INCOME STATEMENT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 11/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 11/30/21	AVAILABLE BALANCE	2021 % BDGT USED	2020 % BDGT USED
Fund 100 - GENERAL FUND					
REVENUES	$ 14,128,439	$ 13,276,845	$ 851,594	94	93
EXPENDITURES	$ 14,119,684	$ 12,679,153	$ 1,440,531	90	90

REVENUE REPORT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 11/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 11/30/21	AVAILABLE BALANCE	2021 % BDGT USED	2020 % BDGT USED
Fund 100 - GENERAL FUND					
Revenues					
TAXES	$ 10,214,770	$ 9,529,213	$ 685,557	93	93
OTHER FINANCING SOURCES	$ 187,000	$ 155,722	$ 31,278	83	32
INTERGOVERNMENTAL REVENUES	$ 2,359,231	$ 2,333,079	$ 26,152	99	103
LICENSES & PERMITS	$ 200,500	$ 267,302	$ (66,802)	133	120
FINES, FORFEITS & PENALTIES	$ 147,000	$ 101,547	$ 45,453	69	52
PUBLIC CHARGES FOR SERVICE	$ 571,199	$ 477,099	$ 94,100	84	65
INTERGOVERNMENTAL CHARGES	$ 82,000	$ 80,500	$ 1,500	98	100
MISCELLANEOUS REVENUE	$ 366,739	$ 332,382	$ 34,357	91	85
TOTAL REVENUES	$ 14,128,439	$ 13,276,845	$ 851,594	94	93

