

# KENOSHA COUNTY, WISCONSIN 2003 BUDGET SUMMARY

DESCRIPTION	2001 ACTUAL	2002 ADOPTED BUDGET	2002 BUDGET ADOPTED & MODIFIED 6/30	2002 ACTUAL AS OF 6/30	2002 PROJECTED AT 12/31	2003 EXECUTIVE PROPOSED BUDGET	COUNTY BOARD ADJUSTMENTS	BOARD ADOPTED	
<b>REVENUE SUMMARY:</b>									
All Other Taxes	\$845,020	\$779,430	\$750,000	\$409,753	\$806,978	\$800,000	\$10,000	\$810,000	
Sales Tax	\$8,251,509	\$8,218,702	\$8,218,702	\$2,733,948	\$8,473,027	\$8,958,780	\$80,500	\$9,039,280	
Property Tax	\$38,261,098	\$41,319,169	\$41,319,169	\$41,319,169	\$41,319,169	\$44,565,078		\$44,565,078	
Borrowed Funds	\$28,755,000	\$4,237,000	\$5,237,000		\$5,150,965	\$5,770,000	(\$450,000)	\$5,320,000	
Intergovernmental Revenue	\$61,211,575	\$65,432,557	\$71,087,943	\$28,591,719	\$70,787,608	\$68,187,879		\$68,187,879	
Fines/Forfeitures/Penalties	\$739,934	\$886,230	\$851,230	\$354,735	\$687,112	\$779,413		\$779,413	
Charges for Service	\$27,731,636	\$30,047,859	\$30,683,550	\$13,994,735	\$30,583,481	\$32,680,809	\$10,000	\$32,690,809	
Interest Revenue	\$2,438,816	\$2,066,597	\$2,117,597	\$656,661	\$1,421,975	\$1,823,000	\$30,000	\$1,853,000	
Miscellaneous Revenue	\$2,535,576	\$1,108,255	\$1,154,701	\$1,065,828	\$1,043,898	\$1,278,771		\$1,278,771	
Other Financing Sources/Uses	\$5,659,786		\$496,774	\$496,774	\$496,774			\$0	
Licenses and Permits	\$892,777	\$936,981	\$936,981	\$402,303	\$885,365	\$961,150		\$961,150	
Reserves/Carryovers		\$3,550,199	\$5,961,802		\$5,810,802	\$287,393	\$15,850	\$303,243	
<b>TOTAL REVENUE, BONDED DEBT, &amp; PRIOR YEARS FUND BALANCES</b>	<b>\$177,322,727</b>	<b>\$158,582,979</b>	<b>\$168,815,449</b>	<b>\$90,025,625</b>	<b>\$167,467,154</b>	<b>\$166,092,273</b>	<b>(\$303,650)</b>	<b>\$165,788,623</b>	
<b>EXPENDITURE SUMMARY:</b>									
	<b>1000 series</b>								
Personnel Services	1000	\$57,502,029	\$61,342,348	\$61,436,765	\$31,616,020	\$60,543,622	\$64,811,228	(\$310,000)	\$64,501,228
Contractual Services	2000	\$33,384,950	\$34,724,581	\$36,320,531	\$15,357,412	\$35,519,737	\$34,883,420	(\$9,500)	\$34,873,920
Materials and Supplies	3000	\$5,446,572	\$5,666,117	\$5,800,575	\$2,626,587	\$5,584,221	\$5,607,931	\$15,850	\$5,623,781
Fixed Charges	5000	\$1,337,507	\$1,776,110	\$1,776,110	\$1,007,250	\$1,759,332	\$1,696,585		\$1,696,585
Debt Service	6000	\$35,474,412	\$10,693,118	\$10,693,118	\$4,276,288	\$10,693,118	\$11,111,645		\$11,111,645
Grants and Contributions	7000	\$35,612,849	\$38,201,305	\$39,669,958	\$16,913,786	\$39,563,180	\$40,272,605		\$40,272,605
Capital Outlay	8000	\$6,325,366	\$6,319,652	\$15,950,884	\$2,748,096	\$13,695,623	\$7,828,111		\$7,828,111
Miscellaneous	9000	\$5,282,796	(\$140,252)	\$493,522	\$389,794	(\$140,252)	(\$119,252)		(\$119,252)
<b>TOTAL EXPENDITURES</b>		<b>\$180,366,481</b>	<b>\$158,582,979</b>	<b>\$172,141,463</b>	<b>\$74,935,233</b>	<b>\$167,218,581</b>	<b>\$166,092,273</b>	<b>(\$303,650)</b>	<b>\$165,788,623</b>
<b>2002 and 2003 TAX LEVY COMPARISON</b>									
		2002	2003	Change	% Inc (Dec)				
GENERAL PURPOSE COUNTY LEVY		\$41,319,169	\$44,565,078	\$3,245,909	7.86%				
COUNTY EQUALIZED VALUE (TID OUT)	\$8,419,643,700		\$9,133,596,100	\$713,952,400	8.48%				
COUNTY RATE PER \$1000 OF EQUALIZED VALUATION		\$4.9075	\$4.8792	(\$0.0282)	-0.58%				
<b>COMPARISON OF EXPENDITURES 2002 and 2003</b>									
		2002	2003	Change	% Inc (Dec)				
TOTAL EXPENDITURES		\$158,582,979	\$165,788,623	\$7,205,644	4.54%				
LESS: CAPITAL EXPENDITURES		\$6,319,652	\$7,828,111	\$1,508,459	23.87%				
LESS: INTERNAL SERVICE FUNDS		\$13,561,950	\$15,759,960	\$2,198,010	16.21%				
OPERATING & DEBT SERVICE EXPENDITURES		\$138,701,377	\$142,200,552	\$3,499,175	2.52%				
AVERAGE HOME VALUE		\$108,439	\$114,245	\$5,806	5.35%				
TAXES ON HOME - BASED ON EQUALIZED VALUE		\$532.16	\$557.43	\$25.27	4.75%				

