

KENOSHA COUNTY, WISCONSIN 2005 BUDGET SUMMARY

DESCRIPTION	2003 ACTUAL	2004 ADOPTED BUDGET	2004 BUDGET ADOPTED & MODIFIED 6/30	2004 ACTUAL AS OF 6/30	2004 PROJECTED AT 12/31	2005 EXECUTIVE PROPOSED BUDGET	FINANCE COMMITTEE ADJUSTMENTS	2005 PROPOSED OPERATING AND CAPITAL BUDGET
REVENUE SUMMARY:								
All Other Taxes	\$1,204,926	\$982,250	\$1,000,994	\$490,547	\$1,058,364	\$1,071,574		\$1,071,574
Sales Tax	\$8,708,875	\$8,999,000	\$8,999,000	\$2,889,750	\$9,109,893	\$9,529,378		\$9,529,378
Property Tax	\$44,546,175	\$46,254,440	\$46,254,440	\$46,254,440	\$46,254,440	\$47,698,966	(\$13,293)	\$47,685,673
Borrowed Funds	\$20,628,208	\$3,100,000	\$3,100,000	\$0	\$3,100,000	\$2,700,000		\$2,700,000
Intergovernmental Revenue	\$72,722,866	\$72,572,141	\$80,127,552	\$34,697,840	\$77,120,464	\$78,914,200		\$78,914,200
Fines/Forfeitures/Penalties	\$775,707	\$980,090	\$980,090	\$530,210	\$847,107	\$910,200		\$910,200
Charges for Service	\$31,208,073	\$33,776,551	\$33,456,386	\$16,348,365	\$33,159,839	\$35,860,511		\$35,860,511
Interest Revenue	\$1,324,120	\$1,617,459	\$1,617,459	\$565,786	\$1,270,377	\$1,628,032		\$1,628,032
Miscellaneous Revenue	\$880,501	\$209,974	\$315,473	\$187,365	\$265,542	\$769,283		\$769,283
Other Financing Sources/Uses	\$17,309,816	\$0	\$252,500	\$250,000	\$250,000	\$0		\$0
Licenses and Permits	\$986,356	\$940,805	\$940,805	\$636,149	\$940,793	\$1,201,189		\$1,201,189
Reserves/Carryovers		\$390,614	\$2,527,016		\$2,209,358	\$2,400,308		\$2,400,308
TOTAL REVENUE, BONDED DEBT, & PRIOR YEARS FUND BALANCES	\$200,295,623	\$169,823,324	\$179,571,715	\$102,850,452	\$175,586,177	\$182,683,641	(\$13,293)	\$182,670,348

EXPENDITURE SUMMARY:	1000 series	2003 ACTUAL	2004 ADOPTED BUDGET	2004 BUDGET ADOPTED & MODIFIED 6/30	2004 ACTUAL AS OF 6/30	2004 PROJECTED AT 12/31	2005 EXECUTIVE PROPOSED BUDGET	FINANCE COMMITTEE ADJUSTMENTS	2005 PROPOSED OPERATING AND CAPITAL BUDGET
Personnel Services	1000	\$72,714,734	\$65,901,025	\$66,305,746	\$33,746,250	\$66,178,871	\$69,440,682		\$69,440,682
Contractual Services	2000	\$35,950,891	\$36,448,457	\$38,464,552	\$16,713,279	\$37,621,583	\$39,951,970	(\$1,293)	\$39,950,677
Materials and Supplies	3000	\$5,668,295	\$6,112,202	\$6,438,682	\$2,948,388	\$6,058,126	\$6,177,286		\$6,177,286
Fixed Charges	5000	\$1,497,152	\$1,927,514	\$1,921,358	\$1,180,577	\$1,898,424	\$3,097,331	(\$12,000)	\$3,085,331
Debt Service	6000	\$18,984,076	\$12,447,081	\$12,338,572	\$4,691,918	\$11,503,199	\$12,604,454		\$12,604,454
Grants and Contributions	7000	\$38,491,356	\$40,277,592	\$42,558,097	\$19,054,934	\$40,626,087	\$45,205,364		\$45,205,364
Capital Outlay	8000	\$6,983,167	\$6,849,705	\$14,266,255	\$1,540,381	\$10,897,944	\$6,698,171		\$6,698,171
Miscellaneous	9000	\$17,165,627	(\$140,252)	\$109,748	\$134,707	(\$140,252)	(\$491,617)		(\$491,617)
TOTAL EXPENDITURES		\$197,455,298	\$169,823,324	\$182,403,010	\$80,010,434	\$174,643,982	\$182,683,641	(\$13,293)	\$182,670,348

