INCOME STATEMENT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 06/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 06/30/21	AVAILABLE BALANCE	2021 % BDGT USED	2020 % BDGT USED
Fund 100 - GENERAL FUND					
REVENUES	$ 14,128,439	$ 10,914,779	$ 3,213,660	77	78
EXPENDITURES	$ 14,119,684	$ 8,880,778	$ 5,253,906	63	64

REVENUE REPORT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 06/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 06/30/21	AVAILABLE BALANCE	2021 % BDGT USED	2020 % BDGT USED
Fund 100 - GENERAL FUND					
Revenues					
TAXES	$ 10,214,770	$ 9,497,086	$ 717,684	93	93
OTHER FINANCING SOURCES	$ 187,000	$ 12,900	$ 174,100	7	17
INTERGOVERNMENTAL REVENUES	$ 2,393,631	$ 674,686	$ 1,718,945	28	29
LICENSES & PERMITS	$ 200,500	$ 159,543	$ 40,957	80	65
FINES, FORFEITS & PENALTIES	$ 147,000	$ 66,582	$ 80,418	45	38
PUBLIC CHARGES FOR SERVICE	$ 571,199	$ 235,441	$ 335,758	41	36
INTERGOVERNMENTAL CHARGES	$ 82,000	$ 73,000	$ 9,000	89	100
MISCELLANEOUS REVENUE	$ 332,339	$ 195,541	$ 136,798	59	64
TOTAL REVENUES	$ 14,128,439	$ 10,914,779	$ 3,213,660	77	78

Provided explanations for increases and decreases of $5,000 or more

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 06/30/21	YTD BALANCE 06/31/20	Change	Notes
100 41110	PROPERTY TAXES	$ 9,462,065	$ 9,383,714	$ 78,351	***Based on 2020 levy amount***
100 41210	ROOM TAXES	$ 1,121	$ 835	$ 287	
100 41320	SHA PILOT	$ 23,554	$ 23,797	$ (244)	
100 41321	DCHA PILOT	$ 10,345	$ -	$ 10,345	***This was not paid until late in the year last year***
100 42321	TREE PLANTINGS - DEVELOPER	$ 12,900	$ 11,100	$ 1,800	
100 43431	PERSONAL PROPERTY AID	$ 33,453	$ 36,760	$ (3,308)	
100 43521	STATE GRANTS-POLICE	$ 3,412	$ 525	$ 2,887	
100 43531	STATE ROAD ALLOTMENT	$ 502,691	$ 437,122	$ 65,568	***Determined by State - Represents 2nd of four payments***
100 43533	STATE AID - STREETS	$ 25,978	$ 25,865	$ 112	
100 43537	TAXI GRANT	$ 51,538	$ 49,244	$ 2,294	
100 43545	RECYCLING GRANT	$ 34,196	$ 34,071	$ 125	
100 43693	SCHOOL RESOURCE OFFICER	$ -	$ 45,665	$ (45,665)	***SASD eliminated this - The 2021 budget was reduced by half in case this occurred***
100 43790	COUNTY FUNDING - OUTREACH	$ 14,820	$ 24,298	$ (9,478)	***2nd quarter payment not received yet for 2021***
100 43791	DANE COUNTY GRANTS	$ 8,599	$ -	$ 8,599	***Reclassified in 2021 from account 48501***
100 44110	LIQUOR & MALT BEVERAGE	$ 28,710	$ 18,801	$ 9,909	***Increase is due to reserve license issued for a downtown business - None issued in 2020***
100 44111	OPERATORS	$ 5,730	$ 7,660	$ (1,930)	
100 44120	CIGARETTE	$ 1,300	$ 1,600	$ (300)	
100 44150	MISC. LICENSE	$ 4,933	$ 5,042	$ (110)	
100 44210	DOG	$ 2,488	$ 1,002	$ 1,486	

