



Village of Black Earth

VILLAGE BOARD MEETING

1210 Mills St., Black Earth, WI 53515

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

AGENDA

1. **Call Meeting to Order/Roll Call**
2. **Pledge of Allegiance**
3. **Proof of Posting:** A copy of the notice was delivered to the following on 12/02/2022, faxed to the Star News and State Bank of Cross Plains – Black Earth Branch; posted at the Black Earth Municipal Building, Black Earth Post Office, and on the Black Earth Web Page (www.blackearthwisconsin.com).
4. **Public Input.** (Please limit to 3 minutes)
5. **Discussion/Action:** Plan Commission Recommendation regarding zoning of Parcel 0806-354-4034-1 & 0806-354-4045-1 from Conservancy to Residential
6. **Discussion/Action:** Approval of Village Board minutes from 11/01/2022, 11/28/2022
7. **Discussion/Action:** Public Works – Sewer Jetter Truck – Authorizing spending for repairs
8. **Discussion/Action:** Municipal Building Cleaning Contract
9. **Discussion/Action:** Village Revaluation
10. **Discussion/Action:** Planner RFP
11. **Discussion/Action:** Introduction of Electric Review Document Prepared by Jeff Stanek
12. **Discussion/Action:** Invoices to be Paid
13. **Discussion/Action:** Clerks Office Updates
14. **Discussion/Action:** Financial Reports
15. **REPORTS:**
 - a. Vanguard Commission (Hodson)
 - b. Electrical Superintendent Report (Dilley)
 - c. Black Earth Fire District (Moyer):
 - d. Dane-Iowa Wastewater Commission (Coyle):
 - e. Economic Development Committee: (Hodson)
 - f. EMS Committee (Brammerson):
 - g. Library Board (Moyer)
 - i. Library Director (Anderson)
 - h. Public Works Committee (Patchin)
 - i. Public Works Director (Kahl)
 - i. Parks Committee (Brammerson)
 - j. Police Committee (J. Schuetz)
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)
17. **Consideration/motion to arise from closed session**
18. **Consideration/motion to take action on items from closed session**
19. **Any other business that may be brought before the board on future agendas**
20. **Meeting Announcements: January 3, 2022**
21. **Adjournment of Village Board Meeting**

Village Board Members

Mitch Hodson, James Coyle, Scott Patchin, Pam Louis-Reindl, Jared Brammerson, Terry Moyer, and Tyler Munson.

Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For information or to request this service, contact Dani Fields, Deputy Clerk at 1210 Mills Street, or call 608-767-4902.

PUBLIC ATTENDANCE VIA ZOOM:

Meeting ID: 876 5522 5409 **Passcode:** 050677

Online: <https://us06web.zoom.us/j/87655225409?pwd=bkpgRkZ3QTk4VXcyNkMvYTk1blq0QT09>

Phone: 1-312-626-6799



Village of Black Earth

VILLAGE BOARD MEETING

1210 Mills St., Black Earth, WI 53515

Tuesday, November 1, 2022 | 6:00 p.m.

Minutes DRAFT

1. **Call Meeting to Order/Roll Call** President Hodson called the meeting to order at 6pm. Upon Roll Call Present: Mitch Hodson, James Coyle, Scott Patchin, Pam Louis-Reindl, Jared Brammerson, Terry Moyer, Tyler Munson. Also Present: Public Works Director Matt Kahl, Library Director Bailey Anderson, Deputy Clerk Dani Fields.
2. **Pledge of Allegiance** *Recited*
3. **Proof of Posting** *Read by President Hodson.*
4. **Public Input.**

Thomas Connors of 1211 Madison Street wanted to get clarification on the new garbage rate.
5. **Discussion/action:** Approval of Village Board minutes from 10/4/2022, 10/12/2022
Moyer/Brammerson motion to approve minutes as presented. Motion carried 7-0.
6. **Discussion/Action:** Operator License Renewal Application – Rosanne T. Riccio of Black Earth BP.
Louis-Reindl/Coyle motion to approve renewal application. Motion carried 7-0.
7. **Discussion/action:** Invoices to be paid.
Hodson/Patchin motion to approve payment of invoices. Motion carried 7-0.
8. **Discussion/Action:** Financial Reports: September 2022
Deputy Clerk Fields presented financial reports. Working on creating more fine-tuned financial reports through software; was not set up in system or used previously.
Moyer/Louis-Reindl motion to approve financials as presented. Motion carried 7-0
9. **Discussion/Action:** Resolution 2022-11 Adopting the Dane County Natural Hazard Mitigation Plan: 2022 Update
Coyle/Munson motion to approve resolution 2022-11. Motion carried 7-0.
10. **Discussion/Action:** Resolution 2022-12 Urging the Wisconsin Legislature and Governor to Fix the Broken System of Funding Critical Local Services
Louis-Reindl/Hodson motion to approve resolution 2022-12. Motion carried 7-0
11. **Discussion/Action:** Resolution 2022-13 Village Health Insurance Contribution Rates – 2023
Louis-Reindl/Munson motion to approve resolution 2022-13. Motion carried 7-0.
12. **Discussion/Action:** Resolution 2022-14 Authorizing the Carry Forward of Allowable Prior Year Unused Levy Capacity
Moyer/Coyle motion to approve resolution 2022-14. Motion carried 7-0.
13. **Discussion/Action:** Introduction of Jeff Wiswell, Interim Administrator through PAA Associates
Jeff Wiswell, Interim Administrator, gave report on financials of comparable municipalities. *No Action.*
14. **Discussion/Action:** Garbage/Recycle Collection Fees
Scott Patchin gave update after speaking with attorney. Village is able to assess a fee on recycling. \$5 charge is on high end of things. \$2.50 may more appropriate.
Patchin/ Brammerson motion to rescind and readdress the October 4th board decision of setting garbage/recycle rates. Motion carried 7-0.

Discussion on justification of rate. Clerk billing, mailing, talking with residents, Public Works cleaning spills, contract review, etc.
Patchin/Hodson motion to add administrative fee of \$2.50/month/household beginning January 1 2023 for the 10-year contract period. Motion carried 6-1 with Coyle dissenting.
15. **REPORTS:**
 - a. Vanguard Commission (Hodson) New services going in.
 - i. Electrical Superintendent Report (Dilley) not present.
 - b. Black Earth Fire District (Moyer): Next meeting 11/3.
 - c. Dane-Iowa Wastewater Commission (Coyle): Bills, financial statements. No discharge violations. Next meeting 11/17.
 - d. Economic Development Committee: (Hodson) Next meeting 11/22.
 - e. EMS Committee (Brammerson): Next meeting 11/10.

- f. Library Board (Moyer) Met 10/18. Budget draft approval. Service animal policy review. Thanksgiving weekend hours approval. Closed Thanksgiving through the weekend. Library board vacancy still being recruited.
 - i. Library Director (Anderson) animal policy shared with Dani and Mitch. New carpet installed next week. PW helped moved furniture, books, etc. Love new floor! Local author fair – 60 attendees! Went smoothly, lot of buzz, looking forward to planning another event. BE Historical Society a great partner. RFP for architectural services due December. Next meeting 11/15.
- g. Public Works Committee (Patchin) met 10/26
 - 1. Public Works Director (Kahl) Motion approved to purchase sewer jetter truck. Purchased from City of Lodi on Wisconsin Surplus. Very busy with leaf collection. Restarting mulching project on water tower hill. Next meeting 11/14.
- h. Parks Committee (Brammerson) No Oct. meeting, Next 11/15.
- i. Police Committee TBD

16. Discussion/Action: Budget 2023

Louis-Reindl/Moyer motion to approve budget draft #4. Motion carried 7-0.

17. Any other business that may be brought before the Board on future agendas:

Presentation for electric review – Jeff Stanek

18. Meeting Announcements: Upcoming Budget Hearing. Village Board December 6, 6pm. PSC Rate Case Public Hearing November 15.

19. Adjournment of Village Board Meeting

Moyer/Coyle motion to adjourn. Motion carried 7-0. Meeting adjourned at 7:20pm

Respectfully Submitted,

*Dani Fields
Deputy Clerk*



Village of Black Earth

PUBLIC HEARING & VILLAGE BOARD MEETING

1210 Mills St., Black Earth, WI 53515
Monday, November 28, 2022 | 6:30 p.m.

MINUTES

- 1. Call Public Hearing & Village Board Meeting to Order.** President Hodson called the meeting to order at 6:33pm.
- 2. Roll Call Upon roll call present:** Mitch Hodson, James Coyle, Pam Louis-Reindl, Jared Brammerson, Terry Moyer, and Tyler Munson – via Zoom. Also present: Dani Fields, Deputy Clerk. Absent: Scott Patchin.
- 3. Pledge of Allegiance Recited.**
- 4. Proof of Posting:** President Hodson read the proof of posting.
- 5. Public Hearing regarding the 2023 budget for the Village of Black Earth**
No public comments were received.
- 6. Discussion/Action: Approve 2023 Village Budget**
Discussion on budget percentages, what will show on tax bills.
Hodson/Brammerson motion to approve minutes as presented. Motion carried 6-0.
- 7. Any Other Business That May Be Brought before the Board on future agendas:**
None
- 8. Meeting Announcements:** Plan commission December 6, 2022 at 5:30pm, Village Board immediately following Plan Commission meeting.
- 9. Adjournment of Village Board Meeting**
Louis-Reindl/Brammerson motion to adjourn. Motion carried 6-0. Meeting adjourned at 6:55pm.

Respectfully Submitted,

Dani Fields
Deputy Clerk

ASSESSMENT SERVICES SUMMARY

Prepared for:

Village of Black Earth

Associated Appraisal Consultants, Inc.

Fee Schedule

The figures below are based on 5 years of professional assessment services. Optional add-on assessment services for a revaluation would be in addition to the price of annual maintenance.

Assessment Services	2022 Assessment Year	2023 Assessment Year	2024 Assessment Year	2025 Assessment Year	2026 Assessment Year
MAINTENANCE	\$6,700	\$6,800	\$6,900	\$7,000	\$7,100
OPTIONAL ADD-ON REVALUATION ASSESSMENT SERVICES					
FULL INSPECTION REVALUATION	+\$33,000 (for each revaluation assessment year)				
EXTERIOR ONLY REVALUATION	+\$29,000 (for each revaluation assessment year)				
INTERIOR PRC QUESTIONNAIRE	+\$1,700 (for each exterior revaluation assessment year)				
INTERIM MARKET UPDATE	+\$10,000 (for each revaluation assessment year)				

Out-of-Pocket Expenses / Invoice Procedures

MAINTENANCE: The compensation due to the Assessor shall be paid in monthly or quarterly installments throughout the 2022, 2023, 2024, 2025 and 2026 assessment year(s). The maintenance contract will continue to be all-inclusive.

REVALUATION: Payment shall be made on a monthly basis for services and expenses incurred during a revaluation year. Monthly invoices shall reflect the percentage of work completed, less 5 percent retained by the municipality until completion of the revaluation and final adjournment of the Board of Review.

- The 2021 assessment year will be the 3rd year out of compliance in accordance with sec. 70.05(5), Wis. Stats. The municipality will be required to conduct a revaluation prior to or during the 2024 assessment year at the latest to avoid a state ordered reassessment for the 2025 assessment year which will cost 2-3 times the amounts provided above due to Wisconsin Department of Revenue oversight etc.
- Municipality will be responsible for all postage and mailing services costs during the revaluation year and are estimated to cost \$1,300 +/- depending on the revaluation type chosen and how many introduction letters, record questionnaires, agricultural land use forms, assessment notices and other general correspondence letters are mailed.
- For budgeting purposes if the municipality were to conduct one of the revaluation options for the 2023 assessment year the estimated total cost would be as follows:

Maintenance	IMU Revaluation	Mailings	Total
\$6,800	+\$10,000	+\$750 +/-	= \$17,550 +/-
Maintenance	Exterior Revaluation	Mailings	Total
\$6,800	+\$29,000	+\$1,300 +/-	= \$37,100 +/-
Maintenance	Full Revaluation	Mailings	Total
\$6,800	+\$33,000	+\$1,300 +/-	= \$41,100 +/-

- Options to spread a revaluation cost over two years is available upon request and the amount(s) would be based on the revaluation type and assessment year chosen.

As identified on the annual assessor requirements chart (see attached) from the Wisconsin Department of Revenue (WIDOR), municipalities/assessors have a few guidelines or recommendations for annual assessment cycles.

Annual Review/Maintenance Option:

This type of assessment service is the minimum requirement for all municipalities. The annual review/maintenance cycle consists of copying the assessment roll from the previous year and updating assessment values taking into consideration the current level of assessment when changes are warranted. Examples of changes include new construction, combining or splitting of parcels, annexations, remodeling, demolition/razing, zoning changes, changes in tax classification, and any other occurrence that might affect market value or the physical attributes of the parcel. These changes may, or may not, result in a change in value; nonetheless each of these requires the Property Record Card (PRC) to be updated.

Full Inspection and Exterior Only Revaluation Options:

These types of assessment cycles are recommended when Property Record Card information is outdated or inaccurate, assessment uniformity and equity is poor, a full inspection or exterior only revaluation has not been conducted in 10 years and or a reassessment is required per Wis. Stats. 70.75. The last revaluation conducted by AAC for the Village of Black Earth occurred during the 2016 assessment year.

Positives

- Typically, a lesser cost for annual maintenance between revaluation years.
- Municipality can budget additional funds yearly towards a full or exterior revaluation.
- The real estate market dictates when to complete a revaluation.
- Each parcel is visited during the same assessment cycle/year thus ensuring equitable record collection and verification of the property record card.
- The municipality could pick up additional new construction or building improvements done without a permit which would increase the net new construction values and have a potential impact to your levy limit.
- Corrects inequities amongst individual property assessments and between classes of properties i.e.: residential, commercial, sum of 5, 6 & 7 etc.
- Brings all major classes of property within 10 percent of full value in the same assessment year as required under state law, sec 70.05(5), Wis. Stats.

Negatives

- The municipality will experience a spike in cost due to services for revaluation work if every parcel were needed to be visited during one calendar year.
- Additional time spent on Open Book, Board of Review or other appeals due to larger swings in assessment value changes since the last revaluation.
- Slower reaction to market corrections/changes than more annual market updates through a full value maintenance program or interim market updates.
- Reactive approach rather than a proactive approach to real estate market changes.

