

2022 Iowa County Budget

10.06.21 DRAFT



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Executive Committee: Thank you for receiving and considering this draft 2022 Budget Proposal. Your staff at Iowa County has put a lot of time into trying to put forward a budget that does not increase the Iowa County property tax rate. In addition, you may be surprised at how this new budget document looks. The focus this year has been on improving the “readability” and format of the budget document by adding charts and articles to help explain the budget changes, challenges, and advances. Please feel free to suggest other improvements, as we plan to make this document better and better over the next few years. **Larry Bierke, County Administrator**

2021 Iowa County Highlights

2021 was quite a year. We started 2021 with the International Pandemic in full swing and everyone wearing masks. During the year, our Health Department and Emergency Management Department held more than 85 vaccination clinics for our Iowa County residents. At this time, more than 75% of our population has received at least one vaccination shot.

As a means to help local governments with the costs associated with the pandemic, the federal government has provided Iowa County with \$4.6 million in grant dollars with half of that funding arriving in 2021 and half in 2022. The County has prioritized spending dollars on broadband infrastructure and on some road construction. The County has created a separate fund to assist with the management and tracking of these dollars and the 2022 fund budget can be found in Section J of this document.

The Highway Department moved forward with the reconstruction of County N and NN utilizing the CDBG Grant dollars we were awarded in late 2020. The project included the replacement of several culverts, the existing blacktop was broken up and added to the road base, and a new 4 inch layer of blacktop was added to the surface. During late summer it became evident that the federal government was planning to approve a new infrastructure bill, so the County Board was asked to approve \$500,000 to start the engineering for construction of County T. It is our hope that we will be in a good position to apply for federal funding when it becomes available in order to add to existing state grants and local funding. If everything comes together, County T will be reconstructed in 2022, if not, then we will need to split the project between 2022 and 2023. Lastly, County F engineering has wrapped up and this fall we are purchasing road right of way for another reconstruction project in 2022.

The Sheriff's Office and Emergency Management staff are really looking forward to moving into the new Law Enforcement Center. The \$27 million project is expected to be completed in December of 2021 with our move in completed in February of 2022. The building is substantially larger than the former Sheriff's Department facility, and the County Board has agreed to split the former position of Jailer/Dispatcher into separate positions, so there will be increased operating and staffing costs.

In 2022, Iowa County will begin to receive revenue from the Badger Hollow Solar Farm. These funds will accumulate for the first year in a new fund with spending to start in 2023. The County Board has directed that 80% of these funds be used for highway road improvements and used to cover the debt payments for the County highway reconstruction project. In 2023, 20% of the revenue received will be available for assistance with operating costs.

In 2021, Iowa County was sued by Bard Materials for not granting a zoning change; we participated in a lawsuit against the opioid manufacturers, distributors, and retailers; and continued our lawsuit against the Wisconsin Public Service Commission for their approval of a utility line for American Transmission Company.

One of the major changes county governments are experiencing is the retirement of public service staff that have contributed leadership and guidance on a multitude of issues. In 2021 Iowa County saw the retirement of the Register of Deeds, the Finance Director, the County Clerk, and the UW Extension Area Director.

Lastly, Iowa County hired several department heads in 2021; Echo Bristol was hired as the Bloomfield Administrator, Jamie Gould was hired as the Finance Director, and UW Extension hired Lynn Perkins as the Extension Area Director for our region. We congratulate all three new staff and look forward to their contributions!

Iowa County in 2022

The year 2022 is quickly approaching. Assembling the budget priorities for 2022 has been a fun and exciting endeavor. Iowa County has so much to be proud of and optimistic about. The 2022 budget has been redesigned to offer more information and insight into county operations and budgeting. The planning effort started back in June of 2021 and won't wrap up until the County Board adopts the final budget on November 9th, 2021. As we started the budget process, there were specific priorities that helped Departments establish their budget proposals:

- Iowa County will increase the operating tax levy to the amount equal to the Net New Construction figures supplied by the State of Wisconsin. This should mean that the operating tax levy rate stays flat and does not increase or decrease (see Levy Limit Law).
- Iowa County will keep our mill rate flat. This means that as our County's Equalized Value increases, our ability to fund one-time capital items increases. Iowa County sets these priority purchases in our Capital Improvement Plan. The County Administrator then fine tunes the purchasing plan and includes capital items in the budget before you.
- When Iowa County decided to build a new Law Enforcement Center, it decided that the position of "Jailer/Dispatcher" would be separated into two positions; "Jailer", and "Dispatcher". This required the hiring of six additional staff members. 2022 will be our final year of adding this expense into our Sheriff's Department budget. A funding accomplishment that I am happy to report is now complete.

Beyond these three major goals, Iowa County has a few other plans for 2022. Here are a few projects included in this budget:

1. Broadband: Iowa County has applied for several broadband grants in partnerships with area internet service providers. In late 2021, we hope to find out if any of our grant applications will be funded and will then need to work on construction details in 2022 if they are funded.
2. County Highway Construction: County Highway F is planned for construction in 2022 and is part of the budget document. In 2021, the engineering was also started for County Highway T. There is partial funding in the 2022 budget as part of the Highway Department, state grant funds, and as part of the ARPA Fund. County staff also plan to apply for federal funding should a grant opportunity arise shortly.
3. Lawsuits: Iowa County was sued by Bard Materials. We lost that case and are now in the appeals process. There is no funding to support this case included in the 2022 budget. Iowa County was part of multi-county effort that sued Opioid Manufacturers, Distributors, and Retailers. The first settlement of three planned settlements should be

announced in early 2022, making dollars for opioid treatment available by end of 2022. This funding is not reflected in the 2022 budget.

4. ARPA Funding: In 2021, Iowa County received \$2.3 million in assistance from the American Recovery Program Act. We anticipate receiving another \$2.3 million in 2022. Included in this budget is a breakdown of 2022 spending for the ARPA Fund.
5. Staffing: Iowa County will be keeping health insurance contributions at 82% of the lowest cost plan in the 2022 fiscal year. This budget also includes a 3% increase to the wage grid. In addition, there are a number of position changes occurring (please see "2022 Authorized Positions" for more information).
6. On December 11, 2021 Iowa County will hold an open house at the new Law Enforcement Center. By March 2022, it is anticipated that all of the staff will be working out of the new facility.

2022 Budget Timeline

6/7/2021	Distribute Copies of the Budget Timeline to all Departments and County funded organizations.
June	Long Range Planning Committee approves 5 yr. Capital Improvement Plan.
June	County Board approves 5 yr. Capital Improvement Plan.
7/12– 7/16/21	Finance Department downloads, formats and distributes the department revenue and expenditure budget worksheets to department heads.
8/10/21	Departments email their completed documents to the Finance department.
8/11- 8/18/21	Finance Department enter the budget numbers and summarize the budget information for department heads and the September Executive Committee.
8/26/21	County Administrator & Department Heads meet as a group to discuss the preliminary 2022 budget.
8/27 – 9/07/21	Departments meet one on one, on an “as needed” basis with the County Administrator and the Finance Director.
September	Health insurance information (rates) is received from Employee Trust Funds and the Employee Relations Director and Finance Director analyze the rates and do calculations to prepare a recommendation for the General Government and Executive Committees.
September	Departments discuss their proposed 2022 budget with their governing Standing Committees. No action should be taken.
9/14/21	Executive Committee recommends the health insurance rates for the 9/21/21 County Board meeting and County Administrator presents preliminary budget summary.
9/21/21	County Board meets and sets the 2022 health insurance rates and reviews the preliminary 2022 budget documents.

- 9/22-9/29/21 Finance Department staff rework fringe for health insurance rate changes for all budgets and update the budget documents for health insurance changes and any other changes for the 2022 budget.
- 9/23/21 Department Heads meet and discuss the 2022 health insurance rates and proposed 2022 budget.
- 10/12/21 County Administrator presents updated budget to Executive Committee. Committee recommends a market adjustment to the pay plan matrix beginning 1/1/22.
- 10/19/21 County Board reviewed the draft budget and tentatively set the 2022 County Budget. The County Board approved the market adjustment to the pay plan matrix.
- 10/20/21 Finance Department compiles the budget information to be published in the October 21st edition of the Dodgeville Chronicle.
- 10/22/21 Publish 2021 tentative budget and levy information in the official newspaper (Dodgeville Chronicle).
- 11/2/21 Executive Committee reviews & recommends the final budget for the County Board.
- 11/9/21 Public budget hearing and County Board adopts the 2022 budget and levy.
- 12/2/21 Finance Director files the County Tax Levy worksheet with the Department of Revenue (this is due 12/15/2021).

After the November 9th meeting, the Finance Department prepares the final 2022 budget documents, distributes it to County Departments and has the IT Department put the document on the Iowa County website.

Throughout the budget process as new information is generated, additional changes will be made to the proposed 2022 budget document. Net New Construction, anticipated grant revenues, sales tax projections, state shared revenue, utility payments, and general transportation aids all impact the budget and are all numbers generated throughout the process.



Iowa County Sheriff's Office

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Phone: 608-935-3314 • Fax: 608-935-0322

Steven R. Michek
Sheriff

Austin L. Durst
Chief Deputy

October 5, 2021

To the County Board of Supervisors - Iowa County:

I want to thank the Iowa County Board of Supervisors and the citizens of Iowa County for your support in funding a new Law Enforcement Center in Iowa County. This project has seen a long road to fruition and it was made possible through the efforts of staff, County Board members and citizen members who seen the need to replace an aged facility with a goal to improve services to the community.

This new building is no doubt a significant investment, an investment that has many benefits to the communities we serve as well as more opportunities for the individuals that are incarcerated in the facility to make changes prior to their release. There are rooms that can be used for training and community events in the public areas, rooms that can allow more programming activities and rooms for mental health care and work opportunities for inmates in the jail. A 911 Emergency Dispatch that is dedicated to serving the needs of First Responders during every day calls for service and is equipped for the large high priority incidents that can occur at any time.

The design of the structure allows better work flow with everyday tasks. In the jail the flow of work makes it safer and secure for staff and the public. Inmates are also housed more appropriately to their classification. The Sheriff, Coroner and Emergency Management Offices are under the same roof, allowing more opportunities to have training and better continuity in our working relationships versus being in separate buildings.

Investments in County infrastructure are an important factor for the reasons mentioned above and more, but there is an impact on retaining staff as well as recruiting new staff that will consider Iowa County for employment and raising a family in Iowa County in the future.

This building could not have been possible without input from staff, former and current County Board members, members of the public and other Counties that help create and budget for what many of us involved consider a well thought out plan for the new Law Enforcement Center.

Thank you for your support.

A handwritten signature in black ink, appearing to read "Steven Michek".

Sheriff Steve Michek

	A	R	S	T	U	V	AM	AN	AO	AP
1	Iowa County									
2	Comparisons of Equalized Valuations and Allocations of County Tax Levy by District									
3	Draft 2022 Budget									
4					Increase (Decrease)		Adopted 2019	Adopted 2020	Adopted 2021	Increase (Decrease) Difference in
5		2019	2020	2021	in Valuation	% of	Allocation of	Allocation of	Allocation of	Allocation of
6		Valuation For	Valuation For	Valuation For	From 2020	Increase (Decrease)	County Tax Levy 2020 Budget	County Tax Levy 2021 Budget	County Tax Levy 2022 Budget	County Tax Levy
7		2020 Budget	2021 Budget	2022 Budget	To 2021					From 2020 to 2021
8										for 2021 & 2022 Budget
9	Towns									
10	Arena	166,546,100	180,273,100	208,171,000	27,897,900	15.48%	1,022,714.83	1,106,808.54	1,277,868.85	171,060.31
11	Brigham	134,648,300	144,332,400	151,064,300	6,731,900	4.66%	826,839.02	886,146.26	927,316.31	41,170.05
12	Clyde	50,776,200	54,006,800	53,846,800	(160,000)	-0.30%	311,803.00	331,581.29	330,541.47	(1,039.82)
13	Dodgeville	212,949,200	230,140,700	238,117,000	7,976,300	3.47%	1,307,663.80	1,412,976.72	1,461,693.97	48,717.25
14	Eden	38,565,800	41,617,900	42,087,800	469,900	1.13%	236,822.21	255,518.14	258,358.22	2,840.08
15	Highland	71,355,800	76,855,600	78,706,700	1,851,100	2.41%	438,176.79	471,864.27	483,145.30	11,281.03
16	Linden	60,128,200	62,649,700	67,477,100	4,827,400	7.71%	369,231.11	384,645.42	414,211.80	29,566.38
17	Mifflin	40,997,100	48,630,000	58,673,200	10,043,200	20.65%	251,752.17	298,569.78	360,168.58	61,598.80
18	Mineral Point	93,397,600	98,786,000	105,504,100	6,718,100	6.80%	573,529.56	606,508.62	647,642.58	41,133.96
19	Moscow	63,091,800	69,283,600	75,426,700	6,143,100	8.87%	387,429.79	425,375.06	463,010.84	37,635.78
20	Pulaski	37,184,600	39,782,600	41,733,400	1,950,800	4.90%	228,340.63	244,250.09	256,182.71	11,932.62
21	Ridgeway	69,738,300	75,100,200	84,160,400	9,060,200	12.06%	428,244.16	461,086.78	516,623.13	55,536.35
22	Waldwick	45,963,900	49,323,600	53,357,800	4,034,200	8.18%	302,251.96	327,539.72	327,539.72	24,711.50
23	Wyoming	99,970,500	106,502,600	108,793,500	2,290,900	2.15%	613,891.97	653,885.62	667,834.73	13,949.11
24	Total Towns	1,185,313,400	1,277,284,800	1,367,119,800	89,835,000	7.03%	7,278,691.00	7,842,044.81	8,392,138.21	550,093.40
25										
26	Villages									
27	Arena	44,256,500	47,527,300	47,391,800	(135,500)	-0.29%	271,767.27	291,799.62	290,917.11	(882.51)
28	Avoca	14,554,700	15,136,600	21,800,400	6,663,800	44.02%	89,376.50	92,932.99	133,822.92	40,889.93
29	Barneveld	102,214,400	109,267,400	124,052,500	14,785,100	13.53%	627,671.16	670,860.44	761,502.92	90,642.48
30	Blanchardville	9,522,900	10,358,200	11,906,700	1,548,500	14.95%	58,477.57	63,595.42	73,089.92	9,494.50
31	Cobb	27,510,000	27,920,100	30,974,500	3,054,400	10.94%	168,931.52	171,418.84	190,138.63	18,719.79
32	Highland	38,396,800	41,200,300	45,143,700	3,943,400	9.57%	235,784.43	252,954.23	277,117.02	24,162.79
33	Hollandale	14,657,100	15,406,000	16,369,600	963,600	6.25%	90,005.31	94,587.00	100,485.67	5,898.67
34	Linden	20,016,400	20,637,500	21,835,300	1,197,800	5.80%	122,915.33	126,706.43	134,037.16	7,330.73
35	Livingston	482,300	4,769,700	4,855,900	86,200	1.81%	2,961.67	29,284.15	29,808.20	524.05
36	Monfort	5,752,500	5,805,500	6,180,800	375,300	6.46%	35,324.56	35,643.57	37,941.17	2,297.60
37	Muscoda	2,066,100	11,161,700	11,239,200	77,500	0.69%	12,687.36	68,528.61	68,992.43	463.82
38	Rewey	9,047,600	9,722,000	10,386,600	664,600	6.84%	55,558.88	59,689.40	63,758.70	4,069.30
39	Ridgeway	36,812,500	38,907,900	40,588,000	1,680,100	4.32%	226,055.67	238,879.77	249,151.61	10,271.84
40	Total Villages	325,289,800	357,820,200	392,725,000	34,904,800	9.75%	1,997,517.23	2,196,880.47	2,410,763.46	213,882.99
41										
42	Cities									
43	Dodgeville	383,309,200	408,745,700	440,116,100	31,370,400	7.67%	2,353,798.76	2,509,543.76	2,701,676.28	192,132.52
44	Mineral Point	217,484,200	229,560,900	240,522,300	10,961,400	4.77%	1,335,512.01	1,409,416.96	1,476,459.05	67,042.09
45	Total Cities	600,793,400	638,306,600	680,638,400	42,331,800	6.63%	3,689,310.77	3,918,960.72	4,178,135.33	259,174.61
46										
47	Total - County	2,111,396,600	2,273,411,600	2,440,483,200	167,071,600	7.35%	12,965,519.00	13,957,886.00	14,981,037.00	1,023,151.00
48						Mill Rate	0.006140731	0.006139621	0.006138554	(0.000001068)
49					Increase/Decrease in mill rate		0.000220546	(0.000001110)	(0.000001068)	
50					% of Increase/Decrease		3.73%	-0.02%	-0.02%	
51	Debt Limit - 5% of	109,872,810	117,935,045	122,024,160	cost per \$100,000 Equalized		\$ 614.07	\$ 613.96	\$ 613.86	\$ (0.11)
52										

Iowa County

2021 Estimated Fund Balances

Draft 2022 Budget - For the October 12, 2021 Executive Committee Meeting

<u>All Governmental and Proprietary Funds</u>	<u>Fund Balance</u>	<u>Anticipated</u>	<u>Anticipated</u>	<u>Estimated Fund</u>
		<u>Total Revenues</u>	<u>Total</u>	
				<u>Balance</u>
		<u>Including Tax</u>	<u>Expenditures</u>	<u>December 31, 2021</u>
	<u>January 1, 2021</u>	<u>Levy</u>		
<u>Combined - Includes Unassigned and Assigned</u>				
General Fund	13,080,666	11,316,866	12,006,314	12,391,218
Special Revenue Fund	3,241,691	6,463,786	6,056,938	3,648,539
American Rescue Plan Act Fund	-	2,300,166	-	2,300,166
Capital Projects Fund	13,382,846	1,067,000	13,340,058	1,109,788
Broadband Fund		-	-	-
Debt Service Fund		3,563,492	3,563,492	-
Enterprise Fund - Bloomfield Healthcare	(906,753)	5,633,581	4,962,285	(235,457)
Enterprise Fund - Highway Department	6,731,728	8,770,102	9,287,718	6,214,112
Total All Funds	35,530,178	39,114,993	49,216,805	25,428,366

