**Town of Black Earth - 2027 Budget** ***DRAFT 10/20/2026***

| | BUDGET 2027 | BUDGET 2026 | as of 10/11/2026 | estimated add'l 2026 | 2026 ESTIMATED TOTAL | 2025 ACTUAL | 2024 ACTUAL |
|---|---|---|---|---|---|---|---|
| | Mill rate | Mill rate | | | | | |
| | 2.81 | 2.75 | | | | | |
| **REVENUES** | | | | | | | |
| General Property Taxes **(Town Levy)** | **345,053** | **333,530** | 333,530.43 | - | 333,530.43 | 332,750 | 328,304 |
| In Lieu of Tax - MFL | 14,000 | 13,000 | 14,425.28 | - | 14,425.28 | 13,780 | 13,576 |
| **Total Taxes** | **359,053** | **346,530** | **347,955.71** | **-** | **347,955.71** | **346,530** | **341,880** |
| **Intergovernmental Aid** | | | | | | | |
| County Aid - Roads & Bridges | - | - | | - | - | - | - |
| Fire Insurance Tax (2%) | 4,600 | 4,400 | 4,580.33 | - | 4,580.33 | 4,268 | 3,658 |
| Personal Property Aid | 561 | 561 | 561.45 | - | 561.45 | 561 | 561 |
| Personal Property Aid - Act 12 | 176 | 176 | 176.20 | - | 176.20 | 176 | - |
| State Aid - Computer | 4 | 4 | 4.16 | - | 4.16 | 4 | 4 |
| State Aid - Transportation | 59,515 | 57,780 | 57,779.60 | - | 57,779.60 | 53,914 | 53,914 |
| State Shared Taxes | 7,839 | 7,678 | 7,290.49 | 6,311.79 | 13,602.28 | 7,426 | 7,259 |
| State Shared Supplemental Taxes | 41,785 | 40,925 | - | 34,017.34 | 34,017.34 | 39,579 | 38,690 |
| WEC Subgrant - .gov domain | - | - | - | - | - | 125 | - |
| TRIP Funds | - | - | - | 24,150.53 | 24,150.53 | - | - |
| **Total Intergovernmental Aid** | **114,480** | **111,524** | **70,392.23** | **64,479.66** | **134,871.89** | **106,053** | **104,087** |
| **Licenses / Permits** | | | | | | | |
| Building Permits | 1,000 | 2,500 | 253.12 | 300.00 | 553.12 | 2,608 | 855 |
| Dog License / Town's Share | 30 | 30 | 25.00 | - | 25.00 | 75 | 79 |
| Driveway Permit Application Fee | 1,000 | 1,000 | 500.00 | - | 500.00 | 750 | 500 |
| Event Permit | 100 | 100 | 100.00 | - | 100.00 | 100 | 100 |
| Title Searches | 250 | 200 | 275.00 | 100.00 | 375.00 | 200 | 400 |
| Zoning Changes Fee | 1,000 | 1,000 | 1,500.00 | 500.00 | 2,000.00 | 1,000 | 3,000 |
| **Total Licenses / Permits** | **3,380** | **4,830** | **2,653.12** | **900.00** | **3,553.12** | **4,733** | **4,934** |
| **Investments** | | | | | | | |
| Interest/Septic Fee | - | - | 0.72 | - | 0.72 | - | 2 |
| Interest Income | 20,000 | 20,000 | 14,174.75 | 5,000.00 | 19,174.75 | 20,641 | 23,677 |
| **Total Investments** | **20,000** | **20,000** | **14,175.47** | **5,000.00** | **19,175.47** | **20,641** | **23,679** |
| **Miscellaneous** | | | | | | | |
| Miscellaneous | 50 | 50 | 649.95 | - | 649.95 | 248 | 3,645 |
| Premier Dividends | 80 | 80 | 75.58 | - | 75.58 | - | - |
| **Total Miscellaneous** | **130** | **130** | **725.53** | **-** | **725.53** | **726** | **3,645** |

