REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY

PERIOD ENDING 12/31/2019

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019	AVAILABLE BALANCE	2019 % BDGT USED	2018 % BDGT USED	
Fund 100 - GENERAL FUND						
Revenues						
TAXES	9,572,362.00	9,562,229.05	10,132.95	99.89	100.49	*Utility PILOT slightly lower than anticipated*
OTHER FINANCING SOURCES	110,000.00	196,169.00	(86,169.00)	178.34	22.81	*One time Transfer in from TIF 3 for amounts owed to the City - Approved by Council on 7/9/19*
INTERGOVERNMENTAL REVENUES	2,063,980.00	2,028,125.54	35,854.46	98.26	93.68	*Due to Taxi costs offset by fare revenue - Results in reduced Grant amounts*
LICENSES & PERMITS	221,900.00	229,787.93	(7,887.93)	103.55	143.69	*Improved over 2018*
FINES, FORFEITS & PENALTIES	127,500.00	149,397.71	(21,897.71)	117.17	139.22	*Excess parking fines account for $14,000 of the overage*
PUBLIC CHARGES FOR SERVICE	1,351,660.00	1,362,688.15	(11,028.15)	100.82	98.21	*Improved over 2018*
INTERGOVERNMENTAL CHARGES FOR	82,000.00	82,000.00	0.00	100.00	100.00	*No Change over 2018*
MISCELLANEOUS REVENUE	393,066.00	633,558.60	(240,492.60)	161.18	212.64	*Mainly due to increased interest income and donations not budgeted for*
TOTAL REVENUES	13,922,468.00	14,243,955.98	(321,487.98)	102.31	102.31	*No Change over 2018*
Expenditures						
LEGISLATIVE	47,005.00	47,925.78	(920.78)	101.96	97.22	*Improved over 2018*
JUDICIAL	58,202.00	54,937.02	3,264.98	94.39	94.19	*No Change over 2018*
LEGAL	130,000.00	137,277.75	(7,277.75)	105.60	124.94	*Improved over 2018*
MAYOR	99,723.00	97,402.66	2,320.34	97.67	97.87	*No Change over 2018*
CLERK	213,012.00	191,326.62	21,685.38	89.82	92.76	*Due to change in insurance elections after 2019 Budget was complete. Decreased 2020 Budget by $14,740*
ELECTION	16,750.00	10,900.20	5,849.80	65.08	92.60	*Significantly less in poll worker costs than anticipated*
FINANCE DIRECTOR	606,234.00	550,115.53	56,118.47	90.74	101.46	*$58,000 of this is due to the Taxi Program. The budget is set to maximize the grant and is offset in revenues above. This has been addressed in the 2020 Budget.*
ASSESSOR	47,500.00	47,808.77	(308.77)	100.65	99.95	*No Change over 2018*
HR/RISK MANAGEMENT	187,586.00	167,000.36	20,585.64	89.03	95.56	*Due to HR increasing Ads and Publications Budget in 2019. Decreased 2020 Direct Cost Budget by $13,820 to address this.*
OTHER GENERAL GOVERNMENT	123,000.00	74,718.16	48,281.84	60.75	48.60	*Improved over 2018. Variance is due to less in self-insured losses than anticipated. Decreased 2020 Direct Cost Budget by $35,000 to address this.*
INSURANCE	286,264.00	271,914.32	14,349.68	94.99	92.93	*Improved over 2018. Decreased 2020 Direct Cost Budget by $6,700 to address the amount under budget in 2019.*
LAW ENFORCEMENT	3,148,785.00	3,115,452.94	33,332.06	98.94	104.64	*Improved over 2018. 2020 Budget was only increased slightly to address the amount under budget in 2019.*
FIRE PROTECTION	541,563.00	507,268.48	34,294.52	93.67	104.02	*Due to reduction in volunteers in 2019 resulting in a lower volunteer stipend. Reduced volunteer wages by $10,300 in 2020 Budget to address this.*
INSPECTION	101,041.00	94,135.08	6,905.92	93.17	88.56	*Inspection, City Buildings and Planning were $28,100 over budget combined. Total 2019 MSB Building costs not budgeted were $27,700 which explains the entire overage. Total 2020 Direct Cost Budget was increased by $28,600 to address this.*
CITY BUILDINGS	191,208.00	191,292.51	(84.51)	100.04	79.16	*Inspection, City Buildings and Planning were $28,100 over budget combined. Total 2019 MSB Building costs not budgeted were $27,700 which explains the entire overage. Total 2020 Direct Cost Budget was increased by $28,600 to address this.*
HIGHWAY & STREET MAINT/CONST	1,144,163.00	1,252,936.52	(108,773.52)	109.51	92.63	*Mainly due to number of significant storm events in 2019.*
SNOW REMOVAL	68,000.00	59,526.86	8,473.14	87.54	94.85	*Simply less salt purchased in 2019 than anticipated.*
SIGNS AND MARKINGS	18,000.00	14,441.71	3,558.29	80.23	114.79	*Simply less work than anticipated in 2019. Amount under is minimal*

