

STATISTICAL REPORT

2023 Adopted Budget

COMPARISON OF TAX LEVY BUDGET REQUESTS & ADOPTED BUDGET BY DEPARTMENT

DEPARTMENT	2022 Adopted Tax Levy	2023 Department Levy Request	County Board and Administrator's Adjustments	2023 Adopted Tax Levy	2023 Adopted Levy Inc/(Dec) Over 2022
Arrowhead Library	1,321,753	1,411,066	-	1,411,066	89,313
Auditing	107,360	100,000	-	100,000	(7,360)
Beloit Janesville Express	29,026	29,026	-	29,026	-
Board of Health	2,092,008	3,175,758	(116,826)	3,058,932	966,924
Child Support Program (IV-D)	583,476	16,093	(16,093)	0	(583,476)
Communications Center (911)	5,013,483	6,167,583	(1,026,634)	5,140,949	127,466
Community Initiatives	217,640	320,622	(99,857)	220,765	3,125
Contingency Fund	75,000	75,000	-	75,000	-
Corporation Counsel	401,151	488,028	-	488,028	86,877
County Administrator	757,758	846,720	-	846,720	88,962
County Board	185,931	183,328	(8,125)	175,203	(10,728)
County Clerk	304,576	231,742	-	231,742	(72,834)
County Treasurer	(2,212,117)	(3,001,350)	-	(3,001,350)	(789,233)
Court System	2,832,719	3,092,744	(74,527)	3,018,217	185,498
Debt Service	8,468,261	8,524,614	(5,666,423)	2,858,191	(5,610,070)
District Attorney	2,086,921	2,142,587	(16,500)	2,126,087	39,166
EBDM	481,000	481,000	-	481,000	-
Exempt Business Computer Equipment	(212,104)	(212,104)	-	(212,104)	-
Facilities Management	2,354,386	5,741,625	(2,933,829)	2,807,796	453,410
Finance	1,069,469	1,128,702	-	1,128,702	59,233
Human Resources	698,772	735,971	-	735,971	37,199
Human Services	24,556,798	24,246,316	-	24,246,316	(310,482)
Indirect Cost	(375,000)	-	-	-	375,000
Information Technology Department	2,892,676	6,734,130	(2,178,203)	4,555,927	1,663,251
Land Conservation (includes County Farm)	157,505	182,804	-	182,804	25,299

COMPARISON OF TAX LEVY BUDGET REQUESTS & ADOPTED BUDGET BY DEPARTMENT

(Continued)

DEPARTMENT	2022 Adopted Tax Levy	2023 Department Levy Request	County Board and Administrator's Adjustments	2023 Adopted Tax Levy	2023 Adopted Levy Inc/(Dec) Over 2022
Medical Examiner	816,525	875,052	(16,650)	858,402	41,877
Misc Gen Fund	(118,500)	(225,622)	-	(225,622)	(107,122)
Personal Property Reimbursement	(388,438)	(388,438)	-	(388,438)	-
Planning Department	596,855	650,456	-	650,456	53,601
Property and Liability Insurance	0	83,507	-	83,507	83,507
Public Works (Highway)	2,703,808	2,378,581	(2,090,705)	287,876	(2,415,932)
Public Works (Parks)	663,344	1,004,817	(68,429)	936,388	273,044
Public Works (Bridge Aid)	-	-	-	-	-
Public Works (Rail Transit)	30,000	30,000	-	30,000	-
Real Property	202,916	165,018	-	165,018	(37,898)
Register of Deeds	(448,242)	(426,553)	-	(426,553)	21,689
Rock Haven	4,307,022	7,423,291	(2,358,727)	5,064,564	757,542
Sales Tax Revenue for Operations	(7,522,973)	(7,522,973)	-	(7,522,973)	-
Sheriff's Office	24,913,102	27,314,564	(869,995)	26,444,569	1,531,467
Southern Wisconsin Regional Airport	572,531	485,164	(78,000)	407,164	(165,367)
State Shared Revenue	(7,233,960)	(7,288,225)	-	(7,288,225)	(54,265)
U.W. Extension	350,319	350,947	0	350,947	628
Unemployment Compensation	25,000	25,000	-	25,000	-
Veterans Service	319,866	336,441	-	336,441	16,575
TOTALS	73,677,623	88,113,032	(17,619,523)	70,493,509	(3,184,114)

