

City of Stoughton  
Mayor's Proposed Budget  
Public hearing  
Budget Year 2023

November 15, 2022



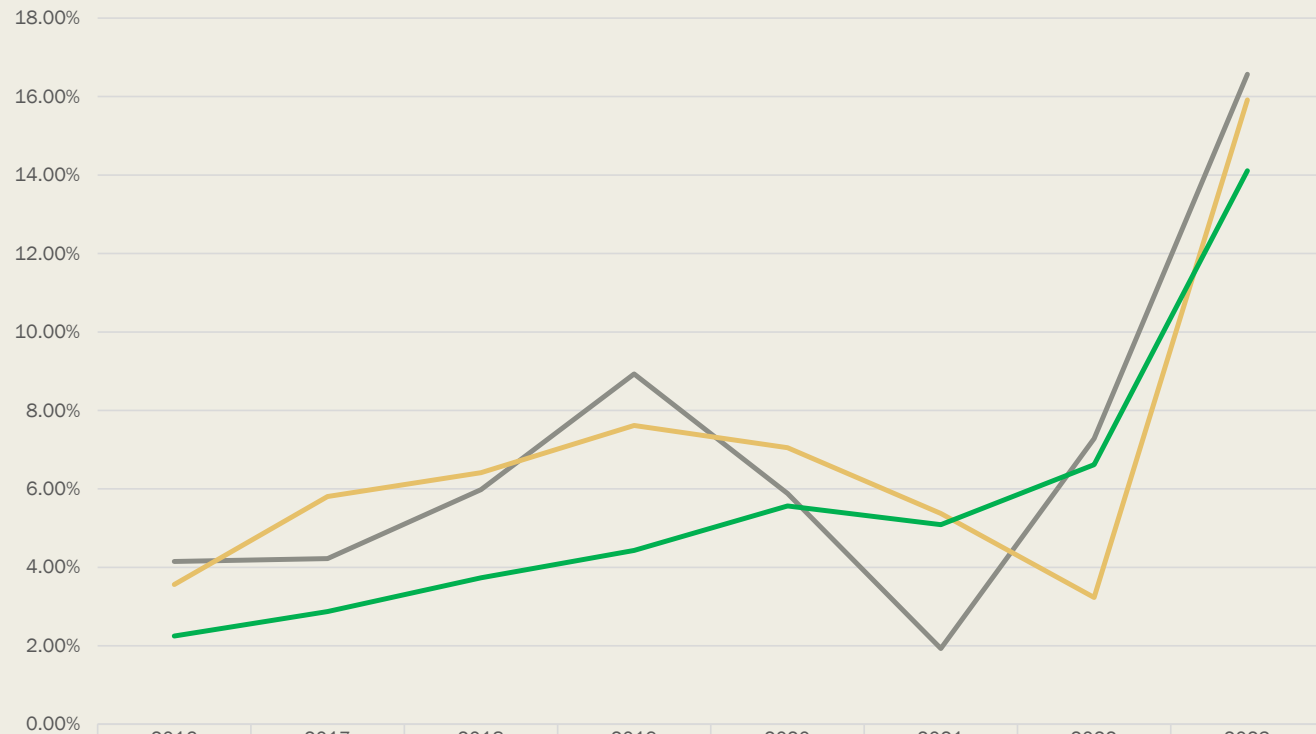
## Mill Rate Comparison

The mill rate is decreasing by 9.02%, which equates to a decrease of \$69.53 annually for each \$100,000 of assessed value. *The City of Stoughton has historically had assessed values approximately the same as equalized value.*

