INCOME STATEMENT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 09/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 09/30/21	AVAILABLE BALANCE	2021 % BDGT USED	2020 % BDGT USED
Fund 100 - GENERAL FUND					
REVENUES	$ 14,128,439	$ 12,219,729	$ 1,908,710	86	86
EXPENDITURES	$ 14,119,684	$ 11,047,870	$ 3,086,814	78	78

REVENUE REPORT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 09/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 09/30/21	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	$ 18,300	$ 168,700	10	29
INTERGOVERNMENTAL REVENUES	$ 2,393,631	$ 1,574,127	$ 819,504	66	67
LICENSES & PERMITS	$ 200,500	$ 239,812	$ (39,312)	120	88
FINES, FORFEITS & PENALTIES	$ 147,000	$ 88,452	$ 58,548	60	47
PUBLIC CHARGES FOR SERVICE	$ 571,199	$ 427,896	$ 143,303	75	59
INTERGOVERNMENTAL CHARGES	$ 82,000	$ 77,500	$ 4,500	95	100
MISCELLANEOUS REVENUE	$ 332,339	$ 270,183	$ 62,156	81	73
TOTAL REVENUES	$ 14,128,439	$ 12,219,729	$ 1,908,710	86	86

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 09/30/21	YTD BALANCE 09/30/20	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	$ 1,455	$ 1,957	
100 43522	FEDERAL AID: POLICE	$ 8,903	$ -		
100 43531	STATE ROAD ALLOTMENT	$ 754,036	$ 655,683	$ 98,353	***Determined by State - Represents 3rd of four payments***
100 43533	STATE AID - STREETS	$ 38,966	$ 38,798	$ 168	
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 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	$ 27,020	$ 37,829	$ (10,809)	***3rd quarter payment not yet received in 2021***
100 43791	DANE COUNTY GRANTS	$ -	$ 9,209	$ (9,209)	***COVID Grant for Elections***
100 44110	LIQUOR & MALT BEVERAGE	$ 29,460	$ 20,471	$ 8,989	***Increase is due to reserve license issued for a downtown business - None issued in 2020***
100 44111	OPERATORS	$ 8,625	$ 8,610	$ 15	
100 44120	CIGARETTE	$ 1,300	$ 1,600	$ (300)	
100 44150	MISC. LICENSE	$ 5,983	$ 5,587	$ 396	
100 44210	DOG	$ 2,668	$ 1,182	$ 1,485	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 09/30/21	YTD BALANCE 09/30/20	Change	Notes
100 44300	BUILDING	$ 72,342	$ 51,347	$ 20,996	*Simply more activity through 9/30/21 compared to same time last year. 370 transactions in 2021 averaging $196 versus 311 transactions in 2020 averaging $165 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	$ 16,474	$ 19,741	$ (3,267)	
100 44320	PLUMBING	$ 47,756	$ 10,414	$ 37,342	*Nearly all attributed to the LSL replacement project permits - $35,900*
100 44330	HEATING	$ 11,109	$ 15,316	$ (4,207)	
100 44340	FIRE PROTECTION FEES	$ 4,416	$ 4,417	$ (1)	
100 44900	MISC	$ 39,680	$ 36,872	$ 2,808	
100 45100	COURT PENALTIES/COSTS	$ 59,166	$ 53,796	$ 5,370	*More activity in 2021 due to relaxed COVID restrictions*
100 45130	PARKING FINES	$ 29,286	$ 19,432	$ 9,854	*Simply more activity through 9/30/21 compared to same time last year due to the more stringent COVID restrictions in 2020.*
