



Iowa  
County,  
Wisconsin



2023  
Adopted  
Budget



# Table of Contents

▪ County Administrator's Message	1
▪ Personnel Changes	4
▪ Proposed Position Changes	5
▪ SWOT Analysis	6
▪ Organizational Chart	7
▪ Highway Grant and Projects Report	8
▪ 2023 Proposed Budget	10
▪ Levy Comparison	11
▪ Combining Budget Summary	12
▪ Revenues by Fund	13
▪ Expenditures by Fund	14
▪ Highway Vehicle Registration Fee Information	15
▪ Highway Vehicle Registration Fee Chart	16
▪ Debt Repayment Schedule	17
▪ Operating and Debt Tax Levy Mill Rate	18
▪ Employee Monthly Insurance Rates	19
▪ Employer Monthly Insurance Costs	20
▪ CIP Summary	21
▪ CIP - 2023, 2024, 2025, 2026, & 2027	22
▪ Equalized Valuation	27
▪ Historical Equalized Valuation	28
▪ Historical Net New Construction	29
▪ 2022 Apportionment	30
▪ Historical Unassigned Fund Balance	31
▪ Department Comparisons	32
▪ Department Fees	37
▪ County Administrator's Closing Statement	62

**Mission Statement: Iowa County provides quality services in the most effective and efficient manner possible to the citizens, customers, and team members of Iowa County.**

## 2023 Budget



Dear County Supervisors,

It is with great pride that I submit to you the County Administrator's 2023 Budget proposal. Your staff here at Iowa County have worked very hard to put this document together and to provide you and the public with all of the information on how different sources of funding are used to support the government services everyone relies on.

Levy Limits, of course, are the underlying theme of every budget. The State of Wisconsin imposed them on local governments more than a decade ago, and the havoc they cause has certainly gotten worse. Over the years, Iowa County has cut services, employed fewer people, and have transitioned more of our purchases from operating to debt service (which is exempt from levy limits). With the great inflationary environment of 2022, Iowa County has struggled with increasing costs without the needed additional funding. In 2023, inflation is expected to continue, hopefully at a much slower rate. Several changes have been implemented to help cover growing expenses.

Health Insurance is perhaps the County's greatest operating cost. In 2023 the health insurance premiums paid by Iowa County are expected to increase between 2.3 and 2.5%. Over \$2,336,542 will be paid to cover employee health insurance premiums in 2023. Depending on which Health Insurance plan they are using, employees are expected to see an increase of 1%-2% in their premiums. The budget before you increases the County's contribution from 82% of the average plan to 83% of the average plan. By increasing the County's contribution, the employee share of the increase dropped from around 10%-12% down to 1%-2%. Though some employees do not use health insurance, many do and many employees are appreciative for the added assistance.

Wages are another theme of the 2023 budget. The budget before you provides employees with a 1% increase to the wage grid on January 1, 2023. The Capital Budget sets aside \$35,000 to engage Carlson-Dettman to complete another wage study. This budget also sets aside approximately \$350,000 for funding to support wages and recommendations of the new wage study in the contingency account.

Considering the impacts of levy limits, health insurance, and wage costs are only the base of which to begin to build a budget. Iowa County also needs to look to the future and provide funding for initiatives that will make future budgets easier and improve the quality of life for Iowa County residents and guests. Part of this is completed through the County Board planning meeting had in May of 2022. At that meeting, the "Regionalization of Services" and "Tourism and Marketing" were the two top priorities.

In 2022 conversations with staff from Iowa County and leadership from Lafayette, Grant, and Richland County focused on cooperating in the provision of services. Since the regionalization of a service is not something easily accomplished, additional study and planning will be needed.

Iowa County will again be funding the Hidden Valley magazine for around \$1,500 per year. In 2022 we are adding \$25,000 to support tourism marketing and plan to issue grants to area tourism based businesses.

Furthermore, 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 one full time Department Assistant position from the Social Services Department and the addition of a Social Worker. Iowa County is also planning to move several positions up to full time, including: Land Conservation Department Assistant and Emergency Management Department Assistant. Staffing reductions also occurred in Employee Relations, Bloomfield, and Health Department. A budget transfer also occurred between Bloomfield and the Environmental Services Department for an employee assigned at the nursing home who will now be helping at the Law Enforcement Center.

o 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. As per the direction from the Iowa County Board, there is \$2,000,000 included in the budget for the construction costs associated with County Highway T. The remaining funding from ATC is proposed to be used:

1. \$200,000 to provide match funding for a Broadband Expansion Grant.
2. \$100,000 to assist with follow up from the SWIGG analysis. Land Conservation Department will be asked to develop a program for improving or preventing well contamination in Iowa County.
3. \$100,000 will be made available to assist with recreational tourism. This may include Bloomfield pond improvements, Driftless Trail improvements, or serve as a match for a recreational grant opportunity.
4. \$25,000 to provide a match for grant opportunities in support of developing electric vehicle charging stations in Iowa County.

o Wage Grid: In 2014 Iowa County contracted out with a private business to evaluate all of our job titles and job descriptions and to classify each position into a wage grid to ensure that Iowa County is paying a wage comparable to how the market values various positions. This wage grid has been fully funded by Iowa County since 2016 and has been a stalwart document for providing fair wages to all of our non-represented employees. The General Government Committee would like to begin the process of creating a new wage structure and evaluating positions once again. \$35,000 of funding for this project is included in the 2023 budget.

o Iowa County Highway Department staff have historically provided seal-coating services and have traditionally treated anywhere from 3-7 miles per year. The demands of our highway infrastructure require a greater funding commitment than what is possible through our operating budget. This budget proposal transfers this service to our Capital Budget. Iowa County will continue to do the road work; however, the Capital Fund will be able to increase funding availability in future years to more adequately address the backlog of need and establish a sustainable scale of annual road improvements. In 2023 the funding available will increase from \$350,000 to \$475,000, a 35% increase in funding the very first year!

o 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 2022. The funding collected in 2022 would be available for 2023 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. Initial revenue estimates puts Iowa County's 2023 Utility Aid at \$638,454.30. This is 123% higher than the \$285,337.10 estimate in 2022. Utility Income in 2023 will be used in calendar year 2024 and would add \$70,624 to operating budget and \$282,493 to highway capital budget.

o By far the biggest project of 2023 will be the reconstruction of approximately half of County Highway T. This is a project that has been in the works for many years and is a culmination of many different funding sources. The Highway Commissioner has done a fantastic job pulling all of the grants together to help make this happen. When it is completed, Iowa County will have invested over \$8,345,000 in the project with only about 12% of that total coming from tax levy!

o 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 2023.

1. 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.

2. This 2023 budget allows up to \$300,000 matching funds from ARPA and another \$200,000 of funding from the ATC Environmental Fee to fund 2023 projects for construction in 2024.

o The Iowa County Finance Department will be transitioning their financial software in 2023 and 2024. This is a huge and expensive undertaking that will be well worth it in the end. The functionality of the new program is already generating buzz at department head meetings and many staff members are looking forward to it. The County Board deserves a big thank you for investing such a large sum of funds into their staff and administration. \$350,000 was committed in the 2022 budget and another \$115,000 will come out of the 2023 budget.

o In October, 2023, the General Government Committee considered creating 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.

With all the improvements and investments into our staff and infrastructure, 2023 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 even better than last years! 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							Projected	
Position is in this Dept. Budget	2021		2022		2023		2024	
	Authorized	Staff Members	Authorized	Staff Members	Authorized	Staff Members	Authorized	Staff Members
Aging and Disability Resource Center (ADRC)	11.6	13	11.6	13	12.6	14	12.6	14
Bloomfield Health and Rehabilitation Center	57.24	75	53.48	70				
Child Support	2.37	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	3	0.3	3
Corporation Counsel	0.5	1	0	0	0	0	0	0
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	1.7	2	1.8	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
Finance Department	2.3	3	2.75	3	3	3	3	3
Health Department	5.5	6	5.8	6	6	6	6	6
Highway Department	41	41	42	42	42	42	42	42
Information Technology	3	3	3	3	3	3	3	3
Iowa County Airport	0	0	0	0	0	0	0	0
Land Conservation	3.8	4	3.8	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	2.75	3	2.4	3	2.4	3	2.4	3
Sheriff's Department	49	53	49	53	51	55	51	55
Social Services	22	22	22	22	21	21	21	21
Treasurer	2.75	3	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
<b>Total Authorized County Positions</b>	<b>228.68</b>	<b>259</b>	<b>225.24</b>	<b>253</b>	<b>174.99</b>	<b>186</b>	<b>174.99</b>	<b>186</b>

**Notes:**

- 1-Authorized FTE may be broken down into multiple positions.
- 2-Changes for 2023 are with Red Highlights

## Proposed Position Changes for 2023 Budget

Department	Proposed Change	Increase / (Decrease) for Wage & Fringe and Equipment Cost
Employee Relations	Reduce hours for 1 LTE Department Assistant from 520 hours to 40 hours	(\$7,801)
Land Conservation	Increase the Department Assistant position from 35 hours per week to 40 hours per week (Will have additional staff funding from DATCP )	\$7,263
Bloomfield	Eliminated 22 - 1.0 FTE, 4 - 0.94 FTE, 11 - 0.90 FTE, 2 - 0.84 FTE, 12 - 0.80 FTE, 1 - 0.70 FTE, 1 - 0.64 FTE, 4 - 0.60 FTE, 4 - 0.50 FTE, 2 - 0.40 FTE, 2 - 0.30 FTE, 5 - 0.20 FTE, 2 - 0.10 FTE, 30 - PRN positions	(\$4,078,724)
Emergency Management	Increase the Department Assistant position from 0.80 FTE to 1.00 FTE	\$12,460
Environmental Services	Increase Environmental Services by 1 - 1.0 FTE, 2 - 0.10 FTEs, 1 - 0.50 FTE (These FTEs were all transferred from Bloomfield to Environmental Services. The 2 - 0.10 and 1 - 0.50 FTE previously split their time between Bloomfield and Environmental Services. Previously 1 -1.0 FTE spent all of their time at Bloomfield, but will transfer to Environmental Services in 2023.)	\$102,838
Health Department	Increase Public Health Community Coordinator from up to 32 to hours per week to 40 hours per week (wages & fringes will increase \$16,025), Eliminate 1 COVID Project RN position (wages & fringes will decrease \$90,662), Reduce 1 COVID Project RN position from 40 hours per week to 32 hours per week (wages & fringes will decrease \$21,672), Increase 1 LTE RN from a total of 2,000 hours to a total of 2,064 hours (wages & fringes will increase \$1,819), reduce 1 LTE Department Assistant from a total of 2,064 to a total of 100 hours (wages & fringes will decrease \$36,047)	(\$130,537)
Sheriff's Dept	1 Correctional Officer (wages & fringes, excludes health & dental insurance \$60,858); 1 Dispatcher (wages & fringes, <b>excludes</b> health & dental insurance \$58,084)	\$118,942
Social Services	1 Social Worker at 2,080 hours/year (wages & fringes will increase \$66,308, <b>excludes</b> health & dental insurance; Eliminate 1 Department Assistant position (wages & fringes will decrease \$63,672)	\$2,636

## 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:**

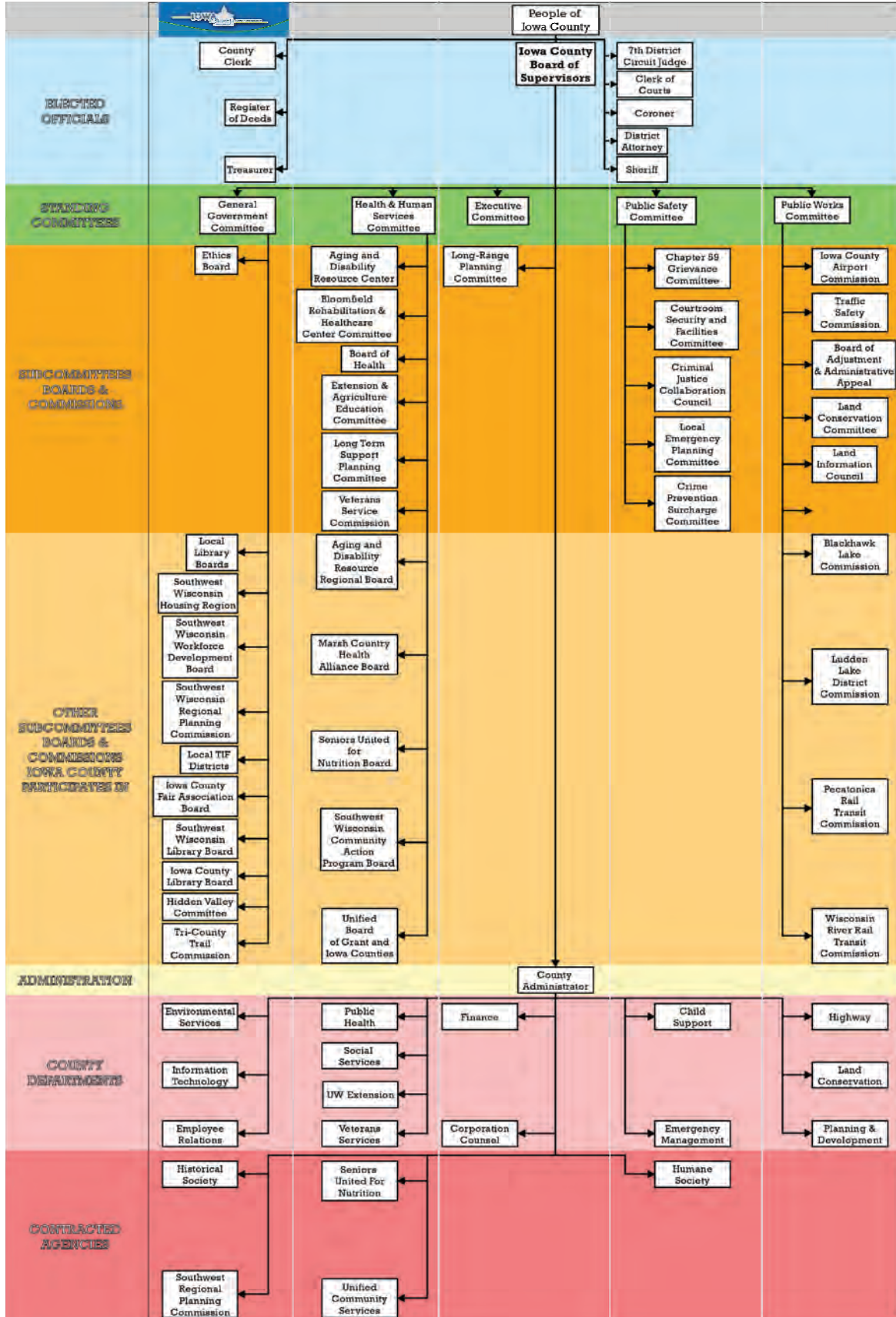
- 1 How can we hire and retain staff in Iowa County Government?
- 2 How can Iowa County Grow the labor force for all of Iowa County (public and private)?
- 3 How can Iowa County explore collaboration efforts for Health Insurance with other local governments? Joint Services (i.e. Sheriff Dept)?
- 4 How 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 Highway Department**

1215 N. Bequette St.  
 Dodgeville, WI 53533-0078  
**Craig Hardy - Highway Commissioner**  
 Phone: 608.935.0372  
 FAX: 608.935.0372

**IOWA COUNTY HIGHWAY DEPARTMENT GRANTS AND PROJECTS REPORT**

There are three main state-federal grant programs to fund County Trunk Highway Improvements: Local Roads Improvement Program (LRIP / State funded), Surface Transportation Program – Bridges (STP-Bridge / State and Federal funded), and Surface Transportation Program – Rural (STP-Rural / Federal funded). LRIP funds are eligible to be utilized on any CTH road improvement with a design life > 10 years. STP funds are only eligible for use on CTH’s rated as Major Collector or above, which is about 38% of our system with a 20 year design life requirement. (Design life means no state or federal funds can be used on the road again for that timeframe).

The **LRIP program** amounts are determined by state budget appropriations. For 2022-23 the state allocated additional funding which was labelled LRIP CHIP-S or County Highway Improvement Program Supplemental. The CHIP-S program was previously known as the Multimodal Local Supplement Program, which as a result of a lawsuit about its implementation, rolled into the LRIP program funding models. LRIP CHIP-D and CHIP-S funding distribution is now determined by the 8 counties in our WCHA region to distribute the amount allocated in lieu of a competitive grant process administered by WisDOT. The program is distributed by the region Commissioners based on infrastructure. A goal of the Highway Department has been to equalize the historic funding utilized by the counties in the region within LRIP. Our region consists of the following counties: Columbia, Dane, Dodge, Green, Iowa, Jefferson, Lafayette, Rock, and Sauk. Historically Green, Lafayette, and Iowa have struggled to come up with their share of local matching dollars for the program. In 2009 Iowa County forfeited \$350,000 in funding which was utilized by Columbia County.

