

**STATISTICAL REPORT**  
**2016 ADOPTED BUDGET**

**COMPARISON OF TAX LEVY BUDGET REQUESTS & ADOPTED BUDGET**

<b>DEPARTMENT</b>	<b>2015 TAX LEVY</b>	<b>2016 DEPARTMENT LEVY REQUEST</b>	<b>COUNTY BOARD AND ADMINISTRATOR'S ADJUSTMENTS</b>	<b>2016 ADOPTED TAX LEVY</b>	<b>2016 LEVY INC(DEC) OVER 2015</b>
Arrowhead Library	1,006,376	1,000,376	(5,000)	995,376	(11,000)
Beloit Janesville Express	13,836	14,393	0	14,393	557
Board of Health	2,346,382	2,559,700	(207,968)	2,351,732	5,350
Bond of County Employees	8,113	0	0	0	(8,113)
Child Support Program (IV-D)	552,859	546,652	0	546,652	(6,207)
Communications Center	4,145,465	4,973,760	(747,926)	4,225,834	80,369
Community Service Program	60,755	62,578	(1,823)	60,755	-
Contingency Fund	100,000	100,000	0	100,000	-
Corporation Counsel	400,701	382,995	0	382,995	(17,706)
County Administrator	594,914	600,659	0	600,659	5,745
County Board	173,299	183,035	0	183,035	9,736
County Clerk	183,407	204,218	0	204,218	20,811
County Treasurer	(1,727,741)	(1,639,818)	(3,600)	(1,643,418)	84,323
Court System	2,454,138	2,526,192	(43,847)	2,482,345	28,207
Credit Card Rebates	(30,000)	(30,000)	0	(30,000)	-
D.D. Board	3,981,298	4,288,060	(306,762)	3,981,298	-
Debt Service	4,945,109	5,425,848	(1,605)	5,424,243	479,134
District Attorney	1,390,611	1,405,288	(4,033)	1,401,255	10,644
Exempt Business Computer Equipment	(184,100)	(184,000)	5,816	(178,184)	5,916
Finance Director	859,353	856,100	0	856,100	(3,253)
Forest Crop Taxes	(6,000)	(5,000)	0	(5,000)	1,000
General Services	2,675,856	6,322,763	(3,734,941)	2,587,822	(88,034)
Heritage Rock County	22,546	22,546	0	22,546	-
Human Resources	525,655	543,265	0	543,265	17,610
Human Services	19,828,738	20,104,819	0	20,104,819	276,081
Indirect Cost Recovery	(435,511)	(355,592)	0	(355,592)	79,919
Information Technology Department	1,383,487	2,407,128	(1,028,618)	1,378,510	(4,977)
Information Technology Department (to debt service)	(11,700)	(8,345)	0	(8,345)	3,355
Land Conservation	156,078	158,536	0	158,536	2,458
Liability Insurance	185,000	189,000	0	189,000	4,000

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Medical Examiner	403,587	438,119	0	438,119	34,532
Planning Department	541,729	517,191	(54,107)	463,084	(78,645)
Planning - Board of Adjustment	435	762	0	762	327
Planning - Economic Dev. Program	135,119	138,295	0	138,295	3,176
Planning - Tourism Council	5,500	5,500	0	5,500	-
Public Works (Airport Division)	471,676	1,286,166	(764,135)	522,031	50,355
Public Works (Bridge Aid)	0	60,000	0	60,000	60,000
Public Works (Highway Division)	3,040,106	10,061,556	(7,075,346)	2,986,210	(53,896)
Public Works (Parks Division)	470,943	512,555	(2,111)	510,444	39,501
R.S.V.P.	26,094	26,094	0	26,094	-
Rail Transit	27,000	28,000	0	28,000	1,000
Real Property Description	188,596	195,666	(5,055)	190,611	2,015
Register of Deeds	(282,044)	(271,156)	(6,000)	(277,156)	4,888
Rock Haven	4,178,181	3,994,415	0	3,994,415	(183,766)
Rock Valley Community Programs	12,750	12,750	0	12,750	-
RSVP Assisted Transportation	24,803	24,803	0	24,803	-
Salary Reserve	500,000	500,000	0	500,000	-
Sales Tax Revenue	(7,522,973)	(7,522,973)	0	(7,522,973)	-
Senior Citizen's Programs	134,019	133,779	(4,125)	129,654	(4,365)
Sheriff's Office	20,050,485	20,402,967	(217,263)	20,185,704	135,219
Special Accounting & Audits	47,781	46,189	0	46,189	(1,592)
State Shared Revenue	(5,724,574)	(5,661,253)	0	(5,661,253)	63,321
Surveyor	85,037	83,642	(12,819)	70,823	(14,214)
Tower Rental	(41,423)	(18,034)	0	(18,034)	23,389
U.W. Extension	303,521	303,125	153	303,278	(243)
U.W. Extension Farm Capital Projects	0	2,500	(2,500)	0	-
U.W. Extension Payment from Farm	(140,335)	(125,500)	11,885	(113,615)	26,720
Unemployment Comp. Insurance	36,000	28,000	0	28,000	(8,000)
Veterans Service	279,954	315,470	(1,000)	314,470	34,516
Worker's Comp Insurance	195,000	195,000	0	195,000	-
<b>TOTALS</b>	<b>63,045,891</b>	<b>78,368,784</b>	<b>(14,212,730)</b>	<b>64,156,054</b>	<b>1,110,163</b>

