2021 City of Stoughton Committee of the Whole Budget Workshops

Presentation Schedule

- October 8th
  - 2021-2026 Financial Management Plan
  - 2021 Operating Budget Overview
  - Clerk
  - IT/Media Services
  - Finance, Mayor, General
  - Police
  - Senior Center
  - Opera House
- October 22nd
  - HR/Risk Management
  - Public Works
  - Recreation
  - Planning
  - Fire
  - Library
  - EMS
  - Storm Water
  - Utilities
- October 29th
  - Review Proposed Changes
  - Finalize 2021 Operating Budget

Driving Factors and Outstanding Information

- Placeholder of 2% wage increase (union and non-union)
- 2.5% increase in health insurance premiums
- Opera House cancellations/uncertainty
- Struggling TIF Districts (TIFs 5, 6 and 8) - Levy support totaling $149,741 in 2021
- Net New Construction = 1.837% resulting in $135,000 increase to base tax levy
- ~ $130,000 cash inflow from TIF 3 termination
- Proposed Public Works position
- The ongoing pandemic has created a significant amount of uncertainty
  - 2021 has been budgeted as a normal year, but it will be anything but
    - The Council needs to provide input on the contingency amount
    - The Council needs to provide input on the final wage increases
    - The Council needs to be prepared to reverse course in 2021 in relation to the decisions made during these workshops

Driving Factors and Outstanding Information (cont.)

- Outstanding Items
  - Determine contingency amount – COW
  - Determine final wage increase – COW
  - Confirm additional staffing request approved by Personnel – COW
  - Final decision on School Resource Officer
  - Union contract may not be complete by November 10th
  - Determine final 'Expenditure Restraint' parameters
  - Finalize fire billing amounts to the Townships – After expense budget is confirmed
  - Final Statement of Assessment from DOR – Will determine final mil rate
    - Debt service adjustments may need to be made

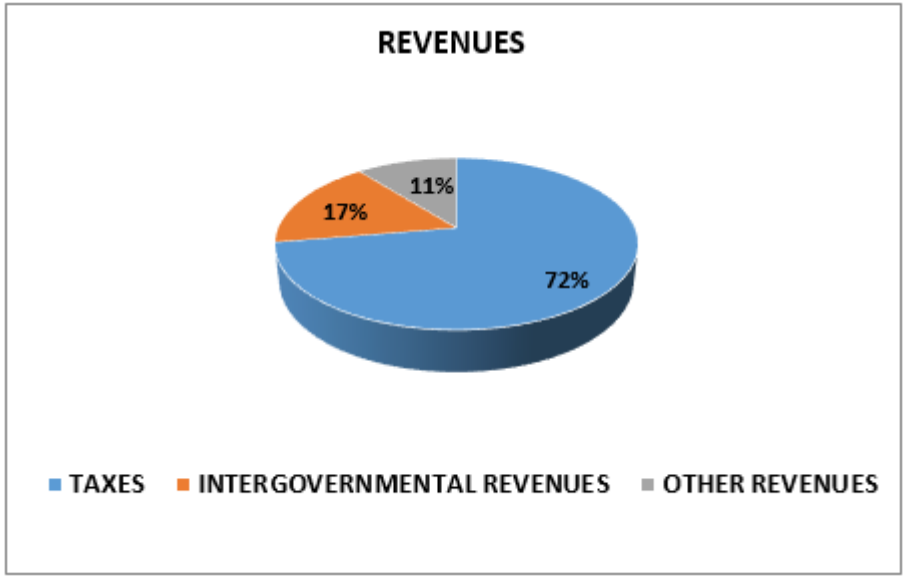
Changes Since October 22, 2020 COW Meeting

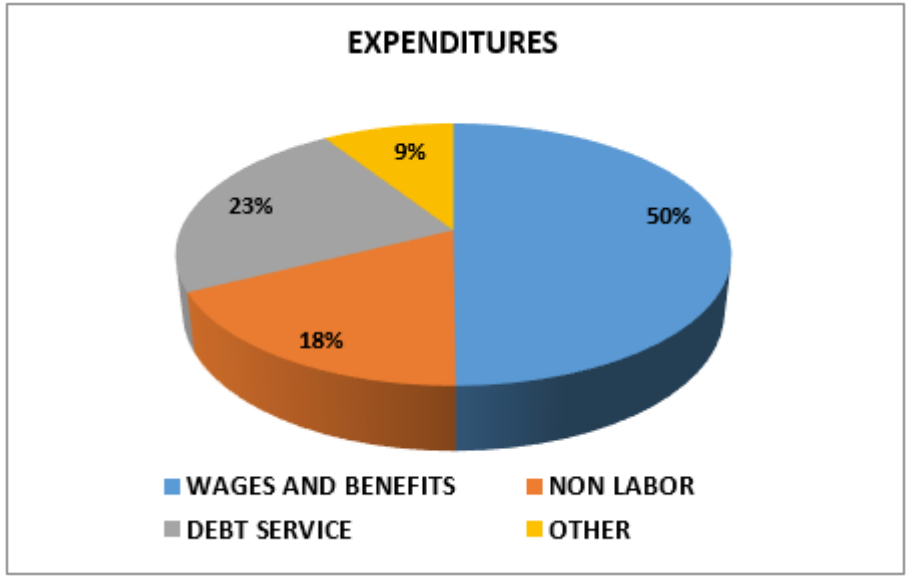
- Decreased proposed Public Works employee wages and benefits $5,688 assuming a 2/1 start date
- Increased Building Maintenance Fund transfer to General Fund by $5,000
- Increased Video Services Provider contribution from the State by $1,031
- Increased transfer to the Opera House by $13,000
- Decreased the insurance deductible budget by $5,000

