

STATISTICAL REPORT

2018 RECOMMENDED BUDGET

COMPARISON OF TAX LEVY BUDGET REQUESTS & RECOMMENDED BUDGET BY DEPARTMENT

DEPARTMENT	2017 ADOPTED TAX LEVY	2018 DEPARTMENT LEVY REQUEST	ADMINISTRATOR'S ADJUSTMENTS	2018 RECOMMENDED TAX LEVY	2018 REC LEVY INC(DEC) OVER 2017
Arrowhead Library	1,031,441	1,069,209	0	1,069,209	37,768
Beloit Janesville Express	12,868	10,800	0	10,800	(2,068)
Board of Health	2,448,744	2,507,534	(45,264)	2,462,270	13,526
Bond of County Employees	2,637	6,475	0	6,475	3,838
Child Support Program (IV-D)	510,618	637,175	(113,450)	523,725	13,107
Communications Center	4,279,423	4,445,809	(111,193)	4,334,616	55,193
Community Initiatives	0	316,015	(195,572)	120,443	120,443
Community Service Program	30,378	MOVED TO COMMUNITY INITIATIVES			(30,378)
Contingency Fund	100,000	359,813	0	359,813	259,813
Corporation Counsel	362,608	346,086	0	346,086	(16,522)
County Administrator	609,202	623,656	0	623,656	14,454
County Board	177,200	185,559	0	185,559	8,359
County Clerk	190,492	219,749	(18,144)	201,605	11,113
County Treasurer	(1,759,549)	(2,060,236)	0	(2,060,236)	(300,687)
Court System	2,660,757	2,723,667	(61,898)	2,661,769	1,012
Debt Service	5,431,424	6,001,246	0	6,001,246	569,822
District Attorney	1,451,099	1,463,477	(5,000)	1,458,477	7,378
EBDM	115,456	158,584	0	158,584	43,128
Exempt Business Computer Equipment	(186,464)	(207,092)	0	(207,092)	(20,628)
Facilities Management	2,513,350	2,759,230	(138,962)	2,620,268	106,918
Finance Director	1,037,276	1,004,387	0	1,004,387	(32,889)
Heritage Rock County	22,546	MOVED TO COMMUNITY INITIATIVES			(22,546)
Human Resources	562,539	600,060	(3,676)	596,384	33,845
Human Services	22,863,759	23,213,396	0	23,213,396	349,637
Indirect Cost Recovery	(219,852)	(223,897)	0	(223,897)	(4,045)
Information Technology Department	1,455,767	1,994,806	(458,751)	1,536,055	80,288
Information Technology Department (to debt service	(7,002)	(5,332)	0	(5,332)	1,670
Land Conservation	159,399	159,399	0	159,399	-
Liability Insurance	184,000	145,000	0	145,000	(39,000)

COMPARISON OF TAX LEVY BUDGET REQUESTS & RECOMMENDED BUDGET BY DEPARTMENT

(Continued)

DEPARTMENT	2017 ADOPTED TAX LEVY	2018 DEPARTMENT LEVY REQUEST	ADMINISTRATOR'S ADJUSTMENTS	2018 RECOMMENDED TAX LEVY	2018 REC LEVY INC(DEC) OVER 2017
Medical Examiner	542,352	720,019	(15,147)	704,872	162,520
Misc Gen Fund (CC rebates, tower rental)	(43,963)	(45,211)	0	(45,211)	
Planning Department	643,671	639,329	0	639,329	(4,342)
Planning - Tourism Council	5,500	MOVED TO COMMUNITY INITIATIVES			(5,500)
Public Works (Airport Division)	503,946	664,057	(122,151)	541,906	37,960
Public Works (Bridge Aid)	175,000	311,920	0	311,920	136,920
Public Works (Highway Division)	3,216,994	3,685,589	(360,144)	3,325,445	108,451
Public Works (Parks Division)	510,831	604,033	(61,120)	542,913	32,082
R.S.V.P.	26,094	MOVED TO COMMUNITY INITIATIVES			(26,094)
Rail Transit	26,954	28,000	0	28,000	1,046
Real Property Description	192,965	196,712	(3,772)	192,940	(25)
Register of Deeds	(292,997)	(352,840)	(25,000)	(377,840)	(84,843)
Rock Haven	4,062,808	4,315,036	(228,364)	4,086,672	23,864
Rock Valley Community Programs	12,750	MOVED TO COMMUNITY INITIATIVES			(12,750)
RSVP Assisted Transportation	24,803	MOVED TO COMMUNITY INITIATIVES			(24,803)
Salary Reserve	675,000	675,000	0	675,000	-
Sales Tax Revenue	(7,522,973)	(7,522,973)	0	(7,522,973)	-
Senior Citizen's Programs	168,223	156,817	0	156,817	(11,406)
Sheriff's Office	20,968,452	21,341,660	(163,201)	21,178,459	210,007
Special Accounting & Audits	68,858	58,400	0	58,400	(10,458)
State Shared Revenue	(5,660,180)	(5,659,874)	0	(5,659,874)	306
U.W. Extension	318,263	332,054	(505)	331,549	13,286
U.W. Extension - Fairgrounds	36,202	MOVED TO FACILITIES MANAGEMENT			(36,202)
U.W. Extension - Farm	(109,700)	(111,700)	0	(111,700)	(2,000)
Unemployment Compensation	20,000	10,000	0	10,000	(10,000)
Veterans Service	302,721	287,716	5,358	293,074	(9,647)
Worker's Compensation	195,000	249,650	0	249,650	54,650
TOTALS	65,107,690	69,037,969	(2,125,956)	66,912,013	1,804,323

