

KENOSHA COUNTY, WISCONSIN 2002 BUDGET SUMMARY

DESCRIPTION	2000 ACTUAL	2001 ADOPTED BUDGET	2001 BUDGET ADOPTED & MODIFIED 6/30	2001 ACTUAL AS OF 6/30	2001 PROJECTED AT 12/31	2002 EXECUTIVE PROPOSED BUDGET	COUNTY BOARD ADJUSTMENTS	BOARD ADOPTED
REVENUE SUMMARY:								
All Other Taxes	\$797,537	\$743,316	\$912,706	\$364,668	\$280,231	\$779,430		\$779,430
Sales Tax	\$8,290,096	\$7,872,251	\$7,872,251	\$2,512,430	\$7,872,251	\$8,218,702		\$8,218,702
Property Tax	\$35,727,567	\$38,399,856	\$38,399,856	\$38,399,856	\$38,399,856	\$41,613,009	(\$293,840)	\$41,319,169
Borrowed Funds	\$3,201,125	\$4,098,398	\$4,098,398	\$0	\$3,731,398	\$4,237,000		\$4,237,000
Intergovernmental Revenue	\$59,773,772	\$60,798,336	\$64,339,819	\$16,550,526	\$62,837,721	\$65,432,557		\$65,432,557
Fines/Forfeitures/Penalties	\$823,800	\$817,469	\$817,469	\$417,984	\$776,675	\$836,230	\$50,000	\$886,230
Charges for Service	\$24,109,859	\$26,524,235	\$26,840,698	\$12,277,097	\$26,894,753	\$30,037,859	\$10,000	\$30,047,859
Interest Revenue	\$2,750,365	\$2,407,328	\$2,407,360	\$1,460,335	\$2,347,880	\$2,066,597		\$2,066,597
Miscellaneous Revenue	\$1,417,756	\$1,186,703	\$1,419,649	\$1,286,870	\$1,405,667	\$1,108,255		\$1,108,255
Other Financing Sources/Uses	\$5,081,236							\$0
Licenses and Permits	\$865,478	\$1,151,553	\$1,019,553	\$349,358	\$915,228	\$936,981		\$936,981
Reserves/Carryovers		\$4,187,625	\$4,161,133		\$4,026,633	\$3,550,199		\$3,550,199
TOTAL REVENUE, BONDED DEBT, & PRIOR YEARS FUND BALANCES	\$142,838,591	\$148,187,070	\$152,288,892	\$73,619,124	\$149,488,293	\$158,816,819	(\$233,840)	\$158,582,979
EXPENDITURE SUMMARY: 1000 series								
Personnel Services	1000 \$53,269,847	\$56,607,795	\$56,902,080	\$28,782,675	\$56,785,371	\$61,442,348	(\$100,000)	\$61,342,348
Contractual Services	2000 \$32,087,137	\$32,251,510	\$33,430,130	\$14,375,158	\$32,682,459	\$34,868,421	(\$133,840)	\$34,734,581
Materials and Supplies	3000 \$5,464,509	\$5,438,598	\$5,681,631	\$2,649,550	\$5,542,653	\$5,656,117		\$5,656,117
Fixed Charges	5000 \$1,102,677	\$1,502,232	\$1,674,999	\$1,209,619	\$1,664,683	\$1,776,110		\$1,776,110
Debt Service	6000 \$9,119,958	\$10,421,684	\$10,421,684	\$3,608,152	\$10,421,684	\$10,693,118		\$10,693,118
Grants and Contributions	7000 \$31,836,174	\$33,409,996	\$33,845,050	\$15,181,387	\$34,272,934	\$38,201,305		\$38,201,305
Capital Outlay	8000 \$5,538,554	\$8,635,925	\$14,401,917	\$1,331,276	\$9,756,600	\$6,319,652		\$6,319,652
Miscellaneous	9000 \$4,774,064	(\$80,670)	(\$80,670)	(\$67,132)	(\$80,670)	(\$140,252)		(\$140,252)
TOTAL EXPENDITURES	\$143,192,920	\$148,187,070	\$156,276,821	\$67,070,685	\$151,045,714	\$158,816,819	(\$233,840)	\$158,582,979
2001\2002 TAX LEVY COMPARISON								
GENERAL PURPOSE COUNTY LEVY	2001 \$38,399,856	2002 \$41,319,169	Change \$2,919,313	% Inc (Dec) 7.60%				
COUNTY EQUALIZED VALUE (TID OUT)	\$7,824,564,000	\$8,419,643,700	\$595,079,700	7.61%				
COUNTY RATE PER \$1000 OF EQUALIZED VALUATION	\$4.9076	\$4.9075	(\$0.0001)	0.00%				
COMPARISON OF EXPENDITURES 2001\2002								
TOTAL EXPENDITURES	2001 \$148,187,070	2002 \$158,582,979	Change \$10,395,909	% Inc (Dec) 7.02%				
LESS: CAPITAL EXPENDITURES	\$8,635,925	\$6,319,652	(\$2,316,273)	-26.82%				
LESS: INTERNAL SERVICE FUNDS	\$9,659,011	\$13,561,950	\$3,902,939	40.41%				
OPERATING & DEBT SERVICE EXPENDITURES	\$129,892,134	\$138,701,377	\$8,809,243	6.78%				
AVERAGE HOME VALUE	\$103,397	\$108,439	\$5,042	4.88%				
TAXES ON HOME - BASED ON EQUALIZED VALUE	\$507.43	\$532.16	\$24.73	4.87%				

