

# **BUDGET SUMMARY REPORT**

**2025 Recommended Budget**

## COMPARISON OF TAX LEVY REQUESTS & RECOMMENDED BY DEPARTMENT

DEPARTMENT	2023 Adopted Tax Levy	2024 Department Levy Request	Administrator's Adjustments	2024 Recommended Tax Levy	2024 Recommended Levy Inc/(Dec) Over 2023
<b>County Departments</b>					
Child Support Services	(137,575)	189,068	-	189,068	326,643
Communications Center (911)	5,429,708	5,486,255	(44,600)	5,441,655	11,947
Corporation Counsel	536,483	558,158	-	558,158	21,675
County Administrator	878,829	897,622	-	897,622	18,793
County Board	175,853	169,124	-	169,124	(6,729)
County Clerk	343,855	339,131	-	339,131	(4,724)
County Treasurer	(3,056,531)	(3,049,168)	(2,022,000)	(5,071,168)	(2,014,637)
Court System	3,151,324	3,925,075	(841,274)	3,083,801	(67,523)
District Attorney	2,258,337	2,401,577	(67,518)	2,334,059	75,722
Emergency Management	265,780	470,289	(49,506)	420,783	155,003
Facilities Management	3,230,218	4,139,437	(860,293)	3,279,144	48,926
Finance	1,185,457	1,286,254	-	1,286,254	100,797
Human Resources	790,128	715,106	-	715,106	(75,022)
Human Services	23,721,903	23,501,053	(9,348)	23,491,705	(230,198)
Information Technology	4,926,527	4,978,149	(39,317)	4,938,832	12,305
Land Conservation	205,041	162,097	-	162,097	(42,944)
Medical Examiner	815,088	1,015,755	(9,943)	1,005,812	190,724
Planning & Development	688,471	671,243	-	671,243	(17,228)
Public Health	3,344,355	3,383,125	(62,033)	3,321,092	(23,263)
Public Works (Highway)	1,166,206	1,173,257	3,214,353	4,387,610	3,221,404
Public Works (Parks)	1,036,958	1,111,975	23,081	1,135,056	98,098
Public Works (Bridge Aid)	50,000	291,500	-	291,500	241,500
Public Works (Rail Transit)	30,000	30,000	-	30,000	-
Real Property	203,238	209,767	-	209,767	6,529
Register of Deeds	(445,630)	(492,897)	(20,000)	(512,897)	(67,267)
Rock Haven	4,054,684	2,542,635	(8,200)	2,534,435	(1,520,249)
Sheriff's Office	27,559,934	29,601,098	(188,162)	29,412,936	1,853,002
Southern Wisconsin Regional Airport	487,101	547,397	(3,000)	544,397	57,296
U.W. Extension	360,827	369,307	(2,750)	366,557	5,730
Veterans Services	449,965	494,031	(9,249)	484,782	34,817

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

<b>DEPARTMENT</b>	<b>2023 Adopted Tax Levy</b>	<b>2024 Department Levy Request</b>	<b>Administrator's Adjustments</b>	<b>2024 Recommended Tax Levy</b>	<b>2024 Recommended Levy Inc/(Dec) Over 2023</b>
<b>Other Accounts</b>					
Auditing	115,000	89,500	-	89,500	(25,500)
Beloit Janesville Express	26,052	40,202	-	40,202	14,150
Community Initiatives	222,765	358,171	(135,406)	222,765	-
Contingency Fund	75,000	75,000	-	75,000	-
Debt Service	6,008,345	7,508,345	-	7,508,345	1,500,000
EBDM (Evidence-Based Decision Making)	529,324	529,324	-	529,324	-
Exempt Business Computer Equipment	(253,735)	(253,735)	-	(253,735)	-
Miscellaneous General Fund	(216,523)	(263,018)	-	(263,018)	(46,495)
Personal Property Reimbursement	(388,438)	(1,389,910)	-	(1,389,910)	(1,001,472)
Prairie Lakes Library System	1,487,969	1,462,045	-	1,462,045	(25,924)
Property and Liability Insurance	200,000	300,000	-	300,000	100,000
Salary Reserve	773,873	-	-	-	-
Sales Tax Revenue for Operations	(7,522,973)	(7,522,973)	-	(7,522,973)	-
State Shared Revenue	(9,277,322)	(9,618,061)	-	(9,618,061)	(340,739)
Unemployment Compensation	15,000	15,000	-	15,000	-
<b>TOTALS</b>	<b>75,500,871</b>	<b>78,447,310</b>	<b>(1,135,165)</b>	<b>77,312,145</b>	<b>1,811,274</b>