	Proposed 2023	Adopted 2022	Increase (Decrease)	Increase Decrease)
<b>Operating levy</b>				
Equalized value - TID out	\$ 1,499,453,200	\$ 1,286,313,900	\$ 213,139,300	16.57%
Operational levy	\$ 6,532,620	\$ 6,346,031	\$ 186,589	2.94%
Mill rate	\$ 4.3567	\$ 4.9335	\$ (0.5768)	-11.69%
Effect on \$100,000 property	\$ 435.67	\$ 493.35	\$ (57.68)	-11.69%
<b>Debt levy</b>				
Equalized value - TID out	\$ 1,499,453,200	\$ 1,286,313,900	\$ 213,139,300	16.57%
Debt levy	\$ 3,978,674	\$ 3,565,553	\$ 413,121	11.59%
Mill rate	\$ 2.6534	\$ 2.7719	\$ (0.1185)	-4.27%
Effect on \$100,000 property	\$ 265.34	\$ 277.19	\$ (11.85)	-4.27%
<b>Total levy</b>				
Equalized value - TID out	\$ 1,499,453,200	\$ 1,286,313,900	\$ 213,139,300	16.57%
Total levy	\$ 10,511,294	\$ 9,911,584	\$ 599,710	6.05%
Mill rate	\$ 7.0101	\$ 7.7054	\$ (0.6953)	-9.02%
Effect on \$100,000 property	\$ 701.01	\$ 770.54	\$ (69.53)	-9.02%

