

# Town of Black Earth

## Annual Report

2021

Barb Parrell, Town Chair

Don Ripp, Supervisor

Tom Turk, Supervisor

Brenda Kahl, Treasurer

Stephanie Zwettler, Clerk

[www.town.blackearth.wi.us](http://www.town.blackearth.wi.us)

**Town of Black Earth**  
**Annual Report - for the year ending December, 31, 2021**

	<u>Actual</u> <u>2021</u>	<u>Budget</u> <u>2021</u>	<u>Difference</u>	<u>Actual</u> <u>2020</u>	<u>Actual</u> <u>2019</u>
<b><u>REVENUES</u></b>					
<b>Taxes</b>					
General Property Taxes (Town Levy)	317,041	317,033	8	327,476	285,395
Managed Forest (MFL)	<u>13,811</u>	<u>12,000</u>	<u>1,811</u>	<u>13,194</u>	<u>12,958</u>
<b>Total Taxes</b>	<b>330,852</b>	<b>329,033</b>	<b>1,819</b>	<b>340,670</b>	<b>298,353</b>
<b>Intergovernmental Aid</b>					
County Aid - Roads & Bridges	0	0	0	0	3,881
Fire Insurance Tax (2%)	2,846	2,604	242	2,604	2,460
Personal Property Aid	561	561	0	561	561
State Aid - Computer	4	4	0	4	4
State Aid - Transportation	51,824	51,824	0	51,824	47,111
State Shared Taxes	7,259	7,260	-1	7,260	7,260
FEMA Funds	0	0	0	84,515	14,283
Routes to Recovery	0	0	0	253	0
ARPA Local Recovery Funds	26,847	0	0	0	0
WEC Cares Grant	0	0	0	600	0
TRIP Funds	<u>0</u>	-	-	<u>0</u>	<u>14,114</u>
	<b>89,343</b>	<b>62,253</b>	<b>27,090</b>	<b>147,622</b>	<b>89,675</b>
<b>Licenses / Permits</b>					
Building Permits	62,310	5,000	57,310	9,297	5,203
Dog License / Town's Share	86	30	56	78	78
Driveway Permit Application Fee	750	1,000	-250	250	0
Event Permit	100	100	0	0	100
Title Searches	600	200	400	275	325
Zoning Changes Fee	<u>2,500</u>	<u>1,000</u>	<u>1,500</u>	<u>0</u>	<u>1,750</u>
	<b>66,346</b>	<b>7,330</b>	<b>59,016</b>	<b>9,900</b>	<b>7,456</b>
<b>Interest</b>					
Interest Income	<u>388</u>	<u>3,000</u>	<u>-2,612</u>	<u>2,462</u>	<u>5,288</u>
	<b>388</b>	<b>3,000</b>	<b>-2,612</b>	<b>2,462</b>	<b>5,288</b>
<b>Miscellaneous Revenues</b>					
Miscellaneous	710	50	660	668	6,206
Premier Dividends	<u>53</u>	<u>80</u>	<u>-27</u>	<u>89</u>	<u>1,114</u>
	<b>763</b>	<b>130</b>	<b>633</b>	<b>757</b>	<b>7,320</b>
<b>Other Financing Sources</b>					
Road Paving Project - Mahocker Rd	125,000	125,000			
Road Projects/FEMA	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>150,000</u>
	<b>125,000</b>	<b>125,000</b>	<b>0</b>	<b>0</b>	<b>150,000</b>
<b>Total Revenues</b>	<b>612,692</b>	<b>526,746</b>	<b>85,946</b>	<b>501,411</b>	<b>558,092</b>