Provided explanations for increases and decreases of $5,000 or more

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 06/30/21	YTD BALANCE 06/31/20	Change	Notes
100 44300	BUILDING	$ 46,472	$ 31,543	$ 14,929	*Simply more activity through 6/30/21 compared to same time last year. 242 transactions in 2021 averaging $192 versus 192 transactions in 2020 averaging 164. The majority of the increase can be attributed to the commercial remodeling work being done at the old Dane County Human Services building.*
100 44310	ELECTRICAL	$ 10,109	$ 15,098	$ (4,989)	
100 44320	PLUMBING	$ 23,097	$ 7,611	$ 15,486	*Can be attributed to the LSL replacement project permits*
100 44330	HEATING	$ 6,930	$ 11,788	$ (4,857)	
100 44340	FIRE PROTECTION FEES	$ 2,553	$ 3,746	$ (1,192)	
100 44900	MISC	$ 27,220	$ 25,312	$ 1,908	
100 45100	COURT PENALTIES/COSTS	$ 41,436	$ 41,616	$ (180)	
100 45130	PARKING FINES	$ 25,146	$ 17,602	$ 7,544	*Simply more activity through 6/30/21 compared to same time last year due to the more stringent COVID restrictions in 2020.*
100 46110	MISC. REVENUE	$ 2,833	$ 2,020	$ 813	
100 46150	SPECIAL ASSESSMENT ADMIN FEES	$ 6,440	$ 4,480	$ 1,960	
100 46210	POLICE DEPT FEES	$ 460	$ 1,053	$ (594)	
100 46220	FIRE DEPT FEES	$ 88,018	$ 86,892	$ 1,127	
100 46290	MVD FEES	$ 11,628	$ 14,487	$ (2,859)	
100 46309	ELECTRONIC RECYCLING FEES	$ 1,230	$ 2,190	$ (960)	
100 46310	PUBLIC WORKS CHARGES-MISC	$ -	$ 239	$ (239)	
100 46312	INSPECTION-MOW/SNOW CHARGES	$ 133	$ 1,870	$ (1,737)	
100 46430	STREET OPENING	$ 10,238	$ 11,776	$ (1,538)	
100 46435	YARD WASTE SITE FEES	$ 16,895	$ 16,855	$ 40	
100 46540	CEMETERY FEES	$ 9,740	$ 1,545	$ 8,195	*More activity in 2021 due to relaxed COVID restrictions compared to the early part of 2020.*
100 46590	TAXABLE CRAFT SALES	$ -	$ 60	$ (60)	
100 46595	MISC TAXABLE SALES	$ -	$ (131)	$ 131	
100 46610	NEWSLETTER	$ 219	$ 174	$ 45	
100 46720	PARK RESERVATIONS	$ 790	$ 790	$ -	
100 46750	RECREATION	$ 19,107	$ 15,266	$ 3,840	
100 46751	SWIM POND	$ 14,013	$ -	$ 14,013	*Swim pond was closed in 2020*
100 46752	REC INSTRUCTION FEES	$ 27,723	$ 17,690	$ 10,033	*2020 was impacted by COVID and reductions in programs*
100 46755	CABLE FRANCHISE FEE	$ 25,976	$ 32,258	$ (6,282)	*Due to reduction in the fee % charged - Offset will be seen in account 43751 once received from the State of WI*
100 46757	CABLE - TAXABLE SALES	$ -	$ 50	$ (50)	
100 46759	VIDEO PRODUCTION SERVICES	$ -	$ 150	$ (150)	
100 47410	SEWER UTILITY ADMINISTRATION	$ 15,400	$ 15,400	$ -	
100 47420	ELECTRIC UTILITY ADMINISTRATIO	$ 35,400	$ 35,400	$ -	
100 47430	WATER UTILITY ADMINISTRATION	$ 13,200	$ 13,200	$ -	
100 47440	EMS ADMINISTRATION	$ 9,000	$ -	$ 9,000	*This amount was not budgeted in 2020*
100 48110	INTEREST	$ 7,072	$ 73,577	$ (66,505)	*This decrease was anticipated to due to reduced rates - We reduced the 21 budget by $78,000 because of this*
100 48111	INTEREST: LONG TERM INVESTMENT	$ 6,075	$ 10,548	$ (4,473)	
100 48112	INTEREST ON TAXES	$ 921	$ 456	$ 465	
100 48113	REBATE	$ 6,592	$ 6,818	$ (226)	
100 48130	INTEREST - ASSESSMENTS	$ 550	$ 37	$ 513	
100 48220	RENTAL INCOME	$ 10,500	$ 4,500	$ 6,000	*Increase is due to Hooper rental of the old Public Works site - This did not start until 10/2020*
100 48221	RENTAL INCOME	$ 2,475	$ -	$ 2,475	
100 48309	SALE OF CITY PROPERTY	$ 675	$ -	$ 675	
100 48400	INSURANCE RECOVERIES-PROPERTY	$ 17,250	$ -	$ 17,250	*Recovery of $18,250 in damages to the EMS building*
100 48420	INSURANCE- REBATE	$ 14,297	$ 16,076	$ (1,779)	