# Equalized values

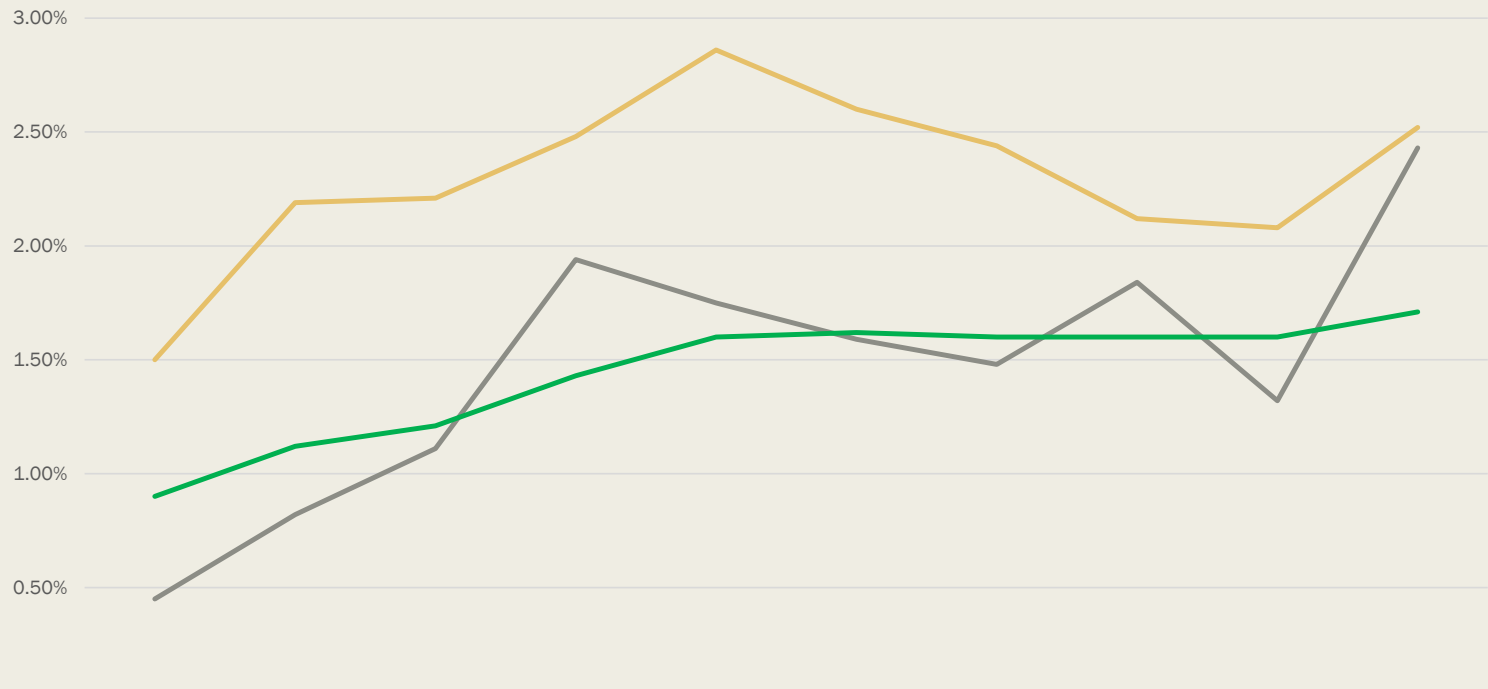
Equalized Value Recap  
By Budget Year



	2016	2017	2018	2019	2020	2021	2022	2023
City of Stoughton	4.15%	4.22%	5.98%	8.93%	5.88%	1.93%	7.28%	16.57%
County of Dane	3.56%	5.80%	6.41%	7.61%	7.05%	5.37%	3.23%	15.92%
State of Wisconsin	2.25%	2.87%	3.73%	4.43%	5.56%	5.08%	6.62%	14.11%

# Net New Construction data

Net New Construction Recap  
By Budget Year



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
City of Stoughton	0.45%	0.82%	1.11%	1.94%	1.75%	1.59%	1.48%	1.84%	1.32%	2.43%
County of Dane	1.50%	2.19%	2.21%	2.48%	2.86%	2.60%	2.44%	2.12%	2.08%	2.52%
State of Wisconsin	0.90%	1.12%	1.21%	1.43%	1.60%	1.62%	1.60%	1.60%	1.60%	1.71%

City of Stoughton    County of Dane    State of Wisconsin

# Levy limit – Wis. Stat. 66.0602

## Section A:

2021 payable 2022 actual levy		\$9,911,584	
2022 personal property aid		\$ 36,760	
<b>1</b> 2021 payable 2022 actual levy plus 2021 personal property aid			\$ 9,948,344
<b>3</b> Exclude 2021 levy for new general obligation debt authorized after July 1, 2005			\$ 2,266,612
<b>4</b> 2021 payable 2022 adjusted actual county levy			\$ 7,681,732
