



# Village of Black Earth

## VILLAGE BOARD MEETING

1210 Mills St., Black Earth, WI 53515

Tuesday, December 6, 2022 | 6:00 p.m.

## DRAFT MINUTES

1. **Call Meeting to Order/Roll Call** President Hodson called the meeting to order at 6:01pm. Upon roll call present: Mitch Hodson, James Coyle, Scott Patchin, Pam Louis-Reindl, Jared Brammerson, Terry Moyer, Tyler Munson. Also present: Deputy Clerk Dani Fields, Public Works Director Matt Kahl, Library Director Bailey Anderson, Electrical Superintendent Shawn Dilley, Vanguard Electric Office Manager Lydia Caminiti.
2. **Pledge of Allegiance** *Recited.*
3. **Proof of Posting:** *President Hodson read the proof of posting.*
4. **Public Input.** *None.*
5. **Discussion/Action:** Plan Commission Recommendation regarding zoning of Parcel 107/0806-261-9545-1 & 107/0806-261-9531-1 – Esser Parcels- from Conservancy to Residential  
*Hodson/Louis-Reindl approve. Motion carried 6-0 with Coyle abstaining.*
6. **Discussion/Action:** Approval of Village Board minutes from 11/01/2022, 11/28/2022  
*Louis-Reindl/Moyer motion to approve both sets of minutes as presented. Motion carried 7-0.*
7. **Discussion/Action:** Public Works – Sewer Jetter Truck – Authorizing spending for repairs
  - a. Discussion on amount of spending for truck repairs. Matt reviewed that Public Works took truck to MacQueen Equipment in Menomonee Falls for final look through of truck. Estimated \$43k of repairs. Not all critical. Highest priority is the tank relining. The Village has never cleaned any stormwater pipes.  
*Hodson/Moyer motion to approve spending up to \$31000 in repairs. Motion carried 7-0.*
8. **Discussion/Action:** Municipal Building Cleaning Contract
  - a. Fields reviewed status of building cleaning. Contracted cleaners quit mid-contract; Office and Library employees have been cleaning building in meantime.  
*Fields was instructed to work with Anderson to put together an RFP for cleaning services and attend Library board meeting to share information.*
9. **Discussion/Action:** Village Revaluation
  - a. Hodson requested Fields obtain quotes from other assessors in Dane County. Four contacted, one declined, one responded but have not heard back, and two others had not returned emails. Waiting to hear back from other quotes and will bring back to board in January. Current assessor is booked for 2023 and so 2024 is earliest with them. Must do revaluation in 2024 or the State will step in for noncompliance.
10. **Discussion/Action:** Planner RFP
  - a. Only one bid received, from MSA Professional Services. Jason & Brad from MSA attended meeting, introduced firm to board.  
*Fields suggested improvements to the RFP that was sent. Fields was instructed to email Board current copy of RFP to review and send other suggestions.*
11. **Discussion/Action:** Introduction of Electric Review Document Prepared by Jeff Stanek
  - a. Electric review document presented to Board to review; full presentation in January by Stanek.
  - b. Caminiti stated there are still discrepancies vs Village numbers. Want to be careful. Unsure if numbers have been fixed yet.
  - c. Louis-Reindl stated she wants Lydia to feel comfortable bringing questions and wants Village and Vanguard to both be confident in numbers.
  - d. Hodson stated in 2007 \$1.9 million in electric and in 2008, the electric utility started losing money. In part due to not managing budget appropriately as a whole. Vanguard was allowed to spend more than they should have years ago.
12. **Discussion/Action:** Invoices to be Paid
  - a. Patchin wants to review invoices from Quill and have them sent to him.
  - b. Munson asked why PW is driving to Hallada for service. Kahl stated that they've had very good service there at a fair price.  
*Louis-Reindl/ Brammerson motion to approve invoices. Motion carried 7-0.*
13. **Discussion/Action:** Clerks Office Updates
  - a. Fields gave office updates. Been busy. Still working on tweaking financial reports. Lydia Caminiti & Beth Marty (Utility Clerk) have been so very helpful. Working together very well as a team. Grateful for an efficient and capable team. Tax bills coming soon. Waiting on final decision from PSC for electric rate case.