2004 and 2005 TAX LEVY COMPARISON	2004	2005	Change	% Inc (Dec)
GENERAL PURPOSE COUNTY LEVY	\$46,254,440	\$47,685,673	\$1,431,233	3.09%
COUNTY EQUALIZED VALUE (TID OUT)	\$9,864,901,100	\$10,840,805,500	\$975,904,400	9.89%
COUNTY RATE PER \$1000 OF EQUALIZED VALUATION	\$4.6888	\$4.3987	(\$0.2901)	-6.19%

COMPARISON OF EXPENDITURES 2004 and 2005	2004	2005	Change	% Inc (Dec)
TOTAL EXPENDITURES	\$169,823,324	\$182,670,348	\$12,847,024	7.56%
LESS: CAPITAL EXPENDITURES	\$6,849,705	\$6,698,171	(\$151,534)	-2.21%
LESS: INTERNAL SERVICE FUNDS	\$15,564,214	\$19,570,045	\$4,005,831	25.74%
OPERATING & DEBT SERVICE EXPENDITURES	\$147,409,405	\$156,402,132	\$8,992,727	6.10%
AVERAGE HOME VALUE	\$153,968	\$165,350	\$11,382	7.39%
TAXES ON HOME - BASED ON EQUALIZED VALUE	\$721.92	\$727.33	\$5.40	0.75%

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		\$120,354,989	\$458,345	\$120,813,334
SALES TAX		\$9,529,378		\$9,529,378
TAX LEVY		\$47,685,673	\$1,201,194	\$48,886,867
BORROWED FUNDS		\$2,700,000		\$2,700,000
PRIOR YEARS RESERVES\CARRYOVERS		\$2,400,308		\$2,400,308
TOTAL REVENUE, BONDING, & FUND BALANCES		\$182,670,348	\$1,659,539	\$184,329,887
EXPENDITURE SUMMARY:				
PERSONNEL SERVICES	1000	\$69,440,682		\$69,440,682
CONTRACTUAL SERVICES	2000	\$39,950,677	\$63,100	\$40,013,777
MATERIALS & SUPPLIES	3000	\$6,177,286	\$1,596,439	\$7,773,725
FIXED CHARGES	5000	\$3,085,331		\$3,085,331
DEBT SERVICE	6000	\$12,604,454		\$12,604,454
GRANTS AND CONTRIBUTIONS	7000	\$45,205,364		\$45,205,364
CAPITAL OUTLAY	8000	\$6,698,171		\$6,698,171
MISCELLANEOUS	9000	(\$491,617)		(\$491,617)
TOTAL EXPENDITURES		\$182,670,348	\$1,659,539	\$184,329,887

tax levy total:	2004	2005	Change	%
County general purpose levy	\$46,254,440	\$47,685,673	\$1,431,233	3.09%
Kenosha County Library System	<u>\$1,166,080</u>	<u>\$1,201,194</u>	<u>\$35,114</u>	<u>3.01%</u>
Grand total all County Tax levies	\$47,420,520	\$48,886,867	\$1,466,347	3.09%

calculation of 2005 Library Levy						
District	Equalized Value	2005 Tax Levy	Mill Rate	2004 Tax Levy	change	% change
Brighton	\$156,032,600	\$53,184	\$0.34085	\$52,508	\$676	1.29%
Bristol	\$465,385,500	\$158,626	\$0.34085	\$151,264	\$7,362	4.87%
Genoa City	\$6,700	\$2	\$0.34085	\$3	(\$1)	-23.88%
Paris	\$173,354,900	\$59,088	\$0.34085	\$60,287	(\$1,199)	-1.99%
Pleasant Prairie	\$1,854,476,000	\$632,096	\$0.34085	\$616,443	\$15,653	2.54%
Somers	\$622,650,900	\$212,230	\$0.34085	\$204,680	\$7,550	3.69%
Wheatland	\$252,216,300	\$85,968	\$0.34085	\$80,895	\$5,073	6.27%
total	\$3,524,122,900	\$1,201,194	\$0.34085	\$1,166,080	\$35,114	3.01%
		prior yr mill rate	\$0.36213			
		mill rate decrease	(\$0.02128)			
		% decrease	-5.88%			

County Mill Rate Analysis

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

	2004	2005
rate/\$1,000 equalized	\$4.689	\$4.399
% increase (decrease) in tax rate		-6.19%

\$165,350

All calculations are based on equalized value.