## RECOMMENDED REVENUE AND EXPENSE BY DEPARTMENT

DEPARTMENT	2024 Revenue	2025 Revenue	2025 Revenue Inc/(Dec) Over 2024	2024 Expense	2025 Expense	2025 Expense Inc/(Dec) Over 2024
<b>County Departments</b>						
Child Support Services	3,860,162	3,744,263	(115,899)	3,722,587	3,933,331	210,744
Communications Center (911)	203,500	-	(203,500)	5,633,208	5,441,655	(191,553)
Corporation Counsel	5,000	5,000	-	541,483	563,158	21,675
County Administrator	50,000	-	(50,000)	928,829	897,622	(31,207)
County Board	-	-	-	175,853	169,124	(6,729)
County Clerk	242,250	212,600	(29,650)	586,105	551,731	(34,374)
County Treasurer	3,544,328	5,506,290	1,961,962	487,797	435,112	(52,685)
Court System	2,750,711	3,484,633	733,922	5,902,035	6,568,434	666,399
District Attorney	233,000	219,000	(14,000)	2,491,337	2,553,059	61,722
Emergency Management	286,508	194,835	(91,673)	552,288	615,618	63,330
Facilities Management	5,122,446	1,185,559	(3,936,887)	8,352,664	4,464,703	(3,887,961)
Finance	3,100	3,000	(100)	1,188,557	1,311,254	122,697
Human Resources	200	200	-	790,328	715,306	(75,022)
Human Services	63,540,328	66,087,100	2,546,772	87,262,231	89,578,805	2,316,574
Information Technology	5,608,806	3,786,956	(1,821,850)	10,535,333	8,725,788	(1,809,545)
Land Conservation	1,670,087	1,959,926	289,839	1,875,128	2,122,023	246,895
Medical Examiner	384,118	318,630	(65,488)	1,199,206	1,324,442	125,236
Planning & Development	646,438	918,857	272,419	1,334,909	1,590,100	255,191
Public Health	1,760,377	1,273,818	(486,559)	5,104,732	4,594,910	(509,822)
Public Works (Highway)	16,062,427	15,402,679	(659,748)	17,228,633	19,790,289	2,561,656
Public Works (Parks)	167,789	262,289	94,500	1,204,747	1,397,345	192,598
Public Works (Bridge Aid)	-	-	-	50,000	291,500	241,500
Public Works (Rail Transit)	-	-	-	30,000	30,000	-
Real Property	512,135	498,344	(13,791)	715,373	708,111	(7,262)
Register of Deeds	1,007,500	1,085,000	77,500	561,870	572,103	10,233
Rock Haven	14,287,210	16,520,004	2,232,794	18,341,894	19,054,439	712,545
Sheriff's Office	2,979,031	3,475,506	496,475	30,538,965	32,938,442	2,399,477
Southern Wisconsin Regional Airport	801,200	1,186,301	385,101	1,288,301	1,730,698	442,397
U.W. Extension	15,834	16,400	566	376,661	382,957	6,296
Veterans Services	30,629	37,875	7,246	480,594	522,657	42,063

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

<b>DEPARTMENT</b>	<b>2024 Revenue</b>	<b>2025 Revenue</b>	<b>2025 Revenue Inc/(Dec) Over 2024</b>	<b>2024 Expense</b>	<b>2025 Expense</b>	<b>2025 Expense Inc/(Dec) Over 2024</b>
<b>Other Accounts</b>						
Auditing	-	-	-	115,000	89,500	(25,500)
Beloit Janesville Express	-	-	-	26,052	40,202	14,150
Community Initiatives	-	-	-	222,765	222,765	-
Contingency Fund	-	-	-	75,000	75,000	-
Debt Service	7,165,403	7,165,403	-	13,173,748	15,709,939	2,536,191
EBDM (Evidence-Based Decision Making)	173,182	173,182	-	702,506	702,506	-
Exempt Business Computer Equipment	253,735	253,735	-	-	-	-
Miscellaneous General Fund	2,113,907	2,722,331	608,424	1,897,384	6,471,342	4,573,958
Personal Property Reimbursement	388,438	1,389,910	1,001,472	-	-	-
Prairie Lakes Library System	-	-	-	1,487,969	1,462,045	(25,924)
Property and Liability Insurance	600,000	100,000	(500,000)	800,000	400,000	(400,000)
Salary Reserve	-	-	-	773,873	-	(773,873)
Sales Tax Revenue for Operations	7,522,973	7,522,973	-	-	-	-
State Shared Revenue	9,277,322	9,618,061	340,739	-	-	-
Unemployment Compensation	-	-	-	15,000	15,000	-
<b>TOTALS</b>	<b>153,270,074</b>	<b>156,330,660</b>	<b>3,060,586</b>	<b>228,770,945</b>	<b>238,763,015</b>	<b>9,992,070</b>

