GENERAL FUND EXPENDITURE BUDGET REPORT FOR CITY OF STOUGHTON - DEPT SUMMARY
Calculations as of 11/30/2019

- Anticipate departments have used 92% of budget at 11/30/19
- Detailed analysis of revenues and individual departments follows using the following metrics
- Revenues less than 92% of budget
- Expenditures over 92% of budget

DESCRIPTION	% BDGT USED YTD 2019	% BDGT USED YTD 2018	% BDGT USED CALENDAR YEAR 2018	ANTICIPATED % BDGT USED CALENDAR YEAR 2019
LEGISLATIVE	88	85	97	100
JUDICIAL	86	87	94	94
LEGAL	77	97	125	105
MAYOR	89	90	98	97
CLERK	80	84	93	89
ELECTION	63	93	93	63
FINANCE DIRECTOR	80	90	101	92
ASSESSOR	101	100	100	101
HR/RISK MANAGEMENT	80	85	96	90
OTHER GENERAL GOVERNMENT	54	45	49	58
INSURANCE	91	96	93	88
LAW ENFORCEMENT	88	93	105	100
FIRE PROTECTION	79	74	104	109
INSPECTION	84	81	89	92
CITY BUILDINGS	88	70	79	96
HIGHWAY & STREET MAINT/CONST	95	84	93	104
SNOW REMOVAL	84	95	95	85
SIGNS AND MARKINGS	78	104	115	89
STREET LIGHTING	71	82	98	87
SANITATION	84	83	100	100
SENIOR CENTER	97	98	109	109
CEMETERY	102	105	115	112
COMMUNITY COMMITMENT	38	7	18	48
PARKS	80	104	111	88
RECREATION PROGRAMS & EVENTS	94	87	94	101
YOUTH CENTER	87	88	93	92
IT/MEDIA SERVICES	83	82	89	90
PLANNING	103	113	125	115
CONTINGENCY	146	13	60	146
	87.70	87.86	100	100

	2017	2018
Annual Budgeted Revenues	$ 12,897,687	$ 13,087,691
Actual Revenues	$ 13,167,103	$ 13,390,454
Variance	$ 269,416	$ 302,763
Annual Budgeted Expenditures	$ 12,886,246	$ 13,076,988
Actual Expenditures	$ 12,774,090	$ 12,963,669
Variance	$ (112,156)	$ (113,319)
Budgeted Surplus	$ 11,441	$ 10,703
Actual Surplus	$ 393,013	$ 426,785
Variance	$ 381,572	$ 416,082

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 11/30/2019

- Analytics provided for revenues less than 92% of budget
- Analytics provided for expenses greater than92% of budget
- Excluding transfers, General Fund expenditures currently at 88% of budget

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 11/30/2019	AVAILABLE BALANCE	% BDGT USED	
FUND 100 - GENERAL FUND					
REVENUES					
TAXES	$ 9,572,362	$ 9,124,163	$ 448,199	95%	
INTERGOVERNMENTAL REVENUES	$ 2,063,980	$ 2,058,078	$ 5,902	100%	
LICENSES & PERMITS	$ 221,900	$ 219,972	$ 1,928	99%	
FINES, FORFEITS & PENALTIES	$ 127,500	$ 140,945	$ (13,445)	111%	
PUBLIC CHARGES FOR SERVICE	$ 1,351,660	$ 1,308,238	$ 43,422	97%	
INTERGOVERNMENTAL CHARGES FOR	$ 82,000	$ 80,500	$ 1,500	98%	
MISCELLANEOUS REVENUE	$ 393,066	$ 492,516	$ (99,450)	125%	
OTHER FINANCING SOURCES	$ 110,000	$ 195,269	$ (85,269)	178%	
TOTAL REVENUES	**$ 13,922,468**	**$ 13,619,680**	**$ 302,788**	**98%**	
EXPENDITURES					
LEGISLATIVE	$ 47,005	$ 41,338	$ 5,667	88%	
JUDICIAL	$ 58,202	$ 50,099	$ 8,103	86%	
LEGAL	$ 130,000	$ 100,426	$ 29,574	77%	***Only reflecting invoices through September of 2019***
MAYOR	$ 99,723	$ 88,265	$ 11,458	89%	
CLERK	$ 213,012	$ 171,383	$ 41,629	80%	***Running low due to change in insurance elections in 2019 - This has been addressed in the 2020 budget***
ELECTION	$ 16,750	$ 10,552	$ 6,198	63%	***Poll worker costs significantly less than anticipated***
FINANCE DIRECTOR	$ 606,234	$ 483,244	$ 122,990	80%	***Taxi costs lower than anticipated due to increased ridership - This has been addressed in the 2020 budget by reducing Taxi budget by $18,000***
ASSESSOR	$ 47,500	$ 47,809	$ (309)	101%	***No add'l charges will be incurred for the remainder of the year***

