Iowa County, Wisconsin

2025 Proposed Budget

date: 10-8-24

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October 8, 2024

Iowa County Board of Supervisors,

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

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

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

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

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

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

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

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

Page14 gives a good summary of the Iowa County departments included in the operating budget and how their reliance on the operating levy has changed. Please take a moment to review this page and notice the reductions occurring.

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

- *Library Levy*: The Iowa County Library Plan was last modified in November of 2023. The plan implements a library levy on properties in Iowa County; however, communities with libraries may opt out of the additional levy under state law. Under V.(C)(4(c) Iowa County reimburses libraries 78% of the cost of library services provided to non-residents. Under V.(C)(4(b) Iowa County also contributes 5% of funding for county-wide promotions of library services available to Iowa County residents. Page 37 of the budget shows which local governments contribute and how much.

- *Debt Levy*: The debt levy is the portion of the Iowa County tax bill that is appropriated to the repayment of county debt. The debt levy is exempt from Wisconsin's Levy Limit Law and is used to fund the Capital Projects Fund. Iowa County annually borrows in November of each year and pays back debt in March of the subsequent year. This permits capital items to be purchased without impacting the operating budget and without the levy limit restriction. In 2023 Iowa County shifted highway seal coating costs to the capital projects fund in order to free up capacity in our operating budget. In 2024, Iowa County shifted our property and liability insurance to the debt levy as allowed under Wisconsin law.

- Opioid Fund: Iowa County joined most other Wisconsin Counties in a lawsuit against opioid drug manufacturers, distributors, and retailers. This Fund is used to collect lawsuit proceeds and distribute grant funding to non-profits who meet the program guidelines. See page 19.

- Sheriff's Office Staffing Account: When the Law Enforcement Center was constructed, the decision was made to set up each jail cell with double bunking. This saved costs by avoiding additional bunk bed bracing. It also increased capacity of the jail beyond Iowa County's immediate needs. The building was issued occupancy on 11/20/21 and has capacity to hold 104 inmates and currently has around 40.

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

- American Rescue Plan Act Account: On March 11, 2011, President Biden signed the American Rescue Plan Act and said act provided certain funds to Iowa County. These funds must be appropriated by December 31, 2024, and completely spent by December 31, 2026. Please see page 21 for a breakdown of how these funds have been used.

- ATC Environmental Impact Fee Account: Iowa County is home to a high transmission power line owned by ATC. When this line was constructed in 2023 Iowa County received an Environmental Impact Fee that can be used with special approvals from the Wisconsin Public Service Commission. The fee is based on a percentage of project total costs. The project has not yet concluded and is currently in court proceedings. When it does conclude, Iowa County is expected to receive a second payment to account for higher than anticipated project costs. See page 21 for more information.

- Broadband Fund: In 2021 Iowa County created a Broadband Fund to account for the investments made toward the County's goal of installing fiber internet access to rural properties in Iowa County. The goal is just over 40% completed. Agreements under contract in pursuit of this goal resulted in loans made and corresponding debt and interest payments coming into the fund. A complete breakdown of the past and planned costs and revenues is located on page 20.

- Donations Accounts: Iowa County policy 325 created a new level of transparency for Iowa County residents. This policy directs that individual accounts be opened for donations received by Iowa County for specific departments or projects. Page 22 is a complete listing of all the donation accounts existing that members of the public can make donations into and in support of specific projects. Each account is opened with a resolution that specifies how the money is authorized to be spent, who can spend the money, and provides transparency as to what happens to funding after projects or programs are completed. For a copy of policy 325 or any specific account resolution, please inquire with a County Supervisor or a member of Iowa County's management staff.

- Capital Improvement Plan (page 29-33): Iowa County creates a capital plan to improve communications and create a "no-surprises" environment. Planning out major expenses leads to a more transparent and an overall better budget document. Since this is a plan, there are last-minute changes that can occur. Page 28 walks you through changes included in this budget proposal.

- Department Fee Schedule (page39-54): As part of the annual budget process, Departments are tasked with reviewing their fee structures and discussing potential changes with standing committees. Enclosed in the budget document is the most current schedule of fees. Including the schedule is our way of being as transparent as possible with the public who use our services. Recent operating levy limitations have led to a shifting of services from tax levy support to fee support. This will be pursued significantly more in 2025/2026.

A county's budget can be a complex document. As your read through this document, please feel free to email any questions or comments to **larry.bierke@iowacounty.org**

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

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

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

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

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

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

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

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

Larry Bierke

Larry Bierke
Iowa County Administrator

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

Notes:

1.) Authorized FTE may be broken down into multiple positions

2.) Changes for 2025 are with **RED** Ink

Proposed Position Changes for 2024 Budget

Department	Proposed Change	Increase / (Decrease) for Wage & Fringe and Equipment Cost
Sheriff's Department	Reduce 0.50 Department Assistant position, increase Accounting Specialist position by 0.25 and created three 0.07 Master Control position	($10,617)
Emergency Management	Add 0.50 Department Assistant position and eliminate Emergency Management Director position	($51,357)
ADRC	Reduce 0.50 Department Assistant position	($10,381)
Register in Probate	Reduce 0.50 Department Assistant position	($25,428)
Social Services	Eliminate 1 Economic Support Specialist position	($70,976)
Veteran's Services	Reduce 0.50 Veteran Service Officer position	($46,342)
UW-Extension	Reduce 0.50 Department Assistant position	($38,855)
OWI	Reduce 0.50 Drug Treatment Coordinator position	($46,550)
Health Department	Eliminate 1 Public Health Community Coordinator and 1 COVID Project Position	($171,920)
	Total Dollar Position Changes	($472,426)

County Board Visioning Session — March 9, 2024

Priorities:

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

Concerns:

Miscellaneous:

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

Government / County Board

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

COUNTY VISION - Concerns (continued):

Infrastructure:

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

Safety:

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

Health:

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

Taxes and Finance:

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

Hopes:

Roads/Infrastructure:

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

Citizen Care/Services:

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

Community Connections:

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

Workforce:

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

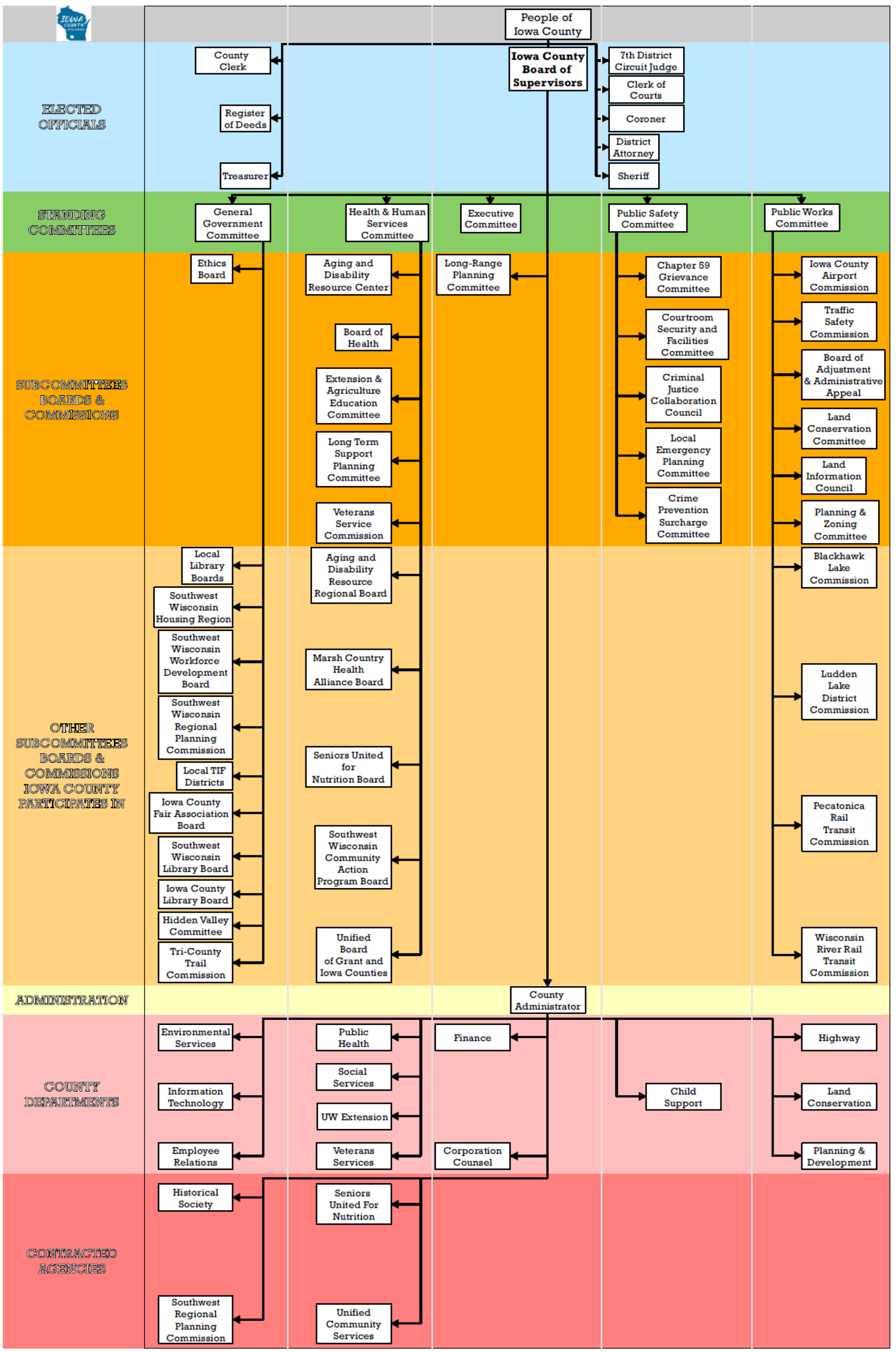
Development:

