

# **BUDGET SUMMARY REPORT**

**2024 Adopted Budget**

## COMPARISON OF TAX LEVY BUDGET REQUESTS & ADOPTED BUDGET BY DEPARTMENT

DEPARTMENT	2023 Adopted Tax Levy	2024 Department Levy Request	County Board and Administrator's Adjustments	2024 Adopted Tax Levy	2024 Adopted Levy Inc/(Dec) Over 2023
<b>County Departments</b>					
Child Support Services	0	(137,575)	-	(137,575)	(137,575)
Communications Center (911)	5,140,949	5,637,208	(207,500)	5,429,708	288,759
Corporation Counsel	488,028	536,483	-	536,483	48,455
County Administrator	846,720	878,829	-	878,829	32,109
County Board	175,203	175,853	-	175,853	650
County Clerk	231,742	343,855	-	343,855	112,113
County Treasurer	(3,001,350)	(2,806,531)	(250,000)	(3,056,531)	(55,181)
Court System	3,018,217	3,154,324	(3,000)	3,151,324	133,107
District Attorney	2,126,087	2,274,337	(16,000)	2,258,337	132,250
Emergency Management	-	265,780	-	265,780	265,780
Facilities Management	2,807,796	7,499,918	(4,269,700)	3,230,218	422,422
Finance	1,128,702	1,185,457	-	1,185,457	56,755
Human Resources	735,971	791,603	(1,475)	790,128	54,157
Human Services	24,246,316	23,721,903	-	23,721,903	(524,413)
Information Technology	4,555,927	5,945,016	(1,018,489)	4,926,527	370,600
Land Conservation	182,804	205,041	-	205,041	22,237
Medical Examiner	858,402	837,355	(22,267)	815,088	(43,314)
Planning & Development	650,456	688,471	-	688,471	38,015
Public Health	3,058,932	3,456,309	(111,954)	3,344,355	285,423
Public Works (Highway)	287,876	776,169	390,037	1,166,206	878,330
Public Works (Parks)	936,388	1,036,958	-	1,036,958	100,570
Public Works (Bridge Aid)	-	50,000	-	50,000	50,000
Public Works (Rail Transit)	30,000	30,000	-	30,000	-
Real Property	165,018	204,360	(1,122)	203,238	38,220
Register of Deeds	(426,553)	(420,630)	(25,000)	(445,630)	(19,077)
Rock Haven	5,064,564	4,054,684	-	4,054,684	(1,009,880)
Sheriff's Office	26,444,569	28,074,404	(514,470)	27,559,934	1,115,365
Southern Wisconsin Regional Airport	407,164	511,801	(24,700)	487,101	79,937
U.W. Extension	350,947	360,827	-	360,827	9,880
Veterans Services	336,441	449,965	-	449,965	113,524

**COMPARISON OF TAX LEVY BUDGET REQUESTS & ADOPTED BUDGET BY DEPARTMENT**  
(Continued)

<b>DEPARTMENT</b>	<b>2023 Adopted Tax Levy</b>	<b>2024 Department Levy Request</b>	<b>County Board and Administrator's Adjustments</b>	<b>2024 Adopted Tax Levy</b>	<b>2024 Adopted Levy Inc/(Dec) Over 2023</b>
<b>Other Accounts</b>					
Auditing	100,000	115,000	-	115,000	15,000
Beloit Janesville Express	29,026	26,052	-	26,052	(2,974)
Community Initiatives	220,765	366,539	(143,774)	222,765	2,000
Contingency Fund	75,000	75,000	-	75,000	-
Debt Service	2,858,191	8,008,345	(2,000,000)	6,008,345	3,150,154
EBDM (Evidence-Based Decision Making)	481,000	529,324	-	529,324	48,324
Exempt Business Computer Equipment	(212,104)	(253,735)	-	(253,735)	(41,631)
Miscellaneous General Fund	(225,622)	(216,523)	-	(216,523)	9,099
Personal Property Reimbursement	(388,438)	(388,438)	-	(388,438)	-
Prairie Lakes Library System	1,411,066	1,487,969	-	1,487,969	76,903
Property and Liability Insurance	83,507	200,000	-	200,000	116,493
Salary Reserve	0	773,873	-	773,873	-
Sales Tax Revenue for Operations	(7,522,973)	(7,522,973)	-	(7,522,973)	-
State Shared Revenue	(7,288,225)	(9,277,322)	-	(9,277,322)	(1,989,097)
Unemployment Compensation	25,000	15,000	-	15,000	(10,000)
<b>TOTALS</b>	<b>70,493,509</b>	<b>83,720,285</b>	<b>(8,219,414)</b>	<b>75,500,871</b>	<b>5,007,362</b>