Provided explanations for increases and decreases of $5,000 or more

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 06/30/21	YTD BALANCE 06/31/20	Change	Notes
100 48500	DONATIONS	$ 7	$ 3,000	$ (2,993)	
100 48501	DC NUTRITION CONTRACT	$ -	$ 17,199	$ (17,199)	*Reclassified in 2021 to account 43791 and 2nd quarter payment not received yet for 2021*
100 48503	DONATIONS- KITCHEN FUND	$ 4,069	$ 9,187	$ (5,118)	*2nd quarter payment not received yet for 2021*
100 48504	DONATIONS - TOWNSHIPS	$ 16,250	$ 14,750	$ 1,500	
100 48505	DONATIONS - CENTER	$ 14,580	$ 14,837	$ (257)	
100 48509	DONATIONS - SPECIAL GIFT (FOUNDATION)	$ 38,000	$ 38,000	$ -	
100 48519	FSAYC CONTRIBUTION	$ 28,727	$ 33,215	$ (4,488)	
100 48522	DONATIONS - YOUTH CENTER	$ -	$ 350	$ (350)	
100 48523	DANE COUNTY DONATIONS	$ 3,996	$ 4,795	$ (799)	
100 48524	UNITED WAY DONATIONS	$ 706	$ 1,258	$ (552)	
100 48527	AARON HUTCHINS SCHOLARSHIP FUND	$ 4,915	$ -		
100 48540	POLICE SAFETY CAMP	$ -	$ 5,000	$ (5,000)	*Only occurs in even years*
100 48541	DONATIONS- POLICE DEPT.	$ 17,733	$ 29,690	$ (11,957)	*Less in Bryant Foundation donations thus far in 2021*
100 48543	PAUL KRABY MEMORIAL	$ 150	$ 500	$ (350)	
		$ 10,914,779	$ 10,818,925	$ 90,938	

TOTAL REVENUE CHANGE SUMMARY

Property Taxes	$ 78,351
Interest Income	$ (70,978)
State Aids	$ 65,568
Building Permits	$ 14,929
SRO	$ (45,665)
Plumbing Permits	$ 15,486
Rec Programs	$ 27,886
Donations	$ (25,526)
DCHA PILOT	$ 10,345
Insurance Recoveries	$ 17,250
Other	$ 20,540
	$ 108,188

Margin	**06/30/21**	**06/31/20**	**6/30/19**
Actual Revenues	$ 10,914,779	$ 10,818,925	$ 10,533,501
Less: Transfers	$ (4,440,136)	$ (4,533,613)	$ (4,059,625)
	$ 6,474,643	$ 6,285,312	$ 6,473,876
Actual Expenditures	$ 8,880,778	$ 8,878,981	$ 8,459,409
Less: Transfers	$ (4,440,136)	$ (4,533,613)	$ (4,059,625)
	$ 4,440,642	$ 4,345,368	$ 4,399,784
	$ 2,034,000	$ 1,939,945	$ 2,074,092
Calculated 5/31 Margin	**31.4%**	**30.9%**	**32.0%**
12/31/19 Ending Margin	3.23%		
12/31/20 Ending Margin	2.47%		
12/31/20 Ending Margin (Less: CARES Funding)	1.19%		