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 11/30/21	YTD BALANCE 11/31/20	Change	Notes
100 41110	PROPERTY TAXES	$ 9,462,065	$ 9,383,998	$ 78,068	***Based on 2020 levy amount***
100 41210	ROOM TAXES	$ 9,695	$ 2,625	$ 7,070	***More activity in 2021 due to COVID restrictions in 2020***
100 41320	SHA PILOT	$ 47,108	$ 47,595	$ (487)	
100 41321	DCHA PILOT	$ 10,345	$ 9,428	$ 918	
100 42321	TREE PLANTINGS - DEVELOPER	$ 18,300	$ 21,000	$ (2,700)	
100 43410	STATE SHARED TAXES	$ 524,205	$ 523,123	$ 1,082	
100 43411	STATE UTILITY AID	$ 41,669	$ 23,294	$ 18,375	***Based on State calculations***
100 43415	EXPENDITURE RESTRAINT PAYMENT	$ 235,212	$ 238,146	$ (2,934)	
100 43420	FIRE INSURANCE REBATE	$ 51,839	$ 50,368	$ 1,472	
100 43430	EXEMPT COMPUTER AID	$ 59,960	$ 59,960	$ -	
100 43431	PERSONAL PROPERTY AID	$ 33,453	$ 36,760	$ (3,308)	
100 43521	STATE GRANTS-POLICE	$ 12,717	$ 13,477	$ (760)	
100 43522	FEDERAL AID: POLICE	$ 8,903	$ -		
100 43529	FEDERAL ASSISTANCE FUNDING - COVID	$ -	$ 95,864	$ (95,864)	***COVID Grant in 2020***
100 43531	STATE ROAD ALLOTMENT	$ 1,005,381	$ 874,245	$ 131,137	***Determined by State - Represents 4th of four payments***
100 43533	STATE AID - STREETS	$ 51,955	$ 51,731	$ 225	
100 43537	TAXI GRANT	$ 206,153	$ 196,977	$ 9,176	***Based on final grant application amount***
100 43545	RECYCLING GRANT	$ 34,196	$ 34,071	$ 125	
100 43571	VIDEO SERVICE PROVIDERS AID	$ 28,031	$ 13,815	$ 14,217	***State paid .5% 2020 and 1% in 2021***
100 43690	OTHER STATE GRANTS	$ -	$ 7,903	$ (7,903)	***PD Saftey Grant received in 2020***
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	$ 39,405	$ 64,645	$ (25,240)	***4th quarter payment not yet received yet in 2021 - Also changed coding compared to 2020 so 48501 is off by approximately the same amount***
100 43791	DANE COUNTY GRANTS	$ -	$ 9,209	$ (9,209)	***COVID Grant for Elections***
100 44110	LIQUOR & MALT BEVERAGE	$ 29,470	$ 20,616	$ 8,854	***Increase is due to reserve license issued for a downtown business - None issued in 2020***
100 44111	OPERATORS	$ 8,985	$ 8,975	$ 10	
100 44120	CIGARETTE	$ 1,300	$ 1,600	$ (300)	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 11/30/21	YTD BALANCE 11/31/20	Change	Notes
100 44150	MISC. LICENSE	$ 6,358	$ 5,682	$ 676	
100 44210	DOG	$ 3,063	$ 1,182	$ 1,880	
100 44300	BUILDING	$ 85,082	$ 76,970	$ 8,111	*Simply more activity through 11/30/21 compared to same time last year. 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	$ 19,242	$ 34,289	$ (15,048)	*$11,000 permit for ZinkPower pulled in October 2020.*
100 44320	PLUMBING	$ 50,354	$ 19,226	$ 31,128	*Nearly all attributed to the LSL replacement project permits - $35,900*
100 44330	HEATING	$ 12,877	$ 23,808	$ (10,931)	*$6,600 permit for ZinkPower pulled in October 2020.*
100 44340	FIRE PROTECTION FEES	$ 4,613	$ 5,202	$ (589)	
100 44900	MISC	$ 45,960	$ 41,557	$ 4,403	
100 45100	COURT PENALTIES/COSTS	$ 70,451	$ 60,999	$ 9,452	*More activity in 2021 due to relaxed COVID restrictions*
100 45130	PARKING FINES	$ 31,096	$ 20,277	$ 10,819	*Simply more activity through 11/30/21 compared to same time last year due to the more stringent COVID restrictions in 2020.*
100 46110	MISC. REVENUE	$ 2,833	$ 2,310	$ 523	
100 46150	SPECIAL ASSESSMENT ADMIN FEES	$ 12,213	$ 9,625	$ 2,588	
100 46210	POLICE DEPT FEES	$ 4,077	$ 1,209	$ 2,868	
100 46220	FIRE DEPT FEES	$ 175,431	$ 162,853	$ 12,578	*Based on the Fire Department's annual operating budget*
100 46290	MVD FEES	$ 7,737	$ 22,283	$ (14,546)	*Simply less activity compared to 2020 - Individual transactions in this account are all immaterial*
100 46309	ELECTRONIC RECYCLING FEES	$ 2,340	$ 4,555	$ (2,215)	
100 46310	PUBLIC WORKS CHARGES-MISC	$ -	$ 439	$ (439)	
100 46312	INSPECTION-MOW/SNOW CHARGES	$ 813	$ 340	$ 473	
100 46430	STREET OPENING	$ 14,443	$ 16,398	$ (1,955)	
100 46435	YARD WASTE SITE FEES	$ 20,770	$ 21,690	$ (920)	
100 46540	CEMETERY FEES	$ 17,516	$ 6,676	$ 10,840	*More activity in 2021 due to relaxed COVID restrictions compared to 2020.*
100 46590	TAXABLE CRAFT SALES	$ 476	$ 60	$ 416	
100 46595	MISC TAXABLE SALES	$ -	$ (131)	$ 131	
100 46610	NEWSLETTER	$ 359	$ 292	$ 67	
100 46720	PARK RESERVATIONS	$ 10,109	$ 2,904	$ 7,205	*More activity in 2021 due to relaxed COVID restrictions compared to 2020.*
100 46750	RECREATION	$ 24,152	$ 18,273	$ 5,878	*2020 was impacted by COVID and reductions in programs*
100 46751	SWIM POND	$ 54,698	$ -	$ 54,698	*Swim pond was closed in 2020*
100 46752	REC INSTRUCTION FEES	$ 51,724	$ 19,726	$ 31,998	*2020 was impacted by COVID and reductions in programs*
100 46755	CABLE FRANCHISE FEE	$ 77,408	$ 94,767	$ (17,359)	*Due to reduction in the fee % charged - Offset is seen in account 43751*
100 46757	CABLE - TAXABLE SALES	$ -	$ 348	$ (348)	
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	$ 16,500	$ -	$ 16,500	*This amount was not budgeted in 2020*
100 48110	INTEREST	$ (1,054)	$ 76,877	$ (77,931)	*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	$ 14,964	$ 20,450	$ (5,486)	
100 48112	INTEREST ON TAXES	$ 921	$ 476	$ 446	
100 48113	REBATE	$ 11,491	$ 9,589	$ 1,902	
100 48130	INTEREST - ASSESSMENTS	$ 4,317	$ 1,059	$ 3,258	
100 48220	RENTAL INCOME	$ 10,500	$ 12,000	$ (1,500)	
100 48309	SALE OF CITY PROPERTY	$ 675	$ -	$ 675	
100 48400	INSURANCE RECOVERIES-PROPERTY	$ 17,250	$ 3,092	$ 14,158	*Recovery of $18,250 in damages to the EMS building - Expense can be found on the Expenditures page*
100 48410	INSURANCE RECOVERIES-WORKCOMP	$ 525	$ -	$ 525	
100 48420	INSURANCE- REBATE	$ 14,297	$ 16,076	$ (1,779)	
100 48500	DONATIONS	$ 7	$ 3,000	$ (2,993)	
100 48501	DC NUTRITION CONTRACT	$ 25,799	$ -	$ 25,799	*4th quarter payment not yet received in 2021 - Also changed coding compared to 2020 so 43790 is off by approximately the same amount*

