

STATISTICAL REPORT
2012 RECOMMENDED BUDGET

COMPARISON OF TAX LEVY BUDGET REQUESTS & RECOMMENDED BUDGET

<u>DEPARTMENT</u>	<u>2011 TAX LEVY</u>	<u>2012 DEPARTMENT LEVY REQUEST</u>	<u>ADMINISTRATOR'S ADJUSTMENTS</u>	<u>2012 RECOMMENDED TAX LEVY</u>
U.W. Extension	312,361	306,509	(3,538)	302,971
4-H Fairgrounds	0	28,550	(28,550)	0
Payment from Farm	(95,900)	(102,137)		(102,137)
Land Conservation	173,869	148,174		148,174
Board of Health	2,345,106	2,349,736	(2,868)	2,346,868
County Administrator	587,227	585,938		585,938
County Board	169,350	174,702		174,702
Corporation Counsel	482,457	479,771		479,771
Human Resources	551,079	550,501		550,501
D.D. Board	3,491,655	3,720,628	(30,000)	3,690,628
Senior Citizen's Programs	130,819	130,352		130,352
R.S.V.P.	25,582	25,582		25,582
RSVP Assisted Transportation	24,317	24,317		24,317
Veterans Service	265,380	271,809	(1,000)	270,809
Heritage Rock County	22,323	22,323		22,323
Finance Director	951,515	931,867		931,867
Special Accounting & Audits	35,000	26,000		26,000
Information Technology Department	1,234,028	1,206,470	(50,000)	1,156,470
County Clerk	178,032	207,430	(2,200)	205,230
County Treasurer	(2,453,403)	(2,263,930)		(2,263,930)
Register of Deeds	(311,924)	(245,235)		(245,235)

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General Services	2,250,901	2,128,985	0	2,128,985
HCC Building Complex	408,561	425,466	(43,000)	382,466
Rock Haven	5,863,758	5,437,022	(300,000)	5,137,022
Human Services	19,813,485	19,394,708	(134,573)	19,260,135
Arrowhead Library	1,006,108	1,069,793		1,069,793
Real Property Description	181,719	179,179		179,179
Surveyor	120,301	119,596	(410)	119,186
Planning Department	577,673	583,282		583,282
Board of Adjustment	515	194		194
Tourism Council	5,500	5,500		5,500
Economic Dev. Program	113,104	109,978		109,978
Sheriff-Administration & Patrol	8,996,506	9,171,400	(44,767)	9,126,633
Sheriff-Correctional Facility	9,698,877	9,625,389	0	9,625,389
Community RECAP/TAD	112,409	170,254		170,254
Court System	2,275,657	2,322,691	(28,134)	2,294,557
Med./Family Ct. Svcs.	105,781	74,803	0	74,803
Communications Center	3,974,484	4,204,094	(255,224)	3,948,870
District Attorney	1,348,323	1,361,162	(4,754)	1,356,408
Emergency Management	105,452	101,683		101,683
Coroner	355,947	344,420	(2,500)	341,920
Rock Valley Community Programs	12,750	12,750		12,750
Community Service Program	60,755	62,578	(1,823)	60,755

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<u>DEPARTMENT</u>	<u>2011 TAX LEVY</u>	<u>2012 DEPARTMENT LEVY REQUEST</u>	<u>ADMINISTRATOR'S ADJUSTMENTS</u>	<u>2012 RECOMMENDED TAX LEVY</u>
Child Support Program (IV-D)	611,140	679,063	(15,274)	663,789
Rail Transit	26,040	26,040		26,040
Public Works (Highway Division)	2,666,997	7,108,713	(4,277,001)	2,831,712
Public Works (Airport Division)	470,571	507,205	(24,750)	482,455
Public Works (Parks Division)	480,695	502,147	(21,452)	480,695
State Shared Revenue	(6,852,970)	(5,701,602)		(5,701,602)
Sales Tax Revenue	(7,522,973)	(7,522,973)		(7,522,973)
Exempt Business Computer Equipment	(174,000)	(174,000)		(174,000)
Tower Rental	(57,226)	(59,410)		(59,410)
Beloit Janesville Express	17,500	21,581		21,581
Forest Crop Taxes	(2,500)	(2,500)		(2,500)
Indirect Cost Recovery	(450,252)	(261,201)		(261,201)
Contingency Fund	75,000	75,000		75,000
Salary Reserve	200,000	350,000		350,000
OWI Programming	100,000	0		0
Liability Insurance	153,062	168,419		168,419
Bond of County Employees	0	5,476		5,476
Worker's Comp Insurance	100,000	100,000		100,000
Unemployment Comp. Insurance	25,000	26,518		26,518
Debt Service Fund	(109,519)	(302,222)		(302,222)
Debt Service	3,668,564	4,396,269		4,396,269
General Fund Balance Applied	0	0		0
TOTALS	58,932,568	65,426,807	(5,271,818)	60,154,989