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY

PERIOD ENDING 12/31/2019

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019	AVAILABLE BALANCE	2019 % BDGT USED	2018 % BDGT USED	
STREET LIGHTING	128,000.00	109,216.71	18,783.29	85.33	98.09	*Mainly due to transitioning to LEDs and lower power costs. The 2020 Budget has been reduced by $8,000 to address this.*
SANITATION	715,000.00	716,529.70	(1,529.70)	100.21	99.91	*No Change over 2018*
SENIOR CENTER	522,951.00	568,694.58	(45,743.58)	108.75	108.92	*No Change over 2018. Mainly due to how the Volunteer Program Coordinator position has been budgeted in the past. This methodology has been changed in 2020 to address this.*
CEMETERY	35,000.00	37,421.38	(2,421.38)	106.92	114.71	*Improved over 2018*
COMMUNITY COMMITMENT	4,000.00	2,388.35	1,611.65	59.71	17.62	*Improved over 2018. The 2020 Budget includes only committed funds to address this.*
PARKS	230,296.00	197,206.19	33,089.81	85.63	111.23	*Mainly due to allocation of labor costs to HWY and Street Maintenance due to the significant number of storm events in 2019.*
RECREATION PROGRAMS & EVENTS	320,792.00	323,037.47	(2,245.47)	100.70	94.36	*Improved over 2018*
YOUTH CENTER	185,395.00	180,680.71	4,714.29	97.46	92.66	*Improved over 2018*
IT/MEDIA SERVICES	318,977.00	297,196.35	21,780.65	93.17	89.45	*Improved over 2018. The 2020 IT Budget was heavily scrutinized and continues to be a work in progress.*
PLANNING	246,217.00	281,161.08	(34,944.08)	114.19	125.48	*Inspection, City Buildings and Planning were $28,100 over budget combined. Total 2019 MSB Building costs not budgeted were $27,700 which explains the entire overage. Total 2020 Direct Cost Budget was increased by $28,600 to address this.*
CONTINGENCY	80,000.00	116,460.00	(36,460.00)	145.58	59.87	*Due to creating $100,000 Technology Fund in 2019.*
TRANSFER TO DEBT SERVICE	3,104,117.00	3,104,117.00	0.00	100.00	97.06	*Improved over 2018*
TRANSFER TO CAPITAL	445,000.00	445,000.00	0.00	100.00	100.00	*No Change over 2018*
TRANSFER TO OTHER FUNDS	551,313.00	504,608.23	46,704.77	91.53	99.54	*Due to increase in amount transferred to the Fireman's Pension Fund and recording the budgeted $58,000 transfer to TIF 8 as an Advance on the balance sheet.*
TRANSFER TO RDA	7,000.00	7,000.00	0.00	100.00	100.00	*No Change over 2018*
TOTAL EXPENDITURES	13,922,094.00	13,777,099.02	144,994.98	98.96	99.13	*No Change over 2018*
TOTAL REVENUES	13,922,468.00	14,243,955.98	(321,487.98)	102.31	102.31	
TOTAL EXPENDITURES	13,922,094.00	13,777,099.02	144,994.98	98.96	99.13	
NET OF REVENUES & EXPENDITURES	374.00	466,856.96	(466,482.96)			

2019 Revenues	13,922,468.00	14,072,651.98	(150,183.98)	*Factoring in TIF 3 Transfer Repayment Not Budgeted in 2019*
2019 Expenditures	13,922,094.00	13,835,099.02	86,994.98	*Factoring in TIF 8 Transfer Recorded as Advance*
	374.00	237,552.96	(237,178.96)	
2018 Revenues	13,087,691.00	13,390,454.00	(302,763.00)	
2018 Expenditures	13,076,988.00	12,963,669.00	113,319.00	
	10,703.00	426,785.00	(416,082.00)	
2017 Revenues	12,897,687.00	13,167,103.00	(269,416.00)	
2017 Expenditures	12,886,246.00	12,774,090.00	112,156.00	
	11,441.00	393,013.00	(381,572.00)	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LABOR COSTS

