Town of Black Earth - 2027 Budget ***Approved 11/17/2026***

	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**

Town of Black Earth - 2027 Budget *Approved 11/17/2026*

	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**

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	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