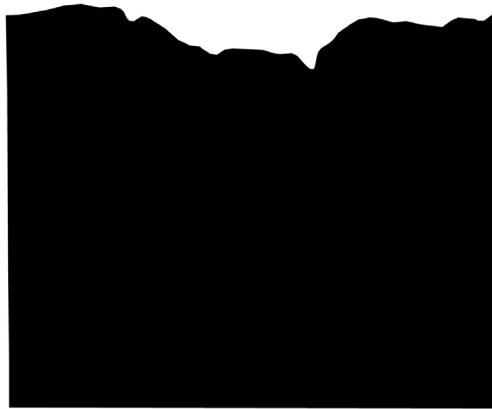


# 2026 Proposed Budget

Iowa  
(Wisconsin)



# Table of Contents

▪ Authorized FTE by Department	1
▪ Proposed Position Changes	2
▪ Organizational Chart	3
▪ 2026 Proposed Budget	4
▪ Levy Comparison	5
▪ Revenues by Fund	6
▪ Expenditures by Fund	7
▪ Debt Repayment Schedule	8
▪ Operating and Debt Tax Levy Mill Rate	9
▪ Capital Improvement Funding Summary	10
▪ CIP - 2026, 2027, 2028, 2029 & 2030	11
▪ Equalized Valuation	16
▪ Historical Equalized Valuation	17
▪ Historical Net New Construction	18
▪ 2025 Apportionment	19
▪ Department Fees	20

Authorized Full-Time Equivalent Positions							Projected 2027	
Position in Department Budget	2024		2025		2026		Authorized	Staff Members
	Authorized	Staff Members	Authorized	Staff Members	Authorized	Staff Members		
Aging and Disability Resource Center (ADRC)	12.4	14	11.9	13	13.5	15	13.5	15
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	4	0.3	3	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	0.5	1	0.5	1	0.5	1
District Attorney	3.5	4	3.5	4	3.5	4	3.5	4
Emergency Management (included in Sheriff's Office Totals)	2	2	-	-	-	-	-	-
Employee Relations	1	1	1	1	1	1	1	1
Facility and Grounds	4	4	4	4	3	3	3	3
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	4	4	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	1	1	1	1	1
Register of Deeds	1.938	2	1.938	2	1.938	2	1.938	2
Sheriff's Office	54	58	55.2	62	55.2	62	55.2	62
Social Services	21	21	20	20	19	19	19	19
Treasurer	2	2	2	2	2	2	2	2
UW- Extension	1	1	0.5	1	0	0	0	0
Veterans Service Office	1	1	1	1	1	1	1	1
<b>Total Authorized County Positions</b>	<b>177.328</b>	<b>189</b>	<b>171.528</b>	<b>185</b>	<b>170.628</b>	<b>184</b>	<b>170.628</b>	<b>184</b>

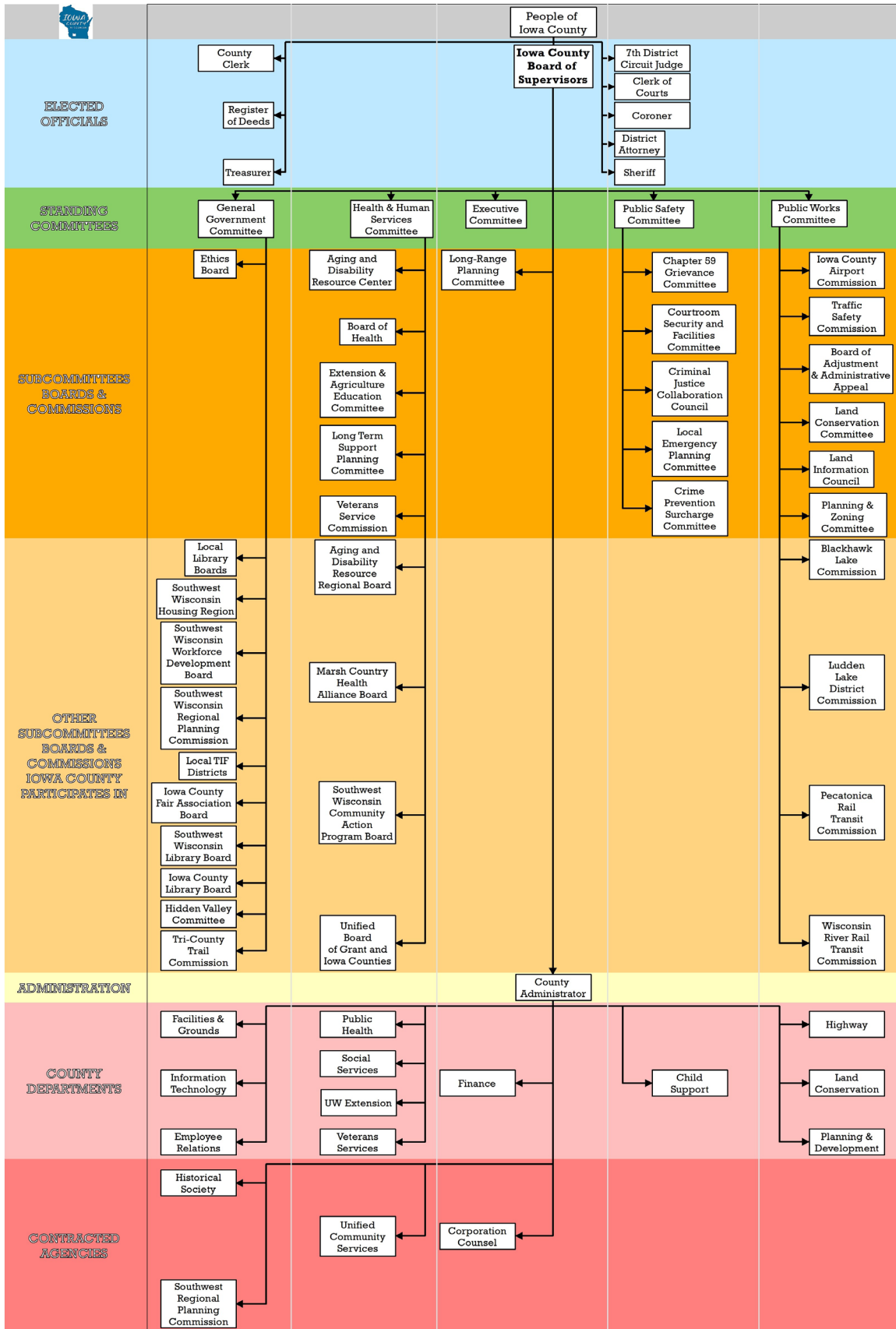
**Notes:**

- 1.) Authorized FTE may be broken down into multiple positions
- 2.) Changes for 2026 are printed in **RED** ink

## Proposed Position Changes for 2026 Budget

<b>Department</b>	<b>Adopted Change</b>	<b>Increase / (Decrease) for Wage &amp; Fringe and Equipment Cost</b>
Facilities & Grounds	Eliminate 1 Facilities Maintenance Crew position	<b>(\$84,334)</b>
Social Services	Eliminate 1 Social Worker position	<b>(\$80,100)</b>
ADRC	Eliminate 0.50 Department Assistant position and 0.40 Public Transportation Driver	<b>(\$55,183)</b>
UW-Extension	Eliminate 0.50 Department Assistant position	<b>(\$38,855)</b>
<b>Total Dollar Position Changes</b>		<b>(\$258,472)</b>