	2004 values	2005 values	2004 levy	2005 levy	total levy increase (decrease)	% levy increase (decrease)	% assessment increase (decrease)
average home (1)	\$153,968	\$165,350	\$721.92	\$727.33	\$5.40	0.75%	7.39%
above avg home	\$172,742	\$185,512	\$809.95	\$816.01	\$6.06	0.75%	7.39%
new const.	\$7,082	\$8,345	\$33.21	\$36.71	\$3.50	100.00%	100.00%

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

2004 Equalized	9,864,901,100				
2005 Equalized	10,840,805,500				
Total increase in equalized value	975,904,400				
Estimated increase new construction/other	246,631,392				
% increase from new construction	25.2721%				
% increase in total equalized value	9.8927%				
Increase from inflation/other	729,273,008				
% increase excluding new construction	7.3926%				
			<u>2005 Allowable:</u>	<u>2004</u>	<u>2005</u>
			operating rate	\$3.6655	\$3.4270
			debt rate	<u>\$1.1627</u>	<u>1.2618</u>
			total mill rate	\$4.8282	\$4.3987

total levy change:		
<u>2004</u>	\$47,420,520	
less library	\$1,166,080	
general purpose levy	\$46,254,440	
<u>2005</u>	\$48,886,867	
less library	\$1,201,194	
general purpose levy	\$47,685,673	
levy increase	\$1,431,233	
% increase	3.094%	last year
operating	\$35,081,219	\$33,807,359
debt	<u>\$12,604,454</u>	\$12,447,081

Footnotes:

(1) Value of average home was re-based in the 2003 budget at \$145,909. Increase thereafter is based upon economic increase in real estate for all property types. Average home value will be reviewed for re-basing every fifth year.

operating cap	39,737,124
below cap	4,655,905

0

Departmental Summary

Kenosha County

2005 Budget

Legislative & Executive		2003 Budget	2004 Budget	2005 Budget	Elected Offices		2003 Budget	2004 Budget	2005 Budget
County Board	Levy	654,269	631,170	687,910	County Clerk	Levy	275,147	284,593	291,762
	Carryover					Revenue	31,450	32,150	32,250
	Expense	654,269	631,170	687,910		Bonding		5,500	
Corporation Counsel					Elected Services	Expense	306,597	322,243	324,012
	Levy	632,347	657,701	693,171		Levy	74,321	102,555	105,187
	Revenue	5,000	4,000	3,000		Expense	74,321	102,555	105,187
	Bonding					Register of Deeds	Levy	(354,109)	(700,560)
Carryover				Revenue	842,500		1,244,750	1,262,500	
Expense	637,347	661,701	696,171	Carryover	2,500		2,500	2,500	
County Executive					Expense		490,891	546,690	559,266
	Levy	326,099	324,358	320,033	Treasurer	Levy	(1,643,992)	(1,518,739)	(1,589,986)
	Reserves			35,000		Revenue	2,011,280	1,881,280	1,976,280
Expense	326,099	324,358	355,033	Bonding					
Medical Examiner						Expense	367,288	362,541	386,294
	Levy	278,681	281,551	311,221	Total: Executive/Elected	Levy	242,763	62,629	113,564
	Revenue	36,000	45,800	128,200		Revenue	2,926,230	3,207,980	3,402,230
Expense	314,681	327,351	439,421	Bonding			5,500	0	
				Carryover		2,500	2,500	2,500	
				Reserves				35,000	
				Expense		3,171,493	3,278,609	3,553,294	

