

# Iowa County, Wisconsin

2025 Adopted Budget



date: 11-12-2024

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October 8, 2024

Iowa County Board of Supervisors,



Before you today is the 2025 Budget proposal drafted with the assistance of many dedicated Iowa County employees. This budget has been one of the most challenging of my career.

As soon as the 2024 budget was completed in November of 2023, staff recognized that there would need to be changes made to the operational budget for Iowa County in order to balance the next budget. The Department Head team worked diligently over several months to put together a proposal that would save just under \$500,000 in operating costs. We had hoped that this would be sufficient, and we presented the ideas to the Iowa County Board on March 9, 2024. The Executive Committee did support a Wheel Tax increase that was ultimately approved by the County Board on May 21, 2024.

It wasn't until August that Iowa County really understood the totality of the budget challenge. The employee health insurance bids and wage grid estimates were presented to the General Government Committee and together totaled nearly \$1.1 Million. This estimate was in addition to inflationary cost increases hitting the variety of supplies and purchases made by departments across Iowa County.

The County leadership team discussed budgetary impacts at many department head meetings and a variety of standing committee meetings throughout the fall. The County Administrator has had to make many difficult but methodical decisions to get to the balanced budget you see before you today:

1. The County Board decided to slow the growing health insurance costs to Iowa County by reducing the percent of premium paid toward employee health insurance. This reduced the anticipated health insurance increase to Iowa County from \$838,796 down to \$478,663.
2. Iowa County leaned hard on the three largest departments, to start the operating budget trimming, by reducing their proposed tax levy by 5% each. All three ended up going above and beyond to find additional funding.
3. Iowa County then started looking at services that are valued by our community, but not mandated by State Statutes.

Through this process, it was identified that there were several vacant half-time positions and determined that those positions would not be filled. There were also difficult decisions made to other existing staff positions. In total, there were six full time equivalent positions dropped from the 2025 budget proposal and several hard-working public employees will be impacted. The position reductions can be seen on page six of this budget.

The pain of this year's budget will be felt with a reduction in public services to our community, by public employees who are now tasked with a heavier workload, and through reduced staff morale ~ knowing these budget challenges will compound year after year.

Iowa County is becoming leaner and smaller and is expected to continue on this path for the foreseeable future. For each year we face state operating levy restrictions, we will need to reduce staff and services to simply provide wages and benefits for existing employees.

Page 14 gives a good summary of the Iowa County departments included in the operating budget and how their reliance on the operating levy has changed. Please take a moment to review this page and notice the reductions occurring.

In addition to the operating budget, there are several other components to our annual budget.

- *Library Levy*: The Iowa County Library Plan was last modified in November of 2023. The plan implements a library levy on properties in Iowa County; however, communities with libraries may opt out of the additional levy under state law. Under V.(C)(4(c) Iowa County reimburses libraries 78% of the cost of library services provided to non-residents. Under V.(C)(4(b) Iowa County also contributes 5% of funding for county-wide promotions of library services available to Iowa County residents. Page 37 of the budget shows which local governments contribute and how much.
- *Debt Levy*: The debt levy is the portion of the Iowa County tax bill that is appropriated to the repayment of county debt. The debt levy is exempt from Wisconsin's Levy Limit Law and is used to fund the Capital Projects Fund. Iowa County annually borrows in November of each year and pays back debt in March of the subsequent year. This permits capital items to be purchased without impacting the operating budget and without the levy limit restriction. In 2023 Iowa County shifted highway seal coating costs to the capital projects fund in order to free up capacity in our operating budget. In 2024, Iowa County shifted our property and liability insurance to the debt levy as allowed under Wisconsin law.
- *Opioid Fund*: Iowa County joined most other Wisconsin Counties in a lawsuit against opioid drug manufacturers, distributors, and retailers. This Fund is used to collect lawsuit proceeds and distribute grant funding to non-profits who meet the program guidelines. See page 19.
- *Sheriff's Office Staffing Account*: When the Law Enforcement Center was constructed, the decision was made to set up each jail cell with double bunking. This saved costs by avoiding additional bunk bed bracing. It also increased capacity of the jail beyond Iowa County's immediate needs. The building was issued occupancy on 11/20/21 and has capacity to hold 104 inmates and currently has around 40.

Additionally, Iowa County was approached by other neighboring counties with a proposal to hold inmates on their behalf. To accomplish this and create a new revenue stream, additional staff would be needed. Iowa County did not wish to later be put in a position of having to lay off staff when inmate contracts ended. The County Board adopted Resolution 1-1022 requiring the Sheriff's Office to set aside \$80,000 for each new position hired. This fund shall exist until such time as the inmate contracts conclude and shall provide a "ramp down" period for positions to be absorbed into existing County operations or for positions to find other employment. Please refer to page 23 for details on account balance and positions approved by the County Board.

- *American Rescue Plan Act Account*: On March 11, 2021, President Biden signed the American Rescue Plan Act and said act provided certain funds to Iowa County. These funds must be appropriated by December 31, 2024, and completely spent by December 31, 2026. Please see page 21 for a breakdown of how these funds have been used.
- *ATC Environmental Impact Fee Account*: Iowa County is home to a high transmission power line owned by ATC. When this line was constructed in 2023, Iowa County received an Environmental Impact Fee that can be used with special approvals from the Wisconsin Public Service Commission. The fee is based on a percentage of project total costs. The project has not yet concluded and is currently in court proceedings. When it does conclude, Iowa County is expected to receive a second payment to account for higher than anticipated project costs. See page 21 for more information.
- *Broadband Fund*: In 2021 Iowa County created a Broadband Fund to account for the investments made toward the County's goal of installing fiber internet access to rural properties in Iowa County. The goal is just over 40% completed. Agreements under contract in pursuit of this goal resulted in loans made and corresponding debt and interest payments coming into the fund. A complete breakdown of the past and planned costs and revenues is located on page 20.

- Donations Accounts: Iowa County policy 325 created a new level of transparency for Iowa County residents. This policy directs that individual accounts be opened for donations received by Iowa County for specific departments or projects. Page 22 is a complete listing of all the donation accounts existing that members of the public can make donations into and in support of specific projects. Each account is opened with a resolution that specifies how the money is authorized to be spent, who can spend the money, and provides transparency as to what happens to funding after projects or programs are completed. For a copy of policy 325 or any specific account resolution, please inquire with a County Supervisor or a member of Iowa County's management staff.
- Capital Improvement Plan (page 29-33): Iowa County creates a capital plan to improve communications and create a "no-surprises" environment. Planning out major expenses leads to a more transparent and an overall better budget document. Since this is a plan, there are last-minute changes that can occur. Page 28 walks you through changes included in this budget proposal.
- Department Fee Schedule (page 39-54): As part of the annual budget process, Departments are tasked with reviewing their fee structures and discussing potential changes with standing committees. Enclosed in the budget document is the most current schedule of fees. Including the schedule is our way of being as transparent as possible with the public who use our services. Recent operating levy limitations have led to a shifting of services from tax levy support to fee support. This will be pursued significantly more in 2025/2026.

A county's budget can be a complex document. As you read through this document, please feel free to email any questions or comments to [larry.bierke@iowacounty.org](mailto:larry.bierke@iowacounty.org)

In addition to the various funds, there are a few tax considerations that most readers will want to know about. Please consider page 25 which shows Iowa County's operating and debt tax levy mill rate. It appears as though taxes are dropping; however, that may not be accurate. Iowa County has 14 townships, 13 villages, and 2 cities: each with the right to hire their own Assessor. (see page 34 for a complete list) For this reason, Iowa County uses the equalized value established by the state of Wisconsin to establish our mill rate.

$$\frac{10,926,319 \text{ (tax levy)}}{3,440,291,600 \text{ (equalized value)}} = 0.003175986 \text{ (Iowa County mill rate)}$$

Since the equalized value increases at considerably different rates from the east side of our county to the west side, the share of county tax levy supported by taxpayers in each local government is always changing. The good news is that the equalized value continues to increase county-wide. This is dropping our mill rate and since the County's debt payments are starting to drop mildly, **the overall tax levy is also dropping for 2025.** (See page 14 and page 37)

Typically, counties are allowed to increase their operating levy an amount equal to their net new construction (see page 36). In 2025 you will notice that the State of Wisconsin has increased Iowa County's Personal Property Tax Aid, which actually doesn't make more money available to Iowa County, but instead reduces the tax levy. (See page 15 levy limit worksheet) This helps taxpayers, but when distributed over our \$3,500,000 tax base, it is unlikely to be noticed. Iowa County could have really used the additional \$100,000 in our operating budget to help with the expenses referenced in the third paragraph above.

As we look to the future, one way to move forward is to consider consolidating departments internally and externally. A topic that undoubtedly needs a lot of public discussion. Iowa County is open to sharing or merging services with other counties, cities, villages, or towns. The County is also looking internally at department mergers in 2025. Most won't result in cost savings, but there may be areas where greater communication or better teamwork may result.

As the environment sits today, local units of government are encouraged to go to referendum to increase operating budgets. This creates a competitive environment between the city, school, and county for tax dollars. How long until we decide as a community which governmental entity is more important than the other two? How do we decide which programs and services don't get funded going forward? Again, if the community wants a voice in these decisions, we need to start the conversation.

It is with great pride that I present to you this 2025 budget proposal. The team of professional staff at Iowa County have all undertaken this complex proposal with a diligent and professional focus while maintaining the highest level of integrity. Putting this document together is our opportunity to provide feedback and budgetary guidance to the Iowa County Board of Supervisors, a responsibility we take very seriously.

On behalf of your county management team: "Thank you for considering our 2025 budget proposal".

*Larry Bierke*

Larry Bierke  
Iowa County Administrator

Authorized Full-Time Equivalent Positions							Projected 2026	
	2023		2024		2025		Authorized	Staff Members
<u>Position in Department Budget</u>	<u>Authorized</u>	<u>Staff Members</u>	<u>Authorized</u>	<u>Staff Members</u>	<u>Authorized</u>	<u>Staff Members</u>	<u>Authorized</u>	<u>Staff Members</u>
Aging and Disability Resource Center (ADRC)	12.6	14	12.4	14	11.9	13	11.9	13
Child Support	2.44	3	2.44	3	2.44	3	2.44	3
Clerk of Court	4	4	4	4	4	4	4	4
Coroner	0.3	3	0.3	4	0.3	3	0.3	3
County Administrator	1	1	1	1	1	1	1	1
County Clerk	1.87	2	1.87	2	1.87	2	1.87	2
Court Ordered Programs	1	1	1	1	0.5	1	0.5	1
District Attorney	3.5	4	3.5	4	3.5	4	3.5	4
Emergency Management	2	2	2	2				
Employee Relations	1	1	1	1	1	1	1	1
Environmental Services	4	4	4	4	4	4	4	4
Family Court	0.38	1	0.38	1	0.38	1	0.38	1
Finance Department	3	3	3	3	3	3	3	3
Health Department	6	6	6	6	4	4	4	4
Highway Department	42	42	42	42	42	42	42	42
Information Technology	3	3	3	3	3	3	3	3
Land Conservation	4	4	4	4	4	4	4	4
Planning and Development	3	3	3	3	3	3	3	3
Register in Probate	1.5	2	1.5	2	1	1	1	1
Register of Deeds	2.4	3	1.938	2	1.938	2	1.938	2
Sheriff's Office	51	55	54	58	55.2	62	55.2	62
Social Services	21	21	21	21	19.5	20	19.5	20
Treasurer	2	2	2	2	2	2	2	2
UW- Extension	1	1	1	1	0.5	1	0.5	1
Veterans Service Office	1	1	1	1	1	1	1	1
<b>Total Authorized County Positions</b>	<b>174.99</b>	<b>186</b>	<b>177.328</b>	<b>189</b>	<b>171.028</b>	<b>185</b>	<b>171.028</b>	<b>185</b>

**Notes:**

- 1.) Authorized FTE may be broken down into multiple positions
- 2.) Changes for 2025 are printed in **RED** ink

## Adopted Position Changes for 2025 Budget

<b>Department</b>	<b>Adopted Change</b>	<b>Increase / (Decrease) for Wage &amp; Fringe and Equipment Cost</b>
Sheriff's Department	Reduce 0.50 Department Assistant position, increase Accounting Specialist position by 0.25, and create three 0.07 Master Control positions	<b>(\$10,617)</b>
Emergency Management	Add 0.50 Department Assistant position and eliminate Emergency Management Director position	<b>(\$51,357)</b>
ADRC	Reduce 0.50 Department Assistant position	<b>(\$10,381)</b>
Register in Probate	Reduce 0.50 Department Assistant position	<b>(\$25,428)</b>
Social Services	Eliminate 1 Economic Support Specialist position	<b>(\$70,976)</b>
UW-Extension	Reduce 0.50 Department Assistant position and eliminate Summer Intern position	<b>(\$46,832)</b>
OWI	Reduce 0.50 Drug Treatment Coordinator position	<b>(\$46,550)</b>
Health Department	Eliminate 1 Public Health Community Coordinator position and 1 COVID Project position	<b>(\$171,920)</b>
	<b><u>Total Dollar Position Changes</u></b>	<b>(\$434,061)</b>



**Priorities:**

1. Taxes and Finances
  - a. Need to balance needs and wants
2. Infrastructure
  - a. Broadband
  - b. Airport
3. Zoning restrictions and new influences
  - a. Workforce (new and retention)
    - ➔ Housing (workforce and immigrants)
    - ➔ Business growth (economic development)
  - b. Incentives
4. Working together and relationships
  - a. Education of our municipalities
    - have meetings to educate them about economic development, etc.
    - have county board supervisors representing that area attend the meeting
  - b. Joint efforts with our municipalities
5. Citizen care
  - a. Services
  - b. Health
  - c. Safety
  - d. Connection

**COUNTY VISION - Concerns:****Miscellaneous:**

- Making Iowa County a happy place to live and get rid of negativity
- Minimize DEI requirements and guidelines
- Strong core
- Collective innovations
- Leadership available
- Networking to solve problems

**Government / County Board:**

- We will continue to get good staff for the county
- Failure to guide future development within a good plan
- County representative in our communities
- Reduce county board size?
- Too many ordinances – too little respect for the law
- Solve our employment problem
- Consolidation of government organizations to be more efficient and streamlined
- Reduce the infringement of residents from zoning requirements
- Ability to differentiate between needs and wants
- Overcommitting future resources
- Failure to anticipate needs
- Keep the HHS committee meeting expertise
- Adapt thinking to projects



## **COUNTY VISION - Concerns (continued):**

### **Infrastructure:**

- Remaining rural and beautiful
- Hope that new technology negates the use of windmills
- Facility needs: HHS HVAC system and 2 court rooms at the courthouse
- Broadband for everyone
- Roads are not the greatest
- What can we afford with highways
- Keep up infrastructure for fear that we fall behind
- Would like the roads to improve
- Keep improving the county property
- Continue to improve/maintain roads/bridges (more state funding?)
- Encourage more businesses to move to Iowa County

### **Safety:**

- Concerned that many children in Iowa County are not safe or well cared for (stay under the radar)
- Windmills and solar panels and the related health issues
- Eliminate or at least reduce the impact of Upland Winds projects on our residents
- Windmills are ruining the beauty of our area

### **Health:**

- The elderly population are being left out of things; no or little computer & phone use
- Social Services
- Suicide prevention
- Unhealthy Iowa County citizens (alcohol and drugs, mental health, abuse, and neglect)
- Solid plans for senior care
- The drug problem – some people are still not getting the help needed
- Isolation in both rural areas and in cities; elderly are vulnerable

### **Taxes and Finance:**

- Maintain taxes where they are
- We don't have enough tax base
- Encourage more people to move to Iowa County; Taxpayers and not free loaders
- Try to keep budget expenditures within inflation increases without reducing services and staffing
- Fair and reasonable tax levy rate
- Money to support projects.
- Concern for tax levy rates
- Unaffordable for young families
- Taxing vulnerable people out of homes – young startups and elderly
- Costs of county business are increasing. Need the county to become leaner.
- Receiving sustained funding
- Taxes = rent control and balance
- Retain current staff without going crazy increasing salaries/wages
- Money budget for operations
- Taxes going up (referendum)
- People wanting more money to do their jobs and money not there to compensate
- The trajectory of spending is unsustainable without raising taxes
- Maintaining our staffing levels for necessary services
- Keeping taxes in line with our needs and not wants

## **COUNTY VISION - Hopes:**

### **Roads/Infrastructure:**

- Keep fixing lousy roads (catch-up)
- Continued road improvement
- Safe and solid roads, highways, and bridges
- Transportation to grow in the community - bus routes daily
- County government is mostly self-financed like the airport
- Keep the airport growth
- Hope that we can continue broadband expansions
- Internet and cell phones communication

### **Citizen Care/Services:**

- Continued law enforcement support
- Ability to deliver what people need
- Hope to provide services at a reasonable levy rate
- Full county board that represents our county population
- Senior United Nutrition - structure and affordable
- State legislature districts-Iowa County is completely one district
- Maintain services for our citizens
- Keep our county residents safe through law enforcement

### **Community Connections:**

- County helps smaller municipalities that have little infrastructure
- To see Iowa County communities work together

### **Workforce:**

- Create and retain jobs
- Support our workforce
- Retaining our best employees and administrator (content employees)

