

STATISTICAL REPORT
2013 RECOMMENDED BUDGET

COMPARISON OF TAX LEVY BUDGET REQUESTS & RECOMMENDED BUDGET

<u>DEPARTMENT</u>	<u>2012 TAX LEVY</u>	<u>2013 DEPARTMENT LEVY REQUEST</u>	<u>ADMINISTRATOR'S ADJUSTMENTS</u>	<u>2013 RECOMMENDED TAX LEVY</u>
U.W. Extension	302,971	293,616	0	293,616
4-H Fairgrounds	0	0	0	0
Payment from Farm	(102,137)	(104,237)	0	(104,237)
Land Conservation	148,174	175,635	(12,000)	163,635
Board of Health	2,346,868	2,365,793	0	2,365,793
County Administrator	585,938	586,899	0	586,899
County Board	174,702	173,299	0	173,299
Corporation Counsel	479,771	413,076	0	413,076
Human Resources	550,501	554,066	0	554,066
D.D. Board	3,690,628	3,868,095	0	3,868,095
Senior Citizen's Programs	130,352	133,194	0	133,194
R.S.V.P.	25,582	25,582	0	25,582
RSVP Assisted Transportation	24,317	25,533	(1,216)	24,317
Veterans Service	270,809	262,784	0	262,784
Heritage Rock County	22,323	22,546	(223)	22,323
Finance Director	931,867	816,332	0	816,332
Special Accounting & Audits	26,000	39,600	0	39,600
Information Technology Department	1,156,470	1,251,256	(50,000)	1,201,256
County Clerk	205,230	160,851	0	160,851
County Treasurer	(2,263,930)	(1,951,494)	0	(1,951,494)
Register of Deeds	(245,235)	(309,565)	(7,100)	(316,665)
General Services	2,128,985	2,019,587	4,100	2,023,687
HCC Building Complex	382,466	487,884	0	487,884
Rock Haven	5,137,022	4,449,817	(12,000)	4,437,817
Human Services	19,260,135	19,515,634	(137,704)	19,377,930
Arrowhead Library	1,069,793	1,038,501	0	1,038,501
Real Property Description	179,179	181,659	0	181,659
Surveyor	119,186	120,206	0	120,206
Planning Department	583,282	565,704	0	565,704
Board of Adjustment	194	289	0	289
Tourism Council	5,500	5,500	0	5,500
Economic Dev. Program	109,978	124,228	0	124,228
Sheriff-Administration & Patrol	9,126,633	9,107,617	(130,044)	8,977,573
Sheriff-Correctional Facility	9,625,389	10,294,924	(117,416)	10,177,508

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Sheriff-Emergency Management	0	115,698	0	115,698
Community RECAP/TAD	159,161	157,674	0	157,674
Court System	2,294,557	2,321,903	(11,088)	2,310,815
Med./Family Ct. Svcs.	74,803	76,762	0	76,762
Communications Center	3,948,870	5,075,442	(980,607)	4,094,835
District Attorney	1,356,408	1,413,615	(7,762)	1,405,853
Emergency Management	101,683	122,349	(105,821)	16,528
Coroner	341,920	338,740	(8,621)	330,119
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)	663,789	679,832	0	679,832
Rail Transit	26,040	28,000	(1,000)	27,000
Public Works (Highway Division)	2,831,712	9,200,562	(6,334,736)	2,865,826
Public Works (Airport Division)	482,455	485,110	(26,250)	458,860
Public Works (Parks Division)	480,695	726,293	(222,788)	503,505
State Shared Revenue	(5,701,602)	(5,707,245)	0	(5,707,245)
Sales Tax Revenue	(7,522,973)	(7,522,973)	0	(7,522,973)
Exempt Business Computer Equipment	(162,907)	(161,000)	0	(161,000)
Tower Rental	(59,410)	(61,046)	0	(61,046)
Credit Card Rebates	0	(30,000)	0	(30,000)
Beloit Janesville Express	21,581	14,581	0	14,581
Forest Crop Taxes	(2,500)	(2,500)	0	(2,500)
Indirect Cost Recovery	(261,201)	(378,716)	0	(378,716)
Contingency Fund	75,000	75,000	0	75,000
Salary Reserve	350,000	500,000	0	500,000
OWI Programming	0	0	0	0
Liability Insurance	168,419	172,500	0	172,500
Bond of County Employees	5,476	0	0	0
Worker's Comp Insurance	100,000	200,000	0	200,000
Unemployment Comp. Insurance	26,518	30,000	0	30,000
Debt Service Fund	(325,583)	(316,041)	0	(316,041)
Debt Service	4,437,861	4,934,030	0	4,934,030
General Fund Balance Applied	0	0	0	0
TOTALS	60,173,220	69,276,486	(8,162,276)	61,114,210