NOTE: ALL AMOUNTS ROUNDED TO NEAREST DOLLAR OR CENT.

# Summary of Combined County and Library Budgets

DESCRIPTION	1000 SERIES	GENERAL PURPOSE PROPOSED BUDGET	LIBRARY PROPOSED BUDGET	TOTAL PROPOSED BUDGET
OTHER REVENUE/FUNDING		\$106,561,022	\$445,256	\$107,006,278
SALES TAX		\$9,039,280		\$9,039,280
TAX LEVY		\$44,565,078	\$1,132,117	\$45,697,195
BORROWED FUNDS		\$5,320,000		\$5,320,000
PRIOR YEARS RESERVES/CARRYOVERS		\$303,243		\$303,243
<b>TOTAL REVENUE, BONDING, &amp; FUND BALANCES</b>		<b>\$165,788,623</b>	<b>\$1,577,373</b>	<b>\$167,365,996</b>
<b>EXPENDITURE SUMMARY:</b>				
PERSONNEL SERVICES	1000	\$64,501,228		\$64,501,228
CONTRACTUAL SERVICES	2000	\$34,873,920	\$96,400	\$34,970,320
MATERIALS & SUPPLIES	3000	\$5,623,781	\$1,480,973	\$7,104,754
FIXED CHARGES	5000	\$1,696,585		\$1,696,585
DEBT SERVICE	6000	\$11,111,645		\$11,111,645
GRANTS AND CONTRIBUTIONS	7000	\$40,272,605		\$40,272,605
CAPITAL OUTLAY	8000	\$7,828,111		\$7,828,111
MISCELLANEOUS	9000	(\$119,252)		(\$119,252)
<b>TOTAL EXPENDITURES</b>		<b>\$165,788,623</b>	<b>\$1,577,373</b>	<b>\$167,365,996</b>

tax levy total:	2002	2003	Change	%
County general purpose levy	\$41,319,169	\$44,565,078	\$3,245,909	7.86%
Kenosha County Library System	<u>\$1,050,674</u>	<u>\$1,132,117</u>	<u>\$81,443</u>	<u>7.75%</u>
<b>Grand total all County Tax levies</b>	<b>\$42,369,843</b>	<b>\$45,697,195</b>	<b>\$3,327,352</b>	<b>7.85%</b>

