

# **STATISTICAL REPORT**

**2019 Adopted Budget**

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

DEPARTMENT	County Board and Administrator's Adjustments					2019 Adopted Levy Inc/(Dec) Over 2018
	2018 Adopted Tax Levy	2019 Department Levy Request	2019 Adopted Tax Levy	2019 Adopted Tax Levy	2019 Adopted Levy Inc/(Dec) Over 2018	
Arrowhead Library	1,069,209	1,100,158	0	1,100,158	30,949	
Auditing	58,400	81,175	0	81,175	22,775	
Beloit Janesville Express	10,800	17,819	0	17,819	7,019	
Board of Health	2,462,270	2,697,824	(225,806)	2,472,018	9,748	
Child Support Program (IV-D)	523,725	730,756	(140,973)	589,783	66,058	
Communications Center	4,334,616	4,416,699	(32,234)	4,384,465	49,849	
Community Initiatives	120,443	227,443	(30,000)	197,443	77,000	
Contingency Fund	299,309	100,000	(20,000)	80,000	(219,309)	
Corporation Counsel	346,086	373,945	21,071	395,016	48,930	
Council on Aging	156,817	204,311	1,655	205,966	49,149	
County Administrator	623,656	620,025	11,119	631,144	7,488	
County Board	185,559	174,778	0	174,778	(10,781)	
County Clerk	201,605	153,295	706	154,001	(47,604)	
County Treasurer	(2,060,236)	(2,075,598)	(14,058)	(2,089,656)	(29,420)	
Court System	2,661,769	2,899,073	(120,398)	2,778,675	116,906	
Debt Service	6,001,246	6,280,928	0	6,280,928	279,682	
District Attorney	1,458,477	1,796,782	(47,343)	1,749,439	290,962	
EBDM	158,584	481,000	0	481,000	322,416	
Exempt Business Computer Equipment	(207,092)	(211,234)	0	(211,234)	(4,142)	
Facilities Management	2,620,268	2,667,598	(7,210)	2,660,388	40,120	
Finance Director	1,004,387	960,865	14,706	975,571	(28,816)	
Human Resources	596,384	651,811	(22,190)	629,621	33,237	
Human Services	23,216,488	23,492,347	79,326	23,571,673	355,185	
Indirect Cost Recovery	(223,897)	(420,888)	0	(420,888)	(196,991)	
Information Technology Department	1,536,055	1,593,172	(140,176)	1,452,996	(83,059)	
Information Technology Department (to debt service)	(5,332)	(3,525)	0	(3,525)	1,807	
Land Conservation	159,399	206,405	(40,991)	165,414	6,015	

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

(Continued)

DEPARTMENT	County Board and Administrator's Adjustments				2019 Adopted Tax Levy Inc/(Dec) Over 2018
	2018 Adopted Tax Levy	2019 Department Levy Request	2019 Adopted Tax Levy	2019 Adopted Tax Levy	
Medical Examiner	704,872	739,702	(21,947)	717,755	12,883
Misc Gen Fund	(38,736)	(31,612)	0	(31,612)	7,124
Personal Property Reimbursement	0	(610,606)	0	(610,606)	(610,606)
Planning Department	639,329	630,388	11,062	641,450	2,121
Property and Liability Insurance	145,000	0	0	0	(145,000)
Public Works (Airport Division)	541,906	1,110,720	(601,065)	509,655	(32,251)
Public Works (Bridge Aid)	311,920	330,500	0	330,500	18,580
Public Works (Highway Division)	3,325,445	2,331,782	986,711	3,318,493	(6,952)
Public Works (Parks Division)	542,913	577,708	(52,043)	525,665	(17,248)
Public Works (Rail Transit)	28,000	30,000	0	30,000	2,000
Real Property	192,940	198,512	5,666	204,178	11,238
Register of Deeds	(377,840)	(396,046)	(16,205)	(412,251)	(34,411)
Rock Haven	4,086,672	4,411,608	(370,952)	4,040,656	(46,016)
Salary Reserve	675,000	0	0	0	(675,000)
Sales Tax Revenue	(7,522,973)	(7,522,973)	0	(7,522,973)	0
Sheriff's Office	21,238,963	22,699,421	(193,036)	22,506,385	1,267,422
State Shared Revenue	(5,659,874)	(5,663,672)	0	(5,663,672)	(3,798)
U.W. Extension	331,549	368,406	(22,297)	346,109	14,560
U.W. Extension - Farm	(111,700)	(111,400)	0	(111,400)	300
Unemployment Compensation	10,000	8,000	0	8,000	(2,000)
Veterans Service	293,074	299,965	5,224	305,189	12,115
Worker's Compensation	249,650	0	0	0	(249,650)
<b>TOTALS</b>	<b>66,915,105</b>	<b>68,617,367</b>	<b>(981,678)</b>	<b>67,635,689</b>	<b>720,584</b>