Associated Appraisal has many municipalities that plan and budget for a full inspection or exterior only revaluation on different cycles (every 2, 4, 6, 10 years etc.) regardless of market conditions. Planned revaluation schedules allow them to stay in compliance with both WIDOR recommendations and Wis. Stats. 70.05(05). They see a great benefit of visiting each property during one calendar year or on a cyclical basis (some cases 20% or 25% visited per year) thus having all assessment parcel reviewed onsite regularly. Capturing PRC changes that may affect assessments is worth the additional scope of work and relating cost. In addition, by visiting each property during the same year they ensure that the records and values are looked at equitably and updated under the same market conditions.

Interim Market Update Revaluation:

This option works best when the property record card information is deemed reliable and a full inspection or exterior only revaluation has been completed within the last five (5) years and the overall assessment level shows an unacceptable degree of variance in some neighborhoods, property types or classes. This would be an option for the municipality if an onsite inspection revaluation had taken place within the past 5 to 10 years otherwise property record card information and building pictures would be outdated.

Positives

- Cost. This method is much less costly for the municipality than the full inspection or exterior only revaluation options as there would not be as many field inspections except in cases such as a parcel sale, building permit or a property owner requested a review which is common practice during a typical annual maintenance assessment year.
- The computer aided mass appraisal (CAMA) model would be reviewed and adjustments/calibrations would be made to all taxable parcels when deemed necessary to ensure all tax payers are assessed fairly and equitably.
- Corrects inequities between individual property assessments and between classes of properties i.e.: Residential, Commercial, Sum of 5, 6 & 7 etc.
- Brings all major classes of property within 10 percent of full market value in the same year as required under state law (sec 70.05(5), Wis. Stats.)

Negatives

- This may delay onsite inspections of every parcel more frequently, which would create less reliable assessment property record data and or assessment values.
- It only works if the data being used for assessments is accurate and up to date.
- There would not be field inspections on every parcel, so changes made without a permit would not be captured.
- May lead to higher attendance at Open Book and or assessment value changes at Open Book due to corrections/updates to property records that were unknown due to lack of recent onsite inspections.

ANNUAL ASSESSOR REQUIREMENTS BY ASSESSMENT TYPE

	Full Revaluations	Exterior Revaluation	Interim Market Update	Annual Review/Maintenance
Appropriate when	PRC is outdated or inaccurate, <u>or</u> assessment uniformity is poor <u>or</u> full revaluation hasn't been done in 10 years <u>or</u> assessment uniformity is poor <u>or</u> reassessment is required per statute 70.75.	Most PRC information can be verified by exterior inspection <u>and</u> full revaluation completed within past 6-9 years	PRC is deemed reliable <u>and</u> full revaluation completed within past 5 years <u>and</u> assessment level shows unacceptable degree of variance in some neighborhoods or classes	PRC is deemed reliable <u>and</u> revaluation was completed within past 5 years <u>and</u> assessment level during previous assessment year is within acceptable parameters
Real Property affected	All Property	All Property	Changes identified in column D PLUS Analysis of problem strata Identified from pervious assessment year	Annexed properties Change in exemption status Demolitions & fire damage New construction Change in classification Parcels with ongoing construction Change in legal description Change in zoning
Land Study	On-site Inspection	On-site Inspection	As necessary	As necessary
Inspect Exterior	All Buildings	All Buildings If no changes, may use digital imaging technology to supplement field re-inspections with a computer-assisted office review.	Buildings w/changes	Buildings w/changes
Inspect Interior	All Buildings	Buildings w/changes	Buildings w/changes	Buildings w/changes
Building Measurements	Measure all buildings	Measure or verify as needed	Measure or verify as needed	Measure or verify as needed
Photos	All primary buildings	As necessary	As necessary	As necessary
Sketch	All primary buildings	As necessary	As necessary	As necessary
Analyze neighborhoods, property types, trends	Required	Required	Required. Results determine whether assessment is full value or aggregate assessment level	Optional
Property Record Card (PRC)	Create new	Update/create new as needed	Update/create new as needed	Update/create new as needed
Review classifications	Required	Required	Required	Required
Validate usability of sales	Required	Required	Required	Required
Verify sales attributes (Ch 7 and 9)	Required	Required	Required	Required
Parcels to be valued	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Review / revalue properties	All Parcels	All Parcels	Parcels with changes	Parcels with changes
Assessment level	Full Value	Full Value	Aggregate assessment level or full value as appropriate	Aggregate Assessment
Mail Notice of Change in Asmt	Only if assessment changes	Only if assessment changes	Only if assessment changes	Only if assessment changes
Personal property assessment	Required	Required	Required	Required
Add omitted property to roll (70.44)	Required	Required	Required	Required
Correct errors in roll (70.43)	Required	Required	Required	Required
Hold open book / attend BOR (minimum 7 days between open book and BOR (70.47))	Required	Required	Required	Required

A change in color across a row indicates a change in the level of task work required compared to the preceding assessment type

2022 Guide for Property Owners

VII. Equalized Value

Equalized value is the estimated value of all taxable real and personal property in each taxation district, by class, as of January 1 and certified by DOR on August 15 of each year. The value represents market value (most probable selling price), except for agricultural property, which is based on its use (ability to generate agriculture) and agricultural forest and undeveloped lands, which are based on 50% of their full value.

It is necessary for the DOR to determine an equalized value by taxing jurisdiction. Equalized values are needed since property is assessed in different taxing districts at different percentages of market value. Uniform values are called equalized values because local levels of assessment are equalized and all non-agricultural property are valued on an equal basis, namely 100% of market value.

Note: The assessed value is important for maintaining equity among individual taxpayers within the municipality while the equalized value maintains equity between municipalities and counties.

A. Uses of equalized value

Equalized values are used for apportioning county property taxes, public school taxes, vocational school taxes and for distributing property tax relief. Apportioning is the process of dividing the tax levies for each taxing jurisdiction among all municipalities containing territory in the jurisdiction, based on each district's total value. For example, a state levy is apportioned among all municipalities in the state; an individual county's levy among all municipalities in the county; and a school levy among the municipalities in the school district.

The value of all property in different municipalities (but in the same taxing jurisdiction) must be known to calculate how much of the total tax levy to apportion to each municipality. The values determined by local assessors cannot be used to apportion levies among different municipalities. To do so would violate the rule of uniformity, since the assessed values are not comparable among municipalities, whereas the equalized values are all at market value.

Example – this mathematical example helps show how equalized values are used:

- County has within its borders three primary assessment districts: town, city and village
- County wishes to levy a property tax of \$40,000
- Since the county has no assessment roll of its own, it will apportion the total levy among the three primary assessment districts by sending a bill to each of them
- Assessed and equalized value of three primary assessment districts and the county are shown below

	Local Assessed Value	% to County Total of Assessed Value	Full Value or Equalized Value	% to County Total of Equalized Value	Ratio of Assessed to Equalized Value
Town	2,100,000	28.4%	2,000,000	25.0%	105.0%
City	4,500,000	60.8%	5,000,000	62.5%	90.0%
Village	800,000	10.8%	1,000,000	12.5%	80.0%
County Total	\$ 7,400,000	100.0%	\$ 8,000,000	100.0%	

Since the county levy is a levy on property, the most logical way to apportion that levy among the districts is according to the proportionate amount of property in each district.

If the assessed values were used, the apportionment of the county levy would be:

Town	28.4%	of	\$40,000	=	\$ 11,360
City	60.8%	of	\$40,000	=	\$ 24,320
Village	10.8%	of	\$40,000	=	\$ 4,320
Total County Levy					\$ 40,000

2022 Guide for Property Owners

By using the equalized values, the apportionment of the county levy is changed substantially:

Town	25.0%	of	\$40,000	=	\$ 10,000
City	62.5%	of	\$40,000	=	\$ 25,000
Village	12.5%	of	\$40,000	=	\$ 5,000
Total County Levy					\$ 40,000

While the example relates only to the apportionment of the county tax, the apportionment of school tax, sanitary districts and other apportionments follow a similar pattern. There are over 100 statutory uses of equalized values.

B. Assessment compliance

Under state law (sec. [70.05\(5\)\(b\)](#), Wis. Stats.), each municipality must assess all major classes of property within 10% of full value in the same year, at least once within a five-year period. A 'major class' of property is defined as a property class that includes more than 10% of the full value of the taxation district. If a municipality is non-compliant after four consecutive years, the Wisconsin Department of Revenue (DOR) must notify the municipality of its non-compliance status. DOR issues the municipality a second non-compliance notice after five consecutive years of non-compliance, and issues an order for supervised assessment after six consecutive years of non-compliance.

C. Full value law (sec. [70.05\(5\)](#), Wis. Stats.)

An example of how DOR monitors compliance under the six-year cycle.

- **2016, 2017, 2018, 2019 – First notice of non-compliance**

The municipality has been non-compliant for four consecutive years, DOR issues the first notice of non-compliance by November 1, 2018.

- **2020 – Second notice of non-compliance**

The municipality has been non-compliant for five consecutive years, DOR issues the second notice of non-compliance by November 1, 2019.

- **2021 – Order for supervised assessment**

The municipality has been non-compliant for six consecutive years, DOR issues an order for a state supervised assessment by November 1, 2020.

- **2022 – DOR supervises a revaluation**

State supervised assessment completed.

VIII. Reassessment/Revaluation

The term reassessment, under state law (sec. [70.75](#), Wis. Stats.), means to completely redo the assessment roll. After receiving a petition, DOR may order a reassessment of all (or any part) of the taxable property in a municipality if its investigation determines the assessments are not in compliance with the law. DOR appoints one or more persons to prepare a new assessment roll. The assessment roll, after completion by the appointed person(s), is substituted for the original assessment roll. The municipality pays all expenses connected with a reassessment.

A revaluation is done by the assessor when the property records are outdated or inaccurate, assessment uniformity is poor, a full revaluation hasn't been done for 10 years, or reassessment is required under state law (sec. [70.75](#), Wis. Stats.). A full revaluation includes on-site inspections (interior and exterior), measuring and listing all buildings, taking photos, and sketching buildings.

A. Initiating a reassessment

Under state law (sec. [70.75](#), Wis. Stats.), except in first-class cities (Milwaukee), the owners of at least 5% of the assessed value of all property in the municipality may submit a written petition to DOR for a reassessment of the municipality. The basis of the petition must be that the property assessment in the taxation district is not in compliance with the law and the public interest will be promoted by a reassessment. A petition for reassessment may be obtained from the [Equalization Bureau District Supervisor](#). The district supervisor can also answer any questions you may have about circumstances of a potential sec. [70.75](#), Wis. Stats. petition. It is not necessary for property owners to have appeared at the BOR to petition for a reassessment.

1. Reassessment details

For a reassessment, the assessment roll in question would be completely redone. The property owners do not have to appear at the BOR to petition for a reassessment.

DOR holds a public hearing once a petition is verified to contain at least 5% of the assessed value of all property in the municipality. The public hearing provides property owners and municipal officials an opportunity to present evidence for or against a reassessment.

2. DOR investigates the assessment and can:

- Order a reassessment
- Order special supervision of succeeding assessments
- Deny the petition
- Dismiss the petition

Note: All costs incurred by DOR are charged back to the municipality.

B. Supervised assessment

A supervised assessment is an alternative to a reassessment. Under state law (sec. [70.75\(3\)](#), Wis. Stats.), one or more persons are appointed by DOR to assist the assessor in making the assessment for the following year. DOR supervises the assessment work. The municipality pays all costs involved in a supervised assessment. A supervised assessment is very similar to a revaluation under sec. [70.055](#), Wis. Stats., in that new assessment records and assessed values are created. The previous year's assessment roll is not affected.

C. Initiating a revaluation

Whenever the governing body of any town, village or city believes it would be in the public interest to hire expert help to aid in making an assessment, it should contact the nearest [Equalization Bureau District Office](#). The Equalization supervisor will review the assessment situation and make recommendations to that municipality. These recommendations could range from spot adjustments (without expert help) to a complete revaluation of all taxable property (by expert help). If, after this consultation, the governing body believes it would be in the public interest to have a complete revaluation, it can pass a resolution per state law (sec. [70.055](#), Wis. Stats.), to hire expert help.

1. A complete revaluation of all taxable real and personal property within a municipality is periodically necessary. There may be several reasons for this, including:

- Current assessment was not made in substantial compliance with the law
- Inequities may exist within property classes
- Inequities may exist between property classes
- Governing body may want updated records to show the physical characteristics of all its taxable real and personal property
- Governing body may want an original inventory of all its taxable property

2022 Guide for Property Owners

When inequities happen, some property owners are paying more than their fair share of the property taxes and some are paying less. A complete reassessment or revaluation may be the only remedy. Most property owners are willing to pay the expenses of a revaluation to be assured that all are paying their fair share of property taxes.

Property owners fear that taxes will go up if a revaluation is done. This may or may not be the case. Taxes are directly tied to the amount of money that the municipality needs to collect. This is called the levy. If the total levy remains the same, only those properties that are not presently paying their fair share of the tax burden will pay more taxes after a revaluation. Properties presently paying more than their fair share will pay less.

Another area that property owners question is the tax rate. If the assessed values established by a revaluation are greater than they were before and the tax levy is the same, then the tax rate will be less. For example, if the tax levy remains unchanged and the total assessed value of the taxation district is doubled, the tax rate will be cut in half.

2. Before/after revaluation

- **Before:** $\text{Levy}/(\text{Total Assessed Value}) = \$200,000/\$4,000,000 = .05$ or 5%
- **After:** $\text{Levy}/(\text{Total Assessed Value}) = \$200,000/\$8,000,000 = .025$ or 2.5%

D. Trespassing and Revaluation Notice

State law lists the following requirements before entry onto private property or a construction site (not including buildings, agricultural land or pasture, or livestock confinement areas) is allowed, once per year (assessment cycle), for property tax assessment purposes unless the property owner authorizes additional visits:

1. Requirements

- **Purpose** – reason for the entry must be to make an assessment on behalf of the state or a political subdivision
- **Date** – entry must be on a weekday during daylight hours, or at another time as agreed upon with the property owner
- **Duration** – assessor's visit must not be more than one hour
- **Scope** – assessor must not open doors, enter through open doors, or look into windows of structures
- **Notice** – if the property owner or occupant is not present, the assessor must leave a notice on the principal building providing the owner information on how to contact them

2. Denial of entry

The assessor may not enter the premises if they received a notice from the property owner or occupant denying them entry. The assessor must leave if the property owner or occupant asks them to leave. (sec. [943.15\(1m\)\(f\)](#), Wis. Stats.)

If a reasonable written request (see [Notification Process with Request to View Property Notice](#)) to view the property is refused, the assessor should not enter the property. The assessor may seek a special inspection warrant to view the property, if necessary. The assessment should be based on the best information available – recent sale of the subject or comparable properties, building permits, or previous viewings.

