

Town of Black Earth

Annual Report

2022

Barb Parrell, Town Chair

Don Ripp, Supervisor

Tom Turk, Supervisor

Brenda Kahl, Treasurer

Stephanie Zwettler, Clerk

www.town.blackearth.wi.us

Town of Black Earth
Annual Report - for the year ending December, 31, 2022

	<u>Actual</u> <u>2022</u>	<u>Budget</u> <u>2022</u>	<u>Difference</u>	<u>Actual</u> <u>2021</u>	<u>Actual</u> <u>2020</u>
<u>REVENUES</u>					
Taxes					
General Property Taxes (Town Levy)	328,538	328,538	0	317,041	327,476
Managed Forest (MFL)	<u>14,431</u>	<u>13,000</u>	<u>1,431</u>	<u>13,811</u>	<u>13,194</u>
Total Taxes	342,969	341,538	1,431	330,852	340,670
Intergovernmental Aid					
County Aid - Roads & Bridges	0	0	0	0	0
Fire Insurance Tax (2%)	3,028	2,604	424	2,846	2,604
Personal Property Aid	561	561	0	561	561
State Aid - Computer	4	4	0	4	4
State Aid - Transportation	52,869	52,869	0	51,824	51,824
State Shared Taxes	7,260	7,260	0	7,259	7,260
FEMA Funds	0	0	0	0	84,515
Routes to Recovery	0	0	0	0	253
ARPA Local Recovery Funds	26,847	26,847	0	26,847	0
WEC Cares Grant	0	0	0	0	600
TRIP Funds	<u>0</u>	<u>0</u>	-	<u>0</u>	<u>0</u>
	90,570	90,145	425	89,343	147,622
Licenses / Permits					
Building Permits	5,395	5,000	395	62,310	9,297
Dog License / Town's Share	69	30	39	86	78
Driveway Permit Application Fee	500	1,000	-500	750	250
Event Permit	100	100	0	100	0
Title Searches	300	200	100	600	275
Zoning Changes Fee	<u>550</u>	<u>1,000</u>	<u>-450</u>	<u>2,500</u>	<u>0</u>
	6,914	7,330	-416	66,346	9,900
Interest					
Interest Income	<u>4,009</u>	<u>1,000</u>	<u>3,009</u>	<u>388</u>	<u>2,462</u>
	4,009	1,000	3,009	388	2,462
Miscellaneous Revenues					
Miscellaneous	4,384	50	4,334	710	668
Premier Dividends	<u>89</u>	<u>80</u>	<u>9</u>	<u>53</u>	<u>89</u>
	4,473	130	4,343	763	757
Other Financing Sources					
Road Paving Project - Mahocker Rd	0	0	0	125,000	0
Road Projects/FEMA	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	125,000	0
Total Revenues	448,935	440,143	8,792	612,692	501,411

**Town of Black Earth
Annual Report - for the year ending December, 31, 2022**

	<u>Actual</u> <u>2022</u>	<u>Budget</u> <u>2022</u>	<u>Difference</u>	<u>Actual</u> <u>2021</u>	<u>Actual</u> <u>2020</u>
<u>EXPENDITURES</u>					
General Government					
Assessor	10,636	11,360	-724	4,506	4,240
Building Permits	4,644	6,000	-1,356	56,091	8,386
Clerk Salary	18,000	18,000	0	18,000	17,500
Clerk Retirement	1,170	1,215	-45	1,215	1,181
Computer / Software	148	1,000	-852	158	137
Elections	2,189	5,000	-2,811	1,791	3,433
Insurance	8,705	11,000	-2,295	8,665	7,841
Legislative / Town Board	16,800	16,800	0	16,800	16,800
Membership Dues	1,719	1,700	19	1,669	1,608
Office Supplies / Publishing	1,404	5,000	-3,596	1,566	2,134
Office Rent	1,800	1,800	0	1,800	1,800
Payroll / Withholding	7,669	7,500	169	7,185	7,279
Plan Commission	820	1,000	-180	820	140
Professional Fees / Attorney	990	2,500	-1,510	795	0
Treasurer	15,000	15,000	0	15,000	15,000
Website	<u>120</u>	<u>150</u>	<u>-30</u>	<u>170</u>	<u>170</u>
	91,814	105,025	-13,211	136,232	87,649
Health & Human Services					
Cemetery	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>
	500	500	0	500	500
Highway / Transportation					
Building Repairs	0	500	-500	0	2,172
Cellular Phone	240	240	0	240	240
Equipment Rented	2,700	3,000	-300	2,700	3,182
Equipment Repairs	13,771	20,000	-6,229	12,481	22,013
Fuel	7,316	10,000	-2,684	5,138	4,454
Garage Utilities	2,681	3,000	-319	2,217	2,380
Gravel / Cold Mix	9,884	5,000	4,884	825	2,099
Highway Patrolman Salary	43,148	44,820	-1,673	44,127	45,775
Highway Wages - Part-time	0	2,000	-2,000	0	80
Highway Patrolman Retirement	2,805	3,025	-220	2,979	3,090
Other	367	500	-133	518	476
Road Construction	136,000	140,000	-4,000	212,558	224,533
Tree Cutting	0	20,000	-20,000	4,878	0
Road Project/FEMA Funds/loan	0	0	0	0	0
Salt / Screenings/chips mix	4,873	10,000	-5,127	6,014	4,069
Signs	702	1,000	-298	601	1,184
Supplies / Parts	1,469	1,000	469	6,015	2,485
TRIP Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	225,955	264,085	-38,130	301,290	318,231