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 11/30/21	YTD BALANCE 11/31/20	Change	Notes
100 48503	DONATIONS- KITCHEN FUND	$ 13,862	$ 13,054	$ 808	
100 48504	DONATIONS - TOWNSHIPS	$ 27,000	$ 22,750	$ 4,250	
100 48505	DONATIONS - CENTER	$ 28,508	$ 29,579	$ (1,071)	
100 48509	DONATIONS - SPECIAL GIFT (FOUNDATION)	$ 38,000	$ 38,000	$ -	
100 48519	FSAYC CONTRIBUTION	$ 81,533	$ 81,741	$ (208)	
100 48522	DONATIONS - YOUTH CENTER	$ 350	$ 350	$ -	
100 48523	DANE COUNTY DONATIONS	$ 7,992	$ 9,590	$ (1,598)	
100 48524	UNITED WAY DONATIONS	$ 1,740	$ 3,527	$ (1,787)	
100 48527	AARON HUTCHINS SCHOLARSHIP FUND	$ 6,010	$ -		
100 48540	POLICE SAFETY CAMP	$ -	$ 5,000	$ (5,000)	*Only occurs in even years*
100 48541	DONATIONS- POLICE DEPT.	$ 25,089	$ 29,690	$ (4,601)	
100 48542	SHOP WITH A COP	$ 200	$ 50	$ 150	
100 48543	PAUL KRABY MEMORIAL	$ 2,407	$ 1,073	$ 1,334	
100 49223	TRANSFER IN - TIF #3	$ 137,422	$ -	$ 137,422	*Termination of TIF No. 3*
		$ 13,276,845	$ 12,950,070	$ 311,862	

TOTAL REVENUE CHANGE SUMMARY

Property Taxes	$ 78,068
Interest Income	$ (83,417)
State Aids	$ 163,728
Taxi Grant	$ 9,176
Permits (Bldg, Heating, Electrical, Plumbing)	$ 13,261
SRO	$ (45,665)
Rec Programs	$ 99,779
Donations	$ (11,993)
Room Taxes	$ 7,070
Fire Department Fees	$ 12,578
EMS Admin Fees	$ 16,500
Transfer In TIF 3	$ 137,422
COVID Grants	$ (105,073)
Liquor Licenses	$ 8,854
Insurance Recoveries	$ 14,158
Other	$ (2,586)
	$ 311,862

