INCOME STATEMENT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 10/31/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 10/31/21	AVAILABLE BALANCE	2021 % BDGT USED	2020 % BDGT USED
Fund 100 - GENERAL FUND					
REVENUES	$ 14,128,439	$ 12,704,436	$ 1,424,003	90	89
EXPENDITURES	$ 14,119,684	$ 11,913,915	$ 2,205,769	84	85

REVENUE REPORT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 10/31/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 10/31/21	AVAILABLE BALANCE	2021 % BDGT USED	2020 % BDGT USED
Fund 100 - GENERAL FUND					
Revenues					
TAXES	$ 10,214,770	$ 9,523,458	$ 691,312	93	93
OTHER FINANCING SOURCES	$ 187,000	$ 155,722	$ 31,278	83	29
INTERGOVERNMENTAL REVENUES	$ 2,359,231	$ 1,842,197	$ 517,034	78	82
LICENSES & PERMITS	$ 200,500	$ 261,151	$ (60,651)	130	113
FINES, FORFEITS & PENALTIES	$ 147,000	$ 95,338	$ 51,662	65	50
PUBLIC CHARGES FOR SERVICE	$ 571,199	$ 438,646	$ 132,553	77	61
INTERGOVERNMENTAL CHARGES	$ 82,000	$ 79,000	$ 3,000	96	100
MISCELLANEOUS REVENUE	$ 366,739	$ 308,924	$ 57,815	84	81
TOTAL REVENUES	$ 14,128,439	$ 12,704,436	$ 1,424,003	90	89

