INCOME STATEMENT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 04/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 04/30/21	AVAILABLE BALANCE	2021 % BDGT USED	2020 % BDGT USED
Fund 100 - GENERAL FUND					
REVENUES	14,128,439	10,468,310	3,660,129	74.09	74.69
EXPENDITURES	14,119,684	7,526,309	6,692,138	53.30	52.87

REVENUE REPORT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 04/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 04/30/21	AVAILABLE BALANCE	2021 % BDGT USED	2020 % BDGT USED
Fund 100 - GENERAL FUND					
Revenues					
TAXES	10,214,770	9,485,619	729,151	92.86	92.76
OTHER FINANCING SOURCES	187,000	10,200	176,800	5.45	4.15
INTERGOVERNMENTAL REVENUES	2,393,631	561,517	1,832,114	23.46	21.58
LICENSES & PERMITS	200,500	71,821	128,679	35.82	29.13
FINES, FORFEITS & PENALTIES	147,000	49,479	97,521	33.66	30.95
PUBLIC CHARGES FOR SERVICE	571,199	139,738	431,461	24.46	23.93
INTERGOVERNMENTAL CHARGES	82,000	38,000	44,000	46.34	50.00
MISCELLANEOUS REVENUE	332,339	111,936	220,403	33.68	51.44
TOTAL REVENUES	14,128,439	10,468,310	3,660,129	74.09	74.69

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 04/30/21	YTD BALANCE 04/30/20	Change	Notes
100 41110	PROPERTY TAXES	$ 9,462,065	$ 9,383,714	$ 78,351	***Based on 2020 levy amount***
100 41320	SHA PILOT	$ 23,554	$ 23,797	$ (244)	
100 42321	TREE PLANTINGS - DEVELOPER	$ 10,200	$ 2,700	$ 7,500	***Simply more activity through 4/30/21 compared to same time last year.***
100 43521	STATE GRANTS-POLICE	$ 2,681	$ -	$ 2,681	
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 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	$ 14,300	$ 9,666	$ 4,634	
100 44111	OPERATORS	$ 2,040	$ 1,345	$ 695	
100 44120	CIGARETTE	$ 1,300	$ 1,200	$ 100	
100 44150	MISC. LICENSE	$ 3,235	$ 1,980	$ 1,256	
100 44210	DOG	$ 2,016	$ 609	$ 1,408	
100 44300	BUILDING	$ 20,099	$ 11,390	$ 8,709	***Simply more activity through 4/30/21 compared to same time last year. 140 transactions in 2021 averaging $144 versus 97 transactions in 2020 averaging $117.***
100 44310	ELECTRICAL	$ 6,550	$ 5,499	$ 1,051	
100 44320	PLUMBING	$ 5,240	$ 2,904	$ 2,336	
100 44330	HEATING	$ 4,390	$ 5,710	$ (1,320)	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 04/30/21	YTD BALANCE 04/30/20	Change	Notes
100 44340	FIRE PROTECTION FEES	$ 736	$ 1,983	$ (1,246)	
100 44900	MISC	$ 11,915	$ 15,702	$ (3,787)	
100 45100	COURT PENALTIES/COSTS	$ 29,197	$ 32,155	$ (2,959)	
100 45130	PARKING FINES	$ 20,282	$ 15,816	$ 4,466	
100 46110	MISC. REVENUE	$ 833	$ 20	$ 813	
100 46150	SPECIAL ASSESSMENT ADMIN FEES	$ 2,520	$ 2,485	$ 35	
100 46210	POLICE DEPT FEES	$ 167	$ 993	$ (825)	
100 46220	FIRE DEPT FEES	$ 88,018	$ 86,892	$ 1,127	
100 46290	MVD FEES	$ 12,488	$ 2,877	$ 9,612	*Timing issue between when DMV's share is transferred out - Balance as of 5/20/21 is similar to last year*
100 46309	ELECTRONIC RECYCLING FEES	$ 810	$ 1,030	$ (220)	
100 46312	INSPECTION-MOW/SNOW CHARGES	$ 133	$ 1,870	$ (1,737)	
100 46430	STREET OPENING	$ 4,049	$ 9,602	$ (5,553)	*Decrease is mainly due to $9,100 TDS permits by this time last year*
100 46435	YARD WASTE SITE FEES	$ 8,040	$ 2,930	$ 5,110	*More activity in 2021 due to relaxed COVID restrictions and mild weather thus far*
100 46540	CEMETERY FEES	$ 6,585	$ 965	$ 5,620	*More activity in 2021 due to relaxed COVID restrictions*
100 46590	TAXABLE CRAFT SALES	$ -	$ 60	$ (60)	
100 46595	MISC TAXABLE SALES	$ -	$ (131)	$ 131	
100 46610	NEWSLETTER	$ 154	$ 156	$ (2)	
100 46720	PARK RESERVATIONS	$ 175	$ 1,245	$ (1,070)	
100 46750	RECREATION	$ 10,386	$ 13,151	$ (2,765)	
100 46752	REC INSTRUCTION FEES	$ 13,420	$ 16,590	$ (3,170)	
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	$ 6,000	$ -	$ 6,000	*This amount was not budgeted in 2020*
100 48110	INTEREST	$ 6,898	$ 62,902	$ (56,005)	*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	$ 658	$ 327	$ 330	
100 48113	REBATE	$ 3,093	$ 4,540	$ (1,447)	
100 48130	INTEREST - ASSESSMENTS	$ 491	$ 37	$ 454	
100 48220	RENTAL INCOME	$ 8,000	$ 4,000	$ 4,000	
100 48221	RENTAL INCOME	$ 2,475	$ -	$ 2,475	
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	$ 4,064	$ 6,243	$ (2,179)	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 04/30/21	YTD BALANCE 04/30/20	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	$ 13,616	$ 12,752	$ 864	
100 48509	DONATIONS - SPECIAL GIFT (FOUNDATION)	$ -	$ 38,000	$ (38,000)	*The Senior Center has not yet received the Bryant Founding funding for 2021*
100 48519	FSAYC CONTRIBUTION	$ 27,976	$ 9,639	$ 18,337	*Billing methodology has changed - This variance will be reduced over the next two months*
100 48523	DANE COUNTY DONATIONS	$ 2,398	$ 3,197	$ (799)	
100 48524	UNITED WAY DONATIONS	$ 293	$ 419	$ (127)	
100 48527	AARON HUTCHINS SCHOLARSHIP FUND	$ 2,170	$ -		
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 48543	PAUL KRABY MEMORIAL	$ 150	$ -	$ 150	
		$ 10,468,310	$ 10,392,252	$ 73,888	