2021 General Fund Operating Budget - Condensed

	2021 MAYOR'S BUDGET (10/22)	2021 MAYOR'S BUDGET (10/8)	2020 ADOPTED BUDGET
REVENUES			
TAXES			
- OPERATIONS	$ 6,930,584	$ 6,930,584	$ 6,796,921
- DEBT	$ 3,284,186	$ 3,284,186	$ 3,344,613
INTERGOVERNMENTAL REVENUES	$ 2,393,631	$ 2,392,600	$ 2,280,126
PUBLIC CHARGES FOR SERVICE	$ 571,200	$ 571,191	$ 588,894
LICENSES & PERMITS	$ 200,500	$ 200,500	$ 199,075
FINES, FORFEITS & PENALTIES	$ 147,000	$ 147,000	$ 155,000
OTHER REVENUES	$ 601,340	$ 596,340	$ 571,505
	$ 14,128,441	$ 14,122,401	$ 13,936,134
EXPENDITURES			
WAGES	$ 5,202,896	$ 5,206,448	$ 5,096,025
HEALTH AND DENTAL	$ 1,032,923	$ 1,034,541	$ 1,037,300
BENEFITS	$ 801,908	$ 802,426	$ 782,036
NON LABOR	$ 2,491,423	$ 2,496,423	$ 2,428,340
DEBT SERVICE	$ 3,284,186	$ 3,284,186	$ 3,344,613
CONTINGENCY	$ 100,000	$ 100,000	$ 25,000
OPERA HOUSE	$ 195,000	$ 182,000	$ 182,000
LIBRARY	$ 632,350	$ 632,350	$ 623,000
EMS	$ -	$ -	$ 25,000
CAPITAL OUTLAY	$ 200,000	$ 200,000	$ 200,000
OTHER	$ 179,000	$ 179,000	$ 184,000
	$ 14,119,685	$ 14,117,374	$ 13,927,314
NET OF REVENUES / EXPENDITURES OTHER FUNDS FOR AUDIT PURPOSES	$ (5,000)	$ (5,000)	$ (14,970)
NET REVENUES / EXPENDITURES	$ 3,756	$ 27	$ (6,150)

