INCOME STATEMENT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 4/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 4/30/2020	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED
Fund 100 - GENERAL FUND					
REVENUES	13,936,134	10,408,690	3,527,444	74.69	77.81
EXPENDITURES	13,927,314	7,323,264	6,604,050	52.58	50.38

REVENUE REPORT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 4/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 4/30/2020	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED	
Fund 100 - GENERAL FUND						
Revenues						
TAXES	10,141,534	9,407,512	734,022	92.76	94.72	*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	2,700	62,300	4.15	15.91	*Decrease in % used is mainly due to $45,000 of the 2020 budget will be paid at year-end*
INTERGOVERNMENTAL REVENUES	2,280,126	491,989	1,788,137	21.58	20.22	
LICENSES & PERMITS	199,075	57,987	141,088	29.13	27.51	
FINES, FORFEITS & PENALTIES	155,000	47,972	107,028	30.95	60.90	*Decrease in % used is mainly attributed to COVID-19 - Court Penalties down $18,000 - Parking Fines down $12,000*
PUBLIC CHARGES FOR SERVICE	588,894	140,917	447,977	23.93	67.39	*Decrease in % used is mainly attributed to COVID-19 - Recreation and Recreation Fees down $19,000*
INTERGOVERNMENTAL CHARGES	64,000	32,000	32,000	50.00	46.34	
MISCELLANEOUS REVENUE	442,505	227,614	214,891	51.44	61.81	*- Overall decrease in % used is reasonable and further explanations can be found in the 48000 accounts below*
TOTAL REVENUES	13,936,134	10,408,690	3,527,444	74.69	77.81	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 4/30/2019	YTD BALANCE 4/30/2020	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 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	7,500	2,700	(4,800)	
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 43790	COUNTY FUNDING - OUTREACH	11,390	12,563	1,174	
100 44110	LIQUOR & MALT BEVERAGE	13,274	9,666	(3,608)	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 4/30/2019	YTD BALANCE 4/30/2020	Change	Notes
100 44111	OPERATORS	2,525	1,345	(1,180)	
100 44120	CIGARETTE	1,500	1,200	(300)	
100 44150	MISC. LICENSE	4,180	1,980	(2,201)	
100 44210	DOG	1,578	609	(969)	
100 44300	BUILDING	14,096	11,390	(2,706)	
100 44310	ELECTRICAL	4,570	5,499	929	
100 44320	PLUMBING	4,315	2,904	(1,411)	
100 44330	HEATING	3,086	5,710	2,624	
100 44340	FIRE PROTECTION FEES	4,121	1,983	(2,138)	
100 44900	MISC	7,790	15,702	7,912	***Majority of increase relates to KPW Phase II Final Plat Review Fees***
100 45100	COURT PENALTIES/COSTS	49,835	32,155	(17,679)	***Can be attributed to COVID-19***
100 45130	PARKING FINES	27,818	15,816	(12,001)	***Can be attributed to COVID-19***
100 46110	MISC. REVENUE	50	20	(30)	
100 46150	SPECIAL ASSESSMENT ADMIN FEES	3,255	2,485	(770)	
100 46210	POLICE DEPT FEES	495	993	498	
100 46220	FIRE DEPT FEES	83,555	86,892	3,337	
100 46290	MVD FEES	6,232	2,877	(3,356)	
100 46309	ELECTRONIC RECYCLING FEES	1,740	1,030	(710)	
100 46310	PUBLIC WORKS CHARGES-MISC	2,234	0	(2,234)	
100 46312	INSPECTION-MOW/SNOW CHARGES	1,530	1,870	340	
100 43692	FEMA ASSISTANCE		16,438	16,438	***Recorded to General Fund as a placeholder - Further investigation found this is EMS money and has since been adjusted***
100 46430	STREET OPENING	2,000	9,602	7,602	
100 46435	YARD WASTE SITE FEES	7,775	2,930	(4,845)	
100 46540	CEMETERY FEES	2,770	965	(1,805)	
100 46590	TAXABLE CRAFT SALES	725	60	(665)	
100 46595	MISC TAXABLE SALES	20	(131)	(151)	
100 46610	NEWSLETTER	183	156	(27)	
100 46720	PARK RESERVATIONS	2,048	1,245	(803)	
100 46750	RECREATION	23,546	13,151	(10,395)	***Can be attributed to COVID-19***
100 46752	REC INSTRUCTION FEES	25,121	16,590	(8,531)	***Can be attributed to COVID-19***
100 46756	UNDERWRITING	225	0	(225)	
100 46757	CABLE - TAXABLE SALES	272	33	(239)	
100 46759	VIDEO PRODUCTION SERVICES	300	150	(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	6,000	0	(6,000)	***Not budgeted in 2020 - Reduced transfer in to EMS from General Fund***
100 48110	INTEREST	91,499	62,902	(28,597)	***Lower interest rates - This was anticipated during the budgeting process***
100 48111	INTEREST: LONG TERM INVESTMENT		9,902	9,902	***New account used in 2020 for longer term investments***
100 48112	INTEREST ON TAXES	141	327	187	
100 48113	REBATE	5,277	4,540	(737)	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 4/30/2019	YTD BALANCE 4/30/2020	Change	Notes
100 48114	DIVIDENDS	(2,514)	0	2,514	
100 48130	INTEREST - ASSESSMENTS	160	37	(124)	
100 48220	RENTAL INCOME	4,000	4,000	0	
100 48400	INSURANCE RECOVERIES-PROPERTY	4,122	0	(4,122)	
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	10,797	6,243	(4,554)	
100 48504	DONATIONS - TOWNSHIPS	18,000	14,750	(3,250)	
100 48505	DONATIONS - CENTER	11,463	12,752	1,289	
100 48509	DONATIONS - SPECIAL GIFT (FOUN	38,000	38,000	0	
100 48519	FSAYC CONTRIBUTION	30,053	9,639	(20,414)	*Accounting methodology changed in 2020 - Revenues will pick up after April*
100 48522	DONATIONS - YOUTH CENTER	350	0	(350)	
100 48523	DANE COUNTY DONATIONS	3,104	3,197	93	
100 48524	UNITED WAY DONATIONS	359	419	60	
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	200	0	(200)	
100 49223	TRANSFER IN - TIF #3	10,000	0	(10,000)	*Not budgeted in 2020*
		10,086,070	10,408,690	322,621	

