

# City of Stoughton 2020 Budget Executive Summary

# 2020 Budget Initiatives and Highlights

- Employee Compensation
  - 2% wage increase for non-union employees exceeding 12 month Consumer Price Index change
  - 3% wage increase for union employees per contract
  - Market adjustments for select employees during fiscal year 2019
- No increase in premium cost for health insurance
- Staffing requests accommodated
  - Full-Time Custodian
  - Part-Time Custodian
  - Part-Time Recreation Assistant
  - Full-Time Engineering Technician
- \$5.3 million in planned 2020 capital improvements – Less than 50% of these costs will require borrowing
- Net New Construction = 1.48% resulting in \$107,000 increase to base tax levy

# 2020 Proposed Staffing Addition Timeline

**Custodial, PT Recreation and Engineering Technician Positions Anticipated Hiring Timeline**

	11/13/19 - 11/19/19	11/20/19 - 11/27/19	12/2/2019	12/3/19 - 1/3/20	1/6/20 - 1/7/20	1/8/20 - 1/10/20	1/13/20 - 1/24/20	2/3/20	2/11/20	3/2/20
Draft Position Descriptions										
Springsted Review										
Personnel Committee Review and Approval										
Post Positions for Hire										
Review Candidates										
Schedule Phone Interviews (if needed)										
Phone and On-Site Interviews and Finalize Offer										
Personnel Committee Review and Approval										
City Council Approval										
Tentative Start Dates										

- This timeline is an estimate and will be extended or expedited as necessary

# Staffing Requests not Funded

DEPARTMENT	POSITION DESCRIPTION	ESTIMATED COST	
LAW ENFORCEMENT	ADDITIONAL POLICE OFFICER	\$ 89,254	
LAW ENFORCEMENT	INCREASE COMMUNITY SERVICES OFFICER TO FULL-TIME (CURRENTLY HALF-TIME)	\$ 48,887	See Option 1 Below
LAW ENFORCEMENT	PROMOTION TO DETECTIVE	\$ 3,000	
PLANNING	PLANNING CODE ENFORCEMENT	\$ 22,370	
PLANNING	PLANNING ADMIN ASST	\$ 8,556	
CITY-WIDE	LANDSCAPE EMPLOYEE	\$ 19,048	
WSTO	INCREASE WSTO EMPLOYEE BUDGET	\$ 2,201	
PARKS	PARKS MAINTENANCE FULL-TIME	\$ 67,742	
RECREATION	RECREATION ASSISTANT FULL-TIME	\$ 58,482	
FIRE	INCREASE FIRE TECHNICIAN TO FULL-TIME (CURRENTLY 30 HOURS/WEEK)	\$ 14,562	
LIBRARY	CIRCULATION SUPERVISOR TO FT	\$ 19,211	See Option 2 Below
LIBRARY	ADMIN ASST. (TO 20 HOURS)	\$ 2,012	
		<u>\$ 355,325</u>	