COMPARISON OF ADOPTED 2012 AND RECOMMENDED 2013 BUDGETS

<u>DESCRIPTION</u>	<u>ADOPTED 2012</u>	<u>RECOMMENDED 2013</u>	<u>INCREASE (DECREASE)</u>	<u>PERCENTAGE CHANGE</u>
1. County Operating Expenditures	164,383,319	168,069,512	3,686,193	2.24%
2. Debt Service	4,437,861	4,934,030	496,169	11.18%
3. Capital Outlay	<u>6,434,446</u>	<u>7,740,141</u>	<u>1,305,695</u>	<u>20.29%</u>
4. All Expenditures	175,255,626	180,743,683	5,488,057	3.13%
5. Non-Property Tax Revenue	102,650,454	105,194,049	2,543,595	2.48%
6. Long Term Debt Proceeds	2,406,369	3,698,500	1,292,131	53.70%
7. General Fund Applied	0	0	0	0.00%
8. Debt Service Applied	325,583	316,041	(9,542)	-2.93%
9. County Sales Tax	9,700,000	10,420,883	720,883	7.43%
10. Property Tax Revenue Needed	60,173,220	61,114,210	940,990	1.56%
11. Equalized Value	9,388,114,310	9,207,493,910	(180,620,400)	-1.92%
12. Tax Rate/1,000.00	6.409511	6.637442	0.227931	3.56%

2013 RECOMMENDED APPROPRIATIONS

	<u>AMOUNT</u>	<u>PERCENT OF TOTAL</u>
RESERVES	575,000	0.32%
GENERAL GOVERNMENT	8,425,693	4.66%
PUBLIC SAFETY	33,580,443	18.58%
HEALTH & HUMAN SERVICES	110,106,267	60.92%
DEPARTMENT OF PUBLIC WORKS	10,847,778	6.00%
EDUCATION & RECREATION	2,099,493	1.16%
CONSERVATION & DEVELOPMENT	2,434,838	1.35%
DEBT SERVICE	4,934,030	2.73%
CAPITAL OUTLAY	<u>7,740,141</u>	<u>4.28%</u>
RECOMMENDED APPROPRIATIONS	180,743,683	100%

2013 RECOMMENDED REVENUES

	<u>AMOUNT</u>	<u>PERCENT OF TOTAL</u>
GENERAL FUND	0	0.00%
TAXES & INTEREST ON TAXES	63,153,645	34.94%
COUNTY SALES TAX	10,420,883	5.77%
INTERGOVERNMENTAL REVENUES	88,655,865	49.05%
REGULATION & COMPLIANCE REVENUES	1,488,919	0.82%
PUBLIC CHARGES FOR SERVICES	9,976,656	5.52%
INTERNAL CHARGES FOR SERVICES	644,281	0.36%
OTHER GENERAL REVENUES	2,704,934	1.50%
LONG TERM DEBT PROCEEDS	<u>3,698,500</u>	<u>2.05%</u>
TOTAL ANTICIPATED REVENUES	180,743,683	100%

