

Town of Black Earth - 2025 Budget

Approved 11/14/2024

	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				
<b>REVENUES</b>						
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
<b>Total Taxes</b>	<b>345,750</b>	<b>338,570</b>	<b>345,800.85</b>		<b>341,079.61</b>	<b>360,165</b>
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
<b>Total Intergovernmental Aid</b>	<b>105,360</b>	<b>103,629</b>	<b>51,551.69</b>		<b>104,086.72</b>	<b>82,992</b>
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
<b>Total Licenses / Permits</b>	<b>4,330</b>	<b>4,330</b>	<b>3,054.14</b>		<b>4,454.14</b>	<b>3,682</b>
Interest/Septic Fee	-	-	1.14	-	1.14	-
Interest Income	18,000	5,000	17,068.07	4,500.00	21,568.07	19,667
<b>Total Investments</b>	<b>18,000</b>	<b>5,000</b>	<b>17,069.21</b>		<b>21,569.21</b>	<b>19,667</b>
Miscellaneous	50	50	6,205.05	-	6,205.05	349
Premier Dividends	80	80	-	-	0.00	80
<b>Total Miscellaneous</b>	<b>130</b>	<b>130</b>	<b>6,205.05</b>		<b>6,205.05</b>	<b>429</b>
Mahocker Road Loan	-	-	-	-	0.00	-
<b>Total Borrowed Money</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>473,570</b>	<b>451,659</b>	<b>423,680.94</b>		<b>477,394.73</b>	<b>466,935</b>

Town of Black Earth - 2025 Budget

Approved 11/14/2024

	BUDGET 2025	BUDGET 2024	as of 9/20/2024	ESTIMATED ADD'L 2024	2024 TOTAL	2023 ACTUAL
<b>EXPENDITURES</b>						
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
<b>Total General Government</b>	<b>106,000</b>	<b>106,025</b>	<b>58,483.44</b>		<b>86,529.87</b>	<b>110,005</b>
Cemetery	1,000	600	600.00	-	600.00	600
Northwest Dane Senior Services	2,500	-	-	-	-	-
<b>Total Health &amp; Human Services</b>	<b>3,500</b>	<b>600</b>	<b>600.00</b>		<b>600.00</b>	<b>500</b>
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

Town of Black Earth - 2025 Budget

Approved 11/14/2024

	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
<b>Total Highway / Transportation</b>	<b>268,445</b>	<b>262,701</b>	218,578.05		<b>256,704.22</b>	<b>241,018</b>
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
<b>Total Miscellaneous</b>	<b>5,023</b>	<b>4,800</b>	5,434.21		<b>5,434.21</b>	<b>4,700</b>
<b>Subtotal</b>	<b>382,968</b>	<b>374,126</b>	283,095.70		<b>349,268.30</b>	<b>356,223</b>
<b><u>Debts &amp; Funds</u></b>						
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
	<b>10,592</b>	<b>10,592</b>	<b>8,826.60</b>		<b>10,591.92</b>	<b>10,592</b>
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
	<b>10,839</b>	<b>10,839</b>	<b>9,032.60</b>		<b>10,839.12</b>	<b>10,839</b>
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
	<b>14,392</b>	<b>14,392</b>	<b>14,391.64</b>		<b>14,391.64</b>	<b>28,783</b>
<b>Total Debt Service</b>	<b>35,823</b>	<b>35,823</b>	32,250.84		<b>35,822.68</b>	<b>50,214</b>
<b><u>Fire &amp; EMS Levies</u></b>						
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	-	-	-	-	-	-
<b>Total Fire &amp; EMS District Levies</b>	<b>54,779</b>	<b>41,710</b>	42,168.27		<b>51,795.86</b>	<b>39,950</b>
<b>TOTAL EXPENDITURES</b>	<b>473,570</b>	<b>451,659</b>	357,514.81		<b>436,886.84</b>	<b>446,387</b>

Town of Black Earth - 2025 Budget

Approved 11/14/2024

	BUDGET 2025	BUDGET 2024	as of 9/20/2024	ESTIMATED ADD'L 2024	2024 TOTAL	2023 ACTUAL
<b><u>Assessed Values</u></b>		<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>Due Date</u>	<u>Rate</u>	Balance <u>as of 10/3/2024</u>
<b><u>Debt Service</u></b>					
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