**ROCK COUNTY
COMPARATIVE BUDGETS 2015-2018**

DESCRIPTION	ADOPTED 2015	ADOPTED 2016	ADOPTED 2017	RECOMMENDED 2018	2018 INC/(DEC) OVER 2017	2018 % CHANGE OVER 2017
Operating & Maintenance	177,578,663	179,015,365	148,466,806	154,825,757	6,358,951	4.28%
Debt Service	4,945,109	5,424,243	5,431,424	6,001,246	569,822	10.49%
Capital Outlay	8,564,237	9,277,715	13,148,804	12,169,865	(978,939)	-7.45%
Contingency Fund	100,000	100,000	100,000	359,813	259,813	259.81%
Salary Reserve	500,000	500,000	675,000	675,000	-	0.00%
Total Appropriations	191,688,009	194,317,323	167,822,034	174,031,681	6,209,647	3.70%
Non-Property Tax Revenue	114,229,303	114,736,355	85,808,339	90,973,998	5,165,659	6.02%
Long Term Debt Proceeds	2,700,400	3,033,000	3,050,000	3,000,000	(50,000)	-1.64%
General Fund Applied	0	0	0	0	0	0.00%
Debt Service Applied	11,700	131,685	50,134	80,000	29,866	59.57%
County Sales Tax	11,700,715	12,260,229	13,805,871	13,065,670	(740,201)	-5.36%
Property Tax Revenue	63,045,891	64,156,054	65,107,690	66,912,013	1,804,323	2.77%
Total Revenues	191,688,009	194,317,323	167,822,034	174,031,681	6,209,647	3.70%
Equalized Value (TID Out)	9,302,076,610	9,477,775,810	9,714,971,710	10,267,284,710	552,313,000	5.69%
Tax Rate/1,000	6.777615	6.769104	6.701789	6.517012	(0.184777)	-2.76%