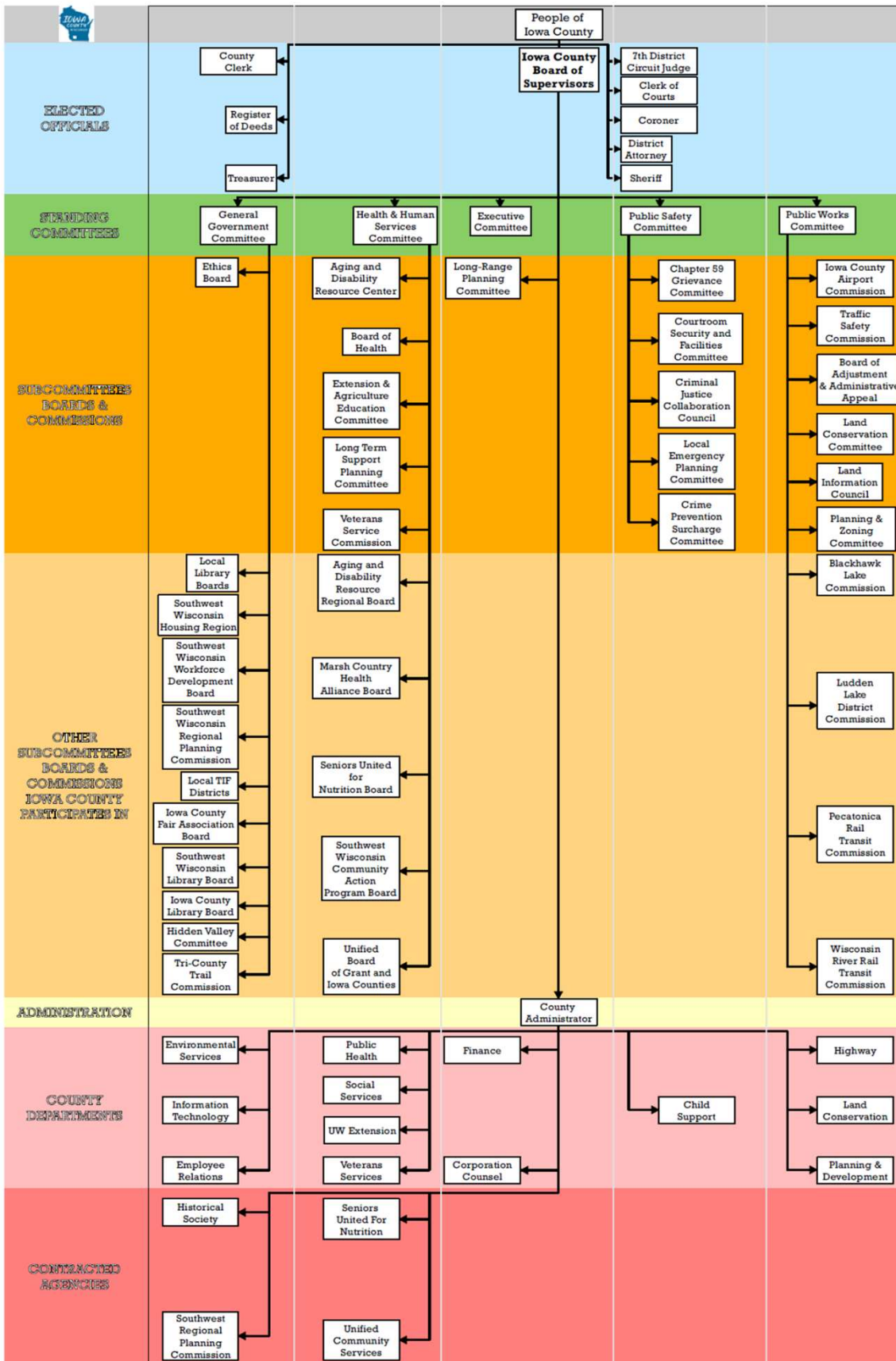
### **Development:**

- More help is needed for small business development.
- Working with City of Dodgeville on more development; sense a disconnect
- Focus on more, better productive agriculture practices
- Coming up with new ideas to promote more tourism in Iowa County
- Economic development with SWCAP and county housing
- To see Iowa County grow

### **General Government:**

- Avoiding state and political atmosphere
- Provide answers to county residents
- Work with other counties & townships to gain efficiency by consolidating services
- Look into national counties association benefits
- Training for AI cybersecurity
- The best and most efficient government we can obtain
- Hope to be adaptable and accept new options and technologies

# IOWA COUNTY ORGANIZATIONAL CHART



## IOWA COUNTY OFFICE OF PLANNING & DEVELOPMENT

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### **The Value of Comprehensive Planning**

When it comes to land use regulation, Iowa County has had general zoning, floodplain zoning and shoreland zoning ordinances since the late 1960s. While general zoning is discretionary, counties are mandated by statute to adopt floodplain zoning and shoreland zoning ordinances that implement the regulations set forth in Wisconsin statutes and administrative rules.

Although there are some parameters established in Chapter 59.69 WI Stats. for general zoning, counties do have discretion on how to craft their regulations to determine what uses are allowed and where. The overarching purpose of any zoning regulation is to promote public health, safety and general welfare as well as to promote orderly land use development.

Up until 2010, statutes provided a county may adopt a development plan for the physical development within the county. However, starting in 2010, any county that administers an ordinance for zoning, subdivision/land division or shoreland zoning must adopt a comprehensive plan as defined in statute. In addition, the land use decisions under those ordinances must be consistent with the policies and goals of said plan. Since county shoreland zoning is mandated, so too is the adoption of a comprehensive plan.

This was the fruition of an effort started under Governor Tommy Thompson's administration to require local units of government to put thought into how land should or should not be developed, thereby creating more consistency and predictability in decision-making. In addition, the law is crafted to mandate public input and to incorporate that input in the plan document. At a minimum, the plan must include 9 elements outlined in statute.

There are several reasons why comprehensive planning is well worth the effort. Land use decisions can be some of the most important and impactful decisions any community will make. Poorly planned development can lead to increased costs in infrastructure, increased conflict between incompatible uses, decreased property values and lower living satisfaction of the citizens. Perhaps most important is that a lack of planned development can contribute to public health and safety issues. All of these consequences increase the challenges of a community to remain vibrant, to grow and to be sustainable.

Conversely, the comprehensive planning process greatly increases the likelihood of a community being vibrant and a desirable place to live, starting with the integral component of public involvement. All comprehensive planning efforts must create ways for the public to share its values, visions and goals for the community. This input becomes the foundation for developing community stated within the plan.

Once goals are developed, policies are created to achieve them which become the direction provided for future decision-makers. Most communities will also adopt ordinances to implement policies, such as zoning, subdivision, wellhead protection, infrastructure design and stormwater management. In Iowa County, the primary implementation tool for towns is the Iowa County Zoning Ordinance, which all 14 towns have adopted. Therefore, the county plan includes the goals and policies of each town plan. Villages and cities have also adopted comprehensive plans that are implemented by their own ordinances.

Finally, it is imperative to keep in mind that a comprehensive plan is not intended to be a static document, but rather to be constantly reviewed and updated to remain relevant with the current issues and trends. Wisconsin's law requires a review for revision at least once every ten years.

A comprehensive plan and the act of community planning has the following benefits to a community:

- Public engagement and investment in the community
- Efficient use of infrastructure and community resources
- Preservation of natural and cultural resources
- Preservation of private property values and property rights
- Promotion of a sense of place
- Facilitate economic development
- Promotes public health, safety and welfare

Iowa County's comprehensive plan has had revisions over time, primarily to be consistent with a corresponding town plan revisions. It is my hope that Iowa County will consider investing in this document by undertaking a broader, more strategic planning process that includes short, medium, and long-term goals for all services provided by all departments. By doing so, the plan would provide context and consistency in County Board decision-making into the future.

*Scott Godfrey*

Scott Godfrey - Director/LIO

## 2025 Adopted Budget

DEPARTMENT	REVENUES	EXPENDITURES	TRANSFERS IN	TRANSFERS OUT	DEBT PROCEEDS	TAX LEVY
County Board	\$ -	\$ 105,642				\$ 105,642
Contingency Wage & Fringe Increases	\$ -	\$ -				\$ -
Contingency Health Insurance Increase		\$ 115,838				\$ 115,838
Fire Suppression	\$ -	\$ 2,000				\$ 2,000
Restorative Justice-TAD	\$ 72,195	\$ 90,304				\$ 18,109
Clerk of Courts	\$ 440,557	\$ 711,245				\$ 270,688
Employee Relations	\$ -	\$ 178,362				\$ 178,362
OWI Intensive Program	\$ -	\$ -				\$ -
Coroner	\$ 7,000	\$ 68,715				\$ 61,715
Finance Department	\$ 400	\$ 420,261				\$ 419,861
County Administration	\$ -	\$ 148,203				\$ 148,203
Environmental Impact ATC	\$ -	\$ -				\$ -
Economic Development	\$ -	\$ 94,146				\$ 94,146
Information Technology	\$ -	\$ 799,431				\$ 799,431
County Treasurer	\$ 428,830	\$ 242,643				\$ (186,187)
State Shared Revenue-Treas.	\$ 869,926	\$ -				\$ (869,926)
Personal Property Aid	\$ 152,531	\$ -				\$ (152,531)
Exempt Computer Aids	\$ 141,175	\$ -				\$ (141,175)
Transfer from Sales Tax Fund	\$ -	\$ -	\$ 2,911,819			\$ (2,911,819)
County Clerk	\$ 10,500	\$ 268,210				\$ 257,710
District Attorney	\$ 32,000	\$ 334,160				\$ 302,160
Corporation Counsel	\$ -	\$ 125,000				\$ 125,000
Register of Deeds	\$ 220,000	\$ 202,351				\$ (17,649)
Facilities and Grounds Department	\$ 22,281	\$ 745,564				\$ 723,283
County Farm	\$ 117,804	\$ 12,200				\$ (105,604)
County Insurance - Liab & WC	\$ -	\$ 350,000			\$ 175,000	\$ 175,000
Sheriff Department	\$ 1,011,827	\$ 5,984,408				\$ 4,972,581
Health Department	\$ 127,790	\$ 520,519				\$ 392,729
Veterans Service Department	\$ 11,500	\$ 125,421				\$ 113,921
Iowa County Fair	\$ -	\$ 15,000				\$ 15,000
Historical Society	\$ -	\$ 5,000				\$ 5,000
Snowmobile/ATV	\$ 45,000	\$ 45,000				\$ -
Planning & Development & GIS/LR	\$ 437,245	\$ 475,179				\$ 37,934
Emergency Management	\$ 41,000	\$ 214,331				\$ 173,331
UW Extension Department	\$ 2,604	\$ 191,049				\$ 188,445
Land Conservation Department	\$ 307,221	\$ 524,612				\$ 217,391
Social Services	\$ 1,481,220	\$ 3,001,358				\$ 1,520,138
Child Support	\$ 224,701	\$ 254,956				\$ 30,255
Aging & Disability Resource Center	\$ 817,272	\$ 1,277,826				\$ 460,554
Unified Services Fund	\$ -	\$ 313,518				\$ 313,518
Sales Tax Fund	\$ 2,911,819	\$ -		\$ 2,911,819		\$ -
Solar Farm Utility Tax Fund	\$ 350,000	\$ -		\$ 350,000		\$ -
Iowa County Airport	\$ 207,928	\$ 298,928	\$ 56,000		\$ 10,000	\$ 25,000
Wisconsin River Rail Transit	\$ -	\$ 30,000				\$ 30,000
American Rescue Plan Act	\$ 1,108,262	\$ -		\$ 1,108,262		\$ -
Capital Projects Fund	\$ 694,000	\$ 2,826,000	\$ 856,000	\$ 56,000	\$ 1,332,000	\$ -
Broadband Fund	\$ -	\$ 1,108,262	\$ 1,108,262			\$ -
Highway Department	\$ 5,568,221	\$ 11,113,421			\$ 2,526,935	\$ 3,018,265
Debt Service Fund	\$ -	\$ 5,927,389	\$ 350,000		\$ -	\$ 5,577,389
<b>Grand Total</b>	<b>\$ 17,862,809</b>	<b>\$ 39,266,452</b>	<b>\$ 5,282,081</b>	<b>\$ 4,426,081</b>	<b>\$ 4,043,935</b>	<b>\$ 16,503,708</b>



## 2025 Tax Levy Comparison

DEPARTMENT	2024 Tax Levy	2025 Tax Levy	Change	%
County Board	\$ 115,580	\$ 105,642	\$ (9,938)	-8.6%
Contingency Wage & Fringe Increases	\$ -	\$ -	\$ -	0.0%
Contingency Health Insurance Increase	\$ 98,898	\$ 115,838	\$ 16,940	17.1%
Fire Suppression	\$ 2,000	\$ 2,000	\$ -	0.0%
Restorative Justice-TAD	\$ 1,567	\$ 18,109	\$ 16,542	1055.6%
Clerk of Courts	\$ 271,531	\$ 270,688	\$ (843)	-0.3%
Employee Relations	\$ 175,873	\$ 178,362	\$ 2,489	1.4%
OWI Intensive Program	\$ 67,418	\$ -	\$ (67,418)	-100.0%
Coroner	\$ 46,136	\$ 61,715	\$ 15,579	33.8%
Finance Department	\$ 376,942	\$ 419,861	\$ 42,919	11.4%
County Administration	\$ 146,737	\$ 148,203	\$ 1,466	1.0%
Economic Development	\$ 202,750	\$ 94,146	\$ (108,604)	-53.6%
Information Technology	\$ 772,223	\$ 799,431	\$ 27,208	3.5%
County Treasurer	\$ (199,684)	\$ (186,187)	\$ 13,497	-6.8%
State Shared Revenue and Aids	\$ (791,585)	\$ (869,926)	\$ (78,341)	9.9%
Personal Property Aid	\$ (134,596)	\$ (152,531)	\$ (17,935)	13.3%
Exempt Computer Aids	\$ (141,175)	\$ (141,175)	\$ -	0.0%
Transfer from Sales Tax Fund	\$ (2,880,000)	\$ (2,911,819)	\$ (31,819)	1.1%
County Clerk	\$ 266,090	\$ 257,710	\$ (8,380)	-3.1%
District Attorney	\$ 272,489	\$ 302,160	\$ 29,671	10.9%
Corporation Counsel	\$ 120,000	\$ 125,000	\$ 5,000	4.2%
Register of Deeds	\$ (8,314)	\$ (17,649)	\$ (9,335)	112.3%
Facilities and Grounds Dept.	\$ 685,062	\$ 723,283	\$ 38,221	5.6%
County Farm	\$ (104,704)	\$ (105,604)	\$ (900)	0.9%
County Insurance - Liab & WC	\$ 15,934	\$ 175,000	\$ 159,066	998.3%
Sheriff Department	\$ 4,878,352	\$ 4,972,581	\$ 94,229	1.9%
Health Department	\$ 377,509	\$ 392,729	\$ 15,220	4.0%
Veterans Service Department	\$ 108,763	\$ 113,921	\$ 5,158	4.7%
Iowa County Fair	\$ 21,546	\$ 15,000	\$ (6,546)	-30.4%
Historical Society	\$ 5,000	\$ 5,000	\$ -	0.0%
Snowmobile/ATV	\$ -	\$ -	\$ -	0.0%
Planning & Development & GIS/LR	\$ 107,872	\$ 37,934	\$ (69,938)	-64.8%
Emergency Management	\$ 177,995	\$ 173,331	\$ (4,664)	-2.6%
UW Extension Department	\$ 273,942	\$ 188,445	\$ (85,497)	-31.2%
Land Conservation Department	\$ 212,028	\$ 217,391	\$ 5,363	2.5%
Transfers from General Fund to Other Funds			\$ -	0.0%
Social Services	\$ 1,536,822	\$ 1,520,138	\$ (16,684)	-1.1%
Child Support	\$ 10,210	\$ 30,255	\$ 20,045	196.3%
Aging & Disability Resource Center	\$ 454,630	\$ 460,554	\$ 5,924	1.3%
Unified Services Fund	\$ 304,924	\$ 313,518	\$ 8,594	2.8%
Sales Tax Fund	\$ -	\$ -	\$ -	0.0%
Solar Farm Utility Tax Fund	\$ -	\$ -	\$ -	0.0%
Iowa County Airport	\$ 50,000	\$ 25,000	\$ (25,000)	-50.0%
Wisconsin River Rail Transit	\$ 30,000	\$ 30,000	\$ -	0.0%
American Rescue Plan Act	\$ -	\$ -	\$ -	0.0%
Broadband Fund	\$ -	\$ -	\$ -	0.0%
Capital Projects Fund	\$ -	\$ -	\$ -	0.0%
Bloomfield Healthcare and Rehab	\$ -	\$ -	\$ -	0.0%
Highway Department	\$ 3,000,586	\$ 3,018,265	\$ 17,679	0.6%
Debt Payments	\$ 6,217,001	\$ 5,577,389	\$ (639,612)	-10.3%
<b>Grand Total</b>	<b>\$ 17,144,352</b>	<b>\$ 16,503,708</b>	<b>\$ (640,644)</b>	<b>-3.7%</b>

Year 2024	County IOWA	Co-muni Code 25999	Account No. 0718	Report Type
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**Section A: Determination of 2024 Payable 2025 Allowable Levy Limit**

