INCOME STATEMENT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 9/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 9/30/20	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED
Fund 100 - GENERAL FUND					
REVENUES	13,936,134	11,972,784	1,963,350	85.91	89.91
EXPENDITURES	13,927,314	10,885,772	3,049,702	78.16	79.19

REVENUE REPORT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 9/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 9/30/20	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED	
Fund 100 - GENERAL FUND						
Revenues						
TAXES	10,141,534	9,442,273	699,261	93.10	95.29	*Decrease in % used is mainly due to the fact the Utility PILOTs are budgeted higher in 2020*
OTHER FINANCING SOURCES	65,000	18,900	46,100	29.08	20.70	
INTERGOVERNMENTAL REVENUES	2,280,126	1,528,542	751,584	67.04	67.52	
LICENSES & PERMITS	199,075	175,556	23,519	88.19	85.14	*Notable increase in building permit activity compared to 2019 - New construction is down, but fee revenue is up due to remodels, etc.*
FINES, FORFEITS & PENALTIES	155,000	73,228	81,772	47.24	98.70	*Decrease in % used is mainly attributed to COVID-19 - Court Penalties down $34,300 - Parking Fines down $18,300*
PUBLIC CHARGES FOR SERVICE	588,894	346,766	242,128	58.88	90.53	*Decrease in % used is mainly attributed to COVID-19 - Recreation and Recreation Fees down $116,500*
INTERGOVERNMENTAL CHARGES	64,000	64,000	0	100.00	94.51	
MISCELLANEOUS REVENUE	442,505	323,519	118,986	73.11	100.64	*- Overall decrease in % used is reasonable and further explanations can be found in the 48000 accounts below*
TOTAL REVENUES	13,936,134	11,972,784	1,963,350	85.91	89.91	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 9/30/2019	YTD BALANCE 9/30/20	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 41210	ROOM TAXES	3,161	1,536	(1,625)	
100 41311	ELECTRIC UTILITY DIVIDEND	27,902	0	(27,902)	*The Electric Utility Dividend payment has been eliminated*
100 41320	SHA PILOT	47,232	47,595	363	
100 41321	DCHA PILOT	11,181	9,428	(1,753)	
100 42321	TREE PLANTINGS - DEVELOPER	12,765	18,900	6,135	*Increase is mainly due to activity on Glacier Moraine/TIF 6*
100 43410	STATE SHARED TAXES	80,997	80,997	0	
100 43411	STATE UTILITY AID	2,933	3,010	76	
100 43415	EXPENDITURE RESTRAINT PAYMENT	231,263	238,146	6,882	*Calculated by the State*
100 43420	FIRE INSURANCE REBATE	49,512	50,368	855	
100 43430	EXEMPT COMPUTER AID	59,960	59,960	0	
100 43431	PERSONAL PROPERTY AID	40,068	36,760	(3,308)	
100 43521	STATE GRANTS-POLICE	0	1,455	1,455	
100 43531	STATE ROAD ALLOTMENT	570,160	655,683	85,524	*Calculated by the State - Represents 3rd of 4 payments*
100 43533	STATE AID - STREETS	38,895	38,798	(97)	
100 43537	TAXI GRANT	189,544	196,977	7,433	*Based on existing grant agreement*
100 43545	RECYCLING GRANT	34,075	34,071	(4)	
100 43571	VIDEO SERVICE PROVIDERS AID	0	13,815	13,815	*New account in 2020 - Subsidy from the State related to Franchise Fees - Offset by decrease in account 46755 below*
100 43693	SCHOOL RESOURCE OFFICER	62,202	45,665	(16,537)	*Can be attributed to COVID-19*
100 43790	COUNTY FUNDING - OUTREACH	34,073	63,629	29,556	*Change in allocation between this account and accounts 48501-48507 below - Overall change is minimial*
100 43791	OTHER GRANTS	0	9,209	9,209	*Election Commissions CARES Grant*
100 44110	LIQUOR & MALT BEVERAGE	39,559	20,471	(19,088)	*Due to new Shaker's Saloon license in 2019 for $10,000*
100 44111	OPERATORS	10,360	8,610	(1,750)	
100 44120	CIGARETTE	1,575	1,600	25	
100 44150	MISC. LICENSE	6,403	5,587	(816)	
100 44210	DOG	1,931	1,182	(749)	
100 44300	BUILDING	50,819	51,347	528	
100 44310	ELECTRICAL	18,206	19,741	1,535	
100 44320	PLUMBING	12,649	10,414	(2,235)	
100 44330	HEATING	11,663	15,316	3,652	
100 44340	FIRE PROTECTION FEES	5,121	4,417	(704)	