**ROCK COUNTY
COMPARATIVE BUDGETS 2020-2023**

DESCRIPTION	ADOPTED 2020	ADOPTED 2021	ADOPTED 2022	ADOPTED 2023	2023 INC/(DEC) OVER 2022	2023 % CHANGE OVER 2022
Operating & Maintenance	172,919,415	172,050,733	187,547,907	193,552,281	6,004,374	3.20%
Debt Service	7,603,378	8,754,003	8,468,261	8,524,614	56,353	0.67%
Capital Outlay	14,354,564	31,091,174	14,794,915	16,560,153	1,765,238	11.93%
Contingency Fund	50,000	125,000	75,000	75,000	0	0.00%
Total Appropriations	194,927,357	212,020,910	210,886,083	218,712,048	7,825,965	3.71%
Non-Property Tax Revenue	106,349,544	103,596,490	117,002,438	120,924,438	3,922,000	3.35%
Long Term Debt Proceeds	3,228,000	22,298,501	450,000	3,659,000	3,209,000	713.11%
General Fund Applied	-	-	2,000,000	3,666,423	1,666,423	0.00%
Debt Service Applied	274,635	273,275	1,500,000	1,041,809	(458,191)	-30.55%
County Sales Tax	14,656,404	13,276,526	16,256,022	18,926,869	2,670,847	16.43%
Property Tax Revenue	70,418,774	72,576,118	73,677,623	70,493,509	-3,184,114	-4.32%
Total Revenues	194,927,357	212,020,910	210,886,083	218,712,048	7,825,965	3.71%
Equalized Value (TID Out)	11,742,857,300	12,446,225,600	13,586,952,946	16,264,332,300	2,677,379,354	19.71%
Tax Rate/1,000	5.996732	5.831175	5.422674	4.334239	(1.088435)	-20.07%

COUNTY-WIDE FINANCIAL SUMMARY

APPROPRIATIONS BY CATEGORY

	Adopted	Adopted	CHANGE	
	2022	2023	\$	%
Reserves	75,000	75,000	0	0.0%
General Government	20,550,517	19,843,416	-707,101	-3.4%
Public Safety	40,695,254	43,876,363	3,181,109	7.8%
Health & Human Services	105,625,688	108,509,982	2,884,294	2.7%
Public Works	14,253,832	16,201,264	1,947,432	13.7%
Education & Recreation	2,549,949	1,794,147	-755,802	-29.6%
Conservation & Development	2,372,667	2,285,300	-87,367	-3.7%
Debt Service	9,968,261	9,566,423	-401,838	-4.0%
Capital Outlay	14,794,915	16,560,153	1,765,238	11.9%
Adopted Appropriations	210,886,083	218,712,048	7,825,965	3.7%