1	2023 payable 2024 actual county levy plus 2024 personal property aid ( \$130,984.93 )	\$17,275,337
2	Exclude prior year levy for unreimbursed expenses related to an emergency	\$0
3	Exclude 2023 levy for new general obligation debt authorized <b>after</b> July 1, 2005	\$6,217,001
4	2023 payable 2024 adjusted actual levy (Line 1 minus Lines 2 and 3)	\$11,058,336
5	0.00% growth, plus terminated TID ( 0 %), plus TID subtraction ( 0.001 %) applied to 2023 adjusted actual levy	\$11,058,447
6	Net new construction ( 1.096 % ), plus terminated TID ( 0 %), plus TID subtraction ( 0.001 %) applied to 2023 adjusted actual levy	\$11,179,646
7	Greater of Line 5 or Line 6	\$11,179,646
8	2024 levy limit before adjustments <b>less 2025 personal property aid</b> ( \$283,515.61 )	\$10,896,130
9	Total adjustments (from Sec. D, Line Q)	\$5,607,578
10	<b>2024 Payable 2025 Allowable Levy</b> (sum of Lines 8 and 9)	\$16,503,708

**Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)**

1	Previous year's allowable levy	\$17,144,352
2	Previous year's actual levy	\$17,144,352
3	Previous year's unused levy (Line 1 minus Line 2)	\$0
4	Previous year's actual levy \$17,144,352 x 0.015	\$257,165
5	<b>Allowable Increase</b> (lesser of Lines 3 or 4)	\$0

**Section C: Adjustment for Prior Years Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)**

1	2023 unused percentage	0.273 %
2	2022 unused percentage	0.000 %
3	2021 unused percentage	0.000 %
4	2020 unused percentage	0.000 %
5	2019 unused percentage	0.000 %
6	Total unused percentage (sum of Lines 1-5)	0.273 %
7	Previous year actual levy due to valuation factor	\$11,058,336
8	<b>Allowable Increase</b> (Line 6 multiplied by Line 7)	\$30,189

## Section D: Adjustments to Allowable Levy Limit

		Additions	Subtractions
A	Increase for unused levy from previous year (from Sec. B, Line 5)	\$0	
B	Decrease in 2025 debt service levy as compared to 2024 debt service levy for debt authorized <b>prior to</b> July 1, 2005		\$0
C	Increase in 2025 debt service levy as compared to 2024 debt service levy for debt authorized <b>prior to</b> July 1, 2005	\$0	
D	Increase for county's share of refunded or rescinded taxes certified under sec. 74.41(5), Wis. Stats.	\$0	
E	Debt service levy for general obligation debt authorized <b>after</b> July 1, 2005. Includes levy for Milwaukee County Pension Obligation Bonds issued under Sec. 59.85, Wis. Stats.	\$5,577,389	
F	Increase in 2024 payable 2025 levy approved by a referendum	\$0	
G	Amount levied in 2024 to pay unreimbursed expenses related to an emergency	\$0	
H	Increase/decrease in costs associated with an intergovernmental cooperation agreement	\$0	\$0
I	Adjustment to 2024 payable 2025 levy for transfer of services during 2024 <b>to</b> other governmental units		\$0
J	Adjustment to 2024 payable 2025 levy for transfer of services during 2024 <b>from</b> other governmental units	\$0	
K	Adjustment to 2024 payable 2025 levy for consolidation of services during 2024	\$0	
L	Lease payment for lease revenue bonds issued <b>before</b> July 1, 2005	\$0	
M	Levy for shortfall of debt service on revenue bond issued under sec. 66.0621, Wis. Stats., or special assessment B bond issued under sec. 66.0713(4), Wis. Stats.	\$0	
N	Adjustment to 2024 payable 2025 levy for the adoption of a new fee or fee increase for covered services partly or wholly funded by levy in 2013		\$0
O	Increase for unused levy carryforward from prior years (from Sec. C, Line 8)	\$30,189	
P	Increase in levy due to a reduced utility aid payment for a decommissioned or closed plant	\$0	
Q	<b>Total Adjustments</b> (sum of Lines A-P)		\$5,607,578

## Revenues by Fund Type

	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Adopted Budget
<b>Governmental Funds</b>				
General Fund	\$ 10,358,034	\$ 9,478,157	\$ 10,094,325	\$ 7,411,205
Social Services	\$ 1,557,980	\$ 1,561,023	\$ 1,469,490	\$ 1,481,220
Child Support	\$ 223,339	\$ 218,300	\$ 225,297	\$ 224,701
ADRC	\$ 704,383	\$ 880,598	\$ 774,188	\$ 817,272
Unified Community Services	\$ -	\$ -	\$ -	\$ -
Sales Tax Fund	\$ 2,722,043	\$ 2,699,442	\$ 2,880,000	\$ 2,911,819
Solar Farm Utility Aid	\$ 361,311	\$ 350,000	\$ -	\$ 350,000
Iowa County Airport	\$ 261,457	\$ 184,857	\$ 229,250	\$ 263,928
Railroad	\$ -	\$ -	\$ -	\$ -
American Rescue Plan Act	\$ 131,783	\$ 434,129	\$ 3,750,840	\$ 1,108,262
Capital Projects Fund	\$ 94,994	\$ 93,241	\$ 85,000	\$ 1,550,000
Broadband Fund	\$ 69,672	\$ 250,867	\$ 1,000,000	\$ 1,108,262
<b>Total Governmental Funds</b>	<b>\$ 16,484,996</b>	<b>\$ 16,150,614</b>	<b>\$ 20,508,390</b>	<b>\$ 17,226,669</b>
<b>Enterprise Funds</b>				
Bloomfield Healthcare	\$ 1,286,090	\$ 98,691	\$ -	\$ -
Highway	\$ 6,126,202	\$ 7,750,160	\$ 1,305,677	\$ 5,568,221
<b>Total Enterprise Funds</b>	<b>\$ 7,412,292</b>	<b>\$ 7,848,851</b>	<b>\$ 1,305,677</b>	<b>\$ 5,568,221</b>
<b>Debt Service Fund</b>				
Transfer from Solar Farm Utility	\$ -	\$ 350,000	\$ 361,311	\$ 350,000
Debt Proceeds	\$ 7,468,734	\$ 4,258,500	\$ 3,234,445	\$ 4,043,935
<b>Total Debt Service Fund</b>	<b>\$ 7,468,734</b>	<b>\$ 4,258,500</b>	<b>\$ 3,234,445</b>	<b>\$ 4,393,935</b>
<b>Tax Levy Funds</b>				
Iowa County Tax Levy	\$ 10,581,005	\$ 10,805,951	\$ 10,927,351	\$ 10,926,319
Iowa County Debt Levy	\$ 4,400,032	\$ 5,634,656	\$ 6,217,001	\$ 5,577,389
<b>Total County Levy</b>	<b>\$ 14,981,037</b>	<b>\$ 16,440,607</b>	<b>\$ 17,144,352</b>	<b>\$ 16,503,708</b>
<b>Total County Revenues</b>	<b>\$ 46,347,059</b>	<b>\$ 44,698,572</b>	<b>\$ 42,192,864</b>	<b>\$ 43,692,533</b>

# Expenditures by Fund Type

	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Adopted Budget
<b>Governmental Funds</b>				
<i>General Fund</i>	\$ 13,120,916	\$ 13,494,965	\$ 15,634,504	\$ 13,114,794
<i>Social Services</i>	\$ 2,657,933	\$ 2,948,883	\$ 3,006,312	\$ 3,001,358
<i>Child Support</i>	\$ 236,180	\$ 232,582	\$ 235,507	\$ 254,956
<i>ADRC</i>	\$ 839,012	\$ 1,316,273	\$ 1,228,818	\$ 1,277,826
<i>Unified Community Services</i>	\$ 257,552	\$ 267,500	\$ 304,924	\$ 313,518
<i>Sales Tax Fund</i>	\$ 2,599,000	\$ 2,500,000	\$ 2,880,000	\$ 2,911,819
<i>Solar Farm Utility Aid</i>	\$ -	\$ 361,311	\$ 361,311	\$ 350,000
<i>Iowa County Airport</i>	\$ 310,444	\$ 257,040	\$ 248,750	\$ 298,928
<i>Railroad</i>	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<i>American Rescue Plan Act</i>	\$ 131,783	\$ 434,129	\$ 3,750,840	\$ 1,108,262
<i>Capital Projects</i>	\$ 2,345,753	\$ 1,557,559	\$ 958,000	\$ 2,882,000
<i>Broadband</i>	\$ 125	\$ 453,000	\$ 1,000,000	\$ 1,108,262
<b>Total Governmental Funds</b>	<b>\$ 22,602,577</b>	<b>\$ 23,853,242</b>	<b>\$ 29,638,966</b>	<b>\$ 26,651,723</b>
<b>Enterprise Funds</b>				
<i>Bloomfield Healthcare</i>	\$ 2,595,265	\$ 675,300	\$ -	\$ -
<i>Highway</i>	\$ 12,705,558	\$ 11,615,637	\$ 18,109,217	\$ 11,113,421
<b>Total Enterprise Funds</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,109,217</b>	<b>\$ 11,113,421</b>
<b>Debt Service Fund</b>				
<i>Debt Payments</i>	\$ 4,400,032	\$ 5,633,344	\$ 6,578,312	\$ 5,927,389
<b>Total Debt Service Fund</b>	<b>\$ 4,400,032</b>	<b>\$ 5,633,344</b>	<b>\$ 6,578,312</b>	<b>\$ 5,927,389</b>
<b>Total County Expenditures</b>	<b>\$ 27,002,609</b>	<b>\$ 29,486,586</b>	<b>\$ 54,326,495</b>	<b>\$ 43,692,533</b>

# Opioid Settlement Fund

<b>January 1, 2024 Balance</b>		<b>\$ 125,000.00</b>
Revenues		
Interest Income (Thru 9/30)	\$ 1,701.11	
03.29.24 Teva Payment 1	\$ 7,560.37	
03.29.24 Allergan Payment 1	\$ 8,365.51	
03.15.24 Distributor Settlement #7	\$ 12,606.55	
03.29.24 CVS Payment 1	\$ 10,882.62	
03.29.24 Walgreens Payment 1 & 2	\$ 21,033.62	
03.29.24 Walmart Payment 1	\$ 73,676.47	
07.15.24 Payment	\$ 28,641.25	
<b>Total Revenue</b>		<b>\$ 164,467.50</b>
Expenses		
Iowa County Drug Treatment Court	\$ 18,437.00	
Family Resource Center of Iowa County	\$ 7,500.00	
Iowa County Health Department	\$ 2,100.00	
SWCAP - Behavioral Health Partnership	\$ 3,600.00	
Drug Treatment Court	\$ 10,000.00	
Iowa County Health Department	\$ 12,000.00	
Iowa County Sheriff's Office - Wellness	\$ 30,000.00	
D.A.R.E.	\$ 16,150.00	
<b>Total Expenses</b>		<b>\$ 99,787.00</b>
<b>Anticipated 2024 Balance</b>		<b>\$ 189,680.50</b>

*Iowa County participated in a lawsuit against opioid manufacturers, distributors, and retail establishments selling opioids. Since 2022 there have been three lawsuit settlements with additional settlements expected. The funding received by Iowa County is restricted and may only be used for specific purposes identified in document called "Schedule E".*

*To ensure these funds are used appropriately and to report how funds were used, Iowa County has created the Opioid Settlement Fund to help manage the funds. Here is a breakdown of funding received and distributed, as well as anticipated income.*

<b>Projected Income Payments:</b>		
July 15, 2025	\$	61,607.00
July 15, 2026	\$	74,666.00
July 15, 2027	\$	56,937.00
July 15, 2028	\$	79,710.00
July 15, 2029	\$	80,911.00
July 15, 2030	\$	84,352.00
July 15, 2031	\$	69,751.00
July 15, 2032	\$	64,140.00
continued...		
<b>Total 2025 &amp; beyond</b>	<b>\$</b>	<b>851,159.00</b>

## BROADBAND FUND ACCOUNT STATUS

		Revenue	Expense	Balance
<b>2021 Opening Balance</b>				\$ -
3/31/2021	Deposit Transfer from General Fund	\$ 1,500,000		
3/31/2021	Loan To Bug Tussel for Fiber		\$ 1,500,000	
<b>2021 Closing Balance</b>				\$ -
<b>2022 Opening Balance</b>				\$ -
8/10/2022	Guarantee Revenue	\$ 6,090		
9/27/2022	Bug Tussel Note Repayment - Interest	\$ 21,000		
<b>2022 Closing Balance</b>				\$ 27,090
<b>2023 Opening Balance</b>				\$ 27,090
2/20/2023	Guarantee Revenue	\$ 8,867		
	Barneveld North Partial Payment to MHTC		\$ 253,000	
5/8/2023	Guarantee Revenue	\$ 21,000		
11/10/2023	Guarantee Revenue	\$ 21,000		
12/31/2023	Deposit Transfer from ATC Env. Impact Fee	\$ 200,000		
<b>2023 Closing Balance</b>				\$ 24,957
<b>2024 Opening Balance</b>				\$ 24,957
1/3/2024	Bug Tussel Note Repayment - Principal (2023)	\$ 98,414		
1/3/2024	Bug Tussel Note Repayment - Interest (2023)	\$ 42,582		
3/27/2024	Cobb Payment to MHTC		\$ 200,000	
5/6/2024	Bond Guarantee Revenue	\$ 21,000		
11/1/2024	Bond Guarantee Revenue	\$ 21,000		
12/31/2024	Bug Tussel Note Repayment - Principal (2024)	\$ 101,407		
12/31/2024	Bug Tussel Note Repayment - Interest (2024)	\$ 39,589		
<b>2024 Closing Balance</b>				\$ 148,949
<b>2025 Opening Balance</b>				\$ 148,949
5/1/2025	Bond Guarantee Revenue	\$ 21,000		
11/1/2025	Bond Guarantee Revenue	\$ 21,000		
12/31/2025	Bug Tussel Note Repayment - Principal	\$ 104,492		
12/31/2025	Bug Tussel Note Repayment - Interest	\$ 36,504		
<b>2025 Closing Balance</b>				\$ 331,945
<b>2026 Opening Balance</b>				\$ 331,945
5/1/2026	Bond Guarantee Revenue	\$ 21,000		
11/1/2026	Bond Guarantee Revenue	\$ 21,000		
12/31/2026	Bug Tussel Note Repayment - Principal	\$ 107,670		
12/31/2026	Bug Tussel Note Repayment - Interest	\$ 33,326		
<b>2026 Closing Balance</b>				\$ 514,941
<b>2027 Opening Balance</b>				\$ 514,941
5/1/2027	Bond Guarantee Revenue	\$ 21,000		
11/1/2027	Bond Guarantee Revenue	\$ 20,555		
12/31/2027	Bug Tussel Note Repayment - Principal	\$ 110,945		
12/31/2027	Bug Tussel Note Repayment - Interest	\$ 30,051		
<b>2027 Closing Balance</b>				\$ 697,492
<b>2028 Opening Balance</b>				\$ 697,492
5/1/2028	Bond Guarantee Revenue	\$ 20,555		
11/1/2028	Bond Guarantee Revenue	\$ 20,092		
1/3/2028	Bug Tussel Note Repayment - Principal	\$ 114,319		
1/3/2028	Bug Tussel Note Repayment - Interest	\$ 26,677		
<b>2028 Closing Balance</b>				\$ 879,136
<b>2029 Opening Balance</b>				\$ 879,136
5/1/2029	Bond Guarantee Revenue	\$ 20,092		
11/1/2029	Bond Guarantee Revenue	\$ 19,611		
12/31/2029	Bug Tussel Note Repayment - Principal	\$ 117,797		
12/31/2029	Bug Tussel Note Repayment - Interest	\$ 23,200		
<b>2029 Closing Balance</b>				\$ 1,059,835

\*2021 General Fund loaned Broadband Fund \$1,500,000 to be repaid in 2035 after last payment received from Bug Tussel.