**ROCK COUNTY  
COMPARATIVE BUDGETS 2022-2025**

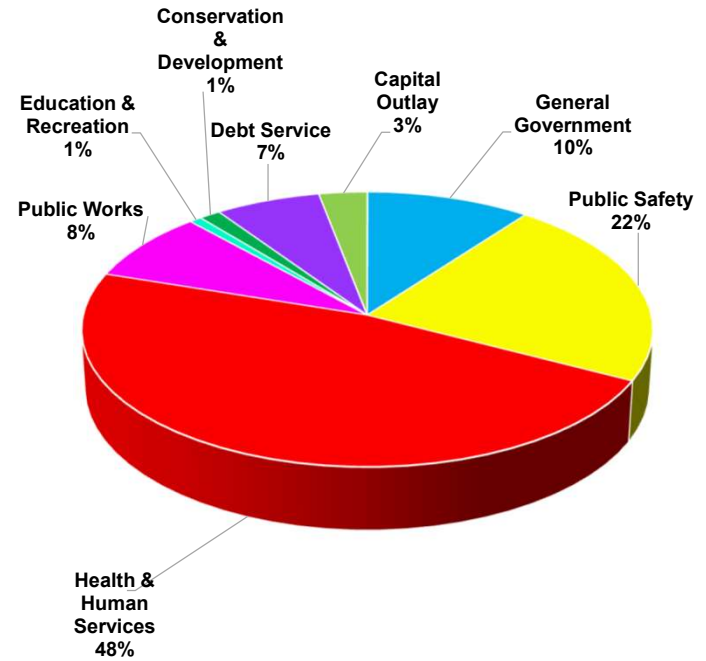
DESCRIPTION	ADOPTED 2022	ADOPTED 2023	ADOPTED 2024	RECOMMENDED 2025	2025 INC/(DEC) OVER 2024	2025 % CHANGE OVER 2024
Operating & Maintenance	186,047,907	192,510,472	200,144,981	215,783,223	15,638,242	7.81%
Debt Service	9,968,261	9,566,423	13,173,748	15,709,939	2,536,191	19.25%
Capital Outlay	14,794,915	16,560,153	15,377,216	7,194,853	-8,182,363	-53.21%
Contingency Fund	75,000	75,000	75,000	75,000	-	-
<b>Total Appropriations</b>	<b>210,886,083</b>	<b>218,712,048</b>	<b>228,770,945</b>	<b>238,763,015</b>	<b>9,992,070</b>	<b>4.37%</b>
Non-Property Tax Revenue	117,002,438	120,924,438	129,922,885	144,983,011	15,060,126	11.59%
Long Term Debt Proceeds	450,000	3,659,000	-	-	-	-
General Fund Applied	2,000,000	3,666,423	7,221,000	-	-7,221,000	-100.00%
Debt Service Applied	1,500,000	1,041,809	-	-	-	-
County Sales Tax	16,256,022	18,926,869	16,126,189	16,467,859	341,670	2.12%
Property Tax Revenue	73,677,623	70,493,509	75,500,871	77,312,145	1,811,274	2.40%
<b>Total Revenues</b>	<b>210,886,083</b>	<b>218,712,048</b>	<b>228,770,945</b>	<b>238,763,015</b>	<b>9,992,070</b>	<b>4.37%</b>
Equalized Value (TID Out)	13,586,952,946	16,264,332,300	18,479,238,900	19,126,439,700	647,200,800	3.50%
Tax Rate/1,000	5.422674	4.334239	4.085713	4.042161	(0.043552)	-1.07%

## COUNTY-WIDE FINANCIAL SUMMARY

### APPROPRIATIONS BY CATEGORY

	Adopted	Recommended	CHANGE	
	2024	2025	\$	%
Reserves	75,000	75,000	-	0.0%
General Government	16,036,975	24,481,581	8,444,606	52.7%
Public Safety	46,734,856	53,336,506	6,601,650	14.1%
Health & Human Services	114,525,832	113,210,486	-1,315,346	-1.1%
Public Works	18,652,402	19,696,214	1,043,812	5.6%
Education & Recreation	1,876,229	1,845,002	-31,227	-1.7%
Conservation & Development	2,318,687	3,213,434	894,747	38.6%
Debt Service	13,173,748	15,709,939	2,536,191	19.3%
Capital Outlay	15,377,216	7,194,853	-8,182,363	-53.2%
<b>Adopted Appropriations</b>	<b>228,770,945</b>	<b>238,763,015</b>	<b>9,992,070</b>	<b>4.4%</b>

### 2025 RECOMMENDED APPROPRIATIONS by Category



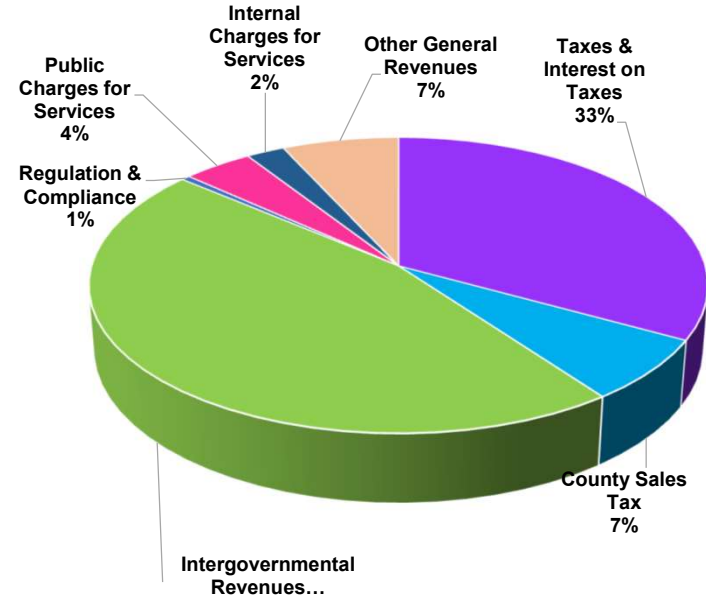
## COUNTY-WIDE FINANCIAL SUMMARY

(Continued)

### REVENUES BY CATEGORY

	Adopted 2024	Recommended 2025	CHANGE \$	%
General Fund Application	7,221,000	-	-7,221,000	0%
Taxes & Interest on Taxes	76,925,999	78,737,275	1,811,276	2.4%
County Sales Tax	16,126,189	16,467,859	341,670	2.1%
Intergovernmental Revenues	102,652,219	110,517,613	7,865,394	7.7%
Regulation & Compliance	1,181,200	1,210,650	29,450	2.5%
Public Charges for Services	9,427,931	9,921,074	493,143	5.2%
Internal Charges for Services	6,406,562	5,425,943	-980,619	-15.3%
Other General Revenues	8,829,845	16,482,601	7,652,756	86.7%
Long Term Debt Proceeds	-	-	-	0.0%
<b>Anticipated Revenues</b>	<b>228,770,945</b>	<b>238,763,015</b>	<b>9,992,070</b>	<b>4.4%</b>

