04/05/2023

BALANCE SHEET FOR STOUGHTON CITY

Period Ending 12/31/2022

Baker Tilly has not completed their annual audit for calendar year 2022. No material changes to the various Library funds is anticipated as a result of the audit.

GL Number	Description	Current Year Beg. Balance	Unaudited Ending Balance	
Fund 215 - LIBRARY FUND				
*** Assets ***				
215-00000-11100	PRIMARY CHECKING	92,119.37	43,614.86	
215-00000-11102	US BANK - CC	1,394.95	4,102.79	
215-00000-13012	RECEIVABLES-PRIOR YEAR	0.00	307.10	
215-00000-13070	TAXES RECEIVABLE	0.00	726,880.00	A
	Total Assets	93,514.32	774,904.75	
*** Liabilities ***				
215-00000-21100	ACCOUNTS PAYABLE	4,913.41	5,218.34	
215-00000-21700	ACCRUED PAYR0LL	24,208.16	24,404.18	
215-00000-26600	DEF INFLOW - PROPERTY TAXES	0.00	726,880.00	A
	Total Liabilities	29,121.57	756,502.52	
*** Fund Balance ***				
215-00000-39000	FUND BALANCE	64,392.75	0.00	
215-00000-39600	FUND BALANCE RESTRICTED	0.00	64,392.75	
	Total Fund Balance	64,392.75	64,392.75	
	Beginning Fund Balance		64,392.75	
	Net of Revenues VS Expenditures		(45,990.52)	
	Ending Fund Balance		18,402.23	
	Total Liabilities And Fund Balance		774,904.75	

Cash decreased primarily due to (a) planned usage of $26,739 of fund balance in the 2022 adopted budget and (b) $30,000 usage of fund balance for the Children's area remodel.

There was a change in accounting methodology between 2021 and 2022 for property tax presentation.

There was a change in accounting methodology between 2021 and 2022 for property tax presentation.

Restrictions to the fund balance are due to donor restrictions and/or Wisconsin Statutes Chapter 43, as the Library Board has control of expenditures for the Library.

Because the audit has not been completed yet, the general ledger for 2022 has not been closed yet. The highlighted value reflects the ending fund balance at 12/31/2022.

04/06/2023

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 12/31/2022
% Fiscal Year Completed: 100.00

Baker Tilly has not completed their annual audit for calendar year 2022. No material changes to the various Library funds is anticipated as a result of the audit.

Unaudited

GL NUMBER	DESCRIPTION	2022 ORIGINAL BUDGET	2022 Amended Budget	YTD BALANCE 12/31/2022 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/22 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	Surplus (Deficit)
Fund 215 - LIBRARY FUND							
215-00000-41110	PROPERTY TAX - OPERATIONS	0.00	646,350.00	646,350.00	0.00	0.00	
PROPERTY TAX OPERATIONS		0.00	646,350.00	646,350.00	0.00	0.00	
Property tax revenue was separated out throughout the City to distinguish from other transfer activity.							
215-00000-43330	FED GRANT - COVID-19	0.00	0.00	10.57	0.00	(10.57)	
215-00000-43720	DANE COUNTY SERVICE FEES	249,429.00	249,429.00	249,897.00	0.00	(468.00)	
215-00000-43725	OTHER COUNTIES SERVICE FEES	15,952.00	0.00	0.00	0.00	0.00	
INTERGOVERNMENTAL REVENUES		265,381.00	249,429.00	249,907.57	0.00	(478.57)	
215-00000-46710	LIBRARY FEES	6,000.00	6,000.00	4,031.28	(27.91)	1,968.72	
215-00000-46712	COPY MACHINE	3,700.00	3,700.00	3,256.91	454.55	443.09	
PUBLIC CHARGES FOR SERVICE		9,700.00	9,700.00	7,288.19	426.64	2,411.81	
Charges to Dane County is for out of county residents usage of Stoughton Library materials.							
215-00000-47301	CHARGES TO DANE COUNTY	0.00	15,952.00	15,952.74	0.00	(0.74)	
215-00000-47302	CHARGES TO MUNICIPALITIES	0.00	0.00	15.95	15.95	(15.95)	
INTERGOVERNMENTAL CHARGES FOR		0.00	15,952.00	15,968.69	15.95	(16.69)	
Charges to municipalities is reimbursement for damaged books.							
215-00000-48110	INTEREST INCOME	0.00	0.00	1,793.39	141.14	(1,793.39)	
MISCELLANEOUS REVENUE		0.00	0.00	1,793.39	141.14	(1,793.39)	
The adopted budgets for prior years for interest income was low ($100 for 2021 and zero for 2022). The adopted budget for 2023 was for $1,000, which may have been too conservative.							
215-00000-49204	INTRAFUND TRANSFER IN	0.00	26,220.44	26,220.44	0.00	0.00	
215-00000-49210	TRANSFER IN - GENERAL FUND	646,350.00	0.00	0.00	0.00	0.00	
215-00000-49910	FUND BAL APPLIED - TAX LEVY	0.00	26,739.00	0.00	0.00	26,739.00	
215-00000-49940	FUND BAL APPLIED - DEFICITS	0.00	30,000.00	0.00	0.00	30,000.00	