For 2022-23 due to additional grant funding, we were able to receive a portion of the funds we forfeited in 2009 back. In addition, the counties which did not receive a 2020-21 multi-modal supplement grant received additional CHIP-S funding - \$1,256,000 for Iowa County. Both of these grants have been combined with ARPA and ATC Utility Fee funding to reconstruct a 6.3-mile portion of CTH T between Barneveld and CTH H (Town of Arena) in 2023. Here is the LRIP program distribution history from 1998 to present for Iowa County and its region counterparts:

**CHIP-D Distribution Chart**

	2020-2021	2022-2023	Cumulative	Rank	Region	Statewide
Columbia		700,000.00	2,830,512	4	4	13
Dane	400,000		2,831,486	3	2	3
Dodge		550,000.00	3,249,324	1	1	2
Green	400,000		2,287,685	8	6	36
Iowa		950,000.00	2,401,029	7	3	11
Jefferson	200,000	475,014.75	2,597,193	6	8	41
Lafayette	442,798		2,093,866	9	7	37
Rock		700,000.00	2,901,006	2	9	55
Sauk	400,000		2,642,013	5	5	26
	1,842,798.15	3,375,014.75	23,834,114			

In the **STP-Bridge program**, Iowa County receives grants based on a formula amount for the number of bridges maintained within the county. We target to replace two bridges per cycle to keep up with the infrastructure in the county. For 2022-23 we received grants for bridges on CTH E, CTH G and two for the townships in Arena (Frame Road) and Wyoming (Lakeview Road). These will be future construction projects in 2024-2026. In the meantime, the department has been working on completing other bridge projects on CTH H in Arena Township (2021) and CTH II in Highland Township (2022) with CTH W in Jonesdale (Waldwick Township) slated for 2023.

In the **STP-Rural program**, Iowa County last performed a project in 2014 on CTH K at Williams Creek Bridge and prior to that in 2002 on CTH I in the Village of Highland. The program is highly competitive and grossly underfunded at the County level statewide. In 2010, the County was awarded STP-Rural grants for relocating 0.4 miles of CTH K associated with the Williams Creek bridge project and to design a reconstruction of CTH F - STH 78 to STH 39 near Blanchardville. In 2010, due to program restructure, WisDOT transferred half of the funding for this program to the Mega Projects in the SE part of the state. The result was four cycles of reduced project awards by WisDOT and delays to the CTH F construction eligibility. In 2018, the County received an award for construction funding of CTH F albeit at a reduced program rate of 55-45% versus the historic 80-20%. Due to federal timelines from the 2010 design grant, the Highway Department combined an LRIP grant award and leveraged use of the annual revenues from the Badger Hollow Solar Farm project to complete the CTH F project in 2022. The new asphalt surface on the project is being paved as I type this with completion in November. The project is \$5.4M for 4.36 miles of highway.

In May of 2021, the department also applied for three projects on CTH C (STH 14 and STH 23), CTH K (STH 39 to School Road), and CTH YD (STH 23/BUS 151), but award announcements were delayed due to the federal infrastructure bill passing in the summer. In the fall of 2021, the County Board authorized additional short-term borrowing to the department. In anticipation of various shovel-ready project grants coming from the federal government passing of the Bipartisan Infrastructure Law (BIL) or Infrastructure Investment in Jobs Act (IIJA), the department began design engineering projects on CTH C (Towns of Arena-Wyoming), CTH YD (Town of Mineral Point), and CTH K (Town of Brigham). In December of 2021, the county was awarded a grant for the reconstruction of 2.2 miles of CTH C at a cost estimate of \$2.8M. The department will evaluate vacating 0.3 miles of CTH CC with the improvement thereby reducing the amount of CTH mileage overall. The project is scheduled for 2024/25 construction in the County Capital Improvement Plan.

Due to additional federal funding as part of the IIJA / BIL, grant applications were again accepted in March of 2022 and June of 2022. The Highway Department prepared and submitted 5 applications in March of 2022 and 7 applications in June of 2022 on behalf of Iowa County. In addition, the department submitted and prepared 6 applications on June of 2022 on behalf of the Townships in the County. In May of 2022, the department was awarded a grant for reconstruction of CTH K (CTH ID – USH 18/151) as a BIL project. The project had a design turnaround of 4 months to bid letting. The project will bid in November for 2023 construction at a cost estimate of \$600,000+/-, funded 80-20% federal-county. At the time of this writing, the department is waiting on announcement of awards for BIL/IIJA funding from the May 2022 applications. If not awarded, another round of applications will be taken in early 2023, so the Highway Department will finalize the project design and store the shovel ready projects for future opportunities.

The Department also applied for one other grant opportunity in the Transportation Alternative Program (TAP Grant). The grant funds projects which are pedestrian, bicycle, or multi-modal in nature with a funding target of 80-20% Federal – Local. Two applications were submitted in the TAP program on CTH K (STH 39 – School Road) in Hollandale and CTH T (Military Ridge Bike Trail – Birch Lake Park) in Barneveld. After a third attempt for a TAP grant for the CTH K project, we did receive a grant from the STP-Rural program in December of 2021 in lieu of the TAP program, as we applied in both opportunities. In July of 2022, we were notified of award of a TAP grant for the CTH T multi-use path to Birch Lake. This will be the first TAP grant project by the County in over two decades, which provides an indication of the competitiveness of some programs. In all, the department has issued four inter-governmental agreements. Project applications were submitted and awards will benefit the Village of Barneveld, Village of Hollandale, Town of Arena, and Town of Wyoming.

As a result of the County investment in local funded design, we have received grants for the following projects to move forward to construction during calendar years 2024-2026. Below is the project location, description, and pre-design cost estimate total and grant funds awarded:

CTH C - STH 23 to STH 14; Town Arena and Wyoming - \$2,337,600 / \$1,850,000.  
CTH K – USH 18/151 to CTH ID; Village Barneveld - \$526,060 / \$367,392.  
CTH K – School Road to STH 39; Village Hollandale - \$496,160 / \$382,592  
CTH E Keough Springs Bridge Replacement; Town Linden - \$1,335,410 / \$1,067,528  
CTH G Pecatonica River Bridge Rehabilitation; Town Mifflin - \$570,070 / \$456,056  
Total CTH Improvements = \$5,265,300 / \$4,124,108 with a county investment of 1,141,192

In addition to highway reconstruction, the County maintains some 1900+ culverts on the CTH system. Of them about 18% are larger in size than 6ft in diameter. The GIS mapping project identified a listing of 10 of those requiring replacement due to structural issues. In 2021, the various location designs were completed. Some of the allocated 2021 borrowing funds were then utilized to acquire the replacement culverts, which vary from a 39 X 72 elliptical culvert pipe to a 15ft x 8ft corrugated arch. The department is reviewing and pursuing some fish passage grant opportunities to fund additional replacements. Nine of the locations are yet to be completed with a cost estimate of \$1,300,000, and funding is still needed.

Lastly, for our area townships applied for additional grant awards. The townships share is 50% and the County covers 50% of the match under the Wis. §§ 82.08 Bridge / Culvert replacement program. Frame Road Bridge Replacement in the Town of Arena and Lakeview Road Bridge Replacement in the Town of Wyoming are two grant-funded projects being implemented.

## Iowa County 2023 Adopted Budget

DEPARTMENT	REVENUES	EXPENDITURES	TRANSFER FROM FUND BALANCE	DEBT PROCEEDS	TAX LEVY
County Board	\$ -	\$ 96,085			\$ 96,085
Contingency Wage & Fringe Increases	\$ -	\$ 377,320			\$ 377,320
Contingency Health Insurance Increase		\$ 69,987			\$ 69,987
Fire Suppression	\$ -	\$ 2,000			\$ 2,000
Restorative Justice-TAD	\$ 70,000	\$ 70,321			\$ 321
Clerk of Courts	\$ 433,989	\$ 673,413			\$ 239,424
Employee Relations	\$ -	\$ 162,389			\$ 162,389
OWI Intensive Program	\$ 900	\$ 64,900			\$ 64,000
Coroner	\$ 6,000	\$ 49,478			\$ 43,478
Finance Department	\$ 400	\$ 340,648			\$ 340,248
County Administration	\$ -	\$ 177,488			\$ 177,488
Environmental Impact ATC	\$ 2,000,000	\$ 2,000,000			\$ -
Economic Development	\$ -	\$ 56,891			\$ 56,891
Information Technology	\$ -	\$ 701,007			\$ 701,007
County Treasurer	\$ 409,600	\$ 188,415			\$ (221,185)
State Shared Revenue-Treas.	\$ 405,307	\$ -			\$ (405,307)
Personal Property Aid	\$ 134,596	\$ -			\$ (134,596)
Exempt Computer Aids	\$ 141,175	\$ -			\$ (141,175)
Transfer from Sales Tax Fund	\$ 2,500,000	\$ -			\$ (2,500,000)
County Clerk	\$ 23,060	\$ 267,772			\$ 244,712
District Attorney	\$ 32,000	\$ 284,326			\$ 252,326
Corporation Counsel	\$ -	\$ 140,000			\$ 140,000
Register of Deeds	\$ 208,000	\$ 194,323			\$ (13,677)
Environmental Services Dept.	\$ 24,281	\$ 649,291			\$ 625,010
County Farm	\$ 110,144	\$ 6,050			\$ (104,094)
County Insurance - Liab & WC	\$ 220,544	\$ 255,544			\$ 35,000
Sheriff Department	\$ 588,004	\$ 5,180,336			\$ 4,592,332
Health Department	\$ 301,904	\$ 617,161			\$ 315,257
Veterans Service Department	\$ 12,000	\$ 111,593			\$ 99,593
Iowa County Fair	\$ -	\$ 21,546			\$ 21,546
Historical Society	\$ -	\$ 5,000			\$ 5,000
Snowmobile/ATV	\$ 45,690	\$ 45,690			\$ -
Planning & Development & GIS/LR	\$ 403,156	\$ 472,961			\$ 69,805
Emergency Management	\$ 51,682	\$ 240,155			\$ 188,473
UW Extension Department	\$ 11,704	\$ 282,939			\$ 271,235
Land Conversation Department	\$ 345,362	\$ 517,109			\$ 171,747
Social Services	\$ 1,453,635	\$ 2,936,120			\$ 1,482,485
Child Support	\$ 221,222	\$ 246,724			\$ 25,502
Aging & Disability Resource Center	\$ 634,661	\$ 1,006,271			\$ 371,610
Unified Services Fund	\$ -	\$ 267,500			\$ 267,500
Sales Tax Fund	\$ 2,500,000	\$ 2,500,000			\$ -
Solar Farm Utility Tax Fund	\$ -	\$ -			\$ -
Iowa County Airport	\$ 189,499	\$ 261,582	\$ 6,500	\$ 5,583	\$ 60,000
Wisconsin River Rail Transit	\$ -	\$ 30,000			\$ 30,000
American Rescue Plan Act	\$ 3,450,000	\$ 3,450,000			\$ -
Capital Projects Fund	\$ 596,834	\$ 1,446,834		\$ 850,000	\$ -
Broadband Fund	\$ 300,000	\$ 300,000			\$ -
Highway Department	\$ 12,417,785	\$ 17,809,247	\$ 667,748	\$ 1,997,500	\$ 2,726,214
Debt Payments	\$ 5,634,656	\$ 5,634,656			\$ -
<b>Grand Total</b>	<b>\$ 35,877,790</b>	<b>\$ 50,211,072</b>	<b>\$ 674,248</b>	<b>\$ 2,853,083</b>	<b>\$ 10,805,951</b>

# Iowa County 2023 Tax Levy Comparison

DEPARTMENT	2022 Tax Levy	2023 Tax Levy	Change	%
County Board	\$ 96,085	\$ 96,085	\$ -	0.0%
Contingency Wage & Fringe Increases	\$ 89,045.00	\$ 377,320	\$ 288,275	76.4%
Contingency Health Insurance Increase	\$ -	\$ 69,987	\$ 69,987	100.0%
Fire Suppression	\$ 2,000	\$ 2,000	\$ -	0.0%
Restorative Justice-TAD	\$ 1,203	\$ 321	\$ (882)	-100.0%
Clerk of Courts	\$ 243,214	\$ 239,424	\$ (3,790)	-1.6%
Employee Relations	\$ 162,520	\$ 162,389	\$ (131)	-0.1%
OWI Intensive Program	\$ 66,919	\$ 64,000	\$ (2,919)	-4.6%
Coroner	\$ 49,753	\$ 43,478	\$ (6,275)	-14.4%
Finance Department	\$ 318,845	\$ 340,248	\$ 21,403	6.3%
County Administration	\$ 172,744	\$ 177,488	\$ 4,744	2.7%
Economic Development	\$ 30,922	\$ 56,891	\$ 25,969	45.6%
Information Technology	\$ 612,524	\$ 701,007	\$ 88,483	12.6%
County Treasurer	\$ (164,475)	\$ (221,185)	\$ (56,710)	25.6%
State Shared Revenue and Aids	\$ (661,929)	\$ (405,307)	\$ 256,622	-63.3%
County Clerk	\$ 230,142	\$ 244,712	\$ 14,570	6.0%
District Attorney	\$ 246,309	\$ 252,326	\$ 6,017	2.4%
Corporation Counsel	\$ 136,458	\$ 140,000	\$ 3,542	2.5%
Register of Deeds	\$ (8,056)	\$ (13,677)	\$ (5,621)	41.1%
Environmental Services Dept.	\$ 520,476	\$ 625,010	\$ 104,534	16.7%
County Farm	\$ (103,919)	\$ (104,094)	\$ (175)	0.2%
County Insurance - Liab & WC	\$ 60,595	\$ 35,000	\$ (25,595)	-73.1%
Sheriff Department	\$ 4,425,302	\$ 4,592,332	\$ 167,030	3.6%
Health Department	\$ 300,317	\$ 315,257	\$ 14,940	4.7%
Veterans Service Department	\$ 96,171	\$ 99,593	\$ 3,422	3.4%
Iowa County Fair	\$ 21,546	\$ 21,546	\$ -	0.0%
Historical Society	\$ 4,800	\$ 5,000	\$ 200	4.0%
Snowmobile/ATV	\$ -	\$ -	\$ -	0.0%
Planning & Development & GIS/LR	\$ 54,206	\$ 69,805	\$ 15,599	22.3%
Emergency Management	\$ 146,231	\$ 188,473	\$ 42,242	22.4%
UW Extension Department	\$ 274,476	\$ 271,235	\$ (3,241)	-1.2%
Land Conversation Department	\$ 177,754	\$ 171,747	\$ (6,007)	-3.5%
Transfers from General Fund to Other Funds	\$ -	\$ -	\$ -	0.0%
Social Services	\$ 1,452,710	\$ 1,482,485	\$ 29,775	2.0%
Child Support	\$ 31,329	\$ 25,502	\$ (5,827)	-22.8%
Aging & Disability Resource Center	\$ 321,099	\$ 371,610	\$ 50,511	13.6%
Unified Services Fund	\$ 257,552	\$ 267,500	\$ 9,948	3.7%
Sales Tax Fund	\$ -	\$ -	\$ -	0.0%
Solar Farm Utility Tax Fund	\$ -	\$ -	\$ -	0.0%
Iowa County Airport	\$ 70,000	\$ 60,000	\$ (10,000)	-16.7%
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	\$ 221,825	\$ -	\$ (221,825)	0.0%
Highway Department	\$ 3,010,841	\$ 2,726,214	\$ (284,627)	-10.4%
Debt Payments	\$ 4,400,032	\$ 5,634,656	\$ 1,234,624	21.9%
<b>Grand Total</b>	<b>\$ 17,397,566</b>	<b>\$ 19,216,378</b>	<b>\$ 1,818,812</b>	<b>9.5%</b>

# Iowa County 2023 Combining Budget Summary

Governmental Funds			Proprietary Funds	Combined
General	Special Revenue	Capital Projects	Enterprise (Highway)	Total

## REVENUES

Taxes	\$ 6,168,084	\$ 4,717,311	\$ -	\$ 3,193,067	\$ 14,078,462
Interdepartmental revenues	\$ 3,470,568	\$ 5,706,746	\$ 567,117	\$ 3,780,573	\$ 13,525,004
Intergovernmental charges for service	\$ 243,204	\$ -	\$ -	\$ 3,144,011	\$ 3,387,215
Licenses & permits	\$ 326,930	\$ -	\$ -	\$ 4,750	\$ 331,680
Fine, forfeitures & penalties	\$ 599,625	\$ -	\$ -	\$ -	\$ 599,625
Public charge for services	\$ 686,342	\$ 187,111	\$ -	\$ 3,450	\$ 876,903
Miscellaneous	\$ 381,829	\$ 38,650	\$ -	\$ -	\$ 420,479
<b>Total Revenues</b>	<b>\$ 11,876,582</b>	<b>\$ 10,649,818</b>	<b>\$ 567,117</b>	<b>\$ 10,125,851</b>	<b>\$ 33,219,368</b>