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 10/31/21	YTD BALANCE 10/31/20	Change	Notes
100 41110	PROPERTY TAXES	$ 9,462,065	$ 9,383,714	$ 78,351	***Based on 2020 levy amount***
100 41210	ROOM TAXES	$ 3,940	$ 1,536	$ 2,404	
100 41320	SHA PILOT	$ 47,108	$ 47,595	$ (487)	
100 41321	DCHA PILOT	$ 10,345	$ 9,428	$ 918	
100 42321	TREE PLANTINGS - DEVELOPER	$ 18,300	$ 18,900	$ (600)	
100 43410	STATE SHARED TAXES	$ 80,993	$ 80,997	$ (4)	
100 43411	STATE UTILITY AID	$ 3,354	$ 3,010	$ 345	
100 43415	EXPENDITURE RESTRAINT PAYMENT	$ 235,212	$ 238,146	$ (2,934)	
100 43420	FIRE INSURANCE REBATE	$ 51,839	$ 50,368	$ 1,472	
100 43430	EXEMPT COMPUTER AID	$ 59,960	$ 59,960	$ -	
100 43431	PERSONAL PROPERTY AID	$ 33,453	$ 36,760	$ (3,308)	
100 43521	STATE GRANTS-POLICE	$ 3,412	$ 9,789	$ (6,377)	***Less in State Grants received thus far in 2021***
100 43522	FEDERAL AID: POLICE	$ 8,903	$ -		
100 43529	FEDERAL ASSISTANCE FUNDING - COVID	$ -	$ 95,864	$ (95,864)	***COVID Grant in 2020***
100 43531	STATE ROAD ALLOTMENT	$ 1,005,381	$ 874,245	$ 131,137	***Determined by State - Represents 4th of four payments***
100 43533	STATE AID - STREETS	$ 51,955	$ 51,731	$ 225	
100 43537	TAXI GRANT	$ 206,153	$ 196,977	$ 9,176	***Based on final grant application amount***
100 43545	RECYCLING GRANT	$ 34,196	$ 34,071	$ 125	
100 43571	VIDEO SERVICE PROVIDERS AID	$ 28,031	$ 13,815	$ 14,217	***State paid .5% 2020 and 1% in 2021***
100 43690	OTHER STATE GRANTS	$ -	$ 7,903	$ (7,903)	***PD Saftey Grant received in 2020***
100 43693	SCHOOL RESOURCE OFFICER	$ -	$ 45,665	$ (45,665)	***SASD eliminated this - The 2021 budget was reduced by half in case this occurred***
100 43790	COUNTY FUNDING - OUTREACH	$ 39,355	$ 64,199	$ (24,844)	***4th quarter payment not yet received yet in 2021 - Also changed coding compared to 2020 so 48501 is off by approximately the same amount***
100 43791	DANE COUNTY GRANTS	$ -	$ 9,209	$ (9,209)	***COVID Grant for Elections***
100 44110	LIQUOR & MALT BEVERAGE	$ 29,470	$ 20,606	$ 8,864	***Increase is due to reserve license issued for a downtown business - None issued in 2020***
100 44111	OPERATORS	$ 8,870	$ 8,775	$ 95	
100 44120	CIGARETTE	$ 1,300	$ 1,600	$ (300)	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 10/31/21	YTD BALANCE 10/31/20	Change	Notes
100 44150	MISC. LICENSE	$ 6,358	$ 5,682	$ 676	
100 44210	DOG	$ 3,063	$ 1,182	$ 1,880	
100 44300	BUILDING	$ 82,663	$ 71,036	$ 11,626	*Simply more activity through 10/31/21 compared to same time last year. 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	$ 18,657	$ 31,997	$ (13,340)	*$11,000 permit for ZinkPower pulled in October 2020.*
100 44320	PLUMBING	$ 49,975	$ 18,018	$ 31,957	*Nearly all attributed to the LSL replacement project permits - $35,900*
100 44330	HEATING	$ 12,278	$ 22,569	$ (10,291)	*$6,600 permit for ZinkPower pulled in October 2020.*
100 44340	FIRE PROTECTION FEES	$ 4,613	$ 4,417	$ 196	
100 44900	MISC	$ 43,905	$ 39,662	$ 4,243	
100 45100	COURT PENALTIES/COSTS	$ 64,762	$ 57,264	$ 7,498	*More activity in 2021 due to relaxed COVID restrictions*
100 45130	PARKING FINES	$ 30,576	$ 19,627	$ 10,949	*Simply more activity through 10/31/21 compared to same time last year due to the more stringent COVID restrictions in 2020.*
100 46110	MISC. REVENUE	$ 2,833	$ 2,310	$ 523	
100 46150	SPECIAL ASSESSMENT ADMIN FEES	$ 11,128	$ 8,715	$ 2,413	
100 46210	POLICE DEPT FEES	$ 4,046	$ 1,209	$ 2,837	
100 46220	FIRE DEPT FEES	$ 175,431	$ 162,853	$ 12,578	*Based on the Fire Department's annual operating budget*
100 46290	MVD FEES	$ 6,346	$ 30,453	$ (24,107)	*Simply less activity compared to 2020 - Individual transactions in this account are all immaterial*
100 46309	ELECTRONIC RECYCLING FEES	$ 2,130	$ 4,195	$ (2,065)	
100 46310	PUBLIC WORKS CHARGES-MISC	$ -	$ 439	$ (439)	
100 46312	INSPECTION-MOW/SNOW CHARGES	$ 2,513	$ 1,870	$ 643	
100 46430	STREET OPENING	$ 13,688	$ 14,376	$ (688)	
100 46435	YARD WASTE SITE FEES	$ 20,410	$ 20,855	$ (445)	
100 46540	CEMETERY FEES	$ 15,721	$ 6,371	$ 9,350	*More activity in 2021 due to relaxed COVID restrictions compared to 2020.*
100 46590	TAXABLE CRAFT SALES	$ 476	$ 60	$ 416	
100 46595	MISC TAXABLE SALES	$ -	$ (131)	$ 131	
100 46610	NEWSLETTER	$ 350	$ 264	$ 86	
100 46720	PARK RESERVATIONS	$ 8,315	$ 2,904	$ 5,411	*More activity in 2021 due to relaxed COVID restrictions compared to 2020.*
100 46750	RECREATION	$ 22,345	$ 18,113	$ 4,231	
100 46751	SWIM POND	$ 54,698	$ -	$ 54,698	*Swim pond was closed in 2020*
100 46752	REC INSTRUCTION FEES	$ 45,932	$ 18,305	$ 27,627	*2020 was impacted by COVID and reductions in programs*
100 46755	CABLE FRANCHISE FEE	$ 52,284	$ 63,273	$ (10,989)	*Due to reduction in the fee % charged - Offset is seen in account 43751*
100 46757	CABLE - TAXABLE SALES	$ -	$ 288	$ (288)	
100 46759	VIDEO PRODUCTION SERVICES	$ -	$ 150	$ (150)	
100 47410	SEWER UTILITY ADMINISTRATION	$ 15,400	$ 15,400	$ -	
100 47420	ELECTRIC UTILITY ADMINISTRATIO	$ 35,400	$ 35,400	$ -	
100 47430	WATER UTILITY ADMINISTRATION	$ 13,200	$ 13,200	$ -	
100 47440	EMS ADMINISTRATION	$ 15,000	$ -	$ 15,000	*This amount was not budgeted in 2020*
100 48110	INTEREST	$ (618)	$ 76,747	$ (77,365)	*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	$ 14,964	$ 20,450	$ (5,486)	
100 48112	INTEREST ON TAXES	$ 921	$ 476	$ 446	
100 48113	REBATE	$ 8,813	$ 8,095	$ 718	
100 48130	INTEREST - ASSESSMENTS	$ 3,404	$ 1,059	$ 2,346	
100 48220	RENTAL INCOME	$ 10,500	$ 10,000	$ 500	
100 48309	SALE OF CITY PROPERTY	$ 675	$ -	$ 675	
100 48400	INSURANCE RECOVERIES-PROPERTY	$ 17,250	$ 2,742	$ 14,508	*Recovery of $18,250 in damages to the EMS building - Expense can be found on the Expenditures page*
100 48410	INSURANCE RECOVERIES-WORKCOMP	$ 525	$ -	$ 525	
100 48420	INSURANCE- REBATE	$ 14,297	$ 16,076	$ (1,779)	
100 48500	DONATIONS	$ 7	$ 3,000	$ (2,993)	
100 48501	DC NUTRITION CONTRACT	$ 25,799	$ -	$ 25,799	*4th quarter payment not yet received in 2021 - Also changed coding compared to 2020 so 43790 is off by approximately the same amount*

