REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LIBRARY, OPERA HOUSE AND EMS FUNDS
PERIOD ENDING 09/30/2019

- Analytics provided for revenues less than 75% of budget
- Analytics provided for expenses greater than 75% of budget

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 09/30/2019	AVAILABLE BALANCE	% BDGT USED	
FUND 215 - LIBRARY					
REVENUES					
DANE COUNTY SERVICE FEES	$ 220,254	$ 220,254	$ -	100	
OTHER COUNTIES SERVICE FEES	$ 8,041	$ 8,051	$ (10)	100	
FINES	$ 22,000	$ 16,035	$ 5,965	73	
COPY MACHINE	$ 4,700	$ 4,099	$ 601	87	
INTEREST	$ -	$ 1,533	$ (1,533)	100	
TRANSFER IN - GENERAL FUND	$ 421,813	$ 421,813	$ -	100	
TRANFER IN FROM UTILITIES	$ 172,000	$ -	$ 172,000	0	*Occurs as part of year-end closing*
SURPLUS	$ 10,000	$ -	$ 10,000	0	*No revenues recorded here*
TOTAL REVENUES	**$ 858,808**	**$ 671,786**	**$ 187,022**	**78**	
EXPENDITURES					
SALARIES	$ 74,888	$ 63,418	$ 11,470	85	*Budgeted gap in employment between Directors which did not occur and impacted by former Director payout*
WAGES	$ 386,935	$ 262,388	$ 124,547	68	
WAGES - PART TIME	$ 65,824	$ 45,529	$ 20,295	69	
SEASONAL/TEMPORARY	$ 8,500	$ 4,862	$ 3,638	57	
EMPLOYEE BENEFITS	$ 72,012	$ 48,292	$ 23,720	67	
HEALTH INSURANCE	$ 66,801	$ 59,282	$ 7,519	89	*Shift in election w/ hiring of new director*
TELEPHONE	$ 1,000	$ 315	$ 685	32	
POSTAGE	$ 400	$ 274	$ 126	69	
TRAVEL/CONFERENCE	$ 1,600	$ 817	$ 783	51	
OUTSIDE SERVICES/CONTRACTS-2	$ 500	$ 688	$ (188)	138	*Nothing significant noted - Will continue to monitor*
OUTSIDE SERVICES/CONTRACTS-3	$ 300	$ 180	$ 120	60	
UTILITIES	$ 19,000	$ 11,971	$ 7,029	63	
UTILITIES-BUILDING 2	$ 6,500	$ 2,699	$ 3,801	42	
EQUIPMENT MAINTENANCE	$ 1,500	$ 997	$ 503	66	
REPAIR & MAINTENANCE	$ 9,000	$ 5,395	$ 3,605	60	
TECHNOLOGY COSTS	$ 48,850	$ 48,831	$ 19	100	*Majority of costs paid early in the year*
MISC EXPENSES	$ 500	$ 628	$ (128)	126	*Nothing significant noted - Will continue to monitor*
PROGRAMS/PUBLICITY	$ 4,000	$ 3,386	$ 614	85	
SUBSCRIPTIONS/DUES	$ 400	$ 93	$ 307	23	
PERIODICALS	$ 5,600	$ 3,501	$ 2,099	63	

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 09/30/2019	AVAILABLE BALANCE	% BDGT USED	
E-RESOURCES	$ 8,198	$ 8,265	$ (67)	101	*Majority of costs paid early in the year*
AUDIO VISUAL	$ 11,000	$ 8,246	$ 2,754	75	
BOOKS	$ 44,600	$ 32,340	$ 12,260	73	
OPERATING EXPENSES	$ 3,800	$ 3,859	$ (59)	102	*Nothing significant noted - Will continue to monitor*
OPERATING EXPENSES-SPECIALIZED-1	$ 200	$ 62	$ 138	31	
OPERATING EXPENSES-SPECIALIZED-2	$ 4,800	$ 3,721	$ 1,079	78	*Nothing significant noted - Will continue to monitor*
CAPITAL-EQUIPMENT	$ 7,100	$ 7,065	$ 35	100	*Purchased early in the year*
CAPITAL- COMPUTERS	$ 5,000	$ 1,303	$ 3,697	26	
TOTAL EXPENDITURES	**$ 858,808**	**$ 628,406**	**$ 230,402**	**73**	
NET OF REVENUES & EXPENDITURES	**$ -**	**$ 43,380**	**$ (43,380)**		

