CITY OF STOUGHTON
FINANCE DEPARTMENT
207 S. Forrest St, Stoughton, WI 53589

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To: Finance Committee members
From: Dave Ehlinger
Re: Form C – Municipal Financial Report 2022
Date: June 15, 2023

As a point of information, the attached is our annual report to the Wisconsin Department of Revenue for the City's activity for calendar year 2022, including Stoughton Utilities.

In prior years, our external audit firm prepared Form C and it was reviewed by the Finance Department. However, we had not been utilizing the BS&A software to map the general ledger to Form C accounts, so the review was therefore only at a very high level. With all the changes to departments, funds, accounts, etc. that occurred in 2022, the Finance Department took a more active role in the preparation of Form C.

The general ledger is now mapped to the Form C numbers in BS&A. In addition, we have reconciled the BS&A report to the draft report provided by Baker Tilly US, LLP and made a few adjustments where appropriate. This mapping in BS&A will help reduce audit fees in the future in regards to Form C, with the intent that the City taking over Form C preparation.

If you have any specific questions on the attached report, please let me know.

Form C
13281

2022 Municipal Financial Report

Section A – Indebtedness

for the calendar year ending December 31, 2022

Wisconsin
Dept of Revenue

Purpose of Loan	Line No. *(Account)*	Principal Outstanding January 1, 2022	Principal Incurred in 2022	Principal Retired or Paid in 2022	Principal Outstanding December 31, 2022
Long Term General Obligation Debt *(more than one year)*:					
Police debt	900-50010	**1,811,870**		**1,371,909**	**439,961**
Fire protection debt	900-50015	**3,950,629**			**3,950,629**
Highway debt	900-50020	**19,233,028**	**1,877,165**	**1,480,509**	**19,629,684**
Storm sewer debt	900-50030	**2,451,630**	**514,998**	**1,324,864**	**1,641,764**
Water supply system debt	900-50040	**365,000**		**90,000**	**275,000**
Electric supply system debt	900-50050	**0**			**0**
Transit system debt	900-50060	**0**			**0**
Public school debt	900-50070	**0**			**0**
All other long term general obligation debt	900-50080	**7,722,035**	**3,007,837**		**10,729,872**
Total Long Term General Obligation Debt	**900-50100**	**35,534,192**	**5,400,000**	**4,267,282**	**36,666,910**
Short Term Debt *(one year or less)*:					
Police debt	910-50210	**0**			**0**
Highway debt	910-50220	**0**			**0**
Storm sewer debt	910-50230	**0**			**0**
All other short term debt	910-50280	**0**			**0**
Revenue Bonds and Notes					
Pollution control debt	920-50310	**3,137,296**		**349,930**	**2,787,366**
Water supply system debt	920-50320	**2,937,456**	**1,656,622**	**426,571**	**4,167,507**
Electric supply system debt	920-50330	**3,080,000**		**685,000**	**2,395,000**
Transit system debt	920-50340	**0**			**0**
All other revenue bond and note debt	920-50380	**0**			**0**
Other debt and long term obligations *(accrued employee benefits)*	930-50400	**0**			**0**

Form C 13281	Section C – 2022 Revenues Taxes All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Taxes		Line No. *(Account)*	Amount *(whole dollars)*
General property taxes *(from Line 068-41110 if cash basis is selected)*		100-41110	**9,903,138**
Tax increments *(from Line 044-41120 if cash basis is selected)*		100-41120	**1,134,578**
Occupational taxes *(from line 046-41130 if cash basis is selected)*		100-41130	**0**
Mobile home lottery credit and parking fees: Total received			
Payments to schools *(subtract)*			
Local share		100-41140	**0**
Private forest crop/managed forest land taxes *(from Line 048-41150 if cash basis is selected)*		100-41150	**0**
Motor vehicle taxes		100-41170	
Public accommodation taxes *(room tax)*		100-41210	**181,602**
General sales tax collections: Total collections	**218**		
Payment to state *(subtract)*		100-41222	**218**
Premier resort area tax		100-41223	
Race track admissions tax *(sec. 562.08(2))*		100-41240	
In lieu of taxes from regulated municipally-owned utilities		100-41310	**756,567**
In lieu of taxes from other tax exempt entities		100-41320	**62,855**
Interest/penalties on taxes *(include Line 052-41800) (Ag use-value penalties)*	**7,137**		
Ag rezoning fees paid To DATCP *(subtract)*		100-41800	**7,137**
Other taxes		100-41900	**0**
Total Taxes		**101-41000**	**12,046,095**
Total Special Assessments *(include Line 054-42000 if cash basis is selected)* *(Enter interest on Line 113-41830)*		**102-42000**	**128,463**