**ASSUMPTIONS:**

- For positions eligible for Health and Dental we assumed Family Coverage

**OPTION 1:**

Increase hours from 1,040 to 1,560 for a total estimated increase of \$31,338

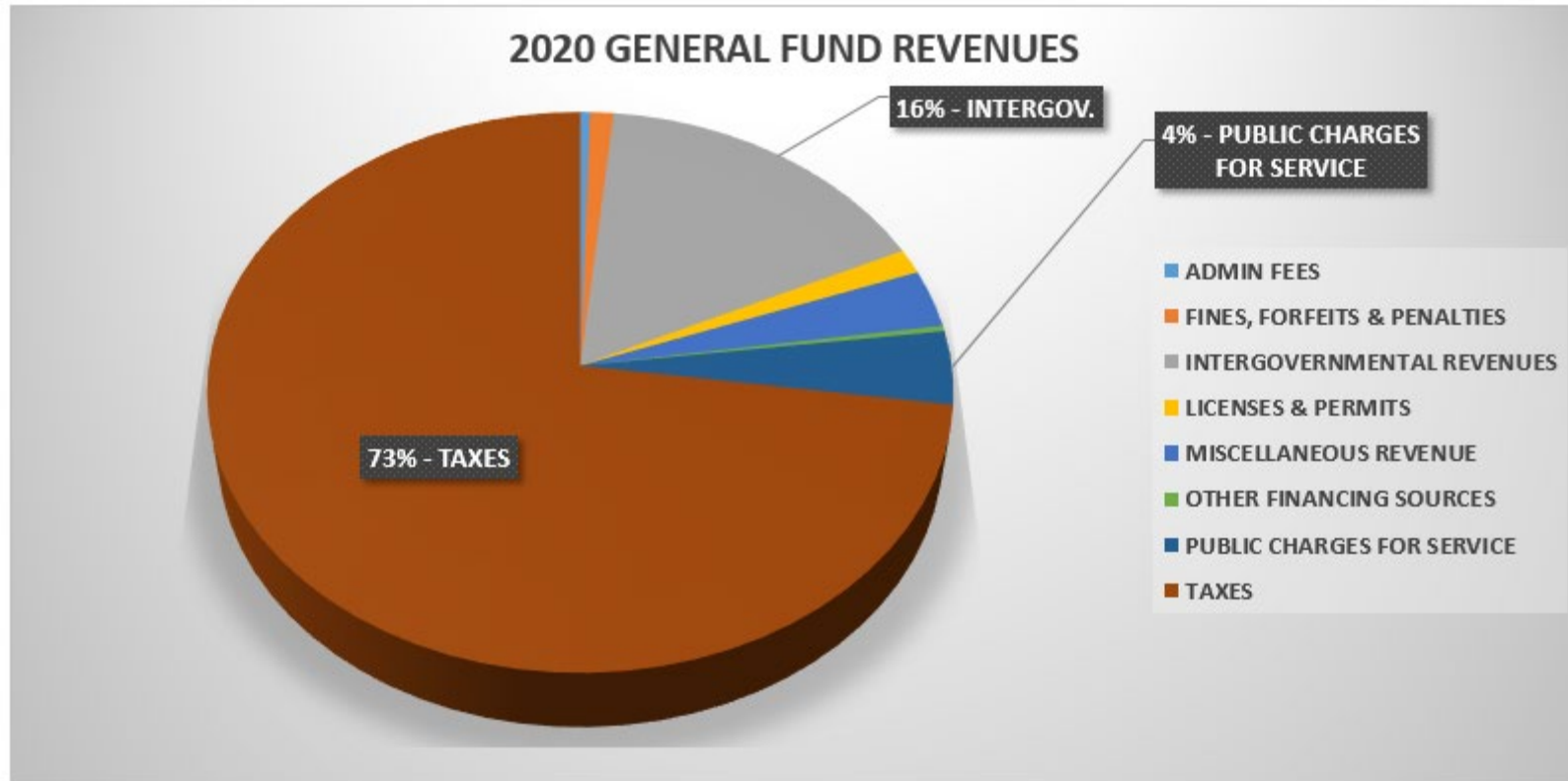
**OPTION 2:**

Increase hours from 1,560 to 1,664 for a total estimated increase of \$7,886

# 2020 General Fund Operating Budget - Condensed

<u>GENERAL FUND</u>	<u>2020 DEPARTMENT REQUESTED BUDGET</u>	<u>2020 MAYOR'S BUDGET</u>
<b><u>REVENUES</u></b>		
TAXES	\$ 10,141,534	\$ 10,141,534
INTERGOVERNMENTAL REVENUES	\$ 2,280,126	\$ 2,280,126
PUBLIC CHARGES FOR SERVICE	\$ 588,894	\$ 588,894
OTHER REVENUES	\$ 925,580	\$ 925,580
<b>TOTAL REVENUES</b>	<b>\$ 13,936,134</b>	<b>\$ 13,936,134</b>
<b><u>EXPENDITURES</u></b>		
OPERATION AND MAINTENANCE	\$ 2,470,340	\$ 2,470,340
WAGES AND SALARIES	\$ 5,409,350	\$ 5,054,025
EMPLOYEE BENEFITS	\$ 782,036	\$ 782,036
HEALTH AND DENTAL	\$ 1,037,300	\$ 1,037,300
TRANSFER TO DEBT SERVICE	\$ 3,344,613	\$ 3,344,613
TRANSFER TO OPERA HOUSE	\$ 182,000	\$ 182,000
TRANSFER TO LIBRARY	\$ 623,000	\$ 623,000
TRANSFER TO EMS	\$ 25,000	\$ 25,000
TRANSFER TO CAPITAL OUTLAY	\$ 200,000	\$ 200,000
OTHER TRANSFERS	\$ 209,000	\$ 209,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,282,639</b>	<b>\$ 13,927,314</b>
<b>NET REVENUES / EXPENDITURES</b>	<b>\$ (346,505)</b>	<b>\$ 8,820</b>