G

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Iowa County												
2	Draft 2021 Budget - For the October 12, 2021 Executive Committee Meeting												
3	Executive Summary												
4													
5													
		Adopted 2021 Budget				Department Requested 2022 Budget				County Administrator Draft 2022 Budget			
6	Department/ Program	Expenditures	Revenue	Tax Levy	Expenditures	Revenue	Tax Levy	Expenditures	Revenue	Tax Levy	(Increase/ (Decrease) in Tax Levy \$ Between Dept Request 2022 & County Admin 2022 Budgets	(Increase/ (Decrease) in \$ Between Adopted 2021 & 2022 Budgets	% of Increase/ (Decrease) between 2021 & 2022 Budgets
7	County Board	96,085.00	-	96,085.00	96,085.00	-	96,085.00	96,085.00	-	96,085.00	-	-	0.0%
8	Contingency - Proposed Wage & Fringe and Health Insurance Increase	-	-	-	490,000.00	-	490,000.00	366,650.00	-	366,650.00	(123,350.00)	366,650.00	#DIV/0!
9	Fire Suppression	2,000.00	-	2,000.00	2,000.00	-	2,000.00	2,000.00	-	2,000.00	-	-	0.0%
10	Restorative Justice-TAD	75,624.00	65,046.00	10,578.00	66,391.00	66,089.00	302.00	66,391.00	66,089.00	302.00	-	(10,276.00)	-97.1%
11	Clerk of Courts	582,914.00	393,988.00	188,926.00	621,827.00	384,167.00	237,660.00	624,621.00	389,167.00	235,454.00	(2,206.00)	46,528.00	24.6%
12	Employee Relations	143,352.00	-	143,352.00	162,056.00	-	162,056.00	161,286.00	-	161,286.00	(770.00)	17,934.00	12.5%
13	OWI Intensive Prog.	75,906.00	2,700.00	73,206.00	67,717.00	1,700.00	66,017.00	67,717.00	1,700.00	66,017.00	-	(7,189.00)	-9.8%
14	Coroner	43,210.00	4,000.00	39,210.00	53,688.00	4,000.00	49,688.00	53,228.00	4,000.00	49,228.00	(460.00)	10,018.00	25.5%
15	Finance Dept	290,240.00	400.00	289,840.00	326,021.00	400.00	325,621.00	313,889.00	400.00	313,489.00	(12,132.00)	23,649.00	8.2%
16	County Administration	171,269.00	-	171,269.00	173,521.00	-	173,521.00	172,703.00	-	172,703.00	(818.00)	1,434.00	0.8%
17	Economic Development	36,442.00	-	36,442.00	30,922.00	-	30,922.00	30,922.00	-	30,922.00	-	(5,520.00)	-15.1%
18	Information Technology	606,292.00	-	606,292.00	819,399.00	-	819,399.00	799,769.00	193,471.00	606,292.00	(213,107.00)	-	0.0%
19	County Treasurer	235,810.00	530,500.00	(294,690.00)	259,315.00	372,100.00	(112,785.00)	205,297.00	372,100.00	(166,803.00)	(54,018.00)	127,887.00	43.4%
20	State Shared Revenue-Treas.	-	369,698.00	(369,698.00)	-	369,698.00	(369,698.00)	-	391,579.00	(391,579.00)	(21,881.00)	(21,881.00)	5.9%
21	Personal Property Aid	-	130,617.00	(130,617.00)	-	139,576.00	(139,576.00)	-	130,985.00	(130,985.00)	8,591.00	(368.00)	0.0%
22	Exempt Computer Aids	-	139,365.00	(139,365.00)	-	139,365.00	(139,365.00)	-	139,365.00	(139,365.00)	-	-	0.0%
23	Transfer from Sales Tax Fund	-	2,055,000.00	(2,055,000.00)	-	2,610,000.00	(2,610,000.00)	-	2,416,529.00	(2,416,529.00)	193,471.00	(361,529.00)	17.6%
24	County Clerk	216,083.00	12,515.00	203,568.00	252,436.00	25,093.00	227,343.00	252,436.00	25,093.00	227,343.00	-	23,775.00	11.7%
25	District Attorney	274,266.00	34,750.00	239,516.00	271,673.00	32,000.00	239,673.00	272,285.00	32,000.00	240,285.00	612.00	769.00	0.3%
26	Corporation Counsel	111,079.00	-	111,079.00	110,864.00	-	110,864.00	182,869.00	-	182,869.00	72,005.00	71,790.00	64.6%
27	Register of Deeds	215,644.00	188,000.00	27,644.00	217,078.00	203,000.00	14,078.00	192,877.00	203,000.00	(10,123.00)	(24,201.00)	(37,767.00)	-136.6%
28	Environmental Services Dept	494,292.00	11,000.00	483,292.00	527,545.00	25,281.00	502,264.00	542,443.00	25,281.00	517,162.00	14,898.00	33,870.00	7.0%
29	County Farm	5,225.00	110,144.00	(104,919.00)	6,225.00	110,144.00	(103,919.00)	6,225.00	110,144.00	(103,919.00)	-	1,000.00	1.0%
30	County Insurance - Liab & WC	255,544.00	194,949.00	60,595.00	255,544.00	194,949.00	60,595.00	255,544.00	194,949.00	60,595.00	-	-	0.0%
31	Sheriff Department	4,321,279.00	156,115.00	4,165,164.00	4,675,970.00	152,792.00	4,523,178.00	4,659,988.00	252,792.00	4,407,196.00	(115,982.00)	242,032.00	5.8%
32	Health Department	851,026.00	574,062.00	276,964.00	811,315.00	519,404.00	291,911.00	982,503.00	699,404.00	283,099.00	(8,812.00)	6,135.00	2.2%
33	Veterans Service Dept.	100,756.00	10,800.00	89,956.00	106,905.00	11,500.00	95,405.00	106,971.00	11,500.00	95,471.00	66.00	5,515.00	6.1%
34	Historical Society & Fair	32,932.00	-	32,932.00	32,932.00	-	32,932.00	26,346.00	-	26,346.00	(6,586.00)	(6,586.00)	-20.0%
35	Snowmobile/ATV	42,120.00	42,120.00	-	45,690.00	45,690.00	-	45,690.00	45,690.00	-	-	-	-
36	Planning & Development & GIS/LR	497,881.00	411,290.00	86,591.00	500,296.00	447,500.00	52,796.00	494,539.00	447,500.00	47,039.00	(5,757.00)	(39,552.00)	-45.7%
37	Emergency Management	190,206.00	51,000.00	139,206.00	197,575.00	57,900.00	139,675.00	200,865.00	57,900.00	142,965.00	3,290.00	3,759.00	2.7%
38	U.W. Extension Department	277,933.00	7,700.00	270,233.00	374,042.00	101,100.00	272,942.00	374,224.00	101,100.00	273,124.00	182.00	2,891.00	1.1%
39	Land Conservation Dept.	537,915.00	353,667.00	184,248.00	540,052.00	355,887.00	184,165.00	539,749.00	369,971.00	169,778.00	(14,387.00)	(14,470.00)	-7.9%
40	Transfers from General Fund to Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
41	Social Services	2,908,392.00	1,458,017.00	1,450,375.00	2,897,838.00	1,449,564.00	1,448,274.00	2,895,539.00	1,482,551.00	1,412,988.00	(35,286.00)	(37,387.00)	-2.6%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Iowa County												
2	Draft 2021 Budget - For the October 12, 2021 Executive Committee Meeting												
3	Executive Summary												
4													
5													
6	Department/ Program	Adopted 2021 Budget				Department Requested 2022 Budget				County Administrator Draft 2022 Budget			
		Expenditures	Revenue	Tax Levy	Expenditures	Revenue	Tax Levy	Expenditures	Revenue	Tax Levy	Increase/ (Decrease) in Tax Levy \$ Between Dept Request 2022 & County Admin. 2022 Budgets	Increase/ (Decrease) in \$ Between Adopted 2021 & 2022 Budgets	% of Increase/ (Decrease) between 2021 & 2022 Budgets
42	Child Support	233,870.00	208,339.00	25,531.00	235,704.00	211,000.00	24,704.00	237,570.00	211,000.00	26,570.00	1,866.00	1,039.00	4.1%
43	ADRC	819,682.00	538,904.00	280,778.00	835,504.00	518,093.00	317,411.00	825,458.00	523,593.00	301,865.00	(15,546.00)	21,087.00	7.5%
44	Unified Services Fund	236,626.00	-	236,626.00	236,626.00	-	236,626.00	257,552.00	-	257,552.00	20,926.00	20,926.00	8.8%
45	Sales Tax Fund	2,054,600.00	2,054,600.00	-	2,610,000.00	2,610,000.00	-	2,610,000.00	2,610,000.00	-	-	-	0.0%
46	Solar Farm Utility Tax Fund	-	-	-	-	-	-	10,611.00	10,611.00	-	-	-	0.0%
47	Iowa County Airport	173,462.00	97,025.00	76,437.00	2,874,662.00	2,798,225.00	76,437.00	2,684,662.00	2,614,662.00	70,000.00	(6,437.00)	(6,437.00)	-8.4%
48	Wisconsin River Rail Transit	30,000.00	-	30,000.00	30,000.00	-	30,000.00	30,000.00	-	30,000.00	-	-	0.0%
49	American Rescue Plan Act	-	-	-	3,906,003.00	3,906,003.00	-	3,997,003.00	3,997,003.00	-	-	-	100.0%
50	Capital Projects Fund	1,217,030.00	1,287,030.00	30,000.00	2,863,000.00	2,390,000.00	473,000.00	3,368,000.00	473,000.00	2,895,000.00	2,422,000.00	2,865,000.00	9550.0%
51	Broadband Fund	500,000.00	400,000.00	-	250,000.00	250,000.00	-	250,000.00	250,000.00	-	-	-	0.0%
52	Bloomfield Health Care	5,178,499.00	4,804,278.00	374,221.00	5,350,915.00	5,192,342.00	158,573.00	5,304,177.00	5,168,125.00	136,052.00	(22,521.00)	(238,169.00)	-63.6%
53	Highway Department	8,538,551.00	5,581,970.00	2,956,581.00	11,887,628.00	8,931,047.00	2,956,581.00	11,862,628.00	8,931,047.00	2,931,581.00	(25,000.00)	(25,000.00)	-0.8%
54													
55	Totals	32,674,037.00	22,279,589.00	10,394,448.00	46,072,964.00	34,625,609.00	11,447,355.00	46,429,306.00	32,953,301.00	13,476,005.00	2,028,650.00	3,081,557.00	29.65%
57	Total Fund 100 Tax Levy			4,933,899.00			5,725,749.00			5,414,397.00	(311,352.00)	480,498.00	9.7%
58	Total Special Revenue Funds Tax Levy			2,099,747.00			2,133,452.00			2,098,975.00	(34,477.00)	(772.00)	0.0%
59	Total Capital Projects Tax Levy			30,000.00			473,000.00			2,895,000.00	2,422,000.00	2,865,000.00	9550.0%
60	Total Broadband Tax Levy			-			-			-	-	-	0.0%
61	Total Bloomfield Tax Levy			374,221.00			158,573.00			136,052.00	(22,521.00)	(238,169.00)	-63.6%
62	Total Highway Department Tax Levy			2,956,581.00			2,956,581.00			2,931,581.00	(25,000.00)	(25,000.00)	-0.8%
63	Total Operating Tax Levy			10,394,448.00			11,447,355.00			13,476,005.00	2,028,650.00	3,081,557.00	29.65%
64	Operating Tax Levy Allowed			10,394,448.00			9,972,677.00			10,581,005.00	608,328.00	186,557.00	1.79%
	Difference between Proposed & Allowed Operating Tax Levy			-			1,474,678.00			2,895,000.00		2,895,000.00	
65	Debt Levy	3,563,438.00		3,563,438.00	2,610,033.00		2,610,033.00	4,400,032.00		4,400,032.00	1,789,999.00	836,594.00	23.48%
67	Total Debt & Operating Tax Levy	36,237,475	22,279,589	13,957,886	48,682,997	34,625,609	12,582,710	50,829,338	32,953,301	14,981,037	2,398,327	1,023,151.00	7.33%

	C	F	G	H	L	M	N	P	Q	R	S
1	Iowa County										
2	Summary by Department										
3	Draft 2022 Budget - For the October 12, 2021 Executive Committee Meeting										
4	Department Name	Actual for 12/31/20	Actual as of 6/30/21	Projected Actual for 12/31/21	Adopted 2020 Budget	Adopted 2021 Budget	County Administrator - Draft 2022 Budget	Increase/ (Decrease) in \$ Between Adopted - 2021 & 2022 Budgets	% of Increase/ (Decrease) between 2021 & 2022 Budgets		
5	County Board - Personnel Expense	37,840.00	12,960.00	39,901.00	56,671.00	53,435.00	53,435.00	-	0.00%		
6	County Board - Operating Expense	26,122.00	15,136.00	34,216.00	41,195.00	42,650.00	42,650.00	-	0.00%		
7	Total County Board	63,962.00	28,096.00	74,117.00	97,866.00	96,085.00	96,085.00	-	0.00%		
8	Contingency Fund - Health Insurance and Projected Cost of Wage Increase				22,000.00	-	366,650.00	366,650.00		Wage & Fringe & Dental Ins	
9	Total Contingency		22,000.00	22,000.00	22,000.00	-	366,650.00	366,650.00			
12	Fire Suppression Expense - Operating		-	2,000.00	2,000.00	2,000.00	2,000.00	-	0.00%		
13	Tax Levy	63,962.00	50,096.00	98,117.00	121,866.00	98,085.00	484,735.00	366,650.00	373.81%		
16	Restorative Justice Programs										
17	Personnel Expense	35,556.00	13,929.00	29,787.00	36,491.00	38,418.00	30,229.00	(8,189.00)	-21.32%		
18	Operating Expense	37,435.00	17,514.00	37,206.00	37,206.00	37,206.00	36,162.00	(1,044.00)	-2.81%		
19	Capital Expense										
20	Restorative Justice Total Expenses	72,991.00	31,443.00	66,993.00	73,697.00	75,624.00	66,391.00	(9,233.00)	-12.21%		
21	Restorative Revenue	65,211.00	7,017.00	65,046.00	65,046.00	65,046.00	66,089.00	1,043.00	1.60%		
22	Tax Levy	7,780.00	24,426.00	1,947.00	8,651.00	10,578.00	302.00	(10,276.00)	-97.15%		
23	Clerk of Courts										
24	Personnel Expense	410,291.00	212,446.00	438,017.00	410,671.00	424,089.00	429,676.00	5,587.00	1.32%		
25	Operating Expense	190,331.00	125,756.00	181,898.00	165,285.00	158,825.00	194,945.00	36,120.00	22.74%		
27	Capital Expense										
28	Clerk of Court Total Expenses	600,622.00	338,202.00	619,915.00	575,956.00	582,914.00	624,621.00	41,707.00	7.15%		
29	Clerk of Court Revenue	351,227.00	179,920.00	378,942.00	381,173.00	393,988.00	389,167.00	(4,821.00)	-1.22%		
30	Tax Levy	249,395.00	158,282.00	240,973.00	194,783.00	188,926.00	235,454.00	46,528.00	24.63%		
31	Employee Relations Dept.										
32	Personnel Expense	116,122.00	56,376.00	118,769.00	112,891.00	115,343.00	125,402.00	10,059.00	8.72%		
33	Operating Expense	34,275.00	29,173.00	30,458.00	29,899.00	28,009.00	35,884.00	7,875.00	28.12%		
34	Capital Expense										
35	Employee Relations Dept. Total Expenses	150,397.00	85,549.00	149,227.00	142,790.00	143,352.00	161,286.00	17,934.00	12.51%		
36	Employee Relations Dept. Revenue	79.00	8.00	8.00	-	-	-	-			
37	Tax Levy	150,318.00	85,541.00	149,219.00	142,790.00	143,352.00	161,286.00	17,934.00	12.51%		
38	OWI Intensive Supervision Program										
39	Personnel Expense	35,557.00	13,929.00	29,787.00	36,491.00	38,418.00	30,229.00	(8,189.00)	-21.32%		
40	Operating Expense	86,496.00	3,892.00	33,900.00	101,806.00	37,488.00	37,488.00	-	0.00%		
41	Capital Expense										
42	OWI Intensive Sup. Program Total Exp.	122,053.00	17,821.00	63,687.00	138,297.00	75,906.00	67,717.00	(8,189.00)	-10.79%		
43	OWI Intensive Supervision Program Revenue	1,184.00	750.00	1,200.00	6,900.00	2,700.00	1,700.00	(1,000.00)	-37.04%		
44	Tax Levy	120,869.00	17,071.00	62,487.00	131,397.00	73,206.00	66,017.00	(7,189.00)	-9.82%		
45	Coroner										
46	Personnel Expense	34,057.00	15,419.00	33,034.00	28,460.00	28,460.00	38,238.00	9,778.00	34.36%		
47	Operating Expense	16,182.00	2,269.00	14,895.00	14,750.00	14,750.00	14,990.00	240.00	1.63%		
48	Capital Expense										
49	Coroner Total Expenses	50,239.00	17,688.00	47,729.00	43,210.00	43,210.00	53,228.00	10,018.00	23.18%		
50	Coroner Revenue	9,342.00	1,300.00	4,000.00	4,000.00	4,000.00	4,000.00	-	0.00%		
51	Tax Levy	40,897.00	16,388.00	43,729.00	39,210.00	39,210.00	49,228.00	10,018.00	25.55%		
52											
53											
54											
55											
56											
57											
58											
59											
60											
61											
62	Finance Department										
63											