| | BUDGET 2027 | BUDGET 2026 | as of 10/11/2026 | estimated add'l 2026 | 2026 ESTIMATED TOTAL | 2025 ACTUAL | 2024 ACTUAL |
|---|---|---|---|---|---|---|---|
| **Borrowed Money** | | | | | | | |
| Black Earth Joint Fire District - new fire truck | - | - | - | - | - | - | |
| **Total Borrowed Money** | **-** | **-** | **-** | **-** | **-** | **-** | - |
| **Total Revenues** | **497,043** | **483,014** | **435,902.06** | **70,379.66** | **506,282** | **478,683** | **478,224** |
| **EXPENDITURES** | | | | | | | |
| **General Government** | | | | | | | |
| Assessor - includes Interim Market Reval cost | 9,900 | 5,000 | 4,785.22 | - | 4,785.22 | 4,736 | 4,851 |
| Building Permits | - | - | - | - | - | - | - |
| Clerk Salary | 26,500 | 25,000 | 20,115.42 | 4,884.58 | 25,000.00 | 22,970 | 22,208 |
| Clerk Retirement | 1,825 | 1,800 | 1,446.08 | 415.38 | 1,861.46 | 1,596 | 1,532 |
| Computer / Software | 1,000 | 1,000 | 1,138.58 | - | 1,138.58 | 1,190 | 148 |
| Elections | 3,263 | 8,000 | 2,664.30 | 1,500.00 | 4,164.30 | 2,668 | 3,738 |
| Insurance | 12,000 | 12,000 | 11,026.00 | - | 11,026.00 | 10,662 | 9,767 |
| Legislative / Town Board | 19,000 | 19,000 | 14,250.00 | 4,750.00 | 19,000.00 | 18,450 | 16,450 |
| Membership Dues | 2,100 | 1,900 | 1,964.56 | - | 1,964.56 | 1,782 | 1,825 |
| Office Supplies / Publishing | 3,000 | 3,000 | 1,873.60 | 200.00 | 2,073.60 | 2,330 | 2,729 |
| Office Rent | - | 3,000 | 1,890.00 | - | 1,890.00 | 1,800 | 1,800 |
| Payroll / Witholding | 13,000 | 12,500 | 9,766.24 | 3,255.00 | 13,021.24 | 11,791 | 10,529 |
| Plan Commission | 3,000 | 3,000 | - | 1,000.00 | 1,000.00 | 1,200 | 960 |
| Professional Fees / Attorney | 2,500 | 2,500 | - | - | - | 1,050 | 793 |
| Treasurer | 18,000 | 16,500 | 12,375.00 | 4,125.00 | 16,500.00 | 16,125 | 15,000 |
| Website | 300 | 300 | 204.00 | 1,500.00 | 1,704.00 | 120 | 120 |
| **Total General Government** | **115,388** | **114,500** | **83,499.00** | **21,629.96** | **105,128.96** | **98,470** | **92,450** |
| | | | | | - | | |
| **Health & Human Services** | | | | | - | | |
| Cemetery | 1,500 | 1,000 | 1,500.00 | - | 1,500.00 | 1,000 | 600 |
| Northwest Dane Senior Services | 3,000 | 2,500 | 2,500.00 | - | 2,500.00 | 2,500 | - |
| **Total Health & Human Services** | **4,500** | **3,500** | **4,000.00** | **-** | **4,000.00** | **3,500** | **600** |
| | | | | | - | | |
| **Highway / Transportation** | | | | | - | | |
| Building Repairs | 500 | 500 | 1,569.92 | - | 1,569.92 | 398 | 526 |
| Capital Equipment | - | - | 119.56 | 17,800.00 | 17,919.56 | - | 135,096 |
| Cellular Phone | 300 | 300 | 250.00 | 50.00 | 300.00 | 328 | 593 |
| Equipment Rented | 5,000 | 10,000 | 4,187.50 | - | 4,187.50 | - | - |
| Equipment Repairs & Parts | 15,000 | 20,000 | 8,047.31 | 500.00 | 8,547.31 | 19,069 | 11,333 |
| Fuel | 10,000 | 9,000 | 5,715.30 | 900.00 | 6,615.30 | 4,559 | 4,965 |

