INCOME STATEMENT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 7/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 7/31/20	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED
Fund 100 - GENERAL FUND					
REVENUES	13,936,134	11,544,574	2,391,560	82.84	87.23
EXPENDITURES	13,927,314	9,519,349	4,407,965	68.35	68.81

REVENUE REPORT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 7/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 7/31/20	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED	
Fund 100 - GENERAL FUND						
Revenues						
TAXES	10,141,534	9,408,346	733,188	92.77	95.03	***Decrease in % used is mainly due to the fact the DCHA PILOT has not been received by the City yet and Utility PILOTs are budgeted higher in 2020***
OTHER FINANCING SOURCES	65,000	11,100	53,900	17.08	19.60	
INTERGOVERNMENTAL REVENUES	2,280,126	1,341,384	938,742	58.83	66.99	***Mainly due to the timing of the Taxi Grant payment***
LICENSES & PERMITS	199,075	144,268	54,807	72.47	62.00	***Notable increase in building permit activity compared to 2019 - New construction is down, but fee revenue is up due to remodels, etc.***
FINES, FORFEITS & PENALTIES	155,000	63,267	91,733	40.82	85.46	***Decrease in % used is mainly attributed to COVID-19 - Court Penalties down $25,500 - Parking Fines down $17,200***
PUBLIC CHARGES FOR SERVICE	588,894	210,745	378,149	35.79	78.17	***Decrease in % used is mainly attributed to COVID-19 - Recreation and Recreation Fees down $84,200***
INTERGOVERNMENTAL CHARGES	64,000	64,000	0	100.00	90.85	
MISCELLANEOUS REVENUE	442,505	301,463	141,042	68.13	92.40	***- Overall decrease in % used is reasonable and further explanations can be found in the 48000 accounts below***
TOTAL REVENUES	13,936,134	11,544,574	2,391,560	82.84	87.23	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 7/31/19	YTD BALANCE 7/31/20	Change	Notes
100 41110	PROPERTY TAXES	9,032,362	9,383,714	351,352	*Based on 2019 levy amount - Increase is due to net new construction and debt service*
100 41210	ROOM TAXES	1,127	835	(293)	
100 41311	ELECTRIC UTILITY DIVIDEND	27,902	0	(27,902)	*The Electric Utility Dividend payment has been eliminated*
100 41320	SHA PILOT	23,873	23,797	(75)	
100 41321	DCHA PILOT	11,181	0	(11,181)	*This has not been received yet - We have been following up with the County*
100 42321	TREE PLANTINGS - DEVELOPER	11,565	11,100	(465)	
100 43410	STATE SHARED TAXES	80,997	80,997	0	
100 43411	STATE UTILITY AID	2,933	3,010	76	
100 43415	EXPENDITURE RESTRAINT PAYMENT	231,263	238,146	6,882	*Calculated by the State*
100 43420	FIRE INSURANCE REBATE	49,512	50,368	855	
100 43430	EXEMPT COMPUTER AID	59,960	59,960	0	
100 43431	PERSONAL PROPERTY AID	40,068	36,760	(3,308)	
100 43521	STATE GRANTS-POLICE	0	1,361	1,361	
100 43531	STATE ROAD ALLOTMENT	570,160	655,683	85,524	*Calculated by the State - Represents 1st quarter payment*
100 43533	STATE AID - STREETS	38,895	38,798	(97)	
100 43537	TAXI GRANT	189,544	49,244	(140,300)	*Have not received 2nd-4th Quarter payment yet - PY payment was $142,158*
100 43545	RECYCLING GRANT	34,075	34,071	(4)	
100 43571	VIDEO SERVICE PROVIDERS AID	0	13,815	13,815	*New account in 2020 - Subsidy from the State related to Franchise Fees*
100 43693	SCHOOL RESOURCE OFFICER	62,202	45,665	(16,537)	*Payment was not received until July last year. This will be below budget by approx. $18,500 due to COVID-19*
100 43790	COUNTY FUNDING - OUTREACH	23,011	24,298	1,287	
100 43791	OTHER GRANTS	0	9,209	9,209	*Election Commissions CARES Grant*
100 44110	LIQUOR & MALT BEVERAGE	18,479	20,121	1,642	
100 44111	OPERATORS	9,590	8,065	(1,525)	
100 44120	CIGARETTE	1,575	1,600	25	
100 44150	MISC. LICENSE	6,138	5,447	(691)	
100 44210	DOG	1,815	1,075	(740)	
100 44300	BUILDING	40,279	36,887	(3,392)	