2021 General Fund Operating Budget – Condensed (cont.)



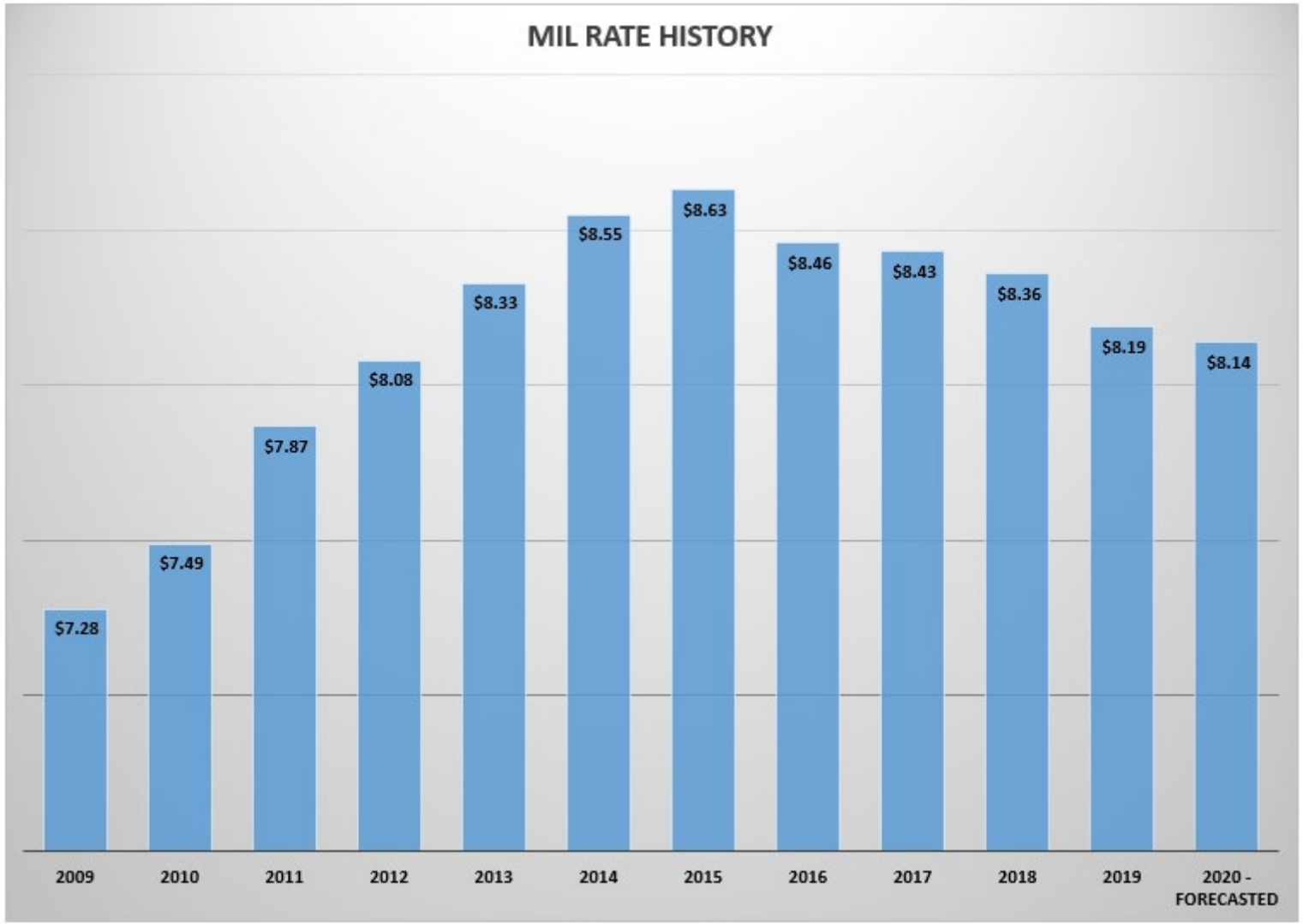


Anticipated 2020 Levy Impact

	TIF Levy	Total Levy	Total Rate Per $100K Equalized Value	Change in Rate Per $100K Equalized Value
2015 Levy - 2016 Budget		$ 7,914,655	$ 857.19	
2016 Levy - 2017 Budget		$ 8,098,257	$ 841.54	-1.83%
2017 Levy - 2018 Budget		$ 8,507,687	$ 834.19	-0.87%
2018 Levy - 2019 Budget		$ 9,032,362	$ 813.04	-2.54%
2019 Levy - 2020 Budget		$ 9,383,714	$ 797.74	-1.88%
2020 Levy - 2021 Budget	$ 149,741	$ 9,611,811	$ 801.65	0.49%

- Note – This analysis is based on Equalized Value and does not reflect the actual change in the total mil rate

Mil Rate History



Mil Rate History (cont.)

- Average Residential Economic Increase in 2020 was 1.70%
- Five year average assessment ratio = 98.48%
- Forecasted mil rate reduction compared to 2019 = (.61%)
- Forecasted tax increase to average homeowner = 1.09%

Anticipated Expenditure Restraint Impact

Description	2020 Adopted Gen Fund Budget	2021 Adopted Gen Fund Budget	$ Amount 2021-2020	% DIFF 2021-2020
TOTAL REVENUE	13,766,134	14,103,182	337,048	2.45%
TOTAL EXPENSE	13,757,314	14,094,426	337,112	2.45%
TOTAL GENERAL FUND	8,820	8,756		

EXPENDITURE RESTRAINT	2020	2021
TOTAL GENERAL FUND	13,766,134	14,103,182
LESS TRANSFER TO DEBT	3,344,613	3,433,927
NET GENERAL OP EXP	10,421,521	10,669,255
2021 GEN FUND EXP		10,660,499
2020 GEN FUND EXP		10,412,701
GEN FUND DOLLAR CHANGE		247,798
GEN FUND % CHANGE		2.38%

Anticipated Expenditure Restraint Impact (cont.)

Growth Factor Calculations	2021	2020
1. Net new construction during 2019	$ 22,658,900	$ 17,223,300
2. 2019 total equalized value	$ 1,233,724,300	$ 1,163,261,500
3. Percent increase	1.84%	1.48%
4. Adjustment factor	60%	60%
5. Adjusted percent increase	1.102%	0.888%
6. Maximum allowable increase	2.00%	2.00%
7. Your growth factor	1.102%	0.888%
8. Consumer price index (increase from October 1, to September 30,)	1.3%	1.9%
9. Total Budget Growth Limit	**2.4%**	**2.8%**

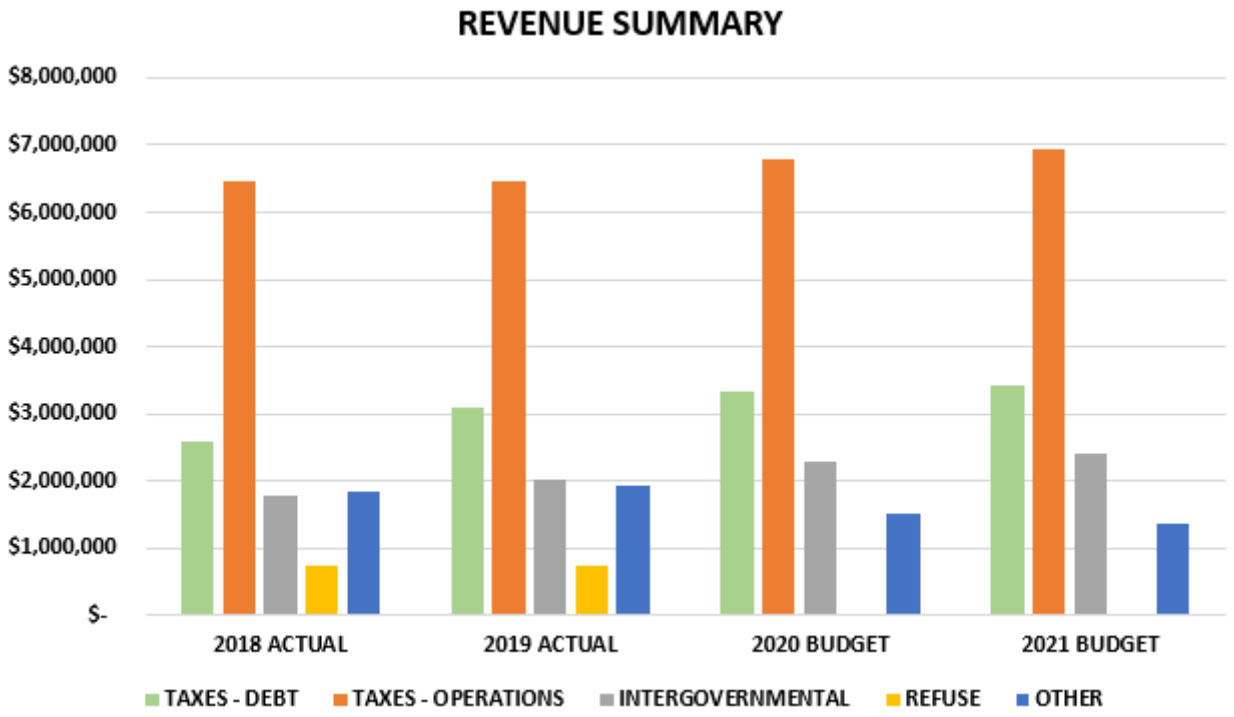
- We are anticipating an allowed increase of approximately 2.4% which results in an additional expenditure allowance of $2,300. The final allowed percentage will not be known until the end of October