TOTAL REVENUE CHANGE SUMMARY

Property Taxes	$ 78,351
Interest Income	$ (65,907)
State Aids	$ 65,568
Building Permits	$ 8,709
Other Fees	$ 14,789
Donations	$ (62,090)
FSAYC Contribution	$ 18,337
EMS Admin Fee	$ 6,000
Other	$ 10,131
	$ 73,888

Margin	04/30/21	04/30/20	4/30/19
Actual Revenues	$ 10,468,310	$ 10,392,252	$ 10,408,690
Less: Transfers	$ (4,440,136)	$ (4,520,613)	$ (4,180,052)
	$ 6,028,174	$ 5,871,639	$ 6,228,638
Actual Expenditures	$ 7,526,309	$ 7,363,791	$ 6,956,952
Less: Transfers	$ (4,440,136)	$ (4,520,613)	$ (4,180,052)
	$ 3,086,173	$ 2,843,178	$ 2,776,900
	$ 2,942,001	$ 3,028,461	$ 3,451,738
Calculated 4/30 Margin	**48.80%**	**51.58%**	**55.42%**
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 04/30/20201

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 04/30/21	AVAILABLE BALANCE	2021 % BDGT USED 04/30/21	2020 % BDGT USED 04/30/20	2020 % BDGT USED 12/31/20	Notes
LEGISLATIVE	46,505	12,014	34,491	25.83	28.41	101.68	
JUDICIAL	62,924	23,191	39,733	36.86	36.87	96.43	
LEGAL	140,000	36,396	103,604	26.00	22.13	91.38	*Increase is mainly due to the $5,000 retainer fee paid relating to NAFA*
MAYOR	102,636	37,426	65,210	36.46	33.65	97.99	
CLERK	201,950	58,722	143,228	29.08	27.05	97.73	
ELECTION	20,000	15,399	4,601	76.99	40.67	124.46	*Budget for 2021 is significantly less resulting in a larger percentage used - YTD appears reasonable*
FINANCE DIRECTOR	632,564	223,115	409,449	35.27	30.99	95.71	*3 pay period month in April 2021 and this did not occur until May in 2020*
ASSESSOR	44,200	32,000	12,200	72.40	78.08	100.61	*Second installment received by this time in 2020, but has not been invoiced yet in 2021*
HR/RISK MANAGEMENT	196,575	58,579	137,996	29.80	29.61	97.42	
OTHER GENERAL GOVERNMENT	92,700	55,497	37,203	59.87	60.89	66.10	
INSURANCE	289,296	232,896	155,163	80.50	78.75	79.19	
LAW ENFORCEMENT	3,230,169	988,829	2,241,340	30.61	27.80	98.77	
FIRE PROTECTION	555,527	140,101	415,426	25.22	23.67	99.65	
INSPECTION	97,523	29,304	68,220	30.05	24.14	87.87	*3 pay period month in April 2021 and this did not occur until May in 2020*
CITY BUILDINGS	260,655	67,903	192,752	26.05	20.98	72.17	*This increase was expected due to the custodial positions, which were not filled by this time in 2020 and 3 pay period month in April 2021 and this did not occur until May in 2020*
HIGHWAY & STREET MAINT/CONST	1,230,888	420,293	810,595	34.15	29.44	101.61	*Increase is mainly due to the 3 pay period month in April 2021 and this did not occur until May in 2020. Also noted an increase in Operating Expenses, but nothing individually significant was noted. Overall budget to actual appears reasonable through 4/30/21.*
SNOW REMOVAL	68,000	61,851	6,149	90.96	82.16	97.01	*There were a number of large snow events in 2021 and a late purchase of $19,000 for salt was made in April 2021.*

