INCOME STATEMENT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 11/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 11/30/20	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED
Fund 100 - GENERAL FUND					
REVENUES	13,936,134	12,946,079	990,055	92.90	96.47
EXPENDITURES	13,927,314	12,532,458	1,394,856	89.98	91.05

REVENUE REPORT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 11/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 11/30/20	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED	
Fund 100 - GENERAL FUND						
Revenues						
TAXES	10,141,534	9,443,645	697,889	93.12	95.32	*Decrease in % used is mainly due to the fact the Utility PILOTs are budgeted higher in 2020*
OTHER FINANCING SOURCES	65,000	21,000	44,000	32.31	21.79	*Transfer in from Bldg. Maint will not occur until after year end*
INTERGOVERNMENTAL REVENUES	2,280,126	2,339,251	(59,125)	102.59	99.71	*Due to CARES reimbursements*
LICENSES & PERMITS	199,075	239,107	(40,032)	120.11	99.13	*Notable increase in building type permit activity compared to 2019*
FINES, FORFEITS & PENALTIES	155,000	77,541	77,459	50.03	110.54	*Decrease in % used is mainly attributed to COVID-19* *- Court Penalties down $43,700* *- Parking Fines down $19,700*
PUBLIC CHARGES FOR SERVICE	588,894	384,767	204,127	65.34	96.81	*Decrease in % used is mainly attributed to COVID-19* *- Recreation and Recreation Fees down $138,300*
INTERGOVERNMENTAL CHARGES	64,000	64,000	0	100.00	98.17	
MISCELLANEOUS REVENUE	442,505	376,766	65,739	85.14	128.06	*- Overall decrease in % used is reasonable and further explanations can be found in the 48000 accounts below*
TOTAL REVENUES	13,936,134	12,946,079	990,055	92.90	96.47	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 11/30/19	YTD BALANCE 11/30/20	Change	Notes
100 41110	PROPERTY TAXES	$ 9,032,362	$ 9,383,998	$ 351,635	*Based on 2019 levy amount - Increase is due to net new construction and debt service*
100 41210	ROOM TAXES	$ 5,485	$ 2,625	$ (2,860)	
100 41311	ELECTRIC UTILITY DIVIDEND	$ 27,902	$ -	$ (27,902)	*The Electric Utility Dividend payment has been eliminated*
100 41320	SHA PILOT	$ 47,232	$ 47,595	$ 363	
100 41321	DCHA PILOT	$ 11,181	$ 9,428	$ (1,753)	
100 42321	TREE PLANTINGS - DEVELOPER	$ 13,965	$ 21,000	$ 7,035	*Increase is mainly due to activity on Glacier Moraine/TIF 6*
100 43410	STATE SHARED TAXES	$ 523,592	$ 523,123	$ (469)	
100 43411	STATE UTILITY AID	$ 20,900	$ 23,294	$ 2,394	
100 43415	EXPENDITURE RESTRAINT PAYMENT	$ 231,263	$ 238,146	$ 6,882	*Calculated by the State*