100 44900	MISC	30,650	36,872	6,222	*Majority of increase relates to KPW Phase II Final Plat Review Fees*
100 45100	COURT PENALTIES/COSTS	88,139	53,796	(34,344)	*Can be attributed to COVID-19*
100 45130	PARKING FINES	37,698	19,432	(18,265)	*Can be attributed to COVID-19*
100 46110	MISC. REVENUE	5,439	2,285	(3,154)	
100 46150	SPECIAL ASSESSMENT ADMIN FEES	9,345	7,735	(1,610)	
100 46210	POLICE DEPT FEES	1,041	1,186	145	
100 46220	FIRE DEPT FEES	167,110	162,853	(4,257)	
100 46290	MVD FEES	6,210	25,309	19,099	*Simply more activity in 2020 than expected*
100 46309	ELECTRONIC RECYCLING FEES	5,085	3,800	(1,285)	
100 46310	PUBLIC WORKS CHARGES-MISC	10,009	309	(9,700)	*Now being recorded as a reduction to the expenses as opposed to revenue*
100 46312	INSPECTION-MOW/SNOW CHARGES	1,630	1,870	240	
100 46430	STREET OPENING	8,950	14,276	5,326	*Majority of increase relates to TDS work*
100 46435	YARD WASTE SITE FEES	20,210	20,265	55	
100 46540	CEMETERY FEES	11,361	6,356	(5,005)	*Less activity in 2020*
100 46590	TAXABLE CRAFT SALES	1,066	60	(1,006)	
100 46595	MISC TAXABLE SALES	20	(131)	(151)	
100 46610	NEWSLETTER	301	228	(73)	
100 46720	PARK RESERVATIONS	6,493	950	(5,543)	*Can be attributed to COVID-19*
100 46750	RECREATION	44,242	17,425	(26,817)	*Can be attributed to COVID-19*
100 46751	SWIM POND	48,528	0	(48,528)	*Can be attributed to COVID-19*
100 46752	REC INSTRUCTION FEES	53,841	18,280	(35,562)	*Can be attributed to COVID-19*
100 46755	CABLE FRANCHISE FEE	69,720	63,273	(6,447)	*See account 43571 for explanation*
100 46756	UNDERWRITING	3,625	0	(3,625)	
100 46757	CABLE - TAXABLE SALES	401	288	(114)	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 9/30/2019	YTD BALANCE 9/30/20	Change	Notes
100 46759	VIDEO PRODUCTION SERVICES	1,555	150	(1,405)	
100 47410	SEWER UTILITY ADMINISTRATION	15,400	15,400	0	
100 47420	ELECTRIC UTILITY ADMINISTRATIO	35,400	35,400	0	
100 47430	WATER UTILITY ADMINISTRATION	13,200	13,200	0	
100 47440	EMS ADMINISTRATION	13,500	0	(13,500)	*Not budgeted in 2020 - Reduced transfer in to EMS from General Fund*
100 48110	INTEREST	160,551	76,451	(84,100)	*Lower interest rates - This was anticipated during the budgeting process*
100 48111	INTEREST: LONG TERM INVESTMENT	0	10,548	10,548	*New account used in 2020 for longer term investments*
100 48112	INTEREST ON TAXES	701	476	(226)	
100 48113	REBATE	10,679	8,095	(2,584)	
100 48114	DIVIDENDS	(2,514)	0	2,514	
100 48130	INTEREST - ASSESSMENTS	620	1,006	386	
100 48220	RENTAL INCOME	7,000	7,000	0	
100 48309	SALE OF CITY PROPERTY	5,297	0	(5,297)	*Sale of surplus equipment at PW*
100 48400	INSURANCE RECOVERIES-PROPERTY	5,122	2,742	(2,381)	
100 48410	INSURANCE RECOVERIES-WORKCOMP	1,058	0	(1,058)	
100 48420	INSURANCE- REBATE	0	16,076	16,076	*2019 Liability Rebate paid in 2020*
100 48500	DONATIONS	(168)	3,000	3,168	
100 48501	DC NUTRITION CONTRACT	18,486	0	(18,486)	
100 48503	DONATIONS- KITCHEN FUND	18,841	12,731	(6,110)	*Change in allocation between these accounts and account 43790- Increase is minimal*
100 48504	DONATIONS - TOWNSHIPS	25,750	14,750	(11,000)	
100 48505	DONATIONS - CENTER	25,338	26,394	1,057	
100 48507	DONATIONS - SEN CNTR CASE MGMT	20		(20)	
100 48509	DONATIONS - SPECIAL GIFT (FOUNDATION)	38,000	38,000	0	
100 48519	FSAYC CONTRIBUTION	85,312	60,430	(24,882)	*Accounting methodology changed in 2020*
100 48522	DONATIONS - YOUTH CENTER	350	350	0	
100 48523	DANE COUNTY DONATIONS	6,983	7,193	209	
100 48524	UNITED WAY DONATIONS	2,153	2,516	362	
100 48540	POLICE SAFETY CAMP	500	5,000	4,500	
100 48541	DONATIONS- POLICE DEPT.	28,352	29,690	1,338	
100 48543	PAUL KRABY MEMORIAL	2,827	1,073	(1,754)	
100 49214	TRANSFER IN -BLDG MAINT	0	0	0	
100 49223	TRANSFER IN - TIF #3	10,000	0	(10,000)	*Not budgeted in 2020*
		11,847,999	11,972,784	124,785	

