INCOME STATEMENT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 05/31/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 05/31/21	AVAILABLE BALANCE	2021 % BDGT USED	2020 % BDGT USED
Fund 100 - GENERAL FUND					
REVENUES	$ 14,128,439	$ 10,689,603	$ 3,438,836	76	76
EXPENDITURES	$ 14,119,684	$ 8,173,013	$ 5,946,671	58	59

REVENUE REPORT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 05/31/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 05/31/21	AVAILABLE BALANCE	2021 % BDGT USED	2020 % BDGT USED
Fund 100 - GENERAL FUND					
Revenues					
TAXES	$ 10,214,770	$ 9,486,740	$ 728,030	93	93
OTHER FINANCING SOURCES	$ 187,000	$ 12,300	$ 174,700	7	15
INTERGOVERNMENTAL REVENUES	$ 2,393,631	$ 621,856	$ 1,771,775	26	25
LICENSES & PERMITS	$ 200,500	$ 115,362	$ 85,138	58	52
FINES, FORFEITS & PENALTIES	$ 147,000	$ 55,338	$ 91,662	38	35
PUBLIC CHARGES FOR SERVICE	$ 571,199	$ 197,165	$ 374,034	35	31
INTERGOVERNMENTAL CHARGES	$ 82,000	$ 39,500	$ 42,500	48	50
MISCELLANEOUS REVENUE	$ 332,339	$ 161,342	$ 170,997	49	56
TOTAL REVENUES	$ 14,128,439	$ 10,689,603	$ 3,438,836	76	76

