REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY

Month Ended: December

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	BALANCE AS OF 12/31/2022	BALANCE AS OF 12/31/2023
Fund 235 - LANDMARKS COMMISSION							
Dept 00000 - BALANCE SHEET							
Account Type: Revenue							
235-00000-48110	INTEREST INCOME	27.01	104.03	8.07	0.42	0.00	0.00
235-00000-49210	TRANSFER IN - GENERAL FUND	5,000.00	11,206.43	7,500.00	15,000.00	0.00	0.00
Total Revenue:		5,027.01	11,310.46	7,508.07	15,000.42	0.00	0.00
Net - Dept 00000 - BALANCE SHEET		5,027.01	11,310.46	7,508.07	15,000.42	0.00	0.00
Dept 55100 - GENERAL OPERATING EXPENSES							
Account Type: Expenditure							
235-55100-50719	LANDMARKS MINI GRANT EXPENSES	5,000.00	8,125.00	7,548.67	3,320.00	0.00	0.00
235-55100-50721	LANDMARK COMMISSION	963.76	8,341.96	260.67	444.00	0.00	0.00
Total Expenditure:		5,963.76	16,466.96	7,809.34	3,764.00	0.00	0.00
Net - Dept 55100 - COMMUNITY COMMITMENT		(5,963.76)	(16,466.96)	(7,809.34)	(3,764.00)	0.00	0.00
Dept 56700 - LANDMARKS COMMISSION							
Account Type: Revenue							
235-56700-41110	PROPERTY TAX - OPERATIONS	0.00	0.00	0.00	0.00	10,000.00	17,960.00
235-56700-43315	FEDERAL GRANTS	0.00	0.00	0.00	0.00	17,000.00	0.00
235-56700-48110	INTEREST INCOME	0.00	0.00	0.00	0.00	33.97	156.69
235-56700-48550	DONATIONS	0.00	0.00	0.00	0.00	385.00	0.00
235-56700-49210	TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	2,469.88	0.00
Total Revenue:		0.00	0.00	0.00	0.00	29,888.85	18,116.69
Account Type: Expenditure							
235-56700-50310	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	43.66
235-56700-50315	ADS & PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	29.62
235-56700-50367	PLAQUES	0.00	0.00	0.00	0.00	0.00	1,595.00
235-56700-50396	GRANT EXPENDITURES	0.00	0.00	0.00	0.00	0.00	9,718.00
235-56700-50401	SOFTWARE AND SUPPORT	0.00	0.00	0.00	0.00	0.00	275.17
235-56700-50405	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	25,272.50	1,597.50
235-56700-50447	PRINTING AND DUPLICATING	0.00	0.00	0.00	0.00	0.00	41.86
235-56700-50719	LANDMARKS MINI GRANT EXPENSES	0.00	0.00	0.00	0.00	12,930.00	2,190.71
235-56700-50721	LANDMARK COMMISSION	0.00	0.00	0.00	0.00	787.17	0.00
Total Expenditure:		0.00	0.00	0.00	0.00	38,989.67	15,491.52
Net - Dept 56700 - LANDMARKS COMMISSION		0.00	0.00	0.00	0.00	(9,100.82)	2,625.17
Fund 235 - LANDMARKS COMMISSION:							
TOTAL REVENUES		5,027.01	11,310.46	7,508.07	15,000.42	29,888.85	18,116.69
TOTAL EXPENDITURES		5,963.76	16,466.96	7,809.34	3,764.00	38,989.67	15,491.52
NET OF REVENUES & EXPENDITURES		(936.75)	(5,156.50)	(301.27)	11,236.42	(9,100.82)	2,625.17
BEG. FUND BALANCE		4,258.92	3,322.17	(1,834.33)	(2,135.60)	9,100.82	
END FUND BALANCE		3,322.17	(1,834.33)	(2,135.60)	9,100.82	Zero	2,625.17

2022 - deficit transfer from General Fund	$(2,469.88)
2023 surplus as of 12/27/2023	$ 2,625.17
December interest earnings	TBD
Amount available for carryfoward 12/27/2023	$ 155.29

Dave Ehlinger

From: Dave Ehlinger
Sent: Tuesday, March 28, 2023 11:41 AM
To: 'Matthew Dregne'
Cc: Rick A. Manthe
Subject: RE: Landmarks Commission question

Thanks Matt.