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

PERIOD ENDING 06/30/20201

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 06/30/21	AVAILABLE BALANCE	2021 % BDGT USED 06/30/21	2020 % BDGT USED 06/30/20	2020 % BDGT USED 12/31/20	Notes
LEGISLATIVE	$ 46,505	$ 19,442	$ 27,063	42	45	102	
JUDICIAL	$ 62,924	$ 31,103	$ 31,821	49	51	96	
LEGAL	$ 140,000	$ 48,792	$ 91,208	35	25	91	*Increase is mainly due to the $5,000 retainer fee paid relating to NAFA and more costs in 2020 at this time were coded to contingency due to COVID related work - Budget to actual appears reasonable for 2021 and is on track to end at 101%*
MAYOR	$ 102,636	$ 52,217	$ 50,419	51	51	98	
CLERK	$ 201,950	$ 90,592	$ 111,358	45	45	98	
ELECTION	$ 20,000	$ 16,241	$ 3,759	81	52	124	*Budget for 2021 is significantly less resulting in a larger percentage used - Budget to actual appears reasonable for 2021*
FINANCE DIRECTOR	$ 632,564	$ 322,148	$ 310,416	51	49	96	
ASSESSOR	$ 44,200	$ 40,000	$ 4,200	91	92	101	
HR/RISK MANAGEMENT	$ 196,575	$ 87,996	$ 108,579	45	47	97	
OTHER GENERAL GOVERNMENT	$ 92,700	$ 55,497	$ 37,203	60	61	66	
INSURANCE	$ 289,296	$ 256,986	$ 32,310	89	79	79	*There was an unexpected charge of $18,250 incurred for damage to the EMS building - $17,250 of this has been recovered and recorded as a revenue.*
LAW ENFORCEMENT	$ 3,230,169	$ 1,460,864	$ 1,769,305	45	46	99	
FIRE PROTECTION	$ 555,527	$ 211,812	$ 343,715	38	38	100	
INSPECTION	$ 97,523	$ 47,279	$ 50,244	48	43	88	*The 2021 budget was reduced to not include Director payroll resulting in more budget used in 2021 versus 2020. Budget to actual appears reasonable for 2021*
CITY BUILDINGS	$ 260,655	$ 104,229	$ 156,426	40	30	72	*This increase was expected due to the custodial positions, which were not filled by this time in 2020. There was also a brief period in 2021 where both custodial positions were not occupied resulting in a lower budget to actual through 6/30/21 than expected.*
HIGHWAY & STREET MAINT/CONST	$ 1,230,888	$ 595,869	$ 635,019	48	47	102	
SNOW REMOVAL	$ 68,000	$ 61,851	$ 6,149	91	82	97	*There were a number of large snow events in 2021 and a late purchase of $19,000 for salt was made in April 2021. We will continue to monitor as snow season approaches.*

