

# **STATISTICAL REPORT**

**2021 Recommended Budget**

## COMPARISON OF TAX LEVY BUDGET REQUESTS & RECOMMENDED BUDGET BY DEPARTMENT

DEPARTMENT	2020 Adopted Tax Levy	2021 Department Levy Request	County Administrator's Adjustments	2021 Recommended Tax Levy	2021 Recommended Levy Inc/(Dec) Over 2020
Arrowhead Library	1,188,742	1,247,683	0	1,247,683	58,941
Auditing	95,000	102,252	0	102,252	7,252
Beloit Janesville Express	19,825	29,026	0	29,026	9,201
Board of Health	2,509,016	2,669,899	(10,000)	2,659,899	150,883
Child Support Program (IV-D)	636,457	487,288	0	487,288	(149,169)
Communications Center (911)	4,498,889	5,121,669	(282,430)	4,839,239	340,350
Community Initiatives	192,640	271,140	(10,000)	261,140	68,500
Contingency Fund	50,000	125,000	0	125,000	75,000
Corporation Counsel	377,180	372,814	0	372,814	(4,366)
Council on Aging	218,964	288,532	0	288,532	69,568
County Administrator	638,851	835,404	0	835,404	196,553
County Board	192,470	187,829	0	187,829	(4,641)
County Clerk	200,574	226,551	0	226,551	25,977
County Treasurer	(3,429,939)	(3,066,263)	0	(3,066,263)	363,676
Court System	2,740,680	2,686,867	(17,581)	2,669,286	(71,394)
Debt Service	7,603,378	8,754,003	0	8,754,003	1,150,625
District Attorney	1,839,358	2,006,321	0	2,006,321	166,963
EBDM	481,000	481,000	0	481,000	-
Exempt Business Computer Equipment	(212,104)	(212,104)	0	(212,104)	-
Facilities Management	2,840,544	2,627,477	(45,474)	2,582,003	(258,541)
Finance	995,707	1,010,891	0	1,010,891	15,184
Health Insurance	0	300,000	0	300,000	300,000
Human Resources	660,927	653,641	0	653,641	(7,286)
Human Services	23,793,927	23,949,762	0	23,949,762	155,835
Indirect Cost Recovery	(404,088)	(406,675)	0	(406,675)	(2,587)
Information Technology Department	2,084,790	2,578,648	0	2,578,648	493,858
Land Conservation	175,063	252,477	0	252,477	77,414

**COMPARISON OF TAX LEVY BUDGET REQUESTS & RECOMMENDED BUDGET BY DEPARTMENT**

(Continued)

<b>DEPARTMENT</b>	<b>2020 Adopted Tax Levy</b>	<b>2021 Department Levy Request</b>	<b>County Administrator's Adjustments</b>	<b>2021 Recommended Tax Levy</b>	<b>2021 Recommended Levy Inc/(Dec) Over 2020</b>
Medical Examiner	734,807	749,609	(5,025)	744,584	9,777
Misc Gen Fund	(129,001)	(123,500)	0	(123,500)	5,501
Personal Property Reimbursement	(388,438)	(166,270)	0	(166,270)	222,168
Planning Department	659,475	601,142	(1,585)	599,557	(59,918)
Property and Liability Insurance	100,000	150,000	0	150,000	50,000
Public Works (Highway)	3,279,635	5,932,848	(3,288,930)	2,643,918	(635,717)
Public Works (Parks)	605,156	653,777	0	653,777	48,621
Public Works (Bridge Aid)	403,239	148,200	0	148,200	(255,039)
Public Works (Rail Transit)	30,000	30,000	0	30,000	-
Real Property	210,742	207,826	0	207,826	(2,916)
Register of Deeds	(393,251)	(416,491)	(10,000)	(426,491)	(33,240)
Rock Haven	4,169,101	4,195,294	0	4,195,294	26,193
Sales Tax Revenue	(7,522,973)	(7,522,973)	0	(7,522,973)	-
Sheriff's Office	23,206,029	24,451,998	(530,360)	23,921,638	715,609
Southern Wisconsin Regional Airport	528,685	542,192	(2,547)	539,645	10,960
State Shared Revenue	(5,642,769)	(6,821,404)	0	(6,821,404)	(1,178,635)
U.W. Extension	353,322	357,245	0	357,245	3,923
U.W. Extension - Farm	(97,420)	(103,420)	0	(103,420)	(6,000)
Unemployment Compensation	10,000	25,000	0	25,000	15,000
Veterans Service	314,584	308,845	(1,000)	307,845	(6,739)
<b>TOTALS</b>	<b>70,418,774</b>	<b>76,781,050</b>	<b>(4,204,932)</b>	<b>72,576,118</b>	<b>2,157,344</b>