### 2024 ANTICIPATED REVENUES by Category





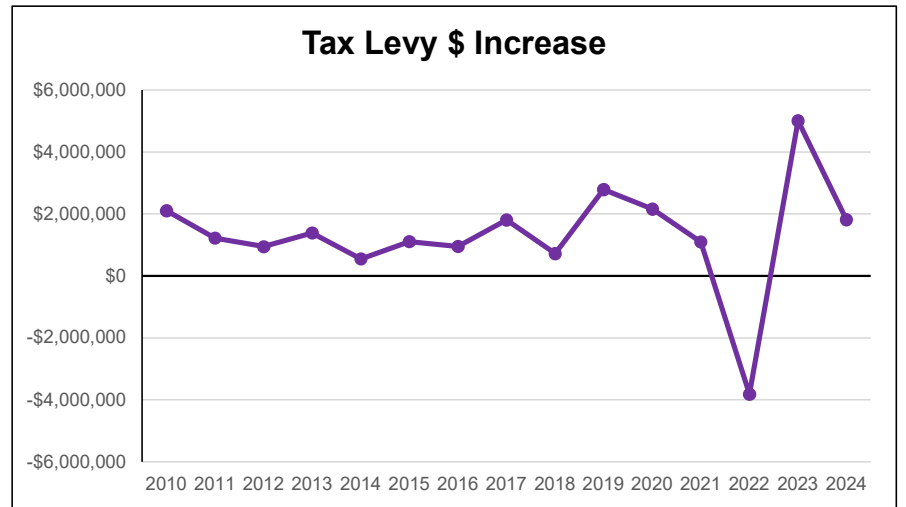
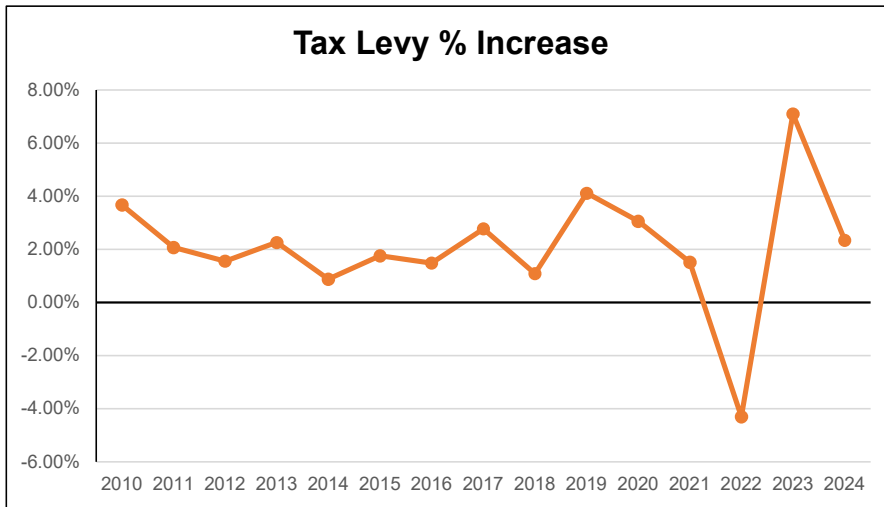
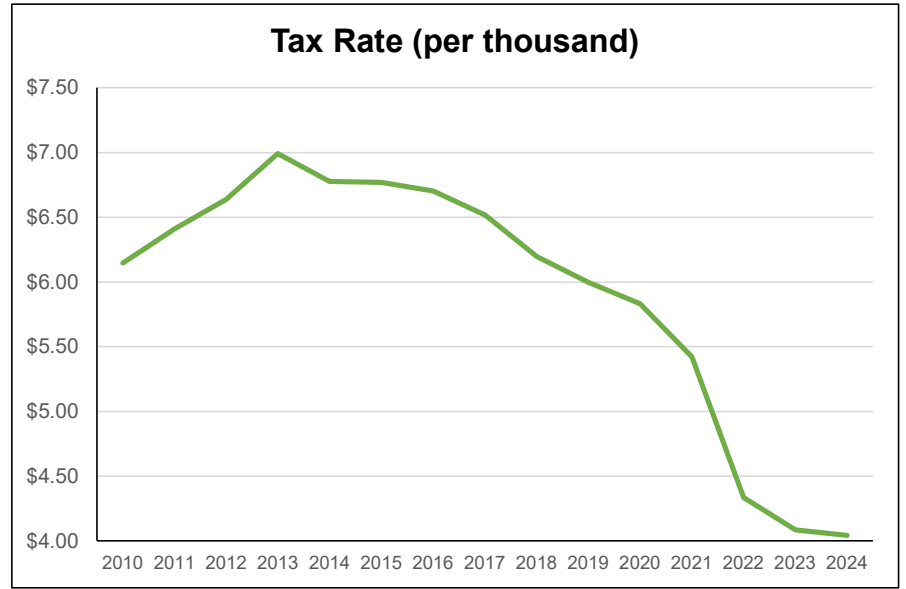
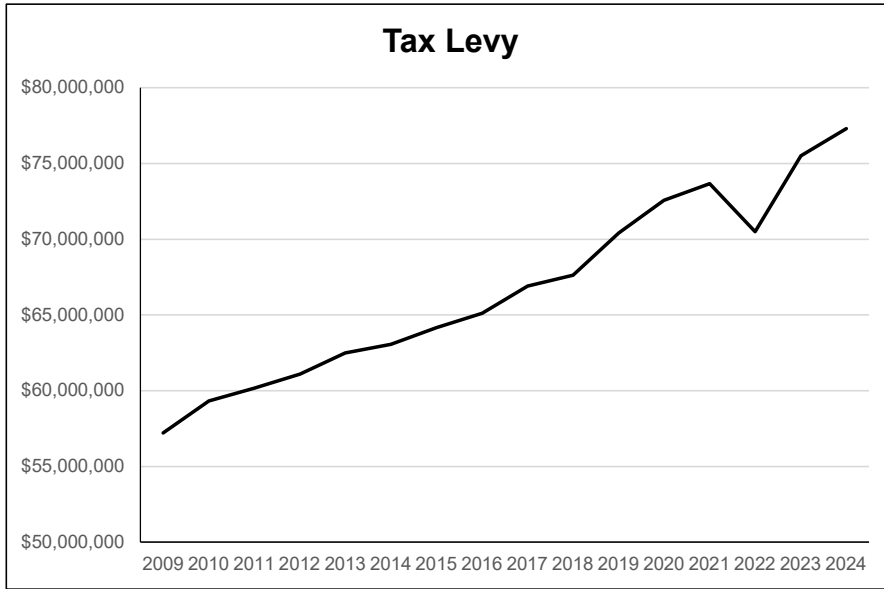
**ROCK COUNTY  
COMPARATIVE STATEMENT OF COUNTY TAX RATES AND LEVIES**