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 10/31/21	YTD BALANCE 10/31/20	Change	Notes
100 48503	DONATIONS- KITCHEN FUND	$ 12,961	$ 12,865	$ 96	
100 48504	DONATIONS - TOWNSHIPS	$ 24,000	$ 22,750	$ 1,250	
100 48505	DONATIONS - CENTER	$ 27,869	$ 29,579	$ (1,710)	
100 48509	DONATIONS - SPECIAL GIFT (FOUNDATION)	$ 38,000	$ 38,000	$ -	
100 48519	FSAYC CONTRIBUTION	$ 67,125	$ 69,325	$ (2,200)	
100 48522	DONATIONS - YOUTH CENTER	$ -	$ 350	$ (350)	
100 48523	DANE COUNTY DONATIONS	$ 7,193	$ 8,791	$ (1,598)	
100 48524	UNITED WAY DONATIONS	$ 1,533	$ 3,021	$ (1,488)	
100 48527	AARON HUTCHINS SCHOLARSHIP FUND	$ 6,010	$ -		
100 48540	POLICE SAFETY CAMP	$ -	$ 5,000	$ (5,000)	*Only occurs in even years*
100 48541	DONATIONS- POLICE DEPT.	$ 25,089	$ 29,690	$ (4,601)	
100 48542	SHOP WITH A COP	$ 200	$ -	$ 200	
100 48543	PAUL KRABY MEMORIAL	$ 2,407	$ 1,073	$ 1,334	
100 49223	TRANSFER IN - TIF #3	$ 137,422	$ -	$ 137,422	*Termination of TIF No. 3*
		$ 12,704,436	$ 12,416,275	$ 273,249	

TOTAL REVENUE CHANGE SUMMARY

Property Taxes	$ 78,351
Interest Income	$ (82,851)
State Aids	$ 145,353
Taxi Grant	$ 9,176
Permits (Bldg, Heating, Electrical, Plumbing)	$ 19,953
SRO	$ (45,665)
Rec Programs	$ 91,967
Donations	$ (16,395)
Parking Fines and MVD Fees	$ (13,159)
Fire Department Fees	$ 12,578
EMS Admin Fees	$ 15,000
Transfer In TIF 3	$ 137,422
COVID Grants	$ (105,073)
Liquor Licenses	$ 8,864
Insurance Recoveries	$ 14,508
Other	$ 3,218
	$ 273,249