# IOWA COUNTY ORGANIZATIONAL CHART



## 2026 Proposed Budget

DEPARTMENT	REVENUES	EXPENDITURES	CARRYOVER	TRANSFERS IN	TRANSFERS OUT	DEBT PROCEEDS	TAX LEVY
County Board	\$ -	\$ 97,521	\$ 3,500				\$ 97,521
Contingency Wage & Fringe Increases	\$ -	\$ -					\$ -
Contingency Health Insurance Increase	\$ -	\$ 102,913					\$ 102,913
Fire Suppression	\$ -	\$ 2,000					\$ 2,000
Restorative Justice-TAD	\$ 75,000	\$ 86,354					\$ 11,354
Clerk of Courts	\$ 419,490	\$ 710,254					\$ 290,764
Employee Relations	\$ -	\$ 180,932					\$ 180,932
OWI Intensive Program	\$ -	\$ -					\$ -
Coroner	\$ 9,000	\$ 70,045					\$ 61,045
Finance Department	\$ 400	\$ 437,189					\$ 436,789
County Administration	\$ -	\$ 198,158					\$ 198,158
Environmental Impact ATC	\$ -	\$ -	\$ 500,000		\$ 500,000		\$ -
Economic Development	\$ -	\$ 57,251					\$ 57,251
Information Technology	\$ -	\$ 790,704					\$ 790,704
County Treasurer	\$ 594,330	\$ 241,532	\$ 25,000				\$ (352,798)
State Shared Revenue-Treas.	\$ 865,630	\$ -					\$ (865,630)
Personal Property Aid	\$ 152,599	\$ -					\$ (152,599)
Exempt Computer Aids	\$ 141,175	\$ -					\$ (141,175)
Transfer from Sales Tax Fund	\$ -	\$ -	\$ -	\$ 2,890,000			\$ (2,890,000)
County Clerk	\$ 20,050	\$ 235,410	\$ 51,380				\$ 215,360
District Attorney	\$ 46,500	\$ 321,857					\$ 275,357
Corporation Counsel	\$ -	\$ 125,000					\$ 125,000
Register of Deeds	\$ 230,000	\$ 215,952					\$ (14,048)
Facilities and Grounds Department	\$ 19,881	\$ 671,847					\$ 651,966
County Farm	\$ 113,364	\$ 12,200					\$ (101,164)
County Insurance-Liab & WC	\$ 300,324	\$ 353,522					\$ 53,198
Sheriff Department	\$ 1,053,350	\$ 6,451,720					\$ 5,398,370
Health Department	\$ 100,526	\$ 488,904					\$ 388,378
Veterans Service Department	\$ 15,000	\$ 125,079					\$ 110,079
Iowa County Fair	\$ -	\$ 15,000					\$ 15,000
Historical Society	\$ -	\$ 5,000					\$ 5,000
Snowmobile/ATV	\$ 50,340	\$ 50,340					\$ -
Planning & Development & GIS/LR	\$ 434,620	\$ 483,129					\$ 48,509
Emergency Management	\$ 41,300	\$ 218,909					\$ 177,609
UW Extension Department	\$ 2,604	\$ 157,024					\$ 154,420
Land Conservation Department	\$ 376,994	\$ 587,635					\$ 210,641
Social Services	\$ 1,449,525	\$ 2,830,426					\$ 1,380,901
Child Support	\$ 219,759	\$ 268,922	\$ 1,000				\$ 49,163
Aging & Disability Resource Center	\$ 850,803	\$ 1,328,269	\$ 1,200				\$ 477,466
Unified Services Fund	\$ -	\$ 343,518					\$ 343,518
Sales Tax Fund	\$ 2,890,000	\$ -	\$ -	\$ -	\$ 2,890,000		\$ -
Solar Farm Utility Tax Fund	\$ 636,079	\$ -			\$ 636,079		\$ -
Iowa County Airport	\$ 223,249	\$ 607,846		\$ 60,000		\$ 297,032	\$ 27,565
Wisconsin River Rail Transit	\$ -	\$ 30,000					\$ 30,000
Capital Projects Fund	\$ 804,000	\$ 1,690,000			\$ 60,000	\$ 863,000	\$ 23,000
Broadband Fund	\$ -	\$ 500,000		\$ 500,000			\$ -
Highway Department	\$ 7,429,381	\$ 13,273,989	\$ -	\$ -	\$ -	\$ 2,638,992	\$ 3,205,616
Debt Service Fund	\$ -	\$ 6,215,146	\$ -	\$ 636,647	\$ -	\$ -	\$ 5,578,499
<b>Grand Total</b>	<b>\$ 19,565,273</b>	<b>\$ 40,581,497</b>	<b>\$ 582,080</b>	<b>\$ 4,086,647</b>	<b>\$ 4,086,079</b>	<b>\$ 3,799,024</b>	<b>\$ 16,656,632</b>

## 2026 Tax Levy Comparison

DEPARTMENT	2025 Tax Levy	2026 Tax Levy	Change	%
County Board	\$ 105,642	\$ 97,521	\$ (8,121)	-7.7%
Contingency Wage & Fringe Increases	\$ -		\$ -	0.0%
Contingency Health Insurance Increase	\$ 115,838	\$ 102,913	\$ (12,925)	-11.2%
Fire Suppression	\$ 2,000	\$ 2,000	\$ -	0.0%
Restorative Justice-TAD	\$ 18,109	\$ 11,354	\$ (6,755)	-37.3%
Clerk of Courts	\$ 270,688	\$ 290,764	\$ 20,076	7.4%
Employee Relations	\$ 178,362	\$ 180,932	\$ 2,570	1.4%
Coroner	\$ 61,715	\$ 61,045	\$ (670)	-1.1%
Finance Department	\$ 419,861	\$ 436,789	\$ 16,928	4.0%
County Administration	\$ 148,203	\$ 198,158	\$ 49,955	33.7%
Economic Development	\$ 94,146	\$ 57,251	\$ (36,895)	-39.2%
Information Technology	\$ 799,431	\$ 790,704	\$ (8,727)	-1.1%
County Treasurer	\$ (186,187)	\$ (352,798)	\$ (166,611)	89.5%
State Shared Revenue and Aids	\$ (869,926)	\$ (865,630)	\$ (4,296)	0.5%
Personal Property Aid	\$ (152,531)	\$ (152,599)	\$ 68	0.0%
Exempt Computer Aids	\$ (141,175)	\$ (141,175)	\$ -	0.0%
Transfer from Sales Tax Fund	\$ (2,911,819)	\$ (2,890,000)	\$ (21,819)	0.7%
County Clerk	\$ 257,710	\$ 215,360	\$ (42,350)	-16.4%
District Attorney	\$ 302,160	\$ 275,357	\$ (26,803)	-8.9%
Corporation Counsel	\$ 125,000	\$ 125,000	\$ -	0.0%
Register of Deeds	\$ (17,649)	\$ (14,048)	\$ 3,601	-20.4%
Facilities and Grounds Dept.	\$ 723,283	\$ 651,966	\$ (71,317)	-9.9%
County Farm	\$ (105,604)	\$ (101,164)	\$ 4,440	-4.2%
County Insurance - Liab & WC	\$ 175,000	\$ 53,198	\$ (121,802)	-69.6%
Sheriff Department	\$ 4,972,581	\$ 5,398,370	\$ 425,789	8.6%
Health Department	\$ 392,729	\$ 388,378	\$ (4,351)	-1.1%
Veterans Service Department	\$ 113,921	\$ 110,079	\$ (3,842)	-3.4%
Iowa County Fair	\$ 15,000	\$ 15,000	\$ -	0.0%
Historical Society	\$ 5,000	\$ 5,000	\$ -	0.0%
Snowmobile/ATV	\$ -	\$ -	\$ -	0.0%
Planning & Development & GIS/LR	\$ 37,934	\$ 48,509	\$ 10,575	27.9%
Emergency Management	\$ 173,331	\$ 177,609	\$ 4,278	2.5%
UW Extension Department	\$ 188,445	\$ 154,420	\$ (34,025)	-18.1%
Land Conservation Department	\$ 217,391	\$ 210,641	\$ (6,750)	-3.1%
Transfers from General Fund to Other Funds	\$ -	\$ -	\$ -	0.0%
Social Services	\$ 1,520,138	\$ 1,380,901	\$ (139,237)	-9.2%
Child Support	\$ 30,255	\$ 49,163	\$ 18,908	62.5%
Aging & Disability Resource Center	\$ 460,554	\$ 477,466	\$ 16,912	3.7%
Unified Services Fund	\$ 313,518	\$ 343,518	\$ 30,000	9.6%
Sales Tax Fund	\$ -	\$ -	\$ -	0.0%
Solar Farm Utility Tax Fund	\$ -	\$ -	\$ -	0.0%
Iowa County Airport	\$ 25,000	\$ 27,565	\$ 2,565	10.3%
Wisconsin River Rail Transit	\$ 30,000	\$ 30,000	\$ -	0.0%
Broadband Fund	\$ -	\$ -	\$ -	0.0%
Capital Projects Fund	\$ -	\$ 23,000	\$ 23,000	0.0%
Highway Department	\$ 3,018,265	\$ 3,205,616	\$ 187,351	6.2%
Debt Payments	\$ 5,577,389	\$ 5,578,499	\$ 1,110	0.0%
<b>Grand Total</b>	<b>\$ 16,503,708</b>	<b>\$ 16,656,632</b>	<b>\$ 100,830</b>	<b>0.6%</b>

## Revenues by Fund Type

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Proposed Budget
<b>Governmental Funds</b>				
General Fund	\$ 9,842,049	\$ 11,061,844	\$ 7,411,205	\$ 7,952,477
Social Services	\$ 3,099,245	\$ 1,545,295	\$ 1,481,220	\$ 1,449,525
Child Support	\$ 218,300	\$ 230,707	\$ 224,701	\$ 219,759
ADRC	\$ 1,302,166	\$ 1,367,871	\$ 817,272	\$ 850,803
Unified Community Services	\$ -	\$ -	\$ -	
Sales Tax Fund	\$ 2,699,442	\$ 2,637,244	\$ 2,911,819	\$ 2,890,000
Solar Farm Utility Aid	\$ 350,000	\$ 850,000	\$ 350,000	\$ 636,079
Iowa County Airport	\$ 184,857	\$ 231,529	\$ 263,928	\$ 283,249
Railroad	\$ -	\$ -	\$ -	\$ -
American Rescue Plan Act	\$ 434,129	\$ 4,133,262	\$ 1,108,262	\$ -
Capital Projects Fund	\$ 7,388,849	\$ 429,058	\$ 1,550,000	\$ 804,000
Broadband Fund	\$ 293,449	\$ 81,589	\$ 1,108,262	\$ 500,000
<b>Total Governmental Funds</b>	<b>\$ 25,812,486</b>	<b>\$ 22,568,399</b>	<b>\$ 17,226,669</b>	<b>\$ 15,585,892</b>
<b>Enterprise Funds</b>				
Bloomfield Healthcare	\$ 98,691	\$ -	\$ -	\$ -
Highway	\$ 7,388,849	\$ 7,752,923	\$ 5,568,221	\$ 7,429,381
<b>Total Enterprise Funds</b>	<b>\$ 7,487,540</b>	<b>\$ 7,752,923</b>	<b>\$ 5,568,221</b>	<b>\$ 7,429,381</b>
<b>Debt Service Fund</b>				
Transfer from Solar Farm Utility	\$ 361,311	\$ 361,311	\$ 350,000	\$ 636,079
Debt Proceeds			\$ 4,043,935	\$ 3,799,024
Debt Service Fund Balance	\$ -	\$ -	\$ -	\$ 568
<b>Total Debt Service Fund</b>	<b>\$ 361,311</b>	<b>\$ 361,311</b>	<b>\$ 4,393,935</b>	<b>\$ 4,435,671</b>
<b>Tax Levy Funds</b>				
Iowa County Tax Levy			\$ 10,926,319	\$ 11,078,133
Iowa County Debt Levy			\$ 5,577,389	\$ 5,578,499
<b>Total County Levy</b>			<b>\$ 16,503,708</b>	<b>\$ 16,656,632</b>
<b>Total County Revenues</b>	<b>\$ 33,300,026</b>	<b>\$ 30,321,322</b>	<b>\$ 39,298,598</b>	<b>\$ 44,107,576</b>