**14. Discussion/Action:** Financial Reports

*Moyer/Munson motion to approve. 7-0*

**15. REPORTS:**

- a. Vanguard Commission (Hodson) did not meet.
  - i. Electrical Superintendent Report (Dilley) - Putting in one of the last services of the year off of Scherbel Rd. Annual review of transformer from outside party. Next meeting 1/17 at 630pm.
- b. Black Earth Fire District (Moyer) Met 11/3. Standard meeting.
- c. Dane-Iowa Wastewater Commission (Coyle): Met 11/17. Went over bills. Construction started on phosphorus reduction. Will explain phosphorus credit project at future meeting. No discharge violations. Next meeting 12/15 6pm.
- d. Economic Development Committee: (Hodson) Chili & Wine Walk cancelled. Not enough business participation.
- e. EMS Committee (Brammerson): Met 11/10 at 630. Jim Wick back volunteering. Helping with billing. Training – MATC agreement to allow Southwest Tech to come to BE to bring training to Mazo/Black Earth area instead of only on North side of Madison. More to follow, but trying to get more training brought here. Brought up for discussion – having volunteers out of Black Earth station. Next meeting January 12<sup>th</sup> at 630pm.
- f. Library Board (Moyer) Met 11/15. RFPs were due. Next meeting date 12/20.
  - i. Library Director (Anderson) Eligibility for service updates. Trying to be more proactive on updating and reviewing policies. Have an interested party for Library Board vacancy. Updates to come. Art auction ends Friday, 77 donations -record number. Completed digitization grant with WI humanities, digitize BE newspapers. Able to digitize about 20 reels of newspapers.
- g. Public Works Committee (Patchin) Met 11/14. Discussed plaque at Children's Museum, sewer jetter. Working on survey for Main Street vacation. Mulching at Tower Park complete. Been a good year for Public Works.
  - i. Public Works Director (Kahl) new snow blower came in after 14 months on order. WISLR report complete.
- h. Parks Committee (Brammerson) Met 11/15 at 6pm. Approved Santa mailbox in Red Hawk Park. Two accessible picnic tables coming due in part from a generous donation from a resident. January 17<sup>th</sup> Community Visioning Session & Public Hearing. Village is invited to share ideas for future village parks & rec planning. Begins at 6pm.
- i. Police Committee (J. Schuetz) Last meeting in October. Looking for guidance from the board. Second week in January potential meeting.

**16. Consideration/motion to enter into closed session pursuant to Wis. Stats. 19.85(1) (c)**

Considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. (Village benefit & compensation plans) *Hodson read the statute aloud.* Upon roll call: Hodson, Coyle, Patchin, Louis-Reindl, Brammerson, Moyer, Munson. All yes.

**17. Consideration/motion to arise from closed session**

*Louis-Reindl/Brammerson motion to arise from closed session. Motion carried 7-0. Arose at 8:28pm.*

**18. Consideration/motion to take action on items from closed session.**

*Louis-Reindl/Moyer motion to adopt changes made in closed session to employee benefits. Motion Carried 7-0.*

**19. Any other business that may be brought before the board on future agendas**

- a. Village Revaluation
- b. Coyle - Phosphorus discussion / Dane-Iowa Wastewater

**20. Meeting Announcements:** January 3, 2023 6pm.

**21. Adjournment of Village Board Meeting**

*Louis-Reindl/Munson motion to adjourn. Motion carried 7-0. Meeting adjourned at 8:33pm*

