

Town of Black Earth - 2025 Budget

DRAFT 10/7/2024

	BUDGET 2025 Mill rate	BUDGET 2024 Mill rate	as of 9/20/2024	ESTIMATED ADD'L 2024	2024 TOTAL	2023 ACTUAL
	2.76	2.73				
REVENUES						
General Property Taxes (Town Levy)	332,750	325,570	332,224.92	(4,721.24)	327,503.68	346,035
In Lieu of Tax - MFL	13,000	13,000	13,575.93	-	13,575.93	14,130
Total Taxes	345,750	338,570	345,800.85		341,079.61	360,165
County Aid - Roads & Bridges	-	-	-	-	-	-
Fire Insurance Tax (2%)	3,700	3,200	3,657.91	-	3,657.91	3,218
Personal Property Aid	561	561	561.45	-	561.45	561
Personal Property Aid - Act 12	176	-	-	-	0.00	-
State Aid - Computer	4	4	4.16	-	4.16	4
State Aid - Transportation	53,914	53,914	40,435.86	13,478.62	53,914.48	53,914
State Shared Taxes	7,426	7,260	1,088.88	6,170.33	7,259.21	7,260
State Shared Supplemental Taxes	39,579	38,690	5,803.43	32,886.08	38,689.51	-
ARPA Local Recovery Funds	-	-	-	-	0.00	-
TRIP Funds	-	-	-	-	0.00	17,535
FEMA Funds	-	-	-	-	0.00	500
Total Intergovernmental Aid	105,360	103,629	51,551.69		104,086.72	82,992
Building Permits	2,000	2,000	606.64	300.00	906.64	1,225
Dog License / Town's Share	30	30	22.50	-	22.50	31
Driveway Permit Application Fee	1,000	1,000	500.00	500.00	1,000.00	500
Event Permit	100	100	100.00	-	100.00	100
Title Searches	200	200	325.00	100.00	425.00	325
Zoning Changes Fee	1,000	1,000	1,500.00	500.00	2,000.00	1,500
Total Licenses / Permits	4,330	4,330	3,054.14		4,454.14	3,682
Interest/Septic Fee	-	-	1.14	-	1.14	-
Interest Income	18,000	5,000	17,068.07	4,500.00	21,568.07	19,667
Total Investments	18,000	5,000	17,069.21		21,569.21	19,667
Miscellaneous	50	50	6,205.05	-	6,205.05	349
Premier Dividends	80	80	-	-	0.00	80
Total Miscellaneous	130	130	6,205.05		6,205.05	429
Mahocker Road Loan	-	-	-	-	0.00	-
Total Borrowed Money	-	-	-	-	0.00	-
TOTAL REVENUES	473,570	451,659	423,680.94		477,394.73	466,935

	BUDGET 2025	BUDGET 2024	as of 9/20/2024	ESTIMATED ADD'L 2024	2024 TOTAL	2023 ACTUAL
EXPENDITURES						
Assessor	5,000	16,640	287.04	4,112.96	4,400.00	16,640
Building Permits	-	-	-	-	0.00	6,000
Clerk Salary	23,000	20,500	16,229.04	4,270.96	20,500.00	20,500
Clerk Retirement	1,800	1,415	1,119.80	412.51	1,532.31	1,395
Computer / Software	1,000	1,000	105.49	50.00	155.49	1,000
Elections	3,000	5,000	2,349.24	2,000.00	4,349.24	3,000
Insurance	12,000	11,000	9,715.00	-	9,715.00	11,000
Legislative / Town Board	19,000	16,800	8,050.00	8,400.00	16,450.00	16,800
Membership Dues	1,900	1,700	1,824.90	-	1,824.90	1,700
Office Supplies / Publishing	3,000	3,000	1,737.29	-	1,737.29	3,000
Office Rent	3,000	1,800	1,800.00	-	1,800.00	1,800
Payroll / Withholding	11,000	8,500	6,853.14	-	6,853.14	8,500
Plan Commission	3,000	1,000	-	1,000.00	1,000.00	1,000
Professional Fees / Attorney	2,500	2,500	792.50	300.00	1,092.50	2,500
Treasurer	16,500	15,000	7,500.00	7,500.00	15,000.00	15,000
Website	300	170	120.00	-	120.00	170
Total General Government	106,000	106,025	58,483.44		86,529.87	110,005
Cemetery	1,000	600	600.00	-	600.00	600
Northwest Dane Senior Services	2,500	-	-	-	-	-
Total Health & Human Services	3,500	600	600.00		600.00	500
Building Repairs	500	500	526.00	-	526.00	500
Capital Equipment	-	-	88,803.51	-	88,803.51	-
Cellular Phone	650	375	485.25	162.00	647.25	240
Equipment Rented	10,000	6,000	-	-	0.00	3,000
Equipment Repairs & Parts	20,000	20,000	4,650.54	2,000.00	6,650.54	20,000
Fuel	10,000	10,000	3,668.38	1,800.00	5,468.38	10,000
Garage Utilities	3,500	3,000	2,817.52	675.00	3,492.52	3,000
Gravel / Cold Mix	8,000	5,000	4,523.62	500.00	5,023.62	5,000
Highway Patrolman Salary	60,000	55,000	41,725.95	16,500.00	58,225.95	46,380
Highway Wages - Part-time	2,000	2,000	-	-	0.00	2,000
Highway Patrolman Retirement	4,000	3,850	2,879.02	989.17	3,868.19	863
Highway Patrolman HSA Contribution	-	7,200	1,200.00	-	1,200.00	-
Other	600	564	1,561.89	-	1,561.89	500
Road Construction	124,195	134,212	60,429.74	10,000.00	70,429.74	110,000