## American Rescue Plan Act (ARPA)

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

<b>Beginning Balance</b>	<b>\$ 4,699,174.00</b>
<b>Prior Years Expenses</b>	\$ 131,782.68
<b>Spent in 2023 Budget</b>	
MHTC Broadband	\$ 347,930.00
Airport Sewer and Water Improvements	\$ 86,199.48
<b>Spent in 2024</b>	
County T Construction	\$ 3,000,000.00
Iowa County Fair Matching Grant	\$ 25,000.00
<b>2025 Budgeted Projects</b>	
Broadband	\$ 608,261.84
2022 Broadband Project (Light Speed)	\$ 500,000.00
<b>Subtotal</b>	<b>\$ 4,699,174.00</b>
<b>2025 Year-End Anticipated Balance</b>	<b>\$ -</b>

## ATC Environmental Impact Fee

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

<b>January 1, 2023 Balance</b>	<b>\$ -</b>
Payment from State of Wisconsin	\$ 2,571,210.32
<b>Spent in 2023 Budget</b>	
Outdoor Recreation Grants	\$ 24,434.00
SWIGG Study Support	\$ 26,041.64
Broadband Fund transfer (MHTC Cobb)	\$ 200,000.00
<b>Spent in 2024 Budget</b>	
Outdoor Recreation and Tourism Grants	\$ 40,025.06
County Highway T Construction	\$ 2,000,000.00
Feasibility Study on Co. Pond Dredging	\$ 9,058.51
County Farm Strategic Planning	\$ 160.00
SWIGG Study Grant	\$ 29,253.63
<b>Projects in 2025 Budget</b>	
Outdoor Recreation and Tourism Grants	\$ 35,540.94
Broadband Matching Funds	
SWIGG Study Response Grant Carryover	\$ 44,704.73
<b>Subtotal</b>	<b>\$ 161,991.81</b>
<b>2025 Year-End Anticipated Balance</b>	<b>\$ 161,991.81</b>
(*estimated)	



# "Donation" Accounts

*Iowa County created policy 325 that governs how funds donated to Iowa County are handled. Each account that is created is done by Resolution of the County Board. This page reports on each of the account balances estimated as of year-end and estimates a balance for the proposed budget year.*

<b>Special Account Name</b>	<b>2023 Balance</b>	<b>Projected 2024 Balance</b>	<b>Projected 2025 Balance</b>
Courthouse Grounds and Memorial Improvements	\$ -	\$ -	\$ 10,000.00
K9 Support	\$ -	\$ -	\$ 5,000.00
H.E.L.P. Program (policy 504)	\$ -	\$ -	\$ 1,500.00
D.A.R.E Program	\$ -	\$ -	\$ 1,500.00
L.E.C. Fitness Facility	\$ -	\$ -	\$ 1,000.00
Peer Support Account	\$ -	\$ -	\$ 500.00
Health Department Designated Donations Account	\$ -	\$ -	\$ 500.00

## Sheriff's Office Staffing Reserve

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

<b>January 1, 2023 Balance</b>	<b>\$ 104,000.00</b>	<b>Positions Approved</b> 1 Corrections Officer 2023 Budget
<b>2023 Year End Balance</b>	<b>\$ 104,000.00</b>	
<b>January 1, 2024 Balance</b>	<b>\$ 104,000.00</b>	
<b>2024 Year End Balance</b>	<b>\$ 104,000.00</b>	
<b>Projected January 1, 2025 Balance</b>	<b>\$ 104,000.00</b>	
Projected 2025 Revenues	\$ 30,000.00	
<b>Projected 2025 Year End Balance</b>	<b>\$ 134,000.00</b>	

## 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
2024	\$ 31,800,698	\$ 3,100,254	\$ 5,915,275	\$ 655,450	\$ 6,570,724	\$ 28,985,678
2025	\$ 28,985,678		\$ 5,329,808	\$ 597,581	\$ 5,927,389	\$ 23,655,870
2026	\$ 23,655,870		\$ 2,275,008	\$ 489,230	\$ 2,764,238	\$ 21,380,862
2027	\$ 21,380,862		\$ 2,320,861	\$ 443,722	\$ 2,764,583	\$ 19,060,000
2028	\$ 19,060,000		\$ 1,270,000	\$ 397,301	\$ 1,667,301	\$ 17,790,000
2029	\$ 17,790,000		\$ 1,300,000	\$ 365,101	\$ 1,665,101	\$ 16,490,000
2030	\$ 16,490,000		\$ 1,335,000	\$ 332,251	\$ 1,667,251	\$ 15,155,000
2031	\$ 15,155,000		\$ 1,360,000	\$ 305,301	\$ 1,665,301	\$ 13,795,000
2032	\$ 13,795,000		\$ 1,390,000	\$ 277,801	\$ 1,667,801	\$ 12,405,000
2033	\$ 12,405,000		\$ 1,435,000	\$ 249,551	\$ 1,684,551	\$ 10,970,000
2034	\$ 10,970,000		\$ 1,470,000	\$ 220,501	\$ 1,690,501	\$ 9,500,000
2035	\$ 9,500,000		\$ 1,500,000	\$ 190,801	\$ 1,690,801	\$ 8,000,000
2036	\$ 8,000,000		\$ 1,530,000	\$ 159,545	\$ 1,689,545	\$ 6,470,000
2037	\$ 6,470,000		\$ 1,565,000	\$ 126,661	\$ 1,691,661	\$ 4,905,000
2038	\$ 4,905,000		\$ 1,600,000	\$ 93,033	\$ 1,693,033	\$ 3,305,000
2039	\$ 3,305,000		\$ 1,635,000	\$ 57,639	\$ 1,692,639	\$ 1,670,000
2040	\$ 1,670,000		\$ 1,670,000	\$ 19,623	\$ 1,689,623	\$ 0
		\$ -	<b>\$ 34,900,952</b>	<b>\$ 4,981,092</b>	<b>\$ 39,882,044</b>	

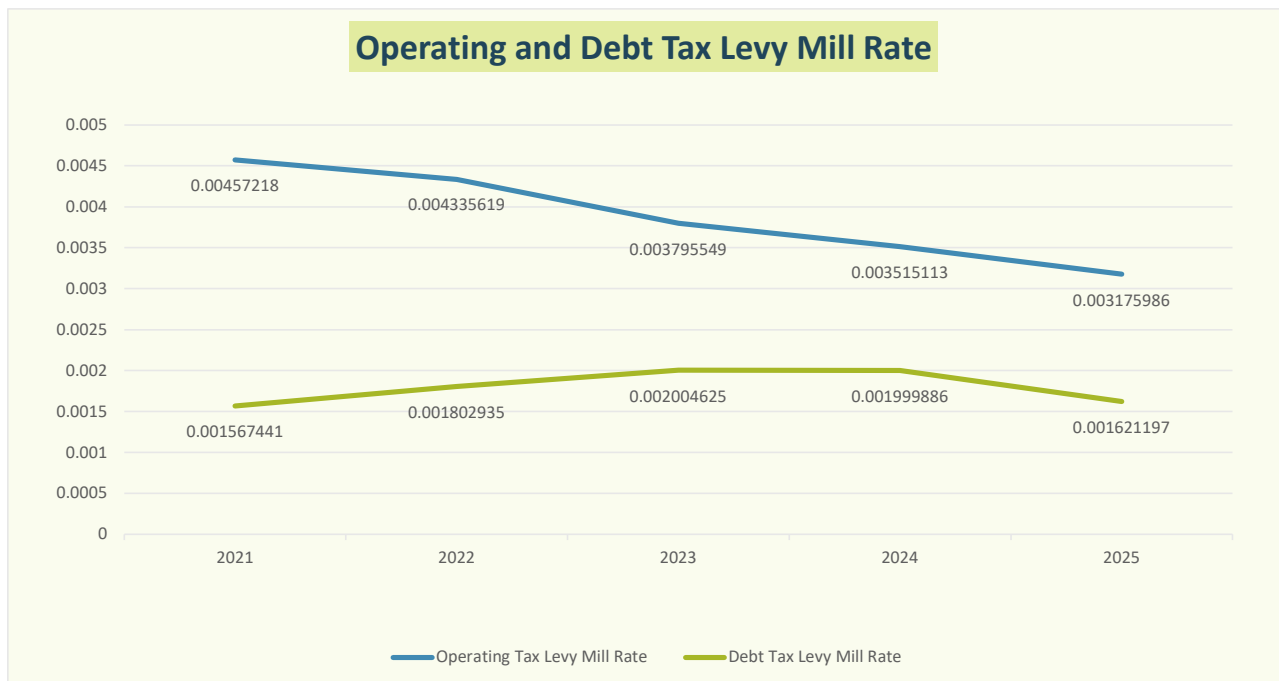
## DEBT LIMIT

End of year	Total Debt	Equalized Value	Debt Limit	% of 5% Limit
2022	\$ 32,508,712	\$ 2,908,041,300	\$ 145,402,065	22.36%
2023	\$ 31,800,698	\$ 3,221,832,100	\$ 161,091,605	19.74%
2024	\$ 28,985,678	\$ 3,553,742,800	\$ 177,687,140	16.31%
2025	\$ 23,655,870	\$ 3,660,355,084	\$ 183,017,754	12.93%
2026	\$ 21,380,862	\$ 3,770,165,737	\$ 188,508,287	11.34%
2027	\$ 19,060,000	\$ 3,883,270,709	\$ 194,163,535	9.82%
2028	\$ 17,790,000	\$ 3,999,768,830	\$ 199,988,441	8.90%

\*3% increase

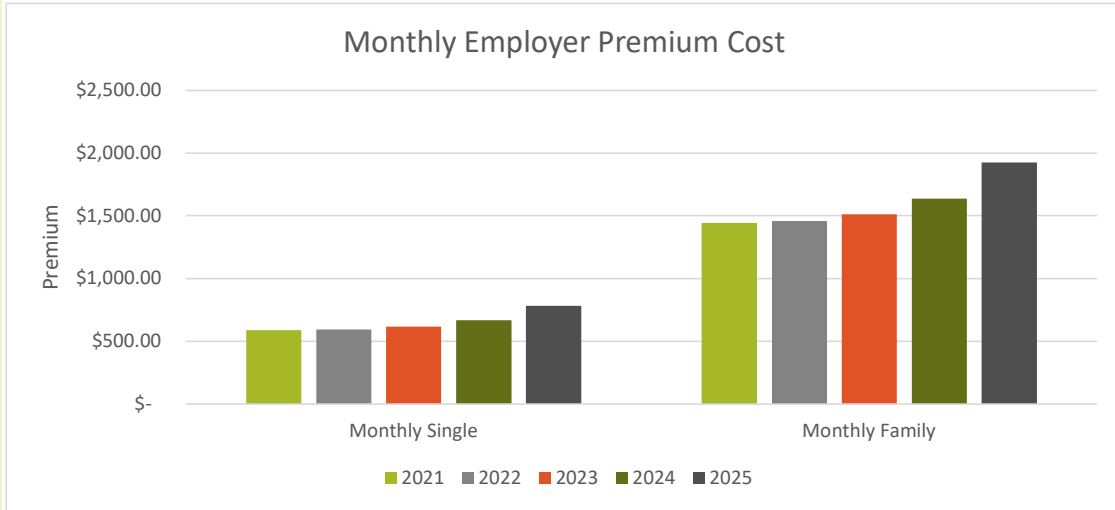
# Operating and Debt Tax Levy Mill Rate

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Operating Tax Levy Mill Rate	0.00457218	0.004335619	0.003795549	0.003515113	0.003175986
Debt Tax Levy Mill Rate	0.001567441	0.001802935	0.002004625	0.001999886	0.001621197
Total Tax Levy Mill Rate	0.006139621	0.006138554	0.005800174	0.005514999	0.004797183
Mill Rate Per 1,000	6.14	6.14	5.80	5.51	4.80
<b>Mill Rate on a \$100,000 House</b>	<b>613.96</b>	<b>613.86</b>	<b>580.02</b>	<b>551.50</b>	<b>479.72</b>



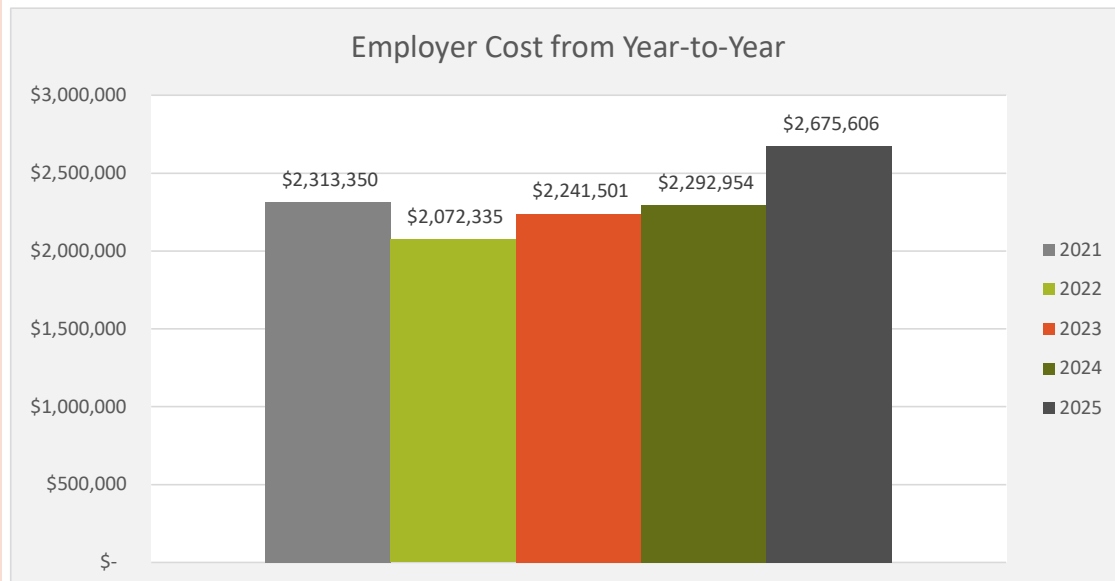
## Monthly Employer Premium Cost

<u>Year</u>	<u>Monthly Single</u>	<u>Monthly Family</u>
2021	\$ 589.14	\$ 1,442.50
2022	\$ 594.66	\$ 1,457.70
2023	\$ 615.87	\$ 1,512.33
2024	\$ 667.80	\$ 1,636.68
2025	\$ 782.40	\$ 1,924.30



## Employer Cost from Year to Year

<u>Year</u>	<u>Annual Cost</u>	
2021	\$ 2,313,350	includes health & dental
2022	\$ 2,072,335	includes health & dental
2023	\$ 2,241,501	includes health & dental
2024	\$ 2,292,954	includes health only
2025	\$ 2,675,606	includes health (\$2,591,490) & dental (\$84,116)



## *Capital Improvement Funding Summary of Capital Plan*

<b>Project</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Highway	\$ 6,405,743	\$ 8,177,165	\$ 16,572,186	\$ 7,334,130	\$ 9,665,310	\$ 48,154,534
Sheriff	\$ 381,000	\$ 290,000	\$ 214,000	\$ 535,000	\$ 785,000	\$ 2,205,000
Courthouse	\$ 425,000	\$ -	\$ 592,000	\$ -	\$ 261,000	\$ 1,278,000
Airport	\$ 1,050,000	\$ 1,000,000	\$ 50,000	\$ 69,631	\$ 675,000	\$ 2,844,631
Land Conservation	\$ 155,000	\$ 105,000	\$ 155,000	\$ 110,000	\$ 80,000	\$ 605,000
HHS	\$ -	\$ -	\$ -	\$ 97,635	\$ 15,000	\$ 112,635
Other	\$ 395,000	\$ -	\$ -	\$ 20,000	\$ -	\$ 415,000
<b>TOTAL</b>	<b>\$ 8,811,743</b>	<b>\$ 9,572,165</b>	<b>\$ 17,583,186</b>	<b>\$ 8,166,396</b>	<b>\$ 11,481,310</b>	<b>\$ 55,614,800</b>

<b>Funding Source</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>Total</b>
Sales Tax Revenue, Fund balance or Debt Levy	\$ 3,944,992	\$ 4,293,242	\$ 6,833,458	\$ 3,512,947	\$ 4,759,833	\$ 23,344,472
Included in DEPT Budget - no additional levy	\$ 1,044,214	\$ 1,326,759	\$ 1,021,258	\$ 1,068,162	\$ 1,063,896	\$ 5,524,289
Federal or State Government & Grants	\$ 3,397,004	\$ 3,330,164	\$ 8,897,901	\$ 3,555,407	\$ 5,227,930	\$ 24,408,406
Registration Fee / Utility Revenue	\$ 425,533	\$ 622,000	\$ 830,569	\$ 29,880	\$ 429,651	\$ 2,337,633
<b>TOTAL</b>	<b>\$ 8,811,743</b>	<b>\$ 9,572,165</b>	<b>\$ 17,583,186</b>	<b>\$ 8,166,396</b>	<b>\$ 11,481,310</b>	<b>\$ 55,614,800</b>

# Capital Plan vs. Budget

<b>2025</b>	<b>Highway</b>	A	CTH ID (CTH K to Dane County) Design 2/2	\$	30,654
		B	CTH HHH in Ridgeway Design 1/2	\$	194,662
		C	CTH B Construction	\$	639,000
		D	CTH CH (County Farm Road - STH 18)	\$	275,000
		E	CTH K Path (STH 39 to School)	\$	1,007,000
		F	CTH YD Reconstruction	\$	1,183,000
		G	CTH P Design (STH 80-STH 133) 2/2	\$	20,314
		H	CTH G Bridge Construction	\$	979,301
		I	Highway Seal Coating	\$	900,000
		J	Annual Tractor Lease Program	\$	10,000
		K	Replace Two Skid Loaders	\$	10,000
		L	Replace Three Plow Truck	\$	942,000
		M	Replace 2 Section Crew Trucks	\$	157,384
		N	Replace 1 Crew Truck Utility Body	\$	52,428
		O	Crack Filling	\$	80,000
		P	Replace Lawn Mower Trailer	\$	5,000
	<b>Sheriff</b>	Q	Replace Mobile Data Terminals and Modems in Squads	\$	130,000
		R	Replace Fencing between LEC and Highway	\$	25,000
		S	Replace Tasers falling out of warranty	\$	10,000
		T	Emergency Management FirstNet portable WIFI	\$	16,000
U		Squad Car Purchases	\$	200,000	
<b>CTH</b>	V	Replace Condenser at Courthouse	\$	100,000	
	W	Tuck Point Exterior Walls of Courthouse	\$	325,000	
<b>Airport</b>	X	Design Taxiway F1 to Nested Tee Hanger	\$	300,000	
	Y	North Property Acquisition	\$	800,000	
	Z	Taxiway F1 Construction	\$	70,000	
	AA	Taxiway G7 Construction*	\$	380,000	
<b>Land Cons</b>	BB	Dam Repair/Replacement Fund	\$	150,000	
	CC	Blackhawk Lake Dam Fund	\$	5,000	
<b>Other</b>	DD	Software for Planning and Development Dept	\$	20,000	
	EE	Replace Community Room Roof	\$	50,000	
	FF	Efficiency and Security Remodel at HHS	\$	15,000	
	GG	Add Electrical to Bloomfield Pavilion and Porta Potty area	\$	30,000	
	HH	Network Switches for Courthouse, HHS, and Highway	\$	200,000	
Subtotal				\$	<b>9,311,743</b>

## Capital Plan vs. Budget

### 2025 Items Removed From Plan to Budget:

Reduced Cost of Network Switches	\$	120,000
Airport Snow Removal Equipment*	\$	300,000
GASB 96 Software for Finance Department	\$	30,000
<b>Total Decrease</b>	<b>\$</b>	<b>450,000</b>

### 2025 Items Added Budget:

Software for Planning & Development	\$	20,000
Airport Property acquisition**	\$	800,000
Community Room Roof Replacement	\$	50,000
Crack Filling	\$	80,000
<b>Total Increase</b>	<b>\$</b>	<b>930,000</b>

\*Airport projects are 95% grant funded.