*Respectfully submitted,*

*Dani Fields  
Deputy Clerk*

BLACK EARTH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-00-41110-000-000	GENERAL PROPERTY TAXES	.00	578,121.00	578,000.00	( 121.00) 100.0
100-00-41310-000-000	PAYMENT IN LIEU OF TAXES WATER	.00	41,306.52	42,360.00	1,053.48 97.5
100-00-41320-000-000	PYMT IN LIEU OF TAX - AGREEMEN	.00	.00	9,900.00	9,900.00 .0
100-00-41330-000-000	PYMT IN LIEU OF TAXES - ELECTR	.00	59,288.44	57,400.00	( 1,888.44) 103.3
100-00-41340-000-000	PYMT IN LIEU OF TAX - DNR	.00	50.65	30.97	( 19.68) 163.6
	<b>TOTAL TAXES</b>	<b>.00</b>	<b>678,766.61</b>	<b>687,690.97</b>	<b>8,924.36 98.7</b>
<u>INTERGOVERNMENTAL REVENUES</u>					
100-00-43300-000-000	FEDERAL GRANTS - ARPA FUNDS	.00	74,262.34	74,262.34	.00 100.0
100-00-43410-000-000	SHARED REVENUES/EXP REST	.00	97,949.09	93,829.49	( 4,119.60) 104.4
100-00-43430-000-000	STATE COMPUTER AIDS	.00	4,416.41	2,400.00	( 2,016.41) 184.0
100-00-43531-000-000	TRANSPORTATION AIDS	.00	68,924.86	69,116.25	191.39 99.7
100-00-43820-000-000	GRANT FUNDS RECEIVED	.00	945.91	.00	( 945.91) .0
	<b>TOTAL INTERGOVERNMENTAL REVE</b>	<b>.00</b>	<b>246,498.61</b>	<b>239,608.08</b>	<b>( 6,890.53) 102.9</b>
<u>LICENSES AND PERMITS</u>					
100-00-44110-000-000	LIQUOR & MALT BEVERAGE LICENSE	.00	2,200.00	2,800.00	600.00 78.6
100-00-44120-000-000	OPERATOR LICENSES	40.00	920.00	700.00	( 220.00) 131.4
100-00-44140-000-000	CIGARETTE LICENSE	.00	100.00	100.00	.00 100.0
100-00-44220-000-000	DOG LICENSE	34.00	444.25	400.00	( 44.25) 111.1
100-00-44230-000-000	CAT LICENSE	.00	170.00	135.00	( 35.00) 125.9
100-00-44240-000-000	CHICKEN LICENSE FEES	.00	.00	50.00	50.00 .0
100-00-44310-000-000	BUILDING PERMIT	60.00	13,285.65	20,000.00	6,714.35 66.4
100-00-44430-000-000	ZONING FEE	.00	1,050.00	.00	( 1,050.00) .0
100-00-44450-000-000	PUBLICATION FEES	.00	40.00	50.00	10.00 80.0
100-00-44470-000-000	PHOTO COPY/FAX FEE	.00	.00	50.00	50.00 .0
	<b>TOTAL LICENSES AND PERMITS</b>	<b>134.00</b>	<b>18,209.90</b>	<b>24,285.00</b>	<b>6,075.10 75.0</b>
<u>FACILITIES REIMBURSEMENT</u>					
100-00-45100-000-000	COURT FINES & FORFEITURES	.00	7,121.00	9,500.00	2,379.00 75.0
100-00-45100-001-000	FRANCHISE FEES	.00	17,634.02	20,000.00	2,365.98 88.2
	<b>TOTAL FACILITIES REIMBURSEMENT</b>	<b>.00</b>	<b>24,755.02</b>	<b>29,500.00</b>	<b>4,744.98 83.9</b>
<u>PUBLIC CHARGES FOR SERVICES</u>					
100-00-46420-000-000	REFUSE CHARGES	.00	77,514.73	80,000.00	2,485.27 96.9
100-00-46710-000-000	PARK FEES FOR SERVICE	.00	750.00	800.00	50.00 93.8
	<b>TOTAL PUBLIC CHARGES FOR SERVI</b>	<b>.00</b>	<b>78,264.73</b>	<b>80,800.00</b>	<b>2,535.27 96.9</b>

BLACK EARTH  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUES</u>						
100-00-48110-000-000	INTEREST ON INVESTMENTS	.00	18,892.00	5,200.00	( 13,692.00)	363.3
100-00-48200-000-000	TAX ASSESSMENT FEES	140.00	1,750.00	1,600.00	( 150.00)	109.4
100-00-48400-000-000	INSURANCE RECOVERIES	75.00	1,695.87	1,500.00	( 195.87)	113.1
100-00-48900-000-000	OTHER MISC REVENUES	.00	13,693.03	7,000.00	( 6,693.03)	195.6
100-00-48902-000-000	DONATION SUMMER REC PROG	.00	611.00	500.00	( 111.00)	122.2
	TOTAL MISCELLANEOUS REVENUES	215.00	36,641.90	15,800.00	( 20,841.90)	231.9
<u>LICENSES AND PERMITS</u>						
100-10-44160-000-000	PEDDLER LICENSE	.00	50.00	50.00	.00	100.0
	TOTAL LICENSES AND PERMITS	.00	50.00	50.00	.00	100.0
<u>MISCELLANEOUS REVENUES</u>						
100-10-48200-000-000	RENTAL INCOME	.00	47,062.87	70,300.00	23,237.13	67.0
	TOTAL MISCELLANEOUS REVENUES	.00	47,062.87	70,300.00	23,237.13	67.0
<u>INTERGOVERNMENTAL REVENUES</u>						
100-20-43420-000-000	FIRE INSURANCE DUES FROM STATE	.00	5,824.03	5,200.00	( 624.03)	112.0
	TOTAL INTERGOVERNMENTAL REVE	.00	5,824.03	5,200.00	( 624.03)	112.0
<u>SPECIAL ASSESSMENTS</u>						
100-30-42000-000-000	SPECIAL ASSESSMENTS	.00	6,841.96	5,000.00	( 1,841.96)	136.8
	TOTAL SPECIAL ASSESSMENTS	.00	6,841.96	5,000.00	( 1,841.96)	136.8
<u>INTERGOVERNMENTAL REVENUES</u>						
100-30-43545-000-000	STATE RECYCLING GRANT	.00	4,853.63	4,800.00	( 53.63)	101.1
100-30-43790-000-000	SOLDIERS GRAVES GRANT	.00	328.00	328.00	.00	100.0
	TOTAL INTERGOVERNMENTAL REVE	.00	5,181.63	5,128.00	( 53.63)	101.1
<u>INTERGOVERNMENTAL REVENUES</u>						
100-50-43790-000-000	LIBRARY AIDS	.00	60,879.00	60,913.00	34.00	99.9
	TOTAL INTERGOVERNMENTAL REVE	.00	60,879.00	60,913.00	34.00	99.9

