

STATISTICAL REPORT
2014 RECOMMENDED BUDGET

COMPARISON OF TAX LEVY BUDGET REQUESTS & RECOMMENDED BUDGET

<u>DEPARTMENT</u>	<u>2013 TAX LEVY</u>	<u>2014 DEPARTMENT LEVY REQUEST</u>	<u>ADMINISTRATOR'S ADJUSTMENTS</u>	<u>2014 RECOMMENDED TAX LEVY</u>
U.W. Extension	293,616	291,288	0	291,288
4-H Fairgrounds	0	0	0	0
Payment from Farm	(104,237)	(149,585)	0	(149,585)
Land Conservation	163,635	160,771	(7,215)	153,556
Board of Health	2,365,793	2,324,077	(2,969)	2,321,108
County Administrator	586,899	597,511	0	597,511
County Board	173,299	173,299	0	173,299
Corporation Counsel	413,076	391,311	0	391,311
Human Resources	554,066	508,677	0	508,677
D.D. Board	3,868,095	3,911,931	0	3,911,931
Senior Citizen's Programs	133,194	134,683	0	134,683
R.S.V.P.	25,582	26,862	(768)	26,094
RSVP Assisted Transportation	24,317	25,537	(734)	24,803
Veterans Service	262,784	264,008	0	264,008
Heritage Rock County	22,323	22,546	0	22,546
Finance Director	816,332	852,446	0	852,446
Special Accounting & Audits	39,600	30,700	0	30,700
Information Technology Department	1,201,256	1,450,926	(100,000)	1,350,926
County Clerk	160,851	243,881	(20,000)	223,881
County Treasurer	(1,951,494)	(1,739,227)	(5,900)	(1,745,127)
Register of Deeds	(316,665)	(334,473)	(4,600)	(339,073)
General Services	2,023,687	2,104,957	(18,500)	2,086,457
HCC Building Complex	487,884	540,073	0	540,073
Rock Haven	4,437,817	4,247,115	(39,015)	4,208,100
Human Services	19,377,930	19,734,879	0	19,734,879
Arrowhead Library	1,038,501	1,020,625	0	1,020,625
Real Property Description	181,659	186,922	0	186,922
Surveyor	120,206	86,980	0	86,980
Planning Department	565,704	600,777	(13,446)	587,331
Board of Adjustment	289	410	0	410
Tourism Council	5,500	5,500	0	5,500
Economic Dev. Program	124,228	125,341	3,358	128,699
Sheriff-Administration & Patrol	8,977,573	9,716,498	(53,475)	9,663,023
Sheriff-Correctional Facility	10,177,508	9,876,730	0	9,876,730

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Sheriff-Emergency Management	115,698	137,670	0	137,670
Community RECAP/TAD	157,674	157,674	0	157,674
Court System	2,310,815	2,339,991	(11,189)	2,328,802
Med./Family Ct. Svcs.	76,762	78,779	0	78,779
Communications Center	4,094,835	5,123,797	(972,412)	4,151,385
District Attorney	1,405,853	1,377,882	0	1,377,882
Emergency Management	16,528	0	0	0
Coroner	330,119	328,912	18,799	347,711
Rock Valley Community Programs	12,750	12,750	0	12,750
Community Service Program	60,755	60,755	0	60,755
Child Support Program (IV-D)	679,832	600,376	0	600,376
Rail Transit	27,000	27,000	0	27,000
Public Works (Highway Division)	2,865,826	12,857,662	(7,711,000)	5,146,662
General Fund Balance Applied to Highway Projects	0	0	(2,000,000)	(2,000,000)
Public Works (Airport Division)	458,860	481,933	(15,000)	466,933
Public Works (Parks Division)	503,505	545,291	(35,000)	510,291
State Shared Revenue	(5,707,245)	(5,707,727)	0	(5,707,727)
Sales Tax Revenue	(7,522,973)	(7,522,973)	0	(7,522,973)
Exempt Business Computer Equipment	(161,000)	(187,400)	0	(187,400)
Tower Rental	(61,046)	(62,735)	0	(62,735)
Credit Card Rebates	(30,000)	(30,000)	0	(30,000)
Beloit Janesville Express	14,581	17,512	0	17,512
Forest Crop Taxes	(2,500)	(2,500)	0	(2,500)
Indirect Cost Recovery	(378,716)	(386,724)	0	(386,724)
Contingency Fund	75,000	75,000	0	75,000
Salary Reserve	500,000	500,000	0	500,000
Liability Insurance	172,500	198,400	0	198,400
Bond of County Employees	0	0	0	0
Worker's Comp Insurance	200,000	200,000	0	200,000
Unemployment Comp. Insurance	30,000	50,000	0	50,000
Debt Service Fund	(316,041)	(149,167)	0	(149,167)
Debt Service	4,934,030	4,930,908	0	4,930,908
TOTALS	61,114,210	73,487,042	(10,989,066)	62,497,976

