

STATISTICAL REPORT

2020 Adopted Budget

COMPARISON OF TAX LEVY BUDGET REQUESTS & ADOPTED BUDGET BY DEPARTMENT

DEPARTMENT	2019 Adopted Tax Levy	2020 Department Levy Request	County Board and Administrator's Adjustments	2020 Adopted Tax Levy	2020 Adopted Levy Inc/(Dec) Over 2019
Arrowhead Library	1,100,158	1,188,742	0	1,188,742	88,584
Auditing	81,175	95,000	0	95,000	13,825
Beloit Janesville Express	17,819	19,825	0	19,825	2,006
Board of Health	2,472,018	2,694,550	(185,534)	2,509,016	36,998
Child Support Program (IV-D)	589,783	673,707	(37,250)	636,457	46,674
Communications Center (911)	4,384,465	5,503,752	(1,004,863)	4,498,889	114,424
Community Initiatives	197,443	195,640	(3,000)	192,640	(4,803)
Contingency Fund	80,000	50,000	0	50,000	(30,000)
Corporation Counsel	395,016	378,373	(1,193)	377,180	(17,836)
Council on Aging	205,966	237,939	(18,975)	218,964	12,998
County Administrator	631,144	638,851	0	638,851	7,707
County Board	174,778	192,470	0	192,470	17,692
County Clerk	154,001	200,574	0	200,574	46,573
County Treasurer	(2,089,656)	(3,417,039)	(12,900)	(3,429,939)	(1,340,283)
Court System	2,778,675	2,977,119	(236,439)	2,740,680	(37,995)
Debt Service	6,280,928	7,603,378	0	7,603,378	1,322,450
District Attorney	1,749,439	1,888,180	(48,822)	1,839,358	89,919
EBDM	481,000	481,000	0	481,000	-
Exempt Business Computer Equipment	(211,234)	(212,104)	0	(212,104)	(870)
Facilities Management	2,660,388	2,779,455	61,089	2,840,544	180,156
Finance	975,571	995,707	0	995,707	20,136
Human Resources	629,621	630,927	30,000	660,927	31,306
Human Services	23,571,673	23,793,927	0	23,793,927	222,254
Indirect Cost Recovery	(420,888)	(404,088)	0	(404,088)	16,800
Information Technology Department	1,452,996	3,859,435	(1,773,067)	2,086,368	633,372
Information Technology Department (to debt service)	(3,525)	(1,578)	0	(1,578)	1,947
Land Conservation	165,414	175,063	0	175,063	9,649

COMPARISON OF TAX LEVY BUDGET REQUESTS & RECOMMENDED BUDGET BY DEPARTMENT

(Continued)

DEPARTMENT	2019 Adopted Tax Levy	2020 Department Levy Request	County Administrator's Adjustments	2020 Recommended Tax Levy	2020 Recommended Levy Inc/(Dec) Over 2019
Medical Examiner	717,755	767,708	(32,901)	734,807	17,052
Misc Gen Fund	(31,612)	(129,001)	0	(129,001)	(97,389)
Personal Property Reimbursement	(610,606)	(388,438)	0	(388,438)	222,168
Planning Department	641,450	659,475	0	659,475	18,025
Property and Liability Insurance	0	100,000	0	100,000	100,000
Public Works (Highway)	3,318,493	3,328,432	(48,797)	3,279,635	(38,858)
Public Works (Parks)	525,665	615,156	(10,000)	605,156	79,491
Public Works (Bridge Aid)	330,500	403,239	0	403,239	72,739
Public Works (Rail Transit)	30,000	30,000	0	30,000	-
Real Property	204,178	210,742	0	210,742	6,564
Register of Deeds	(412,251)	(393,251)	0	(393,251)	19,000
Rock Haven	4,040,656	4,557,463	(388,362)	4,169,101	128,445
Sales Tax Revenue	(7,522,973)	(7,522,973)	0	(7,522,973)	-
Sheriff's Office	22,506,385	23,594,624	(388,595)	23,206,029	699,644
Southern Wisconsin Regional Airport	509,655	522,467	6,218	528,685	19,030
State Shared Revenue	(5,663,672)	(5,642,769)	0	(5,642,769)	20,903
U.W. Extension	346,109	365,695	(12,373)	353,322	7,213
U.W. Extension - Farm	(111,400)	(97,420)	0	(97,420)	13,980
Unemployment Compensation	8,000	10,000	0	10,000	2,000
Veterans Service	305,189	316,584	(2,000)	314,584	9,395
TOTALS	67,635,689	74,526,538	(4,107,764)	70,418,774	2,783,085