**ROCK COUNTY  
COMPARATIVE BUDGETS 2018-2021**

DESCRIPTION	ADOPTED 2018	ADOPTED 2019	ADOPTED 2020	RECOMMENDED 2021	2021 INC/(DEC) OVER 2020	2021 % CHANGE OVER 2020
Operating & Maintenance	154,889,749	164,906,098	172,919,415	172,050,733	(868,682)	-0.50%
Debt Service	6,001,246	6,280,928	7,603,378	8,754,003	1,150,625	15.13%
Capital Outlay	12,074,865	17,327,226	14,354,564	31,091,174	16,736,610	116.59%
Contingency Fund	299,309	80,000	50,000	125,000	75,000	150.00%
Salary Reserve	675,000	-	-	-	-	0.00%
<b>Total Appropriations</b>	<b>167,822,034</b>	<b>188,594,252</b>	<b>194,927,357</b>	<b>212,020,910</b>	<b>17,093,553</b>	<b>8.77%</b>
Non-Property Tax Revenue	90,987,041	99,223,033	106,349,544	103,596,490	(2,753,054)	-2.59%
Long Term Debt Proceeds	3,000,000	3,452,000	3,228,000	22,298,501	19,070,501	590.78%
General Fund Applied	-	-	-	-	-	0.00%
Debt Service Applied	80,000	-	274,635	273,275	(1,360)	-0.50%
County Sales Tax	12,958,023	18,283,530	14,656,404	13,276,526	(1,379,878)	-9.41%
Property Tax Revenue	66,915,105	67,635,689	70,418,774	72,576,118	2,157,344	3.06%
<b>Total Revenues</b>	<b>167,822,034</b>	<b>188,594,252</b>	<b>194,927,357</b>	<b>212,020,910</b>	<b>17,093,553</b>	<b>8.77%</b>
Equalized Value (TID Out)	10,267,284,710	10,914,360,200	11,742,857,300	12,446,225,600	703,368,300	5.99%
Tax Rate/1,000	6.517313	6.196945	5.996732	5.831175	(0.165557)	-2.76%

## COUNTY-WIDE FINANCIAL SUMMARY

### APPROPRIATIONS BY CATEGORY

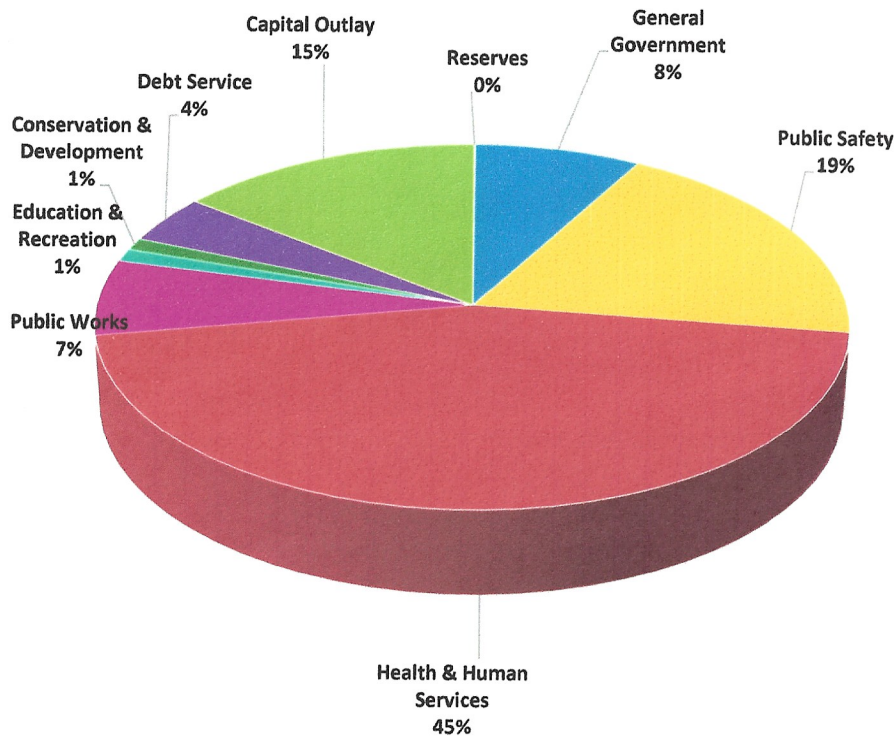
	Adopted	Recommended	CHANGE	
	2020	2021	\$	%
Reserves	50,000	125,000	75,000	150.0%
General Government	17,554,950	16,881,081	-673,869	-3.8%
Public Safety	39,255,740	40,542,020	1,286,280	3.3%
Health & Human Services	96,888,726	95,430,196	-1,458,530	-1.5%
Public Works	14,054,340	14,182,847	128,507	0.9%
Education & Recreation	2,367,545	2,440,826	73,281	3.1%
Conservation & Development	2,523,479	2,300,488	-222,991	-8.8%
Debt Service	7,878,013	9,027,278	1,149,265	14.6%
Capital Outlay	14,354,564	31,091,174	16,736,610	116.6%
<b>Adopted Appropriations</b>	<b>194,927,357</b>	<b>212,020,910</b>	<b>17,093,553</b>	<b>8.8%</b>

