

# **STATISTICAL REPORT**

2010 RECOMMENDED BUDGET

COMPARISON OF TAX LEVY BUDGET REQUESTS & RECOMMENDATIONS
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<u>DEPARTMENT</u>	<u>2009 TAX LEVY</u>	<u>2010 DEPARTMENT LEVY REQUEST</u>	<u>ADMINISTRATOR'S ADJUSTMENTS</u>	<u>2010 RECOMMENDED TAX LEVY</u>
U.W. Extension	341,291	311,133		311,133
4-H Fairgrounds	28,035	0		0
Payment from Farm	(64,462)	(75,790)		(75,790)
Land Conservation	161,374	162,036	(3,624)	158,412
Board of Health	2,254,882	2,361,303	(61,149)	2,300,154
County Administrator	625,868	613,822		613,822
County Board	173,071	179,973		179,973
Corporation Counsel	440,147	467,624		467,624
Human Resources	565,048	552,479		552,479
D.D. Board	3,101,798	3,286,772		3,286,772
Senior Citizen's Programs	123,637	123,185		123,185
R.S.V.P.	25,582	26,350	(768)	25,582
Senior Services of Rock County	24,317	35,240	(10,923)	24,317
Veterans Service	242,562	252,828		252,828
Heritage Rock County	22,323	22,992	(669)	22,323
Finance Director	950,565	944,819	(5,500)	939,319
Special Accounting & Audits	28,800	30,400		30,400
Information Technology Department	1,042,275	1,100,546		1,100,546
County Clerk	144,859	197,243	(10,300)	186,943
County Treasurer	(3,434,844)	(2,582,354)		(2,582,354)
Register of Deeds	(315,014)	(237,189)	(10,803)	(247,992)

<b>COMPARISON OF TAX LEVY BUDGET REQUESTS &amp; RECOMMENDATIONS</b>
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<u>DEPARTMENT</u>	<u>2009 TAX LEVY</u>	<u>2010 DEPARTMENT LEVY REQUEST</u>	<u>ADMINISTRATOR'S ADJUSTMENTS</u>	<u>2010 RECOMMENDED TAX LEVY</u>
General Services	2,087,775	2,189,136	(36,693)	2,152,443
HCC Building Complex	425,371	409,044		409,044
Rock Haven	6,242,918	6,178,076	(250,000)	5,928,076
HCC Building Depreciation	(100,000)	0		0
Human Services	17,084,555	18,739,416		18,739,416
Arrowhead Library	949,727	986,680	(20,000)	966,680
Real Property Description	173,817	179,180		179,180
Surveyor	158,450	155,782	(38,046)	117,736
Planning Department	790,527	610,999	(1,774)	609,225
Board of Adjustment	5,009	4,468		4,468
Tourism Council	5,500	5,500		5,500
Economic Dev. Program	110,239	118,040		118,040
Sheriff-Administration & Patrol	8,702,293	8,714,623		8,714,623
Sheriff-Correctional Facility	9,513,564	9,864,391		9,864,391
Community RECAP/TAD	103,503	66,472		66,472
Court Systems	2,025,531	2,172,917	(24,856)	2,148,061
Med./Family Ct. Svcs.	103,613	106,486		106,486
Communications Center	3,845,355	4,011,552	(158,537)	3,853,015
District Attorney	1,349,948	1,335,864	(4,139)	1,331,725
Emergency Management	117,585	146,532	(39,187)	107,345
Coroner	320,274	328,665	(1,500)	327,165
Rock Valley Community Programs	12,750	12,750		12,750
Community Service Program	60,755	61,970	(1,215)	60,755