## EXPENDITURES

Wages & benefits	\$ 8,844,583	\$ 2,914,757	\$ -	\$ 3,551,338	\$ 15,310,678
Operating expenses	\$ 3,497,873	\$ 4,433,440	\$ -	\$ 837,682	\$ 8,768,995
Capital	\$ -	\$ -	\$ 1,746,834	\$ 13,420,227	\$ 15,167,061
<b>Total Expenditures</b>	<b>\$ 12,376,582</b>	<b>\$ 7,348,197</b>	<b>\$ 1,746,834</b>	<b>\$ 17,809,247</b>	<b>\$ 39,246,734</b>
<b>NET REV/EXP</b>	<b>\$ (500,000)</b>	<b>\$ 3,301,621</b>	<b>\$ (1,179,717)</b>	<b>\$ (7,683,396)</b>	<b>\$ (6,027,366)</b>

## OTHER SOURCES/(USES)

Transfers to other funds	\$ (2,000,000)	\$ (5,829,717)	\$ -	\$ -	\$ (7,829,717)
Transfers from other funds	\$ 2,500,000	\$ -	\$ 300,000	\$ 5,000,000	\$ 7,800,000
Other financing sources	\$ -	\$ 14,583	\$ 879,717	\$ 2,665,248	\$ 3,559,548
<b>Total other sources/(uses)</b>	<b>\$ 500,000</b>	<b>\$ (5,815,134)</b>	<b>\$ 1,179,717</b>	<b>\$ 7,665,248</b>	<b>\$ 3,529,831</b>

## CHANGE IN FUND BALANCE

Fund bal, beginning of year	\$ 13,074,797	\$ 4,108,137	\$ 960,234	\$ 7,305,358	\$ 25,448,526
Fund bal, end of year	\$ 13,074,797	\$ 1,594,624	\$ 960,234	\$ 7,287,210	\$ 22,916,865

**NOTE: Fund Balance includes both unassigned and restricted funds.**

## *Iowa County Revenues by Fund Type*

	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Proposed Budget
<b><i>Governmental Funds</i></b>				
General Fund	\$ 6,828,719	\$ 7,641,227	\$ 7,259,994	\$ 8,479,498
Social Services	\$ 1,513,332	\$ 1,490,460	\$ 1,489,189	\$ 1,453,635
Child Support	\$ 219,574	\$ 213,062	\$ 211,000	\$ 221,222
ADRC	\$ 738,034	\$ 724,310	\$ 523,593	\$ 634,661
Unified Community Services	\$ -	\$ -	\$ -	\$ -
Sales Tax Fund	\$ 2,083,467	\$ 2,600,650	\$ 2,610,000	\$ 2,500,000
Solar Farm Utility Aid	\$ -	\$ -	\$ 10,611	\$ -
Iowa County Airport	\$ 22,172	\$ 270,743	\$ 174,662	\$ 195,999
Railroad	\$ -	\$ -	\$ -	\$ -
American Rescue Plan Act	\$ -	\$ -	\$ 4,071,040	\$ 3,450,000
Capital Projects Fund	\$ 700,332	\$ 4,000	\$ 2,352,500	\$ 596,834
Broadband Fund	\$ -	\$ 6,301	\$ 250,000	\$ 300,000
<b><i>Total Governmental Funds</i></b>	<b>\$ 12,105,630</b>	<b>\$ 12,950,753</b>	<b>\$ 18,952,589</b>	<b>\$ 17,831,849</b>
<b><i>Enterprise Funds</i></b>				
Bloomfield Healthcare	\$ 4,266,332	\$ 4,987,277	\$ 5,168,125	\$ -
Highway	\$ 6,271,082	\$ 5,429,770	\$ 6,080,145	\$ 13,085,533
<b><i>Total Enterprise Funds</i></b>	<b>\$ 10,537,414</b>	<b>\$ 10,417,047</b>	<b>\$ 11,248,270</b>	<b>\$ 13,085,533</b>
<b><i>Debt Service Fund</i></b>				
Debt Proceeds	\$ 29,428,475	\$ 2,720,000	\$ 6,839,182	\$ 2,853,083
<b><i>Total Debt Service Fund</i></b>	<b>\$ 29,428,475</b>	<b>\$ 2,720,000</b>	<b>\$ 6,839,182</b>	<b>\$ 2,853,083</b>
<b><i>Tax Levy Funds</i></b>				
Iowa County Tax Levy	\$ 10,233,738	\$ 10,394,448	\$ 10,581,005	\$ 10,805,951
Iowa County Debt Levy	\$ 1,252,538	\$ 3,563,438	\$ 4,400,032	\$ 5,634,656
<b><i>Total County Levy</i></b>	<b>\$ 11,486,276</b>	<b>\$ 13,957,886</b>	<b>\$ 14,981,037</b>	<b>\$ 16,440,607</b>
<b><i>Total County Revenues</i></b>	<b>\$ 63,557,795</b>	<b>\$ 40,045,686</b>	<b>\$ 52,021,078</b>	<b>\$ 50,211,072</b>

# Iowa County Expenditures by Fund Type

	2020 Actual	2021 Actual	2022 Adopted Budget	2023 Proposed Budget
<b>Governmental Funds</b>				
General Fund	\$ 11,441,511	\$ 12,619,246	\$ 12,600,713	\$ 14,322,138
Social Services	\$ 2,381,961	\$ 2,913,057	\$ 2,949,636	\$ 2,936,120
Child Support	\$ 231,394	\$ 228,234	\$ 242,329	\$ 246,724
ADRC	\$ 882,976	\$ 1,045,302	\$ 844,692	\$ 1,006,271
Unified Comm Services	\$ 243,626	\$ 236,626	\$ 257,552	\$ 267,500
Sales Tax Fund	\$ 2,050,000	\$ 2,055,000	\$ 2,610,000	\$ 2,500,000
Solar Farm Utility Aid	\$ -	\$ -	\$ 10,611	\$ -
Tri-County Airport	\$ 15,452	\$ -	\$ -	\$ -
Iowa County Airport	\$ 282,397	\$ 235,878	\$ 294,662	\$ 261,582
Railroad	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
American Rescue Plan Act	\$ -	\$ -	\$ -	\$ 3,450,000
Capital Projects	\$ 14,622,800	\$ 12,918,807	\$ 10,140,570	\$ 1,446,834
Broadband	\$ -	\$ 1,500,000	\$ 250,000	\$ 300,000
<b>Total Governmental Funds</b>	\$ 32,182,117	\$ 33,782,150	\$ 30,230,765	\$ 26,767,169
<b>Enterprise Funds</b>				
Bloomfield Healthcare	\$ 4,953,613	\$ 5,788,614	\$ 5,389,950	\$ -
Highway	\$ 9,829,426	\$ 10,878,148	\$ 13,255,072	\$ 17,809,247
<b>Total Enterprise Funds</b>	\$ 14,783,039	\$ 16,666,762	\$ 18,645,022	\$ 17,809,247
<b>Debt Service Fund</b>				
Debt Payments	\$ 2,731,768	\$ 4,103,474	\$ 4,400,032	\$ 5,634,656
<b>Total Debt Service Fund</b>	\$ 2,731,768	\$ 4,103,474	\$ 4,400,032	\$ 5,634,656
<b>Total County Expenditures</b>	\$ 49,696,924	\$ 54,552,386	\$ 53,275,819	\$ 50,211,072





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## Iowa County Highway Department

1215 N. Bequette St.

Dodgeville, WI 53533-0078

**Craig Hardy - Highway Commissioner**

Phone: 608.935.0372

FAX: 608.935.0372

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### Vehicle Registration Fees:

In October of 2014, Iowa County adopted and implemented a Vehicle Registration Ordinance and created a fee of \$20/vehicle for all vehicles licensed at or under 8500#'s by statute. WisDOT administers the collection and disbursement of fees collected to the county. For this service, WisDOT collects a nominal fee of \$0.10/vehicle, recently lowered to about \$0.06/vehicle. The state collects and issues on a monthly basis distributions to the county for the fees collected in the prior month (about 45 days in the arrears).

The Vehicle Registration Fee was adopted to be utilized for local matching funds for state and federal grants. The VRT fees are typically a portion of the funding necessary to complete the projects, but other sources are typically required for construction. The Highway Department projects, when utilizing state/federal funds, have a 2 to 4 year timeline from the award of agreements until project construction completion in the field. Due to these projects spanning over multiple budget years and concerns for local tax levy caps regarding year-to-year budget fluctuations, adoption of the fee allowed a designated fund or revenue source for its multi-year capital program development for the Highway Department. Sources of funding can be identified for grant acceptance at the time of award.

The main objective for the fees are to make capital infra-structure improvements to the County Trunk Highway and Bridge network. Prior to the adoption of the fee, funding for these projects was cyclical dependent on annual tax levy budgeting. Sometimes this method affected project delivery as a decrease in levies which resulted in a delay of projects until funding could be secured. In 2009 the county had 12 bridges on its system eligible for improvement. Adoption of the fee allowed the department the ability to secure 80-20 funded State-County grants for replacement of aged infra-structure. The attached sheet is a listing of the various projects which have been undertaken utilizing VRT fees and other funding sources for completion. Initial funds are utilized to replace bridges with the goal to design and construct one bridge replacement / year but varies based on State-Federal funding allocations. Bridges at the following locations have been replaced with Vehicle Registration Fees: CTH E Pecatonica River Town Mifflin, CTH G Pecatonica River Town of Mifflin, CTH HH Knight Hollow Creek Town of Arena, CTH Y Blotz Branch Town of Dodgeville, CTH H Mill Creek Town of Arena, and CTH II Otter Creek Town of Highland. Three of these bridges are in the top five largest bridges the county owns and exceeded \$1.0M in total project cost which include bridges on CTH E, II, and H. In the next 2 -3 years, we will utilize vehicle registration fee funds to replace bridges on CTH E Keough Springs Town of Linden, CTH G Pecatonica River Town of Mifflin, and CTH W Dodge Branch Town of Waldwick.

Attached is a full listing of projects undertaken with Vehicle Registration Fee funds, as well as a summary of all the other funding sources for completion of each respective project.

**2015-2023 Iowa County Road & Bridge Project Listing - Vehicle Registration Fee (VRT) Utilization History**

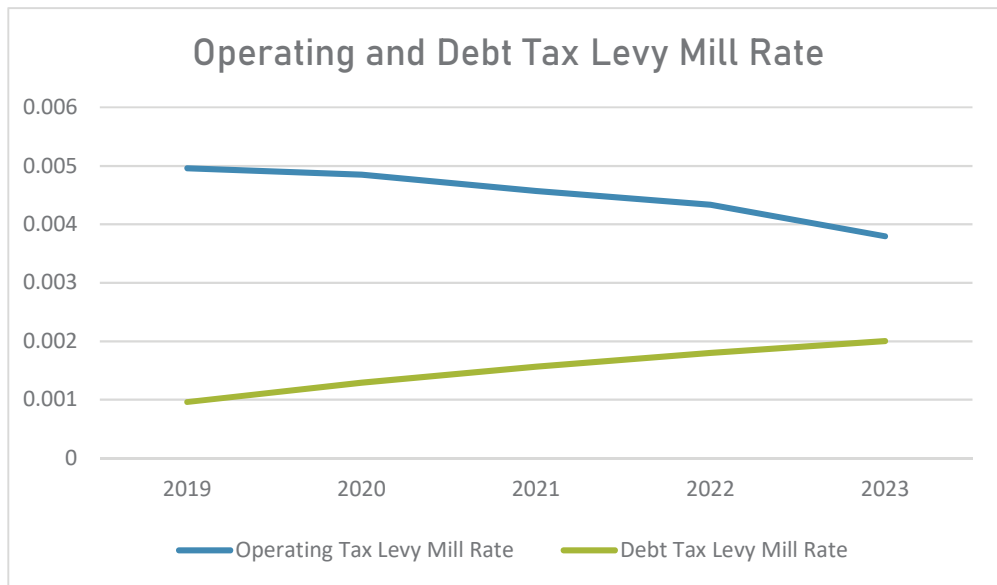
Source of All Highway Road and Bridge Capital Projects Funding 01/2015 - Proposed 2023		TOTAL	FED OR STATE GOVERNMENT/GRANTS	DEBT LEVY / EQUIPMENT BORROWING	FROM BUDGETED TAX LEVY / OTHER OPERATIONS	OTHER TRANSFER / FUND BALANCE	Vehicle Registration Fees
Bridges built pre-2014 CTH C (Wyoming), G (Mifflin), H (Arena), K (Brigham).		\$ 1,953,019	\$ 1,665,344		\$ 289,675		Adopted 10/2014
A	2015 CTH QQ - STH 39 to STH 39	\$ 746,885	\$ 139,522	\$ -	\$ 223,533	\$ -	\$ 383,830
A	2016 CTH E Bridge Pecatonica River - Mifflin	\$ 924,710	\$ 739,768	\$ -	\$ 9,000	\$ -	\$ 175,942
B	CTH E Approaches - Mifflin	\$ 1,181,170	\$ 944,936	\$ -	\$ -	\$ -	\$ 236,234
C	Miscellaneous Bridges in Design (CTH G, HH, Y)	\$ 70,599	\$ 56,479	\$ -	\$ 14,120	\$ -	\$ -
D	CTH HK Bridge & Approaches - Moscow	\$ 647,145	\$ 517,282	\$ -	\$ 129,320	\$ -	\$ 543
A	2017 LRIP - CHIP & CHIP D CTH K Mounds Park Road to STH 14	\$ 1,462,660	\$ 465,980	\$ 380,000	\$ 213,746	\$ -	\$ 402,934
B	CTH Q Box Culvert Laxey Creek	\$ 165,000	\$ -	\$ -	\$ -	\$ 165,000	\$ -
C	Miscellaneous Bridges in Design (CTH G, H, HH, Y)	\$ 70,599	\$ 56,479	\$ -	\$ -	\$ -	\$ 14,120
A	2018 LRIP CHIP CTH E - Mifflin to CTH G Rewey	\$ 516,080	\$ 136,760	\$ -	\$ -	\$ -	\$ 379,320
B	Miscellaneous Bridges in Design (CTH G, HH, Y)	\$ 211,797	\$ 169,438	\$ -	\$ -	\$ -	\$ 42,359
A	2019 CTH G - Pecatonica River - Mifflin Bridge Construction	\$ 483,369	\$ 357,508	\$ -	\$ -	\$ -	\$ 125,861
B	CTH G - Bridge Approaches	\$ 663,122	\$ 160,728	\$ 77,120	\$ 80,633	\$ -	\$ 344,641
C	CTH H - Mill Creek - Arena/Ridgeway Bridge Design	\$ 48,738	\$ 31,268	\$ -	\$ 9,653	\$ -	\$ 7,817
D	CTH F - STH 78 TO STH 39 - Blanchardville	\$ 17,395	\$ 13,916	\$ -	\$ 3,479	\$ -	\$ -
E	CTH HH / Y / II - Bridge Replacement/Relocation - Design	\$ 133,744	\$ 101,404	\$ -	\$ 6,990	\$ -	\$ 25,351
A	2020 CTH II - Otter Creek Bridge Replacement/Relocation - Highland - Design	\$ 105,890	\$ 84,712	\$ 13,979	\$ -	\$ -	\$ 7,199
B	CTH H - Mill Creek - Arena/Ridgeway Bridge Design	\$ 20,060	\$ 16,048	\$ -	\$ -	\$ -	\$ 4,012
C	CTH HH - Knight Hollow Creek - Arena Bridge Construction	\$ 398,691	\$ 318,953	\$ -	\$ -	\$ -	\$ 79,738
D	CTH Y - Blotz Branch Bridge Construction - Mineral Point	\$ 364,571	\$ 291,657	\$ -	\$ -	\$ -	\$ 72,914
E	CTH F - STH 78 TO STH 39 - Blanchardville	\$ 57,230	\$ 45,784	\$ -	\$ -	\$ -	\$ 11,446
F	2017 CTH BB CHIP Pulverize and Relay (Sunsets 07/2023)	\$ 580,473	\$ 148,811	\$ 171,766	\$ 9,155	\$ -	\$ 250,741
A	2021 CTH H - Mill Creek - Arena/Ridgeway Bridge Construction	\$ 1,168,450	\$ 821,939	\$ -	\$ 176,283	\$ -	\$ 170,228
B	CTH II - Otter Creek Bridge Replacement/Relocation - Highland - Design	\$ 22,951	\$ -	\$ -	\$ -	\$ -	\$ 22,951
C	CTH II - Otter Creek Bridge Replacement - Highland - Real Estate / ROW	\$ 19,900	\$ -	\$ -	\$ 19,900	\$ -	\$ -
D	CTH N - CTH NN to STH 133 CDBG CL-PF-20-18	\$ 1,516,289	\$ -	\$ 980,219	\$ -	\$ 536,070	\$ -
E	CTH NN - CTH N to Cheese Factory/Penn Hollow Road	\$ 638,562	\$ 148,053	\$ 363,771	\$ -	\$ -	\$ 126,738
F	CTH F STH 78 - STH 39 Design	\$ 354,195	\$ 283,356	\$ 14,850	\$ -	\$ -	\$ 55,989
G	CTH F STH 78 - STH 39 Real Estate / ROW	\$ 185,450	\$ -	\$ -	\$ 185,450	\$ -	\$ -
H	CTH T - Wood St - CTH H Design	\$ 59,632	\$ -	\$ -	\$ -	\$ -	\$ 59,632
A	2022 Budgeted CTH II - Otter Creek Bridge Replacement/Relocation - Highland - Construction	\$ 1,143,055	\$ 914,444	\$ -	\$ -	\$ -	\$ 228,611
B	CTH II - Otter Creek Bridge Approaches - Highland - Construction	\$ 637,001	\$ -	\$ -	\$ 163,862	\$ 282,000	\$ 191,139
C	CTH W - Jonesdale Bridge Rehab / Replacement - Design	\$ 31,500	\$ 25,200	\$ -	\$ -	\$ -	\$ 6,300
D	CTH F Reconstruction	\$ 6,906,000	\$ 3,906,000	\$ 3,000,000	\$ -	\$ -	\$ -
E	CTH T - Wood St - CTH H Design	\$ 154,890	\$ -	\$ -	\$ 154,890	\$ -	\$ -
A	2023 Budgeted CTH W - Dodge Branch Bridge Rehab - Jonesdale Construction	\$ 539,000	\$ 431,200	\$ -	\$ -	\$ -	\$ 107,800
B	Mound & Baker Street Resurfacing - Blanchardville JT	\$ 1,865,330	\$ 1,197,582	\$ -	\$ -	\$ 667,748	\$ -
C	CTH E Bridge Replacement - Keough Springs Pecatonica River Design	\$ 150,700	\$ 120,560	\$ -	\$ -	\$ -	\$ 30,140
D	CTH G Bridge - Pecatonica River Deck Rehan - Design	\$ 62,920	\$ 50,336	\$ -	\$ -	\$ -	\$ 12,584
E	CTH K Pulverize & Relay - USH 151 to CTH ID Construction	\$ 451,240	\$ 360,992	\$ -	\$ -	\$ -	\$ 90,248
F	CTH T - Wood St. to CTH H Arena/Brigham Construction	\$ 8,345,870	\$ 2,206,642	\$ 950,000	\$ -	\$ 3,000,000	\$ 2,189,228
G	CTH County-wide Sealcoat Program	\$ 475,000	\$ -	\$ 475,000	\$ -	\$ -	\$ -
Totals from years 2015 to current. Years 2015 - 2018 project listings Include only projects with VRT \$'s as a funding source.		\$ 33,597,864	\$ 15,263,736	\$ 6,426,705	\$ 1,400,014	\$ 4,650,818	\$ 5,856,591
		\$ 33,597,864	45.4%	19.1%	4.2%	13.8%	17.4%