COUNTY-WIDE FINANCIAL SUMMARY

APPROPRIATIONS BY CATEGORY

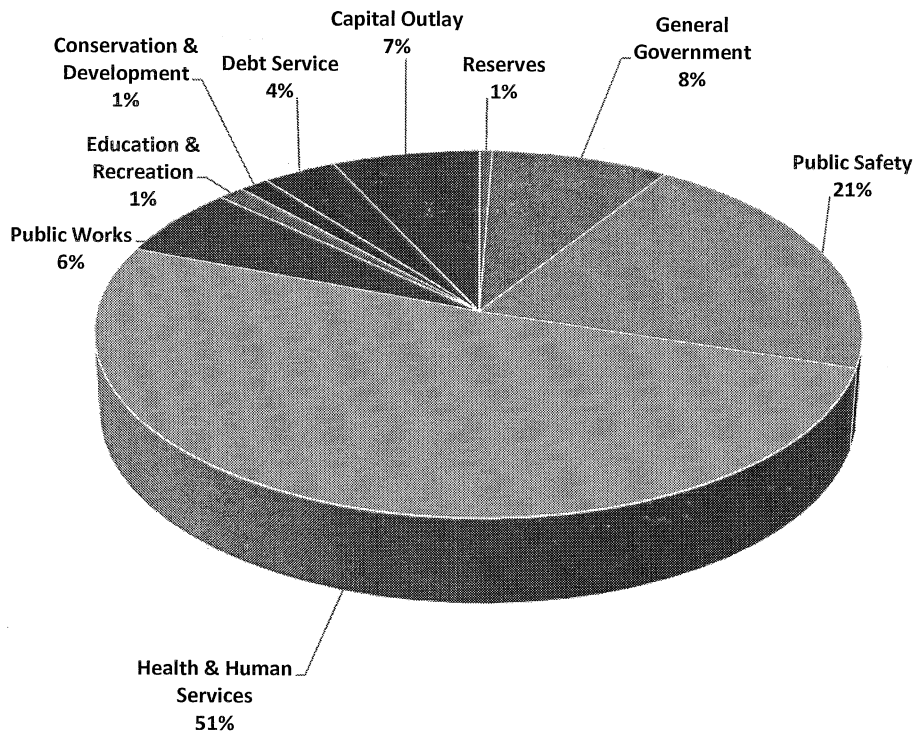
	ADOPTED	RECOMMENDED	CHANGE	
	2017	2018	\$	%
Reserves	775,000	1,034,813	259,813	33.5%
General Government	14,075,457	14,619,424	543,967	3.9%
Public Safety	35,619,122	36,097,938	478,816	1.3%
Health & Human Services	84,264,041	88,653,565	4,389,524	5.2%
Public Works	10,296,513	10,767,517	471,004	4.6%
Education & Recreation	2,218,441	2,134,659	-83,782	-3.8%
Conservation & Development	1,943,098	2,472,654	529,556	27.3%
Debt Service	5,481,558	6,081,246	599,688	10.9%
Capital Outlay	13,148,804	12,169,865	-978,939	-7.4%
Recommended Appropriations	167,822,034	174,031,681	6,209,647	3.7%

REVENUES BY CATEGORY

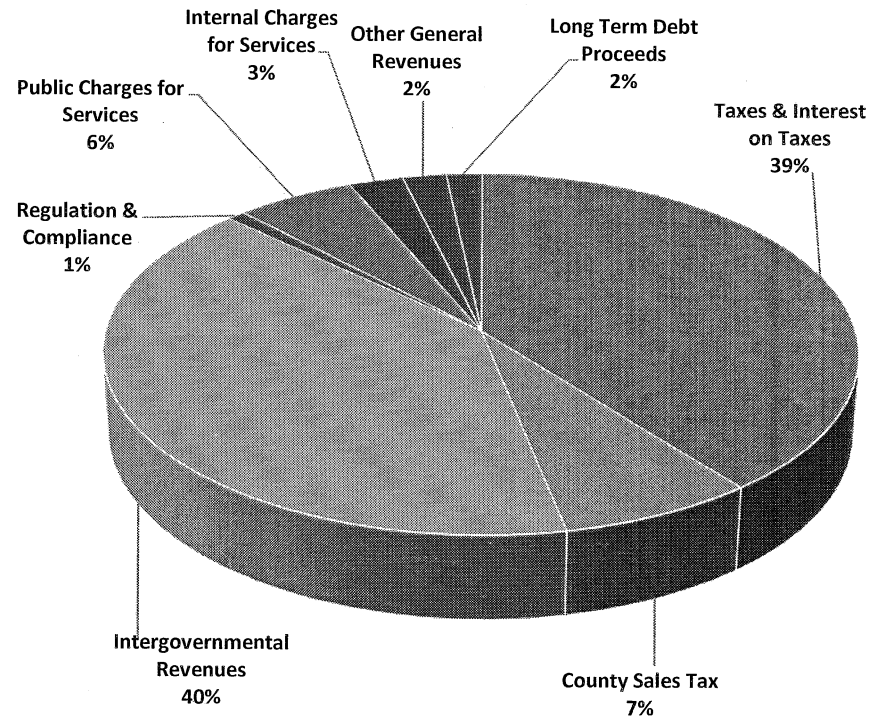
	ADOPTED	RECOMMENDED	CHANGE	
	2017	2018	\$	%
General Fund Application	0	0	0	0%
Taxes & Interest on Taxes	66,522,325	68,322,941	1,800,616	2.7%
County Sales Tax	13,805,871	13,065,670	-740,201	-5.4%
Intergovernmental Revenues	64,934,326	69,902,623	4,968,297	7.7%
Regulation & Compliance	1,284,387	1,531,490	247,103	19.2%
Public Charges for Services	9,850,248	9,996,621	146,373	1.5%
Internal Charges for Services	4,764,665	4,551,204	-213,461	-4.5%
Other General Revenues	3,610,212	3,661,132	50,920	1.4%
Long Term Debt Proceeds	3,050,000	3,000,000	-50,000	-1.6%
Total Anticipated Revenues	167,822,034	174,031,681	6,209,647	3.7%

