

# KENOSHA COUNTY, WISCONSIN 2004 BUDGET SUMMARY

DESCRIPTION	2002 ACTUAL	2003 ADOPTED BUDGET	2003 BUDGET ADOPTED & MODIFIED 6/30	2003 ACTUAL AS OF 6/30	2003 PROJECTED AT 12/31	2004 EXECUTIVE PROPOSED BUDGET	COUNTY BOARD ADJUSTMENTS	BOARD ADOPTED	
<b>REVENUE SUMMARY:</b>									
All Other Taxes	\$1,011,443	\$810,000	\$822,238	\$511,045	\$918,041	\$982,250		\$982,250	
Sales Tax	\$8,882,212	\$9,039,280	\$9,039,280	\$2,466,218	\$8,700,000	\$8,999,000		\$8,999,000	
Property Tax	\$41,218,893	\$44,565,078	\$44,565,078	\$44,565,078	\$44,565,078	\$46,254,440		\$46,254,440	
Borrowed Funds	\$3,270,000	\$5,320,000	\$5,320,000	\$5,320,000	\$5,325,565	\$3,100,000		\$3,100,000	
Intergovernmental Revenue	\$68,160,928	\$68,187,879	\$72,471,686	\$30,451,645	\$72,003,041	\$72,572,141		\$72,572,141	
Fines/Forfeitures/Penalties	\$642,214	\$779,413	\$779,413	\$415,564	\$777,428	\$980,090		\$980,090	
Charges for Service	\$29,222,377	\$32,690,809	\$32,923,707	\$14,737,118	\$32,681,105	\$33,074,975	(\$150,000)	\$32,924,975	
Interest Revenue	\$1,466,685	\$1,853,000	\$1,823,000	\$644,612	\$1,351,713	\$1,617,459		\$1,617,459	
Miscellaneous Revenue	\$1,244,544	\$1,278,771	\$1,318,271	\$1,306,865	\$1,472,234	\$1,061,550		\$1,061,550	
Other Financing Sources/Uses	\$14,126,139				\$1,056,764	\$0		\$0	
Licenses and Permits	\$870,306	\$961,150	\$961,277	\$442,917	\$886,862	\$940,805		\$940,805	
Reserves/Carryovers		\$303,243	\$3,131,877			\$290,614	\$100,000	\$390,614	
<b>TOTAL REVENUE, BONDED DEBT, &amp; PRIOR YEARS FUND BALANCES</b>	<b>\$170,115,741</b>	<b>\$165,788,623</b>	<b>\$173,155,827</b>	<b>\$100,861,062</b>	<b>\$169,737,831</b>	<b>\$169,873,324</b>	<b>(\$50,000)</b>	<b>\$169,823,324</b>	
<b>EXPENDITURE SUMMARY:</b>									
	<b>1000 series</b>								
Personnel Services	1000	\$60,725,732	\$64,501,228	\$64,943,956	\$32,427,735	\$64,221,749	\$66,051,025	(\$150,000)	\$65,901,025
Contractual Services	2000	\$35,021,305	\$34,873,920	\$36,009,737	\$15,397,638	\$35,948,981	\$36,479,457	(\$31,000)	\$36,448,457
Materials and Supplies	3000	\$5,505,617	\$5,623,781	\$5,816,231	\$2,730,801	\$5,860,688	\$6,112,202		\$6,112,202
Fixed Charges	5000	\$1,259,335	\$1,696,585	\$1,698,523	\$927,949	\$1,700,189	\$1,927,514		\$1,927,514
Debt Service	6000	\$16,896,747	\$11,111,645	\$11,002,010	\$4,921,123	\$11,002,010	\$12,447,081		\$12,447,081
Grants and Contributions	7000	\$35,664,759	\$40,272,605	\$41,324,258	\$15,645,378	\$41,118,601	\$40,146,592	\$131,000	\$40,277,592
Capital Outlay	8000	\$7,367,289	\$7,828,111	\$15,741,178	\$5,311,303	\$12,774,705	\$6,849,705		\$6,849,705
Miscellaneous	9000	\$6,897,091	(\$119,252)	(\$29,643)	(\$106,201)	(\$29,643)	(\$140,252)		(\$140,252)
<b>TOTAL EXPENDITURES</b>		<b>\$169,337,875</b>	<b>\$165,788,623</b>	<b>\$176,506,250</b>	<b>\$77,255,726</b>	<b>\$172,597,280</b>	<b>\$169,873,324</b>	<b>(\$50,000)</b>	<b>\$169,823,324</b>
<b>2003 and 2004 TAX LEVY COMPARISON</b>									
		2003	2004	Change	% Inc (Dec)				
GENERAL PURPOSE COUNTY LEVY		\$44,565,078	\$46,254,440	\$1,689,362	3.79%				
COUNTY EQUALIZED VALUE (TID OUT)		\$9,133,596,100	\$9,864,901,100	\$731,305,000	8.01%				
COUNTY RATE PER \$1000 OF EQUALIZED VALUATION		\$4.8792	\$4.6888	(\$0.1905)	-3.90%				
<b>COMPARISON OF EXPENDITURES 2003 and 2004</b>									
		2003	2004	Change	% Inc (Dec)				
TOTAL EXPENDITURES		\$165,788,623	\$169,823,324	\$4,034,701	2.43%				
LESS: CAPITAL EXPENDITURES		\$7,828,111	\$6,849,705	(\$978,406)	-12.50%				
LESS: INTERNAL SERVICE FUNDS		\$15,759,960	\$15,564,214	(\$195,746)	-1.24%				
OPERATING & DEBT SERVICE EXPENDITURES		\$142,200,552	\$147,409,405	\$5,208,853	3.66%				
AVERAGE HOME VALUE		\$145,909	\$153,968	\$8,059	5.52%				
TAXES ON HOME - BASED ON EQUALIZED VALUE		\$711.93	\$721.92	\$9.99	1.40%				