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	BUDGET 2025	BUDGET 2024	as of 9/20/2024	ESTIMATED ADD'L 2024	2024 TOTAL	2023 ACTUAL
Tree Cutting	10,000	-	-	-	-	10,000
Salt/Screenings/chips mix	8,000	8,000	1,228.31	4,000.00	5,228.31	10,000
Signs	1,000	1,000	129.45	500.00	629.45	1,000
Supplies	6,000	6,000	3,948.87	1,000.00	4,948.87	1,000
TRIP Funds	-	-	-	-	-	17,535
Total Highway / Transportation	268,445	262,701	218,578.05		256,704.22	241,018
Dane County Radio Operation	1,623	1,400	1,492.17	-	1,492.17	1,300
Miscellaneous	400	400	-	-	-	400
Managed Forest Land	3,000	3,000	3,942.04	-	3,942.04	3,000
Total Miscellaneous	5,023	4,800	5,434.21		5,434.21	4,700
Subtotal	382,968	374,126	283,095.70		349,268.30	356,223
<u>Debts & Funds</u>						
Salt Shed Loan - Principal	8,254	8,082	6,723.78	1,358.38	8,082.16	7,770
Salt Shed Loan - Interest	2,338	2,510	2,102.82	406.94	2,509.76	2,822
	10,592	10,592	8,826.60		10,591.92	10,592
Fire Truck Loan - Principal	10,333	10,124	8,422.82	1,701.63	10,124.45	9,726
Fire Truck Loan - Interest	506	715	609.78	104.89	714.67	1,113
	10,839	10,839	9,032.60		10,839.12	10,839
Mahocker Road Loan - Principal	12,409	11,987	11,987.04	-	11,987.04	23,048
Mahocker Road Loan - Interest	1,982	2,405	2,404.60	-	2,404.60	5,735
	14,392	14,392	14,391.64		14,391.64	28,783
Total Debt Service	35,823	35,823	32,250.84		35,822.68	50,214
<u>Fire & EMS Levies</u>						
District 1 EMS	31,109	19,473	19,473.32	4,868.33	24,341.65	19,503
Black Earth Joint Fire District	19,970	19,037	19,037.04	4,759.26	23,796.30	17,447
2% Fire Dues	3,700	3,200	3,657.91	-	3,657.91	3,000
State Shared Supplemental Taxes	-	-	-	-	-	-
Total Fire & EMS District Levies	54,779	41,710	42,168.27		51,795.86	39,950
TOTAL EXPENDITURES	473,570	451,659	357,514.81		436,886.84	446,387

<u>Assessed Values</u>	<u>Value</u>	<u>Mill Rate</u>		<u>% Change</u>
2018	72,433,300	3.9401076	3.94	0.16
2019	74,421,200	4.4003052	4.40	0.12
2020	76,376,700	4.1509125	4.15	-0.06
2021	77,379,600	4.2457960	4.25	0.02
2022	79,342,000	4.3613092	4.36	0.03
2023	119,110,000	2.7333557	2.73	-0.37
2024	120,422,400	2.7631994	2.76	0.01

<u>Debt Service</u>		<u>Due Date</u>	<u>Rate</u>	<u>Balance</u> <u>as of 10/3/2024</u>
Salt Shed - 2017	20-year loan	10/20/2037	1.99	121,700
Fire Truck - 2017	10-year loan	10/3/2027	1.99	31,526
Mahocker Rd Paving Project - 2021	10-year loan	7/2/2031	2.61	<u>78,881</u>
				232,107

* ARPA Funds applied in 2024 = \$53,694