Departmental Summary

Kenosha County

2005 Budget

Law Enforcement		2003 Budget	2004 Budget	2005 Budget	Administrative Services		2003 Budget	2004 Budget	2005 Budget
Circuit Court	Levy	1,541,038	1,349,748	1,527,344	City Assessor	Revenue	1,000	1,000	1,000
	Revenue	2,135,530	2,305,398	2,282,690		Expense	1,000	1,000	1,000
	Expense	3,676,568	3,655,146	3,810,034	Emergency Management	Levy	145,803	146,259	154,759
Civil Service Commission	Levy	15,041	15,041	15,040		Revenue	170,906	672,773	377,250
	Expense	15,041	15,041	15,040		Bonding			
Corrections	Levy					Carryover	1,500	1,500	343,090
	Revenue				Expense	318,209	820,532	875,099	
	Expense				Finance	Levy	1,028,085	988,509	1,015,265
District Attorney	Levy	667,467	778,643	861,503		Reserves			75,000
	Revenue	556,165	555,607	477,721		Expense	1,028,085	988,509	1,090,265
	Expense	1,223,632	1,334,250	1,339,224	Purchasing	Levy	256,106	260,980	275,438
Joint Services	Levy	2,738,322	2,738,322	2,846,562		Expense	256,106	260,980	275,438
	Expense	2,738,322	2,738,322	2,846,562	Information Services	Levy	2,100,667	2,109,706	2,152,445
Juvenile Intake	Levy	1,132,578	1,148,995	1,193,649		Revenue	80,000	213,000	294,000
	Revenue	95,210	89,210	89,210		Bonding	825,000	770,000	258,000
	Expense	1,227,788	1,238,205	1,282,859		Reserves			462,000
Sheriff	Levy	21,471,622	21,355,040	22,359,799	Expense	3,005,667	3,092,706	3,166,445	
	Revenue	3,758,397	4,465,394	4,493,544	Administrative Services	Levy	16,493	14,420	13,265
	Bonding	342,300	304,860	196,212		Expense	16,493	14,420	13,265
	Reserves			238,000	Office of the Director	Levy	0	0	0
	Expense	25,572,319	26,125,294	27,287,555		Expense	0	0	0
Total: Law Enforcement:	Levy	27,566,068	27,385,789	28,803,897	Personnel/Labor Rel	Levy	713,595	613,478	639,058
	Revenue	6,545,302	7,415,609	7,343,165		Expense	713,595	613,478	639,058
	Bonding	342,300	304,860	196,212	Total: Administrative Svcs	Levy	4,260,749	4,133,352	4,250,230
	Reserves			238,000		Revenue	251,906	886,773	672,250
	Expense	34,453,670	35,106,258	36,581,274		Bonding	825,000	770,000	258,000
				Carryover		1,500	1,500	343,090	
				Reserves				537,000	
				Expense	5,339,155	5,791,625	6,060,570		

Departmental Summary

Kenosha County

2005 Budget

Miscellaneous		2003 Budget	2004 Budget	2005 Budget
Board of Adjustment	Levy	7,990	7,990	7,990
	Expense	7,990	7,990	7,990
Debt Service	Levy	9,814,021	10,670,394	11,206,928
	Revenue	21,000		
	Carryover			
	Expense	9,835,021	10,670,394	11,206,928
Internal Service	Levy			
	Revenue	15,909,460	15,564,214	17,380,491
	Reserves			
	Expense	15,909,460	15,564,214	17,380,491
Non-Departmental	Levy	(16,761,293)	(15,995,931)	(16,593,330)
	Revenue	15,079,858	14,181,496	14,935,309
	Reserves			
	Expense	(1,681,435)	(1,814,435)	(1,658,021)
Total: Miscellaneous	Levy	(6,939,282)	(5,317,547)	(5,378,412)
	Revenue	31,010,318	29,745,710	32,315,800
	Carryover			
	Expense	24,071,036	24,428,163	26,937,388