Form C 13281	Section D – 2022 Revenues Intergovernmental Revenues All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Federal Grants		Line No. *(Account)*	Amount *(whole dollars)*
Law enforcement		103-43211	
Fire		103-43212	**13,222**
Ambulance / EMS		103-43213	
Other public safety		103-43219	
Highway		103-43221	
Other transportation		103-43227	
Solid waste disposal		103-43231	
Other sanitation		103-43239	
Health		103-43240	
Human services		103-43250	**25,892**
Culture and recreation		103-43261	**32**
Housing/economic assistance		103-43271	
Other federal payments received *(include Federal Fish and Wildlife payments)*:			
Payments received	**238,561**		
Less distributions		103-43300	**238,561**
State Grants			
County and Municipal Aid *(CMA)*	**526,646**		
Utility Aid	**42,320**		
Expenditure Restraint Program *(ERP)*	**245,451**		
Exempt Computer Aid (ECA)	**102,524**		
Personal Property Aid *(PPA)*	**45,250**		
Video Service Provider *(VSP)*	**28,032**		
Fallen Officer Aid *(FPSIR)*	**0**		
Statewide Communications Interoperability Plan *(SCIP)*			
Shared revenues		103-43410	**990,223**
Fire insurance tax *(2% fire dues)*		103-43420	**53,612**
Oil Pipeline			
Terminal Tax			
Mining Impact Tax			
Other state shared taxes		103-43430	**0**
General government *(include judicial grants)*		103-43510	**6,181**
Law enforcement improvement		103-43521	
Water patrol		103-43522	
Other law enforcement		103-43523	**8,847**
Emergency government planning		103-43528	
Other public safety		103-43529	**2,904**

Section D – 2022 Revenues

Intergovernmental Revenues (continued)

All Governmental Fund Types and Expendable Trust Funds

Transportation	Line No. *(Account)*	Amount *(whole dollars)*
General transportation aid	103-43531	**1,156,189**
Disaster damage aid	103-43532	
Other highway aid *(include PECFA)*	103-43533	**0**
Local road improvement program	103-43534	**27,316**
Road-related FEMA aids	103-43535	
Connecting highway aids (CHA)	103-43536	**52,041**
Other transportation	103-43537	**189,525**

Form C 13281	Section E – 2022 Revenues Intergovernmental Revenues (continued) All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Other State Payments		Line No. *(Account)*	Amount *(whole dollars)*
Recycling		103-43545	**34,108**
Other sanitation *(include landfill closure grants)*		103-43549	
Health		103-43550	
Human services		103-43560	
Culture and recreation		103-43571	
Housing/economic assistance		103-43581	
Municipal services payment *(MSP)* program		103-43610	
In lieu of taxes on state conservation lands *(sec. 70.113 April PILT)*		103-43620	**0**
In lieu of taxes on federal forest lands		103-43630	
Severance/yield/withdrawal taxes *(total amount received)*	**0**		
20% paid to county *(subtract)*		103-43640	**0**
Forest cropland/managed forest land/county forest *(total amount received)*			
Paid to county *(subtract)*		103-43650	**0**
Payment in lieu of taxes on state conservation lands *(sec. 70.114 January PILT)*			
Total amount received	**0**		
Paid to others governments *(subtract)*		103-43660	**0**
Other state payments		103-43690	**179,662**
WISCONSIN ECONOMIC DEVELOPMENT CORP - DELGRANT GRAN	**76,100**		
DEPT OF NATURAL RESOURCES - KNOWLES NELSON	**84,490**		
WI DEPT OF NATURAL RESOURCES - URBAN FORESTRY GRAN	**17,000**		
WI HISTORICAL SOCIETY GRANT	**2,072**		
Grants from county and other governments			
Highway and bridges		103-43710	**31,516**
County timber sales		103-43781	
National forest income from county		103-43782	
Other local government grants		103-43790	**260,775**
Total Intergovernmental Revenues		**104-43000**	**3,270,606**

