

City of Stoughton Proposed Budget

Budget Year 2024

Tax levy - Budget Year 2024

	<u>2024</u>		<u>2023</u>		<u>Increase (Decrease)</u>		
					<u>Amount</u>	<u>Percent</u>	
Operational tax levy	\$	6,652,361	\$	6,532,620	\$	119,741	1.83%
Debt service tax levy	\$	4,464,043	\$	3,978,674	\$	485,369	12.20%
Total property tax levy	\$	11,116,404	\$	10,511,294	\$	605,110	5.76%
Equalized value (TID out)	\$	1,706,623,300	\$	1,499,453,200	\$	207,170,100	13.82%
Mill rate	\$	6.5137	\$	7.0101	\$	(0.4964)	-7.08%
Tax on \$100,000 property	\$	651.37	\$	701.01	\$	(49.64)	-7.08%
Tax on \$150,000 property	\$	977.05	\$	1,051.51	\$	(74.46)	-7.08%
Tax on \$200,000 property	\$	1,302.74	\$	1,402.02	\$	(99.28)	-7.08%
Tax on \$250,000 property	\$	1,628.42	\$	1,752.52	\$	(124.10)	-7.08%
Tax on \$300,000 property	\$	1,954.11	\$	2,103.03	\$	(148.92)	-7.08%
Tax on \$350,000 property	\$	2,279.79	\$	2,453.53	\$	(173.74)	-7.08%
Tax on \$400,000 property	\$	2,605.47	\$	2,804.03	\$	(198.56)	-7.08%
Tax on \$450,000 property	\$	2,931.16	\$	3,154.54	\$	(223.38)	-7.08%
Tax on \$500,000 property	\$	3,256.84	\$	3,505.04	\$	(248.20)	-7.08%

Other fiscal information

- ▶ Total expenditures/expenses (excluding Stoughton Utilities)
\$39,523,082
- ▶ Storm Water annual Equivalent Runoff Unit (ERU) charge - \$84.12 per year which is an increase of \$3.06 or 3.9%.
- ▶ Refuse collection charge - \$207.36 per year, which is an increase of \$7.09 or 3.5%.
- ▶ Committed fund balance (General Fund)
 - ▶ Retirement payouts as per R-175-2022 \$ 85,000
 - ▶ Expenditure Restraint Program 39,000
 - ▶ Levy limit constraints 32,291
 - ▶ DEI Task Force carryforward from 2023 to 2024 5,000
 - ▶ Total \$161,291

Changes from last Committee of the Whole meeting

- ▶ Correction of levy limit calculation applicable to personal property aids
- ▶ Verify adherence to Expenditure Restraint Program guidelines (with assumptions made as to how the Department of Revenue handles the Supplemental Shared Revenue effect on expenditures).
- ▶ Personnel
 - ▶ All departments - Ensure life insurance expense applies only to WRS eligible employees
 - ▶ Police
 - ▶ Ensure all prior individual wage increases accounted for
 - ▶ Remove part-time dispatch pool while retaining dispatch overtime pool
 - ▶ Increase crossing guard wages to \$15 per hour
 - ▶ Add an additional Civilian Service Officer (CSO) for 10 hours per week

Changes from last Committee of the Whole meeting (continued)

- ▶ Personnel (continue)
 - ▶ City Clerk
 - ▶ Reduce current Administrative Assistant from 22.5 hours to 20 hours per week
 - ▶ Add an additional Administrative Assistant at 20 hours per week
 - ▶ Library
 - ▶ Add Children's Services Assistant - 1040 hours at \$19.86 per hour plus FICA taxes
 - ▶ Add Children's Services Assistant - 1040 hours at \$16.20 per hour plus FICA taxes
 - ▶ Delete Youth/Circulation Services Assistant (vacant) - 2080 hours at \$22.99 plus FICA taxes and WRS pension
 - ▶ Delete Children's Services Assistant - 280 hours at \$16.20 per hour plus FICA taxes
 - ▶ Senior Center
 - ▶ Add New Case Manager for 1040 hours plus FICA taxes
- ▶ Capital Improvement Plan - Addition of a new emergency warning siren covering Nordic Ridge and Kettle Park West - \$45,000 paid for with bond proceeds.
- ▶ Shared Ride Services ride fees increased by \$0.25 instead of \$0.50 per trip.

Wages and benefits

- ▶ Wage increase at 4.5% for all non-union employees, excluding Stoughton Utilities.
- ▶ Wage increase at 4.5% for all union employees
- ▶ Health insurance (all employees including Stoughton Utilities)
 - ▶ Increase proposed by former insurance broker was 9.9%
 - ▶ New broker obtained ~~6%~~ increase quote - **Now 5% as of 11/3/23!!**
 - ▶ No changes in plan design
 - ▶ Adding NearSite Clinic to help control costs for both employees & city, along with more appointment availability.
 - ▶ Employees - NO INCREASE in premium deductions
 - ▶ Departments - ~~6%~~ **5%** increase in premiums plus the ~~6%~~ **5%** employee premium increase that was not passed along.

Property tax levy by department

<u>Department</u>	<u>2024 Mayor</u>	<u>2023 Adopted</u>	<u>Increase (Decrease)</u>	
			<u>Amount</u>	<u>Percent</u>
Police	\$ 3,872,192	\$ 3,555,918	\$316,274	8.89%
Public Library	742,679	726,880	15,799	2.17%
Finance	661,189	516,692	144,497	27.97%
Human Resources/Risk Mgmt.	624,775	528,814	95,961	18.15%
Public Works	612,408	491,771	120,637	24.53%
Planning & Development	530,321	483,627	46,694	9.65%
Info Tech/Media Services	475,589	447,120	28,469	6.37%
Senior Center	461,277	411,256	50,021	12.16%
Recreation Program	279,681	179,372	100,309	55.92%
City Clerk	244,903	180,536	64,367	35.65%
Fire	209,391	365,178	(155,787)	-42.66%
Opera House	209,258	234,876	(25,618)	-10.91%
City Attorney	165,000	185,000	(20,000)	-10.81%
Mayor	124,852	114,354	10,498	9.18%
Shared Ride Services	65,300	7,886	57,414	728.05%
Common Council	47,100	49,005	(1,905)	-3.89%
Landmarks Commission	21,860	17,960	3,900	21.71%
Redevelopment Authority	15,295	20,500	(5,205)	-25.39%
Fireworks	11,350	25,000	(13,650)	-54.60%
Economic Development	7,500	7,500	-	0.00%
Special Assessments	-	(19,000)	19,000	-100.00%
Municipal Court	(9,108)	(32,112)	23,004	-71.64%
General Revenues	(2,720,451)	(1,965,513)	(754,938)	38.41%
Operating tax levy	6,652,361	6,532,620	119,741	1.83%
Debt service tax levy	4,464,043	3,978,674	485,369	12.20%
Total tax levy	\$ 11,116,404	\$ 10,511,294	\$ 605,110	5.76%