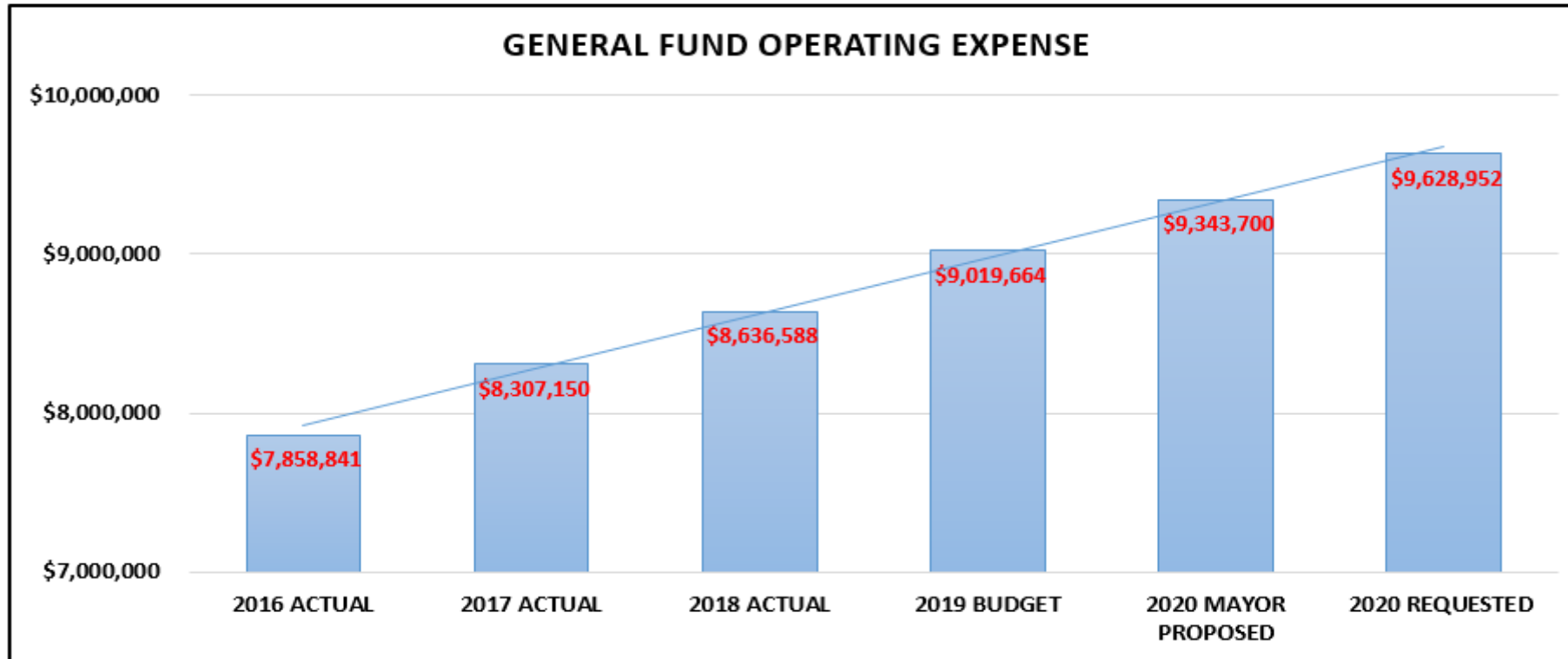
# 2020 General Fund Revenues



## 2020 General Fund Revenue Changes

▪ Net New Construction	\$107,000
▪ Debt Service	\$240,000
▪ Utility PILOT, Dividends, etc.	\$200,000
▪ Intergovernmental Revenues	\$215,000
– Includes transportation aids, state shared revenues, etc.	
▪ Licenses and Permits	(\$23,000)
▪ Fines, Forfeitures, Penalties	\$27,500
▪ Public Charges for Service	(\$18,000)