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 05/31/21	YTD BALANCE 05/31/20	Change	Notes
100 41110	PROPERTY TAXES	$ 9,462,065	$ 9,383,714	$ 78,351	***Based on 2020 levy amount***
100 41210	ROOM TAXES	$ 1,121	$ -	$ 1,121	
100 41310	ELECTRICAL UTILITY PILOT	$ -	$ -	$ -	
100 41312	WATER UTILITY PILOT	$ -	$ -	$ -	
100 41311	ELECTRIC UTILITY DIVIDEND	$ -	$ -	$ -	
100 41320	SHA PILOT	$ 23,554	$ 23,797	$ (244)	
100 41321	DCHA PILOT	$ -	$ -	$ -	
100 42321	TREE PLANTINGS - DEVELOPER	$ 12,300	$ 9,600	$ 2,700	
100 43410	STATE SHARED TAXES	$ -	$ -	$ -	
100 43411	STATE UTILITY AID	$ -	$ -	$ -	
100 43415	EXPENDITURE RESTRAINT PAYMENT	$ -	$ -	$ -	
100 43420	FIRE INSURANCE REBATE	$ -	$ -	$ -	
100 43430	EXEMPT COMPUTER AID	$ -	$ -	$ -	
100 43431	PERSONAL PROPERTY AID	$ 33,453	$ 36,760	$ (3,308)	
100 43521	STATE GRANTS-POLICE	$ 3,412	$ 525	$ 2,887	
100 43529	FEDERAL ASSISTANCE FUNDING - COVID	$ -	$ -	$ -	
100 43531	STATE ROAD ALLOTMENT	$ 502,691	$ 437,122	$ 65,568	***Determined by State - Represents 2nd of four payments***
100 43533	STATE AID - STREETS	$ 25,978	$ 25,865	$ 112	
100 43537	TAXI GRANT	$ -	$ 49,244	$ (49,244)	***The State is behind on issuing the final agreements and distributing payments. They have been saying "soon" since the beginning of May.***
100 43545	RECYCLING GRANT	$ 34,196	$ -	$ 34,196	***This greant was received in June of 2020 and May of 2021***
100 43571	VIDEO SERVICE PROVIDERS AID	$ -	$ -	$ -	
100 43690	OTHER STATE GRANTS	$ -	$ -	$ -	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 05/31/21	YTD BALANCE 05/31/20	Change	Notes
100 43692	FEMA ASSISTANCE	$ -	$ -	$ -	
100 43693	SCHOOL RESOURCE OFFICER	$ -	$ -	$ -	
100 43790	COUNTY FUNDING - OUTREACH	$ 13,529	$ 12,563	$ 965	
100 43791	DANE COUNTY GRANTS	$ 8,599	$ -	$ 8,599	*Reclassified in 2021 from account 48501*
100 44110	LIQUOR & MALT BEVERAGE	$ 16,220	$ 12,866	$ 3,354	
100 44111	OPERATORS	$ 5,235	$ 3,670	$ 1,565	
100 44120	CIGARETTE	$ 1,300	$ 1,400	$ (100)	
100 44150	MISC. LICENSE	$ 3,868	$ 2,775	$ 1,093	
100 44210	DOG	$ 2,363	$ 914	$ 1,449	
100 44300	BUILDING	$ 40,056	$ 26,821	$ 13,234	*Simply more activity through 5/31/21 compared to same time last year. 195 transactions in 2021 averaging $195 versus 145 transactions in 2020 averaging 185. 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	$ 8,902	$ 13,702	$ (4,799)	
100 44320	PLUMBING	$ 10,851	$ 6,755	$ 4,096	
100 44330	HEATING	$ 5,899	$ 10,616	$ (4,718)	
100 44340	FIRE PROTECTION FEES	$ 1,054	$ 3,039	$ (1,985)	
100 44900	MISC	$ 19,615	$ 20,752	$ (1,137)	
100 45100	COURT PENALTIES/COSTS	$ 33,461	$ 37,889	$ (4,429)	
100 45130	PARKING FINES	$ 21,877	$ 16,652	$ 5,225	*Simply more activity through 5/31/21 compared to same time last year due to the more stringent COVID restrictions in 2020.*
100 46110	MISC. REVENUE	$ 833	$ 20	$ 813	
100 46150	SPECIAL ASSESSMENT ADMIN FEES	$ 4,165	$ 3,605	$ 560	
100 46210	POLICE DEPT FEES	$ 410	$ 999	$ (589)	
100 46220	FIRE DEPT FEES	$ 88,018	$ 86,892	$ 1,127	
100 46290	MVD FEES	$ 12,618	$ 3,420	$ 9,198	*Timing issue between when DMV's share is transferred out - Balance as of 6/15/21 is similar to last year*
100 46309	ELECTRONIC RECYCLING FEES	$ 1,065	$ 1,375	$ (310)	
100 46310	PUBLIC WORKS CHARGES-MISC	$ -	$ 200	$ (200)	
100 46312	INSPECTION-MOW/SNOW CHARGES	$ 133	$ 1,870	$ (1,737)	
100 46430	STREET OPENING	$ 5,232	$ 10,326	$ (5,094)	*Decrease is mainly due to $9,100 TDS permits by this time last year*
100 46435	YARD WASTE SITE FEES	$ 13,595	$ 12,165	$ 1,430	
100 46540	CEMETERY FEES	$ 8,315	$ 1,255	$ 7,060	*More activity in 2021 due to relaxed COVID restrictions compared to the early part of 2020.*