COMPARISON OF ADOPTED 2011 AND RECOMMENDED 2012 BUDGETS

<u>DESCRIPTION</u>	<u>ADOPTED 2011</u>	<u>RECOMMENDED 2012</u>	<u>INCREASE (DECREASE)</u>	<u>PERCENTAGE CHANGE</u>
1. County Operating Expenditures	167,789,904	164,383,319	(3,406,585)	-2.03%
2. Debt Service	3,668,564	4,396,269	727,705	19.84%
3. Capital Outlay	5,633,055	6,434,446	801,391	14.23%
4. All Expenditures	177,091,523	175,214,034	(1,877,489)	-1.06%
5. Non-Property Tax Revenue	104,421,571	102,650,454	(1,771,117)	-1.70%
6. Long Term Debt Proceeds	4,197,016	2,406,369	(1,790,647)	-42.66%
7. General Fund Applied	0	0	0	0.00%
8. Debt Service Applied	109,519	302,222	192,703	175.95%
9. County Sales Tax	9,430,849	9,700,000	269,151	2.85%
10. Property Tax Revenue Needed	58,932,568	60,154,989	1,222,421	2.07%
11. Equalized Value	9,651,645,910	9,388,114,310	(263,531,600)	-2.73%
12. Tax Rate/1,000.00	6.105960	6.407569	0.301609	4.94%

2012 RECOMMENDED APPROPRIATIONS

	<u>AMOUNT</u>	<u>PERCENT OF TOTAL</u>
RESERVES	425,000	0.24%
GENERAL GOVERNMENT	8,710,705	4.97%
PUBLIC SAFETY	32,854,866	18.75%
HEALTH & HUMAN SERVICES	107,075,873	61.11%
DEPARTMENT OF PUBLIC WORKS	11,230,272	6.41%
EDUCATION & RECREATION	2,146,043	1.22%
CONSERVATION & DEVELOPMENT	1,940,560	1.11%
DEBT SERVICE	4,396,269	2.51%
CAPITAL OUTLAY	6,434,446	3.67%
RECOMMENDED APPROPRIATIONS	175,214,034	100%

2012 RECOMMENDED REVENUES

	<u>AMOUNT</u>	<u>PERCENT OF TOTAL</u>
GENERAL FUND	0	0.00%
TAXES & INTEREST ON TAXES	62,315,558	35.57%
COUNTY SALES TAX	9,700,000	5.54%
INTERGOVERNMENTAL REVENUES	84,346,626	48.14%
REGULATION & COMPLIANCE REVENUES	1,476,962	0.84%
PUBLIC CHARGES FOR SERVICES	10,141,814	5.79%
INTERNAL CHARGES FOR SERVICES	600,708	0.34%
OTHER GENERAL REVENUES	4,225,997	2.41%
LONG TERM DEBT PROCEEDS	<u>2,406,369</u>	1.37%
TOTAL ANTICIPATED REVENUES	175,214,034	100%