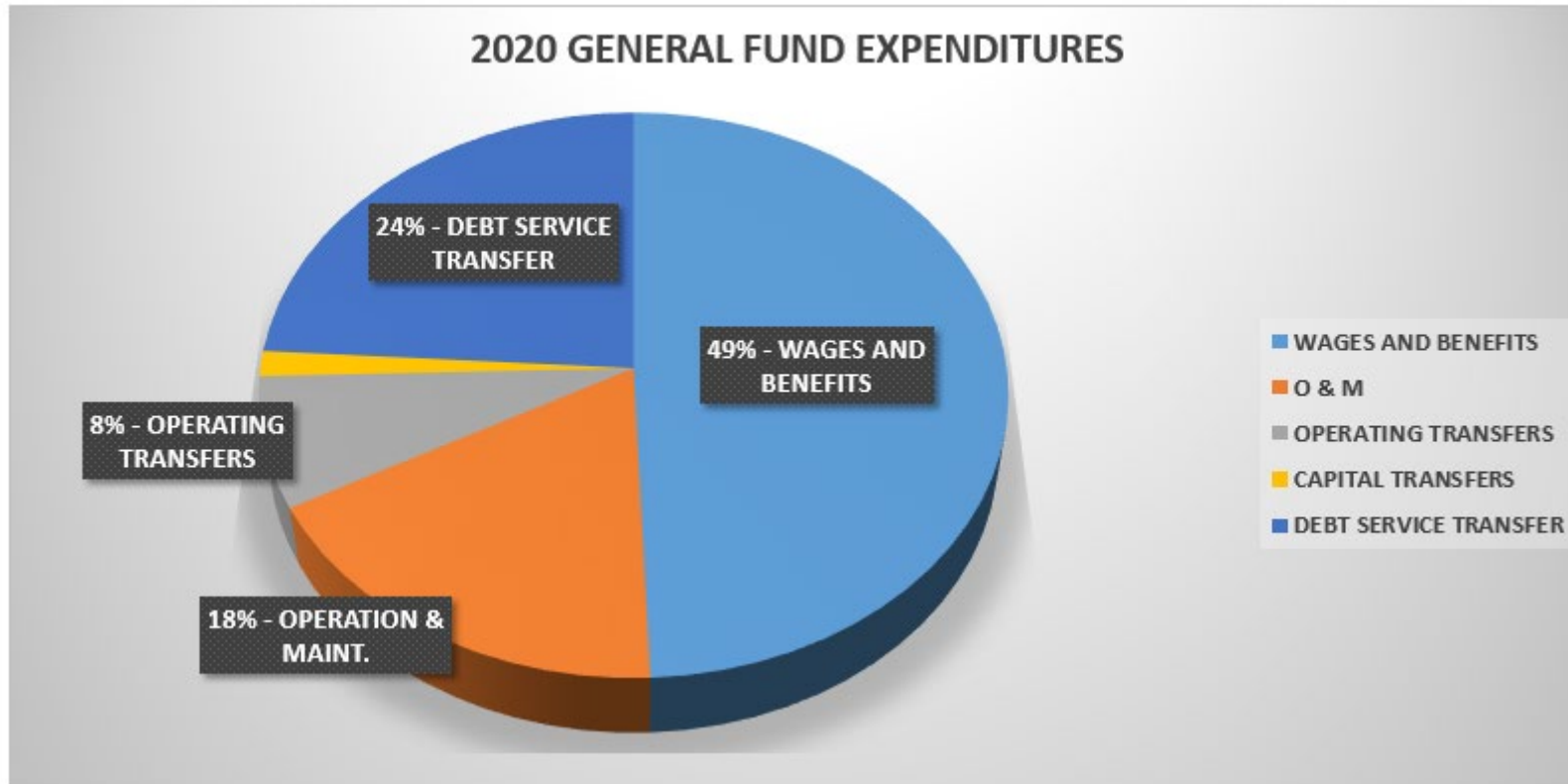
## 2020 General Fund Operating Expense Summary



- The “2020 Requested” column includes additional staffing requests.



