

STATISTICAL REPORT
2011 RECOMMENDED BUDGET

COMPARISON OF TAX LEVY BUDGET REQUESTS & RECOMMENDED BUDGET

| <u>DEPARTMENT</u> | <u>2010 TAX LEVY</u> | <u>2011 DEPARTMENT LEVY REQUEST</u> | <u>ADMINISTRATOR'S ADJUSTMENTS</u> | <u>2011 RECOMMENDED TAX LEVY</u> |
|-----------------------------------|--------------------------|---|--|--|
| U.W. Extension | 311,133 | 314,361 | (2,000) | 312,361 |
| 4-H Fairgrounds | 0 | 0 | | 0 |
| Payment from Farm | (75,790) | (95,900) | | (95,900) |
| Land Conservation | 158,412 | 202,033 | (28,164) | 173,869 |
| Board of Health | 2,300,154 | 2,345,106 | | 2,345,106 |
| County Administrator | 613,822 | 587,227 | | 587,227 |
| County Board | 179,973 | 169,350 | | 169,350 |
| Corporation Counsel | 467,624 | 482,457 | | 482,457 |
| Human Resources | 552,479 | 551,079 | | 551,079 |
| D.D. Board | 3,286,772 | 3,493,183 | (1,528) | 3,491,655 |
| Senior Citizen's Programs | 123,185 | 130,819 | | 130,819 |
| R.S.V.P. | 25,582 | 26,349 | (767) | 25,582 |
| RSVP Assisted Transportation | 0 | 24,317 | | 24,317 |
| Senior Services of Rock County | 24,317 | 0 | | 0 |
| Veterans Service | 252,828 | 265,380 | | 265,380 |
| Heritage Rock County | 22,323 | 22,993 | (670) | 22,323 |
| Finance Director | 939,319 | 951,515 | | 951,515 |
| Special Accounting & Audits | 30,400 | 35,000 | | 35,000 |
| Information Technology Department | 1,100,546 | 1,266,941 | (32,913) | 1,234,028 |
| County Clerk | 186,943 | 178,932 | (900) | 178,032 |
| County Treasurer | (2,582,354) | (2,453,403) | | (2,453,403) |
| Register of Deeds | (247,992) | (311,924) | | (311,924) |

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| <u>DEPARTMENT</u> | <u>2010 TAX LEVY</u> | <u>2011 DEPARTMENT LEVY REQUEST</u> | <u>ADMINISTRATOR'S ADJUSTMENTS</u> | <u>2011 RECOMMENDED TAX LEVY</u> |
|---------------------------------|--------------------------|---|--|--|
| General Services | 2,152,443 | 2,271,101 | (20,200) | 2,250,901 |
| HCC Building Complex | 409,044 | 454,561 | (46,000) | 408,561 |
| Rock Haven | 5,928,076 | 6,013,758 | (150,000) | 5,863,758 |
| Human Services | 18,739,416 | 19,813,485 | | 19,813,485 |
| Arrowhead Library | 966,680 | 1,016,108 | (10,000) | 1,006,108 |
| Real Property Description | 179,180 | 183,119 | (1,400) | 181,719 |
| Surveyor | 117,736 | 120,301 | | 120,301 |
| Planning Department | 605,225 | 608,201 | (30,528) | 577,673 |
| Board of Adjustment | 4,468 | 515 | | 515 |
| Tourism Council | 5,500 | 5,500 | | 5,500 |
| Economic Dev. Program | 118,040 | 113,104 | | 113,104 |
| Sheriff-Administration & Patrol | 8,714,623 | 8,996,506 | | 8,996,506 |
| Sheriff-Correctional Facility | 9,864,391 | 9,798,877 | (100,000) | 9,698,877 |
| Community RECAP/TAD | 66,472 | 112,409 | | 112,409 |
| Court System | 2,148,061 | 2,300,677 | (25,020) | 2,275,657 |
| Med./Family Ct. Svcs. | 106,486 | 111,716 | (5,935) | 105,781 |
| Communications Center | 3,853,015 | 3,976,398 | (1,914) | 3,974,484 |
| District Attorney | 1,331,725 | 1,349,623 | (1,300) | 1,348,323 |
| Emergency Management | 107,345 | 128,452 | (23,000) | 105,452 |
| Coroner | 342,165 | 366,056 | (10,109) | 355,947 |
| Rock Valley Community Programs | 12,750 | 12,750 | | 12,750 |
| Community Service Program | 60,755 | 62,578 | (1,823) | 60,755 |