# Expenditures by Fund Type

	2023 Actual	2024 Actual	2025 Adopted Budget	2026 Proposed Budget
<b>Governmental Funds</b>				
<i>General Fund</i>	\$ 13,792,071	\$ 16,281,628	\$ 13,114,794	\$ 13,493,381
<i>Social Services</i>	\$ 2,961,587	\$ 3,477,691	\$ 3,001,358	\$ 2,830,426
<i>Child Support</i>	\$ 250,424	\$ 309,554	\$ 254,956	\$ 268,922
<i>ADRC</i>	\$ 1,558,751	\$ 1,792,425	\$ 1,277,826	\$ 1,328,269
<i>Unified Community Services</i>	\$ 267,500	\$ 304,924	\$ 313,518	\$ 343,518
<i>Sales Tax Fund</i>	\$ 2,500,000	\$ 2,880,000	\$ 2,911,819	\$ 2,890,000
<i>Solar Farm Utility Aid</i>	\$ 361,311	\$ 361,311	\$ 350,000	\$ 636,079
<i>Iowa County Airport</i>	\$ 257,040	\$ 355,208	\$ 298,928	\$ 607,846
<i>Railroad</i>	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<i>American Rescue Plan Act</i>	\$ 434,129	\$ 4,133,262	\$ 1,108,262	\$ -
<i>Capital Projects</i>	\$ 1,557,559	\$ 1,223,119	\$ 2,882,000	\$ 1,750,000
<i>Broadband</i>	\$ 453,000	\$ -	\$ 1,108,262	\$ 500,000
<b>Total Governmental Funds</b>	\$ 24,423,372	\$ 31,149,122	\$ 26,651,723	\$ 24,678,441
<b>Enterprise Funds</b>				
<i>Bloomfield Healthcare</i>	\$ 675,300	\$ -	\$ -	\$ -
<i>Highway</i>	\$ 12,169,042	\$ 21,220,625	\$ 11,113,421	\$ 13,273,989
<b>Total Enterprise Funds</b>	\$ 12,844,342	\$ 21,220,625	\$ 11,113,421	\$ 13,273,989
<b>Debt Service Fund</b>				
<i>Debt Payments</i>			\$ 5,927,389	\$ 6,215,146
<b>Total Debt Service Fund</b>			\$ 5,927,389	\$ 6,215,146
<b>Total County Expenditures</b>	<b>\$ 37,267,714</b>	<b>\$ 52,369,747</b>	<b>\$ 43,692,533</b>	<b>\$ 44,167,576</b>

## DEBT REPAYMENT SCHEDULE

Year	Principal Balance as of 1/1	New Debt Principal	Principal Payments	Interest Payments	Annual P&I Payments	Principal Balance as of 12/31
2025	\$ 28,985,678	\$ 3,356,935	\$ 5,329,810	\$ 595,744	\$ 5,925,554	\$ 27,012,803
2026	\$ 27,012,803		\$ 5,631,942	\$ 547,595	\$ 6,179,537	\$ 21,380,861
2027	\$ 21,380,861		\$ 2,320,861	\$ 443,722	\$ 2,764,583	\$ 19,060,000
2028	\$ 19,060,000		\$ 1,270,000	\$ 397,301	\$ 1,667,301	\$ 17,790,000
2029	\$ 17,790,000		\$ 1,300,000	\$ 365,101	\$ 1,665,101	\$ 16,490,000
2030	\$ 16,490,000		\$ 1,335,000	\$ 332,251	\$ 1,667,251	\$ 15,155,000
2031	\$ 15,155,000		\$ 1,360,000	\$ 305,301	\$ 1,665,301	\$ 13,795,000
2032	\$ 13,795,000		\$ 1,390,000	\$ 277,801	\$ 1,667,801	\$ 12,405,000
2033	\$ 12,405,000		\$ 1,435,000	\$ 249,551	\$ 1,684,551	\$ 10,970,000
2034	\$ 10,970,000		\$ 1,470,000	\$ 220,501	\$ 1,690,501	\$ 9,500,000
2035	\$ 9,500,000		\$ 1,500,000	\$ 190,801	\$ 1,690,801	\$ 8,000,000
2036	\$ 8,000,000		\$ 1,530,000	\$ 159,545	\$ 1,689,545	\$ 6,470,000
2037	\$ 6,470,000		\$ 1,565,000	\$ 126,661	\$ 1,691,661	\$ 4,905,000
2038	\$ 4,905,000		\$ 1,600,000	\$ 93,033	\$ 1,693,033	\$ 3,305,000
2039	\$ 3,305,000		\$ 1,635,000	\$ 57,639	\$ 1,692,639	\$ 1,670,000
2040	\$ 1,670,000		\$ 1,670,000	\$ 19,623	\$ 1,689,623	\$ (0)
		\$ -	\$ 32,342,613	\$ 4,382,170	\$ 36,724,784	

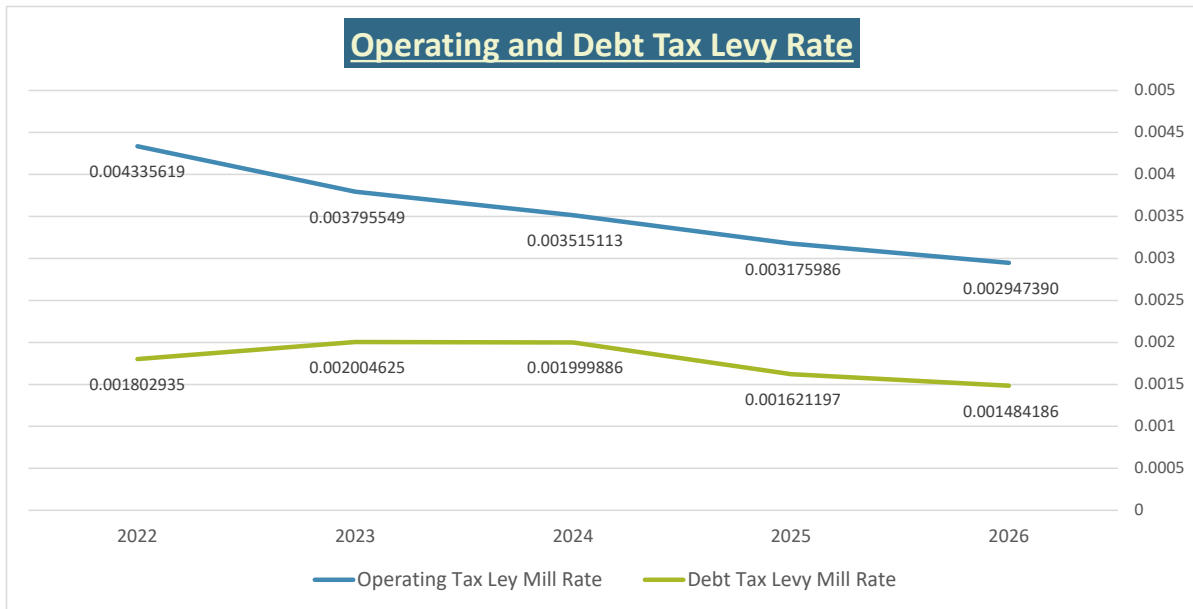
## DEBT LIMIT

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	\$ 27,012,803	\$ 3,894,500,900	\$ 194,725,045	13.87%
2026	\$ 21,380,861	\$ 4,011,335,927	\$ 200,566,796	10.66%
2027	\$ 19,060,000	\$ 4,131,676,005	\$ 206,583,800	9.23%
2028	\$ 17,790,000	\$ 4,255,626,285	\$ 212,781,314	8.36%

\*3% increase

# Operating and Debt Tax Levy Mill Rate

	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Operating Tax Levy Mill Rate	0.004335619	0.003795549	0.003515113	0.003175986	0.002947390
Debt Tax Levy Mill Rate	0.001802935	0.002004625	0.001999886	0.001621197	0.001484186
<b>Total Tax Levy Mill Rate</b>	<b>0.006138554</b>	<b>0.005800174</b>	<b>0.005514999</b>	<b>0.004797183</b>	<b>0.004431576</b>
Mill Rate Per 1,000	6.14	5.80	5.51	4.80	4.43
<b>Mill Rate on a \$100,000 House</b>	<b>613.86</b>	<b>580.02</b>	<b>551.50</b>	<b>479.72</b>	<b>443.16</b>