From: Matthew Dregne <MDREGNE@staffordlaw.com>
Sent: Tuesday, March 28, 2023 11:01 AM
To: Dave Ehlinger <DEhlinger@cityofstoughton.com>
Cc: Rick A. Manthe <rmanthe@staffordlaw.com>
Subject: RE: Landmarks Commission question

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Hi Dave, section 62.23(7)(em) says that a city "may create a landmarks commission to designate historic or archeological landmarks and establish historic districts." The statute says that an owner of property that is affected by a decision of a city landmarks commission may appeal the decision to the common council. The statute also states that if a city contains any property that is listed on the national register of historic places in Wisconsin or the state register of historic places, the city "shall… enact an ordinance to regulate, any place structure or object with a special character, historic, archeological or aesthetic interest, or other significant value, for the purpose of preserving the place, structure or object and its significant characteristics."

So, to summarize:

1. A city may be required to regulate histroric places.
2. A city may create a landmarks commission, but is not required to do so
3. Apart from recognizing a landmarks commission role in designating historic landmarks, the statute does not grant particular powers or authority to a city created landmarks commission. Consequently, the authority of the Stoughton Landmarks Commission would be based on the City's ordinances.

Matt

W

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Celebrating 140 Years of Excellence

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From: Dave Ehlinger <DEhlinger@cityofstoughton.com>
Sent: Tuesday, March 28, 2023 9:46 AM
To: Matthew Dregne <MDREGNE@staffordlaw.com>
Subject: [External] - Landmarks Commission question

Matt,

I know the Redevelopment Authority has some statutory powers. Does the Landmarks Commission have any statutory authority or is it simply a committee of the City of Stoughton?

Thanks,

Dave

David P. Ehlinger, CPA
Director of Finance/Comptroller
City of Stoughton
207 S. Forrest St.
Stoughton, WI 53589
Desk (608) 873-6691
City Hall (608) 873-6677
Fax (608) 873-5519
DEhlinger@cityofstoughton.com <<< Please note new email address
www.cityofstoughton.com <<< Please note new website URL

Dave Ehlinger

From: Lisa Reeves
Sent: Friday, December 29, 2023 1:29 PM
To: Michael Stacey; Dave Ehlinger; Lisa Reeves
Cc: Rodney J. Scheel; Tim Swadley
Subject: RE: Landmarks Budget

Dave and Tim,

I'd like to request that this item be put on the Finance agenda in the near future please if Brett is OK with it. (Then potentially on to Council).

I'm not including Brett at this time since the email trail is so long. I'm happy to talk with him directly to summariaze the situation and make the request.

Please let me know your thoughts.

Lisa

Sent from my Galaxy

-------- Original message --------
From: Michael Stacey <MStacey@cityofstoughton.com>
Date: 12/29/23 10:02 AM (GMT-06:00)
To: Dave Ehlinger <DEhlinger@cityofstoughton.com>, Lisa Reeves <LReeves@cityofstoughton.com>
Cc: "Rodney J. Scheel" <rjscheel@cityofstoughton.com>, Tim Swadley <TSwadley@cityofstoughton.com>
Subject: RE: Landmarks Budget

Ok, thanks everyone. I think I see a way forward.

The 2024 grant amount will be around $15,000 unless there is a budget amendment going forward. Any additional funds we thought we still had are gone.

Michael P. Stacey
City of Stoughton
Zoning Administrator
207 S. Forrest Street
Stoughton, WI. 53589
608.646.0421
M-F 7am – 4pm

From: Dave Ehlinger <DEhlinger@cityofstoughton.com>
Sent: Friday, December 29, 2023 8:34 AM
To: Lisa Reeves <LReeves@cityofstoughton.com>; Michael Stacey <MStacey@cityofstoughton.com>
Cc: Rodney J. Scheel <rjscheel@cityofstoughton.com>; Tim Swadley <TSwadley@cityofstoughton.com>
Subject: RE: Landmarks Budget

Lisa,

This matter needs to go to both the Finance Committee and Common Council. Only the Common Council has the authority under the Wisconsin Statutes to amend the 2024 budget to include carryforwards.

