

IOWA COUNTY, WISCONSIN

2024 Adopted Budget



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Dear County Supervisors,

Another year, and another challenging budget. Iowa County is beginning to really struggle under the pressures of levy limits and inflation. Attached you will find the 2024 budget proposal for your consideration. Your staff here at Iowa County have worked very hard to put this document together and to provide you and the public with all the information on how different sources of funding are used to support the government services everyone relies on.

Levy Limits

Before talking about this budget proposal and what it accomplishes, I'd like to mention the past two or three years and the changes we have enacted as part of our budget. For each of the past two or three years, Iowa County has had to come up with between \$500,000 to \$600,000 to meet the increasing health insurance and wage costs of managing and supporting our existing staff. Finding this amount of money isn't easy and as a result, Iowa County has used budgeting maneuvers that are permitted under state law, even encouraged, but certainly do not qualify as good budgeting techniques. Wisconsin, as a whole, is heading in a dangerous direction with the impacts of State Levy Limits and as a County we are starting to run into unavoidable situations.

In order to find funding in the 2023 budget, Iowa County moved our crack filling budget of \$250,000 from our operating levy to our debt levy. This freed up \$250,000 of funding that could be used to meet our health insurance and staffing cost increases, but it also meant that we were borrowing money in October and repaying it in March annually in support of a maintenance item. Crack filling does meet our definition of a capital item (lasting 3 years or more and costing \$5,000 or more), but it is an annual maintenance item we have historically budgeted for in our operating levy.

The state levy limit law is designed with the intent of limiting our operating budget, but allowing us the flexibility to borrow funds to support infrastructure improvements. In this environment, Iowa County must find ways to transfer operating costs to the other half or we must cut back our operating budget. In addition to transferring expenses to the debt levy, we have reduced staffing by fifty positions, and started to eliminate valued services.

What started as a well-intended law to limit the growth of local government taxes is now putting us in an environment where we struggle to compete as an employer and is forcing a reduction in community supported services. In spring 2024 the Iowa County Board will need to provide guidance to staff on what services should be further cut or discontinued in time for the start of 2025 fiscal year planning.

2024 Budget

The 2024 budget proposal before you continues with the trends of the past few years. This time, Iowa County has decided to transfer a large portion of our property and liability insurance costs to our debt levy. Again, by moving what should be an operating levy cost to our debt levy, we are able to find an additional \$150,000 that can be used to support our growing staffing and health insurance costs.

Health Insurance is perhaps the County's greatest operating cost. In 2024 the health insurance premiums paid by Iowa County and our employees increased by 8.4% for family coverage and 8.2% for single coverage. Over \$2,292,954 will be paid by Iowa County to cover employee health insurance premiums in 2024. Depending on which Health Insurance plan employees use, they were scheduled to pay an increase of 70% or more in their share of the annual premium. Iowa County decided to take on a greater share of health insurance premiums and increased our portion from 83% of the average qualified plan to 88% of the average qualified plan. With this added commitment from Iowa County, the employee share of the premium increase dropped from over 70% down to around 20%. Though some employees do not use health insurance, many do and many employees are appreciative for the added assistance.

Wages are our biggest inflationary cost. The County implemented a February wage increase in 2023, so we are saddled with a \$70,000 budget hit for additional wages in 2024. In addition, it is recommended that the wage grid increase 3.5% to keep up with inflationary pressures, an addition of \$303,383 in 2024.

Between Health Insurance and Wages, Iowa County added \$457,914 to our expense side of the ledger and this does not count any increases for represented staff, whose health insurance and wages are expected to have a significant increase in 2024.

As a solution to this growing budget imbalance, the County Board will be once again strategizing on budgeting options in spring of 2024. The 2024 Capital Budget also includes \$30,000 for a study on the services best to regionalize.

Many of the budget problems stem from the slow construction growth in Iowa County. Our Cities and Villages generally lack the size, expertise, and funding to be aggressive with economic development that drives *Net New Construction* in other counties. In 2023, the Iowa County Board turned down a budget amendment that would have funded a hotel feasibility study. In the Capital Budget, you'll find that the hotel feasibility study is again up for consideration. New construction means a larger tax base and a higher level of Net New Construction.

The Iowa County budget is the most important matter put before the County Administrator. This year is no exception. Here are a few of the major changes highlighted for your consideration.

- ° Staffing: The reduction of a ½ time position in the Register of Deeds office and the transition of 1/3 the County Administrator time to Economic Development are the two biggest staffing changes.
- ° In spring of 2022, Iowa County received an Environmental Assessment Fee from American Transmission Company (ATC). This fee is explained in §19.969(3) and amounted to a \$2,571,210.32 payment for Iowa County. The ATC project went significantly over budget in 2023 and since Iowa County's payment is based off of the ATC costs, Iowa County will be receiving another payment in spring of 2024 to true up the accounts after the project has completed. In 2024, these are the expenses appropriated from the Environmental Assessment Fee:
 1. \$2,000,000 to County T Reconstruction
 2. \$50,000 to complete round 2 of the Outdoor Recreation and Tourism Grant Program
 3. \$25,000 on feasibility study for dredging County Farm Pond
 4. \$500,000 will be used as a match for a Broadband grants
 5. \$15,000 to complete a strategic plan for the County Farm Property

Iowa County Highway Department staff have historically provided seal-coating services and have traditionally treated anywhere from 3-7 miles per year. In 2024, the capital budget will increase funding from \$475,000 to \$500,000.

In December of 2018, Iowa County signed a Local Operating Contract with Invenergy, LLC for the creation of the Badger Hollow Solar Farm. Invenergy had qualifying assets producing electricity beginning in 2021, though not complete, a partial payment of the utility aid should be collected in November of 2023. The funding collected in 2023 would be available for 2024 spending. The Iowa County board has a Resolution directing that 80% of these funds be used for Highway construction and that 20% of the funding go toward the General Fund for operating expenses. Iowa County will need to appropriate all of the Badger Hollow Solar farm's \$361,311 income toward the County Highway F debt payment. When phase 2 of the Badger Hollow Solar farm is activated, we anticipate having greater revenue.

Broadband improvements are another project funded and expected to continue. Iowa County has partnerships with Light Speed, MHTC, and Bug Tussel that were all funded in 2022 and will see construction starting in 2024.

A. So far Iowa County has invested \$1,086,047 of American Rescue Plan Act (ARPA) funds in Broadband as the match for grant applications. Iowa County has also issued a loan for \$1,500,000 and issued a loan guarantee for \$10,500,000. In return for our investment, Iowa County has secured over \$25,482,532 in fiber installation projects.

B. As noted in #4 above, the Environmental Impact Fee is expected to contribute a \$500,000 contribution toward a BEAD grant in 2024. This is a partnership with MHTC for a significant addition to the privately owned fiber network serving Iowa County residents. If the grant is received, we are anticipating construction in 2025.

In October, 2022, the General Government Committee adopted a "Sheriff's Office Staffing Reserve Account". This new account will sit in the fund balance and be restricted for use specifically in support of staff wages and benefits. As inmate contracts with neighboring counties end, this account will provide a soft landing to help Iowa County adjust to new staffing needs. Please refer to page 14 of this budget document for more information.

With all the improvements and investments in our staff and infrastructure, 2024 is going to be a great year. I want to specifically thank Jamie Gould our Finance Director and the Finance Department for helping to make this budget document and for their commitment on the financial software conversion project. Iowa County has so many great employees, I truly appreciate the opportunity to present you with the enclosed budget.

Thank you,

Larry Bierke

Larry Bierke
Iowa County Administrator

Authorized Full-Time Equivalent Positions					2024		Projected 2025	
Position is in this Dept. Budget	2022		2023		2024		Projected 2025	
	Authorized	Staff Members	Authorized	Staff Members	Authorized	Staff Members	Authorized	Staff Members
Aging and Disability Resource Center (ADRC)	11.6	13	12.6	14	12.4	14	12.4	14
Bloomfield Health and Rehabilitation Center	53.48	70						
Child Support	2.44	3	2.44	3	2.44	3	2.44	3
Clerk of Court	4	4	4	4	4	4	4	4
Coroner	0.3	3	0.3	3	0.3	4	0.3	3
County Administrator	1	1	1	1	1	1	1	1
County Clerk	1.87	2	1.87	2	1.87	2	1.87	2
Court Ordered Programs	1	1	1	1	1	1	1	1
District Attorney	3.5	4	3.5	4	3.5	4	3.5	4
Emergency Management	1.8	2	2	2	2	2	2	2
Employee Relations	1	1	1	1	1	1	1	1
Environmental Services	4	4	4	4	4	4	4	4
Family Court			0.38	1	0.38	1	0.38	1
Finance Department	2.75	3	3	3	3	3	3	3
Health Department	5.8	6	6	6	6	6	4	4
Highway Department	42	42	42	42	42	42	42	42
Information Technology	3	3	3	3	3	3	3	3
Land Conservation	3.8	4	4	4	4	4	4	4
Planning and Development	3	3	3	3	3	3	3	3
Register in Probate	1.5	2	1.5	2	1.5	2	1.5	2
Register of Deeds	2.4	3	2.4	3	1.938	2	1.938	2
Sheriff's Office	49	53	51	55	54	58	54	58
Social Services	22	22	21	21	21	21	21	21
Treasurer	2	2	2	2	2	2	2	2
UW- Extension	1	1	1	1	1	1	1	1
Veterans Service Office	1	1	1	1	1	1	1	1
Total Authorized County Positions	225.24	253	174.99	186	177.328	189	175.328	186

Notes:

1-Authorized FTE may be broken down into multiple positions

2-Changes for 2024 are with **Red Ink**

ADRC-Reducing from a .6 to .4 for 1 - Public Transportation Driver position

Register of Deeds-Removing .5 position and increase .875 to .938

Sheriff-Added three cooks (approved via resolution)

Adopted Position Changes for 2024 Budget

Department	Proposed Change	Increase / (Decrease) for Wage & Fringe and Equipment Cost
Sheriff's Dept	Move Drug Task Force position into a full-time Detective Sergeant position	\$4,794
Register of Deeds	Increase Deputy position from 35 hours/week to 37.5 hours/week and eliminate second Deputy position	(\$22,522)
ADRC	Decrease Bus Driver position from 24 hours/week to 16 hours/month plus additional 8 hours/week Rural Taxi Driver and 2.3 days/month City Taxi Driver	(\$105)

Iowa County Board of Supervisors SWOT Analysis: 5/12/22

<u>Strengths</u>	<u>Threats</u>
Quality Board Members and Administrator Emergency services/hospital Staff quality - work together & grants Broadband (coming soon) Airport Quality Sheriff's Department Committee structure works well Less debt than most counties Rural is mostly ag ATV/UTV culture Low crime Parks (Gov Dodge, Blackhawk Lake, Birch Lake) Driftless Area, trout streams & beautiful Rural environment/open spaces Tourism (APT, Mineral Point - lots of potential) Employment opportunities Quality schools with new buildings Southwest Wisc. Technical College is close by	Lack of labor Force - private & county Inflation Loss of scenic beauty Loss of businesses (can't find workers) Cost of living Extreme weather events (tornado/flooding) Competing with Madison Expansion of utility infrastructure Loss of farmland from green energy Loss of revenue - can't fund everything Loss of family farms Stress to Social Services
<u>Weaknesses</u>	<u>Opportunities</u>
Need to attract new businesses Labor pool at all levels Aging population - caring for Elders Small tax base Tourism promotions Levy caps - revenue limits Infrastructure deteriorating - roads	Expand tourism Schools are strong Employment opportunities Bloomfield property repurpose Poach Dane County (residents and tourists) Good infrastructure State and Fed money for development ATV/UTV growing

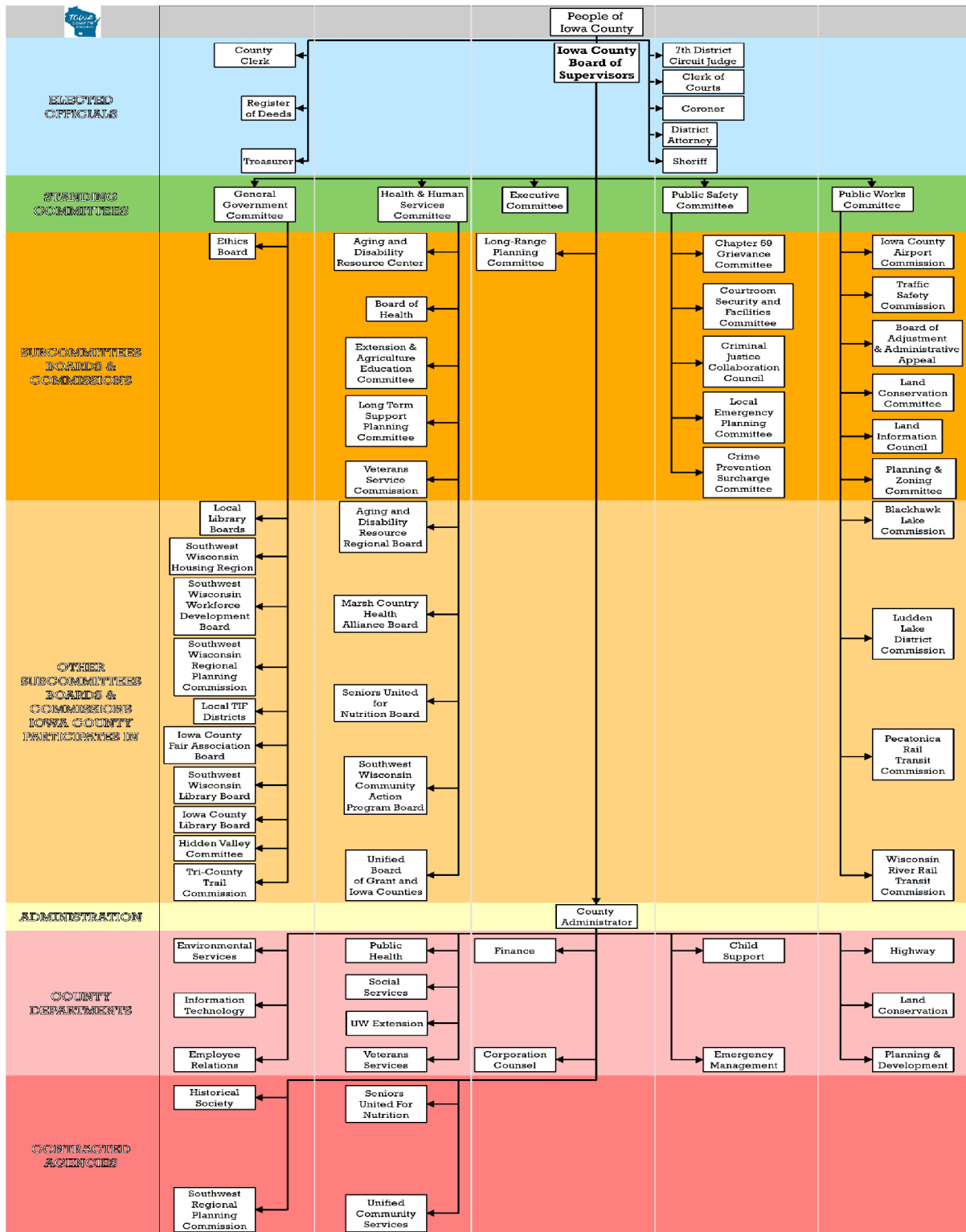
Based on the above ideas, the County Board established these areas of interest:

- 1 How can we hire and retain staff in Iowa County Government?
- 2 How can Iowa County Grow the labor force for all of Iowa County (public and private)?
- 3 How can Iowa County explore collaboration efforts for Health Insurance with other local governments? Joint Services (i.e. Sheriff Dept)?
- 4 How can Iowa County work with tourism promotions / marketing plans to promote rural areas?

Based on those 4 targets, the Board could adopt the following goals for the 2022-2024 Term:

- 1 Iowa County will increase spending on tourism promotions by \$15,000.
- 2 Iowa County will spend \$15,000 on an advertising/marketing campaign targeting employees looking to move to a beautiful countryside.
- 3 Iowa County will budget \$25,000 to support our business's efforts at tourism and marketing by starting a matching grant program.
- 4 The County Board Chair and County Administrator shall meet with neighboring Counties and the Regional Planning Commission to engage in a study of shared services, while also exploring immediate opportunities.

IOWA COUNTY ORGANIZATIONAL CHART



Iowa County Finance Department

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Iowa County Finance Department Report

The Finance Department has had a very busy year! In early 2022, the Iowa County Board of Supervisors approved the purchase of new financial/payroll software. After several software demonstrations, the Finance Department decided to move forward with purchasing Enterprise ERP (Munis). The cost of the software, configuration, training, and data conversion equaled \$504,000.

Enterprise ERP (Munis) is a web-based financial/human capital management software, which includes payroll, allowing users to access the software from anywhere. Department Heads have access to their budgets and actual revenues and expenditures in real time. The new software has a content manager that enables users to upload invoices, W-9's, payment information, and grant information. This will reduce the amount of paper documents departments will need to store.

The implementation process to mitigate from our existing financial/payroll software to Enterprise ERP (Munis) was divided into two phases. The two phases are financial and human capital management. In September 2022, the Finance Department began the financial process which consisted of configuration and conversion of data history.

After working on this project almost daily for 11 months, Iowa County was able to go-live on the majority of the financial modules in Enterprise ERP (Munis) in July 2023. The Finance Department is still working to complete the setup of the remaining financial modules. The goal is to have the financial implementation phase completed by the end of 2023.

The Finance and Employee Relations Departments started phase two – payroll configuration and data conversion in March 2023. We are scheduled to go-live with the human capital management module in April 2024.

Once the human capital management module is completely implemented, we will be able to use the software to process payroll, sign-up for benefits during open enrollment, view our paycheck stubs and W-2's, submit and process employee expense reimbursements along with allowing employees to see their compensation and the amount Iowa County contributes to their benefits package, etc.

I would like to thank Bridget Schuchart, Paula Daentl, Tammy Fitzsimons, and Allison Leitzinger for all of their hard work and dedication with this project. The transition to new financial/human capital management software would not have been possible without any of these individuals.