2021 General Fund Operating Revenue Summary

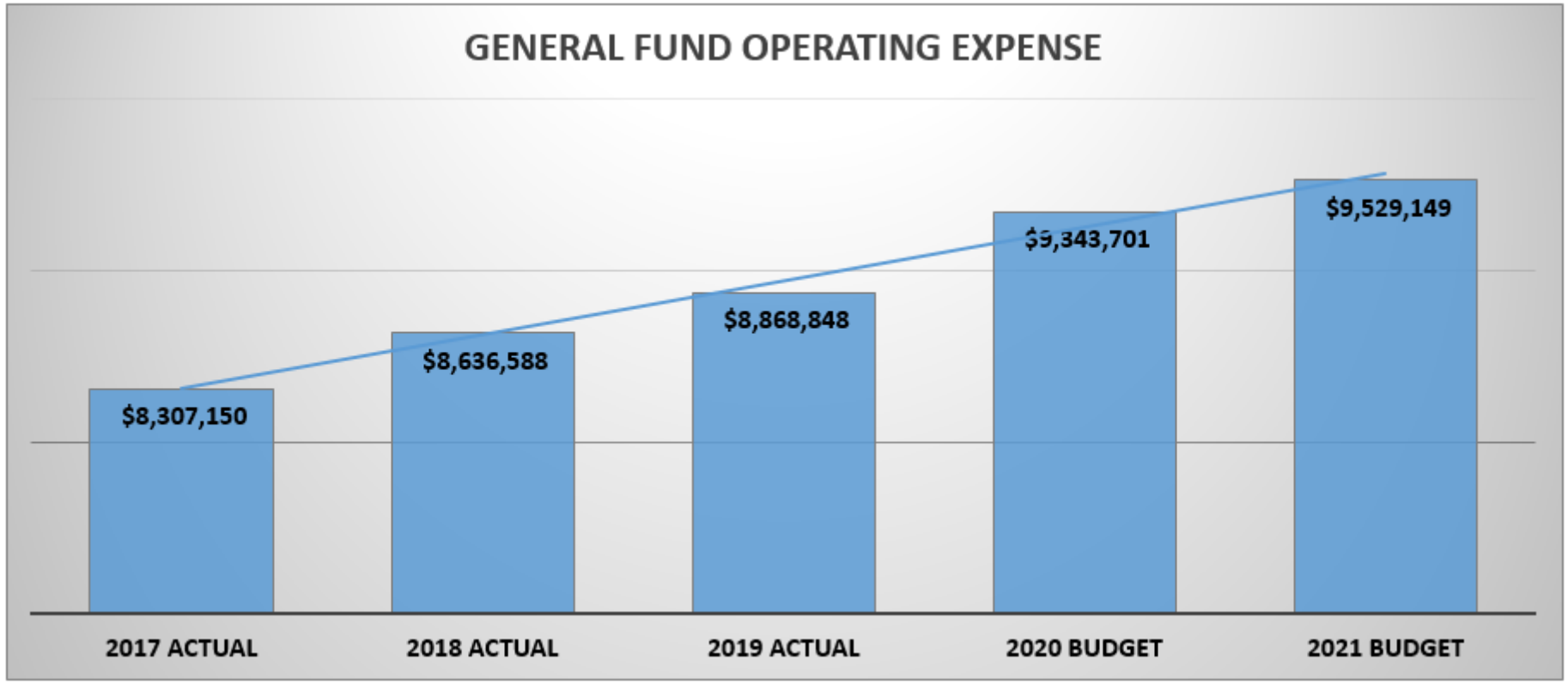
REVENUE

	2021 BUDGET	2020 BUDGET	19 ACTUAL	18 ACTUAL	17 ACTUAL	19 BUDGET	18 BUDGET	17 BUDGET
TAXES	$ 10,214,770	$ 10,141,534	$ 9,562,229	$ 9,033,861	$ 8,993,842	$ 9,572,362	$ 8,989,687	$ 9,052,698
OTHER FINANCING SOURCES	$ 187,000	$ 65,000	$ 196,169	$ 23,950	$ 31,330	$ 110,000	$ 105,000	$ 90,000
INTERGOVERNMENTAL REVENUES	$ 446,331	$ 459,531	$ 340,270	$ 410,704	$ 354,361	$ 362,680	$ 396,965	$ 293,832
STATE AIDS								
- STATE SHARED TAXES	$ 539,950	$ 539,975	$ 523,592	$ 522,445	$ 537,427	$ 559,550	$ 557,481	$ 557,328
- STATE UTILITY AID	$ 22,350	$ 20,070	$ 20,900	$ 17,030	$ -	$ -	$ -	$ -
- EXPENDITURE RESTRAINT PAYMENT	$ 235,200	$ 238,150	$ 231,263	$ 228,341	$ 235,987	$ 231,250	$ 228,341	$ 235,987
- EXEMPT COMPUTER AID	$ 59,500	$ 60,000	$ 59,960	$ 58,543	$ 57,695	$ 59,000	$ 58,000	$ 48,000
- PERSONAL PROPERTY AID	$ 33,400	$ 36,700	$ 40,068	$ -	$ -	$ 40,000	$ -	$ -
- STATE ROAD ALLOTMENT	$ 1,005,000	$ 874,000	$ 760,213	$ 495,791	$ 596,387	$ 760,000	$ 599,496	$ 527,212
- STATE AID - STREETS	$ 51,900	$ 51,700	$ 51,860	$ 38,921	$ 51,683	$ 51,500	$ 51,000	$ 51,000
LICENSES & PERMITS	$ 200,500	$ 199,075	$ 229,789	$ 298,153	$ 212,262	$ 221,900	$ 207,500	$ 197,700
FINES, FORFEITS & PENALTIES	$ 147,000	$ 155,000	$ 149,398	$ 168,454	$ 134,649	$ 127,500	$ 121,000	$ 115,000
PUBLIC CHARGES FOR SERVICE	$ 571,200	$ 588,894	$ 1,386,756	$ 1,359,402	$ 1,377,417	$ 1,351,660	$ 1,384,190	$ 1,370,779
INTERGOVERNMENTAL CHARGES FOR SERVICES	$ 82,000	$ 64,000	$ 82,000	$ 82,000	$ 82,000	$ 82,000	$ 82,000	$ 82,000
MISCELLANEOUS REVENUE	$ 332,340	$ 442,505	$ 633,560	$ 652,859	$ 502,063	$ 393,066	$ 307,031	$ 276,151
	$ 14,128,441	$ 13,936,134	$ 14,268,027	$ 13,390,454	$ 13,167,103	$ 13,922,468	$ 13,087,691	$ 12,897,687