04/06/2023

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 12/31/2022
% Fiscal Year Completed: 100.00

Baker Tilly has not completed their annual audit for calendar year 2022. No material changes to the various Library funds is anticipated as a result of the audit.

Unaudited

GL NUMBER	DESCRIPTION	2022 ORIGINAL BUDGET	2022 Amended Budget	YTD BALANCE 12/31/2022 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/22 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	Surplus (Deficit)
OTHER FINANCING SOURCES		646,350.00	82,959.44	26,220.44	0.00	56,739.00	

49204 - The intrafund transfer in was from the Library Special Gift Fund in relation to the Children's Center remodeling.
49210 - The Transfer In from the General Fund was the previous accounting methodology related to property taxes.
49910 - The adopted budget for 2022 planned for using $26.739 of fund balance (i.e. expenditures were more than revenues. This is reflected in the final figure at the bottom of the '2022 original budget' column. The amended budget reflects a balance budget (i.e. revenues and expenditures are equal) to better highlight the usage of fund balance.
49940 - The Library Board authorized the usage $30,000 in fund balance in relation to the Children's Center remodeling.

Total Revenue:		**921,431.00**	**1,004,390.44**	**947,528.28**	**583.73**	**56,862.16**	
215-55110-50110	SALARIES	86,916.00	86,766.00	86,756.88	9,860.44	9.12	
215-55110-50120	WAGES	413,759.00	408,571.00	393,593.54	41,593.47	14,977.46	
215-55110-50127	WAGES - PART TIME	75,821.00	75,821.00	81,127.98	8,398.63	(5,306.98)	
215-55110-50128	SEASONAL/TEMPORARY	8,500.00	8,500.00	7,973.87	1,140.15	526.13	
215-55110-50129	WAGES - LONGEVITY	0.00	5,338.00	5,337.50	5,337.50	0.50	
WAGES		584,996.00	584,996.00	574,789.77	66,330.19	10,206.23	1.7%
215-55110-50151	EMPLOYEE BENEFITS	75,001.00	0.00	0.00	(64,071.58)	0.00	
215-55110-50152	HEALTH/DENTAL INSURANCE	104,973.00	0.00	0.00	(103,013.79)	0.00	
215-55110-50153	SELF INSURED LOSSES	0.00	0.00	2,881.20	0.00	(2,881.20)	
215-55110-50160	FICA TAXES	0.00	44,460.00	42,149.01	42,149.01	2,310.99	
215-55110-50161	WRS - GENERAL	0.00	29,466.00	29,257.38	29,257.38	208.62	
215-55110-50163	HEALTH INSURANCE	0.00	98,197.00	105,602.64	105,602.64	(7,405.64)	
215-55110-50164	DENTAL INSURANCE	0.00	6,776.00	4,105.07	4,105.07	2,670.93	
215-55110-50165	LIFE INSURANCE	0.00	1,075.00	1,175.15	1,175.15	(100.15)	
BENEFITS		179,974.00	179,974.00	185,170.45	15,203.88	(5,196.45)	-2.9%
215-55110-50211	POSTAGE	500.00	500.00	660.48	146.80	(160.48)	
215-55110-50212	TRAVEL/CONFERENCE	1,600.00	1,600.00	1,878.76	14.38	(278.76)	
215-55110-50216	OUTSIDE SERVICES/CONTRACTS-2	200.00	200.00	588.00	0.00	(388.00)	
215-55110-50217	OUTSIDE SERVICES/CONTRACTS-3	300.00	300.00	51.72	0.00	248.28	