Iowa County 2024 Adopted Budget

DEPARTMENT	REVENUES	EXPENDITURES	TRANSFERS IN	TRANSFERS OUT	DEBT PROCEEDS	TAX LEVY
County Board	\$ -	\$ 115,580				\$ 115,580
Contingency Wage & Fringe Increases	\$ -	\$ -				\$ -
Contingency Health Insurance Increase		\$ 98,898				\$ 98,898
Fire Suppression	\$ -	\$ 2,000				\$ 2,000
Restorative Justice-TAD	\$ 72,195	\$ 73,762				\$ 1,567
Clerk of Courts	\$ 436,150	\$ 782,681	\$ 75,000			\$ 271,531
Employee Relations	\$ -	\$ 175,873				\$ 175,873
OWI Intensive Program	\$ 900	\$ 68,318				\$ 67,418
Coroner	\$ 7,000	\$ 53,136				\$ 46,136
Finance Department	\$ 400	\$ 377,342				\$ 376,942
County Administration	\$ -	\$ 146,737				\$ 146,737
Environmental Impact ATC	\$ 2,590,000	\$ 65,000		\$ 2,525,000.00		\$ -
Economic Development	\$ -	\$ 202,750				\$ 202,750
Information Technology	\$ -	\$ 772,223				\$ 772,223
County Treasurer	\$ 401,900	\$ 202,216				\$ (199,684)
State Shared Revenue-Treas.	\$ 791,585	\$ -				\$ (791,585)
Personal Property Aid	\$ 134,596	\$ -				\$ (134,596)
Exempt Computer Aids	\$ 141,175	\$ -				\$ (141,175)
Transfer from Sales Tax Fund	\$ -	\$ -	\$ 2,880,000			\$ (2,880,000)
County Clerk	\$ 23,060	\$ 289,150				\$ 266,090
District Attorney	\$ 37,000	\$ 309,489				\$ 272,489
Corporation Counsel	\$ -	\$ 120,000				\$ 120,000
Register of Deeds	\$ 205,000	\$ 196,686				\$ (8,314)
Environmental Services Dept.	\$ 22,281	\$ 707,343				\$ 685,062
County Farm	\$ 115,804	\$ 11,100				\$ (104,704)
County Insurance - Liab & WC	\$ 148,029	\$ 273,432	\$ 109,469			\$ 15,934
Sheriff Department	\$ 825,196	\$ 5,703,548				\$ 4,878,352
Health Department	\$ 269,771	\$ 647,280				\$ 377,509
Veterans Service Department	\$ 19,539	\$ 128,302				\$ 108,763
Iowa County Fair	\$ -	\$ 21,546				\$ 21,546
Historical Society	\$ -	\$ 5,000				\$ 5,000
Snowmobile/ATV	\$ 50,340	\$ 50,340				\$ -
Planning & Development & GIS/LR	\$ 389,420	\$ 497,292				\$ 107,872
Emergency Management	\$ 49,686	\$ 227,681				\$ 177,995
UW Extension Department	\$ 2,604	\$ 276,546				\$ 273,942
Land Conversation Department	\$ 296,225	\$ 508,253				\$ 212,028
Social Services	\$ 1,469,490	\$ 3,006,312				\$ 1,536,822
Child Support	\$ 225,297	\$ 235,507				\$ 10,210
Aging & Disability Resource Center	\$ 774,188	\$ 1,168,818		\$ 60,000		\$ 454,630
Unified Services Fund	\$ -	\$ 304,924				\$ 304,924
Sales Tax Fund	\$ 2,880,000			\$ 2,880,000		\$ -
Solar Farm Utility Tax Fund	\$ -	\$ -		\$ 361,311		\$ -
Iowa County Airport	\$ 198,750	\$ 248,750	\$ 30,500			\$ 50,000
Wisconsin River Rail Transit	\$ -	\$ 30,000				\$ 30,000
American Rescue Plan Act	\$ 3,750,840	\$ 675,840		\$ 3,075,000		\$ -
Capital Projects Fund	\$ -	\$ 958,000	\$ 85,000	\$ 30,500	\$ 873,000	\$ -
Broadband Fund	\$ 500,000	\$ 1,000,000	\$ 500,000			\$ -
Highway Department	\$ 8,015,846	\$ 18,109,217	\$ 5,040,531		\$ 2,052,254	\$ 3,000,586
Debt Service Fund	\$ -	\$ 6,578,312	\$ 361,311	\$ 150,000	\$ -	\$ 6,217,001
Grand Total	\$ 24,844,267	\$ 45,425,184	\$ 9,081,811	\$ 9,081,811	\$ 2,925,254	\$ 17,144,352

Iowa County 2024 Tax Levy Comparison

DEPARTMENT	2023 Tax Levy	2024 Tax Levy	Change	%
County Board	\$ 96,085	\$ 115,580	\$ 19,495	16.9%
Contingency Wage & Fringe Increases	\$ 377,320	\$ -	\$ (377,320)	0.0%
Contingency Health Insurance Increase	\$ 69,987	\$ 98,898	\$ 28,911	29.2%
Fire Suppression	\$ 2,000	\$ 2,000	\$ -	0.0%
Restorative Justice-TAD	\$ 321	\$ 1,567	\$ 1,246	79.5%
Clerk of Courts	\$ 239,424	\$ 271,531	\$ 32,107	11.8%
Employee Relations	\$ 162,389	\$ 175,873	\$ 13,484	7.7%
OWI Intensive Program	\$ 64,000	\$ 67,418	\$ 3,418	5.1%
Coroner	\$ 43,478	\$ 46,136	\$ 2,658	5.8%
Finance Department	\$ 340,248	\$ 376,942	\$ 36,694	9.7%
County Administration	\$ 177,488	\$ 146,737	\$ (30,751)	-21.0%
Economic Development	\$ 56,891	\$ 202,750	\$ 145,859	71.9%
Information Technology	\$ 701,007	\$ 772,223	\$ 71,216	9.2%
County Treasurer	\$ (221,185)	\$ (199,684)	\$ 21,501	-10.8%
State Shared Revenue and Aids	\$ (405,307)	\$ (791,585)	\$ (386,278)	48.8%
Personal Property Aid	\$ (134,596)	\$ (134,596)	\$ -	0.0%
Exempt Computer Aids	\$ (141,175)	\$ (141,175)	\$ -	0.0%
Transfer from Sales Tax Fund	\$ (2,500,000)	\$ (2,880,000)	\$ (380,000)	13.2%
County Clerk	\$ 244,712	\$ 266,090	\$ 21,378	8.0%
District Attorney	\$ 252,326	\$ 272,489	\$ 20,163	7.4%
Corporation Counsel	\$ 140,000	\$ 120,000	\$ (20,000)	-16.7%
Register of Deeds	\$ (13,677)	\$ (8,314)	\$ 5,363	-64.5%
Facilities and Grounds Dept.	\$ 625,010	\$ 685,062	\$ 60,052	8.8%
County Farm	\$ (104,094)	\$ (104,704)	\$ (610)	0.6%
County Insurance - Liab & WC	\$ 35,000	\$ 15,934	\$ (19,066)	-119.7%
Sheriff Department	\$ 4,592,332	\$ 4,878,352	\$ 286,020	5.9%
Health Department	\$ 315,257	\$ 377,509	\$ 62,252	16.5%
Veterans Service Department	\$ 99,593	\$ 108,763	\$ 9,170	8.4%
Iowa County Fair	\$ 21,546	\$ 21,546	\$ -	0.0%
Historical Society	\$ 5,000	\$ 5,000	\$ -	0.0%
Snowmobile/ATV	\$ -	\$ -	\$ -	0.0%
Planning & Development & GIS/LR	\$ 69,805	\$ 107,872	\$ 38,067	35.3%
Emergency Management	\$ 188,473	\$ 177,995	\$ (10,478)	-5.9%
UW Extension Department	\$ 271,235	\$ 273,942	\$ 2,707	1.0%
Land Conversation Department	\$ 171,747	\$ 212,028	\$ 40,281	19.0%
Transfers from General Fund to Other Funds	\$ -	\$ -	\$ -	0.0%
Social Services	\$ 1,482,485	\$ 1,536,822	\$ 54,337	3.5%
Child Support	\$ 25,502	\$ 10,210	\$ (15,292)	-149.8%
Aging & Disability Resource Center	\$ 371,610	\$ 454,630	\$ 83,020	18.3%
Unified Services Fund	\$ 267,500	\$ 304,924	\$ 37,424	12.3%
Sales Tax Fund	\$ -	\$ -	\$ -	0.0%
Solar Farm Utility Tax Fund	\$ -	\$ -	\$ -	0.0%
Iowa County Airport	\$ 60,000	\$ 50,000	\$ (10,000)	-20.0%
Wisconsin River Rail Transit	\$ 30,000	\$ 30,000	\$ -	0.0%
American Rescue Plan Act	\$ -	\$ -	\$ -	0.0%
Broadband Fund	\$ -	\$ -	\$ -	0.0%
Capital Projects Fund	\$ -	\$ -	\$ -	0.0%
Bloomfield Healthcare and Rehab	\$ -	\$ -	\$ -	0.0%
Highway Department	\$ 2,726,214	\$ 3,000,586	\$ 274,372	9.1%
Debt Payments	\$ 5,634,656	\$ 6,217,001	\$ 582,345	9.4%
Grand Total	\$ 16,440,607	\$ 17,144,352	\$ 703,745	4.1%

Revenues by Fund Type

	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget
Governmental Funds				
General Fund	\$ 7,641,227	\$ 10,716,038	\$ 8,479,498	\$ 10,094,325
Social Services	\$ 1,490,460	\$ 1,557,980	\$ 1,453,635	\$ 1,469,490
Child Support	\$ 213,062	\$ 223,339	\$ 221,222	\$ 225,297
ADRC	\$ 724,310	\$ 704,383	\$ 634,661	\$ 774,188
Unified Community Services	\$ -	\$ -	\$ -	\$ -
Sales Tax Fund	\$ 2,600,650	\$ 2,722,043	\$ 2,500,000	\$ 2,880,000
Solar Farm Utility Aid	\$ -	\$ 361,311	\$ -	\$ -
Iowa County Airport	\$ 270,743	\$ 261,457	\$ 195,999	\$ 229,250
Railroad	\$ -	\$ -	\$ -	\$ -
American Rescue Plan Act	\$ -	\$ 131,783	\$ 3,450,000	\$ 3,750,840
Capital Projects Fund	\$ 4,000	\$ 94,994	\$ 596,834	\$ 85,000
Broadband Fund	\$ 6,301	\$ 69,672	\$ 300,000	\$ 1,000,000
Total Governmental Funds	\$ 12,950,753	\$ 16,843,000	\$ 17,831,849	\$ 20,508,390
Enterprise Funds				
Bloomfield Healthcare	\$ 4,987,277	\$ 1,286,090	\$ -	\$ -
Highway	\$ 5,429,770	\$ 6,145,035	\$ 13,085,533	\$ 1,305,677
Total Enterprise Funds	\$ 10,417,047	\$ 7,431,125	\$ 13,085,533	\$ 1,305,677
Debt Service Fund				
Debt Proceeds	\$ 2,720,000	\$ 7,468,712	\$ 2,853,083	\$ 3,234,445
Total Debt Service Fund	\$ 2,720,000	\$ 7,468,712	\$ 2,853,083	\$ 3,234,445
Tax Levy Funds				
Iowa County Tax Levy	\$ 10,394,448	\$ 10,581,005	\$ 10,805,951	\$ 10,927,351
Iowa County Debt Levy	\$ 3,563,438	\$ 4,400,032	\$ 5,634,656	\$ 6,217,001
Total County Levy	\$ 13,957,886	\$ 14,981,037	\$ 16,440,607	\$ 17,144,352
Total County Revenues	\$ 40,045,686	\$ 46,723,874	\$ 50,211,072	\$ 42,192,864

Expenditures by Fund Type

	2021 Actual	2022 Actual	2023 Adopted Budget	2024 Proposed Budget
Governmental Funds				
General Fund	\$ 12,619,246	\$ 13,120,916	\$ 14,322,138	\$ 15,634,504
Social Services	\$ 2,913,057	\$ 2,659,241	\$ 2,936,120	\$ 3,006,312
Child Support	\$ 228,234	\$ 236,180	\$ 246,724	\$ 235,507
ADRC	\$ 1,045,302	\$ 911,583	\$ 1,006,271	\$ 1,228,818
Unified Comm Services	\$ 236,626	\$ 2,599,000	\$ 267,500	\$ 304,924
Sales Tax Fund	\$ 2,055,000	\$ -	\$ 2,500,000	\$ 2,880,000
Solar Farm Utility Aid	\$ -	\$ -	\$ -	\$ 361,311
Iowa County Airport	\$ 235,878	\$ 310,444	\$ 261,582	\$ 248,750
Railroad	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
American Rescue Plan Act	\$ -	\$ 131,783	\$ 3,450,000	\$ 3,750,840
Capital Projects	\$ 12,918,807	\$ 2,345,753	\$ 1,446,834	\$ 958,000
Broadband	\$ 1,500,000	\$ 125	\$ 300,000	\$ 1,000,000
Total Governmental Funds	\$ 33,782,150	\$ 22,602,577	\$ 26,767,169	\$ 29,638,966
Enterprise Funds				
Bloomfield Healthcare	\$ 5,788,614	\$ 2,595,265	\$ -	\$ -
Highway	\$ 10,878,148	\$ 12,686,724	\$ 17,809,247	\$ 18,109,217
Total Enterprise Funds	\$ 16,666,762	\$ 15,281,989	\$ 17,809,247	\$ 18,109,217
Debt Service Fund				
Debt Payments	\$ 4,103,474	\$ 4,400,032	\$ 5,634,656	\$ 6,578,312
Total Debt Service Fund	\$ 4,103,474	\$ 4,400,032	\$ 5,634,656	\$ 6,578,312
Total County Expenditures	\$ 54,552,386	\$ 42,284,598	\$ 50,211,072	\$ 54,326,495

Opioid Settlement Fund

Iowa County participated in a lawsuit against opioid manufacturers, distributors, and retail establishments selling opioids. Since 2022 there have been three lawsuit settlements with additional settlements expected. The funding received by Iowa County is restricted and may only be used for specific purposes identified in document called "Schedule E". To ensure these funds are used appropriately and to report how funds were used, Iowa County has created the Opioid Settlement Fund to help manage the funds. Here is a breakdown of funding received and distributed, as well as anticipated income.

January 1, 2023 Balance	\$ 131,945.56
Revenues	
Interest Income	\$ 1,375.00
Settlement 1 Payment	\$ 22,883.27
Total Revenue	\$ 24,258.27
Expenses	
Speaker at Dodgeville High School	\$ 2,000.00
Narcan Training for County Staff	\$ 721.63
SW-CAP Lift	\$ 407.73
Grant 1 SWCAP	\$ 15,000.00
Grant 2 Unified Community Serv.	\$ 20,500.00
Total Expenses	\$ 38,629.36
Anticipated 2023 Balance	\$ 117,574.47

Projected Income Payments:

July 15, 2024	\$ 28,642.00
July 15, 2025	\$ 28,642.00
July 15, 2026	\$ 28,641.65
July 15, 2027	\$ 28,641.65
July 15, 2028	\$ 28,641.65
June, 2026	\$ 4,396.61
June, 2027	\$ 4,396.61
June, 2028	\$ 4,396.61

thru 2028...

American Rescue Plan Act (ARPA)

On March 11, 2021, President Biden signed the American Rescue Plan Act and this bill provided certain proceeds to Iowa County. The funding received must be appropriated by December 31, 2024, and completely spent by December 31, 2026. Iowa County's funding qualified as "Revenue Replacement" in the bill and allows virtually unrestricted use of the funds.

January 1, 2023 Balance	\$ 4,567,391
Spent in 2023 Budget	
MHTC Broadband	\$ 397,090
Airport Sewer Improvements	\$ 50,000
Airport Water Improvements	\$ 35,000
Projects in 2024 Budget	
Unusually High Number of Jury Trials	\$ 75,000
County T Construction	\$ 3,000,000
Iowa County Fair Matching Grant	\$ 25,000
2022 Broadband Project	\$ 450,000
2024 MHTC Broadband	\$ 200,000
Other Past Project Expenses	\$ 131,783
2024 Year-End Anticipated Balance	\$ 203,519

ATC Environmental Impact Fee

In calendar year 2023, Iowa County received a payment from the State of Wisconsin to cover the impacts of the ATC power line installation. Iowa County submitted a request in 2023 to the Wisconsin Public Service Commission for permissions to utilize this funding on certain specific projects. Approval was granted.

January 1, 2023 Balance	\$ -
Payment from State of Wisconsin	\$ 2,571,210
Spent in 2023 Budget	
Outdoor Recreation Grants	\$ 24,434
SWIGG Study Support	\$ 26,042
Projects in 2024 Budget	
Outdoor Recreation and Tourism Grants	\$ 75,566
County Highway T Construction	\$ 2,000,000
Feasibility Study on Co. Pond Dredging	\$ 25,000
Broadband Matching Funds	\$ 500,000
County Farm Strategic Planning	\$ 15,000
SWIGG Study Response Grant carryover	\$ 73,958
Subtotal	\$ (168,790)
2024 Additional Payment from PSC*	\$ 500,000
2024 Year-End Anticipated Balance	\$ 331,210
(*estimated)	

Sheriff's Office Staffing Reserve

Iowa County adopted Resolution 5-1022 on October 18, 2022, created the "Sheriff's Office Staffing Reserve" account. At that time, Iowa County started accepting inmates and housing them on a contract basis for other counties. As per Resolution, the Sheriff may budget for added positions annually when the staffing reserve account meets certain thresholds. The account must have \$80,000 for each position it is intended to cover. The Resolution further denotes that the account shall be used to fund a ramping down period when inmate housing contracts are reduced or conclude completely.

January 1, 2023 Balance		\$ 104,000.00	Positions Approved 1 Corrections Officer 2023 Budget
Projected 2023 Revenues	\$ 60,000.00		
Anticipated 2023 Year End Balance		\$ 164,000.00	

Debt Repayment Schedule

Year	Principal Balance as of 1/1	New Debt Principal	Principal Payments	Interest Payments	Annual P&I Payments	Principal Balance as of 12/31
2023	\$ 33,036,212	\$ 3,731,000	\$ 4,966,514	\$ 666,830	\$ 5,633,344	\$ 31,800,698
2024	\$ 31,800,698		\$ 5,915,275	\$ 655,450	\$ 6,570,724	\$ 25,885,424
2025	\$ 25,885,424		\$ 2,229,554	\$ 533,834	\$ 2,763,388	\$ 23,655,870
2026	\$ 23,655,870		\$ 2,275,008	\$ 489,230	\$ 2,764,238	\$ 21,380,862
2027	\$ 21,380,862		\$ 2,320,861	\$ 443,722	\$ 2,764,583	\$ 19,060,000
2028	\$ 19,060,000		\$ 1,270,000	\$ 397,301	\$ 1,667,301	\$ 17,790,000
2029	\$ 17,790,000		\$ 1,300,000	\$ 365,101	\$ 1,665,101	\$ 16,490,000
2030	\$ 16,490,000		\$ 1,335,000	\$ 332,251	\$ 1,667,251	\$ 15,155,000
2031	\$ 15,155,000		\$ 1,360,000	\$ 305,301	\$ 1,665,301	\$ 13,795,000
2032	\$ 13,795,000		\$ 1,390,000	\$ 277,801	\$ 1,667,801	\$ 12,405,000
2033	\$ 12,405,000		\$ 1,435,000	\$ 249,551	\$ 1,684,551	\$ 10,970,000
2034	\$ 10,970,000		\$ 1,470,000	\$ 220,501	\$ 1,690,501	\$ 9,500,000
2035	\$ 9,500,000		\$ 1,500,000	\$ 190,801	\$ 1,690,801	\$ 8,000,000
2036	\$ 8,000,000		\$ 1,530,000	\$ 159,545	\$ 1,689,545	\$ 6,470,000
2037	\$ 6,470,000		\$ 1,565,000	\$ 126,661	\$ 1,691,661	\$ 4,905,000
2038	\$ 4,905,000		\$ 1,600,000	\$ 93,033	\$ 1,693,033	\$ 3,305,000
2039	\$ 3,305,000		\$ 1,635,000	\$ 57,639	\$ 1,692,639	\$ 1,670,000
2040	\$ 1,670,000		\$ 1,670,000	\$ 19,623	\$ 1,689,623	\$ 0
	\$ -		\$ 36,767,212	\$ 5,584,176	\$ 42,351,388	