**ROCK COUNTY
COMPARATIVE BUDGETS 2017-2020**

DESCRIPTION	ADOPTED 2017	ADOPTED 2018	ADOPTED 2019	ADOPTED 2020	2020 INC/(DEC) OVER 2019	2020 % CHANGE OVER 2019
Operating & Maintenance	148,466,806	154,889,749	164,906,098	172,919,415	8,013,317	4.86%
Debt Service	5,431,424	6,001,246	6,280,928	7,603,378	1,322,450	21.06%
Capital Outlay	13,148,804	12,074,865	17,327,226	14,354,564	-2,972,662	-17.16%
Contingency Fund	100,000	299,309	80,000	50,000	(30,000)	-37.50%
Salary Reserve	675,000	675,000	-	-	-	0.00%
Total Appropriations	194,317,323	167,822,034	188,594,252	194,927,357	6,333,105	3.36%
Non-Property Tax Revenue	85,808,339	90,987,041	99,223,033	106,349,544	7,126,511	7.18%
Long Term Debt Proceeds	3,050,000	3,000,000	3,452,000	3,228,000	(224,000)	-6.49%
General Fund Applied	-	-	-	-	-	0.00%
Debt Service Applied	50,134	80,000	-	274,635	274,635	#DIV/0!
County Sales Tax	13,805,871	12,958,023	18,283,530	14,656,404	(3,627,126)	-19.84%
Property Tax Revenue	65,107,690	66,915,105	67,635,689	70,418,774	2,783,085	4.11%
Total Revenues	194,317,323	167,822,034	188,594,252	194,927,357	6,333,105	3.36%
Equalized Value (TID Out)	9,714,971,710	10,267,284,710	10,914,360,200	11,742,857,300	828,497,100	7.59%
Tax Rate/1,000	6.701789	6.517313	6.196945	5.996732	(0.200212)	-3.23%

COUNTY-WIDE FINANCIAL SUMMARY

APPROPRIATIONS BY CATEGORY

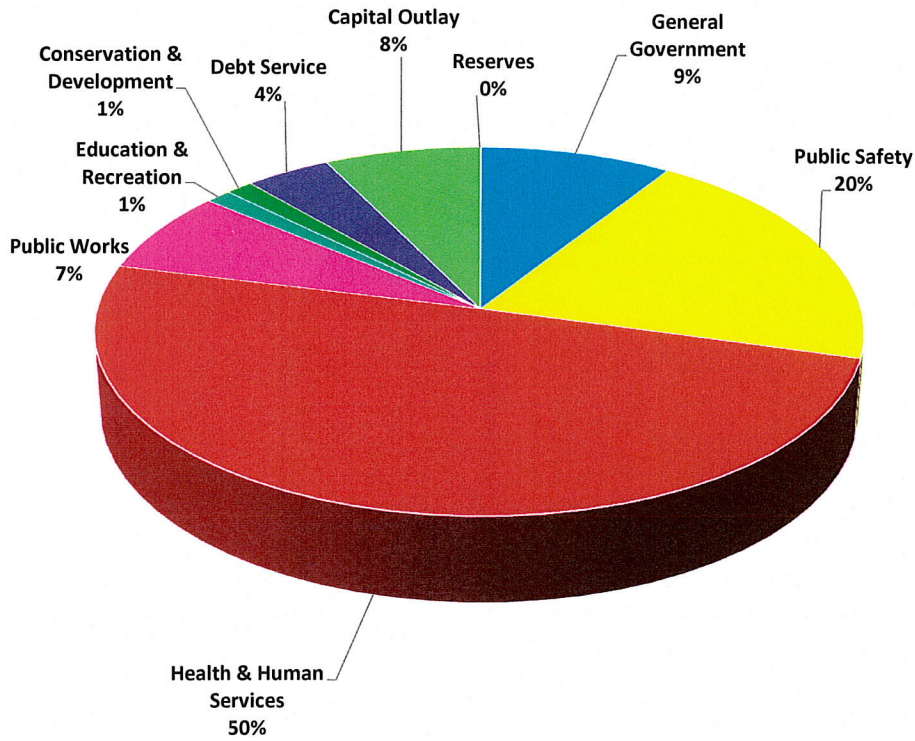
	Adopted	Adopted	CHANGE	
	2019	2020	\$	%
Reserves	80,000	50,000	-30,000	-37.5%
General Government	14,844,210	17,554,950	2,710,740	18.3%
Public Safety	38,202,490	39,255,740	1,053,250	2.8%
Health & Human Services	93,993,785	96,888,726	2,894,941	3.1%
Public Works	13,317,457	14,054,340	736,883	5.5%
Education & Recreation	2,233,384	2,367,545	134,161	6.0%
Conservation & Development	2,314,772	2,523,479	208,707	9.0%
Debt Service	6,280,928	7,878,013	1,597,085	25.4%
Capital Outlay	17,327,226	14,354,564	-2,972,662	-17.2%
Adopted Appropriations	188,594,252	194,927,357	6,333,105	3.4%

