REVENUE REPORT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 3/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 3/31/2020	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED	
Fund 100 - GENERAL FUND						
Revenues						
TAXES	10,141,534	9,407,512	734,022	92.76	94.61	
OTHER FINANCING SOURCES	65,000	2,700	62,300	4.15	11.55	***Decrease in % used is mainly due to $45,000 of the 2020 budget will be paid at year-end***
INTERGOVERNMENTAL REVENUES	2,280,126	243,892	2,036,234	10.70	10.37	
LICENSES & PERMITS	199,075	37,553	161,522	18.86	13.48	***Increase in % used is mainly due to a reduced budget amount in 2020 compared to 2019***
FINES, FORFEITS & PENALTIES	155,000	40,531	114,469	26.15	50.14	***Decrease in % used is mainly attributed to COVID-19***
PUBLIC CHARGES FOR SERVICE	588,894	126,343	462,551	21.45	64.78	***Decrease in % used is mainly due to creating a Refuse Fund in 2020***
INTERGOVERNMENTAL CHARGES	64,000	32,000	32,000	50.00	44.51	
MISCELLANEOUS REVENUE	442,505	191,866	250,639	43.36	39.94	
TOTAL REVENUES	13,936,134	10,082,396	3,853,738	72.35	75.03	

Provided explanations for the following:
Increase in revenues compared to 2019 over $5,000
Decrease in revenues compared to 2019 over $2,000

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 03/31/2019	YTD BALANCE 03/31/2020	Change	Notes
100 41110	PROPERTY TAXES	9,032,362	9,383,714	351,352	***Tax roll journal entries not made yet***
100 41320	SHA PILOT	23,873	23,797	(75)	
100 42321	TREE PLANTINGS - DEVELOPER	2,700	2,700	0	
100 43531	STATE ROAD ALLOTMENT	190,053	218,561	28,508	***Calculated by the State - Represents 1st quarter payment***
100 43533	STATE AID - STREETS	12,965	12,933	(32)	
100 43790	COUNTY FUNDING - OUTREACH	10,966	12,398	1,432	
100 44110	LIQUOR & MALT BEVERAGE	1,959	536	(1,423)	
100 44111	OPERATORS	1,350	970	(380)	
100 44120	CIGARETTE	800	100	(700)	
100 44150	MISC. LICENSE	975	245	(731)	
100 44210	DOG	883	609	(274)	
100 44300	BUILDING	7,736	8,639	903	
100 44310	ELECTRICAL	2,797	4,429	1,632	
100 44320	PLUMBING	2,472	2,284	(188)	
100 44330	HEATING	1,678	5,240	3,563	
100 44340	FIRE PROTECTION FEES	4,121	1,983	(2,138)	***Majority of decrease relates to new PW Building fees in 2019***
100 44900	MISC	5,145	12,520	7,375	***Majority of increase relates to KPW Phase II Final Plat Review Fees***
100 45100	COURT PENALTIES/COSTS	38,957	26,525	(12,432)	***Can be attributed to COVID-19***
100 45130	PARKING FINES	24,973	14,006	(10,966)	***Can be attributed to COVID-19***
100 46110	MISC. REVENUE	50	20	(30)	
100 46150	SPECIAL ASSESSMENT ADMIN FEES	2,275	1,785	(490)	
100 46210	POLICE DEPT FEES	285	611	326	
100 46220	FIRE DEPT FEES	83,555	86,892	3,337	
100 46290	MVD FEES	5,644	5,115	(530)	
100 46309	ELECTRONIC RECYCLING FEES	1,305	700	(605)	
100 46310	PUBLIC WORKS CHARGES-MISC	1,945		(1,945)	***Can be attributed to COVID-19***
100 46312	INSPECTION-MOW/SNOW CHARGES	1,530	1,700	170	
100 46430	STREET OPENING	475	275	(200)	
100 46540	CEMETERY FEES	1,450	0	(1,450)	
100 46590	TAXABLE CRAFT SALES	668	60	(608)	
100 46595	MISC TAXABLE SALES	20	(131)	(151)	
100 46610	NEWSLETTER	155	156	1	
100 46720	PARK RESERVATIONS	1,420	1,185	(235)	

Provided explanations for the following:

Increase in revenues compared to 2019 over $5,000

Decrease in revenues compared to 2019 over $2,000

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 03/31/2019	YTD BALANCE 03/31/2020	Change	Notes
100 46750	RECREATION	6,198	10,311	4,113	
100 46752	REC INSTRUCTION FEES	21,494	17,482	(4,013)	*Can be attributed to COVID-19*
100 46756	UNDERWRITING	225	0	(225)	
100 46757	CABLE - TAXABLE SALES	190	33	(157)	
100 46759	VIDEO PRODUCTION SERVICES	0	150	150	
100 47410	SEWER UTILITY ADMINISTRATION	7,700	7,700	0	
100 47420	ELECTRIC UTILITY ADMINISTRATIO	17,700	17,700	0	
100 47430	WATER UTILITY ADMINISTRATION	6,600	6,600	0	
100 47440	EMS ADMINISTRATION	4,500		(4,500)	*Not budgeted in 2020 - Reduced transfer in to EMS from General Fund*
100 48110	INTEREST	76,922	51,012	(25,909)	*Lower interest rates - This was anticipated during the budgeting process*
100 48112	INTEREST ON TAXES	77	327	250	
100 48113	REBATE	5,277	4,540	(737)	
100 48114	DIVIDENDS	(2,700)	0	2,700	
100 48130	INTEREST - ASSESSMENTS	160	37	(124)	
100 48220	RENTAL INCOME	3,000	3,000	0	
100 48400	INSURANCE RECOVERIES-PROPERTY	4,122	0	(4,122)	*No claims YTD 2020*
100 48420	INSURANCE- REBATE		14,616	14,616	*2019 Liability Rebate paid in 2020*
100 48500	DONATIONS	4	3,000	2,996	
100 48501	DC NUTRITION CONTRACT	2,449	8,599	6,150	*Change in allocation between these two accounts - Increase is minimal*
100 48503	DONATIONS- KITCHEN FUND	10,055	6,243	(3,812)	
100 48504	DONATIONS - TOWNSHIPS	0	7,750	7,750	*First 2019 township payment did not come in until 4/1/19*
100 48505	DONATIONS - CENTER	9,176	9,575	399	
100 48509	DONATIONS - SPECIAL GIFT (FOUN		38,000	38,000	*Change in accounting in 2020 - Showing Expenses and Revenues for the Volunteer Program Coordinator at gross in the financials*
100 48519	FSAYC CONTRIBUTION	20,067	8,079	(11,989)	*Accounting methodology changed in 2020 - Revenues will pick up after April*
100 48522	DONATIONS - YOUTH CENTER	350	0	(350)	
100 48523	DANE COUNTY DONATIONS	2,328	2,398	70	
100 48540	POLICE SAFETY CAMP	500	5,000	4,500	
100 48541	DONATIONS- POLICE DEPT.	25,000	29,690	4,690	
100 48543	PAUL KRABY MEMORIAL	200		(200)	
100 49223	TRANSFER IN - TIF #3	10,000		(10,000)	*Not budgeted in 2020*
		9,699,134	10,082,396	383,262	

Changes in Accounting/Budgeting	$	11,511	
Property Taxes	$	351,352	
State Aids	$	28,476	
COVID-19	$	(25,485)	*Licenses, Permits, Fines, Rec Fees, etc. Additioanl Rec Fees were refunded in April*
Remaining	$	17,409	
	$	383,262	

EXPENDITURE REPORT FOR STOUGHTON CITY - GENERAL FUND (EXCLUDING TRANSFERS)

PERIOD ENDING 03/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 3/31/2020	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED 3/31/19	Notes
LEGISLATIVE	46,500	9,013	37,487	19.38	19.92	
JUDICIAL	61,770	17,415	44,355	28.19	28.47	
LEGAL	140,000	17,452	122,548	12.47	17.93	*Nearly $17,000 in costs thus far in 2020 have related to amounts approved to spend from contingency. The current balance only reflects charges through February and the 2019 ending actual was at 106% of budget.*
MAYOR	101,238	26,770	74,468	26.44	26.53	
CLERK	198,272	38,785	159,487	19.56	19.15	
ELECTION	43,225	8,442	34,783	19.53	16.77	*This increase was expected in 2020 due to the increased number and importance of the elections.*
FINANCE DIRECTOR	605,464	128,511	476,953	21.23	15.67	*The 2020 Finance budget was left static compared to 2019 and this increase in % used was expected.*
ASSESSOR	47,900	35,200	12,700	73.49	74.11	
HR/RISK MANAGEMENT	191,288	42,226	149,062	22.07	19.12	*The 2020 HR budget was left static compared to 2019 and this increase in % used was expected.*
OTHER GENERAL GOVERNMENT	88,000	53,580	34,420	60.89	44.31	*The 2020 budget amount was reduced by $35,000 compared to 2019 and the majority of costs in this department relate to annual interfund amounts due to the Utilities.*
INSURANCE	279,600	217,941	61,659	77.95	85.32	*Majrity of expenditures have been paid; however, workers compensation insurance receives a true up bill later in the year. This budget was reduced by $6,700 compared to 2019.*
LAW ENFORCEMENT	3,210,448	646,199	2,564,249	20.13	21.29	
FIRE PROTECTION	547,049	90,090	456,959	16.47	15.99	
INSPECTION	110,165	19,495	90,670	17.70	19.09	*Wages and benefits make up the majority of this budget and we have not yet seen the 3 pay period months scheduled for May and October of this year.*
CITY BUILDINGS	291,127	44,375	246,752	15.24	24.02	*The janitorial positions were budgeted in this department and they have not yet been hired. Also noted Department Head salaries budgeted here for 2020 have not been coded to this department.*
HIGHWAY & STREET MAINT/CONST	1,179,536	264,647	914,889	22.44	25.32	*2019 budget to actual ended high due to major storm events early in 2019. The 2020 budget to actual appears more in line.*
SNOW REMOVAL	68,000	55,866	12,134	82.16	61.41	*Significantly more salt delivered early in 2020 compared to 2019. We are not anticipating any significant purchases needed throughout the remainder of 2020.*