## ADOPTED REVENUE AND EXPENSE BY DEPARTMENT

DEPARTMENT	2023 Revenue	2024 Revenue	2024 Revenue Inc/(Dec) Over 2023	2023 Expense	2024 Expense	2024 Expense Inc/(Dec) Over 2023
<b>County Departments</b>						
Child Support Services	3,440,798	3,860,162	419,364	3,440,798	3,722,587	281,789
Communications Center (911)	865,634	203,500	(662,134)	6,006,583	5,633,208	(373,375)
Corporation Counsel	5,000	5,000	-	493,028	541,483	48,455
County Administrator	0	50,000	50,000	846,720	928,829	82,109
County Board	0	0	-	175,203	175,853	650
County Clerk	211,415	242,250	30,835	443,157	586,105	142,948
County Treasurer	3,462,804	3,544,328	81,524	461,454	487,797	26,343
Court System	2,615,871	2,750,711	134,840	5,634,088	5,902,035	267,947
District Attorney	241,000	233,000	(8,000)	2,367,087	2,491,337	124,250
Emergency Management	0	286,508	286,508	0	552,288	552,288
Facilities Management	3,627,842	5,122,446	1,494,604	6,435,638	8,352,664	1,917,026
Finance	3,000	3,100	100	1,131,702	1,188,557	56,855
Human Resources	200	200	-	736,171	790,328	54,157
Human Services	59,986,608	63,540,328	3,553,720	84,232,924	87,262,231	3,029,307
Information Technology	6,403,579	5,608,806	(794,773)	10,959,506	10,535,333	(424,173)
Land Conservation	1,300,485	1,670,087	369,602	1,483,289	1,875,128	391,839
Medical Examiner	286,640	384,118	97,478	1,145,042	1,199,206	54,164
Planning & Development	614,055	646,438	32,383	1,264,511	1,334,909	70,398
Public Health	1,244,024	1,760,377	516,353	4,302,956	5,104,732	801,776
Public Works (Highway)	18,896,528	16,062,427	(2,834,101)	19,184,404	17,228,633	(1,955,771)
Public Works (Parks)	853,956	167,789	(686,167)	1,790,344	1,204,747	(585,597)
Public Works (Bridge Aid)	118,500	0	(118,500)	118,500	50,000	(68,500)
Public Works (Rail Transit)	0	0	-	30,000	30,000	-
Real Property	490,966	512,135	21,169	655,984	715,373	59,389
Register of Deeds	1,002,400	1,007,500	5,100	575,847	561,870	(13,977)
Rock Haven	10,836,901	14,287,210	3,450,309	15,901,465	18,341,894	2,440,429
Sheriff's Office	2,770,700	2,979,031	208,331	29,215,269	30,538,965	1,323,696
Southern Wisconsin Regional Airport	2,454,448	801,200	(1,653,248)	2,861,612	1,288,301	(1,573,311)
U.W. Extension	20,534	15,834	(4,700)	371,481	376,661	5,180
Veterans Services	22,300	30,629	8,329	358,741	480,594	121,853

**ADOPTED REVENUE AND EXPENSE BY DEPARTMENT**  
(Continued)

DEPARTMENT	2023 Revenue	2024 Revenue	2024 Revenue Inc/(Dec) Over 2023	2023 Expense	2024 Expense	2024 Expense Inc/(Dec) Over 2023
<b>Other Accounts</b>						
Auditing	0	0	-	100,000	115,000	15,000
Beloit Janesville Express	0	0	-	29,026	26,052	(2,974)
Community Initiatives	0	0	-	220,765	222,765	2,000
Contingency Fund	0	0	-	75,000	75,000	-
Debt Service	6,708,232	7,165,403	457,171	9,566,423	13,173,748	3,607,325
EBDM (Evidence-Based Decision Making)	0	173,182	173,182	481,000	702,506	221,506
Exempt Business Computer Equipment	212,104	253,735	41,631	0	0	-
Miscellaneous General Fund	3,905,886	2,113,907	(1,791,979)	3,680,264	1,897,384	(1,782,880)
Personal Property Reimbursement	388,438	388,438	-	0	0	-
Prairie Lakes Library System	0	0	-	1,411,066	1,487,969	76,903
Property and Liability Insurance	416,493	600,000	183,507	500,000	800,000	300,000
Salary Reserve	0	0	-	0	773,873	773,873
Sales Tax Revenue for Operations	7,522,973	7,522,973	-	0	0	-
State Shared Revenue	7,288,225	9,277,322	1,989,097	0	0	-
Unemployment Compensation	0	0	-	25,000	15,000	(10,000)
<b>TOTALS</b>	<b>148,218,539</b>	<b>153,270,074</b>	<b>5,051,535</b>	<b>218,712,048</b>	<b>228,770,945</b>	<b>10,058,897</b>