100 44310	ELECTRICAL	15,587	16,699	1,111	
100 44320	PLUMBING	10,657	8,487	(2,171)	
100 44330	HEATING	9,597	13,418	3,822	
100 44340	FIRE PROTECTION FEES	4,936	4,417	(519)	
100 44900	MISC	18,920	28,052	9,132	*Majority of increase relates to KPW Phase II Final Plat Review Fees*
100 45100	COURT PENALTIES/COSTS	73,590	45,045	(28,545)	*Can be attributed to COVID-19*
100 45130	PARKING FINES	35,373	18,222	(17,150)	*Can be attributed to COVID-19*
100 46110	MISC. REVENUE	5,423	2,001	(3,422)	
100 46150	SPECIAL ASSESSMENT ADMIN FEES	7,070	5,390	(1,680)	
100 46210	POLICE DEPT FEES	907	1,154	247	
100 46220	FIRE DEPT FEES	83,555	86,892	3,337	
100 46290	MVD FEES	6,484	9,648	3,164	
100 46309	ELECTRONIC RECYCLING FEES	4,100	2,730	(1,370)	
100 46310	PUBLIC WORKS CHARGES-MISC	8,548	309	(8,239)	*Now being recorded as a reduction to the expenses as opposed to revenue*
100 46312	INSPECTION-MOW/SNOW CHARGES	1,530	1,870	340	
100 46430	STREET OPENING	7,650	13,479	5,829	*Majority of increase relates to TDS work*
100 46435	YARD WASTE SITE FEES	18,690	18,385	(305)	
100 46540	CEMETERY FEES	8,755	1,835	(6,920)	*22 burials last year versus 4 YTD 2020*
100 46590	TAXABLE CRAFT SALES	946	60	(886)	
100 46595	MISC TAXABLE SALES	20	(131)	(151)	
100 46610	NEWSLETTER	246	174	(72)	
100 46720	PARK RESERVATIONS	5,843	845	(4,998)	*Can be attributed to COVID-19*
100 46750	RECREATION	37,427	15,891	(21,536)	*Can be attributed to COVID-19*
100 46751	SWIM POND	32,957	0	(32,957)	*Can be attributed to COVID-19*
100 46752	REC INSTRUCTION FEES	42,443	17,755	(24,688)	*Can be attributed to COVID-19*
100 46755	CABLE FRANCHISE FEE	34,751	32,258	(2,493)	
100 46756	UNDERWRITING	225	0	(225)	
100 46757	CABLE - TAXABLE SALES	326	50	(275)	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 7/31/19	YTD BALANCE 7/31/20	Change	Notes
100 46759	VIDEO PRODUCTION SERVICES	1,300	150	(1,150)	
100 47410	SEWER UTILITY ADMINISTRATION	15,400	15,400	0	
100 47420	ELECTRIC UTILITY ADMINISTRATIO	35,400	35,400	0	
100 47430	WATER UTILITY ADMINISTRATION	13,200	13,200	0	
100 47440	EMS ADMINISTRATION	10,500	0	(10,500)	*Not budgeted in 2020 - Reduced transfer in to EMS from General Fund*
100 48110	INTEREST	135,680	75,438	(60,243)	*Lower interest rates - This was anticipated during the budgeting process*
100 48111	INTEREST: LONG TERM INVESTMENT	0	10,548	10,548	*New account used in 2020 for longer term investments*
100 48112	INTEREST ON TAXES	699	467	(232)	
100 48113	REBATE	8,159	6,818	(1,341)	
100 48114	DIVIDENDS	(2,514)	0	2,514	
100 48130	INTEREST - ASSESSMENTS	309	538	229	
100 48220	RENTAL INCOME	4,500	4,500	0	
100 48309	SALE OF CITY PROPERTY	5,297	0	(5,297)	*Sale of surplus equipment at PW*
100 48400	INSURANCE RECOVERIES-PROPERTY	4,122	0	(4,122)	
100 48410	INSURANCE RECOVERIES-WORKCOMP	1,058	0	(1,058)	
100 48420	INSURANCE- REBATE	0	16,076	16,076	*2019 Liability Rebate paid in 2020*
100 48500	DONATIONS	4	3,000	2,996	
100 48501	DC NUTRITION CONTRACT	10,468	17,199	6,731	*Change in allocation between these two accounts - Increase is minimal*
100 48503	DONATIONS- KITCHEN FUND	15,342	9,187	(6,155)	
100 48504	DONATIONS - TOWNSHIPS	18,000	14,750	(3,250)	
100 48505	DONATIONS - CENTER	21,631	19,342	(2,289)	
100 48509	DONATIONS - SPECIAL GIFT (FOUN	38,000	38,000	0	
100 48519	FSAYC CONTRIBUTION	64,922	42,639	(22,284)	*Accounting methodology changed in 2020*
100 48522	DONATIONS - YOUTH CENTER	350	350	0	
100 48523	DANE COUNTY DONATIONS	5,432	5,594	163	
100 48524	UNITED WAY DONATIONS	1,436	1,677	242	
100 48540	POLICE SAFETY CAMP	500	5,000	4,500	
100 48541	DONATIONS- POLICE DEPT.	27,350	29,690	2,340	
100 48543	PAUL KRABY MEMORIAL	2,456	650	(1,806)	
100 49214	TRANSFER IN -BLDG MAINT	0	0	0	
100 49223	TRANSFER IN - TIF #3	10,000	0	(10,000)	*Not budgeted in 2020*
		11,494,062	11,544,574	50,512	