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

PERIOD ENDING 06/30/20201

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 06/30/21	AVAILABLE BALANCE	2021 % BDGT USED 06/30/21	2020 % BDGT USED 06/30/20	2020 % BDGT USED 12/31/20	Notes
SIGNS AND MARKINGS	$ 18,000	$ 8,058	$ 9,942	45	47	121	
STREET LIGHTING	$ 118,000	$ 36,164	$ 81,836	31	33	78	
SENIOR CENTER	$ 600,861	$ 269,631	$ 331,230	45	48	99	*Down slightly in 2021 due to a large $6,100 purchase in 2020 for new tables - Overall budget to actual still appears reasonable for 2021.*
CEMETERY	$ 36,000	$ 15,238	$ 20,762	42	30	93	*Nothing significant noted - Budget to actual appears reasonable through 6/30/21.*
COMMUNITY COMMITMENT	$ 5,000	$ 1,500	$ 3,500	30	36	98	*The deposit for the 2020 fireworks had already been paid by this time last year. That deposit is still being held by the vendor and the last payment is not due until after the 4th of July show.*
PARKS	$ 289,856	$ 109,565	$ 180,291	38	30	82	*Seasonal/Temporary labor and benefits is up compared to 2020 due the easing of COVID restrictions. Insurance elections are also up resulting in the change in budget used between 6/30/21 and 6/30/20.*
RECREATION PROGRAMS & EVENTS	$ 348,950	$ 127,399	$ 221,551	37	35	65	
YOUTH CENTER	$ 167,082	$ 64,361	$ 102,721	39	43	90	*Minimal part time wages have been incurred in 2021 due to the restrictions in place for most of this year*
IT/MEDIA SERVICES	$ 379,249	$ 167,500	$ 211,749	44	46	88	
PLANNING	$ 294,038	$ 133,458	$ 160,580	45	53	118	*This trend was anticipated due to shifts in the Director's wages during the budgeting process. 118% of the budget was used in 2020, which is why the adjustments were made. Budget to actual appears reasonable through 6/30/21.*
TOTAL EXPENDITURES - FUND 100	**$ 9,529,148**	**$ 4,435,792**	**$ 5,093,356**	**47**	**46**	**95**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LIBRARY FUND 215

PERIOD ENDING 06/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 06/30/2021	AVAILABLE BALANCE	% BDGT USED	
INTERGOVERNMENTAL REVENUES	265,097	265,431	(334)	100.13	
PUBLIC CHARGES FOR SERVICE	10,700	1,618	9,082	15.12	
MISCELLANEOUS REVENUE	100	6	94	6.27	
OTHER FINANCING SOURCES	632,350	632,350	-	100.00	
TOTAL REVENUES	908,247	899,406	8,841	99.03	
GENERAL OPERATING EXPENSES	908,251	424,584	483,667	46.75	
TOTAL EXPENDITURES	908,251	424,584	483,667	46.75	***Appears reasonable at the mid-point in the year***
NET REVENUES/EXPENDITURES	**(4)**	**474,822**	**(474,826)**		

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

PERIOD ENDING 06/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 06/30/2021	AVAILABLE BALANCE	% BDGT USED
INTERGOVERNMENTAL REVENUES	-	-	-	
PUBLIC CHARGES FOR SERVICE	925,274	301,702	623,572	32.61
MISCELLANEOUS REVENUE	5,000	10,194	(5,194)	203.89
OTHER FINANCING SOURCES	195,000	195,000	-	100.00
TOTAL REVENUES	1,125,274	506,896	618,378	45.05
GENERAL OPERATING EXPENSES	1,112,103	249,584	862,519	22.44
TOTAL EXPENDITURES	1,112,103	249,584	862,519	22.44
NET REVENUES/EXPENDITURES	**13,171**	**257,313**	**(244,142)**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - EMS FUND 603

PERIOD ENDING 06/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 06/30/2021	AVAILABLE BALANCE	% BDGT USED
MISCELLANEOUS REVENUE	15,250	6	15,244	0.04
INTERGOVERNMENTAL REVENUES	-	-	-	0.00
PUBLIC CHARGES FOR SERVICE	695,800	301,995	393,805	43.40
OTHER FINANCING SOURCES	-	-	-	
TOTAL REVENUES	711,050	302,001	409,049	42.47
AMBULANCE	588,017	260,738	327,279	44.34
TRANSFERS TO OTHER FUNDS	100,000	100,000	-	100.00
TOTAL EXPENDITURES	688,017	360,738	327,279	52.43
NET REVENUES/EXPENDITURES	**23,033**	**(58,738)**	**81,771**	