Property tax by classification		Increase (Decrease)			
Department	2024 Mayor	2023 Adopted	Amount	Percent	
Public Safety					
Police	\$ 3,872,192	\$ 3,555,918	\$ 316,274	8.89%	
Fire	209,391	365,178	(155,787)	-42.66%	
Planning & Development	158,866	117,797	41,069	34.86%	
Public Safety subtotal	4,240,449	4,038,893	201,556	4.99%	
General Government					
Finance	661,189	516,692	144,497	27.97%	
Human Resources/Risk Mgmt.	624,775	528,814	95,961	18.15%	
Info Tech Media Services	475,589	447,120	28,469	6.37%	
Planning & Development	314,689	268,467	46,222	17.22%	
City Clerk	244,903	180,536	64,367	35.65%	
City Attorney	165,000	185,000	(20,000)	-10.81%	
Mayor	124,852	114,354	10,498	9.18%	
Common Council	47,100	49,005	(1,905)	-3.89%	
Municipal Court	(9,108)	(32,112)	23,004	-71.64%	
General Government subtotal	2,648,989	2,257,876	391,113	17.32%	
Culture, Recreation, Education					
Public Library	742,679	726,880	15,799	2.17%	
Public Works	399,380	377,461	21,919	5.81%	
Recreation Programs	279,681	179,372	100,309	55.92%	
Opera House	209,258	234,876	(25,618)	-10.91%	
Fireworks	11,350	25,000	(13,650)	-54.60%	
Culture/Rec/Education subtotal	1,642,348	1,543,589	98,759	6.40%	

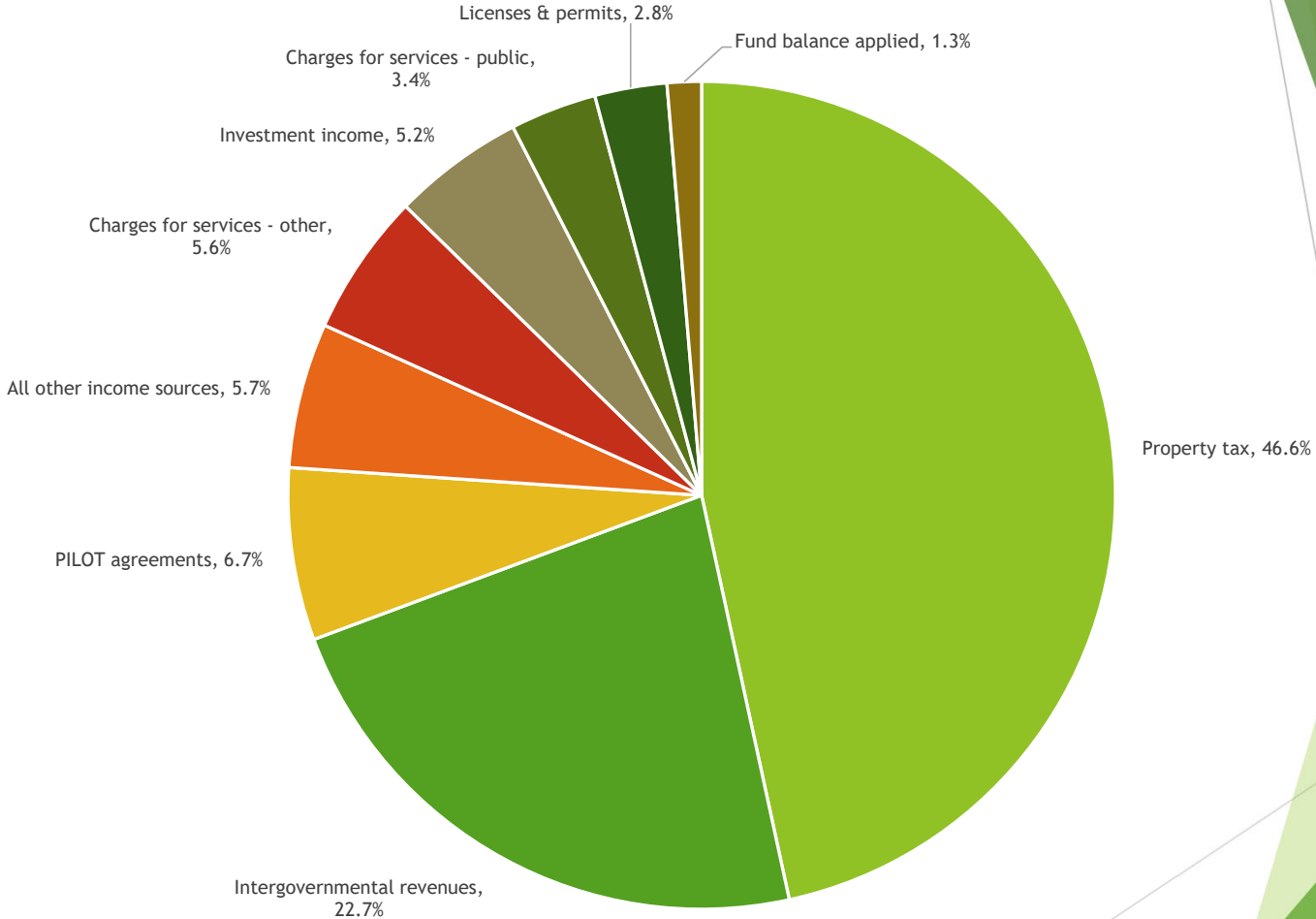
Property tax by classification (continued)

<u>Department</u>	<u>2024 Mayor</u>	<u>2023 Adopted</u>	<u>Increase (Decrease) Amount</u>	<u>Percent</u>
Health & Human Services				
Senior Center	461,277	411,256	50,021	12.16%
Public Works	20,225	26,000	(5,775)	-22.21%
Health & Human Services subtotal	481,502	437,256	44,246	10.12%
Public Works				
Public Works	192,803	88,310	104,493	118.33%
Shared Ride Services	65,300	7,886	57,414	728.05%
Public Works subtotal	258,103	96,196	161,907	168.31%
Conservation & Development				
Planning & Development	56,766	97,363	(40,597)	-41.70%
Landmarks Commission	21,860	17,960	3,900	21.71%
Redevelopment Authority	15,295	20,500	(5,205)	-25.39%
Economic Development	7,500	7,500	-	0.00%
Special Assessments	-	(19,000)	19,000	-100.00%
Conservation & Development subtotal	101,421	124,323	(22,902)	-18.42%
General Revenues				
General Revenues	(2,720,451)	(1,965,513)	(754,938)	38.41%
General Revenues subtotal	(2,720,451)	(1,965,513)	(754,938)	38.41%
Property tax levy - operations	6,652,361	6,532,620	119,741	1.83%
Property tax levy - debt service	4,464,043	3,978,674	485,369	12.20%
Total property tax levy	\$ 11,116,404	\$ 10,511,294	\$ 605,110	5.76%