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

General Government:

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

IOWA COUNTY ORGANIZATIONAL CHART



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The Value of Comprehensive Planning

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

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

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

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

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

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

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

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

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

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

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

Scott Godfrey

Scott Godfrey - Director/LIO

2025 Proposed Budget

DEPARTMENT	REVENUES	EXPENDITURES	TRANSFERS IN	TRANSFERS OUT	DEBT PROCEEDS	TAX LEVY
County Board	$ -	$ 105,642				$ 105,642
Contingency Wage & Fringe Increases	$ -	$ -				$ -
Contingency Health Insurance Increase		$ 115,838				$ 115,838
Fire Suppression	$ -	$ 2,000				$ 2,000
Restorative Justice-TAD	$ 72,195	$ 90,304				$ 18,109
Clerk of Courts	$ 440,557	$ 711,245				$ 270,688
Employee Relations	$ -	$ 178,362				$ 178,362
OWI Intensive Program	$ -	$ -				$ -
Coroner	$ 7,000	$ 68,715				$ 61,715
Finance Department	$ 400	$ 420,261				$ 419,861
County Administration	$ -	$ 154,096				$ 154,096
Environmental Impact ATC	$ -	$ -				$ -
Economic Development	$ -	$ 94,146				$ 94,146
Information Technology	$ -	$ 799,431				$ 799,431
County Treasurer	$ 428,830	$ 242,643				$ (186,187)
State Shared Revenue-Treas.	$ 869,926	$ -				$ (869,926)
Personal Property Aid	$ 152,531	$ -				$ (152,531)
Exempt Computer Aids	$ 141,175	$ -				$ (141,175)
Transfer from Sales Tax Fund	$ -	$ -	$ 2,911,819			$ (2,911,819)
County Clerk	$ 10,500	$ 268,210				$ 257,710
District Attorney	$ 32,000	$ 334,160				$ 302,160
Corporation Counsel	$ -	$ 125,000				$ 125,000
Register of Deeds	$ 220,000	$ 202,351				$ (17,649)
Environmental Services Dept.	$ 22,281	$ 745,564				$ 723,283
County Farm	$ 117,804	$ 12,200				$ (105,604)
County Insurance - Liab & WC	$ -	$ 350,000			$ 175,000	$ 175,000
Sheriff Department	$ 1,011,827	$ 5,984,408				$ 4,972,581
Health Department	$ 127,790	$ 520,519				$ 392,729
Veterans Service Department	$ 1,050	$ 79,078				$ 78,028
Iowa County Fair	$ -	$ 15,000				$ 15,000
Historical Society	$ -	$ 5,000				$ 5,000
Snowmobile/ATV	$ 45,000	$ 45,000				$ -
Planning & Development & GIS/LR	$ 437,245	$ 475,179				$ 37,934
Emergency Management	$ 41,000	$ 214,331				$ 173,331
UW Extension Department	$ 2,604	$ 191,049				$ 188,445
Land Conversation Department	$ 307,221	$ 524,612				$ 217,391
Social Services	$ 1,481,220	$ 3,001,358				$ 1,520,138
Child Support	$ 224,701	$ 254,956				$ 30,255
Aging & Disability Resource Center	$ 817,272	$ 1,277,826				$ 460,554
Unified Services Fund	$ -	$ 343,518				$ 343,518
Sales Tax Fund	$ 2,911,819	$ -		$ 2,911,819		$ -
Solar Farm Utility Tax Fund	$ -	$ -		$ 350,000		$ -
Iowa County Airport	$ 273,928	$ 298,928		$ 56,000	$ 10,000	$ 25,000
Wisconsin River Rail Transit	$ -	$ 30,000				$ 30,000
American Rescue Plan Act	$ 1,108,262	$ -		$ 1,108,262		$ -
Capital Projects Fund	$ 694,000	$ 2,376,000	$ 56,000		$ 1,276,000	$ -
Broadband Fund	$ -	$ 1,108,262	$ 1,108,262			$ -
Highway Department	$ 10,557,535	$ 13,575,800			$ 2,638,992	$ 3,018,265
Debt Service Fund	$ -	$ 5,577,389	$ 350,000		$ -	$ 5,577,389
Grand Total	**$ 22,557,673**	**$ 40,918,381**	**$ 4,426,081**	**$ 4,426,081**	**$ 4,099,992**	**$ 16,503,708**

2025 Tax Levy Comparison

DEPARTMENT	2024 Tax Levy	2025 Tax Levy	Change	%
County Board	$ 115,580	$ 105,642	$ (9,938)	-9.4%
Contingency Wage & Fringe Increases	$ -	$ -	$ -	0.0%
Contingency Health Insurance Increase	$ 98,898	$ 115,838	$ 16,940	14.6%
Fire Suppression	$ 2,000	$ 2,000	$ -	0.0%
Restorative Justice-TAD	$ 1,567	$ 18,109	$ 16,542	91.3%
Clerk of Courts	$ 271,531	$ 270,688	$ (843)	-0.3%
Employee Relations	$ 175,873	$ 178,362	$ 2,489	1.4%
OWI Intensive Program	$ 67,418	$ -	$ (67,418)	100.0%
Coroner	$ 46,136	$ 61,715	$ 15,579	25.2%
Finance Department	$ 376,942	$ 419,861	$ 42,919	10.2%
County Administration	$ 146,737	$ 154,096	$ 7,359	4.8%
Economic Development	$ 202,750	$ 94,146	$ (108,604)	-115.4%
Information Technology	$ 772,223	$ 799,431	$ 27,208	3.4%
County Treasurer	$ (199,684)	$ (186,187)	$ 13,497	-7.2%
State Shared Revenue and Aids	$ (791,585)	$ (869,926)	$ (78,341)	9.0%
Personal Property Aid	$ (134,596)	$ (152,531)	$ (17,935)	11.8%
Exempt Computer Aids	$ (141,175)	$ (141,175)	$ -	0.0%
Transfer from Sales Tax Fund	$ (2,880,000)	$ (2,911,819)	$ (31,819)	1.1%
County Clerk	$ 266,090	$ 257,710	$ (8,380)	-3.3%
District Attorney	$ 272,489	$ 302,160	$ 29,671	9.8%
Corporation Counsel	$ 120,000	$ 125,000	$ 5,000	4.0%
Register of Deeds	$ (8,314)	$ (17,649)	$ (9,335)	52.9%
Facilities and Grounds Dept.	$ 685,062	$ 723,283	$ 38,221	5.3%
County Farm	$ (104,704)	$ (105,604)	$ (900)	0.9%
County Insurance - Liab & WC	$ 15,934	$ 175,000	$ 159,066	90.9%
Sheriff Department	$ 4,878,352	$ 4,972,581	$ 94,229	1.9%
Health Department	$ 377,509	$ 392,729	$ 15,220	3.9%
Veterans Service Department	$ 108,763	$ 78,028	$ (30,735)	-39.4%
Iowa County Fair	$ 21,546	$ 15,000	$ (6,546)	-43.6%
Historical Society	$ 5,000	$ 5,000	$ -	0.0%
Snowmobile/ATV	$ -	$ -	$ -	0.0%
Planning & Development & GIS/LR	$ 107,872	$ 37,934	$ (69,938)	-184.4%
Emergency Management	$ 177,995	$ 173,331	$ (4,664)	-2.7%
UW Extension Department	$ 273,942	$ 188,445	$ (85,497)	-45.4%
Land Conversation Department	$ 212,028	$ 217,391	$ 5,363	2.5%
Transfers from General Fund to Other Funds			$ -	0.0%
Social Services	$ 1,536,822	$ 1,520,138	$ (16,684)	-1.1%
Child Support	$ 10,210	$ 30,255	$ 20,045	66.3%
Aging & Disability Resource Center	$ 454,630	$ 460,554	$ 5,924	1.3%
Unified Services Fund	$ 304,924	$ 343,518	$ 38,594	11.2%
Sales Tax Fund	$ -	$ -	$ -	0.0%
Solar Farm Utility Tax Fund	$ -	$ -	$ -	0.0%
Iowa County Airport	$ 50,000	$ 25,000	$ (25,000)	50.0%
Wisconsin River Rail Transit	$ 30,000	$ 30,000	$ -	0.0%
American Rescue Plan Act	$ -	$ -	$ -	0.0%
Broadband Fund	$ -	$ -	$ -	0.0%
Capital Projects Fund	$ -	$ -	$ -	0.0%
Bloomfield Healthcare and Rehab	$ -	$ -	$ -	0.0%
Highway Department	$ 3,000,586	$ 3,018,265	$ 17,679	0.6%
Debt Payments	$ 6,217,001	$ 5,577,389	$ (639,612)	-11.5%
Grand Total	**$ 17,144,352**	**$ 16,503,708**	**$ (640,644)**	**-3.9%**