Margin	**11/30/21**	**11/31/20**	**11/31/19**
Actual Revenues	$ 13,276,845	$ 12,950,070	$ 12,711,860
Less: Transfers	$ (4,463,208)	$ (4,554,613)	$ (4,047,430)
	$ 8,813,637	$ 8,395,457	$ 8,664,430
Actual Expenditures	$ 12,679,153	$ 12,561,454	$ 12,078,782
Less: Transfers	$ (4,463,208)	$ (4,554,613)	$ (4,047,430)
	$ 8,215,945	$ 8,006,841	$ 8,031,352
Net Income	$ 597,692	$ 388,616	$ 633,078
Calculated 11/30 Margin	**6.8%**	**4.6%**	**7.3%**
12/31/19 Ending Margin	4.90%		
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 11/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 11/30/21	AVAILABLE BALANCE	2021 % BDGT USED 11/30/21	2020 % BDGT USED 11/30/20	2020 % BDGT USED 12/31/20	Notes
LEGISLATIVE	$ 46,505	$ 39,464	$ 7,041	85	86	102	
JUDICIAL	$ 62,924	$ 54,337	$ 8,587	86	87	96	
LEGAL	$ 140,000	$ 105,657	$ 34,343	75	71	91	*Increased legal fees to this Dept. in 2021 due to less COVID related costs that were coded to Contingency in 2020 - Budget to actual is on pace to be at 95% at year-end.*
MAYOR	$ 102,636	$ 91,169	$ 11,467	89	89	98	
CLERK	$ 201,950	$ 172,506	$ 29,444	85	86	98	
ELECTION	$ 20,000	$ 16,597	$ 3,403	83	108	124	*Budget for 2021 is significantly less resulting in a larger percentage used and there are no more elections in 2021 - Budget to actual appears reasonable for 2021*
FINANCE DIRECTOR	$ 632,564	$ 539,261	$ 93,303	85	86	96	
ASSESSOR	$ 44,200	$ 43,684	$ 516	99	101	101	
HR/RISK MANAGEMENT	$ 196,575	$ 166,833	$ 29,742	85	87	97	
OTHER GENERAL GOVERNMENT	$ 92,700	$ 55,497	$ 37,203	60	65	66	*Spending is nearly identical to last year at this point; however, HR requested an additional budget amount of $4,000 for self-insured losses in the 2021 budget creating the decrease in budget used.*
INSURANCE	$ 289,296	$ 260,746	$ 28,550	90	82	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	$ 2,804,219	$ 425,950	87	87	99	
FIRE PROTECTION	$ 555,527	$ 463,364	$ 92,163	83	84	100	
INSPECTION	$ 97,523	$ 88,595	$ 8,928	91	79	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 and in on to be at 99% at year-end.*
CITY BUILDINGS	$ 260,655	$ 200,688	$ 59,967	77	61	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 11/30/21 than expected. This is still anticipated to reach 88% of the budgeted amount by year-end.*