	C	F	G	H	L	M	N	P	Q	R	S
1	Iowa County										
2	Summary by Department										
3	Draft 2022 Budget - For the October 12, 2021 Executive Committee Meeting										
4	Department Name	Actual for 12/31/20	Actual as of 6/30/21	Projected Actual for 12/31/21	Adopted 2020 Budget	Adopted 2021 Budget	County Administrator - Draft 2022 Budget	Increase/ (Decrease) in \$ Between Adopted - 2021 & 2022 Budgets	% of Increase/ (Decrease) between 2021 & 2022 Budgets		
64	Personnel Expense	211,169.00	74,743.00	285,454.00	216,478.00	209,940.00	236,414.00	26,474.00	12.61%		
65	Operating Expense	73,813.00	1,868.00	72,175.00	77,895.00	80,300.00	77,475.00	(2,825.00)	-3.52%		
66	Capital Expense										
67	Finance Total Expenses	284,982.00	76,611.00	357,629.00	294,373.00	290,240.00	313,889.00	23,649.00	8.15%		
68	Finance Revenue	420.00	234.00	435.00	400.00	400.00	400.00	-	0.00%		
69	Tax Levy	284,562.00	76,377.00	357,194.00	293,973.00	289,840.00	313,489.00	23,649.00	8.16%		
70											
71											
72	Administration Department										
73	Personnel Expense	152,775.00	167,890.00	159,121.00	145,599.00	159,332.00	162,541.00	3,209.00	2.01%		
74	Operating Expense	4,998.00	16,668.00	6,868.00	14,337.00	11,937.00	10,162.00	(1,775.00)	-14.87%		
75	Capital Expense										
76	Administration Total Expenses	157,773.00	184,558.00	165,989.00	159,936.00	171,269.00	172,703.00	1,434.00	0.84%		
77	Administration Revenue										
78	Tax Levy	157,773.00	184,558.00	165,989.00	159,936.00	171,269.00	172,703.00	1,434.00	0.84%		
79											
80	Economic Development										
81	Personnel Expense										
82	Operating Expense	51,227.00	33,367.00	34,792.00	61,442.00	36,442.00	30,922.00	(5,520.00)	-15.15%		
83	Capital Expense										
84	Economic Development Total Expenses	51,227.00	33,367.00	34,792.00	61,442.00	36,442.00	30,922.00	(5,520.00)	-15.15%		
85	Economic Dev Revenue										
86	Tax Levy	51,227.00	33,367.00	34,792.00	61,442.00	36,442.00	30,922.00	(5,520.00)	-15.15%		
87											
88	Information Technology Dept.										
89	Personnel Expense	224,741.00	110,858.00	257,092.00	246,876.00	257,092.00	240,963.00	(16,129.00)	-6.27%		
90	Operating Expense-IT Dept.	142,762.00	32,223.00	139,900.00	139,900.00	139,900.00	139,900.00	-	0.00%		
91	Operating Expense-Other Depts. Exp in IT budget	197,694.00	60,948.00	233,979.00	203,100.00	209,300.00	418,900.00	209,600.00	100.14%		
92	Capital Expense - IT Dept.										
93	Capital Expense - Other Depts. Exp in IT Budget										
94	Information Technology Total Expenses	565,197.00	204,029.00	630,971.00	589,876.00	606,292.00	799,763.00	193,471.00	31.91%		
95	Information Technology Revenue	80,170.00									
96	Transfer from Sales Tax Fund						193,471.00	(193,471.00)			
97	Tax Levy	485,027.00	204,029.00	630,971.00	589,876.00	606,292.00	606,292.00	-	0.00%		
98											
99	County Treasurer Department										
100	Personnel Expense	204,957.00	90,970.00	216,256.00	203,452.00	216,256.00	186,566.00	(29,690.00)	-13.73%		
101	Operating Expense	11,770.00	8,584.00	17,644.00	20,681.00	19,554.00	18,731.00	(823.00)	-4.21%		
102	Capital Expense										
103	County Treasurer Total Expenses	216,767.00	99,554.00	233,900.00	224,133.00	235,810.00	205,297.00	(30,513.00)	-12.94%		
104	County Treasurer Revenue	496,302.00	186,084.00	528,310.00	522,144.00	530,500.00	372,100.00	(158,400.00)	-29.86%		
105	Tax Levy	(279,535.00)	(86,530.00)	(294,410.00)	(299,011.00)	(294,690.00)	(166,803.00)	127,887.00	-43.40%		
106											
107											
108	State Shared Revenue - Treasurer	380,239.00	-	369,698.00	360,260.00	369,698.00	391,579.00	21,881.00	5.92%		
109	Personal Property Aid	130,985.00	130,617.00	130,617.00	130,984.00	130,985.00	130,985.00	368.00	0.28%		
110	Exempt Computer Aids	139,365.00	139,365.00	139,365.00	139,365.00	139,365.00	139,365.00	-	0.00%		
111	Transfer from Sales Tax Fund	2,050,000.00	2,054,600.00	2,050,000.00	2,050,000.00	2,050,000.00	2,416,529.00	361,529.00	17.59%		
112	Tax Levy	(2,700,589.00)	(269,982.00)	(2,694,280.00)	(2,680,609.00)	(2,694,690.00)	(3,078,458.00)	(383,778.00)	-14.24%		
113											
114	County Clerk										
115	Personnel Expense	151,413.00	100,874.00	153,868.00	141,066.00	153,868.00	156,551.00	2,683.00	1.74%		
116	Operating Expense	132,749.00	30,467.00	25,637.00	76,308.00	62,215.00	95,885.00	33,670.00	54.12%		
117	Capital Expense										
118											
119	County Clerk Total Expenses	284,162.00	131,341.00	179,505.00	219,374.00	216,083.00	252,436.00	36,353.00	16.82%		

	C	F	G	H	L	M	N	P	Q	R	S
1	Iowa County										
2	Summary by Department										
3	Draft 2022 Budget - For the October 12, 2021 Executive Committee Meeting										
4	Department Name	Actual for 12/31/20	Actual as of 6/30/21	Projected Actual for 12/31/21	Adopted 2020 Budget	Adopted 2021 Budget	County Administrator - Draft 2022 Budget	Increase/ (Decrease) in \$ Between Adopted - 2021 & 2022 Budgets	% of Increase/ (Decrease) between 2021 & 2022 Budgets		
120	County Clerk Revenue	79,098.00	15,982.00	20,040.00	23,165.00	12,515.00	25,093.00	12,578.00	100.50%		
121	Tax Levy	205,064.00	115,359.00	159,465.00	196,209.00	203,568.00	227,343.00	23,775.00	11.68%		
122											
123	District Attorney										
124	Personnel Expense	244,119.00	117,986.00	257,145.00	249,595.00	257,434.00	256,910.00	(524.00)	-0.20%		
125	Operating Expense	15,156.00	1,463.00	14,078.00	13,975.00	16,832.00	15,375.00	(1,457.00)	-8.66%		
126	Capital Expenses				2,755.00						
127	DA Total Expenses	259,275.00	119,449.00	271,223.00	266,325.00	274,266.00	272,285.00	(1,981.00)	-0.72%		
128	D. A. Revenue	40,367.00	18,800.00	37,350.00	38,400.00	34,750.00	32,000.00	(2,750.00)	-7.91%		
129	Tax Levy	218,908.00	100,649.00	233,873.00	227,925.00	239,516.00	240,285.00	769.00	0.32%		
130											
131	Corporation Counsel										
132	Personnel Expense	31,179.00	25,145.00	43,173.00		54,804.00		(54,804.00)	-100.00%		
133	Operating Expense	139,887.00	54,300.00	110,775.00	122,557.00	56,275.00	182,869.00	126,594.00	224.96%		
134	Capital Expenses										
135	Corp. Counsel Total Expenses	171,066.00	79,445.00	153,948.00	122,557.00	111,079.00	182,869.00	71,790.00	64.53%		
136	Corp. Counsel Revenue	1,963.00	1,554.00	1,950.00							
137	Tax Levy	169,103.00	77,891.00	151,998.00	122,557.00	111,079.00	182,869.00	71,790.00	64.63%		
138											
139	Register of Deeds										
140	Personnel Expense	184,228.00	71,010.00	170,567.00	188,484.00	207,419.00	184,652.00	(22,767.00)	-10.98%		
141	Operating Expense	8,607.00	3,167.00	21,619.00	8,225.00	8,225.00	8,225.00		0.00%		
142	Capital Expense										
143	Register of Deeds Total Expenses	192,835.00	74,177.00	192,186.00	196,709.00	215,644.00	192,877.00	(22,767.00)	-10.56%		
144	Register of Deeds Revenue	285,773.00	159,180.00	188,000.00	180,000.00	188,000.00	203,000.00	15,000.00	7.98%		
145	Tax Levy	(92,938.00)	(85,003.00)	4,186.00	16,709.00	27,644.00	(10,123.00)	(37,767.00)	-136.62%		
146	Environmental Services/City Owned										
147	Property										
148	Personnel Expense	140,829.00	72,139.00	144,277.00	170,898.00	158,750.00	159,411.00	661.00	0.42%		
149	Operating Expense	377,048.00	146,817.00	314,869.00	309,786.00	335,542.00	383,032.00	47,490.00	14.15%		
150	Capital Expense										
151	Environmental Services / City Owned										
152	Property Total Expenses	517,877.00	218,956.00	459,146.00	480,684.00	494,292.00	542,443.00	48,151.00	9.74%		
153	Crth / City Owned Prop Revenue	97,724.00	6,955.00	21,222.00	9,400.00	11,000.00	25,281.00	14,281.00	129.83%		
154	Tax Levy	420,153.00	212,001.00	437,924.00	471,284.00	483,292.00	517,162.00	33,870.00	7.01%		
155											
156	County Farm										
157	Personnel Expense								0.00%		
158	Operating Expense	5,654.00	6,091.00	7,475.00	5,725.00	5,225.00	6,225.00	1,000.00	19.14%		
159	Capital Expense								0.00%		
160	County Farm Total Expenses	5,654.00	6,091.00	7,475.00	5,725.00	5,225.00	6,225.00	1,000.00	17.47%		
161	County Farm Revenue	110,144.00	11,645.00	110,144.00	110,144.00	110,144.00	110,144.00		0.00%		
162	Tax Levy	(104,490.00)	(5,554.00)	(102,669.00)	(104,419.00)	(104,919.00)	(103,913.00)	1,000.00	-0.95%		
163											
164											
165											
166											
167											
168	County Insurance-Liability & Property										
169	Personnel Expense								0.00%		
170	Operating Expense	218,363.00	229,026.00	229,026.00	270,997.00	255,544.00	255,544.00		0.00%		
171	Capital Expense								0.00%		
172	Insurance Total Expenses-Liability & workers comp	218,363.00	229,026.00	229,026.00	270,997.00	255,544.00	255,544.00		0.00%		

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1	Iowa County										
2	Summary by Department										
3	Draft 2022 Budget - For the October 12, 2021 Executive Committee Meeting										
		Actual for 12/31/20	Actual as of 6/30/21	Projected Actual for 12/31/21	Adopted 2020 Budget	Adopted 2021 Budget	County Administrator - Draft 2022 Budget	Increase/ (Decrease) in \$ Between Adopted - 2021 & 2022 Budgets	% of Increase/ (Decrease) between 2021 & 2022 Budgets		
4	Department Name										
173	Insurance Revenue-reimb from depts & refunds/dividends	185,811.00	205,860.00	205,860.00	219,186.00	194,949.00	194,949.00	-	0.00%		
174	Tax Levy	32,552.00	23,166.00	23,166.00	51,811.00	60,595.00	60,595.00	-	0.00%		
175											
176	Sheriff's Department										
177	Personnel Expense	3,389,060.00	1,587,211.00	3,658,129.00	3,371,885.00	3,638,129.00	3,915,896.00	277,567.00	7.63%		
178	Operating Expense	783,399.00	281,580.00	673,550.00	1,415,825.00	683,150.00	744,292.00	61,142.00	8.95%		
179	Capital Expense								0.00%		
180	Sheriff's Dept. Total Expenses	4,172,459.00	1,868,791.00	4,331,679.00	4,787,690.00	4,321,279.00	4,659,988.00	338,709.00	7.84%		
181	Sheriff's Dept. Revenue	266,734.00	132,039.00	150,882.00	222,792.00	156,115.00	252,792.00	96,677.00	61.93%		
182	Tax Levy	3,905,725.00	1,736,752.00	4,180,797.00	4,564,898.00	4,165,164.00	4,407,196.00	242,032.00	5.81%		
183											
184	Health Department										
185	Personnel Expense	541,457.00	369,429.00	613,043.00	370,187.00	560,256.00	692,733.00	132,477.00	23.65%		
186	Operating Expense	321,507.00	133,208.00	330,463.00	296,220.00	290,770.00	289,770.00	(1,000.00)	-0.34%		
187	Capital Expense								0.00%		
188	Health Dept. Total Expenses	862,964.00	502,637.00	943,506.00	666,407.00	851,026.00	982,503.00	131,477.00	15.45%		
189	Health Dept. Revenue	674,613.00	217,241.00	628,822.00	406,680.00	574,062.00	699,404.00	125,342.00	21.83%		
190	Tax Levy	188,351.00	285,396.00	314,684.00	259,727.00	276,964.00	283,099.00	6,135.00	2.22%		
191											
192	Veterans Service Department										
193	Personnel Expense	73,440.00	36,760.00	75,106.00	73,495.00	75,166.00	76,106.00	940.00	1.25%		
194	Operating Expense	19,996.00	10,822.00	27,625.00	25,688.00	25,590.00	30,865.00	5,275.00	20.61%		
195	Capital Expense								0.00%		
196	Veterans Service Total Expenses	93,436.00	47,582.00	102,731.00	99,183.00	100,756.00	106,971.00	6,215.00	6.17%		
197	Veterans Service Revenue	10,603.00	11,051.00	11,623.00	10,900.00	10,800.00	11,500.00	700.00	6.48%		
198	Tax Levy	82,833.00	36,531.00	91,108.00	88,283.00	89,956.00	95,471.00	5,515.00	6.13%		
199											
200	Cultural										
201	Fair Expense	47,276.00	26,932.00	26,932.00	26,932.00	26,932.00	21,546.00	(5,386.00)	-20.00%		
202	Historical Society Expense	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	4,800.00	(1,200.00)	-20.00%		
203	Tax Levy	41,276.00	20,932.00	20,932.00	32,932.00	32,932.00	26,346.00	(6,586.00)	-20.00%		
204											
205	Snowmobile/ATV Expense	36,740.00	90.00	33,420.00	33,420.00	42,120.00	45,690.00	3,570.00	8.48%		
206	Snowmobile/ATV Revenue	36,840.00	28,487.00	33,420.00	33,420.00	42,120.00	45,690.00	3,570.00	8.48%		
207	Tax Levy								0.00%		
208											
209	Planning & Development & GIS										
210	Personnel Expense	286,640.00	136,613.00	291,297.00	282,954.00	297,936.00	290,536.00	(7,400.00)	-2.48%		
211	Operating Expense	181,441.00	65,276.00	199,753.00	156,590.00	199,945.00	204,003.00	4,058.00	2.03%		
212	Capital Expense								0.00%		
213	Planning & Development Total Expenses	468,081.00	201,889.00	491,050.00	439,544.00	497,881.00	494,539.00	(3,342.00)	-0.67%		
214	Planning & Development Revenue	404,347.00	230,657.00	417,290.00	330,250.00	411,290.00	447,500.00	36,210.00	8.80%		
215	Tax Levy	63,734.00	(28,768.00)	73,760.00	109,294.00	86,591.00	47,039.00	(39,552.00)	-45.68%		
216											
217	Emergency Management										
218	Personnel Expense	133,722.00	70,262.00	138,467.00	135,336.00	138,406.00	144,257.00	5,851.00	4.23%		
219	Operating Expense	128,731.00	22,529.00	58,316.00	50,960.00	51,800.00	56,608.00	4,808.00	9.28%		
220	Capital Expense								0.00%		
221	Emergency Mgmt. Total Expenses	262,453.00	92,791.00	196,783.00	186,286.00	190,206.00	200,865.00	10,659.00	5.60%		
222	Emergency Management Revenue	153,576.00	5,020.00	53,920.00	51,000.00	51,000.00	57,900.00	6,900.00	13.53%		
223	Tax Levy	108,877.00	87,771.00	142,863.00	135,286.00	139,206.00	142,965.00	3,759.00	2.70%		
224											
225	U.W. Extension Department										
226	Personnel Expense	57,643.00	13,010.00	40,642.00	70,273.00	72,191.00	68,662.00	(3,529.00)	-4.89%		