General Fund revenue categories

<u>Category</u>	<u>Mayor</u>	<u>2024 Mayor</u>	<u>2023 Adopted</u>	<u>Increase (Decrease)</u>	
				<u>Amount</u>	<u>Percent</u>
Property tax	46.6%	5,597,969	5,543,518	54,451	0.98%
Intergovernmental revenues	22.7%	2,730,995	2,394,377	336,618	14.06%
PILOT agreements	6.7%	808,788	740,900	67,888	9.16%
All other income sources	5.7%	680,587	395,888	284,699	71.91%
Charges for services - other	5.6%	668,650	533,139	135,511	25.42%
Investment income	5.2%	619,000	94,000	525,000	558.51%
Charges for services - public	3.4%	406,550	388,590	17,960	4.62%
Licenses & permits	2.8%	338,200	293,600	44,600	15.19%
Fund balance applied	1.3%	161,291	458,662	(297,371)	-64.83%
Total revenue sources	100.0%	12,012,030	10,842,674	1,114,905	10.28%

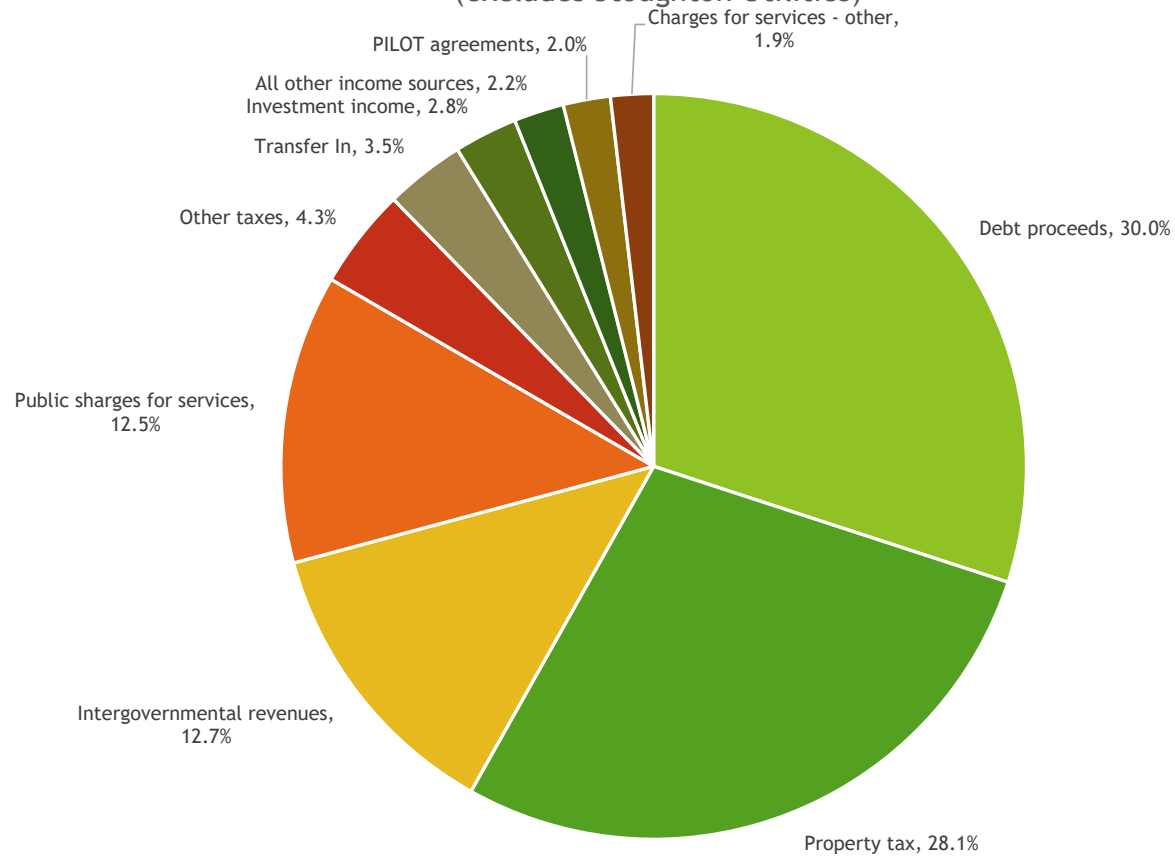
General Fund revenues - 2024 proposed budget



All funds - revenue categories

<u>Category</u>	<u>Mayor</u>	<u>2024 Mayor</u>	<u>2023 Adopted</u>	<u>Increase (Decrease)</u>	
				<u>Amount</u>	<u>Percent</u>
Debt proceeds	30.0%	11,868,059	8,641,366	3,226,693	37.34%
Property tax	28.1%	11,116,404	10,511,294	605,110	5.76%
Intergovernmental revenues	12.7%	5,009,737	4,534,572	475,165	10.48%
Public charges for services	12.5%	4,955,381	3,692,163	1,263,218	34.21%
Other taxes	4.3%	1,715,053	2,163,031	(447,978)	-20.71%
Transfer In	3.5%	1,371,574	1,718,291	(346,717)	-20.18%
Investment income	2.8%	1,087,050	205,340	881,710	429.39%
All other income sources	2.2%	857,764	1,067,528	(209,764)	-19.65%
PILOT agreements	2.0%	808,788	960,900	(152,112)	-15.83%
Charges for services - other	1.9%	733,272	920,890	(187,618)	-20.37%
Total revenue sources	100.0%	39,523,082	34,415,375	5,107,707	14.84%