REVENUES BY CATEGORY

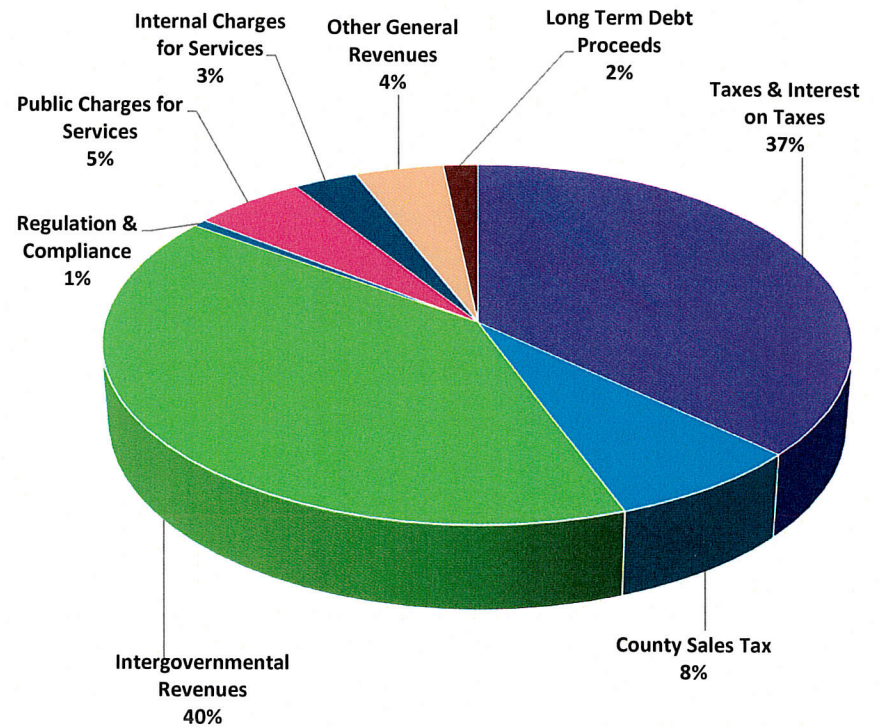
	Adopted	Adopted	CHANGE	
	2019	2020	\$	%
General Fund Application	0	0	0	0%
Taxes & Interest on Taxes	69,064,317	71,848,902	2,784,585	4.0%
County Sales Tax	18,283,530	14,656,404	-3,627,126	-19.8%
Intergovernmental Revenues	75,629,841	78,886,688	3,256,847	4.3%
Regulation & Compliance	1,327,490	1,296,475	-31,015	-2.3%
Public Charges for Services	10,581,752	10,592,984	11,232	0.1%
Internal Charges for Services	5,441,728	6,020,082	578,354	10.6%
Other General Revenues	4,813,594	8,397,822	3,584,228	74.5%
Long Term Debt Proceeds	3,452,000	3,228,000	-224,000	-6.5%
Anticipated Revenues	188,594,252	194,927,357	6,333,105	3.4%

COUNTY-WIDE FINANCIAL SUMMARY (Continued)