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 11/30/19	YTD BALANCE 11/30/20	Change	Notes
100 43420	FIRE INSURANCE REBATE	$ 49,512	$ 50,368	$ 855	
100 43430	EXEMPT COMPUTER AID	$ 59,960	$ 59,960	$ -	
100 43431	PERSONAL PROPERTY AID	$ 40,068	$ 36,760	$ (3,308)	
100 43521	STATE GRANTS-POLICE	$ -	$ 13,477	$ 13,477	*No State Grant money received in 2019*
100 43529	FEDERAL ASSISTANCE FUNDING - COVID	$ -	$ 95,864	$ 95,864	*CARES Funding*
100 43531	STATE ROAD ALLOTMENT	$ 760,213	$ 874,245	$ 114,032	*Calculated by the State*
100 43533	STATE AID - STREETS	$ 51,860	$ 51,731	$ (129)	
100 43537	TAXI GRANT	$ 189,544	$ 196,977	$ 7,433	*Based on existing grant agreement*
100 43545	RECYCLING GRANT	$ 34,075	$ 34,071	$ (4)	
100 43571	VIDEO SERVICE PROVIDERS AID	$ -	$ 13,815	$ 13,815	*New account in 2020 - Subsidy from the State related to Franchise Fees - Offset by decrease in account 46755 below*
100 43690	OTHER STATE GRANTS	$ -	$ 7,903	$ 7,903	*No State Grant money received in 2019*
100 43693	SCHOOL RESOURCE OFFICER	$ 62,202	$ 45,665	$ (16,537)	*Can be attributed to COVID-19*
100 43790	COUNTY FUNDING - OUTREACH	$ 34,889	$ 64,645	$ 29,756	*Change in allocation between this account and accounts 48501-48507 below - Overall change is minimial*
100 43791	OTHER GRANTS	$ -	$ 9,209	$ 9,209	*Election Commissions CARES Grant*
100 44110	LIQUOR & MALT BEVERAGE	$ 39,579	$ 20,616	$ (18,963)	*Due to new Shaker's Saloon and La Cantina licenses in 2019 totaling $20,000*
100 44111	OPERATORS	$ 11,730	$ 8,975	$ (2,755)	
100 44120	CIGARETTE	$ 1,575	$ 1,600	$ 25	
100 44150	MISC. LICENSE	$ 6,583	$ 5,682	$ (901)	
100 44210	DOG	$ 1,970	$ 1,182	$ (788)	
100 44300	BUILDING	$ 64,161	$ 76,970	$ 12,809	*Mainly due to ZinkPower*
100 44310	ELECTRICAL	$ 24,228	$ 34,289	$ 10,061	
100 44320	PLUMBING	$ 16,241	$ 19,226	$ 2,985	
100 44330	HEATING	$ 12,969	$ 23,808	$ 10,839	
100 44340	FIRE PROTECTION FEES	$ 5,121	$ 5,202	$ 81	
100 44900	MISC	$ 35,815	$ 41,557	$ 5,742	*Majority of increase relates to KPW Phase II Final Plat Review Fees*
100 45100	COURT PENALTIES/COSTS	$ 100,992	$ 57,264	$ (43,728)	*Can be attributed to COVID-19*
100 45130	PARKING FINES	$ 39,953	$ 20,277	$ (19,675)	*Can be attributed to COVID-19*
100 46110	MISC. REVENUE	$ 8,439	$ 2,310	$ (6,129)	*2019 was high mainly due to an ATC easement payment*
100 46150	SPECIAL ASSESSMENT ADMIN FEES	$ 11,095	$ 9,625	$ (1,470)	
100 46210	POLICE DEPT FEES	$ 1,218	$ 1,209	$ (9)	
100 46220	FIRE DEPT FEES	$ 167,110	$ 162,853	$ (4,257)	
100 46290	MVD FEES	$ 9,180	$ 22,283	$ 13,103	*Simply more activity in 2020 than expected*
100 46309	ELECTRONIC RECYCLING FEES	$ 6,410	$ 4,555	$ (1,855)	
100 46310	PUBLIC WORKS CHARGES-MISC	$ 13,949	$ 439	$ (13,510)	*Now being recorded as a reduction to the expenses as opposed to revenue*
100 46312	INSPECTION-MOW/SNOW CHARGES	$ 1,936	$ 340	$ (1,596)	
100 46430	STREET OPENING	$ 16,541	$ 16,398	$ (143)	