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 09/30/2019	AVAILABLE BALANCE	% BDGT USED	
FUND 245 - OPERA HOUSE					
REVENUES					
TICKET SALES	$ 599,241	$ 603,587	$ (4,346)	101	
REVENUE-FEES	$ 45,542	$ 58,904	$ (13,362)	129	
OTHER TAXABLE SALES	$ -	$ 1,199	$ (1,199)	100	
MEMBERSHIPS	$ 110,000	$ 109,089	$ 911	99	
ANNUAL PUBLICATION	$ 15,000	$ 10,733	$ 4,267	72	*Less participation in annual publication than in prior years - Reduction in budget anticipated this*
TAX EXEMPT SALES	$ 1,000	$ 1,350	$ (350)	135	
INTEREST	$ -	$ 281	$ (281)	100	
DONATIONS	$ 5,000	$ 2,940	$ 2,060	59	*Challenging number to budget, but overall amount is immaterial*
TRANSFER IN - GENERAL FUND	$ 165,000	$ 165,000	$ -	100	
SURPLUS	$ -	$ 12,996	$ (12,996)	100	
TOTAL REVENUES	**$ 940,783**	**$ 966,078**	**$ (25,295)**	**103**	
EXPENDITURES					
SALARIES	$ 78,833	$ 55,563	$ 23,270	70	
WAGES	$ 97,251	$ 68,792	$ 28,459	71	
SEASONAL/TEMPORARY	$ 10,000	$ -	$ 10,000	0	
EMPLOYEE BENEFITS	$ 25,879	$ 17,420	$ 8,459	67	
HEALTH INSURANCE	$ 13,915	$ 26,450	$ (12,535)	190	*Due shifts in election since budget was completed*
TELEPHONE	$ 3,500	$ 616	$ 2,884	18	

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 09/30/2019	AVAILABLE BALANCE	% BDGT USED	
OUTSIDE SERVICES/CONTRACTS-2	$ 45,542	$ 39,957	$ 5,585	88	*Ticketing Fees - Offset with increase in Fees Revenues*
EQUIPMENT MAINTENANCE	$ 5,000	$ 3,824	$ 1,176	76	*Nothing significant noted - Over Stage Projection and Desktop Phones for first floor noted in ledger detail*
MISC EXPENSES	$ -	$ 353	$ (353)	100	*Not budgeted - $ amount is immaterial*
ADS & PUBLICATIONS	$ 90,000	$ 85,870	$ 4,130	95	*Majority of costs incurred through third quarter of the year - 2020 budget discussions revealed the 2019 budget amount may have been somewhat low*
SUBSCRIPTIONS/DUES	$ 2,500	$ 3,235	$ (735)	129	*Majority of costs for the year have been incurred*
OPERATING EXPENSES	$ 25,000	$ 20,692	$ 4,308	83	*Nothing significant noted - Will continue to monitor*
OPERATING EXPENSES-ADVERTISING	$ 17,000	$ 14,994	$ 2,006	88	*Nothing significant noted - Will continue to monitor*
OPERATING EXPENSES-GUARANTEES	$ 418,400	$ 362,397	$ 56,003	87	*Deposits for 4th quarter shows are being paid - Would anticipate this being higher than 75% of budget at this point*
OPERATING EXPENSES-HOSPITALITY	$ 40,000	$ 30,234	$ 9,766	76	*Nothing significant noted - Will continue to monitor*
OPERATING EXPENSES-MISC EVENT EXPENSES	$ 5,000	$ 3,569	$ 1,431	71	
OPERATING EXPENSES-CONTRACT LABOR/RENTAL	$ 30,000	$ 17,669	$ 12,331	59	
TOTAL EXPENDITURES	**$ 907,820**	**$ 751,634**	**$ 156,186**	**83**	
NET OF REVENUES & EXPENDITURES	**$ 32,963**	**$ 214,444**	**$ (181,481)**		