<b>5</b> Terminated TID applied to 2021 adjusted actual levy	0.000%	\$ -	\$ 7,681,732
<b>6</b> Net new construction applied to 2022 adjusted actual levy	2.429%	\$ 186,589	\$ 7,868,321
<b>7</b> Greater of Line 5 or Line 6			\$ 7,868,321
<b>8</b> 2022 levy limit before adjustments less 2023 personal property aid		\$ 36,760	\$ 7,831,561
<b>9</b> Total adjustments (from Section D)			\$ -
<b>10</b> 2022 payable 2023 allowable levy			\$ 7,831,561

## Section B

<b>1</b> Previous year's allowable levy			\$ 9,911,584
<b>2</b> Previous year's actual levy			\$ 9,911,584
<b>3</b> Previous year's unused levy			\$ -
<b>4</b> Previous year's actual levy	1.500%		\$ 148,674
<b>5</b> Allowable increase (lessor of lines 3 or 4)			\$ -

## Section D: Adjustments to Allowable Levy Limit

<b>E</b> Debt service levy for general obligation debt authorized after July 1, 2005		Pending	
<b>M</b> Adjustment to 2022 payable 2023 levy for annexation of land during 2022 from a town		Pending	\$ -
<b>U</b> Total adjustments			\$ -

Total levy increase	\$ (2,080,023)
Less debt levy increase	\$ (2,266,612)
Operating levy increase	\$ 186,589