calculation of 2003 Library Levy						
District	Equalized Value	2003 Tax Levy	Mill Rate	2002 Tax Levy	change	% change
Brighton	\$130,747,300	\$49,472	\$0.37838	\$44,458	\$5,014	11.28%
Bristol	\$407,800,600	\$154,303	\$0.37838	\$145,074	\$9,229	6.36%
Genoa City	\$7,900	\$3	\$0.37838	\$5	(\$2)	-40.22%
Paris	\$160,785,100	\$60,838	\$0.37838	\$56,446	\$4,392	7.78%
Pleasant Prairie	\$1,565,427,500	\$592,324	\$0.37838	\$537,925	\$54,399	10.11%
Somers	\$512,206,800	\$193,808	\$0.37838	\$189,839	\$3,969	2.09%
Wheatland	\$215,048,700	\$81,370	\$0.37838	\$76,926	\$4,444	5.78%
total	\$2,992,023,900	\$1,132,117	\$0.37838	\$1,050,673	\$81,444	7.75%
		prior yr mill rate	\$0.38325			
		mill rate decrease	(\$0.00487)			
		% decrease	-1.27%			

# County Mill Rate Analysis

ANALYSIS OF EFFECT OF COUNTY TAX ON THE AVERAGE HOME.  
 THE EQUALIZED VALUE OF AN AVERAGE HOME COUNTY-WIDE IS:

**\$114,245**

**All calculations are based on equalized value.**

	2002	2003					
	2002	2003	2002	2003	total levy	% levy	% assessment
	values	values	levy	levy	increase	increase	increase
					(decrease)	(decrease)	(decrease)
% total property tax levy increase							5.20%
rate/\$1,000 equalized	\$4.907	\$4.879					
% increase (decrease) in tax rate							-0.58%
<b>average home</b>	<b>\$108,439</b>	<b>\$114,245</b>	<b>\$532.16</b>	<b>\$557.43</b>	<b>\$25.27</b>	<b>4.75%</b>	<b>5.35%</b>
above avg home	\$163,701	\$172,467	\$803.36	\$841.50	\$38.14	4.75%	5.35%
new const.	\$7,082	\$8,725	\$34.76	\$42.57	\$7.82	100.00%	100.00%

Analysis of Equalized value, all figures expressed with Tax Increments out.

2002 Equalized (budget)	8,419,643,700		
2003 Equalized (budget)	9,133,596,100		
Total increase in equalized value	713,952,400		
Estimated increase new construction	263,107,300		
% increase from new construction	36.8522%		
% increase in total equalized value	8.4796%		
Increase from inflation/other	450,845,100		
% increase excluding new construction	5.3547%		
		<u>2003 Allowable:</u>	
		operating rate	\$3.6655      \$3.6306      \$3.6627
		debt rate	\$1.2166      1.2769      1.2166
		total mill rate	\$4.8821      \$4.9075      \$4.8792

total levy change:		
<u>2002</u>	\$42,369,843	
less library	\$1,050,674	
general purpose levy	\$41,319,169	
<u>2003</u>	\$45,697,195	
less library	\$1,132,117	
general purpose levy	\$44,565,078	
levy increase	\$3,245,909	
% increase	7.86%	last year
operating	\$33,453,433	\$30,568,483
debt	\$11,111,645	\$10,750,686