### REVENUES BY CATEGORY

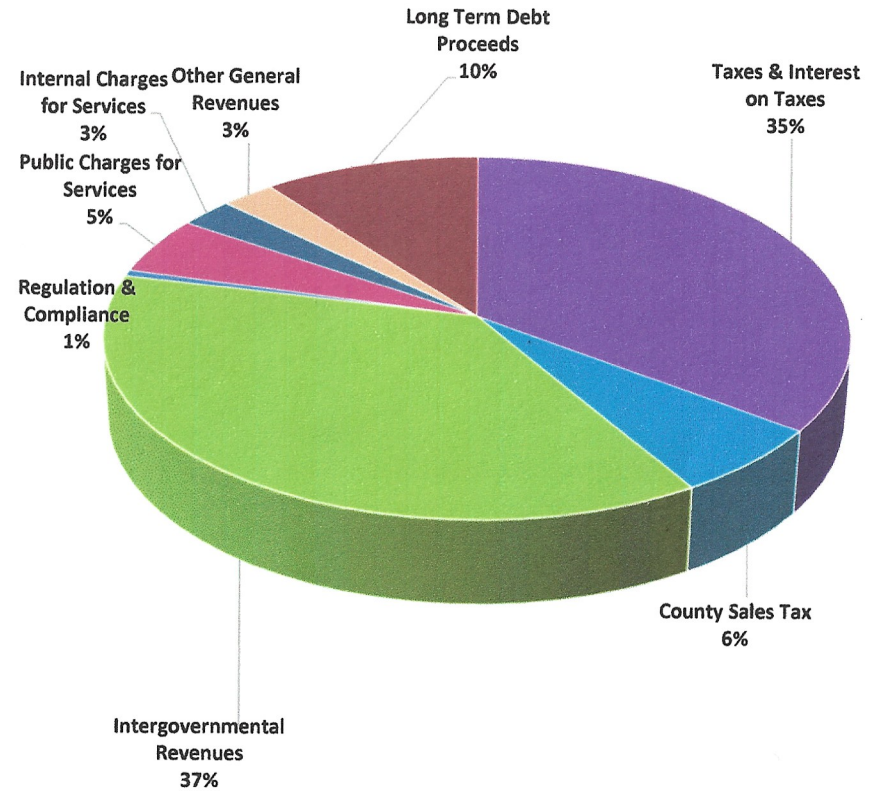
	Adopted	Recommended	CHANGE	
	2020	2021	\$	%
General Fund Application	0	0	0	0%
Taxes & Interest on Taxes	71,848,902	74,276,246	2,427,344	3.4%
County Sales Tax	14,656,404	13,276,526	-1,379,878	-9.4%
Intergovernmental Revenues	78,886,688	79,008,865	122,177	0.2%
Regulation & Compliance	1,296,475	1,209,236	-87,239	-6.7%
Public Charges for Services	10,592,984	10,777,861	184,877	1.7%
Internal Charges for Services	6,020,082	5,555,436	-464,646	-7.7%
Other General Revenues	8,397,822	5,618,239	-2,779,583	-33.1%
Long Term Debt Proceeds	3,228,000	22,298,501	19,070,501	590.8%
<b>Anticipated Revenues</b>	<b>194,927,357</b>	<b>212,020,910</b>	<b>17,093,553</b>	<b>8.8%</b>

