

STATISTICAL REPORT

2015 RECOMMENDED BUDGET

COMPARISON OF TAX LEVY BUDGET REQUESTS & RECOMMENDED BUDGET

<u>DEPARTMENT</u>	<u>2014 TAX LEVY</u>	<u>2015 DEPARTMENT LEVY REQUEST</u>	<u>ADMINISTRATOR'S ADJUSTMENTS</u>	<u>2015 RECOMMENDED TAX LEVY</u>
U.W. Extension	291,288	305,875	(2,354)	303,521
Payment from Farm	(149,585)	(140,335)	0	(140,335)
Land Conservation	153,556	296,118	(140,040)	156,078
Board of Health	2,321,108	2,534,515	(188,133)	2,346,382
County Administrator	597,511	594,914	0	594,914
County Board	173,299	173,299	0	173,299
Corporation Counsel	391,311	400,701	0	400,701
Human Resources	508,677	525,655	0	525,655
D.D. Board	3,911,931	3,985,290	(3,992)	3,981,298
Senior Citizen's Programs	134,683	134,019	0	134,019
R.S.V.P.	26,094	26,094	0	26,094
RSVP Assisted Transportation	24,803	24,803	0	24,803
Heritage Rock County	22,546	23,222	(676)	22,546
Veterans Service	264,008	281,759	(1,805)	279,954
Finance Director	852,446	859,353	0	859,353
Special Accounting & Audits	30,700	47,781	0	47,781
Information Technology Department	1,350,926	2,209,463	(825,976)	1,383,487
County Clerk	223,881	195,172	(11,765)	183,407
County Treasurer	(1,745,127)	(1,726,341)	(1,400)	(1,727,741)
Register of Deeds	(339,073)	(279,044)	(3,000)	(282,044)
General Services	2,626,530	4,525,164	(1,849,308)	2,675,856
Rock Haven	4,208,100	4,252,951	(74,770)	4,178,181
Human Services	19,734,879	19,828,738	0	19,828,738
Arrowhead Library	1,020,625	1,006,376	0	1,006,376
Real Property Description	186,922	190,956	(2,360)	188,596
Surveyor	86,980	86,937	(1,900)	85,037
Planning Department	587,331	597,734	(56,005)	541,729
Board of Adjustment	410	435	0	435
Tourism Council	5,500	5,500	0	5,500
Economic Dev. Program	128,699	135,119	0	135,119
Sheriff-Administration & Patrol	9,663,023	9,683,513	(16,350)	9,667,163
Sheriff-Correctional Facility	9,876,730	10,086,170	0	10,086,170

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Sheriff-Emergency Management	137,670	140,602	(1,124)	139,478
Drug Court/TAD	157,674	157,674	0	157,674
Court System	2,328,802	2,378,625	0	2,378,625
Med./Family Ct. Svcs.	78,779	75,513	0	75,513
Communications Center	4,151,385	4,443,926	(298,461)	4,145,465
District Attorney	1,377,882	1,399,330	(8,719)	1,390,611
Coroner	347,711	0	0	0
Medical Examiner		403,587	0	403,587
Rock Valley Community Programs	12,750	12,750	0	12,750
Community Service Program	60,755	62,578	(1,823)	60,755
Child Support Program (IV-D)	600,376	579,888	(27,029)	552,859
Rail Transit	27,000	27,000	0	27,000
Public Works (Highway Division)	5,146,662	6,342,203	(3,302,097)	3,040,106
General Fund Balance Applied to Highway Projects	(2,000,000)	0	0	0
Public Works (Airport Division)	466,933	524,034	(52,358)	471,676
Public Works (Parks Division)	510,291	508,802	(37,859)	470,943
State Shared Revenue	(5,707,727)	(5,724,574)	0	(5,724,574)
Sales Tax Revenue	(7,522,973)	(7,522,973)	0	(7,522,973)
Exempt Business Computer Equipment	(187,400)	(184,100)	0	(184,100)
Tower Rental	(62,735)	(41,423)	0	(41,423)
Credit Card Rebates	(30,000)	(30,000)	0	(30,000)
Beloit Janesville Express	17,512	13,836	0	13,836
Forest Crop Taxes	(2,500)	(6,000)	0	(6,000)
Indirect Cost Recovery	(386,724)	(435,511)	0	(435,511)
Contingency Fund	75,000	100,000	0	100,000
Salary Reserve	500,000	500,000	0	500,000
Liability Insurance	198,400	185,000	0	185,000
Bond of County Employees	0	8,113	0	8,113
Worker's Comp Insurance	200,000	195,000	0	195,000
Unemployment Comp. Insurance	50,000	36,000	0	36,000
Debt Service Fund	(149,167)	(11,700)	0	(11,700)
Debt Service	4,930,908	4,945,109	0	4,945,109
TOTALS	62,497,976	69,955,195	(6,909,304)	63,045,891