Notification must be published or posted before an assessor begins a revaluation. State law (sec. [70.05\(5\)\(b\)](#), Wis. Stats.) provides that before a city, village or town assessor conducts a property revaluation, the city, village or town must publish a notice on its municipal website stating a revaluation will occur, listing the approximate dates. The notice should describe the assessor's authority to enter land, under secs. [943.13](#) and [943.15](#), Wis. Stats. If a municipality does not have a website, it must post the required information in at least three public places within the city, village or town.

The city, village or town should provide links to the above noted statutory references, so persons visiting the website can click those links and review the statutes.

PROPOSAL TO PROVIDE MUNICIPAL PLANNING SERVICES



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Main Point of Contact:
Jason Valerius, AICP

1702 Pankratz Street, Madison WI 53704
P: (608) 242-6629 | F: (608) 242-5664

PREPARED FOR:

VILLAGE OF BLACK EARTH,
WI

OCTOBER 28, 2022

Proposal to Provide:
MUNICIPAL
PLANNING SERVICES

October 28, 2022

**Mitch Hodson,
Village President**
Village of Black Earth
1210 Mills Street
Black Earth, WI 53515

Dear Mitch,

On behalf of MSA Professional Services, Inc. (MSA), I am pleased to present you with this proposal to provide Municipal Planning Services. Our Planning and Design Studio staff includes planners, urban designers, landscape architects and funding experts. We strive to integrate diverse perspectives into all of our work. Our firm and designated team members are local to Dane County and will provide the Village with the regional expertise we have gained in providing similar services to a variety of public clients.

As a partner with the Village, we will help you make the most of your planning investment. Our goal is to strengthen and promote the Black Earth community as a desirable place to live and do business. Some benefits we bring to Black Earth include:

- **Local Presence/Local Knowledge.** Our staff lives, works and plays nearby and has an intimate knowledge of applicable state, county and local codes, ordinances and regulations. We have direct experience working with Dane County, CARPC, DNR, DATCP, DOA, WEDC, WisDOT, EDA and USDA among other agencies in the state and region.
- **Direct Experience in What You Need.** MSA provides municipal planning services for numerous communities. We understand this service model and do it well.
- **Full-Service and Nimble Team.** Our team approach enables us to adjust to shifting workload while also bringing the right experts at the right time. Collectively, our team is experienced in economic development, zoning administration and development review, urban design, comprehensive planning, park planning and design, and project funding techniques. We will provide a primary point of contact but also the specialists and team depth to respond to your planning and funding needs, whatever they may be.

The Village will benefit from MSA's advanced ability to work as an extension and partner of your staff and officials. Our team is committed to serving you.

Thank you for the opportunity to explore providing services to the Village of Black Earth. If you have any questions, please do not hesitate to contact me, Jason Valerius, at (608) 242-6629 or jvalerius@msa-ps.com. I look forward to continuing this conversation with you.

Sincerely,
MSA Professional Services, Inc. | Planning + Design Studio



Jason Valerius, AICP
Principal in Charge



Brad Vowels-Katter
Planner | Urban Designer



Jeff Thelen
Funding Specialist

Jason Valerius, AICP,
Principal in Charge
MSA Professional
Services, Inc.
702 Pankratz Street
Madison, WI 53704

FIRM PROFILE

MSA Professional Services, Inc. (MSA) specializes in the sustainable development of communities. We achieve this by building honest, open relationships that go beyond the project to become a trusted source of expertise and support for immediate challenges and long-term goals. Big or small, we do whatever it takes to meet each need, working to make communities stronger in the process. **It's more than a project. It's a commitment.**

MSA's roots reach back to the 1930s. Our firm now consists of over 380 engineers, architects, planners, funding experts, surveyors, GIS experts and environmental scientists. MSA excels at helping clients identify grant and funding sources and then delivering high-quality, cost-effective solutions.

CLIENT EXPERIENCE

As part of our ongoing quality assurance program, we periodically request feedback from clients and project stakeholders to create better project outcomes for you.

These easy-to-complete surveys offer you the opportunity to comment on several areas of our performance throughout the duration of your project, which in turn helps us adapt our processes to your unique needs. Your feedback is specific to your project, and is returned directly to the people working with you. We pledge to respond to any issues you identify as the project proceeds. To the right, you'll find the percentage of clients who say MSA met or exceeded their expectations based on the following categories.

WE'RE PROUD TO BE 100%
EMPLOYEE-OWNED

380+
TEAM MEMBERS



17
OFFICE
LOCATIONS



ENABLING PEOPLE TO **POSITIVELY IMPACT**
THE LIVES OF OTHERS SINCE 1962

33


INDUSTRY AWARDS
EARNED SINCE 2017




\$500+ MILLION
GRANTS & LOW-INTEREST LOANS
We've helped our clients
secure to help offset the cost
of infrastructure projects

96% 
HELPFULNESS

 **98%**
SCHEDULE

97% 
SCOPE & FEES

98% 
ACCURACY

 **98%**
RESPONSIVENESS

99% 
QUALITY

WE BELIEVE:

Thoughtful planning is essential to healthy, thriving communities, and we believe that local government plays an important role in planning for and guiding investment.

WE CAN:

Help you understand your opportunities and challenges, offer realistic options for local action to meet change in demand, and facilitate discussions on policy and implementation options in your community.



PLANNING + DESIGN STUDIO

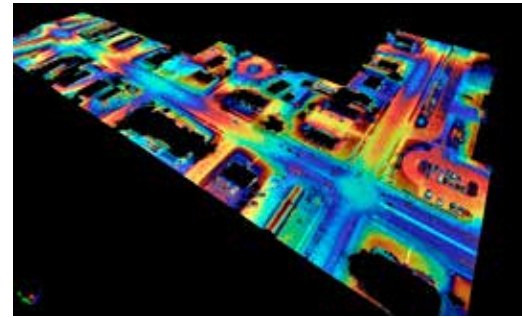
At MSA, we know that every project starts with a plan – a clear and consensus-driven vision for the future that can be realistically implemented. Our Planning and Design Studio features certified planners, licensed landscape architects, housing experts, and funding specialists. Our passion is helping communities thrive through creative visioning and practical implementation. We value equity, inclusion and sustainability.

Our planners currently serve as municipal planner or planner of record for multiple communities. Members of our studio regularly attend Planning Commission and Village Council meetings, give presentations on various planning topics at state and national conferences. **The professional planners that comprise the Studio have helped hundreds of communities and private organizations define their vision, obtain funding, and implement the improvements they seek.** And, because our planners are part of a multidisciplinary firm, they are able to engage our professional engineers and architects in the planning processes to aid our clients in developing sustainable, implementable plans.

CORE SERVICES

Below is a sample of the services that MSA's Planning and Design Studio can offer.

- **Municipal Planner/Planner-of-Record Services**
- **Comprehensive Plans**
- **Park and Recreation Planning: Comprehensive Outdoor Recreation Plans Park Master Plans, ADA Studies**
- **Redevelopment/Revitalization Studies: Downtown, Neighborhood, Corridor, and Site Planning**
- **Zoning: Ordinance Creation, Code Rewrites, Development Regulations and Zoning Administration**
- **Funding: Grant Writing, Grant Administration, Fundraising**
- Public Engagement and Facilitation
- Capital Improvement and Strategic Plans
- Community Blight Studies
- Cooperative Boundary Agreements
- Economic Development: Market Analysis, Tax Increment Financing, Feasibility Studies
- Housing Studies: Analysis of Impediments to Fair Housing, Market Analysis
- Impact Fee Studies
- Landscape Architecture
- Park and Recreation Planning: Comprehensive Outdoor Recreation Plans Park Master Plans, ADA Studies
- Transportation Planning: Bicycle and Pedestrian Plans, Safe Routes to Schools Plans, Access Management Studies
- Community and Urban Design: Wayfinding, Streetscaping, and Design Standards



PLANNING, ECONOMIC DEVELOPMENT & URBAN DESIGN

MSA has specialists in all areas of community planning, urban design and economic development. Our award-winning planners work to understand the challenges our clients face and help them develop sustainable, implementable plans to provide guidance in overcoming those hurdles.

- Zoning Ordinance Creation and Administration
- Comprehensive Planning
- Neighborhood and Corridor Planning
- Park and Recreation Planning
- Downtown Revitalization
- Housing
- Economic Development
- Capital Improvement and Strategic Planning
- Urban Design
- Transportation Planning

FUNDING

Our funding experts excel at coordinating grant and loan applications, and fulfilling the requirements of various agencies to help our clients turn project ideas to reality.

- Tax Increment Financing (TIF)
- Grant Writing
- Grant Administration
- Project Financing
- Stormwater Utility Studies and Creation

ENVIRONMENTAL SERVICES

MSA's environmental scientists and technicians help communities identify and clean up contamination. We understand regulatory requirements and have built critical relationships with regulatory agencies.

- Phase I and II Environmental Site Assessments
- Wetland Design, Delineation, Restoration and Permitting
- Brownfield Site Development
- Asbestos, Lead and Mold Inspection/Remediation
- Spill Investigation and Remediation
- Solid and Hazardous Waste Management
- Permitting and Planning
- NPDES Compliance, Adaptive Management Plans, and Nutrient Trading

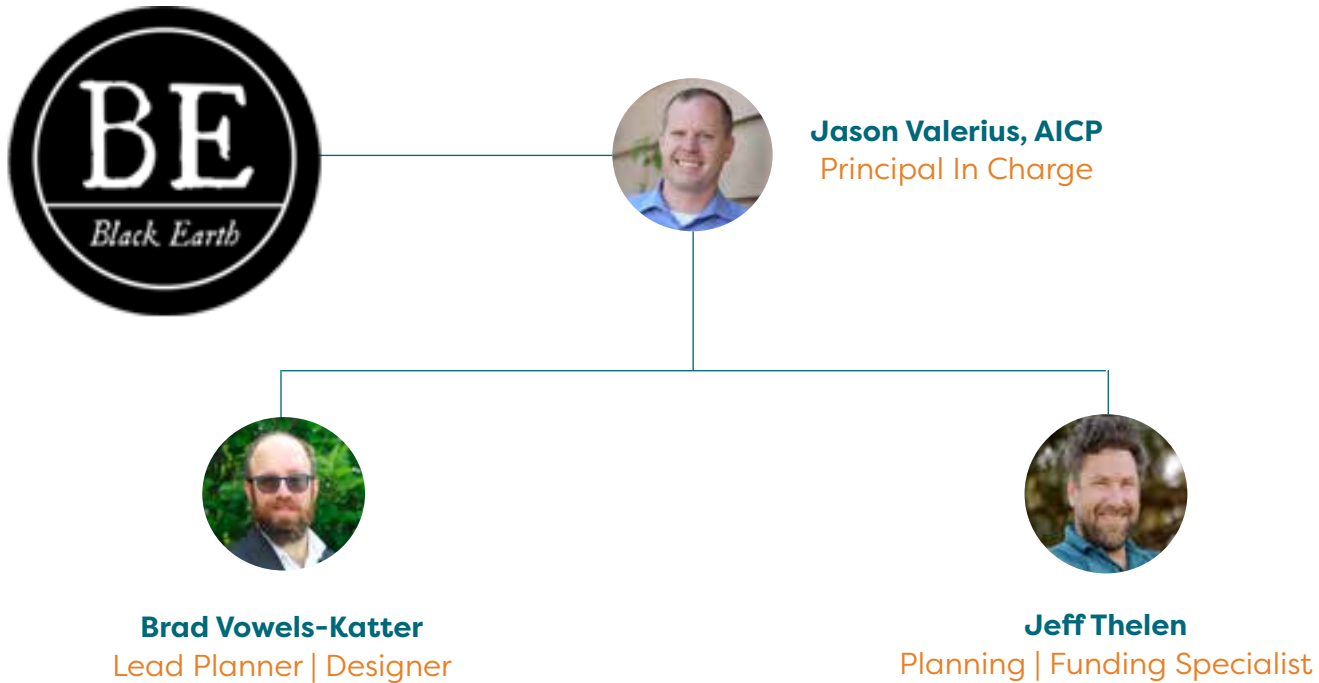
ENGINEERING

We know the key to strong communities is the happiness of their residents and the health of their economies. MSA focuses on working alongside public and private clients to achieve both these ends by designing and constructing projects that solve age-old problems and encourage new development.

- Street and Utility Design and Reconstruction
- Potable Water Supply, Treatment and Distribution
- Wastewater Collection and Treatment Systems
- Stormwater Management
- Park and Recreational Space Design
- Site and Land Development Civil Design
- Airport Planning and Design
- Agricultural Engineering

ORGANIZATIONAL CHART

Our team is staffed to handle the needs of your project. We are a group of experienced planners who are accustomed to working together on similar projects. MSA provides the Village of Black Earth with a deep team guided by a consistent lead planner. Our familiarity with each other will enable us to meet your workload and timeline requirements. **We have chosen a team that reflects your needs with experience in similar roles for comparable communities, and the expertise to explore all viable alternatives.**



Ability to Work with Fluctuating Needs

MSA works hand-in-hand with municipalities across Wisconsin. It is common for our clients' planning needs to fluctuate from month to month and year to year. Our ability to staff up or scale down our efforts based on Black Earth's needs makes MSA an excellent fit.

Planning + Design Studio Members | If needed, our proposed project team can bring in any of the staff listed below to fulfill Black Earth's planning needs.



Stephen Tremlett, AICP, CNU-A
Urban Designer



Amy Bennett, AICP
Senior Planner



Emily Soderberg
Planner



Dan Williams, PLA, ASLA
Landscape Architect



Toni Laros
Environmental Planning



Lauren Dietz, AICP
Planner



Jason Valerius, AICP

PRINCIPAL IN CHARGE

Jason will be responsible crafting the strategic direction of our work with you and overseeing all efforts of our team. He will be directly engaged and at meetings for any especially challenging issues that may arise.

Jason has more than 20 years of community planning and design experience across the Midwest. He has led the development of housing plans and studies, comprehensive plans, downtown plans, redevelopment plans and zoning ordinances. As team leader for the Madison-based Planning and Design team, Jason manages a talented staff with expertise ranging from comprehensive planning and economic development planning to park and recreation plans, landscape architecture, and urban design.

EDUCATION

M.S., Architecture & Urban Planning,
University of Wisconsin-Milwaukee

B.A., Government/Psychology,
Lawrence University

CERTIFICATIONS

American Institute of Certified
Planners

AREAS OF EXPERTISE

- Comprehensive Planning
- Zoning Ordinances
- Grant Funding and Administration
- Parks and Recreation Planning
- Corridor Planning
- Economic Development Analysis

SELECTED PROJECT EXPERTISE

Downtown Plan, Village of Cross Plains, WI (Project Manager)

Led of a team of planners and designers to imagine infill development opportunities and recreational improvements on both sides of the Black Earth Creek.