## *Capital Improvement Funding Summary of Capital Plan*

<b>Project</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Highway	\$ 8,029,590	\$ 14,729,633	\$ 7,522,857	\$ 7,194,791	\$ 10,658,932	\$ 48,135,803
Sheriff	\$ 335,000	\$ 369,000	\$ 494,000	\$ 875,000	\$ 20,000	\$ 2,093,000
Courthouse	\$ 285,000	\$ 15,205,633	\$ 10,000	\$ 271,000	\$ 440,000	\$ 16,211,633
Airport	\$ 2,000,000	\$ (150,000)	\$ 56,889	\$ 391,111	\$ 900,000	\$ 3,198,000
Land Conservation	\$ 100,000	\$ 150,000	\$ 105,000	\$ -	\$ 100,000	\$ 455,000
HHS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 247,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 447,000
<b>TOTAL</b>	<b>\$ 10,996,590</b>	<b>\$ 30,304,266</b>	<b>\$ 8,388,746</b>	<b>\$ 8,731,902</b>	<b>\$ 12,118,932</b>	<b>\$ 70,540,436</b>

<b>Funding Source</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>Total</b>
Sales Tax Revenue, Fund balance, or Debt Levy	\$ 4,408,511	\$ 8,637,483	\$ 2,404,587	\$ 3,359,751	\$ 5,542,364	\$ 24,352,696
Included in DEPT Budget - no additional levy	\$ 1,265,341	\$ 1,044,500	\$ 1,079,445	\$ 1,065,015	\$ 707,285	\$ 5,161,586
Federal or State Government & Grants	\$ 4,792,738	\$ 5,019,900	\$ 4,400,964	\$ 3,961,756	\$ 5,302,017	\$ 23,477,375
Registration Fee / Utility Revenue	\$ 530,000	\$ 503,750	\$ 503,750	\$ 420,380	\$ 567,266	\$ 2,525,146
<b>TOTAL</b>	<b>\$ 10,996,590</b>	<b>\$ 15,205,633</b>	<b>\$ 8,388,746</b>	<b>\$ 8,806,902</b>	<b>\$ 12,118,932</b>	<b>\$ 67,635,735</b>

# 2026 Capital Improvement Plan

			REVENUE SOURCES			
			Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue
			TOTAL			
2 0 2 6	Highway	A CTH ID Design PHS 2/2	\$30,654			\$30,654
		B CTH HHH Design 1/2	\$20,314			\$20,314
		C CTH J (Avenell Rd - STH 18)	\$2,153,797	\$1,703,797	\$450,000	
		E CTH J (CTH A - Avenell Road)	\$1,370,598	\$446,209	\$924,389	
		F CTH HHH Project Transfer	\$393,205	\$123,505	\$104,149	\$165,551
		G CTH P (Muscoda) 2/2	\$62,431			\$62,431
		H CTH E (Keough Springs) Bridge Construction	\$1,215,250		\$972,200	\$243,050
		I CTH HH Bridge Design (P25-0901)	\$40,000		\$32,000	\$8,000
		J CTH A Bridge Design (B25-0612)	\$38,000		38000	
		K CTH S Bridge (Lafayette Line)	\$750,000		750000	
		L Sealcoat Program	\$970,000	\$970,000		
		M Tractor Leases Annual	\$12,500		\$12,500	
		N Loader Swapout Program	\$432,091		\$432,091	
		O Tractor/Loader Backhoe	\$100,000		\$100,000	
		P Tandem Axle Brine Tanker Truck	\$285,000		\$285,000	
		Q Track Skidsteer	\$45,000		\$45,000	
		R Brush Chipper	\$28,500		\$28,500	
		S Shoulder Reclaimer	\$12,250		\$12,250	
		T PCMS Trailer	\$25,000		\$25,000	
		U TMA-Attenuator	\$25,000		\$25,000	
V Rear/Side Flail Mowers	\$20,000		\$20,000			
Sheriff	W Replacement of three squad cars	\$200,000	\$200,000			
	X Hazard Mitigation Plan	\$45,000	\$45,000			
	Y Replace Radar or speed detection equipment in squad cars	\$90,000	\$90,000			
CTH	Z Replace Damaged Steps to old jail	\$10,000	\$10,000			
	AA Courthouse Parking Lot Replacement	\$275,000	\$275,000			
Airport	BB Acquisition of North Property	\$800,000		\$160,000	\$640,000	
	CC Hanger Construction	\$1,200,000	\$202,000	\$120,000	\$878,000	
Land Cons	DD Dam Repair/Replacement Fund	\$100,000	\$100,000			
Other	EE HHS - Add handicap accessibility for bathroom door opening	\$8,000	\$8,000			
	FF Upgrade the Virtual Server for Iowa County	\$230,000	\$230,000			
	GG Replace Iowa County AED Units	\$9,000	\$5,000		\$4,000	
Subtotal			\$10,996,590	\$4,408,511	\$1,265,341	\$4,792,738
						\$530,000

# 2027 Capital Improvement Plan

				REVENUE SOURCES			
				Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue
TOTAL							
2 0 2 7	Highway	A	CTH A Bridge Design 1/2	\$50,000		\$40,000	\$10,000
		B	CTH HH Bridge Design 2/2	\$40,000		\$32,000	\$8,000
		C	CTH HH Bridge Construction	\$800,000		\$640,000	\$160,000
		D	CTH C from Hwy 23 to Hwy 14	\$9,266,039	\$7,241,483	\$1,851,820	\$172,736
		E	Reconstruct CTH CH in Dodgeville	\$2,559,094		\$2,406,080	\$153,014
		F	Highway Seal Coating	\$970,000	\$970,000		
		G	Annual Tractor Lease Program	\$7,000		\$7,000	
		H	Replace Tractor Loader Backhoe CAT 430T	\$100,000		\$100,000	
		I	Replace 2 4WD Ag Tractors	\$300,000		\$300,000	
		J	Replace 2 End Loaders	\$270,000		\$270,000	
		K	Replace 1 Tandem Axle Chassis - Brine Tanker	\$285,000		\$285,000	
		L	Replace Truck Mounted Attenuator	\$25,000		\$25,000	
		M	Replace Flatdeck Equipment Trailer	\$35,000		\$35,000	
		N	Replace message Board Trailer	\$22,500		\$22,500	
	O	10 Portable Kenwood Radios for EM	\$30,000	\$30,000			
	P	Jail Body Scanner Replacement	\$125,000	\$125,000			
	Q	Seal and Stripe the LEC Parking Lots	\$14,000	\$14,000			
	R	Replace Vehicles including "upfit" costs	\$200,000	\$200,000			
	S	Replace Security System at Courthouse and HHS	\$80,000	\$80,000			
	T	Remove Shrubs and Arborvitae Trees. Add patio.	\$15,000	\$15,000			
U	Rest of the landscaping.	\$12,000	\$12,000				
V	Reimbursement from Feds for 2027 Hangars	(\$150,000)	(\$150,000)				
X	Dam Repair/Replacement Fund	\$150,000	\$100,000	\$50,000			
Subtotal				\$15,205,633	\$8,637,483	\$1,044,500	\$5,019,900
							\$503,750

# 2028 Capital Improvement Plan

				REVENUE SOURCES				
				Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue	
				TOTAL				
2 0 2 8	Highway	A	CTH A Bridge Design 2/2	\$50,000		\$40,000	\$10,000	
		B	CTH H Bridge Design 2/2	\$52,500		\$42,000	\$10,500	
		C	CTH T Bridge Design 1/2	\$40,000		\$32,000	\$8,000	
		D	CTH A Bridge Construction	\$1,080,000	\$216,000	\$864,000		
		E	CTH HHH Reconstruction (Level St - CTH H VILLAGE)	\$2,929,520	\$134,750	\$2,319,520	\$475,250	
		F	2027 LRIP Grants TBD - CHIS Application	\$1,351,837	\$351,837	\$1,000,000		
		G	Annual Tractor Lease Program	\$7,500		\$7,500		
		H	Highway Sealcoating	\$975,000	\$975,000			
		I	Trailer Units - Vacuum and Portable Genset	\$160,000		\$160,000		
		J	Tandem Axle Brine Spray/Water Tanker Truck	\$300,000		\$300,000		
		K	Replace 3 End Loaders	\$405,000		\$405,000		
		L	Replace Two Flail Mowers (Rear & Side)	\$46,500		\$46,500		
		M	Replace Wheeled Roller	\$125,000		\$125,000		
2 0 2 8	Sheriff	N	Weapons Replacement	\$10,000	\$10,000			
		O	20 Kenwood Portable Radios	\$64,000	\$64,000			
		P	Tasers Replacement	\$20,000	\$20,000			
		Q	Replace Mobile Command Center and Trailer	\$200,000	\$200,000			
		R	3 Squad Car Replacement and upfitting	\$200,000	\$200,000			
2 0 2 8	CTH	S	Exterior Painting	\$10,000	\$10,000			
2 0 2 8	Airport	T	Taxiway Design B1 (including lighting)	\$80,000		\$4,000	\$76,000	
		U	Reimbursement from Feds for 2027 Hangaers	(\$52,000)	(\$52,000)			
		V	Design Taxiway C/C1/C2	\$28,889		\$1,445	\$27,444	
2 0 2 8	Land Cons	W	Replace Department Truck	\$30,000		\$30,000		
		X	Dam Repair/Replacement Fund	\$75,000	\$75,000			
2 0 2 8	Other	Y	Replace all County PC's	\$200,000	\$200,000			
Subtotal				\$8,388,746	\$2,404,587	\$1,079,445	\$4,400,964	\$503,750