<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>
2005	2006	8,619,737,100	5.955810	51,337,515	2,693,391
2006	2007	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
2024	2025	19,126,439,700	4.042161	77,312,145	-0-

**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		\$19,126,440	\$1,000,000		0.052284
.10		\$1,912,644	\$100,000		0.005228
.01		\$191,264	\$10,000		0.000523

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

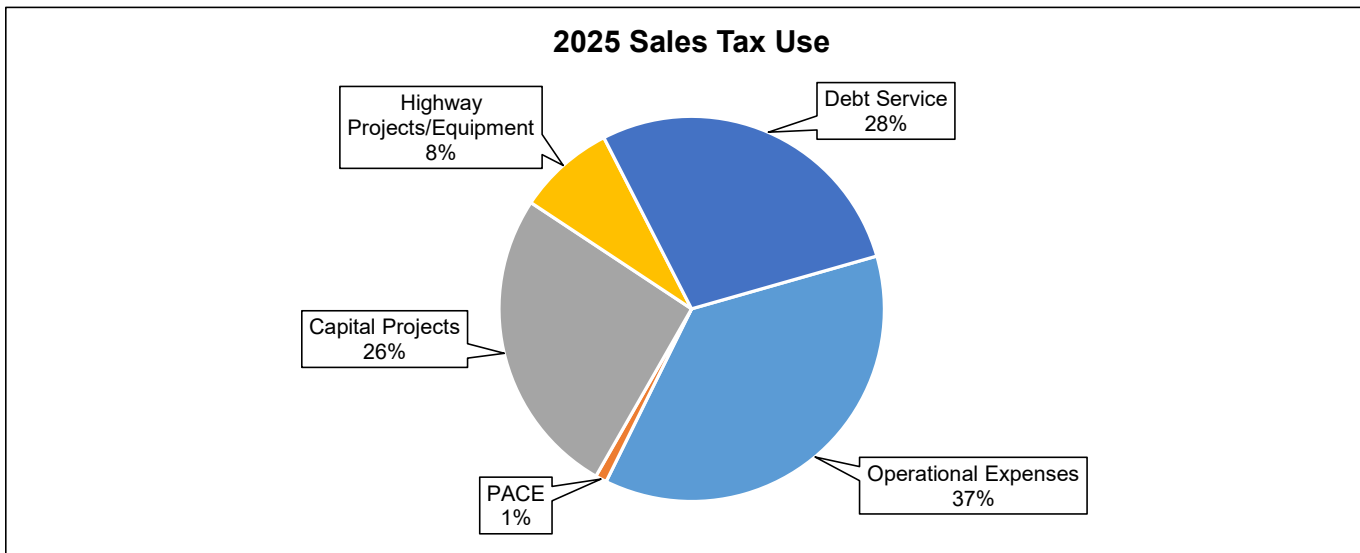
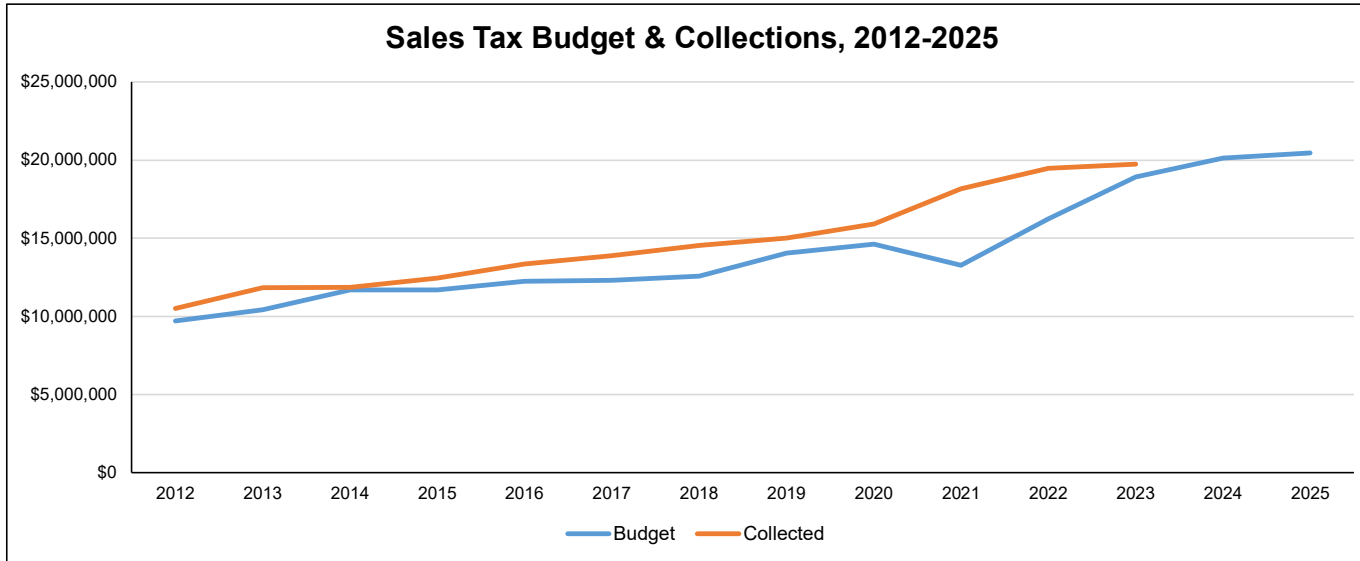