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 11/30/2019	AVAILABLE BALANCE	% BDGT USED	
HR/RISK MANAGEMENT	$ 187,586	$ 149,300	$ 38,286	80%	***Operating Costs and Ads/Publications lower than anticipated - This has been addressed in the 2020 budget by reducing these two line items by a total of $13,500***
OTHER GENERAL GOVERNMENT	$ 123,000	$ 65,971	$ 57,029	54%	***Self-Insured losses less than anticipated - This has been addressed in the 2020 budget by reducing this line item by $39,000***
INSURANCE	$ 286,264	$ 261,190	$ 25,074	91%	***Annual costs paid early in year - Slightly lower YTD compared to 11/30/18 - The 2020 budget reflects a reduction in these costs***
LAW ENFORCEMENT	$ 3,148,785	$ 2,779,139	$ 369,646	88%	
FIRE PROTECTION	$ 541,563	$ 427,693	$ 113,870	79%	***Showing low through 11/30 due to Pension payments not being reflected in the activity YTD - Eliminating these items from the analysis, Fire is at 85% of its 2019 budget***
INSPECTION	$ 101,041	$ 85,189	$ 15,852	84%	***Inspection, City Buildings and Planning combined are at 94% of their budgets YTD***
CITY BUILDINGS	$ 191,208	$ 167,366	$ 23,842	88%	***Inspection, City Buildings and Planning combined are at 94% of their budgets YTD***
HIGHWAY & STREET MAINT/CONST	$ 1,144,163	$ 1,092,204	$ 51,959	95%	***Mainly due to the major snow events we saw in early 2019 and early snow this Fall as well***
SNOW REMOVAL	$ 68,000	$ 57,408	$ 10,592	84%	
SIGNS AND MARKINGS	$ 18,000	$ 14,121	$ 3,879	78%	
STREET LIGHTING	$ 128,000	$ 91,255	$ 36,745	71%	***Low due to continued LED transition - This has been addressed in the 2020 budget by reducing this amount by $8,000***
SANITATION	$ 715,000	$ 597,456	$ 117,544	84%	***Only reflecting invoices through October of 2019***

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 11/30/2019	AVAILABLE BALANCE	% BDGT USED	
SENIOR CENTER	$ 522,951	$ 508,098	$ 14,853	97%	***Mainly due to the way grant position is reflected in the budget vs how it is recorded***
CEMETERY	$ 35,000	$ 35,636	$ (636)	102%	***In line with 11/30/19 - 2020 budget has been increased to reflect consistent overages***
COMMUNITY COMMITMENT	$ 4,000	$ 1,500	$ 2,500	38%	
PARKS	$ 230,296	$ 185,212	$ 45,084	80%	***Seasonal/Temporary labor costs low thus far in 2019 - This is mainly due to differences in budget allocations versus actual***
RECREATION PROGRAMS & EVENTS	$ 320,792	$ 300,118	$ 20,674	94%	***Mainly due to shift in benefits elections with hiring of new Supervisor - Addressed in the 2020 budget***
YOUTH CENTER	$ 185,395	$ 160,614	$ 24,781	87%	
IT/MEDIA SERVICES	$ 318,977	$ 265,816	$ 53,161	83%	
PLANNING	$ 246,217	$ 252,819	$ (6,602)	103%	***Inspection, City Buildings and Planning combined are at 94% of their budgets YTD***
CONTINGENCY	$ 80,000	$ 116,460	$ (36,460)	146%	***Used this account to transfer Technology Funding as approved by Council***
TRANSFER TO DEBT SERVICE	$ 3,104,117	$ 3,104,117	$ -	100%	
TRANSFER TO OTHER FUNDS	$ 445,000	$ 445,000	$ -	100%	
TRANSFER TO OTHER FUNDS	$ 551,313	$ 549,313	$ 2,000	100%	
TRANSFER TO OTHER FUNDS	$ 7,000	$ 7,000	$ -	100%	
	$ 13,922,094	**$ 12,713,109**	**$ 1,208,985**	**91%**	
NET OF REVENUES & EXPENDITURES	**$ 374**	**$ 906,571**	**$ (906,197)**		

