

Town of Black Earth - 2026 Budget

DRAFT 10/7/2025

	BUDGET 2026	BUDGET 2025	as of 9/23/2025	estimated add'l 2025	2025 ESTIMATED TOTAL	2024 ACTUAL	2023 ACTUAL
	Mill rate	Mill rate					
	2.75	2.76					
<u>REVENUES</u>							
General Property Taxes (Town Levy)	333,530	332,750	332,749.81	-	332,749.81	328,304	346,035
In Lieu of Tax - MFL	13,000	13,000	13,780.01	-	13,780.01	13,576	14,130
Total Taxes	346,530	345,750	346,529.82		346,529.82	341,880	360,165
<u>Intergovernmental Aid</u>							
County Aid - Roads & Bridges	-	-	-	-	-	-	-
Fire Insurance Tax (2%)	4,400	3,700	4,267.76	-	4,267.76	3,658	3,218
Personal Property Aid	561	561	561.45	-	561.45	561	561
Personal Property Aid - Act 12	176	176	176.20	-	176.20	-	-
State Aid - Computer	4	4	4.16	-	4.16	4	4
State Aid - Transportation	57,780	53,914	40,435.86	13,478.62	53,914.48	53,914	53,914
State Shared Taxes	7,678	7,426	1,113.84	6,311.79	7,425.63	7,259	7,260
State Shared Supplemental Taxes	40,925	39,579	5,936.91	34,017.34	39,954.25	38,690	-
WEC Subgrant - .gov domain	-	-	125.00	-	125.00	-	-
TRIP Funds	-	-	-	-	-	-	17,535
FEMA Funds	-	-	-	-	-	-	500
Total Intergovernmental Aid	111,524	105,360	52,621.18		106,428.93	104,087	82,992
<u>Licenses / Permits</u>							
Building Permits	2,500	2,000	2,277.19	300.00	2,577.19	855	1,122
Dog License / Town's Share	30	30	29.00	-	29.00	79	85
Driveway Permit Application Fee	1,000	1,000	500.00	250.00	750.00	500	500
Event Permit	100	100	100.00	-	100.00	100	100
Title Searches	200	200	175.00	100.00	275.00	400	425
Zoning Changes Fee	1,000	1,000	1,000.00	500.00	1,500.00	3,000	1,000
Total Licenses / Permits	4,830	4,330	4,081.19		5,231.19	4,934	3,232
<u>Investments</u>							
Interest/Septic Fee	-	-	0.95	-	0.95	2	0
Interest Income	20,000	18,000	15,125.37	5,800.00	20,925.37	23,677	21,084
Total Investments	20,000	18,000	15,126.32		20,926.32	23,679	21,084
<u>Miscellaneous</u>							
Miscellaneous	50	50	1,752.51	-	1,752.51	3,645	320
Premier Dividends	80	80	-	-	-	-	-
Total Miscellaneous	130	130	1,752.51		1,752.51	3,645	320

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<u>Borrowed Money</u>							
Mahocker Road Loan	-	-	-	-	-	-	-
Total Borrowed Money	-	-	-	-	-	-	-
Total Revenues	483,014	473,570	-		480,868.77	478,224	467,793

EXPENDITURES

General Government

Assessor	5,000	5,000	287.04	4,600.00	4,887.04	4,851	15,888
Building Permits	-	-	-	-	-	-	-
Clerk Salary	25,000	23,000	16,777.32	6,222.68	23,000.00	22,208	20,500
Clerk Retirement	1,800	1,800	1,166.00	531.00	1,697.00	1,532	1,394
Computer / Software	1,000	1,000	220.14	700.00	920.14	148	744
Elections	8,000	3,000	2,219.86	-	2,219.86	3,738	2,847
Insurance	12,000	12,000	10,662.00	-	10,662.00	9,767	9,063
Legislative / Town Board	19,000	19,000	8,950.00	9,500.00	18,450.00	16,450	16,800
Membership Dues	1,900	1,900	1,782.18	-	1,782.18	1,825	1,784
Office Supplies / Publishing	3,000	3,000	1,681.06	200.00	1,881.06	2,729	1,952
Office Rent	3,000	3,000	1,800.00	-	1,800.00	1,800	1,800
Payroll / Withholding	12,500	11,000	7,858.69	4,300.00	12,158.69	10,529	9,277
Plan Commission	3,000	3,000	-	1,000.00	1,000.00	960	520
Professional Fees / Attorney	2,500	2,500	1,050.00	-	1,050.00	793	1,178
Treasurer	16,500	16,500	7,875.00	8,250.00	16,125.00	15,000	15,000
Website	300	300	120.00	-	120.00	120	162
Total General Government	114,500	106,000	62,449.29		97,752.97	92,450	98,910

Health & Human Services

Cemetery	1,000	1,000	1,000.00	-	1,000.00	600	600
Northwest Dane Senior Services	2,500	2,500	2,500.00	-	2,500.00	-	-
Total Health & Human Services	3,500	3,500	3,500.00		3,500.00	600	600