# Iowa County 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
2022	\$ 28,885,022	\$ 7,468,712	\$ 3,845,022	\$ 555,010	\$ 4,400,032	\$ 32,508,712
2023	\$ 32,508,712		\$ 4,439,014	\$ 659,218	\$ 5,098,232	\$ 28,069,698
2024	\$ 28,069,698		\$ 2,184,275	\$ 577,764	\$ 2,762,038	\$ 25,885,423
2025	\$ 25,885,423		\$ 2,229,554	\$ 533,834	\$ 2,763,388	\$ 23,655,869
2026	\$ 23,655,869		\$ 2,275,008	\$ 489,230	\$ 2,764,238	\$ 21,380,861
2027	\$ 21,380,861		\$ 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	\$ -
			<b>\$ 36,353,734</b>	<b>\$ 6,053,888</b>	<b>\$ 42,407,622</b>	

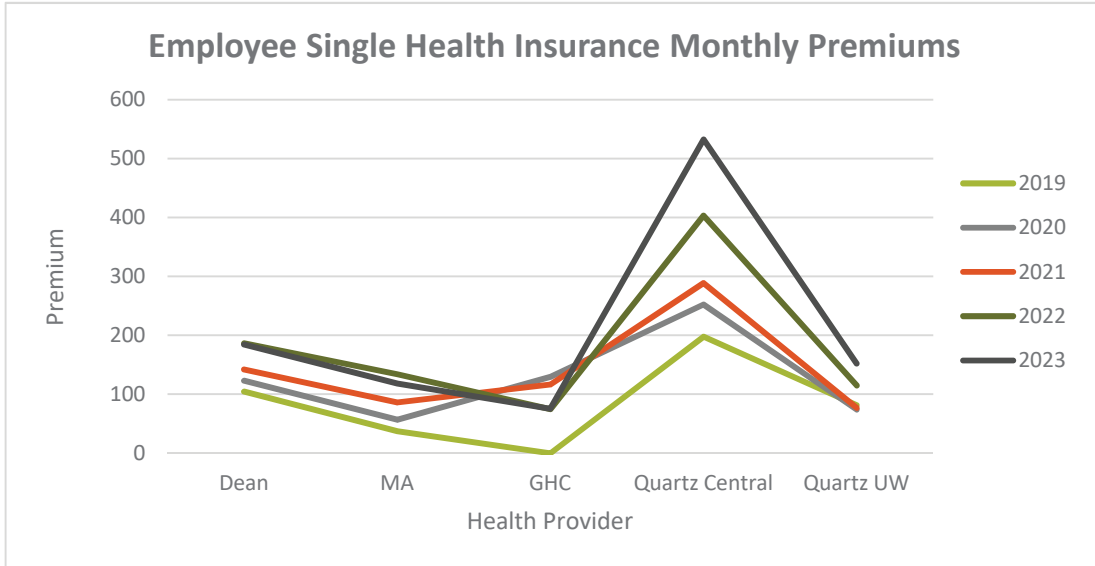
# Operating and Debt Tax Levy Mill Rate

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Operating Tax Levy Mill Rate	0.004959805	0.004846905	0.00457218	0.004335619	0.003795549
Debt Tax Levy Mill Rate	0.00096038	0.001293827	0.001567441	0.001802935	0.002004625
<b>Total Tax Levy Mill Rate</b>	<b>0.005920185</b>	<b>0.006140732</b>	<b>0.006139621</b>	<b>0.006138554</b>	<b>0.005800174</b>
Mill Rate Per 1,000	5.92	6.14	6.14	6.14	5.80
<b>Mill Rate on a \$100,000 House</b>	<b>592.02</b>	<b>614.07</b>	<b>613.96</b>	<b>613.86</b>	<b>580.02</b>



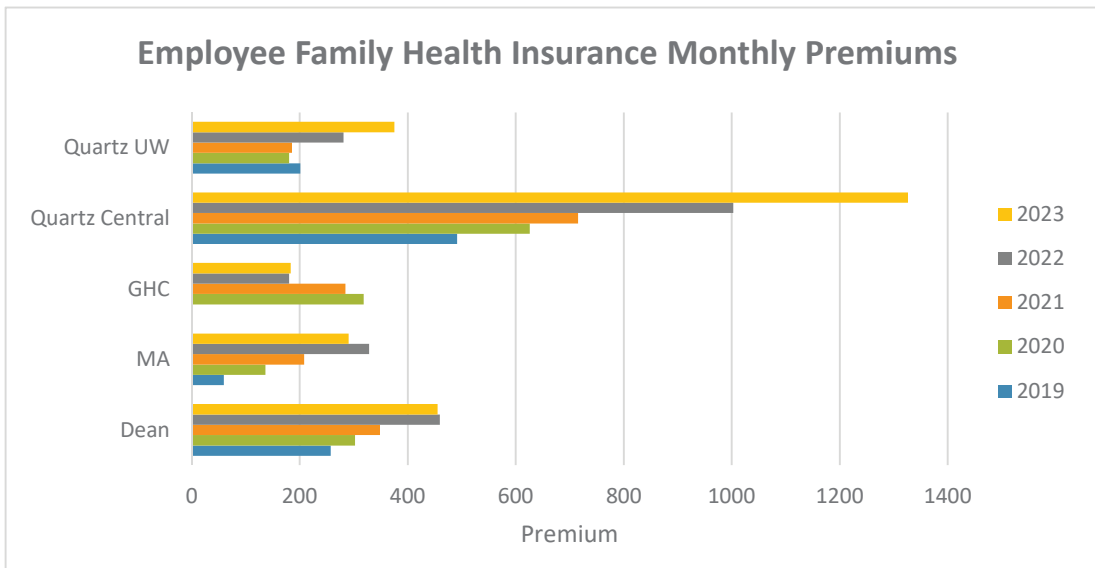
**Employee Single Health Insurance Monthly Premiums**

<u>Year</u>	<u>Dean</u>	<u>MA</u>	<u>GHC</u>	<u>Quartz Central</u>	<u>Quartz UW</u>
2019	\$ 104.36	\$ 37.30	\$ -	\$ 197.96	\$ 82.00
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



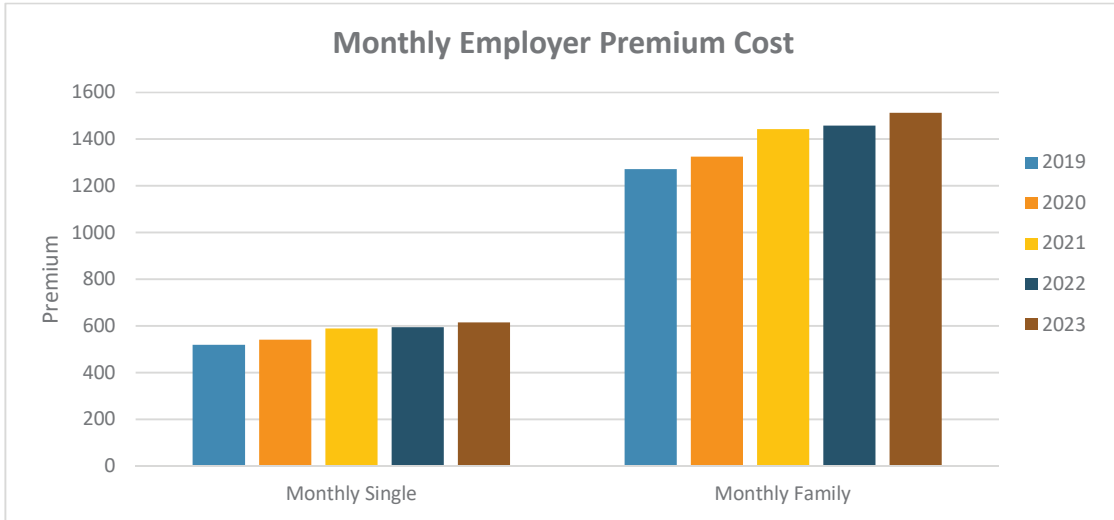
**Employee Family Health Insurance Monthly Premiums**

<u>Year</u>	<u>Dean</u>	<u>MA</u>	<u>GHC</u>	<u>Quartz Central</u>	<u>Quartz UW</u>
2019	\$ 257.18	\$ 59.54	\$ -	\$ 491.18	\$ 201.28
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



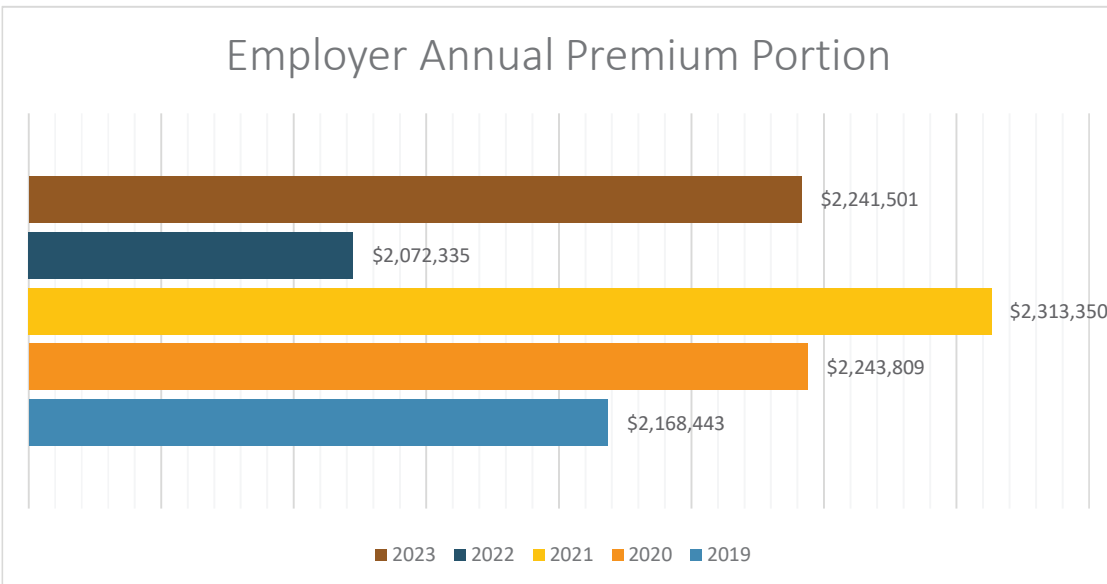
**Monthly Employer Premium Cost**

<u>Year</u>	<u>Monthly Single</u>	<u>Monthly Family</u>
2019 \$	519.34	\$ 1,271.22
2020 \$	541.18	\$ 1,324.80
2021 \$	589.14	\$ 1,442.50
2022 \$	594.66	\$ 1,457.70
2023 \$	615.87	\$ 1,512.33



**Employer Cost from Year to Year**

<u>Year</u>	<u>Annual Cost</u>
2019 \$	2,168,443
2020 \$	2,243,809
2021 \$	2,313,350
2022 \$	2,072,335 (estimate)
2023 \$	2,241,501



***Iowa County Capital Improvement Funding  
Summary Adopted Budget***

<b>Project</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>Total</b>
Highway	\$ 12,892,727	\$ 7,562,764	\$ 8,031,340	\$ 6,876,835	\$ 9,224,638	\$ 44,588,304
Sheriff	\$ 365,000	\$ 275,000	\$ 330,000	\$ 300,000	\$ 245,000	\$ 1,515,000
Courthouse	\$ 170,000	\$ 189,000	\$ 319,000	\$ 313,000	\$ 280,000	\$ 1,271,000
Airport	\$ 594,334	\$ 100,000	\$ 340,334	\$ 383,333	\$ 475,166	\$ 1,893,167
Emergency Mngmnt	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
Land Conservation	\$ -	\$ 55,000	\$ 35,000	\$ 35,000	\$ -	\$ 125,000
Blackhawk Lake	\$ 35,000	\$ -	\$ -	\$ -	\$ 40,000	\$ 75,000
HHS	\$ 117,500	\$ 39,000	\$ 12,000	\$ 122,635	\$ 15,000	\$ 306,135
County Farm	\$ 15,000	\$ 26,500	\$ -	\$ -	\$ 5,000	\$ 46,500
Employee Relations	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
Finance	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ 115,000
Broadband	\$ 300,000	\$ 500,000	\$ 500,000	\$ 250,000	\$ -	\$ 1,550,000
Other-Electric Plan	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ 75,000
<b>TOTAL</b>	<b>\$ 14,639,561</b>	<b>\$ 8,792,264</b>	<b>\$ 9,567,674</b>	<b>\$ 8,355,803</b>	<b>\$ 10,284,804</b>	<b>\$ 51,640,106</b>

<b>Funding Source</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>Total</b>
Sales Tax Revenue, Fund balance or Debt Levy	\$ 2,320,000	\$ 2,363,483	\$ 2,603,033	\$ 1,974,544	\$ 5,091,941	\$ 14,353,001
Included in DEPT Budget - no additional levy	\$ 1,655,132	\$ 997,500	\$ 1,010,450	\$ 1,028,583	\$ 1,170,450	\$ 5,862,115
Federal or State Government & Grants	\$ 8,234,429	\$ 5,011,261	\$ 5,529,301	\$ 4,922,676	\$ 3,644,413	\$ 27,342,080
Registration Fee / Utility Revenue	\$ 2,430,000	\$ 420,020	\$ 424,890	\$ 430,000	\$ 378,000	\$ 4,082,910
<b>TOTAL</b>	<b>\$ 14,639,561</b>	<b>\$ 8,792,264</b>	<b>\$ 9,567,674</b>	<b>\$ 8,355,803</b>	<b>\$ 10,284,804</b>	<b>\$ 51,640,106</b>