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 11/30/2019	AVAILABLE BALANCE	% BDGT USED	

FUND 215 - LIBRARY

REVENUES

INTERGOVERNMENTAL REVENUES	$ 228,295	$ 228,305	$ (10)	100%	
PUBLIC CHARGES FOR SERVICE	$ 26,700	$ 23,668	$ 3,032	89%	
MISCELLANEOUS REVENUE	$ -	$ 1,782	$ (1,782)		
OTHER FINANCING SOURCES	$ 603,813	$ 421,813	$ 182,000	70%	***$172,000 will be recorded at year-end***
TOTAL REVENUES	**$ 858,808**	**$ 675,568**	**$ 183,240**	**79%**	

EXPENDITURES

GENERAL OPERATING EXPENDITURES	$ 858,808	$ 772,577	$ 86,231	90%	
TOTAL EXPENDITURES	**$ 858,808**	**$ 772,577**	**$ 86,231**	**90%**	
NET OF REVENUES & EXPENDITURES	**$ -**	**$ (97,009)**	**$ 97,009**		

FUND 245 - OPERA HOUSE

REVENUES

PUBLIC CHARGES FOR SERVICE	$ 770,783	$ 834,824	$ (64,041)	108%	
MISCELLANEOUS REVENUE	$ 5,000	$ 5,592	$ (592)	112%	
OTHER FINANCING SOURCES	$ 165,000	$ 177,996	$ (12,996)	108%	
	$ 940,783	**$ 1,018,412**	**$ (77,629)**	**108%**	

EXPENDITURES

GENERAL OPERATING EXPENSES	$ 907,820	$ 989,569	$ (81,749)	109%	***Due to projections made while budgeting Fall Season shows - Although guarantees are higher than anticipated, this also derivates to higher revenue shows***
TOTAL EXPENDITURES	**$ 907,820**	**$ 989,569**	**$ (81,749)**	**109%**	
NET OF REVENUES & EXPENDITURES	**$ 32,963**	**$ 28,842**	**$ 4,121**		

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 11/30/2019	AVAILABLE BALANCE	% BDGT USED	

FUND 603 - EMS

REVENUES

PUBLIC CHARGES FOR SERVICE	$ 654,650	$ 491,804	$ 162,846	75%	*Timing issue - Only 9 months of Ambulance Fees recorded to date*
OTHER FINANCING SOURCES	$ 130,000	$ 101,353	$ 28,647	78%	*SDC Collections not recorded until year-end - This line item will be under budget in 2019*
TOTAL REVENUES	**$ 784,650**	**$ 593,158**	**$ 191,492**	**76%**	

EXPENDITURES

AMBULANCE	$ 574,814	$ 446,121	$ 128,693	78%	
INTEREST & FISCAL CHARGES	$ 8,670	$ -	$ 8,670	0%	
TRANSFERS TO OTHER FUNDS	$ 195,000	$ 178,670	$ 16,330	92%	
TOTAL EXPENDITURES	**$ 778,484**	**$ 624,791**	**$ 153,693**	**80%**	
NET OF REVENUES & EXPENDITURES	**$ 6,166**	**$ (31,633)**	**$ 37,799**		