COMPARISON OF ADOPTED 2014 AND RECOMMENDED 2015 BUDGETS

<u>DESCRIPTION</u>	<u>ADOPTED 2014</u>	<u>RECOMMENDED 2015</u>	<u>INCREASE (DECREASE)</u>	<u>PERCENTAGE CHANGE</u>
1. County Operating Expenditures	173,849,531	178,178,663	4,329,132	2.49%
2. Debt Service	4,930,908	4,945,109	14,201	0.29%
3. Capital Outlay	<u>13,217,956</u>	<u>8,564,237</u>	<u>(4,653,719)</u>	<u>-35.21%</u>
4. All Expenditures	191,998,395	191,688,009	(310,386)	-0.16%
5. Non-Property Tax Revenue	109,694,456	114,229,303	4,534,847	4.13%
6. Long Term Debt Proceeds	5,965,141	2,700,400	(3,264,741)	-54.73%
7. General Fund Applied	2,000,000	0	(2,000,000)	-100.00%
8. Debt Service Applied	149,167	11,700	(137,467)	-92.16%
9. County Sales Tax	11,691,655	11,700,715	9,060	0.08%
10. Property Tax Revenue Needed	62,497,976	63,045,891	547,915	0.88%
11. Equalized Value	8,939,858,910	9,302,076,610	362,217,700	4.05%
12. Tax Rate/1,000.00	6.990935	6.777615	-0.213321	-3.05%

2015 RECOMMENDED APPROPRIATIONS

	<u>AMOUNT</u>	<u>PERCENT OF TOTAL</u>
RESERVES	600,000	0.31%
GENERAL GOVERNMENT	8,879,291	4.63%
PUBLIC SAFETY	34,581,179	18.04%
HEALTH & HUMAN SERVICES	117,444,752	61.27%
DEPARTMENT OF PUBLIC WORKS	12,495,035	6.52%
EDUCATION & RECREATION	2,107,239	1.10%
CONSERVATION & DEVELOPMENT	2,071,167	1.08%
DEBT SERVICE	4,945,109	2.58%
CAPITAL OUTLAY	<u>8,564,237</u>	<u>4.47%</u>
RECOMMENDED APPROPRIATIONS	191,688,009	100%

2015 RECOMMENDED REVENUES

	<u>AMOUNT</u>	<u>PERCENT OF TOTAL</u>
GENERAL FUND	0	0.00%
TAXES & INTEREST ON TAXES	64,657,571	33.73%
COUNTY SALES TAX	11,700,715	6.10%
INTERGOVERNMENTAL REVENUES	95,889,802	50.02%
REGULATION & COMPLIANCE REVENUES	1,388,086	0.72%
PUBLIC CHARGES FOR SERVICES	11,036,566	5.76%
INTERNAL CHARGES FOR SERVICES	651,356	0.34%
OTHER GENERAL REVENUES	3,663,513	1.91%
LONG TERM DEBT PROCEEDS	<u>2,700,400</u>	<u>1.41%</u>
TOTAL ANTICIPATED REVENUES	191,688,009	100%