# 2023 Capital Improvement Plan

		REVENUE SOURCES				
		Sales Tax Revenue, Fund Balance, or Debt Levy	G.O. DEBT	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue
		TOTAL				
Highway	A	CTH W Dodge Branch of the Pecatonica River Bridge Rehab	\$ 539,000			\$ 431,200 \$ 107,800
	B	Mound and Bake Street Roadway Resurfacing	\$ 1,865,330		\$ 667,748	\$ 1,197,582
	C	CTH E Bridge and Approaches - Design	\$ 150,700			\$ 120,560 \$ 30,140
	D	County G Bridge Deck Rehabilitation	\$ 62,920			\$ 50,336 \$ 12,584
	E	County K from 151 to County ID	\$ 451,240			\$ 360,992 \$ 90,248
	F	County Highway T - Complete Project	\$ 8,345,870	\$ 950,000		\$ 5,206,642 \$ 2,189,228
	G	Highway Seal Coating	\$ 475,000	\$ 475,000		
	H	Skid Loader Snow Pusher	\$ 5,000		\$ 5,000	
	I	Skid Loader Lease Swap - Trade 2 Units	\$ 7,000		\$ 7,000	
	J	Annual Tractor Leases - 5 Units / Year turnover	\$ 8,667		\$ 8,667	
	K	Replace three Tri-axle Plow Truck	\$ 795,000		\$ 795,000	
	L	Replace 3 Trailers	\$ 45,000	\$ 45,000		
	M	Replace One Section Crew Truck	\$ 58,000		\$ 58,000	
	N	Two Management Pickup Truck	\$ 84,000		\$ 84,000	
Sheriff	O	4 Squad Cars + equipment	\$ 195,000	\$ 195,000		
	P	In Car and Body Camera Replacement	\$ 170,000	\$ 170,000		
Courthouse	Q	Remodel Employee Break Room	\$ 40,000	\$ 40,000		
	R	Replace AC unit at Courthouse	\$ 110,000	\$ 110,000		
	S	Replace Furniture in DA's office and Court Ordered Programs	\$ 20,000	\$ 20,000		
Airport	T	Taxiway F3/G3 Hanger Grading Construction	\$ 426,334		\$ 21,317 \$ 405,017	
	U	Taxiway B1 Construction	\$ 168,000		\$ 8,400 \$ 159,600	
Land Co	V	Blackhawk Lake Dam Fund	\$ 5,000	\$ 5,000		
	W	Dam Repair/Replacement Fund	\$ 30,000	\$ 30,000		
HHS	X	Building LED change over and exterior pedestal lights	\$ 10,000	\$ 9,500		\$ 500
	Y	HHS Parking lot Improvements	\$ 70,000	\$ 70,000		
	Z	Carpet Replacement in Hallways	\$ 22,500	\$ 22,500		
	AA	Paint Hallway and Conference Rooms	\$ 15,000	\$ 15,000		
Other	BB	Restrooms at Farm Pond	\$ 15,000	\$ 13,000		\$ 2,000
	CC	Wage Study	\$ 35,000	\$ 35,000		
	DD	Finance Dept Software	\$ 115,000	\$ 115,000		
	EE	Broadband	\$ 300,000			\$ 300,000
Subtotal			\$ 14,639,561	\$ 2,320,000	\$ -	\$ 1,655,132 \$ 8,234,429 \$ 2,430,000



# 2024 Capital Improvement Plan

		TOTAL		REVENUE SOURCES				
				Sales Tax Revenue, Fund Balance, or Debt Levy	G.O. DEBT	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue
Highway	A	Bridge Rehab Reports	\$ 20,000	\$ 20,000				
	B	CTH G Bridge Reconstruct	\$ 507,060			\$ 405,720	\$ 101,340	
	C	County K TAP Grant - Hollandale	\$ 576,124	\$ 57,529		\$ 518,595		
	D	CHT T TAP Grant	\$ 802,000			\$ 802,000		
	E	CHT C Reconstruct Design 2/2	\$ 243,780				\$ 243,780	
	F	Highway Seal Coating	\$ 500,000	\$ 500,000				
	G	CTH P Recondition Design	\$ 75,000	\$ 75,000				
	H	CTH YD Pavement Replacement	\$ 577,725	\$ 41,445		\$ 461,380	\$ 74,900	
	I	CTH ID and CTH P recondition	\$ 3,098,208	\$ 619,642		\$ 2,478,566		
	J	Hollandale Facility Design	\$ 139,200	\$ 139,200				
	K	Annual Tractor Leases - 5 Units / Year turnover	\$ 8,667		\$ 8,667			
	L	Replace Three Plow Truck	\$ 795,000		\$ 795,000			
	M	Replace three Dump Bodies	\$ 180,000	\$ 26,167	\$ 153,833			
	N	Tractor Loader in Hollandale	\$ 40,000		\$ 40,000			
Sheriff	O	4 Squad Cars + equipment	\$ 200,000	\$ 200,000				
	P	Construct an impound lot	\$ 25,000	\$ 25,000				
	Q	Taser Equipment (Patrol & Jail Staff)	\$ 50,000	\$ 50,000				
Courthouse	R	Repair copper gutters	\$ 18,000	\$ 18,000				
	S	Replace Roof on 1996 Addition and Old Jail	\$ 165,000	\$ 165,000				
	T	Carpet and Furniture Replacement for Human Relations	\$ 6,000	\$ 6,000				
Airport	U	Design Hangers D-F (1600sf each)	\$ 100,000	\$ 5,000		\$ 95,000		
Land Con	V	Dam Repair/Replacement Fund	\$ 30,000	\$ 30,000				
	W	Purchase a Handheld Survey Grade GPS Unit	\$ 20,000	\$ 20,000				
	X	Blackhawk Lake Dam Fund	\$ 5,000	\$ 5,000				
HHS	Y	Community Room Table Replacement	\$ 10,000	\$ 10,000				
	Z	Repair and Reseal Rubber Roof on top of Community room	\$ 10,000	\$ 10,000				
	AA	Motorized Blinds for Community Room	\$ 19,000	\$ 19,000				
Emergency Mngmt	BB	New Truck with sale of Current Truck	\$ 45,000	\$ 45,000				
Other	CC	Dredging of the Farm Pond	\$ 26,500	\$ 26,500				
	DD	Broadband Project/Investment	\$ 500,000	\$ 250,000		\$ 250,000		
Subtotal			\$ 8,792,264	\$ 2,363,483	\$ -	\$ 997,500	\$ 5,011,261	\$ 420,020

2024

# 2025 Capital Improvement Plan

		TOTAL	REVENUE SOURCES					
			Sales Tax Revenue, Fund Balance, or Debt Levy	G.O. DEBT	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue	
Highway	A	CTH T Bridge Design	\$ 65,000				\$ 52,000	\$ 13,000
	B	CTH H Bridge Design	\$ 75,000				\$ 60,000	\$ 15,000
	C	CTH E Bridge Construction	\$ 1,489,450				\$ 1,151,560	\$ 337,890
	D	CTH HHH in Ridgeway	\$ 580,000				\$ 528,000	\$ 52,000
	E	CTH C from Hwy 23 to Hwy 14	\$ 2,504,400	\$ 500,880			\$ 2,003,520	
	F	CTH P Reconstruction	\$ 1,386,240	\$ 238,336			\$ 1,147,904	
	G	Hollandale Salt Shed Design	\$ 70,800	\$ 70,800				
	H	CTH A Bridge Design	\$ 35,000				\$ 28,000	\$ 7,000
	I	Highway Seal Coating	\$ 600,000	\$ 600,000				
	J	Replace 5 Loaders	\$ 200,000			\$ 200,000		
	K	Annual Tractor Lease Program	\$ 10,250			\$ 10,250		
	L	Replace Two Skid Loaders	\$ 5,200			\$ 5,200		
	M	Replace Three Plow Truck	\$ 795,000			\$ 795,000		
	N	Replace 3 Section Crew Dump Bodies	\$ 195,000	\$ 195,000				
	O	2 Shoulder Reclaimer Tractors	\$ 20,000	\$ 20,000				
Sheriff	P	Replace Mobile Data Terminals and Modems in Squads	\$ 130,000	\$ 130,000				
	Q	Squad Car Purchases	\$ 200,000	\$ 200,000				
Courthouse	R	Replace furniture in Register of Deeds Office	\$ 7,000	\$ 7,000				
	S	Courthouse Parking lot Replacement	\$ 275,000	\$ 275,000				
	U	Replace Damaged Steps to old Jail	\$ 10,000	\$ 10,000				
	V	Remove Shrubs and Arborvitae Trees. Add employee patio.	\$ 15,000	\$ 15,000				
	W	Rest of the landscaping.	\$ 12,000	\$ 12,000				
Airport	X	Design Taxiway Parking Area and Hanger Grading	\$ 40,334	\$ 2,017			\$ 38,317	
	Y	Construct Hanger D	\$ 300,000	\$ 30,000			\$ 270,000	
Land Co	Z	Dam Repair/Replacement Fund	\$ 30,000	\$ 30,000				
	AA	Blackhawk Lake Dam Fund	\$ 5,000	\$ 5,000				
HHS	BB	ADRC and SUN Painting	\$ 12,000	\$ 12,000				
Other	CC	Broadband Project/Investment	\$ 500,000	\$ 250,000			\$ 250,000	
Subtotal			\$ 9,567,674	\$ 2,603,033	\$ -	\$ 1,010,450	\$ 5,529,301	\$ 424,890

# 2026 Capital Improvement Plan

		REVENUE SOURCES					
		Sales Tax Revenue, Fund Balance, or Debt Levy	G.O. DEBT	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue	
		TOTAL					
2026	Highway	A Bridge Replacement on CTH A - Design	\$ 95,000			\$ 75,000	\$ 20,000
		B Bridge Replacement on CTH T	\$ 785,000			\$ 628,000	\$ 157,000
		C Bridge Replacement on CTH H	\$ 805,000			\$ 644,000	\$ 161,000
		D CTH HHH Reconstruction	\$ 2,971,585	\$ 260,159		\$ 2,674,426	\$ 37,000
		E CTH CH in Dodgeville Design Contract	\$ 550,000			\$ 495,000	\$ 55,000
		G Annual Tractor Lease	\$ 10,250		\$ 10,250		
		H Highway Seal Coating	\$ 650,000	\$ 650,000			
		I 3 Plow Trucks	\$ 795,000		\$ 795,000		
		J 3 Section Crew Cab Dump Body Trucks	\$ 195,000		\$ 195,000		
		K Replacement of Work Zone Arrow Boards	\$ 20,000		\$ 20,000		
			\$ -				
			\$ -				
		2026	Sheriff	L Replacement of three squad cars	\$ 200,000	\$ 200,000	
M Replace Radar or speed detection equipment in squad cars	\$ 90,000			\$ 90,000			
N Drone Replacement	\$ 10,000			\$ 10,000			
	\$ -						
2026	Courthouse	O Tuck Point exterior Walls of Courthouse	\$ 300,000	\$ 300,000			
		P Replace Wall Sconces to LED in Concourse on 1st and 2nd Floor	\$ 5,000	\$ 5,000			
		Q Replace Furniture in Planning and Development Office	\$ 8,000	\$ 8,000			
	\$ -						
2026	Airport	R Taxiway 7, Parking Area, and Grading for Hanger 38	\$ 383,333	\$ 18,750	\$ 8,333	\$ 356,250	
	\$ -						
2026	Land Co	S Dam Repair/Replacement Fund	\$ 30,000	\$ 30,000			
		T Blackhawk Lake Dam Fund	\$ 5,000	\$ 5,000			
	\$ -						
2026	HHS	U Replace Antifreeze System with a Dry System	\$ 60,000	\$ 60,000			
		V Paint Health Dept and Breakrooms	\$ 15,000	\$ 15,000			
		W Paint UW Extension Offices	\$ 10,000	\$ 10,000			
		X Air Duct Cleaning	\$ 37,635	\$ 37,635			
	\$ -						
2026	Other	Y Electric Energy Inventory, Use, and Improvement Plan	\$ 75,000	\$ 25,000	\$ 50,000		
		Z Broadband Project/Investment	\$ 250,000	\$ 250,000			
	\$ -						
Subtotal		\$ 8,355,803	\$ 1,974,544	\$ -	\$ 1,028,583	\$ 4,922,676	\$ 430,000

# 2027 Capital Improvement Plan

			REVENUE SOURCES					
			Sales Tax Revenue, Fund Balance, or Debt Levy	G.O. DEBT	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue	
TOTAL								
Highway	A	Replace Bridge on CTH HH Design	\$ 60,000				\$ 48,000	\$ 12,000
	B	Replace Bridge on CTH Q Design	\$ 96,000				\$ 80,000	\$ 16,000
	C	Replace Bridge on CTH A Design	\$ 1,000,000				\$ 800,000	\$ 200,000
	D	Reconstruct CTH CH in Dodgeville	\$ 2,556,080				\$ 2,406,080	\$ 150,000
	E	Construct of Hollandale Outlying Shop	\$ 1,820,000	\$1,820,000				
	F	UNKNOWN CHIP project	\$ 1,502,000	\$1,350,000			\$ 152,000	
	G	Highway Seal Coating	\$ 871,508	\$ 871,508				
	H	Annual Tractor Lease Program	\$ 10,250		\$ 10,250			
	I	Skid Loader Upgrade Program	\$ 5,200		\$ 5,200			
	J	Replace 3 Plow Trucks	\$ 795,000		\$ 795,000			
	K	Replace 3 Section Crew Trucks	\$ 270,000	\$ 135,000		\$ 135,000		
	L	Replace Grader with a Wing Plow Truck	\$ 225,000		\$ 225,000			
	M	Snow Pusher Attachment for End Loader	\$ 13,600	\$ 13,600				
Sheriff	N	Replace Fencing between LEC and Highway	\$ 25,000	\$ 25,000				
	O	Replace UTV	\$ 20,000	\$ 20,000				
	P	Replace Vehicles including "upfit" costs	\$ 200,000	\$ 200,000	\$300,000			
Court-house	Q	Add Sprinkler System to Courthouse	\$ 280,000	\$ 280,000				
Airport	R	North Property Acquisition	\$ 308,500	\$ 308,500				
	S	Design Nested Tee Hanger #38	\$ 166,666	\$ 8,333		\$ 158,333		
Land Co	T	Blackhawk Lake Dam Fund		\$ 5,000				
	U	Dam Repair/Replacement Fund	\$ 35,000	\$ 35,000				
HHS	V	Paint Social Services Offices and Suite Hallways	\$ 15,000	\$ 15,000				
Other	W	Add Electrical to Bloomfield Pavilion and Porta Potty area	\$ 5,000	\$ 5,000				
Subtotal			\$ 10,279,804	\$ 5,091,941	\$ 300,000	\$ 1,170,450	\$ 3,644,413	\$ 378,000

# Equalized Valuation \*

	2021 for 2022 Budget		2022 for 2023 Budget		Variance	
	Equalized Valuation		Equalized Valuation		Variance	
	Reduced by TID	Ratio	Reduced by TID	Ratio	Amount	%
<b>TOWNS</b>						
Arena	\$ 208,171,000	0.085299092%	\$ 242,856,900	0.086400475%	\$ 34,685,900.00	0.001101383%
Brigham	\$ 151,064,300	0.061899340%	\$ 175,118,300	0.062301315%	\$ 24,054,000.00	0.000401975%
Clyde	\$ 53,846,800	0.022063991%	\$ 63,646,600	0.022643361%	\$ 9,799,800.00	0.000579370%
Dodgeville	\$ 238,117,000	0.097569612%	\$ 271,467,400	0.096579147%	\$ 33,350,400.00	-0.000990465%
Eden	\$ 42,087,800	0.017245683%	\$ 47,289,600	0.016824080%	\$ 5,201,800.00	-0.000421603%
Highland	\$ 78,706,700	0.032250458%	\$ 91,243,800	0.032461535%	\$ 12,537,100.00	0.000211077%
Linden	\$ 67,477,100	0.027649074%	\$ 74,297,000	0.026432422%	\$ 6,819,900.00	-0.001216652%
Mifflin	\$ 58,673,200	0.024041632%	\$ 64,545,900	0.022963302%	\$ 5,872,700.00	-0.001078330%
Mineral Point	\$ 105,504,100	0.043230824%	\$ 120,410,700	0.042838156%	\$ 14,906,600.00	-0.000392668%
Moscow	\$ 75,426,700	0.030906461%	\$ 87,381,100	0.031087313%	\$ 11,954,400.00	0.000180852%
Pulaski	\$ 41,733,400	0.017100466%	\$ 47,435,900	0.016876129%	\$ 5,702,500.00	-0.000224337%
Ridgeway	\$ 84,160,400	0.034485138%	\$ 96,979,200	0.034502001%	\$ 12,818,800.00	0.000016863%
Waldwick	\$ 53,357,800	0.021863621%	\$ 60,118,400	0.021388144%	\$ 6,760,600.00	-0.000475477%
Wyoming	\$ 108,793,500	0.044578672%	\$ 128,569,200	0.045740681%	\$ 19,775,700.00	0.001162009%
<b>Total Towns</b>	<b>\$ 1,367,119,800</b>	<b>0.560184064%</b>	<b>\$ 1,571,360,000</b>	<b>0.559038061%</b>	<b>\$ 204,240,200.00</b>	<b>-0.001146003%</b>
<b>VILLAGES</b>						
Arena	\$ 47,391,800	0.019419023%	\$ 51,506,300	0.018324243%	\$ 4,114,500.00	-0.001094780%
Avoca	\$ 21,800,400	0.008932821%	\$ 25,892,800	0.009211804%	\$ 4,092,400.00	0.000278983%
Barneveld	\$ 124,052,500	0.050831122%	\$ 135,410,700	0.048174661%	\$ 11,358,200.00	-0.002656461%
Blanchardville	\$ 11,906,700	0.004878829%	\$ 14,839,100	0.005279262%	\$ 2,932,400.00	0.000400433%
Cobb	\$ 30,974,500	0.012691954%	\$ 36,305,000	0.012916122%	\$ 5,330,500.00	0.000224168%
Highland	\$ 45,143,700	0.018497853%	\$ 52,816,100	0.018790226%	\$ 7,672,400.00	0.000292373%
Hollandale	\$ 16,369,600	0.006707524%	\$ 19,110,300	0.006798814%	\$ 2,740,700.00	0.000091290%
Linden	\$ 21,835,300	0.008947122%	\$ 25,953,600	0.009233435%	\$ 4,118,300.00	0.000286313%
Livingston	\$ 4,855,900	0.001989729%	\$ 5,342,500	0.001900685%	\$ 486,600.00	-0.000089044%
Montfort	\$ 6,180,800	0.002532613%	\$ 7,260,400	0.002583011%	\$ 1,079,600.00	0.000050398%
Muscoda	\$ 11,239,200	0.004605318%	\$ 11,312,700	0.004024686%	\$ 73,500.00	-0.000580632%
Rewey	\$ 10,386,600	0.004255960%	\$ 12,185,200	0.004335092%	\$ 1,798,600.00	0.000079132%
Ridgeway	\$ 40,588,000	0.016631133%	\$ 48,876,600	0.017388682%	\$ 8,288,600.00	0.000757549%
<b>Total Villages</b>	<b>\$ 392,725,000</b>	<b>0.160921001%</b>	<b>\$ 446,811,300</b>	<b>0.158960723%</b>	<b>\$ 54,086,300.00</b>	<b>-0.001960278%</b>
<b>CITIES</b>						
Dodgeville	\$ 440,116,100	0.180339738%	\$ 510,008,500	0.181444203%	\$ 69,892,400.00	0.001104465%
Mineral Point	\$ 240,522,300	0.098555196%	\$ 282,648,500	0.100557014%	\$ 42,126,200.00	0.002001818%
<b>Total Cities</b>	<b>\$ 680,638,400</b>	<b>0.278894934%</b>	<b>\$ 792,657,000</b>	<b>0.282001217%</b>	<b>\$ 112,018,600.00</b>	<b>0.003106283%</b>