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<b><u>EXPENDITURES</u></b>					
<b>General Government</b>					
Assessor	4,506	5,000	-494	4,240	4,492
Building Permits	56,091	6,000	50,091	8,386	4,749
Clerk Salary	18,000	18,000	0	17,500	17,296
Clerk Retirement	1,215	1,215	0	1,181	0
Computer / Software	158	1,000	-842	137	773
Elections	1,791	2,500	-709	3,433	4,932
Insurance	8,665	11,000	-2,335	7,841	9,712
Legislative / Town Board	16,800	16,800	0	16,800	16,800
Membership Dues	1,669	1,700	-31	1,608	1,628
Office Supplies / Publishing	1,566	5,000	-3,434	2,134	1,541
Office Rent	1,800	1,800	0	1,800	2,250
Payroll / Withholding	7,185	7,500	-315	7,279	7,086
Plan Commission	820	1,000	-180	140	1,200
Professional Fees / Attorney	795	2,500	-1,706	0	650
Treasurer	15,000	15,000	0	15,000	15,000
Website	<u>170</u>	<u>150</u>	<u>20</u>	<u>170</u>	<u>170</u>
	<b>136,232</b>	<b>96,165</b>	<b>40,067</b>	<b>87,649</b>	<b>88,279</b>
<b>Health &amp; Human Services</b>					
Cemetery	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>
	<b>500</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>500</b>
<b>Highway / Transportation</b>					
Building Repairs	0	500	-500	2,172	0
Cellular Phone	240	240	0	240	240
Equipment Rented	2,700	3,000	-300	3,182	2,579
Equipment Repairs	12,481	20,000	-7,519	22,013	15,871
Fuel	5,138	10,000	-4,862	4,454	7,373
Garage Utilities	2,217	3,000	-783	2,380	2,608
Gravel / Cold Mix	825	5,000	-4,175	2,099	1,466
Highway Patrolman Salary	44,127	44,820	-693	45,775	43,538
Highway Wages - Part-time	0	2,000	-2,000	80	0
Highway Patrolman Retirement	2,979	3,025	-46	3,090	0
Other	518	500	18	476	385
Road Construction	212,558	130,000	82,558	224,533	100,155
Tree Cutting	4,878	20,000	-15,123	0	
Road Project/FEMA Funds/loan	0	0	0	0	119,149
Salt / Screenings/chips mix	6,014	10,000	-3,986	4,069	9,198
Signs	601	1,000	-399	1,184	453
Supplies / Parts	6,015	1,000	5,015	2,485	1,153
TRIP Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,114</u>
	<b>301,290</b>	<b>254,085</b>	<b>47,205</b>	<b>318,231</b>	<b>318,282</b>

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<b>Miscellaneous Expenditures</b>					
Dane County Radio Operation	1,180	1,300	-120	1,045	690
Miscellaneous	2,500	400	2,100	300	650
Dog Licenses / Town's Share	0	0	0	0	150
Managed Forest Land	<u>3,817</u>	<u>3,000</u>	<u>817</u>	<u>3,192</u>	<u>3,029</u>
	<b>7,497</b>	<b>4,700</b>	<b>2,797</b>	<b>4,537</b>	<b>4,519</b>
			<b>0</b>		
<b>Subtotal</b>	<b>445,519</b>	<b>355,450</b>	<b>90,069</b>	<b>410,918</b>	<b>411,580</b>

**DEBT SERVICE**

Salt Shed Loan - Interest	2,977	3,138	-161	3,138	3,278
Salt Shed Loan - Principal	<u>7,615</u>	<u>7,454</u>	<u>161</u>	<u>7,454</u>	<u>7,314</u>
	10,592	10,592	0	10,592	10,592
Road Project/FEMA/loan - Interest	0	-	0	1,380	744
Road Project/FEMA/loan - Principal	<u>0</u>	<u>-</u>	<u>0</u>	<u>119,201</u>	<u>30,851</u>
	0	0	0	120,581	31,595
Fire Truck Loan - Interest	1,307	1,501	-194	1,507	1,684
Fire Truck Loan - Principal	9,532	9,338	194	9,332	9,156
	<u>10,839</u>	<u>10,839</u>	<u>0</u>	<u>10,839</u>	<u>10,840</u>
<b>Subtotal</b>	<b>21,431</b>	<b>21,431</b>	<b>0</b>	<b>142,012</b>	<b>53,027</b>

**FIRE & EMS**

**Fire & EMS District Levy**

District 1 EMS	4,794	4,794	0	4,791	4,772
Black Earth Joint Fire District	17,467	17,467	0	16,491	15,729
2% Fire Dues	<u>2,846</u>	<u>2,604</u>	<u>242</u>	<u>2,604</u>	<u>2,460</u>
	<b>25,107</b>	<b>24,865</b>	<b>242</b>	<b>23,885</b>	<b>22,961</b>

<b>Total Expenditures</b>	<b>492,056</b>	<b>401,746</b>	<b>90,310</b>	<b>576,815</b>	<b>487,568</b>
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Revenues

Taxes	330,852
Intergovernmental Aid	89,343
Licenses / Permits	66,346
Interest	388
Miscellaneous Revenues	763
Other Financing Sources	<u>125,000</u>
Total Revenues	612,692

Expenditures

General Government	136,232
Health & Human Services	500
Highway / Transportation	301,290
Miscellaneous Expenditures	7,497
Debt Service	21,431
Fire & EMS	<u>25,107</u>
Total Expenditures	492,056

Revenues - Expenditures = 120,636

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Fund Balances (Money Market & Checking)

January 1, 2021	643,787
December 31, 2021	675,495

*\* both balances include tax collection deposits*

<u>Debt Service</u>	<u>Rate</u>	<u>Due Date</u>	<u>Original Loan Amount</u>	<u>Balance as of 12/31/21</u>
Salt Shed - 2017	1.99	10/20/2037	175,500	143,440
Fire Truck - 2017	1.99	10/3/2027	98,000	59,600
Mahocker Rd Paving Project	2.61	7/2/2031	<u>125,000</u>	<u>125,000</u>
			398,500	328,040