Margin	**10/31/21**	**10/31/20**	**10/31/19**
Actual Revenues	$ 12,704,436	$ 12,416,275	$ 12,141,685
Less: Transfers	$ (4,463,208)	$ (4,554,613)	$ (4,047,430)
	$ 8,241,228	$ 7,861,662	$ 8,094,255
Actual Expenditures	$ 11,913,915	$ 11,803,594	$ 11,165,253
Less: Transfers	$ (4,463,208)	$ (4,554,613)	$ (4,047,430)
	$ 7,450,707	$ 7,248,981	$ 7,117,823
Net Income	$ 790,522	$ 612,681	$ 976,432
Calculated 9/30 Margin	**9.6%**	**7.8%**	**12.1%**
12/31/19 Ending Margin	4.90%		
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 10/31/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 10/31/21	AVAILABLE BALANCE	2021 % BDGT USED 10/31/21	2020 % BDGT USED 10/31/20	2020 % BDGT USED 12/31/20	Notes
LEGISLATIVE	$ 46,505	$ 35,589	$ 10,916	77	78	102	
JUDICIAL	$ 62,924	$ 49,941	$ 12,983	79	80	96	
LEGAL	$ 140,000	$ 97,134	$ 42,866	69	63	91	*Increased legal fees to this Dept. in 2021 due to less COVID related costs that were coded to Contingency in 2020 - Budget to actual is on pace to be at 97% at year-end.*
MAYOR	$ 102,636	$ 84,012	$ 18,624	82	82	98	
CLERK	$ 201,950	$ 153,721	$ 48,229	76	78	98	
ELECTION	$ 20,000	$ 16,509	$ 3,491	83	107	124	*Budget for 2021 is significantly less resulting in a larger percentage used and there are no more elections in 2021 - Budget to actual appears reasonable for 2021*
FINANCE DIRECTOR	$ 632,564	$ 494,366	$ 138,198	78	78	96	
ASSESSOR	$ 44,200	$ 43,684	$ 516	99	101	101	
HR/RISK MANAGEMENT	$ 196,575	$ 150,835	$ 45,740	77	79	97	
OTHER GENERAL GOVERNMENT	$ 92,700	$ 55,497	$ 37,203	60	65	66	*Spending is nearly identical to last year at this point; however, HR requested an additional budget amount of $4,000 for self-insured losses in the 2021 budget creating the decrease in budget used.*
INSURANCE	$ 289,296	$ 260,746	$ 28,550	90	82	79	*There was an unexpected charge of $18,250 incurred for damage to the EMS building - $17,250 of this has been recovered and recorded as a revenue.*
LAW ENFORCEMENT	$ 3,230,169	$ 2,567,367	$ 662,802	79	79	99	
FIRE PROTECTION	$ 555,527	$ 351,415	$ 204,112	63	65	100	
INSPECTION	$ 97,523	$ 79,748	$ 17,775	82	71	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 and in on to be at 99% at year-end.*
CITY BUILDINGS	$ 260,655	$ 183,942	$ 76,713	71	55	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 10/31/21 than expected. This is still anticipated to reach 88% of the budgeted amount by year-end.*
HIGHWAY & STREET MAINT/CONST	$ 1,230,888	$ 1,039,623	$ 191,265	84	80	102	*Noted increases in OT, Misc Expenses and Repairs/Maintenance over 2020. We will continue to monitor over the coming months.*

