

Town of Black Earth - 2024 Budget

Approved 11/7/23

	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 AS OF 10/1/23</u>	<u>2023 ESTIMATED</u>	<u>2023 TOTAL</u>	<u>2023 BUDGETED</u>	<u>2024 PROPOSED</u>	Mill rate
<u>REVENUES</u>								
General Property Taxes	317,041	328,538	346,035	-	346,035	346,035	325,570	2.73
In Lieu of Tax - MFL	13,811	14,431	14,130	-	14,130	13,000	13,000	
Total Taxes	330,852	342,969	360,165	-	360,165	359,035	338,570	
County Aid - Roads & Bridges	-	-	-	-	-	-	-	
Fire Insurance Tax (2%)	2,846	3,028	3,218	-	3,218	3,000	3,200	
Personal Property Aid	561	561	561	-	561	561	561	
State Aid - Computer	4	4	4	-	4	4	4	
State Aid - Transportation	51,824	52,869	40,436	13,479	53,914	52,869	53,914	
State Shared Taxes	7,259	7,260	1,089	6,171	7,260	7,260	7,260	
State Shared Supplemental Taxes	-	-	-	-	-	-	38,690	
ARPA Local Recovery Funds	26,847	26,847	-	-	-	-	-	
TRIP Funds	-	-	17,535	-	17,535	17,535	-	
FEMA Funds	-	-	500	-	500	-	-	
Total Intergovernmental Aid	89,343	90,570	63,342	19,649	82,992	81,229	103,629	
Building Permits	62,310	5,395	725	500	1,225	5,000	2,000	
Dog License / Town's Share	86	69	31	-	31	30	30	
Driveway Permit Application Fee	750	500	250	250	500	1,000	1,000	
Event Permit	100	100	100	-	100	100	100	
Title Searches	600	300	325	-	325	200	200	
Zoning Changes Fee	2,500	550	1,000	500	1,500	1,000	1,000	
Total Licenses / Permits	66,346	6,914	2,432	1,250	3,682	7,330	4,330	
Interest Income	390	4,009	14,467	5,200	19,667	1,000	5,000	
Total Investments	390	4,009	14,467	5,200	19,667	1,000	5,000	
Miscellaneous	710	4,384	349	-	349	50	50	
Premier Dividends	53	89	-	80	80	80	80	
Total Miscellaneous	763	4,473	349	80	429	130	130	
Mahocker Road Loan	125,000	-	-	-	-	-	-	
Total Borrowed Money	125,000	-	-	-	-	-	-	
TOTAL REVENUES	612,694	448,935	440,755	26,179	466,934	448,724	451,659	

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<u>EXPENDITURES</u>							
Assessor	4,506	10,636	8,186	8,454	16,640	16,640	16,640
Building Permits	56,091	4,644	-	-	-	6,000	-
Clerk Salary	18,000	18,000	15,375	5,125	20,500	20,500	20,500
Clerk Retirement	1,215	1,170	1,046	349	1,394	1,395	1,415
Computer / Software	158	148	744	50	794	1,000	1,000
Elections	1,791	2,189	2,392	-	2,392	3,000	5,000
Insurance	8,665	8,705	9,063	-	9,063	11,000	11,000
Legislative / Town Board	16,800	16,800	12,600	4,200	16,800	16,800	16,800
Membership Dues	1,669	1,719	1,784	-	1,784	1,700	1,700
Office Supplies / Publishing	1,566	1,404	1,492	500	1,992	3,000	3,000
Office Rent	1,800	1,800	1,800	-	1,800	1,800	1,800
Payroll / Withholding	7,185	7,669	6,869	1,700	8,569	8,500	8,500
Plan Commission	820	820	-	1,000	1,000	1,000	1,000
Professional Fees / Attorney	795	990	647	400	1,047	2,500	2,500
Treasurer	15,000	15,000	11,250	3,750	15,000	15,000	15,000
Website	170	120	-	170	170	170	170
Total General Government	136,232	91,814	73,248	25,697	98,946	110,005	106,025
Cemetery	500	500	600	-	600	500	600
Total Health & Human Services	500	500	600	-	500	500	600
Building Repairs	-	-	-	-	-	500	500
Cellular Phone	240	240	160	250	410	240	375
Equipment Rented	2,700	2,700	-	-	-	3,000	6,000
Equipment Repairs & Parts	12,481	13,771	8,895	500	9,395	20,000	20,000
Fuel	5,138	7,316	3,567	2,000	5,567	10,000	10,000
Garage Utilities	2,217	2,681	2,449	550	2,999	3,000	3,000
Gravel / Cold Mix	825	9,884	4,176	500	4,676	5,000	5,000
Highway Patrolman Salary	44,127	43,148	41,187	12,692	53,879	46,380	55,000
Highway Wages - Part-time	-	-	-	-	-	2,000	2,000
Highway Patrolman Retirement	2,979	2,805	2,801	2,801	863	3,200	3,850
Highway Patrolman HSA Contribution	-	-	600	1,800	2,400	-	7,200
Other	518	367	697	50	747	500	564
Road Construction	212,558	136,000	96,142	-	96,142	110,000	52,000