Changes in Accounting/Budgeting	$	(48,382)
Property Taxes	$	349,962
State Aids	$	85,427
Interest Income	$	(73,552)
COVID-19	$	(185,596)
Remaining	$	(3,073)
	$	124,785
Forecasted Revenues	$	13,861,443
Forecasted Expenditures	$	13,730,400
Net Change	$	131,043 *

*** - Includes anticipated CARES reimbursements, but does not iclude other funds generally incorporated into the bottom line at year-end.**

Margin		9/30/2019		9/30/20
Actual Revenues	$	11,847,999	$	11,972,784
Less: Transfers	$	(4,047,430)	$	(4,554,613)
	$	7,800,569	$	7,418,171
Actual Expenditures	$	10,546,017	$	10,885,772
Less: Transfers	$	(4,047,430)	$	(4,554,613)
	$	6,498,587	$	6,331,159
	$	1,301,982	$	1,087,012
Calculated 9/30/20 Margin		16.69%		14.65%

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

PERIOD ENDING 9/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 9/30/20	AVAILABLE BALANCE	2020 % BDGT USED 9/30/20	2019 % BDGT USED 9/30/19	2019 % BDGT USED 12/31/19	Notes
LEGISLATIVE	46,500	32,489	14,011	69.87	71.45	101.96	
JUDICIAL	61,770	43,476	18,431	70.16	68.84	94.39	
LEGAL	140,000	84,722	55,278	60.52	64.29	105.60	
MAYOR	101,238	72,806	28,432	71.92	71.84	97.67	
CLERK	198,272	134,542	63,744	67.85	64.46	89.82	
ELECTION	43,225	43,073	675	98.44	63.00	65.08	*Due to number of precautions and add'l expenditures related to COVID - A significant amount of these add'l costs will be offset by grant funds*
FINANCE DIRECTOR	605,464	409,082	196,382	67.57	64.41	90.74	
ASSESSOR	47,900	44,000	3,900	91.86	82.12	100.65	*Overall budget to actual appears reasonabl - The final Manufacturing Assessment invoice has not been received and will put this at or near 100%*
HR/RISK MANAGEMENT	191,288	132,154	59,259	69.02	62.40	89.03	*The 2020 HR budget was left static compared to 2019 and this increase in % used was expected.*
OTHER GENERAL GOVERNMENT	88,000	56,815	31,185	64.56	53.64	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	225,753	53,847	80.74	90.02	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	2,208,135	1,006,160	68.66	70.40	98.77	
FIRE PROTECTION	547,049	319,432	228,279	58.27	52.78	93.67	*The 2020 budget was reduced to reflect a more likely volunteer pay scenario explaining the increase in budget used thus far in 2020*
INSPECTION	110,165	68,292	41,873	61.99	66.21	93.17	*Wages and benefits allocted to this department thus far in 2020 are lagging - The 2021 budget has been adjusted to account for difference in allocation methodology*
CITY BUILDINGS	291,127	136,964	154,526	46.92	71.40	100.04	*The janitorial positions were budgeted in this department and did not onboard until 9/1/20, which is causing the entire variance.*
HIGHWAY & STREET MAINT/CONST	1,179,536	826,359	354,923	69.91	77.24	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 9/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 9/30/20	AVAILABLE BALANCE	2020 % BDGT USED 9/30/20	2019 % BDGT USED 9/30/19	2019 % BDGT USED 12/31/19	Notes
SNOW REMOVAL	68,000	55,609	12,391	81.78	84.25	87.54	
SIGNS AND MARKINGS	18,000	18,694	(694)	103.86	73.01	80.23	*Slightly over budget, but not anticipating any material expenditures for the remainder of the year*
STREET LIGHTING	120,000	61,610	58,390	51.34	56.51	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 increased rates effective 7/1, which will put these amounts more in line with the 2020 budget amount.*
SENIOR CENTER	575,749	407,732	168,095	70.80	78.75	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. Budget to actual appears reasonable.*
CEMETERY	36,000	23,836	12,164	66.21	84.61	106.92	*Nothing significant noted here. Overall budget to actual appears reasonable.*
COMMUNITY COMMITMENT	5,500	2,000	3,500	36.36	37.50	59.71	
PARKS	244,480	148,120	96,435	60.55	66.14	85.63	*Operating expenses and repairs/maintenance down compared to 2019 due to parks being closed for part of the year.*
RECREATION PROGRAMS & EVENTS	342,411	169,148	173,298	49.39	81.53	100.70	*Seasonal wages are down significantly compared to 2019 due to COVID-19.*
YOUTH CENTER	163,894	103,055	60,847	62.87	71.22	97.46	*Accounting change related to FSAYC contribution and less in labor due to COVID-19*
IT/MEDIA SERVICES	375,670	251,057	124,857	66.76	68.52	93.17	
PLANNING	252,415	206,780	45,635	81.92	81.16	114.19	
CONTINGENCY	25,000	45,424	(20,120)	180.48	139.67	145.58	*Mainly due to Shakers, Viking Lanes and COVID-19*
TOTAL EXPENDITURES - FUND 100	**9,368,701**	**6,331,159**	**3,045,702**	**67.58**	**71.42**	**100.98**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LIBRARY FUND 215