\*\*The construction on County Highway HHH was substituted with County Highway B.

***On June 18, 2024, the Iowa County Board of Supervisors approved the 2025-2029 Capital Improvement Plan.***

***To the left of this page is a list of capital items included in the 2025 budget.***

***Above is a breakdown of the differences in the 2025 Capital Improvement Plan adopted by the County Board and this 2025 Budget document.***

# 2025 Capital Improvement Plan

			REVENUE SOURCES				
			Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue	
TOTAL							
<b>2025</b>	<b>Highway</b>	A CTH ID (CTHK to Dane County) Design 2/2	\$ 30,654				\$ 30,654
		B CTH HHH in Ridgeway Design 1/2	\$ 194,662			\$ 175,196	\$ 19,466
		C CTH HHH Construction (CTH H-USH18/151)	\$ 639,000	\$ 462,326		\$ 104,149	\$ 72,525
		D CTH CH (County Farm Road - STH 18)	\$ 275,000			\$ 61,200	\$ 213,800
		E CTH K Path (STH 39 to School)	\$ 1,007,000	\$ 420,068		\$ 534,158	\$ 52,774
		F CTH YD Reconstruction	\$ 1,183,000	\$ 668,000		\$ 500,000	\$ 15,000
		G CTH P Design (STH 80-STH 133) 2/2	\$ 20,314				\$ 20,314
		H CTH G Bridge Construction	\$ 979,301			\$ 978,301	\$ 1,000
		I Highway Seal Coating	\$ 900,000	\$ 900,000			
		J Annual Tractor Lease Program	\$ 10,000		\$ 10,000		
		K Replace Two Skid Loaders	\$ 10,000		\$ 10,000		
		L Replace Three Plow Truck	\$ 942,000		\$ 942,000		
		M Replace 2 Section Crew Trucks	\$ 157,384	\$ 157,384			
		N Replace 1 Crew Truck Utility Body	\$ 52,428	\$ 26,214	\$ 26,214		
		O Replace Lawn Mower Trailer	\$ 5,000	\$ 5,000			
		<b>Sheriff</b>	P Replace Mobile Data Terminals and Modems in Squads	\$ 130,000	\$ 130,000		
Q Replace Fencing between LEC and Highway	\$ 25,000		\$ 25,000				
R Replace Tasers falling out of warranty	\$ 10,000		\$ 10,000				
S Emergency Management FirstNet portable WIFI	\$ 16,000		\$ 16,000				
T Squad Car Purchases	\$ 200,000		\$ 200,000				
<b>CTH</b>	U Replace Condenser at Courthouse	\$ 100,000	\$ 100,000				
	V Tuck Point exterior Walls of Courthouse	\$ 325,000	\$ 325,000				
<b>Airport</b>	W Design Taxiway F1 to Nested Tee Hanger	\$ 300,000		\$ 15,000	\$ 285,000		
	X Snow Removal Equipment	\$ 300,000		\$ 15,000	\$ 285,000		
	Y Taxiway D1/D2 Construction	\$ 70,000		\$ 7,000	\$ 63,000		
	Z Taxiway G7 Construction*	\$ 380,000		\$ 19,000	\$ 361,000		
<b>Land Cons</b>	AA Dam Repair/Replacement Fund	\$ 150,000	\$ 100,000		\$ 50,000		
	BB Blackhawk Lake Dam Fund	\$ 5,000	\$ 5,000				
<b>Other</b>	CC GASB 96 Software for Finance Department	\$ 30,000	\$ 30,000				
	DD Efficiency and Security Remodel at HHS	\$ 15,000	\$ 15,000				
	EE Add Electrical to Bloomfield Pavilion and Porta Potty area	\$ 30,000	\$ 30,000				
	FF Network Switches for Courthouse, HHS, and Highway	\$ 320,000	\$ 320,000				
Subtotal			<b>\$ 8,811,743</b>	\$ 3,944,992	\$ 1,044,214	\$ 3,397,004	\$ 425,533



# 2026 Capital Improvement Plan

		REVENUE SOURCES					
		Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue		
		TOTAL					
2026	Highway	A CTH H Bridge Design 1/2	\$ 67,776			\$ 54,221	\$ 13,555
		B CTH HHH Reconstruction Design 2/2	\$ 353,314	\$ 260,159		\$ 73,688	\$ 19,467
		C CTH E Bridge Construction	\$ 1,211,250			\$ 968,200	\$ 243,050
		D CTH CH in Dodgeville Design Contract	\$ 55,000				\$ 55,000
		E CTH J (CTH A - Avenell Road) Resurface	\$ 4,699,500	\$ 2,882,183		\$ 1,526,389	\$ 290,928
		F Annual Tractor Lease	\$ 10,558		\$ 10,558		
		G Highway Seal Coating	\$ 730,000	\$ 730,000			
		H 2 Plow Trucks	\$ 647,870		\$ 647,870		
		I 1 Brine Tanker Chassis	\$ 175,785		\$ 175,785		
		J 1 Tractor Mounted Brush Chipper	\$ 78,795		\$ 78,795		
		K Tractor Mounted Shoulder Reclaimer	\$ 11,557		\$ 11,557		
		L Arrow Board Trailer	\$ 18,000		\$ 18,000		
		M Butler Flatdeck Equipment Trailer	\$ 28,460		\$ 28,460		
		N Truck Mounted Attenuator	\$ 17,500		\$ 17,500		
		O 2 sets of Flail Mower - Front and Rear	\$ 51,800	\$ 25,900	\$ 25,900		
		P Replacement of 1 Work Zone Arrow Boards	\$ 20,000		\$ 20,000		
Sheriff	Q Replacement of three squad cars	\$ 200,000	\$ 200,000				
	R Replace Radar or speed detection equipment in squad cars	\$ 90,000	\$ 90,000				
Airport	S Hanger Construction	\$ 1,000,000		\$ 292,334	\$ 707,666		
Land Cons	T Dam Repair/Replacement Fund	\$ 100,000	\$ 100,000				
	U Blackhawk Lake Dam Fund	\$ 5,000	\$ 5,000				
Subtotal		\$ 9,572,165	\$ 4,293,242	\$ 1,326,759	\$ 3,330,164	\$ 622,000	

# 2027 Capital Improvement Plan

		REVENUE SOURCES				
		Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue	
		TOTAL				
2027	Highway	A CTH A Bridge Design 1/2	\$ 50,000		\$ 40,000	\$ 10,000
		B CTH H Bridge Design 2/2	\$ 67,776		\$ 54,221	\$ 13,555
		C CTH H Bridge Construction	\$ 1,000,000		\$ 800,000	\$ 200,000
		D CTH T Bridge Design 1/2	\$ 50,000		\$ 40,000	\$ 10,000
		E CTH P Resurfacing (STH 80- STH 133)	\$ 4,511,350	\$ 903,070	\$ 3,608,280	
		F CTH C from Hwy 23 to Hwy 14	\$ 6,443,700	\$ 4,147,880	\$ 1,851,820	\$ 444,000
		G Reconstruct CTH CH in Dodgeville	\$ 2,559,094		\$ 2,406,080	\$ 153,014
		H Highway Seal Coating	\$ 871,508	\$ 871,508		
		J Annual Tractor Lease Program	\$ 10,558		\$ 10,558	
		K Skid Loader Upgrade Program	\$ 5,200		\$ 5,200	
		L Replace 2 Plow Trucks	\$ 610,000		\$ 610,000	
		M Replace 2 4WD Ag Tractors	\$ 350,000		\$ 350,000	
		N Replace Homemade Culvert Trailer	\$ 25,000		\$ 25,000	
		O Replace message Board Trailer	\$ 18,000		\$ 18,000	
				\$ -		
	Sheriff	P Seal and Stripe the LEC Parking Lots	\$ 14,000	\$ 14,000		
		Q Replace Vehicles including "upfit" costs	\$ 200,000	\$ 200,000		
		\$ -				
Courthouse	R Add Sprinkler System to Courthouse	\$ 280,000	\$ 280,000			
	S Courthouse Parking Lot Replacement	\$ 275,000	\$ 275,000			
	T Replace Damaged Steps to old Jail	\$ 10,000	\$ 10,000			
	U Remove Shrubs and Arborvitae Trees. Add employee patio.	\$ 15,000	\$ 15,000			
	V Rest of the landscaping.	\$ 12,000	\$ 12,000			
		\$ -				
Airport	W Taxiway Design B1 (including lighting)	\$ 50,000		\$ 2,500	\$ 47,500	
		\$ -				
Land Con	X Blackhawk Lake Dam Fund	\$ 5,000	\$ 5,000			
	Y Dam Repair/Replacement Fund	\$ 150,000	\$ 100,000	\$ 50,000		
		\$ -				
Subtotal		<b>\$ 17,583,186</b>	<b>\$ 6,833,458</b>	<b>\$ 1,021,258</b>	<b>\$ 8,897,901</b>	<b>\$ 830,569</b>

# 2028 Capital Improvement Plan

		REVENUE SOURCES					
		Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue		
		TOTAL					
<b>2028</b>	Highway	A CTH A Bridge Design 2/2	\$ 50,000		\$ 40,000	\$ 10,000	
		B CTH T Bridge Design 2/2	\$ 50,000		\$ 40,000	\$ 10,000	
		C CTH HHH Reconstruction (Level St - CTH H VILLAGE)	\$ 2,929,400	\$ 600,000		\$ 2,319,520	\$ 9,880
		D 2027 LRIP Grants TBD	\$ 2,280,050	\$ 1,190,312		\$ 1,089,738	
		E Annual Tractor Lease Program	\$ 12,000		\$ 12,000		
		F Highway Sealcoating	\$ 875,000	\$ 875,000			
		G Skid Loader Program	\$ 15,000		\$ 15,000		
		H Replace 5 End Loaders	\$ 687,680		\$ 687,680		
		I Replace Wheeled Excavator	\$ 285,000		\$ 285,000		
		J Replace Wheeled Roller	\$ 150,000	\$ 115,000	\$ 35,000		
	Sheriff	K Weapons Replacement	\$ 10,000	\$ 10,000			
		L Tasers Replacement	\$ 20,000	\$ 20,000			
		M Replace Mobile Command Center and Trailer	\$ 200,000	\$ 200,000			
		N 3 Squad Car Replacement and upfitting	\$ 250,000	\$ 250,000			
		O Emergency Management Vehicle	\$ 55,000	\$ 55,000			
	Airport	P Design Taxiway C/C1/C2	\$ 40,000		\$ 2,000	\$ 38,000	
		Q Design Taxiway D/D1/D2	\$ 29,631		\$ 1,482	\$ 28,149	
	Land Cons	R Replace Department Truck	\$ 30,000		\$ 30,000		
S Blackhawk Lake Dam Fund		\$ 5,000	\$ 5,000				
T Dam Repair/Replacement Fund		\$ 75,000	\$ 75,000				
HHS	U Air Duct Cleaning	\$ 37,635	\$ 37,635				
	V Replace Antifreeze System with a Dry System	\$ 60,000	\$ 60,000				
Other	W Remodel HHS to facilitate safety and security	\$ 20,000	\$ 20,000				
Subtotal		<b>\$ 8,166,396</b>	<b>\$ 3,512,947</b>	<b>\$ 1,068,162</b>	<b>\$ 3,555,407</b>	<b>\$ 29,880</b>	

# 2029 Capital Improvement Plan

			REVENUE SOURCES				
			Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue	
TOTAL							
2029	Highway	A CTH A Bridge Construction	\$ 1,000,000	\$ 200,000	\$ 800,000		
		B CTH T Bridge Construction	\$ 785,000	\$ 157,000	\$ 628,000		
		C 2029 CHID Application	\$ 2,026,000	\$ 1,211,000	\$ 450,000	\$ 365,000	
		D 2029 CHI Application	\$ 670,000	\$ 440,000	\$ 165,349	\$ 64,651	
		E CTH ID Reconstruction (CTH K - Dane County)	\$ 3,179,164	\$ 635,833	\$ 2,543,331		
		F Highway Sealcoating	\$ 975,000	\$ 975,000			
		G Annual Tractor Lease Program	\$ 17,500		\$ 17,500		
		H Skid Loader Program	\$ 5,200		\$ 5,200		
		I 2 Plow Trucks	\$ 707,946		\$ 707,946		
		J Replace Truck Mounted Attenuator	\$ 25,000		\$ 25,000		
		K Replace 3 Crew Trucks	\$ 274,500		\$ 274,500		
	Sheriff	L Drone Replacement	\$ 15,000	\$ 15,000			
		M Communications Tower Construction Project	\$ 500,000	\$ 500,000			
N Replace UTV		\$ 20,000	\$ 20,000				
O 3 Squad Car Replacements and Upfitting		\$ 250,000	\$ 250,000				
CTH	P Cell Phone Dialers for Elevators at courthouse and HHS	\$ 11,000	\$ 11,000				
	Q Upgrade Elevators at the Courthouse	\$ 250,000	\$ 250,000				
Airport	R Construct Taxiway C/C1/C2	\$ 208,334	\$ 10,417	\$ 197,917			
	S Construct Taxiway D/D1/D2	\$ 166,666	\$ 8,333	\$ 158,333			
	T Construct Taxiway B1	\$ 300,000	\$ 15,000	\$ 285,000			
Land Cons	U Dam Repair/Replacement Fund	\$ 75,000	\$ 75,000				
	V Blackhawk Lake Dam Fund	\$ 5,000	\$ 5,000				
HHS	W Replace Heat Pump Units	\$ 15,000	\$ 15,000				
Subtotal			<b>\$ 11,481,310</b>	<b>\$ 4,759,833</b>	<b>\$ 1,063,896</b>	<b>\$ 5,227,930</b>	<b>\$ 429,651</b>