BLACK EARTH  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	349.00	1,208,976.26	1,224,275.05	15,298.79	98.8

BLACK EARTH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-00-51200-110-000	MUNICIPAL COURT-SALARIES	.00	5,051.60	5,000.00	( 51.60) 101.0
100-00-51200-310-000	MUNICIPAL COURT-OFFICE SUPPLY	.00	183.40	250.00	66.60 73.4
100-00-51200-330-000	MUNICIPAL COURT-TRAINING	.00	363.75	500.00	136.25 72.8
100-00-51200-340-000	MUNICIPAL COURT-LEGAL	49.50	214.50	4,255.00	4,040.50 5.0
100-00-51200-370-000	MUNICIPAL COURT-ADMIN/RENT	.00	900.00	2,000.00	1,100.00 45.0
100-00-51200-390-000	MUNICIPAL COURT-SOFTW/BOND	.00	.00	1,000.00	1,000.00 .0
	TOTAL DEPARTMENT 200	49.50	6,713.25	13,005.00	6,291.75 51.6
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100-00-55156-000-000	MISC EXPENSE	.00	.34	.00	( .34) .0
	TOTAL DEPARTMENT 156	.00	.34	.00	( .34) .0
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	DEPARTMENT 000				
100-10-51000-208-200	ECONOMIC DEVELOPMENT	.00	13,523.48	30,000.00	16,476.52 45.1
	TOTAL DEPARTMENT 000	.00	13,523.48	30,000.00	16,476.52 45.1
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	VILLAGE TRUSTEE				
100-10-51110-100-000	VILLAGE TRUSTEE WAGES	1,955.00	9,305.00	10,000.00	695.00 93.1
100-10-51110-130-000	VILLAGE TRUSTEE FICA	131.60	595.42	750.00	154.58 79.4
100-10-51110-135-000	VILLAGE BOARD TRAINING & EDUCA	.00	110.00	75.00	( 35.00) 146.7
100-10-51110-344-000	VILLAGE BOARD MISC EXPENSE	.00	.00	100.00	100.00 .0
100-10-51110-378-000	VILLAGE BD - MEMBERSHIP DUES	.00	759.51	800.00	40.49 94.9
	TOTAL VILLAGE TRUSTEE	2,086.60	10,769.93	11,725.00	955.07 91.9
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	DEPARTMENT 120				
100-10-51120-100-000	VILLAGE PRESIDENT WAGES	125.00	250.00	750.00	500.00 33.3
100-10-51120-130-000	VILLAGE PRESIDENT FICA	14.06	30.79	60.00	29.21 51.3
	TOTAL DEPARTMENT 120	139.06	280.79	810.00	529.21 34.7
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	DEPARTMENT 130				
100-10-51130-130-000	COMMITTEE FICA	.00	33.67	.00	( 33.67) .0
	TOTAL DEPARTMENT 130	.00	33.67	.00	( 33.67) .0