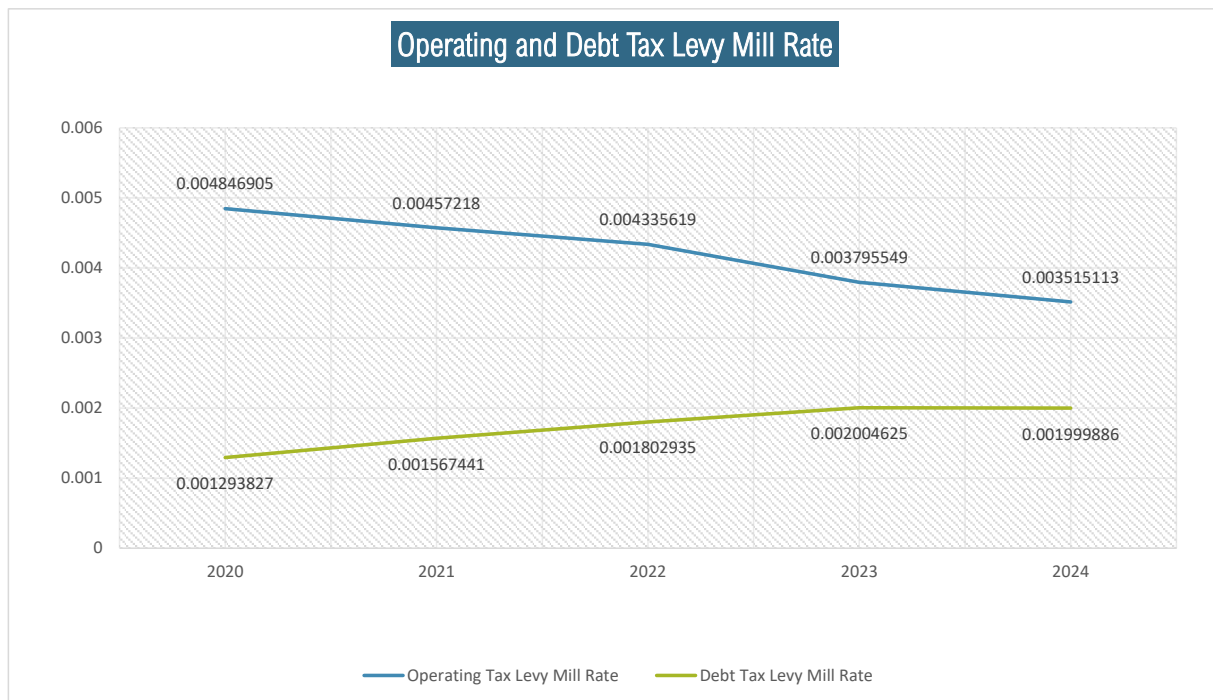
Debt Limit

End of year	Total Debt	Equalized Value	Debt Limit	% of 5% Limit
2020	\$ 29,428,475	\$ 2,358,700,900	\$ 117,935,045	24.95%
2021	\$ 28,885,022	\$ 2,506,857,400	\$ 125,342,870	23.04%
2022	\$ 32,508,712	\$ 2,908,041,300	\$ 145,402,065	22.36%
2023	\$ 31,800,698	\$ 3,221,832,100	\$ 161,091,605	19.74%
2024	\$ 29,816,734	\$ 3,318,487,063	\$ 165,924,353	17.97%
2025	\$ 27,787,180	\$ 3,418,041,675	\$ 170,902,084	16.26%
2026	\$ 25,717,861	\$ 3,520,582,925	\$ 176,029,146	14.61%
2027	\$ 24,550,000	\$ 3,626,200,413	\$ 181,310,021	13.54%
2028	\$ 23,165,688	\$ 3,734,986,425	\$ 186,749,321	12.40%

*3% increase

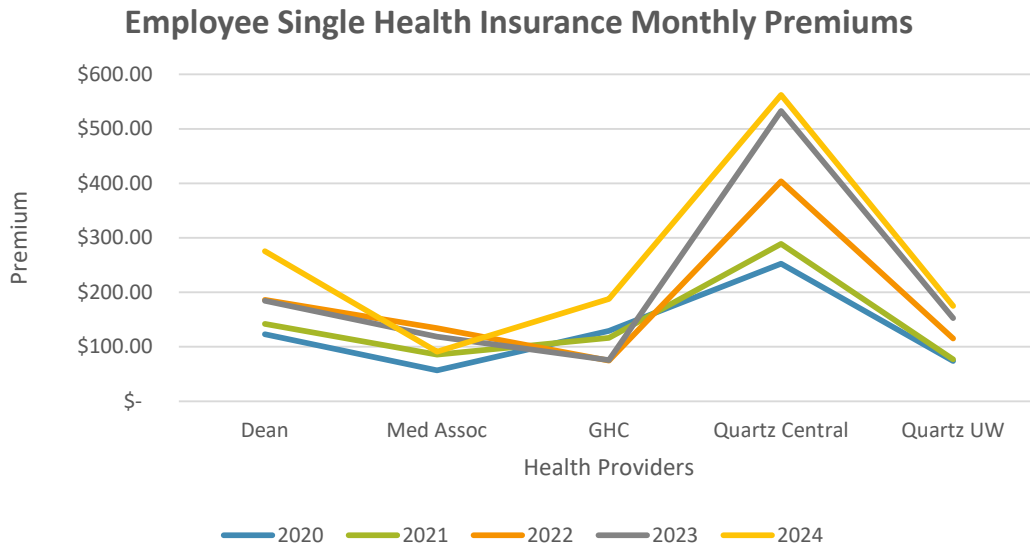
Operating and Debt Tax Levy Mill Rate

	2020	2021	2022	2023	2024
Operating Tax Levy Mill Rate	0.004846905	0.00457218	0.0043356	0.003795549	0.003515113
Debt Tax Levy Mill Rate	0.001293827	0.001567441	0.0018029	0.002004625	0.001999886
Total Tax Levy Mill Rate	0.006140732	0.006139621	0.0061386	0.005800174	0.005514999
Mill Rate Per 1,000	6.14	6.14	6.14	5.80	5.51
Mill Rate on a \$100,000 House	614.07	613.96	613.86	580.02	551.50



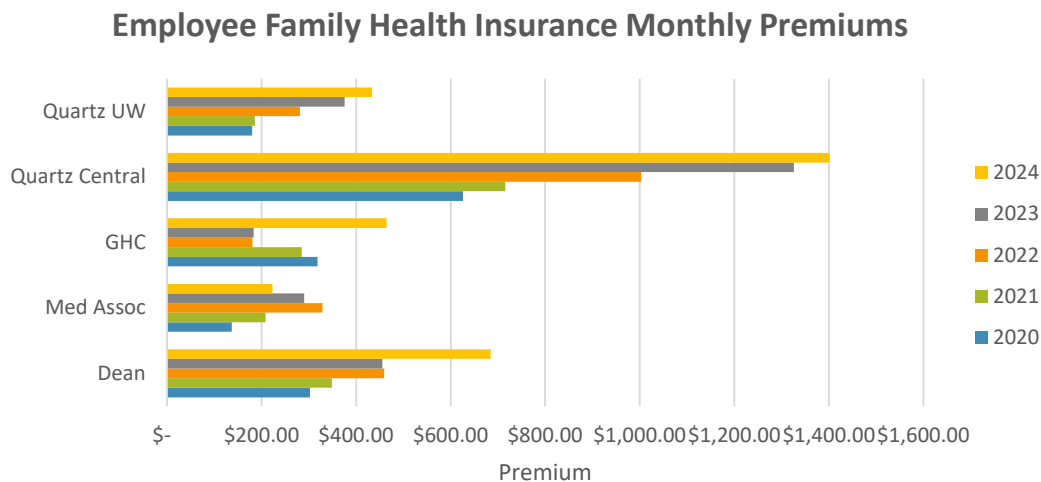
Employee Single Health Insurance Monthly Premiums

Year	Dean	Med Assoc	GHC	Quartz Central	Quartz UW
2020	\$ 123.06	\$ 56.80	\$ 129.38	\$ 252.52	\$ 74.18
2021	\$ 142.08	\$ 85.92	\$ 116.54	\$ 288.86	\$ 76.96
2022	\$ 186.38	\$ 134.00	\$ 74.70	\$ 403.66	\$ 115.02
2023	\$ 184.41	\$ 118.39	\$ 75.63	\$ 532.73	\$ 152.39
2024	\$ 275.60	\$ 91.06	\$ 187.60	\$ 562.20	\$ 175.14



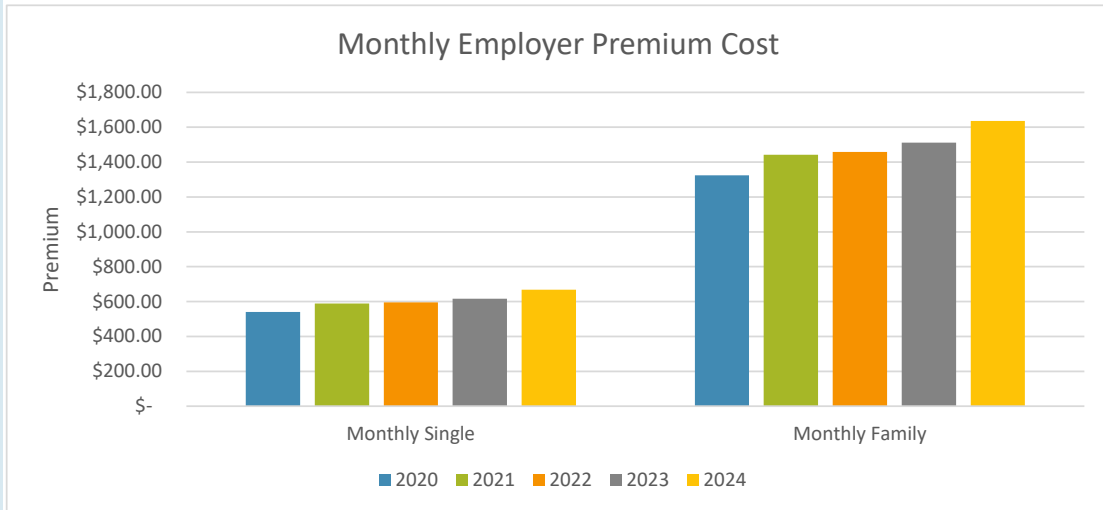
Employee Family Health Insurance Monthly Premiums

Year	Dean	Med Assoc	GHC	Quartz Central	Quartz UW
2020	\$ 302.28	\$ 136.64	\$ 318.08	\$ 625.94	\$ 180.08
2021	\$ 348.56	\$ 208.16	\$ 284.72	\$ 715.52	\$ 185.76
2022	\$ 459.58	\$ 328.64	\$ 180.38	\$ 1,002.78	\$ 281.18
2023	\$ 455.43	\$ 290.37	\$ 183.47	\$ 1,326.23	\$ 375.37
2024	\$ 684.54	\$ 223.18	\$ 464.54	\$ 1,401.04	\$ 433.38



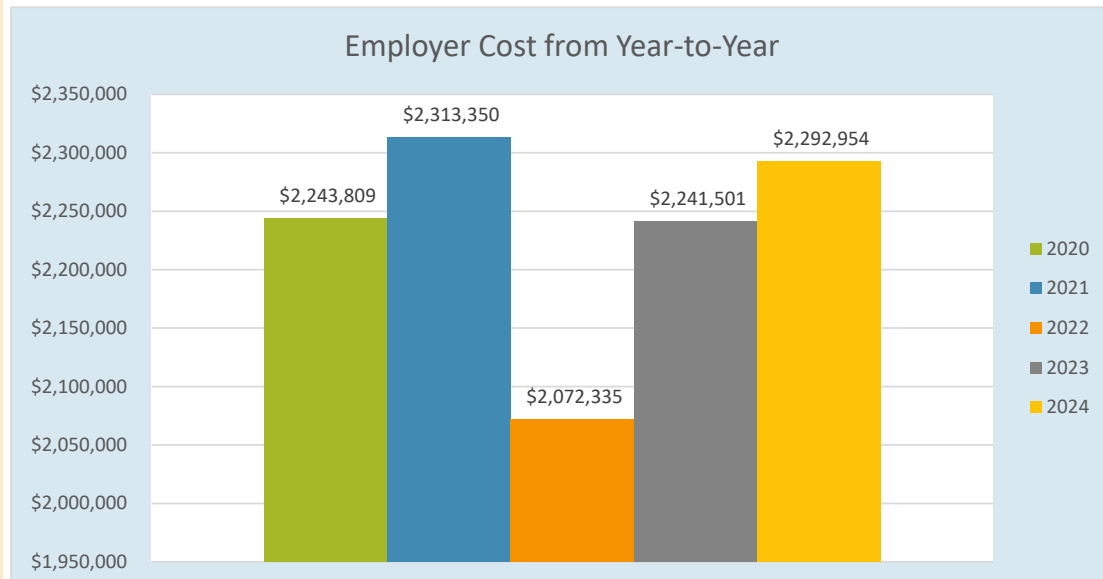
Monthly Employer Premium Cost

<u>Year</u>	<u>Monthly Single</u>	<u>Monthly Family</u>
2020 \$	541.18	\$ 1,324.80
2021 \$	589.14	\$ 1,442.50
2022 \$	594.66	\$ 1,457.70
2023 \$	615.87	\$ 1,512.33
2024 \$	667.80	\$ 1,636.68



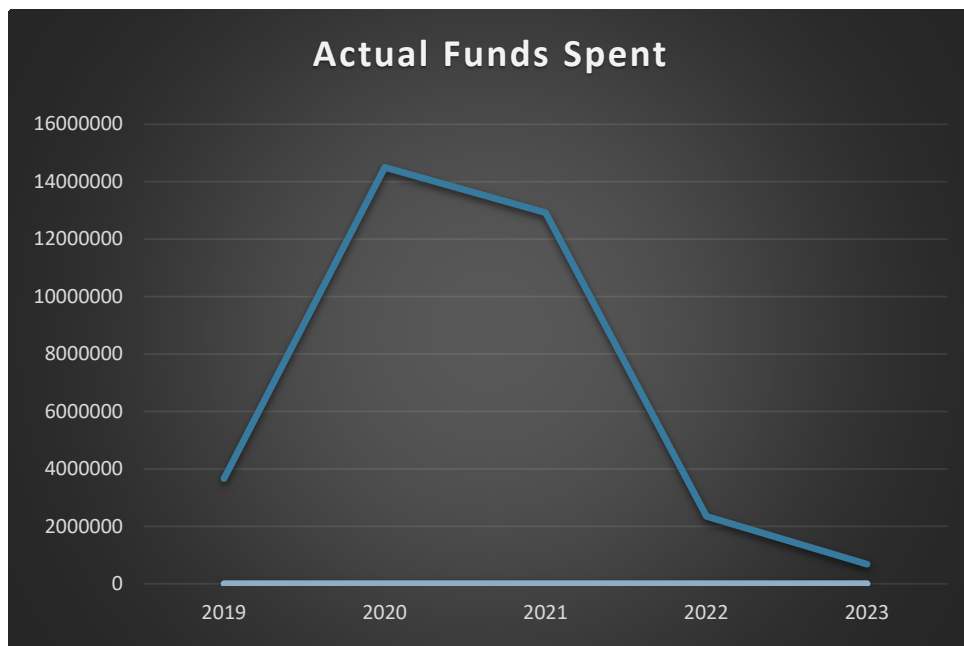
Employer Cost from Year to Year

<u>Year</u>	<u>Annual Cost</u>	
2020 \$	2,243,809	includes health & dental
2021 \$	2,313,350	includes health & dental
2022 \$	2,072,335	includes health & dental
2023 \$	2,241,501	includes health & dental (estimate)
2024 \$	2,292,954	includes health only



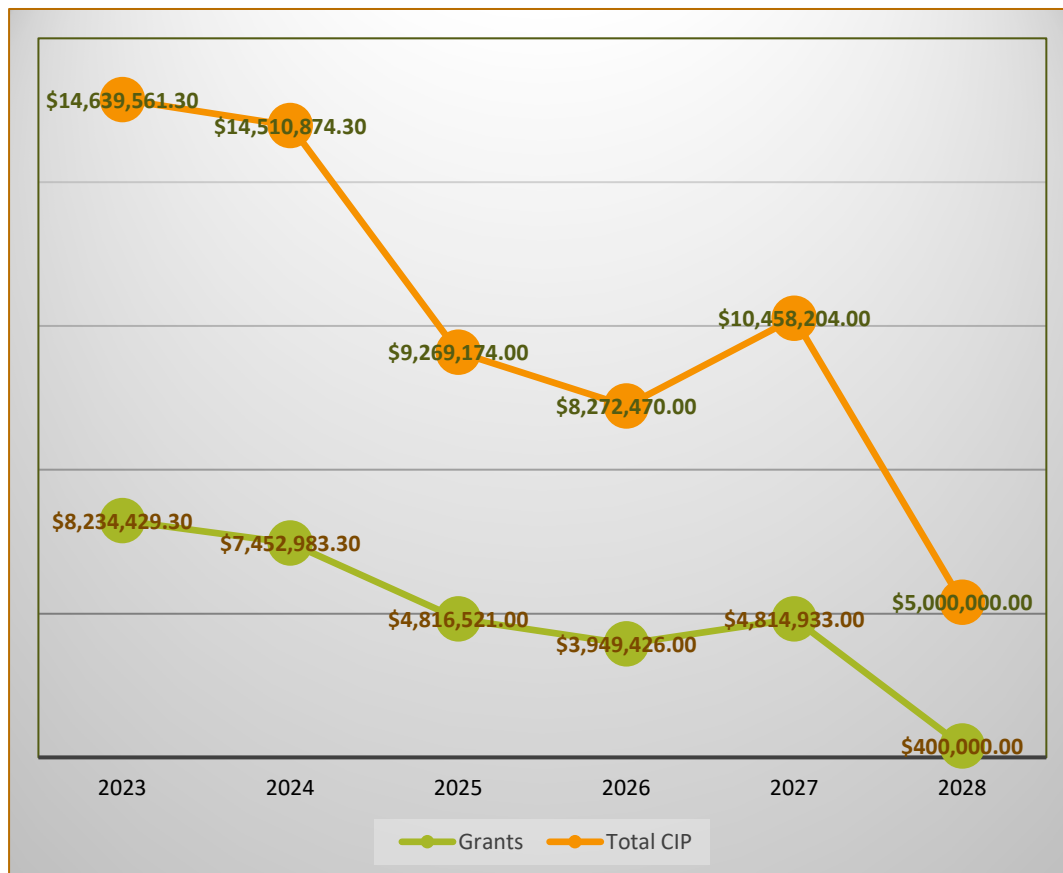
History of Capital Spending

Actual Funds Spent			ACTUAL	
2019	\$	3,657,939		
2020	\$	14,502,620		
2021	\$	12,918,807		
2022	\$	2,345,753		
2023	\$	680,000		
2024	\$	14,510,874	PROPOSED	
2025	\$	9,269,174		
2026	\$	8,272,470		
2027	\$	10,458,204		
2028	\$	5,502,950		



PROJECTED CIP GRANT DOLLARS

	<u>Total CIP</u>		<u>Grants</u>	
2023	\$	14,639,561.30	\$	8,234,429.30
2024	\$	14,510,874.30	\$	7,452,983.30
2025	\$	9,269,174.00	\$	4,816,521.00
2026	\$	8,272,470.00	\$	3,949,426.00
2027	\$	10,458,204.00	\$	4,814,933.00
2028	\$	5,000,000.00	\$	400,000.00



Capital Improvement Funding Summary of Capital Plan

Project	2024	2025	2026	2027	2028	Total
Highway	\$ 12,992,874	\$ 6,896,840	\$ 6,176,835	\$ 9,303,038	\$ 5,202,950	\$ 40,572,537
Sheriff	\$ 275,000	\$ 330,000	\$ 300,000	\$ 245,000	\$ -	\$ 1,150,000
Courthouse	\$ 241,000	\$ 319,000	\$ 313,000	\$ 280,000	\$ 250,000	\$ 1,403,000
Airport	\$ 285,000	\$ 1,160,334	\$ 1,000,000	\$ 575,166	\$ -	\$ 3,020,500
Emergency Mgmt.	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Land Conservation	\$ 80,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 30,000	\$ 220,000
Blackhawk Lake	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
HHS	\$ 29,000	\$ 12,000	\$ 122,635	\$ 15,000	\$ -	\$ 178,635
County Farm	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ 63,000
Employee Relations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Broadband	\$ 500,000	\$ 500,000	\$ 250,000	\$ -	\$ -	\$ 1,250,000
Other-Electric Plan	\$ -	\$ 16,000	\$ 75,000	\$ 5,000	\$ 20,000	\$ 116,000
TOTAL	\$ 14,510,874	\$ 9,269,174	\$ 8,272,470	\$ 10,463,204	\$ 5,502,950	\$ 48,018,672