**ROCK COUNTY  
SALES TAX INFORMATION**

**2025 Sales Tax Budget**

<b>Department</b>	<b>2025 Sales Tax</b>
General Operations	\$7,522,973
Debt Service	\$5,750,933
Facilities Management (Sheriff's Office Construction Project)	\$4,000,000
Public Works - Highway	\$1,670,324
Sheriff's Office	\$625,129
Facilities Management (Courthouse)	\$415,000
Land Conservation (PACE)	\$200,000
Facilities Management (Youth Services Center)	\$130,000
Public Works - Parks	\$50,000
Facilities Management (DWRC)	\$36,000
Facilities Management (DPW)	\$35,000
Emergency Management	\$32,500
<b>Total</b>	<b>\$20,467,859</b>

# ROCK COUNTY SALES TAX INFORMATION (Continued)

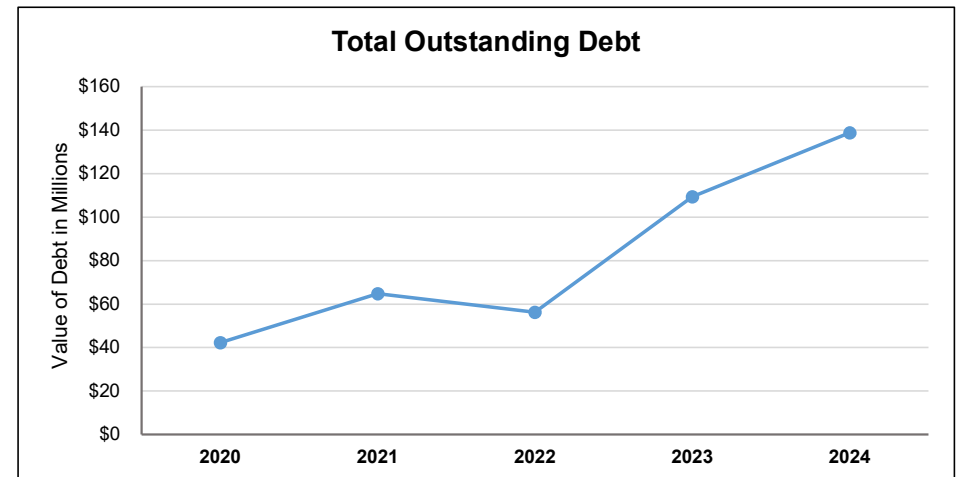
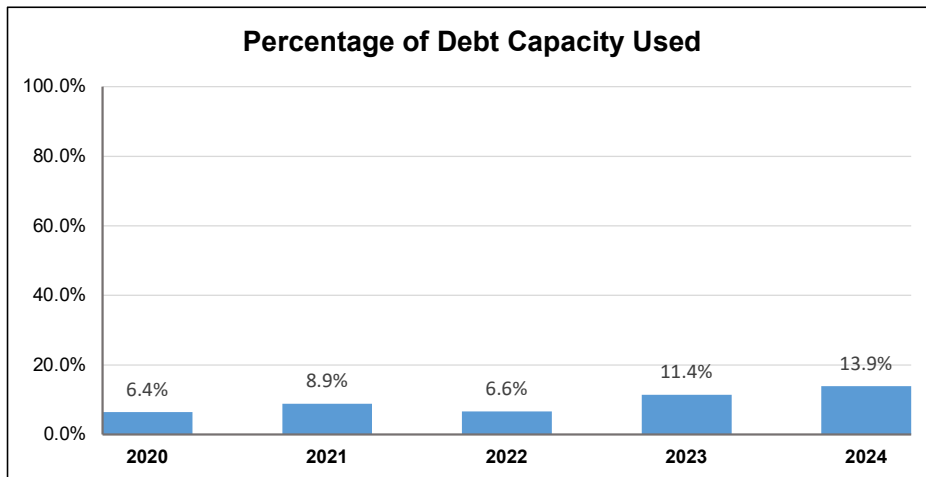