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

PERIOD ENDING 10/31/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 10/31/21	AVAILABLE BALANCE	2021 % BDGT USED 10/31/21	2020 % BDGT USED 10/31/20	2020 % BDGT USED 12/31/20	Notes
SNOW REMOVAL	$ 68,000	$ 62,522	$ 5,478	92	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	$ 10,005	$ 7,995	56	111	121	*Nothing significant noted that can explain the decrease in % used - Budget to actual appears reasonable for 2021*
STREET LIGHTING	$ 118,000	$ 72,976	$ 45,024	62	58	78	*We have proposed significant reductions to this budget in 2022.*
SENIOR CENTER	$ 600,861	$ 470,982	$ 129,879	78	81	99	
CEMETERY	$ 36,000	$ 35,980	$ 20	100	77	93	*Nothing significant noted - Budget to actual appears reasonable through 10/3121.*
COMMUNITY COMMITMENT	$ 5,000	$ 4,490	$ 510	90	45	98	*Nothing significant noted and spending is complete for the year - Budget to actual appears reasonable through 10/31/21.*
PARKS	$ 289,856	$ 225,559	$ 64,297	78	72	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 10/31/21 and 10/31/20. Budget to actual appears reasonable.*
RECREATION PROGRAMS & EVENTS	$ 348,950	$ 254,168	$ 94,782	73	55	65	*Seasonal/Temporary labor and benefits is up compared to 2020 due the easing of COVID restrictions, as well an increase in pool sinking fund expenditures for new inflatable equipment at Troll Beach.*
YOUTH CENTER	$ 167,082	$ 116,390	$ 50,692	70	72	90	
IT/MEDIA SERVICES	$ 379,249	$ 279,698	$ 99,551	74	75	88	
PLANNING	$ 294,038	$ 241,343	$ 52,695	82	95	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 10/31/21.*
TOTAL EXPENDITURES - FUND 100	**$ 9,529,148**	**$ 7,438,242**	**$ 2,090,906**	**78**	**76**	**95**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LIBRARY FUND 215

PERIOD ENDING 10/31/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 10/31/2021	AVAILABLE BALANCE	% BDGT USED
INTERGOVERNMENTAL REVENUES	265,097	265,431	(334)	100.13
PUBLIC CHARGES FOR SERVICE	10,700	5,860	4,840	54.76
MISCELLANEOUS REVENUE	100	72	28	71.56
OTHER FINANCING SOURCES	632,350	632,350	-	100.00
TOTAL REVENUES	908,247	903,713	4,535	99.50
GENERAL OPERATING EXPENSES	908,251	701,667	206,584	77.25
TOTAL EXPENDITURES	908,251	701,667	206,584	77.25
NET REVENUES/EXPENDITURES	**(4)**	**202,046**	**(202,050)**	

Library will add to it surplus due to being closed part of the year

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

PERIOD ENDING 10/31/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 10/31/2021	AVAILABLE BALANCE	% BDGT USED	
INTERGOVERNMENTAL REVENUES	-	324,618	(324,618)		***Shuttered Venues Grant***
PUBLIC CHARGES FOR SERVICE	925,274	592,914	332,360	64.08	
MISCELLANEOUS REVENUE	5,000	20,131	(15,131)	402.63	
OTHER FINANCING SOURCES	195,000	195,000	-	100.00	
TOTAL REVENUES	1,125,274	1,132,663	(7,389)	100.66	
GENERAL OPERATING EXPENSES	1,112,103	784,209	327,894	70.52	
TOTAL EXPENDITURES	1,112,103	784,209	327,894	70.52	
NET REVENUES/EXPENDITURES	**13,171**	**348,454**	**(335,283)**		

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - EMS FUND 603

PERIOD ENDING 10/31/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 10/31/2021	AVAILABLE BALANCE	% BDGT USED	
MISCELLANEOUS REVENUE	15,250	8	15,242	0.05	
INTERGOVERNMENTAL REVENUES	-	2,654	(2,654)	0.00	
PUBLIC CHARGES FOR SERVICE	695,800	422,238	273,562	60.68	***Only invoiced through August at this point***
OTHER FINANCING SOURCES	-	-	-		
TOTAL REVENUES	711,050	424,900	286,150	59.76	
AMBULANCE	588,017	442,987	145,030	75.34	
TRANSFERS TO OTHER FUNDS	100,000	100,000	-	100.00	
TOTAL EXPENDITURES	688,017	542,987	145,030	78.92	
NET REVENUES/EXPENDITURES	**23,033**	**(118,087)**	**141,120**		