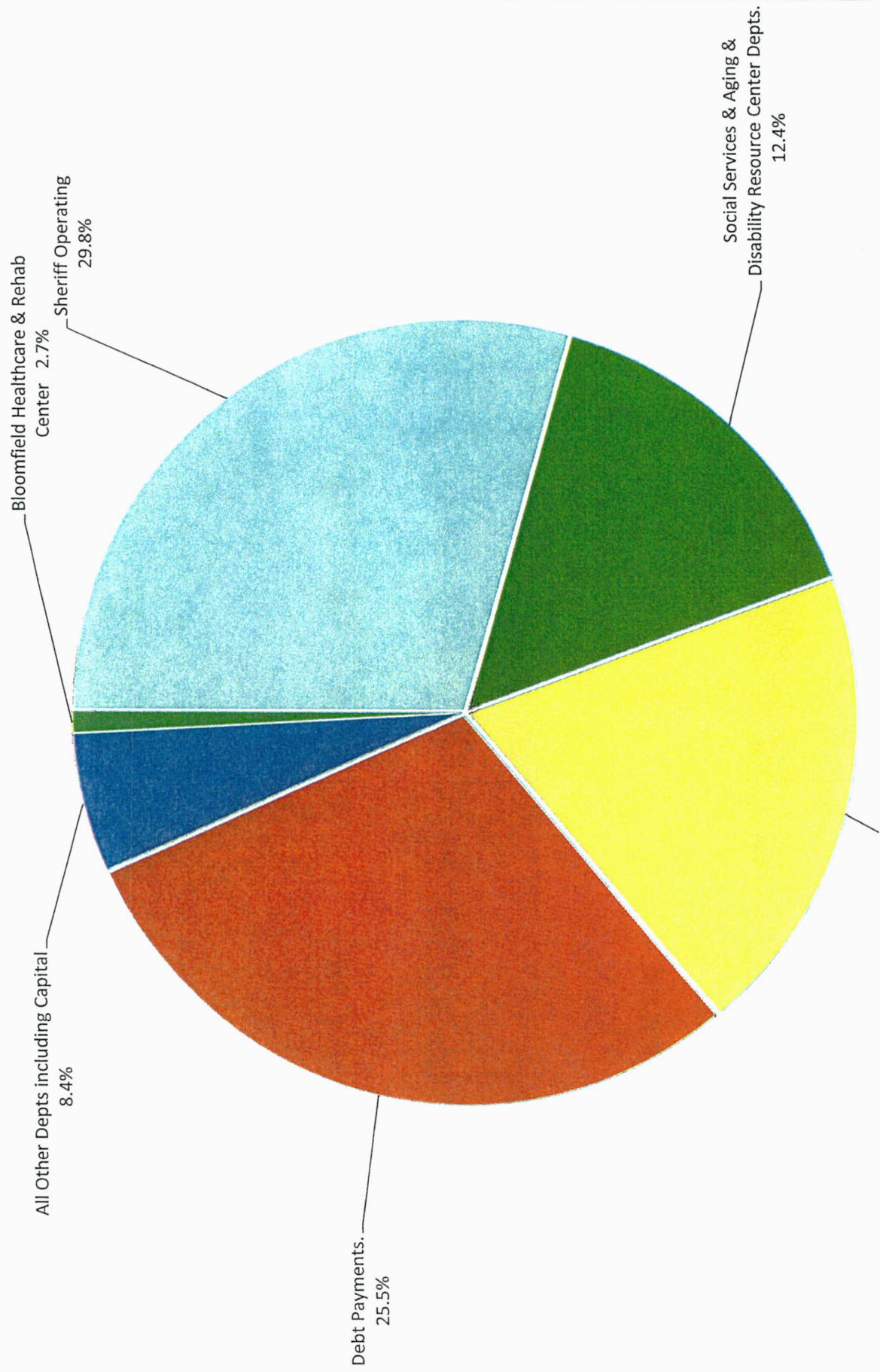
	C	F	G	H	L	M	N	P	Q	R	S
1	Iowa County										
2	Summary by Department										
3	Draft 2022 Budget - For the October 12, 2021 Executive Committee Meeting										
4	Department Name	Actual for 12/31/20	Actual as of 6/30/21	Projected Actual for 12/31/21	Adopted 2020 Budget	Adopted 2021 Budget	County Administrator - Draft 2022 Budget	Increase/(Decrease) in \$ Between Adopted - 2021 & 2022 Budgets	% of Increase/(Decrease) between 2021 & 2022 Budgets		
227	Operating Expense	189,409.00	93,289.00	194,572.00	204,374.00	205,742.00	305,562.00	99,820.00	48.52%		
228	Capital Expense								0.00%		
229	U.W. Extension Total Expenses	247,052.00	106,299.00	235,214.00	274,647.00	277,933.00	374,224.00	96,291.00	34.65%		
230	U.W. Extension Revenue	2,589.00	1,373.00	3,362.00	7,700.00	7,700.00	101,100.00	93,400.00	1212.99%		
231	Tax Levy	244,463.00	104,926.00	231,852.00	266,947.00	270,233.00	273,124.00	2,891.00	1.07%		
232											
233	Land Conservation Department										
234	Personnel Expense	287,629.00	141,818.00	308,676.00	289,695.00	309,187.00	322,515.00	13,348.00	4.32%		
235	Operating Expense	143,177.00	75,683.00	228,461.00	172,974.00	228,748.00	217,234.00	(11,514.00)	-5.03%		
236	Capital Expense								0.00%		
237	Land Conservation Total Expenses	430,806.00	217,501.00	537,137.00	462,669.00	537,915.00	539,749.00	1,834.00	0.34%		
238	Land Conservation Revenue	256,192.00	55,418.00	352,800.00	289,468.00	353,667.00	369,971.00	16,304.00	4.61%		
239	Tax Levy	174,614.00	162,083.00	184,337.00	173,211.00	184,248.00	169,778.00	(14,470.00)	-7.85%		
240											
241	Transfer of General Fund Balance to Other Funds										
242	Transfer to Capital Projects Fund	862,200.00		457,000.00	457,000.00	-	-	-	0.00%		
243	Total - Transfers of General Fund Balance to Other Funds	862,200.00	-	457,000.00	457,000.00	-	-	-	0.00%		
244	General Fund Balance Applied to Budget	862,200.00		507,000.00	507,000.00	-	-	-	0.00%		
245	Plus Sales Tax Fund Bal Applied		(50,000.00)	(50,000.00)	(50,000.00)	-	-	-			
246	Tax Levy - Net Transfers										
247	Total Fund 100 Tax Levy	4,289,911.00	3,287,755.00	4,895,004.00	5,327,958.00	4,933,899.00	5,414,397.00	480,498.00	9.74%		
248											
249											
250											
251											
252	Social Services Department										
253	Personnel Expense	1,772,153.00	857,119.00	1,830,809.00	1,853,862.00	1,892,272.00	1,876,352.00	(15,920.00)	-0.84%		
254	Operating Expense	609,808.00	365,610.00	853,153.00	995,801.00	1,016,120.00	1,019,187.00	3,067.00	0.30%		
255	Capital Expense								0.00%		
256	Social Services Total Expenses	2,381,961.00	1,222,729.00	2,683,962.00	2,849,663.00	2,908,392.00	2,895,539.00	(12,853.00)	-0.44%		
257	Social Services Revenue	1,504,796.00	911,895.00	1,397,126.00	1,370,248.00	1,458,017.00	1,482,551.00	24,534.00	1.68%		
258	Tax Levy	877,165.00	310,834.00	1,286,836.00	1,479,415.00	1,450,375.00	1,412,988.00	(37,387.00)	-2.58%		
259											
260	Child Support Department										
261	Personnel Expense	187,447.00	89,413.00	192,194.00	182,230.00	192,194.00	195,771.00	3,577.00	1.86%		
262	Operating Expense	43,947.00	18,624.00	39,907.00	44,054.00	41,676.00	41,799.00	123.00	0.30%		
263	Capital Expense								0.00%		
264	Child Support Total Expenses	231,394.00	108,037.00	232,101.00	226,284.00	233,870.00	237,570.00	3,700.00	1.58%		
265	Child Support Revenue	219,574.00	53,135.00	206,975.00	204,900.00	208,339.00	211,000.00	2,661.00	1.28%		
266	Tax Levy	11,820.00	54,902.00	25,126.00	21,384.00	25,531.00	26,570.00	1,039.00	4.07%		
267											
268	Aging and Disability Resource Center										
269	Personnel Expense	606,357.00	285,311.00	600,120.00	645,916.00	639,505.00	654,349.00	14,844.00	2.32%		
270	Operating Expense	276,619.00	194,915.00	250,868.00	167,532.00	180,177.00	171,109.00	(9,068.00)	-5.03%		
271	Capital Expense								0.00%		
272	Aging & Dis. Resource Center Total Exp.	882,976.00	480,226.00	850,988.00	813,448.00	819,682.00	825,458.00	5,776.00	0.70%		
273											
274	Aging and Disability Resource Center Revenue	738,034.00	382,076.00	632,616.00	504,181.00	538,904.00	523,593.00	(15,311.00)	-2.84%		
275	Tax Levy	144,942.00	98,150.00	218,372.00	309,267.00	280,778.00	301,865.00	21,087.00	7.51%		
276	Unified Community Services Expense	243,626.00	118,313.00	236,626.00	243,626.00	236,626.00	257,552.00	20,926.00	8.84%		
277	Unified Community Services Revenue										
278	Tax Levy	243,626.00	118,313.00	236,626.00	243,626.00	236,626.00	257,552.00	20,926.00	8.59%		
279											

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280	Sales Tax Fund Expenditures	2,050,000.00		2,054,600.00	2,050,000.00	2,054,600.00	2,610,000.00	555,400.00	27.03%		
281	Sales Tax Fund Revenue	2,050,000.00	773,577.00	2,054,600.00	2,050,000.00	2,054,600.00	2,610,000.00	555,400.00	27.03%		
283	Tax Levy		-				-	-	0.00%		
284											
285	Solar Farm Utility Tax Expenditures			-		-	10,611.00	10,611.00	#DIV/0!		
286	Solar Farm Utility Tax Revenue		-	-		-	10,611.00	10,611.00	#DIV/0!		
287	Tax Levy		-				-	-	0.00%		
288											
289	Tri County Airport Total Exp -Operating	15,452.00		-	10,705.00	-	-	-	0.00%		
290	Tri County Airport Revenue			-	-	-	-	-	0.00%		
291	Tax Levy	15,452.00	-	-	10,705.00	-	-	-	0.00%		
292											
293	Iowa County Airport										
294	Personnel Expense		-	-							
295	Operating Expense	282,397.00	94,385.00	235,287.00	173,472.00	173,462.00	294,662.00	121,200.00	69.87%		
296	Capital Expense			-			2,390,000.00	2,390,000.00	0.00%		
297	Iowa County Airport Total Expenses	282,397.00	94,385.00	235,287.00	173,472.00	173,462.00	2,684,662.00	2,511,200.00	1447.69%		
298	Iowa County Airport Revenue	220,782.00	60,839.00	228,129.00	97,035.00	97,025.00	2,614,662.00	2,517,637.00	2594.83%		
299	Tax Levy	61,615.00	33,546.00	7,158.00	76,437.00	76,437.00	70,000.00	(6,437.00)	-8.42%		
300											
301	Wisconsin River Rail Transit										
302	Operating Expense		-	-		-	-	-	0.00%		
303	Capital Expense	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	-	0.00%		
304	Wisconsin River Rail Transit - Total Expenditures	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	-	0.00%		
305	Wisconsin River Rail Transit - Revenue		-		-	-	-	-	0.00%		
306	Tax Levy	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	-	0.00%		
307											
308	American Rescue Plan Act										
309	Personnel Expense	-	-	-				-	0.00%		
310	Operating Expense	-	-	-	-	-	16,800.00	16,800.00	0.00%		
311	Capital Expense	-	-	-	-	-	3,980,203.00	3,980,203.00	0.00%		
312	American Rescue Plan Act - Total Expenditures	-	-	-	-	-	3,997,003.00	3,997,003.00	0.00%		
313	American Rescue Plan Act - Revenue		2,299,776.00	2,300,935.00	-	-	3,997,003.00	3,997,003.00	0.00%		
314	Tax Levy	-	-	-	-	-	-	-	0.00%		
315											
316	Broadband Fund										
317	Capital Expense	-	-	-	-	500,000.00	250,000.00	(250,000.00)	-50.00%		
318	Short-term Borrowing	-	-	-	-	100,000.00	-	(100,000.00)	-100.00%		
319	Broadband Fund Revenue	-	-	-	-	400,000.00	250,000.00	(150,000.00)	-37.50%		
320	Tax Levy	-	-	-	-	-	-	-	0.00%		
321											
322	Capital Projects Fund										
323	Sale of Property Exp & Court Security Proj							-			
324	Clerk of Court Capital	6,750.00						-			
325	Capital Exp - General						20,000.00	20,000.00			
326	Land Conservation - Capital	42,456.00	3,800.00	79,030.00	38,000.00	79,030.00	15,000.00	(64,030.00)	-81.02%		
327	Information Tech-Capital Outlay	27,090.00	74,282.00	164,000.00	20,000.00	164,000.00	87,000.00	(164,000.00)	-100.00%		
328	Environmental Services - Capital	75,688.00	5,060.00	280,000.00	106,000.00	450,000.00	45,000.00	(383,000.00)	-80.67%		
329	Planning & Development-Capital	-	-	-	20,000.00	125,000.00	45,000.00	(125,000.00)	-100.00%		
330	Emergency Management - Capital	6,495.00	12,240.00	6,500.00	6,500.00	72,000.00	306,000.00	80,000.00	35.40%		
331	Capital Exp - Sheriff's Dept/Law Enforcement	297,001.00	(12.00)	145,000.00	327,000.00	226,000.00	2,895,000.00	2,895,000.00	0.00%		
332	Capital Exp -Law Enforcment Center Planning / Land Purchase	13,982,766.00	6,898,683.00	13,017,234.00	27,000,000.00	-					

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333	Capital Expense - Iowa County Airport	34,566.00	9,448.00	101,000.00	-	101,000.00	-	(101,000.00)	-100.00%		
334	Capital Exp-Nursing Care Planning	10,250.00	-	-	-	-	-	-	0.00%		
335	Capital Projects Fund Balance Transferred to Highway Department										
336	Capital Projects Fund Total Expenditures	14,483,062.00	7,003,501.00	13,792,764.00	27,517,500.00	1,217,030.00	3,368,000.00	2,150,970.00	176.74%		
337	Long Term Debt - LE Center (Less Premium on Sale of Bond)	26,460,018.00		-	27,000,000.00			-			
338	Long Term Debt - LE Center (5 Year Financing)	-		-		-	2,895,000.00	2,895,000.00	#DIV/0!		
339	Short Term Borrowing	1,479,243.00		1,037,000.00		1,037,000.00	473,000.00	(564,000.00)	-54.39%		
340	Capital Projects - Fund Balance Applied	-		538,000.00	402,500.00	-	-	-			
341	Capital Projects - Fund Balance-Land Conservation-Dams					24,515.00	-	(24,515.00)	-100.00%		
342	Capital Projects - Fund Balance-Airport Capital	50,500.00				101,000.00	-	(101,000.00)	-100.00%		
343	Transfer from General Fund	-		-			-	-			
344	Capital Projects Fund Revenue	-	23,000.00	-	30,000.00	24,515.00	-	(24,515.00)	-100.00%		
345	Tax Levy	85,000.00	30,000.00	30,000.00	85,000.00	30,000.00	-	(30,000.00)	-100.00%		
346											
347	Bloomfield Health Care & Rehab										
348	Personnel Expense	3,564,077.00	1,522,319.00	3,108,922.00	4,074,403.00	4,056,626.00	3,992,949.00	(63,677.00)	-1.57%		
349	Operating Expense	1,359,772.00	797,579.00	1,613,084.00	1,056,896.00	1,121,873.00	1,311,228.00	189,355.00	16.88%		
350	Capital Expense			-	-	-	-	-			
351	Land Purchase		-	-	-	-	-	-			
352	Bloomfield Health Care and Rehab Total Exp	4,923,849.00	2,319,898.00	4,722,006.00	5,131,299.00	5,178,499.00	5,304,177.00	125,678.00	2.43%		
353	Surplus Applied from Bloomfield Reserves			-		-	-	-			
354	Loan Proceeds for Land Purchase										
355	Bloomfield Health Care and Rehab Revenue	4,570,010.00	4,525,609.00	3,512,898.00	4,768,076.00	4,804,278.00	5,168,125.00	363,847.00	7.57%		
356	Tax Levy	363,223.00	374,221.00	374,221.00	363,223.00	374,221.00	136,052.00	(238,169.00)	-63.64%		
357											
358	Highway Department										
359	Personnel Expense	3,184,592.00	1,578,057.00	3,326,827.00	3,227,880.00	3,326,827.00	3,244,916.00	(81,911.00)	-2.46%		
360	Operating Expense	3,785,046.00	4,564,329.00	4,308,607.00	1,815,123.00	3,087,337.00	2,826,739.00	(260,598.00)	-8.44%		
361	Capital Expense	716,114.00	1,000,000.00	1,652,284.00	3,171,678.00	2,124,387.00	5,790,973.00	3,666,586.00	172.60%		
362	Highway Department Total Expenses	7,685,752.00	7,142,386.00	9,287,718.00	8,214,681.00	8,538,551.00	11,862,628.00	3,324,077.00	38.93%		
363	Debt Issue Proceeds for Highway Equipment & Capital Projects	2,428,475.00		328,745.00	328,745.00	240,000.00	3,000,000.00	2,760,000.00	1150.00%		
364	Transfer from General Fund	457,000.00		457,000.00	457,000.00	-	-	-	0.00%		
365	Transfer from Capital Projects Fund										
366	Surplus Applied from Highway Fund Balance	6,983,440.00	4,810,417.00	4,527,776.00	4,527,776.00	5,116,776.00	5,931,047.00	(225,194.00)	-100.00%		
367	Highway Department Revenue	2,901,160.00	2,956,581.00	2,956,581.00	2,901,160.00	2,956,581.00	2,931,581.00	(25,000.00)	-0.85%		
368	Tax Levy										
369											
370	Total Operating Tax Levy Proposed by Departments										
371	Allowable Operating Tax Levy Allowable				10,848,175.00	10,394,448.00	10,581,005.00	186,557.00	1.79%		
372	Difference between Proposed & Allowed Operating Tax Levy				10,233,738.00	10,394,448.00	10,581,005.00	186,557.00	1.79%		
373	Operating Tax Levy Rate				614,437.00	-	-	-	-5.17%		
374					0.005137914	0.004572180	0.004335619	(0.000236561)			
375	Debt Payments (principal & interest)										
376	Health & Human Services Bldg. Debt Pmts	635,295.00	-	-	635,295.00	-	-	-	0.00%		
377	Law Enforcement Center Debt	120,180.00	1,387,079.00	1,663,130.00		1,123,148.00	1,665,851.00	542,703.00	48.32%		
378	2019 Capital Projects Fund Debt				843,948.00	-	-	-	0.00%		