Form SL-202c	2024 County Levy Limit Worksheet	WI Dept of Revenue

Year	County	Co-muni Code	Account No.	Report Type
2024	IOWA	25999	0718	

Section A: Determination of 2024 Payable 2025 Allowable Levy Limit

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

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

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

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

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

Section D: Adjustments to Allowable Levy Limit

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

Revenues by Fund Type

	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Governmental Funds				
General Fund	$ 10,358,034	$ 9,826,989	$ 10,094,325	$ 7,807,396
Social Services	$ 1,557,980	$ 1,561,023	$ 1,469,490	$ 1,481,220
Child Support	$ 223,339	$ 218,300	$ 225,297	$ 224,701
ADRC	$ 704,383	$ 880,598	$ 774,188	$ 817,272
Unified Community Services	$ -	$ -	$ -	$ -
Sales Tax Fund	$ 2,722,043	$ 2,699,442	$ 2,880,000	$ 2,911,819
Solar Farm Utility Aid	$ 361,311	$ 350,000	$ -	$ -
Iowa County Airport	$ 261,457	$ 184,857	$ 229,250	$ 273,928
Railroad	$ -	$ -	$ -	$ -
American Rescue Plan Act	$ 131,783	$ 434,129	$ 3,750,840	$ 1,108,262
Capital Projects Fund	$ 94,994	$ 93,241	$ 85,000	$ 1,550,000
Broadband Fund	$ 69,672	$ 250,867	$ 1,000,000	$ 1,108,262
Total Governmental Funds	$ 16,484,996	$ 16,499,446	$ 20,508,390	$ 17,282,860
Enterprise Funds				
Bloomfield Healthcare	$ 1,286,090	$ 98,691	$ -	$ -
Highway	$ 6,126,202	$ 7,750,160	$ 1,305,677	$ 8,612,781
Total Enterprise Funds	$ 7,412,292	$ 7,848,851	$ 1,305,677	$ 8,612,781
Debt Service Fund				
Debt Proceeds	$ 7,468,734	$ 4,258,500	$ 3,234,445	$ 3,914,992
Total Debt Service Fund	$ 7,468,734	$ 4,258,500	$ 3,234,445	$ 3,914,992
Tax Levy Funds				
Iowa County Tax Levy	$ 10,581,005	$ 10,805,951	$ 10,927,351	$ 10,926,319
Iowa County Debt Levy	$ 4,400,032	$ 5,634,656	$ 6,217,001	$ 5,577,389
Total County Levy	$ 14,981,037	$ 16,440,607	$ 17,144,352	$ 16,503,708
Total County Revenues	$ 46,347,059	$ 45,047,404	$ 42,192,864	$ 46,314,341

Expenditures by Fund Type

	2022 Actual	2023 Actual	2024 Adopted Budget	2025 Proposed Budget
Governmental Funds				
General Fund	$ 13,120,916	$ 13,494,965	$ 15,634,504	$ 13,128,335
Social Services	$ 2,657,933	$ 2,948,883	$ 3,006,312	$ 3,001,358
Child Support	$ 236,180	$ 232,582	$ 235,507	$ 254,956
ADRC	$ 839,012	$ 1,316,273	$ 1,228,818	$ 1,277,826
Unified Comm Services	$ 257,552	$ 267,500	$ 304,924	$ 343,518
Sales Tax Fund	$ 2,599,000	$ 2,500,000	$ 2,880,000	$ 2,911,819
Solar Farm Utility Aid	$ -	$ 361,311	$ 361,311	$ 350,000
Iowa County Airport	$ 310,444	$ 257,040	$ 248,750	$ 298,928
Railroad	$ 30,000	$ 30,000	$ 30,000	$ 30,000
American Rescue Plan Act	$ 131,783	$ 434,129	$ 3,750,840	$ 1,108,262
Capital Projects	$ 2,345,753	$ 1,557,559	$ 958,000	$ 2,826,000
Broadband	$ 125	$ 453,000	$ 1,000,000	$ 1,108,262
Total Governmental Funds	$ 22,602,577	$ 23,853,242	$ 29,638,966	$ 26,639,264
Enterprise Funds				
Bloomfield Healthcare	$ 2,595,265	$ 675,300	$ -	$ -
Highway	$ 12,705,558	$ 11,615,637	$ 18,109,217	$ 11,281,046
Total Enterprise Funds	$ -	$ -	$ 18,109,217	$ 11,281,046
Debt Service Fund				
Debt Payments	$ 4,400,032	$ 5,633,344	$ 6,578,312	$ 5,927,389
Total Debt Service Fund	$ 4,400,032	$ 5,633,344	$ 6,578,312	$ 5,927,389
Total County Expenditures	**$ 27,002,609**	**$ 29,486,586**	**$ 54,326,495**	**$ 43,847,699**

Opioid Settlement Fund

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

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

To ensure these funds are used appropriately and to report how funds were used, Iowa County has created the

Opioid Settlement Fund

to help manage the funds. Here is a breakdown of funding received and distributed, as well as anticipated income.

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

BROADBAND FUND ACCOUNT STATUS

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

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

American Rescue Plan Act (ARPA)

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

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

ATC Environmental Impact Fee

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

January 1, 2023 Balance		**$ -**
Payment from State of Wisconsin		$ 2,571,210.32
Spent in 2023 Budget		
Outdoor Recreation Grants	$ 24,434.00	
SWIGG Study Support	$ 26,041.64	
Broadband Fund transfer (MHTC Cobb)	$ 200,000.00	
Spent in 2024 Budget		
Outdoor Recreation and Tourism Grants	$ 75,566.00	
County Highway T Construction	$ 2,000,000.00	
Feasibility Study on Co. Pond Dredging	$ 25,000.00	
County Farm Strategic Planning	$ 15,000.00	
SWIGG Study Grant	$ 10,849.93	
Projects in 2025 Budget		
Outdoor Recreation and Tourism Grants	$ 38,500.00	
Broadband Matching Funds		
SWIGG Study Response Grant carryover	$ 73,206.62	
Subtotal		$ 82,612.13
2025 Year-End Anticipated Balance		$ 82,612.13
(*estimated)		

"Donation" Accounts

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

Special Account Name	2023 Balance	Projected 2024 Balance	Projected 2025 Balance
Courthouse Grounds and Memorial Improvements	$ -	$ -	$ 10,000.00
K9 Support	$ -	$ -	$ 5,000.00
H.E.L.P. Program (policy 504)	$ -	$ -	$ 1,500.00
D.A.R.E Program	$ -	$ -	$ 1,500.00
L.E.C. Fitness Facility	$ -	$ -	$ 1,000.00
Peer Support Account	$ -	$ -	$ 500.00
Help the Kids Fund Account	$ -	$ -	$ 500.00
Holiday Project Account	$ -	$ -	$ 500.00
Food Pantry Fund Account	$ -	$ -	$ 500.00
Heating Assistance Account	$ -	$ -	$ 500.00
Health Department Designated Donations Account	$ -	$ -	$ 500.00