COMPARISON OF ADOPTED 2013 AND RECOMMENDED 2014 BUDGETS

<u>DESCRIPTION</u>	<u>ADOPTED 2013</u>	<u>RECOMMENDED 2014</u>	<u>INCREASE (DECREASE)</u>	<u>PERCENTAGE CHANGE</u>
1. County Operating Expenditures	168,078,192	173,744,961	5,666,769	3.37%
2. Debt Service	4,934,030	4,930,908	(3,122)	-0.06%
3. Capital Outlay	<u>7,740,141</u>	<u>13,322,526</u>	<u>5,582,385</u>	<u>72.12%</u>
4. All Expenditures	180,752,363	191,998,395	11,246,032	6.22%
5. Non-Property Tax Revenue	105,271,763	109,694,456	4,422,693	4.20%
6. Long Term Debt Proceeds	3,629,466	5,965,141	2,335,675	64.35%
7. General Fund Applied	0	2,000,000	0	0.00%
8. Debt Service Applied	316,041	149,167	(166,874)	-52.80%
9. County Sales Tax	10,420,883	11,691,655	1,270,772	12.19%
10. Property Tax Revenue Needed	61,114,210	62,497,976	1,383,766	2.26%
11. Equalized Value	9,207,493,910	8,939,858,910	(267,635,000)	-2.91%
12. Tax Rate/1,000.00	6.637442	6.990935	0.353493	5.33%

2014 RECOMMENDED APPROPRIATIONS

	<u>AMOUNT</u>	<u>PERCENT OF TOTAL</u>
RESERVES	575,000	0.30%
GENERAL GOVERNMENT	9,142,978	4.76%
PUBLIC SAFETY	34,142,643	17.78%
HEALTH & HUMAN SERVICES	114,181,618	59.47%
DEPARTMENT OF PUBLIC WORKS	11,333,553	5.90%
EDUCATION & RECREATION	2,098,695	1.09%
CONSERVATION & DEVELOPMENT	2,375,044	1.24%
DEBT SERVICE	4,930,908	2.57%
CAPITAL OUTLAY	<u>13,217,956</u>	<u>6.88%</u>
RECOMMENDED APPROPRIATIONS	191,998,395	100%

2014 RECOMMENDED REVENUES

	<u>AMOUNT</u>	<u>PERCENT OF TOTAL</u>
GENERAL FUND	2,000,000	1.04%
TAXES & INTEREST ON TAXES	64,291,149	33.49%
COUNTY SALES TAX	11,691,655	6.09%
INTERGOVERNMENTAL REVENUES	93,284,492	48.59%
REGULATION & COMPLIANCE REVENUES	1,420,139	0.74%
PUBLIC CHARGES FOR SERVICES	9,975,093	5.20%
INTERNAL CHARGES FOR SERVICES	653,511	0.34%
OTHER GENERAL REVENUES	2,717,215	1.42%
LONG TERM DEBT PROCEEDS	<u>5,965,141</u>	<u>3.11%</u>
TOTAL ANTICIPATED REVENUES	191,998,395	100%