**ROCK COUNTY  
COMPARATIVE BUDGETS 2021-2024**

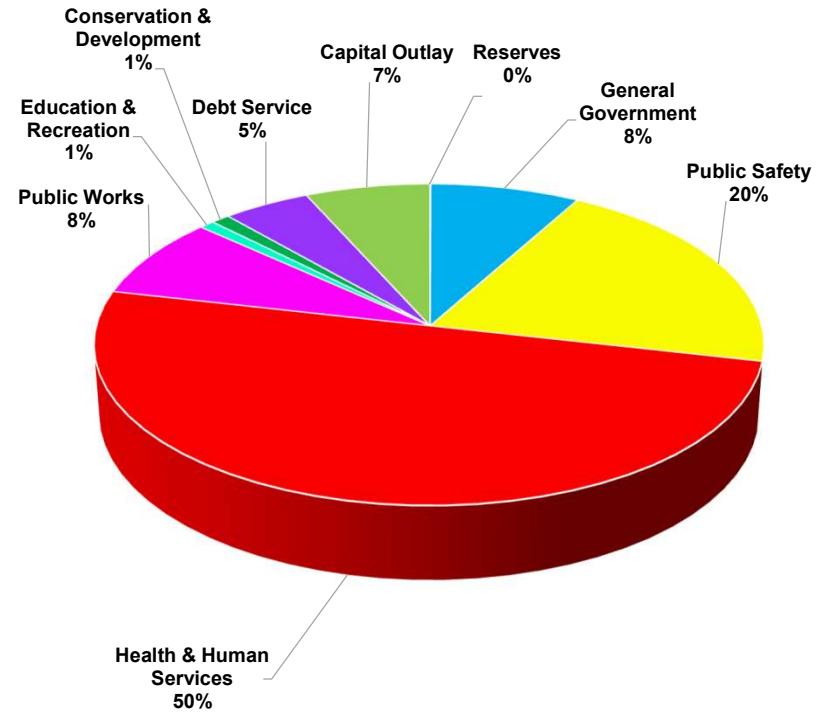
DESCRIPTION	ADOPTED 2021	ADOPTED 2022	ADOPTED 2023	ADOPTED 2024	2024 INC/(DEC) OVER 2023	2024 % CHANGE OVER 2023
Operating & Maintenance	172,050,733	187,547,907	193,552,281	202,510,384	8,958,103	4.63%
Debt Service	8,754,003	8,468,261	8,524,614	10,808,345	2,283,731	26.79%
Capital Outlay	31,091,174	14,794,915	16,560,153	15,377,216	-1,182,937	-7.14%
Contingency Fund	125,000	75,000	75,000	75,000	0	0.00%
<b>Total Appropriations</b>	<b>212,020,910</b>	<b>210,886,083</b>	<b>218,712,048</b>	<b>228,770,945</b>	<b>10,058,897</b>	<b>4.60%</b>
Non-Property Tax Revenue	103,596,490	117,002,438	120,924,438	129,922,885	8,998,447	7.44%
Long Term Debt Proceeds	22,298,501	450,000	3,659,000	-	-3,659,000	-100.00%
General Fund Applied	-	2,000,000	3,666,423	7,221,000	3,554,577	96.95%
Debt Service Applied	273,275	1,500,000	1,041,809	-	(1,041,809)	-100.00%
County Sales Tax	13,276,526	16,256,022	18,926,869	16,126,189	(2,800,680)	-14.80%
Property Tax Revenue	72,576,118	73,677,623	70,493,509	75,500,871	5,007,362	7.10%
<b>Total Revenues</b>	<b>212,020,910</b>	<b>210,886,083</b>	<b>218,712,048</b>	<b>228,770,945</b>	<b>10,058,897</b>	<b>4.60%</b>
Equalized Value (TID Out)	12,446,225,600	13,586,952,946	16,264,332,300	18,479,238,900	2,214,906,600	13.62%
Tax Rate/1,000	5.831175	5.422674	4.334239	4.085713	(0.248526)	-5.73%

## COUNTY-WIDE FINANCIAL SUMMARY

### APPROPRIATIONS BY CATEGORY

	Adopted	Adopted	CHANGE	
	2023	2024	\$	%
Reserves	75,000	75,000	0	0.0%
General Government	20,885,225	18,402,378	-2,482,847	-11.9%
Public Safety	43,876,363	46,734,856	2,858,493	6.5%
Health & Human Services	108,509,982	114,525,832	6,015,850	5.5%
Public Works	16,201,264	18,652,402	2,451,138	15.1%
Education & Recreation	1,794,147	1,876,229	82,082	4.6%
Conservation & Development	2,285,300	2,318,687	33,387	1.5%
Debt Service	8,524,614	10,808,345	2,283,731	26.8%
Capital Outlay	16,560,153	15,377,216	-1,182,937	-7.1%
<b>Adopted Appropriations</b>	<b>218,712,048</b>	<b>228,770,945</b>	<b>10,058,897</b>	<b>4.6%</b>

### 2024 ADOPTED APPROPRIATIONS by Category



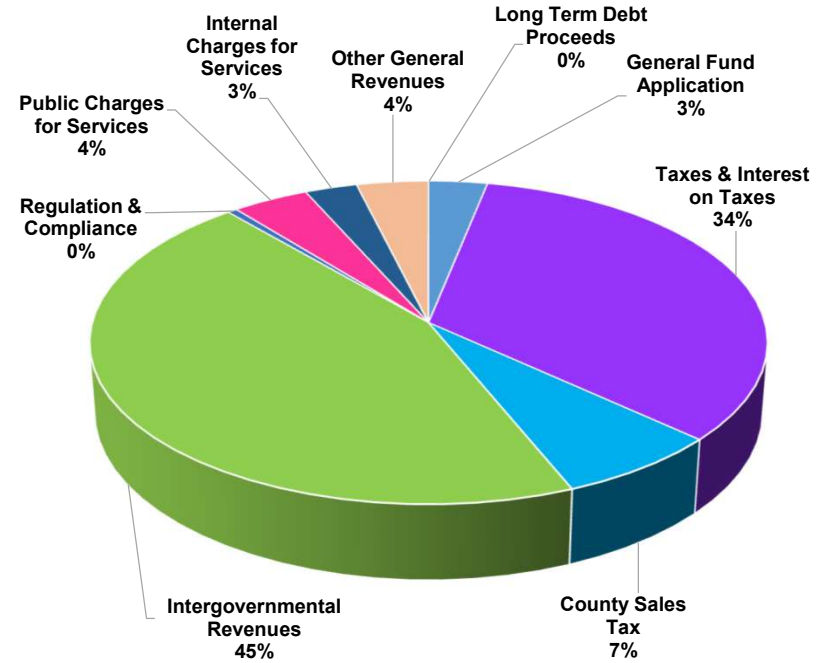
## COUNTY-WIDE FINANCIAL SUMMARY

(Continued)