Changes in Accounting/Budgeting	$	(42,784)
Property Taxes	$	340,095
State Aids	$	85,427
Interest Income	$	(49,694)
COVID-19	$	(129,874)
SRO Timing	$	(16,537)
Taxi Grant	$	(140,300)
Remaining	$	4,179
	$	50,512
Forecasted Revenues	$	13,762,309
Forecasted Expenditures	$	13,723,492
Net Change	$	38,817

Margin		7/31/19		7/31/20	
Actual Revenues	$	11,494,062	$	11,544,574	
Less: Transfers	$	(4,047,430)	$	(4,539,613)	
	$	7,446,632	$	7,004,961	
Actual Expenditures	$	9,221,062	$	9,519,349	
Less: Transfers	$	(4,047,430)	$	(4,539,613)	
	$	5,173,632	$	4,979,736	
Calculated 7/31/20 Margin		30.52%		28.91%	**30.30% when we factor in the Taxi Grant**

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

PERIOD ENDING 6/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 7/31/20	AVAILABLE BALANCE	2020 % BDGT USED 7/31/20	2019 % BDGT USED 7/31/19	2019 % BDGT USED 12/31/19	Notes
LEGISLATIVE	46,500	24,838	21,662	53.41	54.96	101.96	
JUDICIAL	61,770	35,603	26,167	57.64	56.68	94.39	
LEGAL	140,000	46,177	93,823	32.98	46.52	105.60	*We have also seen a significant amount of Legal costs coded to the TIFs, proceedings classified in the Contingency account and COVID-19. Overall budget to actual appears reasonable.*
MAYOR	101,238	58,673	42,565	57.96	57.64	97.67	
CLERK	198,272	104,339	93,933	52.62	50.73	89.82	
ELECTION	43,225	24,272	18,953	56.15	62.75	65.08	*Additional amounts were budgeted in 2020 due to the number of elections being held.*
FINANCE DIRECTOR	605,464	339,699	265,765	56.11	51.45	90.74	*The 2020 Finance budget was left static compared to 2019 and this increase in % used was expected. Overall budget to actual appears reasonable.*
ASSESSOR	47,900	44,000	3,900	91.86	74.11	100.65	*At this time last year we had not been billed the final installment from the assessor resulting in the increase in % used. Overall budget to actual appears reasonable.*
HR/RISK MANAGEMENT	191,288	103,715	87,573	54.22	49.31	89.03	*The 2020 HR budget was left static compared to 2019 and this increase in % used was expected.*
OTHER GENERAL GOVERNMENT	88,000	56,815	31,185	64.56	52.34	60.75	*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	221,459	58,141	79.21	89.79	91.82	*Majority 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	1,700,341	1,510,107	52.96	54.53	98.77	
FIRE PROTECTION	547,049	243,631	303,418	44.54	41.10	93.67	*The 2020 budget was reduced to reflect a more likely volunteer pay scenario explaining the increase in budget used thus far in 2020*
INSPECTION	110,165	54,204	55,961	49.20	52.42	93.17	*Wages and benefits allocted to this department thus far in 2020 are lagging*
CITY BUILDINGS	291,127	101,577	189,550	34.89	55.00	100.04	*The janitorial positions were budgeted in this department and they have not yet been hired which is causing the entire variance.*