Zoning Ordinance Creation, Stockton, IL

(Project Manager) Led creation and adoption of the Village's first successful zoning ordinance, including establishment of a zoning commission.

Zoning Administration Assistance

- Village of Waunakee, WI
- Town of Lowell, WI
- Village of Palmyra, WI
- Town of Fulton, WI

Neighborhood/Corridor Plans:

Middleton, WI; Fitchburg, WI; Sun Prairie, WI; Verona, WI

Downtown Plans

Over 10 communities across the Upper Midwest, including the Village of Cross Plains, the Village of Sauk City, the Village of Belleville, and the City of Platteville.

Housing Studies:

More than 12 communities



Brad Vowels-Katter

Planner | Urban Designer

Brad specializes in spatial analysis, community planning, and landscape design with experience across a variety of project types and scales. Brad combines his experience of landscape architecture, planning, and social science into an interdisciplinary approach toward planning, design, and research projects. Brad has worked as a landscape designer at small private design firms, coordinated community grant programs, and managed park development for a rural municipality.

Education

M.S., Water Resources Management, University of Wisconsin-Madison
M.S., Landscape Architecture, University of Wisconsin-Madison
B.S., Landscape Architecture, University of Kentucky

Expertise:

- Zoning Administration
- Comprehensive Community Master Planning
- Public Meeting Organization and Participation Facilitation
- Grant Writing, Management, and Administration
- Water Resources Planning and Management
- Landscape Design Development and Construction Documentation
- Environmental Data Collection and Geospatial Analysis
- Project Management

Selected Project Experience

- North Main Street Redevelopment Plan, Fond du Lac, WI
- Downtown Master Planning and Street Reconstruction Preliminary Engineering 2021, Ely, IA
- 2023 Comprehensive Plan Update, Somerset, WI
- East Neighborhood Plan, McFarland, WI
- Zoning Administration, Fulton, WI
- Community Outreach Coordinator/Landscape Designer, Mazomanie, WI*

*Denotes experience prior to MSA.



Jeff Thelen

Funding Specialist

Jeff is a planner and funding specialist with a broad range of experience in the fields of economic development, land use planning and community finance. He has more than 12 years of experience administering federal grant programs including Community Development Block Grant and Economic Development Administration grant programs. Jeff is also a successful grant writer – he has attained more than \$25 million in CDBG funding for public infrastructure improvements and housing rehabilitation. He has secured more than \$5 million in Wisconsin DNR Stewardship funding for park development projects. Jeff has also had success with the Wisconsin Economic Development Corporation Community Development Investment grant.

Education

MSP, Urban and Regional Planning, Florida State University
B.S., Geography and Public Administration, University of Wisconsin-La Crosse

Expertise:

- Public Meeting Facilitation
- Grant Writing and Administration
- Tax Incremental Financing
- Community Development Block Grants
- Housing Grants and Services
- Comprehensive Plans

Selected Project Experience

- Downtown Revitalization Plan, Westby, WI
- Comprehensive Plans-Smart Growth Plan, Village of Friesland & Village of Plainfield, WI
- CDBG-Public Facilities Administration: Necedah, WI, Merrilan, WI, Elroy, WI, Richland Center, WI, Alma Center, WI Westfield, WI, Kendall, WI, Fall River, WI; Pittsville



PLANNING SERVICES

We are confident in our abilities to assist the Village with Municipal Planning Support Services, as our team has provided similar services to numerous Wisconsin communities over the years. We truly understand that we serve as an extension of the Village, and that a high level of communication and coordination is required. We understand this service model and can bring best practices and lessons learned to the table to the benefit of the Village of Black Earth. Our understanding of the Village's needs is based on the Request for Proposals, conversations with Village staff, and review of Village meeting minutes. We see interest in the following types of assistance; our capacity to help is described with each. This is not exactly a proposed scope, but instead a description of capacities. We look forward to discussion with the Village Board to clearly define the Village's priorities for planning services in 2023.

Following that discussion we will prepare a detailed work plan for the year that identifies what we will do and how it will be funded.

Business Attraction, Retention and Expansion

Sustaining and growing a healthy mix of businesses is a challenge in many communities, and success or failure is due primarily to things that the municipality doesn't control - market forces and the efficacy of individual business leaders. BUT... the municipality can and should be proactive to support the business community. We recommend and stand ready to assist with the following tasks:

- Clearly describe and promote available land and/or buildings that can accommodate new businesses. Be transparent about allowable uses and highlight any known retail/service market gaps.

- Be collaborative and accommodating in permitting processes – find the path to “Yes” that balances community interests with business success. MSA can support development review needs however you prefer, whether as the lead reviewers of most zoning and land division applications or as on-call support only or the most complex projects.
- Be ready with development incentives, such as the TIF-funded programs you already have in place and more substantial assistance when feasible and consistent with community improvement objectives. MSA can help you get the most out of your TIF districts, including funding for planning.
- Communicate regularly with local business owners to identify any challenges and explore opportunities for the Village to support business needs. Annual or biannual business leader interviews are a best practice.

Downtown Revitalization

Downtowns are ecosystems with many interrelated components. Whether starting with a downtown plan or moving right into implementation efforts, MSA can help. We recommend and stand ready to assist with the following tasks:

- Business retention (see above)
- Parking management
- Special events
- Façade improvements and/or infill development
- Art and placemaking
- Walking and biking safety



Grant Research and Writing

Grant programs are an important resource for project implementation, and MSA is proud to be a statewide leader in the acquisition of grant funding for our clients. We track changes to existing programs and new programs as they are developed so that we can align your project needs with funding program priorities. Our success is founded in strong working relationships with funding program staff at DOA, WEDC, DNR, DOT, EDA, USDA and other agencies. We will inform you of new or revised funding opportunities that may fit the Village's needs and we advise a periodic (e.g. semiannual) meeting with one of our funding specialists and key Village staff to review and discuss grant funding needs and opportunities. Creativity is critical, as you can sometimes find ways to adjust or expand the scope of a project to make it eligible for funding.

Comprehensive Plan Update

We understand that the Village completed a review and update of the 2009 plan's policy content in 2021, though the updated plan is not yet finalized. MSA can help you update critical data and facilitate adoption of the revised plan. We can also support some public outreach about the new plan as appropriate.





OTHER KNOWLEDGE, STRENGTH AND SKILLS

Public Engagement.

Community involvement in public policy decisions is critical to success. We put a high value on public engagement and bring a large toolbox of strategies to connect with stakeholders effectively. Engagement can and should be accomplished by tapping into a variety of sources, including community and non-profit organizations, public officials, youth, disabled individuals, mature citizens, and those that have been traditionally underserved.

Intergovernmental Relationships.

We understand the importance of effective working relationships with municipal neighbors and county and state agencies. We have worked successfully with many of your neighbors and partners and would promote collaboration whenever it is in the Village's interest.

Trust and Transparency.

Our work with you requires a strong foundation of trust that we understand and are able to promote the Village's interests. We build that trust first by getting to know each other. Our team will arrange a initial meeting with key MSA personnel and Village stakeholders to define your expectations, discuss goals and identify challenges. We will define the

logistics of our relationship and ensure that everyone is on the same page. Should we ever identify a conflict of interest, or a risk of perceived conflict, we will bring that to Village staff promptly for discussion and resolution. Though we have many working relationships across the region, we are aware of no MSA project or client obligations that present a conflict with Village interests.

Team Depth.

Our team features many years of experience and also a variety of skill sets and bill rates. While our lead planner will be the responsible charge for the delivery of our services, and will attend most meetings on behalf of our team, our structure allows him to delegate tasks to optimize timely, well-informed and cost-efficient service. Our goal is to provide quality service that exceeds your expectations.

The MSA Advantage – Why MSA?

- > **We have successfully provided this service model and have the professional expertise, diversity and depth of staff to adjust to your fluctuating needs.**
- > **We are local to and knowledgeable of Dane County**
 - *Brad Vowels-Katter will serve as your primary service provider/lead planner. Brad is very experienced in Dane County and familiar with the Village and surrounding area. Jason Valerius and most of the planning team are also based in our Madison office. This local team provides additional expertise and bench depth to best serve the Village.*
 - *We have direct experience working with Dane County, CARPC, and DNR regarding stormwater management, urban service area amendments, etc..*
- > **We are comprehensive planning and housing experts.**
- > **We are funding experts who have helped our clients obtain more than \$500 million (and counting) in grants and low-interest loans.**
- > **We provide planning expertise across the spectrum of your current needs and have the ability to draw on additional engineering and environmental resources from our firm to inform or support your planning efforts.**

Experience Performing Similar Work | Statement of Commitment & Capacity

The members of our Black Earth team are all professionals experienced in serving municipalities and committed to working with the Village of Black Earth. Brad Vowels-Katter will serve as your primary point of contact. Brad will be supported by Jason Valerius, AICP, and our entire Studio. Combined, our team and experience touch on all aspects of planning that lead to realistic and achievable results.

The MSA Planning and Design Studio team has the capacity and ability to serve the Village of Black Earth now and into the future. We have the staff and experience to stay nimble and adequately adjust to a fluctuating scope.

The MSA Planning and Design Studio team has not been subject to any grievances or legal actions in the last ten years.

LEGAL ACTIONS OR GRIEVANCES

MSA performs approximately 2,500 projects each year. On average, 1 to 2 projects per year might result in some kind of claim. As the costs of litigation are high, it is not uncommon to reach a settlement to avoid costly and time consuming litigation, as these legal processes typically encompass a span of several years. MSA's low claims experience allows us to enjoy some of the lowest professional liability rates in the industry. The following is a list of damages assessed or mediated settlements reached as a result of a legal claim during the past five years:

Kars, Inc. v. Kane Manufacturing	MSA agreed to pay \$85,000 to dismiss a lawsuit that was filed against our client for excess storm drainage across our property. The work in question was performed by a firm that was subsequently acquired by MSA, and the liability transferred to MSA (Settled at mediation October 2017)	Bankier vs MSA	The developer of a 14-story residential building claimed cost overruns due to insufficient plans. We viewed the vast majority as being client-driven changes that resulted in betterment. MSA contributed \$127,500 to settle the case. (Settled at mediation October, 2017)
United Liquid Waste vs Port Byron, IL	A sludge hauler experienced overruns on the quantity of sludge being removed from a wastewater lagoon and sued the City. MSA offered indemnification to our client. The judge dismissed MSA and Port Byron from the case, but the hauling contractor also sued the general contractor. The general contractor enjoined MSA into their suit. We ultimately participated in a settlement in which MSA paid \$50,000 to avoid further lawsuits. (Settled March, 2019)	Pranke vs. GHC, K&M Dressen, and MSA	MSA designed the site for a Pizza Ranch restaurant. The City required an additional access from the parking lot to the sidewalk, which required a design change to the parking lot. That change resulted in a short slope falling away from the parking lot curb. A customer tripped on the curb and fell down an embankment, injuring themselves. MSA contributed \$35,000 to settle the case. (Settled October 2017)
Milestone Tomahawk vs MSA	MSA performed as asbestos inspection at an abandoned hospital. The subsequent demolition revealed additional asbestos containing materials that were not visible during the inspection and the contract experienced cost overruns. MSA contributed \$100,000 to avoid the further costs of litigation. (Settled April, 2019)	Town & Country Sign vs MSA	A drilling contractor bored through a water line inside of a sign shop's garage, causing it to flood. MSA and the Contractor split a \$30,000 settlement. (Settled November 2018)
Smith vs. MSA	A construction worker was injured during a pressure test of an airline when the test fitting failed under pressure. The worker sued MSA for \$3 million, and the case was settled for \$500,000. (Settled at mediation September, 2017)	Szynskie vs. Hanson and City of Elgin, IA	Confusion over property records caused MSA to prepare an erroneous easement for a sewage lift station. A party bought the property on which the lift station is actually located and filed for degradation of property value when he learned it was on his property. The City obtained an appraisal and acquired a legal easement, for which MSA reimbursed them \$5,000.
Mt. Ayr	MSA designed a water booster station on City property. The booster station was one of several recommendations made to the City to improve water system pressure, but the only one implemented by the City. When the water pressure coming into the booster station failed to meet the IDNR requirement they hired another engineer to move the booster station as well as to implement our previous recommendations. MSA settled for \$85,000 to avoid the cost of further litigation. (settled May, 2020)		



PLANNING EXPERIENCE

COMMUNITY PLANNING

MSA's Planning and Design Studio is an award-winning team with expertise in market analysis, stakeholder engagement and urban design. We help our clients identify opportunities and resolve barriers to positive change — this includes large to small communities and private developers.

RECENT PROJECT EXPERIENCE

ONGOING PLANNING SERVICES

- Village of Waunakee, WI
- City of Lodi, WI
- Village of Palmyra, WI
- Village of Footville, WI
- Village of Dane, WI
- Town of Fulton, WI
- Town of Lowell, WI
- Village of Oak Grove, MN
- Village of Lexington, MN
- Florence Township, MN
- Village of Shafer, MN
- Village Pine Village, MN

HOUSING STUDIES AND PLANS

- City of Marshfield, WI
- City of Stevens Point, WI
- City of Sheboygan, WI
- City of Green Bay, WI
- City of Monticello, MN
- City of Green Bay, WI
- City of New Richmond, WI
- City of Rhinelander, WI
- City of Newton, IA
- City of Springville, IA

NEIGHBORHOOD/ CORRIDOR PLANNING

- City of Baraboo, WI
- City of Fitchburg, WI
- City of River Falls, WI
- City of Sun Prairie, WI
- City of Wilton, IA
- City of Des Moines, IA

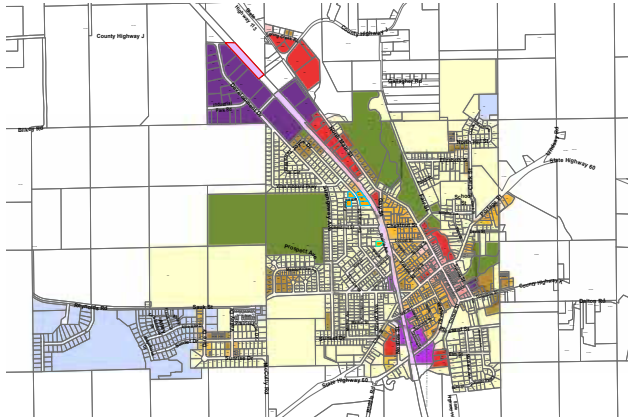
DOWNTOWN PLANNING

- Village of Verona, WI
- Village of Tomah, WI
- Village of La Crescent, MN
- Village of Clinton, IA
- Village of Solon, IA
- Village of Tuscola, IL

AREA PLANS/CONCEPTS

- Village of Abbotsford, WI
- Village of Pardeeville, WI
- Village of Somerset, WI





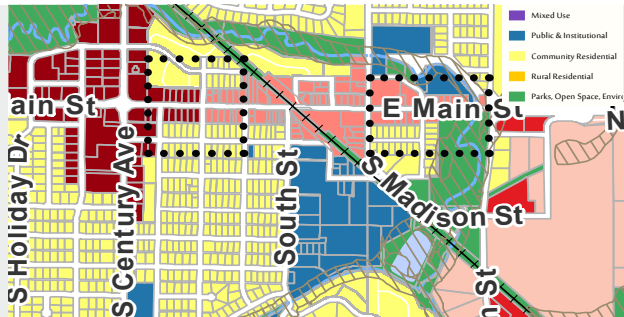
CITY OF LODI, WI

ZONING ADMINISTRATION AND PLANNING SERVICES | STAFF: Steve Tremlett (Project Manager)

Since 2017, MSA has provided zoning administration and planning consulting services for City with direction from the Mayor, City Administrator and the Plan Commission. We provide the following services:

- Assistance with general zoning code and ordinance interpretations/inquiries.
- Review and draft staff reports on proposed zoning, signage and land use applications.
- Draft agendas, meeting minutes, public notices and attend Plan Commission meetings and Board of Appeals meetings.
- Assistance with code amendments and update the Zoning Map.
- Assist with evaluation of TIF projects.