Funding Source	2024	2025	2026	2027	2028	Total
Sales Tax Revenue, Fund balance or Debt Levy	\$ 3,334,454	\$ 3,095,653	\$ 2,940,794	\$ 4,057,821	\$ 2,863,950	\$ 16,292,672
Included in DEPT Budget - no additional levy	\$ 1,083,000	\$ 1,054,950	\$ 1,290,250	\$ 1,170,450	\$ 980,000	\$ 5,578,650
Federal or State Government & Grants	\$ 7,452,983	\$ 4,816,521	\$ 3,949,426	\$ 4,814,933	\$ 1,229,000	\$ 22,262,863
Registration Fee / Utility Revenue	\$ 2,640,437	\$ 302,050	\$ 92,000	\$ 420,000	\$ 430,000	\$ 3,884,487
TOTAL	\$ 14,510,874	\$ 9,269,174	\$ 8,272,470	\$ 10,463,204	\$ 5,502,950	\$ 48,018,672

Capital Plan vs. Budget

2024	Highway	A	CTH E Bridge Design	\$	30,420
		B	County Highway T - Complete Project	\$	8,345,870
		C	CTH G Bridge Reconstruct	\$	508,150
		D	County K TAP Grant - Hollandale	\$	576,124
		E	CHT T TAP Grant	\$	170,760
		F	CHT C Reconstruct Design 2/2	\$	243,780
		G	Highway Seal Coating	\$	500,000
		H	CTH YD Pavement Replacement	\$	845,250
		I	Culverts		
		J	Annual Tractor Leases - 5 Units / Year turnover	\$	8,667
		K	Replace Three Plow Truck	\$	840,000
		L	Tandem Axle Sign Truck	\$	247,153
		M	Replace three Dump Bodies	\$	217,500
		N	Tractor Loader in Hollandale	\$	75,000
	Sheriff	O	3 Squad Cars + equipment	\$	200,000
		P	Construct an impound lot	\$	45,000
		Q	Taser Equipment (Patrol & Jail Staff)	\$	50,000
	Courthouse	R	Repair copper gutters	\$	18,000
		S	Replace Fire Alarm Panel and Smoke Detectors	\$	23,000
		T	Condenser Installation	\$	80,000
		U	Security Scanner	\$	20,000
		V	Replace Roof on 1996 Addition and Old Jail	\$	165,000
		W	Carpet and Furniture Replacement	\$	5,000
	Airport	X	Design Taxiway F1/G3/G7	\$	135,000
		Y	Design Taxiway BI	\$	50,000
		Z	Design Hangers TBD	\$	100,000
	Land Cons.	AA	Dam Repair/Replacement Fund	\$	30,000
		BB	Purchase a Handheld Survey Grade GPS Unit	\$	20,000
		CC	Blackhawk Lake Dam Fund	\$	5,000
	HHS	DD	Repair and Reseal Rubber Roof on Community room	\$	10,000
		EE	Landscaping	\$	15,000
		FF	Motorized Blinds for Community Room	\$	19,000
	Em Mgmt.	GG	New Truck with sale of Current Truck	\$	45,000
	Other	HH	Feasibility Study -Dredging of the Farm Pond	\$	25,000
		II	Study Regional Service Consolidation	\$	30,000
		JJ	Hotel Feasibility Studies	\$	30,000
		KK	New Elec to Buildings on Co Farm	\$	18,000
		LL	Red Shed Improvements	\$	20,000
		MM	Replace Mazda in Planning and Zoning	\$	25,000
			Subtotal		\$13,791,674

Capital Plan vs. Budget

2024 Items Removed From Plan to Budget:

Purchase Hollandale Property	\$	100,000
County Highway P Design	\$	75,000
County ID Recondition Design	\$	70,000
Courthouse Carpet and Furniture	\$	30,000
Broadband	\$	500,000
Hollandale Facility Design	\$	139,200
	\$	914,200

2024 Items Added Budget:

Culverts		
Increased cost of Impound Lot	\$	20,000
Condenser Installation	\$	80,000
Security Scanner	\$	20,000
Study Regional Services	\$	30,000
Hotel Feasibility Study	\$	30,000
Broadband	\$	250,000
HHS Landscaping	\$	15,000
Social Services Taxi	\$	60,000
	\$	505,000

On June 20, 2023, the Iowa County Board of Supervisors approved the 2024-2028 Capital Improvement Plan. On September 19, 2023, the Iowa County Board of Supervisors approved a budget amendment to add certain capital projects to the 2023 budget. Several of these projects were planned for purchase in 2024. To the left of this page is a list of capital items included in the 2024 budget. Above is a break down of the differences in the 2024 Capital Improvement Plan adopted by the County Board and this 2024 Budget document.

2024 Capital Improvement Plan

				REVENUE SOURCES			
				Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue
2024	TOTAL						
	Highway	A	CTH E Bridge Design	\$ 30,420	\$ 6,084		\$ 24,336
		B	Purchase Hollandale Property	\$ 100,000	\$ 100,000		
		C	County Highway P Design	\$ 75,000			\$ 75,000
		D	County Highway T - Complete Project	\$ 8,345,870	\$ 950,000	\$ 5,206,642	\$ 2,189,228
		E	CTH G Bridge Reconstruct	\$ 508,150		\$ 508,150	
		F	County K TAP Grant - Hollandale	\$ 576,124		\$ 518,595	\$ 57,529
		G	CHT T TAP Grant	\$ 170,760		\$ 170,760	
		H	CHT C Reconstruct Design 2/2	\$ 243,780			\$ 243,780
		I	Highway Seal Coating	\$ 500,000	\$ 500,000		
		J	CTH YD Pavement Replacement	\$ 845,250	\$ 270,350	\$ 500,000	\$ 74,900
		K	County ID Recondition Design*	\$ 70,000	\$ 70,000		
		L	Hollandale Facility Design	\$ 139,200	\$ 139,200		
		M	Annual Tractor Leases - 5 Units / Year turnover	\$ 8,667		\$ 8,667	
		N	Replace Three Plow Truck	\$ 840,000	\$ 45,000	\$ 795,000	
		O	Tandem Axle Sign Truck	\$ 247,153	\$ 217,153	\$ 30,000	
		P	Replace three Dump Bodies	\$ 217,500	\$ 63,667	\$ 153,833	
		Q	Tractor Loader in Hollandale	\$ 75,000		\$ 75,000	
	Sheriff	R	4 Squad Cars + equipment	\$ 200,000	\$ 200,000		
		S	Construct an impound lot	\$ 25,000	\$ 25,000		
		T	Taser equipment (patrol & jail staff)	\$ 50,000	\$ 50,000		
	Courthouse	U	Repair copper gutters	\$ 18,000	\$ 18,000		
		V	Replace Fire Alarm Panel and Smoke Detectors	\$ 23,000	\$ 23,000		
		W	Replace Roof on 1996 Addition and Old Jail	\$ 165,000	\$ 165,000		
		X	Carpet and Furniture Replacement	\$ 35,000	\$ 35,000		
	Airport	Y	Design Taxiway F1/G3/G7	\$ 135,000		\$ 8,000	\$ 127,000
		Z	Design Taxiway BI	\$ 50,000		\$ 2,500	\$ 47,500
		AA	Design Hangers TBD	\$ 100,000		\$ 10,000	\$ 90,000
	Land Cons.	BB	Dam Repair/Replacement Fund	\$ 30,000	\$ 30,000		
		CC	Purchase a Handheld Survey Grade GPS Unit	\$ 20,000	\$ 20,000		
		DD	Blackhawk Lake Dam Fund	\$ 5,000	\$ 5,000		
	HHS	EE	Repair and Reseal Rubber Roof on top of Community room	\$ 10,000	\$ 10,000		
		FF	Motorized Blinds for Community Room	\$ 19,000	\$ 19,000		
	Em. Mgmt.	GG	New Truck with sale of Current Truck	\$ 45,000	\$ 45,000		
	Other	HH	Feasibility Study -Dredging of the Farm Pond	\$ 25,000	\$ 15,000	\$ 10,000	
		II	New Electrical Service to Buildings on County Farm	\$ 18,000	\$ 18,000		
		JJ	Red Shed Improvements	\$ 20,000	\$ 20,000		
		KK	Replace Mazda in Planning and Zoning	\$ 25,000	\$ 25,000		
LL		Broadband Project/Investment	\$ 500,000	\$ 250,000	\$ 250,000		
Subtotal			\$ 14,510,874	\$ 3,334,454	\$ 1,083,000	\$ 7,452,983	\$ 2,640,437

2025 Capital Improvement Plan

			REVENUE SOURCES			
			Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue
TOTAL						
2025	Highway	A CTH E Bridge Construction	\$ 1,211,250		\$ 968,200	\$ 243,050
		B CTH HHH in Ridgeway	\$ 582,000		\$ 523,000	\$ 59,000
		C Construct of Hollandale Outlying Shop 1/2	\$ 910,000	\$ 910,000		
		D CTH P Reconstruction	\$ 1,386,240	\$ 238,336	\$ 1,147,904	
		E Hollandale Salt Shed Design	\$ 70,800	\$ 70,800		
		F CTH T TAP Grant Construction	\$ 843,600		\$ 843,600	
		G Highway Seal Coating	\$ 600,000	\$ 600,000		
		H Replace 5 Loaders	\$ 200,000	\$ 200,000		
		I Annual Tractor Lease Program	\$ 10,250	\$ 10,250		
		J Replace Two Skid Loaders	\$ 5,200	\$ 5,200		
		K Replace Three Plow Truck	\$ 840,000	\$ 45,000	\$ 795,000	
		L Replace 3 Section Crew Dump Bodies	\$ 225,000	\$ 225,000		
		M 1 Shoulder Reclaimer Tractors	\$ 12,500	\$ 12,500		
	Sheriff	N Replace Mobile Data Terminals and Modems in Squads	\$ 130,000	\$ 130,000		
		O Squad Car Purchases	\$ 200,000	\$ 200,000		
	Courthouse	P Replace furniture in Register of Deeds Office	\$ 7,000	\$ 7,000		
		Q Courthouse Parking Lot Replacement	\$ 275,000	\$ 275,000		
		R Replace Damaged Steps to old Jail	\$ 10,000	\$ 10,000		
		S Remove Shrubs and Arborvitae Trees. Add employee patio.	\$ 15,000	\$ 15,000		
		T Rest of the landscaping.	\$ 12,000	\$ 12,000		
	Airport	U Design Taxiway Parking Area and Hanger Grading	\$ 40,334	\$ 2,017	\$ 38,317	
		V Taxiway B1 Construction	\$ 300,000	\$ 15,000	\$ 285,000	
		W Taxiway G3 Construction at Fuel Farm	\$ 70,000	\$ 7,000	\$ 63,000	
		X Taxiway F7 Construction - Phase 2*	\$ 150,000	\$ 7,500	\$ 142,500	
		Y Taxiway G7 Construction*	\$ 300,000	\$ 15,000	\$ 285,000	
		Z Construct Hanger D	\$ 300,000	\$ 30,000	\$ 270,000	
	Land Cons.	AA Dam Repair/Replacement Fund	\$ 30,000	\$ 30,000		
		BB Blackhawk Lake Dam Fund	\$ 5,000	\$ 5,000		
	HHS	CC ADRC and SUN Painting	\$ 12,000	\$ 12,000		
	Other	DD Broadband Project/Investment	\$ 500,000	\$ 250,000	\$ 250,000	
		EE Emergency Management FirstNet portable WIFI	\$ 16,000	\$ 16,000		
	Subtotal		\$ 9,269,174	\$ 3,095,653	\$ 1,054,950	\$ 4,816,521
						\$ 302,050

2026 Capital Improvement Plan

			REVENUE SOURCES			
		TOTAL	Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue
2026	Highway	A CTH HHH Reconstruction	\$ 2,971,585	\$ 260,159		\$ 37,000
		B Construct of Hollandale Outlying Shop 1/2	\$ 910,000	\$ 910,000		
		C CTH CH in Dodgeville Design Contract	\$ 550,000		\$ 495,000	\$ 55,000
		D Annual Tractor Lease	\$ 10,250	\$ 10,250		
		E Highway Seal Coating	\$ 650,000	\$ 650,000		
		F 3 Plow Trucks	\$ 840,000	\$ 45,000	\$ 795,000	
		G 3 Section Crew Cab Dump Body Trucks	\$ 225,000	\$ 30,000	\$ 195,000	
		H Replacement of 2 Work Zone Arrow Boards	\$ 20,000	\$ 20,000		
			\$ -			
	Sheriff	I Replacement of three squad cars	\$ 200,000	\$ 200,000		
		J Replace Radar or speed detection equipment in squad cars	\$ 90,000	\$ 90,000		
		K Drone Replacement	\$ 10,000	\$ 10,000		
			\$ -			
	Courthouse	L Tuck Point exterior Walls of Courthouse	\$ 300,000	\$ 300,000		
		M Replace Wall Sconces to LED in Concourse on 1st and 2nd Floor	\$ 5,000	\$ 5,000		
		N Replace Furniture in Planning and Development Office	\$ 8,000	\$ 8,000		
	Airport	O Hanger Construction	\$ 1,000,000	\$ 270,000	\$ 730,000	
	Land Cons.	P Dam Repair/Replacement Fund	\$ 30,000	\$ 30,000		
		Q Blackhawk Lake Dam Fund	\$ 5,000	\$ 5,000		
	HHS	R Replace Antifreeze System with a Dry System	\$ 60,000	\$ 60,000		
		S Paint Health Dept and Breakrooms	\$ 15,000	\$ 15,000		
		T Paint UW Extension Offices	\$ 10,000	\$ 10,000		
		U Air Duct Cleaning	\$ 37,635	\$ 37,635		
	Other	V Electric Energy Inventory, Use, and Improvement Plan	\$ 75,000	\$ 25,000	\$ 50,000	
		W Broadband Project/Investment	\$ 250,000	\$ 250,000		
		Subtotal	\$ 8,272,470	\$ 2,940,794	\$ 1,290,250	\$ 92,000

2027 Capital Improvement Plan

			REVENUE SOURCES			
			Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue
TOTAL						
2027	Highway	A Bridge Design for County H	\$ 293,600	\$ 293,600		
		B CTH C from Hwy 23 to Hwy 14	\$ 2,774,400	\$ 500,880	\$ 2,003,520	\$ 270,000
		C Reconstruct CTH CH in Dodgeville	\$ 2,556,080		\$ 2,406,080	\$ 150,000
		D UNKNOWN CHIP project	\$ 1,502,000	\$ 1,350,000	\$ 152,000	
		E Highway Seal Coating	\$ 871,508	\$ 871,508		
		F Annual Tractor Lease Program	\$ 10,250	\$ 10,250		
		G Skid Loader Upgrade Program	\$ 5,200	\$ 5,200		
		H Replace 3 Plow Trucks	\$ 840,000	\$ 45,000	\$ 795,000	
		I Replace 3 Section Crew Trucks	\$ 225,000	\$ 90,000	\$ 135,000	
		J Replace Grader with a Wing Plow Truck	\$ 225,000	\$ 225,000		
	Sheriff	K Replace Fencing between LEC and Highway	\$ 25,000	\$ 25,000		
		L Replace UTV	\$ 20,000	\$ 20,000		
		M Replace Vehicles including "upfit" costs	\$ 200,000	\$ 200,000		
	Court-house	N Add Sprinkler System to Courthouse	\$ 280,000	\$ 280,000		
	Airport	O North Property Acquisition	\$ 308,500	\$ 308,500		
		P Taxiway Design C-C1-C2	\$ 50,000	\$ 2,500	\$ 47,500	
		Q Taxiway Design D-D1-D2	\$ 50,000	\$ 2,500	\$ 47,500	
		R Design Nested Tee Hanger #38	\$ 166,666	\$ 8,333	\$ 158,333	
	Land Cons.	S Blackhawk Lake Dam Fund	\$ 5,000	\$ 5,000		
		T Dam Repair/Replacement Fund	\$ 35,000	\$ 35,000		
	HHS	U Paint Social Services Offices and Suite Hallways	\$ 15,000	\$ 15,000		
	Other	V Add Electrical to Bloomfield Pavilion and Porta Potty area	\$ 5,000	\$ 5,000		
	Subtotal		\$ 10,463,204	\$ 4,057,821	\$ 1,170,450	\$ 4,814,933
						\$ 420,000

2028 Capital Improvement Plan

		REVENUE SOURCES			
		Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue
		TOTAL			
2028	Highway	A CTH T & CTH A Bridge Design	\$ 160,000		\$ 127,000 \$ 33,000
		B County Highway J (Chip project)	\$ 3,402,000	\$ 1,903,000	\$ 1,102,000 \$ 397,000
		C Rock Box TriAxle Replacement	\$ 248,000	\$ 248,000	
		D Annual Tractor Lease Program	\$ 10,250	\$ 10,250	
		E Skid Loader Program	\$ 5,200	\$ 5,200	
		F 3 Plow Trucks	\$ 840,000	\$ 45,000 \$ 795,000	
		G 3 Section Crew Trucks	\$ 225,000	\$ 85,450 \$ 139,550	
		H Wing Plow Truck	\$ 225,000	\$ 225,000	
		I Replace 2 Attenuators	\$ 67,500	\$ 67,500	
		J 2 Arrow Boards	\$ 20,000	\$ 20,000	
	Sheriff				
	Courthouse	K Upgrade Elevators at the Courthouse	\$ 250,000	\$ 250,000	
	Airport				
	Land Cons.	L Replace Department Truck	\$ 30,000	\$ 30,000	
	HHS				
	Other	M Remodel HHS to facilitate safety and security	\$ 20,000	\$ 20,000	
	Subtotal		\$ 5,502,950	\$ 2,863,950 \$ 980,000 \$ 1,229,000 \$ 430,000	