Sheriff's Office Staffing Reserve

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

January 1, 2023 Balance		**$ 104,000.00**		
2023 Year End Balance		**$ 104,000.00**		
January 1, 2024 Balance		**$ 104,000.00**		**Positions Approved**
2024 Year End Balance		**$ 104,000.00**		1 Corrections Officer
				2023 Budget
Projected January 1, 2025 Balance		**$ 104,000.00**		
Projected 2025 Revenues	$ 30,000.00			
Projected 2025 Year End Balance		**$ 134,000.00**		

Debt Repayment Schedule

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

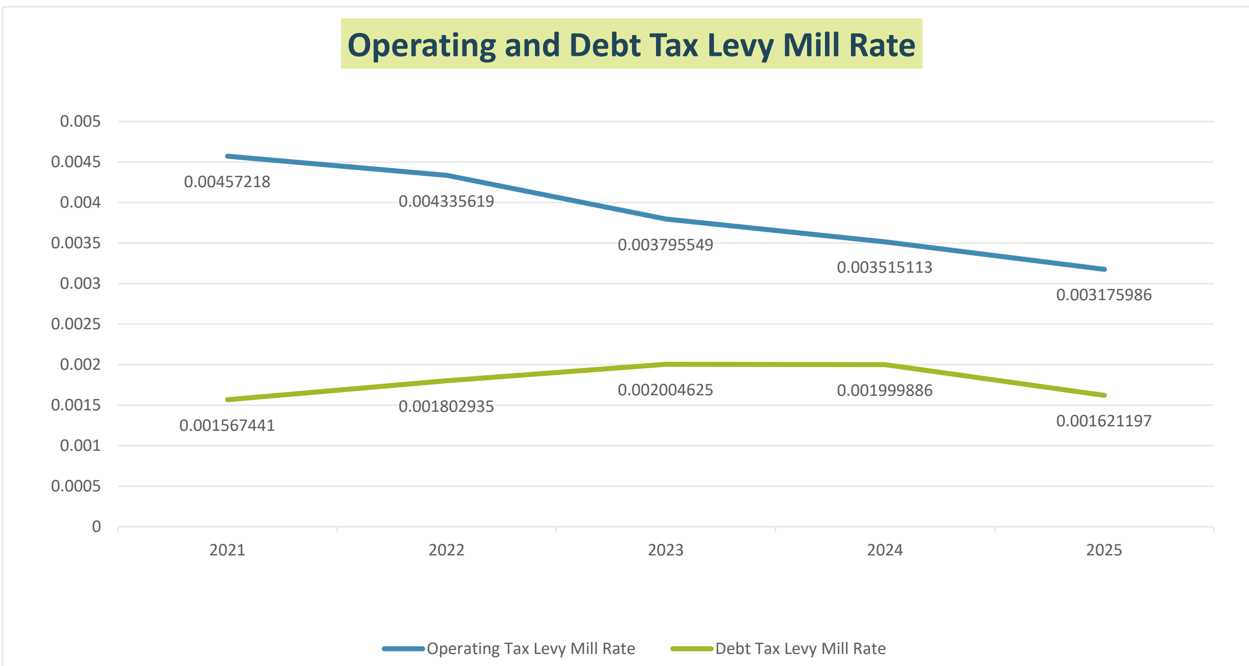
Debt Limit

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

*3% increase

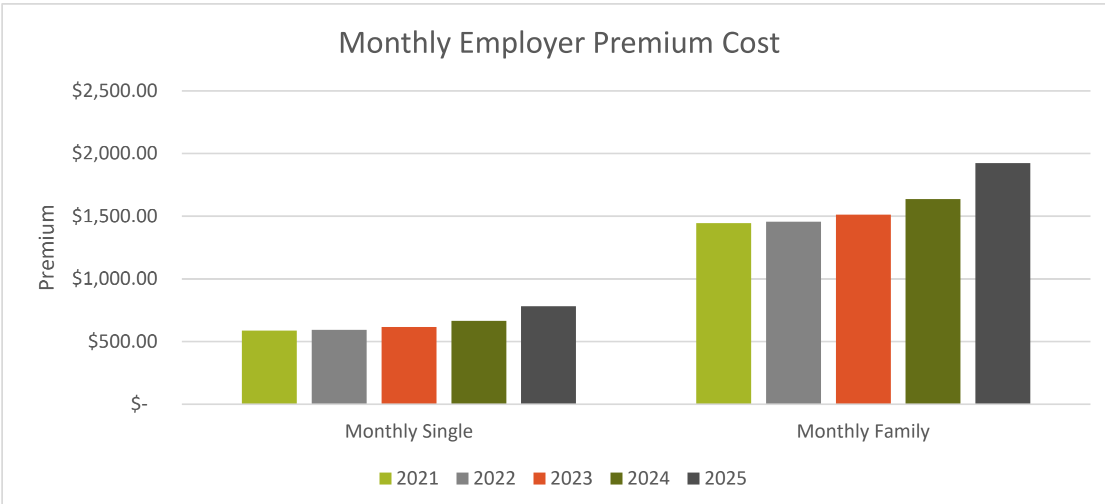
Operating and Debt Tax Levy Mill Rate

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



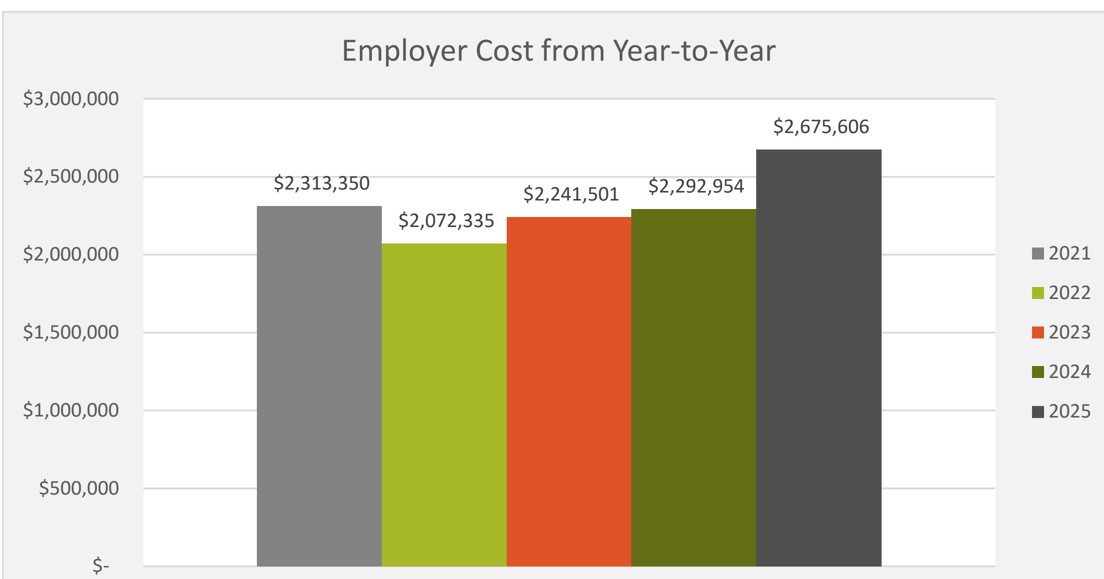
Monthly Employer Premium Cost

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



Employer Cost from Year to Year

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



Capital Improvement Funding
Summary of Capital Plan

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

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

Capital Plan vs. Budget

2024	Highway	A	CTH ID (CTH K to Dane County) Design 2/2	$	30,654
		B	CTH HHH in Ridgeway Design 1/2	$	194,662
		C	CTH B Construction	$	639,000
		D	CTH CH (County Farm Road - STH 18)	$	275,000
		E	CTH K Path (STH 39 to School)	$	1,007,000
		F	CTH YD Reconstruction	$	1,183,000
		G	CTH P Design (STH 80-STH 133) 2/2	$	20,314
		H	CTH G Bridge Construction	$	979,301
		I	Highway Seal Coating	$	900,000
		J	Annual Tractor Lease Program	$	10,000
		K	Replace Two Skid Loaders	$	10,000
		L	Replace Three Plow Truck	$	942,000
		M	Replace 2 Section Crew Trucks	$	157,384
		N	Replace 1 Crew Truck Utility Body	$	52,428
		O	Replace Lawn Mower Trailer	$	5,000
	Sheriff	P	Replace Mobile Data Terminals and Modems in Squads	$	130,000
		Q	Replace Fencing between LEC and Highway	$	25,000
		R	Replace Tasers falling out of warranty	$	10,000
		S	Emergency Management FirstNet portable WIFI	$	16,000
		T	Squad Car Purchases	$	200,000
	CTH	U	Replace Condenser at Courthouse	$	100,000
		V	Tuck Point Exterior Walls of Courthouse	$	325,000
	Airport	W	Design Taxiway F1 to Nested Tee Hanger	$	300,000
		X	North Property Acquisition	$	800,000
		Y	Taxiway F1 Construction	$	70,000
		Z	Taxiway G7 Construction*	$	380,000
	Land Cons	AA	Dam Repair/Replacement Fund	$	150,000
		BB	Blackhawk Lake Dam Fund	$	5,000
	Other	CC	Software for Planning and Development Dept	$	20,000
		DD	Replace Community Room Roof	$	50,000
		EE	Efficiency and Security Remodel at HHS	$	15,000
		FF	Add Electrical to Bloomfield Pavilion and Porta Potty area	$	30,000
		GG	Network Switches for Courthouse, HHS, and Highway	$	200,000
			Subtotal	**$**	**9,231,743**

