City of Stoughton
Changes to 2024 Property Tax Levy
Budget Year 2024

Description			Amount
Property tax levy - operational - budget year 2023			6,532,620
Calculated levy limit increase (as of 08/01/2023)			156,514
Property tax levy limit - operational - budget year 2024			6,689,134
Operational property tax levy as of 09/27/2023 budget hearings			6,845,705
Planning - City Buildings - One Community Bank rent not previously in budget			(31,000)
Planning - Public Safety Building			
Add painting as an operational expenditure		12,000	
Remove capital outlay as any item would be included in the CIP		(33,100)	
Reclassify Stoughton Utilities payment from rent to property tax		73,500	52,400
Fire Department			
Calculations for town charges completed on 09/29/2023	A	(60,000)	
Allocate fire dues from Firefighters Pension to Fire Dept	B	(39,600)	
Pivot table for new EMT classified wages as Fire Dept not EMS	C	(69,992)	(169,592)
General Revenues			
Room taxes did not reflect increase 33.3% increase in rates (6% to 8%)	D	(24,000)	
Correction of building rent revenue for Stoughton Utilities/EMS	E	42,313	18,313
Mayoral adjustments			
Economic Development - Reduce expenditures from $15,000 to $7,500		(7,500)	
Senior Center -Increase public charges for meals revenue from $17,000 to $19,000	F	(2,000)	
Senior Center - Increase Dane County congregate meals charges	G	(1,500)	
Senior Center - Increase Dane County home delivered meal charges	G	(1,500)	
Shared Ride Services - Increase public fares by $0.50 per ride		(5,000)	
Shared Ride Services - Transfer from General Fund (fund balance applied)		(9,192)	(26,692)
			6,689,134

A. Prior budgets allocated Fire Town Charges in Fire Dept, General Revenues, Building Maintenance and Equipment Replacement. Manual adjustments were necessary to allocate each semi-annual payment to the various funds/departments. Showing all revenues in one department eliminates allocations as well as helps ensure that all revenues are being budgeted for.

B. Interest earnings in the Firefighters Pension Fund are anticipated to cover the majority of annual pension payments.
C. The Mayor's proposed 2024 budget includes one (1) new full-time firefighter and one (1) new Emergency Medical Technician. Only the firefighter's wages/benefits affect the tax levy.
D. The increase in the City's retention from 10% to 20% was already included in the budget.
E. Because the building lease calculations between the City of Stoughton and Stoughton Utilities are still in-process, to remain conservative, no additional Stoughton Utilities or Emergency Medical Services building rent was included in the 2024 budget.
F. Projected 2023 revenue, based upon the first 8.5 months, is $18,714.
G. The original recommended budget assumed no increase the County payments based upon January through June 2023 payments.

10/01/2023 BUDGET REPORT FOR STOUGHTON CITY

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 Actual	2023 Adopted	2023 Amended	2023 Actual	2023 Projected	2024 Dept Request	2024 Finance Review	2024 Mayor Proposed
100-51300-41110	City Attorney	157,000	185,000	185,000	185,000	185,000	165,000	165,000	165,000
100-51420-41110	City Clerk	176,744	159,486	159,486	159,486	159,486	177,688	177,343	177,343
100-51440-41110	City Clerk	37,500	21,050	21,050	21,050	21,050	46,950	46,950	46,950
100-51100-41110	City Council	46,483	49,005	49,005	49,005	49,005	47,100	47,100	47,100
100-55100-41110	Community Commitment (Fireworks)	5,000	25,000	25,000	25,000	25,000	11,350	11,350	11,350
100-56400-41110	Economic Development		7,500	7,500	7,500	7,500	15,000	15,000	7,500
100-51510-41110	Finance	369,116	385,372	385,372	385,372	385,372	416,133	509,839	509,839
100-51520-41110	Finance	118,400	131,320	131,320	131,320	131,320	151,750	151,350	151,350
100-52200-41110	Fire	341,561	365,178	365,178	365,178	365,178	829,383	378,552	208,960
100-88888-41110	General Revenues	(1,512,977)	(1,965,513)	(1,953,013)	(1,972,017)	(1,972,017)	(2,681,677)	(2,681,473)	(2,688,060)
100-51550-41110	Human Resources / Risk Mgmt	220,119	268,014	268,014	268,014	268,014	308,735	308,643	308,643
100-51930-41110	Human Resources / Risk Mgmt	222,600	260,800	248,300	248,300	248,300	279,500	279,700	279,700
100-55500-41110	Info Technology / Medica Services	332,300	447,120	447,120	447,120	447,120	596,097	475,607	475,607
100-52400-41110	Inspection	98,496	117,797	140,743	140,743	140,743	156,420	159,055	159,055
235-56700-41110	Landmarks Commission	10,000	17,960	17,960	17,960	17,960	32,860	32,860	21,860
100-51400-41110	Mayor	105,901	114,354	114,354	114,354	114,354	124,852	124,852	124,852
100-51200-41110	Municipal Court	(17,538)	(32,112)	(32,112)	(32,112)	(32,112)	(9,336)	(9,108)	(9,108)
245-00000-41110	Opera House	195,000	234,876	234,876	234,876	234,876	212,688	209,275	209,275
100-52120-41110	Planning & Development								52,400
100-53200-41110	Planning & Development	262,469	268,467	268,467	268,467	268,467	293,480	291,593	260,593
100-56300-41110	Planning & Development	139,895	97,363	74,417	74,417	74,417	67,666	56,766	56,766
100-52100-41110	Police	3,274,454	3,555,918	3,555,918	3,555,918	3,555,918	3,786,117	3,915,014	3,915,014
215-00000-41110	Public Library	646,350	726,880						
215-55110-41110	Public Library			726,880	726,880	726,880	765,111	761,686	761,686
100-53100-41110	Public Works			162,120	162,120	162,120	170,720	170,285	170,285
100-53300-41110	Public Works	(29,264)	(102,690)	(316,310)	(316,310)	(316,310)	(227,460)	(208,149)	(208,149)
100-53305-41110	Public Works			51,500	51,500	51,500	52,200	63,900	63,900
100-53310-41110	Public Works	70,000	72,000	72,000	72,000	72,000	75,000	75,000	75,000
100-53400-41110	Public Works	18,000	18,000	18,000	18,000	18,000	15,000	19,900	19,900
100-53420-41110	Public Works	105,000	101,000	101,000	101,000	101,000	99,500	104,500	104,500
100-54910-41110	Public Works	22,500	26,000	26,000	26,000	26,000	11,200	20,200	20,200
100-55200-41110	Public Works	335,536	377,461	377,461	377,461	377,461	358,663	390,663	390,663
100-55300-41110	Recreation Program	132,609	148,208	148,208	148,208	148,208	262,104	252,048	252,048
100-55400-41110	Recreation Program	30,366	31,164	31,164	31,164	31,164	152,070	27,476	27,476
261-56720-41110	Redevelopment Authority	11,000	20,500	20,500	20,500	20,500	15,210	15,210	15,210
100-54600-41110	Senior Center	396,014	411,256	411,256	411,256	411,256	514,860	455,818	450,818
290-53520-41110	Shared Ride Services	16,951	7,886	7,886	7,886	7,886	67,800	67,800	53,608
270-53300-41110	Special Assessments		(19,000)						
	Total	6,337,585	6,532,620	6,551,620	6,532,616	6,532,616	7,359,734	6,881,605	6,689,134