As of now, any promised grant payments (encumbrances) will have to come out of the $20,000 for grant expenditures as per the 2024 adopted budget until any potential budgetary action is taken by the Common Council.

Dave

From: Lisa Reeves <LReeves@cityofstoughton.com>
Sent: Thursday, December 28, 2023 1:35 PM
To: Michael Stacey <MStacey@cityofstoughton.com>; Dave Ehlinger <DEhlinger@cityofstoughton.com>
Cc: Lisa Reeves <LReeves@cityofstoughton.com>; Rodney J. Scheel <rjscheel@cityofstoughton.com>
Subject: RE: Landmarks Budget

Thanks everyone for trying to get this sorted out.

Dave, will this item need to go to Finance/Council or can it be worked out internally so that the grant letters and applications can get sent out prior to Michael's retirement?

Lisa

Sent from my Galaxy

-------- Original message --------
From: Michael Stacey <MStacey@cityofstoughton.com>
Date: 12/28/23 7:13 AM (GMT-06:00)
To: Dave Ehlinger <DEhlinger@cityofstoughton.com>
Cc: Lisa Reeves <LReeves@cityofstoughton.com>, "Rodney J. Scheel" <rjscheel@cityofstoughton.com>
Subject: RE: Landmarks Budget

Still trying to wrap my head around all of this.

So, landmark grants promised in 2018 are actually paid out by June of 2019 unless an extension is granted. If we just look at calendar years, it could appear that the Commission is overspending for that year.

I had no idea that grant funds not spent in a specific CY need to be reallocated by the Council for the next year. This would have been good to know.

Ultimately, we need to figure this out in the next few days because I have to send out grant letters and applications for 2024 before I'm gone. Landmarks still has funds promised for 2022 ($1400) and 2023 ($3575). $20,000 has been allocated for 2024 grants.

Landmarks also had $2924 of unspent grant funds from 2022-23.

Michael P. Stacey
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Zoning Administrator
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608.646.0421
M-F 7am – 4pm

From: Dave Ehlinger <DEhlinger@cityofstoughton.com>
Sent: Wednesday, December 27, 2023 3:27 PM
To: Michael Stacey <MStacey@cityofstoughton.com>
Cc: Lisa Reeves <LReeves@cityofstoughton.com>; Rodney J. Scheel <rjscheel@cityofstoughton.com>
Subject: RE: Landmarks Budget

Michael,

1. I disagree with your statement that the Landmarks Commission has never paid out more than funds that were available.
    a. Calendar year 2019 spent $5,156.50 more than what was available for CY 2019, which resulted in a life-to-date deficit of $1,834.33.
    b. Calendar year 2020 spent another $301.27 more than what was available, increasing the life-to-date deficit to $3,135.60
    c. Calendar year 2021 did have a large surplus, which brought the life-to-date surplus to $9,100.82.
    d. Calendar year 2022 spent $8,272.50 in professional services more than the federal grant that was received. This used up the vast of majority of the life-to-date surplus. With all other activity included, the life-to-date deficit was $2,469.88. The General Fund had to make up the difference on behalf of the Landmarks Commission.
2. All Landmarks Commission funds have remained in Fund 235.
3. The issue is that the City (not just Landmarks Commission) has ignored the fact that the Wisconsin Statutes have not been followed. In order to have the authority to spend any surplus, the Common Council has to authorize it.

In effect, any promised grants in effect have to come out of the 2024 budget.

Dave

From: Michael Stacey <MStacey@cityofstoughton.com>
Sent: Wednesday, December 27, 2023 2:15 PM
To: Dave Ehlinger <DEhlinger@cityofstoughton.com>
Cc: Lisa Reeves <LReeves@cityofstoughton.com>; Rodney J. Scheel <rjscheel@cityofstoughton.com>
Subject: RE: Landmarks Budget

Dave,

We paid out all grant funding for 2021 before the end of 2022. We had $2,000 leftover from 2020 because the project was not completed and that was forwarded to 2022. We have never paid out more than the funds we have available.