### REVENUES BY CATEGORY

	Adopted	Adopted	CHANGE	
	2023	2024	\$	%
General Fund Application	3,666,423	7,221,000	3,554,577	0%
Taxes & Interest on Taxes	72,029,113	76,925,999	4,896,886	6.8%
County Sales Tax	18,926,869	16,126,189	-2,800,680	-14.8%
Intergovernmental Revenues	95,360,982	102,652,219	7,291,237	7.6%
Regulation & Compliance	1,203,700	1,181,200	-22,500	-1.9%
Public Charges for Services	9,335,397	9,427,931	92,534	1.0%
Internal Charges for Services	6,431,631	6,406,562	-25,069	-0.4%
Other General Revenues	8,098,933	8,829,845	730,912	9.0%
Long Term Debt Proceeds	3,659,000	0	-3,659,000	-100.0%
<b>Anticipated Revenues</b>	<b>218,712,048</b>	<b>228,770,945</b>	<b>10,058,897</b>	<b>4.6%</b>

### 2024 ANTICIPATED REVENUES by Category





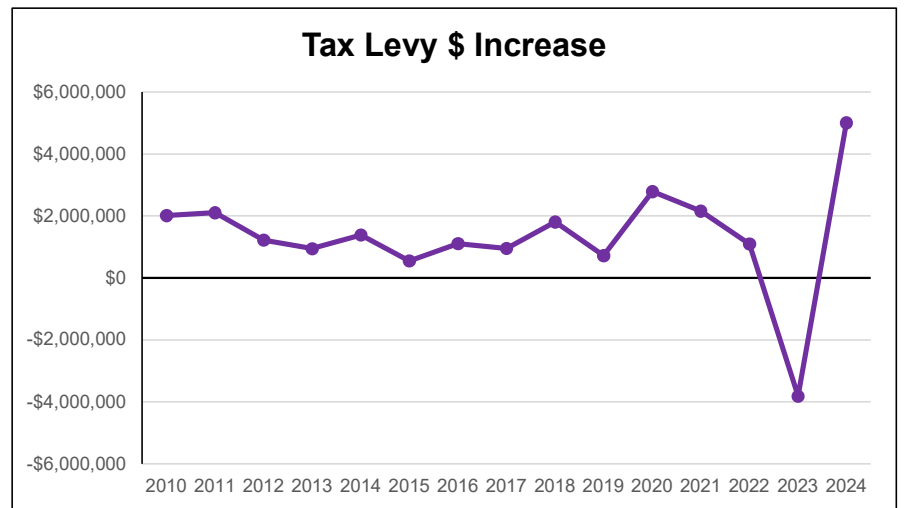
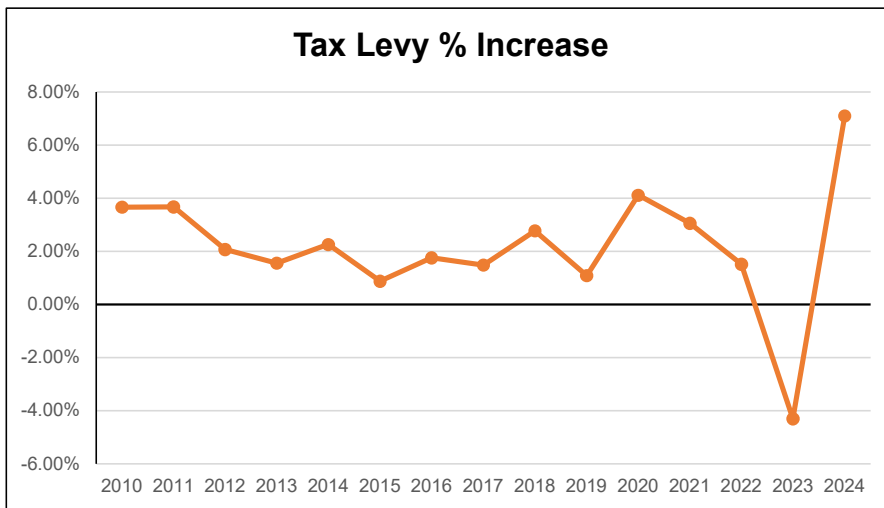
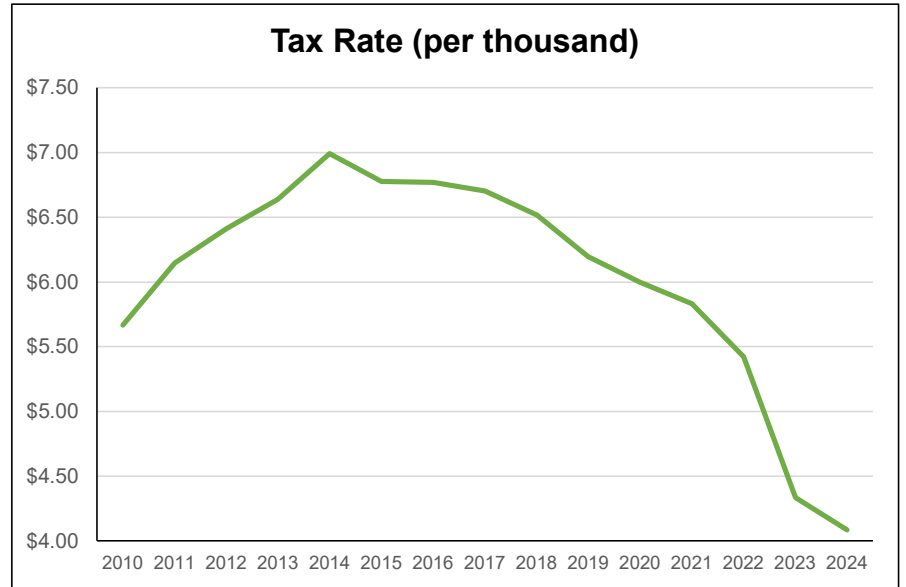
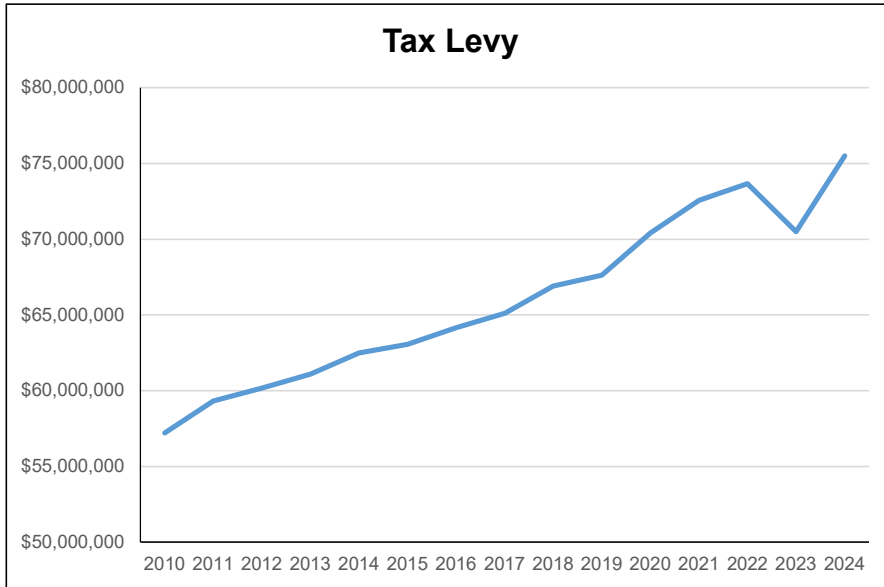
**ROCK COUNTY  
COMPARATIVE STATEMENT OF COUNTY TAX RATES AND LEVIES**