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 05/31/21	YTD BALANCE 05/31/20	Change	Notes
100 46590	TAXABLE CRAFT SALES	$ -	$ 60	$ (60)	
100 46595	MISC TAXABLE SALES	$ -	$ (131)	$ 131	
100 46610	NEWSLETTER	$ 182	$ 156	$ 26	
100 46720	PARK RESERVATIONS	$ 790	$ 985	$ (195)	
100 46750	RECREATION	$ 15,343	$ 13,011	$ 2,332	
100 46751	SWIM POND	$ 290	$ -	$ 290	
100 46752	REC INSTRUCTION FEES	$ 20,201	$ 15,846	$ 4,355	
100 46755	CABLE FRANCHISE FEE	$ 25,976	$ 32,258	$ (6,282)	*Due to reduction in the fee % charged - Offset will be seen in account 43751 once received from the State of WI*
100 46756	UNDERWRITING	$ -	$ -	$ -	
100 46757	CABLE - TAXABLE SALES	$ -	$ 33	$ (33)	
100 46759	VIDEO PRODUCTION SERVICES	$ -	$ 150	$ (150)	
100 47410	SEWER UTILITY ADMINISTRATION	$ 7,700	$ 7,700	$ -	
100 47420	ELECTRIC UTILITY ADMINISTRATIO	$ 17,700	$ 17,700	$ -	
100 47430	WATER UTILITY ADMINISTRATION	$ 6,600	$ 6,600	$ -	
100 47440	EMS ADMINISTRATION	$ 7,500	$ -	$ 7,500	*This amount was not budgeted in 2020*
100 48100	OTHER REIMBURSEMENTS	$ -	$ -	$ -	
100 48110	INTEREST	$ 7,565	$ 70,042	$ (62,477)	*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	$ -	$ 9,902	$ (9,902)	
100 48112	INTEREST ON TAXES	$ 901	$ 346	$ 555	
100 48113	REBATE	$ 6,592	$ 6,818	$ (226)	
100 48114	DIVIDENDS	$ -	$ -	$ -	
100 48130	INTEREST - ASSESSMENTS	$ 491	$ 37	$ 454	
100 48220	RENTAL INCOME	$ 10,500	$ 4,500	$ 6,000	*Increase is due to Hooper rental of the old Public Works site - This did not start until 10/2020*
100 48221	RENTAL INCOME	$ 2,475	$ -	$ 2,475	
100 48309	SALE OF CITY PROPERTY	$ -	$ -	$ -	
100 48400	INSURANCE RECOVERIES-PROPERTY	$ -	$ -	$ -	
100 48410	INSURANCE RECOVERIES-WORKCOMP	$ -	$ -	$ -	
100 48420	INSURANCE- REBATE	$ 14,297	$ 14,616	$ (319)	
100 48500	DONATIONS	$ 7	$ 3,000	$ (2,993)	
100 48501	DC NUTRITION CONTRACT	$ -	$ 8,599	$ (8,599)	*Reclassified in 2021 to account 43791*
100 48503	DONATIONS- KITCHEN FUND	$ 4,069	$ 6,243	$ (2,174)	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 05/31/21	YTD BALANCE 05/31/20	Change	Notes
100 48504	DONATIONS - TOWNSHIPS	$ 7,750	$ 14,750	$ (7,000)	*Have only received donation from the Town of Dunn thus far*
100 48505	DONATIONS - CENTER	$ 14,458	$ 13,352	$ 1,106	
100 48507	DONATIONS - SEN CNTR CASE MGMT	$ -	$ -	$ -	
100 48509	DONATIONS - SPECIAL GIFT (FOUNDATION)	$ 38,000	$ 38,000	$ -	
100 48519	FSAYC CONTRIBUTION	$ 27,976	$ 19,667	$ 8,309	*Billing methodology has changed - This variance will be reduced over the next two months*
100 48522	DONATIONS - YOUTH CENTER	$ -	$ -	$ -	
100 48523	DANE COUNTY DONATIONS	$ 3,197	$ 3,996	$ (799)	
100 48524	UNITED WAY DONATIONS	$ 499	$ 839	$ (339)	
100 48527	AARON HUTCHINS SCHOLARSHIP FUND	$ 4,815	$ -		
100 48540	POLICE SAFETY CAMP	$ -	$ 5,000	$ (5,000)	*Only occurs in even years*
100 48541	DONATIONS- POLICE DEPT.	$ 17,600	$ 29,690	$ (12,090)	*Less in Bryant Foundation donations thus far in 2021*
100 48542	SHOP WITH A COP	$ -	$ -	$ -	
100 48543	PAUL KRABY MEMORIAL	$ 150	$ 500	$ (350)	
100 49214	TRANSFER IN -BLDG MAINT	$ -	$ -	$ -	
100 49223	TRANSFER IN - TIF #3	$ -	$ -	$ -	
		$ 10,689,603	$ 10,603,434	$ 81,354	

