2,669,286	2,839,695	(6,976)	2,832,719	163,433
Debt Service	8,754,003	8,468,261	0	8,468,261	(285,742)
District Attorney	2,006,321	2,101,271	(14,350)	2,086,921	80,600
EBDM	481,000	481,000	0	481,000	-
Exempt Business Computer Equipment	(212,104)	(212,104)	0	(212,104)	-
Facilities Management	2,582,003	5,452,666	(3,098,280)	2,354,386	(227,617)
Finance	1,010,891	1,070,709	(1,240)	1,069,469	58,578
Health Insurance	300,000	0	0	0	(300,000)
Human Resources	653,641	793,141	(94,369)	698,772	45,131
Human Services	23,949,762	24,163,943	(30,692)	24,133,251	183,489
Indirect Cost Recovery	(406,675)	(375,000)	0	(375,000)	31,675
Information Technology Department	2,578,648	4,928,485	(2,035,809)	2,892,676	314,028
Land Conservation	252,477	260,925	0	260,925	8,448

COMPARISON OF TAX LEVY BUDGET REQUESTS & RECOMMENDED BUDGET BY DEPARTMENT

(Continued)

DEPARTMENT	2021 Adopted Tax Levy	2022 Department Levy Request	County Administrator's Adjustments	2022 Recommended Tax Levy	2022 Recommended Levy Inc/(Dec) Over 2021
Medical Examiner	744,584	1,021,786	(205,261)	816,525	71,941
Misc Gen Fund	(123,500)	(118,500)	0	(118,500)	5,000
Personal Property Reimbursement	(166,270)	(388,438)	0	(388,438)	(222,168)
Planning Department	599,557	596,855	0	596,855	(2,702)
Property and Liability Insurance	150,000	0	0	0	(150,000)
Public Works (Highway)	2,643,918	2,521,297	182,511	2,703,808	59,890
Public Works (Parks)	653,777	729,623	(66,279)	663,344	9,567
Public Works (Bridge Aid)	148,200	0	0	0	(148,200)
Public Works (Rail Transit)	30,000	30,000	0	30,000	-
Real Property	207,826	202,916	0	202,916	(4,910)
Register of Deeds	(426,491)	(413,242)	(35,000)	(448,242)	(21,751)
Rock Haven	4,195,294	4,435,378	(128,356)	4,307,022	111,728
Sales Tax Revenue	(7,522,973)	(7,522,973)	0	(7,522,973)	-
Sheriff's Office	24,010,654	25,847,311	(934,209)	24,913,102	902,448
Southern Wisconsin Regional Airport	539,645	1,149,531	(577,000)	572,531	32,886
State Shared Revenue	(6,821,404)	(7,233,960)	0	(7,233,960)	(412,556)
U.W. Extension	357,245	350,319	0	350,319	(6,926)
U.W. Extension - Farm	(103,420)	(103,420)	0	(103,420)	-
Unemployment Compensation	25,000	25,000	0	25,000	-
Veterans Service	307,845	322,866	(3,000)	319,866	12,021
TOTALS	72,576,118	82,423,707	(8,746,084)	73,677,623	1,101,505

**ROCK COUNTY
COMPARATIVE BUDGETS 2018-2021**

DESCRIPTION	ADOPTED 2019	ADOPTED 2020	ADOPTED 2021	RECOMMENDED 2022	2022 INC/(DEC) OVER 2021	2022 % CHANGE OVER 2021
Operating & Maintenance	164,906,098	172,919,415	172,050,733	187,547,907	15,497,174	9.01%
Debt Service	6,280,928	7,603,378	8,754,003	8,468,261	-285,742	-3.26%
Capital Outlay	17,327,226	14,354,564	31,091,174	14,794,915	-16,296,259	-52.41%
Contingency Fund	80,000	50,000	125,000	75,000	-50,000	-40.00%
Salary Reserve	-	-	-	-	-	0.00%
Total Appropriations	188,594,252	194,927,357	212,020,910	210,886,083	-1,134,827	-0.54%
Non-Property Tax Revenue	99,223,033	106,349,544	103,596,490	117,002,438	13,405,948	12.94%
Long Term Debt Proceeds	3,452,000	3,228,000	22,298,501	450,000	-21,848,501	-97.98%
General Fund Applied	-	-	-	2,000,000	-	0.00%
Debt Service Applied	-	274,635	273,275	1,500,000	1,226,725	448.90%
County Sales Tax	18,283,530	14,656,404	13,276,526	16,256,022	2,979,496	22.44%
Property Tax Revenue	67,635,689	70,418,774	72,576,118	73,677,623	1,101,505	1.52%
Total Revenues	188,594,252	194,927,357	212,020,910	210,886,083	-3,134,827	-1.48%
Equalized Value (TID Out)	10,914,360,200	11,742,857,300	12,446,225,600	13,586,952,946	1,140,727,346	9.17%
Tax Rate/1,000	6.196945	5.996732	5.831175	5.422674	(0.408500)	-7.01%