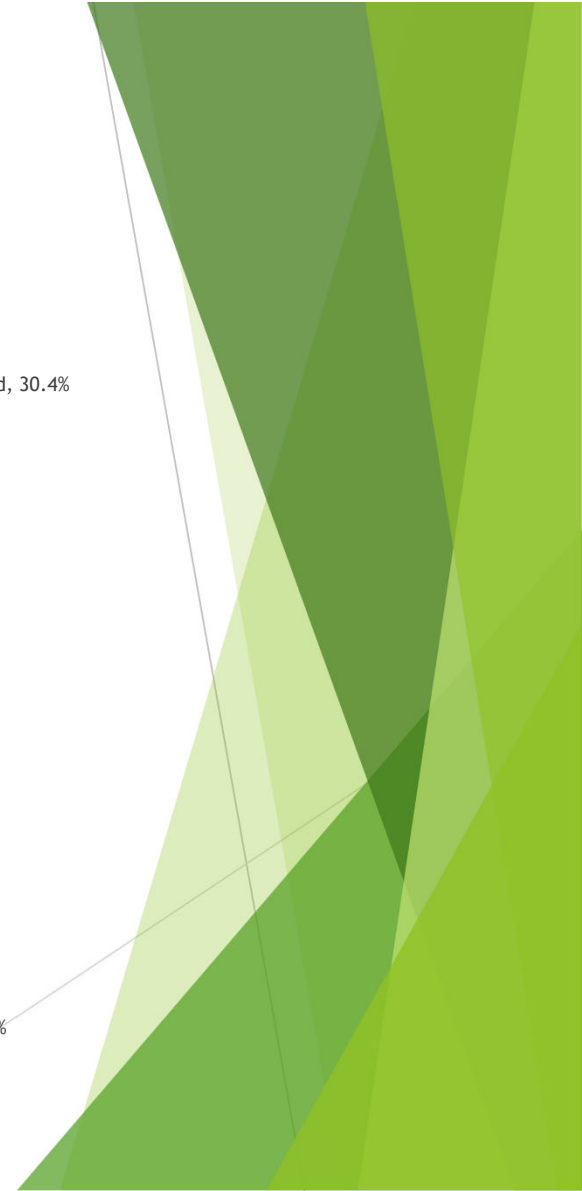
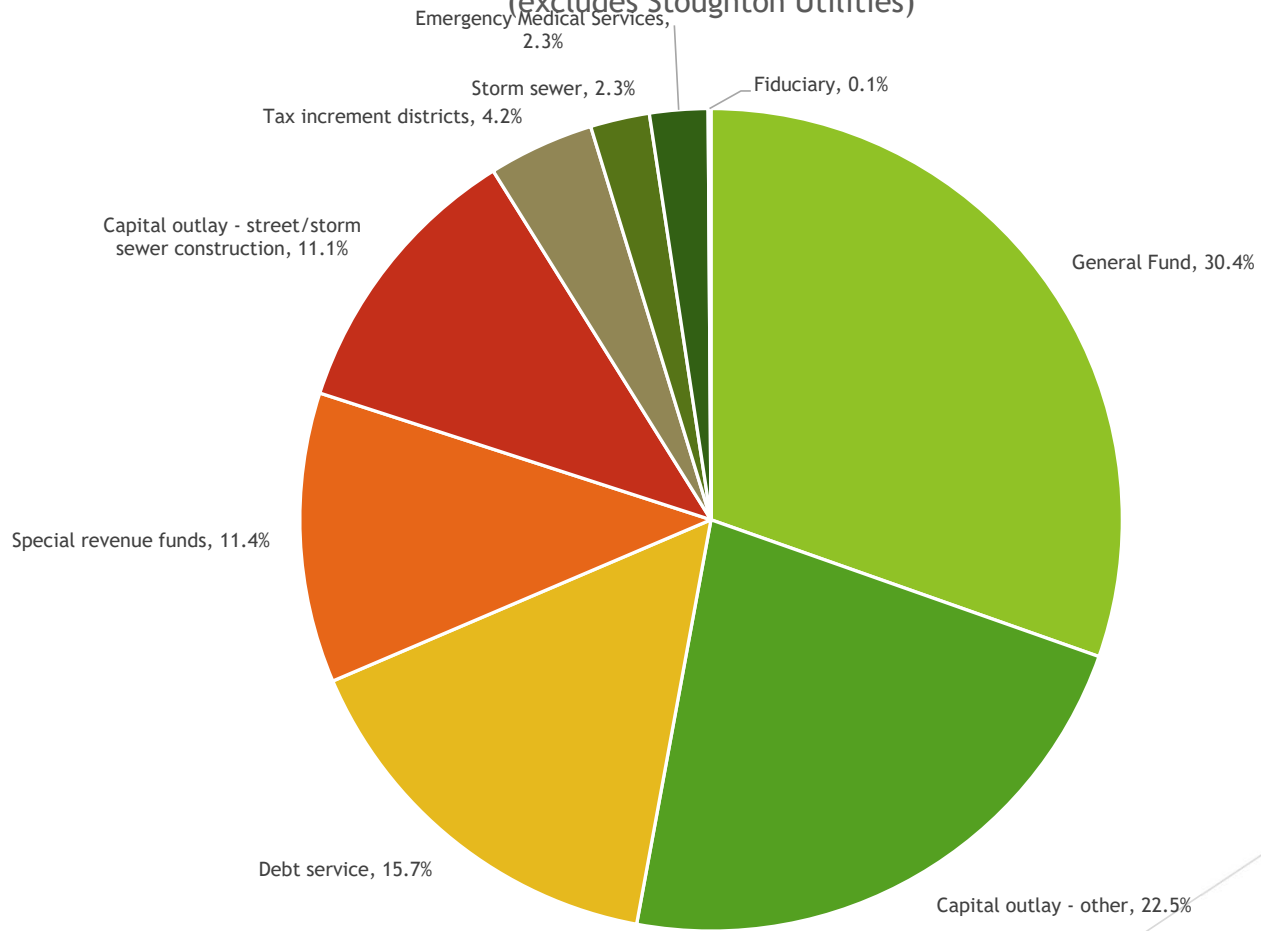
Revenues - All Funds - Mayor proposed budget 2024 (excludes Stoughton Utilities)



All funds - revenue by fund categories

<u>Category</u>	<u>Mayor</u>	<u>2024 Mayor</u>	<u>2023 Adopted</u>	<u>Increase (Decrease)</u>	
				<u>Amount</u>	<u>Percent</u>
General Fund	30.4%	12,012,030	10,842,674	1,169,356	10.78%
Capital outlay - other	22.5%	8,894,997	3,498,440	5,396,557	154.26%
Debt service	15.7%	6,201,638	5,313,136	888,502	16.72%
Special revenue funds	11.4%	4,504,351	4,301,611	202,740	4.71%
Capital outlay - street/storm sewer construction	11.1%	4,399,625	3,834,115	565,510	14.75%
Tax increment districts	4.2%	1,641,218	4,729,934	(3,088,716)	-65.30%
Storm sewer	2.3%	919,867	1,012,147	(92,280)	-9.12%
Emergency Medical Services	2.3%	905,346	883,318	22,028	2.49%
Fiduciary	0.1%	44,010	-	44,010	100.00%
Total revenue sources	100.0%	39,523,082	34,415,375	5,107,707	14.84%