Form C 13281	Section F – 2022 Revenues Licenses and Fines All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Licenses and Permits	Line No. *(Account)*	Amount *(whole dollars)*
Business and occupational licenses	105-44100	**149,087**
Nonbusiness licenses *(include Line 055-44200)*	105-44200	**2,361**
Building permits and inspection fees	105-44300	**301,596**
Zoning permits and fees	105-44400	
Other regulatory permits and fees **IMPACT FEES** **310,703**	105-44900	**310,703**
Total Licenses and Permits	106-44000	**763,747**
Fines, Forfeitures and Penalties		
Law and ordinance violations	107-45100	**111,946**
Contract forfeitures	107-45210	
Judgments and damages		
Law enforcement equipment and property	107-45221	**124**
Highway equipment and property	107-45222	
Other equipment and property	107-45223	
Total Fines, Forfeitures and Penalties	**108-45000**	**112,070**

Form C 13281	Section G – 2022 Revenues Public Charges for Services All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

General Government	Line No. *(Account)*	Amount *(whole dollars)*
General government *(include garnishment and filing fees)*	109-46100	**14,058**
Public Safety		
Law enforcement fees	109-46210	**11,213**
Fire protection fees	109-46220	
Ambulance/EMS fees	109-46230	
Other public safety	109-46290	**712**
Transportation		
Highway and street maintenance and construction *(include grading, snow removal, ditching, blacktopping, culverts, and gravel sales)*	109-46310	**33,802**
Street lighting *(highway)*	109-46321	
Sidewalks *(replacement with street reconstruction)*	109-46322	
Sidewalks *(new construction/replacement without street reconstruction)*	109-46323	
Storm sewer maintenance fees	109-46324	
Stormwater drainage fees	109-46328	
Parking lots, ramps and meters	109-46330	
Airport	109-46340	
Mass transit fares	109-46350	
Docks and harbors *(commercial)*	109-46370	
Other transportation	109-46399	**105,072**
Sanitation and Utilities		
Sewage service	109-46410	
Refuse and garbage collection *(curbside pickup)*	109-46420	**892,744**
Solid waste disposal *(include central collection point)*	109-46431	
Recycling	109-46435	**2,624**
Weed and nuisance control	109-46440	
Sanitation services *(other)*	109-46490	
Health		
Cemetery	109-46540	**11,070**
Other health services (include animal control)	109-46590	
Human services	109-46600	**9,340**

Form C 13281	Section G – 2022 Revenues Public Charges for Services (continued) All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Culture, Recreation and Education	Line No. *(Account)*	Amount *(whole dollars)*
Library	109-46710	**7,288**
Parks	109-46720	**15,865**
Museum	109-46731	
Zoo	109-46732	
Fairs, exhibits and celebrations	109-46741	
Auditorium, convention or civic center *(theater)*	109-46742	**654,088**
Community center	109-46743	
Other culture and recreation	109-46750	**145,951**
Conservation and Development		
Forests	109-46810	**40,921**
Other conservation	109-46820	
Public housing	109-46830	
Urban development	109-46840	**0**
Economic development	109-46850	**46,739**
Other public charges for services **TAXABLE SODA SALES** **533**	109-46900	**533**
Total Public Charges for Services	**110-46000**	**1,992,020**