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

PERIOD ENDING 04/30/20201

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 04/30/21	AVAILABLE BALANCE	2021 % BDGT USED 04/30/21	2020 % BDGT USED 04/30/20	2020 % BDGT USED 12/31/20	Notes
SIGNS AND MARKINGS	18,000	6,345	11,655	35.25	28.95	120.76	*Noted a $3,400 expenditure for a pole knocked down in a car accident - Reimbursement for this will be sought.*
STREET LIGHTING	118,000	22,032	95,968	18.67	20.73	77.91	
SENIOR CENTER	600,861	183,053	417,808	30.47	29.55	99.37	
CEMETERY	36,000	6,182	29,818	17.17	13.70	92.56	*Nothing significant noted - Budget to actual appears reasonable through 4/30/21.*
COMMUNITY COMMITMENT	5,000	1,500	3,500	30.00	0.00	98.43	*Simply no expenditures last year by this time - Dollar amounts are immaterial*
PARKS	289,856	55,159	234,697	19.03	14.05	82.37	*Increase is mainly due to the 3 pay period month in April 2021 and this did not occur until May in 2020. Overall budget to actual appears reasonable through 4/30/21.*
RECREATION PROGRAMS & EVENTS	348,950	58,605	290,345	16.79	24.88	64.51	*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 thus far in 2021 due to COVID.*
YOUTH CENTER	167,082	43,076	124,006	25.78	27.25	90.29	
IT/MEDIA SERVICES	379,249	125,659	253,590	33.13	32.63	88.30	
PLANNING	294,038	87,152	206,886	29.64	31.14	118.28	
TOTAL EXPENDITURES - FUND 100	**9,529,148**	**3,082,279**	**6,545,632**	**32.35**	**30.09**	**95.14**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LIBRARY FUND 215

PERIOD ENDING 04/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 04/30/2021	AVAILABLE BALANCE	% BDGT USED	
INTERGOVERNMENTAL REVENUES	265,097	16,002	249,095	6.04	
PUBLIC CHARGES FOR SERVICE	10,700	580	10,120	5.42	
MISCELLANEOUS REVENUE	100	4	96	4.12	
OTHER FINANCING SOURCES	632,350	632,350	-	100.00	
TOTAL REVENUES	908,247	648,936	259,311	71.45	***71.38 this time last year***
GENERAL OPERATING EXPENSES	908,251	297,184	611,067	32.72	
TOTAL EXPENDITURES	908,251	297,184	611,067	32.72	***32.28 this time last year***
NET REVENUES/EXPENDITURES	**(4)**	**351,752**	**(351,756)**		

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

PERIOD ENDING 04/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 04/30/2021	AVAILABLE BALANCE	% BDGT USED
INTERGOVERNMENTAL REVENUES	-	-	-	
PUBLIC CHARGES FOR SERVICE	925,274	257,546	667,728	27.83
MISCELLANEOUS REVENUE	5,000	5,575	(575)	111.50
OTHER FINANCING SOURCES	195,000	195,000	-	100.00
TOTAL REVENUES	1,125,274	458,121	667,153	40.71
GENERAL OPERATING EXPENSES	1,112,103	160,831	951,272	14.46
TOTAL EXPENDITURES	1,112,103	160,831	951,272	14.46
NET REVENUES/EXPENDITURES	**13,171**	**297,290**	**(284,119)**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - EMS FUND 603

PERIOD ENDING 04/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 04/30/2021	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	172,898	415,119	29.40	
TRANSFERS TO OTHER FUNDS	100,000	100,000	-	100.00	
TOTAL EXPENDITURES	688,017	272,898	415,119	39.66	
NET REVENUES/EXPENDITURES	**23,033**	**(151,639)**	**174,672**		