COMPARISON OF TAX LEVY BUDGET REQUESTS & RECOMMENDED BUDGET

| <u>DEPARTMENT</u> | <u>2010 TAX LEVY</u> | <u>2011 DEPARTMENT LEVY REQUEST</u> | <u>ADMINISTRATOR'S ADJUSTMENTS</u> | <u>2011 RECOMMENDED TAX LEVY</u> |
|------------------------------------|--------------------------|---|--|--|
| Child Support Program (IV-D) | 604,905 | 611,140 | | 611,140 |
| Rail Transit | 25,520 | 26,040 | | 26,040 |
| Public Works (Highway Division) | 2,767,919 | 5,750,997 | (3,084,000) | 2,666,997 |
| Public Works (Airport Division) | 445,373 | 492,696 | (22,125) | 470,571 |
| Public Works (Parks Division) | 460,217 | 510,695 | (30,000) | 480,695 |
| State Shared Revenue | (6,843,166) | (6,852,970) | | (6,852,970) |
| Sales Tax Revenue | (6,995,849) | (7,145,849) | | (7,145,849) |
| Exempt Business Computer Equipment | (173,972) | (174,000) | | (174,000) |
| Tower Rental | (56,492) | (57,226) | | (57,226) |
| Beloit Janesville Express | 17,000 | 17,500 | | 17,500 |
| Employee Related | 0 | 0 | | 0 |
| Forest Crop Taxes | (2,500) | (2,500) | | (2,500) |
| Indirect Cost Recovery | (489,400) | (450,252) | | (450,252) |
| Contingency Fund | 75,000 | 75,000 | | 75,000 |
| Salary Reserve | 0 | 200,000 | | 200,000 |
| OWI Programming | 0 | 100,000 | | 100,000 |
| Liability Insurance | 135,700 | 153,062 | | 153,062 |
| Bond of County Employees | 2,500 | 0 | | 0 |
| Worker's Comp Insurance | 100,000 | 100,000 | | 100,000 |
| Unemployment Comp. Insurance | 25,000 | 25,000 | | 25,000 |
| Debt Service Fund | (148,199) | (109,519) | | (109,519) |
| Debt Service | 3,768,813 | 3,682,564 | | 3,682,564 |
| General Fund Balance Applied | 0 | 0 | | 0 |
| TOTALS | 57,221,641 | 62,953,988 | (3,630,296) | 59,323,692 |

COMPARISON OF ADOPTED 2010 AND RECOMMENDED 2011 BUDGETS

| <u>DESCRIPTION</u> | <u>ADOPTED 2010</u> | <u>RECOMMENDED 2011</u> | <u>INCREASE (DECREASE)</u> | <u>PERCENTAGE CHANGE</u> |
|----------------------------------|-------------------------|-----------------------------|--------------------------------|------------------------------|
| 1. County Operating Expenditures | 165,202,834 | 168,167,028 | 2,964,194 | 1.79% |
| 2. Debt Service | 3,768,813 | 3,682,564 | (86,249) | -2.29% |
| 3. Capital Outlay | 1,871,512 | 5,633,055 | 3,761,543 | 200.99% |
| 4. All Expenditures | 170,843,159 | 177,482,647 | 6,639,488 | 3.89% |
| 5. Non-Property Tax Revenue | 101,234,355 | 104,421,571 | 3,187,216 | 3.15% |
| 6. Long Term Debt Proceeds | 3,438,964 | 4,197,016 | 758,052 | 22.04% |
| 7. General Fund Applied | 0 | 0 | 0 | 0.00% |
| 8. Debt Service Applied | 148,199 | 109,519 | (38,680) | -26.10% |
| 9. County Sales Tax | 8,800,000 | 9,430,849 | 630,849 | 7.17% |
| 10. Property Tax Revenue Needed | 57,221,641 | 59,323,692 | 2,102,051 | 3.67% |
| 11. Equalized Value | 10,095,867,310 | 9,651,645,910 | (444,221,400) | -4.40% |
| 12. Tax Rate/1,000.00 | 5.667828 | 6.146485 | 0.478657 | 8.45% |