COUNTY-WIDE FINANCIAL SUMMARY

APPROPRIATIONS BY CATEGORY

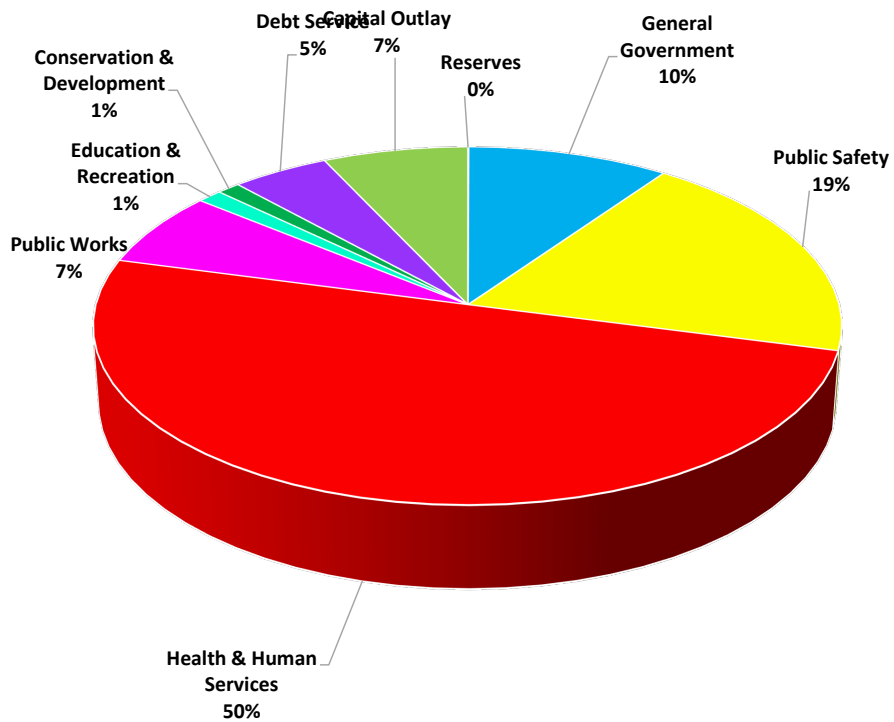
	Adopted	Recommended	CHANGE	
	2021	2022	\$	%
Reserves	125,000	75,000	-50,000	-40.0%
General Government	16,881,081	20,550,517	3,669,436	21.7%
Public Safety	40,542,020	40,695,254	153,234	0.4%
Health & Human Services	95,430,196	105,625,688	10,195,492	10.7%
Public Works	14,182,847	14,253,832	70,985	0.5%
Education & Recreation	2,440,826	2,549,949	109,123	4.5%
Conservation & Development	2,300,488	2,372,667	72,179	3.1%
Debt Service	9,027,278	9,968,261	940,983	10.4%
Capital Outlay	31,091,174	14,794,915	-16,296,259	-52.4%
Adopted Appropriations	212,020,910	210,886,083	-1,134,827	-0.5%