	C	F	G	H	L	M	N	P	Q	R	S
1	Iowa County										
2	Summary by Department										
3	Draft 2022 Budget - For the October 12, 2021 Executive Committee Meeting										
4	Department Name	Actual for 12/31/20	Actual as of 6/30/21	Projected Actual for 12/31/21	Adopted 2020 Budget	Adopted 2021 Budget	County Administrator - Draft 2022 Budget	Increase/Decrease in \$ Between Adopted - 2021 & 2022 Budgets	% of Increase/Decrease between 2021 & 2022 Budgets		
379	Capital Improvements	843,948.00	330,310.00	330,310.00	1,252,538.00	330,310.00	2,492,932.00	2,162,622.00	654.72%		
380	Highway - Note Payable - Equipment & Construction	-	2,109,980.00	2,109,980.00		2,109,980.00	241,249.00	(1,868,731.00)	-88.57%		
381											
382	Total Amount of Tax Levy for Debt Payments	1,599,423.00	3,827,369.00	4,103,420.00	2,731,781.00	3,563,438.00	4,400,032.00	836,594.00	23.48%		
383	Maximum Amount of Tax Levy Limit for Debt				2,731,781.00	3,563,438.00	4,400,032.00	836,594.00			
384	Debt Tax Levy Mill Rate				0.001293827	0.001567441	0.001802935	0.000235494			1.80
385	Total Debt & Operating Levy Mill Rates				0.006431741	0.006139621	0.006138554	(0.000001067)	-0.02%		6.14
386	Prior Year Total Operating & Debt Mill Rate				0.005878992	0.006431741	0.006139621				
387	Difference: Total Increase (Decrease) in Mill Rate from Prior Year to Current Year				0.000552749	(0.000292120)	(0.000001067)				
388	% of Increase (Decrease) in the Mill Rate from Prior Year to Current Year				9.40%	-4.54%	-0.02%				
389											
390											
391											
392	Other Taxes:										
393	Library Aids	333,648.00	360,302.00	360,302.00	360,302.00	347,576.00	358,004.00	10,428.00	3.00%		
394	50-50 Bridge Aids	104,697.00	87,800.00	87,800.00	104,697.47	87,799.94	87,800.00	0.06	0.00%		
395											
396	Summary Section										
397											
398	Tax Levy Amount Summary										
399	Operating Levy										
400	Debt Levy Amount										
401	Total Tax Levy										
402											
403	Summary:										
404	Total Personnel Expenses	16,267,911.00	7,818,851.00	16,517,307.00	16,844,219.00	17,571,733.00	18,132,709.00	560,976.00			
405	Total Operating Expenses	12,326,091.00	7,713,038.00	12,977,607.00	10,665,251.00	11,230,887.00	12,487,421.00	1,245,923.00			
406	Total Capital Expenses & Transfers	16,091,376.00	8,033,501.00	15,932,048.00	31,178,933.00	3,871,417.00	15,809,176.00	9,547,759.00			
407	Total Operating Expenses	44,685,378.00	23,565,390.00	45,426,962.00	58,688,403.00	32,674,037.00	46,429,306.00	13,755,269			
408	Total Revenue Including Fund Balance										
409	Applied and Funds Borrowed	27,822,489.00	15,585,327.00	24,135,756.00	20,840,228.00	22,279,589.00	35,848,301.00	10,276,159.00			
410	Operating Tax Levy	16,862,889.00	7,980,063.00	21,291,206.00	37,848,175.00	10,394,448.00	10,581,005.00	186,557.00			
411	Debt Tax Levy	1,479,243.00	330,310.00	1,937,837.00	2,731,781.00	3,563,438.00	4,400,032.00	836,594.00			
412	Total Tax Levy	18,342,132.00	8,310,373.00	23,229,043.00	40,579,956.00	13,957,886.00	14,981,037.00	1,023,151.00			
413	Total Expenditures - Operating & Debt	46,164,621.00	23,895,700.00	47,364,799.00	61,420,184.00	36,237,475.00	50,829,338.00	14,591,863.00			
414											
415											
416											
417											

Iowa County 2022 Draft Tax Levy



2022 Revenue Budget Worksheets
Iowa County Broadband - Revenue & Expenditures

LEDGER	FUND ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL 12-31-2019	ACTUAL 12-31-2020	Current Balance @ 6/30/2021	Projected 12/31/2021 Balance	2021 Revised Budget	2021 Adopted Budget	2022 Department Budget Request
2	410.32.43572.000000.000	GRANT REVENUE	.00	.00	.00		400,000.00	400,000.00	.00
2	410.32.49120.000000.000	NOTE PROCEEDS	.00	.00	.00		100,000.00	100,000.00	250,000.00
2									
		Total Revenue	.00	.00	.00	.00	500,000.00	500,000.00	250,000.00

LEDGER	FUND ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL 12-31-2019	ACTUAL 12-31-2020	Current Balance @ 6/30/2021	Projected 12/31/2021 Balance	2021 Revised Budget	ADOPTED 2021 Department Budget	2022 Department Budget Request
3	410.32.57112.000000.805	BROADBAND EXPENSE	.00	.00	.00		500,000.00	500,000.00	250,000.00
3									
3									
		Total Expenditures	.00	.00	.00	.00	500,000.00	500,000.00	250,000.00

Iowa County American Rescue Plan Act - Revenue & Expenditures

LEDGER	FUND ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL 12-31-2019	ACTUAL 12-31-2020	Current Balance @ 6/30/2021	Projected 12/31/2021 Balance	2021 Revised Budget	2021 Adopted Budget	2022 Department Budget Request
2	280.16.43243.00000.000	ARPA GRANT REVENUE	.00	.00	2,299,587.00	2,299,587.00	.00	.00	3,955,040.00
2	280.16.48110.00000.000	INTEREST INCOME	.00	.00	189.01	1,348.00			1,000.00
2									

Total Revenue

.00 .00 2,299,776.01 2,300,935.00 .00 .00 3,956,040.00

LEDGER	FUND ACCOUNT	ACCOUNT DESCRIPTION	ACTUAL 12-31-2019	ACTUAL 12-31-2020	Current Balance @ 6/30/2021	Projected 12/31/2021 Balance	2021 Revised Budget	ADOPTED 2021 Department Budget	2022 Department Budget Request
3	280.16.53313.00000.200	County Highway T							3,090,000.00
3	280.16.57112.00000.805	LightSpeed Broadband Improvements							500,000.00
3	280.16.57113.00000.805	MHTC Broadband Improvements							305,203.00
3	280.16.51616.00000.216	Cleaning Contract							10,800.00
3	280.16.51616.00000.247	COVID-19 Supplies							6,000.00
3	280.16.51616.00000.398	Electronic Health Software (UCS)							44,037.00

Total Expenditures

.00 .00 .00 .00 .00 .00 3,956,040.00

10/5/21

Authorized Full-Time Equivalent Positions							Projected		
Position is in this Dept. Budget	2020			2021			2022		
	Authorized	Staff Members		Authorized	Staff Members		Authorized	Staff Members	2023
Aging and Disability Resource Center (ADRC)	11.6	13		11.6	13		11.6	13	13
Bloomfield Health and Rehabilitation Center	60.68	80		57.24	75		53.48	70	70
Child Support	2.37	3		2.37	3		2.43	3	3
Clerk of Court	4	4		4	4		4	4	4
Coroner	0.3	3		0.3	3		0.3	3	3
Corporation Counsel	0.5	1		0.5	1		0	0	0
County Administrator	1	1		1	1		1	1	1
County Clerk	1.87	2		1.87	2		1.87	2	2
Court Ordered Programs	1	1		1	1		1	1	1
District Attorney	3.5	4		3.5	4		3.5	4	4
Emergency Management	1.7	2		1.7	2		1.8	2	2
Employee Relations	1	1		1	1		1	1	1
Environmental Services	4	4		4	4		4	4	4
Finance Department	2	2		2.3	3		2.75	3	3
Health Department	4.68	6		5.5	6		5.8	6	5
Highway Department	42	41		41	41		42	42	43
Information Technology	3	3		3	3		3	3	3
Iowa County Airport	0	0		0	0		0	0	0
Land Conservation	3.75	4		3.8	4		3.87	4	4
Planning and Development	3	3		3	3		3	3	3
Register in Probate	1.5	2		1.5	2		1.5	2	2
Register of Deeds	2.75	3		2.75	3		2.37	3	3
Sheriff's Department	46	50		49	53		49	53	53
Social Services	22	22		22	22		22	22	22
Treasurer	2.75	3		2.75	3		1.87	2	2
UW- Extension	1	1		1	1		1	1	1
Veterans Service Office	1	1		1	1		1	1	1
Total Authorized County Positions	228.95	260		228.68	259		225.14	253	N/A

Notes:

- 1-Does not include LTE, PT (as needed), or Internships.
- 2-Authorized FTE may be broken down into multiple positions.
- 3-Changes for 2022 are with Red Highlights

L

Iowa County2022 Position Changes for 2022 BudgetDraft 2021 Budget - For the October 12, 2021 Executive Committee Meeting

2022 Position Changes		
Department	Proposed Change	Increase / (Decrease) for Wage & Fringe and Equipment Cost
Employee Relations	1 LTE Department Assistant (.25 FTE = 10 hours/week)	\$8,516
Register of Deeds	Reduce 1 Deputy Register of Deeds position from 35 hours/week to 21 hours/week (Position is currently vacant)	(\$24,564)
Finance	Delay filling vacant Accountant Specialist position until 4/1/21	(\$17,339)
Treasurer	Eliminate Tax Description Specialist position (Current staff will be retiring in January 2022)	(\$35,898)
Bloomfield	Eliminate 0.64 Dietary Aide position	(\$19,525)
Child Support	Increase the Child Support Specialist from 35 hours per week to 37.5 hours per week	\$3,445
Emergency Management	Increase the Department Assistant position from 28 hours per week to 32 hours per week	\$5,086
Health Department	1 Public Health Community Coordinator up to 32 hours per week (wages & fringes = \$61,180), 1 LTE RN from 1/1/22 through 12/31/22 for a total of 2,064 hours (wages & fringes = \$62,918), 1 LTE Department Assistant from 1/1/22 through 12/31/22 for a total of 2,064 hours (wages & fringes = \$36,773), 2 COVID Project RN positions from 1/1/22 through 12/31/22 at 2,080 hours each (wages & fringes = \$87,149/position)	\$335,169
Land Conservation	Increase the Department Assistant Position from 32 hours per week to 35 hours per week (Will have additional staff funding from DATCP and Targeted Runoff Management Grant)	\$3,346
Highway Department	Eliminate the 20 hour/week office LTE position (wages & fringes = \$17,098), eliminate the GIS Intern Position (wages & fringes = \$9,218), create 1 Engineering-GIS Technician/Operations Assistant position (wages & fringes = \$55,910)	\$29,594
ADRC	1 LTE Taxi Driver (Rural) up to 82 hours/year	\$982
ADRC	1 LTE Taxi Driver (City) up to 218 hours/year	\$2,611

Totals Increase (Decrease) to the 2022 Budget for changes to positions:

\$291,423.06

M

2022

REVENUE SOURCES					
	TAX LEVY	G.O. DEBT	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT T/GRANTS	FEES/SOLAR

		TOTAL				
Highway	A	CTH II - Otter Creek Bridge Replacement/Relocation - I	\$ 1,143,055			\$ 914,444 \$ 228,611
	B	CTH II - Otter Creek Bridge Approaches - Highland - Co	\$ 355,001	\$ 163,862		\$ 191,139
	C	CTH W Bridge Rehab	\$ 31,500		\$ 25,200	\$ 6,300
	D	CTY F Reconstruction	\$ 6,152,846		\$ 4,650,805	\$ 1,502,041
	E	CTY T Reconstruction	\$ 2,665,859	\$ 767,900	\$ 400,000	\$ 1,497,959
	F	Replace Loaders - 3 yr Lease Program	\$ 233,707		\$ 233,707	
	G	Annual Tractor Leases - 5 Units @ 350Hrs	\$ 8,666		\$ 8,666	
	H	Replace one Tri-axle Plow Truck	\$ 230,000		\$ 230,000	
	I	Replace one Tri-axle Plow Truck	\$ 230,000		\$ 230,000	
	J	Replace One Section Crew Truck	\$ 47,500		\$ 47,500	
	K	Replace One Section Crew Truck	\$ 47,500		\$ 47,500	
	L	Distribution System @ Pump Island	\$ 48,003	\$ 12,420	\$ 35,583	
Sheriff	M	4 Squad Cars + equipment	\$ 190,000	\$ 190,000		
	N	Mobile Radios in Cars	\$ 110,000	\$ 110,000		
	O	Replace AEDs in squad cars	\$ 6,000	\$ 6,000		
Court	P	Finish Carpet & Furniture replacement	\$ 35,000	\$ 35,000		
	Q	NEA HVAC Equipment Replacement	\$ 17,000	\$ 17,000		
Airport	R	(MP) Rehab Runway 11/29; including lights and PAPI's	\$ 2,190,000		\$ 100,000 \$ 2,090,000	
	S	(MP) Runway 11/29 NAVAIDS	\$ 200,000		\$ 10,000 \$ 190,000	
Land	T	Dam Repair/Replacement Fund	\$ 15,000	\$ 15,000		
	U	Blackhawk Lake Dam Fund				
HHS	V	Paint Hallways and Conference Rooms	\$ 20,000	\$ 20,000		
	W	Compressor Replacement	\$ 7,000	\$ 7,000		
	X	Community Room Table Replacements	\$ 8,000	\$ 8,000		
Emerg	Y	Multi-Hazard Mitigation Plan update match	\$ 30,000	\$ 7,500	\$ 22,500	
	Z	Vehicle Purchase	\$ 15,000	\$ 15,000		
other	AA	Broadband	\$ 250,000		\$ 250,000	
	BB	Shared Services Study	\$ 20,000	\$ 20,000		
Subtotal			\$ 14,306,637	\$ 450,500 \$ 944,182 \$ 942,956	\$ 8,542,949	\$ 3,426,050

2023

		REVENUE SOURCES				
	TOTAL	TAX LEVY	G.O. DEBT	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT/GRANTS	FEES/SOLAR
A	CTH W Dodge Branch of the Pecatonica River Bridge R	\$ 539,000			\$ 431,200	\$ 107,800
B	CTH E Bridge and Approaches - Design	\$ 35,000			\$ 28,000	\$ 7,000
C	2021 Eligible CHIP Project from Backlog Sunset 7/2027	\$ 564,682	\$ 239,621		\$ 148,811	\$ 176,250
D	2021 Eligible CHIP Project from Backlog Sunset 7/2029	\$ 1,220,000	\$ 485,000		\$ 450,000	\$ 285,000
Highway	E Tractor Backhoe Replacement /Loader Swap Out	\$ 40,000		\$ 40,000		
	F Digger Derrick Truck	\$ 190,000		\$ 190,000		
	G Skid Loader Lease Swap - Trade 2 Units	\$ 5,200		\$ 5,200		
	H Annual Tractor Leases - 5 Units / Year turnover	\$ 8,666		\$ 8,666		
	I Replace One Plow Truck	\$ 232,500		\$ 232,500		
	J Replace One Plow Truck	\$ 232,500		\$ 232,500		
	K 2 Section Crew Pickups	\$ 95,000		\$ 95,000		
	L Management Pickup Truck	\$ 34,844		\$ 34,844		
M	Management Pickup Truck	\$ 34,840		\$ 34,840		
Sheriff	N 4 Squad Cars + equipment	\$ 190,000	\$ 190,000			
	O Replacement of Other Patrol Equipment/Trailers	\$ 50,000	\$ 50,000			
Cour	P Courthouse Remodeling Plan	\$ 1,440,000	\$ 940,000		\$ 500,000	
Airport	Q (MP) Commercial Hangers Design & Env.	\$ 35,000		\$ 3,500	\$ 31,500	
	R (MP) SNE - Snow Removal Equipment (if not funded in	\$ 166,666		\$ 8,333	\$ 158,333	
Land	S Blackhawk Lake Dam Fund					
	T Dam Repair/Replacement Fund	\$ 20,000	\$ 20,000			
HHS	U Paint UW Extension Offices	\$ 10,000	\$ 10,000			
Other	V Broadband	\$ 250,000			\$ 250,000	
Subtotal		\$ 5,393,898	\$ 1,210,000	\$ 724,621	\$ 885,383	\$ 1,997,844
						\$ 576,050

2024

TOTAL

REVENUE SOURCES

Included in
DEPT.
Budget - no
additional
levy

FED OR
STATE
GOVERNMENT
T/GRANTS

FEES/SOLAR

TAX LEVY

G.O. DEBT

Highway	A	CTH E Bridge and Approaches	\$ 35,000			\$ 28,000	\$ 7,000
	B	2023 Eligible CHIPD Project from Backlog Sunset 7/20:	\$ 681,550	\$ 117,500		\$ 145,000	\$ 419,050
	C	2021 Eligible CHIPD from Backlog (Sunset 7/2027) CTH	\$ 673,050	\$ 525,000		\$ 148,050	
	D	Replace Construction Machinery Leasing	\$ 200,000		\$ 200,000		
	E	Annual Tractor Leases - 3 Units / Year turnover	\$ 8,666		\$ 8,666		
	F	Replace One Plow Truck	\$ 232,500	\$ 232,500			
	G	Replace One Plow Truck	\$ 232,500		\$ 232,500		
	H	Replace One Plow Truck	\$ 232,500		\$ 232,500		
	I	Replace Section Crew Pickups	\$ 95,000		\$ 95,000		
	J	Equipment Trailers	\$ 38,134		\$ 38,134		
Sheriff	K	4 Squad Cars + equipment	\$ 190,000	\$ 190,000			
	L	Squad & Body Camera Replacement	\$ 110,000	\$ 110,000			
	M	CAD, RMS, JMS Software Upgrades	\$ 300,000	\$ 300,000			
	N	Firearms Replacement	\$ 30,000	\$ 30,000			
Courthouse	O	Landscaping Project (pocket park)	\$ 10,000	\$ 10,000			
	P	Parking Lot Replacement /Security Upgrade	\$ 190,000	\$ 190,000			
	Q	Landscaping West Side	\$ 10,000	\$ 10,000			
Airport	R	(MP) Nested Tee Hanger Construction	\$ 750,000	\$ 450,000		\$ 300,000	
Land	S	Dam Repair/Replacement Fund	\$ 30,000	\$ 30,000			
	T	Blackhawk Lake Dam Fund	\$ 15,000	\$ 15,000			
HHS	U	Anti Freeze System Replacement	\$ 60,000	\$ 60,000			
	V	Motorized Blinds for Community Room	\$ 10,000	\$ 10,000			
	W	ADRC and SUN Painting	\$ 10,000	\$ 10,000			
Emerg	X	New Truck with sale of Current Truck	\$ 8,000	\$ 8,000			
	Y	Replace Equipment trailer	\$ 14,000	\$ 14,000			
Other	Z	Finance Software Upgrade	\$ 275,000	\$ 275,000			
	AA	Broadband Project/Investment	\$ 250,000			\$ 250,000	
Subtotal			\$ 4,690,900	\$ 1,262,000	\$ 1,325,000	\$ 806,800	\$ 871,050
							\$ 426,050