## Property tax comparison – by department

Department	Mayor Proposed 2023	Mayor Proposed 2023	Amended Budget 2022	Increase (Decrease)	Increase (Decrease)
Police Department	41.6%	\$ 3,555,918	\$ 3,274,454	\$ 281,464	8.6%
Public Library	8.5%	726,880	646,350	80,530	12.5%
Human Resources/ Risk Mgmt	6.2%	528,814	455,219	73,595	16.2%
Finance	6.0%	516,692	487,516	29,176	6.0%
Planning and Development	5.9%	501,587	510,860	(9,273)	-1.8%
Public Works	5.8%	491,771	521,772	(30,001)	-5.7%
Info Tech / Media Services	5.2%	447,120	332,300	114,820	34.6%
Senior Center	4.8%	411,256	404,460	6,796	1.7%
Fire Department	4.3%	365,178	341,561	23,617	6.9%
Opera House	2.7%	234,876	195,000	39,876	20.4%
City Attorney	2.2%	185,000	157,000	28,000	17.8%
City Clerk	2.1%	180,536	211,881	(31,345)	-14.8%
Recreation Programs	2.1%	179,372	162,975	16,397	10.1%
Mayor	1.3%	114,354	105,901	8,453	8.0%
City Council	0.6%	49,005	46,483	2,522	5.4%
Community Commitment	0.3%	25,000	0	25,000	100.0%
Redevelopment Authority	0.2%	20,500	11,000	9,500	86.4%
Shared Ride Services	0.1%	7,886	16,951	(9,065)	-53.5%
Economic Development	0.1%	7,500	0	7,500	100.0%
<b>Subtotal</b>	<b>100.0%</b>	<b>8,549,245</b>	<b>7,881,683</b>	<b>667,562</b>	<b>8.5%</b>
Special Assessments		(19,000)	0	(19,000)	100.0%
Municipal Court		(32,112)	(17,538)	(14,574)	83.1%
General Revenues		(1,965,513)	(1,518,114)	(447,399)	29.5%
Operational Tax Levy	62.1%	6,532,620	6,346,031	186,589	2.9%
Debt Levy	37.9%	3,978,674	3,565,553	413,121	11.6%
<b>Total Property Tax Levy</b>	<b>100.0%</b>	<b>\$ 10,511,294</b>	<b>\$ 9,911,584</b>	<b>\$ 599,710</b>	<b>6.1%</b>

## Property tax comparison – by category

Department	Mayor Proposed 2023	Mayor Proposed 2023	Amended Budget 2022	Increase (Decrease)	Increase (Decrease)
<b>Public Safety</b>					
Fire Department		365,178	341,561	23,617	6.9%
Planning (Inspection)		117,797	98,496	19,301	19.6%
Police Department		3,555,918	3,274,454	281,464	8.6%
Subtotal	47.5%	4,038,893	3,714,511	324,382	8.7%
<b>Culture, Recreation, Education</b>					
Info Tech / Media Services		447,120	332,300	114,820	34.6%
Public Library		726,880	646,350	80,530	12.5%
Opera House		234,876	195,000	39,876	20.4%
Public Works (Parks)		377,461	335,536	41,925	12.5%
Recreation Programs		179,372	162,975	16,397	10.1%
Community Commitment		25,000	0	25,000	100.0%
Subtotal	23.4%	1,990,709	1,672,161	318,548	19.1%
<b>General Government</b>					
City Attorney		185,000	157,000	28,000	17.8%
City Clerk		180,536	211,881	(31,345)	-14.8%
City Council		49,005	46,483	2,522	5.4%
Finance		516,692	487,516	29,176	6.0%
Human Resources/ Risk Mgmt		528,814	455,219	73,595	16.2%
Mayor		114,354	105,901	8,453	8.0%
Municipal Court		(32,112)	(17,538)	(14,574)	83.1%
Planning (Buildings)		268,467	262,469	5,998	2.3%
Subtotal	21.3%	1,810,756	1,708,931	101,825	6.0%
<b>Health and Human Services</b>					
Public Works (Cemetery)		26,000	22,500	3,500	15.6%
Senior Center		411,256	404,460	6,796	1.7%
Subtotal	5.1%	437,256	426,960	10,296	2.4%