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		\$111,079,270	\$447,249	\$111,526,519
SALES TAX		\$8,999,000		\$8,999,000
TAX LEVY		\$46,254,440	\$1,166,080	\$47,420,520
BORROWED FUNDS		\$3,100,000		\$3,100,000
PRIOR YEARS RESERVES/CARRYOVERS		\$390,614	\$61,000	\$451,614
<b>TOTAL REVENUE, BONDING, &amp; FUND BALANCES</b>		<b>\$169,823,324</b>	<b>\$1,674,329</b>	<b>\$171,497,653</b>
<b>EXPENDITURE SUMMARY:</b>				
PERSONNEL SERVICES	1000	\$65,901,025		\$65,901,025
CONTRACTUAL SERVICES	2000	\$36,448,457	\$162,700	\$36,611,157
MATERIALS & SUPPLIES	3000	\$6,112,202	\$1,511,629	\$7,623,831
FIXED CHARGES	5000	\$1,927,514		\$1,927,514
DEBT SERVICE	6000	\$12,447,081		\$12,447,081
GRANTS AND CONTRIBUTIONS	7000	\$40,277,592		\$40,277,592
CAPITAL OUTLAY	8000	\$6,849,705		\$6,849,705
MISCELLANEOUS	9000	(\$140,252)		(\$140,252)
<b>TOTAL EXPENDITURES</b>				<b>\$0</b>
		<b>\$169,823,324</b>	<b>\$1,674,329</b>	<b>\$171,497,653</b>

tax levy total:	2003	2004	Change	%
County general purpose levy	\$44,565,078	\$46,254,440	\$1,689,362	3.79%
Kenosha County Library System	\$1,132,117	\$1,166,080	\$33,963	3.00%
<b>Grand total all County Tax levies</b>	<b>\$45,697,195</b>	<b>\$47,420,520</b>	<b>\$1,723,325</b>	<b>3.77%</b>