# 2029 Capital Improvement Plan

				REVENUE SOURCES				
				Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue	
TOTAL								
2029	Highway	A	CTH H Bridge Design 2/2	\$52,500		\$42,000	\$10,500	
		B	CTH T Bridge Design 2/2	\$40,000		\$32,000	\$8,000	
		C	CTH H Bridge Construction	\$1,009,400		\$807,520	\$201,880	
		D	2027 LRIP Grants TBD - CHIS Application	\$868,267	\$502,918	\$165,349	\$200,000	
		E	CTH ID Reconstruction (CTH K - Dane County)	\$3,179,164	\$635,833	\$2,543,331		
		F	Highway Sealcoating	\$1,000,000	\$1,000,000			
		G	Annual Tractor Lease Program	\$8,000		\$8,000		
		H	Replace lowboy day cab hauler	\$137,000		\$137,000		
		I	Replace truck mounted message board	\$25,000		\$25,000		
		J	2 Plow Trucks	\$661,694		\$661,694		
		K	Replace Truck Mounted Attenuator	\$25,000		\$25,000		
		L	Replace 2 Crew Trucks	\$188,766		\$188,766		
		2029	Sheriff	M	Drone Replacement	\$15,000	\$15,000	
N	2 EM truck radio replacements			\$15,000	\$15,000			
O	Emergency Management Vehicle			\$60,000	\$60,000			
P	Communications Tower Construction Project			\$500,000	\$500,000			
Q	Replace Heat Pump in tower			\$15,000	\$15,000			
R	Replace UTV			\$20,000	\$20,000			
S	3 Squad Car Replacements and Upfitting			\$250,000	\$250,000			
2029	CTH	T	Cell Phone Dialers for Elevators at courthouse and HHS	\$11,000	\$11,000			
		U	2nd Floor Spray Foam Insultion	\$10,000	\$10,000			
		V	Upgrade Elevators at the Courthouse	\$250,000	\$250,000			
2029	Airport	W	Design Taxiway C/C1/C2 2/2	\$31,111	\$1,555	\$29,556		
		X	Construct Taxiway B/B1/B2	\$60,000	\$3,000	\$57,000		
		Y	Construct Taxiway B1	\$300,000	\$15,000	\$285,000		
Subtotal				<b>\$8,806,902</b>	\$3,359,751	\$1,065,015	\$3,961,756	\$420,380

# 2030 Capital Improvement Plan

				REVENUE SOURCES				
				Sales Tax Revenue, Fund Balance, or Debt Levy	Included in DEPT. Budget - no additional levy	FED OR STATE GOVERNMENT & GRANTS	Registration Fee / Utility Revenue	
				TOTAL				
2 0 3 0	Highway	A	CTH P Resurfacing (STH 80 - STH 133)	\$5,066,070	\$1,703,070	\$3,280,000	\$83,000	
		B	CTH T Bridge Construction	\$689,585		\$551,668	\$137,917	
		C	2029 CHID Application	\$1,872,795	\$1,241,795	\$450,000	\$181,000	
		D	2029 CHI Application	\$1,368,197	\$1,037,499	\$165,349	\$165,349	
		E	Highway Seal Coating	\$1,000,000	\$1,000,000			
		F	Replace Asphalt Cutter	\$130,000		\$130,000		
		G	Replace Tandum Axle Plow Truck	\$348,000		\$348,000		
		H	Durpatcher Pothole Patching Trailer Unit	\$61,285		\$61,285		
		I	Replace Culvert Trailer or Skidsteer Swapout	\$48,000		\$48,000		
		J	Trailer Mount Centrifugal Pump and Hose Reel	\$75,000		\$75,000		
	K	Add a rolling edge curb to the west side of staff parking	\$20,000	\$20,000				
	CTH	L	Replace Boiler at Courthouse	\$80,000	\$80,000			
		M	Add Sprinkler System to Courthouse	\$280,000	\$280,000			
N		Replace Courtroom Condensor	\$80,000	\$80,000				
Airport	O	Construct Taxiway C/C1/C2	\$210,000		\$10,500	\$199,500		
	P	Construct Taxiway B/B1/B2	\$190,000		\$9,500	\$180,500		
	Q	Replace Snow Removal Equipment	\$500,000		\$25,000	\$475,000		
Land Cons	AA	Dam Repair/Replacement Fund	\$100,000	\$100,000				
	Subtotal				\$12,118,932	\$5,542,364	\$707,285	\$5,302,017

# Equalized Valuation \*

	2024 for 2025 Budget		2025 for 2026 Budget		Variance	
	Equalized Valuation					
	Reduced by TID	Ratio			Amount	%
<b>TOWNS</b>						
Arena	\$ 293,991,900	0.085455518%	\$ 311,580,000	0.082897338%	\$17,588,100	-0.002558180%
Brigham	\$ 219,721,400	0.063867086%	\$ 242,118,500	0.064416776%	\$22,397,100	0.000549690%
Clyde	\$ 77,097,200	0.022410077%	\$ 87,113,000	0.023176827%	\$10,015,800	0.000766750%
Dodgeville	\$ 335,878,100	0.097630707%	\$ 370,505,600	0.098574774%	\$34,627,500	0.000944067%
Eden	\$ 65,737,000	0.019107973%	\$ 74,359,700	0.019783751%	\$8,622,700	0.000675778%
Highland	\$ 116,534,800	0.033873524%	\$ 133,890,600	0.035622230%	\$17,355,800	0.001748706%
Linden	\$ 100,165,400	0.029115381%	\$ 105,303,000	0.028016363%	\$5,137,600	-0.001099018%
Mifflin	\$ 87,666,300	0.025482229%	\$ 98,861,500	0.026302571%	\$11,195,200	0.000820342%
Mineral Point	\$ 147,287,200	0.042812417%	\$ 172,545,900	0.045906656%	\$25,258,700	0.003094239%
Moscow	\$ 115,699,700	0.033630783%	\$ 129,637,800	0.034490752%	\$13,938,100	0.000859969%
Pulaski	\$ 58,361,700	0.016964172%	\$ 67,648,200	0.017998125%	\$9,286,500	0.001033953%
Ridgeway	\$ 124,263,600	0.036120078%	\$ 137,079,300	0.036470599%	\$12,815,700	0.000350521%
Waldwick	\$ 81,566,400	0.023709153%	\$ 90,853,500	0.024172005%	\$9,287,100	0.000462852%
Wyoming	\$ 140,483,400	0.040834736%	\$ 146,578,700	0.038997959%	\$6,095,300	-0.001836777%
<b>Total Towns</b>	<b>\$ 1,964,454,100</b>	<b>0.571013834%</b>	<b>\$ 2,168,075,300</b>	<b>0.576826726%</b>	<b>\$203,621,200</b>	<b>0.005812892%</b>
<b>VILLAGES</b>						
Arena	\$ 63,493,700	0.018455906%	\$ 64,238,600	0.017090985%	\$744,900	-0.001364921%
Avoca	\$ 31,600,600	0.009185442%	\$ 37,795,800	0.010055752%	\$6,195,200	0.000870310%
Barneveld	\$ 156,875,400	0.045599449%	\$ 177,836,300	0.047314192%	\$20,960,900	0.001714743%
Blanchardville	\$ 16,806,000	0.004885051%	\$ 18,565,000	0.004939306%	\$1,759,000	0.000054255%
Cobb	\$ 48,215,300	0.014014888%	\$ 50,390,600	0.013406658%	\$2,175,300	-0.000608230%
Highland	\$ 68,386,300	0.019878053%	\$ 81,361,800	0.021646693%	\$12,975,500	0.001768640%
Hollandale	\$ 24,169,100	0.007025306%	\$ 26,612,200	0.007080302%	\$2,443,100	0.000054996%
Linden	\$ 34,935,000	0.010154662%	\$ 38,618,900	0.010274742%	\$3,683,900	0.000120080%
Livingston	\$ 6,223,100	0.001808887%	\$ 6,583,300	0.001751518%	\$360,200	-0.000057369%
Montfort	\$ 9,395,800	0.002731106%	\$ 9,586,300	0.002550481%	\$190,500	-0.000180625%
Muscoda	\$ 11,475,000	0.003335473%	\$ 9,243,100	0.002459171%	-\$2,231,900	-0.000876302%
Rewey	\$ 17,056,200	0.004957777%	\$ 18,567,300	0.004939918%	\$1,511,100	-0.000017859%
Ridgeway	\$ 60,339,200	0.017538978%	\$ 64,898,600	0.017266581%	\$4,559,400	-0.000272397%
<b>Total Villages</b>	<b>\$ 548,970,700</b>	<b>0.159570978%</b>	<b>\$ 604,297,800</b>	<b>0.160776299%</b>	<b>\$55,327,100</b>	<b>0.001205321%</b>
<b>CITIES</b>						
Dodgeville	\$ 574,096,000	0.166874227%	\$ 614,057,700	0.163372967%	\$39,961,700	-0.003501260%
Mineral Point	\$ 352,770,800	0.102540959%	\$ 372,194,100	0.099024007%	\$19,423,300	-0.003516952%
<b>Total Cities</b>	<b>\$ 926,866,800</b>	<b>0.269415186%</b>	<b>\$ 986,251,800</b>	<b>0.262396974%</b>	<b>\$59,385,000</b>	<b>-0.007018212%</b>
<b>TOTAL IOWA COUNTY EQUALIZED VALUE</b>	<b>\$ 3,440,291,600</b>		<b>\$ 3,758,624,900</b>			