Form C 13281	Section H – 2022 Revenues Intergovernmental Charges for Services All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Federal	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Public Safety		
Law enforcement services	111-47121	
Fire services	111-47122	
Public Works		
Transportation *(highways and streets)*	111-47131	
Sewage services	111-47141	
Public housing	111-47181	
Other services to federal government	111-47190	
State		
Law enforcement services	111-47221	
Fire services	111-47222	
Transportation (highways and streets)	111-47230	
Sewage service	111-47241	
Public housing	111-47281	
Other services to state government	111-47290	**1,859**
Other Local Governments		
General government *(include school election reimbursement)*	111-47310	**898**
Public Safety		
Law enforcement services	111-47321	**2,435**
Fire services	111-47323	**426,818**
Ambulance/EMS services	111-47324	
Emergency communications *(911) (law enforcement share)*	111-47325	
Emergency communications *(911) (exclude law enforcement share)*	111-47326	
Public Works		
Transportation *(highways and streets)*	111-47331	
Other transportation services	111-47339	
Sanitation		
Sewage service	111-47341	
Refuse and garbage collection	111-47342	
Solid waste disposal	111-47343	
Recycling	111-47345	
Other		
Health	111-47350	
Human services	111-47360	**85,411**
Public Housing	111-47381	
Other services to other local governments	111-47390	**62,968**
Local departments	111-47400	**83,043**
Total Intergovernmental Charges for Services	**112-47000**	**663,432**

Form C 13281	Section I – 2022 Revenues Miscellaneous Revenues and Other Financing Sources All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Miscellaneous Revenues		Line No. *(Account)*	Amount *(whole dollars)*
Interest			
Interest income		113-48110	**302,957**
Interest on special assessments/charges *(include Line 056-48130)*		113-48130	**2,455**
Rent		113-48200	**180,892**
Property sales			
Sale of law enforcement equipment and property		113-48301	**0**
Sale of fire and ambulance/EMS equipment and property		113-48302	**1,984**
Sale of highway equipment and property		113-48303	**5,534**
Sale of refuse and garbage collection equipment and property		113-48304	
Sale of solid waste disposal equipment and property		113-48305	
Sale of recycling equipment and property		113-48306	
Sale of recyclable materials		113-48307	
Sale of other equipment and property		113-48309	**16,844**
Insurance recoveries			
Insurance recoveries for damage to law enforcement equipment and property		113-48420	
Insurance recoveries for damage to highway equipment and property		113-48430	**11,035**
Insurance recoveries for damage to other equipment and property		113-48440	**14,595**
Donations/contributions from private organizations or individuals		113-48500	**711,937**
Other Miscellaneous Revenues		113-48900	**225,143**
DEBT PREMIUM	**92,176**		
TID GUARANTEE	**64,651**		
WORKERS COMPENSATION DIVIDEND	**43,049**		
REBATES RECEIVED	**25,127**		
OTHER MISCELLANEOUS REVENUES	**140**		
Total Miscellaneous Revenues		**114-48000**	**1,473,376**
Other Financing Sources			
Proceeds from long-term debt		115-49100	**4,885,000**
Transfers from other funds *(ex: proprietary fund types)*		115-49200	
Sale of general fixed assets		115-49400	
Proceeds of refunding bonds		115-49500	
Total Other Financing Sources		**116-49000**	**4,885,000**
Total Revenues and Other Financing Sources		**117-40000**	**25,334,809**

Form C 13281	Section J – 2022 Expenditures Government and Public Safety All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

General Government	Line No. *(Account)*	Amount *(whole dollars)*
Legislative *(board)*	118-51100	**52,552**
Judicial	118-51200	**64,556**
Legal	118-51300	**165,885**
General administration *(include clerk and election)*	118-51400	**572,930**
Financial administration *(include treasurer and assessor)*	118-51500	**499,024**
General buildings and plant *(include halls)*	118-51600	**246,407**
Other general government		
Illegal taxes refunded/omitted taxes shared	118-51910	**1,541**
Judgments and losses	118-51920	
Law enforcement insurance	118-51931	**79,926**
Highway, insurance	118-51932	**36,330**
Other insurance	118-51938	**155,884**
Other general government	118-51980	**0**
Total General Government	**119-51000**	**1,875,035**
Public Safety		
Law enforcement	120-52100	**3,733,000**
Fire protection	120-52200	**645,875**
Ambulance/EMS	120-52300	**0**
Building inspection	120-52400	**120,941**
Emergency communications *(911) (law enforcement share)*	120-52601	
Emergency communications *(911) (exclude law enforcement share)*	120-52609	
Correction and detention *(jail)*	120-52700	
Other public safety	120-52900	
Total Public Safety	**121-52000**	**4,499,816**

