INCOME STATEMENT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 5/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 5/31/2020	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED
Fund 100 - GENERAL FUND					
REVENUES	13,936,134	10,596,360	3,339,774	76.04	77.92
EXPENDITURES	13,927,314	8,146,953	5,780,361	58.50	58.01

REVENUE REPORT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 5/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 5/31/2020	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED	
Fund 100 - GENERAL FUND						
Revenues						
TAXES	10,141,534	9,407,512	734,022	92.76	94.74	*Decrease in % used is mainly due to the fact the DCHA PILOT has not been received by the City yet*
OTHER FINANCING SOURCES	65,000	9,600	55,400	14.77	18.36	*Decrease in % used is mainly due to $45,000 of the 2020 budget will be paid at year-end*
INTERGOVERNMENTAL REVENUES	2,280,126	562,080	1,718,046	24.65	22.19	
LICENSES & PERMITS	199,075	103,309	95,766	51.89	39.04	*Notable increase in building permit activity compared to 2019 - New construction is down, but fee revenue is up due to remodels, etc.*
FINES, FORFEITS & PENALTIES	155,000	54,542	100,458	35.19	70.97	*Decrease in % used is mainly attributed to COVID-19 - Court Penalties down $21,000 - Parking Fines down $15,000*
PUBLIC CHARGES FOR SERVICE	588,894	184,494	404,400	31.33	37.90	*Decrease in % used is mainly attributed to COVID-19 - Recreation and Recreation Fees down $36,000*
INTERGOVERNMENTAL CHARGES	64,000	32,000	32,000	50.00	48.17	
MISCELLANEOUS REVENUE	442,505	242,823	199,682	54.87	70.03	*- Overall decrease in % used is reasonable and further explanations can be found in the 48000 accounts below*
TOTAL REVENUES	13,936,134	10,596,360	3,339,774	76.04	77.92	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 5/31/2019	YTD BALANCE 5/31/2020	Change	Notes
100 41110	PROPERTY TAXES	9,032,362	9,383,714	351,352	*Based on 2019 levy amount - Increase is due to net new construction and debt service*
100 41210	ROOM TAXES	1,127	0	(1,127)	
100 41320	SHA PILOT	23,873	23,797	(75)	
100 41321	DCHA PILOT	11,181	0	(11,181)	*This has not been received yet - We will be following up with the County*
100 42321	TREE PLANTINGS - DEVELOPER	10,200	9,600	(600)	
100 43431	PERSONAL PROPERTY AID	40,068	36,760	(3,308)	
100 43521	STATE GRANTS-POLICE	0	525	525	
100 43531	STATE ROAD ALLOTMENT	380,106	437,122	57,016	*Calculated by the State - Represents 1st quarter payment*
100 43533	STATE AID - STREETS	25,930	25,865	(65)	
100 43537	TAXI GRANT	0	49,244	49,244	*Did not receive first payment until June in 2019*
100 43790	COUNTY FUNDING - OUTREACH	11,852	12,563	711	
100 44110	LIQUOR & MALT BEVERAGE	13,284	12,866	(418)	
100 44111	OPERATORS	7,430	3,670	(3,760)	
100 44120	CIGARETTE	1,575	1,400	(175)	
100 44150	MISC. LICENSE	5,353	2,775	(2,578)	
100 44210	DOG	1,578	914	(664)	
100 44300	BUILDING	24,100	26,821	2,721	
100 44310	ELECTRICAL	7,348	13,702	6,353	*2 permits issued in May 2020 of approx. $2,500 each (Grove Const. and Davis Steel Bldgs.*
100 44320	PLUMBING	5,648	6,755	1,107	
100 44330	HEATING	4,219	10,616	6,398	*2 permits issued in May 2020 of approx. $1,500 each (Grove Const. and Davis Steel Bldgs.*
100 44340	FIRE PROTECTION FEES	4,121	3,039	(1,082)	
100 44900	MISC	11,965	20,752	8,787	*Majority of increase relates to KPW Phase II Final Plat Review Fees*