TOTAL REVENUE CHANGE SUMMARY

Property Taxes	$ 78,351
Interest Income	$ (72,380)
State Aids	$ 65,568
Building Permits	$ 13,234
Other Fees	$ 12,594
Donations	$ (24,090)
FSAYC Contribution	$ 8,309
EMS Admin Fee	$ 7,500
Taxi Grant	$ (49,244)
Recycling Grant	$ 34,196
Other	$ 7,315
	$ 81,354

Margin	**05/31/21**	**05/31/20**	**5/31/19**
Actual Revenues	$ 10,689,603	$ 10,603,434	$ 11,015,484
Less: Transfers	$ (4,440,136)	$ (4,520,613)	$ (4,047,430)
	$ 6,249,467	$ 6,082,821	$ 6,968,054
Actual Expenditures	$ 8,173,013	$ 8,225,252	$ 8,074,097
Less: Transfers	$ (4,440,136)	$ (4,520,613)	$ (4,047,430)
	$ 3,732,877	$ 3,704,639	$ 4,026,667
	$ 2,516,591	$ 2,378,182	$ 2,941,387
Calculated 5/31 Margin	**40%**	**39%**	**42%**
12/31/19 Ending Margin	3.23%		
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 05/31/20201

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 05/31/21	AVAILABLE BALANCE	2021 % BDGT USED 05/31/21	2020 % BDGT USED 05/31/20	2020 % BDGT USED 12/31/20	Notes
LEGISLATIVE	$ 46,505	$ 15,889	$ 30,616	34	36	102	
JUDICIAL	$ 62,924	$ 27,154	$ 35,770	43	44	96	
LEGAL	$ 140,000	$ 48,190	$ 91,810	34	25	91	*Increase is mainly due to the $5,000 retainer fee paid relating to NAFA and more costs in 2020 at this time were coded to coningency due to COVID related work - Budget to actual appears reasonable for 2021 and is on track to end at 101%*
MAYOR	$ 102,636	$ 44,507	$ 58,129	43	44	98	
CLERK	$ 201,950	$ 75,497	$ 126,453	37	38	98	
ELECTION	$ 20,000	$ 17,002	$ 2,998	85	52	124	*Budget for 2021 is significantly less resulting in a larger percentage used - Budget to actual appears reasonable for 2021*
FINANCE DIRECTOR	$ 632,564	$ 272,418	$ 360,146	43	43	96	
ASSESSOR	$ 44,200	$ 32,000	$ 12,200	72	78	101	*Second installment received by this time in 2020, but has not been invoiced yet in 2021*
HR/RISK MANAGEMENT	$ 196,575	$ 73,292	$ 123,283	37	40	97	
OTHER GENERAL GOVERNMENT	$ 92,700	$ 55,497	$ 37,203	60	61	66	
INSURANCE	$ 289,296	$ 232,896	$ 56,400	81	79	79	
LAW ENFORCEMENT	$ 3,230,169	$ 1,220,656	$ 2,009,513	38	39	99	
FIRE PROTECTION	$ 555,527	$ 174,754	$ 380,773	31	31	100	
INSPECTION	$ 97,523	$ 36,491	$ 61,032	37	33	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*
CITY BUILDINGS	$ 260,655	$ 85,914	$ 174,741	33	26	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 5/31/21 than expected.*
HIGHWAY & STREET MAINT/CONST	$ 1,230,888	$ 505,819	$ 725,069	41	39	102	
SNOW REMOVAL	$ 68,000	$ 61,851	$ 6,149	91	82	97	*There were a number of large snow events in 2021 and a late purchase of $19,000 for salt was made in April 2021. We will continue to monitor as snow season approaches.*
SIGNS AND MARKINGS	$ 18,000	$ 7,422	$ 10,578	41	29	121	*Noted a $3,400 expenditure for a pole knocked down in a car accident - Reimbursement for this will be sought.*