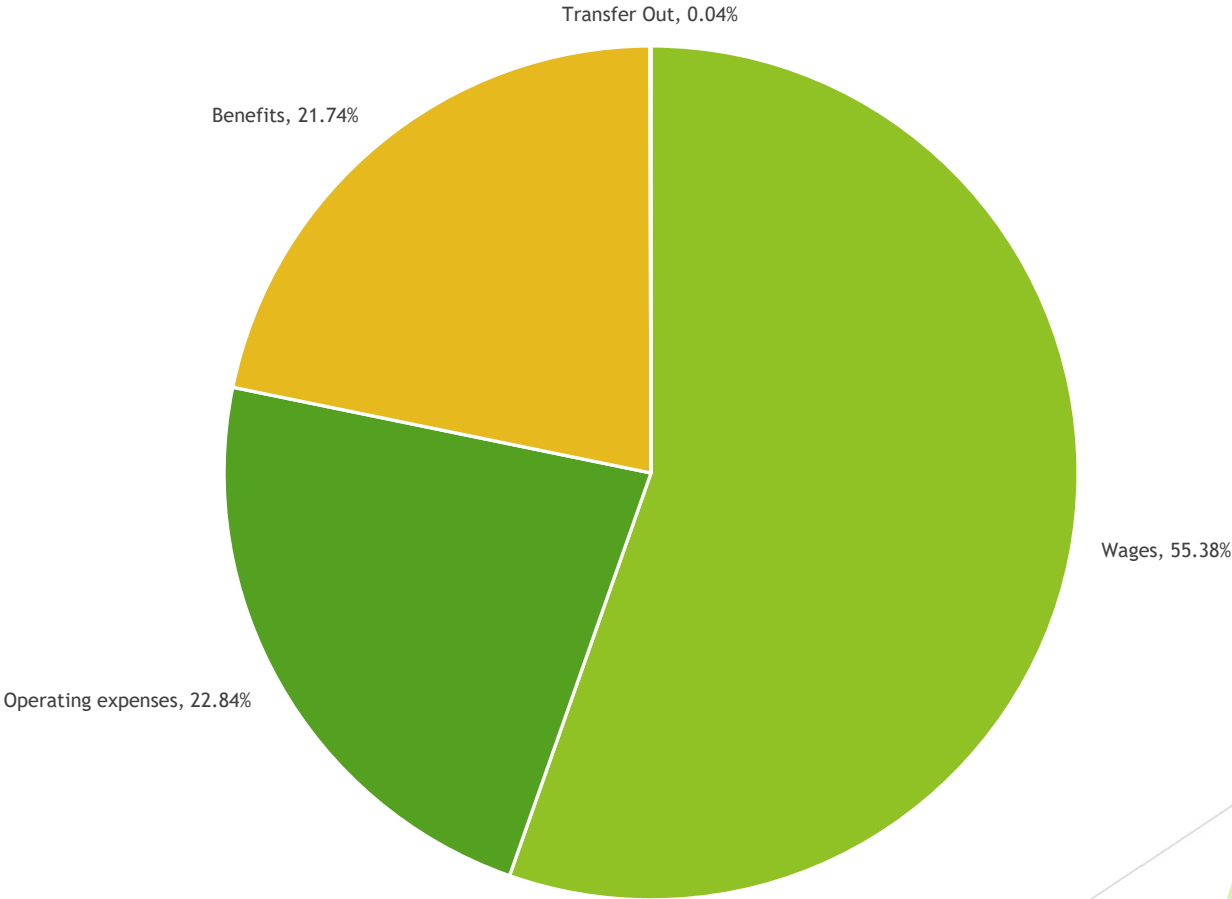
Revenue by major/minor funds - Mayor proposed budget 2024 (excludes Stoughton Utilities)



General Fund expenditure categories

<u>Category</u>	<u>Mayor</u>	<u>2024 Mayor</u>	<u>2023 Adopted</u>	<u>Increase (Decrease)</u>	
				<u>Amount</u>	<u>Percent</u>
Wages	55.38%	6,651,950	6,071,020	580,930	9.57%
Operating expenses	22.84%	2,743,082	2,550,457	192,625	7.55%
Benefits	21.74%	2,611,998	2,201,197	410,801	18.66%
Transfer Out	0.04%	5,000	-	5,000	100.00%
Total expenditures	100.00%	12,012,030	10,822,674	1,189,356	10.99%

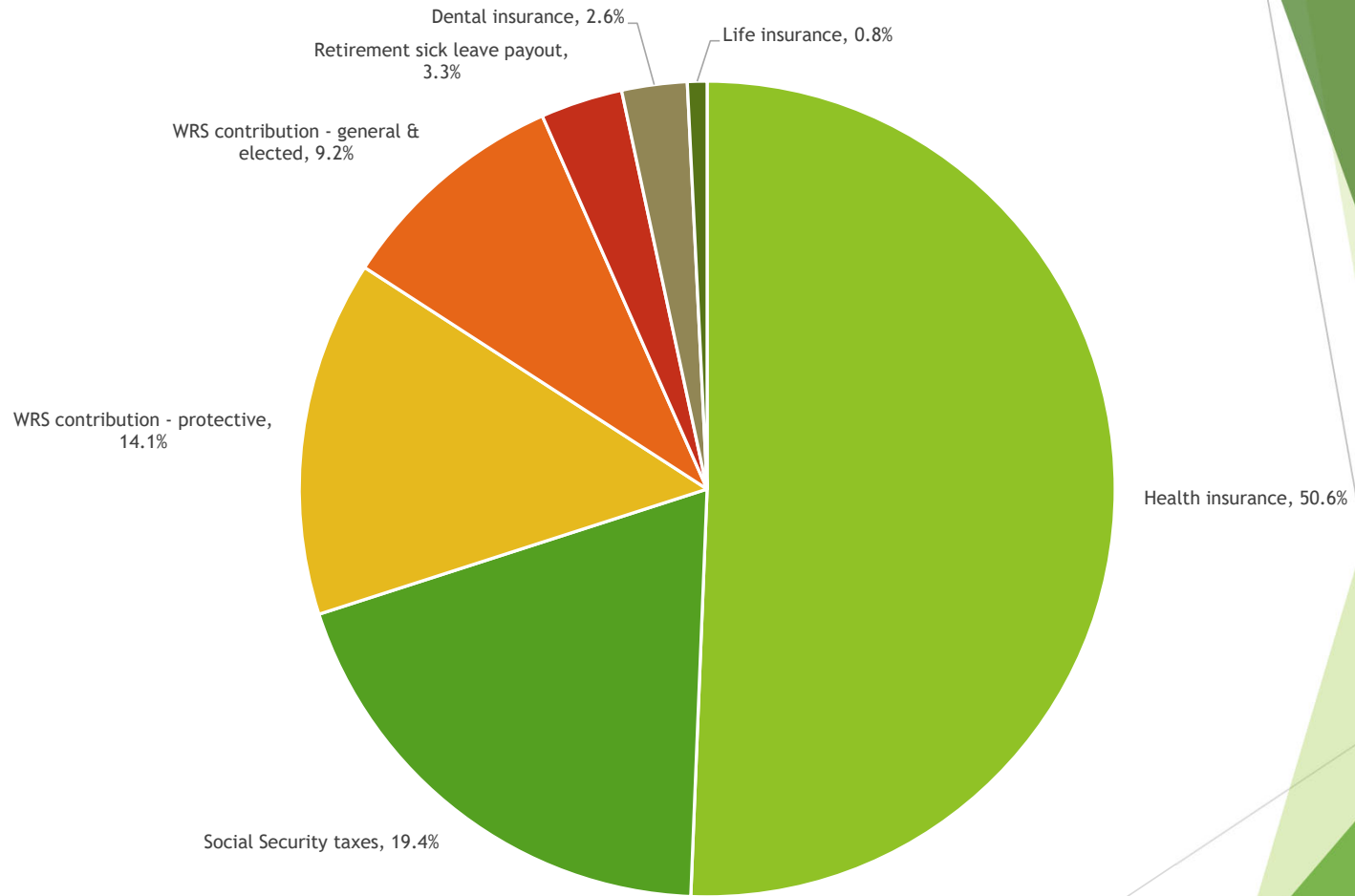
General Fund - expenditure categories - Mayor proposed budget 2024