PERIOD ENDING 9/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 9/30/20	AVAILABLE BALANCE	% BDGT USED	
INTERGOVERNMENTAL REVENUES	239,786	240,869	(1,083)	100.45	
PUBLIC CHARGES FOR SERVICE	25,700	6,446	19,254	25.08	***Fines are down approx. $10,200 compared to 2019***
MISCELLANEOUS REVENUE	-	101	(101)	100.00	
OTHER FINANCING SOURCES	623,000	623,000	-	100.00	
TOTAL REVENUES	888,486	870,416	18,070	97.97	
GENERAL OPERATING EXPENSES	889,018	615,662	273,356	69.25	***With 75% of the fiscal year complete the budget to actual appears reasonable***
TOTAL EXPENDITURES	889,018	615,662	273,356	69.25	
NET REVENUES/EXPENDITURES	**(532)**	**254,753**	**(255,285)**		***Revenues and expenditues are both down - Anticipating some surplus at year end due to reduced PT staffing costs***

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

PERIOD ENDING 9/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 9/30/20	AVAILABLE BALANCE	% BDGT USED
PUBLIC CHARGES FOR SERVICE	842,499	164,080	678,419	19.48
MISCELLANEOUS REVENUE	5,000	4,634	366	92.69
OTHER FINANCING SOURCES	182,000	182,000	-	100.00
TOTAL REVENUES	1,029,499	350,714	678,785	34.07
GENERAL OPERATING EXPENSES	1,009,597	341,472	668,125	33.82
TOTAL EXPENDITURES	1,009,597	341,472	668,125	33.82
NET REVENUES/EXPENDITURES	**19,902**	**9,242**	**10,660**	

We are anticipating a $80,000 loss in 2020

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - EMS FUND 603

PERIOD ENDING 9/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 9/30/20	AVAILABLE BALANCE	% BDGT USED	
MISCELLANEOUS REVENUE	19,525	1,791	17,734	9.17	***State Medicare Supplement received later in year***
INTERGOVERNMENTAL REVENUES	-	16,438	(16,438)	100.00	***Federal Assistance Funding***
PUBLIC CHARGES FOR SERVICE	684,664	518,337	166,327	75.71	***Only invoiced through August at this point***
OTHER FINANCING SOURCES	25,000	25,000	-	100.00	
TOTAL REVENUES	729,189	561,566	167,623	77.01	
AMBULANCE	537,937	356,672	181,265	66.30	
TRANSFERS TO OTHER FUNDS	177,970	177,970	-	100.00	
TOTAL EXPENDITURES	715,907	534,642	181,265	74.68	
NET REVENUES/EXPENDITURES	**13,282**	**26,925**	**(13,643)**		