# Equalized Valuation \*

	2023 for 2024 Budget		2024 for 2025 Budget		Variance	
	Equalized Valuation		Equalized Valuation			
	Reduced by TID	Ratio	Reduced by TID	Ratio	Amount	%
<b>TOWNS</b>						
Arena	\$ 258,486,500	0.083150002%	\$ 293,991,900	0.085455518%	\$ 35,505,400.00	0.002305516%
Brigham	\$ 197,803,600	0.063629512%	\$ 219,721,400	0.063867086%	\$ 21,917,800.00	0.000237574%
Clyde	\$ 70,305,700	0.022615955%	\$ 77,097,200	0.022410077%	\$ 6,791,500.00	-0.000205878%
Dodgeville	\$ 317,376,100	0.102093624%	\$ 335,878,100	0.097630707%	\$ 18,502,000.00	-0.004462917%
Eden	\$ 55,601,400	0.017885872%	\$ 65,737,000	0.019107973%	\$ 10,135,600.00	0.001222101%
Highland	\$ 104,315,100	0.033556108%	\$ 116,534,800	0.033873524%	\$ 12,219,700.00	0.000317416%
Linden	\$ 82,488,600	0.026534954%	\$ 100,165,400	0.029115381%	\$ 17,676,800.00	0.002580427%
Mifflin	\$ 73,212,700	0.023551080%	\$ 87,666,300	0.025482229%	\$ 14,453,600.00	0.001931149%
Mineral Point	\$ 133,951,700	0.043089617%	\$ 147,287,200	0.042812417%	\$ 13,335,500.00	-0.000277200%
Moscow	\$ 100,142,300	0.032213800%	\$ 115,699,700	0.033630783%	\$ 15,557,400.00	0.001416983%
Pulaski	\$ 53,508,100	0.017212499%	\$ 58,361,700	0.016964172%	\$ 4,853,600.00	-0.000248327%
Ridgeway	\$ 110,267,600	0.035470909%	\$ 124,263,600	0.036120078%	\$ 13,996,000.00	0.000649169%
Waldwick	\$ 69,773,900	0.022444886%	\$ 81,566,400	0.023709153%	\$ 11,792,500.00	0.001264267%
Wyoming	\$ 127,010,700	0.040856834%	\$ 140,483,400	0.040834736%	\$ 13,472,700.00	-0.000022098%
<b>Total Towns</b>	<b>\$ 1,754,244,000</b>	<b>0.564305652%</b>	<b>\$ 1,964,454,100</b>	<b>0.571013834%</b>	<b>\$ 210,210,100.00</b>	<b>0.006708182%</b>
<b>VILLAGES</b>						
Arena	\$ 59,407,300	0.019110155%	\$ 63,493,700	0.018455906%	\$ 4,086,400.00	-0.000654249%
Avoca	\$ 29,841,400	0.009599389%	\$ 31,600,600	0.009185442%	\$ 1,759,200.00	-0.000413947%
Barneveld	\$ 149,204,700	0.047996205%	\$ 156,875,400	0.045599449%	\$ 7,670,700.00	-0.002396756%
Blanchardville	\$ 16,046,200	0.005161746%	\$ 16,806,000	0.004885051%	\$ 759,800.00	-0.000276695%
Cobb	\$ 42,153,700	0.013560013%	\$ 48,215,300	0.014014888%	\$ 6,061,600.00	0.000454875%
Highland	\$ 63,252,700	0.020347144%	\$ 68,386,300	0.019878053%	\$ 5,133,600.00	-0.000469091%
Hollandale	\$ 22,276,600	0.007165942%	\$ 24,169,100	0.007025306%	\$ 1,892,500.00	-0.000140636%
Linden	\$ 27,277,100	0.008774504%	\$ 34,935,000	0.010154662%	\$ 7,657,900.00	0.001380158%
Livingston	\$ 6,072,100	0.001953275%	\$ 6,223,100	0.001808887%	\$ 151,000.00	-0.000144388%
Montfort	\$ 8,747,400	0.002813866%	\$ 9,395,800	0.002731106%	\$ 648,400.00	-0.000082760%
Muscoda	\$ 12,440,000	0.004001702%	\$ 11,475,000	0.003335473%	\$ (965,000.00)	-0.000666229%
Rewey	\$ 14,967,600	0.004814781%	\$ 17,056,200	0.004957777%	\$ 2,088,600.00	0.000142996%
Ridgeway	\$ 53,852,000	0.017323125%	\$ 60,339,200	0.017538978%	\$ 6,487,200.00	0.000215853%
<b>Total Villages</b>	<b>\$ 505,538,800</b>	<b>0.162621847%</b>	<b>\$ 548,970,700</b>	<b>0.159570978%</b>	<b>\$ 43,431,900.00</b>	<b>-0.003050869%</b>
<b>CITIES</b>						
Dodgeville	\$ 513,436,800	0.165162479%	\$ 574,096,000	0.166874227%	\$ 60,659,200.00	0.001711748%
Mineral Point	\$ 335,457,400	0.107910021%	\$ 352,770,800	0.102540959%	\$ 17,313,400.00	-0.005369062%
<b>Total Cities</b>	<b>\$ 848,894,200</b>	<b>0.273072500%</b>	<b>\$ 926,866,800</b>	<b>0.269415186%</b>	<b>\$ 77,972,600.00</b>	<b>-0.003657314%</b>
<b>TOTAL IOWA COUNTY EQUALIZED VALUE</b>	<b>\$ 3,108,677,000</b>		<b>\$ 3,440,291,600</b>			

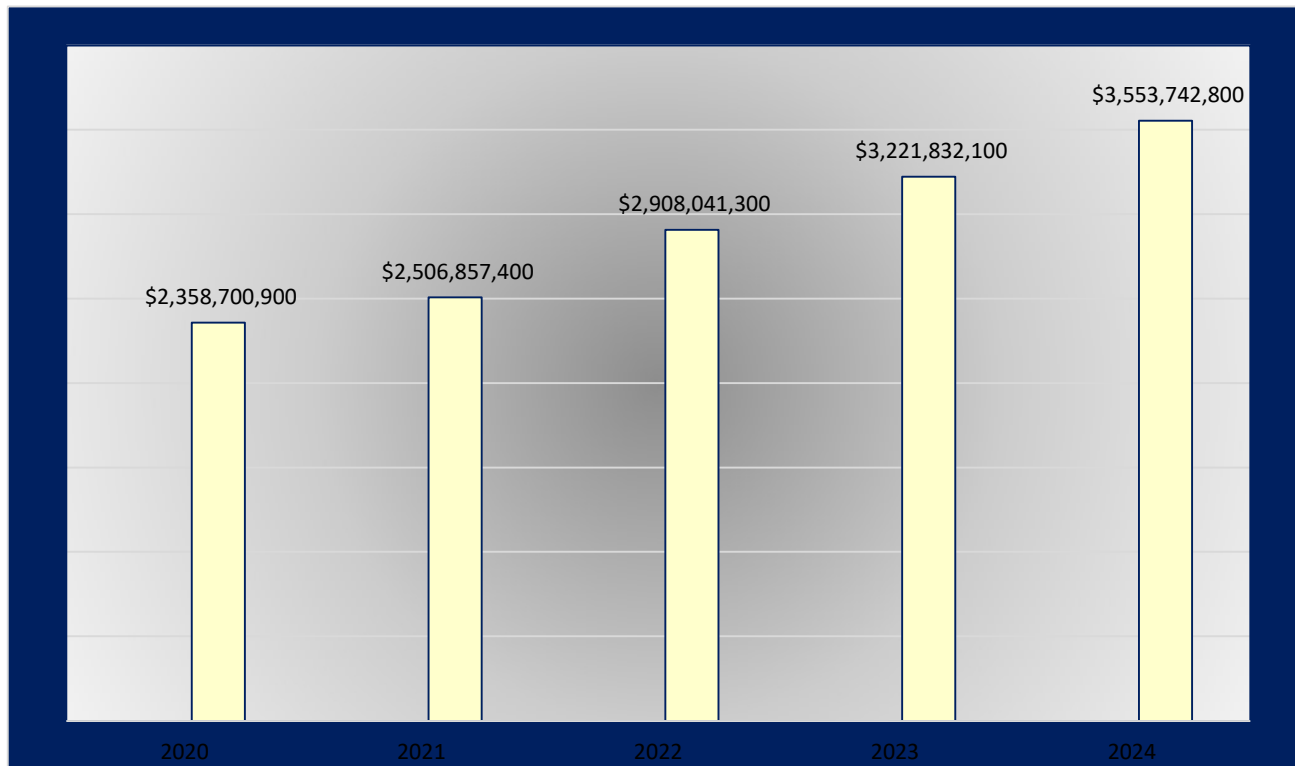
\* Due to the varying assessment policies of the 29 municipalities in Iowa County, equalized value of taxable property is used for tax levy purposes. Equalized value is prepared by the Wisconsin Department of Revenue.

# Historical Equalized Value Changes 2020 - 2024

	Full Value	Tax Increment District (TID) Value	Equalized Value Less TID	% Change
2020	\$ 2,358,700,900	\$ 85,289,300	\$ 2,273,411,600	7%
2021	\$ 2,506,857,400	\$ 66,374,200	\$ 2,440,483,200	6%
2022	\$ 2,908,041,300	\$ 97,213,000	\$ 2,810,828,300	16%
2023	\$ 3,221,832,100	\$ 113,155,100	\$ 3,108,677,000	11%
2024	\$ 3,553,742,800	\$ 113,451,200	\$ 3,440,291,600	11%

Source: Wisconsin Department of Revenue

## 5-Year Historical Equalized Value Chart

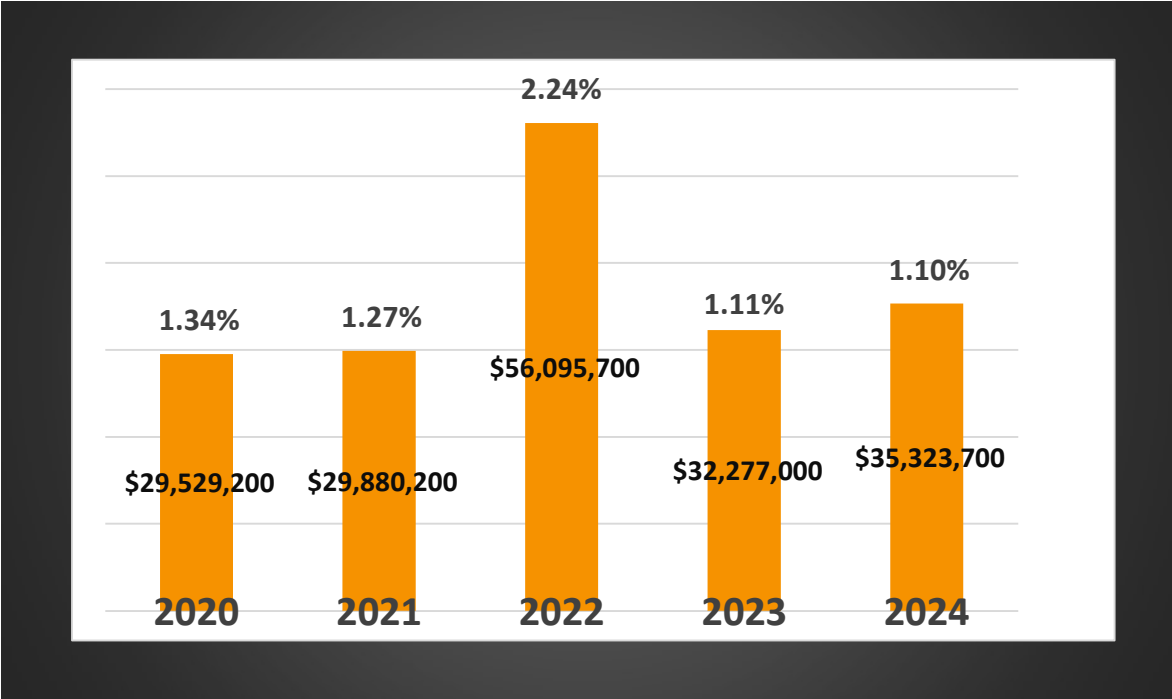




# Historical Net New Construction 2020- 2024

<u>Year</u>		<u>Full Value</u>	<u>%</u>
2020	\$	29,529,200	1.34%
2021	\$	29,880,200	1.27%
2022	\$	56,095,700	2.24%
2023	\$	32,277,000	1.11%
2024	\$	35,323,700	1.10%

## 5-Year Historical Net New Construction Chart









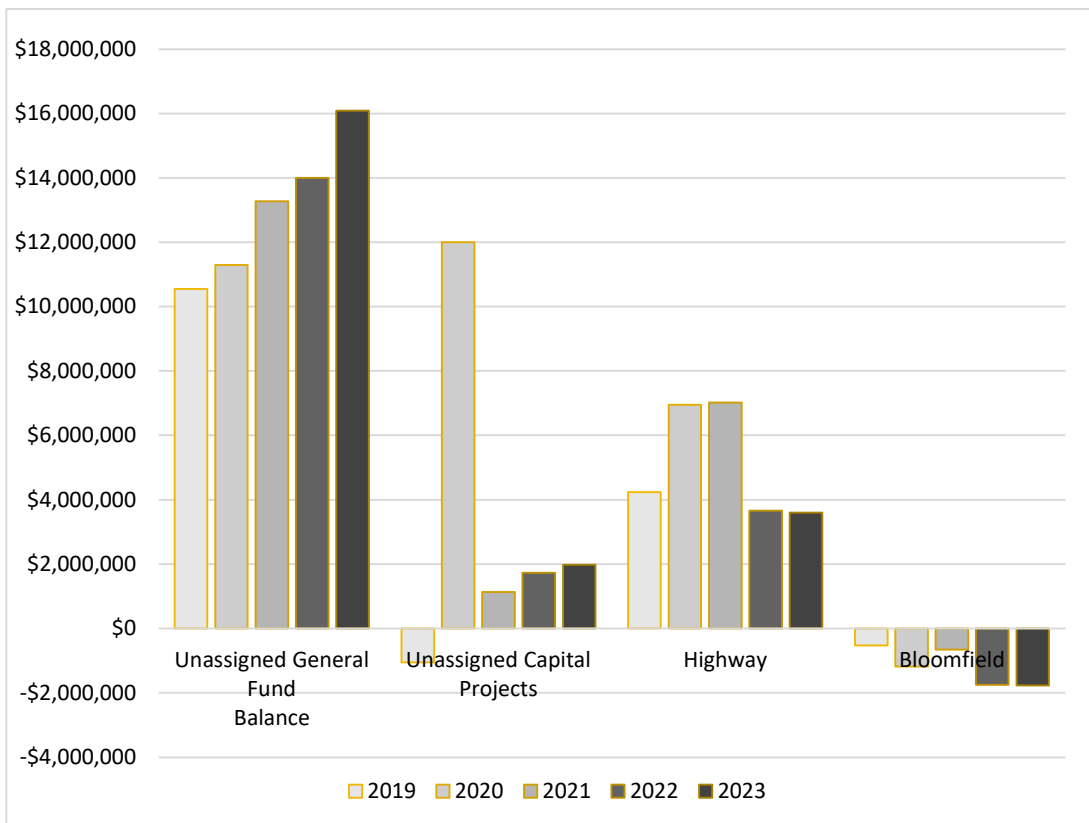
# Iowa County Apportionment of 2024 Taxes for 2025 Purposes

	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	\$ 293,991,900	\$ 293,991,900	\$ 52,794	\$ 4,403	\$ -	\$ -	\$ 1,410,333	\$ 1,467,530
Brigham	\$ 219,721,400	\$ 219,721,400	\$ 39,457	\$ 3,291	\$ -	\$ -	\$ 1,054,044	\$ 1,096,792
Clyde	\$ 77,097,200	\$ 77,097,200	\$ 13,845	\$ 1,155	\$ -	\$ -	\$ 369,849	\$ 384,849
Dodgeville	\$ 335,878,100	\$ 335,878,100	\$ 60,316	\$ 5,030	\$ -	\$ -	\$ 1,611,269	\$ 1,676,615
Eden	\$ 65,737,000	\$ 65,737,000	\$ 11,805	\$ 985	\$ -	\$ -	\$ 315,352	\$ 328,142
Highland	\$ 116,534,800	\$ 116,534,800	\$ 20,927	\$ 1,745	\$ -	\$ -	\$ 559,039	\$ 581,711
Linden	\$ 100,165,400	\$ 100,165,400	\$ 17,987	\$ 1,500	\$ -	\$ -	\$ 480,512	\$ 499,999
Mifflin	\$ 87,666,300	\$ 87,666,300	\$ 15,743	\$ 1,313	\$ -	\$ -	\$ 420,551	\$ 437,607
Mineral Point	\$ 147,287,200	\$ 147,287,200	\$ 26,449	\$ 2,206	\$ -	\$ -	\$ 706,564	\$ 735,219
Moscow	\$ 115,699,700	\$ 115,699,700	\$ 20,777	\$ 1,733	\$ -	\$ -	\$ 555,033	\$ 577,543
Pulaski	\$ 58,361,700	\$ 58,361,700	\$ 10,480	\$ 874	\$ -	\$ -	\$ 279,972	\$ 291,326
Ridgeway	\$ 124,263,600	\$ 124,263,600	\$ 22,315	\$ 1,861	\$ -	\$ -	\$ 596,115	\$ 620,291
Waldwick	\$ 81,566,400	\$ 81,566,400	\$ 14,647	\$ 1,222	\$ -	\$ -	\$ 391,289	\$ 407,158
Wyoming	\$ 140,483,400	\$ 140,483,400	\$ 25,228	\$ 2,104	\$ -	\$ -	\$ 673,925	\$ 701,257
<b>TOWNS TOTALS</b>	<b>\$ 1,964,454,100</b>	<b>\$ 1,964,454,100</b>	<b>\$ 352,770</b>	<b>\$ 29,420</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,423,847</b>	<b>\$ 9,806,037</b>
<b>VILLAGES</b>								
Arena	\$ 63,493,700	\$ 63,493,700	\$ 11,402	\$ -	\$ -	\$ -	\$ 304,591	\$ 315,993
Avoca	\$ 31,600,600	\$ 31,600,600	\$ 5,675	\$ -	\$ -	\$ -	\$ 151,594	\$ 157,269
Barneveld	\$ 156,875,400	\$ 156,875,400	\$ -	\$ -	\$ -	\$ -	\$ 752,560	\$ 752,560
Blanchardville	\$ 16,806,000	\$ 16,806,000	\$ -	\$ -	\$ -	\$ -	\$ 80,621	\$ 80,621
Cobb	\$ 48,215,300	\$ 48,215,300	\$ -	\$ -	\$ -	\$ -	\$ 231,298	\$ 231,298
Highland	\$ 68,386,300	\$ 68,386,300	\$ 12,281	\$ -	\$ -	\$ -	\$ 328,062	\$ 340,343
Hollandale	\$ 24,169,100	\$ 24,169,100	\$ 4,340	\$ -	\$ -	\$ -	\$ 115,944	\$ 120,284
Linden	\$ 34,935,000	\$ 34,935,000	\$ 6,274	\$ -	\$ -	\$ -	\$ 167,590	\$ 173,864
Livingston	\$ 6,223,100	\$ 6,223,100	\$ -	\$ -	\$ -	\$ -	\$ 29,853	\$ 29,853
Montfort	\$ 9,395,800	\$ 9,395,800	\$ -	\$ -	\$ -	\$ -	\$ 45,073	\$ 45,073
Muscoda	\$ 11,475,000	\$ 11,475,000	\$ -	\$ -	\$ -	\$ -	\$ 55,048	\$ 55,048
Rewey	\$ 17,056,200	\$ 17,056,200	\$ 3,063	\$ -	\$ -	\$ -	\$ 81,821	\$ 84,884
Ridgeway	\$ 60,339,200	\$ 60,339,200	\$ 10,836	\$ -	\$ -	\$ -	\$ 289,458	\$ 300,294
<b>VILLAGES TOTALS</b>	<b>\$ 548,970,700</b>	<b>\$ 548,970,700</b>	<b>\$ 53,871</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,633,513</b>	<b>\$ 2,687,384</b>
<b>CITIES</b>								
Dodgeville	\$ 574,096,000	\$ 574,096,000	\$ -	\$ -	\$ -	\$ -	\$ 2,754,044	\$ 2,754,044
Mineral Point	\$ 352,770,800	\$ 352,770,800	\$ -	\$ -	\$ -	\$ -	\$ 1,692,306	\$ 1,692,306
<b>CITIES TOTALS</b>	<b>\$ 926,866,800</b>	<b>\$ 926,866,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,446,350</b>	<b>\$ 4,446,350</b>
<b>TOTALS</b>	<b>\$ 3,440,291,600</b>	<b>\$ 3,440,291,600</b>	<b>\$ 406,641</b>	<b>\$ 29,420</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,503,710</b>	<b>\$ 16,939,771</b>