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		\$101,257,909	\$457,514	\$101,715,423
SALES TAX		\$8,218,702		\$8,218,702
TAX LEVY		\$41,319,169	\$1,050,674	\$42,369,843
BONDED DEBT FOR FIXED ASSET ACQUISITION		\$4,237,000		\$4,237,000
PRIOR YEARS RESERVES/CARRYOVERS		\$3,550,199	\$1,569	\$3,551,768
TOTAL REVENUE, BONDING, & FUND BALANCES		\$158,582,979	\$1,509,757	\$160,092,736
EXPENDITURE SUMMARY:				
PERSONNEL SERVICES	1000	\$61,342,348		\$61,342,348
CONTRACTUAL SERVICES	2000	\$34,734,581	\$145,440	\$34,880,021
MATERIALS & SUPPLIES	3000	\$5,656,117	\$1,364,317	\$7,020,434
FIXED CHARGES	5000	\$1,776,110		\$1,776,110
DEBT SERVICE	6000	\$10,693,118		\$10,693,118
GRANTS AND CONTRIBUTIONS	7000	\$38,201,305		\$38,201,305
CAPITAL OUTLAY	8000	\$6,319,652		\$6,319,652
MISCELLANEOUS	9000	(\$140,252)		(\$140,252)
TOTAL EXPENDITURES		\$158,582,979	\$1,509,757	\$160,092,736

tax levy total:	2001	2002	Change	%
County general purpose levy	\$38,399,856	\$41,319,169	\$2,919,313	7.60%
Kenosha County Library System	\$1,009,755	\$1,050,674	\$40,919	4.05%
Grand total all County Tax levies	\$39,409,611	\$42,369,843	\$2,960,232	7.51%

calculation of 2002 Library Levy						
District	Equalized Value	2002 Tax Levy	Mill Rate	2001 Tax Levy	change	% change
Brighton	\$116,002,900	\$44,458	\$0.38325	\$40,248	\$4,210	10.46%
Bristol	\$378,534,100	\$145,074	\$0.38325	\$142,684	\$2,390	1.68%
Genoa City	\$12,900	\$5	\$0.38325	\$5	(\$0)	-1.12%
Paris	\$147,282,300	\$56,446	\$0.38325	\$53,654	\$2,792	5.20%
Pleasant Prairie	\$1,403,580,200	\$537,925	\$0.38325	\$521,030	\$16,895	3.24%
Somers	\$495,337,900	\$189,839	\$0.38325	\$180,518	\$9,321	5.16%
Wheatland	\$200,719,300	\$76,926	\$0.38325	\$71,616	\$5,310	7.41%
total	\$2,741,469,600	\$1,050,674	\$0.38325	\$1,009,755	\$40,919	4.05%
		prior yr mill rate	\$0.38325			
		mill rate inc.	\$0.00000			
		% increase	0.00%			

County Mill Rate Analysis

	2001	2002
% total property tax levy increase		7.60%
rate/\$1,000 equalized	\$4.908	\$4.907
% increase (decrease) in tax rate		0.00%

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

\$108,439

All calculations are based on equalized value.