Capital Plan vs. Budget

2025 Items Removed From Plan to Budget:		
Reduced Cost of Network Switches	$	120,000
Airport Snow Removal Equipment*	$	300,000
GASB 96 Software for Finance Department	$	30,000
Total Decrease	**$**	**450,000**
2025 Items Added Budget:		
Software for Planning & Development	$	20,000
Airport Property acquisition**	$	800,000
Community Room Roof Replacement	$	50,000
Total Increase	**$**	**870,000**

*Airport projects are 95% grant funded.
**The construction on County Highway HHH was substituted with County Highway B.

On June 18, 2024, the Iowa County Board of Supervisors approved the 2025-2029 Capital Improvement Plan. To the left of this page is a list of capital items included in the 2025 budget. Above is a breakdown of the differences in the 2025 Capital Improvement Plan adopted by the County Board and this 2025 Budget document.

2025 Capital Improvement Plan

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

2026 Capital Improvement Plan

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

2027 Capital Improvement Plan

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

2028 Capital Improvement Plan

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

2029 Capital Improvement Plan

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

Equalized Valuation *

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

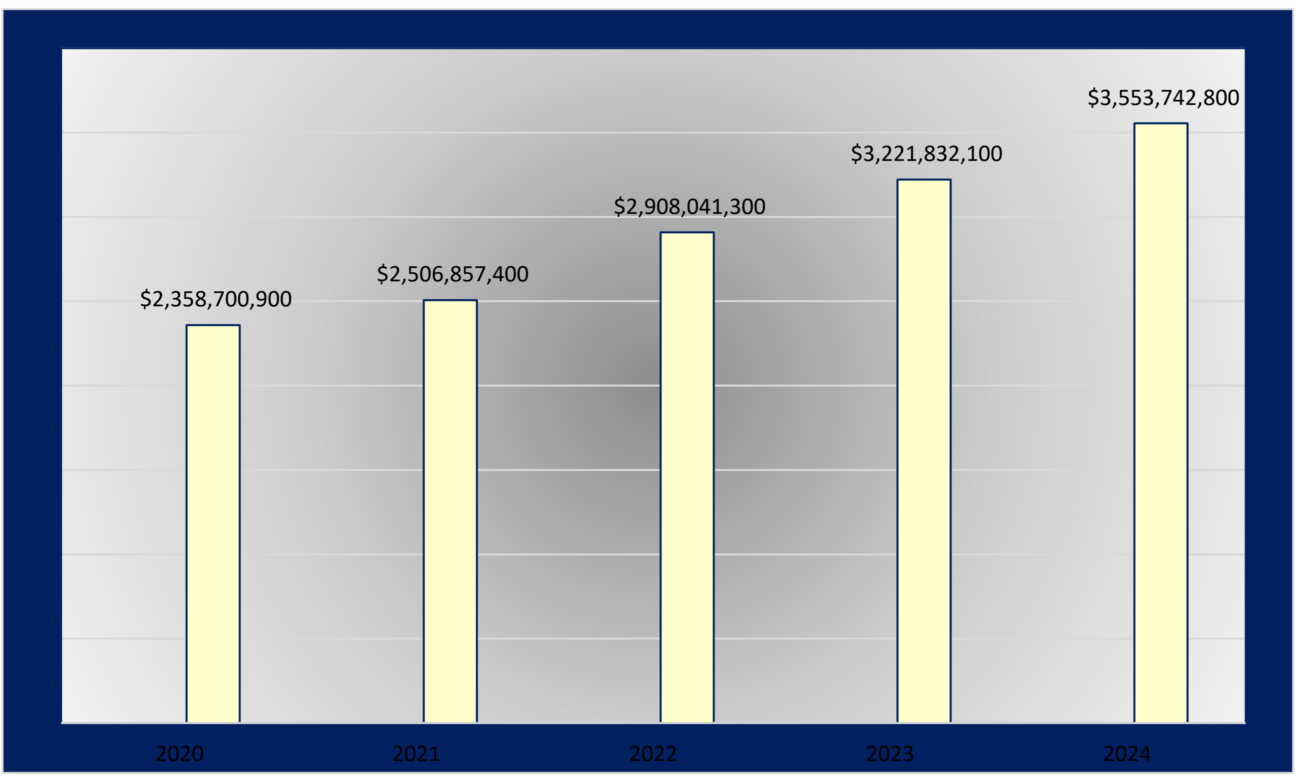
* Due to the varying assessment policies of the 29 municipalities in Iowa County, equalized value of taxable property is used for tax levy purposes. Equalized value is prepared by the Wisconsin Department of Revenue.