100 45100	COURT PENALTIES/COSTS	58,983	37,889	(21,093)	*Can be attributed to COVID-19*
100 45130	PARKING FINES	31,503	16,652	(14,850)	*Can be attributed to COVID-19*
100 46110	MISC. REVENUE	3,043	20	(3,023)	
100 46150	SPECIAL ASSESSMENT ADMIN FEES	4,585	3,605	(980)	
100 46210	POLICE DEPT FEES	580	999	419	
100 46220	FIRE DEPT FEES	83,555	86,892	3,337	
100 46290	MVD FEES	4,480	3,420	(1,060)	
100 46309	ELECTRONIC RECYCLING FEES	2,655	1,375	(1,280)	
100 46310	PUBLIC WORKS CHARGES-MISC	2,725	200	(2,525)	
100 46312	INSPECTION-MOW/SNOW CHARGES	1,530	1,870	340	
100 43692	FEMA ASSISTANCE	0	0	0	
100 46430	STREET OPENING	2,525	10,326	7,801	*Majority of increase relates to TDS work*
100 46435	YARD WASTE SITE FEES	13,760	12,165	(1,595)	
100 46540	CEMETERY FEES	4,290	1,255	(3,035)	
100 46590	TAXABLE CRAFT SALES	844	60	(784)	
100 46595	MISC TAXABLE SALES	20	(131)	(151)	
100 46610	NEWSLETTER	210	156	(54)	
100 46720	PARK RESERVATIONS	3,578	985	(2,593)	
100 46750	RECREATION	32,903	13,011	(19,892)	*Can be attributed to COVID-19*
100 46751	SWIM POND	(800)	0	800	
100 46752	REC INSTRUCTION FEES	32,809	15,846	(16,963)	*Can be attributed to COVID-19*
100 46755	CABLE FRANCHISE FEE	34,751	32,258	(2,493)	
100 46756	UNDERWRITING	225	0	(225)	
100 46757	CABLE - TAXABLE SALES	326	33	(292)	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 5/31/2019	YTD BALANCE 5/31/2020	Change	Notes
100 46759	VIDEO PRODUCTION SERVICES	1,300	150	(1,150)	
100 47410	SEWER UTILITY ADMINISTRATION	7,700	7,700	0	
100 47420	ELECTRIC UTILITY ADMINISTRATIO	17,700	17,700	0	
100 47430	WATER UTILITY ADMINISTRATION	6,600	6,600	0	
100 47440	EMS ADMINISTRATION	7,500	0	(7,500)	*Not budgeted in 2020 - Reduced transfer in to EMS from General Fund*
100 48110	INTEREST	106,997	62,968	(44,028)	*Lower interest rates - This was anticipated during the budgeting process*
100 48111	INTEREST: LONG TERM INVESTMENT	0	9,902	9,902	*New account used in 2020 for longer term investments*
100 48112	INTEREST ON TAXES	646	346	(300)	
100 48113	REBATE	5,277	6,818	1,541	
100 48114	DIVIDENDS	(2,514)	0	2,514	
100 48130	INTEREST - ASSESSMENTS	160	37	(124)	
100 48220	RENTAL INCOME	4,500	4,500	0	
100 48400	INSURANCE RECOVERIES-PROPERTY	4,122	0	(4,122)	
100 48410	INSURANCE RECOVERIES-WORKCOMP	1,058	0	(1,058)	
100 48420	INSURANCE- REBATE	0	14,616	14,616	*2019 Liability Rebate paid in 2020*
100 48500	DONATIONS	4	3,000	2,996	
100 48501	DC NUTRITION CONTRACT	2,449	8,599	6,150	*Change in allocation between these two accounts - Increase is minimal*
100 48503	DONATIONS- KITCHEN FUND	11,382	6,243	(5,139)	
100 48504	DONATIONS - TOWNSHIPS	18,000	14,750	(3,250)	
100 48505	DONATIONS - CENTER	12,898	13,352	454	
100 48509	DONATIONS - SPECIAL GIFT (FOUN	38,000	38,000	0	
100 48519	FSAYC CONTRIBUTION	40,227	19,667	(20,560)	*Accounting methodology changed in 2020 - Revenues will pick up after April*
100 48522	DONATIONS - YOUTH CENTER	350	0	(350)	
100 48523	DANE COUNTY DONATIONS	3,880	3,996	116	
100 48524	UNITED WAY DONATIONS	718	839	121	
100 48540	POLICE SAFETY CAMP	500	5,000	4,500	
100 48541	DONATIONS- POLICE DEPT.	25,000	29,690	4,690	
100 48543	PAUL KRABY MEMORIAL	1,600	500	(1,100)	
100 49223	TRANSFER IN - TIF #3	10,000	0	(10,000)	*Not budgeted in 2020*
		10,268,453	10,596,360	327,907	