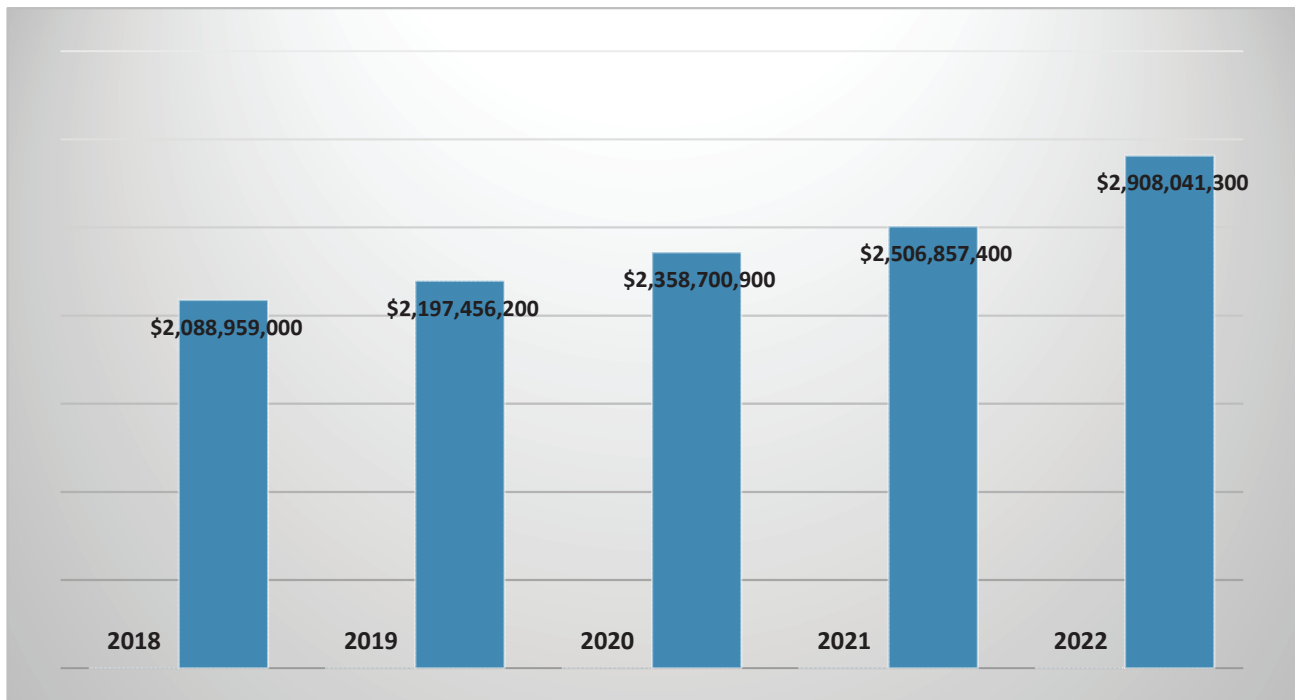
\* Due to the varying assessment policies of the 29 municipalities in Iowa County, equalized value of taxable property is used for tax levy purposes. Equalized value is prepared by the Wisconsin Department of Revenue.

## Historical Equalized Value Changes 2018 - 2022

	Full Value	Tax Increment District (TID) Value	Equalized Value Less TID	% Change
2018	\$ 2,088,959,000	\$ 71,177,100	\$ 2,017,781,900	4%
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%

Source: Wisconsin Department of Revenue

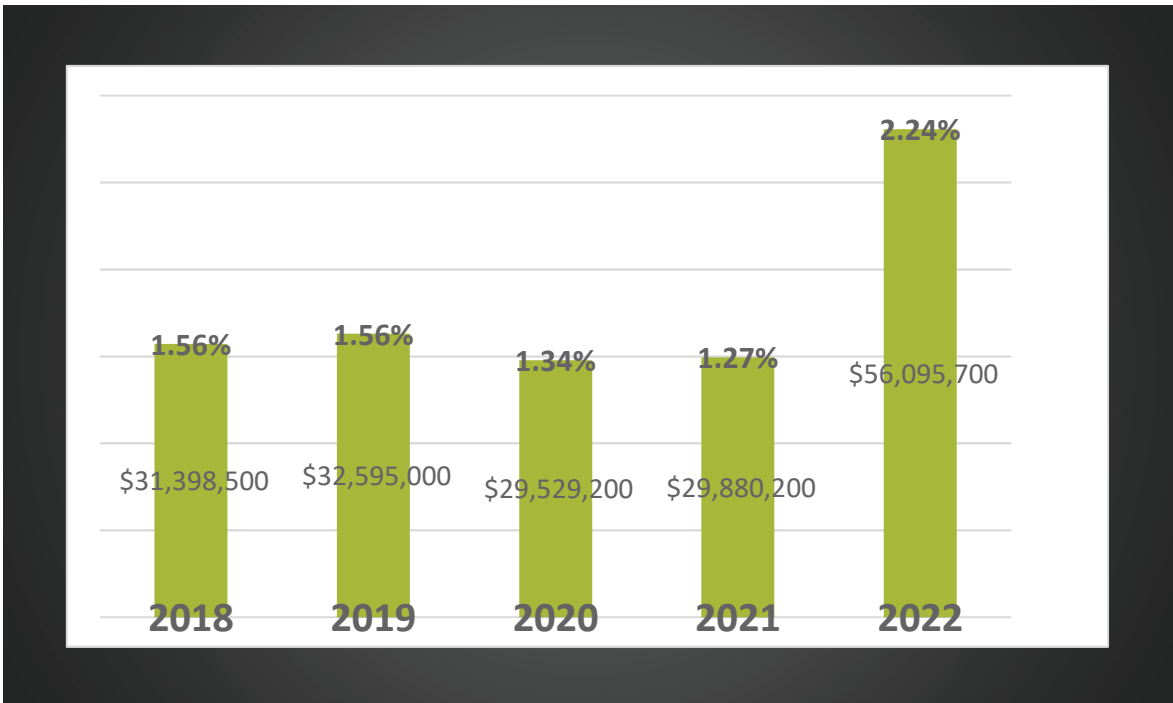
## 5-Year Historical Equalized Value Chart



# Historical Net New Construction 2018 - 2022

<u>Year</u>	<u>Full Value</u>	<u>%</u>
2018	\$ 31,398,500	1.56%
2019	\$ 32,595,000	1.56%
2020	\$ 29,529,200	1.34%
2021	\$ 29,880,200	1.27%
2022	\$ 56,095,700	2.24%

## 5-Year Historical Net New Construction Chart



## Iowa County Apportionment of 2022 Taxes for 2023 Purposes

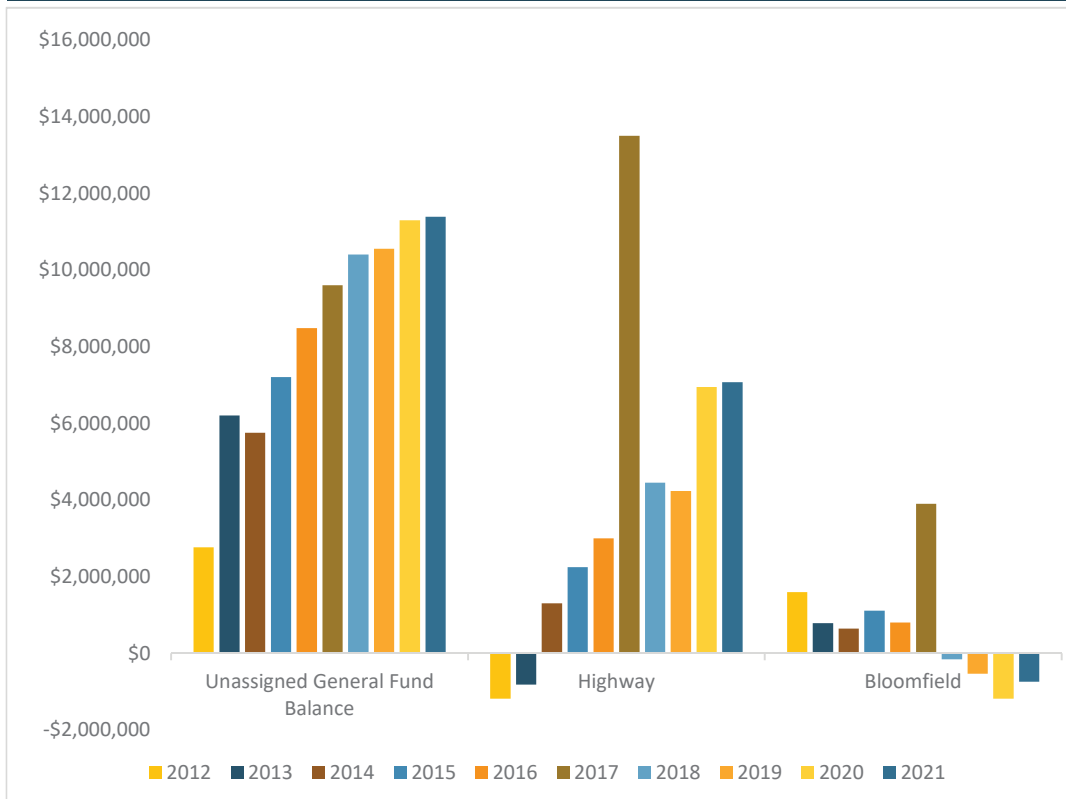
	Full Equalized Value	Equalized Value Reduced by TID	Library Service	County Aid Bridges	Special Charges - Charitable & Penal Purpose	Rescinded or Refunded Taxes	County Portion of Real Estate Taxes	Total Apportionment
<b>TOWNS</b>								
Arena	\$ 242,856,900	\$ 242,856,900	\$ 47,111	\$ 3,406	\$ 106	\$ -	\$ 1,420,476	\$ 1,471,099
Brigham	\$ 175,118,300	\$ 175,118,300	\$ 33,971	\$ 2,456	\$ 76	\$ -	\$ 1,024,271	\$ 1,060,774
Clyde	\$ 63,646,600	\$ 63,646,600	\$ 12,347	\$ 893	\$ 28	\$ -	\$ 372,270	\$ 385,538
Dodgeville	\$ 271,467,400	\$ 271,467,400	\$ 52,661	\$ 3,807	\$ 118	\$ -	\$ 1,587,820	\$ 1,644,406
Eden	\$ 47,289,600	\$ 47,289,600	\$ 9,174	\$ 663	\$ 21	\$ -	\$ 276,598	\$ 286,455
Highland	\$ 91,243,800	\$ 91,243,800	\$ 17,700	\$ 1,280	\$ 40	\$ -	\$ 533,687	\$ 552,707
Linden	\$ 74,297,000	\$ 74,297,000	\$ 14,413	\$ 1,042	\$ 32	\$ -	\$ 434,565	\$ 450,052
Mifflin	\$ 64,545,900	\$ 64,545,900	\$ 12,521	\$ 905	\$ 28	\$ -	\$ 377,531	\$ 390,985
Mineral Point	\$ 120,410,700	\$ 120,410,700	\$ 23,358	\$ 1,689	\$ 52	\$ -	\$ 704,285	\$ 729,385
Moscow	\$ 87,381,100	\$ 87,381,100	\$ 16,951	\$ 1,225	\$ 38	\$ -	\$ 511,094	\$ 529,308
Pulaski	\$ 47,435,900	\$ 47,435,900	\$ 9,202	\$ 665	\$ 21	\$ -	\$ 277,454	\$ 287,341
Ridgeway	\$ 96,979,200	\$ 96,979,200	\$ 18,813	\$ 1,360	\$ 42	\$ -	\$ 567,234	\$ 587,449
Waldwick	\$ 60,118,400	\$ 60,118,400	\$ 11,662	\$ 843	\$ 26	\$ -	\$ 351,634	\$ 364,165
Wyoming	\$ 128,569,200	\$ 128,569,200	\$ 24,941	\$ 1,803	\$ 56	\$ -	\$ 752,005	\$ 778,804
<b>TOWNS TOTALS</b>	<b>\$ 1,571,360,000</b>	<b>\$ 1,571,360,000</b>	<b>\$ 304,824</b>	<b>\$ 22,037</b>	<b>\$ 684</b>	<b>\$ -</b>	<b>\$ 9,190,924</b>	<b>\$ 9,518,469</b>
<b>VILLAGES</b>								
Arena	\$ 66,255,900	\$ 51,506,300	\$ 9,992	\$ -	\$ 22	\$ -	\$ 301,262	\$ 311,276
Avoca	\$ 25,892,800	\$ 25,892,800	\$ 5,023	\$ -	\$ 11	\$ -	\$ 151,448	\$ 156,482
Barneveld	\$ 203,875,400	\$ 135,410,700	\$ -	\$ -	\$ 59	\$ -	\$ 792,021	\$ 792,080
Blanchardville	\$ 14,839,100	\$ 14,839,100	\$ -	\$ -	\$ 6	\$ -	\$ 86,794	\$ 86,801
Cobb	\$ 36,305,000	\$ 36,305,000	\$ -	\$ -	\$ 16	\$ -	\$ 212,349	\$ 212,365
Highland	\$ 59,004,900	\$ 52,816,100	\$ 10,246	\$ -	\$ 23	\$ -	\$ 308,923	\$ 319,191
Hollandale	\$ 19,110,300	\$ 19,110,300	\$ 3,707	\$ -	\$ 8	\$ -	\$ 111,777	\$ 115,492
Linden	\$ 25,953,600	\$ 25,953,600	\$ 5,035	\$ -	\$ 11	\$ -	\$ 151,803	\$ 156,849
Livingston	\$ 5,342,500	\$ 5,342,500	\$ -	\$ -	\$ 2	\$ -	\$ 31,248	\$ 31,251
Montfort	\$ 7,260,400	\$ 7,260,400	\$ -	\$ -	\$ 3	\$ -	\$ 42,466	\$ 42,469
Muscoda	\$ 11,312,700	\$ 11,312,700	\$ -	\$ -	\$ 5	\$ -	\$ 66,168	\$ 66,173
Rewey	\$ 12,185,200	\$ 12,185,200	\$ 2,364	\$ -	\$ 5	\$ -	\$ 71,272	\$ 73,641
Ridgeway	\$ 55,558,800	\$ 48,876,600	\$ 9,481	\$ -	\$ 21	\$ -	\$ 285,880	\$ 295,383
<b>VILLAGES TOTALS</b>	<b>\$ 542,896,600</b>	<b>\$ 446,811,300</b>	<b>\$ 45,847</b>	<b>\$ -</b>	<b>\$ 194</b>	<b>\$ -</b>	<b>\$ 2,613,411</b>	<b>\$ 2,659,452</b>
<b>CITIES</b>								
Dodgeville	\$ 511,136,200	\$ 510,008,500	\$ -	\$ -	\$ 222	\$ -	\$ 2,983,053	\$ 2,983,275
Mineral Point	\$ 282,648,500	\$ 282,648,500	\$ -	\$ -	\$ 123	\$ -	\$ 1,653,218	\$ 1,653,341
<b>CITIES TOTALS</b>	<b>\$ 793,784,700</b>	<b>\$ 792,657,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 345</b>	<b>\$ -</b>	<b>\$ 4,636,271</b>	<b>\$ 4,636,616</b>
<b>TOTALS</b>	<b>\$ 2,908,041,300</b>	<b>\$ 2,810,828,300</b>	<b>\$ 350,671</b>	<b>\$ 22,037</b>	<b>\$ 1,223</b>	<b>\$ -</b>	<b>\$ 16,440,606</b>	<b>\$ 16,814,537</b>