BLACK EARTH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 200</u>					
100-10-51200-100-000 MUNICIPAL COURT WAGES	.00	1,537.54	.00	( 1,537.54)	.0
TOTAL DEPARTMENT 200	.00	1,537.54	.00	( 1,537.54)	.0
<u>DEPARTMENT 300</u>					
100-10-51300-224-000 VILLAGE GENERAL LEGAL FEES	877.00	5,018.25	10,000.00	4,981.75	50.2
TOTAL DEPARTMENT 300	877.00	5,018.25	10,000.00	4,981.75	50.2
<u>DEPARTMENT 400</u>					
100-10-51400-100-000 CLERK WAGES	1,349.90	21,616.67	16,135.37	( 5,481.30)	134.0
100-10-51400-130-000 CLERK FICA	121.66	1,683.78	.00	( 1,683.78)	.0
100-10-51400-131-000 CLERK RETIREMENT	103.61	1,438.75	.00	( 1,438.75)	.0
100-10-51400-132-000 CLERK HEALTH INSURANCE	( 1,644.09)	14,427.39	.00	( 14,427.39)	.0
100-10-51400-133-000 CLERK LIFE INSURANCE	5.80	128.83	.00	( 128.83)	.0
100-10-51400-135-000 CLERK TRAINING & EDUCATION	.00	2,269.82	3,400.00	1,130.18	66.8
100-10-51400-137-000 CLERK LTD INSURANCE	.00	270.71	.00	( 270.71)	.0
100-10-51400-222-000 CLERK JANITOR / CLEANING SER.	23.12	209.98	1,200.00	990.02	17.5
100-10-51400-228-923 CLERK GENERAL CODE SERVICES	.00	497.71	2,000.00	1,502.29	24.9
100-10-51400-344-000 CLERK MISC EXPENSE	.00	89.68	.00	( 89.68)	.0
100-10-51400-346-000 CLERK COPY MACHINE - OP SUPPLY	.00	718.50	3,350.00	2,631.50	21.5
100-10-51400-350-000 CLERK POSTAGE & MACHINE RENTA	543.12	4,064.25	3,000.00	( 1,064.25)	135.5
100-10-51400-352-000 CLERK PRINTING & PUBLISHING	192.60	2,165.13	3,950.00	1,784.87	54.8
100-10-51400-360-000 CLERK IT SUPPORT & EQUIP.	63.85	2,668.85	6,000.00	3,331.15	44.5
100-10-51400-362-000 CLERK OFFICE SUPPLIES	172.82	1,166.64	1,500.00	333.36	77.8
100-10-51400-364-000 CLERK TELEPHONE	138.10	1,657.08	1,500.00	( 157.08)	110.5
100-10-51400-376-000 CLERK UTILITIES	.00	2,059.66	2,500.00	440.34	82.4
100-10-51400-378-000 CLERK - MEMBERSHIP FEES	.00	130.00	325.00	195.00	40.0
100-10-51400-380-000 CLERK - LIABILITY INSURANCE	.00	5,864.74	8,330.00	2,465.26	70.4
100-10-51400-382-000 CLERK WORKERS COMP	.00	2,466.44	2,200.00	( 266.44)	112.1
100-10-51400-390-000 CLERK MPIC INSURANCE	.00	6,379.75	7,000.00	620.25	91.1
100-10-51400-392-000 CLERK JANITORIAL CLEANING SUPP	.00	540.00	.00	( 540.00)	.0
100-10-51400-397-000 CLERK - WEB PAGE EXPENSE	20.17	1,340.17	1,460.00	119.83	91.8
TOTAL DEPARTMENT 400	1,090.66	73,854.53	63,850.37	( 10,004.16)	115.7
<u>DEPARTMENT 410</u>					
100-10-51410-100-000 ELECTIONS WAGES	375.00	1,253.00	3,150.00	1,897.00	39.8
100-10-51410-346-000 ELECTIONS OPERATING COSTS	181.28	1,024.33	3,085.00	2,060.67	33.2
100-10-51410-352-000 ELECTIONS PRINT & PUBLISH	.00	442.30	1,350.00	907.70	32.8
TOTAL DEPARTMENT 410	556.28	2,719.63	7,585.00	4,865.37	35.9

BLACK EARTH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 500</u>					
100-10-51500-100-000	436.00	10,735.66	.00	( 10,735.66)	.0
100-10-51500-130-000	.00	576.25	.00	( 576.25)	.0
100-10-51500-131-000	.00	493.13	.00	( 493.13)	.0
100-10-51500-376-000	.00	529.92	.00	( 529.92)	.0
100-10-51500-392-000	37.63	37.63	.00	( 37.63)	.0
TOTAL DEPARTMENT 500	473.63	12,372.59	.00	( 12,372.59)	.0
<u>ASSESSORS</u>					
100-10-51510-206-000	569.81	6,861.02	6,700.00	( 161.02)	102.4
TOTAL ASSESSORS	569.81	6,861.02	6,700.00	( 161.02)	102.4
<u>DEPARTMENT 530</u>					
100-10-51530-204-000	.00	7,750.00	8,500.00	750.00	91.2
TOTAL DEPARTMENT 530	.00	7,750.00	8,500.00	750.00	91.2
<u>DEPARTMENT 550</u>					
100-10-51550-362-000	.00	1,665.00	2,700.00	1,035.00	61.7
TOTAL DEPARTMENT 550	.00	1,665.00	2,700.00	1,035.00	61.7
<u>DEPARTMENT 600</u>					
100-10-51600-302-000	.00	8,058.00	6,700.00	( 1,358.00)	120.3
TOTAL DEPARTMENT 600	.00	8,058.00	6,700.00	( 1,358.00)	120.3
<u>DEPARTMENT 400</u>					
100-10-52400-208-000	.00	11,874.56	20,000.00	8,125.44	59.4
TOTAL DEPARTMENT 400	.00	11,874.56	20,000.00	8,125.44	59.4
<u>DEPARTMENT 910</u>					
100-10-54910-389-000	.00	1,000.00	1,000.00	.00	100.0
TOTAL DEPARTMENT 910	.00	1,000.00	1,000.00	.00	100.0