Historical Equalized Value Changes 2019 - 2023

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

Source: Wisconsin Department of Revenue

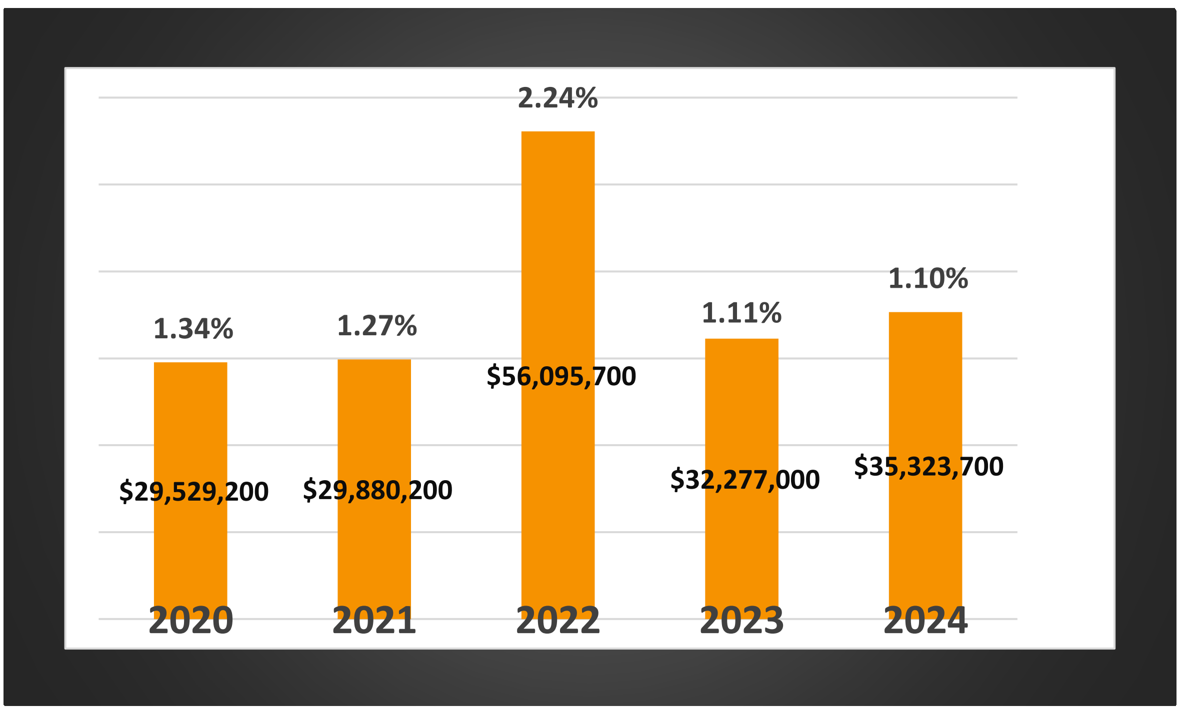
5-Year Historical Equalized Value Chart



Historical Net New Construction 2019 - 2023

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

5-Year Historical Net New Construction Chart



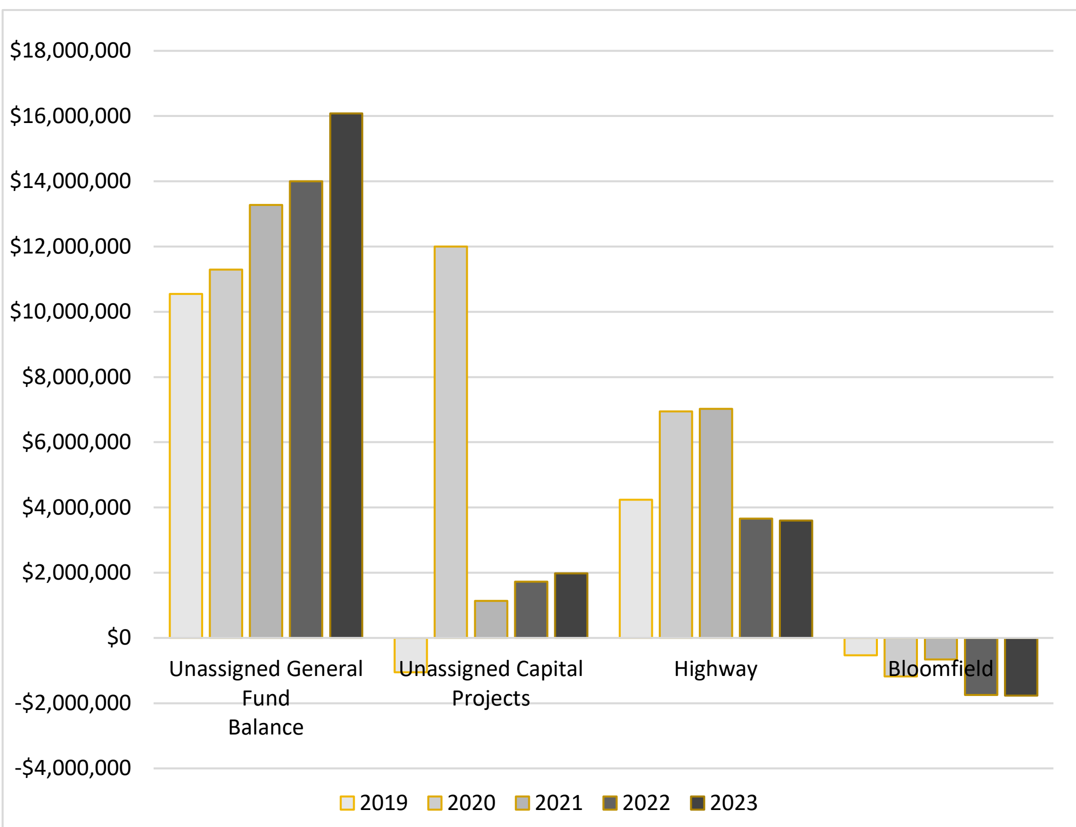
Iowa County Apportionment of 2024 Taxes for 2025 Purposes

	Full Equalized Value	*Equalized Value Reduced by TID*	*Library Service*	*County Aid Bridges*	*Special Charges - Charitable & Penal Purpose*	*Rescinded or Refunded Taxes*	*County Portion of Real Estate Taxes*	*Total Apportionment*
TOWNS								
Arena	$ 293,991,900	$ 293,991,900	$ 52,794	$ 8,081	$ 8	$ -	$ 1,425,553	$ 1,486,436
Brigham	$ 219,721,400	$ 219,721,400	$ 39,457	$ 6,040	$ 6	$ -	$ 1,090,887	$ 1,136,390
Clyde	$ 77,097,200	$ 77,097,200	$ 13,845	$ 2,119	$ 2	$ -	$ 387,736	$ 403,702
Dodgeville	$ 335,878,100	$ 335,878,100	$ 60,316	$ 9,233	$ 10	$ -	$ 1,750,329	$ 1,819,888
Eden	$ 65,737,000	$ 65,737,000	$ 11,805	$ 1,807	$ 2	$ -	$ 306,642	$ 320,256
Highland	$ 116,534,800	$ 116,534,800	$ 20,927	$ 3,203	$ 3	$ -	$ 575,298	$ 599,431
Linden	$ 100,165,400	$ 100,165,400	$ 17,987	$ 2,753	$ 3	$ -	$ 454,925	$ 475,667
Mifflin	$ 87,666,300	$ 87,666,300	$ 15,743	$ 2,410	$ 2	$ -	$ 403,768	$ 421,923
Mineral Point	$ 147,287,200	$ 147,287,200	$ 26,449	$ 4,049	$ 4	$ -	$ 738,744	$ 769,246
Moscow	$ 115,699,700	$ 115,699,700	$ 20,777	$ 3,180	$ 3	$ -	$ 552,285	$ 576,245
Pulaski	$ 58,361,700	$ 58,361,700	$ 10,480	$ 1,604	$ 2	$ -	$ 295,097	$ 307,183
Ridgeway	$ 124,263,600	$ 124,263,600	$ 22,315	$ 3,416	$ 4	$ -	$ 608,126	$ 633,860
Waldwick	$ 81,566,400	$ 81,566,400	$ 14,647	$ 2,242	$ 2	$ -	$ 384,803	$ 401,694
Wyoming	$ 140,483,400	$ 140,483,400	$ 25,228	$ 3,862	$ 4	$ -	$ 700,464	$ 729,558
TOWNS TOTALS	$ 1,964,454,100	$ 1,964,454,100	$ 352,770	$ 53,999	$ 58	$ -	$ 9,674,655	$ 10,081,481
VILLAGES								
Arena	$ 83,267,600	$ 63,493,700	$ 11,402	$ -	$ 2	$ -	$ 327,631	$ 339,035
Avoca	$ 31,600,600	$ 31,600,600	$ 5,675	$ -	$ 1	$ -	$ 164,575	$ 170,251
Barneveld	$ 220,822,200	$ 156,875,400	$ -	$ -	$ 5	$ -	$ 822,864	$ 822,869
Blanchardville	$ 16,806,000	$ 16,806,000	$ -	$ -	$ 1	$ -	$ 88,495	$ 88,495
Cobb	$ 48,215,300	$ 48,215,300	$ -	$ -	$ 1	$ -	$ 232,478	$ 232,479
Highland	$ 77,270,200	$ 68,386,300	$ 12,281	$ -	$ 2	$ -	$ 348,839	$ 361,122
Hollandale	$ 2,276,600	$ 24,169,100	$ 4,340	$ -	$ 1	$ -	$ 122,855	$ 127,196
Linden	$ 34,935,000	$ 34,935,000	$ 6,274	$ -	$ 1	$ -	$ 150,433	$ 156,708
Livingston	$ 6,223,100	$ 6,223,100	$ -	$ -	$ 0	$ -	$ 33,488	$ 33,488
Montfort	$ 9,395,800	$ 9,395,800	$ -	$ -	$ 0	$ -	$ 48,242	$ 48,242
Muscoda	$ 11,612,100	$ 11,475,000	$ -	$ -	$ 0	$ -	$ 68,607	$ 68,607
Rewey	$ 17,056,200	$ 17,056,200	$ 3,063	$ -	$ 0	$ -	$ 82,546	$ 85,610
Ridgeway	$ 71,550,200	$ 60,339,200	$ 10,836	$ -	$ 2	$ -	$ 296,994	$ 307,832
VILLAGES TOTALS	$ 631,030,900	$ 548,970,700	$ 53,871	$ -	$ 17	$ -	$ 2,788,046	$ 2,841,934
CITIES								
Dodgeville	$ 580,788,400	$ 574,096,000	$ -	$ -	$ 17	$ -	$ 2,831,604	$ 2,831,621
Mineral Point	$ 355,576,900	$ 352,770,800	$ -	$ -	$ 11	$ -	$ 1,850,047	$ 1,850,058
CITIES TOTALS	$ 936,365,300	$ 926,866,800	$ -	$ -	$ 28	$ -	$ 4,681,651	$ 4,681,679
TOTALS	**$ 3,531,850,300**	**$ 3,440,291,600**	**$ 406,641**	**$ 53,999**	**$ 102**	**$ -**	**$ 17,144,352**	**$ 17,605,094**