## Iowa County Historical Ratios of Unassigned Fund Balance

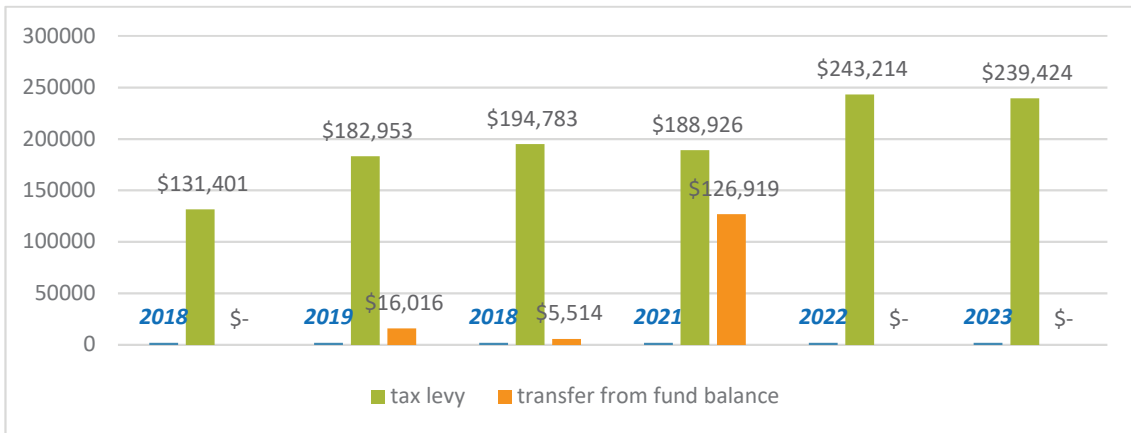
<u>Fiscal Year</u>	<u>Working Capital %</u>	<u>Unassigned General Fund Balance</u>	<u>Highway</u>	<u>Bloomfield</u>
2012		\$2,763,378	-\$1,185,697	\$1,596,440
2013		\$6,207,122	-\$812,352	\$788,065
2014		\$5,751,730	\$1,305,441	\$648,299
2015		\$7,204,842	\$2,252,074	\$1,116,343
2016		\$8,483,945	\$3,002,288	\$804,201
2017		\$9,600,420	\$13,485,421	\$3,897,180
2018	28.63%	\$10,399,237	\$4,453,655	-\$156,045
2019	32.53%	\$10,550,976	\$4,235,781	-\$529,957
2020	21.44%	\$11,295,046	\$6,948,772	-\$1,182,039
2021	37.06%	\$11,386,757	\$7,068,330	-\$741,674

## Ratios of Unassigned Fund Balance



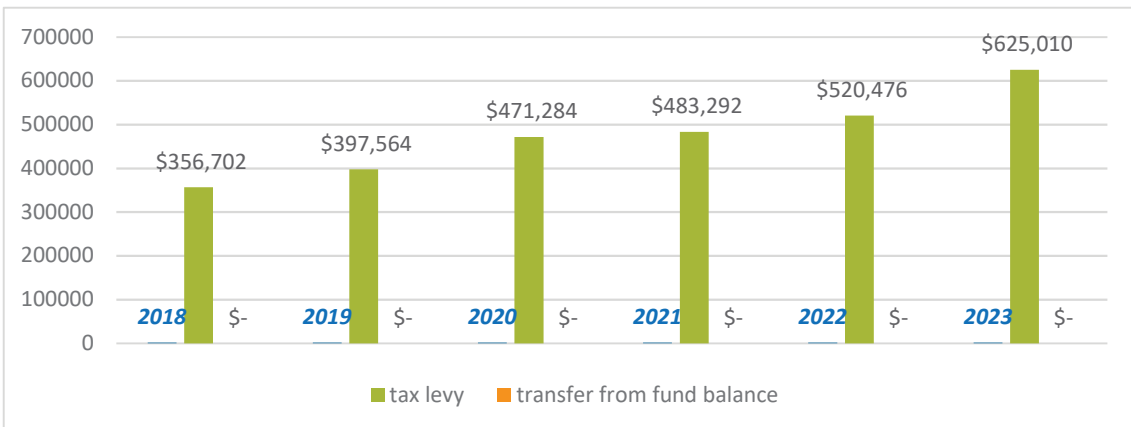
## Clerk of Courts Data

<u>Year</u>	tax levy	transfer from fund balance
<u>2018</u>	\$ 131,401	\$ -
<u>2019</u>	\$ 182,953	\$ 16,016
<u>2018</u>	\$ 194,783	\$ 5,514
<u>2021</u>	\$ 188,926	\$ 126,919
<u>2022</u>	\$ 243,214	\$ -
<u>2023</u>	\$ 239,424	\$ -



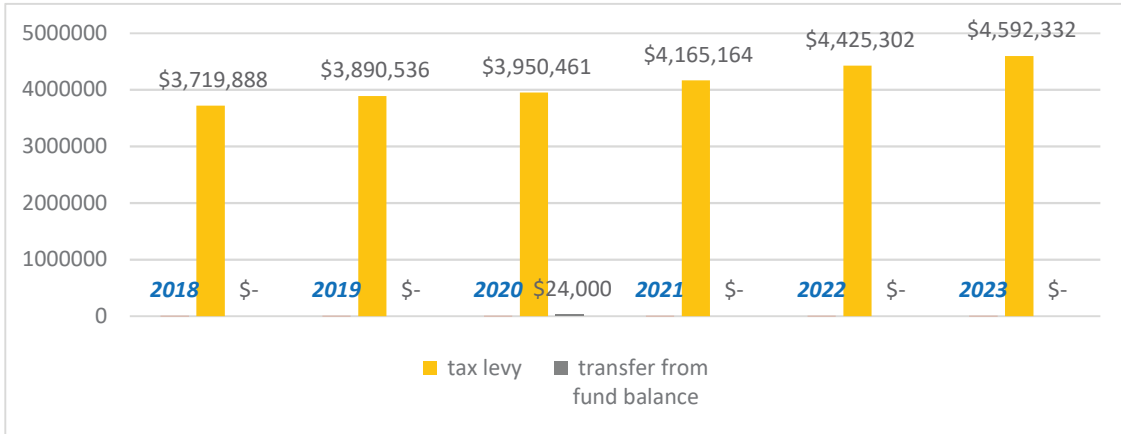
## Environmental Services Dept. Data

<u>Year</u>	tax levy	transfer from fund balance
<u>2018</u>	\$ 356,702	\$ -
<u>2019</u>	\$ 397,564	\$ -
<u>2020</u>	\$ 471,284	\$ -
<u>2021</u>	\$ 483,292	\$ -
<u>2022</u>	\$ 520,476	\$ -
<u>2023</u>	\$ 625,010	\$ -



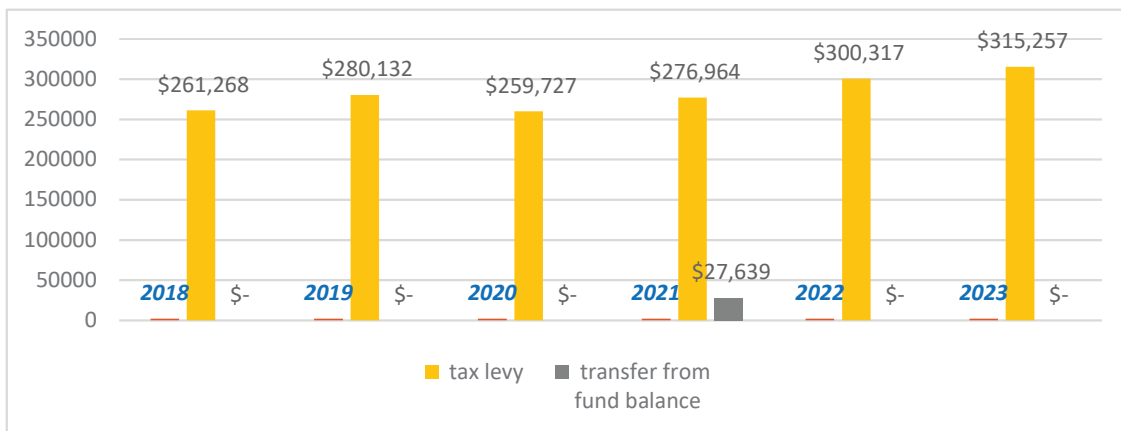
## Sheriff Department Data

<u>Year</u>	<u>tax levy</u>	<u>transfer from fund balance</u>
<u>2018</u>	\$ 3,719,888	\$ -
<u>2019</u>	\$ 3,890,536	\$ -
<u>2020</u>	\$ 3,950,461	\$ 24,000
<u>2021</u>	\$ 4,165,164	\$ -
<u>2022</u>	\$ 4,425,302	\$ -
<u>2023</u>	\$ 4,592,332	\$ -



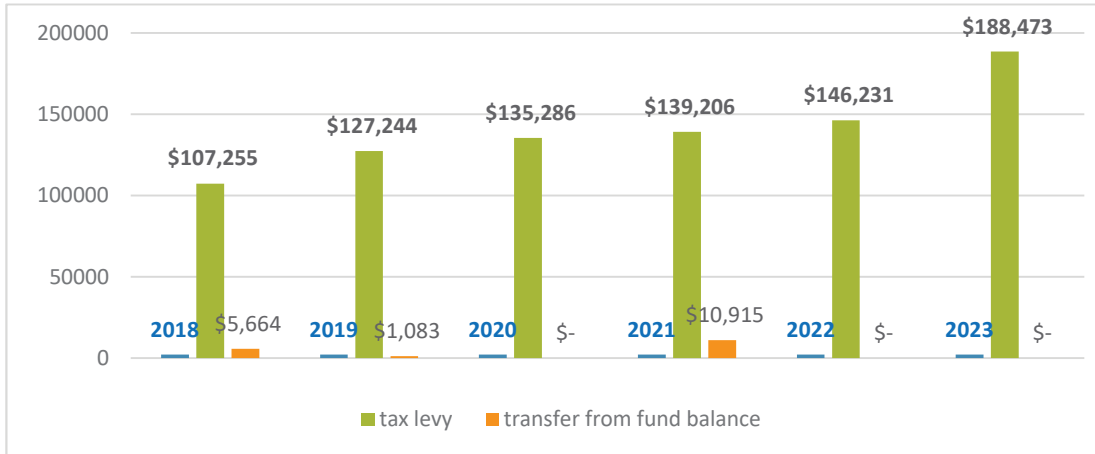
## Health Department Data

<u>Year</u>	<u>tax levy</u>	<u>transfer from fund balance</u>
<u>2018</u>	\$ 261,268	\$ -
<u>2019</u>	\$ 280,132	\$ -
<u>2020</u>	\$ 259,727	\$ -
<u>2021</u>	\$ 276,964	\$ 27,639
<u>2022</u>	\$ 300,317	\$ -
<u>2023</u>	\$ 315,257	\$ -



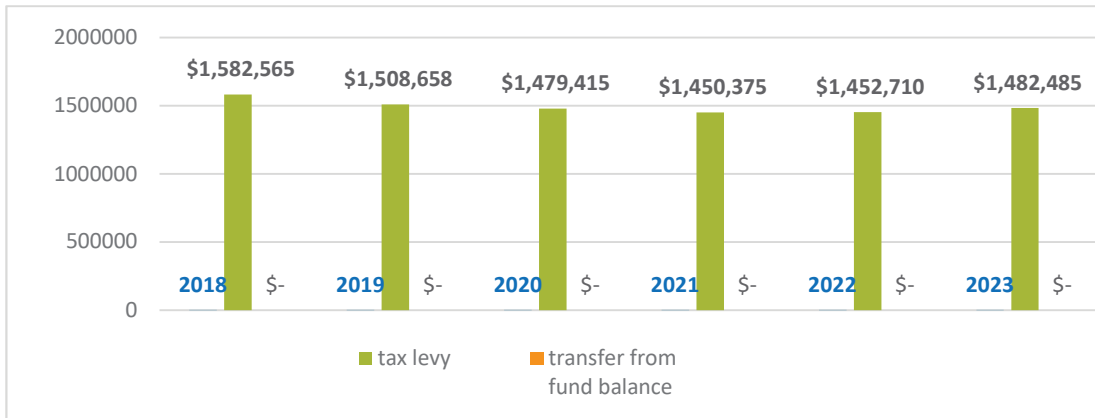
## Emergency Management Department Data

<u>Year</u>	<u>tax levy</u>	<u>transfer from fund balance</u>
<b><u>2018</u></b>	\$ 107,255	\$ 5,664
<b><u>2019</u></b>	\$ 127,244	\$ 1,083
<b><u>2020</u></b>	\$ 135,286	\$ -
<b><u>2021</u></b>	\$ 139,206	\$ 10,915
<b><u>2022</u></b>	\$ 146,231	\$ -
<b><u>2023</u></b>	\$ 188,473	\$ -



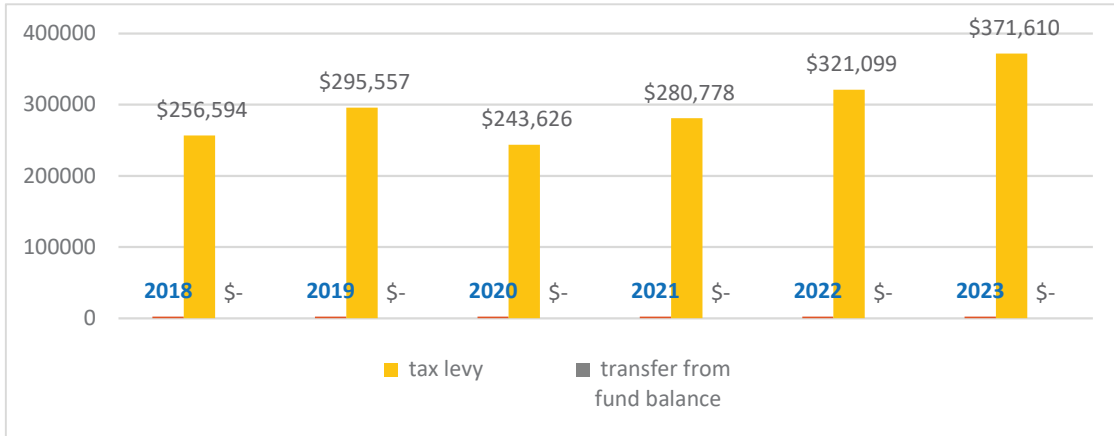
## Dept. of Social Services Department Data

<u>Year</u>	<u>tax levy</u>	<u>transfer from fund balance</u>
<b><u>2018</u></b>	\$ 1,582,565	\$ -
<b><u>2019</u></b>	\$ 1,508,658	\$ -
<b><u>2020</u></b>	\$ 1,479,415	\$ -
<b><u>2021</u></b>	\$ 1,450,375	\$ -
<b><u>2022</u></b>	\$ 1,452,710	\$ -
<b><u>2023</u></b>	\$ 1,482,485	\$ -



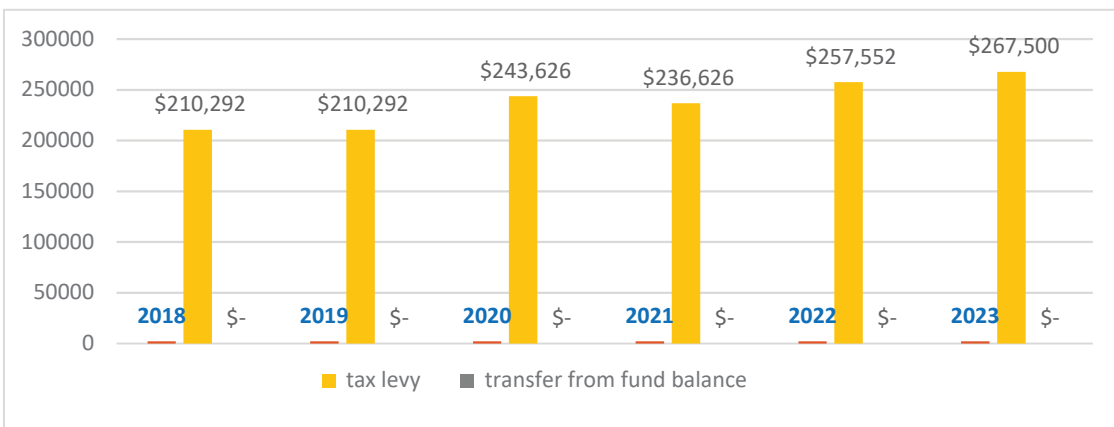
## ADRC Department Data

<u>Year</u>	<u>tax levy</u>	<u>transfer from fund balance</u>
<b><u>2018</u></b>	\$ 256,594	\$ -
<b><u>2019</u></b>	\$ 295,557	\$ -
<b><u>2020</u></b>	\$ 243,626	\$ -
<b><u>2021</u></b>	\$ 280,778	\$ -
<b><u>2022</u></b>	\$ 321,099	\$ -
<b><u>2023</u></b>	\$ 371,610	\$ -