<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>
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
2023	2024	18,479,238,900	4.085713	75,500,871	7,221,000

**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		\$18,479,239	\$1,000,000		0.054115
.10		\$1,847,924	\$100,000		0.005411
.01		\$184,792	\$10,000		0.000541

## ROCK COUNTY HISTORICAL COUNTY TAX RATES AND LEVIES, 2010-2024

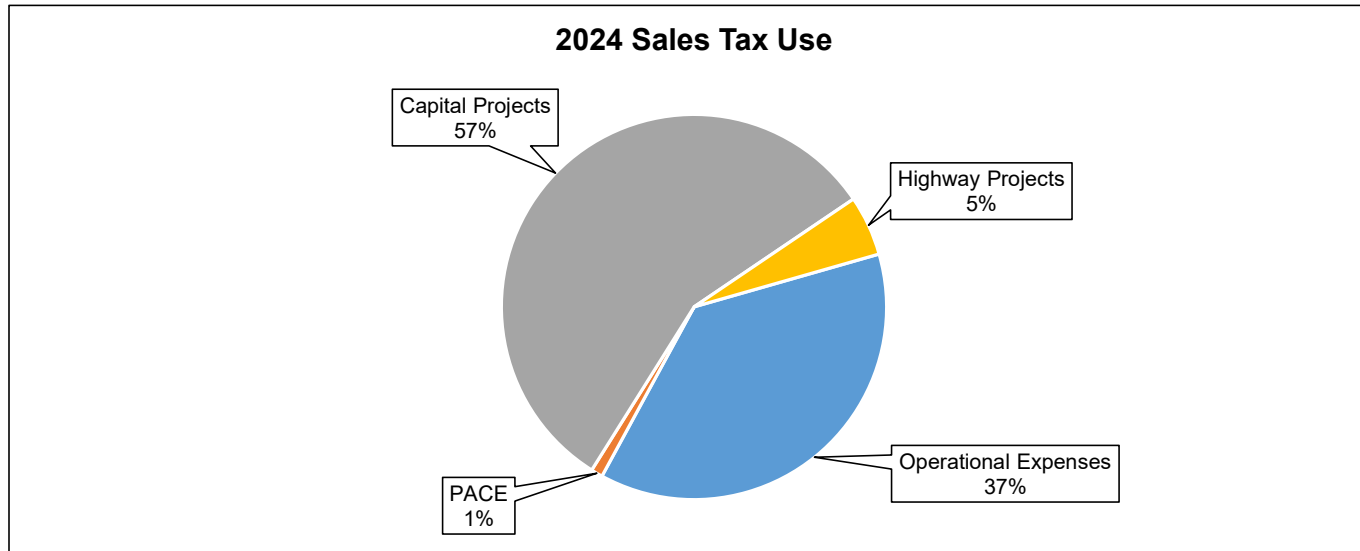
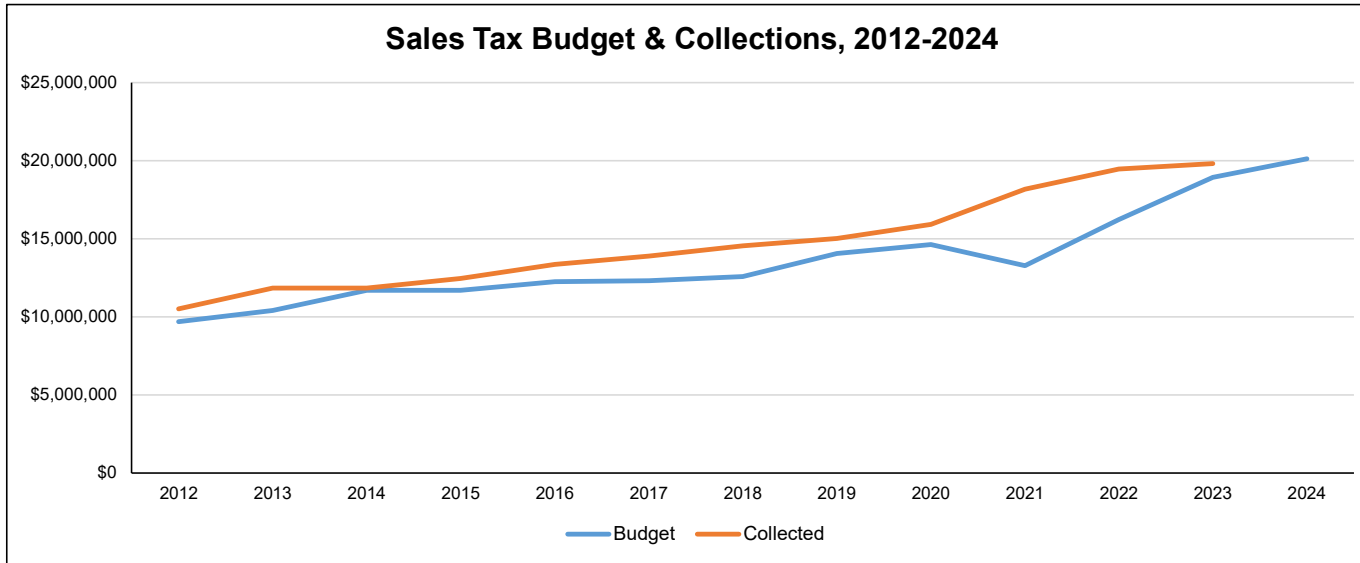


**ROCK COUNTY  
SALES TAX INFORMATION**

**2024 Sales Tax Budget**

<b>Department</b>	<b>2024 Sales Tax</b>
General Operations	\$7,522,973
Facilities Management (Sheriff's Office Construction Project)	\$4,000,000
Facilities Management (Public Works)	\$1,519,000
Public Works - Highway	\$1,013,585
Facilities Management (Medical Examiner)	\$921,000
Facilities Management (Fairgrounds)	\$915,000
Sheriff's Office	\$844,140
Information Technology	\$790,591
Debt Service	\$500,000
Facilities Management (UW-Whitewater at Rock County)	\$450,000
Facilities Management (Courthouse)	\$393,600
911 Communications Center	\$203,500
Land Conservation - PACE	\$200,000
Facilities Management (Jail)	\$185,000
Human Services	\$178,000
Emergency Management	\$129,000
Facilities Management (Public Health)	\$85,000
Facilities Management (IT/911 Building)	\$70,000
Facilities Management (Veterans Services)	\$70,000
County Administrator	\$50,000
Southern Wisconsin Regional Airport	\$24,700
Facilities Management (Diversion/Extension)	\$23,000
Facilities Management (Dr. Daniel Hale Williams RCRC)	\$12,000
Facilities Management (Eclipse Center)	\$10,000
Facilities Management (Youth Services Center)	\$9,100
Rock Haven	\$7,000
<b>Total</b>	<b>\$20,126,189</b>

