

STATISTICAL 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
Arrowhead Library	1,411,066	1,487,969	-	1,487,969	76,903
Auditing	100,000	115,000	-	115,000	15,000
Beloit Janesville Express	29,026	26,052	-	26,052	(2,974)
Board of Health	3,058,932	3,456,309	(111,954)	3,344,355	285,423
Child Support Program (IV-D)	0	(137,575)	-	(137,575)	(137,575)
Communications Center (911)	5,140,949	5,637,208	(207,500)	5,429,708	288,759
Community Initiatives	220,765	366,539	(143,774)	222,765	2,000
Contingency Fund	75,000	75,000	-	75,000	-
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
Debt Service	2,858,191	8,008,345	(2,000,000)	6,008,345	3,150,154
District Attorney	2,126,087	2,274,337	(16,000)	2,258,337	132,250
EBDM	481,000	529,324	-	529,324	48,324
Emergency Management	-	265,780	-	265,780	265,780
Exempt Business Computer Equipment	(212,104)	(253,735)	-	(253,735)	(41,631)
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 Department	4,555,927	5,945,016	(1,018,489)	4,926,527	370,600
Land Conservation (includes County Farm	182,804	205,041	-	205,041	22,237

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

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
Medical Examiner	858,402	837,355	(22,267)	815,088	(43,314)
Misc Gen Fund	(225,622)	(216,523)	-	(216,523)	9,099
Personal Property Reimbursement	(388,438)	(388,438)	-	(388,438)	-
Planning Department	650,456	688,471	-	688,471	38,015
Property and Liability Insurance	83,507	200,000	-	200,000	116,493
Public Works (Highway)	287,876	776,169	390,037	1,166,206	878,330
Public Works (Parks)	936,388	1,036,958	0	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)
Salary Reserve	0	773,873	-	773,873	
Sales Tax Revenue for Operations	(7,522,973)	(7,522,973)	-	(7,522,973)	-
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
State Shared Revenue	(7,288,225)	(9,277,322)	-	(9,277,322)	(1,989,097)
U.W. Extension	350,947	360,827	-	360,827	9,880
Unemployment Compensation	25,000	15,000	-	15,000	(10,000)
Veterans Service	336,441	449,965	-	449,965	113,524
TOTALS	70,493,509	83,720,285	(8,219,414)	75,500,871	5,007,362

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%
Total Appropriations	212,020,910	210,886,083	218,712,048	228,770,945	10,058,897	4.60%
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%
Total Revenues	212,020,910	210,886,083	218,712,048	228,770,945	10,058,897	4.60%
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 2023	Adopted 2024	CHANGE \$	%
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%
Adopted Appropriations	218,712,048	228,770,945	10,058,897	4.6%