2025

				REVENUE SOURCES				
TOTAL				TAX LEVY	G.O. DEBT	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT/ GRANTS	FEES/SOLAR
Highway	A	CTH E Bridge and Approaches	\$ 673,800				\$ 539,000	\$ 134,800
	B	CTH A Bridge Design	\$ 35,000				\$ 28,000	\$ 7,000
	C	Hollandale Salt Shed Replacement	\$ 1,234,250		\$ 950,000			\$ 284,250
	D	Replace Construction Machinery	\$ 200,000			\$ 200,000		
	E	Annual Tractor Leases - 3 Units / Year turnover	\$ 10,250			\$ 10,250		
	F	Replace One Plow Truck	\$ 232,500			\$ 232,500		
	G	Replace One Plow Truck	\$ 232,500			\$ 232,500		
	H	Replace One Plow Truck	\$ 232,500		\$ 230,000	\$ 2,500		
	I	4WD Bench Plow Truck	\$ 119,000			\$ 119,000		
	J	Replace Section Crew Pickups	\$ 63,000			\$ 63,000		
	K	Replace Management Pickup	\$ 11,500			\$ 11,500		
	L	Skid Loader Lease Swap - Trade 2 Units	\$ 5,200			\$ 5,200		
Sheriff	M	NG 911 System	\$ 123,000	\$ 123,000				
	N	Squad Car Purchases	\$ 190,000	\$ 190,000				
Airport	O	(MP) Repayment of Entitlementes	\$ 166,666	\$ 8,333			\$ 158,333	
Land Cons	P	Dam Repair/Replacement Fund	\$ 30,000	\$ 30,000				
	Q	Blackhawk Lake Dam Fund	\$ 15,000	\$ 15,000				
	R	Truck Replacement (2011 F 150)	\$ 40,000	\$ 40,000				
HHS	S	Social Services Painting	\$ 10,000	\$ 10,000				
	T	Generator Replacement	\$ 50,000	\$ 50,000				
	U	Carpet Replacement	\$ 10,000	\$ 10,000				
Other	V	Broadband Project/Investment	\$ 250,000				\$ 250,000	
Subtotal			\$ 3,934,166	\$ 476,333	\$ 1,180,000	\$ 876,450	\$ 975,333	\$ 426,050

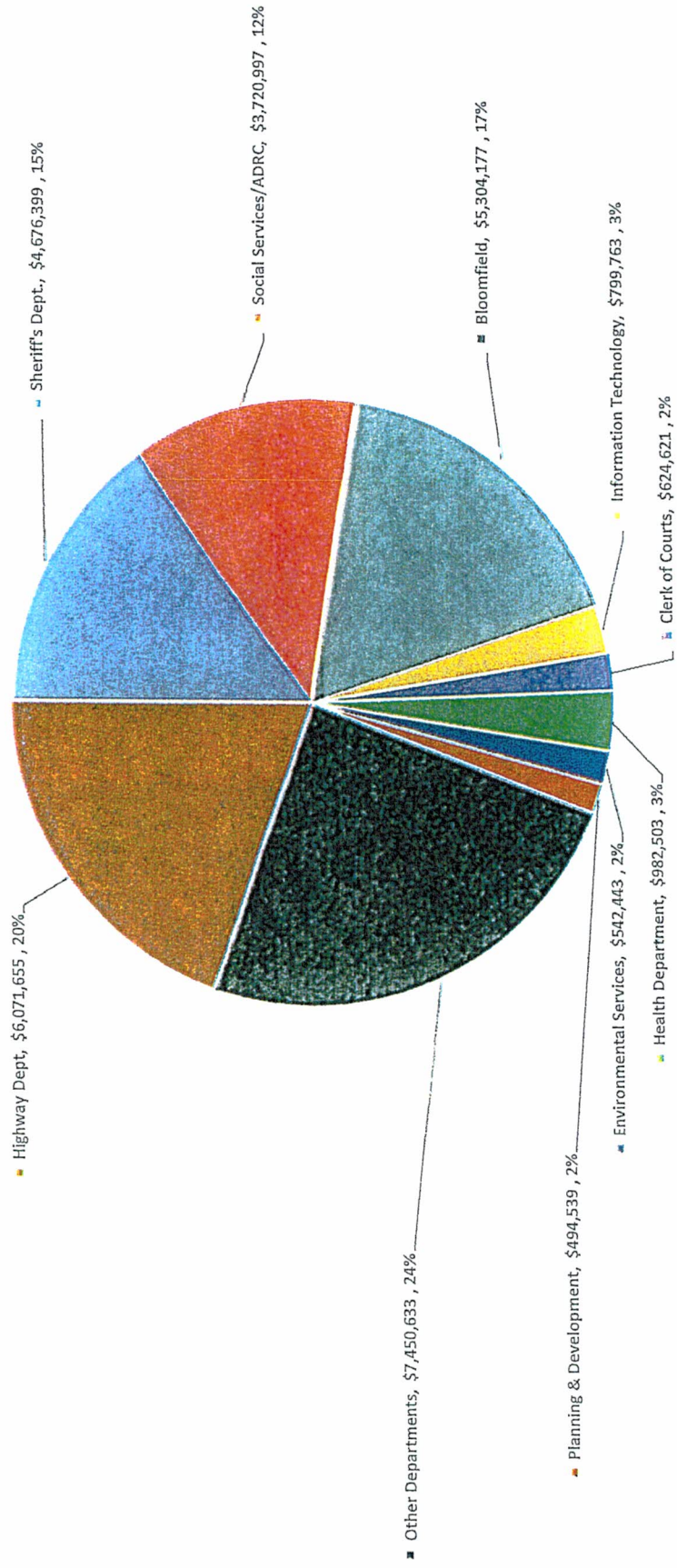
TOTAL	REVENUE SOURCES				
	TAX LEVY	G.O. DEBT	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT/ GRANTS	FEES/SOLAR

2026

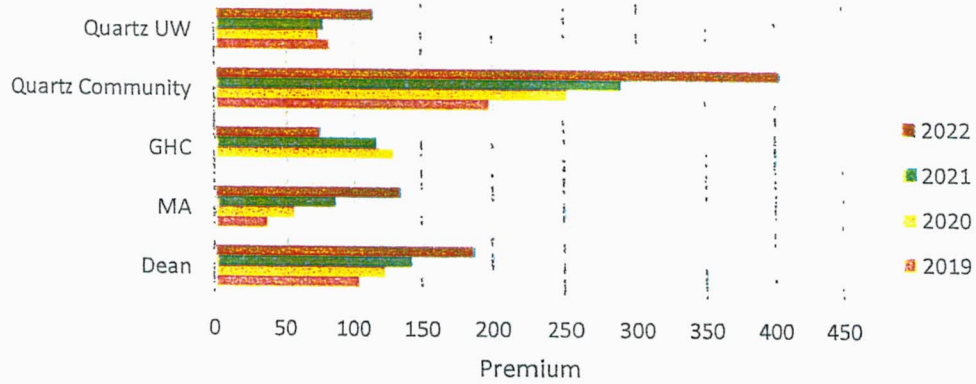
Highway	A								
	B	2025 Eligible CHIP Project 07/2031	\$	-					
	C	2025 Eligible CHIPD Project 07/2031	\$	-					
	D		\$	-					
	E		\$	-					
	F		\$	-					
			\$	-					
Sheriff	G								
	H								
			\$	-					
Court	I	Solar Options for Courthouse	\$	50,000			\$	50,000	
	J	Vehicle Charging Stations	\$	15,000	\$	15,000			
			\$	-					
Airport	K	Repayment of Entitlements	\$	166,666	\$	8,333		\$	158,333
Land C		Dam Repair/Replacement Fund	\$	30,000	\$	30,000			
		Blackhawk Lake Dam Fund	\$	15,000	\$	15,000			
HHS	L	Vehicle Charging station	\$	10,000	\$	10,000			
	M	Health Department and Break Room Painting	\$	10,000	\$	10,000			
Other	N	Broadband Project/Investment	\$	250,000			\$	250,000	
		Subtotal	\$	546,666	\$	88,333	\$	-	\$ -
							\$	458,333	\$ -

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1														
2														
3														
4	updated 10/5/21 JLG													
5		Balance 1/1/2021	2021 New Debt Principal	2021 Principal	2021 Interest	2021 Total	Balance 12/31/2021	2022 New Debt Principal	2022 Principal	2022 Interest	2022 Total	(Decrease) in Total Payments	Projected Balance 12/31/2022	Final Payment Due
6	Debt													
7	Highway Equipment & Construction Financing - 2020 Issue - 6 month note	2,100,000.00		2,100,000.00	9,980.00	2,109,980.00						(2,109,980.00)	-	2021
8	Highway Equipment Financing - 2020 Issue - 6 month note	328,475.00		328,745.00	1,619.33	330,364.33						(330,364.33)	-	2021
9	Highway Equipment & Construction Financing - 2021 Issue - 6 month note 1% Int		240,000.00				240,000.00		240,000.00	1,249.00	241,249.00	241,249.00	-	2022
10	Financing - 2021 Issue - 6 month note 1% Int		2,720,022.00				2,720,022.00		2,480,022.00	12,910.00	2,492,932.00	2,492,932.00	240,000.00	2022
11	Highway Equipment & Construction Financing - 2022 Issue - 3% Int							3,000,000.00					3,000,000.00	2024
12	Financing - 2022 Issue - 6 month note 3% Int							473,000.00					473,000.00	2023
13	LEC Financing - 2022 Issue - 5 year loan 3% Int							2,895,000.00					2,895,000.00	2027
14	Law Enforcement Center	27,000,000.00		835,000.00	288,148.00	1,123,148.00	26,165,000.00	546,852.00	1,125,000.00	540,851.26	1,665,851.26	542,703.26	25,586,852.00	2040
15														
16	Total	29,428,475.00	2,960,022.00	3,263,745.00	299,747.33	3,563,492.33	29,125,022.00	6,914,852.00	3,845,022.00	555,010.26	4,400,032.26	836,539.93	32,194,852.00	
17														
18						2,273,411,600					2,440,483,200			
19						0.001567465					0.001802935			

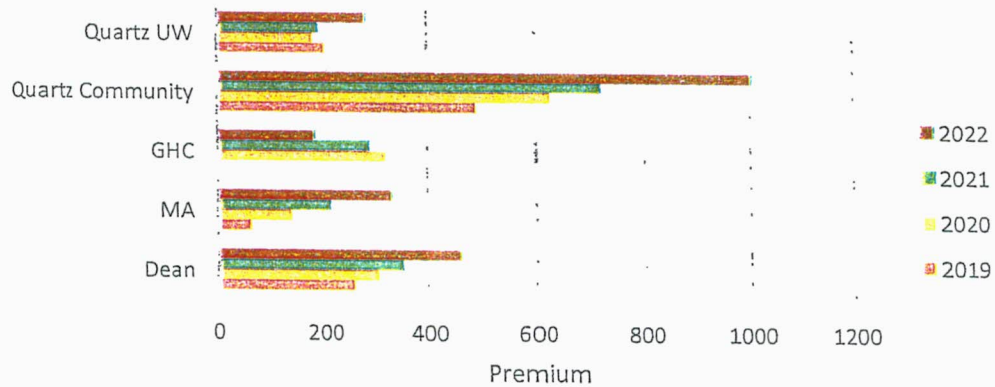
2022 Operating Expenditures

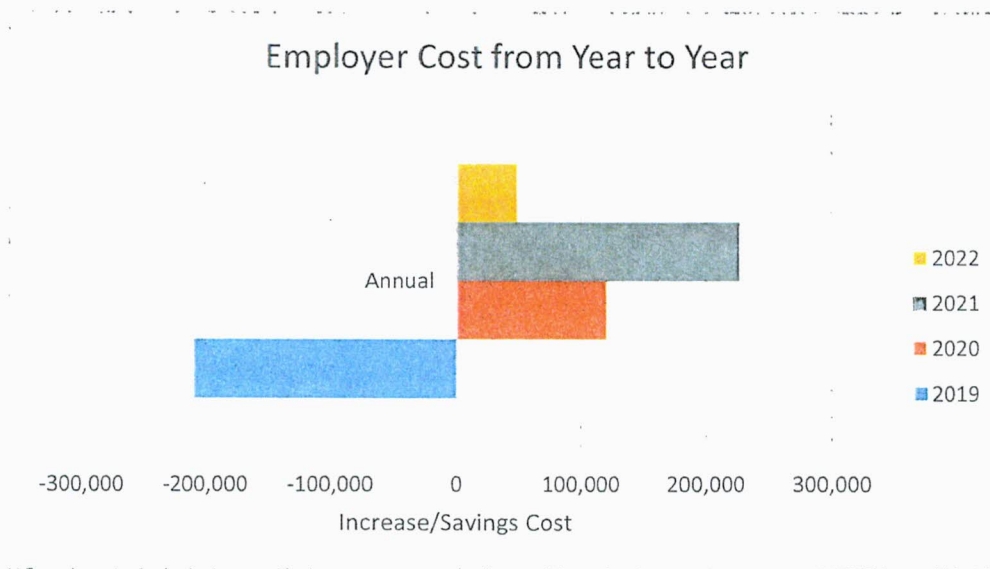
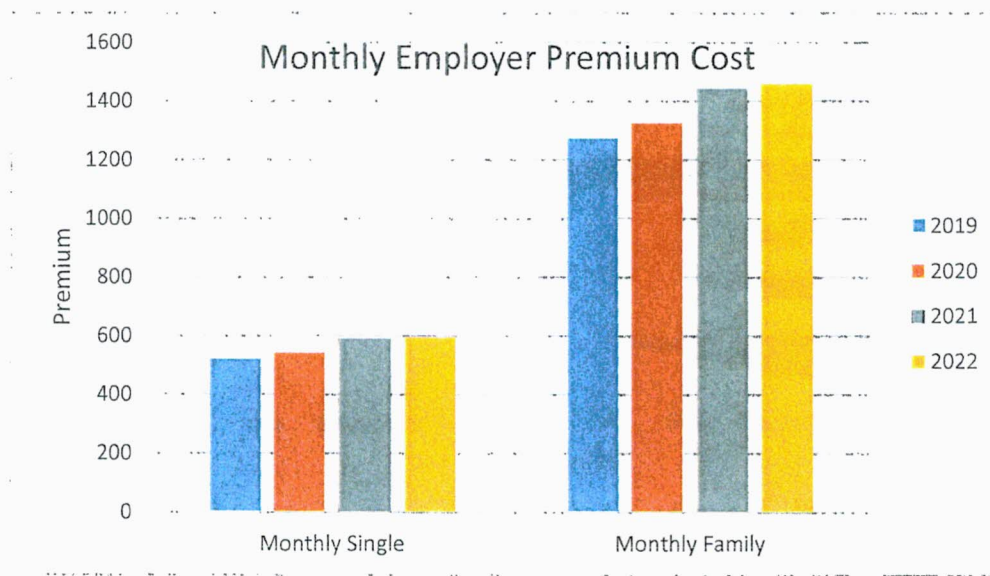


Employee Single Health Insurance Monthly Premiums

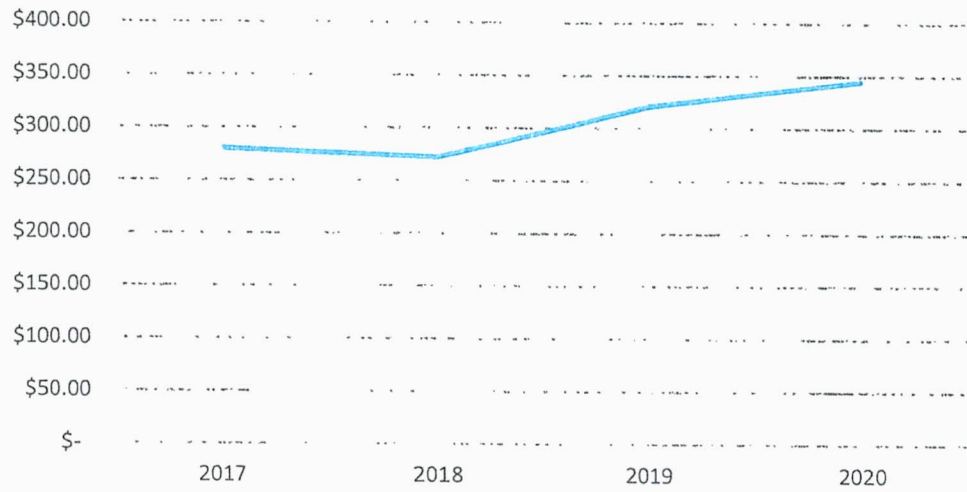


Employee Family Health Insurance Monthly Premiums

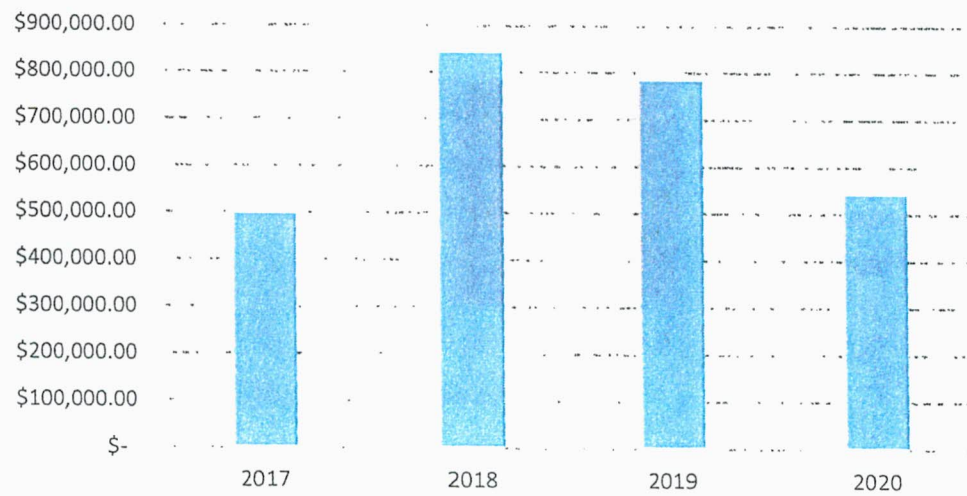




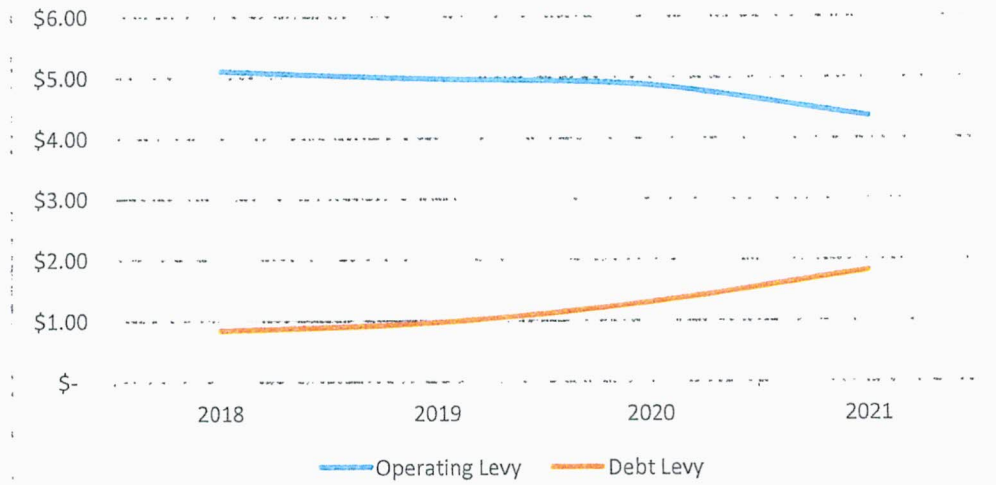
Per Resident Building Operations Costs Per Day



