GENERAL FUND EXPENDITURE BUDGET REPORT FOR CITY OF STOUGHTON - DEPT SUMMARY
Calculations as of 10/31/2019

- Anticipate departments have used 80% of budget at 10/31/19
- Detailed analysis of revenues and individual departments follows using the following metrics
- Revenues less than 83% of budget
- Expenditures over 80% of budget

DESCRIPTION	% BDGT USED YTD 2019	% BDGT USED YTD 2018	% BDGT USED CALENDAR YEAR 2018	ANTICIPATED % BDGT USED CALENDAR YEAR 2019
LEGISLATIVE	80	77	97	100
JUDICIAL	76	77	94	94
LEGAL	70	76	125	119
MAYOR	79	80	98	97
CLERK	71	70	93	93
ELECTION	63	71	93	84
FINANCE DIRECTOR	70	88	101	84
ASSESSOR	101	100	100	101
HR/RISK MANAGEMENT	70	75	96	91
OTHER GENERAL GOVERNMENT	54	53	49	50
INSURANCE	91	96	93	88
LAW ENFORCEMENT	78	81	105	102
FIRE PROTECTION	58	65	104	97
INSPECTION	73	70	89	92
CITY BUILDINGS	79	63	79	95
HIGHWAY & STREET MAINT/CONST	85	77	93	101
SNOW REMOVAL	84	79	95	100
SIGNS AND MARKINGS	78	100	115	93
STREET LIGHTING	65	75	98	88
SANITATION	75	75	100	100
SENIOR CENTER	86	84	109	111
CEMETERY	94	95	115	113
COMMUNITY COMMITMENT	38	5	18	50
PARKS	73	93	111	92
RECREATION PROGRAMS & EVENTS	86	79	94	102
YOUTH CENTER	77	83	93	87
IT/MEDIA SERVICES	74	73	89	91
PLANNING	90	98	125	117
CONTINGENCY	140			
TRANSFER TO DEBT SERVICE	100			
TRANSFER TO OTHER FUNDS	100			
TRANSFER TO OTHER FUNDS	89			
TRANSFER TO OTHER FUNDS	100			
	77.98	78.51	100	99

	2017	2018
Annual Budgeted Revenues	$ 12,897,687	$ 13,087,691
Actual Revenues	$ 13,167,103	$ 13,390,454
Variance	$ 269,416	$ 302,763
Annual Budgeted Expenditures	$ 12,886,246	$ 13,076,988
Actual Expenditures	$ 12,774,090	$ 12,963,669
Variance	$ (112,156)	$ (113,319)
Budgeted Surplus	$ 11,441	$ 10,703
Actual Surplus	$ 393,013	$ 426,785
Variance	$ 381,572	$ 416,082

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 10/31/2019

- Analytics provided for revenues less than 83% of budget
- Analytics provided for expenses greater than 80% of budget
- Excluding transfers and contingency General Fund expenditures currently at 78% of budget

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 10/31/2019	AVAILABLE BALANCE	% BDGT USED	
FUND 100 - GENERAL FUND					
REVENUES					
TAXES	$ 9,572,362	$ 9,121,838	$ 450,524	95%	
INTERGOVERNMENTAL REVENUES	$ 2,063,980	$ 1,597,201	$ 466,779	77%	***$461,000 in State Shared Revenues received in November***
LICENSES & PERMITS	$ 221,900	$ 210,134	$ 11,766	95%	
FINES, FORFEITS & PENALTIES	$ 127,500	$ 134,511	$ (7,011)	105%	
PUBLIC CHARGES FOR SERVICE	$ 1,351,660	$ 1,243,288	$ 108,372	92%	
INTERGOVERNMENTAL CHARGES FOR	$ 82,000	$ 79,000	$ 3,000	96%	
MISCELLANEOUS REVENUE	$ 393,066	$ 479,893	$ (86,827)	122%	
OTHER FINANCING SOURCES	$ 110,000	$ 194,669	$ (84,669)	177%	
TOTAL REVENUES	**$ 13,922,468**	**$ 13,060,536**	**$ 861,932**	**94%**	
EXPENDITURES					
LEGISLATIVE	$ 47,005	$ 37,462	$ 9,543	80%	
JUDICIAL	$ 58,202	$ 44,488	$ 13,714	76%	
LEGAL	$ 130,000	$ 91,442	$ 38,558	70%	***Only reflecting invoices through August of 2019***
MAYOR	$ 99,723	$ 78,509	$ 21,214	79%	
CLERK	$ 213,012	$ 151,254	$ 61,758	71%	***Due to change in insurance elections in 2019 - This has been addressed in the 2020 budget***
ELECTION	$ 16,750	$ 10,552	$ 6,198	63%	***Poll worker costs significantly less than anticipated***
FINANCE DIRECTOR	$ 606,234	$ 426,585	$ 179,649	70%	***Taxi costs lower than anticipated due to increased ridership - This has been addressed in the 2020 budget by reducing Taxi budget by $18,000***
ASSESSOR	$ 47,500	$ 47,809	$ (309)	101%	***No add'l charges will be incurred for the remainder of the year***