<b>COMPARISON OF TAX LEVY BUDGET REQUESTS &amp; RECOMMENDATIONS</b>
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<u>DEPARTMENT</u>	<u>2009 TAX LEVY</u>	<u>2010 DEPARTMENT LEVY REQUEST</u>	<u>ADMINISTRATOR'S ADJUSTMENTS</u>	<u>2010 RECOMMENDED TAX LEVY</u>
Child Support Program (IV-D)	628,028	694,468	(89,563)	604,905
Rail Transit	25,520	25,520		25,520
Public Works (Highway Division)	2,973,678	4,881,419	(2,113,500)	2,767,919
Public Works (Airport Division)	434,551	447,533	(2,160)	445,373
Public Works (Parks Division)	409,664	499,656	(39,439)	460,217
State Shared Revenue	(7,012,343)	(6,843,166)		(6,843,166)
Sales Tax Revenue	(6,013,184)	(7,166,435)		(7,166,435)
Land Records	26,000	0		0
Exempt Business Computer Equipment	(173,972)	(173,972)		(173,972)
Tower Rental	(36,377)	(56,492)		(56,492)
Child Care Consortium	11,000	0		0
Beloit Janesville Express	14,590	17,000		17,000
Employee Related	1,700	0		0
Forest Crop Taxes	(2,500)	(2,500)		(2,500)
Indirect Cost Recovery	(322,971)	(489,400)		(489,400)
Contingency Fund	75,000	75,000		75,000
Salary Reserve	0	0		0
Liability Insurance	92,737	135,700		135,700
Bond of County Employees	7,974	2,500		2,500
Worker's Comp Insurance	100,000	100,000		100,000
Unemployment Comp. Insurance	25,000	25,000		25,000
Debt Service Fund	(217,518)	(148,199)		(148,199)
Debt Service	4,108,735	3,768,813		3,768,813
General Fund Balance Applied	(700,385)	0		0
<b>TOTALS</b>	<b>55,026,100</b>	<b>59,964,400</b>	<b>(2,924,345)</b>	<b>57,040,055</b>

<b>COMPARISON OF ADOPTED 2009 AND RECOMMENDED 2010 BUDGETS</b>
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<u>DESCRIPTION</u>	<u>ADOPTED 2009</u>	<u>RECOMMENDED 2010</u>	<u>INCREASE (DECREASE)</u>	<u>PERCENTAGE CHANGE</u>
1. County Operating Expenditures	161,015,522	165,202,834	4,187,312	2.60%
2. Debt Service	4,108,735	3,768,813	(339,922)	-8.27%
3. Capital Outlay	4,732,294	1,871,512	(2,860,782)	-60.45%
4. All Expenditures	169,856,551	170,843,159	986,608	0.58%
5. Non-Property Tax Revenue	101,671,298	102,124,355	453,057	0.45%
6. Long Term Debt Proceeds	2,241,250	2,730,550	489,300	21.83%
7. General Fund Applied	700,385	0	(700,385)	-100.00%
8. Debt Service Applied	217,518	148,199	(69,319)	-31.87%
9. County Sales Tax	10,000,000	8,800,000	(1,200,000)	-12.00%
10. Property Tax Revenue Needed	55,026,100	57,040,055	2,013,955	3.66%
11. Equalized Value	10,229,914,310	10,095,867,310	(134,047,000)	-1.31%
12. Tax Rate/1,000.00	5.378940	5.649842	0.270902	5.04%

**2010 RECOMMENDED APPROPRIATIONS**

	<u>AMOUNT</u>	<u>PERCENT OF TOTAL</u>
RESERVES	75,000	0.04%
GENERAL GOVERNMENT	8,883,363	5.20%
PUBLIC SAFETY	32,440,438	18.99%
HEALTH & SOCIAL SERVICES	104,250,574	61.02%
DEPARTMENT OF PUBLIC WORKS	15,249,907	8.93%
EDUCATION & RECREATION	2,142,471	1.25%
CONSERVATION & DEVELOPMENT	2,161,081	1.26%
DEBT SERVICE	3,768,813	2.21%
CAPITAL OUTLAY	1,871,512	1.10%
RECOMMENDED APPROPRIATIONS	170,843,159	100%

**2010 RECOMMENDED REVENUES**

	<u>AMOUNT</u>	<u>PERCENT OF TOTAL</u>
GENERAL FUND	0	0.00%
TAXES & INTEREST ON TAXES	58,965,586	34.51%
COUNTY SALES TAX	8,800,000	5.15%
INTERGOVERNMENTAL REVENUES	83,904,222	49.11%
REGULATION & COMPLIANCE REVENUES	1,646,586	0.96%
PUBLIC CHARGES FOR SERVICES	9,882,240	5.78%
INTERNAL CHARGES FOR SERVICES	628,068	0.37%
OTHER GENERAL REVENUES	3,406,907	1.99%
LONG TERM DEBT PROCEEDS	<u>3,609,550</u>	2.11%
TOTAL ANTICIPATED REVENUES	170,843,159	100%