100 46110	MISC. REVENUE	$ 2,833	$ 2,285	$ 548	
100 46150	SPECIAL ASSESSMENT ADMIN FEES	$ 10,358	$ 7,735	$ 2,623	
100 46210	POLICE DEPT FEES	$ 4,020	$ 1,186	$ 2,834	
100 46220	FIRE DEPT FEES	$ 175,431	$ 162,853	$ 12,578	*Based on the Fire Department's annual operating budget*
100 46290	MVD FEES	$ 6,760	$ 25,309	$ (18,549)	*Simply less activity compared to 2020 - Individual transactions in this account are all immaterial*
100 46309	ELECTRONIC RECYCLING FEES	$ 1,785	$ 3,800	$ (2,015)	
100 46310	PUBLIC WORKS CHARGES-MISC	$ -	$ 309	$ (309)	
100 46312	INSPECTION-MOW/SNOW CHARGES	$ 2,513	$ 1,870	$ 643	
100 46430	STREET OPENING	$ 12,238	$ 14,276	$ (2,038)	
100 46435	YARD WASTE SITE FEES	$ 20,010	$ 20,265	$ (255)	
100 46540	CEMETERY FEES	$ 14,365	$ 6,356	$ 8,009	*More activity in 2021 due to relaxed COVID restrictions compared to the early part of 2020.*
100 46590	TAXABLE CRAFT SALES	$ 370	$ 60	$ 310	
100 46595	MISC TAXABLE SALES	$ -	$ (131)	$ 131	
100 46610	NEWSLETTER	$ 322	$ 228	$ 94	
100 46720	PARK RESERVATIONS	$ 8,315	$ 950	$ 7,365	*More activity in 2021 due to relaxed COVID restrictions compared to 2020.*
100 46750	RECREATION	$ 22,095	$ 17,425	$ 4,669	
100 46751	SWIM POND	$ 54,698	$ -	$ 54,698	*Swim pond was closed in 2020*
100 46752	REC INSTRUCTION FEES	$ 39,499	$ 18,280	$ 21,219	*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	$ 13,500	$ -	$ 13,500	*This amount was not budgeted in 2020*
100 48110	INTEREST	$ 7,665	$ 76,451	$ (68,786)	*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	$ 5,062	$ 10,548	$ (5,486)	
100 48112	INTEREST ON TAXES	$ 921	$ 476	$ 446	
100 48113	REBATE	$ 8,813	$ 8,095	$ 718	
100 48130	INTEREST - ASSESSMENTS	$ 3,404	$ 1,006	$ 2,398	
100 48220	RENTAL INCOME	$ 10,500	$ 7,000	$ 3,500	
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	$ 17,199	$ 25,800	$ (8,601)	*3rd quarter payment not yet received in 2021*
100 48503	DONATIONS- KITCHEN FUND	$ 9,414	$ 12,731	$ (3,317)	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 09/30/21	YTD BALANCE 09/30/20	Change	Notes
100 48504	DONATIONS - TOWNSHIPS	$ 24,000	$ 14,750	$ 9,250	*Second half of Dunn payment not received until October in 2020*
100 48505	DONATIONS - CENTER	$ 22,094	$ 26,394	$ (4,300)	
100 48509	DONATIONS - SPECIAL GIFT (FOUNDATION)	$ 38,000	$ 38,000	$ -	
100 48519	FSAYC CONTRIBUTION	$ 57,629	$ 60,430	$ (2,800)	
100 48522	DONATIONS - YOUTH CENTER	$ -	$ 350	$ (350)	
100 48523	DANE COUNTY DONATIONS	$ 6,393	$ 7,193	$ (799)	
100 48524	UNITED WAY DONATIONS	$ 1,326	$ 2,516	$ (1,190)	
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)	*Less in Bryant Foundation donations thus far in 2021*
100 48542	SHOP WITH A COP	$ 200	$ -	$ 200	
100 48543	PAUL KRABY MEMORIAL	$ 2,307	$ 1,073	$ 1,234	
		$ 12,219,729	$ 11,972,784	$ 232,031	

