

# Town of Black Earth

## Annual Report

2024

Tom Turk, Town Chair

Joann Bennett, 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, 2024

	<u>Actual</u> <u>2024</u>	<u>Budget</u> <u>2024</u>	<u>Difference</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2022</u>
<b><u>REVENUES</u></b>					
<b>Taxes</b>					
General Property Taxes (Town Levy)	328,304	325,570	2,734	346,035	328,538
Managed Forest (MFL)	<u>13,576</u>	<u>13,000</u>	<u>576</u>	<u>14,130</u>	<u>14,431</u>
<b>Total Taxes</b>	<b>341,880</b>	<b>338,570</b>	<b>3,310</b>	<b>360,166</b>	<b>342,969</b>
<b>Intergovernmental Aid</b>					
County Aid - Roads & Bridges	0	0	0	0	0
Fire Insurance Tax (2%)	3,658	3,200	458	3,218	3,028
Personal Property Aid	561	561	0	561	561
State Aid - Computer	4	4	0	4	4
State Aid - Transportation	53,914	53,914	0	53,914	52,869
State Shared Revenue	7,259	7,260	-1	7,260	7,260
Supplemental Shared Revenue	38,690	38,690	0	0	0
FEMA Funds	0	0	0	500	0
ARPA Local Recovery Funds	0	0	0	0	26,847
Absentee Envelope Subgrant	0	0	0	54	0
TRIP Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,535</u>	<u>0</u>
	<b>104,087</b>	<b>103,629</b>	<b>458</b>	<b>83,046</b>	<b>90,570</b>
<b>Licenses / Permits</b>					
Building Permits	855	2,000	-1,145	1,122	5,395
Dog License / Town's Share	79	30	49	85	69
Driveway Permit Application Fee	500	1,000	-500	500	500
Event Permit	100	100	0	100	100
Title Searches	400	200	200	425	300
Zoning Changes Fee	<u>3,000</u>	<u>1,000</u>	<u>2,000</u>	<u>1,000</u>	<u>550</u>
	<b>4,934</b>	<b>4,330</b>	<b>604</b>	<b>3,232</b>	<b>6,914</b>
<b>Interest</b>					
Interest Income	<u>23,677</u>	<u>5,000</u>	<u>18,677</u>	<u>21,085</u>	<u>4,009</u>
	<b>23,677</b>	<b>5,000</b>	<b>18,677</b>	<b>21,085</b>	<b>4,009</b>
<b>Miscellaneous Revenues</b>					
Miscellaneous	3,645	50	3,595	320	4,384
Premier Dividends	<u>0</u>	<u>80</u>	<u>-80</u>	<u>0</u>	<u>89</u>
	<b>3,645</b>	<b>130</b>	<b>3,515</b>	<b>320</b>	<b>4,473</b>
<b>Other Financing Sources</b>					
Road Paving Project - Mahocker Rd	0	0	0	0	0
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>0</b>
<b>Total Revenues</b>	<b>478,222</b>	<b>451,659</b>	<b>26,563</b>	<b>467,847</b>	<b>448,935</b>

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	<u>Actual</u> <u>2024</u>	<u>Budget</u> <u>2024</u>	<u>Difference</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2022</u>
<b><u>EXPENDITURES</u></b>					
<b>General Government</b>					
Assessor	4,851	16,640	-11,789	15,888	10,636
Building Permits	0	0	0	0	4,644
Clerk Salary	22,208	20,500	1,708	20,500	18,000
Clerk Retirement	1,532	1,415	117	1,394	1,170
Computer / Software	148	1,000	-852	744	148
Elections	3,738	5,000	-1,262	2,847	2,189
Insurance	9,767	11,000	-1,233	9,063	8,705
Legislative / Town Board	16,450	16,800	-350	16,800	16,800
Membership Dues	1,825	1,700	125	1,784	1,719
Office Supplies / Publishing	2,729	3,000	-271	1,952	1,404
Office Rent	1,800	1,800	0	1,800	1,800
Payroll / Withholding	10,529	8,500	2,029	9,277	7,669
Plan Commission	960	1,000	-40	520	820
Professional Fees / Attorney	793	2,500	-1,708	1,178	990
Treasurer	15,000	15,000	0	15,000	15,000
Website	<u>120</u>	<u>170</u>	<u>-50</u>	<u>162</u>	<u>120</u>
	<b>92,450</b>	<b>106,025</b>	<b>-13,575</b>	<b>98,910</b>	<b>91,814</b>
<b>Health &amp; Human Services</b>					
Cemetery	<u>600</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>500</u>
	<b>600</b>	<b>600</b>	<b>0</b>	<b>600</b>	<b>500</b>
<b>Highway / Transportation</b>					
Building Repairs	526	500	26	0	0
Capital Equipment	135,096	0	0	0	0
Cellular Phone	593	375	218	546	240
Equipment Rented	0	6,000	-6,000	0	2,700
Equipment Parts/Repairs	11,333	20,000	-8,667	14,355	13,771
Fuel	4,965	10,000	-5,035	5,366	7,316
Garage Utilities	3,308	3,000	308	3,101	2,681
Gravel / Cold Mix	4,576	5,000	-424	4,176	9,884
Highway Patrolman Salary	56,502	55,000	1,502	54,039	43,148
Highway Wages - Part-time	400	2,000	-1,600	0	0
Highway Patrolman Retirement	3,899	3,850	49	3,675	2,805
Highway Patrolman HSA Contribution	1,200	7,200	-6,000	2,400	0
Other	1,876	565	1,311	697	367
Road Construction	60,430	134,210	-73,780	96,142	136,000
Tree Cutting	0	0	0	0	0
Salt / Screenings/chips mix	3,474	8,000	-4,526	5,970	4,873
Signs	834	1,000	-166	638	702
Supplies	5,605	6,000	-395	4,579	1,469
TRIP Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>17,535</u>	<u>0</u>
	<b>294,616</b>	<b>262,700</b>	<b>31,916</b>	<b>213,219</b>	<b>225,955</b>