04/06/2023

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 12/31/2022
% Fiscal Year Completed: 100.00

Baker Tilly has not completed their annual audit for calendar year 2022. No material changes to the various Library funds is anticipated as a result of the audit.

GL NUMBER	DESCRIPTION	2022 ORIGINAL BUDGET	2022 Amended Budget	Unaudited YTD BALANCE 12/31/2022 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/22 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	Surplus (Deficit)
215-55110-50220	UTILITIES	19,600.00	19,600.00	20,920.32	2,224.84	(1,320.32)	
215-55110-50221	UTILITIES-BUILDING 2	5,500.00	5,500.00	7,920.80	2,389.95	(2,420.80)	
215-55110-50240	EQUIPMENT MAINTENANCE	1,900.00	1,900.00	2,921.41	441.52	(1,021.41)	
215-55110-50250	REPAIR & MAINTENANCE	9,000.00	9,000.00	6,695.37	843.19	2,304.63	
215-55110-50289	TECHNOLOGY COSTS	53,600.00	53,600.00	53,048.03	78.00	551.97	
215-55110-50300	MISC EXPENSES	500.00	500.00	498.03	38.98	1.97	
215-55110-50313	PROGRAMS/PUBLICITY	4,500.00	4,500.00	4,386.63	0.00	113.37	
215-55110-50320	SUBSCRIPTIONS/DUES	600.00	600.00	150.00	0.00	450.00	
215-55110-50326	PERIODICALS	5,200.00	5,200.00	4,522.78	0.00	677.22	
215-55110-50327	E-RESOURCES	9,700.00	9,700.00	9,634.99	0.00	65.01	
215-55110-50328	AUDIO VISUAL	11,000.00	11,000.00	10,519.94	2,409.99	480.06	
215-55110-50329	BOOKS	50,000.00	50,000.00	51,255.59	9,837.37	(1,255.59)	
215-55110-50340	OPERATING EXPENSES	4,500.00	4,500.00	3,587.04	464.64	912.96	
215-55110-50341	OPERATING EXPENSES-SPECIALIZED-1	200.00	200.00	57.13	4.47	142.87	
215-55110-50342	OPERATING EXPENSES-SPECIALIZED-2	4,800.00	4,800.00	6,090.24	1,455.04	(1,290.24)	
OPERATIONAL		183,200.00	183,200.00	185,387.26	20,349.17	(2,187.26)	-1.2%
CAPITAL OUTLAY							
215-55110-50810	CAPITAL-EQUIPMENT	0.00	56,220.44	48,171.32	27,781.32	8,049.12	14.3%
CAPITAL OUTLAY	*Children's Center remodeling*	0.00	56,220.44	48,171.32	27,781.32	8,049.12	
Total Expenditure:		948,170.00	1,004,390.44	993,518.80	129,664.56	10,871.64	1.1%
TOTAL REVENUES		921,431.00	1,004,390.44	947,528.28	583.73	56,862.16	
TOTAL EXPENDITURES		948,170.00	1,004,390.44	993,518.80	129,664.56	10,871.64	
NET OF REVENUES & EXPENDITURES		(26,739.00)	0.00	(45,990.52)	(129,080.83)	45,990.52	

While the Library Fund had an operating deficit of $45,991, this is less than the planned usage of fund balance of $56,739. The majority of this is the result of the Children's Center remodeling being less than planned.

The life-to-date surplus (i.e. fund balance) remains in the the Library Fund. No funds lapse to the General Fund.