	2001 values	2002 values	2001 levy	2002 levy	total levy increase (decrease)	% levy increase (decrease)	% assessment increase (decrease)
average home	\$103,397	\$108,439	\$507.43	\$532.16	\$24.73	4.87%	4.88%
above avg home	\$156,090	\$163,701	\$766.03	\$803.35	\$37.32	4.87%	4.88%
new const.	\$0	\$7,082	\$0.00	\$34.76	\$34.76	100.00%	100.00%

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

2001 Equalized (budget)	7,824,564,000
2002 Equalized (budget)	8,419,643,700
Total increase in equalized value	595,079,700
Estimated increase new construction	213,555,200
% increase from new construction	35.8868%
% increase in total equalized value	7.6053%
Increase from inflation/other	381,524,500
% increase excluding new construction	4.8760%

	2002 Allowable:	2001	2002
operating rate	\$3.6655	\$3.6493	\$3.6306
debt rate	<u>\$1.2769</u>	<u>1.2583</u>	<u>1.2769</u>
total mill rate	\$4.9424	\$4.9076	\$4.9075

total levy change:		
<u>2001</u>	\$39,409,611	
less library	\$1,009,755	
general purpose levy	\$38,399,856	
<u>2002</u>	\$42,369,843	
less library	\$1,050,674	
general purpose levy	\$41,319,169	
levy increase	\$2,919,313	
% increase	7.60%	<u>last year</u>
operating	\$30,568,483	\$28,554,512
debt	<u>\$10,750,686</u>	\$9,845,344

operating cap	30,862,323
below cap	293,840

0

Departmental Summary

Kenosha County

2002 Budget

Legislative & Executive		2000 Budget	2001 Budget	2002 Budget	Elected Offices		2000 Budget	2001 Budget	2002 Budget
County Board	Levy	513,020	503,129	648,408	County Clerk	Levy	319,756	315,381	315,664
	Carryover	7,000				Revenue	23,990	24,140	24,150
	Expense	520,020	503,129	648,408		Expense	343,746	339,521	339,814
Corporation Counsel	Levy	572,185	602,632	635,269	KCC Elected Services	Levy	36,915	55,277	68,763
	Revenue			5,000		Expense	36,915	55,277	68,763
	Bonding			59,640	Register of Deeds	Levy	(271,267)	(283,848)	(307,460)
	Carryover			10,260		Revenue	667,500	702,500	770,500
Expense	572,185	602,632	710,169	Carryover				2,200	
County Executive	Levy	306,011	323,223	331,640	Expense	396,233	418,652	465,240	
	Expense	306,011	323,223	331,640	Treasurer	Levy	(1,937,414)	(1,926,327)	(1,751,889)
Medical Examiner	Levy	232,442	268,856	299,139		Revenue	2,245,060	2,251,060	2,101,075
	Revenue	26,000	29,000	32,000		Bonding			6,100
	Expense	258,442	297,856	331,139		Expense	307,646	324,733	355,286
					Total: Executive/Elected	Levy	(228,352)	(141,677)	239,534
						Revenue	2,962,550	3,006,700	2,932,725
						Bonding			65,740
						Carryover	7,000	0	12,460
						Expense	2,741,198	2,865,023	3,250,459