I was told by Jamin that all grant funds stay in the grant funding account. Is this not the case anymore and if so when did that change? Some funds don't get paid out for a couple years.

Michael P. Stacey
City of Stoughton
Zoning Administrator
207 S. Forrest Street
Stoughton, WI. 53589
608.646.0421
M-F 7am – 4pm

From: Dave Ehlinger <DEhlinger@cityofstoughton.com>
Sent: Wednesday, December 27, 2023 1:35 PM
To: Michael Stacey <MStacey@cityofstoughton.com>
Cc: Lisa Reeves <LReeves@cityofstoughton.com>; Rodney J. Scheel <rjscheel@cityofstoughton.com>
Subject: RE: Landmarks Budget

Michael,

According to my records (attached), there is the potential for only about $175.00 that could be carried forward from 2023 into 2024.

- Calendar year 2021 ended with a fund balance of $9,101.
- Calendar year 2022 used that entire fund balance up and had an additional deficit of $2,470 that had to be covered by the General Fund Unassigned Fund Balance.
- Calendar year 2023 has a surplus of $2,625 as of today's date. Interest earnings for December have not been posted.
- The City has not been following the Wisconsin Statutes in the past regarding carrying funds forward between budget years. As part of the year-end process, the Common Council has to amend the 2024 budget for any carryforwards requested by the departments.

Dave

From: Michael Stacey <MStacey@cityofstoughton.com>
Sent: Wednesday, December 27, 2023 10:25 AM
To: Dave Ehlinger <DEhlinger@cityofstoughton.com>
Subject: RE: Landmarks Budget

Dave,

Aside from the $20,000 for 2024 grants. I have $7,899 left for grants in 2022-23.

Does that jive with your records?

Michael P. Stacey
City of Stoughton
Zoning Administrator
207 S. Forrest Street
Stoughton, WI. 53589
608.646.0421
M-F 7am – 4pm

From: Dave Ehlinger <DEhlinger@cityofstoughton.com>
Sent: Wednesday, December 20, 2023 3:46 PM
To: Michael Stacey <MStacey@cityofstoughton.com>
Cc: Lisa Reeves <LReeves@cityofstoughton.com>
Subject: RE: Landmarks Budget

The committee expenditures, as opposed to the grant expenditures, are not carried forward. In other words, 2024 is a clean slate.

Regarding the grant expenditures, there was a life to date deficit in 2022 so there was nothing to carry forward. The Landmark fund got a transfer from the General Fund as part of the year-end closing for 2022 to bring the fund back to zero.

From: Michael Stacey <MStacey@cityofstoughton.com>
Sent: Wednesday, December 20, 2023 3:34 PM
To: Dave Ehlinger <DEhlinger@cityofstoughton.com>
Cc: Lisa Reeves <LReeves@cityofstoughton.com>
Subject: RE: Landmarks Budget

Dave,

Will the $2,000 listed in Landmarks Account #235-56700-50721 for 2024 be added to the funds still remaining from 2023 or is this a clean slate for 2024?

I know there are should be funds still spoken for in the mini-grant account #235-56700-50719 from 2022 and 2023 that should carry over to 2024 and beyond if necessary.

Thanks,

Michael P. Stacey
City of Stoughton
Zoning Administrator
207 S. Forrest Street
Stoughton, WI. 53589

608.646.0421

From: Dave Ehlinger <DEhlinger@cityofstoughton.com>
Sent: Monday, December 18, 2023 8:37 AM
To: Lisa Reeves <LReeves@cityofstoughton.com>; Michael Stacey <MStacey@cityofstoughton.com>
Subject: RE: Landmarks Budget

The requested grant amount was $30,000 and the Mayor reduced it to $20,000. The Common Council adopted budget was for $20,000.

The budget is attached.

Dave

From: Lisa Reeves <LReeves@cityofstoughton.com>
Sent: Friday, December 15, 2023 3:19 PM
To: Dave Ehlinger <DEhlinger@cityofstoughton.com>
Subject: Landmarks Budget

Dave,

Michael Stacey was thinking the Landmarks mini grant budget for 2024 was $21,000 but I am seeing $22,000 in the budget for 2024.

Could you confirm the correct amount please?

Lisa

Sent from my Galaxy