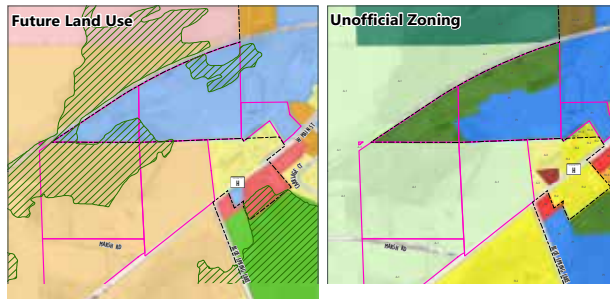
Notably, we recently updated the Comprehensive Plan (adopted in 2020) and are currently amending the zoning ordinance to remove barriers to affordable housing.



VILLAGE OF WAUNAKEE, WI

PLANNING CONSULTATION | STAFF: Jason Valerius

MSA has been serving the Village in an on-call planning and development review capacity since 2017. Duties have included development review (zoning changes, land divisions, conditional use permits), zoning ordinance amendment assistance, housing policy support with the Community Development Authority, urban service area amendment and future growth planning, and attendance at Village meetings.



VILLAGE OF PALMYRA, WI

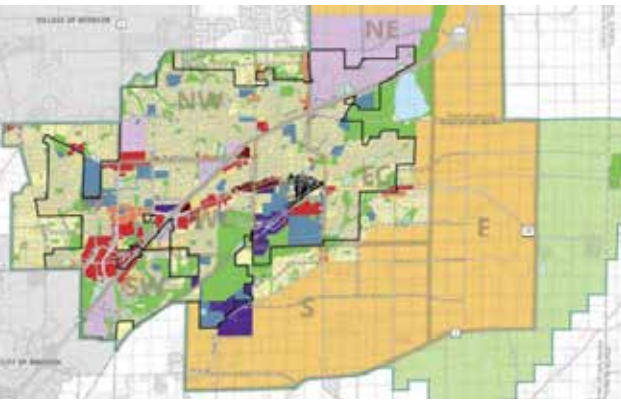
ZONING CODE UPDATE | STAFF: Jason Valerius and Amy Bennett

The Village asked MSA to assist with zoning administration services for the community. The land use code was quite dated and often contained conflicting regulations or regulations that did not recognize the Village's existing development pattern. MSA proceeded with a complete update of the Village's zoning code. The new code was designed to recognize the existing local development pattern and includes regulations which incorporate today's best practices in the field of planning and zoning.

GENERAL PLANNING SERVICES

MSA's Planning and Design Studio provides planning services to the following communities, on an as-needed basis. This ranges from all types of zoning application review and reporting to land use planning, as well as attendance at Council/Board and Planning Commission meetings as requested by the client.

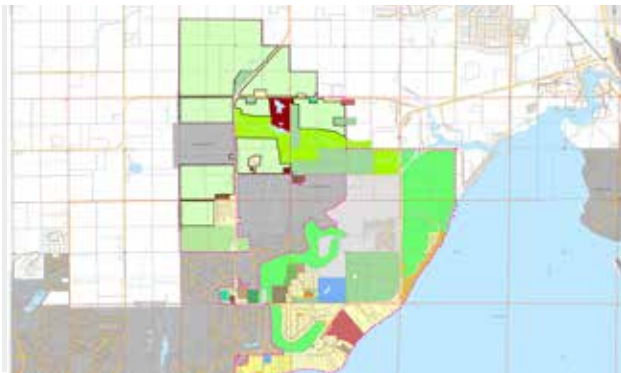
- Village of Footville, WI
- Village of Rosendale, WI
- Village of Palmyra, WI
- Village of Dane, WI
- Town of Lowell, WI
- Village of Waunakee, WI
- City of Lodi, WI
- Village of Footville, WI
- Town of Fulton, WI



CITY OF SUN PRAIRIE , WI

COMPREHENSIVE PLAN UPDATE | Staff: Jason Valerius (Project Manager) and Steve Tremlett

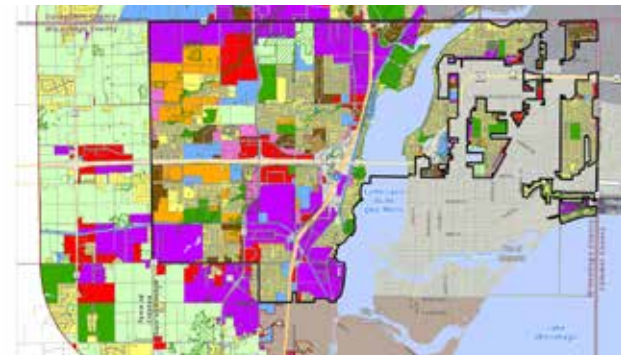
The adopted Sun Prairie Comprehensive Plan 2019-2039 established a concise vision for the City, which is to seek balanced growth, safe and healthy neighborhoods, and opportunities for all residents to pursue their dreams and live full lives. The Plan identifies the people and tools to guide the City in achieving this vision, utilizing forward-thinking policies and an array of big and small actions to budget for and implement over the next 5, 10 and 20 years.



VILLAGE OF WAUNAKEE, WI

JOINT COMPREHENSIVE PLAN UPDATE | STAFF: Jason Valerius

The Village of Waunakee adopted two plans: a joint Comprehensive Plan and a joint Bicycle, Pedestrian and Outdoor Recreation Plan. These adoptions culminated a year of careful coordination and shared effort, led by MSA. The Village originally sought update of a total of seven plans, including independent comprehensive plans, and selected MSA to assist with these updates based on our proposal to consolidate those seven plans into two coordinated and jointly-adopted plans. In adopting these plans, the Village of Waunakee and Town of Westport renewed their commitment to collaboration and cooperation, extending a 20-year history of pragmatic effort around shared interests and community assets.



VILLAGE OF FOX CROSSING , WI

COMPREHENSIVE PLAN UPDATE | Staff: Jason Valerius

The Village hired MSA to work with the community to develop a new comprehensive plan that addresses the growing complexity of its community, with the need to manage reinvestment of existing neighborhoods will planning for continued growth and expansion. With MSA's assistance a new community vision was developed that will guide community development over the next 20 years and beyond.

COMPREHENSIVE PLAN

City of La Crescent, MN

STAFF: Jason Valerius (PM)

COMPREHENSIVE PLAN

City of Ripon, WI

STAFF: Jason Valerius (PM)

COMPREHENSIVE PLAN

Village of Lake Delton, WI

STAFF: Jason Valerius (PM)

COMPREHENSIVE PLAN UPDATE

Village of Pardeeville, WI

STAFF: Jeff Thelen (PM)



REFERENCES

Below is contact information for six clients who have worked with members on this project team on similar projects. We encourage you to reach out to them directly for more information about the services we provide and their experience working with our proposed project team — the same team we offer to assist the Village of Black Earth.

CITY OF LODI, WI

PROVIDED ZONING ADMINISTRATION AND PLANNING SERVICES

Contact: Brenda Ayers, City Clerk
Phone: (608) 592-3247
Address: 130 South Main Street
Lodi, WI 53555

VILLAGE OF SOMERSET, WI

PROVIDED PLANNING SERVICES

Contact: Bob Gunther, DPW/Economic Development Director
Phone: (715) 247-5555
Address: 110 Spring Street
Somerset, WI 54025

VILLAGE OF OAK GROVE, MN

PROVIDED PLANNING SERVICES

Contact: Loren Wickham, Village Administrator
Phone: (763) 404-7075
Address: 19900 Nightingale Street NW
Oak Grove, MN 55011

VILLAGE OF WAUNAKEE, WI

PROVIDED COMPREHENSIVE PLAN UPDATE AND DEVELOPMENT REVIEW ASSISTANCE

Contact: Tim Semmann, Community Development Director
Phone: (608) 850-2830
Address: 500 West Main Street
Waunakee, WI 53597

CITY OF HASTINGS, MN

PROVIDED PLANNING SERVICES

Contact: Justin Fortney, Village Planner
Phone: (651) 480-2381
Address: 101 4th Street East
Hastings, MN 55033

PINE VILLAGE, MN

PROVIDED PLANNING SERVICES

Contact: Lezlie Sauter, Community Development Director
Phone: (320) 629-2575
Address: 315 Main Street South, Suite 100
Pine Village, MN 55063

FEE SCHEDULE

All planning services will be provided on an hourly basis and we will invoice monthly. All work will be tracked based on individual applications and tasks assigned. Our first task will be a visioning and scoping session that will determine how to make the most of our time and your limited budget to meet the Village's economic development and community improvement goals. We will work with you to establish a clear budget and prioritize our hours accordingly.

VILLAGE PLANNING SERVICES

Principal in Charge, Jason Valerius	\$190/hour
Lead Planner Designer, Brad Vowels-Katter	\$115/hour
Funding Specialist, Jeff Thelen	\$115/hour
Administrative	\$80-\$100/hour

2023 BILL RATES

REIMBURSABLE RATES

Postage and Deliveries.....	At Cost
Outside Reproduction.....	At Cost

RATE SCHEDULE

RATE SCHEDULE

<u>CLASSIFICATION</u>	<u>LABOR RATE</u>
Administrative	\$ 80 – \$140/hr.
Architects	\$ 65 – \$200/hr.
Community Development Specialists	\$125 – \$160/hr.
Digital Design.....	\$150 – \$180/hr.
Environmental Scientists/Hydrogeologists.....	\$100 – \$160/hr.
Geographic Information Systems (GIS).....	\$ 80 – \$180/hr.
Housing Administration	\$ 80 – \$150/hr.
Inspectors/Zoning Administrators	\$ 95 – \$130/hr.
IT Support.....	\$150 – \$180/hr.
Land Surveying	\$ 85 – \$180/hr.
Landscape Designers & Architects.....	\$ 85 – \$200/hr.
Municipal Advisor.....	\$150 – \$200/hr.
Planners.....	\$ 90 – \$190/hr.
Principals	\$170 – \$300/hr.
Professional Engineers/Designers of Engineering Systems	\$130 – \$180/hr.
Project Managers.....	\$135 – \$240/hr.
Real Estate Professionals	\$120 – \$140/hr.
Staff Engineers	\$ 65 – \$130/hr.
Technicians.....	\$ 85 – \$140/hr.
Wastewater Treatment Plant Operator.....	\$ 75 – \$100/hr.

REIMBURSABLE EXPENSES

Copies/Prints	Rate based on volume
Specs/Reports.....	\$10
Copies	\$0.20/page
Plots	\$0.015/sq.in.
Flash Drive	\$10
GPS Equipment	\$30/hour
Laser Level	\$10/per day
Mailing/UPS	At cost
Mileage – Reimbursement	IRS Rate – IRS Rate + \$5/day
Mileage – MSA Vehicle	\$0.70 mile
Nuclear Density Testing	\$25.00/day + \$10/test
Organic Vapor Field Meter	\$100/day
PC/CADD Machine	Included in labor rates
Robotic Survey Equipment.....	\$40/hour
Stakes/Lath/Rods.....	At cost
Travel Expenses, Lodging, & Meals.....	At cost
Traffic Counting Equipment & Data Processing.....	At cost
Geodimeter	\$30/hour
Drone Flight	\$390/flight

Labor rates represent an average or range for a particular job classification. These rates are in effect until December 31, 2023.

IT'S MORE THAN A PROJECT. IT'S A COMMITMENT.