Changes in Accounting/Budgeting	$	(36,414)	
Property Taxes	$	340,095	
State Aids	$	56,951	
COVID-19	$	(68,507)	*Licenses, Permits, Fines, Rec Fees, etc.*
Remaining	$	30,494	
	$	322,621	

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

PERIOD ENDING 4/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 4/30/2020	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED 4/30/19	2019 % BDGT USED 12/31/19	Notes
LEGISLATIVE	46,500	13,212	33,288	28.41	28.17	101.96	
JUDICIAL	61,770	22,739	39,031	36.81	34.65	94.39	*Although costs are up slightly in 2020, this Department was under it's 2019 budget and this was taken into consideration during the budgeting process. Overall budget to actual appears reasonable.*
LEGAL	140,000	30,981	109,019	22.13	18.36	105.60	*At this time last year we had only billed through February versus March of this year resulting in the increase of % of budget used. Overall budget to actual appears reasonable.*
MAYOR	101,238	33,707	67,531	33.30	33.73	97.67	
CLERK	198,272	53,338	144,934	26.90	25.89	89.82	
ELECTION	43,225	14,766	28,459	34.16	46.05	65.08	*Additional amounts were budgeted in 2020 due to the number of elections being held.*
FINANCE DIRECTOR	605,464	187,822	417,642	31.02	27.11	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	55,742	135,546	29.14	26.02	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	44.31	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	83.67	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	882,787	2,327,661	27.50	28.48	98.77	
FIRE PROTECTION	547,049	124,907	422,142	22.83	21.50	93.67	
INSPECTION	110,165	26,593	83,572	24.14	25.94	93.17	
CITY BUILDINGS	291,127	60,567	230,560	20.80	32.15	100.04	*The janitorial positions were budgeted in this department and they have not yet been hired. Also noted Department Head salaries budgeted here for 2020 have not been coded to this department.*
HIGHWAY & STREET MAINT/CONST	1,179,536	338,474	841,062	28.70	32.87	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.*