REVENUES BY CATEGORY

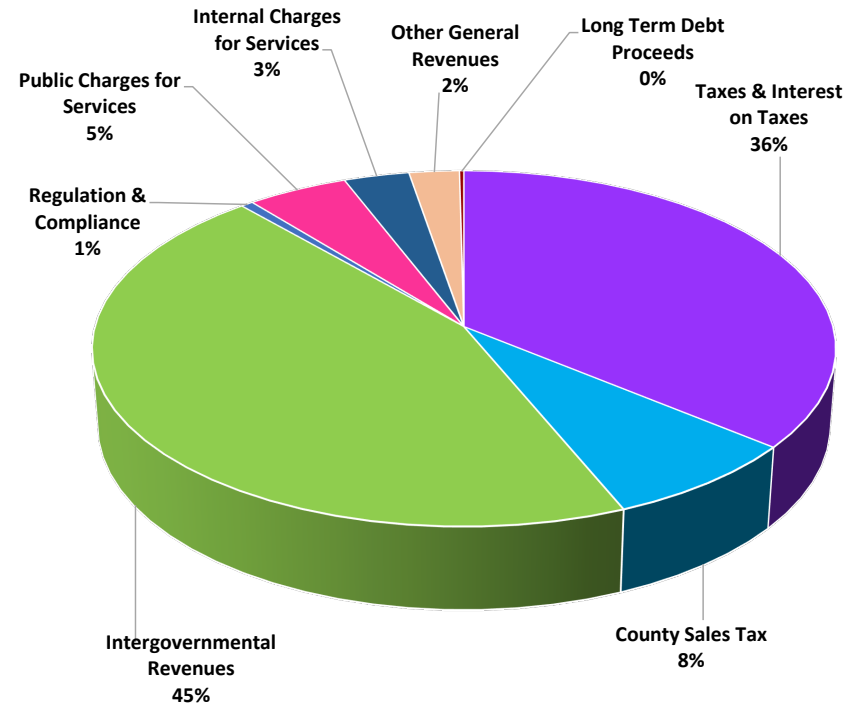
	Adopted	Recommended	CHANGE	
	2021	2022	\$	%
General Fund Application	0	2,000,000	2,000,000	0%
Taxes & Interest on Taxes	74,276,246	75,107,751	831,505	1.1%
County Sales Tax	13,276,526	16,256,022	2,979,496	22.4%
Intergovernmental Revenues	79,008,865	93,644,568	14,635,703	18.5%
Regulation & Compliance	1,209,236	1,261,065	51,829	4.3%
Public Charges for Services	10,777,861	10,342,012	-435,849	-4.0%
Internal Charges for Services	5,555,436	6,688,347	1,132,911	20.4%
Other General Revenues	5,618,239	5,136,318	-481,921	-8.6%
Long Term Debt Proceeds	22,298,501	450,000	-21,848,501	-98.0%
Anticipated Revenues	212,020,910	210,886,083	-1,134,827	-0.5%

COUNTY-WIDE FINANCIAL SUMMARY (Continued)

2022 RECOMMENDED APPROPRIATIONS by Category



2022 ANTICIPATED REVENUES by Category



Rock County Fund Balances

	Audited Balance 12/31/19	Audited Balance 12/31/20	Estimated Balance 12/31/21	Balance Applied 2022 Budget
General Fund				
Nonspendable	2,605,913	3,026,634	3,000,000	-
Assigned	1,736,271	3,686,668	3,000,000	-
Unassigned	37,654,021	38,658,000	39,200,000	2,000,000
Total General Fund	41,996,205	45,371,302	45,200,000	2,000,000
Special Revenue Funds				
Land Records	306,864	667,568	660,000	57,799
Arrowhead Library System	292,022	269,197	267,862	40,000
Airport	306,282	667,568	750,000	104,500
Bridge Aid	666,235	1,038,840	800,000	50,000
Capital Projects	2,889,055	(8,898,878)	500,000	
Enterprise Funds-Working Capital				
Rock Haven	1,789,923	496,540	400,000	
DPW-Highway	2,856,197	(1,620,639)	3,000,000	30,000
Internal Service Funds-Working Capital				
Information Technology	2,323,202	1,069,683	500,000	
Self Insurance	4,704,308	2,608,231	2,400,000	565,000
Health Insurance	-	3,361,951	4,500,000	

Notes:

General Fund

Nonspendable - Consists mainly of delinquent tax revenues. Also includes inventories (Employee Recognition, Central Services)

Assigned - Consists mainly of excess sales taxes. Also includes carryover requests.