**ROCK COUNTY
COMPARATIVE BUDGETS 2010-2013**

<u>DESCRIPTION</u>	<u>2010 ADOPTED BUDGET</u>	<u>2011 ADOPTED BUDGET</u>	<u>2012 ADOPTED BUDGET</u>	<u>2013 RECOMMENDED BUDGET</u>
Operating & Maintenance	165,127,834	167,514,904	163,958,319	167,494,512
Debt Service	3,768,813	3,668,564	4,437,861	4,934,030
Capital Outlay	1,871,512	5,633,055	6,434,446	7,740,141
Contingency Fund	75,000	75,000	75,000	75,000
Salary Reserve	<u>0</u>	<u>200,000</u>	<u>350,000</u>	<u>500,000</u>
TOTAL APPROPRIATIONS	170,843,159	177,091,523	175,255,626	180,743,683
Non-Property Tax Revenues	101,234,355	104,421,571	102,650,454	105,194,049
General Fund Applied	0	0	0	0
Debt Service Fund Applied	148,199	109,519	325,583	316,041
Long Term Debt Proceeds	3,438,964	4,197,016	2,406,369	3,698,500
County Sales Tax	<u>8,800,000</u>	<u>9,430,849</u>	<u>9,700,000</u>	<u>10,420,883</u>
TOTAL NON-PROPERTY TAX PROCEEDS	113,621,518	118,158,955	115,082,406	119,629,473
PROPERTY TAX LEVY	<u>57,221,641</u>	<u>58,932,568</u>	<u>60,173,220</u>	<u>61,114,210</u>

ANTICIPATED UNEXPENDED FUND BALANCES AND COMPOSITION DECEMBER 31, 2012

<u>FUND</u>	<u>TOTAL</u>	<u>INVESTMENTS IN DELINQUENT TAXES & OTHER ASSIGNED OR COMMITTED BALANCES</u>	<u>FUNDS APPLIED</u>	<u>UNASSIGNED BALANCE</u>
General Fund	28,277,122	6,754,779	-	21,522,343
DPW-Highway Working Capital	601,957		-	601,957
DPW-Bridge Aid Fund	33,668		-	33,668
DPW-Motor Pool Net Assets	266,312		-	266,312
DPW-Airport Working Capital	(1,131,256)		-	(1,131,256)
DPW-Parks	-		-	0
Tree Planting	3,855		-	3,855
Rock Haven-Net Assets	4,070,862		-	4,070,862
Land Records	180,414		47,195	133,219
Land Records - Ortho Mapping	44,808		30,000	14,808
Land Records Internet Access	36,207		20,000	16,207
Veterans Relief	1,295		600	695
Nutrition Program	12,775		-	12,775
Delivered Meals	6,510		-	6,510
Information Technology-Working Capital	1,583,202		50,000	1,533,202
Arrowhead Library	5,205		815	4,390
Rail Transit	3,193		1,000	2,193

**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>
1990	1991	3,245,583,450	5.112697	16,593,685	981,710	14,880,000
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

<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		\$9,207,494		\$1,000,000		0.108607
.10		\$920,749		\$100,000		0.010861
.01		\$92,075		\$10,000		0.001086

**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 12/31/12</u>
06/15/05	G.O. Promissory Notes	\$8,905,000	3.25% - 4.00%	09/01/13	\$825,000
12/15/06	G.O. Promissory Notes	\$5,000,000	3.75% - 4.00%	09/01/14	\$1,500,000
07/15/08	G.O. Promissory Notes	\$5,000,000	3.50% - 3.75%	09/01/15	\$2,675,000
06/15/10	Taxable GO Prom. Notes	\$5,815,000	1.35% - 4.30%	09/01/19	\$4,860,000
10/04/11	G.O. Promissory Notes	\$4,500,000	2.00% - 2.50%	09/01/20	\$4,325,000
11/16/11	G.O. Bonds	\$22,000,000	2.00% - 4.00%	09/01/26	\$22,000,000
09/25/12	G.O. Promissory Notes	\$7,300,000	1.25% - 4.00%	09/01/21	\$7,300,000
NET GENERAL OBLIGATION DEBT OUTSTANDING					\$43,485,000

UNUSED DEBT MARGIN	
2012 Equalized Value (Includes TIDS)	\$9,638,671,600
Legal Debt Capacity (5% of Equalized Value)	\$481,933,580
Total General Obligation Debt at 12/31/12	\$43,485,000
Unused Borrowing Capacity in Dollars	\$438,448,580
As a Percent	90.98%