Changes in Accounting/Budgeting	$	(38,060)
Property Taxes	$	340,095
State Aids	$	56,951
Taxi Grant	$	49,244
COVID-19	$	(74,592)
Remaining	$	(5,731)
	$	327,907

Margin	**5/31/2019**	**5/31/2020**
Actual Revenues	$ 10,268,453	$ 10,596,360
Less: Transfers	$ (4,047,430)	$ (4,520,613)
	$ 6,221,023	$ 6,075,747
Actual Expenditures	$ 7,778,550	$ 8,146,953
Less: Transfers	$ (4,047,430)	$ (4,520,613)
	$ 3,731,120	$ 3,626,340
Calculated 5/31/20 Margin	40.02%	40.31%

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

PERIOD ENDING 5/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 5/31/2020	AVAILABLE BALANCE	2020 % BDGT USED 5/31/20	2019 % BDGT USED 5/31/19	2019 % BDGT USED 12/31/19	Notes
LEGISLATIVE	46,500	16,764	29,736	36.05	38.48	101.96	
JUDICIAL	61,770	27,352	34,418	44.28	44.14	94.39	
LEGAL	140,000	28,637	111,363	20.45	36.19	105.60	*At this time last year we had billed through April versus March of this year resulting in the decrease of % of budget used. We have also seen a significant amount of Legal costs coded to the TIFs and the proceedings classified in the Contingency account. Overall budget to actual appears reasonable.*
MAYOR	101,238	43,703	57,535	43.17	43.85	97.67	
CLERK	198,272	74,856	123,416	37.75	36.24	89.82	
ELECTION	43,225	19,476	23,749	45.06	62.75	65.08	*Additional amounts were budgeted in 2020 due to the number of elections being held.*
FINANCE DIRECTOR	605,464	258,978	346,486	42.77	38.99	90.74	*The 2020 Finance budget was left static compared to 2019 and this increase in % used was expected. Overall budget to actual appears reasonable.*
ASSESSOR	47,900	37,400	10,500	78.08	74.11	100.65	*At this time last year we had not been billed a third installment from the assessor resulting in the increase in % used. Overall budget to actual appears reasonable.*
HR/RISK MANAGEMENT	191,288	75,010	116,278	39.21	35.68	89.03	*The 2020 HR budget was left static compared to 2019 and this increase in % used was expected.*
OTHER GENERAL GOVERNMENT	88,000	53,580	34,420	60.89	51.62	60.75	*The 2020 budget amount was reduced by $35,000 compared to 2019 and the majority of costs in this department relate to annual interfund amounts due to the Utilities.*
INSURANCE	279,600	220,196	59,404	78.75	83.95	91.82	*Majority of expenditures have been paid; however, workers compensation insurance receives a true up bill later in the year. This budget was reduced by $6,700 compared to 2019.*
LAW ENFORCEMENT	3,210,448	1,221,271	1,989,177	38.04	39.36	98.77	
FIRE PROTECTION	547,049	165,809	381,240	30.31	28.87	93.67	
INSPECTION	110,165	36,518	73,647	33.15	38.74	93.17	*The $3,600 weights and measure invoice has not been received yet. Overall budget to actual appears reasonable.*
CITY BUILDINGS	291,127	75,031	216,096	25.77	40.64	100.04	*The janitorial positions were budgeted in this department and they have not yet been hired which is causing the entire variance.*