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

PERIOD ENDING 11/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 11/30/21	AVAILABLE BALANCE	2021 % BDGT USED 11/30/21	2020 % BDGT USED 11/30/20	2020 % BDGT USED 12/31/20	Notes
HIGHWAY & STREET MAINT/CONST	$ 1,230,888	$ 1,155,085	$ 75,803	94	90	102	*Noted increases in OT, Misc Expenses and Repairs/Maintenance over 2020. We will continue to monitor over the coming months.*
SNOW REMOVAL	$ 68,000	$ 63,372	$ 4,628	93	94	97	
SIGNS AND MARKINGS	$ 18,000	$ 10,943	$ 7,057	61	112	121	*Nothing significant noted that can explain the decrease in % used - Budget to actual appears reasonable for 2021*
STREET LIGHTING	$ 118,000	$ 74,450	$ 43,550	63	64	78	
SENIOR CENTER	$ 600,861	$ 517,919	$ 82,942	86	89	99	
CEMETERY	$ 36,000	$ 39,225	$ (3,225)	109	84	93	*Nothing significant noted - Budget to actual appears reasonable through 11/30/21.*
COMMUNITY COMMITMENT	$ 5,000	$ 5,459	$ (459)	109	47	98	*Nothing significant noted and spending is complete for the year - Budget to actual appears reasonable through 11/30/21.*
PARKS	$ 289,856	$ 242,296	$ 47,560	84	77	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 11/30/21 and 11/30/20. Budget to actual appears reasonable.*
RECREATION PROGRAMS & EVENTS	$ 348,950	$ 271,935	$ 77,015	78	59	65	*Seasonal/Temporary labor and benefits is up compared to 2020 due the easing of COVID restrictions, as well an increase in pool sinking fund expenditures for new inflatable equipment at Troll Beach.*
YOUTH CENTER	$ 167,082	$ 128,961	$ 38,121	77	79	90	
IT/MEDIA SERVICES	$ 379,249	$ 299,321	$ 79,928	79	81	88	
PLANNING	$ 294,038	$ 270,221	$ 23,817	92	105	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 11/30/21.*
TOTAL EXPENDITURES - FUND 100	**$ 9,529,148**	**$ 8,181,806**	**$ 1,347,342**	**86**	**85**	**95**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LIBRARY FUND 215

PERIOD ENDING 11/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 11/30/2021	AVAILABLE BALANCE	% BDGT USED
INTERGOVERNMENTAL REVENUES	265,097	265,431	(334)	100.13
PUBLIC CHARGES FOR SERVICE	10,700	6,575	4,125	61.45
MISCELLANEOUS REVENUE	100	72	28	72.29
OTHER FINANCING SOURCES	632,350	632,350	-	100.00
TOTAL REVENUES	908,247	904,429	3,818	99.58
GENERAL OPERATING EXPENSES	908,251	771,192	137,059	84.91
TOTAL EXPENDITURES	908,251	771,192	137,059	84.91
NET REVENUES/EXPENDITURES	**(4)**	**133,237**	**(133,241)**	

Library will add to it surplus due to being closed part of the year

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

PERIOD ENDING 11/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 11/30/2021	AVAILABLE BALANCE	% BDGT USED	
INTERGOVERNMENTAL REVENUES	-	486,927	(486,927)		***Shuttered Venues Grants***
PUBLIC CHARGES FOR SERVICE	925,274	593,559	331,715	64.15	
MISCELLANEOUS REVENUE	5,000	21,460	(16,460)	429.21	
OTHER FINANCING SOURCES	195,000	195,000	-	100.00	
TOTAL REVENUES	1,125,274	1,296,947	(171,673)	115.26	
GENERAL OPERATING EXPENSES	1,112,103	943,842	168,261	84.87	
TOTAL EXPENDITURES	1,112,103	943,842	168,261	84.87	
NET REVENUES/EXPENDITURES	**13,171**	**353,105**	**(339,934)**		

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - EMS FUND 603

PERIOD ENDING 11/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 11/30/2021	AVAILABLE BALANCE	% BDGT USED	
MISCELLANEOUS REVENUE	15,250	15,757	(507)	103.32	
INTERGOVERNMENTAL REVENUES	-	2,654	(2,654)	0.00	
PUBLIC CHARGES FOR SERVICE	695,800	422,238	273,562	60.68	***Only invoiced through August at this point***
OTHER FINANCING SOURCES	-	-	-		***Finance has reached out to EMS to determine why***
TOTAL REVENUES	711,050	440,649	270,401	61.97	
AMBULANCE	588,017	492,715	95,302	83.79	
TRANSFERS TO OTHER FUNDS	100,000	100,000	-	100.00	
TOTAL EXPENDITURES	688,017	592,715	95,302	86.15	
NET REVENUES/EXPENDITURES	**23,033**	**(152,066)**	**175,099**		