TOTAL REVENUE CHANGE SUMMARY

Property Taxes	$ 78,351
Interest Income	$ (74,272)
State Aids	$ 112,569
Taxi Grant	$ 9,176
Building Permits	$ 20,996
SRO	$ (45,665)
Plumbing Permits	$ 37,342
Rec Programs	$ 87,951
Donations	$ (13,300)
Parking Fines and MVD Fees	$ (8,696)
Fire Department Fees	$ 12,578
EMS Admin Fees	$ 13,500
Dane County Sr. Center Funding	$ (19,410)
COVID Election Grant	$ (9,209)
Liquor Licenses	$ 8,989
Insurance Recoveries	$ 14,508
Other	$ 6,622
	$ 232,031

Margin	**09/30/21**	**09/30/20**	**9/30/19**
Actual Revenues	$ 12,219,729	$ 11,972,784	$ 11,847,999
Less: Transfers	$ (4,453,787)	$ (4,554,613)	$ (4,047,430)
	$ 7,765,941	$ 7,418,171	$ 7,800,569
Actual Expenditures	$ 11,047,870	$ 10,885,772	$ 10,546,017
Less: Transfers	$ (4,453,787)	$ (4,554,613)	$ (4,047,430)
	$ 6,594,083	$ 6,331,159	$ 6,498,587
	$ 1,171,858	$ 1,087,012	$ 1,301,982
Calculated 9/30 Margin	**15.1%**	**14.7%**	**16.7%**
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 09/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 09/30/21	AVAILABLE BALANCE	2021 % BDGT USED 09/30/21	2020 % BDGT USED 09/30/20	2020 % BDGT USED 12/31/20	Notes
LEGISLATIVE	$ 46,505	$ 31,714	$ 14,791	68	70	102	
JUDICIAL	$ 62,924	$ 43,888	$ 19,036	70	70	96	
LEGAL	$ 140,000	$ 97,134	$ 42,866	69	61	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 100% at year-end.*
MAYOR	$ 102,636	$ 73,667	$ 28,969	72	72	98	
CLERK	$ 201,950	$ 135,010	$ 66,940	67	68	98	
ELECTION	$ 20,000	$ 16,502	$ 3,498	83	100	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	$ 442,451	$ 190,113	70	68	96	
ASSESSOR	$ 44,200	$ 40,203	$ 3,997	91	92	101	
HR/RISK MANAGEMENT	$ 196,575	$ 130,702	$ 65,873	66	69	97	
OTHER GENERAL GOVERNMENT	$ 92,700	$ 55,497	$ 37,203	60	65	66	*Spending is 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	$ 257,246	$ 32,050	89	81	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	$ 2,235,955	$ 994,214	69	69	99	
FIRE PROTECTION	$ 555,527	$ 314,523	$ 241,004	57	58	100	
INSPECTION	$ 97,523	$ 69,620	$ 27,903	71	62	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 97% at year-end.*
CITY BUILDINGS	$ 260,655	$ 160,202	$ 100,453	61	47	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 9/30/21 than expected. This is still anticipated to reach 87% of the budgeted amount by year-end.*
HIGHWAY & STREET MAINT/CONST	$ 1,230,888	$ 914,056	$ 316,832	74	70	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 09/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 09/30/21	AVAILABLE BALANCE	2021 % BDGT USED 09/30/21	2020 % BDGT USED 09/30/20	2020 % BDGT USED 12/31/20	Notes
SNOW REMOVAL	$ 68,000	$ 61,851	$ 6,149	91	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	$ 6,058	$ 11,942	34	104	121	*Nothing significant noted that can explain the decrease in % used - Budget to actual appears reasonable for 2021*
STREET LIGHTING	$ 118,000	$ 61,869	$ 56,131	52	51	78	*We have proposed significant reductions to this budget in 2022.*
SENIOR CENTER	$ 600,861	$ 412,964	$ 187,897	69	71	99	
CEMETERY	$ 36,000	$ 31,073	$ 4,927	86	66	93	*Nothing significant noted - Budget to actual appears reasonable through 9/30/21.*
COMMUNITY COMMITMENT	$ 5,000	$ 9,490	$ (4,490)	190	36	98	*$10,500 was invoiced back to the entities that partnered with the City on an article in the Livability magazine. The 10/13/21 balance is $4,490.*
PARKS	$ 289,856	$ 198,375	$ 91,481	68	61	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 9/30/21 and 9/30/20. Budget to actual appears reasonable.*
RECREATION PROGRAMS & EVENTS	$ 348,950	$ 226,710	$ 122,240	65	49	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	$ 99,268	$ 67,814	59	63	90	*Minimal part time wages have been incurred in 2021 - Used only 9.94% of the part time wages budget thus far.*
IT/MEDIA SERVICES	$ 379,249	$ 251,080	$ 128,169	66	67	88	
PLANNING	$ 294,038	$ 209,514	$ 84,524	71	82	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 9/30/21.*
TOTAL EXPENDITURES - FUND 100	**$ 9,529,148**	**$ 6,586,620**	**$ 2,942,528**	**69**	**67**	**95**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LIBRARY FUND 215

PERIOD ENDING 09/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 09/30/2021	AVAILABLE BALANCE	% BDGT USED
INTERGOVERNMENTAL REVENUES	265,097	265,431	(334)	100.13
PUBLIC CHARGES FOR SERVICE	10,700	5,530	5,170	51.68
MISCELLANEOUS REVENUE	100	11	89	10.58
OTHER FINANCING SOURCES	632,350	632,350	-	100.00
TOTAL REVENUES	908,247	903,322	4,925	99.46
GENERAL OPERATING EXPENSES	908,251	618,253	289,998	68.07
TOTAL EXPENDITURES	908,251	618,253	289,998	68.07
NET REVENUES/EXPENDITURES	**(4)**	**285,069**	**(285,073)**	

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 09/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 09/30/2021	AVAILABLE BALANCE	% BDGT USED	
INTERGOVERNMENTAL REVENUES	-	324,618	(324,618)		***Shuttered Venues Grant***
PUBLIC CHARGES FOR SERVICE	925,274	537,424	387,850	58.08	
MISCELLANEOUS REVENUE	5,000	15,611	(10,611)	312.22	
OTHER FINANCING SOURCES	195,000	195,000	-	100.00	
TOTAL REVENUES	1,125,274	1,072,654	52,620	95.32	
GENERAL OPERATING EXPENSES	1,112,103	561,636	550,467	50.50	
TOTAL EXPENDITURES	1,112,103	561,636	550,467	50.50	
NET REVENUES/EXPENDITURES	**13,171**	**511,017**	**(497,846)**		

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - EMS FUND 603

PERIOD ENDING 09/30/2021

DESCRIPTION	2021 AMENDED BUDGET	YTD BALANCE 09/30/2021	AVAILABLE BALANCE	% BDGT USED	
MISCELLANEOUS REVENUE	15,250	7	15,243	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	392,039	195,978	66.67	
TRANSFERS TO OTHER FUNDS	100,000	100,000	-	100.00	
TOTAL EXPENDITURES	688,017	492,039	195,978	71.52	
NET REVENUES/EXPENDITURES	**23,033**	**(67,140)**	**90,173**		