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 09/30/2019	AVAILABLE BALANCE	% BDGT USED	
FUND 603 -EMS					
REVENUES					
STATE MEDICARE SUPPLEMENT	$ 20,500	$ -	$ 20,500	0	*Historically received in November*
BAB REBATE	$ 4,500	$ 3,035	$ 1,465	67	*Second half not received yet*
FIRE DEPT FEES	$ 44,650	$ 44,637	$ 13	100	
AMBULANCE FEES	$ 610,000	$ 389,993	$ 220,007	64	*Only 8 months recorded to date*
STATE DEPT COLLECTION (SDC)	$ 25,000	$ -	$ 25,000	0	*Occurs as part of year-end closing - Balance sheet indicates only $2,114 YTD*
INTEREST	$ -	$ 1,591	$ (1,591)	100	
TRANSFER IN - GENERAL FUND	$ 80,000	$ 80,000	$ -	100	
TOTAL REVENUES	**$ 784,650**	**$ 519,256**	**$ 265,394**	**66**	
EXPENDITURES					

DESCRIPTION	2019 AMENDED BUDGET	YTD BALANCE 09/30/2019	AVAILABLE BALANCE	% BDGT USED	
SALARIES	$ 81,790	$ 57,678	$ 24,112	71	
WAGES	$ 42,634	$ 24,680	$ 17,954	58	
WAGES - PART TIME	$ 141,000	$ 86,074	$ 54,927	61	
LONGEVITY - VOLUNTEERS	$ 5,300	$ 163	$ 5,138	3	
EMPLOYEE BENEFITS	$ 28,602	$ 18,352	$ 10,250	64	
HEALTH INSURANCE	$ 21,835	$ 16,383	$ 5,452	75	
WORKERS COMP INSURANCE	$ 12,000	$ -	$ 12,000	0	
TELEPHONE	$ 4,000	$ 1,759	$ 2,241	44	
TRAVEL/CONFERENCE	$ 9,350	$ 9,304	$ 46	100	***Nothing significant noted - Will continue to monitor***
EMT TRAINING BANK	$ 3,560	$ 932	$ 2,628	26	
OUTSIDE SERVICES/CONTRACTS	$ 10,000	$ 5,000	$ 5,000	50	
OUTSIDE SERVICES/CONT	$ 40,000	$ 22,150	$ 17,850	55	
OUTSIDE SERVICES/CONTRACTS-3	$ 2,000	$ -	$ 2,000	0	
UTILITIES	$ 17,800	$ 10,039	$ 7,761	56	
EQUIPMENT MAINTENANCE	$ 13,500	$ 8,111	$ 5,389	60	
MISC EXPENSES	$ 3,700	$ 2,979	$ 721	81	***Nothing significant noted - Will continue to monitor***
OFFICE SUPPLIES	$ 6,000	$ 3,770	$ 2,230	63	
RENT EXPENSE	$ 39,643	$ 20,853	$ 18,790	53	
SUBSCRIPTIONS/DUES	$ 1,200	$ 1,295	$ (95)	108	***Incurred early in the year - Do not anticipate additional costs***
ADMINISTRATION EXPENSE	$ 18,000	$ 13,500	$ 4,500	75	
VEHICLE EXPENSE	$ 8,000	$ 13,554	$ (5,554)	169	***Multiple accidents in 2019 not accounted for in the budget***
VEHICLE FUEL	$ 8,000	$ 4,592	$ 3,408	57	
OPERATING EXPENSES	$ 42,000	$ 27,903	$ 14,097	66	
OPERATING EXPENSES-SPECIALIZED-3	$ 1,000	$ 659	$ 341	66	
REPAIRS/MAINTENANCE	$ 6,400	$ 1,334	$ 5,066	21	
UNIFORM ALLOWANCE	$ 5,000	$ 3,262	$ 1,738	65	
AUTO PHYSICAL DAMAGE INSURANCE	$ 2,500	$ -	$ 2,500	0	
INTEREST	$ 8,670	$ -	$ 8,670	0	
TRANSFER TO DEBT SERVICE	$ 130,000	$ 138,670	$ (8,670)	107	***Includes interest amount***
TRANSFER TO EMS TRUCK FUND	$ 40,000	$ -	$ 40,000	0	
TRANSFER TO EQUIP REPLACEMENT	$ 25,000	$ 40,000	$ (15,000)	160	***Per discussions with the Director, the funding schedules were revised following completion of the 2019 budget.***
TOTAL EXPENDITURES	**$ 778,484**	**$ 532,995**	**$ 245,489**	**68**	
NET OF REVENUES & EXPENDITURES	**$ 6,166**	**$ (13,739)**	**$ 19,905**		