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

PERIOD ENDING 4/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 4/30/2020	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED 4/30/19	2019 % BDGT USED 12/31/19	Notes
SNOW REMOVAL	68,000	55,866	12,134	82.16	63.40	87.54	*Significantly more salt delivered early in 2020 compared to 2019. We are not anticipating any significant purchases needed throughout the remainder of 2020.*
SIGNS AND MARKINGS	18,000	4,626	13,374	25.70	2.42	80.23	*Simply more work done early in 2020. Budget to actual appears reasonable.*
STREET LIGHTING	120,000	24,880	95,120	20.73	22.97	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	166,829	408,920	28.98	32.13	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. The 4/30/20 budget to actual amount appears reasonable.*
CEMETERY	36,000	4,932	31,068	13.70	6.06	106.92	*Nothing significant noted here. Overall budget to actual appears reasonable.*
COMMUNITY COMMITMENT	5,500	-	5,500	0.00	37.50	59.71	*Only amount budgeted in 2020 is for the fireworks which has not occurred yet.*
PARKS	244,480	34,169	210,311	13.98	14.67	85.63	
RECREATION PROGRAMS & EVENTS	342,411	84,948	257,463	24.81	31.05	100.70	*Seasonal wages are down significantly compared to 2019 due to COVID-19.*
YOUTH CENTER	163,894	44,448	119,446	27.12	30.54	97.46	*Wages and benefits make up the majority of this budget and we have not yet seen the 3 pay period months scheduled for May and October of this year. Overall wages are down as a result of COVID-19 as well.*
IT/MEDIA SERVICES	375,670	121,257	254,413	32.28	30.45	93.17	
PLANNING	252,415	78,136	174,279	30.96	32.93	114.19	
TOTAL EXPENDITURES - FUND 100	**9,343,701**	**2,776,900**	**6,566,801**	**29.72**	**30.45**	**98.47**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LIBRARY FUND 215

PERIOD ENDING 4/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 4/30/2020	AVAILABLE BALANCE	% BDGT USED	
INTERGOVERNMENTAL REVENUES	239,786	10,090	229,696	4.21	***Dane County Service Fees received in June***
PUBLIC CHARGES FOR SERVICE	25,700	5,049	20,651	19.64	***Fines are down approx. $2,800 compared to 2019***
MISCELLANEOUS REVENUE	-	75	(75)	100.00	
OTHER FINANCING SOURCES	623,000	623,000	-	100.00	
TOTAL REVENUES	888,486	638,213	250,273	71.83	
GENERAL OPERATING EXPENSES	889,018	285,823	603,195	32.15	***With 33% of the fiscal year complete the budget to actual appears reasonable***
TOTAL EXPENDITURES	889,018	285,823	603,195	32.15	
NET REVENUES/EXPENDITURES	**(532)**	**352,391**	**(352,923)**		

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

PERIOD ENDING 4/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 4/30/2020	AVAILABLE BALANCE	% BDGT USED	
PUBLIC CHARGES FOR SERVICE	842,499	301,205	541,294	35.75	***Ticket sales down $72,000 compared to last year***
MISCELLANEOUS REVENUE	5,000	1,121	3,879	22.42	
OTHER FINANCING SOURCES	182,000	182,000	-	100.00	
TOTAL REVENUES	1,029,499	484,325	545,174	47.04	***Total revenues down $56,000 compared to last year***
GENERAL OPERATING EXPENSES	1,009,597	270,854	738,743	26.83	***Guarantees down $113,000 compared to last year***
TOTAL EXPENDITURES	1,009,597	270,854	738,743	26.83	***Total expenses down $127,000 compared to last year***
NET REVENUES/EXPENDITURES	**19,902**	**213,471**	**(193,569)**		

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - EMS FUND 603

PERIOD ENDING 4/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 4/30/2020	AVAILABLE BALANCE	% BDGT USED	
MISCELLANEOUS REVENUE	19,525	1,785	17,740	9.14	
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	205,484	523,705	28.18	
AMBULANCE	537,937	144,864	393,073	26.93	
TRANSFERS TO OTHER FUNDS	177,970	177,970	-	100.00	
TOTAL EXPENDITURES	715,907	322,834	393,073	45.09	
NET REVENUES/EXPENDITURES	**13,282**	**(117,350)**	**130,632**		