04/06/2023

BALANCE SHEET FOR STOUGHTON CITY

Period Ending 12/31/2022

Baker Tilly has not completed their annual audit for calendar year 2022. No material changes to the various Library funds is anticipated as a result of the audit.

GL Number	Description	Current Year Beg. Balance	Unaudited Ending Balance
Fund 217 - LIBRARY SPECIAL GIFT FUND			
*** Assets ***			
217-00000-11100	PRIMARY CHECKING	91,881.67	63,945.57
217-00000-11102	US BANK - CC	788.49	847.40
217-00000-11302	WISC INVESTMENT FUND	197,338.62	200,297.55
217-00000-13012	RECEIVABLES-PRIOR YEAR	0.00	4,418.85
	Total Assets	290,008.78	269,509.37
*** Liabilities ***			
217-00000-21100	ACCOUNTS PAYABLE	2,122.34	3,406.79
	Total Liabilities	2,122.34	3,406.79
*** Fund Balance ***			
217-00000-34000	FUND BALANCE-DESIGNATED	120,631.25	0.00
217-00000-34700	RESERVED BUILDING FUND	128,576.20	0.00
217-00000-34800	RESERVED: FUNDRAISING ACCT	26,220.44	0.00
217-00000-39000	FUND BALANCE-UNDESIGNATED	12,458.55	0.00
217-00000-39600	FUND BALANCE RESTRICTED	0.00	287,886.44
	Total Fund Balance	287,886.44	287,886.44
	Beginning Fund Balance		287,886.44
	Net of Revenues VS Expenditures		(21,783.86)
	Ending Fund Balance		266,102.58
	Total Liabilities And Fund Balance		269,509.37

Receivables were for 2022 revenues where the cash was received during 2023.

The fund balance categories of designated, reserved, and undesignated stopped being used in General Accepted Accounting Principles (GAAP) in calendar year 2011 as per Governmental Accounting Standards Board (GASB) Statement No. 54- *Fund Balance Reporting and Governmental Fund Type Definitions.* The fund balances are all now classified as restricted due to outside donor restrictions.

Because the audit has not been completed yet, the general ledger for 2022 has not been closed yet. The highlighted value reflects the ending fund balance at 12/31/2022.

04/06/2023 REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY

PERIOD ENDING 12/31/2022

% Fiscal Year Completed: 100.00

Baker Tilly has not completed their annual audit for calendar year 2022. No material changes to the various Library funds is anticipated as a result of the audit.

Unaudited

GL NUMBER	DESCRIPTION	2022 ORIGINAL BUDGET	2022 Amended Budget	YTD BALANCE 12/31/2022 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/22 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)
Fund 217 - LIBRARY SPECIAL GIFT FUND						
217-00000-48110	INTEREST INCOME	50.00	50.00	3,504.06	779.29	(3,454.06)
217-00000-48500	DONATIONS - DESIGNATED	60,000.00	78,494.00	69,426.36	5,755.01	9,067.64
217-00000-49910	FUND BAL APPLIED - TAX LEVY	0.00	(10,050.00)	0.00	0.00	(10,050.00)

The 2022 adopted budget assumed a surplus for the year (i.e. revenues exceeding expenditures. The budget was modified to reflect a balanced budget (i.e. revenues match expenditures.)

217-00000-49920	FUND BAL APPLIED - TRANSFERS	0.00	26,220.00	0.00	0.00	26,220.00

The $26,000 reflects the transfer to the Library Fund related to the Children's Center remodel.

217-00000-49940	FUND BAL APPLIED - DEFICITS	0.00	5,613.00	0.00	0.00	5,613.00

Between the $26,220 transferred to the Library Fund for the Children's Center remodeling and assumed $10,050 surplus for calendar year 2022, the amended budget assumed a deficit of $16,170 from operations for the calendar year. However, the actual deficit for the year was $21,783 (rounded) which was an additional deficit $5,613. While it is assumed that the Library Board did approve the additional "designated" expenditures. the Wisconsin Statutes require that no department shall exceed their budgeted expenditures. As such, the Common Council as part of the year end 2022 resolution increased the budgeted expenditures by $5,613 to comply with the Wisconsin Statutes.