**ROCK COUNTY  
COMPARATIVE BUDGETS 2016-2019**

DESCRIPTION	ADOPTED	ADOPTED	ADOPTED	ADOPTED	2019	
	2016	2017	2018	2019	INC/(DEC) OVER 2018	% CHANGE OVER 2018
Operating & Maintenance	179,015,365	148,466,806	154,889,749	164,906,098	10,016,349	6.47%
Debt Service	5,424,243	5,431,424	6,001,246	6,280,928	279,682	4.66%
Capital Outlay	9,277,715	13,148,804	12,074,865	17,327,226	5,252,361	43.50%
Contingency Fund	100,000	100,000	299,309	80,000	(219,309)	-73.27%
Salary Reserve	500,000	675,000	675,000	0	(675,000)	-100.00%
<b>Total Appropriations</b>	<b>194,317,323</b>	<b>167,822,034</b>	<b>173,940,169</b>	<b>188,594,252</b>	<b>14,654,083</b>	<b>8.42%</b>
Non-Property Tax Revenue	114,736,355	85,808,339	90,987,041	99,223,033	8,235,992	9.05%
Long Term Debt Proceeds	3,033,000	3,050,000	3,000,000	3,452,000	452,000	15.07%
General Fund Applied	0	0	0	0	0	0.00%
Debt Service Applied	131,685	50,134	80,000	0	(80,000)	-100.00%
County Sales Tax	12,260,229	13,805,871	12,958,023	18,283,530	5,325,507	41.10%
Property Tax Revenue	64,156,054	65,107,690	66,915,105	67,635,689	720,584	1.08%
<b>Total Revenues</b>	<b>194,317,323</b>	<b>167,822,034</b>	<b>173,940,169</b>	<b>188,594,252</b>	<b>14,654,083</b>	<b>8.42%</b>
Equalized Value (TID Out)	9,477,775,810	9,714,971,710	10,267,284,710	10,914,360,200	647,075,490	6.30%
Tax Rate/1,000	6.769104	6.701789	6.517313	6.196945	(0.320368)	-4.92%

# COUNTY-WIDE FINANCIAL SUMMARY

## APPROPRIATIONS BY CATEGORY

	Adopted	Adopted	CHANGE	
	2018	2019	\$	%
Reserves	974,309	80,000	-894,309	-91.8%
General Government	14,619,424	14,844,210	224,786	1.5%
Public Safety	36,158,838	38,202,490	2,043,652	5.7%
Health & Human Services	88,656,657	93,993,785	5,337,128	6.0%
Public Works	10,767,517	13,317,457	2,549,940	23.7%
Education & Recreation	2,134,659	2,233,384	98,725	4.6%
Conservation & Development	2,472,654	2,314,772	-157,882	-6.4%
Debt Service	6,081,246	6,280,928	199,682	3.3%
Capital Outlay	12,074,865	17,327,226	5,252,361	43.5%
<b>Adopted Appropriations</b>	<b>173,940,169</b>	<b>188,594,252</b>	<b>14,654,083</b>	<b>8.4%</b>