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 10/31/2019	AVAILABLE BALANCE	% BDGT USED	
HR/RISK MANAGEMENT	$ 187,586	$ 131,068	$ 56,518	70%	***Operating Costs and Ads/Publications lower than anticipated - This has been addressed in the 2020 budget by reducing these two line items by a total of $13,500***
OTHER GENERAL GOVERNMENT	$ 123,000	$ 65,971	$ 57,029	54%	***Self-Insured losses less than anticipated - This has been addressed in the 2020 budget by reducing this line item by $39,000***
INSURANCE	$ 286,264	$ 261,190	$ 25,074	91%	***Annual costs paid early in year - Slightly lower YTD compared to 10/31/18 - The 2020 budget reflects a reduction in these costs***
LAW ENFORCEMENT	$ 3,148,785	$ 2,455,161	$ 693,624	78%	
FIRE PROTECTION	$ 541,563	$ 314,184	$ 227,379	58%	***Showing low through 10/31 due to Longevity, Fire Stipend and Pension payments not being reflected in the activity YTD - Eliminating these items from the analysis, Fire is at 80% of its 2019 budget***
INSPECTION	$ 101,041	$ 73,912	$ 27,129	73%	***Inspection, City Buildings and Planning combined are at 83% of their budgets YTD***
CITY BUILDINGS	$ 191,208	$ 150,797	$ 40,411	79%	***Inspection, City Buildings and Planning combined are at 83% of their budgets YTD***
HIGHWAY & STREET MAINT/CONST	$ 1,144,163	$ 974,944	$ 169,219	85%	***Mainly due to the major snow events we saw in early 2019***
SNOW REMOVAL	$ 68,000	$ 57,292	$ 10,708	84%	***Mainly due to the major snow events we saw in early 2019***
SIGNS AND MARKINGS	$ 18,000	$ 14,121	$ 3,879	78%	
STREET LIGHTING	$ 128,000	$ 82,704	$ 45,296	65%	***Low due to continued LED transition - This has been addressed in the 2020 budget by reducing this amount by $8,000***
SANITATION	$ 715,000	$ 537,966	$ 177,034	75%	***Only reflecting invoices through September of 2019***

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 10/31/2019	AVAILABLE BALANCE	% BDGT USED	
SENIOR CENTER	$ 522,951	$ 451,655	$ 71,296	86%	***Mainly due to the way grant position is reflected in the budget vs how it is recorded***
CEMETERY	$ 35,000	$ 32,908	$ 2,092	94%	***In line with 10/31/19 - 2020 budget has been increased to reflect consistent overages***
COMMUNITY COMMITMENT	$ 4,000	$ 1,500	$ 2,500	38%	
PARKS	$ 230,296	$ 168,582	$ 61,714	73%	***Seasonal/Temporary labor costs low thus far in 2019 - This is mainly due to differences in budget allocations versus actual***
RECREATION PROGRAMS & EVENTS	$ 320,792	$ 277,283	$ 43,509	86%	***Mainly due to shift in benefits elections with hiring of new Supervisor***
YOUTH CENTER	$ 185,395	$ 143,576	$ 41,819	77%	
IT/MEDIA SERVICES	$ 318,977	$ 237,287	$ 81,690	74%	
PLANNING	$ 246,217	$ 221,289	$ 24,928	90%	***Inspection, City Buildings and Planning combined are at 83% of their budgets YTD***
CONTINGENCY	$ 80,000	$ 111,733	$ (31,733)	140%	***Used this account to transfer Technology Funding as approved by Council***
TRANSFER TO DEBT SERVICE	$ 3,104,117	$ 3,104,117	$ -	100%	
TRANSFER TO OTHER FUNDS	$ 445,000	$ 445,000	$ -	100%	
TRANSFER TO OTHER FUNDS	$ 551,313	$ 491,313	$ 60,000	89%	
TRANSFER TO OTHER FUNDS	$ 7,000	$ 7,000	$ -	100%	
	$ 13,922,094	**$ 11,700,654**	**$ 2,221,440**	**84%**	
NET OF REVENUES & EXPENDITURES	**$ 374**	**$ 1,359,882**	**$ (1,359,508)**		