PROPOSAL TO PROVIDE MUNICIPAL PLANNING SERVICES | BLACK EARTH, WI | OCTOBER 28, 2022

Vendor	Vendor Name	GL Account and Title	Invoice Number	Description	Net Invoice Amount
ABT MAILCOM					
1334	ABT MAILCOM	100-10-51400-350-000 CLERK P	43778	MONTHLY BILLS & NEWSLETTER	192.60
1334	ABT MAILCOM	100-10-51400-352-000 CLERK P	43778	MONTHLY BILLS & NEWSLETTER	192.60
1334	ABT MAILCOM	500-36-53760-350-921 POSTAG	43778	MONTHLY BILLS & NEWSLETTER	192.60
1334	ABT MAILCOM	600-37-53860-350-921 POSTAG	43778	MONTHLY BILLS & NEWSLETTER	192.60
1334	ABT MAILCOM	700-38-53960-350-921 POSTAG	43778	MONTHLY BILLS & NEWSLETTER	192.60
1334	ABT MAILCOM	100-50-55110-352-000 LIBRARY	43778	MONTHLY NEWSLETTER	72.00
Total ABT MAILCOM:					1,035.00
AFLAC					
1006	AFLAC	100-00-21540-000-000 AFLAC -	630675	ROGERS PREMIUM	22.08
1006	AFLAC	100-00-21540-000-000 AFLAC -	630675	ZANDER PREMIUM	25.20
Total AFLAC:					47.28
ALLIANT ENERGY/WPL					
1007	ALLIANT ENERGY/WPL	500-36-53700-308-545 ELECTRI	NOV2022	MONTHLY INV 10/18/2022-11/16/2022	129,707.61
Total ALLIANT ENERGY/WPL:					129,707.61
ASSOCIATED APPRAISAL CONSULTANTS					
1013	ASSOCIATED APPRAISAL CON	100-10-51510-206-000 ASSESS	165520	PROFESSIONAL SERVICES - DECEMBER 2022	569.81
Total ASSOCIATED APPRAISAL CONSULTANTS:					569.81
AXLEY BRYNELSON. LLP					
1017	AXLEY BRYNELSON. LLP	100-10-51300-224-000 VILLAGE	908266	LATHROP DISCUSSIONS GARNISHMENT	313.00
1017	AXLEY BRYNELSON. LLP	100-10-51300-224-000 VILLAGE	911022	VILLAGE - .30 HRS - GIVENS BANKRUPTCY	70.50
1017	AXLEY BRYNELSON. LLP	100-10-51300-224-000 VILLAGE	911022	VILLAGE - GIVENS BANKRUPTCY FROM .50 HR	117.50
1017	AXLEY BRYNELSON. LLP	100-10-51300-224-000 VILLAGE	911022	VILLAGE - REFUSE COLLECTION .50 HRS	117.50
1017	AXLEY BRYNELSON. LLP	100-10-51300-224-000 VILLAGE	911022	VILLAGE - REFUSE DISC W/ PATCHIN .60 HRS	141.00
1017	AXLEY BRYNELSON. LLP	100-10-51300-224-000 VILLAGE	911022	VILLAGE - LATHROP GARNISHMENT .50 HRS	117.50
1017	AXLEY BRYNELSON. LLP	100-00-51200-340-000 MUNICIPAL	911022	COURT - PRE-TIRAL STAMPFLI .20	33.00
1017	AXLEY BRYNELSON. LLP	100-00-51200-340-000 MUNICIPAL	911022	COURT - PRE-TRIAL CC .10 HRS	16.50
Total AXLEY BRYNELSON. LLP:					926.50
BOMKAMP, JOE OR IRENE					
10006	BOMKAMP, JOE OR IRENE	100-10-51410-100-000 ELECTIO	NOV2022	ELECTION PAY	75.00
Total BOMKAMP, JOE OR IRENE:					75.00
CENEX FLEET FUELING					
1057	CENEX FLEET FUELING	100-20-52100-312-000 POLICE	252262	MONTHLY POLICE GAS EXPENSES	249.17
1057	CENEX FLEET FUELING	100-30-53200-320-000 PUBLIC	252262	MONTHLY PUBLIC WORKS FUEL EXPENSES	2,350.66
Total CENEX FLEET FUELING:					2,599.83
CINTAS CORPORATION					
1064	CINTAS CORPORATION	100-10-51400-222-000 CLERK J	4136307718	MONTHLY INVOICE	11.56
1064	CINTAS CORPORATION	100-50-55110-377-000 LIBRARY	4136307718	MONTHLY INVOICE	11.56
1064	CINTAS CORPORATION	500-36-53760-222-930 CLEANIN	4136307718	MONTHLY INVOICE	11.56
1064	CINTAS CORPORATION	600-37-53860-222-930 CLEANIN	4136307718	MONTHLY INVOICE	11.56
1064	CINTAS CORPORATION	700-38-53960-222-930 CLEANIN	4136307718	MONTHLY INVOICE	11.57
1064	CINTAS CORPORATION	100-10-51400-222-000 CLERK J	4139164555	MONTHLY INVOICE	11.56
1064	CINTAS CORPORATION	100-50-55110-377-000 LIBRARY	4139164555	MONTHLY INVOICE	11.56

Vendor	Vendor Name	GL Account and Title	Invoice Number	Description	Net Invoice Amount
1064	CINTAS CORPORATION	500-36-53760-222-930	CLEANIN 4139164555	MONTHLY INVOICE	11.56
1064	CINTAS CORPORATION	600-37-53860-222-930	CLEANIN 4139164555	MONTHLY INVOICE	11.56
1064	CINTAS CORPORATION	700-38-53960-222-930	CLEANIN 4139164555	MONTHLY INVOICE	11.57
Total CINTAS CORPORATION:					115.62
CRANE, LILI					
10185	CRANE, LILI	100-10-51410-100-000	ELECTIO NOV2022	ELECTION PAY	75.00
Total CRANE, LILI:					75.00
DANE CO. TREASURER					
1088	DANE CO. TREASURER	100-20-52100-210-000	POLICE 42679	MONTHLY CONTRACT PPD 21 & 22 2022	13,903.21
Total DANE CO. TREASURER:					13,903.21
DANE IOWA WASTEWATER COMMISSION					
1090	DANE IOWA WASTEWATER CO	700-38-53920-238-000	TREATM 2763	MONTHLY INVOICE OCTOBER 2022	20,554.07
Total DANE IOWA WASTEWATER COMMISSION:					20,554.07
DYNIS, PAUL WARREN					
10186	DYNIS, PAUL WARREN	100-10-51410-100-000	ELECTIO NOV2022	ELECTION PAY	75.00
Total DYNIS, PAUL WARREN:					75.00
EHLERS & ASSOCIATES INC.					
1104	EHLERS & ASSOCIATES INC.	400-00-58400-000-000	BOND IS 91938	CONTINUING DISCLOSURE ANNUAL FEE	750.00
Total EHLERS & ASSOCIATES INC.:					750.00
FINKS PAVING & EXCAVATING INC.					
1112	FINKS PAVING & EXCAVATING I	100-30-53311-212-000	STREET 4046	PATCH WORK HILLVIEW & 1403 WEBB ST.	1,500.00
Total FINKS PAVING & EXCAVATING INC.:					1,500.00
GREAT-WEST TRUST COMPANY, LLC					
1126	GREAT-WEST TRUST COMPANY	100-00-21538-000-000	WIS. DEF 11072022	MONTHLY DEFERRED PAYMENT-DANZ	200.00
1126	GREAT-WEST TRUST COMPANY	100-00-21538-000-000	WIS. DEF 11072022	MONTHLY DEFERRED PAYMENT-ROGERS	80.00
Total GREAT-WEST TRUST COMPANY, LLC:					280.00
HALLADA MOTORS					
1357	HALLADA MOTORS	100-30-53313-368-000	VEHICLE 337675	FORD F-350 - OIL CHANGE, 65,000 MI SERVICE	204.21
Total HALLADA MOTORS:					204.21
KWIK TRIP EXTENDED NETWORK					
1348	KWIK TRIP EXTENDED NETWO	100-30-53200-320-000	PUBLIC NP63233366	PUBLIC WORKS FUEL	45.35
1348	KWIK TRIP EXTENDED NETWO	100-30-53200-320-000	PUBLIC NP63233366	CREDIT	24.03
Total KWIK TRIP EXTENDED NETWORK:					21.32
MADISON NATIONAL LIFE INSURANCE CO INC					
1180	MADISON NATIONAL LIFE INSU	100-30-53100-137-000	PUBLIC 1529597	LONG TERM DISABILITY DANZ	20.09

Vendor	Vendor Name	GL Account and Title	Invoice Number	Description	Net Invoice Amount
Total MADISON NATIONAL LIFE INSURANCE CO INC:					20.09
MADISON TRUCK EQUIP. INC.					
1181	MADISON TRUCK EQUIP. INC.	100-30-53313-368-000	VEHICLE 11-101094	SNOW PLOW OIL	46.00
Total MADISON TRUCK EQUIP. INC.:					46.00
MAZOMANIE HARDWARE INC					
1187	MAZOMANIE HARDWARE INC	100-30-55200-342-000	PARKS M 37193	BUG SPRAY, LAWN RAKE	28.98
1187	MAZOMANIE HARDWARE INC	100-30-55200-342-000	PARKS M 38028	ANTIFREEZE - VETS PARK RESTROOMS	9.99
1187	MAZOMANIE HARDWARE INC	100-20-52100-362-000	POLICE 38031	DIAL THERMOMETER - POLICE GARAGE	9.99
1187	MAZOMANIE HARDWARE INC	100-10-51500-392-000	JANITOR 39323	VILLAGE OFFICE REPAIRS, SUPLIES	37.63
1187	MAZOMANIE HARDWARE INC	500-36-53330-362-930	SHOP SU 39736	CLEANING SUPPLIES	19.47
Total MAZOMANIE HARDWARE INC:					106.06
MCFARLANES					
1190	MCFARLANES	100-30-53313-342-000	SHOP/E 594984	6' FAUCET EXTENSION	15.99
Total MCFARLANES:					15.99
MINNESOTA LIFE - SECURIAN FINANCIAL					
1203	MINNESOTA LIFE - SECURIAN F	100-00-21532-000-000	LIFE INS DEC2022	EMPLOYER LIFE INS - ANDERSON	2.00
1203	MINNESOTA LIFE - SECURIAN F	100-00-21532-000-000	LIFE INS DEC2022	EMPLOYER LIFE INS - DANZ	13.20
1203	MINNESOTA LIFE - SECURIAN F	100-00-21532-000-000	LIFE INS DEC2022	EMPLOYER LIFE INS - FRANCO	2.60
1203	MINNESOTA LIFE - SECURIAN F	100-00-21532-000-000	LIFE INS DEC2022	EMPLOYER LIFE INS - KAHL	4.90
1203	MINNESOTA LIFE - SECURIAN F	100-00-21532-000-000	LIFE INS DEC2022	EMPLOYER LIFE INS - ROGERS	2.56
1203	MINNESOTA LIFE - SECURIAN F	100-00-21532-000-000	LIFE INS DEC2022	EMPLOYER LIFE INS - ZANDER	4.18
1203	MINNESOTA LIFE - SECURIAN F	100-00-21532-000-000	LIFE INS DEC2022	EMPLOYER LIFE INS - MARTY	15.84
1203	MINNESOTA LIFE - SECURIAN F	100-30-53100-133-000	PUBLIC DEC2022	ADDITIONAL - DANZ	14.80
1203	MINNESOTA LIFE - SECURIAN F	100-10-51400-133-000	CLERK LI DEC2022	ADDITIONAL - FRANCO	5.80
1203	MINNESOTA LIFE - SECURIAN F	100-30-53100-133-000	PUBLIC DEC2022	ADDITIONAL - KAHL	13.00
1203	MINNESOTA LIFE - SECURIAN F	100-50-55110-133-000	LIBRARY DEC2022	ADDITIONAL - ROGERS	3.20
1203	MINNESOTA LIFE - SECURIAN F	100-00-21532-000-000	LIFE INS DEC2022	EMPLOYER ADDTL PREMIUM CONTRIB	37.46
Total MINNESOTA LIFE - SECURIAN FINANCIAL:					119.54
OLSON TOON LANDSCAPING, INC.					
1400	OLSON TOON LANDSCAPING, I	100-50-55200-380-000	PARKS - 157378A	EARLY SUMMER FERT - BALANCE - JERRY B FI	36.00
1400	OLSON TOON LANDSCAPING, I	100-50-55200-380-000	PARKS - 159565A	WEED CONTROL BILL BALANCE - PARKS	10.00
Total OLSON TOON LANDSCAPING, INC.:					46.00
PARRELL, THOMAS					
10202	PARRELL, THOMAS	100-10-51410-100-000	ELECTIO NOV2022	ELECTION PAY	75.00
Total PARRELL, THOMAS:					75.00
PHOENIX CONSULTING INC.					
1222	PHOENIX CONSULTING INC.	100-10-51400-397-000	CLERK - 2111409	WEBSITE RENEWAL	20.17
Total PHOENIX CONSULTING INC.:					20.17
POMP'S TIRE SERVICE INC.					
1226	POMP'S TIRE SERVICE INC.	100-30-53313-368-000	VEHICLE 80278232	BOBCAT TIRES - 3 SKID STERR TIRES MOUNT	205.95

Vendor	Vendor Name	GL Account and Title	Invoice Number	Description	Net Invoice Amount
Total POMP'S TIRE SERVICE INC.:					205.95
QUILL CORPORATION					
1236	QUILL CORPORATION	100-10-51400-362-000 CLERK O	28571663	NOTEBOOKS	5.39
1236	QUILL CORPORATION	100-10-51400-362-000 CLERK O	28608158	STAMP, PAPER, KITCHEN SUPPLIES, TAPE DIS	58.80
1236	QUILL CORPORATION	100-10-51410-346-000 ELECTIO	28608158	DYMO LABELS	61.98
1236	QUILL CORPORATION	100-10-51400-362-000 CLERK O	29279619	BATTERIES, T.P. PAPER, GARBAGE BAGS	85.34
1236	QUILL CORPORATION	100-30-53100-346-000 PUBLIC	29279619	BATTERIES, T.P. PAPER, GARBAGE BAGS	85.34
1236	QUILL CORPORATION	500-36-53760-362-930 OFFICE	29279619	BATTERIES, T.P. PAPER, GARBAGE BAGS	85.34
1236	QUILL CORPORATION	600-37-53860-362-930 OFFICE	29279619	BATTERIES, T.P. PAPER, GARBAGE BAGS	85.34
1236	QUILL CORPORATION	700-38-53960-362-930 GENERA	29279619	BATTERIES, T.P. PAPER, GARBAGE BAGS	85.34
1236	QUILL CORPORATION	100-20-52100-362-000 POLICE	29313271	COFFEE, FILTERS, COFFEE WITH A COP	112.73
1236	QUILL CORPORATION	100-10-51400-362-000 CLERK O	29313271	PAID STAMP WITH DATE	23.29
Total QUILL CORPORATION:					688.89
SEERA					
1255	SEERA	500-00-26400-000-253 DEFERR	NOV 2022	MONTHLY 1/2 COMMITMENT TO COMMUNITY	837.90
Total SEERA:					837.90
SMITH, LINNEA					
1392	SMITH, LINNEA	100-10-51410-100-000 ELECTIO	NOV2022	ELECTION PAY	75.00
Total SMITH, LINNEA:					75.00
TOWN & COUNTRY SANITATION INC.					
1270	TOWN & COUNTRY SANITATIO	100-30-53620-234-000 REFUSE	DECEMBER20	MONTHLY INVOICE - GARBAGE	4,117.50
1270	TOWN & COUNTRY SANITATIO	100-30-53635-234-000 RECYCLI	DECEMBER20	MONTHLY INVOICE - RECYCLE	1,921.50
1270	TOWN & COUNTRY SANITATIO	100-30-53620-234-000 REFUSE	NOVEMBER20	MONTHLY INVOICE - GARBAGE	4,117.50
1270	TOWN & COUNTRY SANITATIO	100-30-53635-234-000 RECYCLI	NOVEMBER20	MONTHLY INVOICE - RECYCLE	1,921.50
Total TOWN & COUNTRY SANITATION INC.:					12,078.00
TUEFEL, CHRISTOPHER					
10200	TUEFEL, CHRISTOPHER	999-00-10005-000-000 UTILITY	DEC2022REF	REFUND FINAL BILL BALANCE 904802	251.80
Total TUEFEL, CHRISTOPHER:					251.80
USA BLUE BOOK					
1278	USA BLUE BOOK	100-30-53100-354-000 PUBLIC	150060	PVC COATED LAB APRON	18.30
1278	USA BLUE BOOK	700-38-53930-346-930 TRANS &	150060	FLAG 21' WIRE STAFF GREEN, FLOURRESCEN	97.34
1278	USA BLUE BOOK	600-37-53820-346-631 TREATM	150060	SPADNS REAGENT SOLUTION X 2	100.18
1278	USA BLUE BOOK	600-37-53820-346-631 TREATM	150060	HACH SURCHARGE	12.02
1278	USA BLUE BOOK	600-37-53820-346-631 TREATM	150060	FREIGHT CHARGE	16.75
Total USA BLUE BOOK:					244.59
VANGUARD ELECTRIC COMMISSION					
1283	VANGUARD ELECTRIC COMMIS	500-36-42100-000-000 CONT. IN	308	CIAC	1,249.10-
1283	VANGUARD ELECTRIC COMMIS	500-00-46469-000-000 OTHER P	308	OTHER ELECTRIC REVENUES	.00
1283	VANGUARD ELECTRIC COMMIS	500-00-18010-000-107 CONSTR	308	CONSTRUCTION WORK IN PROGRESS	9,090.12
1283	VANGUARD ELECTRIC COMMIS	500-36-53700-236-571 CONTRA	308	OPERATION SUPERVISION	3,773.01
1283	VANGUARD ELECTRIC COMMIS	500-36-53700-236-561 CONTRA	308	MAINT OF LINES	6,468.83
1283	VANGUARD ELECTRIC COMMIS	500-36-53700-236-575 CONTRA	308	MAINT OF METERS	136.45
1283	VANGUARD ELECTRIC COMMIS	500-36-53700-236-576 CONTRA	308	VILLAGE MAINTENANCE	223.23