Form C 13281	Section K – 2022 Expenditures Public Works All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Transportation	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Administration for highways and streets	122-53100	**138,688**
Highway and Street Maintenance and Construction		
Local *(highway and street maintenance)*	122-53311	**1,291,093**
Local *(highway and street construction)*	122-53315	
State *(highway maintenance and construction)*	122-53320	
Other local governments *(highway, street maintenance, construction)*	122-53330	
Road Related Facilities		
Limited purpose roads	122-53410	
Street lighting *(highway)*	122-53420	**94,321**
Sidewalks maintenance and replacement with street reconstruction	122-53431	
New sidewalk construction and replacement without street reconstruction	122-53432	
Storm sewer maintenance	122-53441	
Storm sewer construction	122-53442	
Stormwater drainage	122-53448	
Parking facilities	122-53450	
Other Transportation		
Airport	122-53510	
Mass transit	122-53520	**311,971**
Docks and harbors *(commercial)*	122-53540	
Other transportation facilities	122-53580	**0**
Sanitation		
Sewage service	122-53610	
Refuse and garbage collection *(curbside pickup)*	122-53620	**624,119**
Solid waste disposal *(include central collection point transfer)*	122-53631	
Recycling expenditures	122-53635	**251,791**
Weed and nuisance control	122-53640	
Other sanitation	122-53680	**0**
Total Public Works	**123-53000**	**2,711,983**

Form C 13281	Section L – 2022 Expenditures Health, Culture and Conservation All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Health and Human Services	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Public health services *(include animal control)*	124-54100	**110,000**
General relief	124-54420	**87,030**
Aging *(include senior citizen programs)*	124-54600	**657,610**
Cemetery	124-54910	**32,017**
Other health and human services	124-54980	**0**
Total Health and Human Services	**125-54000**	**886,657**
Culture, Recreation and Education		
Library	126-55110	**1,025,392**
Museum	126-55120	
Other culture	126-55190	**1,531,041**
Parks	126-55200	**328,321**
Recreation programs and events	126-55300	**316,514**
Recreation facilities	126-55400	**178,294**
Zoo	126-55410	
Total Culture, Recreation and Education	**127-55000**	**3,379,562**
Conservation and Development		
Public housing	128-56500	**251,474**
Urban development	128-56600	
Economic development *(include tourism)*	128-56700	**1,437,981**
Other conservation and development *(zoning, land use)*	128-56900	**367,120**
Total Conservation and Development	**129-56000**	**2,056,575**

Form C 13281	Section M – 2022 Expenditures Capital Outlay All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

General Government	Line No. *(Account)*	Amount *(whole dollars)*
General public buildings outlay *(allocate highway and public safety)*	130-57140	**0**
Other general government outlay	130-57190	**110,906**
Public Safety		
Law enforcement outlay	130-57210	**132,809**
Fire protection outlay	130-57220	**628,682**
Ambulance/EMS outlay	130-57230	
Emergency communications *(911)* outlay *(law enforcement share)*	130-57261	
Emergency communications *(911)* outlay *(exclude law enforcement share)*	130-57269	
Other public safety outlay	130-57290	
Transportation		
Highway and Street		
Highway equipment outlay	130-57324	**242,331**
Highway building outlay	130-57327	**1,261**
Local *(highway and street outlay)*	130-57331	**2,324,911**
State *(highway and street outlay)*	130-57332	**0**
Other local government *(highway and street outlay)*	130-57333	
Road Related Facilities		
Limited purpose roads	130-57341	
Street lighting outlay *(highway)*	130-57342	
Sidewalks replacement with street reconstruction	130-57343	**100,000**
New sidewalk outlay and replacement without street reconstruction	130-57344	
Storm sewer construction outlay	130-57345	**3,809**
Parking facilities outlay	130-57346	
Stormwater drainage outlay	130-57348	
Other Transportation		
Airport outlay	130-57351	
Mass transit outlay	130-57352	
Dock and harbor outlay *(commercial)*	130-57354	
Other transportation outlay	130-57391	**417,767**
Sanitation		
Sewage service outlay	130-57410	
Refuse and garbage collection outlay	130-57420	
Solid waste disposal outlay *(include landfill closure cost)*	130-57431	
Recycling outlay	130-57435	
Other sanitation outlay *(include water mains and laterals)*	130-57490	