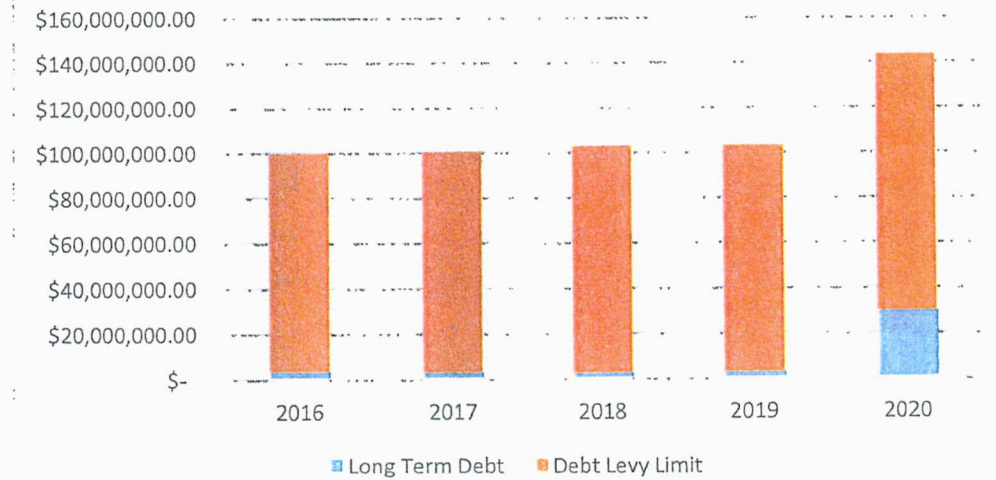
Bloomfield Intergovernmental Revenue

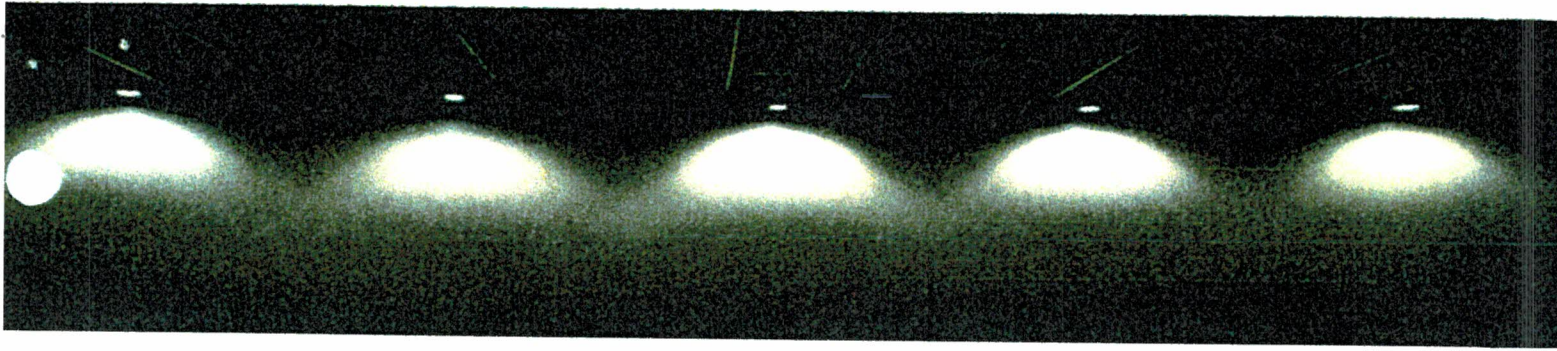


Iowa County Tax Levy



Debt Compared to Debt Limit





Iowa County Compensation - Carlson Dettmann Study

Before the State of Wisconsin Adopted Act 10, Iowa County used Carlson Dettmann Consulting to create a wage structures for Iowa County Department Heads and non-management non-represented staff. A matrix plan was implemented by Carlson Dettmann in 2001. Carlson Dettmann has had a long-standing relationship with updating the original matrix in 2004 and completed a new study in 2009.

After Act 10, the Iowa County Board approved Administration to work on a wage structure for all staff excluding the Sheriff's Office represented employees. In 2014, Iowa County hired Carlson Dettmann Consulting to create a Classification/Compensation Wage Structure. The following were decisions the Administrative Services Committee made to set parameters for the study:

- What markets does the County want to use for comparison?
 - Committee decided on the following twelve (12) Counties: Dane, Columbia, Green, Sauk, Dodge, Jefferson, Lafayette, Grant, Monroe, Crawford, Richland, Juneau and Vernon. Private Sector data included Bureau of Labor Statistics, Greater Madison Area Society of Human Resources Management and Leading Age Wisconsin Nursing Home Survey.
- Where does the County want to position itself in its labor markets (high, low, average)?
 - Committee decided and recommended to approximate the market rate.
- What type of pay structure does the County want (General increases: steps, pay-for-performance, and combination of the two)?
 - Committee decided on using a combination plan to include step from entry to market (Control Point) and Pay-for-Performance after Step 6 (Control Point) to maximum. The spread of the grid was 90% (entry) to 120% (maximum) with Step 6 (Control Point) approximating the market.

Carlson Dettmann evaluated positions based upon information from employees that was captured on a Job Description Questioner (JDQ). Carlson Dettmann objectively evaluated positions based upon the following five factors (evaluation is not based upon employees within those positions):

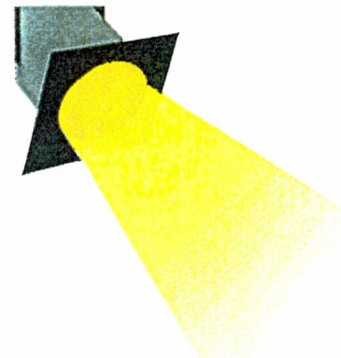
- ❖ Education and required experience
- ❖ Decision-making
- ❖ Thinking challenges
- ❖ Communications
- ❖ Working conditions

Positions were assigned a point value, which determined what grade classification the positions were in.

Throughout the wage study process, Carlson Dettmann Consulting communicated with Department Heads on follow up questions or clarifications needed to fully evaluate the positions.

In September 2014, the County Board adopted the Classification/Compensation Wage Structure by Resolution 4-0914 and it was implemented on October 5, 2014. Carlson Dettmann benchmarked 42 positions, establishing a wage structure of 18 pay grades.

One of the last steps in the Classification/Compensation study was to provide an opportunity for staff to appeal the decision made regarding their position's grade classification by providing a written explanation along with providing sound data/information.



Over the years, the County Board has been committed to maintaining the wage structure. Below is a list of all market adjustments or market analysis completed since the implementation of the Classification/Compensation Wage Structure:

- January 1, 2016: wage structure was adjusted by 1.5%. Employees beyond the Control Point also received a one-time Cost of Living Adjustment of 1.5% (Resolution 7-1015).
- Market Adjustment Analysis: Fall 2016: Showed Iowa County's structure was slightly below market estimates for 2017. The overall market index of the present plan is 95% measured against data aged to 2017.
 - January 1, 2017: wage structure was adjusted by 2.25%. Employees beyond the Control Point also received a .75% increase in wages (Resolution 9-1116).
 - January 1, 2018: wage structure was adjusted by 2.25% (Resolution 7-1017). Step 1 of the wage structure was removed from the structure.
 - July 1, 2018: wage structure was adjusted by 2.5% (Resolution 7-1017).
 - January 1, 2019: wage structure was adjusted by 2.5% (Resolution 8-1018).
- Market Adjustment Analysis: Fall 2019: Showed Iowa County's 2019 pay structure is approximately 2.5% below the target market estimate when measured against data aged to 2020.
 - January 1, 2020: wage structure was adjusted by 2.5% (Resolution 8-1019).

- January 1, 2021: wage structure was adjusted by 2% (Resolution 8-1020).

The adjustment is applied to Step 6 (Control Point) and each step is a percentage of the Control Point.

The Employee Relations Director has included funds in the 2022 budget to have a Market Adjustment Analysis completed.

Since implementation of the Classification/Compensation Wage Structure the County has provided Market Adjustments with the exception of years 2016 and 2017. Market adjustments adjust the grid to reflect how the market is performing. For example, if the market increases 3%, adjusting the Control Point (for Iowa County, the Control Point is approximating the market value) would maintain our structure as originally designed.

As positions evolve over time, new duties and responsibilities may be added to positions. When this occurs, Department Heads and Managers define what the essential functions of the job are and define what changes have occurred within the position. A reclassification is requested to determine if the job placement on the wage structure has changed due to increased job functions/duties. The same process is used when creating new positions.

**RESOLUTION ADOPTING THE
2022 IOWA COUNTY FEE SCHEDULE**

WHEREAS, the Iowa County Board of Supervisors has established department fees for various services; and

WHEREAS, from time to time the Iowa County Board of Supervisors determines that the fees charged for services provided by Iowa County needs to be reviewed and updated; and

WHEREAS, the Iowa County Board has reviewed the attached fees from all the Iowa County Departments and has determined that the fees offer a reasonable charge for services.

NOW THEREFORE, BE IT RESOLVED by the Iowa County Board of Supervisors that Iowa County's 2022 Service Fees are established and set as per the attached 2022 Fee Schedule.

Adopted this _____ day of _____, 2021



IOWA COUNTY FEE SCHEDULE 2022

(adopted _____)

Department and Fee Description	Duration / Unit	2022 Fee	Ordinance or Reference	Notes
ADRC				
Driver Escort	per mile	Fees range from \$5 to \$20+ depending on the distance		(Set by Commission on Aging; December 2010) 0 - 5 miles = \$5; 6 - 25 miles = \$7; 26 - 50 miles = \$10; 51 - 75 miles = \$12; 76 - 99 miles = \$15; 100 - 150 miles = \$20; Over 150 miles = \$20 plus 51.5 cents per mile
Senior Fair Vendor Fee		\$ 60.00		Flat fee charged to offset cost of Senior Fair
Stepping On (Weights)		\$ 5.00		Consumers can purchase weights for \$5 or rent them for free.
Bus Trips - General Public	Per Day	\$10		General Public is required to pay to ride the bus (tax levy & user fee covers the cost to transport the general population; we are not allowed to use OAA grants or 85.21 funding to cover the cost)
Bus Trip - Aged 60+ & Disabled	Per Day	\$5		Suggested Donation (grant funding prohibits charging a fee for this population)
City of Dodgeville Taxi		\$2/one way trip; \$0.50 per additional stop		
City of Mineral Point Taxi		\$2/one way trip; \$0.50 per additional stop		

Department and Fee Description	Duration / Unit	2022 Fee	Ordinance or Reference	Notes
ADRC				
Rural Taxi		Fees range from \$5 to \$25+ depending on distance		0 - 5 miles = \$2; 6 - 25 miles = \$5; 26 - 50 miles = \$10; 51 - 75 miles = \$15; 76 miles - 99 miles = \$20; 100 - 150 miles = \$25; Over 150 miles = \$25 plus 30 cents per mile

Department and Fee Description	Duration / Unit	2022 Fee	Ordinance or Reference	Notes
Clerk of Courts				
Booklet fee (divorce packets)		\$ 25.00		2011 County Board
Passport fee		\$ 35.00		2022 Budget Document
Certification of documents	per document	\$ 5.00		
Copy fee	per page	\$ 1.25	\$814.61(10)	
Filing fees		Varies	\$860??	
Fax fee		\$ 5.00		
Credit/Debit card fees		\$5 every \$100 charged		Set by Credit Card Companies
Foreign Judgments		\$ 15.00	\$814.61(6)	
Judgment docket, writs, execution, et.		\$ 5.00	\$814.61(5)	
Case reopen fee		\$ 50.00		Local Court Rule 11/10/2003
Record search fee		\$ 5.00	\$814.61(11)	
Pay plan fee		\$ 15.00		
Reopen fees		\$30-\$50	\$814.07	Local Court Rule

[illegible]

Department and Fee Description	Duration / Unit	2022 Fee	Ordinance or Reference	Notes
Highway Department				
Driveway Access Permit	1 Year	Varies	County Ordinance, §83.027	
Application Fee by Type A	Residential	\$ 175.00		
TYPE B	Agricultural	\$ 175.00		Deposit is refundable
TYPE C	Commercial	\$ 325.00		
TYPE D	Industrial	\$ 325.00		
Extension/Renewal	6 months	\$ 50.00		
Work in Highway Right-of-Way			Wis. Stats. § 83.025, 83.06, and 86	
Application Fee	Annual	\$ 50.00		
Extension/Renewal	6 mos	\$ 50.00		
Close Road for Public Function	Event	\$ 50.00		
Oversize / Overweight Permits			Wis. Stats. § 86.01, 86.02, and 348	Cost Recovery Basis
OSOW (Single Trip)	Single Trip	\$ 175.00		
OSOW (Annual / Unit)	Annual	\$ 225.00		
Special > 200,000#'s	Special	\$ 150.00		
Utility Permits			Wis. Stats § - 30.44 (3m), 30.45, 196.491 (3) (d) (3m), 66.047, 86.07(2), 86.16, and 182.017	
Application Fee	/ Project	\$ 75.00		
Extension / Renewal	6 Mos.	\$ 50.00		

Department and Fee Description	Duration / Unit	2022 Fee	Ordinance or Reference	Notes
Highway Department				
Additional Inspection Fees				
Service Drop	Annual/Project	\$ 75.00		
Boring	Annual/Project	\$ 100.00		
Open Trench Cut	Annual/Project	\$ 425.00		
Contractor Closing Road	Annual/Project	\$ 75.00		
Vault or Other Structure	Annual/Project	\$ 75.00		
Copies				
Regardless of size (Letter, Legal, Ledger)	/ Page	\$ 0.25		
Office - Administrative Fees				
Fuel Handling Recovery Fee	/ Gallon	\$ 0.05		Set annually during the Financial Report process as recovery fees for billed labor and expenses of departmental operations with WisDOT recovery for services
	Percentage of expenses billed for services	4.21%		
Records and Reports Fee		87.28%		
Fringe Benefits		2.20%		
Small Field Tools				
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	2022 Fee	Ordinance or Reference	Notes
Land Conservation				
CREP Filing Fee	Per Contract	10% of CREP payment up to \$250 (15-yr agreements) or \$500 (permanent easements)	Res. 7-0916	
Endangered Species Investigation	Per Day	\$50/day for County/NRC S Cost-share projects up to \$500; \$200 per day plus mileage for all others	Res. 10-1217	
Tree Planter	Per 1,000 trees	\$ 20.00	Res. 10-1217	Set by Land Conservation Committee
Manure Storage Facility Permit	per permit	\$500	Res. 4-1019	By Ordinance & collected by/shared with Planning & Zoning Department
Manure Storage Closure Permit	per permit	\$100	Res. 4-1019	By Ordinance & collected by/shared with Planning & Zoning Department

Department and Fee Description	Duration / Unit	2022 Fee	Ordinance or Reference	Notes
Land Conservation				
Nutrient Management Plan submittal late fee	per month	\$50	Res. 4-1019	By Ordinance
Manure Storage Repurpose Permit	per permit	\$100		Set by 2022 County Budget Doc.
FPP Self Certification Fee	per parcel	\$ 25.00		Set by 2022 County Budget Doc
FPP Certificate Late Fee	per parcel	\$ 30.00		Set by 2022 County Budget Doc
		\$40 per staff Hour plus Mileage and cleaning expenses	Res. 10-0719	
Rainfall Simulator				

	Duration / Unit	2022	Ordinance or Reference	Notes
Planning and Development				
Zoning Permit Fee				
Footprint of Structure/Use ≤100 sq. ft.				fee increases if violation
Footprint of Structure/Use upto 999 sq. ft.		\$ 150.00	Res 10-0811	May not need permit if non res.
Footprint of Structure/Use 1,000-1,999 sq. ft.		\$ 250.00	Res 10-0811	
Footprint of Structure/Use 2,000-4,999 sq. ft.		\$ 350.00	Res 10-0811	
Footprint of Structure/Use 5,000 sq. ft. and greater		\$ 500.00	Res 10-0811	
Miscellaneous uses and activities requiring regular zoning permit but with no establishment or conversion of structure		\$ 150.00	Res 10-0811	
Miscellaneous uses and activities requiring regular zoning permit but with no measurable footprint. (structural repairs, alterations)		\$ 75.00	Res 10-0811	
Structures not defined as a building (swimming pools, bins, tanks, open decks, etc.)		\$ 100.00	Res 10-0811	
Portable animal structures with footprint up to 300 sq.ft.		None	Res 10-0811	Pt req to assure not in floodplain or setbacks
Active permit revision or change in use of existing building		\$ 75.00	Res 10-0811	Or difference between categories, which ever is greater.
Copies	per page	\$ 0.25		Office Policy

	Duration / Unit	2022	Ordinance or Reference	Notes
Planning and Development				
GIS Data Acquisition			2008 policy adopted by Land Information Council	differs by paper size & time
Data Conversion Charge	per digital file	\$ 50.00	2008 policy adopted by Land Information Council	
Zoning Hearing Filing Fee		\$ 750	2022 Budget	
Conditional Use Permit		\$ 750	2022 Budget	
Conditional Use Permit & Zoning Hearing		\$ 750	2022 Budget	
Board of Adjustment Hearing Fee		\$ 500	Res 2-1013	
Mobile Tower Siting Permit		\$ 3,500	Ordinance 400.13	
Wind Energy System Permit		\$ 1,500	res 4-1614	Plus \$5 per hour (4-0614)
Address Sign Fee		\$ 75	Res 2-1013	per sign
Soil Testing Fee		\$ 200	2022 Budget	
WI Fund Filing Fee		\$ 150	Res 12-1206	
State Groundwater Protection Fee		\$ 100	Res 12-1206	
Farmland Preservation Certification Fee		\$ 10	Res 2-1105	
Sign Permit Fee		\$ 150	Res 2-1105	
Manure Facility Permit Fee: new, upgrade		\$ 500	Res 4-1019	80% to LCD/20% to OPD
Manure Facility Closure Fee		\$ 100	Res 4-1019	80% to LCD/20% to OPD
Shoreland Land Use Permit		\$ 200	2022 Budget	
Floodplain Land Use Permit		\$ 200	2022 Budget	