2011 RECOMMENDED APPROPRIATIONS

| | <u>AMOUNT</u> | <u>PERCENT OF TOTAL</u> |
|----------------------------|---------------|-----------------------------|
| RESERVES | 275,000 | 0.15% |
| GENERAL GOVERNMENT | 8,856,838 | 4.99% |
| PUBLIC SAFETY | 32,923,778 | 18.55% |
| HEALTH & SOCIAL SERVICES | 108,628,621 | 61.21% |
| DEPARTMENT OF PUBLIC WORKS | 13,220,263 | 7.45% |
| EDUCATION & RECREATION | 2,180,930 | 1.23% |
| CONSERVATION & DEVELOPMENT | 2,081,598 | 1.17% |
| DEBT SERVICE | 3,682,564 | 2.07% |
| CAPITAL OUTLAY | 5,633,055 | 3.17% |
| RECOMMENDED APPROPRIATIONS | 177,482,647 | 100% |

2011 RECOMMENDED REVENUES

| | <u>AMOUNT</u> | <u>PERCENT OF TOTAL</u> |
|----------------------------------|------------------|-----------------------------|
| GENERAL FUND | 0 | 0.00% |
| TAXES & INTEREST ON TAXES | 61,431,970 | 34.61% |
| COUNTY SALES TAX | 9,430,849 | 5.31% |
| INTERGOVERNMENTAL REVENUES | 86,582,710 | 48.78% |
| REGULATION & COMPLIANCE REVENUES | 1,560,251 | 0.88% |
| PUBLIC CHARGES FOR SERVICES | 10,565,870 | 5.95% |
| INTERNAL CHARGES FOR SERVICES | 660,815 | 0.37% |
| OTHER GENERAL REVENUES | 3,053,166 | 1.72% |
| LONG TERM DEBT PROCEEDS | <u>4,197,016</u> | 2.36% |
| TOTAL ANTICIPATED REVENUES | 177,482,647 | 100% |

**ROCK COUNTY
COMPARATIVE BUDGETS 2008-2011**

| <u>DESCRIPTION</u> | <u>2008 ADOPTED BUDGET</u> | <u>2009 ADOPTED BUDGET</u> | <u>2010 ADOPTED BUDGET</u> | <u>2011 RECOMMENDED BUDGET</u> |
|--|--------------------------------|--------------------------------|--------------------------------|--|
| Operating & Maintenance | 150,893,251 | 160,940,522 | 165,127,834 | 168,092,028 |
| Debt Service | 12,115,269 | 4,108,735 | 3,768,813 | 3,682,564 |
| Capital Outlay | 10,509,340 | 4,732,294 | 1,871,512 | 5,633,055 |
| Contingency Fund | 75,000 | 75,000 | 75,000 | 75,000 |
| Salary Reserve | 0 | 0 | 0 | 200,000 |
| TOTAL APPROPRIATIONS | 173,592,860 | 169,856,551 | 170,843,159 | 177,482,647 |
| | | | | |
| Non-Property Tax Revenues | 105,004,250 | 101,671,298 | 101,234,355 | 104,421,571 |
| General Fund Applied | 1,693,391 | 700,385 | 0 | 0 |
| Debt Service Fund Applied | 221,091 | 217,518 | 148,199 | 109,519 |
| Long Term Debt Proceeds | 1,848,670 | 2,241,250 | 3,438,964 | 4,197,016 |
| County Sales Tax | 11,415,620 | 10,000,000 | 8,800,000 | 9,430,849 |
| TOTAL NON-PROPERTY TAX PROCEEDS | 120,183,022 | 114,830,451 | 113,621,518 | 118,158,955 |
| | | | | |
| PROPERTY TAX LEVY | 53,409,838 | 55,026,100 | 57,221,641 | 59,323,692 |