General Fund benefit breakdown

<u>Category</u>	<u>Mayor</u>	<u>2024 Mayor</u>	<u>2023 Adopted</u>	<u>Increase (Decrease)</u>	
				<u>Amount</u>	<u>Percent</u>
Health insurance	50.6%	1,322,798	1,120,423	202,375	18.06%
Social Security taxes	19.4%	506,421	437,661	68,760	15.71%
WRS contribution - protective	14.1%	368,463	277,289	91,174	32.88%
WRS contribution - general & elected	9.2%	241,312	213,637	27,675	12.95%
Retirement sick leave payout	3.3%	85,000	85,000	-	0.00%
Dental insurance	2.6%	67,622	64,740	2,882	4.45%
Life insurance	0.8%	20,382	2,447	17,935	732.94%
Total expenditures	100.0%	2,611,998	2,201,197	410,801	18.66%

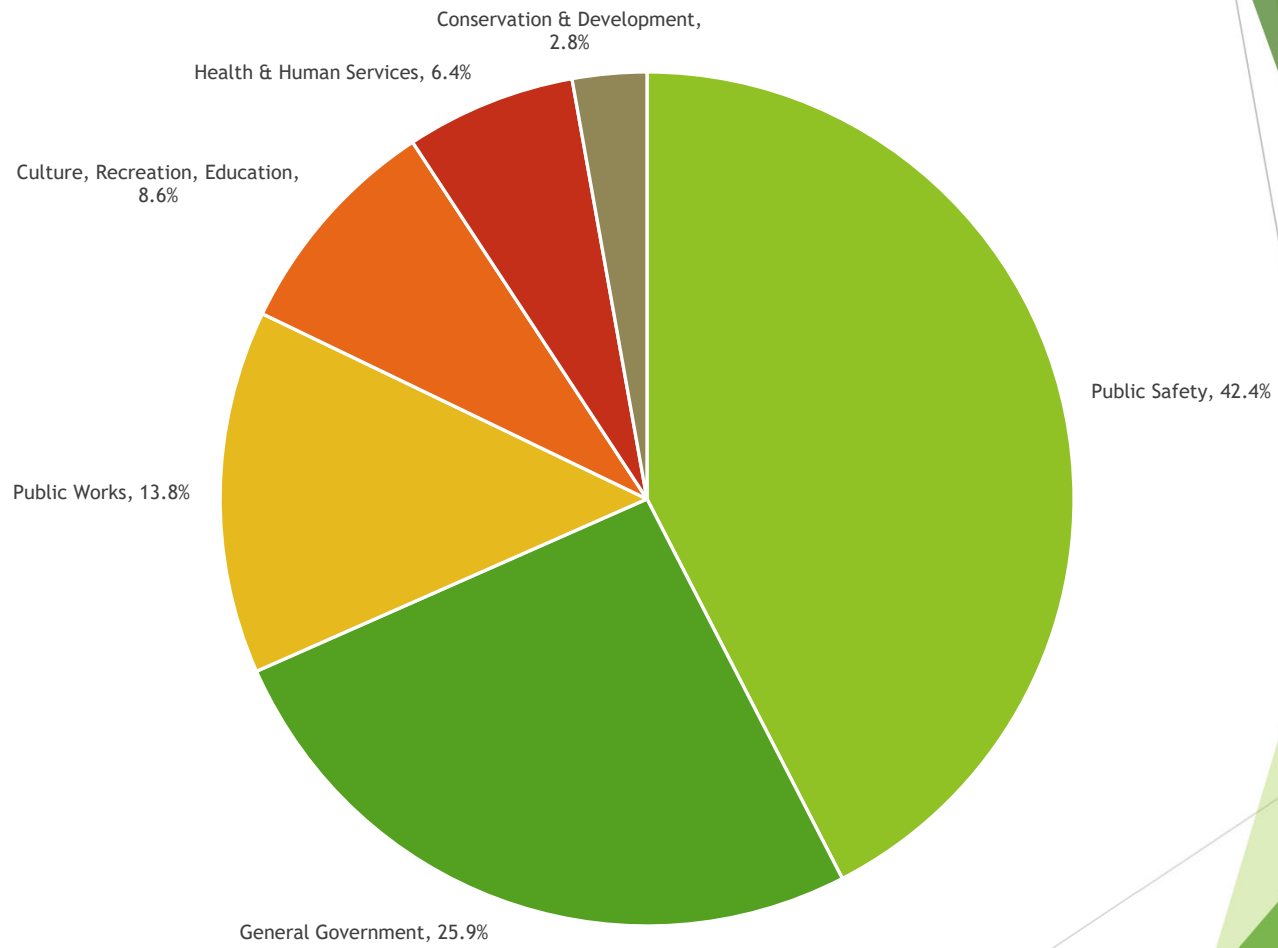
General Fund - Benefit breakdown - Mayor proposed budget 2024



General Fund expenditure categories

<u>Category</u>	<u>Mayor</u>	<u>2024 Mayor</u>	<u>2023 Adopted</u>	<u>Increase (Decrease)</u>	
				<u>Amount</u>	<u>Percent</u>
Public Safety	42.4%	5,097,849	4,319,741	778,108	18.01%
General Government	25.9%	3,116,295	3,054,877	61,418	2.01%
Public Works	13.8%	1,652,464	1,525,807	126,657	8.30%
Culture, Recreation, Education	8.6%	1,034,129	928,391	105,738	11.39%
Health & Human Services	6.4%	773,027	676,995	96,032	14.19%
Conservation & Development	2.8%	338,266	336,863	1,403	0.42%
Total expenditures	100.0%	12,012,030	10,842,674	1,169,356	10.78%