Equalized Valuation *

	2022 for 2023 Budget		2023 for 2024 Budget			
	Equalized Valuation		Equalized Valuation		Variance	
	Reduced by TID	Ratio	Reduced by TID	Ratio	Amount	%
TOWNS						
Arena	\$ 242,856,900	0.086400475%	\$ 258,486,500	0.083150002%	\$ 15,629,600.00	-0.003250473%
Brigham	\$ 175,118,300	0.062301315%	\$ 197,803,600	0.063629512%	\$ 22,685,300.00	0.001328197%
Clyde	\$ 63,646,600	0.022643361%	\$ 70,305,700	0.022615955%	\$ 6,659,100.00	-0.000027406%
Dodgeville	\$ 271,467,400	0.096579147%	\$ 317,376,100	0.102093624%	\$ 45,908,700.00	0.005514477%
Eden	\$ 47,289,600	0.016824080%	\$ 55,601,400	0.017885872%	\$ 8,311,800.00	0.001061792%
Highland	\$ 91,243,800	0.032461535%	\$ 104,315,100	0.033556108%	\$ 13,071,300.00	0.001094573%
Linden	\$ 74,297,000	0.026432422%	\$ 82,488,600	0.026534954%	\$ 8,191,600.00	0.000102532%
Mifflin	\$ 64,545,900	0.022963302%	\$ 73,212,700	0.023551080%	\$ 8,666,800.00	0.000587778%
Mineral Point	\$ 120,410,700	0.042838156%	\$ 133,951,700	0.043089617%	\$ 13,541,000.00	0.000251461%
Moscow	\$ 87,381,100	0.031087313%	\$ 100,142,300	0.032213800%	\$ 12,761,200.00	0.001126487%
Pulaski	\$ 47,435,900	0.016876129%	\$ 53,508,100	0.017212499%	\$ 6,072,200.00	0.000336370%
Ridgeway	\$ 96,979,200	0.034502001%	\$ 110,267,600	0.035470909%	\$ 13,288,400.00	0.000968908%
Waldwick	\$ 60,118,400	0.021388144%	\$ 69,773,900	0.022444886%	\$ 9,655,500.00	0.001056742%
Wyoming	\$ 128,569,200	0.045740681%	\$ 127,010,700	0.040856834%	\$ (1,558,500.00)	-0.004883847%
Total Towns	\$ 1,571,360,000	0.559038061%	\$ 1,754,244,000	0.564305652%	\$ 182,884,000.00	0.005267591%
VILLAGES						
Arena	\$ 51,506,300	0.018324243%	\$ 59,407,300	0.019110155%	\$ 7,901,000.00	0.000785912%
Avoca	\$ 25,892,800	0.009211804%	\$ 29,841,400	0.009599389%	\$ 3,948,600.00	0.000387585%
Barneveld	\$ 135,410,700	0.048174661%	\$ 149,204,700	0.047996205%	\$ 13,794,000.00	-0.000178456%
Blanchardville	\$ 14,839,100	0.005279262%	\$ 16,046,200	0.005161746%	\$ 1,207,100.00	-0.000117516%
Cobb	\$ 36,305,000	0.012916122%	\$ 42,153,700	0.013560013%	\$ 5,848,700.00	0.000643891%
Highland	\$ 52,816,100	0.018790226%	\$ 63,252,700	0.020347144%	\$ 10,436,600.00	0.001556918%
Hollandale	\$ 19,110,300	0.006798814%	\$ 22,276,600	0.007165942%	\$ 3,166,300.00	0.000367128%
Linden	\$ 25,953,600	0.009233435%	\$ 27,277,100	0.008774504%	\$ 1,323,500.00	-0.000458931%
Livingston	\$ 5,342,500	0.001900685%	\$ 6,072,100	0.001953275%	\$ 729,600.00	0.000052590%
Montfort	\$ 7,260,400	0.002583011%	\$ 8,747,400	0.002813866%	\$ 1,487,000.00	0.000230855%
Muscoda	\$ 11,312,700	0.004024686%	\$ 12,440,000	0.004001702%	\$ 1,127,300.00	-0.000022984%
Rewey	\$ 12,185,200	0.004335092%	\$ 14,967,600	0.004814781%	\$ 2,782,400.00	0.000479689%
Ridgeway	\$ 48,876,600	0.017388682%	\$ 53,852,000	0.017323125%	\$ 4,975,400.00	-0.000065557%
Total Villages	\$ 446,811,300	0.158960723%	\$ 505,538,800	0.162621847%	\$ 58,727,500.00	0.003661124%
CITIES						
Dodgeville	\$ 510,008,500	0.181444203%	\$ 513,436,800	0.165162479%	\$ 3,428,300.00	-0.016281724%
Mineral Point	\$ 282,648,500	0.100557014%	\$ 335,457,400	0.107910021%	\$ 52,808,900.00	0.007353007%
Total Cities	\$ 792,657,000	0.282001217%	\$ 848,894,200	0.273072500%	\$ 56,237,200.00	-0.008928717%
TOTAL IOWA COUNTY EQUALIZED VALUE	\$ 2,810,828,300		\$ 3,108,677,000			

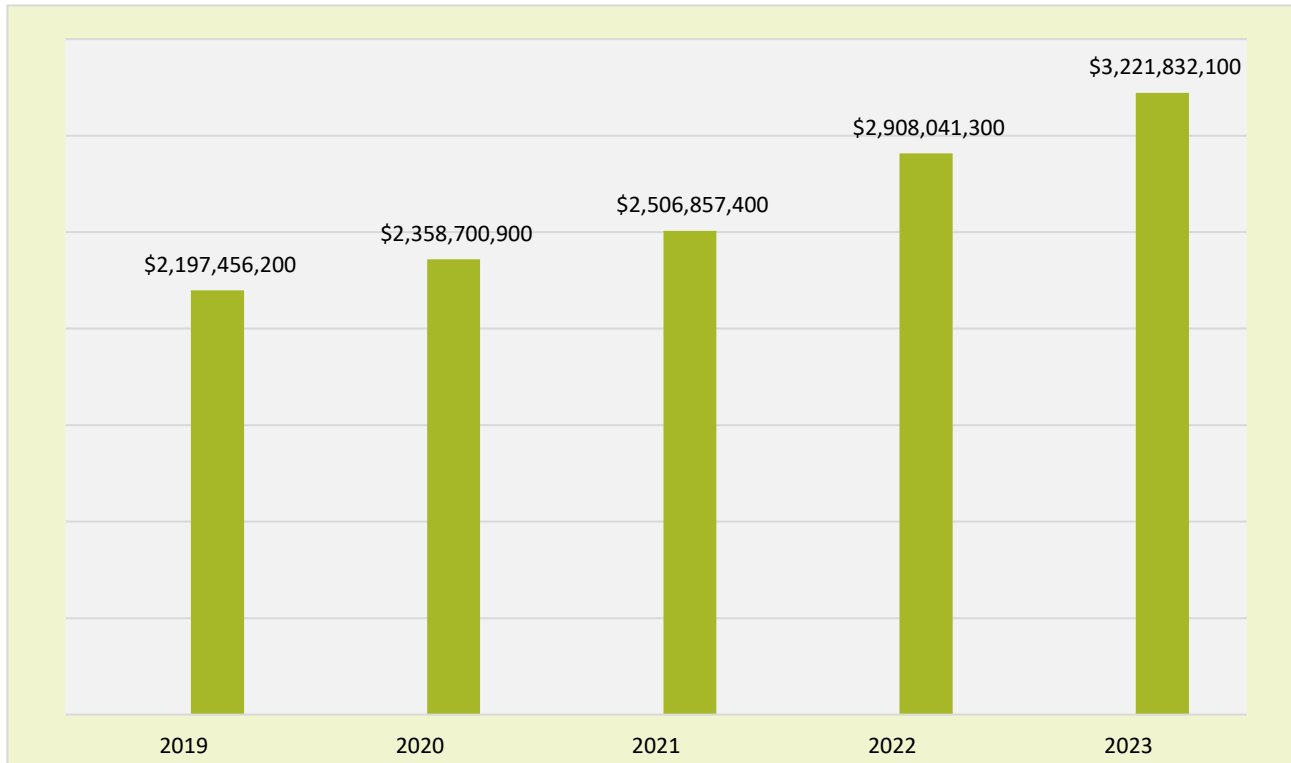
* Due to the varying assessment policies of the 29 municipalities in Iowa County, equalized value of taxable property is used for tax levy purposes. Equalized value is prepared by the Wisconsin Department of Revenue.

Historical Equalized Value Changes 2019 - 2023

	Full Value	Tax Increment District (TID) Value	Equalized Value Less TID	% Change
2019	\$ 2,197,456,200	\$ 86,059,600	\$ 2,111,396,600	5%
2020	\$ 2,358,700,900	\$ 85,289,300	\$ 2,273,411,600	7%
2021	\$ 2,506,857,400	\$ 66,374,200	\$ 2,440,483,200	6%
2022	\$ 2,908,041,300	\$ 97,213,000	\$ 2,810,828,300	16%
2023	\$ 3,221,832,100	\$ 113,155,100	\$ 3,108,677,000	11%

Source: Wisconsin Department of Revenue

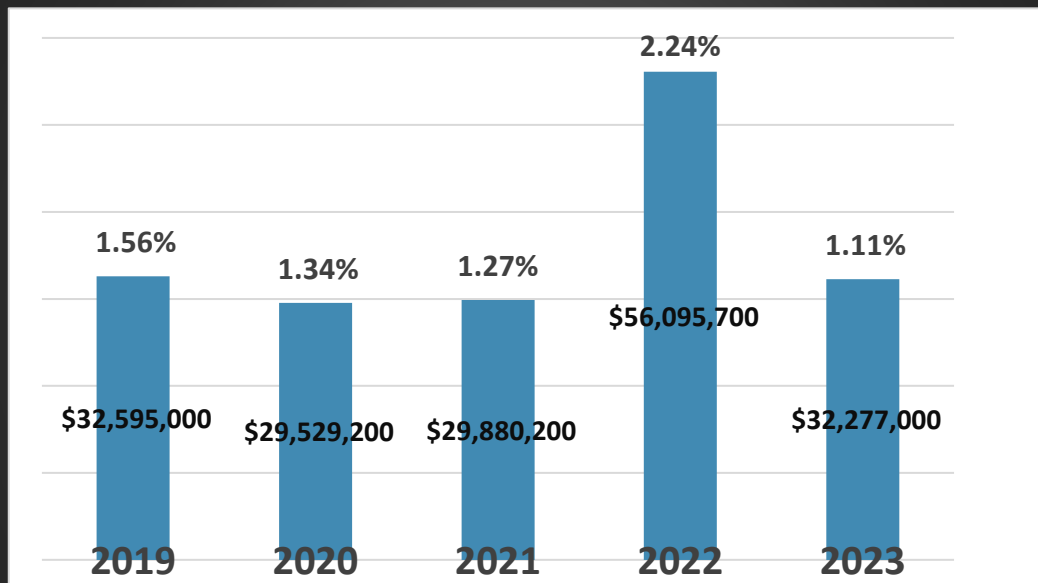
5-Year Historical Equalized Value Chart



Historical Net New Construction 2019 - 2023

<u>Year</u>		<u>Full Value</u>	<u>%</u>
2019	\$	32,595,000	1.56%
2020	\$	29,529,200	1.34%
2021	\$	29,880,200	1.27%
2022	\$	56,095,700	2.24%
2023	\$	32,277,000	1.11%

5-Year Historical Net New Construction Chart



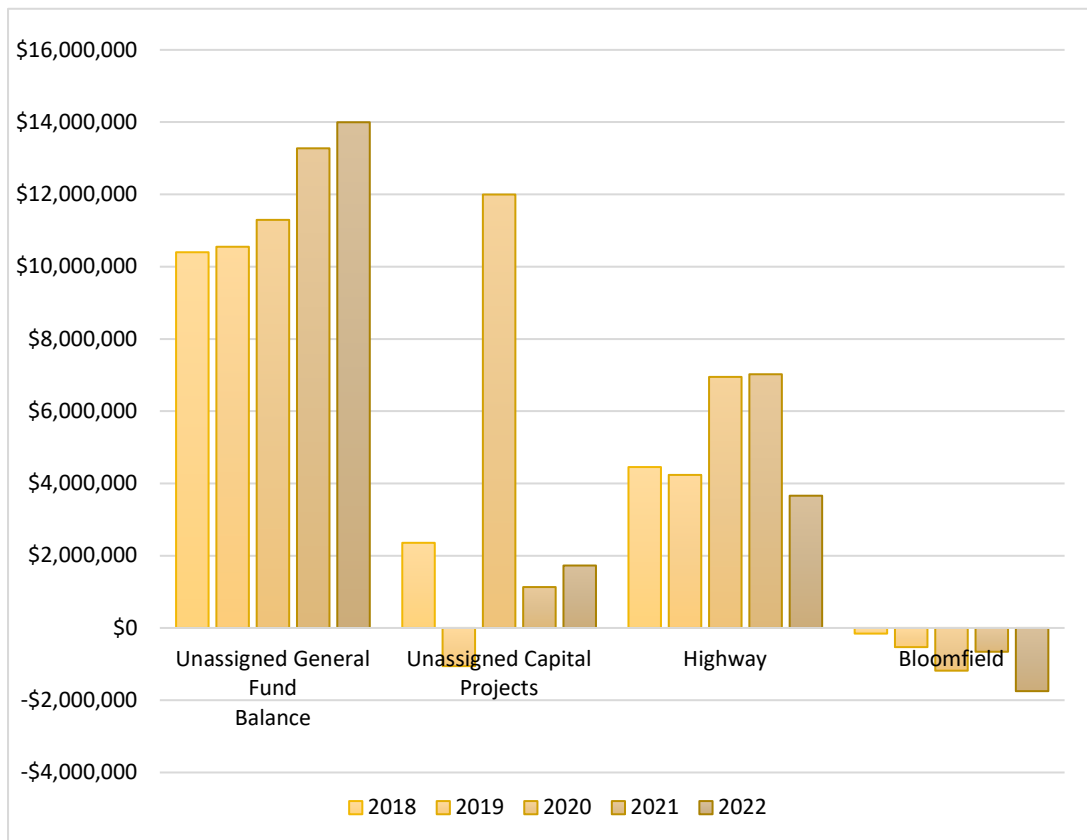
Iowa County Apportionment of 2023 Taxes for 2024 Purposes

	Full Equalized Value	Equalized Value Reduced by TID	Library Service	County Aid Bridges	Special Charges - Charitable & Penal Purpose	Rescinded or Refunded Taxes	County Portion of Real Estate Taxes	Total Apportionment
TOWNS								
Arena	\$ 258,486,500	\$ 258,486,500	\$ 48,243	\$ 7,575	\$ 8	\$ 66	\$ 1,425,553	\$ 1,481,446
Brigham	\$ 197,803,600	\$ 197,803,600	\$ 36,917	\$ 5,797	\$ 6	\$ 51	\$ 1,090,887	\$ 1,133,658
Clyde	\$ 70,305,700	\$ 70,305,700	\$ 13,122	\$ 2,060	\$ 2	\$ 18	\$ 387,736	\$ 402,939
Dodgeville	\$ 317,376,100	\$ 317,376,100	\$ 59,234	\$ 9,301	\$ 10	\$ 81	\$ 1,750,329	\$ 1,818,956
Eden	\$ 55,601,400	\$ 55,601,400	\$ 10,377	\$ 1,629	\$ 2	\$ 14	\$ 306,642	\$ 318,664
Highland	\$ 104,315,100	\$ 104,315,100	\$ 19,469	\$ 3,057	\$ 3	\$ 27	\$ 575,298	\$ 597,854
Linden	\$ 82,488,600	\$ 82,488,600	\$ 15,395	\$ 2,417	\$ 3	\$ 21	\$ 454,925	\$ 472,761
Mifflin	\$ 73,212,700	\$ 73,212,700	\$ 13,664	\$ 2,146	\$ 2	\$ 19	\$ 403,768	\$ 419,599
Mineral Point	\$ 133,951,700	\$ 133,951,700	\$ 25,000	\$ 3,926	\$ 4	\$ 34	\$ 738,744	\$ 767,708
Moscow	\$ 100,142,300	\$ 100,142,300	\$ 18,690	\$ 2,935	\$ 3	\$ 26	\$ 552,285	\$ 573,939
Pulaski	\$ 53,508,100	\$ 53,508,100	\$ 9,987	\$ 1,568	\$ 2	\$ 14	\$ 295,097	\$ 306,668
Ridgeway	\$ 110,267,600	\$ 110,267,600	\$ 20,580	\$ 3,232	\$ 4	\$ 28	\$ 608,126	\$ 631,969
Waldwick	\$ 69,773,900	\$ 69,773,900	\$ 13,022	\$ 2,045	\$ 2	\$ 18	\$ 384,803	\$ 399,890
Wyoming	\$ 127,010,700	\$ 127,010,700	\$ 23,705	\$ 3,722	\$ 4	\$ 33	\$ 700,464	\$ 727,928
TOWNS TOTALS	\$ 1,754,244,000	\$ 1,754,244,000	\$ 327,405	\$ 51,411	\$ 58	\$ 450	\$ 9,674,655	\$ 10,053,978
VILLAGES								
Arena	\$ 77,244,600	\$ 59,407,300	\$ 11,088	\$ -	\$ 2	\$ 15	\$ 327,631	\$ 338,736
Avoca	\$ 29,841,400	\$ 29,841,400	\$ 5,569	\$ -	\$ 1	\$ 8	\$ 164,575	\$ 170,153
Barneveld	\$ 220,720,300	\$ 149,204,700	\$ -	\$ -	\$ 5	\$ 38	\$ 822,864	\$ 822,907
Blanchardville	\$ 16,046,200	\$ 16,046,200	\$ -	\$ -	\$ 1	\$ 4	\$ 88,495	\$ 88,499
Cobb	\$ 42,153,700	\$ 42,153,700	\$ -	\$ -	\$ 1	\$ 11	\$ 232,478	\$ 232,490
Highland	\$ 71,253,800	\$ 63,252,700	\$ 11,805	\$ -	\$ 2	\$ 16	\$ 348,839	\$ 360,662
Hollandale	\$ 2,276,600	\$ 22,276,600	\$ 4,158	\$ -	\$ 1	\$ 6	\$ 122,855	\$ 127,020
Linden	\$ 27,277,100	\$ 27,277,100	\$ 5,091	\$ -	\$ 1	\$ 7	\$ 150,433	\$ 155,532
Livingston	\$ 6,072,100	\$ 6,072,100	\$ -	\$ -	\$ 0	\$ 2	\$ 33,488	\$ 33,489
Montfort	\$ 8,747,400	\$ 8,747,400	\$ -	\$ -	\$ 0	\$ 2	\$ 48,242	\$ 48,244
Muscoda	\$ 12,440,000	\$ 12,440,000	\$ -	\$ -	\$ 0	\$ 3	\$ 68,607	\$ 68,610
Rewey	\$ 14,967,600	\$ 14,967,600	\$ 2,794	\$ -	\$ 0	\$ 4	\$ 82,546	\$ 85,345
Ridgeway	\$ 63,889,200	\$ 53,852,000	\$ 10,051	\$ -	\$ 2	\$ 14	\$ 296,994	\$ 307,060
VILLAGES TOTALS	\$ 592,930,000	\$ 505,538,800	\$ 50,556	\$ -	\$ 17	\$ 130	\$ 2,788,046	\$ 2,838,749
CITIES								
Dodgeville	\$ 519,200,700	\$ 513,436,800	\$ -	\$ -	\$ 17	\$ 132	\$ 2,831,604	\$ 2,831,752
Mineral Point	\$ 335,457,400	\$ 335,457,400	\$ -	\$ -	\$ 11	\$ 86	\$ 1,850,047	\$ 1,850,144
CITIES TOTALS	\$ 854,658,100	\$ 848,894,200	\$ -	\$ -	\$ 28	\$ 218	\$ 4,681,651	\$ 4,681,897
TOTALS	\$ 3,201,832,100	\$ 3,108,677,000	\$ 377,961	\$ 51,411	\$ 102	\$ 798	\$ 17,144,352	\$ 17,574,624