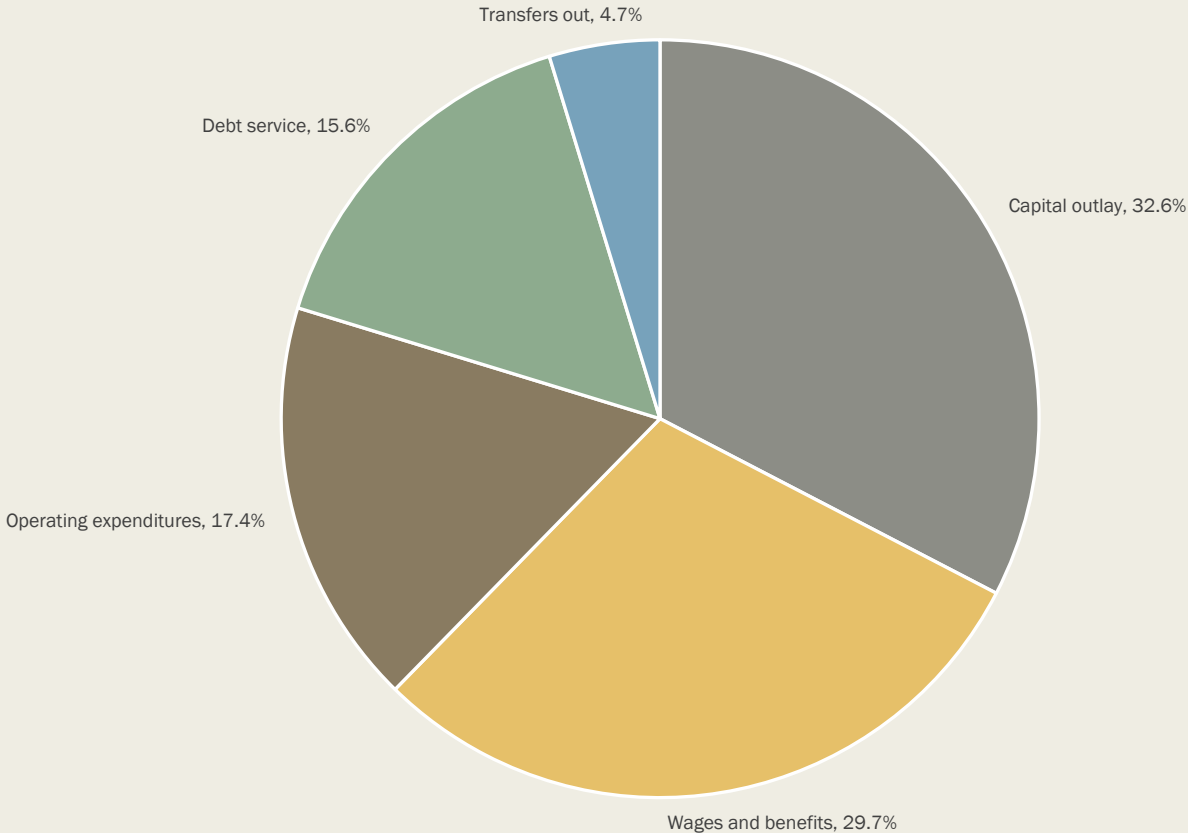
Department	Mayor Proposed 2023	Mayor Proposed 2023	Amended Budget 2022	Increase (Decrease)	Increase (Decrease)
<b>Conservation and Development</b>					
Economic Development		7,500	0	7,500	100.0%
Planning and Development		115,323	149,895	(34,572)	-23.1%
Redevelopment Authority		20,500	11,000	9,500	86.4%
Subtotal	1.7%	143,323	160,895	(17,572)	-10.9%
<b>Public Works</b>					
Public Works (Streets)		88,310	163,736	(75,426)	-46.1%
Shared Ride Services		7,886	16,951	(9,065)	-53.5%
Special Assessments		(19,000)	0	(19,000)	
Subtotal	0.9%	77,196	180,687	(103,491)	-57.3%
Program Activities	100.0%	8,498,133	7,864,145	633,988	8.1%
Less General Revenues		(1,965,513)	(1,518,114)	(447,399)	29.5%
Operational Tax Levy	62.1%	6,532,620	6,346,031	186,589	2.9%
Debt Levy	37.9%	3,978,674	3,565,553	413,121	11.6%
<b>Total Property Tax Levy</b>	<b>100.0%</b>	<b>10,511,294</b>	<b>9,911,584</b>	<b>599,710</b>	<b>6.1%</b>