100 46435	YARD WASTE SITE FEES	$ 20,855	$ 21,690	$ 835	
100 46540	CEMETERY FEES	$ 12,226	$ 6,676	$ (5,550)	*Less activity in 2020*
100 46590	TAXABLE CRAFT SALES	$ 1,155	$ 60	$ (1,095)	
100 46595	MISC TAXABLE SALES	$ 20	$ (131)	$ (151)	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 11/30/19	YTD BALANCE 11/30/20	Change	Notes
100 46610	NEWSLETTER	$ 394	$ 292	$ (102)	
100 46720	PARK RESERVATIONS	$ 8,038	$ 2,904	$ (5,134)	
100 46750	RECREATION	$ 62,855	$ 18,273	$ (44,582)	*Can be attributed to COVID-19*
100 46751	SWIM POND	$ 48,528	$ -	$ (48,528)	
100 46752	REC INSTRUCTION FEES	$ 59,778	$ 19,726	$ (40,053)	
100 46755	CABLE FRANCHISE FEE	$ 103,947	$ 94,767	$ (9,180)	*See account 43571 for explanation*
100 46756	UNDERWRITING	$ 4,625	$ -	$ (4,625)	
100 46757	CABLE - TAXABLE SALES	$ 443	$ 348	$ (95)	
100 46759	VIDEO PRODUCTION SERVICES	$ 2,155	$ 150	$ (2,005)	
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	$ 16,500	$ -	$ (16,500)	*Not budgeted in 2020 - Reduced transfer in to EMS from General Fund*
100 48110	INTEREST	$ 189,291	$ 76,621	$ (112,670)	*Lower interest rates - This was anticipated during the budgeting process*
100 48111	INTEREST: LONG TERM INVESTMENT	$ -	$ 20,450	$ 20,450	*New account used in 2020 for longer term investments*
100 48112	INTEREST ON TAXES	$ 701	$ 476	$ (226)	
100 48113	REBATE	$ 12,803	$ 9,589	$ (3,214)	
100 48114	DIVIDENDS	$ (2,514)	$ -	$ 2,514	
100 48130	INTEREST - ASSESSMENTS	$ 671	$ 1,059	$ 388	
100 48220	RENTAL INCOME	$ 9,000	$ 12,000	$ 3,000	
100 48309	SALE OF CITY PROPERTY	$ 5,297	$ -	$ (5,297)	*Sale of surplus equipment at PW*
100 48400	INSURANCE RECOVERIES-PROPERTY	$ 5,122	$ 3,092	$ (2,031)	
100 48410	INSURANCE RECOVERIES-WORKCOMP	$ 1,058	$ -	$ (1,058)	
100 48420	INSURANCE- REBATE	$ -	$ 16,076	$ 16,076	*2019 Liability Rebate paid in 2020*
100 48500	DONATIONS	$ (168)	$ 3,000	$ 3,168	
100 48501	DC NUTRITION CONTRACT	$ 24,055	$ -	$ (24,055)	
100 48503	DONATIONS- KITCHEN FUND	$ 14,912	$ 13,054	$ (1,858)	
100 48504	DONATIONS - TOWNSHIPS	$ 25,750	$ 22,750	$ (3,000)	*Change in allocation between these accounts and account 43790- Increase is minimal*
100 48505	DONATIONS - CENTER	$ 29,547	$ 29,579	$ 33	
100 48507	DONATIONS - SEN CNTR CASE MGMT	$ 20	$ -	$ (20)	
100 48509	DONATIONS - SPECIAL GIFT (FOUNDATION)	$ 38,000	$ 38,000	$ -	
100 48519	FSAYC CONTRIBUTION	$ 105,362	$ 81,741	$ (23,621)	*Accounting methodology changed in 2020*
100 48522	DONATIONS - YOUTH CENTER	$ 350	$ 350	$ -	
100 48523	DANE COUNTY DONATIONS	$ 8,535	$ 9,590	$ 1,055	
100 48524	UNITED WAY DONATIONS	$ 2,871	$ 3,527	$ 655	
100 48540	POLICE SAFETY CAMP	$ 500	$ 5,000	$ 4,500	
100 48541	DONATIONS- POLICE DEPT.	$ 28,352	$ 29,690	$ 1,338	
100 48542	SHOP WITH A COP	$ 500	$ 50		
100 48543	PAUL KRABY MEMORIAL	$ 3,327	$ 1,073	$ (2,254)	
100 49214	TRANSFER IN -BLDG MAINT	$ -	$ -	$ -	
100 49223	TRANSFER IN - TIF #3	$ 10,000	$ -	$ (10,000)	*Not budgeted in 2020*
		$ 12,711,860	$ 12,946,079	$ 234,668	