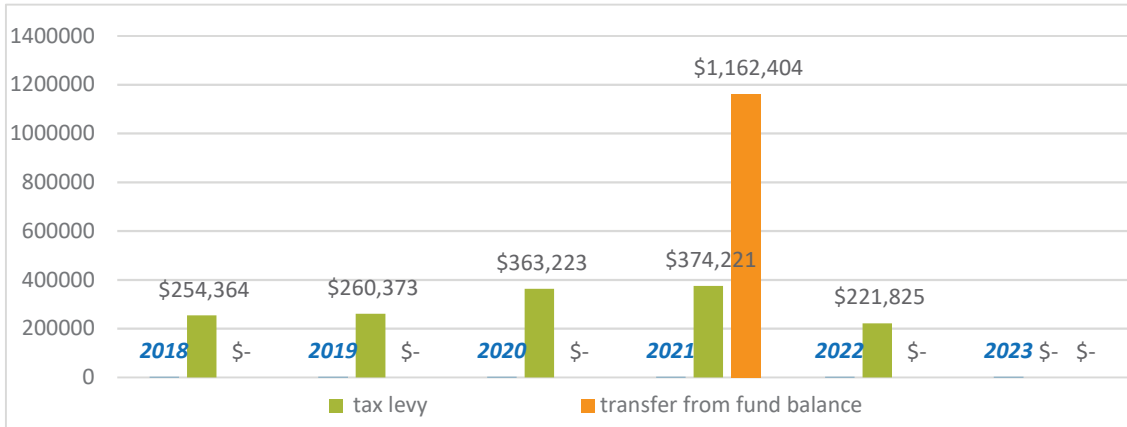
## Unified Services Fund Data

<u>Year</u>	<u>tax levy</u>	<u>transfer from fund balance</u>
<b><u>2018</u></b>	\$ 210,292	\$ -
<b><u>2019</u></b>	\$ 210,292	\$ -
<b><u>2020</u></b>	\$ 243,626	\$ -
<b><u>2021</u></b>	\$ 236,626	\$ -
<b><u>2022</u></b>	\$ 257,552	\$ -
<b><u>2023</u></b>	\$ 267,500	\$ -



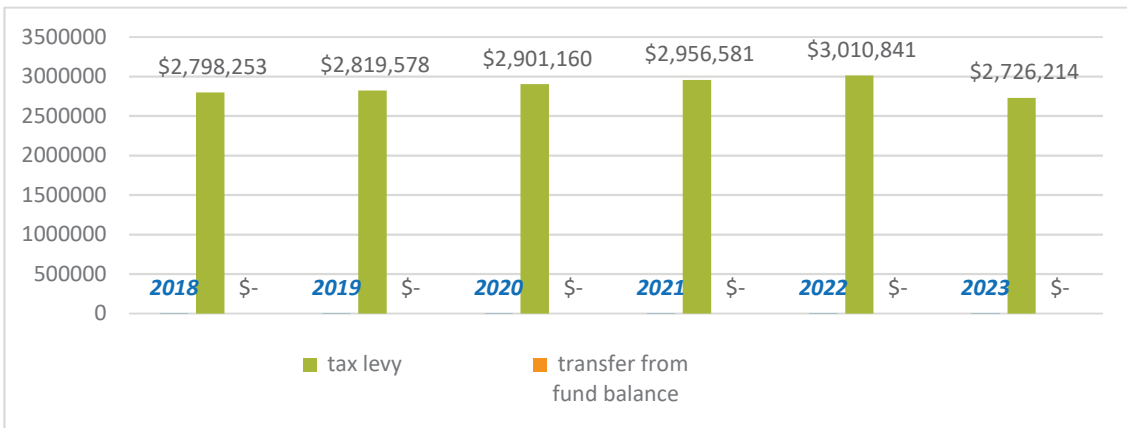
## Bloomfield Healthcare Data

<u>Year</u>	<u>tax levy</u>	<u>transfer from fund balance</u>
<b>2018</b>	\$ 254,364	\$ -
<b>2019</b>	\$ 260,373	\$ -
<b>2020</b>	\$ 363,223	\$ -
<b>2021</b>	\$ 374,221	\$ 1,162,404
<b>2022</b>	\$ 221,825	\$ -
<b>2023</b>	\$ -	\$ -



## Highway Data

<u>Year</u>	<u>tax levy</u>	<u>transfer from fund balance</u>
<b>2018</b>	\$ 2,798,253	\$ -
<b>2019</b>	\$ 2,819,578	\$ -
<b>2020</b>	\$ 2,901,160	\$ -
<b>2021</b>	\$ 2,956,581	\$ -
<b>2022</b>	\$ 3,010,841	\$ -
<b>2023</b>	\$ 2,726,214	\$ -



Department and Fee Description	Duration / Unit	2023 Fee	Ordinance or Reference	Notes
<b>ADRC</b>				
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		Flat fee charged to offset cost of Senior Fair
Stepping On (Weights)		\$5		Consumers can purchase weights for \$5 or rent them for free.
Bus Trips - General Public	per day	\$10		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		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		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	2023 Fee	Ordinance or Reference	Notes
<b>Airport</b>				
Farm Land Rent	per lease			Contracted through 2018
Hanger Rent				
Small Hanger		\$125/mo		Set by Airport Commission
Large Hanger		\$250/mo		Set by Airport Commission
Fuel Sales: 100LL	per gallon	\$4.66		Set by Airport Manager
Fuel Sales: Jet -A	per gallon	\$4.58		Set by Airport Manager
Land for Hangers				
Private	per sq.ft.	\$ 0.084		Set by Airport Commission
Commercial	per sq.ft.	\$ 0.105		Set by Airport Commission



Department and Fee Description	Duration / Unit	2023 Fee	Ordinance or Reference	Notes
Child Support				
Copies	per page	\$ 1.25		Same as the Clerk of Court

Department and Fee Description	Duration / Unit	2023 Fee	Ordinance or Reference	Notes
<b>Clerk of Courts</b>				
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	2023	Ordinance or Reference	Notes
County Administrator				
Document Copy Fee	per copy	25 cents		Any document requested at from Iowa County that is not otherwise described in this schedule of fees

Department and Fee Description	Duration / Unit	2023 Fee	Ordinance or Reference	Notes
<b>County Clerk</b>				
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	2023 Fee	Ordinance or Reference	Notes
<b>Department of Social Services</b>				
Supervision of Juvenile/Children's Court Orders for Supervision	per month	\$ 25.00	Wis.Stat. s. 48.36(2)	Based on hourly rate for Social Work services
Court Ordered Custody Studies	per study	\$ 350.00	Wis.Stat. s. 48.36(2)	Based on hourly rate for Social Work services
Court Ordered Electronic Monitoring	per day	\$ 8.00	Wis.Stat. s. 48.36(2)	Cost of renting the equipment plus Admin Charge
Nonsecure Detention	per day		Wis.Stat. s. 48.36(2)	Fee is the actual cost charged by facility
Secure Detention	per day		Wis.Stat. s. 48.36(2)	Fee is the actual cost charged by facility
Adult Protective Placements	per day		Wis. Stat. s. 55.045	Fee is the actual cost charged by facility
Out of Home Care for Children and Juveniles	per month		Wis.Stat. s. 48.36(2)	Child Support Ordered (see Child Support)
Copy Fees	per page	\$ 0.25		

Department and Fee Description	Duration / Unit	2023 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	2023 Fee	Ordinance or Reference	Notes
Employee Relations				
Copies	per page	\$ 0.25		Consistent with other County Departments

Department and Fee Description	Duration / Unit	2023 Fee	Ordinance or Reference	Notes
<b>Finance Department</b>				
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		Set by Court



Department and Fee Description	Duration / Unit	2023 Fee	Ordinance or Reference	Notes
<b>Health Department</b>				
Immunization	per shot	\$ 10.00	§351.24	Administration Fee
Tuberculin Skin Test	per dose	\$ 15.00		Cost of Antigen, RN Time and Supplies
Adult Vaccine	per visit	\$ 10.00		Admin Fee for time and supplies
Influenza Vaccine - Quadrivalent	per dose	\$ 40.00		Cost of Vaccine, RN Time and Supplies
Influenza Vaccine - High Dose	per dose	\$ 60.00		Cost of Vaccine, RN Time and Supplies

Department and Fee Description	Duration / Unit	2023 Fee	Ordinance or Reference	Notes
<b>Highway Department</b>				
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 200Ft	\$ 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	2023 Fee	Ordinance or Reference	Notes
<b>Land Conservation</b>				
CREP Filing Fee	per property	10% up to \$250(15-yr) or \$500 (permanent)		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 10-2017
Tree Planter	per 1,000 trees	\$ 20.00		County Board Resolution 10-1217
DNR Permit Assistance	per permit	\$ 100.00		County Board Resolution 7-0916
Manure Storage Permit	per permit	\$400 to LCD for new pit: \$80 to LCD for closure		County Board Resolution 4-1019
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	\$50.00		County Board Resolution 4-1019

FPP Filing Fee	per certificate	\$ 25.00		County Board Resolution 7-1114; updated via budget process
FPP Late Fee	per certificate	\$ 30.00		County Board Resolution 5-1212; updated via budget process
Rainfall Simulator	per use	\$40/hr plus mileage		County Board Resolution 10-0719

	Duration / Unit	2023	Ordinance or Reference	Notes
<b>Planning and Development</b>				
Zoning Permit Fee				
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.)		\$ 75.00		
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
Excavation Permit				
Demolition Permit				
	per page		ORD 2-435	

Copies	per page	\$ 0.25		Office Policy
GIS Data Acquisition				2008 Policy
Data Conversion Charge	per digital file	\$ 50.00	Res 13-11206	
Zoning Hearing Filing Fee		\$ 500	Resolution 2-1013	
Conditional Use Permit		\$ 500	Resolution 2-1013	
Conditional Use Permit & Zoning Hearing		\$ 600	Resolution 2-1013	
Board of Adjustment Hearing Fee		\$ 500	Resolution 2-1013	
Mobile Tower Siting Permit		\$ 3,500		Ordinance 400.13
Wind Energy System Permit		\$ 1,500		Plus \$5 per hour (4-0614)
Address Sign Fee		\$ 75	Resolution 2-1013	
Soil Testing Fee		\$ 150	Resolution 12-1206	
WI Fund Filing Fee		\$ 150	Resolution 12-1206	
State Groundwater Protection Fee		\$ 100	Resolution 12-1206	
Farmland Preservation Certification Fee		\$ 10	Resolution 2 - 1105	
Sign Permit Fee		\$ 150	Resolution 2-1105	
Manure Facility Permit Fee		\$ 500	Resolution 8-1112	
Shoreland Land Use Permit		\$ 150	Resolution 3-0109	
Floodplain Land Use Permit		\$ 150	Resolution 3-0109	
Floodplain Special Exception Permit		\$ 500	Resolution 2- 1013	
Certified Survey Map Review		\$100+25/lot	2007 Resolution	
Preliminary Plat Review		\$350+25/lot	2007 Resolution	
Plat Review Hearing Fee		\$ 300	Resolution 11-2006	
Development Plan Review		\$ 40	Resolution 11-2006	

Conventional Sanitary Permit		\$ 450	Resolution 2-1013	
Pressurized Sanitary Permit		\$ 500	Resolution 2-1013	
Non-Plumbing Sanitary Permit		\$ 200	Resolution 10-0609	
Pumping Report Filing Fee		\$ 26	Resolution 2-1013	
Sanitary Reconnection Permit		\$ 200	Resolution 12-1206	
Sanitary Permit Transfer Fee		\$ 200	Resolution 12-1206	
Non Metallic Mining Annual Fee		Varies		Based on Reclamation Costs



Department and Fee Description	Duration / Unit	2023 Fee	Ordinance or Reference	Notes
<b>Register in Probate</b>				
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	§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	§814.66(1)(m)	

For depositing money or dispersing 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	§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	2023 Fee	Ordinance or Reference	Notes
<b>Register of Deeds</b>				
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	§59.43(2)(k)	
Subdivision Plats		\$ 50.00		

Department and Fee Description	Duration / Unit	2023 Fee	Ordinance or Reference	Notes
<b>Sheriff's Office</b>				
Accident Reports			Res 06-2139	
	per page	\$ 0.25		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 advertisement	\$ 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	§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	§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	§814.70(9)	County Board can set higher fees §814.705(3)

Department and Fee Description	Duration / Unit	2023 Fee	Notes	Notes
<b>Treasurer's Office</b>				
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 this report.	
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
**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	2023 Fee	Ordinance or Reference	Notes
<b>Veterans Office</b>				
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

## **2023 & BEYOND**

As we complete the 2023 budget cycle, several outstanding topics and challenges remain for Iowa County to look forward to. Here is a short list of the major things to think about and discuss:

1. Bloomfield Health and Rehabilitation Center. The nursing home was closed and the last resident moved out on April 6. There has been one failed attempt at selling the property. A survey of the property has been completed and at this time, the 12 acre site is listed on WisconsinSurplus.com and is part of an online auction. If the property does not sell, Iowa County will again have to reconsider what to do with the former nursing home.

The operations of the nursing home have all been concluded. The finances are being wrapped up and staff are working hard to get it all done in 2022. In Oct of 2023, the County will have the 2022 audit completed and have a complete idea of how the facility operations impacted Iowa County finances.

2. Wind Turbines. Late in 2022, I expect to be contacted by Pattern Energy regarding the wind turbines they are anticipating building. I expect that there may be a request for Iowa County to consider having turbines located on the County Farm property. If neighboring property owners are planning to have wind turbines impacting the view shed from the prairie grasses of the County Farm, it may be appropriate for Iowa County to also allow said turbines. We know from our experiences with Badger Hollow Solar Farm that utility generation can have a significant financial impact on our budget.

3. Sheriff's Department & Jail. Iowa County took ownership of the new Law Enforcement Center in late October 2021 and are wrapping up our first year. The building has higher utility costs than expected, but the rooftop solar panel lease is generating revenue to help offset some of those costs.

If staffing doesn't limit operations, Iowa County has the capacity to begin housing inmates for neighboring counties. This could be a revenue stream worth exploring and is in fact included in the 2023 budget to explore. We must be cautious not to rely on the revenue generated, for it could end at any time.

4. Judicial Branch: In 2022 Judge Allen was elected and Iowa County completed the second courtroom, at just over \$330,000 in remodeling costs. The State Legislature is expected to produce their biennial budget in summer of 2023. Iowa County expects that the Legislature will appropriate funding for a second Iowa County judicial position. If this happens, added costs should be expected in order to cover salaries for a judicial assistant and bailiffs. I anticipate a better picture and estimates in time for the 2024 County Budget.

5. ARPA Funding: Iowa County needs to find a way to invest funds in a way that provides a return over time and addresses long term problems. Iowa County may never see such a large infusion of funding again. Are we spending it in a way that offers the most in return?

6. County Highway T: In 2023, Iowa County is planning to spend \$8.3 Million to reconstruct the entire County Highway. This is made possible via the combination of several grant funding sources. In fact, only \$950,000 of the project will come from Iowa County property taxes.

7. Broadband Improvements: 2022 was a great year for Broadband Grants and Improvement planning. In 2023 we will see over 25% of our County get fiber to the home (FTTH) service installed. A total of \$25 Million will be spent in conjunction with private partners. In order to attract this level of investment, the Iowa County Board formed public/private partnerships with various internet providers and invested approximately \$1 Million of ARPA funding. 2023 will definitely be a year for Fiber Internet in Iowa County!!

The 2023 budget further proposes another \$500,000 investment in additional public/private partnerships in an effort to keep the FTTH progress going. This \$500,000 will come from \$300,000 of ARPA funding and \$200,000 from the ATC Environmental Impact Fee.

8. Economic Development: Iowa County defines economic development in two strategic ways; tourism and new construction. Iowa County did not spend any money offering incentives for new construction in 2022, but we continue to be a member county in Hidden Valley magazine, advertising in the tourism industry.

In 2023, there is an added \$25,000 in the economic development budget to start a grant program that will assist local tourism related businesses with marketing and advertising efforts.

Looking forward, how should Iowa County be developing our Economic Development efforts?