calculation of 2004 Library Levy						
District	Equalized Value	2004 Tax Levy	Mill Rate	2003 Tax Levy	change	% change
Brighton	\$144,997,500	\$52,508	\$0.36213	\$49,472	\$3,036	6.14%
Bristol	\$417,703,900	\$151,264	\$0.36213	\$154,303	(\$3,039)	-1.97%
Genoa City	\$8,300	\$3	\$0.36213	\$3	\$0	0.19%
Paris	\$166,478,200	\$60,287	\$0.36213	\$60,838	(\$551)	-0.91%
Pleasant Prairie	\$1,702,264,300	\$616,443	\$0.36213	\$592,324	\$24,119	4.07%
Somers	\$565,209,800	\$204,680	\$0.36213	\$193,808	\$10,872	5.61%
Wheatland	\$223,384,400	\$80,895	\$0.36213	\$81,370	(\$475)	-0.58%
total	\$3,220,046,400	\$1,166,080	\$0.36213	\$1,132,118	\$33,962	3.00%
		prior yr mill rate	\$0.37838			
		mill rate decrease	(\$0.01625)			
		% decrease	-4.29%			

# County Mill Rate Analysis

	2003	2004
rate/\$1,000 equalized	\$4.879	\$4.689
% increase (decrease) in tax rate		-3.90%

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

**\$153,968**

All calculations are based on equalized value.

	2003 values	2004 values	2003 levy	2004 levy	total levy increase (decrease)	% levy increase (decrease)	% assessment increase (decrease)
<b>average home</b>	<b>\$145,909</b>	<b>\$153,968</b>	<b>\$711.93</b>	<b>\$721.92</b>	<b>\$9.99</b>	<b>1.40%</b>	<b>5.52%</b>
above avg home	\$163,701	\$172,742	\$798.74	\$809.94	\$11.20	1.40%	5.52%
new const.	\$7,082	\$7,866	\$34.56	\$36.88	\$2.33	100.00%	100.00%

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

2003 Equalized (budget)	9,133,596,100
2004 Equalized (budget)	9,864,901,100
Total increase in equalized value	731,305,000
Estimated increase new construction	226,859,235
% increase from new construction	31.0212%
% increase in total equalized value	8.0068%
Increase from inflation/other	504,445,765
% increase excluding new construction	5.5230%

	2004 Allowable:	2003	2004
operating rate	\$3.6655	\$3.6627	\$3.4270
debt rate	<u>\$1.2618</u>	<u>1.2166</u>	<u>1.2618</u>
total mill rate	\$4.9273	\$4.8793	\$4.6888

**total levy change:**

<u>2003</u>	\$45,697,195	
less library	\$1,132,117	
general purpose levy	\$44,565,078	
<u>2004</u>	\$47,420,520	
less library	\$1,166,080	
general purpose levy	\$46,254,440	
levy increase	\$1,689,362	
% increase	3.79%	<u>last year</u>
operating	\$33,807,359	\$33,453,433
debt	<u>\$12,447,081</u>	\$11,111,645