## ROCK COUNTY OUTSTANDING DEBT

Date of Issue	Maturity Date	Type of Debt	Issue Amount	True Interest Cost	Outstanding 12/31/23	2024 Principal Paid	Outstanding 12/31/24
11/09/15	09/01/25	G.O. Promissory Notes	\$7,890,000	1.76%	\$1,630,000	\$800,000	\$830,000
11/09/17	09/01/27	G.O. Promissory Notes	\$8,785,000	1.76%	\$4,560,000	\$1,000,000	\$3,560,000
10/15/19	09/01/29	G.O. Promissory Notes	\$11,655,000	1.95%	\$7,395,000	\$1,220,000	\$6,175,000
03/23/21	09/01/26	G.O. Refunding Bonds	\$17,195,000	0.69%	\$9,045,000	\$3,125,000	\$5,920,000
03/23/21	09/01/30	G.O. Promissory Notes	\$6,485,000	1.31%	\$4,900,000	\$700,000	\$4,200,000
03/23/21	09/01/40	G.O. Bonds	\$22,610,000	1.69%	\$20,210,000	\$1,190,000	\$19,020,000
05/25/23	09/01/42	G.O. Bonds	\$57,875,000	3.78%	\$57,875,000	\$725,000	\$57,150,000
05/25/23	09/01/32	G.O. Promissory Notes	\$3,710,000	3.61%	\$3,710,000	\$225,000	\$3,485,000
03/20/24	09/01/43	G.O. Bonds	\$38,440,000	3.40%			\$38,440,000
<b>TOTALS</b>					<b>\$109,325,000</b>	<b>\$8,985,000</b>	<b>\$138,780,000</b>

## ROCK COUNTY HISTORICAL OUTSTANDING DEBT

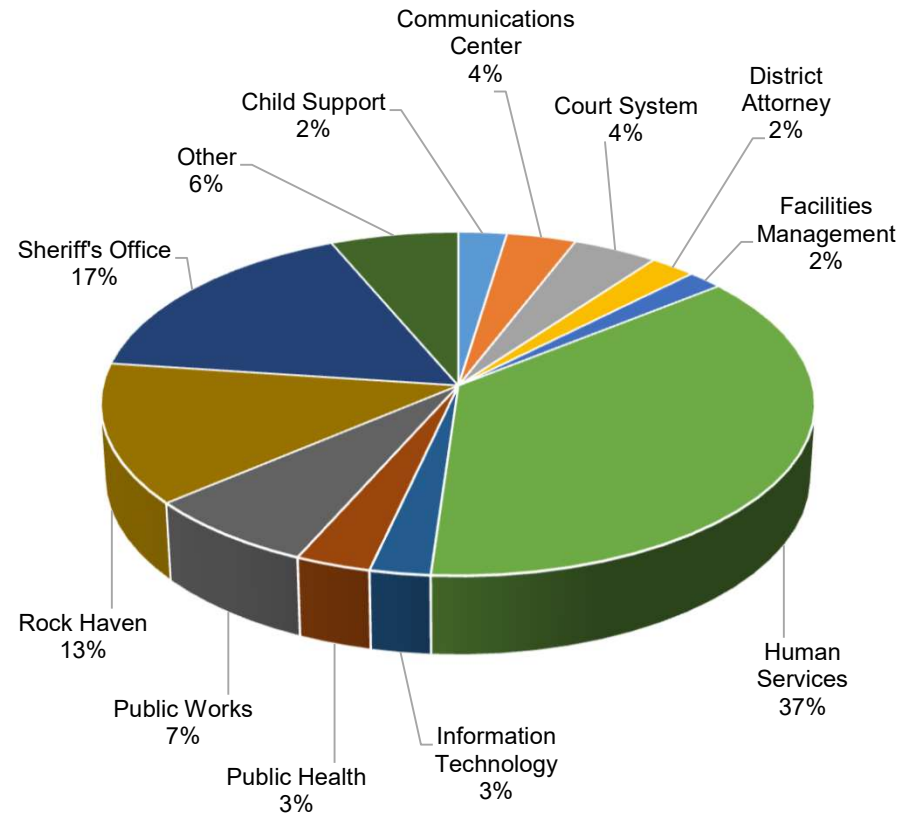
	2020	2021	2022	2023	2024
Total Outstanding Debt	\$42,205,000	\$64,810,000	\$56,270,000	\$109,325,000	\$138,780,000
Equalized Value (with TIDS)	13,178,803,700	14,617,256,446	16,945,621,900	19,221,108,100	19,991,837,100
Legal Debt Capacity (5% of Equalized Value)	658,940,185	730,862,822	847,281,095	961,055,405	999,591,855
Unused Debt Capacity in Dollars	616,735,185	666,052,822	791,011,095	851,730,405	860,811,855
Percentage of Debt Limit Used	6.4%	8.9%	6.6%	11.4%	13.9%
Population	163,354	164,314	163,687	164,726	165,156
Debt Per Capita	\$258	\$394	\$344	\$664	\$840