**ROCK COUNTY
COMPARATIVE BUDGETS 2012-2015**

<u>DESCRIPTION</u>	<u>2012 ADOPTED BUDGET</u>	<u>2013 ADOPTED BUDGET</u>	<u>2014 ADOPTED BUDGET</u>	<u>2015 RECOMMENDED BUDGET</u>
Operating & Maintenance	163,958,319	167,503,192	173,274,531	177,578,663
Debt Service	4,437,861	4,934,030	4,930,908	4,945,109
Capital Outlay	6,434,446	7,740,141	13,217,956	8,564,237
Contingency Fund	75,000	75,000	75,000	100,000
Salary Reserve	<u>350,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
TOTAL APPROPRIATIONS	175,255,626	180,752,363	191,998,395	191,688,009
Non-Property Tax Revenues	103,891,106	105,271,763	109,694,456	114,229,303
General Fund Applied	0	0	2,000,000	-
Debt Service Fund Applied	325,583	316,041	149,167	11,700
Long Term Debt Proceeds	2,406,369	3,629,466	5,965,141	2,700,400
County Sales Tax	<u>9,700,000</u>	<u>10,420,883</u>	<u>11,691,655</u>	<u>11,700,715</u>
TOTAL NON-PROPERTY TAX PROCEEDS	116,323,058	119,638,153	129,500,419	128,642,118
PROPERTY TAX LEVY	<u>58,932,568</u>	<u>61,114,210</u>	<u>62,497,976</u>	<u>63,045,891</u>

ANTICIPATED UNEXPENDED FUND BALANCES AND COMPOSITION DECEMBER 31, 2014

<u>FUND</u>	<u>2014 ESTIMATED TOTAL</u>	<u>INVESTMENTS IN DELINQUENT TAXES & OTHER ASSIGNED OR COMMITTED BALANCES</u>	<u>2015 FUNDS APPLIED</u>	<u>UNASSIGNED BALANCE</u>
General Fund	34,039,005	6,243,690	-	27,795,315
DPW-Highway Working Capital	2,950,259		75,000	2,875,259
DPW-Bridge Aid Fund	76,883		72,500	4,383
DPW-Motor Pool Net Position	250,449		-	250,449
DPW-Airport	71,023		45,558	25,465
Rail Transit	2,046		1,000	1,046
Rock Haven-Working Capital	2,670,894		74,770	2,596,124
Information Technology-Working Capital	1,781,775		100,000	1,681,775
Land Records	126,485		92,730	33,755
ROD Redaction Project	245,758		245,758	0
Veterans Relief	2,862		1,000	1,862
Fairgrounds	53,435		53,435	0
Arrowhead Library	37,457			37,457

**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>
1995	1996	4,781,067,810	6.132632	29,320,528	-0-	19,685,000
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

<u>RELATION BETWEEN TAX RATE AND TAX LEVY</u>						
<u>Increase in Tax Rate per M</u>	=	<u>Additional Tax Levy Proceeds</u>	=	<u>Additional Tax Levy Proceeds</u>	=	<u>Increase in Tax Rate per M</u>
\$1.00		\$9,302,077		\$1,000,000		0.107503
.10		\$930,208		\$100,000		0.010750
.01		\$93,021		\$10,000		0.001075

**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 12/31/14</u>
07/15/08	G.O. Promissory Notes	\$5,000,000	3.50% - 3.75%	09/01/15	\$950,000
06/15/10	Taxable GO Prom. Notes	\$5,815,000	1.35% - 4.30%	09/01/19	\$3,750,000
10/04/11	G.O. Promissory Notes	\$4,500,000	2.00% - 2.50%	09/01/20	\$3,700,000
11/16/11	G.O. Bonds	\$22,000,000	2.00% - 4.00%	09/01/26	\$21,035,000
09/25/12	G.O. Promissory Notes	\$7,300,000	1.25% - 4.00%	09/01/21	\$6,920,000
09/26/13	G.O. Promissory Notes	\$6,040,000	2.00% - 3.05%	09/01/23	\$6,040,000
NET GENERAL OBLIGATION DEBT OUTSTANDING					\$42,395,000

UNUSED DEBT MARGIN	
2014 Equalized Value (Includes TIDS)	\$9,742,746,400
Legal Debt Capacity (5% of Equalized Value)	\$487,137,320
Total General Obligation Debt at 12/31/14	\$42,395,000
Unused Borrowing Capacity in Dollars	\$444,742,320
As a Percent	91.30%