operating cap	33,479,325
below cap	25,892

**Departmental Summary**

**Kenosha County**

**2003 Budget**

<b>Legislative &amp; Executive</b>		<b>2001 Budget</b>	<b>2002 Budget</b>	<b>2003 Budget</b>	<b>Elected Offices</b>		<b>2001 Budget</b>	<b>2002 Budget</b>	<b>2003 Budget</b>
<b>County Board</b>	Levy	503,129	648,408	654,269	<b>County Clerk</b>	Levy	315,381	315,664	275,147
	Carryover					Revenue	24,140	24,150	31,450
	Expense	503,129	648,408	654,269		Expense	339,521	339,814	306,597
<b>Corporation Counsel</b>	Levy	602,632	635,269	632,347	<b>KCC Elected Services</b>	Levy	55,277	68,763	74,321
	Revenue		5,000	5,000		Expense	55,277	68,763	74,321
	Bonding		59,640		<b>Register of Deeds</b>	Levy	(283,848)	(307,460)	(354,109)
	Carryover		10,260			Revenue	702,500	770,500	842,500
	Expense	602,632	710,169	637,347		Carryover		2,200	2,500
<b>County Executive</b>	Levy	323,223	331,640	326,099		Expense	418,652	465,240	490,891
	Expense	323,223	331,640	326,099	<b>Treasurer</b>	Levy	(1,926,327)	(1,751,889)	(1,643,992)
<b>Medical Examiner</b>	Levy	268,856	299,139	278,681		Revenue	2,251,060	2,101,075	2,011,280
	Revenue	29,000	32,000	36,000		Bonding		6,100	
	Expense	297,856	331,139	314,681		Expense	324,733	355,286	367,288
					<b>Total: Executive/Elected</b>	Levy	(141,677)	239,534	242,763
						Revenue	3,006,700	2,932,725	2,926,230
						Bonding		65,740	
						Carryover		12,460	2,500
						Expense	2,865,023	3,250,459	3,171,493



**Departmental Summary****Kenosha County****2003 Budget**

<b>Non-Departmental</b>		<b>2001 Budget</b>	<b>2002 Budget</b>	<b>2003 Budget</b>
<b>Board of Adjustment</b>	Levy	13,440	8,440	7,990
	Expense	13,440	8,440	7,990
<b>Debt Service</b>	Levy	8,935,604	9,181,717	9,814,021
	Revenue	267,360	267,360	21,000
	Carryover			
	Expense	9,202,964	9,449,077	9,835,021
<b>Internal Service</b>	Levy			
	Revenue	11,357,588	13,645,783	15,909,460
	Reserves	42,285	20,000	
	Expense	11,399,873	13,665,783	15,909,460
<b>Non-Departmental</b>	Levy	(15,724,536)	(19,658,691)	(16,761,293)
	Revenue	14,020,970	14,361,667	15,079,858
	Reserves	1,836,091	3,219,514	
	Expense	132,525	(2,077,510)	(1,681,435)
<b>Total: Non-Departmental</b>	Levy	(6,775,492)	(10,468,534)	(6,939,282)
	Revenue	25,645,918	28,274,810	31,010,318
	Carryover	1,878,376	3,239,514	
	Expense	20,748,802	21,045,790	24,071,036

**Departmental Summary**

**Kenosha County**

**2003 Budget**

<b>Human Services</b>				<b>Human Services</b>				
	<b>2001 Budget</b>	<b>2002 Budget</b>	<b>2003 Budget</b>		<b>2001 Budget</b>	<b>2002 Budget</b>	<b>2003 Budget</b>	
<b>Aging Services</b>				<b>Office of the Director</b>				
Levy	658,771	703,121	750,840	Levy	459,506	511,625	480,640	
Revenue	8,851,137	8,316,979	9,112,430	Revenue			35,000	
Bonding	115,614	179,645		Expense	459,506	511,625	515,640	
Carryover	72,000			<b>Children &amp; Family Services</b>	Levy	5,139,477	5,292,341	4,983,200
Expense	9,697,522	9,199,745	9,863,270	Revenue	13,714,740	15,302,064	14,957,060	
<b>Brookside</b>				Expense	18,854,217	20,594,405	19,940,260	
Levy	2,208,497	2,901,617	2,884,496	<b>Workforce Development</b>	Levy	346,561	546,191	546,191
Revenue	6,799,752	7,192,203	7,624,965	Revenue	9,998,370	11,336,658	12,170,692	
Expense	9,008,249	10,093,820	10,509,461	Expense	10,344,931	11,882,849	12,716,883	
<b>Disability Services</b>				<b>Internal Service Fund</b>	Levy			
Levy	716,165	765,416	868,808	Bonding			965,667	
Revenue	13,795,587	15,078,343	14,642,975	Revenue	492,663	403,167	600,000	
Expense	14,511,752	15,843,759	15,511,783	Expense	492,663	403,167	1,565,667	
<b>Health Services</b>				<b>Veterans Services</b>	Levy	178,889	202,970	221,668
Levy	797,825	810,320	810,234	Revenue	13,000	13,000	13,000	
Revenue	2,235,950	3,007,118	3,096,468	Expense	191,889	215,970	234,668	
Carryover	102,749	47,250	9,078	<b>Total: Human Services</b>	Levy	10,505,691	11,733,601	11,546,077
Expense	3,136,524	3,864,688	3,915,780	Bonding	115,614	179,645	965,667	
				Revenue	55,901,199	60,649,532	62,252,590	
				Carryover	174,749	47,250	9,078	
				Expense	66,697,253	72,610,028	74,773,412	