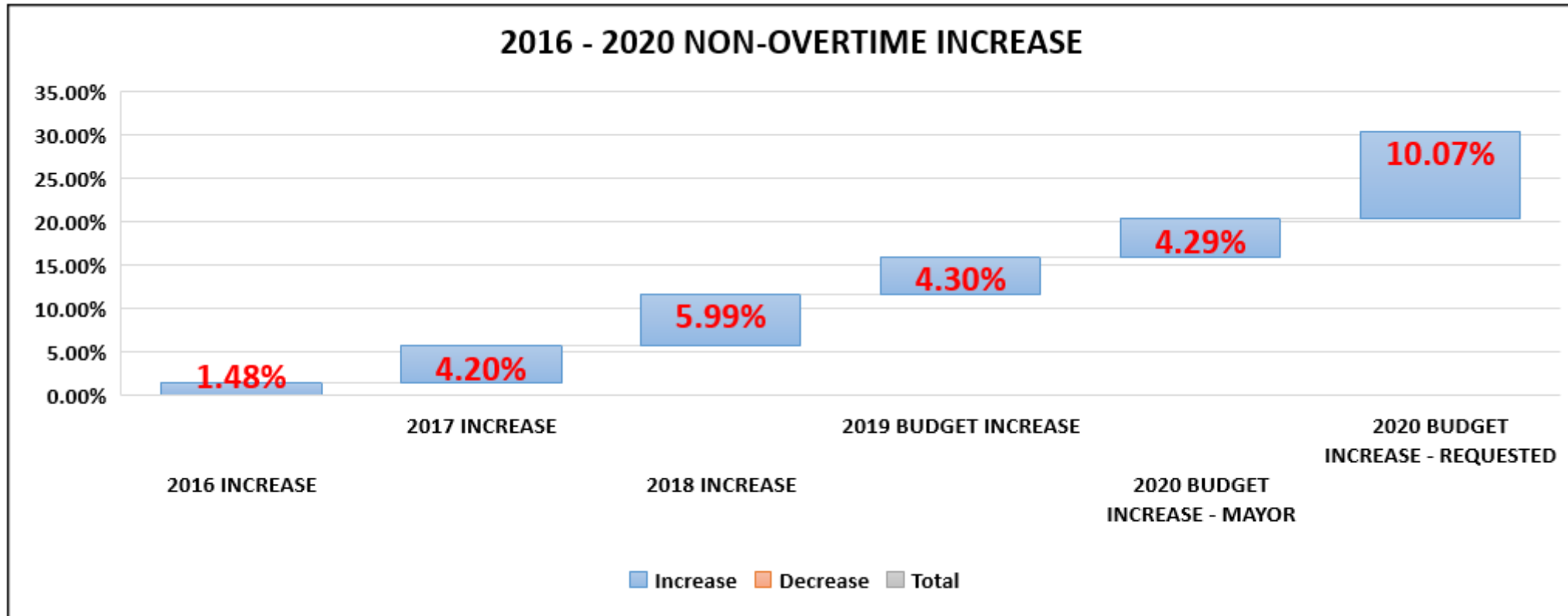
# 2020 General Fund Expenditures



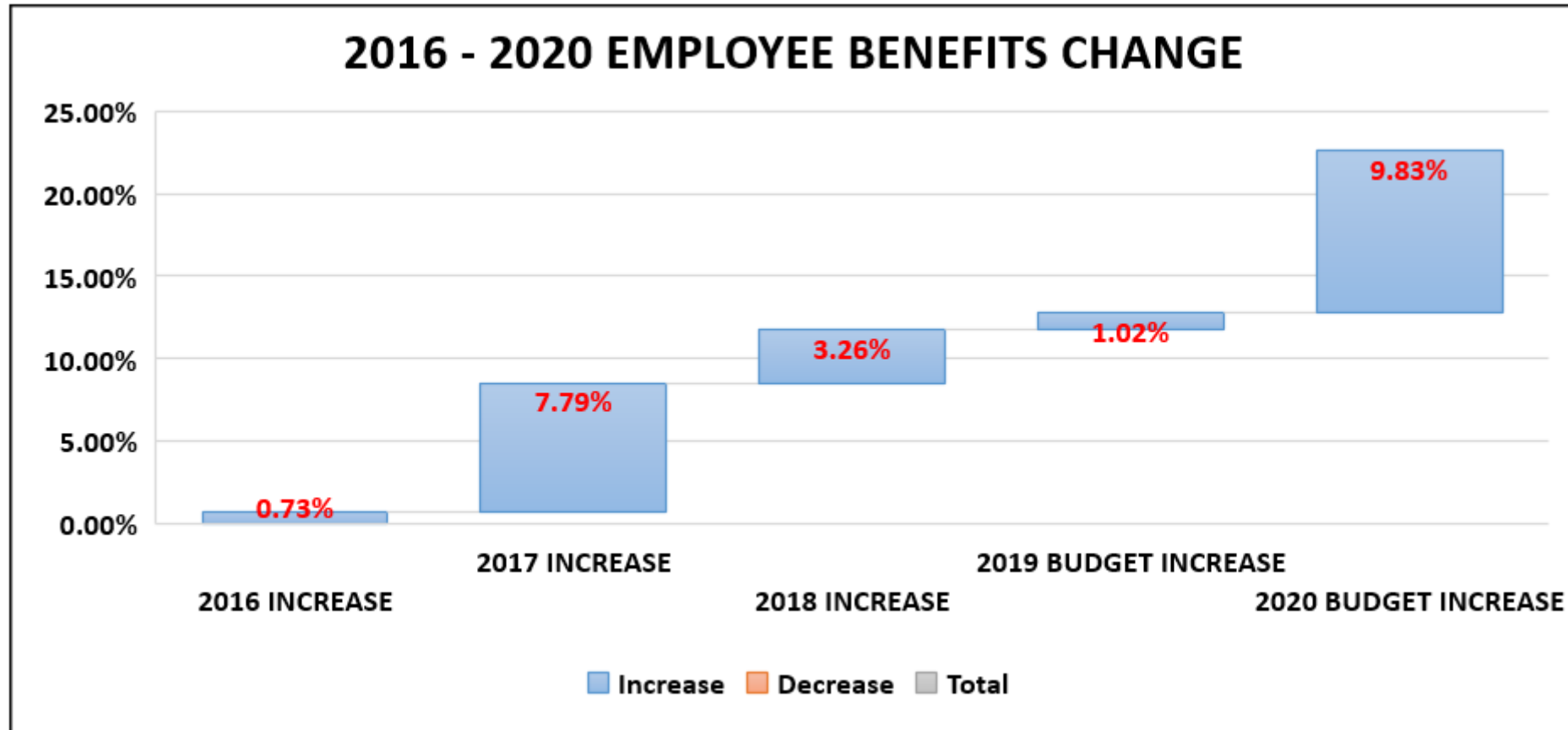
## 2020 General Fund Expenditures

▪ Daily Operation and Maintenance	No Change
▪ Wages/Salaries	\$202,000
▪ Employee Benefits	\$70,000
▪ Health/Dental Insurance	\$52,000
▪ Debt Service	\$240,000
▪ Transfers (operating, capital, etc.)	\$155,000