**COMPARISON OF ADOPTED 2015 AND ADOPTED 2016 BUDGETS**

<u>DESCRIPTION</u>	<u>ADOPTED 2015</u>	<u>ADOPTED 2016</u>	<u>INCREASE (DECREASE)</u>	<u>PERCENTAGE CHANGE</u>
1. County Operating Expenditures	178,178,663	179,516,358	1,337,695	0.75%
2. Debt Service	4,945,109	5,424,243	479,134	9.69%
3. Capital Outlay	<u>8,564,237</u>	<u>9,277,715</u>	<u>713,478</u>	<u>8.33%</u>
4. All Expenditures	191,688,009	194,218,316	2,530,307	1.32%
5. Non-Property Tax Revenue	114,229,303	114,637,348	408,045	0.36%
6. Long Term Debt Proceeds	2,700,400	3,033,000	332,600	12.32%
7. General Fund Applied	0	0	0	0.00%
8. Debt Service Applied	11,700	131,685	119,985	1025.51%
8. County Sales Tax	11,700,715	12,260,229	559,514	4.78%
9. Property Tax Revenue	63,045,891	64,156,054	1,110,163	1.76%
10. Equalized Value	9,302,076,610	9,477,775,810	175,699,200	1.89%
11. Tax Rate/1,000.00	6.777615	6.769104	-0.008510	-0.13%

**2016 ADOPTED APPROPRIATIONS**

**2016 ADOPTED REVENUES**

	<u>AMOUNT</u>	<u>PERCENT OF TOTAL</u>		<u>AMOUNT</u>	<u>PERCENT OF TOTAL</u>
RESERVES	600,000	0.31%	GENERAL FUND APPLICATION	0	0.00%
GENERAL GOVERNMENT	8,468,342	4.36%	TAXES & INTEREST ON TAXES	65,550,414	33.73%
PUBLIC SAFETY	34,483,444	17.75%	COUNTY SALES TAX	12,260,229	6.31%
HEALTH & HUMAN SERVICES	119,966,723	61.74%	INTERGOVERNMENTAL REVENUES	97,417,410	50.13%
DEPARTMENT OF PUBLIC WORKS	11,955,670	6.15%	REGULATION & COMPLIANCE REVENUES	1,234,457	0.64%
EDUCATION & RECREATION	2,074,915	1.07%	PUBLIC CHARGES FOR SERVICES	11,090,514	5.71%
CONSERVATION & DEVELOPMENT	1,934,586	1.00%	INTERNAL CHARGES FOR SERVICES	665,027	0.34%
DEBT SERVICE	5,555,928	2.86%	OTHER GENERAL REVENUES	3,066,272	1.58%
CAPITAL OUTLAY	<u>9,277,715</u>	<u>4.77%</u>	LONG TERM DEBT PROCEEDS	<u>3,033,000</u>	<u>1.56%</u>
RECOMMENDED APPROPRIATIONS	194,317,323	100%	TOTAL ANTICIPATED REVENUES	194,317,323	100%

**ROCK COUNTY  
COMPARATIVE BUDGETS 2013-2016**

<u>DESCRIPTION</u>	<u>2013 ADOPTED BUDGET</u>	<u>2014 ADOPTED BUDGET</u>	<u>2015 ADOPTED BUDGET</u>	<u>2016 ADOPTED BUDGET</u>
Operating & Maintenance	167,503,192	173,274,531	177,578,663	179,015,365
Debt Service	4,934,030	4,930,908	4,945,109	5,424,243
Capital Outlay	7,740,141	13,217,956	8,564,237	9,277,715
Contingency Fund	75,000	75,000	100,000	100,000
Salary Reserve	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
TOTAL APPROPRIATIONS	180,752,363	191,998,395	191,688,009	194,317,323
Non-Property Tax Revenues	105,271,763	109,694,456	114,229,303	114,736,355
General Fund Applied	0	2,000,000	0	0
Debt Service Fund Applied	316,041	149,167	11,700	131,685
Long Term Debt Proceeds	3,629,466	5,965,141	2,700,400	3,033,000
County Sales Tax	<u>10,420,883</u>	<u>11,691,655</u>	<u>11,700,715</u>	<u>12,260,229</u>
TOTAL NON-PROPERTY TAX PROCEEDS	119,638,153	129,500,419	128,642,118	130,161,269
PROPERTY TAX LEVY	<u>61,114,210</u>	<u>62,497,976</u>	<u>63,045,891</u>	<u>64,156,054</u>