**operating cap 36,159,934**  
**below cap 2,352,575**

**Departmental Summary**

**Kenosha County**

**2004 Budget**

<b>Legislative &amp; Executive</b>		<b>2002 Budget</b>	<b>2003 Budget</b>	<b>2004 Budget</b>	<b>Elected Offices</b>		<b>2002 Budget</b>	<b>2003 Budget</b>	<b>2004 Budget</b>
<b>County Board</b>	Levy	648,408	654,269	631,170	<b>County Clerk</b>	Levy	315,664	275,147	284,593
	Carryover					Revenue	24,150	31,450	32,150
	Expense	648,408	654,269	631,170		Bonding			5,500
<b>Corporation Counsel</b>	Expense				Expense	339,814	306,597	322,243	
	Levy	635,269	632,347	657,701	<b>Elected Services</b>	Levy	68,763	74,321	102,555
	Revenue	5,000	5,000	4,000		Expense	68,763	74,321	102,555
	Bonding	59,640			<b>Register of Deeds</b>	Levy	(307,460)	(354,109)	(700,560)
	Carryover	10,260				Revenue	770,500	842,500	1,244,750
Expense	710,169	637,347	661,701	Carryover		2,200	2,500	2,500	
<b>County Executive</b>	Expense				Expense	465,240	490,891	546,690	
	Levy	331,640	326,099	324,358	<b>Treasurer</b>	Levy	(1,751,889)	(1,643,992)	(1,518,739)
Expense	331,640	326,099	324,358	Revenue		2,101,075	2,011,280	1,881,280	
<b>Medical Examiner</b>	Levy	299,139	278,681	281,551		Bonding	6,100		
	Revenue	32,000	36,000	45,800		Expense	355,286	367,288	362,541
	Expense	331,139	314,681	327,351	<b>Total: Executive/Elected</b>	Levy	239,534	242,763	62,629
					Revenue	2,932,725	2,926,230	3,207,980	
					Bonding	65,740		5,500	
					Carryover	12,460	2,500	2,500	
					Expense	3,250,459	3,171,493	3,278,609	

**Departmental Summary**

**Kenosha County**

**2004 Budget**

<b>Law Enforcement</b>				<b>Administrative Services</b>					
	<b>2002 Budget</b>	<b>2003 Budget</b>	<b>2004 Budget</b>		<b>2002 Budget</b>	<b>2003 Budget</b>	<b>2004 Budget</b>		
<b>Circuit Court</b>	Levy	1,355,216	1,541,038	1,349,748	<b>City Assessor</b>	Revenue	2,000	1,000	1,000
	Revenue	2,222,711	2,135,530	2,305,398		Expense	2,000	1,000	1,000
	Expense	3,577,927	3,676,568	3,655,146	<b>Emergency Management</b>	Levy	146,331	145,803	146,259
<b>Civil Service Commissior</b>	Levy	19,040	15,041	15,041		Revenue	78,585	170,906	672,773
	Expense	19,040	15,041	15,041		Bonding	52,000		
<b>Corrections</b>	Levy					Carryover	13,000	1,500	1,500
	Revenue					Expense	289,916	318,209	820,532
	Expense				<b>Finance</b>	Levy	1,030,638	1,028,085	988,509
<b>District Attorney</b>	Levy	701,119	667,467	778,643		Expense	1,030,638	1,028,085	988,509
	Revenue	490,889	556,165	555,607	<b>Purchasing</b>	Levy	246,805	256,106	260,980
	Expense	1,192,008	1,223,632	1,334,250		Expense	246,805	256,106	260,980
<b>Joint Services</b>	Levy	2,632,723	2,738,322	2,738,322	<b>Information Services</b>	Levy	2,100,497	2,100,667	2,109,706
	Expense	2,632,723	2,738,322	2,738,322		Revenue	68,000	80,000	213,000
<b>Juvenile Intake</b>	Levy	1,118,999	1,132,578	1,148,995		Bonding	932,167	825,000	770,000
	Revenue	75,210	95,210	89,210		Expense	3,100,664	3,005,667	3,092,706
	Expense	1,194,209	1,227,788	1,238,205	<b>Administrative Services</b>	Levy	16,839	16,493	14,420
<b>Sheriff</b>	Levy	21,719,769	21,471,622	21,355,040		Expense	16,839	16,493	14,420
	Revenue	2,752,542	3,758,397	4,465,394	<b>Office of the Director</b>	Levy	0	0	0
	Bonding	85,500	342,300	304,860		Expense	0	0	0
	Expense	24,557,811	25,572,319	26,125,294	<b>Personnel/Labor Rel</b>	Levy	738,515	713,595	613,478
<b>Total: Law Enforcement:</b>	Levy	27,546,866	27,566,068	27,385,789		Expense	738,515	713,595	613,478
	Revenue	5,541,352	6,545,302	7,415,609	<b>Total: Administrative Svcs</b>	Levy	4,279,625	4,260,749	4,133,352
	Bonding	85,500	342,300	304,860		Revenue	148,585	251,906	886,773
	Expense	33,173,718	34,453,670	35,106,258		Bonding	984,167	825,000	770,000
						Carryover	13,000	1,500	1,500
						Expense	5,425,377	5,339,155	5,791,625