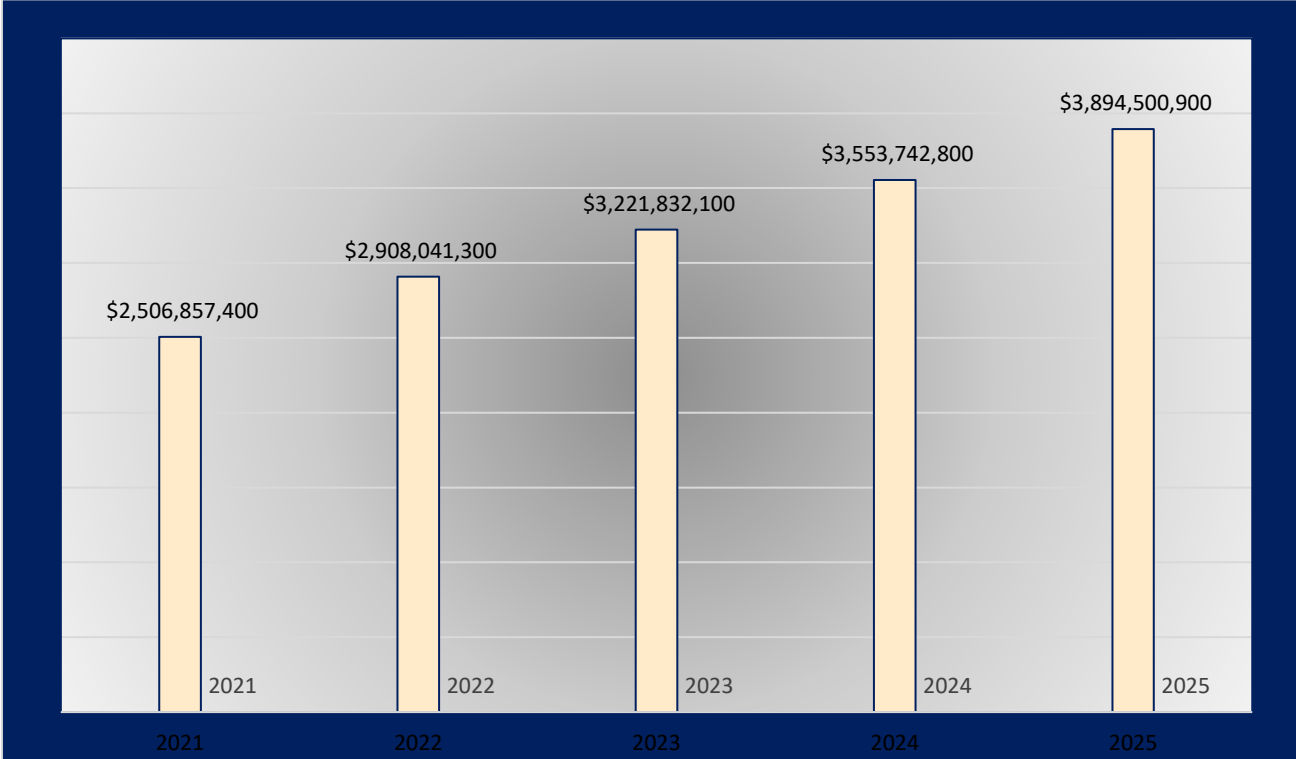
\* Due to the varying assessment policies of the 29 municipalities in Iowa County, equalized value of taxable property is used for tax levy purposes. Equalized value is prepared by the Wisconsin Department of Revenue.

# Historical Equalized Value Changes 2021 - 2025

	Full Value	Tax Increment District (TID) Value	Equalized Value Less TID	% Change
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	10%
2025	\$ 3,894,500,900	\$ 135,876,000	\$ 3,758,624,900	10%

Source: Wisconsin Department of Revenue

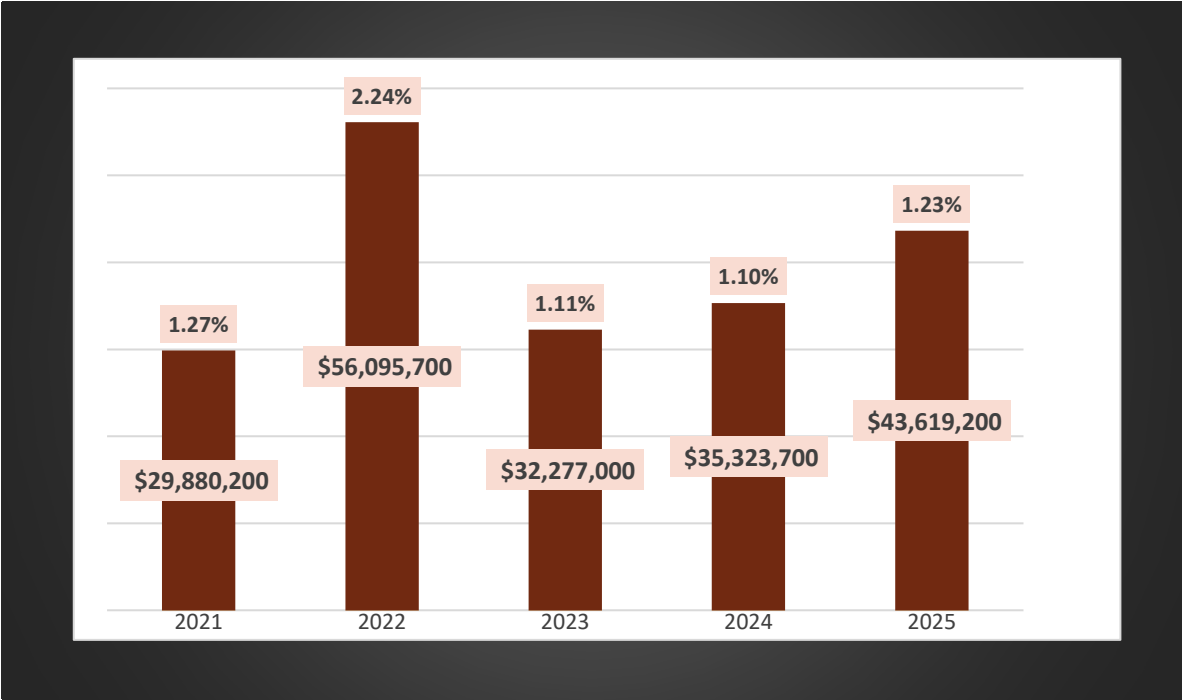
## 5-Year Historical Equalized Value Chart



# Historical Net New Construction 2021- 2025

<u>Year</u>	<u>Full Value</u>	<u>%</u>
2021	\$ 29,880,200	1.27%
2022	\$ 56,095,700	2.24%
2023	\$ 32,277,000	1.11%
2024	\$ 35,323,700	1.10%
2025	\$ 43,619,200	1.23%

# 5-Year Historical Net New Construction Chart



# Iowa County Apportionment of 2025 Taxes for 2026 Purposes

	<i>Equalized Value</i>	<i>Library Service</i>	<i>County Aid Bridges</i>	<i>Special Charges - Charitable &amp; Penal Purpose</i>	<i>Rescinded or Refunded Taxes</i>	<i>County Portion of Real Estate Taxes</i>	<i>Total Apportionment</i>
<b>TOWNS</b>							
Arena	\$ 311,580,000	\$ 56,392	\$ 3,810	\$ 10	\$ -	\$ 1,380,790	\$ 1,441,003
Brigham	\$ 242,118,500	\$ 43,820	\$ 2,961	\$ 8	\$ -	\$ 1,072,967	\$ 1,119,756
Clyde	\$ 87,113,000	\$ 15,766	\$ 1,065	\$ 3	\$ -	\$ 386,048	\$ 402,882
Dodgeville	\$ 370,505,600	\$ 67,056	\$ 4,531	\$ 12	\$ -	\$ 1,641,924	\$ 1,713,523
Eden	\$ 74,359,700	\$ 13,458	\$ 909	\$ 2	\$ -	\$ 329,531	\$ 343,901
Highland	\$ 133,890,600	\$ 24,232	\$ 1,637	\$ 4	\$ -	\$ 593,346	\$ 619,220
Linden	\$ 105,303,000	\$ 19,058	\$ 1,288	\$ 4	\$ -	\$ 466,658	\$ 487,008
Mifflin	\$ 98,861,500	\$ 17,893	\$ 1,209	\$ 3	\$ -	\$ 438,112	\$ 457,217
Mineral Point	\$ 172,545,900	\$ 31,228	\$ 2,110	\$ 6	\$ -	\$ 764,650	\$ 797,994
Moscow	\$ 129,637,800	\$ 23,463	\$ 1,585	\$ 4	\$ -	\$ 574,500	\$ 599,552
Pulaski	\$ 67,648,200	\$ 12,243	\$ 827	\$ 2	\$ -	\$ 299,788	\$ 312,861
Ridgeway	\$ 137,079,300	\$ 24,809	\$ 1,676	\$ 5	\$ -	\$ 607,477	\$ 633,968
Waldwick	\$ 90,853,500	\$ 16,443	\$ 1,111	\$ 3	\$ -	\$ 402,624	\$ 420,181
Wyoming	\$ 146,578,700	\$ 26,529	\$ 1,792	\$ 5	\$ -	\$ 649,575	\$ 677,901
<b>TOWNS TOTALS</b>	<b>\$ 2,168,075,300</b>	<b>\$ 392,392</b>	<b>\$ 26,513</b>	<b>\$ 72</b>	<b>\$ -</b>	<b>\$ 9,607,991</b>	<b>\$ 10,026,967</b>
<b>VILLAGES</b>							
Arena	\$ 64,238,600	\$ 11,626	\$ -	\$ 2	\$ -	\$ 284,678	\$ 296,306
Avoca	\$ 37,795,800	\$ 6,841	\$ -	\$ 1	\$ -	\$ 167,495	\$ 174,337
Barneveld	\$ 177,836,300	\$ -	\$ -	\$ 6	\$ -	\$ 788,095	\$ 788,101
Blanchardville	\$ 18,565,000	\$ -	\$ -	\$ 1	\$ -	\$ 82,272	\$ 82,273
Cobb	\$ 50,390,600	\$ -	\$ -	\$ 2	\$ -	\$ 223,310	\$ 223,311
Highland	\$ 81,361,800	\$ 14,725	\$ -	\$ 3	\$ -	\$ 360,561	\$ 375,289
Hollandale	\$ 26,612,200	\$ 4,816	\$ -	\$ 1	\$ -	\$ 117,934	\$ 122,751
Linden	\$ 38,618,900	\$ 6,990	\$ -	\$ 1	\$ -	\$ 171,143	\$ 178,134
Livingston	\$ 6,583,300	\$ -	\$ -	\$ 0	\$ -	\$ 29,174	\$ 29,175
Montfort	\$ 9,586,300	\$ -	\$ -	\$ 0	\$ -	\$ 42,482	\$ 42,483
Muscoda	\$ 9,243,100	\$ -	\$ -	\$ 0	\$ -	\$ 40,962	\$ 40,962
Rewey	\$ 18,567,300	\$ 3,360	\$ -	\$ 1	\$ -	\$ 82,282	\$ 85,643
Ridgeway	\$ 64,898,600	\$ 11,746	\$ -	\$ 2	\$ -	\$ 287,603	\$ 299,351
<b>VILLAGES TOTALS</b>	<b>\$ 604,297,800</b>	<b>\$ 60,104</b>	<b>\$ -</b>	<b>\$ 20</b>	<b>\$ -</b>	<b>\$ 2,677,992</b>	<b>\$ 2,738,116</b>
<b>CITIES</b>							
Dodgeville	\$ 614,057,700	\$ -	\$ -	\$ 20	\$ -	\$ 2,721,243	\$ 2,721,264
Mineral Point	\$ 372,194,100	\$ -	\$ -	\$ 12	\$ -	\$ 1,649,406	\$ 1,649,419
<b>CITIES TOTALS</b>	<b>\$ 986,251,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33</b>	<b>\$ -</b>	<b>\$ 4,370,650</b>	<b>\$ 4,370,683</b>
<b>TOTALS</b>	<b>\$ 3,758,624,900</b>	<b>\$ 452,496</b>	<b>\$ 26,513</b>	<b>\$ 125</b>	<b>\$ -</b>	<b>\$ 16,656,632</b>	<b>\$ 17,135,766</b>