## *Iowa County Historical Ratios of Unassigned Fund Balance*

<u>Fiscal</u> <u>Year</u>	<u>Unassigned</u>			
	<u>General</u> <u>Fund</u> <u>Balance</u>	<u>Unassigned</u> <u>Capital</u> <u>Projects</u>	<u>Highway</u>	<u>Bloomfield</u>
2019	\$10,550,976	-\$1,056,017	\$4,235,781	-\$529,957
2020	\$11,295,046	\$11,996,605	\$6,948,772	-\$1,182,039
2021	\$13,275,789	\$1,132,184	\$7,022,246	-\$658,609
2022	\$13,996,902	\$1,728,384	\$3,660,509	-\$1,748,979
2023	\$16,081,681	\$1,980,090	\$3,596,399	-\$1,771,476

## *Ratios of Unassigned Fund Balance*





Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
<b>ADRC</b>				
Driver Escort	per mile	Fees range from \$5 to \$20+ depending on the distance		0 - 5 miles = \$5; 6 - 25 miles = \$10; 26 - 50 miles = \$12; 51 - 75 miles = \$15; 76 - 99 miles = \$20; 100 - 150 miles = \$25; Over 150 miles = \$25 plus 67 cents per additional mile over 150
Senior Fair Vendor Fee		\$ 75		Flat fee charged to offset cost of Senior Fair. Set by 2025 budget adoption.
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		\$2.50/one way trip; \$0.50 per additional stop		
City of Mineral Point Taxi		\$2.50/one way trip; \$0.50 per additional stop		
Rural Taxi		Fees range from \$5 to \$25+ depending on distance; \$.50 per additional stop	Res.07-0423	One-Way/Round-Trip: 0 - 5 miles = \$2.50/\$5; 6 - 25 miles = \$5/\$10; 26 - 50 miles = \$10/\$20; 51 - 75 miles = \$15/\$30; 76 miles - 99 miles = \$20/\$40; 100 - 150 miles = \$25/\$50

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
<b>Airport</b>				
Farm Land Rent	Per Lease			Contracted through 2018
Hanger Rent				
Nested Tee Small Hanger		\$131.25/mo	Use Agreement	Set by Airport Commission 10/20/22
Large Box Hanger		\$262.50/mo	Use Agreement	Set by Airport Commission 10/20/22
Fuel Sales: 100LL	per gallon	Vary		Set by Airport Manager
Fuel Sales: Jet -A	per gallon	Vary		Set by Airport Manager
Land for Hangers				
Private	per sq. ft.	\$ 0.088		Set by Airport Commission 10/20/22
Commercial	per sq. ft.	\$ 0.011		Set by Airport Commission 10/20/22
UW Health Septic	per sq. ft.	\$ 0.011	Use Agreement	Lease Agreement
Sanitary Sewer & Water	/hangar	Prorated	Use Agreement	Hookup Fee (1st year's usage prorated on annual basis) set on 06/01/2023
	/hangar	\$300	Use Agreement	Annual Charge due on January 1st each year; established on 06/01/2023
Hangar Nightly Storage		\$ 25		When Available
Airplane Tie Down External		\$ 0		
Courtesy Car Rental		\$ 0		Replace Fuel Used

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
<b>Child Support</b>				
Copies	per page	\$ 1.25		Same as the Clerk of Court.

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
<b>Clerk of Courts</b>				
Booklet fee (divorce packets)		\$ 25		2011 County Board
Passport fee		\$ 25		
Certification of documents	per document	\$ 5		
Copy fee	per page	\$ 1.25	§814.61(10)	
Filing fees		Varies		
Fax fee		\$ 5		
Credit/Debit card fees		\$5 every \$100 charged		Set by Credit Card Companies
Foreign Judgments		\$ 15	§814.61(6)	
Judgment docket, writs, execution, et.		\$ 5	§814.61(5)	
Case reopen fee		\$ 50		Local Court Rule 11/10/2003
Record search fee		\$ 5	§814.61(11)	
Pay plan fee		\$ 15		
Reopen fees		\$ 50	§814.07	Local Court Rule



Department and Fee Description	Duration / Unit	2025	Ordinance or Reference	Notes
<b>County Administrator</b>				
Document Copy Fee	per copy	\$0.25		Any document requested at from Iowa County that is not otherwise described in this schedule of fees

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
<b>County Clerk</b>				
Copies	per page	\$ 0.25		Set prior to 1999
Marriage License		\$ 100		Set by County Board 9/21/2021
License Waiver Fee	per license	\$ 25		Set prior to 1999
WisVote Relier Fees		\$ 4,825		Set by County Board 9/18/2018
Local Elections	per election	\$ 50		Set by County Board 9/18/2019
School Board Elections	per election	\$ 25		Set by County Board 9/18/2020

<b>Department and Fee Description</b>	<b>Duration / Unit</b>	<b>2025 Fee</b>	<b>Ordinance or Reference</b>	<b>Notes</b>
<b>Social Services Department</b>				
Supervision of Juvenile/Children's Court Orders for Supervision	per month	\$ 25	\$48.36(2)	Based on hourly rate for Social Work services
Court Ordered Custody Studies	per study	\$ 350	\$48.36(2)	Based on hourly rate for Social Work services
Court Ordered Electronic Monitoring	per day	\$ 8	\$48.36(2)	Cost of renting the equipment plus Admin Charge
Nonsecure Detention	per day		\$48.36(2)	Fee is the actual cost charged by facility
Secure Detention	per day		\$48.36(2)	Fee is the actual cost charged by facility
Adult Protective Placements	per day		\$55.045	Actual cost of background check, as billed by the State.
Out of Home Care for Children and Juveniles	per month		\$48.36(2)	Child Support Ordered (see Child Support)
Copy Fees	per page	\$ 0.25		

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
District Attorney/ Corp Counsel				
Copies				
Black and White	per page	\$ 0.20	\$971.23	
Color	per page	\$ 3		Department Policy
CD	per disk	\$ 5		Department Policy
DVD	per disk	\$ 10		Department Policy

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
Employee Relations				
Copies	per page	\$ 0.25		Consistent with other County Departments

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
<b>Finance Department</b>				
Copy of Annual Budget	per document	\$ 10		Free online
Copy of Annual Audit	per document	\$ 10		Free online
Duplication Costs	per page	\$ 0.25		General County Policy
Garnishment Fee	each	\$ 15		Set by Court
Child Support Withholding Fee	per paycheck	\$ 3		Set by Court

Department and Fee Description	Duration / Unit	2025	Ordinance or Reference	Notes
<b>Health Department</b>				
Immunization (child & adult)	per shot	\$ 15	§351.24	Administration Fee
Tuberculin Skin Test	per dose	\$ 35		Cost of Antigen, RN Time and Supplies, as of 2025 budget
Influenza Vaccine - Quadrivalent	per dose	\$ 45		Cost of Vaccine, RN Time and Supplies
Influenza Vaccine - High Dose	per dose	\$ 90		Cost of Vaccine, RN Time and Supplies
Well Water Testing Fee	per test	\$ 35		Bacteria, Nitrate, Arsenic and Lead, as per 2025 Budget
Open Records Fee	per page	\$ 0.25		Paper and Electronic Versions

Department and Fee Description	Duration / Unit	2025 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		
TYPE B	agricultural	\$ 175		Deposit is refundable
TYPE C	commercial	\$ 325		
TYPE D	industrial	\$ 325		
Extension/Renewal	6 months	\$ 50		
<b>Work in Highway Right-of-Way</b>				
Application Fee	annual	\$ 50	Wis. Stats. § 83.025, 83.06, and 86	
Extension/Renewal	6 mos.	\$ 50		
Close Road for Public Function	event	\$ 50		
<b>Oversize / Overweight Permits</b>				
OSOW (Single Trip)	single trip	\$ 175	Wis. Stats. § 86.01, 86.02, and 348	Cost Recovery Basis
OSOW (Annual / Unit)	annual	\$ 225		
Special > 200,000#s	special	\$ 150		
<b>Utility Permits</b>				
Application Fee	/project	\$ 75	Wis. Stats § - 30.44 (3m), 30.45, 196.491 (3) (d) (3m), 66.047, 86.07(2), 86.16, and 182.017	
Extension / Renewal	6 mos.	\$ 50		
<b>Additional Inspection Fees</b>				
Service Drop	annual/project	\$ 75		
Boring	annual/project	\$ 100		
Open Trench Cut	annual/project	\$ 425		
Contractor Closing Road	annual/project	\$ 75		
Vault or Other Structure	annual/project	\$ 75		
Trenching (first 200 FT)	1st 200ft	\$ 125		
Trenching (/ Mile)	/mile	\$ 125		
New Pole Install	/new location	\$ 35		
<b>Copies</b>				
Regardless of size (Letter, Legal, Ledger)	/page	\$ 0.25		
<b>Office - Administrative Fees</b>				
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	2025 Fee	Ordinance or Reference	Notes
<b>Land Conservation</b>				
CREP Processing Fee	per agreement	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 10-1217
Tree Planter	per 1,000 trees	\$ 20		County Board Resolution 10-1217
DNR Permit Assistance	per permit	\$ 100		County Board Resolution 07-0916
Manure Storage and Utilization Permit	per permit	\$600 to LCD for new pit; \$280 to LCD for closure or repurpose	\$400.18	County Board Resolution 08-0924
Manure Storage Soils/Siting Assistance	per facility	\$200 + \$1/cow in excess of 100		County Board Resolution 7-0916
Late NMP submittal fee for permitted manure storages	per month	\$ 50		County Board Resolution 4-1019
FPP Self Certification Fee	per certificate	\$ 25		County Board Resolution 7-1114; updated via budget process
FPP Certificate Late Fee	per certificate	\$ 30		County Board Resolution 5-1212 ; updated via budget process
Rainfall Simulator	per use	\$40/hr. plus mileage		County Board Resolution 10-0719

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
<b>Planning and Development</b>				
<b>Zoning Permit Fee</b>			<b>2024 Budget</b>	
Footprint of Structure/Use ≤100 sq. ft.				May not need permit if non res.
Footprint of Structure/Use up to 999 sq. ft.		\$ 150		
Footprint of Structure/Use 1,000-1,999 sq. ft.		\$ 250		
Footprint of Structure/Use 2,000-4,999 sq. ft.		\$ 350		
Footprint of Structure/Use 5,000 sq. ft. and greater		\$ 500		
Miscellaneous uses and activities requiring regular zoning permit but with no establishment or conversion of structure		\$ 150		
Miscellaneous uses and activities requiring regular zoning permit but with no measurable footprint. (structural repairs, alterations)		\$ 75		
Structures not defined as a building (swimming pools, bins, tanks, open decks, etc.)		\$ 150		
Portable animal structures with footprint up to 300 sq.ft.		None		Requires permit
Active permit revision or change in use of existing building		\$ 75		Or difference between categories, whichever is greater
Airport zoning pt fee within city or village jurisdiction		\$ 150	Resolution 6-1019	
Airport zoning pt fee outside city or village jurisdiction		\$ 75	Resolution 6-1019	
Copies	per page	\$ 0.25	2024 Budget	
GIS Data Acquisition		Varies	2008 Policy	
Data Conversion Charge	per digital file	\$ 50	Res 13-11206	
Zoning Hearing Filing Fee		\$ 750	2024 Budget	
Conditional Use Permit		\$ 750	2024 Budget	
Conditional Use Permit & Zoning Hearing		\$ 750	2024 Budget	
Board of Adjustment Hearing Fee		\$ 750	2024 Budget	
Temporary Use Permit Application Fee		\$ 250	2024 Budget	
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	
State Soil Test Filing & Review Fee		\$ 200	2024 Budget	updated as part of 2024 Budget
WI Fund Filing Fee		\$ 150	Resolution 12-1206	
State Groundwater Protection Fee		\$ 100	Resolution 12-1206	included in sanitary permit
Farmland Preservation Certification Fee		\$ 10	Resolution 2-1105	
Sign Permit Fee		\$ 250		updated as part of 2024 Budget
Manure Closure Fee, Repurpose Fee		\$ 350	Res. 8-0924	
Manure Facility Permit Fee		\$ 750	Res. 8-0924	
After-the-fact Permit Fee	3 times fee		Res. 8-0924	
Shoreland Land Use Permit		\$ 200	2024 Budget	
Floodplain Land Use Permit		\$ 200	2024 Budget	
Floodplain Special Exception Permit		\$ 500	Resolution 2-1013	
Certified Survey Map Review		\$150+50/lot	2024 Budget	
Preliminary Plat Review		\$500+50/lot	2024 Budget	
Plat Review Hearing Fee		\$ 750	2024 Budget	

Development Plan Review		\$ 40	2024 Budget	
Conventional Sanitary Permit		\$ 800	2024 Budget	includes state groundwater fee
Pressurized Sanitary Permit		\$ 800	2024 Budget	includes state groundwater fee
Non-Plumbing Sanitary Permit		\$ 500	2024 Budget	
Pumping Report Filing Fee		\$ 30	Resolution 6-1019	
2nd Notice Pumping Report Filing Fee		\$ 40	Resolution 6-1019	
Pumping Report Filing Fee if Citation		\$ 100	Resolution 6-1019	
Sanitary Reconnection Permit		\$ 300	Resolution 12-1206	
Sanitary Permit Transfer Fee		\$ 300	Resolution 12-1206	
State Soil Test Filing & Review Fee		\$ 200	2024 Budget	
WI Fund Filing Fee		\$ 150	Resolution 12-1206	
State Groundwater Protection Fee		\$ 100	Resolution 12-1206	included in sanitary permit
Holding tank Report filing fee		\$ 10	Resolution 6-1019	
pumping report filing fee		\$ 30	Resolution 6-1019	
2nd notice pumping report filing fee		\$ 40	Resolution 6-1019	
pumping report filing fee if citation		\$ 100	Resolution 6-1019	
<b>Non-Metallic Mining Program Fees</b>				
Plan Review Fees	1 to 25 acres	\$1,045	Resolution 4-0407	
	26 to 50 acres	\$1,400	Resolution 4-0407	
	51 acres or more	\$1,750	Resolution 4-0407	
Expedited Plan Review Fee		\$500	Resolution 4-0407	
Annual Report Fee - Active Mine	1 to 5 acres	\$175	Resolution 4-0407	county & state fee combined
	6 to 10 acres	\$350	Resolution 4-0407	county & state fee combined
	11 to 15 acres	\$525	Resolution 4-0407	county & state fee combined
	16 to 25 acres	\$700	Resolution 4-0407	county & state fee combined
	26 to 50 acres	\$810	Resolution 4-0407	county & state fee combined
	51 acres or more	\$870	Resolution 4-0407	county & state fee combined
Annual Report Fee - Inactive Mine	1 to 5 acres	\$55	Resolution 4-0407	county & state fee combined
	6 to 10 acres	\$95	Resolution 4-0407	county & state fee combined
	11 to 15 acres	\$135	Resolution 4-0407	county & state fee combined
	16 to 25 acres	\$175	Resolution 4-0407	county & state fee combined
	26 to 50 acres	\$200	Resolution 4-0407	county & state fee combined
	51 acres or more	\$215	Resolution 4-0407	county & state fee combined



Department and Fee Description	Duration / Unit	2025 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	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	814.66(1)©	
For receiving a Will for safekeeping	per will	\$ 10	§814.66(1)(f)	
For each certificate		\$ 3		
For copies	per copy	\$ 1	814.66(1)(h)	or actual and direct costs of copying
For filing claims against an estate	each claim	\$ 3	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	§814.66(1)(k)	
For receiving a declaration for safekeeping as provided under §154.13(1)	each	\$ 8	§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	2025 Fee	Ordinance or Reference	Notes
<b>Register of Deeds</b>				
Subscription to Software	per year	\$ 450		
Marriage / Divorce Certificates		\$ 20		\$3 for each additional copy
Certificate of Birth/Stillbirth		\$ 20	§69.22(1)(cm)	\$3 for each additional copy
Birth/Death Certificate		\$ 20	§69.22(1)(a)	\$3 for each additional copy
Duplication Costs	per page	\$ 2	§59.43(2)(b)	\$1 for each additional page
Register of Deeds Filing Fee		\$ 30	§59.43(2)€	
Recording of a Cemetery Plat		\$ 50	§59.43(2)(h)	
Recording a Transportation Project Plat		\$ 25	§59.43(2)(k)	
Subdivision Plats		\$ 50		