**Departmental Summary**

**Kenosha County**

**2004 Budget**

<b>Human Services</b>				<b>Human Services</b>				
	<b>2002 Budget</b>	<b>2003 Budget</b>	<b>2004 Budget</b>		<b>2002 Budget</b>	<b>2003 Budget</b>	<b>2004 Budget</b>	
<b>Aging Services</b>				<b>Office of the Director</b>				
Levy	703,121	750,840	809,347	Levy	511,625	480,640	513,996	
Revenue	8,316,979	9,112,430	9,124,223	Revenue		35,000	17,500	
Bonding	179,645			Expense	511,625	515,640	531,496	
Carryover				<b>Children &amp; Family Services</b>	Levy	5,292,341	4,983,200	4,492,235
Expense	9,199,745	9,863,270	9,933,570	Revenue	15,302,064	14,957,060	14,767,574	
<b>Brookside</b>				Expense	20,594,405	19,940,260	19,259,809	
Levy	2,901,617	2,884,496	2,860,659	<b>Workforce Development</b>	Levy	546,191	546,191	1,147,790
Revenue	7,192,203	7,624,965	8,054,860	Revenue	11,336,658	12,170,692	11,697,431	
Expense	10,093,820	10,509,461	10,915,519	Expense	11,882,849	12,716,883	12,845,221	
<b>Disability Services</b>				<b>Internal Service Fund</b>	Levy			
Levy	765,416	868,808	1,223,167	Bonding		965,667		
Revenue	15,078,343	14,642,975	15,328,215	Revenue	403,167	600,000	495,733	
Expense	15,843,759	15,511,783	16,551,382	Expense	403,167	1,565,667	495,733	
<b>Health Services</b>				<b>Veterans Services</b>	Levy	202,970	221,668	237,511
Levy	810,320	810,234	817,118	Revenue	13,000	13,000	13,000	
Revenue	3,007,118	3,096,468	4,806,746	Expense	215,970	234,668	250,511	
Carryover	47,250	9,078	91,572	<b>Total: Human Services</b>	Levy	11,733,601	11,546,077	12,101,823
Expense	3,864,688	3,915,780	5,715,436	Bonding	179,645	965,667		
				Revenue	60,649,532	62,252,590	64,305,282	
				Carryover	47,250	9,078	91,572	
				Expense	72,610,028	74,773,412	76,498,677	