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>ADRC</b>				
Driver Escort	per mile	Fees range from \$5 to \$20+ depending on the distance		0 - 5 miles = \$5; 6 - 25 miles = \$10; 26 - 50 miles = \$12; 51 - 75 miles = \$15; 76 - 99 miles = \$20; 100 - 150 miles = \$25; Over 150 miles = \$25 plus 67 cents per additional mile over 150
Senior Fair Vendor Fee	per booth	\$ 75.00		Flat fee charged to offset cost of Senior Fair
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; Over 150 = Plus 67 cents per mile
Congregate Meals - Aged 60+	per meal	\$ 5.50	Res. 07-0325	Suggested Donation (grant funding prohibits charging a fee for this population)
Home Delivered Meals- Aged 60+	per meal	\$ 6.50	Res. 07-0325	Suggested Donation (grant funding prohibits charging a fee for this population)
Full Cost Meals (<60)	per meal	\$ 15.25	Res. 07-0325	General Public is required to pay full cost for meals (we are not allowed to use OAA grants to cover the cost)

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>Airport</b>				
Farm Land Rent	Per Lease			Contracted through 2018
Hanger Rent				
Nestled Tee Small Hanger		\$131.25/mo	Use Agreement	Set by Airport Commission 10/20/22
Large Box Hanger		\$262.50/mo	Use Agreement	Set by Airport Commission 10/20/22
Fuel Sales: 100LL	per gallon	Vary		Set by Airport Manager
Fuel Sales: Jet -A	per gallon	Vary		Set by Airport Manager
Land for Hangers				
Private	per sq. ft.	\$ 0.088		Set by Airport Commission 10/20/22
Commercial	per sq. ft.	\$ 0.011		Set by Airport Commission 10/20/22
UW Health Septic	per sq. ft.	\$ 0.011	Use Agreement	Lease Agreement
Sanitary Sewer & Water	/hangar	Prorated	Use Agreement	Hookup Fee (1st year's usage prorated on annual basis) set on 06/01/2023
	/hangar	\$ 300.00	Use Agreement	Annual Charge due on January 1st each year; established on 06/01/2023
Hangar Nightly Storage		\$ 25.00		When Available
Airplane Tie Down External		\$ 0.00		
Courtesy Car Rental		\$ 0.00		Replace Fuel Used

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>Child Support</b>				
Copy fee	per page	\$ 1.25		Same as the Clerk of Court

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>Clerk of Courts</b>				
Booklet fee (divorce packets)		\$ 25.00		2011 County Board
Passport fee		\$ 25.00		
Certification of documents	per document	\$ 5.00		
Copy fee	per page	\$ 1.25	§814.61(10)	
Filing fees		Varies		
Fax fee		\$ 5.00		
Credit/Debit card fees		\$5 every \$100 charged		Set by Credit Card Companies
Foreign Judgments		\$ 15.00	§814.61(6)	
Judgment docket, writs, execution, et.		\$ 5.00	§814.61(5)	
Case reopen fee		\$ 50.00		Local Court Rule 11/10/2003
Record search fee		\$ 5.00	§814.61(11)	
Pay plan fee		\$ 15.00		
Reopen fees		\$ 50.00	§814.07	Local Court Rule

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>County Administrator</b>				
Paper / Electronic Copy Fee	per copy	\$ 0.75		

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>County Clerk</b>				
Paper / Electronic Copy Fee	per page	\$ 0.75		
Marriage License	per license	\$ 100.00		Set by County Board 9/21/2021
License Waiver Fee		\$ 25.00		Highest due to WI § 765.08(2)
WisVote Relier Fees (15 munis)		\$ 4,425.00		Resolution 2/18/2025
Local Elections	per election	\$ 75.00		Resolution 2/18/2025
School Board Elections		\$ 75.00		Resolution 2/18/2025
Certification of documents	per document	\$ 5.00		

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>Social Services Department</b>				
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)
Paper / Electronic Copy Fee	per page	\$ 0.75		

*The fees above are subject to DHS1 and DCF 1. These state policies define the "ability to pay" fees assessed by counties.*

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>District Attorney</b>				
Black and White Copies	per page	\$ 0.20	§971.23(10) & Admin Code PD8.02	
Black and White Double Sided Copies	per page	\$ 0.35	§971.23(10) & Admin Code PD8.02	
Color Copies	per page	\$ 3.00	§971.23(10) & Admin Code PD8.02	
CD	per disk	\$ 5.00	§971.23(10) & Admin Code PD8.02	
DVD	per disk	\$ 10.00		Department Policy
Photograph 5x7	per page	\$ 0.50	§971.23(10) & Admin Code PD8.02	
Photograph Any Other Size	per page	\$ 1.00	§971.23(10) & Admin Code PD8.02	
Electronic Discovery Link	per page	\$ 10.00		Department Policy

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>Employee Relations</b>				
Paper / Electronic Copy Fee	per page	\$ 0.75		

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>Finance Department</b>				
Copy of Annual Budget	per document	\$ 10.00		Free online
Copy of Annual Audit	per document	\$ 10.00		Free online
Paper / Electronic Copy Fee	per page	\$ 0.75		
Garnishment Fee	each	\$ 15.00		Set by Court
Child Support Withholding Fee	per paycheck	\$ 3.00		Set by Court

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>Health Department</b>				
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
Adult Vaccine	per visit	\$ 10.00		Admin Fee for time and supplies
Influenza Vaccine - Quadrivalent	per dose	\$ 45.00		Cost of Vaccine, RN Time and Supplies
Influenza Vaccine - High Dose	per dose	\$ 90.00		Cost of Vaccine, RN Time and Supplies
Well Water Testing Fee	per test	\$ 35.00		Bacteria, Nitrate, Arsenic and Lead, as per 2025 Budget
Well Water Testing Fee (out-of-house)	per test	\$ 35.00		nitrate, arsenic, lead
Open Records Fee	per page	\$ 0.75		Paper and Electronic Versions
Specimen Shipment Fee	per specimen / package	\$ 30.00		Cost of specimen shipment shall be contributed to by responsible party (animal owner, municipality, clinic or client). Specimens being sent for testing may include rabies or communicable disease.