BLACK EARTH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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100-20-52100-210-000	27,818.45	214,071.51	298,000.00	83,928.49	71.8
100-20-52100-226-000	.00	.00	4,500.00	4,500.00	.0
100-20-52100-304-000	.00	994.24	1,300.00	305.76	76.5
100-20-52100-312-000	249.17	3,372.49	5,000.00	1,627.51	67.5
100-20-52100-346-000	.00	60.00	.00	( 60.00)	.0
100-20-52100-362-000	122.72	510.77	750.00	239.23	68.1
100-20-52100-364-000	87.78	1,051.20	1,000.00	( 51.20)	105.1
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TOTAL DEPARTMENT 100	28,278.12	220,060.21	310,550.00	90,489.79	70.9
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DEPARTMENT 110					
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100-20-52110-115-000	.00	1,490.40	2,500.00	1,009.60	59.6
100-20-52110-130-000	.00	114.04	200.00	85.96	57.0
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TOTAL DEPARTMENT 110	.00	1,604.44	2,700.00	1,095.56	59.4
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DEPARTMENT 200					
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100-20-52200-218-000	.00	28,078.68	28,078.70	.02	100.0
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TOTAL DEPARTMENT 200	.00	28,078.68	28,078.70	.02	100.0
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DEPARTMENT 215					
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100-20-52215-202-000	.00	5,824.03	5,200.00	( 624.03)	112.0
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TOTAL DEPARTMENT 215	.00	5,824.03	5,200.00	( 624.03)	112.0
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DEPARTMENT 220					
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100-20-52220-220-000	.00	92,266.68	66,897.00	( 25,369.68)	137.9
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TOTAL DEPARTMENT 220	.00	92,266.68	66,897.00	( 25,369.68)	137.9
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DEPARTMENT 300					
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100-20-52300-214-000	.00	21,821.04	29,100.00	7,278.96	75.0
100-20-52300-215-000	.00	.00	10,000.00	10,000.00	.0
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TOTAL DEPARTMENT 300	.00	21,821.04	39,100.00	17,278.96	55.8

BLACK EARTH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-30-53100-100-000	4,850.39	74,391.82	158,141.00	83,749.18	47.0
100-30-53100-130-000	383.45	5,662.46	.00	( 5,662.46)	.0
100-30-53100-131-000	326.46	4,226.34	.00	( 4,226.34)	.0
100-30-53100-132-000	( 1,675.31)	11,382.79	.00	( 11,382.79)	.0
100-30-53100-133-000	27.80	329.10	.00	( 329.10)	.0
100-30-53100-136-000	.00	.00	543.75	543.75	.0
100-30-53100-137-000	20.09	241.08	.00	( 241.08)	.0
100-30-53100-304-000	.00	41.00	1,200.00	1,159.00	3.4
100-30-53100-346-000	85.34	1,740.03	1,920.00	179.97	90.6
100-30-53100-354-000	18.30	2,205.45	6,900.00	4,694.55	32.0
100-30-53100-366-000	.00	896.81	1,800.00	903.19	49.8
100-30-53100-368-000	.00	.00	80.00	80.00	.0
100-30-53100-376-000	.00	1,171.72	1,500.00	328.28	78.1
<b>TOTAL DEPARTMENT 100</b>	<b>4,036.52</b>	<b>102,288.60</b>	<b>172,084.75</b>	<b>69,796.15</b>	<b>59.4</b>
<b>DEPARTMENT 200</b>					
100-30-53200-310-000	2,965.80	3,265.79	33,681.30	30,415.51	9.7
100-30-53200-320-000	2,424.08	12,618.13	7,500.00	( 5,118.13)	168.2
<b>TOTAL DEPARTMENT 200</b>	<b>5,389.88</b>	<b>15,883.92</b>	<b>41,181.30</b>	<b>25,297.38</b>	<b>38.6</b>
<b>DEPARTMENT 311</b>					
100-30-53311-212-000	1,500.00	52,938.70	53,265.00	326.30	99.4
100-30-53311-310-000	.00	1,155.68	7,000.00	5,844.32	16.5
100-30-53311-346-000	.00	98.07	.00	( 98.07)	.0
100-30-53311-362-001	.00	.00	2,355.00	2,355.00	.0
100-30-53311-363-000	( 509.92)	997.84	1,300.00	302.16	76.8
<b>TOTAL DEPARTMENT 311</b>	<b>990.08</b>	<b>55,190.29</b>	<b>63,920.00</b>	<b>8,729.71</b>	<b>86.3</b>
<b>DEPARTMENT 312</b>					
100-30-53312-358-000	.00	3,549.10	9,000.00	5,450.90	39.4
<b>TOTAL DEPARTMENT 312</b>	<b>.00</b>	<b>3,549.10</b>	<b>9,000.00</b>	<b>5,450.90</b>	<b>39.4</b>
<b>DEPARTMENT 313</b>					
100-30-53313-302-000	.00	637.58	.00	( 637.58)	.0
100-30-53313-310-000	360.00	3,640.00	.00	( 3,640.00)	.0
100-30-53313-342-000	15.99	268.02	2,150.00	1,881.98	12.5
100-30-53313-368-000	644.62	7,209.21	13,375.00	6,165.79	53.9
<b>TOTAL DEPARTMENT 313</b>	<b>1,020.61</b>	<b>11,754.81</b>	<b>15,525.00</b>	<b>3,770.19</b>	<b>75.7</b>