# ROCK COUNTY SALES TAX INFORMATION (Continued)

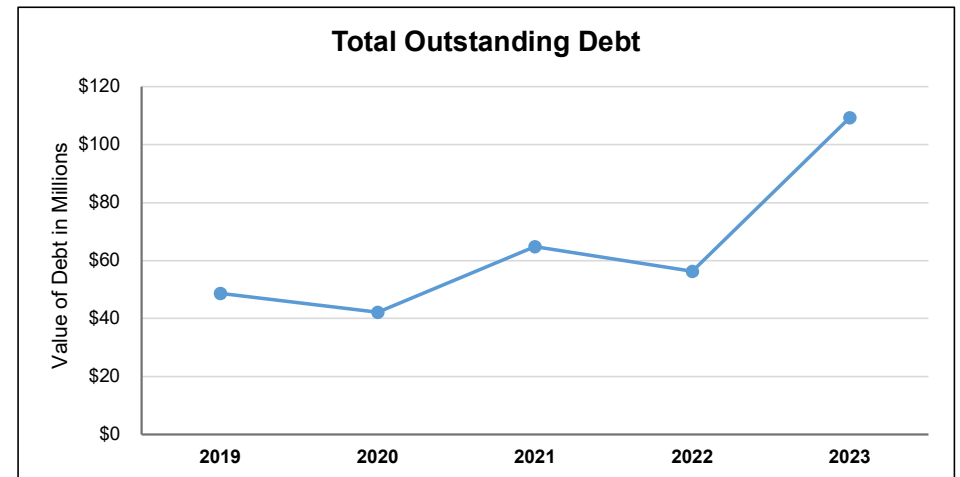
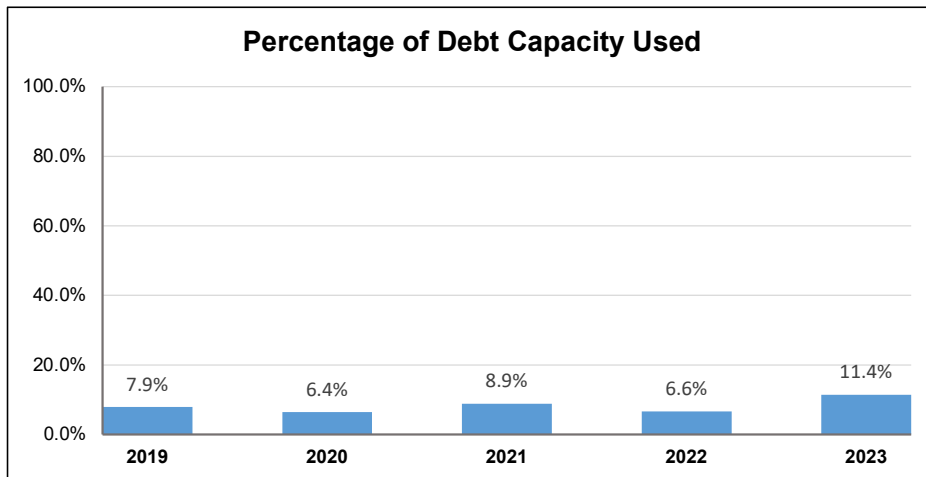


## ROCK COUNTY OUTSTANDING DEBT

Date of Issue	Maturity Date	Type of Debt	Issue Amount	True Interest Cost	Outstanding 12/31/22	2023 Principal Paid	Outstanding 12/31/23
11/09/15	09/01/25	G.O. Promissory Notes	\$7,890,000	1.76%	\$2,430,000	\$800,000	\$1,630,000
11/09/17	09/01/27	G.O. Promissory Notes	\$8,785,000	1.76%	\$5,460,000	\$900,000	\$4,560,000
10/15/19	09/01/29	G.O. Promissory Notes	\$11,655,000	1.95%	\$8,005,000	\$610,000	\$7,395,000
03/23/21	09/01/26	G.O. Refunding Bonds	\$17,195,000	0.69%	\$13,080,000	\$4,035,000	\$9,045,000
03/23/21	09/01/30	G.O. Promissory Notes	\$6,485,000	1.31%	\$5,685,000	\$785,000	\$4,900,000
03/23/21	09/01/40	G.O. Bonds	\$22,610,000	1.69%	\$21,610,000	\$1,400,000	\$20,210,000
05/25/23	09/01/42	G.O. Bonds	\$57,875,000	3.78%			\$57,875,000
05/25/23	09/01/32	G.O. Promissory Notes	\$3,710,000	3.61%			\$3,710,000
<b>TOTALS</b>					<b>\$56,270,000</b>	<b>\$8,530,000</b>	<b>\$109,325,000</b>