2021 General Fund Operating Revenue Summary (cont.)



2021 General Fund Operating Expense Summary

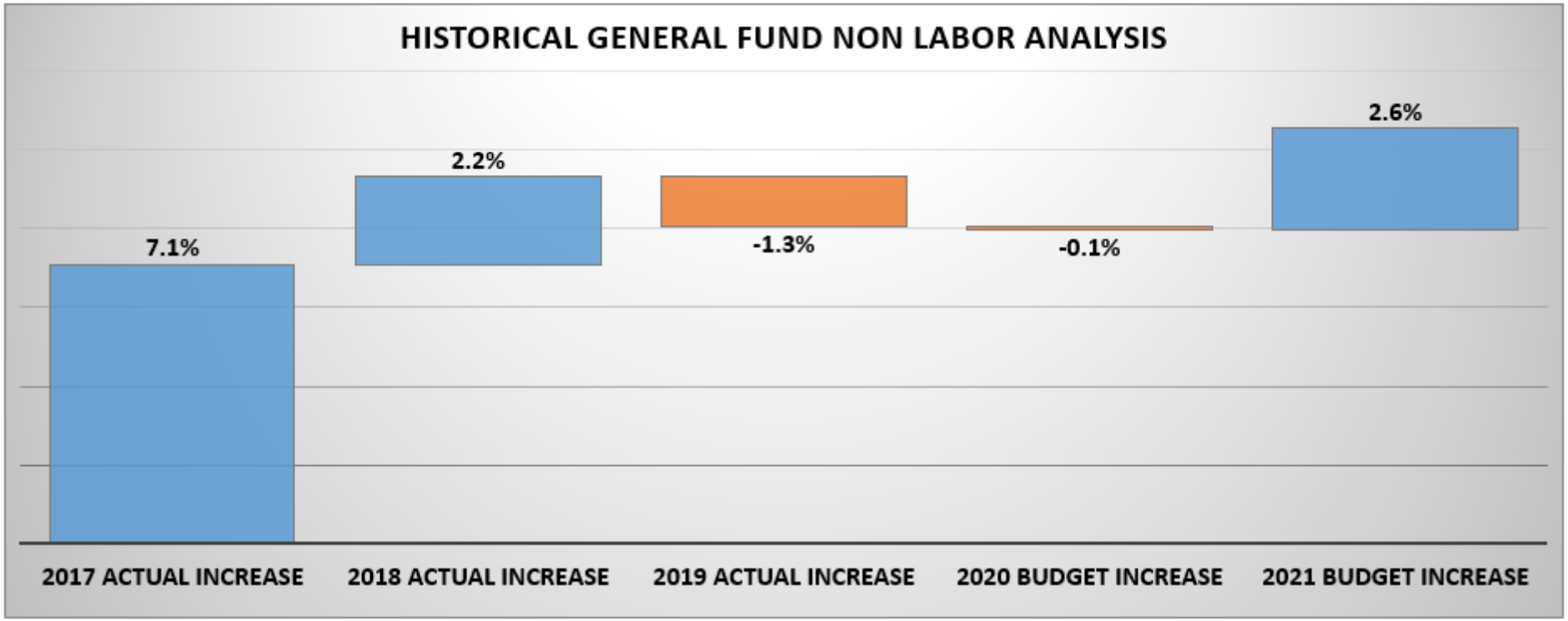


2021 General Fund Non Labor Summary

NON LABOR EXPENDITURES

	2021 BUDGET	2020 BUDGET	19 ACTUAL	18 ACTUAL	17 ACTUAL	19 BUDGET	18 BUDGET	17 BUDGET
LEGISLATIVE	$ -	$ -	$ -	$ -	$ 16	$ 500	$ 500	$ 500
JUDICIAL	$ 12,300	$ 12,300	$ 9,262	$ 9,541	$ 9,262	$ 12,050	$ 11,800	$ 11,800
LEGAL	$ 140,000	$ 140,000	$ 137,278	$ 138,063	$ 129,457	$ 130,000	$ 110,500	$ 100,500
MAYOR	$ 13,100	$ 12,800	$ 9,878	$ 10,438	$ 13,199	$ 12,550	$ 12,200	$ 11,700
CLERK	$ 22,950	$ 23,250	$ 21,125	$ 18,833	$ 21,096	$ 25,450	$ 29,050	$ 24,150
ELECTION	$ 20,000	$ 43,225	$ 10,900	$ 29,170	$ 13,421	$ 16,750	$ 31,500	$ 15,200
FINANCE	$ 105,600	$ 100,500	$ 91,968	$ 108,578	$ 121,528	$ 97,100	$ 96,191	$ 136,566
CITY WEBSITE	$ -	$ -	$ -	$ -	$ 9,641	$ -	$ -	$ 54,500
ASSESSOR	$ 44,200	$ 47,900	$ 47,809	$ 47,475	$ 50,880	$ 47,500	$ 47,500	$ 47,500
HR-RM	$ 15,940	$ 17,770	$ 9,807	$ 11,360	$ 11,210	$ 31,590	$ 19,850	$ 16,600
OTHER GENERAL GOVERNMENT	$ 92,700	$ 88,000	$ 74,718	$ 68,428	$ 56,472	$ 123,000	$ 74,500	$ 74,500
INSURANCE	$ 289,296	$ 279,600	$ 262,844	$ 253,596	$ 259,447	$ 286,264	$ 272,893	$ 237,006
LAW ENFORCEMENT	$ 299,060	$ 276,960	$ 243,975	$ 311,204	$ 264,437	$ 288,660	$ 281,600	$ 258,236
FIRE PROTECTION	$ 109,869	$ 88,750	$ 88,191	$ 98,033	$ 80,781	$ 90,525	$ 84,325	$ 81,130
INSPECTION	$ 3,600	$ 3,600	$ 3,400	$ 3,855	$ 3,500	$ 4,000	$ 3,200	$ 3,200
CITY BUILDINGS	$ 98,500	$ 108,388	$ 104,103	$ 72,282	$ 92,537	$ 71,750	$ 75,750	$ 81,200
HWY & STREET MAINT	$ 315,100	$ 306,740	$ 353,997	$ 275,511	$ 270,746	$ 308,300	$ 296,985	$ 268,685
SNOW REMOVAL	$ 68,000	$ 68,000	$ 59,527	$ 66,393	$ 50,139	$ 68,000	$ 70,000	$ 80,000
SIGNS AND MARKINGS	$ 18,000	$ 18,000	$ 14,442	$ 20,662	$ 18,874	$ 18,000	$ 18,000	$ 18,000
STREET LIGHTING	$ 118,000	$ 120,000	$ 109,217	$ 127,519	$ 122,409	$ 128,000	$ 130,000	$ 130,000
SENIOR CENTER	$ 88,000	$ 82,150	$ 119,498	$ 114,850	$ 109,249	$ 72,000	$ 70,000	$ 92,542
CEMETERY	$ 36,000	$ 36,000	$ 37,421	$ 40,147	$ 36,984	$ 35,000	$ 35,000	$ 36,000
COMMUNITY COMMITMENT	$ 5,000	$ 5,500	$ 2,388	$ 1,286	$ 1,357	$ 4,000	$ 7,300	$ 7,300
PARKS	$ 76,200	$ 76,700	$ 67,262	$ 66,138	$ 62,919	$ 74,500	$ 61,500	$ 55,000
RECREATION	$ 112,368	$ 108,387	$ 106,653	$ 107,167	$ 108,018	$ 114,889	$ 118,285	$ 115,555
YOUTH CENTER	$ 16,500	$ 16,500	$ 36,860	$ 43,418	$ 38,196	$ 39,912	$ 49,750	$ 41,900
IT/MEDIA SERVICES	$ 133,640	$ 127,570	$ 65,169	$ 59,541	$ 105,440	$ 92,880	$ 88,492	$ 58,800
PLANNING	$ 31,500	$ 28,750	$ 25,065	$ 28,570	$ 32,098	$ 28,250	$ 23,000	$ 21,450
	$ 2,285,423	$ 2,237,340	$ 2,112,757	$ 2,132,058	$ 2,093,313	$ 2,221,420	$ 2,119,671	$ 2,079,520