BLACK EARTH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 420</u>						
100-30-53420-376-000	STREET LIGHTING UTILITIES	.00	19,890.36	25,000.00	5,109.64	79.6
	TOTAL DEPARTMENT 420	.00	19,890.36	25,000.00	5,109.64	79.6
<u>DEPARTMENT 431</u>						
100-30-53431-212-000	SIDEWALK MAINT/CONSTRUCTION	.00	1,460.00	1,275.00	( 185.00)	114.5
	TOTAL DEPARTMENT 431	.00	1,460.00	1,275.00	( 185.00)	114.5
<u>DEPARTMENT 441</u>						
100-30-53441-100-000	STORM SEWER MAINTENANCE WAG	156.55	1,849.43	3,500.00	1,650.57	52.8
100-30-53441-130-000	STORM SEWER MAINTENANCE FICA	12.47	141.58	.00	( 141.58)	.0
100-30-53441-131-000	STORM SEWER MAINTENANCE RETI	10.65	120.63	.00	( 120.63)	.0
100-30-53441-132-000	STORM SEWER MAINTENANCE HEAL	( 145.63)	858.86	.00	( 858.86)	.0
	TOTAL DEPARTMENT 441	34.04	2,970.50	3,500.00	529.50	84.9
<u>DEPARTMENT 620</u>						
100-30-53620-234-000	REFUSE	8,235.00	45,292.50	57,000.00	11,707.50	79.5
	TOTAL DEPARTMENT 620	8,235.00	45,292.50	57,000.00	11,707.50	79.5
<u>DEPARTMENT 635</u>						
100-30-53635-234-000	RECYCLING	3,843.00	21,661.50	25,000.00	3,338.50	86.7
	TOTAL DEPARTMENT 635	3,843.00	21,661.50	25,000.00	3,338.50	86.7
<u>DEPARTMENT 200</u>						
100-30-55200-342-000	PARKS MAINTENANCE SUPPLIES	38.97	2,148.55	3,500.00	1,351.45	61.4
100-30-55200-346-000	PARKS-EQUIPMENT	.00	198.47	1,900.00	1,701.53	10.5
100-30-55200-376-000	PARKS UTILITIES	.00	4,229.91	4,000.00	( 229.91)	105.8
100-30-55200-380-000	PARKS- GRND MNTC.-MULCH/CHIPS	.00	2,300.00	5,190.00	2,890.00	44.3
	TOTAL DEPARTMENT 200	38.97	8,876.93	14,590.00	5,713.07	60.8