	Duration / Unit	2022	Ordinance or Reference	Notes
Planning and Development				
Floodplain Special Exemption Permit		\$ 500	Res 2- 1013	
Certified Survey Map Review		\$100+25/lot	2007 Budget	
Preliminary Plat Review		\$350+25/lot	2007 Budget	
Plat Review Hearing Fee		\$ 300	Res 11-2006	
Development Plan Review		\$ 40	Res 11-2006	
Conventional Sanitary Permit		\$ 600	2022 Budget	
Pressurized Sanitary Permit		\$ 600	2022 Budget	
Non-Plumbing Sanitary Permit		\$ 300	2022 Budget	
Pumping Report Filing Fee		\$ 30	2021 Budget	
Pumping Report 2nd DdIn Filing Fee		\$ 40	2021 Budget	
Pumping Report Citation Filing Fee		\$ 50	2021 Budget	
Sanitary Reconnection Permit		\$ 300	2022 Budget	
Sanitary Permit Transfer Fee		\$ 300	2022 Budget	
Non-metallic Mining Annual Fee: per acre		\$ 140	Res 4-0407	1 to 5 active acres
		\$ 280	Res 4-0407	6 to 10 active acres
		\$ 420	Res 4-0407	11 to 15 active acres
		\$ 560	Res 4-0407	16 to 25 active acres
		\$ 650	Res 4-0407	26 to 50 active acres
		\$ 695	Res 4-0407	51 or more active acres
Inactive Annual Fee: per acre		\$ 40	Res 4-0407	1 to 5 active acres
		\$ 80	Res 4-0407	6 to 10 active acres
		\$ 120	Res 4-0407	11 to 15 active acres
		\$ 160	Res 4-0407	16 to 25 active acres
		\$ 185	Res 4-0407	26 to 50 active acres
		\$ 200	Res 4-0407	51 or more active acres

	Duration / Unit	2022	Ordinance or Reference	Notes
Planning and Development				
Non-metallic Mine Plan Review Fee		\$	1,045 Res 4-0407	1 to 25 acres
		\$	1,400 Res 4-0407	26 to 50 acres
		\$	1,750 Res 4-0407	51 acres or more
Non-metallic Mining Expedited Review Fee		\$	500 Res 4-0407	in addition to regular fee
Airport Zoning Permit - outside city/village		\$	150 Res 6-1019	
Airport Zoning Permit - inside city/village		\$	75 Res 6-1019	

Department and Fee Description	Duration / Unit	2022 Fee	Ordinance or Reference	Notes
Register in Probate				
Filing a Petition for deceased persons, or for certificate or judgement of descent of lands.	per filing	\$20 or .2%	814.66(1)(a), §814.66(1)(d)	Value of Land-encumbrances-liens=value. If value is less than \$10,000, fee is \$20. If more than \$10,000, fee is .2% of value.
Filing a Petition for Guardianship/Conservatorship	per filing		814.66(1)(b)	Value of Property-encumbrances-liens=value. If value is less than \$867.03(1g), fee is \$20. If more than \$10,000, fee is .2% of value.
Filing Objection to the probate of a will	per filing	\$ 20.00	814(1)€	may be waived by the court if filed by a guardian ad litem or attorney.
Certificate Terminating a Life Estate or Homestead Interest	per certificate	\$ 3.00	814.66(1)©	
For Receiving a Will for Safekeeping	per will	\$ 10.00	§814.66(1)(f)	
For Each Certificate		\$ 3.00		
For Copies	per copy	\$ 1.00	814.66(1)(h)	or actual and direct costs of copying
For Filing Claims Against an Estate	Each claim	\$ 3.00	814.66(1)(i)	
For Searching files without a case number	each search	\$ 4	§814.66(1)(j)	
For receiving power of Attorney for health care for safekeeping	each	\$ 8.00	§814.66(1)(k)	
For receiving a declaration for safekeeping as provided under §154.13(1)	each	\$ 8.00	§814.66(1)(L)	

Department and Fee Description	Duration / Unit	2022 Fee	Ordinance or Reference	Notes
Register in Probate				
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 disbursing money under §54.12(1)(a)	each	\$10 or .5%, whichever 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	\$1.50 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	2022 Fee	Ordinance or Reference	Notes
Sheriff's Office				
Accident Reports				
			Res 06-2139	
	Per Page	\$ 0.25		Cost Recovery Basis
Civil Process - Service Fee		\$ 60.00		
Civil Process - Attempt -Service Fee		\$ 20.00		
Booking Fee - Jail		\$ 25.00		
Warrant Fee - Jail		\$ 25.00		
Fingerprint Fee - Jail		\$ 20.00		
Nurse Visit - Jail		\$ 15.00		
Dr. Visit - Jail		\$ 20.00		
Huber Transfer Fee w/ Electronic Monitoring		\$23+tax per day		
Huber Board Fee		\$20 per day		
Electronic Monitor Hook -Up Fee		\$ 50.00		
Electronic Monitor Fee		\$18.99 per day		
Alcohol Sensor Fee - Jail		\$5 per day		
Medication Fee - Jail		\$5		
Drug Test Fee - Jail		\$ 10.00		
Crash Report - Admin Fee		\$5 plus Tax		
Crash Report - 3rd Party		\$12 plus tax		
Incident Report - Admin Fee		\$5 plus tax		
Body Cam, Squad Cam, Video and Photo		\$25 plus tax		

Department and Fee Description	Duration / Unit	2022 Fee	Ordinance or Reference	Notes
Sheriff's Office				
11 Calls and Dispatch or radio traffic		\$25 plus tax		
Duplication Costs	Per Page	\$ 0.25	ORD 2-435	
Copy of any bond, undertaking, summons, writ, complaint or paper served or taken, when required by law or demanded by a party	per page	\$ 1.00	\$814.70(6)	
Special Event Fee		\$ 95.00		
Impound Fee		\$5 per day		
Postage		Actual Costs		
For Services of Summons or other process for commencement of an action, a writ, injunction, subpoena or order	each defendant	\$ 60	\$814.70(1)	There are lots of exemptions to this fee - see statute. County Board can set higher fees \$814.705
Execute on Judgement	each service	\$ 12	\$814.70(2)	County Board can set higher fees \$814.705
Traveling for services	each mile	\$.56 per mile	\$814.70(3)	County Board can set higher fees \$814.705. Set via Fee Schedule.
Seizure of property and evictions - for serving a writ or other process		\$20 to serve notice. \$60 for a return visit	\$814.70(8)	County Board can set higher fees \$814.705, Set via fee schedule

Department and Fee Description	Duration / Unit	2022 Fee	Ordinance or Reference	Notes
Social Services Department				
Supervision of Juvenile/Children's Court Orders for Supervision	per month	\$ 25.00		Based on hourly rate for Social Work services
		\$300 for full study, \$175 for one parent's home		
Court Ordered Custody Studies	per study			Based on hourly rate for Social Work services
Court Ordered Electronic Monitoring	per day	\$ 8.00		Cost of renting the equipment plus Admin Charge
Nonsecure Detention	per day			Fee is the actual cost charged by facility
Secure Detention	per day			Fee is the actual cost charged by facility
Criminal Background Checks	per search			Actual cost of background check, as billed by the State.
Out of Home Care for Children and Juveniles	per month			Child Support Ordered (see Child Support)
Copy Fees	per page	\$ 0.25		

Department and Fee Description	Duration / Unit	2022 Fee	Notes	Notes
Treasurer's Office				
Duplication Costs	Per Page	\$0.25		
Unpaid Tax Report	Flat fee	\$25.00	Set by IT Dept. for our office when we had the ability to do this report.	
**Mailing Labels - \$ 5.00 set up fee	Per label	\$0.02	Set by IT Dept. for our office when we had the ability to do labels.	
Insufficient Check Fee	Each	\$25.00	Not sure when this was done	
Assessment Roll Data	Per File	\$ 50.00		Set in 2005
Tax Roll Data	Per File	\$ 50.00		Set in 2005

ISSUER COMMENT

7 April 2021

RATING

General Obligation (or GO Related) ¹

Aa2

No Outlook

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Iowa County, WI

Annual Comment on Iowa County

Issuer Profile

Iowa County is located in southwestern Wisconsin. The county seat of Dodgeville is approximately 35 miles west of Madison. The county has a population of 23,618 and a low population density of 31 people per square mile. The county's median family income is \$81,430 (1st quartile) and the January 2021 unemployment rate was 4.4% (2nd quartile) ². The largest industry sectors that drive the local economy are retail trade, farm employment, and local government.

We regard the coronavirus outbreak as a social risk under our environmental, social and governance framework, given the substantial implications for public health and safety and the economy. We do not see any material immediate credit risks for Iowa County. However, the situation surrounding coronavirus is rapidly evolving and the longer term impact will depend on both the severity and duration of the crisis. If our view of the credit quality of Iowa County changes, we will update our opinion at that time.

Credit Overview

The credit position for Iowa County is very high quality, and its Aa2 rating is level with the US counties median of Aa2. The notable credit factors include a robust financial position, a healthy wealth and income profile and a solid tax base. It also reflects an affordable debt burden and a mid-ranged pension liability.

Finances: The financial position of the county is very strong and is relatively favorable in comparison to the assigned rating of Aa2. The fund balance as a percent of operating revenues (74.3%) far exceeds the US median, and grew slightly between 2015 and 2019. Furthermore, the cash balance as a percent of operating revenues (98.2%) is far superior to the US median.

Economy and Tax Base: The economy and tax base of the county are strong. The full value per capita (\$93,042) is stronger than the US median, and increased markedly from 2015 to 2019. Moreover, the median family income equates to a solid 105.4% of the US level. Lastly, the total full value (\$2.2 billion) is below other Moody's-rated counties nationwide.

The coronavirus caused an unprecedented economic slowdown. We currently forecast US GDP to gradually recover in 2021. Local governments with the highest exposure to tourism, hospitality, healthcare, retail, and oil and gas could have a much slower recovery.

Debt and Pensions: The debt and pension liabilities of Iowa County are affordable overall. The net direct debt to full value (0.1%) is slightly lower than the US median, and remained

stable from 2015 to 2019. In addition, the Moody's-adjusted net pension liability to operating revenues (1.4x) is on par with the US median.

Management and Governance: Wisconsin counties have an institutional framework score ³ of "A", which is moderate. The sector's major revenue source, property tax revenue, is subject to a cap which limits increases to amounts represented by net new construction growth. However, counties may implement a 0.5% sales tax, which diversifies operating revenue. Revenues and expenditures tend to be predictable. Across the sector, fixed and mandated costs are generally moderate. Counties have a high ability to reduce expenditures, as workforces are mainly comprised of non-public safety employees, for whom collective bargaining is limited.

Sector Trends - Wisconsin Counties

In May 2020, the Wisconsin Supreme Court overturned the state's "safer at home" order, lifting previous restrictions on non-essential businesses and public gatherings. However, the lifting of social distancing mandates will vary by region and will affect how quickly economic activity returns to normal or near-normal levels. Sales tax revenues are expected to decline given restrictions on consumer activities. Unpaid real estate taxes are generally retained at the county level for subsequent collection, increasing county exposure to any tax delinquencies related to broader economic pressures caused by the coronavirus pandemic. Wisconsin counties with significant exposure to nursing homes may experience challenges affecting the health care industry. Most Wisconsin counties participate in the Wisconsin Retirement System, which is relatively well-funded. Overall, fixed costs are manageable and not a pressure for counties.

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the Issuer/entity page on www.moodys.com for the most updated credit rating action information and rating history.

EXHIBIT 1

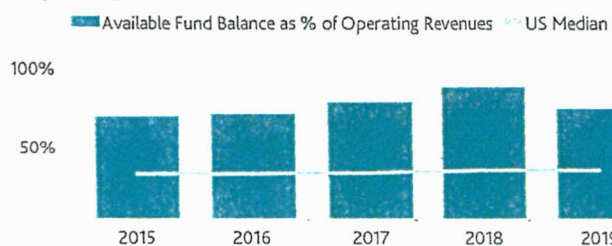
Key Indicators ⁴ ⁵ Iowa County

	2015	2016	2017	2018	2019	US Median	Credit Trend
Economy / Tax Base							
Total Full Value	\$1,887M	\$1,926M	\$2,013M	\$2,088M	\$2,197M	\$8,266M	Improved
Full Value Per Capita	\$79,392	\$81,133	\$85,401	\$88,440	\$93,042	\$88,050	Improved
Median Family Income (% of US Median)	106%	103%	104%	105%	105%	93%	Stable
Finances							
Available Fund Balance as % of Operating Revenues	69.3%	70.9%	78.4%	87.9%	74.3%	34.3%	Stable
Net Cash Balance as % of Operating Revenues	89.3%	100.3%	89.6%	107.6%	98.2%	39.5%	Improved
Debt / Pensions							
Net Direct Debt / Full Value	0.2%	0.2%	0.1%	0.1%	0.1%	0.5%	Stable
Net Direct Debt / Operating Revenues	0.23x	0.24x	0.20x	0.18x	0.19x	0.56x	Stable
Moody's-adjusted Net Pension Liability (3-yr average) to Full Value	0.8%	1.1%	1.2%	1.1%	0.9%	1.2%	Stable
Moody's-adjusted Net Pension Liability (3-yr average) to Operating Revenues	1.09x	1.61x	1.66x	1.55x	1.37x	1.39x	Stable
	2015	2016	2017	2018	2019	US Median	
Debt and Financial Data							
Population	23,769	23,751	23,576	23,620	23,618	N/A	
Available Fund Balance (\$000s)	\$9,483	\$9,459	\$11,392	\$12,857	\$10,958	\$26,112	
Net Cash Balance (\$000s)	\$12,215	\$13,384	\$13,030	\$15,731	\$14,475	\$30,464	
Operating Revenues (\$000s)	\$13,679	\$13,341	\$14,537	\$14,620	\$14,744	\$72,972	
Net Direct Debt (\$000s)	\$3,143	\$3,227	\$2,852	\$2,566	\$2,729	\$40,647	
Moody's Adjusted Net Pension Liability (3-yr average) (\$000s)	\$14,975	\$21,456	\$24,163	\$22,601	\$20,154	\$97,433	

Source: Moody's Investors Service

EXHIBIT 2

Available fund balance as a percent of operating revenues increased from 2015 to 2019



Source: Issuer financial statements; Moody's Investors Service

EXHIBIT 3

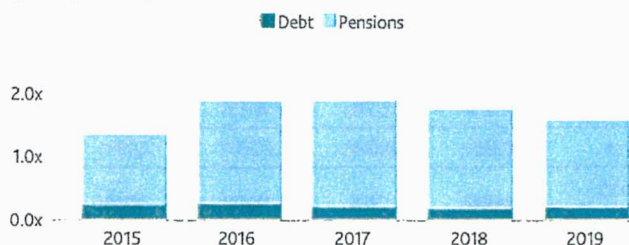
Full value of the property tax base increased from 2015 to 2019



Source: Issuer financial statements; Government data sources; Offering statements; Moody's Investors Service

EXHIBIT 4

Moody's-adjusted net pension liability to operating revenues increased from 2015 to 2019



Source: Issuer financial statements; Government data sources; Offering statements; Moody's Investors Service

Endnotes

- 1 The rating referenced in this report is the issuer's General Obligation (GO) rating or its highest public rating that is GO-related. A GO bond is generally backed by the full faith and credit pledge and total taxing power of the issuer. GO-related securities include general obligation limited tax, annual appropriation, lease revenue, non-ad valorem, and moral obligation debt. The referenced ratings reflect the government's underlying credit quality without regard to state guarantees, enhancement programs or bond insurance.
- 2 The demographic data presented, including population, population density, per capita personal income and unemployment rate are derived from the most recently available US government databases. Population, population density and per capita personal income come from the American Community Survey while the unemployment rate comes from the Bureau of Labor Statistics.

The largest industry sectors are derived from the Bureau of Economic Analysis. Moody's allocated the per capita personal income data and unemployment data for all counties in the US census into quartiles. The quartiles are ordered from strongest-to-weakest from a credit perspective: the highest per capita personal income quartile is first quartile, and the lowest unemployment rate is first quartile.
- 3 The institutional framework score assesses a municipality's legal ability to match revenues with expenditures based on its constitutionally and legislatively conferred powers and responsibilities. See [US Local Government General Obligation Debt \(July 2020\)](#) methodology report for more details.
- 4 For definitions of the metrics in the Key Indicators Table, [US Local Government General Obligation Methodology and Scorecard User Guide \(July 2014\)](#). Metrics represented as N/A indicate the data were not available at the time of publication.
- 5 The medians come from our most recently published local government medians report, [Medians - Tax base expansion bolsters revenue, but pensions remain a hurdle \(May 2020\)](#) which is available on Moodys.com. The medians presented here are based on the key metrics outlined in Moody's GO methodology and the associated scorecard.

2022 & Beyond

As we complete the 2022 budget cycle, several outstanding topics and challenges remain for Iowa County to look forward to. Here is a short list of the major things to think about and discuss:

1. Bloomfield Health and Rehabilitation Center.
2. Wind Turbines. In 2022, I anticipate that Iowa County will have an opportunity to develop revenue from a wind turbine development. I anticipate that there may be a request forthcoming for Iowa County to consider having turbines located on the County Farm.
3. Sheriff's Department & Jail. The new building will be completed shortly, what do we do with the old building?
4. Judicial Branch: In late 2021, Judge Koehler announced that she would not seek another term of office. A new judge will be elected in 2022. Iowa County is building a second courtroom in 2022 in anticipation of a second judge. Will the State of Wisconsin fund a second judge? Will there be competition for a judicial seat in 2022? What security changes will occur as this transition occurs?
5. ARPA Funding: Iowa County needs to find a way to invest funds in a way that provides a return over time and addresses long term problems. Iowa County may never see such a large infusion of funding again for many years. Are we spending it in a way that offers the most in return?