Form C 13281	Section M – 2022 Expenditures Capital Outlay *(continued)* All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Health and Human Services	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Health Outlay	130-57510	**62,640**
Culture, Recreation and Education		
Library outlay	130-57610	**57,890**
Parks outlay	130-57620	**448,741**
Other culture and recreation outlay	130-57630	**389,316**
Conservation and Development		
Public housing outlay	130-57710	
Urban development outlay	130-57721	
Economic development outlay	130-57725	**104,458**
Other conservation and development outlay	130-57730	**293,735**
Total Capital Outlay	**131-57000**	**5,319,256**

Form C 13281	Section N – 2022 Expenditures Debt Service and Other Financing uses All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Debt Service	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Debt service - principal	132-58100	**3,901,925**
Debt service - Interest and Fiscal Charges		
Law enforcement	132-58211	**11,790**
Fire protection	132-58212	**85,571**
Ambulance/EMS	132-58213	
Highway and street	132-58221	**584,500**
Storm sewer	132-58222	**18,932**
Refuse and garbage collection	132-58227	
Solid waste disposal *(include recycling)*	132-58230	
Other interest and fiscal charges	132-58290	**332,480**
Total Debt Service	**133-58000**	**4,935,198**
Other Financing Uses		
Transfer to other funds *(proprietary fund types)*	134-59200	**18,224**
Payment to refunding bond escrow agent	134-59500	
Funds applied to reduce levies of other taxing jurisdictions *(from Line 068-41110)*	134-59800	**0**
Other financing uses *(list items and amounts)*	134-59900	**0**
Total Other Financing Uses	**135-59000**	**18,224**
Total Expenditures and Other Financing Uses	**136-50000**	**25,682,306**

Form C 13281	Section O – Modified Accrual Basis Financial Report Reconciliation All Governmental Fund Types and Expendable Trust Funds	Wisconsin Dept of Revenue

Revenues	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Fund balance at beginning of year	140-34000	**16,484,920**
Revenues and other financing sources: Governmental fund types *(from Line 117-40000)*	140-40000	**25,334,809**
Adjustments to fund balance *(explain major items)*	140-85000	**0**
Grand Total *(must equal Line 153-90000 below)*	**143-90000**	**41,819,729**
Expenditures		
Expenditures and other financing uses: Governmental fund types *(from Line 136-50000)*	150-50000	**25,682,306**
Fund balance at end of year	151-34000	**16,137,423**
Grand Total *(must equal Line 143-90000 above)*	**153-90000**	**41,819,729**

Verify 143-90000 equals 153-90000

Form C 13281	Section P – 2022 Operating Revenues *(Proprietary Fund)* – Public Charges for Services All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Enterprise	**Line No.** *(Account)*	**Amount** *(whole dollars)*
Fire protection fees	200-46220	
Ambulance/EMS fees	200-46230	**748,431**
Storm water drainage	200-46324	**873,328**
Parking lots, ramps and meters	200-46330	
Airport	200-46340	
Mass transit fares	200-46350	
Docks and harbors *(commercial)*	200-46370	
Sewage service	200-46410	**2,133,620**
Refuse and garbage collection	200-46420	
Solid waste disposal	200-46431	
Recycling	200-46435	
Water service	200-46450	**2,526,615**
Electric service	200-46461	**16,558,584**
Gas service	200-46465	
Public health services	200-46510	
Nursing home	200-46521	
General hospital	200-46522	
Cemetery	200-46540	
Zoo	200-46732	
Golf course	200-46733	
Swimming areas	200-46734	
Ice Arena	200-46735	
Cable television	200-46736	
Auditorium, convention or civic center *(theater)*	200-46742	
Public housing	200-46830	
Urban development	200-46840	
Economic development	200-46850	
Other public charges for services *(enterprise)*	200-46900	**0**
Internal Service		
Other internal service - public charges	202-46199	**0**