BLACK EARTH  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-50-55110-100-000 LIBRARY WAGES	3,200.00	42,111.71	41,600.00	( 511.71)	101.2
100-50-55110-115-000 LIBRARY PART TIME WAGES	5,091.98	65,178.38	68,610.76	3,432.38	95.0
100-50-55110-130-000 LIBRARY FICA	707.17	8,260.61	8,984.78	724.17	91.9
100-50-55110-131-000 LIBRARY RETIREMENT	483.08	5,461.24	5,873.63	412.39	93.0
100-50-55110-132-000 LIBRARY HEALTH INSURANCE	( 42.14)	5,984.64	7,465.17	1,480.53	80.2
100-50-55110-133-000 LIBRARY LIFE INSURANCE	3.20	40.20	200.00	159.80	20.1
100-50-55110-136-000 LIBRARY DENTAL INS.	.00	.00	360.00	360.00	.0
100-50-55110-137-000 LIBRARY LTD INS.	.00	.00	240.00	240.00	.0
100-50-55110-224-000 LIBRARY-LEGAL EXPENSE	.00	.00	1,000.00	1,000.00	.0
100-50-55110-316-000 LIBRARY AUDIO/VIDEO	.00	4,200.83	5,500.00	1,299.17	76.4
100-50-55110-318-000 LIBRARY LINK/ONLINE	.00	14,853.00	14,853.00	.00	100.0
100-50-55110-319-000 LIBRARY DATABASES	.00	2,745.81	1,971.60	( 774.21)	139.3
100-50-55110-320-000 LIBRARY BOOKS	.00	9,352.10	12,072.65	2,720.55	77.5
100-50-55110-322-000 LIBRARY COPIER MAINT.	.00	190.59	235.00	44.41	81.1
100-50-55110-332-000 LIBRARY PERIODICALS	.00	2,583.03	2,077.00	( 506.03)	124.4
100-50-55110-334-000 PRESCHOOL/EARLY RELEASE PROG	.00	337.99	550.00	212.01	61.5
100-50-55110-335-000 TEEN/ADULT PROGRAMMING	40.00	339.02	500.00	160.98	67.8
100-50-55110-340-000 LIBRARY SUMMER PROGRAM	.00	1,462.98	1,500.00	37.02	97.5
100-50-55110-344-000 LIBRARY MISC EXPENSE	.00	18.50	200.00	181.50	9.3
100-50-55110-350-000 LIBRARY POSTAGE	1.20	147.47	250.00	102.53	59.0
100-50-55110-352-000 LIBRARY PUBLISHING EXP	129.56	810.48	2,500.00	1,689.52	32.4
100-50-55110-362-000 LIBRARY SUPPLIES	126.56	1,576.68	3,500.00	1,923.32	45.1
100-50-55110-364-000 LIBRARY TELEPHONE	110.91	1,290.61	1,668.72	378.11	77.3
100-50-55110-365-000 LIBRARY EQUIPMENT	.00	2,170.29	3,000.00	829.71	72.3
100-50-55110-366-000 LIBRARY FURNITURE	.00	11,658.79	19,500.00	7,841.21	59.8
100-50-55110-368-000 LIBRARY TRNG/TRANS/TRAVEL	.00	52.00	650.00	598.00	8.0
100-50-55110-376-000 LIBRARY UTILITIES	.00	1,841.08	3,925.00	2,083.92	46.9
100-50-55110-377-000 LIBRARY CLEANING SERV.	23.12	749.98	832.00	82.02	90.1
100-50-55110-378-000 LIBRARY STATE WIDE BUYING POOL	.00	1,246.00	1,368.00	122.00	91.1
<b>TOTAL DEPARTMENT 110</b>	<b>9,874.64</b>	<b>184,664.01</b>	<b>210,987.31</b>	<b>26,323.30</b>	<b>87.5</b>
<b>DEPARTMENT 200</b>					
100-50-55200-132-000 PARKS HEALTH INSURANCE	( 728.16)	3,289.67	.00	( 3,289.67)	.0
100-50-55200-346-000 PARKS OPERATING SUPPLIES	.00	564.72	.00	( 564.72)	.0
100-50-55200-362-000 BALL PARK SUPPLIES	.00	1,944.00	6,500.00	4,556.00	29.9
100-50-55200-376-000 PARKS UTILITIES	.00	.00	4,000.00	4,000.00	.0
100-50-55200-380-000 PARKS - GROUNDS MAINTENANCE	46.00	3,567.93	.00	( 3,567.93)	.0
<b>TOTAL DEPARTMENT 200</b>	<b>( 682.16)</b>	<b>9,366.32</b>	<b>10,500.00</b>	<b>1,133.68</b>	<b>89.2</b>
<b>DEPARTMENT 300</b>					
100-50-55300-384-000 REC - MISC. COMMUNITY ASSIST	.00	8,000.00	8,000.00	.00	100.0
100-50-55300-388-000 POLICE-SUMMER RECREATION	.00	753.19	.00	( 753.19)	.0
<b>TOTAL DEPARTMENT 300</b>	<b>.00</b>	<b>8,753.19</b>	<b>8,000.00</b>	<b>( 753.19)</b>	<b>109.4</b>

BLACK EARTH  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2022

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	66,901.24	1,025,289.69	1,292,664.43	267,374.74	79.3
NET REVENUE OVER EXPENDITURES	( 66,552.24)	183,686.57	( 68,389.38)	( 252,075.95)	268.6