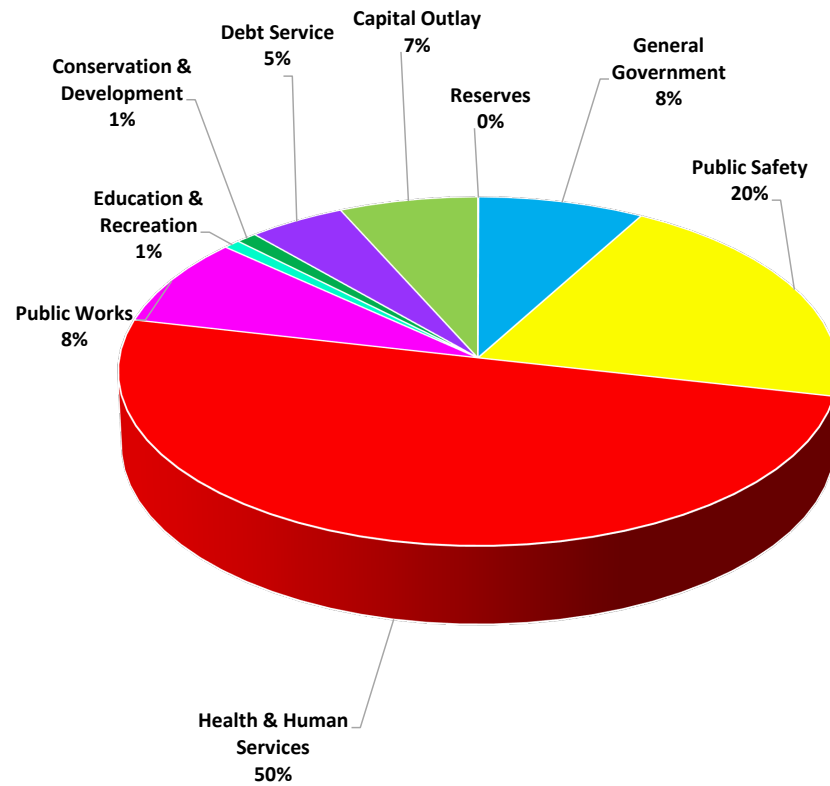
REVENUES BY CATEGORY

	Adopted 2023	Adopted 2024	CHANGE \$	%
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%
Anticipated Revenues	218,712,048	228,770,945	10,058,897	4.6%

COUNTY-WIDE FINANCIAL SUMMARY (Continued)

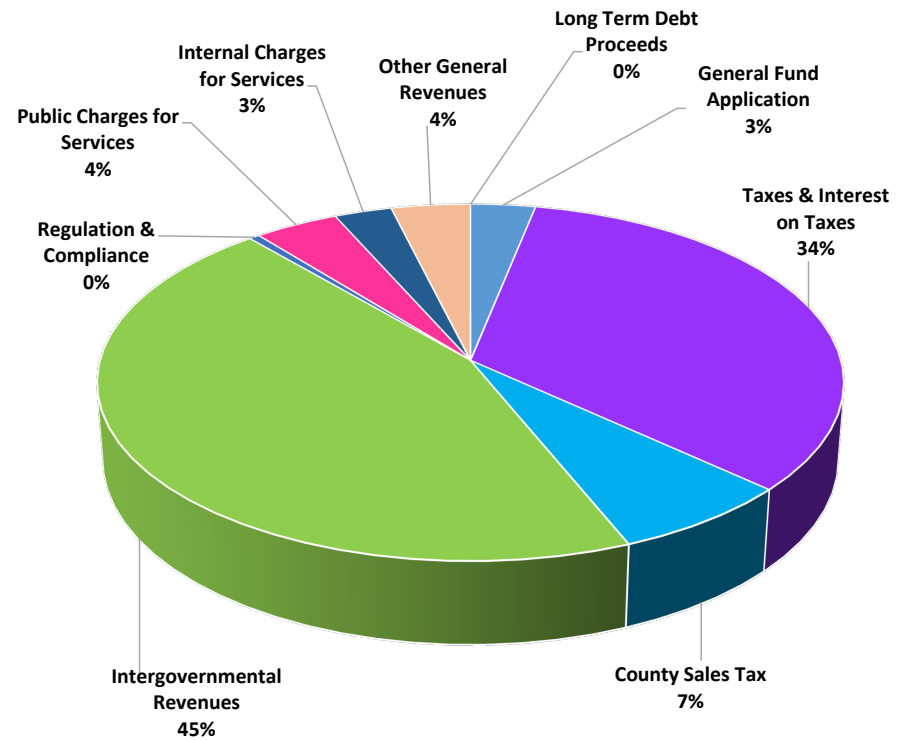
2024 ADOPTED APPROPRIATIONS

by Category



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	=	Additional Tax	Additional Tax	=	Increase in Tax
Tax Rate per M		Levy Proceeds	Levy Proceeds		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

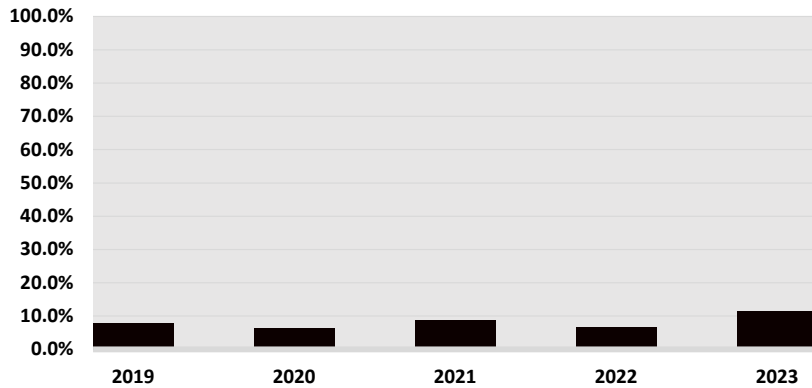
ROCK COUNTY OUTSTANDING DEBT

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
TOTALS					\$56,270,000	\$8,530,000	\$109,325,000

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

Percentage of Debt Capacity Used



Total Outstanding Debt