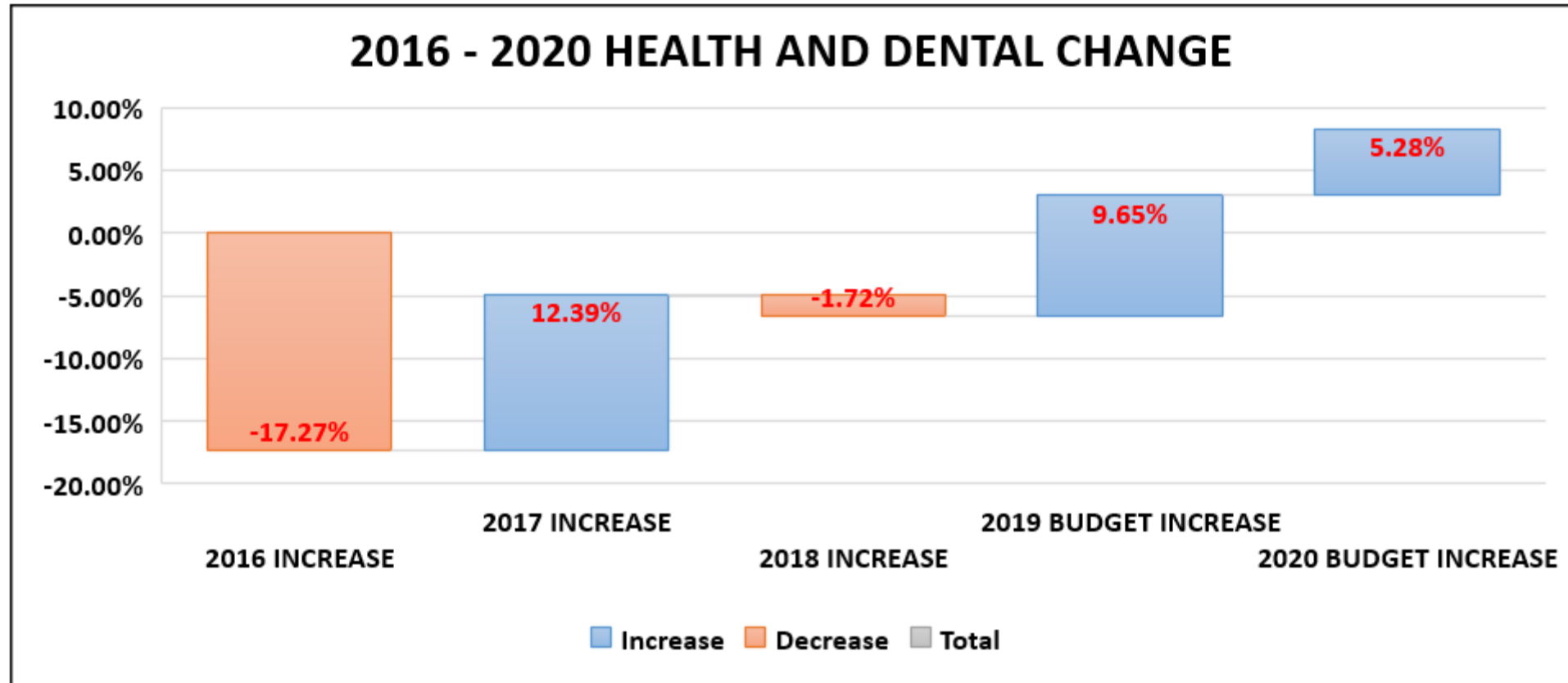
# 2020 General Fund Wage Summary



# 2020 General Fund Employee Benefits Summary



# 2020 General Fund Health/Dental Summary



# Capital Improvements Plan (Approved October 8, 2019)

	2020	2021	2022	2023	2024
Streets and Storm Water Construction	\$ 2,857,108	\$ 3,586,630	\$ 5,777,462	\$ 1,612,791	\$ 3,889,138
Administration	\$ 50,000	\$ -	\$ -	\$ -	\$ -
EMS	\$ 25,000	\$ 20,000	\$ -	\$ -	\$ -
Fire	\$ 322,500	\$ 73,100	\$ 109,100	\$ -	\$ 1,095,000
IT/Media Services	\$ 105,000	\$ 50,000	\$ 25,000	\$ 75,000	\$ 30,000
Library	\$ 18,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ -
Parks	\$ 247,500	\$ 107,500	\$ 143,500	\$ 275,000	\$ 185,000
Planning	\$ 165,000	\$ 85,000	\$ -	\$ 57,000	\$ 165,000
Police	\$ 269,300	\$ 132,000	\$ 209,200	\$ 98,500	\$ 114,000
RDA	\$ 344,669	\$ 778,765	\$ 400,000	\$ -	\$ -
Recreation	\$ 249,700	\$ 197,938	\$ 2,035,100	\$ 436,092	\$ 257,981
Senior Center	\$ 60,000	\$ 20,000	\$ -	\$ 55,000	\$ 40,000
Streets	\$ 580,800	\$ 445,250	\$ 467,000	\$ 301,000	\$ 143,500
Youth Center	\$ 20,000	\$ -	\$ -	\$ -	\$ -
<b>Total Project Needs</b>	<b>\$ 5,314,577</b>	<b>\$ 5,506,183</b>	<b>\$ 9,171,362</b>	<b>\$ 2,915,383</b>	<b>\$ 5,919,619</b>
Anticipated Borrowing	\$ 2,600,000	\$ 4,100,000	\$ 7,300,000	\$ 2,100,000	\$ 4,800,000

NOTE 1 - Costs are estimates and may increase or decrease upon further review.