**ROCK COUNTY  
COMPARATIVE BUDGETS 2007 - 2010**

<u>DESCRIPTION</u>	<u>2007 ADOPTED BUDGET</u>	<u>2008 ADOPTED BUDGET</u>	<u>2009 ADOPTED BUDGET</u>	<u>2010 RECOMMENDED BUDGET</u>
Operating & Maintenance	149,903,888	150,893,251	160,940,522	165,127,834
Debt Service	5,363,719	12,115,269	4,108,735	3,768,813
Capital Outlay	12,383,792	10,509,340	4,732,294	1,871,512
Contingency Fund	67,260	75,000	75,000	75,000
Salary Reserve	275,000	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>167,993,659</b>	<b>173,592,860</b>	<b>169,856,551</b>	<b>170,843,159</b>
Non-Property Tax Revenues	99,786,831	105,004,250	101,671,298	102,124,355
General Fund Applied	2,693,391	1,693,391	700,385	0
Debt Service Fund Applied	201,432	221,091	217,518	148,199
Long Term Debt Proceeds	4,979,000	1,848,670	2,241,250	2,730,550
County Sales Tax	8,500,000	11,415,620	10,000,000	8,800,000
<b>TOTAL NON-PROPERTY TAX PROCEEDS</b>	<b>116,160,654</b>	<b>120,183,022</b>	<b>114,830,451</b>	<b>113,803,104</b>
PROPERTY TAX LEVY	51,833,005	53,409,838	55,026,100	57,040,055

**ANTICIPATED UNEXPENDED FUND BALANCES AND COMPOSITION DECEMBER 31, 2009**

<u>FUND</u>	<u>TOTAL</u>	<u>INVESTMENTS IN DELINQUENT TAXES &amp; OTHER RECEIVABLES</u>	<u>FUNDS APPLIED</u>	<u>UNDESIGNATED BALANCE</u>
General Fund	16,935,337	4,250,073	0	12,685,264
DPW-Highway Working Capital	(102,080)		0	(102,080)
DPW-Bridge Aid Fund	25,000		25,000	0
DPW-Motor Pool Net Assets	28,139		0	28,139
DPW-Airport Working Capital	(950,741)		0	(950,741)
DPW-Parks	27,132		20,000	7,132
Tree Planting	4,924		0	4,924
Rock Haven-Net Assets	3,083,404		250,000	2,833,404
Land Records	168,842		52,469	116,373
Land Records - Ortho Mapping	51,262		39,400	11,862
Land Records Internet Access	134,176		127,915	6,261
Veterans Relief	2,269		1,500	769
Nutrition Program	43,457		17,158	26,299
Delivered Meals	56,359		11,582	44,777
Information Technology-Working Capital	1,323,645		60,000	1,263,645
Arrowhead Library	138,482		46,044	92,438
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>
1987	1988	2,959,449,740	4.809136	14,232,395	-0-	23,062,530
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	5.649842	57,040,055	-0-	13,475,000

<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		\$10,095,867		0.990505
.10		\$1,009,587		0.099050
.01		\$100,959		0.009905

**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 12/31/09</u>
07/15/01	G.O. Promissory Notes	\$5,000,000	4.25 - 4.60%	09/01/10	\$450,000
07/15/02	G.O. Promissory Notes	\$5,425,000	2.65 - 4.00%	09/01/11	\$1,350,000
06/15/05	G.O. Promissory Notes	\$8,905,000	3.25 - 4.00%	09/01/13	\$3,275,000
12/15/06	G.O. Promissory Notes	\$5,000,000	3.75 - 4.00%	09/01/14	\$3,600,000
07/15/08	G.O. Promissory Notes	\$5,000,000	3.50 - 3.75%	09/01/15	\$4,800,000
NET GENERAL OBLIGATION DEBT OUTSTANDING					\$13,475,000

<u>UNUSED DEBT MARGIN</u>	
2009 Equalized Value (Includes TIDS)	\$10,607,155,700
Legal Debt Capacity (5% of Equalized Value)	\$530,357,785
Total General Obligation Debt at 12/31/09	\$13,475,000
Unused Borrowing Capacity in Dollars	\$516,882,785
As a Percent	97.46%