Total Revenue:		60,050.00	100,327.00	72,930.42	6,534.30	27,396.58
217-55110-50499	DEPT DEFICIT	0.00	5,613.00	0.00	0.00	5,613.00
217-55110-50500	DESIGNATED	50,000.00	67,680.00	67,680.19	13,080.16	(0.19)
217-55110-50501	UNDESIGNATED	0.00	814.00	813.65	54.76	0.35

As indicated on the balance sheet, the terms "designated" and "undesignated" are not applicable anymore under GAAP. It is recommended that more accounts be added to the general ledger to reflect activity. Otherwise, this detail has to be tracked on separate documents.

217-55110-50936	TR OUT - FUND 215	0.00	26,220.00	26,220.44	0.00	(0.44)

This is the transfer to the Library Fund for the Children's Center remodeling.

Total Expenditure:		50,000.00	100,327.00	94,714.28	13,134.92	5,612.72

04/06/2023

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 12/31/2022
% Fiscal Year Completed: 100.00

Baker Tilly has not completed their annual audit for calendar year 2022. No material changes to the various Library funds is anticipated as a result of the audit.

GL NUMBER	DESCRIPTION	2022 ORIGINAL BUDGET	2022 Amended Budget	Unaudited YTD BALANCE 12/31/2022 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/22 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)
TOTAL REVENUES		60,050.00	100,327.00	72,930.42	6,534.30	27,396.58
TOTAL EXPENDITURES		50,000.00	100,327.00	94,714.28	13,134.92	5,612.72
NET OF REVENUES & EXPENDITURES		10,050.00	0.00	(21,783.86)	(6,600.62)	21,783.86

04/06/2023 REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
Month Ended: December

Baker Tilly has not completed their annual audit for calendar year 2022. No material changes to the various Library funds is anticipated as a result of the audit.

GL NUMBER	DESCRIPTION	BALANCE AS OF 12/31/2018	BALANCE AS OF 12/31/2019	BALANCE AS OF 12/31/2020	BALANCE AS OF 12/31/2021	Unaudited BALANCE AS OF 12/31/2022
Fund 217 - LIBRARY SPECIAL GIFT FUND						
217-00000-48110	INTEREST INCOME	3,599.58	4,901.43	1,125.18	59.76	3,504.06
217-00000-48500	DONATIONS - DESIGNATED	68,260.68	70,801.23	28,981.19	81,360.82	69,426.36
217-00000-48510	DONATIONS - UNDESIGNATED	69.90	39.04	0.00	0.00	0.00
217-00000-48530	DONATIONS -FUNDRAISING ACCOUNT	14,464.79	0.00	0.00	0.00	0.00
Total Revenue:		86,394.95	75,741.70	30,106.37	81,420.58	72,930.42
217-55110-50500	DESIGNATED	45,026.38	59,066.67	26,530.35	37,236.45	67,680.19
217-55110-50501	UNDESIGNATED	1,657.43	1,010.42	50.00	300.00	813.65
217-55110-50503	DESIGNATED-FUNDRAISING ACCOUNT	1,319.31	7,853.34	0.00	0.00	0.00
217-55110-50936	TR OUT - FUND 215	0.00	0.00	0.00	0.00	26,220.44
Total Expenditure:		48,003.12	67,930.43	26,580.35	37,536.45	94,714.28
TOTAL REVENUES		86,394.95	75,741.70	30,106.37	81,420.58	72,930.42
TOTAL EXPENDITURES		48,003.12	67,930.43	26,580.35	37,536.45	94,714.28
NET OF REVENUES & EXPENDITURES		38,391.83	7,811.27	3,526.02	43,884.13	(21,783.86)
BEG. FUND BALANCE		194,273.19	232,665.02	240,476.29	244,002.31	287,886.44
END FUND BALANCE		**232,665.02**	**240,476.29**	**244,002.31**	**287,886.44**	**266,102.58**

Five year average of total expenditures	**54,952.93**
Ending fund balance compared to total annual expenditures (in years)	**4.84**

What is the intent of the large remaining donations? There has not been any material changes in the balances.