# COUNTY-WIDE FINANCIAL SUMMARY (Continued)

**2021 RECOMMENDED APPROPRIATIONS**  
by Category



**2021 ANTICIPATED REVENUES**  
by Category



## Rock County Fund Balances

	Audited Balance 12/31/18	Audited Balance 12/31/19	Estimated Balance 12/31/20	Balance Applied 2021 Budget
<b>General Fund</b>				
Nonspendable	2,660,594	2,605,913	2,600,000	-
Assigned	4,817,456	1,736,271	300,000	-
Unassigned	33,525,023	37,654,021	36,654,000	-
Total General Fund	41,003,073	41,996,205	39,554,000	-
<b>Special Revenue Funds</b>				
Revolving Loans	1,019,065	1,061,275	1,000,000	-
Land Records	241,116	306,864	221,696	42,130
Arrowhead Library System	271,213	292,022	221,830	60,000
Airport	256,501	306,282	238,700	
Bridge Aid	384,450	666,235	800,000	
Capital Projects	2,198,973	2,889,055	1,000,000	
<b>Enterprise Funds-Working Capital</b>				
Rock Haven	2,427,672	1,789,923	2,300,000	
DPW-Highway	637,195	2,856,197	3,200,000	604,000
<b>Internal Service Funds-Working Capital</b>				
Information Technology	2,323,202	2,323,202	2,000,000	240,000
Self Insurance	5,978,801	4,704,308	3,000,000	

*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>
2001	2002	6,938,864,510	6.117048	42,445,368	-0-
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	2007	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-

**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	\$12,446,226	\$1,000,000	0.080346
.10	\$1,244,623	\$100,000	0.008035
.01	\$124,462	\$10,000	0.000803



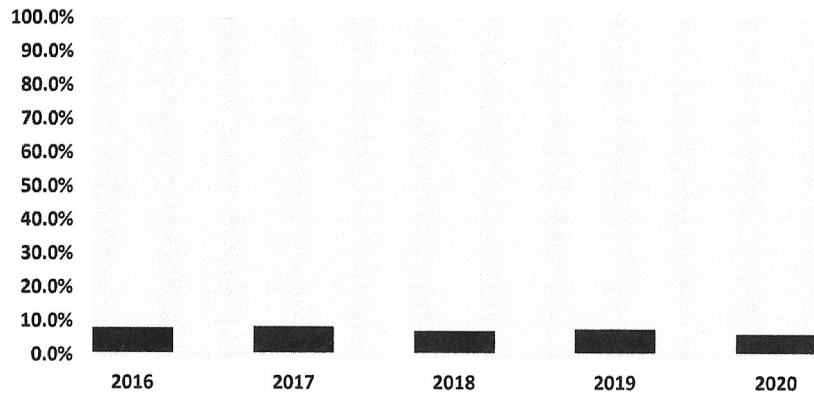
**ROCK COUNTY  
OUTSTANDING DEBT**

<b>Date of Issue</b>	<b>Maturity Date</b>	<b>Type of Debt</b>	<b>Issue Amount</b>	<b>True Interest Cost</b>	<b>Outstanding 12/31/19</b>	<b>2020 Principal Paid</b>	<b>Outstanding 12/31/20</b>
10/04/11	09/01/20	G.O. Promissory Notes	\$4,500,000	2.26%	\$700,000	\$700,000	\$0
11/16/11	09/01/26	G.O. Bonds	\$22,000,000	3.54%	\$18,350,000	\$1,150,000	\$17,200,000
09/25/12	09/01/21	G.O. Promissory Notes	\$7,300,000	1.69%	\$2,370,000	\$1,100,000	\$1,270,000
09/26/13	09/01/23	G.O. Promissory Notes	\$6,040,000	2.67%	\$3,215,000	\$780,000	\$2,435,000
11/09/15	09/01/25	G.O. Promissory Notes	\$7,890,000	1.76%	\$4,755,000	\$775,000	\$3,980,000
11/09/17	09/01/27	G.O. Promissory Notes	\$8,785,000	1.76%	\$7,685,000	\$700,000	\$6,985,000
10/15/19	09/01/29	G.O. Promissory Notes	\$11,655,000	1.95%	\$11,655,000	\$1,320,000	\$10,335,000
<b>TOTALS</b>					<b>\$48,730,000</b>	<b>\$6,525,000</b>	<b>\$42,205,000</b>

## ROCK COUNTY HISTORICAL OUTSTANDING DEBT

	2016	2017	2018	2019	2020
Total Outstanding Debt	\$42,370,000	\$46,915,000	\$42,130,000	\$48,730,000	\$42,205,000
Equalized Value (with TIDS)	10,279,524,500	10,907,782,900	11,530,222,000	12,364,512,600	13,178,803,700
Legal Debt Capacity (5% of Equalized Value)	513,976,225	545,389,145	576,511,100	618,225,630	658,940,185
Unused Debt Capacity in Dollars	471,606,225	498,474,145	534,381,100	569,495,630	616,735,185
Percentage of Debt Limit Used	8.2%	8.6%	7.3%	7.9%	6.4%
Population	161,448	159,372	163,129	160,444	163,354
Debt Per Capita	\$262	\$294	\$258	\$304	\$258

**Percentage of Debt Capacity Used**



**Total Outstanding Debt**