**Departmental Summary**

**Kenosha County**

**2004 Budget**

<b>Public Works</b>		<b>2002 Budget</b>	<b>2003 Budget</b>	<b>2004 Budget</b>	<b>Planning &amp; Development</b>		<b>2002 Budget</b>	<b>2003 Budget</b>	<b>2004 Budget</b>
<b>Capital Projects</b>	Revenue	577,530	570,850	3,137,650	<b>Automated Mapping</b>	Revenue	32,314	12,320	
	Bonding	1,064,170	1,293,575	435,000		Carryover	47,800	135,680	86,689
	Carryover		70,960			Expense	80,114	148,000	86,689
	Expense	1,641,700	1,935,385	3,572,650	<b>KABA</b>	Levy	136,500	129,674	125,000
<b>Facilities</b>	Levy	2,527,209	2,434,052	2,491,537		Expense	136,500	129,674	125,000
	Bonding	16,900		75,000	<b>Land Information</b>	Levy	218,400	137,225	115,619
	Expense	2,544,109	2,434,052	2,566,537		Bonding		31,048	32,000
<b>Highway</b>	Levy	1,956,830	2,052,137	2,150,442		Revenue	150,000	154,000	186,000
	Revenue	5,857,154	6,330,348	5,814,942		Carryover	122,500		
	Bonding	1,605,578	1,697,710	1,397,340	Expense	490,900	322,273	333,619	
	Reserves				<b>Office of the Director</b>	Levy	529,568	498,700	520,191
Expense	9,419,562	10,080,195	9,362,724	Bonding					
<b>Parks</b>	Levy	1,379,257	1,282,378	1,148,839		Expense	529,568	498,700	520,191
	Revenue	199,225	151,225	177,225	<b>County Development</b>	Levy	448,034	513,547	503,949
	Bonding	203,800	164,700	80,300		Bonding	31,500		
	Reserves			100,000		Revenue	477,400	504,900	574,100
	Expense	1,782,282	1,598,303	1,506,364		Carryover	40,675	40,675	15,110
<b>Golf</b>	Revenue	3,420,299	3,499,374	3,090,354	Expense	997,609	1,059,122	1,093,159	
	Expense	3,420,299	3,499,374	3,090,354	<b>Tree planting program</b>	Revenue	10,750	10,750	15,000
<b>Safety Building</b>	Levy	289,714	304,450	319,672		Expense	10,750	10,750	15,000
	Bonding				<b>University Extension</b>	Levy	270,679	266,995	211,215
	Revenue	827,719	838,488	882,961		Revenue	56,000	75,501	149,680
	Expense	1,117,433	1,142,938	1,202,633		Carryover	27,000	42,850	93,243
<b>Human Services Bldg.</b>	Levy	231,886	269,545	301,930		Expense	353,679	385,346	454,138
	Revenue	321,216	466,200	489,005	<b>Total: Planning</b>	Levy	1,603,181	1,546,141	1,475,974
	Expense	553,102	735,745	790,935		Revenue	726,464	757,471	924,780
	<b>Total: Public Works</b>	Levy	6,384,896	6,342,562		6,412,420	Bonding	31,500	31,048
Revenue		11,203,143	11,856,485	13,592,137		Carryover	237,975	219,205	195,042
Bonding		2,890,448	3,155,985	1,987,640		Expense	2,599,120	2,553,865	2,627,796
Carryover/Reserves		70,960	100,000						
Expense	20,478,487	21,425,992	22,092,197						

**Departmental Summary**

**Kenosha County**

**2004 Budget**

<b>Non-Departmental</b>		<b>2002 Budget</b>	<b>2003 Budget</b>	<b>2004 Budget</b>
<b>Board of Adjustment</b>	Levy	8,440	7,990	7,990
	Expense	8,440	7,990	7,990
<b>Debt Service</b>	Levy	9,181,717	9,814,021	10,670,394
	Revenue	267,360	21,000	
	Carryover			
	Expense	9,449,077	9,835,021	10,670,394
<b>Internal Service</b>	Levy			
	Revenue	13,645,783	15,909,460	15,564,214
	Reserves	20,000		
	Expense	13,665,783	15,909,460	15,564,214
<b>Non-Departmental</b>	Levy	(19,658,691)	(16,761,293)	(15,995,931)
	Revenue	14,361,667	15,079,858	14,181,496
	Reserves	3,219,514		
	Expense	(2,077,510)	(1,681,435)	(1,814,435)
<b>Total: Non-Departmental</b>	Levy	(10,468,534)	(6,939,282)	(5,317,547)
	Revenue	28,274,810	31,010,318	29,745,710
	Carryover	3,239,514		
	Expense	21,045,790	24,071,036	24,428,163