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2022 AMENDED BUDGET	2023 COUNCIL BUDGET	Annual Budget Increase (Decrease)	
Fund 215 - LIBRARY FUND							
215-00000-41110	PROPERTY TAX - OPERATIONS		646,350	646,350	726,880		
PROPERTY TAX OPERATIONS			646,350	646,350	726,880	80,530	12.5%
215-00000-43330	FED GRANT - COVID-19		11				
215-00000-43720	DANE COUNTY SERVICE FEES	249,583	249,897	249,429	249,910		
215-00000-43725	OTHER COUNTIES SERVICE FEES	15,848					
INTERGOVERNMENTAL REVENUES		265,431	249,908	249,429	249,910	481	0.2%
215-00000-46110	MISC. REVENUE	2,432					
215-00000-46710	LIBRARY FEES	3,237	4,031	6,000	4,000		
215-00000-46712	COPY MACHINE	1,390	3,257	3,700	2,500		
PUBLIC CHARGES FOR SERVICE		7,059	7,288	9,700	6,500	(3,200)	-33.0%
215-00000-47301	CHARGES TO DANE COUNTY		15,953	15,952	14,979		
215-00000-47302	CHARGES TO MUNICIPALITIES		16				
INTERGOVERNMENTAL CHARGES FOR			15,969	15,952	14,979	(973)	-6.1%
215-00000-48110	INTEREST INCOME	13	1,793		1,000		
215-00000-48500	DONATIONS	60					
MISCELLANEOUS REVENUE		73	1,793	0	1,000	1,000	0.0%
215-00000-49204	INTRAFUND TRANSFER IN		26,220	26,220			
215-00000-49210	TRANSFER IN - GENERAL FUND	632,350					
215-00000-49910	FUND BAL APPLIED - TAX LEVY			26,739			
215-00000-49940	FUND BAL APPLIED - DEFICITS			30,000			
FUND BALANCE APPLIED		632,350	26,220	30,000	0	(30,000)	-100.0%
Total Revenues		**904,913**	**947,528**	**1,004,390**	**999,269**	**(5,121)**	**-0.5%**

04/06/2023 BUDGET REPORT FOR STOUGHTON CITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2022 AMENDED BUDGET	2023 COUNCIL BUDGET	Annual Budget Increase (Decrease)	
215-55110-50110	SALARIES	83,487	86,757	86,766	90,227		
215-55110-50120	WAGES	374,355	393,594	408,571	425,417		
215-55110-50127	WAGES - PART TIME	62,647	81,128	75,821	77,147		
215-55110-50128	SEASONAL/TEMPORARY	3,051	7,974	8,500	8,840		
215-55110-50129	WAGES - LONGEVITY		5,338	5,338	7,600		
WAGES		523,540	574,791	584,996	609,231	24,235	4.1%

Note: Council Budget reflects the adopted budget and does not include market increases approved by the Council in February 2023.

215-55110-50151	EMPLOYEE BENEFITS	67,605					
215-55110-50152	HEALTH/DENTAL INSURANCE	97,813					
215-55110-50153	SELF INSURED LOSSES		2,881				
215-55110-50160	FICA TAXES		42,149	44,460	46,606		
215-55110-50161	WRS - GENERAL		29,257	29,466	30,344		
215-55110-50163	HEALTH INSURANCE		105,603	98,197	115,000		
215-55110-50164	DENTAL INSURANCE		4,105	6,776	6,777		
215-55110-50165	LIFE INSURANCE		1,175	1,075	211		
BENEFITS		165,418	185,170	179,974	198,938	18,964	10.5%