Vendor	Vendor Name	GL Account and Title	Invoice Number	Description	Net Invoice Amount
1283	VANGUARD ELECTRIC COMMIS	500-36-53700-236-920 CONTRA	308	ADMIN SALARIES	1,358.32
1283	VANGUARD ELECTRIC COMMIS	500-36-53760-378-935 MNTNC.	308	MAINT OF GENERAL PLANT	1,506.89
1283	VANGUARD ELECTRIC COMMIS	500-36-53700-236-923 CONTRA	308	TOTAL OTHER EXPENSES	10,201.75
1283	VANGUARD ELECTRIC COMMIS	500-36-53700-236-573 CONTRA	308	MAINT OF LINE TRANSFORMERS	.00
1283	VANGUARD ELECTRIC COMMIS	500-36-53700-236-565 CONTRA	308	MAINT OF STREET LIGHTING	494.95
1283	VANGUARD ELECTRIC COMMIS	100-30-53313-310-000 PW SHO	308	CHIPPER HOURS (9) 10/5/2022-11/3/2022	360.00
Total VANGUARD ELECTRIC COMMISSION:					32,364.45
VISA - STATE BANK OF CROSS PLAINS					
1291	VISA - STATE BANK OF CROSS	100-10-51400-350-000 CLERK P	EXPEN1NOV2	USPS STAMPS	300.00
1291	VISA - STATE BANK OF CROSS	100-10-51410-346-000 ELECTIO	EXPEN1NOV2	USPS POSTAGE DUE ELECTION	7.20
1291	VISA - STATE BANK OF CROSS	100-10-51400-360-000 CLERK IT	EXPEN1NOV2	ZOOM, MICROSOFT SUBSCRIPTIONS	63.85
1291	VISA - STATE BANK OF CROSS	500-36-51400-360-930 IT- SOFT	EXPEN1NOV2	ZOOM, MICROSOFT SUBSCRIPTIONS	63.85
1291	VISA - STATE BANK OF CROSS	600-37-53860-360-930 SOFTWA	EXPEN1NOV2	ZOOM, MICROSOFT SUBSCRIPTIONS	63.85
1291	VISA - STATE BANK OF CROSS	700-38-53960-360-930 SOFTWA	EXPEN1NOV2	ZOOM, MICROSOFT SUBSCRIPTIONS	63.84
1291	VISA - STATE BANK OF CROSS	100-10-51410-346-000 ELECTIO	EXPEN1NOV2	SUBWAY - ELECTION LUNCH	112.10
1291	VISA - STATE BANK OF CROSS	100-10-51400-350-000 CLERK P	EXPEN1NOV2	LATE FEE	39.00
1291	VISA - STATE BANK OF CROSS	100-10-51400-350-000 CLERK P	EXPEN1NOV2	INTEREST ON CC	11.52
1291	VISA - STATE BANK OF CROSS	100-30-53313-368-000 VEHICLE	EXPEN2NOV2	DOUBLE D SEVICES, INC	188.46
1291	VISA - STATE BANK OF CROSS	100-30-53200-320-000 PUBLIC	EXPEN2NOV2	BP BLACK EARTH	52.10
1291	VISA - STATE BANK OF CROSS	100-30-53200-310-000 PW EQUI	EXPEN2NOV2	IL TOLLWAY PAYMENT	3.80
1291	VISA - STATE BANK OF CROSS	100-50-55110-350-000 LIBRARY	EXPEN3NOV2	USPS STAMPS	1.20
1291	VISA - STATE BANK OF CROSS	100-50-55110-352-000 LIBRARY	EXPEN3NOV2	FACEBOOK MARKETING LOCAL AUTHOR FAIR	50.00
1291	VISA - STATE BANK OF CROSS	100-50-55110-352-000 LIBRARY	EXPEN3NOV2	FACEBOOK AD LOCAL AUTHOR FAIR AD	7.56
1291	VISA - STATE BANK OF CROSS	100-50-55110-335-000 TEEN/AD	EXPEN3NOV2	KWIK TRIP	20.00
1291	VISA - STATE BANK OF CROSS	100-50-55110-335-000 TEEN/AD	EXPEN3NOV2	SHOE BOX - PASSPORT PROGRAM PRIZE	20.00
1291	VISA - STATE BANK OF CROSS	100-50-55110-364-000 LIBRARY	EXPEN3NOV2	VERIZON HOT SPOT	40.01
1291	VISA - STATE BANK OF CROSS	100-50-55110-362-000 LIBRARY	EXPEN3NOV2	AMAZON, SUPPLIES	126.56
Total VISA - STATE BANK OF CROSS PLAINS:					1,234.90
WISCONSIN STATE LABORATORY OF HYGIENE					
1324	WISCONSIN STATE LABORATO	600-37-53820-346-631 TREATM	727384	FLUORIDE TESTING FOR WATER	28.00
Total WISCONSIN STATE LABORATORY OF HYGIENE:					28.00
Grand Totals:					220,897.79

BLACK EARTH
FUND SUMMARY
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
<u>REVENUE</u>					
TAXES	.00	650,401.37	687,690.97	37,289.60	94.6
INTERGOVERNMENTAL REVENUES	(6,041.09)	180,302.45	239,608.08	59,305.63	75.3
LICENSES AND PERMITS	425.00	18,075.90	24,285.00	6,209.10	74.4
FACILITIES REIMBURSEMENT	2,369.57	24,755.02	29,500.00	4,744.98	83.9
PUBLIC CHARGES FOR SERVICES	7,393.74	78,264.73	80,800.00	2,535.27	96.9
MISCELLANEOUS REVENUES	645.26	31,810.34	15,800.00	(16,010.34)	201.3
LICENSES AND PERMITS	.00	50.00	50.00	.00	100.0
MISCELLANEOUS REVENUES	36,285.74	47,062.87	70,300.00	23,237.13	67.0
INTERGOVERNMENTAL REVENUES	.00	5,824.03	5,200.00	(624.03)	112.0
SPECIAL ASSESSMENTS	1,000.00	6,841.96	5,000.00	(1,841.96)	136.8
INTERGOVERNMENTAL REVENUES	.00	5,181.63	5,128.00	(53.63)	101.1
INTERGOVERNMENTAL REVENUES	.00	60,879.00	60,913.00	34.00	99.9
TOTAL FUND REVENUE	42,078.22	1,109,449.30	1,224,275.05	114,825.75	90.6
 <u>EXPENDITURES</u>					
DEPARTMENT 200	.00	6,663.75	13,005.00	6,341.25	51.2
DEPARTMENT 156	.00	.34	.00	(.34)	.0
DEPARTMENT 000	.00	13,523.48	30,000.00	16,476.52	45.1
DEPARTMENT 110	.00	8,683.33	11,725.00	3,041.67	74.1
DEPARTMENT 120	.00	141.73	810.00	668.27	17.5
DEPARTMENT 130	.00	33.67	.00	(33.67)	.0
DEPARTMENT 200	.00	1,537.54	.00	(1,537.54)	.0
DEPARTMENT 300	.00	4,141.25	10,000.00	5,858.75	41.4
DEPARTMENT 400	2,938.61	71,313.12	63,850.37	(7,462.75)	111.7
DEPARTMENT 410	7.20	2,163.35	7,585.00	5,421.65	28.5
DEPARTMENT 500	2,944.11	11,889.39	.00	(11,889.39)	.0
ASSESSORS	569.81	6,291.21	6,700.00	408.79	93.9
DEPARTMENT 530	.00	7,750.00	8,500.00	750.00	91.2
DEPARTMENT 550	.00	1,665.00	2,700.00	1,035.00	61.7
DEPARTMENT 600	90.00	8,058.00	6,700.00	(1,358.00)	120.3
DEPARTMENT 400	.00	11,874.56	20,000.00	8,125.44	59.4
DEPARTMENT 910	.00	1,000.00	1,000.00	.00	100.0
DEPARTMENT 100	13,009.60	191,682.73	310,550.00	118,867.27	61.7
DEPARTMENT 110	.00	1,604.44	2,700.00	1,095.56	59.4
DEPARTMENT 200	.00	28,078.68	28,078.70	.02	100.0
DEPARTMENT 215	.00	5,824.03	5,200.00	(624.03)	112.0
DEPARTMENT 220	.00	67,103.04	66,897.00	(206.04)	100.3
DEPARTMENT 300	.00	21,821.04	39,100.00	17,278.96	55.8
DEPARTMENT 100	6,991.95	97,088.69	172,084.75	74,996.06	56.4
DEPARTMENT 200	938.12	10,494.04	41,181.30	30,687.26	25.5
DEPARTMENT 311	.00	54,200.21	63,920.00	9,719.79	84.8
DEPARTMENT 312	.00	3,549.10	9,000.00	5,450.90	39.4
DEPARTMENT 313	1,144.00	10,734.20	15,525.00	4,790.80	69.1
DEPARTMENT 420	.00	17,748.67	25,000.00	7,251.33	71.0
DEPARTMENT 431	1,460.00	1,460.00	1,275.00	(185.00)	114.5
DEPARTMENT 441	176.80	2,857.51	3,500.00	642.49	81.6
DEPARTMENT 620	.00	37,057.50	57,000.00	19,942.50	65.0

BLACK EARTH
FUND SUMMARY
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	VARIANCE	PCNT
DEPARTMENT 635	.00	17,818.50	25,000.00	7,181.50	71.3
DEPARTMENT 200	.00	8,406.95	14,590.00	6,183.05	57.6
DEPARTMENT 110	18,162.41	174,135.70	210,987.31	36,851.61	82.5
DEPARTMENT 200	35.97	9,732.70	10,500.00	767.30	92.7
DEPARTMENT 300	.00	8,753.19	8,000.00	(753.19)	109.4
TOTAL FUND EXPENDITURES	48,468.58	926,880.64	1,292,664.43	365,783.79	71.7
NET REVENUE OVER EXPENDITURE	(6,390.36)	182,568.66	(68,389.38)	(250,958.04)	267.0

BLACK EARTH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
100-00-41110-000-000	.00	578,121.00	578,000.00	(121.00)	100.0
100-00-41310-000-000	.00	29,788.02	42,360.00	12,571.98	70.3
100-00-41320-000-000	.00	.00	9,900.00	9,900.00	.0
100-00-41330-000-000	.00	42,441.70	57,400.00	14,958.30	73.9
100-00-41340-000-000	.00	50.65	30.97	(19.68)	163.6
TOTAL TAXES	.00	650,401.37	687,690.97	37,289.60	94.6
<u>INTERGOVERNMENTAL REVENUES</u>					
100-00-43300-000-000	.00	74,262.34	74,262.34	.00	100.0
100-00-43410-000-000	.00	31,752.93	93,829.49	62,076.56	33.8
100-00-43430-000-000	.00	4,416.41	2,400.00	(2,016.41)	184.0
100-00-43531-000-000	.00	68,924.86	69,116.25	191.39	99.7
100-00-43820-000-000	(6,041.09)	945.91	.00	(945.91)	.0
TOTAL INTERGOVERNMENTAL REVE	(6,041.09)	180,302.45	239,608.08	59,305.63	75.3
<u>LICENSES AND PERMITS</u>					
100-00-44110-000-000	.00	2,200.00	2,800.00	600.00	78.6
100-00-44120-000-000	40.00	880.00	700.00	(180.00)	125.7
100-00-44140-000-000	.00	100.00	100.00	.00	100.0
100-00-44220-000-000	.00	410.25	400.00	(10.25)	102.6
100-00-44230-000-000	.00	170.00	135.00	(35.00)	125.9
100-00-44240-000-000	.00	.00	50.00	50.00	.0
100-00-44310-000-000	35.00	13,225.65	20,000.00	6,774.35	66.1
100-00-44430-000-000	350.00	1,050.00	.00	(1,050.00)	.0
100-00-44450-000-000	.00	40.00	50.00	10.00	80.0
100-00-44470-000-000	.00	.00	50.00	50.00	.0
TOTAL LICENSES AND PERMITS	425.00	18,075.90	24,285.00	6,209.10	74.4
<u>FACILITIES REIMBURSEMENT</u>					
100-00-45100-000-000	.00	7,121.00	9,500.00	2,379.00	75.0
100-00-45100-001-000	2,369.57	17,634.02	20,000.00	2,365.98	88.2
TOTAL FACILITIES REIMBURSEMENT	2,369.57	24,755.02	29,500.00	4,744.98	83.9
<u>PUBLIC CHARGES FOR SERVICES</u>					
100-00-46420-000-000	7,193.74	77,514.73	80,000.00	2,485.27	96.9
100-00-46710-000-000	200.00	750.00	800.00	50.00	93.8
TOTAL PUBLIC CHARGES FOR SERVI	7,393.74	78,264.73	80,800.00	2,535.27	96.9