PERIOD ENDING 12/31/2019

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019	AVAILABLE BALANCE	% BDGT USED
GENERAL GOVERNMENT	1,041,489.00	1,071,310.21	(29,821.21)	102.86
PUBLIC SAFETY	3,408,204.00	3,375,822.15	32,381.85	99.05
PUBLIC WORKS	955,321.00	986,130.86	(30,809.86)	103.23
RECREATION-SENIOR SERVICES	1,184,230.00	1,171,372.91	12,857.09	98.91
TOTAL EXPENDITURES	6,589,244.00	6,604,636.13	(15,392.13)	100.23

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - DIRECT COSTS

PERIOD ENDING 12/31/2019

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019	AVAILABLE BALANCE	% BDGT USED	
LEGISLATIVE	500.00	0.00	500.00	0.00	
JUDICIAL	12,050.00	9,262.03	2,787.97	76.86	
LEGAL	130,000.00	137,277.75	(7,277.75)	105.60	
MAYOR	12,550.00	9,878.84	2,671.16	78.72	
CLERK	25,450.00	21,125.96	4,324.04	83.01	
ELECTION	16,750.00	10,900.20	5,849.80	65.08	
FINANCE DIRECTOR	306,100.00	243,419.92	62,680.08	79.52	*$58,000 of this is due to the Taxi Program. The budget is set to maximize the grant and is offset in revenues above. This has been addressed in the 2020 Budget.*
ASSESSOR	47,500.00	47,808.77	(308.77)	100.65	
HR/RISK MANAGEMENT	31,590.00	9,806.07	21,783.93	31.04	*Due to HR increasing Ads and Publications Budget in 2019. Decreased 2020 Direct Cost Budget by $13,820 to address this.*
OTHER GENERAL GOVERNMENT	123,000.00	74,718.16	48,281.84	60.75	*Variance is due to less in self-insured losses than anticipated. Decreased 2020 Direct Cost Budget by $35,000 to address this.*
INSURANCE	286,264.00	271,914.32	14,349.68	94.99	*Decreased 2020 Direct Cost Budget by $6,700 to address the amount under budget in 2019.*
LAW ENFORCEMENT	288,660.00	249,442.67	39,217.33	86.41	*2020 Budget was only increased slightly to address the amount under budget in 2019.*
FIRE PROTECTION	90,525.00	88,191.68	2,333.32	97.42	
INSPECTION	4,000.00	3,400.00	600.00	85.00	
CITY BUILDINGS	71,750.00	104,102.80	(32,352.80)	145.09	*Total 2019 MSB Building costs not budgeted were $27,700 which explains the entire overage. Total 2020 Direct Cost Budget was increased by $28,600 to address this.*
HIGHWAY & STREET MAINT/CONST	308,300.00	353,995.37	(45,695.37)	114.82	*Mainly due to increased utilities costs and carryover urban forestry contract*
SNOW REMOVAL	68,000.00	59,526.86	8,473.14	87.54	
SIGNS AND MARKINGS	18,000.00	14,441.71	3,558.29	80.23	
STREET LIGHTING	128,000.00	109,216.71	18,783.29	85.33	*Mainly due to transitioning to LEDs and lower power costs. The 2020 Budget has been reduced by $8,000 to address this.*
SANITATION	715,000.00	716,529.70	(1,529.70)	100.21	
SENIOR CENTER	72,000.00	119,497.92	(47,497.92)	165.97	*Mainly due to how the Volunteer Program Coordinator position has been budgeted in the past. This methodology has been changed in 2020 to address this.*
CEMETERY	35,000.00	37,421.38	(2,421.38)	106.92	
COMMUNITY COMMITMENT	4,000.00	2,388.35	1,611.65	59.71	
PARKS	74,500.00	67,262.79	7,237.21	90.29	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - DIRECT COSTS

PERIOD ENDING 12/31/2019

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 12/31/2019	AVAILABLE BALANCE	% BDGT USED	
RECREATION PROGRAMS & EVENTS	114,889.00	106,655.80	8,233.20	92.83	
YOUTH CENTER	39,912.00	36,859.39	3,052.61	92.35	
IT/MEDIA SERVICES	92,880.00	65,166.49	27,713.51	70.16	***The 2020 IT Budget was heavily scrutinized and continues to be a work in progress.***
PLANNING	28,250.00	25,066.02	3,183.98	88.73	
TOTAL EXPENDITURES	3,145,420.00	2,995,277.66	150,142.34	95.23	