Form C 13281	Section Q – 2022 Operating Revenues Intergovernmental Charges for Services All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Federal	Line No. *(Account)*	Amount *(whole dollars)*
Enterprise		
Fire services	202-47122	
Sewage services	202-47141	
Public housing	202-47181	
Other services to federal government by enterprises	202-47191	
Internal service	203-47193	
State		
Enterprise		
Fire services	203-47222	
Sewage services	203-47241	
Public housing	203-47281	
Other services to state government by enterprises	203-47291	
Internal service	204-47293	
Other Local Governments		
Enterprise		
Fire services	204-47323	
Ambulance/EMS services	204-47324	
Sewage services	204-47341	
Refuse and garbage collection	204-47342	
Solid waste disposal	204-47343	
Recycling	204-47345	
Health	204-47350	
Public housing	204-47381	
Other services to other local governments by enterprises	204-47391	
Internal service	205-47393	

Form C 13281	Section R – 2022 Operating Revenues Interdepartmental Charges for Services and Miscellaneous Revenues All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Interdepartmental Charges for Services	Line No. *(Account)*	Amount *(whole dollars)*
Enterprise services		
To other departments by enterprises *(include public fire protection/hydrant rental from general fund)*	205-47491	
Internal service	205-47493	
Miscellaneous (Operating) Revenues		
Enterprise	206-48691	
Internal service	207-48692	**157,976**
Fiduciary/pension trust	207-48910	
Total Operating Revenues	**208-40000**	**22,998,554**

Form C 13281	Section S – 2022 Operating Expenses *(Proprietary Fund)* All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Enterprise	Line No. *(Account)*	Amount *(whole dollars)*
Fire protection fees	209-52200	
Ambulance/EMS fees	209-52300	**744,112**
Parking *(facilities, ramps and meters)*	209-53450	
Airport	209-53510	
Mass transit	209-53520	
Docks and harbors *(commercial)*	209-53540	
Sewage service	209-53610	**2,010,390**
Refuse and garbage collection	209-53620	
Solid waste disposal	209-53631	
Recycling	209-53635	
Storm water drainage	209-53650	**671,866**
Water service	209-53700	**2,105,704**
Electric service	209-53800	**15,793,979**
Gas service	209-83810	
Public health services	209-54100	
Nursing home	209-54210	
General hospital	209-54220	
Cemetery	209-54910	
Auditorium, convention or civic center *(theater)*	209-55130	
Parks	209-55200	
Cable television	209-55370	
Zoo	209-55410	
Swimming areas	209-55420	
Golf courses	209-55430	
Ice arena	209-55450	
Public housing	209-56500	
Urban development	209-56600	
Economic development	209-56700	
Other enterprise	209-56910	**0**
Fiduciary/Pension Trust	**211-51490**	
Internal Service *(operating expense)*	**211-59980**	
Total Operating Expenses	**212-50000**	**21,326,051**

Form C 13281	Section T – 2022 Non-Operating Revenues *(Proprietary Fund Types)* All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Taxes	**Line No.** *(Account)*	**Amount** *(whole dollars)*
General property taxes	213-41110	
Tax increments	213-41120	
Public accommodation taxes *(room tax)*	213-41210	
Retailers' discount *(retained)*	213-41222	
Other taxes	213-41900	**0**
Intergovernmental Revenues (operating grants)		
Enterprise services		
Federal		
Health *(grants and aids)*	213-43240	
Human services *(grants and aids)*	213-43250	
Public housing *(grants and aids)*	213-43271	
Other federal payments	213-43300	**14,981**
State		
Recycling grants	213-43545	
Health *(grants and aids)*	213-43550	
Human services *(grants and aids)*	213-43560	
Public housing *(grants and aids)*	213-43581	
Other federal payments	213-43690	**25,653**
Other Local Governments		
Other local government grants	213-43790	
Internal Services *(grants)*	215-43518	
Miscellaneous Revenue		
Interest Income	215-48110	**116,976**
Rent	215-48200	
Enterprise		
Other regulatory permits and fees	216-44900	
Sale of recycling equipment and property	216-48306	
Sale of recyclable materials	216-48307	
Other miscellaneous revenues *(enterprise)*	216-48900	**16,010**
Internal Services *(miscellaneous revenue)*	217-48693	
Total Non-Operating Revenues	**218-40000**	**173,620**