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	<u>Actual</u> <u>2024</u>	<u>Budget</u> <u>2024</u>	<u>Difference</u>	<u>Actual</u> <u>2023</u>	<u>Actual</u> <u>2022</u>
<b>Miscellaneous Expenditures</b>					
Miscellaneous	0	400	-400	135	71
Dog Licenses / Town's Share	0	0	0	0	0
Managed Forest Land	<u>3,942</u>	<u>3,000</u>	<u>942</u>	<u>3,770</u>	<u>3,948</u>
	<b>3,942</b>	<b>3,400</b>	<b>542</b>	<b>3,905</b>	<b>4,019</b>
<b>Subtotal</b>	<b>391,608</b>	<b>372,725</b>	<b>18,883</b>	<b>316,634</b>	<b>322,289</b>
 <b><u>DEBT SERVICE</u></b>					
Salt Shed Loan - Interest	2,510	2,822	-312	2,664	2,822
Salt Shed Loan - Principal	<u>8,082</u>	<u>7,770</u>	<u>312</u>	<u>7,928</u>	<u>7,770</u>
	10,592	10,592	0	10,592	10,592
 Fire Truck Loan - Interest	 715	 1,113	 -398	 915	 1,113
Fire Truck Loan - Principal	<u>10,124</u>	<u>9,726</u>	<u>398</u>	<u>9,924</u>	<u>9,726</u>
	10,839	10,839	0	10,839	10,839
 Mahocker Road Loan - Interest	 2,405	 2,405	 0	 5,735	 3,308
Mahocker Road Loan - Principal	<u>11,987</u>	<u>11,988</u>	<u>0</u>	<u>23,048</u>	<u>11,084</u>
	14,392	14,393	-1	28,783	14,392
 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>35,823</b>	<b>35,824</b>	<b>-1</b>	<b>50,214</b>	<b>35,823</b>
 <b><u>FIRE &amp; EMS</u></b>					
<b>Fire &amp; EMS District Levy</b>					
District 1 EMS	19,473	19,473	0	19,503	9,992
Black Earth Joint Fire District	19,037	19,037	0	17,447	17,414
2% Fire Dues	3,658	3,200	458	3,218	3,028
Dane County Radio Operation	<u>1,492</u>	<u>1,400</u>	<u>92</u>	<u>1,403</u>	<u>993</u>
	<b>43,660</b>	<b>43,110</b>	<b>550</b>	<b>41,571</b>	<b>31,427</b>
<b>Total Expenditures</b>	<b>471,091</b>	<b>451,659</b>	<b>19,432</b>	<b>408,418</b>	<b>389,538</b>

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Revenues

Taxes	341,880
Intergovernmental Aid	104,087
Licenses / Permits	4,934
Interest	23,677
Miscellaneous Revenues	3,645
Other Financing Sources	<u>0</u>
Total Revenues	<b>478,222</b>

Expenditures

General Government	92,450
Health & Human Services	600
Highway / Transportation	294,616
Miscellaneous Expenditures	3,942
Debt Service	35,823
Fire & EMS	<u>43,660</u>
Total Expenditures	<b>471,091</b>

Revenues - Expenditures = 7,131

Fund Balances (Money Market & Checking)

January 1, 2024	788,164
December 31, 2024	1,033,683

*\* 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 12/31/24</u>
Salt Shed - 2017	1.99	10/20/2037	175,500	119,661
Fire Truck - 2017	1.99	10/3/2027	98,000	29,825
Mahocker Rd Paving Project	2.61	7/2/2031	<u>125,000</u>	<u>78,881</u>
			398,500	228,366