

# Town of Black Earth

## Annual Report

2023

Tom Turk, Town Chair

Don Ripp, Supervisor

Barb Parrell, 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, 2023**

<u>REVENUES</u>	<u>Actual</u> <u>2023</u>	<u>Budget</u> <u>2023</u>	<u>Difference</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2021</u>
<b>Taxes</b>					
General Property Taxes (Town Levy)	346,035	346,035	0	328,538	317,041
Managed Forest (MFL)	<u>14,130</u>	<u>13,000</u>	<u>1,130</u>	<u>14,431</u>	<u>13,811</u>
<b>Total Taxes</b>	<b>360,166</b>	<b>359,035</b>	<b>1,131</b>	<b>342,969</b>	<b>330,852</b>
<b>Intergovernmental Aid</b>					
County Aid - Roads & Bridges	0	0	0	0	0
Fire Insurance Tax (2%)	3,218	3,000	218	3,028	2,846
Personal Property Aid	561	561	0	561	561
State Aid - Computer	4	4	0	4	4
State Aid - Transportation	53,914	52,869	1,045	52,869	51,824
State Shared Taxes	7,260	7,260	0	7,260	7,259
FEMA Funds	500	0	500	0	0
ARPA Local Recovery Funds	0	0	0	26,847	26,847
Absentee Envelope Subgrant	54	0	54	0	0
TRIP Funds	<u>17,535</u>	<u>17,535</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>83,046</b>	<b>81,229</b>	<b>1,817</b>	<b>90,570</b>	<b>89,343</b>
<b>Licenses / Permits</b>					
Building Permits	1,122	5,000	-3,878	5,395	62,310
Dog License / Town's Share	85	30	55	69	86
Driveway Permit Application Fee	500	1,000	-500	500	750
Event Permit	100	100	0	100	100
Title Searches	425	200	225	300	600
Zoning Changes Fee	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>550</u>	<u>2,500</u>
	<b>3,232</b>	<b>7,330</b>	<b>-4,098</b>	<b>6,914</b>	<b>66,346</b>
<b>Interest</b>					
Interest Income	<u>21,085</u>	<u>1,000</u>	<u>20,085</u>	<u>4,009</u>	<u>388</u>
	<b>21,085</b>	<b>1,000</b>	<b>20,085</b>	<b>4,009</b>	<b>388</b>
<b>Miscellaneous Revenues</b>					
Miscellaneous	320	50	270	4,384	710
Premier Dividends	<u>0</u>	<u>80</u>	<u>-80</u>	<u>89</u>	<u>53</u>
	<b>320</b>	<b>130</b>	<b>190</b>	<b>4,473</b>	<b>763</b>
<b>Other Financing Sources</b>					
Road Paving Project - Mahocker Rd	0	0	0	0	125,000
Road Projects/FEMA	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125,000</b>
<b>Total Revenues</b>	<b>467,847</b>	<b>448,724</b>	<b>19,123</b>	<b>448,935</b>	<b>612,692</b>

**Town of Black Earth  
Annual Report - for the year ending December, 31, 2023**

<u>EXPENDITURES</u>	<u>Actual 2023</u>	<u>Budget 2023</u>	<u>Difference</u>	<u>Actual 2022</u>	<u>Actual 2021</u>
<b>General Government</b>					
Assessor	15,888	16,640	-752	10,636	4,506
Building Permits	0	6,000	-6,000	4,644	56,091
Clerk Salary	20,500	20,500	0	18,000	18,000
Clerk Retirement	1,394	1,395	-1	1,170	1,215
Computer / Software	744	1,000	-256	148	158
Elections	2,847	3,000	-153	2,189	1,791
Insurance	9,063	11,000	-1,937	8,705	8,665
Legislative / Town Board	16,800	16,800	0	16,800	16,800
Membership Dues	1,784	1,700	84	1,719	1,669
Office Supplies / Publishing	1,952	3,000	-1,048	1,404	1,566
Office Rent	1,800	1,800	0	1,800	1,800
Payroll / Withholding	9,277	8,500	777	7,669	7,185
Plan Commission	520	1,000	-480	820	820
Professional Fees / Attorney	1,178	2,500	-1,322	990	795
Treasurer	15,000	15,000	0	15,000	15,000
Website	<u>162</u>	<u>170</u>	<u>-8</u>	<u>120</u>	<u>170</u>
	<b>98,910</b>	<b>110,005</b>	<b>-11,095</b>	<b>91,814</b>	<b>136,232</b>
<b>Health &amp; Human Services</b>					
Cemetery	<u>600</u>	<u>500</u>	<u>100</u>	<u>500</u>	<u>500</u>
	<b>600</b>	<b>500</b>	<b>100</b>	<b>500</b>	<b>500</b>
<b>Highway / Transportation</b>					
Building Repairs	0	500	-500	0	0
Cellular Phone	546	240	306	240	240
Equipment Rented	0	3,000	-3,000	2,700	2,700
Equipment Parts/Repairs	14,355	20,000	-5,645	13,771	12,481
Fuel	5,366	10,000	-4,634	7,316	5,138
Garage Utilities	3,101	3,000	101	2,681	2,217
Gravel / Cold Mix	4,176	5,000	-824	9,884	825
Highway Patrolman Salary	54,039	46,380	7,659	43,148	44,127
Highway Wages - Part-time	0	2,000	-2,000	0	0
Highway Patrolman Retirement	3,675	3,200	475	2,805	2,979
Highway Patrolman HSA Contribution	2,400	0	2,400	0	0
Other	697	500	197	367	518
Road Construction	96,142	110,000	-13,858	136,000	212,558
Tree Cutting	0	10,000	-10,000	0	4,878
Salt / Screenings/chips mix	5,970	10,000	-4,030	4,873	6,014
Signs	638	1,000	-362	702	601
Supplies	4,579	1,000	3,579	1,469	6,015
TRIP Funds	<u>17,535</u>	<u>17,535</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>213,219</b>	<b>243,355</b>	<b>-30,136</b>	<b>225,955</b>	<b>301,290</b>