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>Highway Department</b>				
Driveway Access Permit	1 Year	Varies	County Ordinance, §83.027	
Application Fee by Type A	residential	\$ 175.00		
TYPE B	agricultural	\$ 175.00		Deposit is refundable
TYPE C	commercial	\$ 325.00		
TYPE D	industrial	\$ 325.00		
Extension/Renewal	6 months	\$ 50.00		
Work in Highway Right-of-Way			Wis. Stats. § 83.025, 83.06, and 86	
Application Fee	annual	\$ 50.00		
Extension/Renewal	6 mos.	\$ 50.00		
Close Road for Public Function	event	\$ 50.00		
Oversize / Overweight Permits			Wis. Stats. § 86.01, 86.02, and 348	Cost Recovery Basis
OSOW (Single Trip)	single trip	\$ 175.00		
OSOW (Annual / Unit)	annual	\$ 225.00		
Special > 200,000#s	special	\$ 150.00		
Utility Permits			Wis. Stats § - 30.44 (3m), 30.45, 196.491 (3) (d) (3m), 66.047, 86.07(2), 86.16, and 182.017	
Application Fee	/project	\$ 75.00		
Extension / Renewal	6 mos.	\$ 50.00		
Additional Inspection Fees				
Service Drop	annual/project	\$ 75.00		
Boring	annual/project	\$ 100.00		
Open Trench Cut	annual/project	\$ 425.00		
Contractor Closing Road	annual/project	\$ 75.00		
Vault or Other Structure	annual/project	\$ 75.00		
Trenching (first 200 FT)	1st 200ft	\$ 125.00		
Trenching (/ Mile)	/mile	\$ 125.00		
New Pole Install	/new location	\$ 35.00		
Copies				
Paper / Electronic Copy Fee	/page	\$ 0.75		
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	2026 Fee	Ordinance or Reference	Notes
<b>Land Conservation</b>				
CREP Processing Fee	per agreement	10% up to \$250 (15 yr.) or \$500 (permanent)		County Board Resolution 7-0916
Endangered Species Investigation	per project	\$50/day up to \$500 for NRCS/Iowa Co funded projects; otherwise, \$200/day plus mileage		County Board Resolution 10-1217
Tree Planter	per 1,000 trees	\$ 20.00		County Board Resolution 10-1217
DNR Permit Assistance	per permit	\$ 100.00		County Board Resolution 07-0916
Manure Storage and Utilization Permit	per permit	\$600 to LCD for new pit; \$280 to LCD for closure or repurpose	\$400.18	County Board Resolution 08-0924
Manure Storage Soils/Siting Assistance	per facility	\$200 + \$1/cow in excess of 100		County Board Resolution 7-0916
Late NMP submittal fee for permitted manure storages	per month	\$ 50.00		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

	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>Planning and Development</b>				
Zoning Permit Fee				
Footprint of Structure/Use ≤100 sq. ft.				May not need permit if non res.
Footprint of Structure/Use upto 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 existin building		\$ 75.00		Or difference between categories, whichever is greater
Paper / Electronic Copy Fee	per page	\$ 0.75		
GIS Data Acquisition		Varies	2008 Policy	
Data Conversion Charge	per digital file	\$ 50.00	Res 13-11206	
Zoning Hearing Filing Fee		\$ 750.00	2024 Budget	Updated as part of 2024 budget
Conditional Use Permit		\$ 750.00	2024 budget	Updated as part of 2024 budget
Conditional Use Permit & Zoning Hearing		\$ 750.00	2024 budget	Updated as part of 2024 budget
Board of Adjustment Hearing Fee		\$ 750.00	2024 budget	Updated as part of 2024 budget
Mobile Tower Siting Permit		\$ 3,500.00		Ordinance 400.13
Wind Energy System Permit		\$ 1,500.00		Plus \$5 per hour (4-0614)
Address Sign Fee		\$ 75.00	Resolution 2-1013	
Soil Testing Fee		\$ 200.00	Resolution 12-1206	
State Soil Test Filing & Review Fee		\$ 200.00	2024 budget	
WI Fund Filing Fee		\$ 150.00	Resolution 12-1206	
State Groundwater Protection Fee		\$ 100.00	Resolution 12-1206	
Farmland Preservation Certification Fee		\$ 10.00	Resolution 2 - 1105	
Sign Permit Fee		\$ 250.00	2024 Budget	
Manure Closure Fee		\$ 100.00	Res. 4-1019	
Manure Facility Permit Fee		\$ 500.00	Res 8-1112, 4-1019	
Shoreland Land Use Permit		\$ 200.00	Resolution 6-0224	
Floodplain Land Use Permit		\$ 200.00	Resolution 6-0224	
Floodplain Special Exeption Permit		\$ 500.00	Resolution 2-1013	
Certified Survey Map Review		\$150+50/lot	2024 Budget	
Preliminary Plat Review		\$500+50/lot	2024 Budget	
Plat Review Hearing Fee		\$ 750.00	2024 Budget	
Development Plan Review		\$ 40.00	2024 Budget	
Conventional Sanitary Permit		\$ 700.00	2024 Budget	
Pressurized Sanitary Permit		\$ 700.00	2024 Budget	
Non-Plumbing Sanitary Permit		\$ 500.00	2024 Budget	
Pumping Report Filing Fee		\$ 26.00	Resolution 2-1013	
Sanitary Reconnection Permit		\$ 300.00	Resolution 12-1206	
State Sanitary Permit Fee (additional charge)		\$ 100.00	WI Admin Code * Resolution 12-1206	
Sanitary Permit Transfer Fee		\$ 300.00	Resolution 12-1206	

Non Metallic Mining Annual Fee		Varies	Resolution 4-0407	Based on Active Acres
Holding tank Report filing fee		\$ 10.00	Resolution 6-1019	
Temporary Use Permit Application Fee		\$ 250.00		Updated as part of 2024 budget
pumping report filing fee if citation		\$ 30.00	Resolution 6-1019	
Pumping report filing fee if citation		\$ 100.00	Resolution 6-1019	
Zoning pt fee for structure not defined as building		\$ 150.00		Updated as part of 2024 budget
Airport zoning pt fee within city or village jurisdiction		\$ 150.00	Resolution 6-1019	
Airport zoning pt fee outside city or village jurisdiction		\$ 75.00	Resolution 6-1019	

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>Register in Probate</b>				
Filing a Petition for deceased persons, or for certificate or judgement of descent of lands	per filing	\$20 or .2%	814.66(1)(a), §814.66(1)(d)	Value of Land-encumbrances-liens=value. If value is less than \$10,000, fee is \$20. If more than \$10,000, fee is .2% of value.
Filing a Petition for Guardianship/Conservatorship	per filing		814.66(1)(b)	Value of Property-encumbrances-liens=value. If value is less than \$867.03(1g), fee is \$20. If more than \$10,000, fee is .2% of value.
Filing Objection to the probate of a will	per filing	\$ 20.00	814(1)€	May be waived by the court if filed by a guardian ad litem or attorney
Certificate terminating a Life Estate or Homestead Interest	per certificate	\$ 3.00	814.66(1)©	
For receiving a Will for safekeeping	per will	\$ 10.00	§814.66(1)(f)	
For each certificate		\$ 3.00		
Copy fee	per copy	\$ 1.00	814.66(1)(h)	or actual and direct costs of copying
For filing claims against an estate	each claim	\$ 3.00	814.66(1)(i)	
For searching files without a case number	each search	\$ 4.00	§814.66(1)(j)	
For receiving Power of Attorney for health care for safekeeping	each	\$ 8.00	§814.66(1)(k)	
For receiving a declaration for safekeeping as provided under §154.13(1)	each	\$ 8.00	§814.66(1)(L)	
For filing a petition under §54.56, in a guardianship proceeding or to commence an independent action	each	\$ 60.00	§814.66(1)(m)	
For depositing money or dispersing 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	\$ 10.00	§814.66(1)(n)	
Court Report shall collect a fee for each transcript under SCR 71.04	each	\$1.25 for each 25 line page orig & .50 for each duplicate	§814.69(1)(a)	
Court Report shall collect a fee for each transcript under §757.57(5)	each	\$2.25 per each 25 line page orig & .50 for each duplicate	§814.69(1)(b)	
If needed within 7 days, an additional fee	each	\$.75 per each 25 line page orig & .25 for each duplicate	§814.69(1)(bm)	

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>Register of Deeds</b>				
Subscription to Software	per year	\$ 450.00		
Marriage / Divorce Certificates		\$ 20.00	69.22	\$3 for each additional copy
Birth Certificate		\$ 20.00	§69.22(1)(cm)	\$3 for each additional copy
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, \$1.00 certification
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	§59.43(2)(h)	
WI Transfer Fees		\$0.30 per \$100 value	§77.22	State 80% County 20%

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>Sheriff's Office</b>				
Crash Reports	per page	\$ 0.25	Res 06-2139	Cost Recovery Basis
Copy of Video/DVD Recording/Photos		\$ 26.38		
Dispatch Audio Recordings		\$ 26.38		
Paper / Electronic Copy Fee	per page	\$ 0.75		
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	\$ 20.00		
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 advertisement	\$ 1.50	§814.70(7)	
For Services of Summons or other process for commencement of an action, a writ, injunction, subpoena or order	each defendant	\$ 60.00	§814.70(1)	There are lots of exemptions to this fee - see statute. County Board can set higher fees §814.705
Execute on Judgement	each service	\$ 60.00	§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	\$ 150.00	§814.70(9)	County Board can set higher fees §814.705(3)

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
<b>Treasurer's Office</b>				
Paper / Electronic Copy Fee	per page	\$ 0.75		
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 - \$ 10.00 set up fee	per label	\$ 0.02	Set by IT Dept. for our office when we had the ability to print labels.	**If we print their labels, we charge the \$5.00 set-up fee plus \$.02 per label. If they print their labels, we only charge the \$ 5.00 set-up fee.
Insufficient Check Fee	each	\$ 25.00	Not sure when this was done	
Assessment Roll Data	per file	\$ 50.00	Set in 2005	
Tax Roll Data	per file	\$ 50.00	Set in 2005	
Printing Labels		\$10 set up fee + .02 per label	2024 Budget	

Department and Fee Description	Duration / Unit	2026 Fee	Ordinance or Reference	Notes
UW-Extension				
no department fees	n/a	n/a	n/a	n/a

Department and Fee Description	Duration / Unit	2026 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