## Total expenditures and funding sources

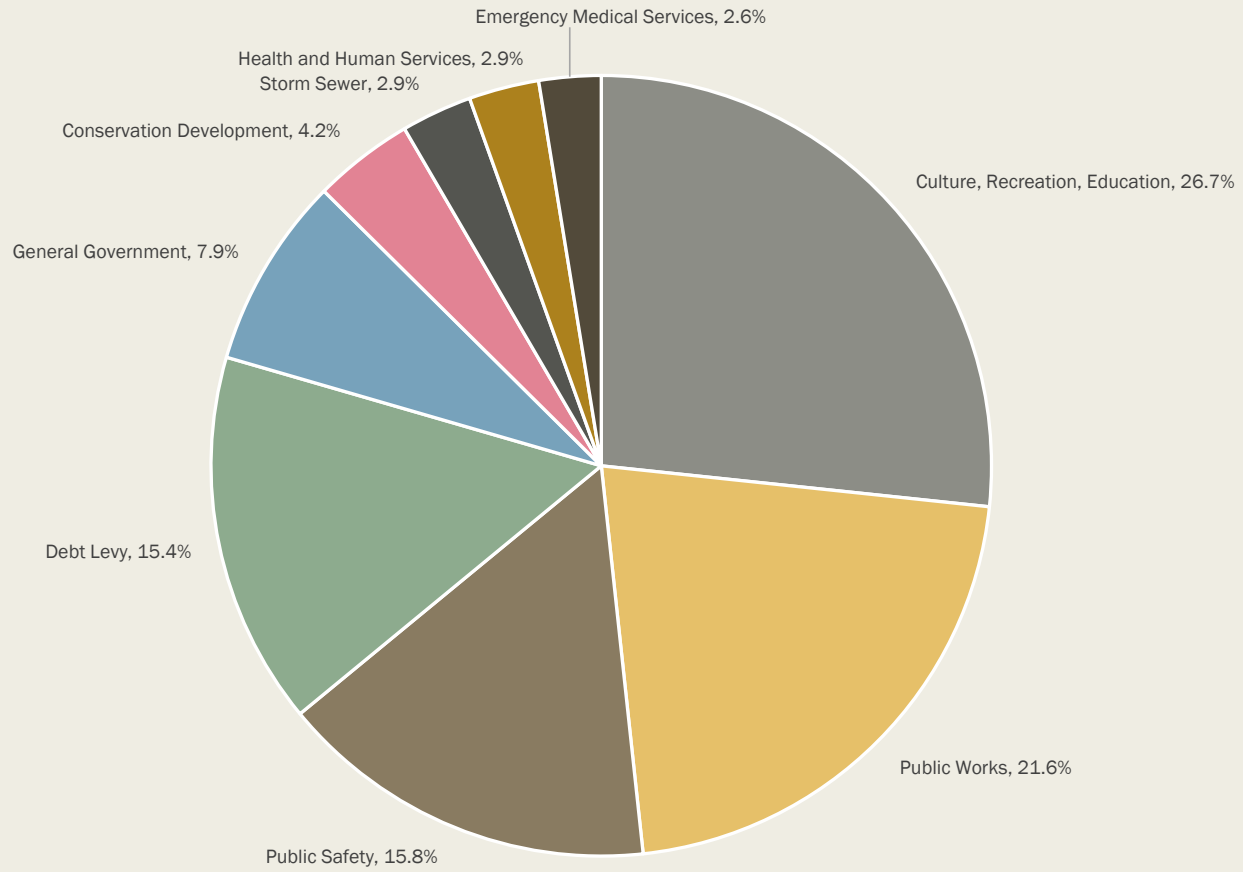
Category (Excludes Stoughton Utilities)	Proposed 2023	Proposed 2023	Amended 2022	Increase (Decrease)	Increase (Decrease)
<b>Expenditures</b>					
Wages	20.7%	\$ 7,116,783	\$ 6,707,299	\$ 409,484	6.11%
Benefits	9.0%	3,101,193	2,688,695	412,498	15.34%
Operating Expenditures	17.4%	5,981,538	6,500,938	(519,400)	-7.99%
Debt Service - Principal	12.4%	4,268,587	4,267,282	1,305	0.03%
Debt Service - Interest and Fiscal Charges	3.1%	1,081,199	1,055,540	25,659	2.43%
Capital Outlay	32.6%	11,219,184	6,289,801	4,929,383	78.37%
Transfers Out	4.7%	1,623,341	2,842,477	(1,219,136)	-42.89%
<b>Total Expenditures</b>	<b>100.0%</b>	<b>\$34,391,825</b>	<b>\$30,352,032</b>	<b>\$4,039,793</b>	<b>13.31%</b>
<b>Revenues</b>					
Property Tax - Operations	19.0%	\$ 6,532,620	\$ 6,346,031	\$ 186,589	2.94%
Property Tax - Debt	11.6%	3,978,674	3,565,553	413,121	11.59%
Other Taxes	9.1%	3,124,431	2,538,762	585,669	23.07%
Intergovernmental Revenues	13.2%	4,534,572	4,030,152	504,420	12.52%
Licenses and Permits	0.9%	293,600	222,400	71,200	32.01%
Fines, Forfeitures and Penalties	0.4%	125,000	105,000	20,000	19.05%
Charges for Services - Public	10.7%	3,692,163	3,810,897	(118,734)	-3.12%
Charges for Services - Intergovernmental	1.9%	659,847	620,230	39,617	6.39%
Charges for Services - Departmental	0.8%	261,043	225,087	35,956	15.97%
Miscellaneous Revenues	2.3%	788,728	1,026,607	(237,879)	-23.17%
Debt Proceeds	25.1%	8,617,816	4,806,245	3,811,571	79.30%
Transfers In	5.0%	1,718,291	3,233,954	(1,515,663)	-46.87%
Fund Balance / Net Position Applied	0.2%	65,040	(178,886)	243,926	-136.36%
<b>Total revenues</b>	<b>100.0%</b>	<b>\$ 34,391,825</b>	<b>\$ 30,352,032</b>	<b>\$ 4,039,793</b>	<b>13.31%</b>