EXPENDITURE REPORT FOR STOUGHTON CITY - GENERAL FUND (EXCLUDING TRANSFERS)

PERIOD ENDING 03/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 3/31/2020	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED 3/31/19	Notes
SIGNS AND MARKINGS	18,000	4,487	13,513	24.93	0.62	*Simply more work done early in 2020. Budget to actual appears reasonable.*
STREET LIGHTING	120,000	16,206	103,794	13.51	15.93	*2020 budget was decreased by $8,000, but we are continuing to see decreases in costs as a result of more LEDs being installed. The electric utility is planning a rate increase effective 7/1 which will put these amounts more in line with the 2020 budget amount.*
SENIOR CENTER	575,749	123,335	452,414	21.42	24.05	*The 2020 budget amount was increased by $53,000 compared to 2019 to account for a change in accounting methodology for the Volunteer Program Coordinator position. The 3/31/20 budget to actual amount appears reasonable.*
CEMETERY	36,000	1,269	34,731	3.53	3.57	
COMMUNITY COMMITMENT	5,500	-	5,500	0.00	37.50	*Only amount budgeted in 2020 is for the fireworks which have not occurred yet.*
PARKS	244,480	24,544	219,936	10.04	10.44	
RECREATION PROGRAMS & EVENTS	342,411	70,129	272,282	20.48	24.36	*Seasonal wages are down significantly compared to 2019 due to COVID-19.*
YOUTH CENTER	163,894	32,806	131,088	20.02	23.92	*Wages and benefits make up the majority of this budget and we have not yet seen the 3 pay period months scheduled for May and October of this year.*
IT/MEDIA SERVICES	375,670	85,705	289,965	22.81	23.91	
PLANNING	252,415	56,883	195,532	22.54	24.41	
TOTAL EXPENDITURES - FUND 100	**9,343,701**	**2,131,372**	**7,212,329**	**22.81**	**23.51**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LIBRARY FUND 215

PERIOD ENDING 03/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 03/31/2020	AVAILABLE BALANCE	% BDGT USED	
INTERGOVERNMENTAL REVENUES	239,786	10,090	229,696	4.21	***Dane County Service Fees received in June***
PUBLIC CHARGES FOR SERVICE	25,700	4,894	20,806	19.04	***Fines are down approx. $1,300 compared to 2019***
MISCELLANEOUS REVENUE	-	53	(53)	100.00	
OTHER FINANCING SOURCES	623,000	623,000	-	100.00	
TOTAL REVENUES	888,486	638,037	250,449	71.81	
GENERAL OPERATING EXPENSES	889,018	220,869	668,149	24.84	***With 25% of the fiscal year complete the budget to actual appears reasonable***
TOTAL EXPENDITURES	889,018	220,869	668,149	24.84	
NET REVENUES/EXPENDITURES	**(532)**	**417,167**	**(417,699)**		

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - OPERA HOUSE FUND 245

PERIOD ENDING 03/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 03/31/2020	AVAILABLE BALANCE	% BDGT USED	
PUBLIC CHARGES FOR SERVICE	842,499	330,430	512,069	39.22	***Ticket sales down $28,000 compared to last year***
MISCELLANEOUS REVENUE	5,000	608	4,392	12.15	
OTHER FINANCING SOURCES	182,000	182,000	-	100.00	
TOTAL REVENUES	1,029,499	513,038	516,461	49.83	***Total revenues down $12,700 compared to last year***
GENERAL OPERATING EXPENSES	1,009,597	242,992	766,605	24.07	***Guarantees down $63,400 compared to last year***
TOTAL EXPENDITURES	1,009,597	242,992	766,605	24.07	***Total expenses down $64,000 compated to last year***
NET REVENUES/EXPENDITURES	**19,902**	**270,046**	**(250,144)**		

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - EMS FUND 603

PERIOD ENDING 03/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 03/31/2020	AVAILABLE BALANCE	% BDGT USED
MISCELLANEOUS REVENUE	19,525	1,782	17,743	9.13
PUBLIC CHARGES FOR SERVICE	684,664	178,699	505,965	26.10
OTHER FINANCING SOURCES	25,000	25,000	-	100.00
TOTAL REVENUES	729,189	205,481	523,708	28.18
AMBULANCE	537,937	99,761	438,176	18.55
TRANSFERS TO OTHER FUNDS	177,970	177,970	-	100.00
TOTAL EXPENDITURES	715,907	277,731	438,176	38.79
NET REVENUES/EXPENDITURES	**13,282**	**(72,250)**	**85,532**	