2021 General Fund Non Labor Summary (cont.)



2021 General Fund Wage, Benefits and Insurance Summary

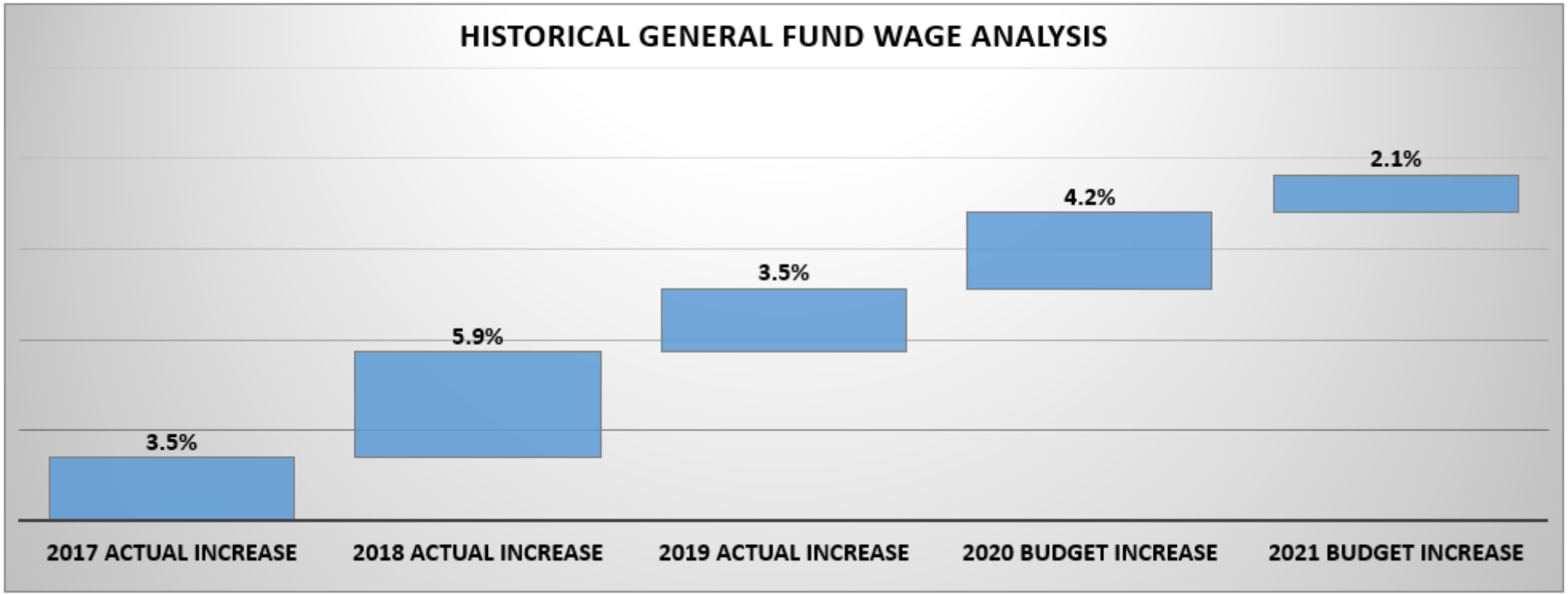
GENERAL FUND LABOR AND BENEFITS

	2021 BUDGET	2020 BUDGET	19 ACTUAL	18 ACTUAL	17 ACTUAL	19 BUDGET	18 BUDGET	17 BUDGET
LABOR	$ 5,202,896	$ 5,096,025	$ 4,893,122	$ 4,728,979	$ 4,466,723	$ 4,891,939	$ 4,638,077	$ 4,415,424