## ROCK COUNTY 2025 PERSONNEL INFORMATION

### 2025 FTE by Department

Department	2024 FTE	Changes	2025 Budget
Airport	6.0	0.0	6.0
Child Support	33.0	-0.5	32.5
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	5.0	0.0	5.0
County Treasurer	4.0	0.0	4.0
Court System	57.4	0.0	57.4
District Attorney	31.0	0.0	31.0
Emergency Management	2.0	0.0	2.0
Facilities Management	24.0	0.0	24.0
Finance	12.5	-0.3	12.2
Human Resources	8.0	-1.0	7.0
Human Services	520.95	-27.05	493.90
Information Technology	33.4	0.0	33.4
Land Conservation	6.5	-1.0	5.5
Medical Examiner	5.8	0.0	5.8
Planning & Development	6.9	-0.4	6.5
Public Health	42.5	-1.0	41.5
Public Works	96.0	0.0	96.0
Real Property	3.5	0.0	3.5
Register of Deeds	6.4	0.0	6.4
Rock Haven	177.7	0.0	177.7
Sheriff's Office	220.35	1.0	221.35
UW-Extension	1.0	0.0	1.0
Veterans Services	4.0	0.0	4.0
<b>Total</b>	<b>1,371.60</b>	<b>-30.25</b>	<b>1,341.35</b>



**ROCK COUNTY**  
**2025 PERSONNEL INFORMATION**  
(Continued)

**Deletions & Creations**

<b>Department</b>	<b>Type of Change</b>	<b>Description</b>	<b>FTE</b>
Child Support	FTE Reduction	Administrative Professional I	-0.5
Finance	FTE Reduction	Administrative Professional II	-0.5
Finance	Deletion	Payroll Specialist	-0.4
Finance	FTE Increase	Payroll Specialist	0.6
Human Resources	Deletion	Human Resources Partner III	-1.0
Human Services	Deletion	Administrative Professional I, Med Records	-1.0
Human Services	Deletion	Equity and Engagement Strategist	-1.0
Human Services	Deletion	Sr. Analyst	-1.0
Human Services	Deletion	HSD Supervisor II - Quality	-1.0
Human Services	Deletion	Human Services Professional I-Lead, CPS	-1.0
Human Services	Deletion	Human Services Professional I, CPS	-4.0
Human Services	Deletion	Human Services Professional II, CPS	-1.0
Human Services	Deletion	Administrative Professional II, CPS	-1.0
Human Services	Deletion	Human Services Paraprofessional, CPS	-1.0
Human Services	Deletion	Analyst - HS, CPS	-1.0
Human Services	Deletion	Human Services Professional I, YJ	-1.0
Human Services	Deletion	Youth Specialist-Lead, YSC	-3.0
Human Services	Deletion	Youth Services Supervisor, YSC	-0.4
Human Services	New Position	Youth Services Supervisor, YSC	3.0
Human Services	Deletion	Nutrition Site Coordinator	-0.15
Human Services	Deletion	Administrative Professional II, ADRC	-1.0
Human Services	Deletion	Mobility Coordinator	-1.0
Human Services	Deletion	Human Services Paraprofessional, Crisis	-1.0
Human Services	Deletion	Human Services Professional I, Crisis	-1.0
Human Services	New Position	Human Services Professional I, Crisis	1.0
Human Services	Deletion	Human Services Professional II, OPS/YSC	-1.0



**ROCK COUNTY  
2025 PERSONNEL INFORMATION  
(Continued)**

Human Services	Deletion	Homelessness Prevention Coordinator	-1.0
Human Services	Deletion	Human Services Professional III, OPS	-1.0
Human Services	Deletion	Human Services Professional I, OPS	-3.0
Human Services	Deletion	Human Services Professional I, CSP	-1.0
Human Services	Deletion	Registered Nurse, CCS	-0.5
Human Services	Deletion	Human Services Paraprofessional, CCS	-2.0
Information Tech.	New Position	Cybersecurity Supervisor	1.0
Information Tech.	New Position	Cyber Analyst I	1.0
Information Tech.	Deletion	Deskside Support Specialist II	-1.0
Information Tech.	Deletion	Information Security Program Officer	-1.0
Land Conservation	Deletion	Administrative Professional I	-1.0
Planning & Dev.	Deletion	Deputy Land Surveyor	-0.4
Public Health	Deletion	Assistant Director Public Health	-1.0
Sheriff's Office	New Position	Treatment Coordinator	1.0
<b>Total</b>			<b>-30.25</b>

**Reallocations, Reclassifications, & Retitles**

<b>Department</b>	<b>Type of Change</b>	<b>Description</b>	<b>FTE</b>
Emergency Mgmt.	Reallocation	Emergency Management Deputy Director - Range K to Range L	1.0
Human Services	Reclassification	Records Specialist to Records Specialist-Lead (\$1/hr. add-on)	1.0
Human Services	Reclassification	Economic Support Specialist to Sr Economic Support Specialist	2.0
Human Services	Reclassification	HSD Supervisor I to HS Lead Supervisor, CPS	1.0
Human Services	Reclassification	Human Services Prof. I to Human Services Prof. II, CLTS	2.0
Information Tech.	Reallocation	Public Safety Systems Supervisor - Range N to Range P	1.0
Information Tech.	Retitle	Network Engineer I to Cyber Analyst I	1.0