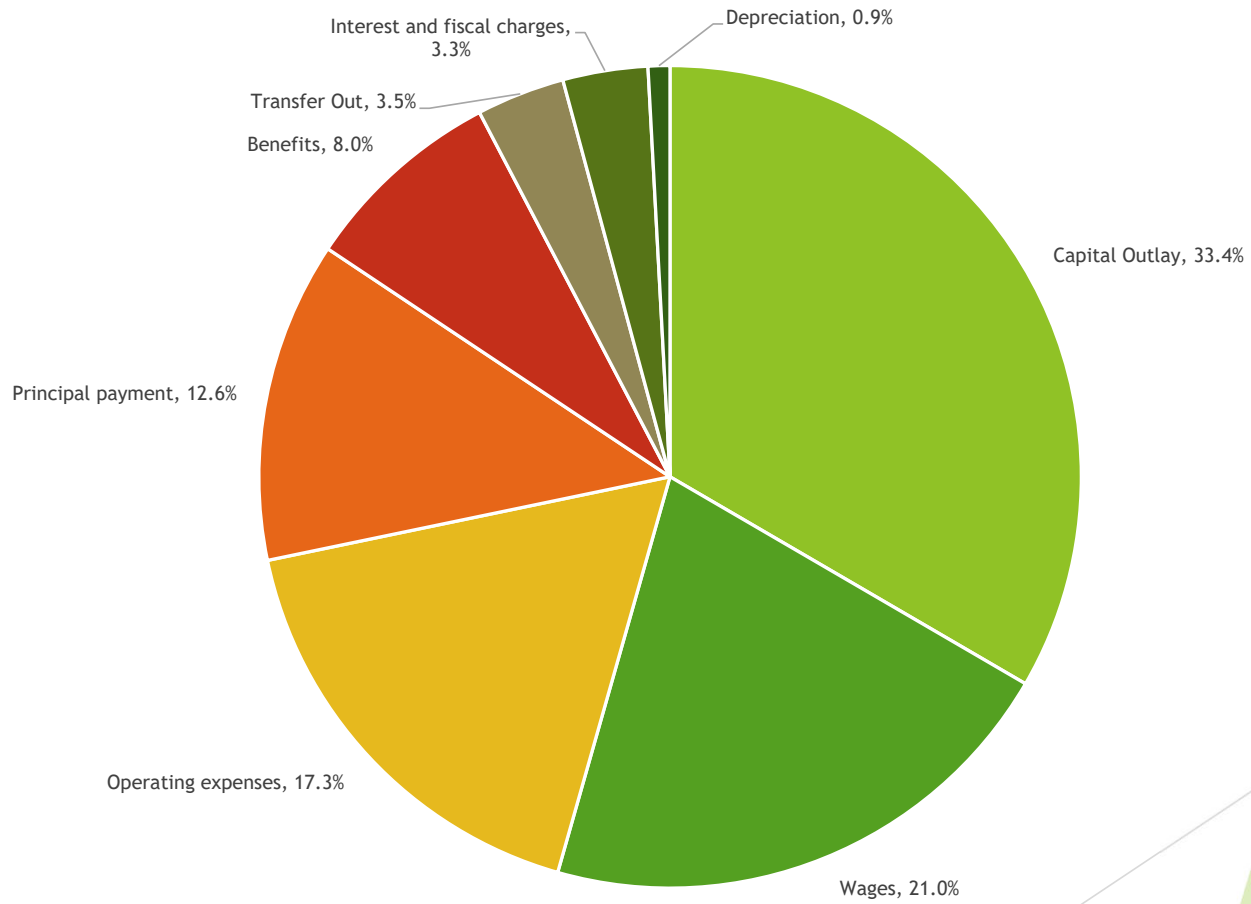
General Fund - expenditures by fiscal category - Mayor proposed budget 2024



All Funds - expenditure categories

<u>Category</u>	<u>Mayor</u>	<u>2024 Mayor</u>	<u>2023 Adopted</u>	<u>Increase (Decrease)</u>	
				<u>Amount</u>	<u>Percent</u>
Capital Outlay	33.4%	13,197,849	11,242,734	1,955,115	17.39%
Wages	21.0%	8,305,241	8,305,241	-	0.00%
Operating expenses	17.3%	6,850,957	5,712,288	1,138,669	19.93%
Principal payment	12.6%	4,984,876	4,268,587	716,289	16.78%
Benefits	8.0%	3,151,573	2,644,443	507,130	19.18%
Transfer Out	3.5%	1,371,574	1,623,341	(251,767)	-15.51%
Interest and fiscal charges	3.3%	1,321,012	1,081,199	239,813	22.18%
Depreciation	0.9%	340,000	334,000	6,000	1.80%
Total expenditures	100.0%	39,523,082	35,211,833	4,311,249	12.24%

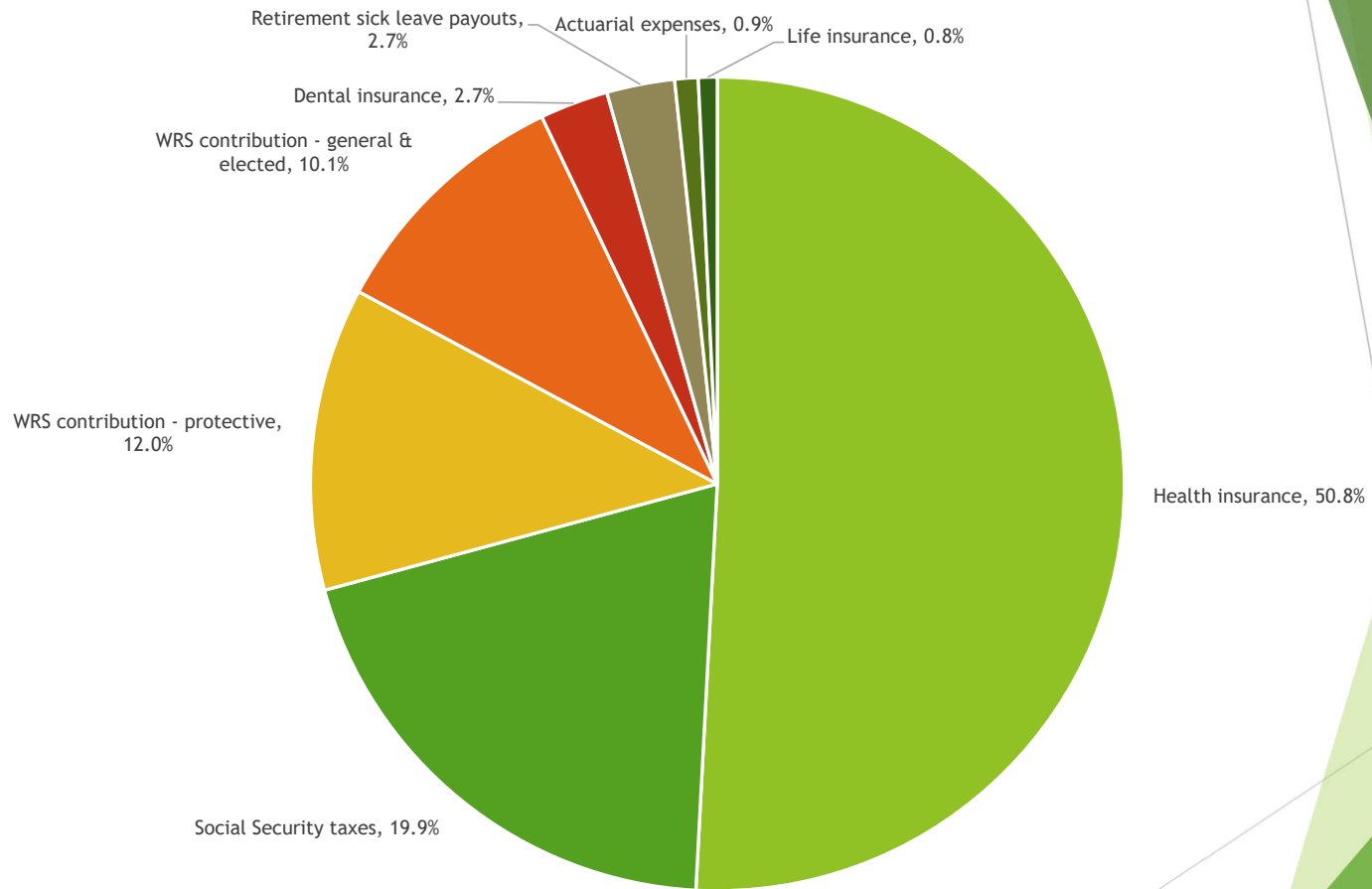
All funds - Expenditure categories - Mayor proposed budget 2024
(excludes Stoughton Utilities)