COUNTY-WIDE FINANCIAL SUMMARY (Continued)

2018 RECOMMENDED APPROPRIATIONS
by Category



2018 ANTICIPATED REVENUES
by Category



**Rock County
Fund Balances**

	Audited Balance 12/31/15	Audited Balance 12/31/16	Estimated Balance 12/31/17	Balance Applied 2018 Budget
General Fund				
Nonspendable	2,895,796	2,736,148	2,400,000	
Assigned	3,101,145	3,755,686	3,022,000	500,000
Unassigned	29,978,897	31,324,971	30,419,682	
Total General Fund	35,975,838	37,816,805	35,841,682	500,000
Special Revenue Funds				
Revolving Loans	713,492	973,140	875,597	
Land Records	152,740	174,854	142,620	32,593
Arrowhead Library System	112,410	204,314	204,314	20,000
Airport	62,434	101,781	59,331	
Bridge Aid	26,043	35,018	26,043	
Capital Projects	5,945,241	4,593,242	1,649,682	
Enterprise Funds-Working Capital				
Rock Haven	2,422,002	1,883,240	1,630,053	
DPW-Highway	318,120	(2,628,653)	3,733,800	
Internal Service Funds-Working Capital				
Information Technology	2,000,681	2,298,716	2,200,000	363,770
Self Insurance	8,702,901	7,320,102	7,200,000	
Motor Pool (Net Position)	332,564	396,949	395,000	

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. The \$500,000 applied in 2018 is sales tax revenue.

Unassigned - Available for appropriation

DPW-Highway

Working capital was low in 2015 and negative in 2016 due to the fund using cash for road construction projects that were budgeted to be funded by long term debt. When debt is issued in 2017 the funds will be deposited to the Highway Fund, resulting in a positive working capital balance in 2017.

**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>
1997	1998	5,769,694,210	5.931325	34,221,929	1,350,000
1998	1999	6,099,368,610	6.056119	36,938,501	2,350,000
1999	2000	6,363,329,310	6.375054	40,566,566	1,350,000
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	6.517012	66,912,013	-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		\$10,267,285	\$1,000,000		0.097397
.10		\$1,026,728	\$100,000		0.009740
.01		\$102,673	\$10,000		0.000974

**ROCK COUNTY
OUTSTANDING DEBT**

Date of Issue	Maturity Date	Type of Debt	Issue Amount	Interest Rates	Outstanding 12/31/16	2017 Principal Paid	2017 New Debt	Outstanding 12/31/17
06/15/10	09/01/19	Taxable GO Prom. Notes	\$5,815,000	1.35% - 4.30%	\$2,325,000	\$775,000		\$1,550,000
10/04/11	09/01/20	G.O. Promissory Notes	\$4,500,000	2.00% - 2.50%	\$2,700,000	\$625,000		\$2,075,000
11/16/11	09/01/26	G.O. Bonds	\$22,000,000	2.00% - 4.00%	\$19,925,000	\$525,000		\$19,400,000
09/25/12	09/01/21	G.O. Promissory Notes	\$7,300,000	1.25% - 4.00%	\$5,075,000	\$920,000		\$4,155,000
09/26/13	09/01/23	G.O. Promissory Notes	\$6,040,000	2.00% - 3.05%	\$5,290,000	\$645,000		\$4,645,000
11/09/15	09/01/25	G.O. Promissory Notes	\$7,890,000	1.00% - 2.00%	\$7,055,000	\$750,000		\$6,305,000
11/09/17	09/01/27	G.O. Promissory Notes	\$8,785,000	TBD			\$8,785,000	\$8,785,000
TOTALS					\$42,370,000	\$4,240,000	\$8,785,000	\$46,915,000

ROCK COUNTY HISTORICAL OUTSTANDING DEBT

	2013	2014	2015	2016	2017
Total Outstanding Debt	\$45,940,000	\$42,395,000	\$46,630,000	\$42,370,000	\$46,915,000
Equalized Value (with TIDS)	9,351,401,300	9,742,746,400	9,926,025,100	10,279,524,500	10,907,782,900
Legal Debt Capacity (5% of Equalized Value)	467,570,065	487,137,320	496,301,255	513,976,225	545,389,145
Unused Debt Capacity in Dollars	421,630,065	444,742,320	449,671,255	471,606,225	498,474,145
Percentage of Debt Limit Used	9.8%	8.7%	9.4%	8.2%	8.6%
Population	160,148	160,739	161,188	161,448	159,372
Debt Per Capita	\$287	\$264	\$289	\$262	\$294