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

PERIOD ENDING 5/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 5/31/2020	AVAILABLE BALANCE	2020 % BDGT USED 5/31/20	2019 % BDGT USED 5/31/19	2019 % BDGT USED 12/31/19	Notes
HIGHWAY & STREET MAINT/CONST	1,179,536	445,776	733,760	37.79	44.48	109.51	*2019 budget to actual ended high due to major storm events early in 2019. The 2020 budget to actual appears more in line.*
SNOW REMOVAL	68,000	55,609	12,391	81.78	81.81	87.54	
SIGNS AND MARKINGS	18,000	4,626	13,374	25.70	14.33	80.23	*Simply more work done early in 2020. Budget to actual appears reasonable.*
STREET LIGHTING	120,000	32,091	87,909	26.74	29.53	85.33	*2020 budget was decreased by $8,000, but we are continuing to see decreases in costs as a result of more LEDs being installed. The electric utility is planning a rate increase effective 7/1 which will put these amounts more in line with the 2020 budget amount.*
SENIOR CENTER	575,749	224,537	351,212	39.00	43.81	108.75	*The 2020 budget amount was increased by $53,000 compared to 2019 to account for a change in accounting methodology for the Volunteer Program Coordinator position. Budget to actual appears reasonable.*
CEMETERY	36,000	7,649	28,351	21.25	27.98	106.92	*Nothing significant noted here. Overall budget to actual appears reasonable.*
COMMUNITY COMMITMENT	5,500	2,000	3,500	36.36	37.50	59.71	
PARKS	244,480	50,509	193,971	20.66	26.03	85.63	*Operating expenses and repairs/maintenance down compared to 2019 due to parks being closed.*
RECREATION PROGRAMS & EVENTS	342,411	104,998	237,413	30.66	39.20	100.70	*Seasonal wages are down significantly compared to 2019 due to COVID-19.*
YOUTH CENTER	163,894	59,812	104,082	36.49	39.43	97.46	*Accounting change related to FSAYC contribution*
IT/MEDIA SERVICES	375,670	148,397	227,273	39.50	39.79	93.17	
PLANNING	252,415	109,380	143,035	43.33	45.02	114.19	
CONTINGENCY	25,000	26,374	(1,374)	105.50	15.24	145.58	*Due to Shakers and Viking Lanes*
TOTAL EXPENDITURES - FUND 100	**9,368,701**	**3,626,340**	**5,742,361**	**38.71**	**41.00**	**100.98**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LIBRARY FUND 215

PERIOD ENDING 5/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 5/31/2020	AVAILABLE BALANCE	% BDGT USED	
INTERGOVERNMENTAL REVENUES	239,786	240,869	(1,083)	100.45	
PUBLIC CHARGES FOR SERVICE	25,700	5,049	20,651	19.64	***Fines are down approx. $4,700 compared to 2019***
MISCELLANEOUS REVENUE	-	88	(88)	100.00	
OTHER FINANCING SOURCES	623,000	623,000	-	100.00	
TOTAL REVENUES	888,486	869,005	19,481	97.81	
GENERAL OPERATING EXPENSES	889,018	360,821	528,197	40.59	***With 42% of the fiscal year complete the budget to actual appears reasonable***
TOTAL EXPENDITURES	889,018	360,821	528,197	40.59	
NET REVENUES/EXPENDITURES	**(532)**	**508,184**	**(508,716)**		

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

PERIOD ENDING 5/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 5/31/2020	AVAILABLE BALANCE	% BDGT USED	
PUBLIC CHARGES FOR SERVICE	842,499	295,120	547,379	35.03	***Ticket sales down $74,500 compared to last year***
MISCELLANEOUS REVENUE	5,000	1,506	3,494	30.12	
OTHER FINANCING SOURCES	182,000	182,000	-	100.00	
TOTAL REVENUES	1,029,499	478,626	550,873	46.49	***Total revenues down $69,000 compared to last year***
GENERAL OPERATING EXPENSES	1,009,597	302,020	707,577	29.91	***Event expenditures are down $158,000 compared to last year***
TOTAL EXPENDITURES	1,009,597	302,020	707,577	29.91	***Total expenses down $148,000 compared to last year***
NET REVENUES/EXPENDITURES	**19,902**	**176,606**	**(156,704)**		***Remaining 2020 wages and benefits are anticipated to be approx. $108,000***

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - EMS FUND 603

PERIOD ENDING 5/31/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 5/31/2020	AVAILABLE BALANCE	% BDGT USED	
MISCELLANEOUS REVENUE	19,525	1,787	17,738	9.15	***State Medicare Supplement received later in year***
INTERGOVERNMENTAL REVENUES	-	16,438	(16,438)	100.00	***Federal Assistance Funding***
PUBLIC CHARGES FOR SERVICE	684,664	178,699	505,965	26.10	***EMS has only invoiced through March at this point***
OTHER FINANCING SOURCES	25,000	25,000	-	100.00	
TOTAL REVENUES	729,189	221,925	507,264	30.43	
AMBULANCE	537,937	183,222	354,715	34.06	
TRANSFERS TO OTHER FUNDS	177,970	177,970	-	100.00	
TOTAL EXPENDITURES	715,907	361,192	354,715	50.45	
NET REVENUES/EXPENDITURES	**13,282**	**(139,267)**	**152,549**		