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

PERIOD ENDING 05/31/20201

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 05/31/21	AVAILABLE BALANCE	2021 % BDGT USED 05/31/21	2020 % BDGT USED 05/31/20	2020 % BDGT USED 12/31/20	Notes
STREET LIGHTING	$ 118,000	$ 29,089	$ 88,911	25	27	78	
SENIOR CENTER	$ 600,861	$ 225,770	$ 375,092	38	40	99	
CEMETERY	$ 36,000	$ 10,691	$ 25,309	30	21	93	*Nothing significant noted - Budget to actual appears reasonable through 5/31/21.*
COMMUNITY COMMITMENT	$ 5,000	$ 1,500	$ 3,500	30	36	98	*The deposit for the 2020 fireworks had already been paid by this time last year. That deposit is still being held by the vendor and the last payment is not due until after the 4th of July show.*
PARKS	$ 289,856	$ 83,489	$ 206,367	29	21	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 5/31/21 and 5/31/20.*
RECREATION PROGRAMS & EVENTS	$ 348,950	$ 79,336	$ 269,614	23	31	65	*The first couple months of 2020 had expenditures for ski and basketball programs as well as $8,000 in gym fees. These types of expenditures were not incurred in early 2021 due to COVID. We anticipate this gap will continue to close as the year progresses.*
YOUTH CENTER	$ 167,082	$ 53,477	$ 113,605	32	37	90	*No part time wages have been incurred yet in 2021 - If restrictions continue to ease, we expect to see this gap close when the Fall session starts.*
IT/MEDIA SERVICES	$ 379,249	$ 147,205	$ 232,044	39	40	88	
PLANNING	$ 294,038	$ 110,422	$ 183,616	38	44	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 5/31/21.*
TOTAL EXPENDITURES - FUND 100	**$ 9,529,148**	**$ 3,728,229**	**$ 5,800,919**	**39**	**39**	**95**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LIBRARY FUND 215

PERIOD ENDING 05/31/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 05/31/2021	AVAILABLE BALANCE	% BDGT USED	
INTERGOVERNMENTAL REVENUES	265,097	16,002	249,095	6.04	
PUBLIC CHARGES FOR SERVICE	10,700	1,331	9,369	12.44	
MISCELLANEOUS REVENUE	100	5	95	5.48	
OTHER FINANCING SOURCES	632,350	632,350	-	100.00	
TOTAL REVENUES	908,247	649,689	258,558	71.53	***97.81 this time last year - Dane County Fees were received in May of 2020 and have not yet been received this year.***
GENERAL OPERATING EXPENSES	908,251	361,294	546,957	39.78	
TOTAL EXPENDITURES	908,251	361,294	546,957	39.78	***40.78 this time last year***
NET REVENUES/EXPENDITURES	**(4)**	**288,395**	**(288,399)**		

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

PERIOD ENDING 05/31/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 05/31/2021	AVAILABLE BALANCE	% BDGT USED
INTERGOVERNMENTAL REVENUES	-	-	-	
PUBLIC CHARGES FOR SERVICE	925,274	275,399	649,875	29.76
MISCELLANEOUS REVENUE	5,000	9,212	(4,212)	184.23
OTHER FINANCING SOURCES	195,000	195,000	-	100.00
TOTAL REVENUES	1,125,274	479,610	645,664	42.62
GENERAL OPERATING EXPENSES	1,112,103	187,795	924,308	16.89
TOTAL EXPENDITURES	1,112,103	187,795	924,308	16.89
NET REVENUES/EXPENDITURES	**13,171**	**291,815**	**(278,644)**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - EMS FUND 603

PERIOD ENDING 05/31/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 05/31/2021	AVAILABLE BALANCE	% BDGT USED	
MISCELLANEOUS REVENUE	15,250	5	15,245	0.03	
INTERGOVERNMENTAL REVENUES	-	-	-	0.00	
PUBLIC CHARGES FOR SERVICE	695,800	121,254	574,546	17.43	***Only invoiced through March at this point***
OTHER FINANCING SOURCES	-	-	-		
TOTAL REVENUES	711,050	121,259	589,791	17.05	
AMBULANCE	588,017	212,353	375,664	36.11	
TRANSFERS TO OTHER FUNDS	100,000	100,000	-	100.00	
TOTAL EXPENDITURES	688,017	312,353	375,664	45.40	
NET REVENUES/EXPENDITURES	**23,033**	**(191,094)**	**214,127**		