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
<b>Sheriff's Office</b>				
Accident Reports	per page	\$ 0.25	Res 06-2139	Cost Recovery Basis
Copy of Video/DVD Recording				
Dispatch Audio Recordings				
Duplication Costs	per page		ORD 2-435	
Copy of any bond, undertaking, summons, writ, complaint or paper served or taken, when required by law or demanded by a party	per page	\$ 1	§814.70(6)	
Fingerprinting				
Resident	per card	\$ 24		
Non-Resident	per card	\$ 30		
Photographs				
CD	each	\$ 15		Cost Recovery Basis
Postage		Actual Costs		
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 many 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	\$.50 per mile	§814.70(3)	County Board can set higher fees §814.705. Set as part of 2025 budget.
Seizure of property and evictions - for serving a writ or other process		\$60 per hour for each deputy plus expenses	§814.70(8)	County Board can set higher fees §814.705. Set as part of the 2025 budget approval.
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	2025 Fee	Notes	Notes
<b>Treasurer's Office</b>				
Duplication Costs	per page	\$ 0.25		
Unpaid Tax Report	flat fee	\$ 25	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	this was done	
Assessment Roll Data	per file	\$ 50		Set in 2005
Tax Roll Data	per file	\$ 50		Set in 2005
Printing Labels		\$5 set up fee + .02 per label		2024 Budget
**If we print the labels we charge the \$ 5.00 set up fee & .02 per label. If they are going to print the labels, we only charge the \$ 5.00 set				

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
UW-Extension				
no department fees	n/a	n/a	n/a	n/a

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
Veterans Office				
Transportation Charge	per ride	Varies		First ride is free; others are based on miles traveled and Veteran's ability to pay.
Application for UFUSGDF	per application	\$ 5		Fee covers background check

**RESOLUTION NO. 8-1124**  
**COUNTY AID TOWN ROAD BRIDGE CONSTRUCTION UNDER**  
**SECTION 82.08 OF THE STATUTES**  
**COUNTY OF IOWA**

**WHEREAS** the various township(s) in the County hereinafter named have filed petitions for county aid in the construction of bridges having been performed during 2024 construction season. And

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

Town	Bridge	Total Bridge Cost to-date	Prior Payments made by Resolution	Amount Raised By Local Units	Amount of County Aid Granted
Arena	Coon Rock Road 36-Inch Culvert	\$7,629.62	\$0.00	\$7,629.62	\$3,814.80
Pulaski	Sandhill Road 72-Inch Culvert Replacement	\$28,375.43	\$0.00	\$28,375.43	\$14,187.71
Waldwick	Rock Branch Road 48-Inch Culvert Pipe	\$18,949.78	\$0.00	\$18,949.78	\$9,474.89
				Sub-total =	\$27,477.40
County	Highway Administrative Fee***	+4.36%			\$1,198.01
	<b>TOTAL</b>				<b>\$28,675.41</b>

\*\*\* - The County is allowed to charge an administrative fee, which shall be a fixed fee as a percentage of the total costs of administering aid and in accordance with the statute 82.08 shall not exceed the percentage the county charges the state for the Administrative Records and Reports Fee (which is established as 4.36% for 2025).

**THEREFORE LET IT BE RESOLVED** by the Iowa County Board of Supervisors. The County Board does hereby levy a tax to meet said appropriations of \$ 28,675.41 on all of the property in the county which is taxable for such purpose.

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

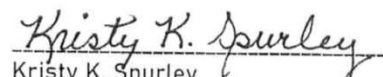
Dated this 28<sup>th</sup> day of October, 2024  
 Respectfully submitted by the Iowa County Public Works Committee  
 Chairman, Dave Gollon

Resolution No. 8-1124

Adopted this 12<sup>th</sup> day of November, 2024.

  
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John M. Meyers  
Iowa County Chairman

ATTEST:

  
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Kristy K. Spurley  
Iowa County Clerk

**RESOLUTION NO. 9-1124**

**Notice on Intent to Issue Financing Regarding the Purchase of Capital Projects and for Other Purposes**

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

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

**WHEREAS**, Iowa County, in accordance with Wis. Stat. § 67.04(5)(b)3., has also determined to fund property insurance and liability insurance costs through the same financing mechanism as capital equipment and projects, and

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

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

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

**WHEREAS**, the Executive Committee recommends to the Iowa County Board to finance up to \$1,342,000 to purchase capital equipment and projects in 2025 for a time period of six months to one year; and

**WHEREAS**, the Executive Committee recommends to the Iowa County Board to finance up to \$175,000 to pay for property insurance and liability insurance costs for calendar year 2026 for a time period of six months to one year; and

**NOW, THEREFORE, BE IT RESOLVED** the Iowa County Board approves the recommendation of the Iowa County Executive Committee and authorizes the financing up to \$1,517,000 for the purchase of equipment and capital projects for the Capital Projects Fund and for paying for property insurance and liability insurance costs; and

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

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

**Section 2. Declaration of Official Intent.** The Issuer hereby officially declares its intent under Treas. Reg. Section 1.150-2 to reimburse said expenditures with proceeds of the Financing, the principal amount of which is not expected to exceed \$1,517,000.

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

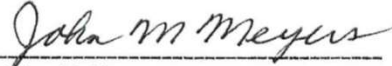
**Section 4. Public Availability of Official Intent Resolution.** The Resolution shall be made available for public inspection at the office of the Issuer's County Clerk within 30 days after its approval in compliance with



applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19 and shall remain available for public inspection until the Financing is issued.

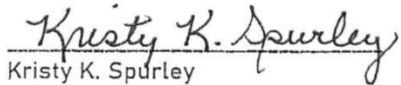
Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

Adopted this 12<sup>th</sup> day of November, 2024.



John M. Meyers  
Iowa County Chairman

ATTEST:



Kristy K. Spurley  
Iowa County Clerk

**RESOLUTION NO. 10-1124**

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

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

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

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

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

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

**WHEREAS**, the Executive Committee recommends to the Iowa County Board to finance \$2,606,935 to purchase equipment and complete road construction projects in 2025 for the Highway Department for a time period of six months to one year; and

**NOW, THEREFORE, BE IT RESOLVED** the Iowa County Board approves the recommendation of the Iowa County Executive Committee and authorizes the financing of \$2,606,935 for the purchase of equipment and complete road construction projects for the Highway Department; and

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

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

**Section 2. Declaration of Official Intent.** The Issuer hereby officially declares its intent under Treas. Reg. Section 1.150-2 to reimburse said expenditures with proceeds of the Financing, the principal amount of which is not expected to exceed \$2,606,935.

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

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

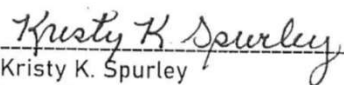
**Section 5. Effective Date.** This Resolution shall be effective upon its adoption and approval.

Resolution No. 10-1124

Adopted this 12<sup>th</sup> day of November, 2024.

  
\_\_\_\_\_  
John M. Meyers  
Iowa County Chairman

ATTEST:

  
\_\_\_\_\_  
Kristy K. Spurley  
Iowa County Clerk

RESOLUTION NO. **11-1124**  
**CARRYOVER OF CERTAIN ACCOUNTS**

**WHEREAS**, certain departments desire to carry over revenues or unused levy dollars from the 2024 budget for use in 2025 in an amount to be determined upon closing the 2024 books; and

**WHEREAS**, the use of certain revenues is limited by externally enforceable constraints; and

**WHEREAS**, the Executive Committee has reviewed these requests as required by the Iowa County Carryover Funds Policy dated August 21, 2018,

**NOW, THEREFORE, BE IT RESOLVED**, that the following unspent revenues and appropriations and any other externally restricted unexpended revenues shall be carried forward from 2024 to 2025 as the restrictions permit:

Department	Carryover	Restriction
District Attorney	Crime Prevention Surcharge	Restricted funds collected from the crime prevention surcharge for grants for crime prevention purposes per resolution 4-0416
Register of Deeds	Remaining Redaction Fees collected but not yet spent	Redaction software that blocks out Social Security numbers on documents.
Land Records / GIS	Retained Fees – County Land Record Fees	Retained Fees qualified expenses per the County Land Records Modernization Plan and Wis. Ss. 59.72(5)(b)3
Land Records / GIS	Retained Fees – Computer Access.	Land Records Modernization Plan and Wis. Ss. 59.72(5)(b)3
Land Records / GIS	WLIP Grant	WLIP grant agreement and Wis. Ss. 16.967
Land Records / GIS	WLIP Training Grant	Qualified expenses per WLIP grant agreement and Wis. Ss. 16.967
Sheriff's Department - Capital Projects Fund	Jail Assessment Fees/Funds	Statutorily restricted (Wis. Ss. 302.46(2)) Jail maintenance and improvements
Sheriff's Department	K-9 donations	Designated donations to be used for the purchase of a K-9 unit
Sheriff's Department	Project LifeSaver Funds	Designated funds for Project Life Saver
Sheriff's Department	Contributions from Other	Donations – Utilized at the discretion of the Sheriff's Department or directed by the donor for expenses related to the Sheriff's Department
Sheriff's Department	Staff Fitness Room	Donations – Utilized for the Staff Fitness Room at the Law Enforcement Center
Sheriff's Department	Sheriff's Office Staffing Reserve	Restricted funds collected for housing inmates for other counties. Per resolution 5-1022
Sheriff's Department	Peer Support	Donations – Utilized for Peer Support team services such as counsel and guidance to those in the emergency services sector
Sheriff's Department	Drug Abuse Resistance Education (DARE)	Donations – Utilized in support of the Drug Abuse Resistance Education Program
Health Department	Donations received	Donations received in support of special projects at the Iowa County Health Department, including the Public Health Vending Machine Program
Veterans Service Office	Donations received	Donations - Utilized at the discretion of the CVSO or as directed by the donor for expenses related to servicing the veterans
Veterans Service Office	Donations received	Donations received for the HELP Program
Library Aids	Library Aids for marketing of the libraries located in the county	Library Aids levied for Library Use only
Snowmobile	Snowmobile Aids	Qualified Expenses related to the maintenance and upkeep of the Iowa County snowmobile

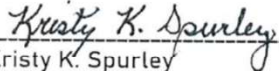
		trails.
U.W. Extension Office	Registration Fees for Pesticide Training and Extension Conferences	Qualified expenses related to the U.W. Extension Programs including pesticide training, and extension conferences.
Land Conservation	Donations	Conservation Youth Education programs
Land Conservation	Multi Discharge Variance Payments from Municipalities	To fund on-farm practice-phosphorus reductions projects.
Environmental Impact Fee	Environmental Impact Fee	Monies received from the State of Wisconsin due to the American Transmission Company line installed in Iowa County. Monies are to be used for environmental projects unless prior approval from the State of Wisconsin has been obtained.
Social Services Department	Donations	Used for the purpose designated by the donor
Social Services Department	Restitution	Paid to the claimant as per court order
Aging and Disability Resource Center	Vehicle Trust	DOT funds for 85.21 transportation services
Aging and Disability Resource Center	Other Donation Trust	Donations used for the purpose designated by the donor

Recommended this 12<sup>th</sup> day of November 2024 by the Executive Committee of the Iowa County Board of Supervisors

Adopted this 12<sup>th</sup> day of November, 2024.

  
 \_\_\_\_\_  
 John M. Meyers  
 Iowa County Chairman

ATTEST:

  
 \_\_\_\_\_  
 Kristy K. Spurley  
 Iowa County Clerk

**RESOLUTION NO. 12-1124**  
**A RESOLUTION TO APPROVE THE BUDGETS AND APPROVE FUNDS**  
**FOR THE COUNTY OF IOWA**  
**FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025, AND**  
**ENDING DECEMBER 31, 2025**

**WHEREAS**, the County Administrator has submitted to the Iowa County Board of Supervisors a proposed annual budget for the County for the fiscal year beginning January 1, 2025, and ending December 31, 2025, which has been reviewed by the appropriate Committees and the Iowa County Board of Supervisors; and

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

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

**NOW THEREFORE, BE IT RESOLVED** by the Iowa County Board of Supervisors this 12<sup>th</sup> day of November, 2024, that the fiscal year 2025 annual budget of the Iowa County operations in the amount of \$43,692,533 be, and is hereby approved subject to and contingent upon the availability of funds as indicated in the preamble hereto; and

**BE IT FURTHER RESOLVED** that an annual tax levy in the sum of \$16,503,708 for fiscal year 2025 be, and is hereby, made for operating and debt; and

**BE IT FURTHER RESOLVED** that the following annual appropriations for fiscal year 2025 be, and are hereby, made for the following Fund functions:

**General Funds:**

➤ General Government	\$ 4,511,488
➤ Public Safety	\$ 6,200,739
➤ Health and Social Services	\$ 645,940
➤ Culture, Recreation and Education	\$ 662,690
➤ Conservation and Development	<u>\$ 1,093,937</u>
<b>Total General Fund</b>	<b>\$13,114,794</b>

**Special Revenue Funds:**

➤ Social Services Fund	\$ 3,001,358
➤ Child Support Fund	\$ 254,956
➤ Aging and Disability Resource Center	\$ 1,277,826
➤ Unified Community Services	\$ 313,518
➤ Sales Tax Fund – transfer to General Fund	\$ 2,911,819
➤ Iowa County Airport	\$ 298,928
➤ Wisconsin River Rail Transit	\$ 30,000
➤ Solar Farm Utility Aid – transfer to Highway Dept (Debt Service Payment)	\$ 350,000
➤ American Rescue Plan Act – transfer to Broadband	<u>\$ 1,108,262</u>
<b>Total Special Revenue Funds</b>	<b>\$ 9,546,667</b>
➤ <b>Capital Outlay</b>	<b>\$ 3,990,262</b>
➤ <b>Debt Service</b>	<b>\$ 5,927,389</b>

<b>Enterprise Fund:</b>	
➤ Iowa County Highway	<u>\$ 11,113,421</u>
<b>Total Enterprise Fund:</b>	<u>\$ 11,113,421</u>
<b>Total All Funds:</b>	<b>\$43,692,533</b>

**BE IT FURTHER RESOLVED** that the total amount of Federal, State and Local Funds included for fiscal year 2025 is \$18,718,809; and

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

➤ To General Fund from the Sales Tax Fund	\$2,911,819
➤ To Broadband Fund from ARPA Fund	\$1,108,262
➤ To Highway Department from Solar Farm Utility Aid Fund	\$ 350,000
➤ To the Airport from Airport Capital Projects Fund Balance	<u>\$ 56,000</u>
<b>Total All Funds:</b>	<b>\$4,426,081</b>

**BE IT FURTHER RESOLVED** part of the overall funding for the 2025 budget includes short-term borrowing of \$2,526,935 for Highway Department equipment purchases and projects and short-term borrowing of \$1,517,000 in the Capital Projects Fund for equipment and capital projects.

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

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

**BE IT FURTHER RESOLVED** that, upon receiving notice of grant or program opportunities offered by various federal, state, local and other outside organizations, the County Administrator or designee be, and is hereby designated as the agent to execute the necessary grant or program application and other documentation, unless the terms of the grant or program require specific actions by the Board, to give such assurances as may be required by the agreement subject to approval as to form by legal review and to provide such additional information as may be required by the awarding organization. Funding awarded shall be subject to appropriation by the Board of Supervisors prior to expenditure; and

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

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

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

- REVENUE
- EXPENDITURES

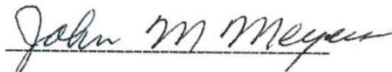
**BE IT FURTHER RESOLVED** that the County maintain an unrestricted undesignated General Fund reserve account balance maintained at a minimum level of 20% and a maximum level of 25% for the purposes of maintaining necessary cash flows, emergency appropriations as authorized by a 2/3 vote of the County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

**BE IT FURTHER RESOLVED** that the monies be, and are hereby, appropriated for fiscal year 2025 in the various funds for continuing capital and special projects shall not exceed the Restricted, Committed and Assigned Fund Balances as recorded in the County's audited accounting records. The Finance Department shall advise the Executive Committee in writing of all such actions as outlined in this resolution and make periodic reports to the Standing Committees on their respective Department's budget status.

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

Executive Committee  
Tuesday November 5, 2024

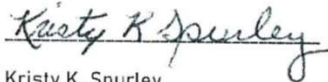
Adopted this 12<sup>th</sup> day of November, 2024.



John M. Meyers

Iowa County Chairman

ATTEST:



Kristy K. Spurley

Iowa County Clerk



Resolution No. 13-1124

**AUTHORIZING 2024 TAX LEVY FOR THE 2025 BUDGET**

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

**WHEREAS**, the Iowa County Executive Committee has reviewed all 2025 budget requests and reduced or revised; and

**WHEREAS**, the Committee has summarized the results of such review and presented a recommended budget for the year 2025, all in accordance with statutory requirements.

**NOW, THEREFORE, BE IT RESOLVED** that the proposed 2025 Iowa County Budget as presented and amended, is hereby adopted; and

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

**BE IT FURTHER RESOLVED** that the sum of \$406,641.00 be levied against the appropriate districts of Iowa County as a Library Tax; and

**BE IT FURTHER RESOLVED** that the sum of \$16,503,708.00 be levied against the appropriate property of Iowa County for all other purposes for the year 2025.

Dated this 12<sup>th</sup> of November, 2024

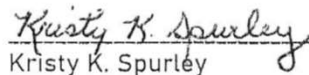
Respectfully submitted by the Iowa County Executive Committee

Adopted this 12<sup>th</sup> day of November, 2024.



John M. Meyers  
Iowa County Chairman

ATTEST:



Kristy K. Spurlley  
Iowa County Clerk