**ROCK COUNTY
COMPARATIVE BUDGETS 2009-2012**

<u>DESCRIPTION</u>	<u>2009 ADOPTED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>	<u>2011 ADOPTED BUDGET</u>	<u>2012 RECOMMENDED BUDGET</u>
Operating & Maintenance	160,940,522	165,127,834	167,514,904	163,958,319
Debt Service	4,108,735	3,768,813	3,668,564	4,396,269
Capital Outlay	4,732,294	1,871,512	5,633,055	6,434,446
Contingency Fund	75,000	75,000	75,000	75,000
Salary Reserve	0	0	200,000	350,000
TOTAL APPROPRIATIONS	169,856,551	170,843,159	177,091,523	175,214,034
Non-Property Tax Revenues	101,671,298	101,234,355	104,421,571	102,650,454
General Fund Applied	700,385	0	0	0
Debt Service Fund Applied	217,518	148,199	109,519	302,222
Long Term Debt Proceeds	2,241,250	3,438,964	4,197,016	2,406,369
County Sales Tax	10,000,000	8,800,000	9,430,849	9,700,000
TOTAL NON-PROPERTY TAX PROCEEDS	114,830,451	113,621,518	118,158,955	115,059,045
PROPERTY TAX LEVY	55,026,100	57,221,641	58,932,568	60,154,989

ANTICIPATED UNEXPENDED FUND BALANCES AND COMPOSITION DECEMBER 31, 2011

<u>FUND</u>	<u>TOTAL</u>	<u>INVESTMENTS IN DELINQUENT TAXES & OTHER RECEIVABLES</u>	<u>FUNDS APPLIED</u>	<u>UNDESIGNATED BALANCE</u>
General Fund	24,079,222	6,073,480	0	18,005,742
DPW-Highway Working Capital	(665,276)		0	(665,276)
DPW-Bridge Aid Fund	95,759		95,000	759
DPW-Motor Pool Net Assets	229,891		0	229,891
DPW-Airport Working Capital	(680,597)		0	(680,597)
DPW-Parks	51,883		21,452	30,431
Tree Planting	5,855		0	5,855
Rock Haven-Net Assets	2,981,129		300,000	2,681,129
Land Records	170,865		38,362	132,503
Land Records - Ortho Mapping	55,621		0	55,621
Land Records Internet Access	21,464		546	20,918
Veterans Relief	4,264		1,000	3,264
Nutrition Program	15,887		0	15,887
Delivered Meals	4,936		0	4,936
Information Technology-Working Capital	1,604,850		100,000	1,504,850
Arrowhead Library	17,206		12,691	4,515
Rail Transit	3,193		0	3,193

**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>
1989	1990	3,104,481,840	4.870865	15,121,511	1,350,000	19,065,000
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	6.407569	60,154,989	-0-	39,475,000

<u>RELATION BETWEEN TAX RATE AND TAX LEVY</u>				
<u>Increase in Tax Rate per M</u>	=	<u>Additional Tax Levy Proceeds</u>	=	<u>Increase in Tax Rate per M</u>
\$1.00		\$9,388,114		0.106518
.10		\$938,811		0.010652
.01		\$93,881		0.001065

**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 12/31/11</u>
06/15/05	G.O. Promissory Notes	\$8,905,000	3.25 - 4.00%	09/01/13	\$1,650,000
12/15/06	G.O. Promissory Notes	\$5,000,000	3.75 - 4.00%	09/01/14	\$2,200,000
07/15/08	G.O. Promissory Notes	\$5,000,000	3.50 - 3.75%	09/01/15	\$3,475,000
06/15/10	Taxable GO Prom. Notes	\$5,815,000	1.35%-4.30%	09/01/19	\$5,650,000
10/04/11	G.O. Promissory Notes	\$4,500,000	2.00%-2.50%	09/01/20	\$4,500,000
11/16/11	G.O. Bonds	\$22,000,000		09/01/26	\$22,000,000
NET GENERAL OBLIGATION DEBT OUTSTANDING					\$39,475,000

<u>UNUSED DEBT MARGIN</u>	
2011 Equalized Value (Includes TIDS)	\$9,861,961,100
Legal Debt Capacity (5% of Equalized Value)	\$493,098,055
Total General Obligation Debt at 12/31/11	\$39,475,000
Unused Borrowing Capacity in Dollars	\$453,623,055
As a Percent	91.99%