Highway / Transportation

Building Repairs	500	500	250.97	-	250.97	526	-
Capital Equipment	-	-	-	-	-	135,096	-
Cellular Phone	300	650	253.47	100.00	353.47	593	546
Equipment Rented	10,000	10,000	-	-	-	-	-
Equipment Repairs & Parts	20,000	20,000	9,401.30	500.00	9,901.30	11,333	14,355

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Fuel	9,000	10,000	2,793.21	400.00	3,193.21	4,965	5,366
Garage Utilities	3,500	3,500	2,158.50	632.00	2,790.50	3,308	3,101
Gravel / Cold Mix	8,800	8,000	7,571.17	200.00	7,771.17	4,576	4,176
Highway Patrolman Salary	62,000	60,000	41,426.25	18,000.00	59,426.25	56,502	54,039
Highway Wages - Part-time	-	2,000	-	-	-	400	-
Highway Patrolman Retirement	4,500	4,000	2,879.09	1,200.00	4,079.09	3,899	3,675
Highway Patrolman HSA Contribution	-	-	-	-	-	1,200	2,400
Other	600	600	1,419.00	-	1,419.00	1,876	697
Road Construction	125,806	124,195	159,899.82	3,640.00	163,539.82	60,430	96,142
Tree Cutting	10,000	10,000	3,000.00	-	3,000.00	-	-
Salt/Screenings/chips mix	8,000	8,000	1,223.24	500.00	1,723.24	3,474	5,970
Signs	1,000	1,000	622.05	-	622.05	834	638
Supplies	6,000	6,000	703.47	300.00	1,003.47	5,605	4,579
TRIP Funds	-	-	-	-	-	-	17,535
Total Highway	270,006	268,445	233,601.54		259,073.54	294,616	213,219
<u>Miscellaneous</u>							
Dane County Radio Operation	1,623	1,623	1,643.00	-	1,643.00	1,492	1,403
Miscellaneous	400	400	-	-	-	-	135
Managed Forest Land	4,000	3,000	4,107.11	-	4,107.11	3,942	3,770
Total Miscellaneous	6,023	5,023	5,750.11		5,750.11	5,434	5,308
Subtotal	394,029	382,968	305,300.94		366,076.62	393,100	318,037
<u>Debts & Funds</u>							
Salt Shed Loan - Principal	8,254	8,254	6,867.68	1,386.14	8,253.82	8,082	7,928
Salt Shed Loan - Interest	2,338	2,338	1,958.92	379.18	2,338.10	2,510	2,664
	10,592	10,592	8,826.60		8,826.60	10,592	10,592
					-		
Fire Truck Loan - Principal	10,333	10,333	8,599.81	1,732.93	10,332.74	10,124	9,924
Fire Truck Loan - Interest	506	506	432.79	73.59	506.38	715	915
	10,839	10,839	9,032.60		9,032.60	10,839	10,839
					-		
Mahocker Road Loan - Principal	12,409	12,409	12,409.31	-	12,409.31	11,987	23,048
Mahocker Road Loan - Interest	1,982	1,982	1,982.33	-	1,982.33	2,405	5,735
	14,392	14,392	14,391.64		14,391.64	14,392	28,783
Total Debt Service	35,823	35,823	32,250.84		32,250.84	35,823	50,214

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<u>Fire & EMS Levies</u>							
District 1 EMS	25,953	31,109	31,109.36	-	31,109.36	19,473	19,503
Black Earth Joint Fire District	22,810	19,970	19,970.24	-	19,970.24	19,037	17,447
2% Fire Dues	4,400	3,700	4,267.76	-	4,267.76	3,658	3,218
State Shared Supplemental Taxes	-	-	-		-		-
Total Fire & EMS District	53,163	54,779	55,347.36		55,347.36	42,168	40,168
Total Expenditures	483,014	473,570	392,899.14		453,674.82	471,091	408,418

Assessed Values

	<u>Value</u>	<u>Mill Rate</u>		<u>% Change</u>
2018	72,433,300	3.9401076	3.94	0.16 increase
2019	74,421,200	4.4003052	4.40	0.12 increase
2020	76,376,700	4.1509125	4.15	0.06 decrease
2021	77,379,600	4.2457960	4.25	0.02 increase
2022	79,342,000	4.3613092	4.36	0.03 increase
2023 reval year	119,110,000	2.7333557	2.73	0.37 decrease
2024	120,422,400	2.7631994	2.76	0.01 increase
2025	121,351,700	2.7484734	2.75	0.005 decrease

Debt Service

	<u>Due Date</u>	<u>Rate</u>	<u>as of 10/3/2025</u>
Salt Shed - 2017	20-year loan	10/20/2037	1.99
Fire Truck - 2017	10-year loan	10/3/2027	1.99
Mahocker Rd Paving Project - 2021	10-year loan	7/2/2031	2.61
			<u>66,577</u>
			201,293