# Expenditures (excluding Stoughton Utilities)



# Expenditures (excluding Stoughton Utilities)



## Capital Improvement Plan (CIP) 2023 - 2028 v 11

<b>Summary by Department</b>					
<b>Row Labels</b>	<b>Sum of 2023</b>	<b>Sum of 2024</b>	<b>Sum of 2025</b>	<b>Sum of 2026</b>	<b>Sum of 2027</b>
City Council	\$ 53,500				
Fire Department	\$ 491,430	\$ 984,500		\$ 80,000	\$ 1,750,000
Info Tech / Media Services	\$ 134,372	\$ 79,000	\$ 55,000	\$ 55,000	\$ 55,000
Library	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Parks & Recreation	\$ 3,978,761	\$ 2,857,683	\$ 1,160,460	\$ 1,887,500	\$ 318,000
Planning		\$ 32,000			
Planning & Development	\$ 386,056	\$ 616,797	\$ 265,573	\$ 92,384	\$ 94,232
Planning/Public Works	\$ 4,154,251	\$ 3,932,447	\$ 4,297,339	\$ 5,293,745	\$ 2,778,314
Police Department	\$ 469,035	\$ 145,100	\$ 215,500	\$ 91,000	\$ 191,000
Public Works	\$ 453,500	\$ 453,000	\$ 669,000	\$ 631,000	\$ 123,500
<b>Grand Total</b>	<b>\$ 10,170,905</b>	<b>\$ 9,110,527</b>	<b>\$ 6,672,872</b>	<b>\$ 8,140,629</b>	<b>\$ 5,320,046</b>
<b>Proposed Bond Issues 2023</b>					
<b>Sum of 2023</b>	<b>Column Labels</b>				
<b>Row Labels</b>	<b>10 years</b>	<b>20 years</b>	<b>4 years</b>	<b>5 years</b>	<b>Grand Total</b>
Bond issue	\$ 1,410,995	\$ 8,049,761	\$ 140,895	\$ 613,056	\$ 10,214,707
Bond issue - Stormwater		\$ 966,470			\$ 966,470
Bond issue - TID					
Bond issue offset	\$ (59,000)	\$ (1,472,199)			\$ (1,531,199)
Bond offset - assessment		\$ (344,985)			\$ (344,985)
Bond offset - Stormwater					
Bond offset - TID assess					
<b>Grand Total</b>	<b>\$ 1,351,995</b>	<b>\$ 7,199,047</b>	<b>\$ 140,895</b>	<b>\$ 613,056</b>	<b>\$ 9,304,993</b>
<b>Budget Year 2024 projections</b>	<i>(Interest rate increased 9/26/22 based upon recent trends.)</i>				<b>Total</b>
Estimated principal	\$ 135,200	\$ 359,952	\$ 35,224	\$ 122,611	\$ 652,987
Estimated interest at <b>5.5%</b>	\$ 74,360	\$ 395,948	\$ 7,749	\$ 33,718	\$ 511,775
Total estimated payments	\$ 209,560	\$ 755,900	\$ 42,973	\$ 156,329	\$ 1,164,762

# Storm Sewer and Refuse user fees

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 AMENDED BUDGET	2022 ACTIVITY THRU 09/30/22	2022 PROJECTED ACTIVITY	2023 DEPT REQ BUDGET	2023 MAYOR PROPOSED BUDGET	Increase (Decrease)	Increase (Decrease)
<b>Fund 224 - Storm Sewer</b>									
224-00000-46300	STORMWATER USER FEES	\$744,222							
224-00000-46325	STORMWATER REVIEW FEES	\$ 37,375							
224-53300-46300	STORMWATER USER FEES		\$782,179	\$ 523,817	\$ 787,200	\$676,380	\$ 786,242	\$ 4,063	0.5%
224-53300-46325	STORMWATER REVIEW FEES		\$ 30,000	\$ 75,910	\$ 85,000	\$ 60,000	\$ 60,000	\$ 30,000	100.0%
Total		\$781,597	\$812,179	\$ 599,727	\$ 872,200	\$736,380	\$ 846,242	\$ 34,063	4.2%
	ERUs	9,460	9,639				9,700	61	0.6%
	Annual charge per ERU	\$ 77.18	\$ 81.15				\$ 81.06	\$ (0.09)	-0.1%
<b>Fund 249 - REFUSE FUND</b>									
249-00000-46420	GARBAGE COLLECTION FEES	\$822,530							
249-53620-46420	GARBAGE COLLECTION FEES		\$870,003	\$ 873,601	\$ 873,601	\$ 3,448	\$ 935,248	\$ 65,245	7.5%
	Actual count as of September 2022		4,598	Projected average count for 2023			4,670	72	1.6%
	Annual charge per unit		\$ 189.21				\$ 200.27	\$ 11.05	5.8%
Garbage, recycling, and bulk pickup fees from vendor increased by \$9.49%.									