Unassigned - Available for appropriation

**ROCK COUNTY
COMPARATIVE STATEMENT OF COUNTY TAX RATES AND LEVIES**

<u>LEVY YEAR</u>	<u>BUDGET YEAR</u>	<u>EQUALIZED VALUATION</u>	<u>COUNTY TAX RATE PER M</u>	<u>COUNTY TAX LEVY</u>	<u>GENERAL FUND APPLIED</u>
2002	2003	7,260,972,110	6.191812	44,958,576	-0-
2003	2004	7,545,095,810	6.259843	47,231,113	3,000,000
2004	2005	7,982,584,910	6.198759	49,482,117	1,700,000
2005	2006	8,619,737,100	5.955810	51,337,515	2,693,391
2006	2,007	9,278,014,610	5.586648	51,833,005	2,693,391
2007	2008	9,777,775,910	5.462371	53,409,838	1,693,391
2008	2009	10,229,914,310	5.378940	55,026,100	700,385
2009	2010	10,095,867,310	5.667828	57,221,641	-0-
2010	2011	9,651,645,910	6.146485	59,323,692	-0-
2011	2012	9,388,114,310	6.409511	60,173,220	-0-
2012	2013	9,207,493,910	6.637442	61,114,210	-0-
2013	2014	8,939,858,910	6.990935	62,497,976	2,000,000
2014	2015	9,302,076,610	6.777615	63,045,891	-0-
2015	2016	9,477,775,810	6.769104	64,156,054	-0-
2016	2017	9,714,971,710	6.701789	65,107,690	-0-
2017	2018	10,267,284,710	6.517313	66,915,105	-0-
2018	2019	10,914,360,200	6.196945	67,635,689	-0-
2019	2020	11,742,857,300	5.996732	70,418,774	-0-
2020	2021	12,446,225,600	5.831175	72,576,118	-0-
2021	2022	13,586,952,946	5.422674	73,677,623	2,000,000

RELATION BETWEEN TAX RATE AND TAX LEVY

Increase in Tax Rate per M	=	Additional Tax Levy Proceeds	Additional Tax Levy Proceeds	=	Increase in Tax Rate per M
\$1.00		\$13,586,953	\$1,000,000		0.073600
.10		\$1,358,695	\$100,000		0.007360
.01		\$135,870	\$10,000		0.000736

**ROCK COUNTY
OUTSTANDING DEBT**

Date of Issue	Maturity Date	Type of Debt	Issue Amount	True Interest Cost	Outstanding 12/31/20	2021 Principal Paid	2021 New Debt Issue	Outstanding 12/31/21
11/16/11	09/01/26	G.O. Bonds	\$22,000,000	3.54%	\$17,200,000	\$17,200,000		\$0
09/25/12	09/01/21	G.O. Promissory Notes	\$7,300,000	1.69%	\$1,270,000	\$1,270,000		\$0
09/26/13	09/01/23	G.O. Promissory Notes	\$6,040,000	2.67%	\$2,435,000	\$2,435,000		\$0
11/09/15	09/01/25	G.O. Promissory Notes	\$7,890,000	1.76%	\$3,980,000	\$775,000		\$3,205,000
11/09/17	09/01/27	G.O. Promissory Notes	\$8,785,000	1.76%	\$6,985,000	\$750,000		\$6,235,000
10/15/19	09/01/29	G.O. Promissory Notes	\$11,655,000	1.95%	\$10,335,000	\$1,255,000		\$9,080,000
03/23/21	09/01/26	G.O. Refunding Bonds	\$17,195,000	0.69%	\$0	\$0	\$17,195,000	\$17,195,000
03/23/21	09/01/30	G.O. Promissory Notes	\$6,485,000	1.31%	\$0	\$0	\$6,485,000	\$6,485,000
03/23/21	09/01/40	G.O. Bonds	\$22,610,000	1.69%	\$0	\$0	\$22,610,000	\$22,610,000
TOTALS					\$42,205,000	\$23,685,000	\$46,290,000	\$64,810,000

ROCK COUNTY HISTORICAL OUTSTANDING DEBT

	2017	2018	2019	2020	2021
Total Outstanding Debt	\$46,915,000	\$42,130,000	\$48,730,000	\$23,685,000	\$64,810,000
Equalized Value (with TIDS)	10,907,782,900	11,530,222,000	12,364,512,600	13,178,803,700	14,617,256,446
Legal Debt Capacity (5% of Equalized Value)	545,389,145	576,511,100	618,225,630	658,940,185	730,862,822
Unused Debt Capacity in Dollars	498,474,145	534,381,100	569,495,630	635,255,185	666,052,822
Percentage of Debt Limit Used	8.6%	7.3%	7.9%	3.6%	8.9%
Population	159,372	163,129	160,444	163,354	164,314
Debt Per Capita	\$294	\$258	\$304	\$145	\$394