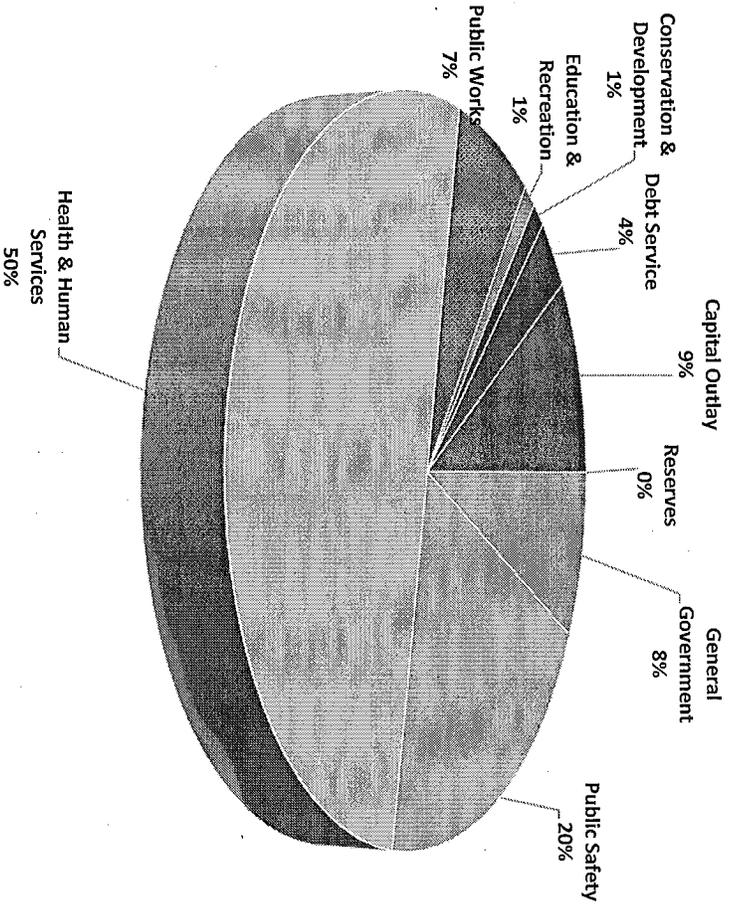
## REVENUES BY CATEGORY

	Adopted	Adopted	CHANGE	
	2018	2019	\$	%
General Fund Application	0	0	0	0%
Taxes & Interest on Taxes	68,326,033	69,064,317	738,284	1.1%
County Sales Tax	12,958,023	18,283,530	5,325,507	41.1%
Intergovernmental Revenues	69,915,666	75,629,841	5,714,175	8.2%
Regulation & Compliance	1,531,490	1,327,490	-204,000	-13.3%
Public Charges for Services	9,996,621	10,581,752	585,131	5.9%
Internal Charges for Services	4,551,204	5,441,728	890,524	19.6%
Other General Revenues	3,661,132	4,813,594	1,152,462	31.5%
Long Term Debt Proceeds	3,000,000	3,452,000	452,000	15.1%
<b>Anticipated Revenues</b>	<b>173,940,169</b>	<b>188,594,252</b>	<b>14,654,083</b>	<b>8.4%</b>