BENEFITS	$ 801,908	$ 782,036	$ 731,300	$ 704,852	$ 682,587	$ 712,023	$ 725,344	$ 665,857
HEALTH/DENTAL	$ 1,032,923	$ 1,037,300	$ 980,216	$ 898,588	$ 914,326	$ 985,282	$ 953,802	$ 1,021,221
	$ 7,037,727	$ 6,915,361	$ 6,604,638	$ 6,332,419	$ 6,063,636	$ 6,589,244	$ 6,317,223	$ 6,102,502

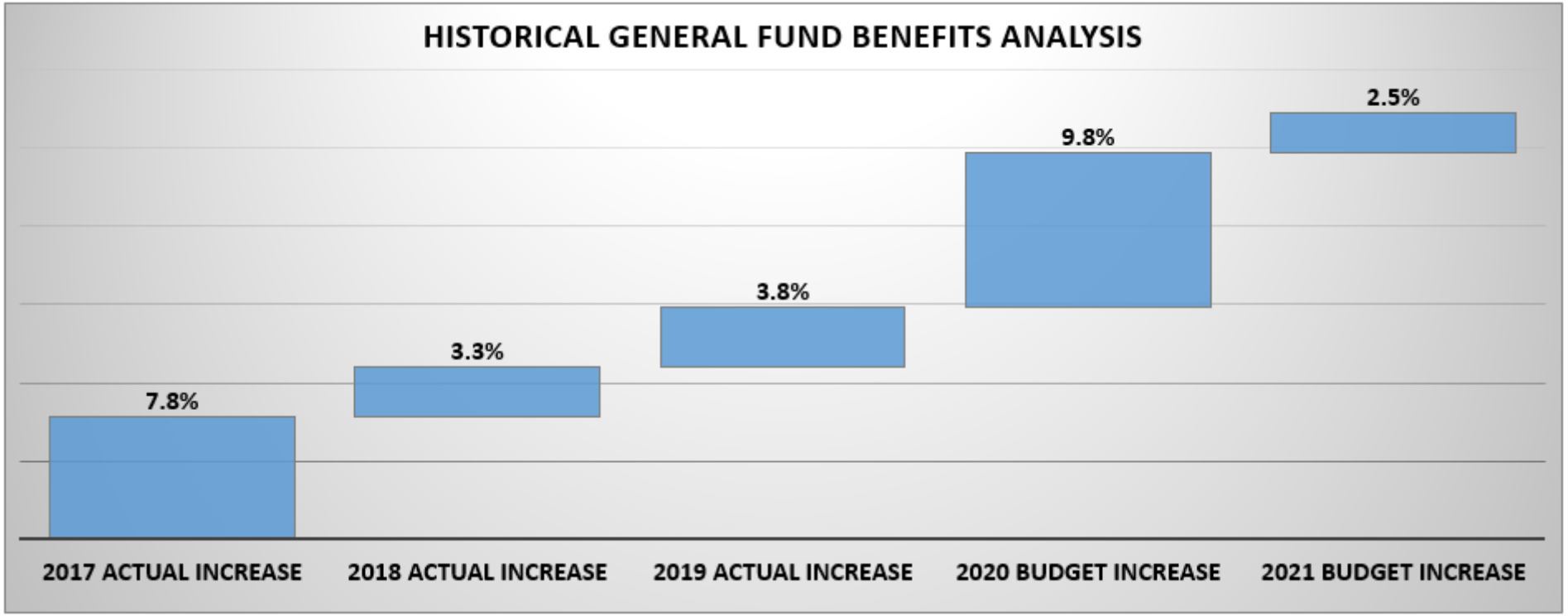
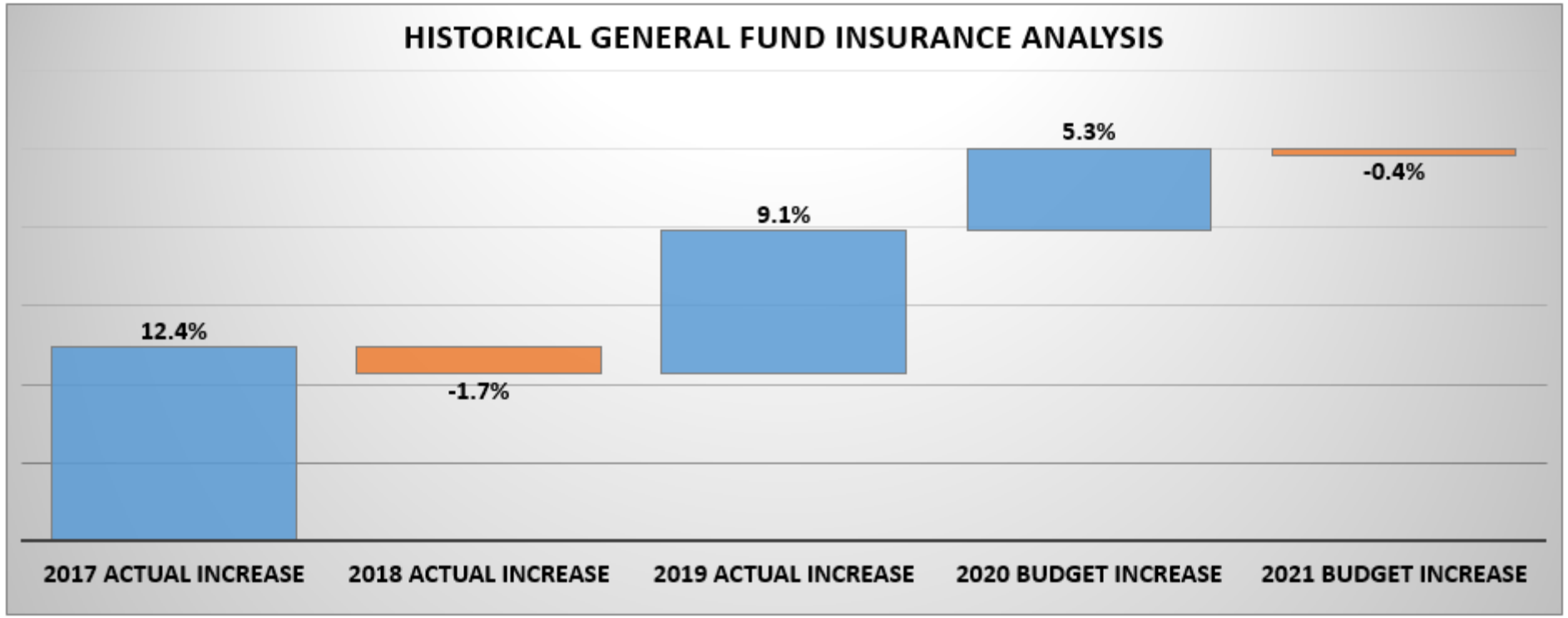
GENERAL FUND LABOR AND BENEFITS