## ROCK COUNTY HISTORICAL OUTSTANDING DEBT

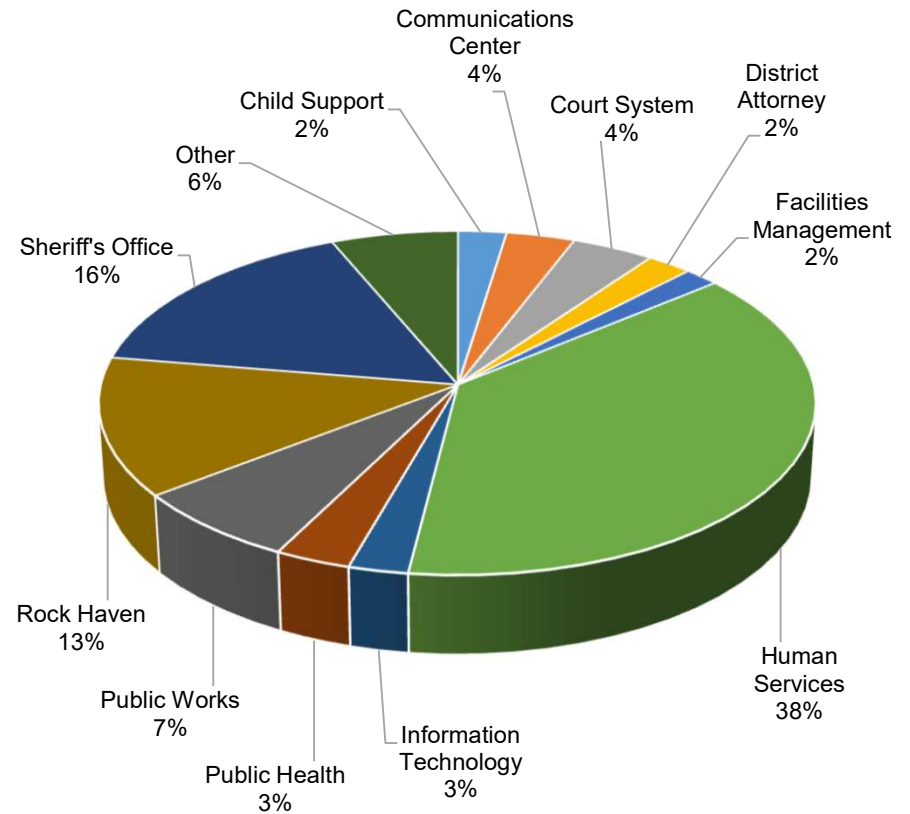
	2019	2020	2021	2022	2023
Total Outstanding Debt	\$48,730,000	\$42,205,000	\$64,810,000	\$56,270,000	\$109,325,000
Equalized Value (with TIDS)	12,364,512,600	13,178,803,700	14,617,256,446	16,945,621,900	19,221,108,100
Legal Debt Capacity (5% of Equalized Value)	618,225,630	658,940,185	730,862,822	847,281,095	961,055,405
Unused Debt Capacity in Dollars	569,495,630	616,735,185	666,052,822	791,011,095	851,730,405
Percentage of Debt Limit Used	7.9%	6.4%	8.9%	6.6%	11.4%
Population	160,444	163,354	164,314	163,687	164,726
Debt Per Capita	\$304	\$258	\$394	\$344	\$664



# ROCK COUNTY 2024 PERSONNEL INFORMATION

## 2024 FTE by Department

Department	2023 FTE	Changes	2024 Budget
Airport	6.0	0.0	6.0
Child Support	33.0	0.0	33.0
Communications Center	46.75	0.0	46.75
Corporation Counsel	11.0	0.0	11.0
County Administrator	6.0	0.0	6.0
County Clerk	4.0	1.0	5.0
County Treasurer	4.0	0.0	4.0
Court System	56.4	0.0	56.4
District Attorney	30.8	0.2	31.0
Facilities Management	24.0	0.0	24.0
Finance	12.5	0.0	12.5
Human Resources	8.0	0.0	8.0
Human Services	530.75	-9.8	520.95
Information Technology	33.0	0.4	33.4
Land Conservation	6.5	0.0	6.5
Medical Examiner	5.75	0.0	5.75
Planning & Development	6.9	0.0	6.9
Public Health	42.5	0.0	42.5
Public Works	96.0	0.0	96.0
Real Property	3.5	0.0	3.5
Register of Deeds	6.8	-0.4	6.4
Rock Haven	178.7	0.0	178.7
Sheriff's Office	218.35	2.0	220.35
UW-Extension	1.0	0.0	1.0
Veterans Services	4.0	0.0	4.0
<b>Total</b>	<b>1,376.2</b>	<b>-6.6</b>	<b>1,369.6</b>



**ROCK COUNTY  
2024 PERSONNEL INFORMATION  
(Continued)**

**Deletions & Creations**

<b>Department</b>	<b>Type of Change</b>	<b>Description</b>	<b>FTE</b>
County Clerk	Create	Elections Specialist	1.0
District Attorney	Delete	Diversion Case Coordinator	-0.4
District Attorney	Create	Victim Witness Specialist	0.6
Human Services	Create	HSD Supervisor I	1.0
Human Services	Create	Human Services Paraprofessional	1.0
Human Services	Delete	Human Services Professional I	-8.0
Human Services	Delete	Staffing Coordinator - Youth Services	-0.4
Human Services	Delete	Registered Nurse	-1.0
Human Services	Create	Human Services Professional III (Lead)	1.0
Human Services	Create	Human Services Paraprofessional	1.6
Human Services	Delete	Human Services Paraprofessional	-4.0
Human Services	Delete	Human Services Professional I	-1.0
IT	Create	IT Service Support Specialist I	0.4
Register of Deeds	Delete	Register of Deeds Specialist	-0.4
Sheriff's Office	Create	Human Services Professional I	1.0
Sheriff's Office	Create	Human Services Paraprofessional	1.0
<b>Total</b>			<b>-6.6</b>

**Reclassifications**

<b>Department</b>	<b>Type of Change</b>	<b>Description</b>	<b>FTE</b>
Human Services	Reclassification	Accountant to Accounting Supervisor	1.0
IT	Reclassification	IT Support Spec. II to IT Support Spec. Leac	1.0
Land Conservation	Reclassification	Conservation Specialist II to III	1.0