# COUNTY-WIDE FINANCIAL SUMMARY (Continued)

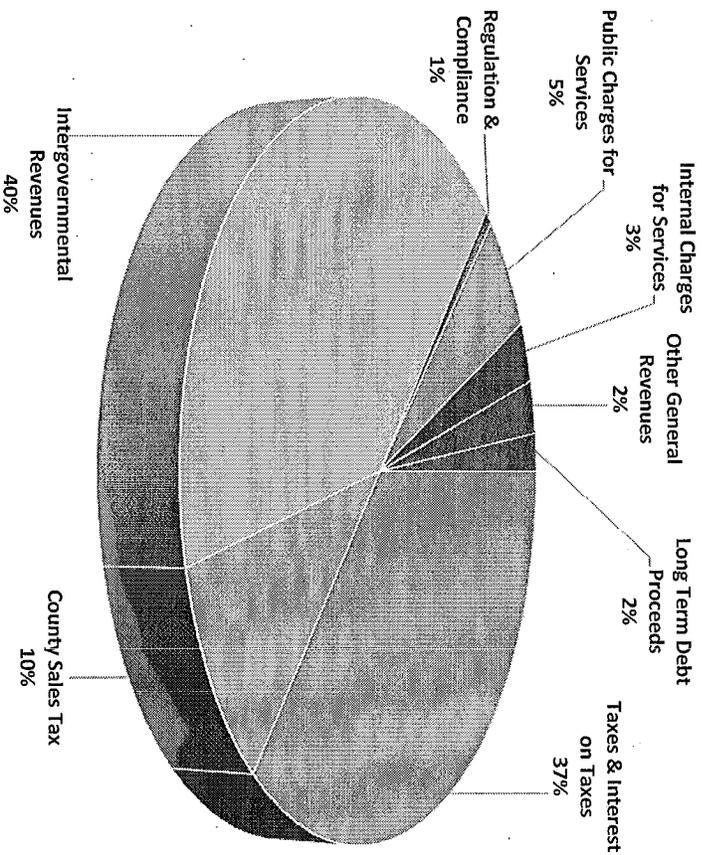
## 2019 ADOPTED APPROPRIATIONS

by Category



## 2019 ANTICIPATED REVENUES

by Category



**Rock County  
Fund Balances**

	Audited Balance 12/31/16	Audited Balance 12/31/17	Estimated Balance 12/31/18	Balance Applied 2019 Budget
<b>General Fund</b>				
Nonspendable	2,736,148	2,644,407	2,200,000	
Assigned	3,755,686	4,214,150	200,000	4,245,746
Unassigned	31,324,971	32,419,421	31,084,000	
Total General Fund	37,816,805	39,277,978	33,484,000	4,245,746
<b>Special Revenue Funds</b>				
Revolving Loans	973,140	1,004,557	1,010,000	
Land Records	174,854	205,775	190,362	28,521
Arrowhead Library System	204,314	238,887	227,782	20,000
Airport	101,781	135,627	29,000	
Bridge Aid	35,018	160,649	185,000	
Capital Projects	4,594,242	2,013,062	2,200,000	
<b>Enterprise Funds-Working Capital</b>				
Rock Haven	1,883,240	1,852,667	2,254,680	140,000
DPW-Highway	(2,628,653)	2,652,713	1,900,000	300,000
<b>Internal Service Funds-Working Capital</b>				
Information Technology	2,298,716	2,874,066	3,015,215	626,281
Self Insurance	7,320,102	7,509,094	8,000,000	230,000
Motor Pool	(124,911)	(82,982)	10,000	
Job Center	351,110	194,269	210,802	104,557

**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. The \$4,245,746 applied in 2019 is prior year sales tax revenue.  
**Unassigned** - Available for appropriation

**DPW-Highway**

Working capital was negative in 2016 due to the fund using cash for road construction projects that were budgeted to be funded by long term debt. When debt was issued in 2017 the funds were deposited to the Highway Fund, resulting in a positive working capital balance in 2017. We expect the working capital to decrease in 2018, but remain positive.

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

LEVY YEAR	BUDGET YEAR	EQUALIZED VALUATION	COUNTY TAX RATE PER M	COUNTY TAX LEVY	GENERAL FUND APPLIED
1999	2000	6,363,329,310	6.375054	40,566,566	1,350,000
2000	2001	6,692,751,810	6.704582	44,872,104	-0-
2001	2002	6,938,864,510	6.117048	42,445,368	-0-
2002	2003	7,260,972,110	6.191812	44,958,576	-0-
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	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-

**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		\$10,914,360		\$1,000,000		0.091622
.10		\$1,091,436		\$100,000		0.009162
.01		\$109,144		\$10,000		0.000916



## ROCK COUNTY OUTSTANDING DEBT

Date of Issue	Maturity Date	Type of Debt	Issue Amount	Interest Rates	Outstanding 12/31/17	2018 Principal Paid	2018 New Debt	Outstanding 12/31/18
06/15/10	09/01/19	Taxable GO Prom. Notes	\$5,815,000	1.35% - 4.30%	\$1,550,000	\$775,000		\$775,000
10/04/11	09/01/20	G.O. Promissory Notes	\$4,500,000	2.00% - 2.50%	\$2,075,000	\$675,000		\$1,400,000
11/16/11	09/01/26	G.O. Bonds	\$22,000,000	2.00% - 4.00%	\$19,400,000	\$525,000		\$18,875,000
09/25/12	09/01/21	G.O. Promissory Notes	\$7,300,000	1.25% - 4.00%	\$4,155,000	\$885,000		\$3,270,000
09/26/13	09/01/23	G.O. Promissory Notes	\$6,040,000	2.00% - 3.05%	\$4,645,000	\$700,000		\$3,945,000
11/09/15	09/01/25	G.O. Promissory Notes	\$7,890,000	1.00% - 2.00%	\$6,305,000	\$775,000		\$5,530,000
11/09/17	09/01/27	G.O. Promissory Notes	\$8,785,000	1.50% - 2.20%	\$8,785,000	\$450,000		\$8,335,000
<b>TOTALS</b>					<b>\$46,915,000</b>	<b>\$4,785,000</b>	<b>\$0</b>	<b>\$42,130,000</b>

## ROCK COUNTY HISTORICAL OUTSTANDING DEBT

	2014	2015	2016	2017	2018
Total Outstanding Debt	\$42,395,000	\$46,630,000	\$42,370,000	\$46,915,000	\$42,130,000
Equalized Value (with TIDS)	9,742,746,400	9,926,025,100	10,279,524,500	10,907,782,900	11,530,222,000
Legal Debt Capacity (5% of Equalized Value)	487,137,320	496,301,255	513,976,225	545,389,145	576,511,100
Unused Debt Capacity in Dollars	444,742,320	449,671,255	471,606,225	498,474,145	534,381,100
Percentage of Debt Limit Used	8.7%	9.4%	8.2%	8.6%	7.3%
Population	160,739	161,188	161,448	159,372	162,309
Debt Per Capita	\$264	\$289	\$262	\$294	\$260