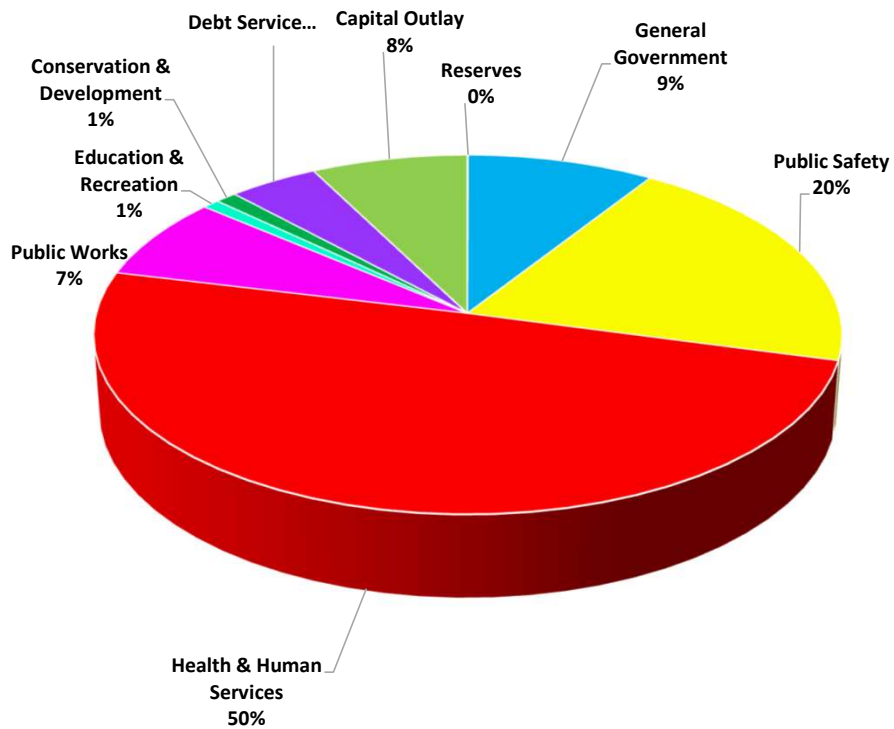
REVENUES BY CATEGORY

	Adopted	Adopted	CHANGE	
	2022	2023	\$	%
General Fund Application	2,000,000	3,666,423	1,666,423	0%
Taxes & Interest on Taxes	75,107,751	72,029,113	-3,078,638	-4.1%
County Sales Tax	16,256,022	18,926,869	2,670,847	16.4%
Intergovernmental Revenues	93,644,568	95,360,982	1,716,414	1.8%
Regulation & Compliance	1,261,065	1,203,700	-57,365	-4.5%
Public Charges for Services	10,342,012	9,335,397	-1,006,615	-9.7%
Internal Charges for Services	6,688,347	6,431,631	-256,716	-3.8%
Other General Revenues	5,136,318	8,098,933	2,962,615	57.7%
Long Term Debt Proceeds	450,000	3,659,000	3,209,000	713.1%
Anticipated Revenues	210,886,083	218,712,048	7,825,965	3.7%

COUNTY-WIDE FINANCIAL SUMMARY (Continued)

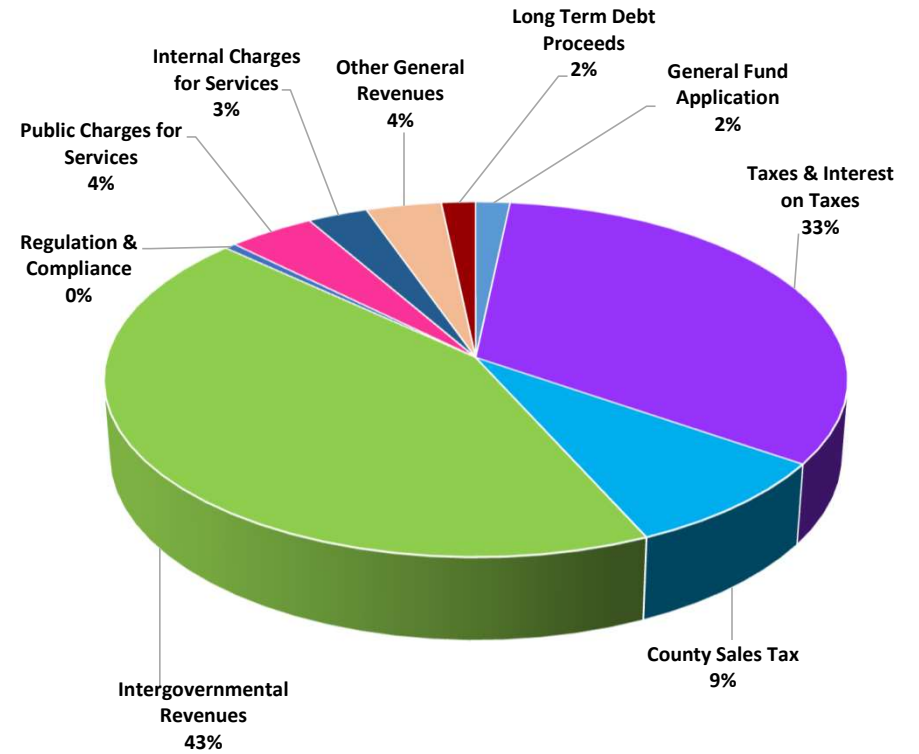
2023 ADOPTED APPROPRIATIONS

by Category



2023 ANTICIPATED REVENUES

by Category



Rock County Fund Balances

	Audited Balance 12/31/20	Audited Balance 12/31/21	Estimated Balance 12/31/22	Balance Applied To 2023 Budget
General Fund				
Nonspendable	3,032,201	2,925,915	3,000,000	-
Assigned	3,686,668	7,798,595	6,000,000	-
Unassigned	40,701,632	40,759,397	41,000,000	3,666,423
Total General Fund	47,420,501	51,483,907	50,000,000	3,666,423
Special Revenue Funds				
Land Records	241,053	520,920	500,000	31,841
Arrowhead Library System	269,196	287,387	-	
Airport	667,568	711,253	720,000	291,000
Bridge Aid	1,038,840	1,173,978	800,000	118,500
Capital Projects	(8,898,878)	(2,376,524)	(2,800,000)	
Enterprise Funds-Unrestricted				
Rock Haven	(907,476)	(1,995,076)	(2,200,000)	
DPW-Highway	(7,088,529)	(6,425,219)	(7,000,000)	
Internal Service Funds-Unrestricted				
Information Technology	1,069,683	(893,334)	(870,000)	
Self Insurance	2,608,231	4,255,939	3,700,000	366,493
Health Insurance	3,361,951	7,490,103	9,000,000	

Notes:

General Fund

Nonspendable - Consists mainly of delinquent tax revenues. Also includes inventories (Employee Recognition, Central Services)

Assigned - Consists mainly of excess sales taxes. Also includes carryover requests.