Iowa County Historical Ratios of Unassigned Fund Balance

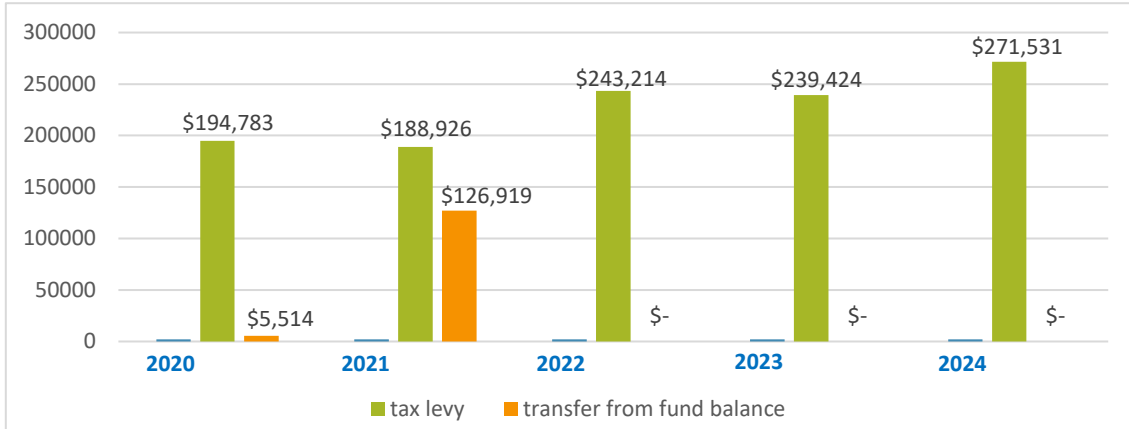
<u>Fiscal</u> <u>Year</u>	<u>Unassigned</u> <u>General</u> <u>Fund</u> <u>Balance</u>	<u>Unassigned</u> <u>Capital</u> <u>Projects</u>	<u>Highway</u>	<u>Bloomfield</u>
2018	\$10,399,237	\$2,356,786	\$4,453,655	-\$156,045
2019	\$10,550,976	-\$1,056,017	\$4,235,781	-\$529,957
2020	\$11,295,046	\$11,996,605	\$6,948,772	-\$1,182,039
2021	\$13,275,789	\$1,132,184	\$7,022,246	-\$658,609
2022	\$13,996,902	\$1,728,384	\$3,660,509	-\$1,748,979

Ratios of Unassigned Fund Balance



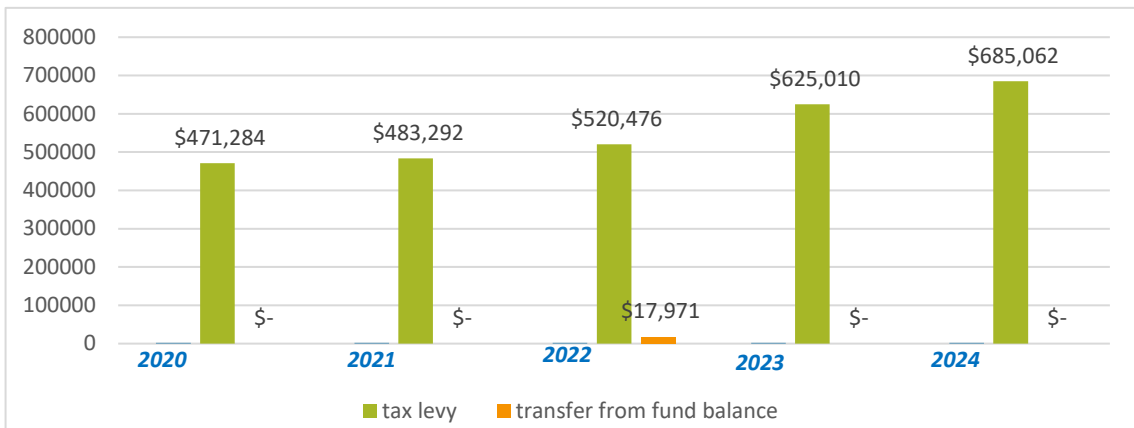
Clerk of Court Data

Year	Tax Levy	Transfer from Fund Balance
2020	\$ 194,783	\$ 5,514
2021	\$ 188,926	\$ 126,919
2022	\$ 243,214	\$ -
2023	\$ 239,424	\$ -
2024	\$ 271,531	\$ -



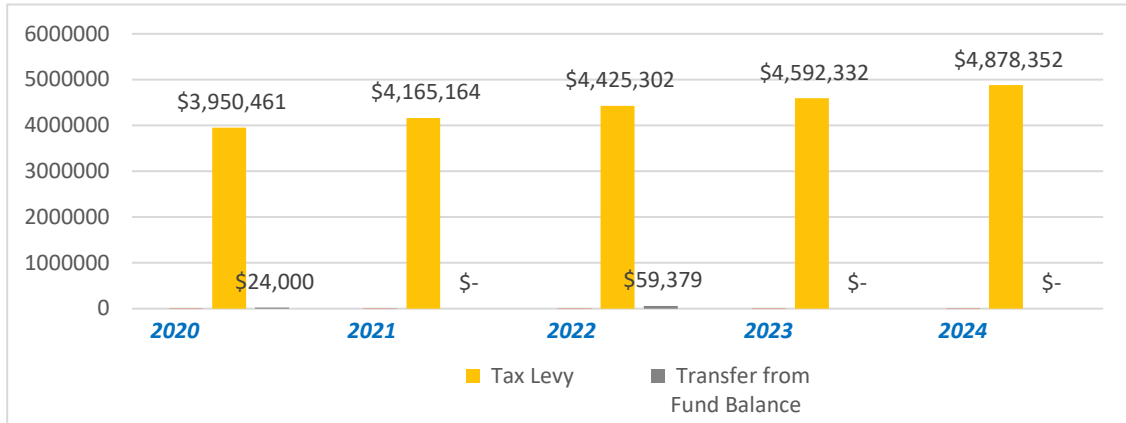
Facilities and Grounds Department Data

Year	Tax Levy	Transfer from Fund Balance
2020	\$ 471,284	\$ -
2021	\$ 483,292	\$ -
2022	\$ 520,476	\$ 17,971
2023	\$ 625,010	\$ -
2024	\$ 685,062	\$ -



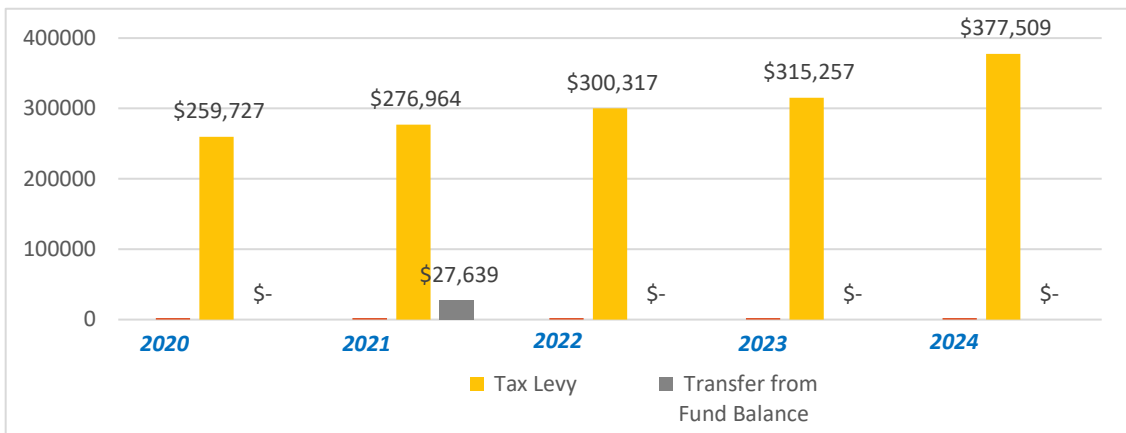
Sheriff Department Data

Year		Tax Levy	Transfer from Fund Balance
2020	\$	3,950,461	\$ 24,000
2021	\$	4,165,164	\$ -
2022	\$	4,425,302	\$ 59,379
2023	\$	4,592,332	\$ -
2024	\$	4,878,352	\$ -



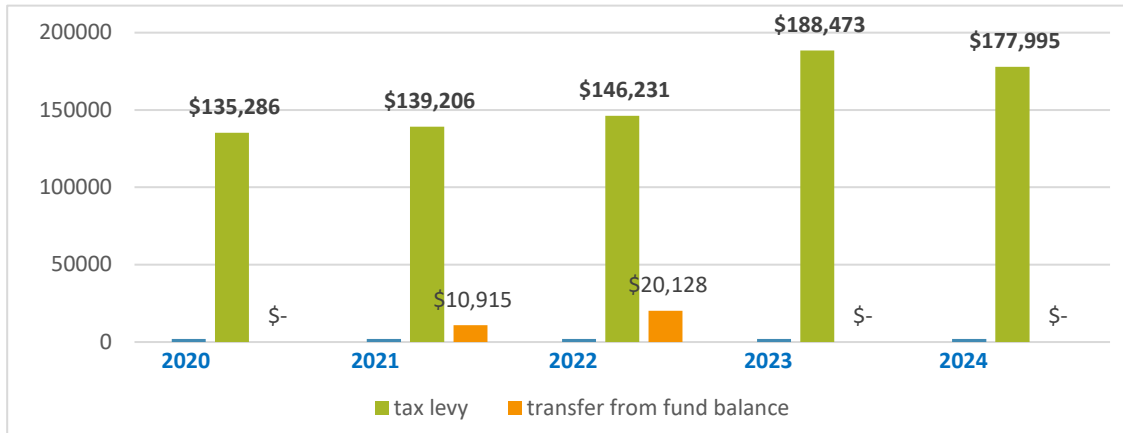
Health Department Data

Year		Tax Levy	Transfer from Fund Balance
2020	\$	259,727	\$ -
2021	\$	276,964	\$ 27,639
2022	\$	300,317	\$ -
2023	\$	315,257	\$ -
2024	\$	377,509	\$ -



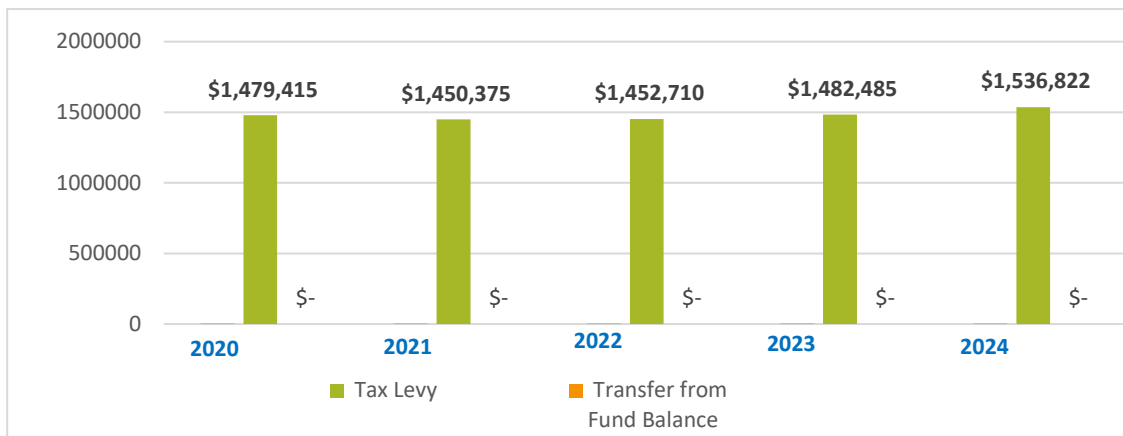
Emergency Management Department Data

Year	Tax Levy	Transfer from Fund Balance
2020	\$ 135,286	\$ -
2021	\$ 139,206	\$ 10,915
2022	\$ 146,231	\$ 20,128
2023	\$ 188,473	\$ -
2024	\$ 177,995	\$ -



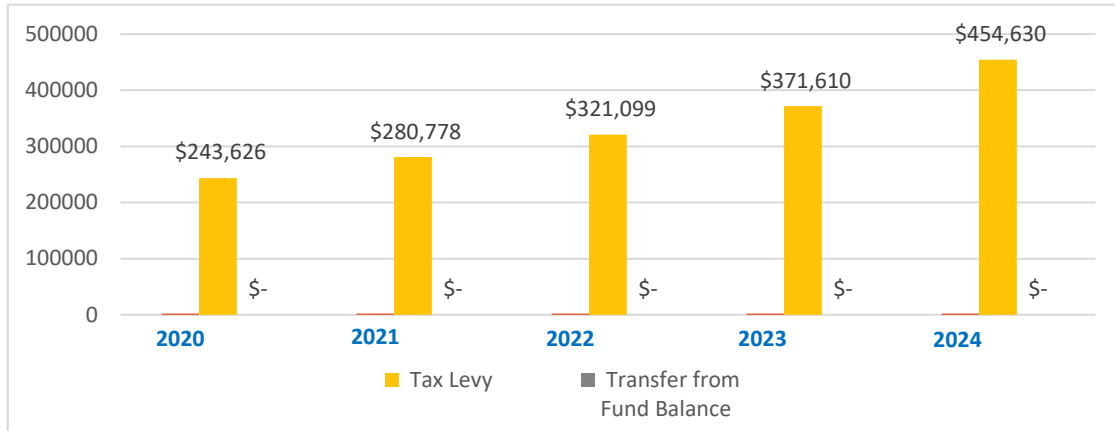
Department of Social Services Data

Year	Tax Levy	Transfer from Fund Balance
2020	\$ 1,479,415	\$ -
2021	\$ 1,450,375	\$ -
2022	\$ 1,452,710	\$ -
2023	\$ 1,482,485	\$ -
2024	\$ 1,536,822	\$ -



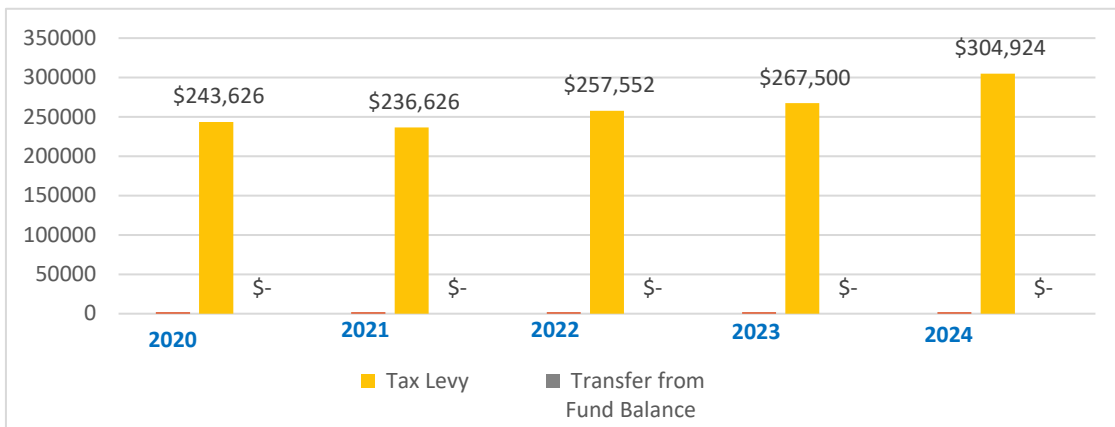
ADRC Department Data

Year		Tax Levy	Transfer from Fund Balance
2020	\$	243,626	\$ -
2021	\$	280,778	\$ -
2022	\$	321,099	\$ -
2023	\$	371,610	\$ -
2024	\$	454,630	\$ -



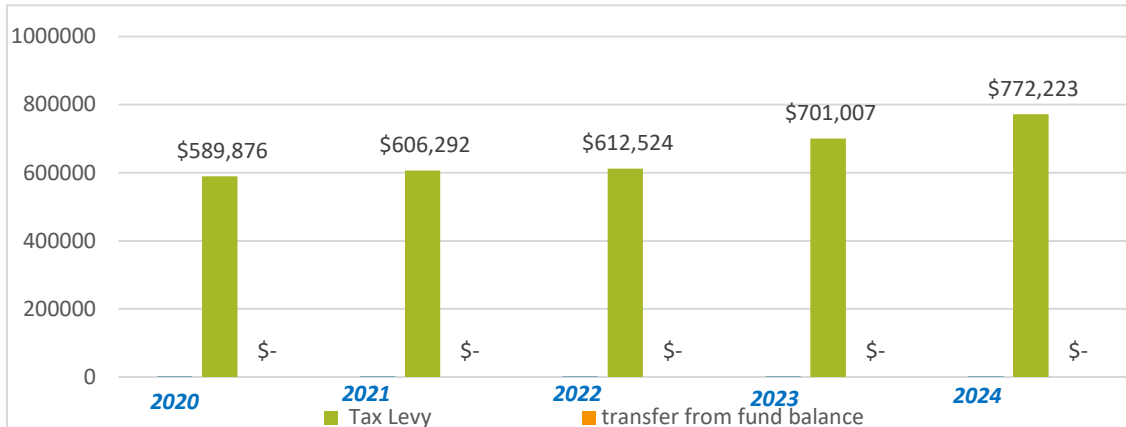
Unified Services Fund Data

Year		Tax Levy	Transfer from Fund Balance
2020	\$	243,626	\$ -
2021	\$	236,626	\$ -
2022	\$	257,552	\$ -
2023	\$	267,500	\$ -
2024	\$	304,924	\$ -



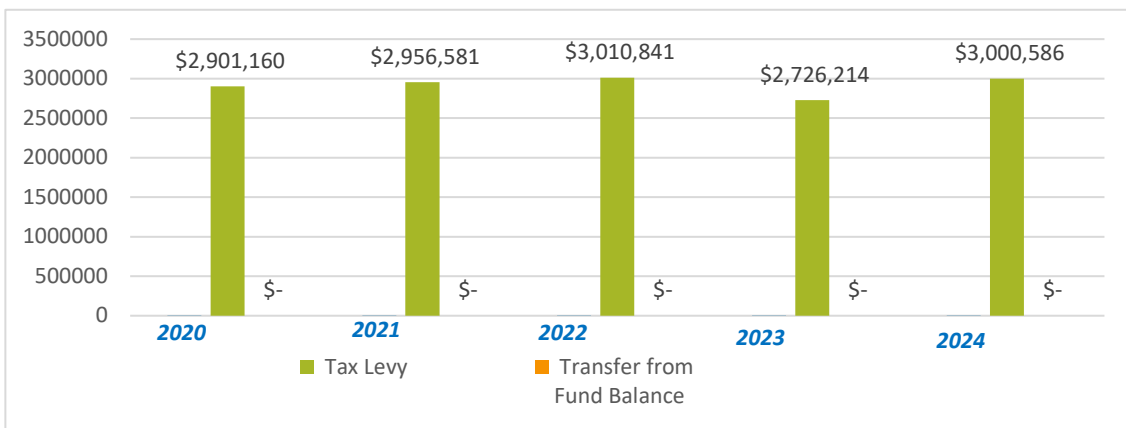
IT Department Data

Year	Tax Levy	Transfer from Fund Balance
2020	\$ 589,876	\$ -
2021	\$ 606,292	\$ -
2022	\$ 612,524	\$ -
2023	\$ 701,007	\$ -
2024	\$ 772,223	\$ -



Highway Department Data

Year	Tax Levy	Transfer from Fund Balance
2020	\$ 2,901,160	\$ -
2021	\$ 2,956,581	\$ -
2022	\$ 3,010,841	\$ -
2023	\$ 2,726,214	\$ -
2024	\$ 3,000,586	\$ -



Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
ADRC				
Driver Escort	per mile	Fees range from \$5 to \$20+ depending on the distance		(Set by Commission on Aging; December 2010) 0 - 5 miles = \$5; 6 - 25 miles = \$7; 26 - 50 miles = \$10; 51 - 75 miles = \$12; 76 - 99 miles = \$15; 100 - 150 miles = \$20; Over 150 miles = \$20 plus 51.5 cents per mile
Senior Fair Vendor Fee		\$ 50.00		Flat fee charged to offset cost of Senior Fair
Stepping On (Weights)		\$ 5.00		Consumers can purchase weights for \$5 or rent them for free.
Bus Trips - General Public	per day	\$ 10.00		General Public is required to pay to ride the bus (tax levy & user fee covers the cost to transport the general population; we are not allowed to use OAA grants or 85.21 funding to cover the cost)
Bus Trip - Aged 60+ & Disabled	per day	\$ 5.00		Suggested Donation (grant funding prohibits charging a fee for this population)
City of Dodgeville Taxi		\$2/one way trip; \$0.50 per additional stop		
City of Mineral Point Taxi		\$2/one way trip; \$0.50 per additional stop		
Rural Taxi		Fees range from \$5 to \$25+ depending on distance; \$.50 per additional Stop	Res.07-0423	0 - 5 miles = \$2; 6 - 25 miles = \$5; 26 - 50 miles = \$10; 51 - 75 miles = \$15; 76 miles - 99 miles = \$20; 100 - 150 miles = \$25; Over 150 miles = \$25 plus 30 cents per mile

Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
Airport				
Farm Land Rent	per lease			Contracted through 2018
Hanger Rent				
Nested Tee Small Hanger		\$131.25/mo	Use Agreement	Set by Airport Commission 10/20/22
Large Box Hanger		\$262.50/mo	Use Agreement	Set by Airport Commission 10/20/22
Fuel Sales: 100LL	per gallon	Vary		Set by Airport Manager
Fuel Sales: Jet -A	per gallon	Vary		Set by Airport Manager
Land for Hangers				
Private	per sq. ft.	\$ 0.088		Set by Airport Commission 10/20/22
Commercial	per sq. ft.	\$ 0.011		Set by Airport Commission 10/20/22
UW Health Septic	per sq. ft.	\$ 0.011	Use Agreement	Lease Agreement
Sanitary Sewer & Water	/ hangar	Prorated	Use Agreement	Hookup Fee (1st year's usage prorated on annual basis) set on 06/01/2023
	/ hangar	\$ 300.00	Use Agreement	Annual Charge due on January 1st each year; established on 06/01/2023
Hangar Nightly Storage		\$ 25.00		When Available
Airplane Tie Down External		\$ 0.00		
Courtesy Car Rental		\$ 0.00		Replace Fuel Used

Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
Child Support				
Copies	per page	\$ 1.25		Same as the Clerk of Court.

Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
Clerk of Courts				
Booklet fee (divorce packets)		\$ 25.00		2011 County Board
Passport fee		\$ 25.00		
Certification of documents	per document	\$ 5.00		
Copy fee	per page	\$ 1.25	§814.61(10)	
Filing fees		varies		
Fax fee		\$ 5.00		
Credit/Debit card fees		\$5 every \$100 charged		Set by Credit Card Companies
Foreign Judgments		\$ 15.00	§814.61(6)	
Judgment docket, writs, execution, et.		\$ 5.00	§814.61(5)	
Case reopen fee		\$ 50.00		Local Court Rule 11/10/2003
Record search fee		\$ 5.00	§814.61(11)	
Pay plan fee		\$ 15.00		
Reopen fees		\$ 50.00	§814.07	Local Court Rule

Department and Fee Description	Duration / Unit	2024	Ordinance or Reference	Notes
County Administrator				
Document Copy Fee	per copy	\$ 0.25		Any document requested at from Iowa County that is not otherwise described in this schedule of fees

Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
County Clerk				
Copies	per page	\$ 0.25		Set prior to 1999
Marriage License		\$ 100.00		Set by County Board 9/21/2021
License Waiver Fee	per license	\$ 25.00		Set prior to 1999
WisVote Relier Fees		\$ 4,825.00		Set by County Board 9/18/2018
Local Elections	per election	\$ 50.00		Set by County Board 9/18/2019
School Board Elections	per election	\$ 25.00		Set by County Board 9/18/2020

Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
Social Services Department				
Supervision of Juvenile/Children's Court Orders for Supervision	per month	\$ 25.00	§48.36(2)	Based on hourly rate for Social Work services
Court Ordered Custody Studies	per study	\$ 350.00	§48.36(2)	Based on hourly rate for Social Work services
Court Ordered Electronic Monitoring	per day	\$ 8.00	§48.36(2)	Cost of renting the equipment plus Admin Charge
Nonsecure Detention	per day		§48.36(2)	Fee is the actual cost charged by facility
Secure Detention	per day		§48.36(2)	Fee is the actual cost charged by facility
Adult Protective Placements	per day		§55.045	Actual cost of background check, as billed by the State.
Out of Home Care for Children and Juveniles	per month		§48.36(2)	Child Support Ordered (see Child Support)
Copy Fees	per page	\$ 0.25		

Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
District Attorney/ Corp Counsel				
Copies				
Black and White	per page	\$ 0.20	§971.23	
Color	per page	\$ 3.00		Department Policy
CD	per disk	\$ 5.00		Department Policy
DVD	per disk	\$ 10.00		Department Policy

Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
Employee Relations				
Copies	per page	\$ 0.25		Consistent with other County Departments

Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
Finance Department				
Copy of Annual Budget	per document	\$ 10.00		Free online
Copy of Annual Audit	per document	\$ 10.00		Free online
Duplication Costs	per page	\$ 0.25		General County Policy
Garnishment Fee	each	\$ 15.00		Set by Court
Child Support Withholding Fee	per paycheck	\$ 3.00		Set by Court

Department and Fee Description	Duration / Unit	2024	Ordinance or Reference	Notes
Health Department				
Immunization (child & adult)	per shot	\$ 15.00	§351.24	Administration Fee
Tuberculin Skin Test	per dose	\$ 30.00		Cost of Antigen, RN Time and Supplies
Adult Vaccine	per visit	\$ 10.00		Admin Fee for time and supplies
Influenza Vaccine - Quadrivalent	per dose	\$ 45.00		Cost of Vaccine, RN Time and Supplies
Influenza Vaccine - High Dose	per dose	\$ 90.00		Cost of Vaccine, RN Time and Supplies
Well Water Testing fee (in-house)	per test	\$ 30.00		bacteria test
Well Water Testing Fee (out-of-house)	per test	\$ 35.00		nitrate, arsenic, lead
Open Records Fee	per copy	\$ 0.25		

Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
Highway Department				
Driveway Access Permit	1 year	Varies	County Ordinance, §83.027	
Application Fee by Type A	residential	\$ 175.00		
TYPE B	agricultural	\$ 175.00		Deposit is refundable
TYPE C	commercial	\$ 325.00		
TYPE D	industrial	\$ 325.00		
Extension/Renewal	6 months	\$ 50.00		
Work in Highway Right-of-Way			Wis. Stats. § 83.025, 83.06, and 86	
Application Fee	annual	\$ 50.00		
Extension/Renewal	6 mos	\$ 50.00		
Close Road for Public Function	event	\$ 50.00		
Oversize / Overweight Permits			Wis. Stats. § 86.01, 86.02, and 348	Cost Recovery Basis
OSOW (Single Trip)	single trip	\$ 175.00		
OSOW (Annual / Unit)	annual	\$ 225.00		
Special > 200,000#'s	special	\$ 150.00		
Utility Permits			Wis. Stats § - 30.44 (3m), 30.45, 196.491 (3) (d) (3m), 66.047, 86.07(2), 86.16, and 182.017	
Application Fee	/ project	\$ 75.00		
Extension / Renewal	6 mos.	\$ 50.00		
Additional Inspection Fees				
Service Drop	annual / project	\$ 75.00		

Boring	annual / project	\$ 100.00		
Open Trench Cut	annual / project	\$ 425.00		
Contractor Closing Road	annual / project	\$ 75.00		
Vault or Other Structure	annual / project	\$ 75.00		
Trenching (first 200 FT)	1st 200 ft.	\$ 125.00		
Trenching (/ Mile)	/ mile	\$ 125.00		
New Pole Install	/ new location	\$ 35.00		
Copies				
Regardless of size (Letter, Legal, Ledger)	/ page	\$ 0.25		
Office - Administrative Fees				
Fuel Handling Recovery Fee	/ gallon	\$ 0.08		Set annually during the Financial Report process as recovery fees for billed labor and expenses of departmental operations with WisDOT recovery for services
Records and Reports Fee	percentage of expenses billed for services	4.56%		
Fringe Benefits		59.25%		
Small Field Tools		2.48%		
Shop Overhead	annually distributed	proration		Financial Report process GASB34
Material Handling	outside sales	% of purchase		Private side sales mostly eliminated in 2011

Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
Land Conservation				
CREP Filing Fee	per property	10% up to \$250 (15 yr) or \$500(permanent)	\$351.24	County Board Resolution 7-0916
Endangered Species Investigation	per project	\$50/day up to \$500 for NRCS/Iowa Co funded projects; otherwise, \$200/day plus mileage		County Board Resolution 10-1217
Tree Planter	per 1,000 trees	\$ 20.00		County Board Resolution 10-1217
DNR Permit Assistance	per permit	\$ 100.00		County Board Resolution 07-0916
Manure Storage and Utilization Permit	per permit	400 to LCD for new pit: \$80 to LCD for closure		County Board Resolution 04-1019
Manure Storage Soils/Siting Assistance	per facility	\$200 + \$1/cow in excess of 100		County Board Resolution 7-0916

Late NMP submittal fee for permitted manure storages	per month	\$ 50		County Board Resolution 4-1019
FPP Self Certification Fee	per parcel	\$ 25.00		County Board Resolution 7-1114; updated via budget process
FPP Certificate Late Fee	per parcel	\$ 30.00		County Board Resolution 7-1114; updated via budget process
Rainfall Simulator	per use	\$40/hr plus mileage		County Board Resolution 10-0719

Department and Fee Description	Duration / Unit	2024	Ordinance or Reference	Notes
Planning and Development				
Zoning Permit Fee			Resolution 10-0811	
Footprint of Structure/Use ≤100 sq. ft.				May not need permit if non res.
Footprint of Structure/Use up to 999 sq. ft.		\$ 150.00		
Footprint of Structure/Use 1,000-1,999 sq. ft.		\$ 250.00		
Footprint of Structure/Use 2,000-4,999 sq. ft.		\$ 350.00		
Footprint of Structure/Use 5,000 sq. ft. and greater		\$ 500.00		
Miscellaneous uses and activities requiring regular zoning permit but with no establishment or conversion of structure		\$ 150.00		
Miscellaneous uses and activities requiring regular zoning permit but with no measurable footprint. (structural repairs, alterations)		\$ 75.00		
Structures not defined as a building (swimming pools, bins, tanks, open decks, etc.)		\$ 100.00		
Portable animal structures with footprint up to 300 sq. ft.		None		Requires Permit
Active permit revision or change in use of existing building		\$ 75.00		Or difference between categories, which ever is greater.
Copies	per page	\$ 0.25	2024 Budget	
GIS Data Acquisition		Varies	2008 Policy	
Data Conversion Charge	per digital file	\$ 50.00	Res 13-11206	
Zoning Hearing Filing Fee		\$ 750.00	Resolution 2-1013	Updated as part of 2024 budget

Conditional Use Permit		\$ 750.00	Resolution 2-1013	Updated as part of 2024 budget
Conditional Use Permit & Zoning Hearing		\$ 750.00	Resolution 2-1013	Updated as part of 2024 budget
Board of Adjustment Hearing Fee		\$ 750.00	Resolution 2-1013	Updated as part of 2024 budget
Mobile Tower Siting Permit		\$ 3,500.00		Ordinance 400.13
Wind Energy System Permit		\$ 1,500.00		Plus \$5 per hour (4-0614)
Address Sign Fee		\$ 75.00	Resolution 2-1013	
Soil Testing Fee		\$ 200.00	Resolution 12-1206	
State Soil Test Filing & Review Fee		\$ 200.00	2024 budget	Updated on 2024 budget
WI Fund Filing Fee		\$ 150.00	Resolution 12-1206	
State Groundwater Protection Fee		\$ 100.00	Resolution 12-1206	
Farmland Preservation Certification Fee		\$ 10.00	Resolution 2 - 1105	
Sign Permit Fee		\$ 250.00	Resolution 2-1105	Updated as part of 2024 budget
Manure Closure Fee		\$ 100.00	Res. 4-1019	
Manure Facility Permit Fee		\$ 500.00	Res 8-1112, 4-1019	
Shoreland Land Use Permit		\$ 150.00	Resolution 3-0109	
Floodplain Land Use Permit		\$ 150.00	Resolution 3-0109	
Floodplain Special Exception Permit		\$ 500	Resolution 2- 1013	
Certified Survey Map Review		\$150+50/lot	2007 Resolution	Updated as part of 2024 budget
Preliminary Plat Review		\$500+50/lot	2007 Resolution	Updated as part of 2024 budget
Plat Review Hearing Fee		\$ 750.00	Resolution 11-2006	Updated as part of 2024 budget
Development Plan Review		\$ 40.00	Resolution 11-2006	
Conventional Sanitary Permit		\$ 700.00	Resolution 2-1013	Updated as part of 2024 budget
Pressurized Sanitary Permit		\$ 700.00	Resolution 2-1013	Updated as part of 2024 budget
Non-Plumbing Sanitary Permit		\$ 500.00	Resolution 10-0609	Updated as part of 2024 budget
Pumping Report Filing Fee		\$ 26.00	Resolution 2-1013	
Sanitary Reconnection Permit		\$ 300.00	Resolution 12-1206	
State Sanitary Permit Fee (additional charge)		\$ 100.00	WI Admin Code * Resolution 12-1206	

Sanitary Permit Transfer Fee		\$ 300.00	Resolution 12-1206	
Non Metallic Mining Annual Fee		Varies		Based on Reclamation Costs
Holding tank Report filing fee		\$ 10.00	Resolution 6-1019	
Temporary Use Permit Application Fee		\$ 250.00		Updated as part of 2024 budget
pumping report filing fee		\$ 30.00	Resolution 6-1019	
2nd notice pumping report filing fee		\$ 40.00	Resolution 6-1019	
pumping report filing fee if citation		\$ 100.00	Resolution 6-1019	
Zoning pt fee for structure not defined as building		\$ 150.00		Updated as part of 2024 budget
Airport zoning pt fee within city or village jurisdiction		\$ 150.00	Resolution 6-1019	
Airport zoning pt fee outside city or village jurisdiction		\$ 75.00	Resolution 6-1019	

Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
Register in Probate				
Filing a Petition for deceased persons, or for certificate or judgement of descent of lands.	per filing	\$20 or .2%	814.66(1)(a), §814.66(1)(d)	value of Land-encumbrances-liens=value. If value is less than \$10,000, fee is \$20. If more than \$10,000, fee is .2% of value.
Filing a Petition for Guardianship/Conservatorship	per filing		814.66(1)(b)	value of Property-encumbrances-liens=value. If value is less than §867.03(1g), fee is \$20. If more than \$10,000, fee is .2% of value.
Filing Objection to the probate of a will	per filing	\$ 20.00	814(1)€	may be waived by the court if filed by a guardian ad litem or attorney.
Certificate Terminating a Life Estate or Homestead Interest	per certificate	\$ 3.00	814.66(1)©	
For Receiving a Will for Safekeeping	per will	\$ 10.00	§814.66(1)(f)	
For Each Certificate		\$ 3.00		
For Copies	per copy	\$ 1.00	814.66(1)(h)	or actual and direct costs of copying
For Filing Claims Against an Estate	each claim	\$ 3.00	814.66(1)(i)	
For Searching files without a case number	each search	\$ 4.00	§814.66(1)(j)	
For receiving power of Attorney for health care for safekeeping	each	\$ 8.00	§814.66(1)(k)	
For receiving a declaration for safekeeping as provided under §154.13(1)	each	\$ 8.00	§814.66(1)(L)	
For filing a petition under §54.56, in a guardianship proceeding or to commence an independent action	each	\$ 60.00	§814.66(1)(m)	

For depositing money or disbursing money under §54.12(1)(a)	each	\$10 or .5%, which ever is greater	§814.66(1)(n)	
For withdrawing money previously deposited with Register in Probate	each	\$ 10.00	§814.66(1)(n)	
Court Report shall collect a fee for each transcript under SCR 71.04	each	\$1.25 for each 25 line page orig & .50 for each duplicate	§814.69(1)(a)	
Court Report shall collect a fee for each transcript under §757.57(5)	each	\$2.25 per each 25 line page orig & .50 for each duplicate	§814.69(1)(b)	
If needed within 7 days, an additional fee	each	\$.75 per each 25 line page orig & .25 for each duplicate	§814.69(1)(bm)	

Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
Register of Deeds				
Subscription to Software	per year	\$ 450.00		
Marriage / Divorce Certificates		\$ 20.00		\$3 for each additional copy
Certificate of Birth/Stillbirth		\$ 20.00	§69.22(1)(cm)	\$3 for each additional copy
Birth/Death Certificate		\$ 20.00	§69.22(1)(a)	\$3 for each additional copy
Duplication Costs	per page	\$ 2.00	§59.43(2)(b)	\$1.00 each additional page
Register of Deeds Filing Fee		\$ 30.00	§59.43(2)€	
Recording of a Cemetery Plat		\$ 50.00	§59.43(2)(h)	
Recording a Transportation Project Plat		\$ 25.00	§59.43(2)(k)	
Subdivision Plats		\$ 50.00		

Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
Sheriff's Office				
Accident Reports	per page	\$ 0.25	Res 06-2139	Cost Recovery Basis
Copy of Video/DVD Recording				
Dispatch Audio Recordings				
Duplication Costs	per page		ORD 2-435	
Copy of any bond, undertaking, summons, writ, complaint or paper served or taken, when required by law or demanded by a party	per page	\$ 1.00	§814.70(6)	
Fingerprinting				
Resident	per card	\$ 24.00		
Non-Resident	per card	\$ 30.00		
Photographs				
CD	each	\$ 15.00		Cost Recovery Basis
Postage		Actual Costs		
Temporary Plate Service Fee	each			
Advertising Personal Property - advertising goods and chattels for sale upon execution, writ or process	per advertise ment	\$ 1.50	§814.70(7)	
For Services of Summons or other process for commencement of an action, a writ, injunction, subpoena or order	each defendant	\$ 12.00	§814.70(1)	There are lots of exemptions to this fee - see statute. County Board can set higher fees §814.705
Execute on Judgement	each service	\$ 12.00	§814.70(2)	County Board can set higher fees§814.705

Traveling for services	each mile	\$.25 per mile	§814.70(3)	County Board can set higher fees §814.705
Seizure of property and evictions - for serving a writ or other process		\$8 and \$10 per hour for each deputy plus expenses	§814.70(8)	County Board can set higher fees §814.705
Sales of Real Estate	per sale	\$ 50.00	§814.70(9)	County Board can set higher fees §814.705(3)

Department and Fee Description	Duration / Unit	2024 Fee	Notes	Notes
Treasurer's Office				
Duplication Costs	per page	\$ 0.25		
Unpaid Tax Report	flat fee	\$ 25.00	Set by IT Dept. for our office when we had the	
			ability to do this report.	
**Mailing Labels - \$ 5.00 set up fee	per label	\$ 0.02	Set by IT Dept. for our office when we had the	
			ability to do labels.	
Insufficient Check Fee	each	\$ 25.00	Not sure when this was done	
Assessment Roll Data	per file	\$ 50.00		Set in 2005
Tax Roll Data	per file	\$ 50.00		Set in 2005
Printing Labels		\$5 set up fee + .02 per label		2024 Budget
**If we print the labels we charge the \$ 5.00 set up fee & .02 per label. If they are going to print the labels, we only charge the \$ 5.00 set				

Department and Fee Description	Duration / Unit	2024 Fee	Ordinance or Reference	Notes
Veterans Office				
Transportation Charge	per ride	Varies		First Ride is free, others are based on miles traveled and Veterans ability to pay.
Application for UFUSGDF	per application	\$ 5.00		Fee covers background check

RESOLUTION NO. 7-1123
COUNTY AID TOWN ROAD BRIDGE CONSTRUCTION UNDER
SECTION 82.08 OF THE STATUTES
COUNTY OF IOWA

WHEREAS the various township(s) in the County hereinafter named have filed petitions for county aid in the construction of bridges having been performed during 2023 construction season, And

WHEREAS under Section 82.08 of the Wisconsin State Statutes, said petitions are hereby granted, and the county's share is appropriated as follows:

Town	Bridge	Total Bridge Cost to-date	Prior Payments made by Resolution	Amount Raised By Local Units	Amount of County Aid Granted
Arena	Mellum Road Section 28				
	36-Inch Culvert Replacement	\$6,190.34	\$0.00	\$3,095.17	\$3,095.17
	Mellum Road Section 32				
	36-Inch Culvert Replacement	\$6,343.56	\$0.00	\$3,171.78	\$3,171.78
Mineral Point	Brecken Road Section 3/10				
	36-Inch Culvert Replacement	\$6,142.99	\$0.00	\$3,071.49	\$3,071.49
Ridgeway	Brotherhood Lane Section 22	\$79,820.49	\$0.00	\$39,910.25	\$39,910.24
	Box Culvert Replacement				
				Sub-total =	\$49,248.68
County	Highway Administrative Fee***	+4.39%			\$2,162.02
	TOTAL				\$51,410.70

*** - The County is allowed to charge an administrative fee, which shall be a fixed fee as a percentage of the total costs of administering aid and in accordance with the statute 82.08 shall not exceed the percentage the county charges the state for the Administrative Records and Reports Fee (which is established as 4.39% for 2024).

