

Town of Black Earth - 2026 Budget

Approved 11/4/2025

| | 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 | | | | | |
| REVENUES | | | | | | | |
| 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 |
| Intergovernmental Aid | | | | | | | |
| 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 |
| Licenses / Permits | | | | | | | |
| 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 |
| Investments | | | | | | | |
| 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 |
| Miscellaneous | | | | | | | |

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|----------------------------------|--------------------|--------------------|-----------------|-------------------------|----------------------------|--------------------|--------------------|
| 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 |
| <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 |

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|----------------------------------------|----------------|----------------|-------------------|-------------------------|----------------------------|----------------|----------------|
| <u>Highway / Transportation</u> | | | | | | | |
| 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 |
| 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 |

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|--------------------------------------|----------------|----------------|-------------------|-------------------------|----------------------------|----------------|----------------|
| 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 |
| Fire & EMS Levies | | | | | | | |
| 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

| | Value | Mill Rate | | % Change |
|-----------------|-------------|-----------|------|----------------|
| 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

| | Due Date | Rate | as of 10/3/2025 |
|-----------------------------------|--------------|------------|-----------------|
| 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 |