ANTICIPATED UNEXPENDED FUND BALANCES AND COMPOSITION DECEMBER 31, 2010

| <u>FUND</u> | <u>TOTAL</u> | <u>INVESTMENTS IN DELINQUENT TAXES & OTHER RECEIVABLES</u> | <u>FUNDS APPLIED</u> | <u>UNDESIGNATED BALANCE</u> |
|--|--------------|--|--------------------------|---------------------------------|
| General Fund | 21,384,805 | 5,212,236 | 0 | 16,172,569 |
| DPW-Highway Working Capital | (300,374) | | 0 | (300,374) |
| DPW-Bridge Aid Fund | 180,709 | | 60,600 | 120,109 |
| DPW-Motor Pool Net Assets | 254,814 | | 0 | 254,814 |
| DPW-Airport Working Capital | (350,416) | | 0 | (350,416) |
| DPW-Parks | 134,558 | | 25,000 | 109,558 |
| Tree Planting | 5,510 | | 0 | 5,510 |
| Rock Haven-Net Assets | 3,216,064 | | 150,000 | 3,066,064 |
| Land Records | 169,778 | | 44,670 | 125,108 |
| Land Records - Ortho Mapping | 12,659 | | 0 | 12,659 |
| Land Records Internet Access | 7,701 | | 3,046 | 4,655 |
| Veterans Relief | 3,556 | | 3,000 | 556 |
| Nutrition Program | 7,946 | | 7,534 | 412 |
| Delivered Meals | 29,950 | | 27,783 | 2,167 |
| Information Technology-Working Capital | 1,426,160 | | 70,000 | 1,356,160 |
| Arrowhead Library | 58,610 | | 24,439 | 34,171 |
| 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> |
|------------------|--------------------|----------------------------|------------------------------|------------------------|-----------------------------|---|
| 1988 | 1989 | 3,000,982,040 | 4.742579 | 14,232,395 | 1,440,166 | 23,381,265 |
| 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 |

| <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 | | \$9,651,646 | | \$1,000,000 | | 0.103609 |
| .10 | | \$965,165 | | \$100,000 | | 0.010361 |
| .01 | | \$96,517 | | \$10,000 | | 0.001036 |

**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 12/31/10</u> |
|---|------------------------|------------------------|-----------------------|------------------------|---|
| 07/15/02 | G.O. Promissory Notes | \$5,425,000 | 2.65 - 4.00% | 09/01/11 | \$700,000 |
| 06/15/05 | G.O. Promissory Notes | \$8,905,000 | 3.25 - 4.00% | 09/01/13 | \$2,475,000 |
| 12/15/06 | G.O. Promissory Notes | \$5,000,000 | 3.75 - 4.00% | 09/01/14 | \$2,900,000 |
| 07/15/08 | G.O. Promissory Notes | \$5,000,000 | 3.50 - 3.75% | 09/01/15 | \$4,150,000 |
| 06/15/10 | Taxable GO Prom. Notes | \$5,815,000 | 1.35%-4.30% | 09/01/19 | \$5,815,000 |
| NET GENERAL OBLIGATION DEBT OUTSTANDING | | | | | \$16,040,000 |

| <u>UNUSED DEBT MARGIN</u> | |
|---|-----------------|
| 2010 Equalized Value (Includes TIDS) | \$9,651,645,910 |
| Legal Debt Capacity (5% of Equalized Value) | \$482,582,296 |
| Total General Obligation Debt at 12/31/10 | \$16,040,000 |
| Unused Borrowing Capacity in Dollars | \$466,542,296 |
| As a Percent | 96.68% |