Departmental Summary

Kenosha County

2002 Budget

Law Enforcement			2000 Budget	2001 Budget	2002 Budget	Administrative Services			2000 Budget	2001 Budget	2002 Budget
Circuit Court	Levy		1,186,784	1,110,767	1,355,216	City Assessor	Revenue		2,000	2,000	2,000
	Revenue		1,776,946	2,072,958	2,222,711		Expense		2,000	2,000	2,000
	Expense		2,963,730	3,183,725	3,577,927						
Civil Service Commission	Levy		24,080	24,042	19,040	Emergency Management	Levy		85,735	95,815	146,331
	Expense		24,080	24,042	19,040		Revenue		117,000	127,500	78,585
Corrections	Levy						Bonding				52,000
	Revenue						Carryover				13,000
	Expense	Sheriff in 2000				Expense		202,735	223,315	289,916	
District Attorney	Levy		545,220	584,241	701,119	Finance	Levy		857,091	948,413	1,030,638
	Revenue		472,139	482,803	490,889		Expense		857,091	948,413	1,030,638
	Expense		1,017,359	1,067,044	1,192,008	Purchasing	Levy		182,999	216,545	246,805
Joint Services	Levy		2,218,636	2,415,533	2,632,723		Expense		182,999	216,545	246,805
	Expense		2,218,636	2,415,533	2,632,723	Information Services	Levy		1,931,072	1,954,639	2,100,497
Juvenile Intake	Levy		1,045,657	1,056,542	1,118,999		Revenue		60,000	63,500	68,000
	Revenue		57,210	71,210	75,210		Bonding		957,500	731,385	932,167
	Expense		1,102,867	1,127,752	1,194,209	Expense		2,948,572	2,749,524	3,100,664	
Sheriff	Levy		18,401,964	19,458,802	21,719,769	Administrative Services	Levy		10,636	15,835	16,839
	Revenue		1,952,132	2,234,507	2,752,542		Expense		10,636	15,835	16,839
	Bonding				85,500	Office of the Director	Levy		96,373	104,272	0
	Expense		20,354,096	21,693,309	24,557,811		Expense		96,373	104,272	0
Total: Law Enforcement:	Levy		23,422,341	24,649,927	27,546,866	Personnel/Labor Rel	Levy		699,439	726,266	738,515
	Revenue		4,258,427	4,861,478	5,541,352		Expense		699,439	726,266	738,515
	Bonding				85,500	Total: Administrative Svs	Levy		3,863,345	4,061,785	4,279,625
	Expense		27,680,768	29,511,405	33,173,718		Revenue		179,000	193,000	148,585
					Bonding			957,500	731,385	984,167	
					Carryover					13,000	
						Expense		4,999,845	4,986,170	5,425,377	

Departmental Summary

Kenosha County

2002 Budget

Non-Departmental		2000 Budget	2001 Budget	2002 Budget
Board of Adjustment	Levy	10,503	13,440	8,440
	Expense	10,503	13,440	8,440
Debt Service	Levy	8,186,023	8,935,604	9,181,717
	Revenue	267,360	267,360	267,360
	Carryover			
	Expense	8,453,383	9,202,964	9,449,077
Internal Service	Levy			
	Revenue	8,624,568	11,357,588	13,645,783
	Reserves	70,000	42,285	20,000
	Expense	8,694,568	11,399,873	13,665,783
Non-Departmental	Levy	(15,209,568)	(15,724,536)	(19,658,691)
	Revenue	14,254,568	14,020,970	14,361,667
	Reserves		1,836,091	3,219,514
	Expense	(955,000)	132,525	(2,077,510)
Total: Non-Departmental	Levy	(7,013,042)	(6,775,492)	(10,468,534)
	Revenue	23,146,496	25,645,918	28,274,810
	Carryover	70,000	1,878,376	3,239,514
	Expense	16,203,454	20,748,802	21,045,790