2020 ADOPTED APPROPRIATIONS
by Category



2020 ANTICIPATED REVENUES
by Category



Rock County Fund Balances

	Audited Balance 12/31/17	Audited Balance 12/31/18	Estimated Balance 12/31/19	Balance Applied 2020 Budget
General Fund				
Nonspendable	2,644,407	2,660,594	2,650,000	-
Assigned	4,214,150	4,817,456	1,100,000	-
Unassigned	32,419,421	33,525,023	34,000,000	-
Total General Fund	39,277,978	41,003,073	37,750,000	-
Special Revenue Funds				
Revolving Loans	1,004,557	1,019,065	1,000,000	-
Land Records	205,775	241,116	218,769	132,956
Arrowhead Library System	238,887	271,213	280,280	86,050
Airport	135,627	256,501	238,700	-
Bridge Aid	160,649	384,450	360,000	-
Capital Projects	2,013,062	2,198,973	2,000,000	-
Enterprise Funds-Working Capital				
Rock Haven	1,852,667	2,427,672	2,300,000	60,500
DPW-Highway	2,652,713	637,195	3,200,000	440,000
Internal Service Funds-Working Capital				
Information Technology	2,874,066	2,323,202	2,600,000	585,702
Self Insurance	7,509,094	5,978,801	3,700,000	1,755,500
Motor Pool	(82,982)	(266,718)	10,000	-
Job Center	194,269	29,148	40,000	-

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

DPW-Highway

Working capital was low in 2018 due to the fund using cash for road construction projects that were budgeted to be funded by long term debt. When debt was issued in 2019 the funds were deposited to the Highway Fund, resulting in a larger working capital balance in 2019.

**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>
2000	2001	6,692,751,810	6.704582	44,872,104	-0-
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-

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		\$11,742,857	\$1,000,000		0.085158
.10		\$1,174,286	\$100,000		0.008516
.01		\$117,429	\$10,000		0.000852

**ROCK COUNTY
OUTSTANDING DEBT**

Date of Issue	Maturity Date	Type of Debt	Issue Amount	True Interest Cost	Outstanding 12/31/18	2019 Principal Paid	2020 New Debt	Outstanding 12/31/19
06/15/10	09/01/19	Taxable GO Prom. Notes	\$5,815,000	3.84%	\$775,000	\$775,000		\$0
10/04/11	09/01/20	G.O. Promissory Notes	\$4,500,000	2.26%	\$1,400,000	\$700,000		\$700,000
11/16/11	09/01/26	G.O. Bonds	\$22,000,000	3.54%	\$18,875,000	\$525,000		\$18,350,000
09/25/12	09/01/21	G.O. Promissory Notes	\$7,300,000	1.69%	\$3,270,000	\$900,000		\$2,370,000
09/26/13	09/01/23	G.O. Promissory Notes	\$6,040,000	2.67%	\$3,945,000	\$730,000		\$3,215,000
11/09/15	09/01/25	G.O. Promissory Notes	\$7,890,000	1.76%	\$5,530,000	\$775,000		\$4,755,000
11/09/17	09/01/27	G.O. Promissory Notes	\$8,785,000	1.76%	\$8,335,000	\$650,000		\$7,685,000
10/15/19	09/01/29	G.O. Promissory Notes	\$11,655,000	1.95%	-0-	-0-	\$11,655,000	\$11,655,000
TOTALS					\$42,130,000	\$5,055,000	\$11,655,000	\$48,730,000

ROCK COUNTY HISTORICAL OUTSTANDING DEBT

	2015	2016	2017	2018	2019
Total Outstanding Debt	\$46,630,000	\$42,370,000	\$46,915,000	\$42,130,000	\$48,730,000
Equalized Value (with TIDS)	9,926,025,100	10,279,524,500	10,907,782,900	11,530,222,000	12,364,512,600
Legal Debt Capacity (5% of Equalized Value)	496,301,255	513,976,225	545,389,145	576,511,100	618,225,630
Unused Debt Capacity in Dollars	449,671,255	471,606,225	498,474,145	534,381,100	569,495,630
Percentage of Debt Limit Used	9.4%	8.2%	8.6%	7.3%	7.9%
Population	161,188	161,448	159,372	163,129	160,444
Debt Per Capita	\$289	\$262	\$294	\$258	\$304