Form C 13281	Section U – 2022 Non-Operating Expenses and Other Financing Sources All Proprietary Fund Types and Similar Trust Funds	Wisconsin Dept of Revenue

Non-Operating Expenses *(proprietary fund types)*	**Line No. *(Account)***	**Amount *(whole dollars)***
Enterprise		
Debt service - interest and fiscal charges	219-58200	**256,189**
Other enterprise *(non-operating expenses)*	219-59910	**23,254**
Internal Service		
Debt service - interest and fiscal charges *(internal service fund)*	221-58200	
Other enterprise *(non-operating expenses)*	221-59940	
Total Non-Operating Expenses	**222-50000**	**279,443**
Income *(Loss)* Before Operating Transfers	**223-61000**	**1,566,680**
Other Financing Sources *(Uses)*		
Transfer from other funds *(governmental fund types)*	224-49200	**18,224**
Capital contributions	224-49300	**3,578,104**
Transfer to other funds *(governmental fund types) (enter zero or negative number)*	224-59200	
NET Income *(Loss)*	**225-62000**	**5,163,008**

Form C 13281	Section V – 2022 Specified Receipt, Disbursement and Other Data All Funds	Wisconsin Dept of Revenue

Receipts and Other Data	Line No. *(Account)*	Amount *(whole dollars)*
General property tax levied for local purposes	300-71110	**9,901,597**
Hydrant rental collected directly from water users *(do not include hydrant rental collected through the tax roll shown on line 205-47491)*	300-72100	**593,648**
Proprietary Fund Types		
Intergovernmental revenues *(capital gains)*	300-73310	
Special assessment collections of proprietary fund types	300-74000	**128,552**
Sale of property by proprietary fund types	300-78340	
Long-term debt	250-29000	**11,464,129**
Disbursements and Other Data		
Profit or loss of internal service funds related to services provided to eligible cost items for highway aid purposes *(excluding law enforcement)*	304-62010	
Profit or loss of internal service funds related to services provided to eligible cost items for highway aid purposes *(law enforcement)*	304-62020	

Form C 13281	Section W − Clerk and CPA Information	Wisconsin Dept of Revenue

Clerk information		
Name **David P Ehlinger**	Title **Director of Finance/Comptroller**	
Email **dehlinger@cityofstoughton.com**	Mailing address **207 S Forrest St**	
City **Stoughton**	State **WI**	Zip **53589**
Business phone **608-873-6691**	Home phone	Cell phone

CPA Information	
Did a certified public accountant (CPA) assist with compiling this form? ☒ Yes ☐ No	
Name **Andrea Jansen**	CPA Firm **Baker Tilly US, LLP**
Email **andrea.jansen@bakertilly.com**	Phone **608-240-2338**

Form C 13281	Signature Statement	Wisconsin Dept of Revenue

Preparer Information

Name	Title
David Ehlinger	**Director of Finance/Comptroller**
Email	Phone
dehlinger@cityofstoughton.com	**(608) 873-6677**

Signature Statement

Under penalties of law, I declare this form and all applicable attachments are true, correct and complete to the best of my knowledge and belief.

Do you agree with the statement above?

[X] **YES** [ ] **NO**

Comments

A. Beginning values for 900-50015 Fire Protection Debt and 900-50080 Other LT GO Debt were adjusted to reflect correct balances. Total beginning debt balances was unchanged.
B. 103-43534 Local Road Improvement Program includes modified accrual revenue recognition of $27,316.28 paid out by the DOT on 02-15-2023. Please see the attached file.

Submission Information

You successfully submitted your report. Print a copy for your records.

Comuni code	Submission date
13281	**05-09-2023 03:12 PM**
Confirmation	Submission type
MFRC20220393O1683558833298	**ORIGINAL**

Attachments

- **Accrued LRIP receivable 12-31-2022.pdf**