	2021 BUDGET	2020 BUDGET	19 ACTUAL	18 ACTUAL	17 ACTUAL	19 BUDGET	18 BUDGET	17 BUDGET
SALARIES	$ 997,870	$ 995,296	$ 967,150	$ 913,913	$ 819,968	$ 963,062	$ 870,528	$ 843,583
WAGES	$ 3,196,668	$ 3,088,005	$ 2,992,679	$ 2,872,404	$ 2,759,897	$ 2,935,586	$ 2,865,504	$ 2,676,104
WAGES - SENIOR CASE MGMT.	$ 124,278	$ 121,621	$ 98,514	$ 91,732	$ 108,006	$ 119,250	$ 114,604	$ 120,695
WAGES - DISPATCH	$ 320,355	$ 321,320	$ 325,923	$ 328,734	$ 305,815	$ 313,757	$ 311,294	$ 302,328
WAGES - COMMUNITY SERVICE OFFICER	$ 22,362	$ 21,852	$ 26,744	$ 12,684	$ 13,406	$ 21,404	$ 11,980	
WAGES - VOLUNTEERS	$ 110,000	$ 110,000	$ 85,686	$ 93,260	$ 86,380	$ 117,000	$ 107,857	$ 99,000
OVERTIME - DISPATCH	$ 11,500	$ 13,000	$ 11,330	$ 9,778	$ 11,794	$ 13,000	$ 13,000	$ 13,000
OVERTIME	$ 143,500	$ 139,800	$ 141,099	$ 168,385	$ 165,538	$ 139,500	$ 100,500	$ 120,500
WAGES - PART TIME	$ 226,563	$ 91,476	$ 86,058	$ 71,151	$ 38,817	$ 84,042	$ 75,897	$ 58,325
SEASONAL/TEMPORARY/VOLUNTEER		$ 144,155	$ 112,447	$ 114,401	$ 112,572	$ 136,338	$ 118,063	$ 133,039
LONGEVITY - VOLUNTEERS	$ 7,800	$ 7,500	$ 7,025	$ 7,255	$ 6,175	$ 9,000	$ 8,850	$ 8,850
FIRE PENSION BENEFIT	$ 42,000	$ 42,000	$ 38,467	$ 45,282	$ 38,355	$ 40,000	$ 40,000	$ 40,000
EMPLOYEE BENEFITS	$ 801,908	$ 782,036	$ 731,300	$ 704,852	$ 682,587	$ 712,023	$ 725,344	$ 665,857
HEALTH INSURANCE	$ 1,032,923	$ 1,037,300	$ 980,216	$ 898,588	$ 914,326	$ 985,282	$ 953,802	$ 1,021,221
	$ 7,037,727	$ 6,915,361	$ 6,604,638	$ 6,332,419	$ 6,063,636	$ 6,589,244	$ 6,317,223	$ 6,102,502

2021 General Fund Wage Summary



2021 General Fund Benefits Summary



2021 General Fund Health/Dental Summary