**ROCK COUNTY
COMPARATIVE BUDGETS 2011-2014**

<u>DESCRIPTION</u>	<u>2011 ADOPTED BUDGET</u>	<u>2012 ADOPTED BUDGET</u>	<u>2013 ADOPTED BUDGET</u>	<u>2014 RECOMMENDED BUDGET</u>
Operating & Maintenance	167,514,904	163,958,319	167,503,192	173,274,531
Debt Service	3,668,564	4,437,861	4,934,030	4,930,908
Capital Outlay	5,633,055	6,434,446	7,740,141	13,217,956
Contingency Fund	75,000	75,000	75,000	75,000
Salary Reserve	<u>200,000</u>	<u>350,000</u>	<u>500,000</u>	<u>500,000</u>
TOTAL APPROPRIATIONS	177,091,523	175,255,626	180,752,363	191,998,395
Non-Property Tax Revenues	106,132,498	103,891,106	105,271,763	109,694,456
General Fund Applied	0	0	0	2,000,000
Debt Service Fund Applied	109,519	325,583	316,041	149,167
Long Term Debt Proceeds	4,197,016	2,406,369	3,629,466	5,965,141
County Sales Tax	<u>9,430,849</u>	<u>9,700,000</u>	<u>10,420,883</u>	<u>11,691,655</u>
TOTAL NON-PROPERTY TAX PROCEEDS	119,869,882	116,323,058	119,638,153	129,500,419
PROPERTY TAX LEVY	<u>57,221,641</u>	<u>58,932,568</u>	<u>61,114,210</u>	<u>62,497,976</u>

ANTICIPATED UNEXPENDED FUND BALANCES AND COMPOSITION DECEMBER 31, 2013

<u>FUND</u>	<u>2013 ESTIMATED TOTAL</u>	<u>INVESTMENTS IN DELINQUENT TAXES & OTHER ASSIGNED OR COMMITTED BALANCES</u>	<u>2014 FUNDS APPLIED</u>	<u>UNASSIGNED BALANCE</u>
General Fund	33,841,246	6,486,420	2,000,000	25,354,826
DPW-Highway Working Capital	1,131,955		-	1,131,955
DPW-Bridge Aid Fund	106,883		40,000	66,883
DPW-Motor Pool Net Assets	256,875		-	256,875
Rail Transit	3,046		1,000	2,046
Rock Haven-Net Assets	4,402,276		39,015	4,363,261
Information Technology-Working Capital	1,807,967		100,000	1,707,967
Land Records	230,277		72,778	157,499
ROD Redaction Project	182,381		91,000	91,381
Veterans Relief	2,568		1,000	1,568
Fairgrounds	44,019		35,939	8,080
Arrowhead Library	5,205			5,205

**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>
1991	1992	3,437,411,740	5.908939	20,311,455	-0-	17,660,000
1992	1993	3,655,319,010	6.524400	23,848,763	-0-	16,215,000
1993	1994	3,917,184,210	6.263303	24,534,512	-0-	18,585,000
1994	1995	4,315,738,310	5.971826	25,772,840	-0-	16,040,000
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

<u>RELATION BETWEEN TAX RATE AND TAX LEVY</u>						
Increase in Tax Rate per M	=	Additional Tax Levy Proceeds	=	Additional Tax Levy Proceeds	=	Increase in Tax Rate per M
\$1.00		\$8,939,859		\$1,000,000		0.111859
.10		\$893,986		\$100,000		0.011186
.01		\$89,399		\$10,000		0.001119

**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 12/31/13</u>
12/15/06	G.O. Promissory Notes	\$5,000,000	3.75% - 4.00%	09/01/14	\$750,000
07/15/08	G.O. Promissory Notes	\$5,000,000	3.50% - 3.75%	09/01/15	\$1,875,000
06/15/10	Taxable GO Prom. Notes	\$5,815,000	1.35% - 4.30%	09/01/19	\$4,450,000
10/04/11	G.O. Promissory Notes	\$4,500,000	2.00% - 2.50%	09/01/20	\$4,150,000
11/16/11	G.O. Bonds	\$22,000,000	2.00% - 4.00%	09/01/26	\$21,655,000
09/25/12	G.O. Promissory Notes	\$7,300,000	1.25% - 4.00%	09/01/21	\$7,020,000
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					\$45,940,000

UNUSED DEBT MARGIN	
2013 Equalized Value (Includes TIDS)	\$9,351,401,300
Legal Debt Capacity (5% of Equalized Value)	\$467,570,065
Total General Obligation Debt at 12/31/13	\$45,940,000
Unused Borrowing Capacity in Dollars	\$421,630,065
As a Percent	90.17%