**Town of Black Earth
Annual Report - for the year ending December, 31, 2022**

	<u>Actual</u> <u>2022</u>	<u>Budget</u> <u>2022</u>	<u>Difference</u>	<u>Actual</u> <u>2021</u>	<u>Actual</u> <u>2020</u>
Miscellaneous Expenditures					
Miscellaneous	71	400	-329	2,500	300
Dog Licenses / Town's Share	0	0	0	0	0
Managed Forest Land	<u>3,948</u>	<u>3,000</u>	<u>948</u>	<u>3,817</u>	<u>3,192</u>
	4,019	3,400	619	6,317	3,492
			0		
Subtotal	322,289	373,010	-50,721	444,339	409,873

DEBT SERVICE

Salt Shed Loan - Interest	2,822	2,822	0	2,977	3,138
Salt Shed Loan - Principal	<u>7,770</u>	<u>7,770</u>	<u>0</u>	<u>7,615</u>	<u>7,454</u>
	10,592	10,592	0	10,592	10,592
Fire Truck Loan - Interest	1,113	1,113	0	1,307	1,507
Fire Truck Loan - Principal	<u>9,726</u>	<u>9,726</u>	<u>0</u>	<u>9,532</u>	<u>9,332</u>
	10,839	10,839	0	10,839	10,839
Mahocker Road Loan - Interest	3,308	3,308	0	0	1,380
Mahocker Road Loan - Principal	<u>11,084</u>	<u>11,084</u>	<u>0</u>	<u>0</u>	<u>119,201</u>
	14,392	14,392	0	0	120,581
Road Project/FEMA/loan - Interest	0	0	0	0	1,380
Road Project/FEMA/loan - Principal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>119,201</u>
	0	0	0	0	120,581
Subtotal	35,823	35,823	0	10,592	251,754

FIRE & EMS

Fire & EMS District Levy

District 1 EMS	9,992	9,992	0	4,794	4,791
Black Earth Joint Fire District	17,414	17,414	0	17,467	16,491
2% Fire Dues	3,028	2,604	424	2,846	2,604
Dane County Radio Operation	<u>993</u>	<u>1,300</u>	<u>-307</u>	<u>1,180</u>	<u>1,045</u>
	31,427	31,310	117	26,287	24,930

Total Expenditures

389,538 440,143 -50,605 481,217 686,557

Revenues

Taxes	342,969
Intergovernmental Aid	90,570
Licenses / Permits	6,914
Interest	4,009
Miscellaneous Revenues	4,473
Other Financing Sources	<u>0</u>
Total Revenues	448,935

Expenditures

General Government	91,814
Health & Human Services	500
Highway / Transportation	225,955
Miscellaneous Expenditures	4,019
Debt Service	35,823
Fire & EMS	<u>31,427</u>
Total Expenditures	389,538

Revenues - Expenditures = 59,397

Town of Black Earth
Annual Report - for the year ending December, 31, 2022

Fund Balances (Money Market & Checking)

January 1, 2022	675,495
December 31, 2022	868,255

** 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 12/31/22</u>
Salt Shed - 2017	1.99	10/20/2037	175,500	135,671
Fire Truck - 2017	1.99	10/3/2027	98,000	49,873
Mahocker Rd Paving Project	2.61	7/2/2031	<u>125,000</u>	<u>113,916</u>
			398,500	299,460