Departmental Summary

Kenosha County

2005 Budget

Human Services				Human Services				
	2003 Budget	2004 Budget	2005 Budget		2003 Budget	2004 Budget	2005 Budget	
Aging Services				Office of the Director				
Levy	750,840	809,347	809,347	Levy	480,640	513,996	354,297	
Revenue	9,112,430	9,124,223	9,605,461	Revenue	35,000	17,500	217,906	
Bonding				Expense	515,640	531,496	572,203	
Carryover				Children & Family Services	Levy	4,983,200	4,492,235	4,843,556
Expense	9,863,270	9,933,570	10,414,808	Revenue	14,957,060	14,767,574	14,402,704	
Brookside				Expense	19,940,260	19,259,809	19,246,260	
Levy	2,884,496	2,860,659	2,515,850	Workforce Development	Levy	546,191	1,147,790	1,304,337
Revenue	7,624,965	8,054,860	8,804,510	Revenue	12,170,692	11,697,431	16,015,364	
Carryover			30,000	Expense	12,716,883	12,845,221	17,319,701	
Expense	10,509,461	10,915,519	11,350,360	Internal Service Fund	Levy			
Disability Services				Bonding	965,667			
Levy	868,808	1,223,167	1,223,166	Revenue	600,000	495,733	476,660	
Revenue	14,642,975	15,328,215	17,977,885	Expense	1,565,667	495,733	476,660	
Expense	15,511,783	16,551,382	19,201,051	Veterans Services	Levy	221,668	237,511	247,758
Health Services				Revenue	13,000	13,000	13,000	
Levy	810,234	817,118	846,156	Expense	234,668	250,511	260,758	
Revenue	3,096,468	4,806,746	3,983,054	Total: Human Services	Levy	11,546,077	12,101,823	12,144,467
Carryover	9,078	91,572	19,350	Bonding	965,667			
Expense	3,915,780	5,715,436	4,848,560	Revenue	62,252,590	64,305,282	72,419,207	
Central Services				Carryover	9,078	91,572	49,350	
Revenue			922,663	Expense	74,773,412	76,498,677	84,613,024	
Expense			922,663					

Departmental Summary

Kenosha County

2005 Budget

Public Works		2003 Budget	2004 Budget	2005 Budget	Planning & Development		2003 Budget	2004 Budget	2005 Budget
Capital Projects	Revenue	570,850	3,137,650	500,000	Automated Mapping	Revenue	12,320		
	Bonding	1,293,575	435,000	330,000		Carryover	135,680	86,689	8,284
	Carryover	70,960				Expense	148,000	86,689	8,284
	Reserves			800,000	KABA	Levy	129,674	125,000	125,000
	Expense	1,935,385	3,572,650	1,630,000		Expense	129,674	125,000	125,000
Facilities	Levy	2,434,052	2,491,537	2,561,880	Land Information	Levy	137,225	115,619	105,018
	Bonding		75,000	70,000		Bonding	31,048	32,000	32,000
	Expense	2,434,052	2,566,537	2,631,880		Revenue	154,000	186,000	211,000
Highway	Levy	2,052,137	2,150,442	2,257,830		Carryover			
	Revenue	6,330,348	5,814,942	7,111,448		Expense	322,273	333,619	348,018
	Bonding	1,697,710	1,397,340	1,729,788	Office of the Director	Levy	498,700	520,191	540,691
	Reserves					Bonding			
	Expense	10,080,195	9,362,724	11,099,066		Expense	498,700	520,191	540,691
Parks	Levy	1,282,378	1,148,839	1,096,035	County Development	Levy	513,547	503,949	507,272
	Revenue	151,225	177,225	177,225		Bonding			
	Bonding	164,700	80,300	84,000		Revenue	504,900	574,100	682,600
	Reserves		100,000	250,000		Carryover	40,675	15,110	19,460
	Expense	1,598,303	1,506,364	1,607,260		Expense	1,059,122	1,093,159	1,209,332
Golf	Revenue	3,499,374	3,090,354	3,179,083	Tree planting program	Revenue	10,750	15,000	15,000
	Expense	3,499,374	3,090,354	3,179,083		Expense	10,750	15,000	15,000
Safety Building	Levy	304,450	319,672	353,778	University Extension	Levy	266,995	211,215	204,423
	Bonding					Revenue	75,501	149,680	140,600
	Revenue	838,488	882,961	924,528		Carryover	42,850	93,243	117,624
	Expense	1,142,938	1,202,633	1,278,306		Expense	385,346	454,138	462,647
Human Services Bldg.	Levy	269,545	301,930	-	Total: Planning	Levy	1,546,141	1,475,974	1,482,404
	Revenue	466,200	489,005	790,231		Revenue	757,471	924,780	1,049,200
	Expense	735,745	790,935	790,231		Bonding	31,048	32,000	32,000
Total: Public Works	Levy	6,342,562	6,412,420	6,269,523		Carryover	219,205	195,042	145,368
	Revenue	11,856,485	13,592,137	12,682,515		Expense	2,553,865	2,627,796	2,708,972
	Bonding	3,155,985	1,987,640	2,213,788					
	Reserves	70,960	100,000	1,050,000					
	Expense	21,425,992	22,092,197	22,215,826					