**ANTICIPATED UNEXPENDED FUND BALANCES AND COMPOSITION DECEMBER 31, 2015**

<u>FUND</u>	<u>2015 ESTIMATED TOTAL</u>	<u>INVESTMENTS IN DELINQUENT TAXES &amp; OTHER ASSIGNED OR COMMITTED BALANCES</u>	<u>2016 FUNDS APPLIED</u>	<u>UNASSIGNED BALANCE</u>
General Fund	34,476,393	6,080,590	-	28,395,803
DPW-Highway Working Capital	4,112,668		68,187	4,044,481
DPW-Bridge Aid Fund	112		-	112
DPW-Motor Pool Net Position	296,265		-	296,265
DPW-Airport	86,447		30,000	56,447
Rail Transit	1,046		-	1,046
Rock Haven-Working Capital	2,397,186		-	2,397,186
Information Technology-Working Capital	1,854,591		75,000	1,779,591
Land Records	125,826		29,623	96,203
Veterans Relief	3,837		1,000	2,837
Fairgrounds	44,821		40,729	4,092
Arrowhead Library	58,812		-	58,812

**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>	<u>OUTSTANDING DEBTS END OF LEVY YEAR</u>
1996	1997	5,331,895,910	5.974063	31,853,084	750,000	26,790,000
1997	1998	5,769,694,210	5.931325	34,221,929	1,350,000	31,625,000
1998	1999	6,099,368,610	6.056119	36,938,501	2,350,000	33,455,000
1999	2000	6,363,329,310	6.375054	40,566,566	1,350,000	29,930,000
2000	2001	6,692,751,810	6.704582	44,872,104	-0-	26,345,000
2001	2002	6,938,864,510	6.117048	42,445,368	-0-	27,570,000
2002	2003	7,260,972,110	6.191812	44,958,576	-0-	26,790,000
2003	2004	7,545,095,810	6.259843	47,231,113	3,000,000	23,455,000
2004	2005	7,982,584,910	6.198759	49,482,117	1,700,000	18,765,000
2005	2006	8,619,737,100	5.955810	51,337,515	2,693,391	20,385,000
2006	2007	9,278,014,610	5.586648	51,833,005	2,693,391	20,690,000
2007	2008	9,777,775,910	5.462371	53,409,838	1,693,391	23,115,000
2008	2009	10,229,914,310	5.378940	55,026,100	700,385	16,915,000
2009	2010	10,095,867,310	5.667828	57,221,641	-0-	13,475,000
2010	2011	9,651,645,910	6.146485	59,323,692	-0-	16,040,000
2011	2012	9,388,114,310	6.409511	60,173,220	-0-	39,475,000
2012	2013	9,207,493,910	6.637442	61,114,210	-0-	43,485,000
2013	2014	8,939,858,910	6.990935	62,497,976	2,000,000	45,940,000
2014	2015	9,302,076,610	6.777615	63,045,891	-0-	42,395,000
2015	2016	9,477,775,810	6.769104	64,156,054	-0-	46,630,000

**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		\$9,477,776	\$1,000,000		0.105510
.10		\$947,778	\$100,000		0.010551
.01		\$94,778	\$10,000		0.001055

**ROCK COUNTY  
CATEGORIES OF DEBT AND AMOUNT OUTSTANDING**

<u>Date of Issue</u>	<u>Type of Debt</u>	<u>Original Amount</u>	<u>Interest Rates</u>	<u>Due Serially To</u>	<u>Principal Outstanding as of 12/31/15</u>
06/15/10	Taxable GO Prom. Notes	\$5,815,000	1.35% - 4.30%	09/01/19	\$3,050,000
10/04/11	G.O. Promissory Notes	\$4,500,000	2.00% - 2.50%	09/01/20	\$3,250,000
11/16/11	G.O. Bonds	\$22,000,000	2.00% - 4.00%	09/01/26	\$20,480,000
09/25/12	G.O. Promissory Notes	\$7,300,000	1.25% - 4.00%	09/01/21	\$6,045,000
09/26/13	G.O. Promissory Notes	\$6,040,000	2.00% - 3.05%	09/01/23	\$5,915,000
11/09/15	G.O. Promissory Notes	\$7,890,000	TBD	09/01/25	\$7,890,000
NET GENERAL OBLIGATION DEBT OUTSTANDING					\$46,630,000

<b>UNUSED DEBT MARGIN</b>	
2015 Equalized Value (Includes TIDS)	\$9,926,025,100
Legal Debt Capacity (5% of Equalized Value)	\$496,301,255
Total General Obligation Debt at 12/31/15	\$46,630,000
Unused Borrowing Capacity in Dollars	\$449,671,255
As a Percent	90.60%