Changes in Accounting/Budgeting	$	(50,121)
Property Taxes	$	350,245
Electric Utility Dividend	$	(27,902)
State Aids	$	120,785
Police State Grants	$	21,380
Bldg, Electrical, Plumbing Permits	$	36,694
Interest Income	$	(92,219)
COVID-19 Lost Revenue	$	(218,237)
CARES Funding	$	105,073
Remaining	$	(11,030)
	$	234,668
Forecasted Revenues	$	13,845,000
Forecasted Expenditures	$	13,675,000
Net Change	$	170,000 *

*** - Includes anticipated CARES reimbursements, but does not include other funds generally incorporated into the bottom line at year-end.**

Margin		**11/30/19**		**11/30/20**
Actual Revenues	$	12,711,860	$	12,946,079
Less: Transfers	$	(4,047,430)	$	(4,554,613)
	$	8,664,430	$	8,391,466
Actual Expenditures	$	12,078,782	$	12,532,458
Less: Transfers	$	(4,047,430)	$	(4,554,613)
	$	8,031,352	$	7,977,845
	$	633,078	$	413,621
Calculated 11/31/20 Margin		7.31%		4.93%

- Unreimbursed CARES expenditures increases the 11/30/20 margin to 6.07%, which closes the gap to under 1.25%

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

PERIOD ENDING 11/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 11/30/20	AVAILABLE BALANCE	2020 % BDGT USED 11/30/20	2019 % BDGT USED 11/30/19	2019 % BDGT USED 12/31/19	Notes
LEGISLATIVE	46,500	39,917	6,583	85.84	87.94	101.96	
JUDICIAL	61,770	53,400	8,370	86.45	86.18	94.39	
LEGAL	140,000	99,395	40,605	71.00	77.86	105.60	*Costs are down slightly in 2020 mainly due to a significant amount of costs being charged to the TIDs and contingency related to Shaker's - Budget appears to end around 100% at 12/31.*
MAYOR	101,238	89,594	11,644	88.50	88.66	97.67	
CLERK	198,272	170,431	27,841	85.96	80.73	89.82	*Increase was anticipated at this point and budget to actual is expected to be around 95% at 12/31.*
ELECTION	43,225	46,590	(3,365)	107.78	63.00	65.08	*Due to number of precautions and add'l expenditures related to COVID - A significant amount of these add'l costs will be offset by grant funds.*
FINANCE DIRECTOR	605,464	521,785	83,679	86.18	79.57	90.74	*Mainly due to increases in Taxi costs - This was anticipated due to an increase in rates for 2020. Budget to actual is expected to be around 95% at 12/31.*
ASSESSOR	47,900	48,190	(290)	100.61	100.65	100.65	
HR/RISK MANAGEMENT	191,288	166,149	25,139	86.86	79.74	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	53.64	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	229,253	50,347	81.99	91.24	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. We are still anticipating an additional $35,000 in additional costs remaining in 2020.*
LAW ENFORCEMENT	3,210,448	2,779,743	430,705	86.58	88.49	98.77	
FIRE PROTECTION	547,049	457,140	89,909	83.56	79.10	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	87,113	23,052	79.08	84.31	93.17	*Wages and benefits allocted to this department thus far in 2020 are lagging - The 2021 budget has been adjusted to account for difference in allocation methodology*
CITY BUILDINGS	291,127	177,571	113,556	60.99	87.64	100.04	*The janitorial positions were budgeted in this department and did not onboard until late in the year, which is causing the entire variance.*