Iowa County
Historical Ratios of
Unassigned Fund Balance

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

Ratios of Unassigned Fund Balance



Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
ADRC				
Driver Escort	per mile	Fees range from $5 to $20+ depending on the distance		0 - 5 miles = $5; 6 - 25 miles = $10; 26 - 50 miles = $12; 51 - 75 miles = $15; 76 - 99 miles = $20; 100 - 150 miles = $25; Over 150 miles = $25 plus 67 cents per additional mile over 150
Senior Fair Vendor Fee		$ 75.00		Flat fee charged to offset cost of Senior Fair. Set by 2025 budget adoption.
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		$2.50/one way trip; $0.50 per additional stop		
City of Mineral Point Taxi		$2.50/one way trip; $0.50 per additional stop		
Rural Taxi		Fees range from $5 to $25+ depending on distance; $.50 per additional stop	Res.07-0423	One-Way/Round-Trip: 0 - 5 miles = $2.50/$5; 6 - 25 miles = $5/$10; 26 - 50 miles = $10/$20; 51 - 75 miles = $15/$30; 76 miles - 99 miles = $20/$40; 100 - 150 miles = $25/$50

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
Airport				
Farm Land Rent	Per Lease			Contracted through 2018
Hanger Rent				
Nested Tee Small Hanger		$131.25/mo	Use Agreement	Set by Airport Commission 10/20/22
Large Box Hanger		$262.50/mo	Use Agreement	Set by Airport Commission 10/20/22
Fuel Sales: 100LL	per gallon	Vary		Set by Airport Manager
Fuel Sales: Jet -A	per gallon	Vary		Set by Airport Manager
Land for Hangers				
Private	per sq. ft.	$ 0.088		Set by Airport Commission 10/20/22
Commercial	per sq. ft.	$ 0.011		Set by Airport Commission 10/20/22
UW Health Septic	per sq. ft.	$ 0.011	Use Agreement	Lease Agreement
Sanitary Sewer & Water	/hangar	Prorated	Use Agreement	Hookup Fee (1st year's usage prorated on annual basis) set on 06/01/2023
	/hangar	$300	Use Agreement	Annual Charge due on January 1st each year; established on 06/01/2023
Hangar Nightly Storage		$ 25.00		When Available
Airplane Tie Down External		$ 0.00		
Courtesy Car Rental		$ 0.00		Replace Fuel Used

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

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
Clerk of Courts				
Booklet fee (divorce packets)		$ 25.00		2011 County Board
Passport fee		$ 25.00		
Certification of documents	per document	$ 5.00		
Copy fee	per page	$ 1.25	§814.61(10)	
Filing fees		Varies		
Fax fee		$ 5.00		
Credit/Debit card fees		$5 every $100 charged		Set by Credit Card Companies
Foreign Judgments		$ 15.00	§814.61(6)	
Judgment docket, writs, execution, et.		$ 5.00	§814.61(5)	
Case reopen fee		$ 50.00		Local Court Rule 11/10/2003
Record search fee		$ 5.00	§814.61(11)	
Pay plan fee		$ 15.00		
Reopen fees		$ 50.00	§814.07	Local Court Rule

Department and Fee Description	Duration / Unit	2025	Ordinance or Reference	Notes
County Administrator				
Document Copy Fee	per copy	25 cents		Any document requested at from Iowa County that is not otherwise described in this schedule of fees

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
County Clerk				
Copies	per page	$ 0.25		Set prior to 1999
Marriage License		$ 100.00		Set by County Board 9/21/2021
License Waiver Fee	per license	$ 25.00		Set prior to 1999
WisVote Relier Fees		$ 4,825.00		Set by County Board 9/18/2018
Local Elections	per election	$ 50.00		Set by County Board 9/18/2019
School Board Elections	per election	$ 25.00		Set by County Board 9/18/2020

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
Social Services Department				
Supervision of Juvenile/Children's Court Orders for Supervision	per month	$ 25.00	§48.36(2)	Based on hourly rate for Social Work services
Court Ordered Custody Studies	per study	$ 350.00	§48.36(2)	Based on hourly rate for Social Work services
Court Ordered Electronic Monitoring	per day	$ 8.00	§48.36(2)	Cost of renting the equipment plus Admin Charge
Nonsecure Detention	per day		§48.36(2)	Fee is the actual cost charged by facility
Secure Detention	per day		§48.36(2)	Fee is the actual cost charged by facility
Adult Protective Placements	per day		§55.045	Actual cost of background check, as billed by the State.
Out of Home Care for Children and Juveniles	per month		§48.36(2)	Child Support Ordered (see Child Support)
Copy Fees	per page	$ 0.25		

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
District Attorney/ Corp Counsel				
Copies				
Black and White	per page	$ 0.20	§971.23	
Color	per page	$ 3.00		Department Policy
CD	per disk	$ 5.00		Department Policy
DVD	per disk	$ 10.00		Department Policy

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

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
Finance Department				
Copy of Annual Budget	per document	$ 10.00		Free online
Copy of Annual Audit	per document	$ 10.00		Free online
Duplication Costs	per page	$ 0.25		General County Policy
Garnishment Fee	each	$ 15.00		Set by Court
Child Support Withholding Fee	per paycheck	$ 3		Set by Court

Department and Fee Description	Duration / Unit	2025	Ordinance or Reference	Notes
Health Department				
Immunization (child & adult)	per shot	$ 15.00	§351.24	Administration Fee
Tuberculin Skin Test	per dose	$ 35.00		Cost of Antigen, RN Time and Supplies, as of 2025 budget
Influenza Vaccine - Quadrivalent	per dose	$ 45.00		Cost of Vaccine, RN Time and Supplies
Influenza Vaccine - High Dose	per dose	$ 90.00		Cost of Vaccine, RN Time and Supplies
Well Water Testing Fee	per test	$ 35.00		Bacteria, Nitrate, Arsenic and Lead, as per 2025 Budget
Open Records Fee	per page	25 cents		Paper and Electronic Versions

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
Highway Department				
Driveway Access Permit	1 Year	Varies	County Ordinance, §83.027	
Application Fee by Type A	residential	$ 175.00		
TYPE B	agricultural	$ 175.00		Deposit is refundable
TYPE C	commercial	$ 325.00		
TYPE D	industrial	$ 325.00		
Extension/Renewal	6 months	$ 50.00		
Work in Highway Right-of-Way			Wis. Stats. § 83.025, 83.06, and 86	
Application Fee	annual	$ 50.00		
Extension/Renewal	6 mos.	$ 50.00		
Close Road for Public Function	event	$ 50.00		
Oversize / Overweight Permits			Wis. Stats. § 86.01, 86.02, and 348	Cost Recovery Basis
OSOW (Single Trip)	single trip	$ 175.00		
OSOW (Annual / Unit)	annual	$ 225.00		
Special > 200,000#'s	special	$ 150.00		
Utility Permits			Wis. Stats § - 30.44 (3m), 30.45, 196.491 (3) (d) (3m), 66.047, 86.07(2), 86.16, and 182.017	
Application Fee	/project	$ 75.00		
Extension / Renewal	6 mos.	$ 50.00		
Additional Inspection Fees				
Service Drop	annual/project	$ 75.00		
Boring	annual/project	$ 100.00		
Open Trench Cut	annual/project	$ 425.00		
Contractor Closing Road	annual/project	$ 75.00		
Vault or Other Structure	annual/project	$ 75.00		
Trenching (first 200 FT)	1st 200ft	$ 125.00		
Trenching (/ Mile)	/mile	$ 125.00		
New Pole Install	/new location	$ 35.00		
Copies				
Regardless of size (Letter, Legal, Ledger)	/page	$ 0.25		
Office - Administrative Fees				
Fuel Handling Recovery Fee	/gallon	$ 0.08		Set annually during the Financial Report process as recovery fees for billed labor and expenses of departmental operations with WisDOT recovery for services
Records and Reports Fee	percentage of expenses billed for services	4.56%		
Fringe Benefits		59.25%		
Small Field Tools		2.48%		
Shop Overhead	annually distributed	Proration		Financial Report process GASB34
Material Handling	outside sales	% of purchase		Private side sales mostly eliminated in 2011