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 10/31/2019	AVAILABLE BALANCE	% BDGT USED	

FUND 215 - LIBRARY

REVENUES

INTERGOVERNMENTAL REVENUES	$ 228,295	$ 228,305	$ (10)	100%	
PUBLIC CHARGES FOR SERVICE	$ 26,700	$ 22,143	$ 4,557	83%	
MISCELLANEOUS REVENUE	$ -	$ 1,782	$ (1,782)		
OTHER FINANCING SOURCES	$ 603,813	$ 421,813	$ 182,000	70%	***$172,000 will be recorded at year-end***
TOTAL REVENUES	**$ 858,808**	**$ 674,043**	**$ 184,765**	**78%**	

EXPENDITURES

GENERAL OPERATING EXPENDITURES	$ 858,808	$ 695,151	$ 163,657	81%	***Reasonable considering all CIP budget items have been completed***
TOTAL EXPENDITURES	**$ 858,808**	**$ 695,151**	**$ 163,657**	**81%**	
NET OF REVENUES & EXPENDITURES	**$ -**	**$ (21,109)**	**$ 21,109**		

FUND 245 - OPERA HOUSE

REVENUES

PUBLIC CHARGES FOR SERVICE	$ 770,783	$ 826,966	$ (56,183)	107%	
MISCELLANEOUS REVENUE	$ 5,000	$ 4,931	$ 69	99%	
OTHER FINANCING SOURCES	$ 165,000	$ 177,996	$ (12,996)	108%	
	$ 940,783	**$ 1,009,893**	**$ (69,110)**	**107%**	

EXPENDITURES

GENERAL OPERATING EXPENSES	$ 907,820	$ 905,558	$ 2,262	100%	***Due to projections made while budgeting Fall Season shows - Although guarantees are higher than anticipated, this also derivates to higher revenue shows***
TOTAL EXPENDITURES	**$ 907,820**	**$ 905,558**	**$ 2,262**	**100%**	
NET OF REVENUES & EXPENDITURES	**$ 32,963**	**$ 104,335**	**$ (71,372)**		

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 10/31/2019	AVAILABLE BALANCE	% BDGT USED	

FUND 603 - EMS

REVENUES

PUBLIC CHARGES FOR SERVICE	$ 654,650	$ 434,629	$ 220,021	66%	*Timing issue - Only 8 months of Ambulance Fees recorded to date*
OTHER FINANCING SOURCES	$ 130,000	$ 84,967	$ 45,033	65%	*State Medicare Supplement historically received in November*
TOTAL REVENUES	**$ 784,650**	**$ 519,596**	**$ 265,054**	**66%**	

EXPENDITURES

AMBULANCE	$ 574,814	$ 397,005	$ 177,809	69%	
INTEREST & FISCAL CHARGES	$ 8,670	$ -	$ 8,670	0%	
TRANSFERS TO OTHER FUNDS	$ 195,000	$ 178,670	$ 16,330	92%	
TOTAL EXPENDITURES	**$ 778,484**	**$ 575,675**	**$ 202,809**	**74%**	
NET OF REVENUES & EXPENDITURES	**$ 6,166**	**$ (56,079)**	**$ 62,245**		