| | BUDGET 2027 | BUDGET 2026 | as of 10/11/2026 | estimated add'l 2026 | 2026 ESTIMATED TOTAL | 2025 ACTUAL | 2024 ACTUAL |
|---|---|---|---|---|---|---|---|
| Garage Utilities | 3,500 | 3,500 | 2,458.05 | 632.00 | 3,090.05 | 3,010 | 3,308 |
| Gravel / Cold Mix | 9,500 | 8,800 | 9,192.56 | 200.00 | 9,392.56 | 7,615 | 4,576 |
| Highway Patrolman Salary | 64,000 | 62,000 | 48,537.75 | 13,500.00 | 62,037.75 | 57,704 | 56,502 |
| Highway Wages - Part-time | - | - | | - | - | - | 400 |
| Highway Patrolman Retirement | 4,700 | 4,500 | 3,489.39 | 972.00 | 4,461.39 | 4,010 | 3,899 |
| Highway Patrolman HSA Contribution | - | - | - | - | - | - | 1,200 |
| Other | 600 | 600 | 306.26 | - | 306.26 | 2,199 | 1,876 |
| Road Construction | 140,000 | 125,806 | 54,200.00 | 50,000.00 | 104,200.00 | 182,900 | 60,430 |
| Tree Cutting | 10,000 | 10,000 | 5,500.00 | - | 5,500.00 | 3,000 | - |
| Salt/Screenings/chips mix | 8,000 | 8,000 | 6,816.06 | 500.00 | 7,316.06 | 4,029 | 3,474 |
| Signs | 1,000 | 1,000 | 667.80 | - | 667.80 | 1,170 | 834 |
| Supplies | 6,000 | 6,000 | 3,315.58 | 300.00 | 3,615.58 | 1,663 | 5,605 |
| TRIP Funds | - | - | | | - | - | - |
| **Total Highway** | **278,100** | **270,006** | **154,373.04** | **85,354.00** | **239,727.04** | **291,654** | **294,616** |
| | | | | | | | |
| **Miscellaneous** | | | | | | | |
| Dane County Radio Operation | 1,623 | 1,623 | 547.00 | - | 547.00 | 1,643 | 1,492 |
| Miscellaneous | 400 | 400 | 1,500.00 | - | 1,500.00 | - | - |
| Managed Forest Land | 4,500 | 4,000 | 4,479.23 | - | 4,479.23 | 4,107 | 3,942 |
| **Total Miscellaneous** | **6,523** | **6,023** | **6,526.23** | **-** | **6,526.23** | **5,750** | **5,434** |
| | | | | | - | | |
| **Subtotal** | **404,511** | **394,029** | **248,398.27** | **106,983.96** | **355,382.23** | **399,374** | **393,100** |
| | | | | | | | |
| **Debts & Funds** | | | | | | | |
| Salt Shed Loan - Principal | 8,593 | 8,422 | 7,014.46 | 1,407.54 | 8,422.00 | 8,254 | 8,082 |
| Salt Shed Loan - Interest | 1,999 | 2,170 | 1,812.14 | 357.86 | 2,170.00 | 2,338 | 2,510 |
| | **10,592** | **10,592** | **8,826.60** | **1,765.40** | **10,592.00** | **10,592** | **10,592** |
| | | | | | - | | |
| Fire Truck Loan - Principal | 8,949 | 10,543 | 8,771.32 | 1,771.68 | 10,543.00 | 10,336 | 10,124 |
| Fire Truck Loan - Interest | 83 | 296 | 261.28 | 34.72 | 296.00 | 503 | 715 |
| | **9,031** | **10,839** | **9,032.60** | **1,806.40** | **10,839.00** | **10,839** | **10,839** |
| | | | | | | | |
| Mahocker Road Loan - Principal | 12,960 | 12,409 | 12,733.20 | - | 12,733.20 | 12,409 | 11,987 |
| Mahocker Road Loan - Interest | 1,431 | 1,982 | 1,658.44 | - | 1,658.44 | 1,982 | 2,405 |
| | **14,392** | **14,392** | **14,391.64** | **-** | **14,391.64** | **14,392** | **14,392** |
| | | | | | | | |
| **Total Debt Service** | **34,015** | **35,823** | **32,250.84** | **3,571.80** | **35,822.64** | **35,823** | **35,823** |

**Town of Black Earth - 2027 Budget** ***DRAFT 10/20/2026***

| | BUDGET 2027 | BUDGET 2026 | as of 10/11/2026 | estimated add'l 2026 | 2026 ESTIMATED TOTAL | 2025 ACTUAL | 2024 ACTUAL |
|---|---|---|---|---|---|---|---|
| **Fire & EMS Levies** | | | | | | | |
| District 1 EMS | 31,133 | 25,953 | 26,381.13 | - | 26,381.13 | 31,109 | 19,473 |
| Black Earth Joint Fire District | 22,784 | 22,810 | 22,809.52 | - | 22,809.52 | 19,970 | 19,037 |
| Black Earth Joint Fire District - new fire truck | - | - | - | - | 91,558.23 | | |
| 2% Fire Dues | 4,600 | 4,400 | 4,580.33 | - | 4,580.33 | 4,268 | 3,658 |
| State Shared Supplemental Taxes | - | - | - | | - | - | - |
| **Total Fire & EMS District** | **58,517** | **53,163** | **53,770.98** | **-** | **53,770.98** | **55,347** | **42,168** |
| **Total Expenditures** | **497,043** | **483,014** | **334,420.09** | **110,555.76** | **444,975.85** | **490,544** | **471,091** |

| **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 |
| 2026 | | 122,799,300 | 2.8099007 | 2.81 | 1.81 increase |

| **Debt Service** | | | Due Date | Rate | as of 10/11/2026 |
|---|---|---|---|---|---|
| Salt Shed - 2017 | $175,000 | 20-year loan | 10/20/2037 | 1.99 | 105,108 |
| Fire Truck - 2017 | $98,000 | 10-year loan | 10/3/2027 | 1.99 | 10,720 |
| Mahocker Rd Paving Project - 2021 | $125,000 | 10-year loan | 7/2/2031 | 2.61 | 53,947 |
| | | | | | 169,776 |