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
Land Conservation				
CREP Processing Fee	per agreement	10% up to $250 (15 yr.) or $500(permanent)		County Board Resolution 7-0916
Endangered Species Investigation	per project	$50/day up to $500 for NRCS/Iowa Co funded projects; otherwise, $200/day plus mileage		County Board Resolution 10-1217
Tree Planter	per 1,000 trees	$ 20.00		County Board Resolution 10-1217
DNR Permit Assistance	per permit	$ 100.00		County Board Resolution 07-0916
Manure Storage and Utilization Permit	per permit	400 to LCD for new pit: $80 to LCD for closure or repurpose	§400.18	County Board Resolution 04-1019 and 07-1021
Manure Storage Soils/Siting Assistance	per facility	$200 + $1/cow in excess of 100		County Board Resolution 7-0916
Late NMP submittal fee for permitted manure storages	per month	$ 50		County Board Resolution 4-1019
FPP Self Certification Fee	per certificate	$ 25.00		County Board Resolution 7-1114; updated via budget process
FPP Certificate Late Fee	per certificate	$ 30.00		County Board Resolution 5-12124; updated via budget process
Rainfall Simulator	per use	$40/hr. plus mileage		County Board Resolution 10-0719

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
Planning and Development				
Zoning Permit Fee				
Footprint of Structure/Use ≤100 sq. ft.				May not need permit if non res.
Footprint of Structure/Use up to 999 sq. ft.		$ 150.00		
Footprint of Structure/Use 1,000-1,999 sq. ft.		$ 250.00		
Footprint of Structure/Use 2,000-4,999 sq. ft.		$ 350.00		
Footprint of Structure/Use 5,000 sq. ft. and greater		$ 500.00		
Miscellaneous uses and activities requiring regular zoning permit but with no establishment or conversion of structure		$ 150.00		
Miscellaneous uses and activities requiring regular zoning permit but with no measurable footprint. (structural repairs, alterations)		$ 75.00		
Structures not defined as a building (swimming pools, bins, tanks, open decks, etc.)		$ 150.00	2025 budget	
Portable animal structures with footprint up to 300 sq.ft.		None		Requires Permit
Active permit revision or change in use of existing building		$ 75.00		Or difference between categories, which ever is greater.
Copies	per page	$ 0.25	2024 Budget	
GIS Data Acquisition		Varies	2008 Policy	
Data Conversion Charge	per digital file	$ 50.00	Res 13-11206	
Zoning Hearing Filing Fee		$ 750	2024 Budget	Updated as part of 2024 budget
Conditional Use Permit		$ 750	2024 budget	Updated as part of 2024 budget
Conditional Use Permit & Zoning Hearing		$ 750	2024 budget	Updated as part of 2024 budget
Board of Adjustment Hearing Fee		$ 750	2024 budget	Updated as part of 2024 budget
Mobile Tower Siting Permit		$ 3,500		Ordinance 400.13
Wind Energy System Permit		$ 1,500		Plus $5 per hour (4-0614)
Address Sign Fee		$ 75	Resolution 2-1013	
Soil Testing Fee		$ 200	Resolution 12-1206	
State Soil Test Filing & Review Fee		$ 200	2024 budget	
WI Fund Filing Fee		$ 150	Resolution 12-1206	
State Groundwater Protection Fee		$ 100	Resolution 12-1206	
Farmland Preservation Certification Fee		$ 10	Resolution 2 - 1105	
Sign Permit Fee		$ 250	2024 Budget	
Manure Closure Fee		$ 100	Res. 4-1019	
Manure Facility Permit Fee		$ 500	Res 8-1112, 4-1019	
Shoreland Land Use Permit		$ 200	Resolution 6-0224	
Floodplain Land Use Permit		$ 200	Resolution 6-0224	
Floodplain Special Exception Permit		$ 500	Resolution 2-1013	
Certified Survey Map Review		$150+50/lot	2024 Budget	
Preliminary Plat Review		$500+50/lot	2024 Budget	
Plat Review Hearing Fee		$ 750	2024 Budget	
Development Plan Review		$ 40	2024 Budget	
Conventional Sanitary Permit		$ 700	2024 Budget	
Pressurized Sanitary Permit		$ 700	2024 Budget	
Non-Plumbing Sanitary Permit		$ 500	2024 Budget	
Pumping Report Filing Fee		$ 26	Resolution 2-1013	

Sanitary Reconnection Permit		$ 300	Resolution 12-1206	
State Sanitary Permit Fee (additional charge)		$ 100	WI Admin Code * Resolution 12-1206	
Sanitary Permit Transfer Fee		$ 300	Resolution 12-1206	
Non Metallic Mining Annual Fee		Varies	Resolution 4-0407	Based on Active Acres
Holding tank Report filing fee		$ 10	Resolution 6-1019	
Temporary Use Permit Application Fee		$ 250		Updated as part of 2024 budget
pumping report filing fee		$ 30	Resolution 6-1019	
pumping report filing fee if citation		$ 100	Resolution 6-1019	
Zoning pt fee for structure not defined as building		$ 150		Updated as part of 2024 budget
Airport zoning pt fee within city or village jurisdiction		$ 150	Resolution 6-1019	
Airport zoning pt fee outside city or village jurisdiction		$ 75	Resolution 6-1019	

Department and Fee Description	Duration / Unit	2025 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)	
For filing a petition under §54.56, in a guardianship proceeding or to commence an independent action	each	$ 60	§814.66(1)(m)	
For depositing money or dispersing money under §54.12(1)(a)	each	$10 or .5%, which ever is greater	§814.66(1)(n)	
For withdrawing money previously deposited with Register in Probate	each	$ 10	§814.66(1)(n)	
Court Report shall collect a fee for each transcript under SCR 71.04	each	$1.25 for each 25 line page orig & .50 for each duplicate	§814.69(1)(a)	
Court Report shall collect a fee for each transcript under §757.57(5)	each	$2.25 per each 25 line page orig & .50 for each duplicate	§814.69(1)(b)	
If needed within 7 days, an additional fee	each	$.75 per each 25 line page orig & .25 for each duplicate	§814.69(1)(bm)	

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
Register of Deeds				
Subscription to Software	per year	$ 450.00		
Marriage / Divorce Certificates		$ 20.00		$3 for each additional copy
Certificate of Birth/Stillbirth		$ 20.00	§69.22(1)(cm)	$3 for each additional copy
Birth/Death Certificate		$ 20.00	§69.22(1)(a)	$3 for each additional copy
Duplication Costs	per page	$ 2.00	§59.43(2)(b)	$1.00 each additional page
Register of Deeds Filing Fee		$ 30.00	§59.43(2)€	
Recording of a Cemetery Plat		$ 50.00	§59.43(2)(h)	
Recording a Transportation Project Plat		$ 25.00	§59.43(2)(k)	
Subdivision Plats		$ 50.00		

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
Sheriff's Office				
Accident Reports	per page	$ 0.25	Res 06-2139	Cost Recovery Basis
Copy of Video/DVD Recording				
Dispatch Audio Recordings				
Duplication Costs	per page		ORD 2-435	
Copy of any bond, undertaking, summons, writ, complaint or paper served or taken, when required by law or demanded by a party	per page	$ 1.00	§814.70(6)	
Fingerprinting				
Resident	per card	$ 24.00		
Non-Resident	per card	$ 30.00		
Photographs				
CD	each	$ 15.00		Cost Recovery Basis
Postage		Actual Costs		
Advertising Personal Property - advertising goods and chattels for sale upon execution, writ or process	per advertise-ment	$ 1.50	§814.70(7)	
For Services of Summons or other process for commencement of an action, a writ, injunction, subpoena or order	each defendant	$ 12	§814.70(1)	There are many exemptions to this fee - see statute. County Board can set higher fees §814.705
Execute on Judgement	each service	$ 12	§814.70(2)	County Board can set higher fees§814.705
Traveling for services	each mile	$.50 per mile	§814.70(3)	County Board can set higher fees §814.705. Set as part of 2025 budget.
Seizure of property and evictions - for serving a writ or other process		$60 per hour for each deputy plus expenses	§814.70(8)	County Board can set higher fees§814.705. Set as part of the 2025 budget approval.
Sales of Real Estate	per sale	$ 50.00	§814.70(9)	County Board can set higher fees §814.705(3)

Department and Fee Description	Duration / Unit	2025 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 this report	
Insufficient Check Fee	each	$25.00	this was done	
Assessment Roll Data	per file	$ 50.00		Set in 2005
Tax Roll Data	per file	$ 50.00		Set in 2005
Printing Labels		+ .02 per label		2024 Budget
**If we print the labels we charge the $ 5.00 set up fee & .02 per label. If they are going to print the labels, we only charge the $ 5.00 set				

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

Department and Fee Description	Duration / Unit	2025 Fee	Ordinance or Reference	Notes
Veterans Office				
Transportation Charge	per ride	Varies		First Ride is free, others are based on miles traveled and Veteran's ability to pay.
Application for UFUSGDF	per application	$ 5.00		Fee covers background check