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Tree Cutting	4,878	-	-	-	-	10,000	-
Salt/Screenings/chips mix	6,014	4,873	4,928	500	5,428	10,000	8,000
Signs	601	702	-	-	-	1,000	1,000
Supplies	6,015	1,469	388	300	688	1,000	6,000
TRIP Funds	-	-	17,535	-	17,535	17,535	-
Total Highway / Transportation	301,290	225,955	183,524	21,943	200,729	243,355	180,489
Dane County Radio Operation	1,180	993	1,403	-	1,403	1,300	1,400
Miscellaneous	2,500	71	65	-	65	400	400
Managed Forest Land	3,817	3,948	3,770	-	3,770	3,000	3,000
Total Miscellaneous	7,497	5,012	5,238	-	5,238	4,700	4,800
Subtotal	445,519	323,282	262,610	47,640	305,412	358,560	291,914
<u>Debts & Funds</u>							
Salt Shed Loan - Principal	7,615	7,770	6,597	1,305	7,770	7,770	7,770
Salt Shed Loan - Interest	2,977	2,822	2,230	460	2,822	2,822	2,822
	10,592	10,592	8,827	1,765	10,592	10,592	10,592
Fire Truck Loan - Principal	9,532	9,726	8,257	1,634	9,726	9,726	9,726
Fire Truck Loan - Interest	1,307	1,113	776	173	1,113	1,113	1,113
	10,839	10,839	9,033	1,806	10,839	10,839	10,839
Mahocker Road Loan - Principal	-	11,084	23,048	-	23,048	23,048	90,868
Mahocker Road Loan - Interest	-	3,308	5,735	-	5,735	5,735	5,735
	-	14,392	28,783	-	28,783	28,783	96,603
Total Debt Service	21,431	35,823	46,642	3,572	50,214	50,214	118,034
<u>Fire & EMS Levies</u>							
District 1 EMS	4,794	9,992	19,503	-	19,503	19,503	19,473
Black Earth Joint Fire District	17,467	17,414	17,447	-	17,447	17,447	19,037
2% Fire Dues	2,846	3,028	3,218	-	3,218	3,000	3,200
State Shared Supplemental Taxes	-	-	-	-	-	-	-
Total Fire & EMS District Levies	25,107	30,434	40,168	-	40,168	39,950	41,710
TOTAL EXPENDITURES	492,056	389,538	349,420	51,212	395,794	448,724	451,659

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<u>Assessed Values</u>		<u>Value</u>	<u>Mill Rate</u>		<u>% Change</u>		
2018	72,433,300	3.9401076	3.94	15.80%			
2019	74,421,200	4.4003052	4.40	11.68%			
2020	76,376,700	4.1509125	4.15	-5.67%			
2021	77,379,600	4.2457960	4.25	2.40%			
2022	79,342,000	4.3613092	4.36	2.72%			
2023	119,110,000	2.7333557	2.73	-37.33%			

<u>Debt Service</u>		<u>Due Date</u>	<u>Rate</u>	<u>Original Loan Amount</u>	<u>Balance as of 10/3/2023</u>
Salt Shed - 2017	20-year loan	10/20/2037	1.99	175,500	129,741
Fire Truck - 2017	10-year loan	10/3/2027	1.99	98,000	41,616
Mahocker Rd Paving Project - 2021	10-year loan	7/2/2031	2.61	<u>125,000</u>	<u>90,868</u>
				398,500	262,225

* ARPA Funds available = \$53,694