Departmental Summary

Kenosha County

2002 Budget

Human Services				Human Services				
	2000 Budget	2001 Budget	2002 Budget		2000 Budget	2001 Budget	2002 Budget	
Aging Services				Office of the Director	Levy	391,497	459,506	511,625
	Levy	713,382	658,771		Expense	391,497	459,506	511,625
	Revenue	7,217,323	8,851,137					
	Bonding		115,614	Children & Family Services	Levy	5,308,630	5,139,477	5,292,341
	Carryover		72,000		Revenue	12,815,756	13,714,740	15,302,064
	Expense	7,930,705	9,697,522		Expense	18,124,386	18,854,217	20,594,405
			9,199,745					
Brookside	Levy	1,978,579	2,208,497	Workforce Development	Levy	430,398	346,561	546,191
	Revenue	6,502,299	6,799,752		Revenue	9,142,067	9,998,370	11,336,658
	Expense	8,480,878	9,008,249		Expense	9,572,465	10,344,931	11,882,849
			10,093,820					
Disability Services	Levy	715,545	716,165	Internal Service Fund	Levy			
	Revenue	12,486,013	13,795,587		Bonding	65,000		
	Expense	13,201,558	14,511,752		Revenue	544,000	492,663	403,167
			15,843,759		Expense	609,000	492,663	403,167
Health Services	Levy	636,850	797,825	Veterans Services	Levy	164,060	178,889	202,970
	Revenue	2,356,892	2,235,950		Revenue	13,000	13,000	13,000
	Carryover	(29,510)	102,749		Expense	177,060	191,889	215,970
	Expense	2,964,232	3,136,524					
			3,864,688	Total: Human Services	Levy	10,338,941	10,505,691	11,733,601
					Bonding	65,000	115,614	179,645
					Revenue	51,077,350	55,901,199	60,649,532
					Carryover	(29,510)	174,749	47,250
					Expense	61,451,781	66,697,253	72,610,028

Departmental Summary

Kenosha County

2002 Budget

Public Works				Planning & Development					
	2000 Budget	2001 Budget	2002 Budget		2000 Budget	2001 Budget	2002 Budget		
Capital Projects	Revenue		1,250,000	Automated Mapping	Revenue	56,926	74,407	32,314	
	Bonding		1,150,000		Carryover	12,862		47,800	
	Carryover		1,000,000		Expense	69,788	74,407	80,114	
	Expense		3,400,000						
Facilities	Levy	2,079,688	2,187,413	KABA	Levy	136,500	136,500	136,500	
	Bonding	64,000	105,000		Expense	136,500	136,500	136,500	
	Expense	2,143,688	2,292,413	Land Information	Levy	203,618	243,293	218,400	
Highway	Levy	429,181	666,116		Revenue	145,000	140,000	150,000	
	Revenue	6,154,952	5,357,409		Carryover	122,500	122,500	122,500	
	Bonding	2,007,625	1,587,367	1,605,578	Expense	471,118	505,793	490,900	
	Reserves	1,000,000	1,000,000		Office of the Director	Levy	398,071	473,122	529,568
	Expense	9,591,758	8,610,892	9,419,562		Bonding		29,800	
Parks	Levy	1,231,523	1,316,413	1,379,257		Expense	398,071	502,922	529,568
	Revenue	361,245	161,245	199,225	County Development	Levy	478,392	402,057	448,034
	Bonding	172,000	293,132	203,800		Bonding		53,600	31,500
	Reserves	18,000				Revenue	391,810	444,400	477,400
	Expense	1,782,768	1,770,790	1,782,282		Carryover			40,675
Golf	Revenue	3,049,620	3,307,387	3,420,299		Expense	870,202	900,057	997,609
	Expense	3,049,620	3,307,387	3,420,299	Tree planting program	Revenue	10,750	10,750	10,750
Safety Building	Levy	233,930	218,205	289,714		Expense	10,750	10,750	10,750
	Bonding		32,500		University Extension	Levy	237,784	254,427	270,679
	Revenue	732,475	793,999	827,719		Revenue	30,000	43,000	56,000
	Expense	966,405	1,044,704	1,117,433		Carryover	13,000	12,000	27,000
Human Services Bldg.	Levy		202,076	231,886		Expense	280,784	309,427	353,679
	Revenue		310,299	321,216	Total: Planning	Levy	1,454,365	1,509,399	1,603,181
	Expense	new in 2001	512,375	553,102		Revenue	634,486	712,557	726,464
Total: Public Works	Levy	3,974,322	4,590,223	6,384,896		Bonding	0	83,400	31,500
	Revenue	10,298,292	11,180,339	11,203,143		Carryover	148,362	134,500	237,975
	Bonding	2,243,625	3,167,999	2,890,448		Expense	2,237,213	2,439,856	2,599,120
	Carryover	1,018,000	2,000,000	0					
	Expense	17,534,239	20,938,561	20,478,487					