BLACK EARTH
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

FUND 100

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUES</u>						
100-00-48110-000-000	INTEREST ON INVESTMENTS	.00	14,275.44	5,200.00	(9,075.44)	274.5
100-00-48200-000-000	TAX ASSESSMENT FEES	175.00	1,610.00	1,600.00	(10.00)	100.6
100-00-48400-000-000	INSURANCE RECOVERIES	125.00	1,620.87	1,500.00	(120.87)	108.1
100-00-48900-000-000	OTHER MISC REVENUES	145.26	13,693.03	7,000.00	(6,693.03)	195.6
100-00-48902-000-000	DONATION SUMMER REC PROG	200.00	611.00	500.00	(111.00)	122.2
	TOTAL MISCELLANEOUS REVENUES	645.26	31,810.34	15,800.00	(16,010.34)	201.3
<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	36,285.74	47,062.87	70,300.00	23,237.13	67.0
	TOTAL MISCELLANEOUS REVENUES	36,285.74	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	1,000.00	6,841.96	5,000.00	(1,841.96)	136.8
	TOTAL SPECIAL ASSESSMENTS	1,000.00	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 11 MONTHS ENDING NOVEMBER 30, 2022

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
TOTAL FUND REVENUE	42,078.22	1,109,449.30	1,224,275.05	114,825.75	90.6

BLACK EARTH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 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	.00	165.00	4,255.00	4,090.00	3.9
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	.00	6,663.75	13,005.00	6,341.25	51.2
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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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DEPARTMENT 110					
100-10-51110-100-000 VILLAGE TRUSTEE WAGES	.00	7,350.00	10,000.00	2,650.00	73.5
100-10-51110-130-000 VILLAGE TRUSTEE FICA	.00	463.82	750.00	286.18	61.8
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 DEPARTMENT 110	.00	8,683.33	11,725.00	3,041.67	74.1
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DEPARTMENT 120					
100-10-51120-100-000 VILLAGE PRESIDENT WAGES	.00	125.00	750.00	625.00	16.7
100-10-51120-130-000 VILLAGE PRESIDENT FICA	.00	16.73	60.00	43.27	27.9
TOTAL DEPARTMENT 120	.00	141.73	810.00	668.27	17.5
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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 11 MONTHS ENDING NOVEMBER 30, 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	.00	4,141.25	10,000.00	5,858.75	41.4
TOTAL DEPARTMENT 300	.00	4,141.25	10,000.00	5,858.75	41.4
<u>DEPARTMENT 400</u>					
100-10-51400-100-000 CLERK WAGES	1,349.21	20,266.77	16,135.37	(4,131.40)	125.6
100-10-51400-130-000 CLERK FICA	103.05	1,562.12	.00	(1,562.12)	.0
100-10-51400-131-000 CLERK RETIREMENT	86.46	1,335.14	.00	(1,335.14)	.0
100-10-51400-132-000 CLERK HEALTH INSURANCE	.00	14,808.34	.00	(14,808.34)	.0
100-10-51400-133-000 CLERK LIFE INSURANCE	21.01	123.03	.00	(123.03)	.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	24.61	270.71	.00	(270.71)	.0
100-10-51400-222-000 CLERK JANITOR / CLEANING SER.	11.56	186.86	1,200.00	1,013.14	15.6
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	89.68	89.68	.00	(89.68)	.0
100-10-51400-346-000 CLERK COPY MACHINE - OP SUPPLY	117.25	718.50	3,350.00	2,631.50	21.5
100-10-51400-350-000 CLERK POSTAGE & MACHINE RENTA	180.00	3,521.13	3,000.00	(521.13)	117.4
100-10-51400-352-000 CLERK PRINTING & PUBLISHING	.00	1,972.53	3,950.00	1,977.47	49.9
100-10-51400-360-000 CLERK IT SUPPORT & EQUIP.	.00	2,605.00	6,000.00	3,395.00	43.4
100-10-51400-362-000 CLERK OFFICE SUPPLIES	157.68	993.82	1,500.00	506.18	66.3
100-10-51400-364-000 CLERK TELEPHONE	138.10	1,518.98	1,500.00	(18.98)	101.3
100-10-51400-376-000 CLERK UTILITIES	.00	1,872.05	2,500.00	627.95	74.9
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	660.00	1,320.00	1,460.00	140.00	90.4
TOTAL DEPARTMENT 400	2,938.61	71,313.12	63,850.37	(7,462.75)	111.7
<u>DEPARTMENT 410</u>					
100-10-51410-100-000 ELECTIONS WAGES	.00	878.00	3,150.00	2,272.00	27.9
100-10-51410-346-000 ELECTIONS OPERATING COSTS	7.20	843.05	3,085.00	2,241.95	27.3
100-10-51410-352-000 ELECTIONS PRINT & PUBLISH	.00	442.30	1,350.00	907.70	32.8
TOTAL DEPARTMENT 410	7.20	2,163.35	7,585.00	5,421.65	28.5

BLACK EARTH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 500</u>					
100-10-51500-100-000	2,944.00	10,299.66	.00	(10,299.66)	.0
100-10-51500-130-000	.11	576.25	.00	(576.25)	.0
100-10-51500-131-000	.00	493.13	.00	(493.13)	.0
100-10-51500-376-000	.00	520.35	.00	(520.35)	.0
TOTAL DEPARTMENT 500	2,944.11	11,889.39	.00	(11,889.39)	.0
<u>ASSESSORS</u>					
100-10-51510-206-000	569.81	6,291.21	6,700.00	408.79	93.9
TOTAL ASSESSORS	569.81	6,291.21	6,700.00	408.79	93.9
<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	90.00	8,058.00	6,700.00	(1,358.00)	120.3
TOTAL DEPARTMENT 600	90.00	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 11 MONTHS ENDING NOVEMBER 30, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
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100-20-52100-210-000	12,672.08	186,253.06	298,000.00	111,746.94	62.5
100-20-52100-226-000	.00	.00	4,500.00	4,500.00	.0
100-20-52100-304-000	.00	894.88	1,300.00	405.12	68.8
100-20-52100-312-000	249.74	3,123.32	5,000.00	1,876.68	62.5
100-20-52100-346-000	.00	60.00	.00	(60.00)	.0
100-20-52100-362-000	.00	388.05	750.00	361.95	51.7
100-20-52100-364-000	87.78	963.42	1,000.00	36.58	96.3
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TOTAL DEPARTMENT 100	13,009.60	191,682.73	310,550.00	118,867.27	61.7
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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	67,103.04	66,897.00	(206.04)	100.3
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TOTAL DEPARTMENT 220	.00	67,103.04	66,897.00	(206.04)	100.3
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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 11 MONTHS ENDING NOVEMBER 30, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-30-53100-100-000	5,856.40	69,541.43	158,141.00	88,599.57	44.0
100-30-53100-130-000	447.33	5,279.01	.00	(5,279.01)	.0
100-30-53100-131-000	295.18	3,899.88	.00	(3,899.88)	.0
100-30-53100-132-000	.00	12,031.80	.00	(12,031.80)	.0
100-30-53100-133-000	27.80	301.30	.00	(301.30)	.0
100-30-53100-136-000	.00	.00	543.75	543.75	.0
100-30-53100-137-000	20.09	220.99	.00	(220.99)	.0
100-30-53100-304-000	.00	36.90	1,200.00	1,163.10	3.1
100-30-53100-346-000	178.17	1,654.69	1,920.00	265.31	86.2
100-30-53100-354-000	166.98	2,187.15	6,900.00	4,712.85	31.7
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	1,038.73	1,500.00	461.27	69.3
TOTAL DEPARTMENT 100	6,991.95	97,088.69	172,084.75	74,996.06	56.4
<u>DEPARTMENT 200</u>					
100-30-53200-310-000	.00	299.99	33,681.30	33,381.31	.9
100-30-53200-320-000	938.12	10,194.05	7,500.00	(2,694.05)	135.9
TOTAL DEPARTMENT 200	938.12	10,494.04	41,181.30	30,687.26	25.5
<u>DEPARTMENT 311</u>					
100-30-53311-212-000	.00	51,438.70	53,265.00	1,826.30	96.6
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	.00	1,507.76	1,300.00	(207.76)	116.0
TOTAL DEPARTMENT 311	.00	54,200.21	63,920.00	9,719.79	84.8
<u>DEPARTMENT 312</u>					
100-30-53312-358-000	.00	3,549.10	9,000.00	5,450.90	39.4
TOTAL DEPARTMENT 312	.00	3,549.10	9,000.00	5,450.90	39.4
<u>DEPARTMENT 313</u>					
100-30-53313-302-000	304.00	637.58	.00	(637.58)	.0
100-30-53313-310-000	840.00	3,280.00	.00	(3,280.00)	.0
100-30-53313-342-000	.00	252.03	2,150.00	1,897.97	11.7
100-30-53313-368-000	.00	6,564.59	13,375.00	6,810.41	49.1
TOTAL DEPARTMENT 313	1,144.00	10,734.20	15,525.00	4,790.80	69.1

BLACK EARTH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

FUND 100

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 420</u>						
100-30-53420-376-000	STREET LIGHTING UTILITIES	.00	17,748.67	25,000.00	7,251.33	71.0
	TOTAL DEPARTMENT 420	.00	17,748.67	25,000.00	7,251.33	71.0
<u>DEPARTMENT 431</u>						
100-30-53431-212-000	SIDEWALK MAINT/CONSTRUCTION	1,460.00	1,460.00	1,275.00	(185.00)	114.5
	TOTAL DEPARTMENT 431	1,460.00	1,460.00	1,275.00	(185.00)	114.5
<u>DEPARTMENT 441</u>						
100-30-53441-100-000	STORM SEWER MAINTENANCE WAG	155.12	1,692.88	3,500.00	1,807.12	48.4
100-30-53441-130-000	STORM SEWER MAINTENANCE FICA	11.82	129.11	.00	(129.11)	.0
100-30-53441-131-000	STORM SEWER MAINTENANCE RETI	9.86	109.98	.00	(109.98)	.0
100-30-53441-132-000	STORM SEWER MAINTENANCE HEAL	.00	925.54	.00	(925.54)	.0
	TOTAL DEPARTMENT 441	176.80	2,857.51	3,500.00	642.49	81.6
<u>DEPARTMENT 620</u>						
100-30-53620-234-000	REFUSE	.00	37,057.50	57,000.00	19,942.50	65.0
	TOTAL DEPARTMENT 620	.00	37,057.50	57,000.00	19,942.50	65.0
<u>DEPARTMENT 635</u>						
100-30-53635-234-000	RECYCLING	.00	17,818.50	25,000.00	7,181.50	71.3
	TOTAL DEPARTMENT 635	.00	17,818.50	25,000.00	7,181.50	71.3
<u>DEPARTMENT 200</u>						
100-30-55200-342-000	PARKS MAINTENANCE SUPPLIES	.00	2,109.58	3,500.00	1,390.42	60.3
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	3,798.90	4,000.00	201.10	95.0
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	.00	8,406.95	14,590.00	6,183.05	57.6

BLACK EARTH
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

FUND 100

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
100-50-55110-100-000	3,200.00	38,911.71	41,600.00	2,688.29	93.5
100-50-55110-115-000	5,452.69	60,086.40	68,610.76	8,524.36	87.6
100-50-55110-130-000	659.99	7,553.44	8,984.78	1,431.34	84.1
100-50-55110-131-000	411.79	4,978.16	5,873.63	895.47	84.8
100-50-55110-132-000	.00	5,553.12	7,465.17	1,912.05	74.4
100-50-55110-133-000	3.20	37.00	200.00	163.00	18.5
100-50-55110-136-000	.00	.00	360.00	360.00	.0
100-50-55110-137-000	.00	.00	240.00	240.00	.0
100-50-55110-224-000	.00	.00	1,000.00	1,000.00	.0
100-50-55110-316-000	171.72	4,200.83	5,500.00	1,299.17	76.4
100-50-55110-318-000	.00	14,853.00	14,853.00	.00	100.0
100-50-55110-319-000	253.31	2,745.81	1,971.60	(774.21)	139.3
100-50-55110-320-000	706.03	9,352.10	12,072.65	2,720.55	77.5
100-50-55110-322-000	18.58	190.59	235.00	44.41	81.1
100-50-55110-332-000	.00	2,583.03	2,077.00	(506.03)	124.4
100-50-55110-334-000	92.97	337.99	550.00	212.01	61.5
100-50-55110-335-000	32.85	299.02	500.00	200.98	59.8
100-50-55110-340-000	.00	1,462.98	1,500.00	37.02	97.5
100-50-55110-344-000	.00	18.50	200.00	181.50	9.3
100-50-55110-350-000	.00	146.27	250.00	103.73	58.5
100-50-55110-352-000	26.37	680.92	2,500.00	1,819.08	27.2
100-50-55110-362-000	141.60	1,450.12	3,500.00	2,049.88	41.4
100-50-55110-364-000	110.91	1,179.70	1,668.72	489.02	70.7
100-50-55110-365-000	1,463.96	2,170.29	3,000.00	829.71	72.3
100-50-55110-366-000	5,404.88	11,658.79	19,500.00	7,841.21	59.8
100-50-55110-368-000	.00	52.00	650.00	598.00	8.0
100-50-55110-376-000	.00	1,661.07	3,925.00	2,263.93	42.3
100-50-55110-377-000	11.56	726.86	832.00	105.14	87.4
100-50-55110-378-000	.00	1,246.00	1,368.00	122.00	91.1
TOTAL DEPARTMENT 110	18,162.41	174,135.70	210,987.31	36,851.61	82.5
 DEPARTMENT 200					
100-50-55200-132-000	.00	3,702.05	.00	(3,702.05)	.0
100-50-55200-346-000	35.97	564.72	.00	(564.72)	.0
100-50-55200-362-000	.00	1,944.00	6,500.00	4,556.00	29.9
100-50-55200-376-000	.00	.00	4,000.00	4,000.00	.0
100-50-55200-380-000	.00	3,521.93	.00	(3,521.93)	.0
TOTAL DEPARTMENT 200	35.97	9,732.70	10,500.00	767.30	92.7
 DEPARTMENT 300					
100-50-55300-384-000	.00	8,000.00	8,000.00	.00	100.0
100-50-55300-388-000	.00	753.19	.00	(753.19)	.0
TOTAL DEPARTMENT 300	.00	8,753.19	8,000.00	(753.19)	109.4

BLACK EARTH
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2022

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
TOTAL FUND EXPENDITURES	48,468.58	926,880.64	1,292,664.43	365,783.79	71.7
NET REVENUE OVER EXPENDITURES	(6,390.36)	182,568.66	(68,389.38)	(250,958.04)	267.0