Unassigned - Available for appropriation

**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>
2003	2004	7,545,095,810	6.259843	47,231,113	3,000,000
2004	2005	7,982,584,910	6.198759	49,482,117	1,700,000
2005	2006	8,619,737,100	5.955810	51,337,515	2,693,391
2006	2,007	9,278,014,610	5.586648	51,833,005	2,693,391
2007	2008	9,777,775,910	5.462371	53,409,838	1,693,391
2008	2009	10,229,914,310	5.378940	55,026,100	700,385
2009	2010	10,095,867,310	5.667828	57,221,641	-0-
2010	2011	9,651,645,910	6.146485	59,323,692	-0-
2011	2012	9,388,114,310	6.409511	60,173,220	-0-
2012	2013	9,207,493,910	6.637442	61,114,210	-0-
2013	2014	8,939,858,910	6.990935	62,497,976	2,000,000
2014	2015	9,302,076,610	6.777615	63,045,891	-0-
2015	2016	9,477,775,810	6.769104	64,156,054	-0-
2016	2017	9,714,971,710	6.701789	65,107,690	-0-
2017	2018	10,267,284,710	6.517313	66,915,105	-0-
2018	2019	10,914,360,200	6.196945	67,635,689	-0-
2019	2020	11,742,857,300	5.996732	70,418,774	-0-
2020	2021	12,446,225,600	5.831175	72,576,118	-0-
2021	2022	13,586,952,946	5.422674	73,677,623	2,000,000
2022	2023	16,264,332,300	4.334212	70,493,059	3,666,423

RELATION BETWEEN TAX RATE AND TAX LEVY

Increase in Tax Rate per M	=	Additional Tax Levy Proceeds	Additional Tax Levy Proceeds	=	Increase in Tax Rate per M
\$1.00		\$16,264,332	\$1,000,000		0.061484
.10		\$1,626,433	\$100,000		0.006148
.01		\$162,643	\$10,000		0.000615

ROCK COUNTY OUTSTANDING DEBT

Date of Issue	Maturity Date	Type of Debt	Issue Amount	True Interest Cost	Outstanding 12/31/21	2022 Principal Paid	Outstanding 12/31/22
11/09/15	09/01/25	G.O. Promissory Notes	\$7,890,000	1.76%	\$3,205,000	\$775,000	\$2,430,000
11/09/17	09/01/27	G.O. Promissory Notes	\$8,785,000	1.76%	\$6,235,000	\$775,000	\$5,460,000
10/15/19	09/01/29	G.O. Promissory Notes	\$11,655,000	1.95%	\$9,080,000	\$1,075,000	\$8,005,000
03/23/21	09/01/26	G.O. Refunding Bonds	\$17,195,000	0.69%	\$17,195,000	\$4,115,000	\$17,195,000
03/23/21	09/01/30	G.O. Promissory Notes	\$6,485,000	1.31%	\$6,485,000	\$800,000	\$6,485,000
03/23/21	09/01/40	G.O. Bonds	\$22,610,000	1.69%	\$22,610,000	\$1,000,000	\$22,610,000
TOTALS					\$64,810,000	\$8,540,000	\$62,185,000

ROCK COUNTY HISTORICAL OUTSTANDING DEBT

	2018	2019	2020	2021	2022
Total Outstanding Debt	\$42,130,000	\$48,730,000	\$42,205,000	\$64,810,000	\$62,185,000
Equalized Value (with TIDS)	11,530,222,000	12,364,512,600	13,178,803,700	14,617,256,446	16,945,621,900
Legal Debt Capacity (5% of Equalized Value)	576,511,100	618,225,630	658,940,185	730,862,822	847,281,095
Unused Debt Capacity in Dollars	534,381,100	569,495,630	616,735,185	666,052,822	785,096,095
Percentage of Debt Limit Used	7.3%	7.9%	6.4%	8.9%	7.3%
Population	163,129	160,444	163,354	164,314	163,687
Debt Per Capita	\$258	\$304	\$258	\$394	\$380