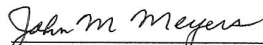
THEREFORE LET IT BE RESOLVED by the Iowa County Board of Supervisors, The County Board does hereby levy a tax to meet said appropriations of **\$ 51,410.70** on all of the property in the county which is taxable for such purpose.

NOTICE: It is directed provision for this levy shall be made in the county budget, but that this levy shall not be duplicated.

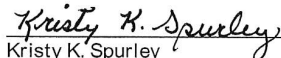
Dated this 30th day of October, 2023
 Respectfully submitted by the Iowa County Public Works Committee
 Chairman, Dave Gollon


Resolution No. 7-1123

Adopted this 14th day of November 2023.


 John M. Meyers
 Iowa County Chairman

ATTEST:


 Kristy K. Spurley
 Iowa County Clerk

STATE OF WISCONSIN } I, Kristy K. Spurley
 COUNTY, IOWA } do hereby certify that
 the above is a true and correct copy of the original now
 on file in the office of the County Clerk and that it was
 adopted by the Iowa County Board of Supervisors on
 this date.
 Date 11-15-2023 
 (Seal) County Clerk

RESOLUTION NO. 8-1123

Notice on Intent to Issue Financing Regarding the Purchase of Capital Projects

WHEREAS, the County of Iowa, Wisconsin (the "Issuer") plans to purchase equipment and capital projects for use by various Iowa County Departments; and

WHEREAS, Iowa County adopts a capital improvement plan each year for multiple departments that includes capital equipment and projects; and

WHEREAS, the Issuer expects to finance the Project on a short-term basis by issuing financing through the State Trust Fund Loan Program (STFL), promissory notes, or through a financial institution (collectively, the "Financing"); and

WHEREAS, because the financing will not be issued prior to commencement of the project, the Issuer must provide interim financing to cover costs for the Project incurred prior to receipt of the proceeds of the Financing; and

WHEREAS, the County of Iowa (the "Governing Body") of the Issuer deems it to be necessary, desirable, and in the best interests of the Issuer to advance moneys from its funds on hand on an interim basis to pay the costs of the Project until the Financing is issued;

WHEREAS, the Executive Committee recommends to the Iowa County Board to finance up to \$873,000 to purchase capital equipment and projects in 2024 for a time period of six months to one year; and

NOW, THEREFORE, BE IT RESOLVED the Iowa County Board approves the recommendation of the Iowa County Executive Committee and authorizes the financing up to \$873,000 for the purchase of equipment and capital projects for the Capital Projects Fund; and

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Governing Body of the Issuer that:

Section 1. Expenditure of Funds. The Issuer shall make expenditures as needed from its funds on hand to pay the cost of the Project until proceeds of the Financing become available.

Section 2. Declaration of Official Intent. The Issuer hereby officially declares its intent under Treas. Reg. Section 1.150-2 to reimburse said expenditures with proceeds of the Financing, the principal amount of which is not expected to exceed \$873,000.

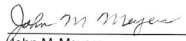
Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Financing are, or are reasonable expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. The Resolution shall be made available for public inspection at the office of the Issuer's County Clerk within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19, and shall remain available for public inspection until the Financing is issued.

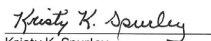
Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

Resolution No. 8-1123

Adopted this 14th day of November 2023.


John M. Meyers
Iowa County Chairman

ATTEST:


Kristy K. Spurley
Iowa County Clerk

STATE OF WISCONSIN }
COUNTY, IOWA } I, Kristy K. Spurley,
do hereby certify that
the above is a true and correct copy of the original resolution
filed in the office of the County Clerk and that it was
adopted by the Iowa County Board of Supervisors on
this date.
Date: 11-15-2023 Kristy K. Spurley
(Sign) County Clerk

RESOLUTION NO. 9-1123

Notice on Intent to Issue Financing Regarding the Purchase of Highway Equipment and Projects

WHEREAS, the County of Iowa, Wisconsin (the "Issuer") plans to purchase equipment (the "Project") for use by the Highway Department; and

WHEREAS, Iowa County adopts a capital improvement plan each year and the equipment and projects were included in the approved plan; and

WHEREAS, the Issuer expects to finance the Project on a short-term basis by issuing financing through the State Trust Fund Loan Program (STFL), promissory notes, or through a financial institution (collectively, the "Financing"); and

WHEREAS, because the financing will not be issued prior to commencement of the project, the Issuer must provide interim financing to cover costs for the Project incurred prior to receipt of the proceeds of the Financing; and

WHEREAS, the County of Iowa (the "Governing Body") of the Issuer deems it to be necessary, desirable, and in the best interests of the Issuer to advance moneys from its funds on hand on an interim basis to pay the costs of the Project until the Financing is issued;

WHEREAS, the Executive Committee recommends to the Iowa County Board to finance \$2,052,254 to purchase equipment and complete road construction projects in 2024 for the Highway Department for a time period of six months to one year; and

NOW, THEREFORE, BE IT RESOLVED the Iowa County Board approves the recommendation of the Iowa County Executive Committee and authorizes the financing of \$2,052,254 for the purchase of equipment and complete road construction projects for the Highway Department; and

NOW, THEREFORE, BE IT FURTHER RESOLVED by the Governing Body of the Issuer that:

Section 1. Expenditure of Funds. The Issuer shall make expenditures as needed from its funds on hand to pay the cost of the Project until proceeds of the Financing become available.

Section 2. Declaration of Official Intent. The Issuer hereby officially declares its intent under Treas. Reg. Section 1.150-2 to reimburse said expenditures with proceeds of the Financing, the principal amount of which is not expected to exceed \$2,052,254.

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Financing are, or are reasonable expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. The Resolution shall be made available for public inspection at the office of the Issuer's County Clerk within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19, and shall remain available for public inspection until the Financing is issued.

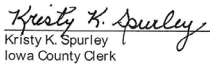
Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.


Resolution No. 9-1123

Adopted this 14th day of November 2023.


John M. Meyers
Iowa County Chairman

ATTEST:


Kristy K. Spurley
Iowa County Clerk

STATE OF WISCONSIN } I, Kristy K. Spurley
COUNTY: IOWA } do hereby certify that
the above is a true and correct copy of the original now
on file in the office of the County Clerk and that it was
adopted by the Iowa County Board of Supervisors on
this date.
Date: 11-15-2023 
(Seal) County Clerk

RESOLUTION NO. 10-1123
CARRYOVER OF CERTAIN ACCOUNTS

WHEREAS, certain departments desire to carry over revenues or unused levy dollars from the 2023 budget for use in 2024 in an amount to be determined upon closing the 2023 books; and
WHEREAS, the use of certain revenues is limited by externally enforceable constraints; and
WHEREAS, the Executive Committee has reviewed these requests as required by the Iowa County Carryover Funds Policy dated August 21, 2018,

NOW, THEREFORE, BE IT RESOLVED, that the following unspent revenues and appropriations and any other externally restricted unexpended revenues shall be carried forward from 2023 to 2024 as the restrictions permit:

Department	Carryover	Restriction
District Attorney	Crime Prevention Surcharge	Restricted funds collected from the crime prevention surcharge for grants for crime prevention purposes per resolution 4-0416
Register of Deeds	Remaining Redaction Fees collected but not yet spent	Redaction software that blocks out Social Security numbers on documents.
Land Records / GIS	Retained Fees – County Land Record Fees	Retained Fees qualified expenses per the County Land Records Modernization Plan and Wis. Ss. 59.72(5)(b)3
Land Records / GIS	Retained Fees – Computer Access.	Land Records Modernization Plan and Wis. Ss. 59.72(5)(b)3
Land Records / GIS	WLIP Grant	WLIP grant agreement and Wis. Ss. 16.967
Land Records / GIS	WLIP Training Grant	Qualified expenses per WLIP grant agreement and Wis. Ss. 16.967
Sheriff's Department - Capital Projects Fund	Jail Assessment Fees/Funds	Statutorily restricted (Wis. Ss. 302.46(2)) Jail maintenance and improvements
Sheriff's Department	K-9 donations	Designated donations to be used for the purchase of a K-9 unit
Sheriff's Department	Project Life Saver Funds	Designated funds for Project Life Saver
Sheriff's Department	Contributions from Other	Donations – Utilized at the discretion of the Sheriff's Department or directed by the donor for expenses related to the Sheriff's Department
Sheriff's Department	Staff Fitness Room	Donations – Utilized for the Staff Fitness Room at the Law Enforcement Center
Sheriff's Department	Sheriff's Office Staffing Reserve	Restricted funds collected for housing inmates for other counties. Per resolution 5-1022
Veterans Service Office	Donations received	Donations - Utilized at the discretion of the CVSO or as directed by the donor for expenses related to servicing the veterans
Veterans Service Office	Donations received	Donations received for the HELP Program
Library Aids	Library Aids for marketing of the libraries located in the county	Library Aids levied for Library Use only
Snowmobile	Snowmobile Aids	Qualified Expenses related to the maintenance and upkeep of the Iowa County snowmobile trails.
U.W. Extension Office	Registration Fees for Pesticide Training and Extension Conferences	Qualified expenses related to the U.W. Extension Programs including pesticide training, and extension conferences.
U.W. Extension Office	Grant Funds and Fees	UW Extension Programs
U.W. Extension Office	Reimbursement from State UWEX	Family Living Expenditures
Land Conservation	Donations	Conservation Youth Education programs

1

Adopted this 14th day of November 2023.


John M. Meyers
Iowa County Chairman

ATTEST:


Kristy K. Spurley
Iowa County Clerk

STATE OF WISCONSIN } I, Kristy K. Spurley
COUNTY, IOWA } do hereby certify that
the above is a true and correct copy of the original now
on file in the office of the County Clerk and that it was
adopted by the Iowa County Board of Supervisors on
this date: 11-15-2023 Kristy K. Spurley
(Signed) County Clerk

2

RESOLUTION NO. 11-1123
A RESOLUTION TO APPROVE THE BUDGETS AND APPROVE FUNDS
FOR THE COUNTY OF IOWA
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2024, AND
ENDING DECEMBER 31, 2024

WHEREAS, the County Administrator has submitted to the Iowa County Board of Supervisors a proposed annual budget for the County for the fiscal year beginning January 1, 2024, and ending December 31, 2024, which has been reviewed by the appropriate Committees and the Iowa County Board of Supervisors; and

WHEREAS, it is necessary to adopt said budget and appropriate sufficient funds to meet the requirements included therein and establish accountability; and

WHEREAS, by resolution establish budget controls in the appropriation/expenditure process.

NOW THEREFORE, BE IT RESOLVED by the Iowa County Board of Supervisors this 14th day of November, 2023, that the fiscal year 2024 annual budget of the Iowa County operations in the amount of \$54,253,645 be, and is hereby approved subject to and contingent upon the availability of funds as indicated in the preamble hereto; and

BE IT FURTHER RESOLVED that an annual tax levy in the sum of \$17,144,352 for fiscal year 2024 be, and is hereby, made for operating and debt; and

BE IT FURTHER RESOLVED that the following annual appropriations for fiscal year 2024 be, and are hereby, made for the following Fund functions:

General Funds:	
➤ General Government	\$ 4,773,966
➤ Public Safety	\$ 5,933,229
➤ Health and Social Services	\$ 775,582
➤ Culture, Recreation and Education	\$ 731,393
➤ Conservation and Development	\$ 1,273,295
➤ Transfer to Capital Projects	\$ 525,000
➤ Transfer to Highway/Capital Projects	\$ 2,000,000
Total General Fund	\$16,012,465

Special Revenue Funds:	
➤ Social Services Fund	\$ 3,006,312
➤ Child Support Fund	\$ 235,507
➤ Aging and Disability Resource Center	\$ 1,168,818
➤ Aging and Disability Resource Center – transfer to Capital Projects	\$ 60,000
➤ Unified Community Services	\$ 304,924
➤ Sales Tax Fund – transfer to General Fund	\$ 2,880,000
➤ Iowa County Airport	\$ 248,750
➤ Wisconsin River Rail Transit	\$ 30,000
➤ American Rescue Plan Act	\$ 675,840
➤ American Rescue Plan Act – transfer to General Fund	\$ 75,000
➤ American Rescue Plan Act – transfer to Highway	\$ 3,000,000
Total Special Revenue Funds	\$11,625,151
➤ Capital Outlay	\$ 1,988,500

➤ Debt Service \$ 6,578,312

Enterprise Fund:	
➤ Iowa County Highway	\$ 18,109,217
Total Enterprise Fund:	\$ 18,109,217

Total All Funds: \$54,253,645

BE IT FURTHER RESOLVED that the total amount of Federal, State and Local Funds included for fiscal year 2024 is \$25,673,539; and

BE IT FURTHER RESOLVED the following transfers between funds are a part of the overall budget

➤ To General Fund from the Sales Tax Fund	\$2,880,000
➤ To General Fund from ARPA Fund	\$ 75,000
➤ To Broadband Fund from General Fund	\$ 500,000
➤ To Capital Projects Fund from General Fund	\$ 25,000
➤ To Highway Department from General Fund	\$2,000,000
➤ To Capital Projects Fund from ADRC	\$ 60,000
➤ To Highway Department from ARPA Fund	\$3,000,000
➤ To the Airport from Airport Capital Projects	
Fund Balance	\$ 30,500
Total All Funds:	\$8,570,500

BE IT FURTHER RESOLVED part of the overall funding for the 2024 budget includes short-term borrowing of \$2,052,254 for Highway Department equipment purchases and projects and short-term borrowing of \$873,000 in the Capital Projects Fund for equipment and capital projects.

BE IT FURTHER RESOLVED that the amount of tax to be levied or certified, the amounts of the various appropriations and the purposes of such appropriations stated in a budget required under statute 65.90 (1) may not be changed unless authorized by a vote of two-thirds of the entire membership of the governing body of the County. The changes shall be published in a class 1 notice thereof under ch. 985, within 10 days after any change is made. Failure to give notice shall preclude any changes to the budget; and

BE IT FURTHER RESOLVED the County Board authorizes its standing Finance Committee (i.e., Executive Committee) to transfer funds between budgeted items of an individual county office or department, if such budgeted items have been separately appropriated, and to supplement the appropriations for a particular office, department, or activity by transfers from the contingent fund. Such committee transfers shall not exceed the amount set up in the contingent fund as adopted in the annual budget, nor aggregate in the case of an individual office, department, or activity in excess of 10 percent of the funds originally provided by such office, department, and activity in such annual budget. The changes shall be published in a class 1 notice thereof under W§ ch. 985, within 10 days after any change is made; and

BE IT FURTHER RESOLVED that, upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations, the County Administrator

RESOLUTION 11-1123 CONTINUED

or designee be, and is hereby designated as the agent to execute the necessary grant or program application and other documentation, unless the terms of the grant or program require specific actions by the Board, to give such assurances as may be required by the agreement subject to approval as to form by legal review and to provide such additional information as may be required by the awarding organization. Funding awarded shall be subject to appropriation by the Board of Supervisors prior to expenditure; and

BE IT FURTHER RESOLVED that interest earned on all funds including grant and program awards received from Federal, State, local and other outside organizations be, and is hereby, as allowed by law, appropriated for purposes of managing the General Fund unless restricted or prohibited by the program; and

BE IT FURTHER RESOLVED that additional funds received for various County programs, including contributions and donations be, and are hereby, appropriated for the purposes established by each program; and

BE IT FURTHER RESOLVED that this budget adoption shall be considered a categorical authorization and Department Heads shall have the authority to expend or receive funds within their respective budgets without regard to specific line items but may not exceed appropriations within or transfer appropriations between the following categories without prior Executive Committee approval:

- > REVENUE
- > EXPENDITURES

BE IT FURTHER RESOLVED that the County maintain an unrestricted undesignated General Fund reserve account balance maintained at a minimum level of 20% and a maximum level of 25% for the purposes of maintaining necessary cash flows, emergency appropriations as authorized by a 2/3 vote of the County Board's full membership, and serve as a "rainy day fund"; and

BE IT FURTHER RESOLVED that the monies be, and are hereby, appropriated for fiscal year 2024 in the various funds for continuing capital and special projects shall not exceed the Restricted, Committed and Assigned Fund Balances as recorded in the County's audited accounting records. The Finance Department shall advise the Executive Committee in writing of all such actions as outlined in this resolution and make periodic reports to the Standing Committees on their respective Department's budget status.

Respectfully Passed and Submitted to the County Board of Iowa County, Wisconsin:

Executive Committee

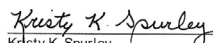
Tuesday November 7, 2023

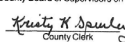
Resolution No. 11-1123

Adopted this 14th day of November 2023.


John M. Meyers
Iowa County Chairman

ATTEST:


Kristy K. Spurley
Iowa County Clerk

STATE OF WISCONSIN } I, Kristy K. Spurley
COUNTY OF IOWA } do hereby certify that
the above is a true and correct copy of the original now
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adopted by the Iowa County Board of Supervisors on
this date.
(Date) 11-15-2023 
(Seal) County Clerk

Resolution No. 12-1123

AUTHORIZING 2023 TAX LEVY FOR THE 2024 BUDGET

WHEREAS, the County Administrator has presented a budget pursuant to W§ ch. 59.18(5); and

WHEREAS, the Iowa County Executive Committee has reviewed all 2024 budget requests and reduced or revised; and

WHEREAS, the Committee has summarized the results of such review and presented a recommended budget for the year 2024, all in accordance with statutory requirements.

NOW, THEREFORE, BE IT RESOLVED that the proposed 2024 Iowa County Budget as presented and amended, is hereby adopted; and

BE IT FURTHER RESOLVED that any Special Charges upon Iowa County for Charitable and Penal Purposes be levied against the appropriate districts of Iowa County; and

BE IT FURTHER RESOLVED that the sum of \$377,961.00 be levied against the appropriate districts of Iowa County as a Library Tax; and

BE IT FURTHER RESOLVED that the sum of \$17,144,352.00 be levied against the appropriate property of Iowa County for all other purposes for the year 2024.


Dated this 7th of November, 2023

Respectfully submitted by the Iowa County Executive Committee


Adopted this 14th day of November 2023.


John M. Meyers
Iowa County Chairman

ATTEST:


Kristy K. Spurley
Iowa County Clerk

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this date.

Date 11-15-2023 
(Seal) County Clerk