All funds - benefits breakdown

<u>Category</u>	<u>Mayor</u>	<u>2024 Mayor</u>	<u>2023 Adopted</u>	<u>Increase (Decrease)</u>	
				<u>Amount</u>	<u>Percent</u>
Health insurance	50.8%	1,602,352	1,371,791	230,561	16.81%
Social Security taxes	19.9%	628,678	544,438	84,240	15.47%
WRS contribution - protective	12.0%	379,537	277,745	101,792	36.65%
WRS contribution - general & elected	10.1%	317,297	282,483	34,814	12.32%
Dental insurance	2.7%	85,756	79,996	5,760	7.20%
Retirement sick leave payouts	2.7%	85,000	85,000	-	0.00%
Actuarial expenses	0.9%	29,300	-	29,300	100.00%
Life insurance	0.8%	23,653	2,990	20,663	691.07%
Total expenditures	100.0%	3,151,573	2,644,443	507,130	19.18%

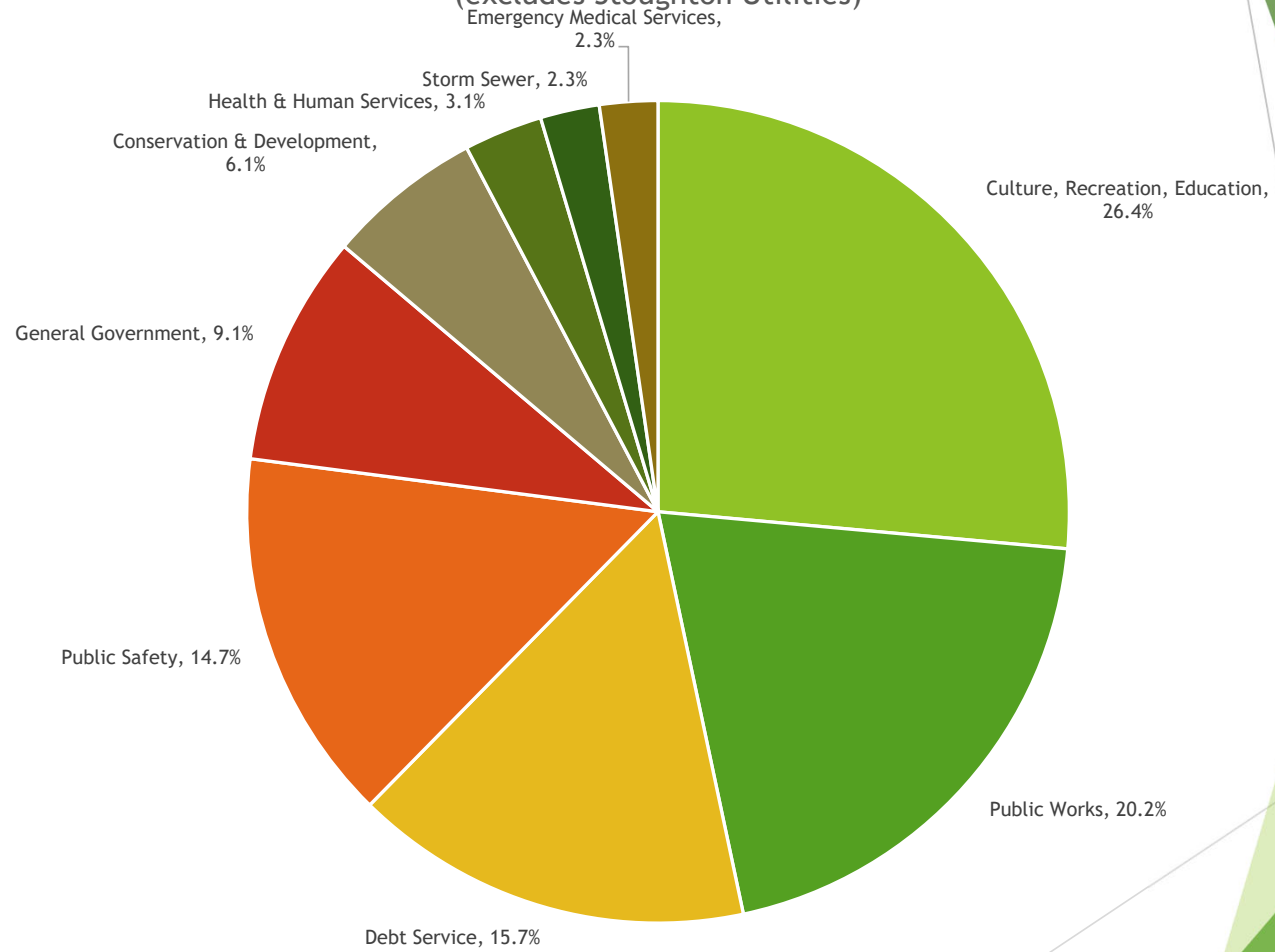
All funds - Benefit breakdown - Mayor proposed budget 2024
(excludes Stoughton Utilities)



All funds - fiscal categories

<u>Category</u>	<u>Mayor</u>	<u>2024 Mayor</u>	<u>2023 Adopted</u>	<u>Increase (Decrease)</u>	
				<u>Amount</u>	<u>Percent</u>
Culture, Recreation, Education	26.4%	10,449,222	4,658,744	5,790,478	124.29%
Public Works	20.2%	7,997,996	7,109,618	888,378	12.50%
Debt Service	15.7%	6,201,638	5,313,136	888,502	16.72%
Public Safety	14.7%	5,807,928	5,344,443	463,485	8.67%
General Government	9.1%	3,600,519	3,225,377	375,142	11.63%
Conservation & Development	6.1%	2,421,079	5,870,282	(3,449,203)	-58.76%
Health & Human Services	3.1%	1,220,937	1,001,015	219,922	21.97%
Storm Sewer	2.3%	918,417	1,009,442	(91,025)	-9.02%
Emergency Medical Services	2.3%	905,346	883,318	22,028	2.49%
Total expenditures	100.0%	39,523,082	34,415,375	5,107,707	14.84%

All funds - expense by fiscal category - Mayor proposed budget 2024
(excludes Stoughton Utilities)



Questions?

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