NOTE 2 - 2022 includes approximately \$3.7 million in TIF 8 related costs.

# Capital Improvements Plan (Approved October 8, 2019)

## MAJOR 2020 CAPITAL EXPENDITURES

<u>Street Improvements:</u>		<u>Other Major Expenditures:</u>	
Grant Street	\$ 269,633	#3 Street Sweeper	\$ 250,000
Harrison Court	\$ 42,742	Riverbank Restoration	\$ 211,600
Main Street	\$ 268,400	#29 Patrol Truck	\$ 190,000
Prospect Street	\$ 328,825	Rotary Park - Restroom and Accessible Pathways	\$ 150,000
Roby Road East	\$ 288,779	Norse Tennis/Basketball Court Resurface	\$ 100,000
Sherman	\$ 81,108	Lowell Park Playground Replacement	\$ 85,000
Skinner Lane	\$ 49,555	Equipment Replacement	\$ 605,300
Downtown Improvements	\$ 950,000	Building Maintenance	\$ 254,600
	<u>\$ 2,279,042</u>	Preventative Road Maintenance	\$ 180,000
		Sidewalk Maintenance	\$ 100,000
			<u>\$2,126,500</u>

# 2020 Levy Bottom Line

- 2019 tax levy has 1.48% Net New Construction = \$107,000
- Levy increase includes City Tax rate **decrease** of 2.03 %
- Mill Rate **decrease** of \$0.17
- Total Tax change – **reduction** of \$16.97/\$100,000 value.

City of Stoughton	
2020 Executive Budget	2020
BOTTOM LINE WORKSHEET	Budget
Levy Limit	\$ 7,335,042
Add Additional Levy for 2019 Debt Service	\$ 2,045,672
Add Additional Levy Residential Dwellings	\$ 4,000
Total Levy	\$ 9,384,714
Equalized Value	\$ 1,233,724,300
Assessment Ratio Assumption	97.3660575%
Assessed Value Assumption	\$ 1,201,232,140
	Bottom Line
2018 Levy	\$ 9,032,362
Proposed 2019 Levy	\$ 9,384,714
\$ Change from 2018	\$ 352,352
% Change from 2018	3.90%
2018 City Tax Rate	\$ 8.36
Proposed 2019 City Tax Rate	\$ 8.19
\$ Change from 2018	\$ (0.17)
\$ increase per \$100,000 property value	\$ (16.97)
% Change from 2018	-2.03%
City taxes paid/ \$100,000 of Value	\$ 819.41
Change from 2018	\$ (16.97)



# Mil Rate History

		RATE			\$\$ DIFF	% CHANGE
2009 Home Value =	100,000	7.28	=City Taxes	\$727.62		
2010 Home Value =	100,000	7.49	=City Taxes	\$749.00	\$ 21.38	2.94%
2011 Home Value =	100,000	7.87	=City Taxes	\$787.09	\$ 38.09	5.09%
2012 Home Value	100,000	8.08	=City Taxes	\$808.00	\$ 20.91	2.66%
2013 Home Value	100,000	8.33	=City Taxes	\$833.00	\$ 25.00	3.09%
2014 Home Value	100,000	8.55	=City Taxes	\$855.00	\$ 23.00	2.79%
2015 Home Value	100,000	8.63	=City Taxes	\$863.00	\$ 8.00	0.90%
2016 Home Value	100,000	8.46	=City Taxes	\$846.00	\$ (17.00)	-1.93%
2017 Home Value	100,000	8.43	=City Taxes	\$843.00	\$ (3.00)	-0.35%
2018 Home Value	100,000	8.36	=City Taxes	\$836.00	\$ (7.00)	-0.83%
<b>2019 Home Value</b>	<b>100,000</b>	<b>8.19</b>	<b>=City Taxes</b>	<b>\$819.00</b>	<b>\$(17.00)</b>	<b>-2.03%</b>

# City of Stoughton 2020 Budget

**THANK YOU!!!**

The Finance Department would like to sincerely thank all of the City Department Heads, the Mayor and the City Council for their assistance in completing the 2020 budgets

**QUESTIONS?**