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

PERIOD ENDING 6/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 7/31/20	AVAILABLE BALANCE	2020 % BDGT USED 7/31/20	2019 % BDGT USED 7/31/19	2019 % BDGT USED 12/31/19	Notes
HIGHWAY & STREET MAINT/CONST	1,179,536	658,519	521,017	55.83	61.28	109.51	*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	55,609	12,391	81.78	84.06	87.54	
SIGNS AND MARKINGS	18,000	9,012	8,988	50.07	56.53	80.23	*Simply more work done in the first half of 2019. Budget to actual appears reasonable.*
STREET LIGHTING	120,000	46,360	73,640	38.63	42.90	85.33	*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	319,765	255,984	55.54	61.58	108.75	*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. Budget to actual appears reasonable.*
CEMETERY	36,000	13,918	22,082	38.66	62.93	106.92	*Nothing significant noted here. Overall budget to actual appears reasonable.*
COMMUNITY COMMITMENT	5,500	2,000	3,500	36.36	37.50	59.71	
PARKS	244,480	98,924	145,556	40.46	47.14	85.63	*Operating expenses and repairs/maintenance down compared to 2019 due to parks being closed.*
RECREATION PROGRAMS & EVENTS	342,411	135,845	206,566	39.67	60.92	100.70	*Seasonal wages are down significantly compared to 2019 due to COVID-19.*
YOUTH CENTER	163,894	81,686	82,208	49.84	57.95	97.46	*Accounting change related to FSAYC contribution and less in labor due to COVID-19*
IT/MEDIA SERVICES	375,670	196,073	179,597	52.19	53.16	93.17	
PLANNING	252,415	160,039	92,376	63.40	64.14	114.19	
CONTINGENCY	25,000	42,644	(17,644)	170.57	139.67	145.58	*Mainly due to Shakers and Viking Lanes*
TOTAL EXPENDITURES - FUND 100	**9,368,701**	**4,979,736**	**4,388,965**	**53.15**	**56.86**	**100.98**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LIBRARY FUND 215

PERIOD ENDING 7/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 7/31/20	AVAILABLE BALANCE	% BDGT USED	
INTERGOVERNMENTAL REVENUES	239,786	240,869	(1,083)	100.45	
PUBLIC CHARGES FOR SERVICE	25,700	5,929	19,771	23.07	***Fines are down approx. $5,200 compared to 2019***
MISCELLANEOUS REVENUE	-	94	(94)	100.00	
OTHER FINANCING SOURCES	623,000	623,000	-	100.00	
TOTAL REVENUES	888,486	869,892	18,594	97.91	
GENERAL OPERATING EXPENSES	889,018	485,982	403,036	54.67	***With 58% of the fiscal year complete the budget to actual appears reasonable***
TOTAL EXPENDITURES	889,018	485,982	403,036	54.67	
NET REVENUES/EXPENDITURES	**(532)**	**383,911**	**(384,443)**		

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

PERIOD ENDING 7/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 7/31/20	AVAILABLE BALANCE	% BDGT USED	
PUBLIC CHARGES FOR SERVICE	842,499	325,233	517,266	38.60	***Ticket sales down $74,975 and Memberships are down $48,450 compared to last year***
MISCELLANEOUS REVENUE	5,000	4,160	840	83.21	
OTHER FINANCING SOURCES	182,000	182,000	-	100.00	
TOTAL REVENUES	1,029,499	511,393	518,106	49.67	***Total revenues down $114,650 compared to last year***
GENERAL OPERATING EXPENSES	1,009,597	332,772	676,825	32.96	***Event expenditures are down $167,300 and advertising is down $53,350 compared to last year***
TOTAL EXPENDITURES	1,009,597	332,772	676,825	32.96	***Total expenses down $229,075 compared to last year***
NET REVENUES/EXPENDITURES	**19,902**	**178,621**	**(158,719)**		

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - EMS FUND 603

PERIOD ENDING 7/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 7/31/20	AVAILABLE BALANCE	% BDGT USED	
MISCELLANEOUS REVENUE	19,525	1,788	17,737	9.16	***State Medicare Supplement received later in year***
INTERGOVERNMENTAL REVENUES	-	16,438	(16,438)	100.00	***Federal Assistance Funding***
PUBLIC CHARGES FOR SERVICE	684,664	378,011	306,653	55.21	
OTHER FINANCING SOURCES	25,000	25,000	-	100.00	
TOTAL REVENUES	729,189	421,237	307,952	57.77	
AMBULANCE	537,937	275,221	262,716	51.16	
TRANSFERS TO OTHER FUNDS	177,970	177,970	-	100.00	
TOTAL EXPENDITURES	715,907	453,191	262,716	63.30	
NET REVENUES/EXPENDITURES	**13,282**	**(31,954)**	**45,236**		