**Town of Black Earth  
Annual Report - for the year ending December, 31, 2023**

	<u>Actual</u> <u>2023</u>	<u>Budget</u> <u>2023</u>	<u>Difference</u>	<u>Actual</u> <u>2022</u>	<u>Actual</u> <u>2021</u>
<b>Miscellaneous Expenditures</b>					
Miscellaneous	135	400	-265	71	2,500
Dog Licenses / Town's Share	0	0	0	0	0
Managed Forest Land	<u>3,770</u>	<u>3,000</u>	<u>770</u>	<u>3,948</u>	<u>3,817</u>
	<b>3,905</b>	<b>3,400</b>	<b>505</b>	<b>4,019</b>	<b>6,317</b>
<b>Subtotal</b>	<b>316,634</b>	<b>357,260</b>	<b>-40,626</b>	<b>322,289</b>	<b>444,339</b>

**DEBT SERVICE**

Salt Shed Loan - Interest	2,664	2,822	-158	2,822	2,977
Salt Shed Loan - Principal	<u>7,928</u>	<u>7,770</u>	<u>158</u>	<u>7,770</u>	<u>7,615</u>
	10,592	10,592	0	10,592	10,592
Fire Truck Loan - Interest	915	1,113	-198	1,113	1,307
Fire Truck Loan - Principal	<u>9,924</u>	<u>9,726</u>	<u>198</u>	<u>9,726</u>	<u>9,532</u>
	10,839	10,839	0	10,839	10,839
Mahocker Road Loan - Interest	5,735	5,735	0	3,308	0
Mahocker Road Loan - Principal	<u>23,048</u>	<u>23,048</u>	<u>0</u>	<u>11,084</u>	<u>0</u>
	28,783	28,783	0	14,392	0
Road Project/FEMA/loan - Interest	0	0	0	0	0
Road Project/FEMA/loan - Principal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	0	0
<b>Subtotal</b>	<b>50,214</b>	<b>50,214</b>	<b>0</b>	<b>35,823</b>	<b>10,592</b>

**FIRE & EMS**

**Fire & EMS District Levy**

District 1 EMS	19,503	19,503	0	9,992	4,794
Black Earth Joint Fire District	17,447	17,447	0	17,414	17,467
2% Fire Dues	3,218	3,000	218	3,028	2,846
Dane County Radio Operation	<u>1,403</u>	<u>1,300</u>	<u>103</u>	<u>993</u>	<u>1,180</u>
	<b>41,571</b>	<b>41,250</b>	<b>321</b>	<b>31,427</b>	<b>26,287</b>

<b>Total Expenditures</b>	<b>408,418</b>	<b>448,724</b>	<b>-40,306</b>	<b>389,538</b>	<b>481,217</b>
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Revenues

Taxes	360,166
Intergovernmental Aid	83,046
Licenses / Permits	3,232
Interest	21,085
Miscellaneous Revenues	320
Other Financing Sources	<u>0</u>
Total Revenues	467,847

Expenditures

General Government	98,910
Health & Human Services	600
Highway / Transportation	213,219
Miscellaneous Expenditures	3,905
Debt Service	50,214
Fire & EMS	<u>41,571</u>
Total Expenditures	408,418

Revenues - Expenditures = 59,429

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Fund Balances (Money Market & Checking)

January 1, 2023	868,255
December 31, 2023	788,164

*\* 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 12/31/23</u>
Salt Shed - 2017	1.99	10/20/2037	175,500	127,743
Fire Truck - 2017	1.99	10/3/2027	98,000	39,949
Mahocker Rd Paving Project	2.61	7/2/2031	125,000	90,868
			398,500	258,560