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

PERIOD ENDING 11/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 11/30/20	AVAILABLE BALANCE	2020 % BDGT USED 11/30/20	2019 % BDGT USED 11/30/19	2019 % BDGT USED 12/31/19	Notes
HIGHWAY & STREET MAINT/CONST	1,179,536	1,060,434	119,102	89.90	96.00	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 and is expected to end around 100%.*
SNOW REMOVAL	68,000	55,609	12,391	81.78	84.42	87.54	
SIGNS AND MARKINGS	18,000	20,118	(2,118)	111.77	78.45	80.23	*Slightly over budget, but not anticipating any material expenditures for the remainder of the year*
STREET LIGHTING	120,000	76,774	43,226	63.98	71.29	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. We are expecting this account to end at around 78% of budget at 12/31.*
SENIOR CENTER	575,749	510,754	64,995	88.71	97.40	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 and is expected to end at around 100% at 12/31.*
CEMETERY	36,000	30,348	5,652	84.30	101.82	106.92	*Nothing significant noted here. Overall budget to actual appears reasonable.*
COMMUNITY COMMITMENT	5,500	2,500	3,000	45.45	39.98	59.71	*Increase is mainly due to an additional contribution to the Chamber Bucks program.*
PARKS	244,480	188,421	56,059	77.07	80.48	85.63	*Operating expenses and repairs/maintenance down compared to 2019 due to parks being closed for part of the year.*
RECREATION PROGRAMS & EVENTS	342,411	202,495	139,916	59.14	93.62	100.70	*Seasonal wages are down significantly compared to 2019 due to COVID-19.*
YOUTH CENTER	163,894	129,052	34,842	78.74	86.68	97.46	*Accounting change related to FSAYC contribution and less in labor due to COVID-19.*
IT/MEDIA SERVICES	375,670	303,907	71,763	80.90	84.32	93.17	*PT wages are down due to COVID-19.*
PLANNING	252,415	264,461	(12,046)	104.77	103.09	114.19	
CONTINGENCY	25,000	109,883	(84,883)	439.53	145.58	145.58	*Mainly due to Shakers, Viking Lanes and COVID-19*
TOTAL EXPENDITURES - FUND 100	**9,368,701**	**7,977,845**	**1,390,856**	**85.15**	**88.26**	**100.98**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LIBRARY FUND 215

PERIOD ENDING 11/30/20

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 11/30/20	AVAILABLE BALANCE	% BDGT USED	
INTERGOVERNMENTAL REVENUES	239,786	242,066	(2,280)	100.95	
PUBLIC CHARGES FOR SERVICE	25,700	7,307	18,393	28.43	***Fines are down approx. $13,700 compared to 2019***
MISCELLANEOUS REVENUE	-	103	(103)	100.00	
OTHER FINANCING SOURCES	623,000	623,000	-	100.00	
TOTAL REVENUES	888,486	872,475	16,011	98.20	
GENERAL OPERATING EXPENSES	889,018	760,468	128,550	85.54	
TOTAL EXPENDITURES	889,018	760,468	128,550	85.54	
NET REVENUES/EXPENDITURES	**(532)**	**112,007**	**(112,539)**		***Expenditures are down due to COVID 19 - Anticipating some surplus at year end due to reduced PT staffing and utilities costs***

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

PERIOD ENDING 11/30/20

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 11/30/20	AVAILABLE BALANCE	% BDGT USED
INTERGOVERNMENTAL REVENUES	-	201	(201)	
PUBLIC CHARGES FOR SERVICE	842,499	199,485	643,014	23.68
MISCELLANEOUS REVENUE	5,000	6,212	(1,212)	124.24
OTHER FINANCING SOURCES	182,000	182,000	-	100.00
TOTAL REVENUES	1,029,499	387,898	641,601	37.68
GENERAL OPERATING EXPENSES	1,009,597	393,250	616,347	38.95
TOTAL EXPENDITURES	1,009,597	393,250	616,347	38.95
NET REVENUES/EXPENDITURES	**19,902**	**(5,352)**	**25,254**	

The Opera House was awarded $136,000 in CARES funding, which is not presented here.

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - EMS FUND 603

PERIOD ENDING 11/30/20

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 11/30/20	AVAILABLE BALANCE	% BDGT USED	
MISCELLANEOUS REVENUE	19,525	1,792	17,733	9.18	***State Medicare Supplement received later in year***
INTERGOVERNMENTAL REVENUES	-	16,639	(16,639)	100.00	***Federal Assistance Funding***
PUBLIC CHARGES FOR SERVICE	684,664	649,853	34,811	94.92	
OTHER FINANCING SOURCES	25,000	25,000	-	100.00	
TOTAL REVENUES	729,189	693,285	35,904	95.08	
AMBULANCE	537,937	447,423	90,514	83.17	
TRANSFERS TO OTHER FUNDS	177,970	177,970	-	100.00	
TOTAL EXPENDITURES	715,907	625,393	90,514	87.36	
NET REVENUES/EXPENDITURES	**13,282**	**67,892**	**(54,610)**		