**Departmental Summary**

**Kenosha County**

**2003 Budget**

<b>Public Works</b>		<b>2001 Budget</b>	<b>2002 Budget</b>	<b>2003 Budget</b>	<b>Planning &amp; Development</b>		<b>2001 Budget</b>	<b>2002 Budget</b>	<b>2003 Budget</b>
<b>Capital Projects</b>	Revenue	1,250,000	577,530	570,850	<b>Automated Mapping</b>	Revenue	74,407	32,314	12,320
	Bonding	1,150,000	1,064,170	1,293,575		Carryover	47,800		135,680
	Carryover	1,000,000		70,960		Expense	74,407	80,114	148,000
	Expense	3,400,000	1,641,700	1,935,385	<b>KABA</b>	Levy	136,500	136,500	129,674
<b>Facilities</b>	Levy	2,187,413	2,527,209	2,434,052		Expense	136,500	136,500	129,674
	Bonding	105,000	16,900		<b>Land Information</b>	Levy	243,293	218,400	137,225
	Expense	2,292,413	2,544,109	2,434,052		Bonding			31,048
<b>Highway</b>	Levy	666,116	1,956,830	2,052,137		Revenue	140,000	150,000	154,000
	Revenue	5,357,409	5,857,154	6,330,348		Carryover	122,500	122,500	
	Bonding	1,587,367	1,605,578	1,697,710	Expense	505,793	490,900	322,273	
	Reserves	1,000,000			<b>Office of the Director</b>	Levy	473,122	529,568	498,700
	Expense	8,610,892	9,419,562	10,080,195		Bonding	29,800		
<b>Parks</b>	Levy	1,316,413	1,379,257	1,282,378		Expense	502,922	529,568	498,700
	Revenue	161,245	199,225	151,225	<b>County Development</b>	Levy	402,057	448,034	513,547
	Bonding	293,132	203,800	164,700		Bonding	53,600	31,500	
	Reserves					Revenue	444,400	477,400	504,900
	Expense	1,770,790	1,782,282	1,598,303		Carryover		40,675	40,675
<b>Golf</b>	Revenue	3,307,387	3,420,299	3,499,374	Expense	900,057	997,609	1,059,122	
	Expense	3,307,387	3,420,299	3,499,374	<b>Tree planting program</b>	Revenue	10,750	10,750	10,750
<b>Safety Building</b>	Levy	218,205	289,714	304,450		Expense	10,750	10,750	10,750
	Bonding	32,500			<b>University Extension</b>	Levy	254,427	270,679	266,995
	Revenue	793,999	827,719	838,488		Revenue	43,000	56,000	75,501
	Expense	1,044,704	1,117,433	1,142,938		Carryover	12,000	27,000	42,850
<b>Human Services Bldg.</b>	Levy	202,076	231,886	269,545		Expense	309,427	353,679	385,346
	Revenue	310,299	321,216	466,200	<b>Total: Planning</b>	Levy	1,509,399	1,603,181	1,546,141
	Expense	512,375	553,102	735,745		Revenue	712,557	726,464	757,471
	<b>Total: Public Works</b>	Levy	4,590,223	6,384,896		6,342,562	Bonding	83,400	31,500
Revenue		11,180,339	11,203,143	11,856,485		Carryover	134,500	237,975	219,205
Bonding		3,167,999	2,890,448	3,155,985		Expense	2,439,856	2,599,120	2,553,865
Carryover		2,000,000		70,960					
Expense		20,938,561	20,478,487	21,425,992					