215-55110-50211	POSTAGE	412	660	500	1,000		
215-55110-50212	TRAVEL/CONFERENCE	1,113	1,879	1,600	1,600		
215-55110-50216	OUTSIDE SERVICES/CONTRACTS-2	591	588	200	200		
215-55110-50217	OUTSIDE SERVICES/CONTRACTS-3		52	300	300		
215-55110-50220	UTILITIES	17,928	20,920	19,600	21,000		
215-55110-50221	UTILITIES-BUILDING 2	4,760	7,921	5,500	6,000		
215-55110-50240	EQUIPMENT MAINTENANCE	1,643	2,921	1,900	2,800		
215-55110-50250	REPAIR & MAINTENANCE	10,488	6,695	9,000	9,000		
215-55110-50289	TECHNOLOGY COSTS	52,264	53,048	53,600	56,000		
215-55110-50300	MISC EXPENSES	647	498	500	500		

04/06/2023 BUDGET REPORT FOR STOUGHTON CITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2022 AMENDED BUDGET	2023 COUNCIL BUDGET	Annual Budget Increase (Decrease)	
215-55110-50313	PROGRAMS/PUBLICITY	4,445	4,387	4,500	4,500		
215-55110-50320	SUBSCRIPTIONS/DUES	388	150	600	600		
215-55110-50326	PERIODICALS	5,639	4,523	5,200	5,400		
215-55110-50327	E-RESOURCES	9,145	9,635	9,700	12,000		
215-55110-50328	AUDIO VISUAL	15,954	10,520	11,000	9,000		
215-55110-50329	BOOKS	50,278	51,256	50,000	50,000		
215-55110-50340	OPERATING EXPENSES	6,300	3,587	4,500	5,000		
215-55110-50341	OPERATING EXPENSES-SPECIALIZED-1	103	57	200	200		
215-55110-50342	OPERATING EXPENSES-SPECIALIZED-2	5,412	6,090	4,800	6,000		
OPERATIONAL		187,510	185,387	183,200	191,100	7,900	4.3%
215-55110-50810	CAPITAL-EQUIPMENT		48,171	56,220			
	Childrens' Area remodeling						
CAPITAL OUTLAY			48,171	56,220	0	(56,220)	-100.0%
Total Expenditures		**876,468**	**993,519**	**1,004,390**	**999,269**	**(5,121)**	**-0.5%**
Annual surplus (deficit		**28,445**	**(45,991)**	**0**	**0**	**0**	**0.0%**

04/06/2023 BUDGET REPORT FOR STOUGHTON CITY

GL NUMBER	DESCRIPTION	2021 ACTIVITY	2022 ACTIVITY	2022 AMENDED BUDGET	2023 COUNCIL BUDGET	Annual Budget Increase (Decrease)	
Fund 217 - LIBRARY SPECIAL GIFT FUND							
MISCELLANEOUS REVENUE							
217-00000-48110	INTEREST INCOME	60	3,504	50	1,000		
217-00000-48500	DONATIONS - DESIGNATED	81,361	69,426	78,494	60,000		
MISCELLANEOUS REVENUE		81,421	72,930	78,544	61,000	(17,544)	-22.3%
217-00000-49910	FUND BAL APPLIED - TAX LEVY	**Surplus budgeted for>>>**		(10,050)	(11,000)		
217-00000-49920	FUND BAL APPLIED - TRANSFERS			26,220			
217-00000-49940	FUND BAL APPLIED - DEFICITS			5,613			
OTHER FINANCING SOURCES				21,783	(11,000)	(32,783)	-150.5%
Total revenues		**81,421**	**72,930**	**100,327**	**50,000**	**(50,327)**	**-50.2%**
217-55110-50499	DEPT DEFICIT			5,613			
217-55110-50500	DESIGNATED	37,236	67,680	67,680	50,000		
217-55110-50501	UNDESIGNATED	300	814	814			
OPERATIONAL		37,536	68,494	74,107	50,000	(24,107)	-32.5%
217-55110-50936	TR OUT - FUND 215		26,220	26,220			
OTHER FINANCING USES			26,220	26,220	0	(26,220)	-100.0%
Total expenditures		**37,536**	**94,714**	**100,327**	**50,000**	**(50,327)**	**-50.2%**
Annual surplus (deficit		**43,885**	**(21,784)**	**0**	**0**	**0**	**0.0%**