INCOME STATEMENT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 6/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 6/30/20	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED
Fund 100 - GENERAL FUND					
REVENUES	13,936,134	10,824,354	3,111,780	77.67	81.02
EXPENDITURES	13,927,314	8,868,880	5,058,434	63.68	62.93

REVENUE REPORT FOR STOUGHTON CITY - GENERAL FUND

PERIOD ENDING 6/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 6/30/20	AVAILABLE BALANCE	2020 % BDGT USED	2019 % BDGT USED	
Fund 100 - GENERAL FUND						
Revenues						
TAXES	10,141,534	9,408,346	733,188	92.77	95.03	*Decrease in % used is mainly due to the fact the DCHA PILOT has not been received by the City yet*
OTHER FINANCING SOURCES	65,000	11,100	53,900	17.08	19.60	*Decrease in % used is mainly due to $45,000 of the 2020 budget will be paid at year-end. We are anticipating the amount available will be closer to $35,000.*
INTERGOVERNMENTAL REVENUES	2,280,126	653,551	1,626,575	28.66	26.66	
LICENSES & PERMITS	199,075	129,202	69,873	64.90	46.90	*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	59,218	95,782	38.21	78.08	*Decrease in % used is mainly attributed to COVID-19 - Court Penalties down $24,000 - Parking Fines down $16,000*
PUBLIC CHARGES FOR SERVICE	588,894	209,714	379,180	35.61	74.79	*Decrease in % used is mainly attributed to COVID-19 - Recreation and Recreation Fees down $50,000*
INTERGOVERNMENTAL CHARGES	64,000	64,000	0	100.00	89.02	
MISCELLANEOUS REVENUE	442,505	289,222	153,283	65.36	82.62	*- Overall decrease in % used is reasonable and further explanations can be found in the 48000 accounts below*
TOTAL REVENUES	13,936,134	10,824,354	3,111,780	77.67	81.02	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 6/30/2019	YTD BALANCE 6/30/20	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	1,127	835	(293)	
100 41311	ELECTRIC UTILITY DIVIDEND	27,902	0	(27,902)	*The Electric Utility Dividend payment has been eliminated*
100 41320	SHA PILOT	23,873	23,797	(75)	
100 41321	DCHA PILOT	11,181	0	(11,181)	*This has not been received yet - We have been following up with the County*
100 42321	TREE PLANTINGS - DEVELOPER	11,565	11,100	(465)	
100 43431	PERSONAL PROPERTY AID	40,068	36,760	(3,308)	
100 43521	STATE GRANTS-POLICE	0	525	525	
100 43531	STATE ROAD ALLOTMENT	380,106	437,122	57,016	*Calculated by the State - Represents 1st quarter payment*
100 43533	STATE AID - STREETS	25,930	25,865	(65)	
100 43537	TAXI GRANT	47,386	49,244	1,858	
100 43545	RECYCLING GRANT	34,075	34,071	(4)	
100 43693	SCHOOL RESOURCE OFFICER	0	45,665	45,665	*Payment was not received until July last year. This will be below budget by approx. $18,500 due to COVID-19*
100 43790	COUNTY FUNDING - OUTREACH	22,632	24,298	1,666	
100 44110	LIQUOR & MALT BEVERAGE	18,264	18,801	537	
100 44111	OPERATORS	8,820	7,660	(1,160)	
100 44120	CIGARETTE	1,575	1,600	25	
100 44150	MISC. LICENSE	5,998	5,042	(956)	
100 44210	DOG	1,732	1,002	(730)	
100 44300	BUILDING	27,775	31,543	3,767	
100 44310	ELECTRICAL	9,297	15,098	5,801	*2 permits issued in May 2020 of approx. $2,500 each (Grove Const. and Davis Steel Bldgs.)*
100 44320	PLUMBING	6,447	7,611	1,164	
100 44330	HEATING	5,288	11,788	6,500	*2 permits issued in May 2020 of approx. $1,500 each (Grove Const. and Davis Steel Bldgs.)*
100 44340	FIRE PROTECTION FEES	4,121	3,746	(375)	
100 44900	MISC	14,755	25,312	10,557	*Majority of increase relates to KPW Phase II Final Plat Review Fees*
100 45100	COURT PENALTIES/COSTS	65,902	41,616	(24,286)	*Can be attributed to COVID-19*
100 45130	PARKING FINES	33,653	17,602	(16,050)	*Can be attributed to COVID-19*
100 46110	MISC. REVENUE	5,040	2,020	(3,020)	
100 46150	SPECIAL ASSESSMENT ADMIN FEES	5,880	4,480	(1,400)	
100 46210	POLICE DEPT FEES	733	1,053	321	
100 46220	FIRE DEPT FEES	83,555	86,892	3,337	
100 46290	MVD FEES	7,465	14,487	7,022	*Nothing significant noted here. Significant volume of transactions with low dollar value for both years. Will continue to monitor if variance continues to grow.*
100 46309	ELECTRONIC RECYCLING FEES	3,615	2,190	(1,425)	
100 46310	PUBLIC WORKS CHARGES-MISC	5,826	239	(5,587)	*Now being recorded as a reduction to the expenses as opposed to revenue*
100 46312	INSPECTION-MOW/SNOW CHARGES	1,530	1,870	340	
100 46430	STREET OPENING	4,400	11,776	7,376	*Majority of increase relates to TDS work*
100 46435	YARD WASTE SITE FEES	16,060	16,855	795	
100 46540	CEMETERY FEES	8,475	1,545	(6,930)	*16 burials last year versus 7 YTD 2020*
100 46590	TAXABLE CRAFT SALES	873	60	(813)	
100 46595	MISC TAXABLE SALES	20	(131)	(151)	
100 46610	NEWSLETTER	228	174	(54)	
100 46720	PARK RESERVATIONS	4,258	790	(3,468)	*Can be attributed to COVID-19*
100 46750	RECREATION	36,840	15,266	(21,574)	*Can be attributed to COVID-19*
100 46751	SWIM POND	3,852	0	(3,852)	*Can be attributed to COVID-19*
100 46752	REC INSTRUCTION FEES	38,482	17,690	(20,792)	*Can be attributed to COVID-19*
100 46755	CABLE FRANCHISE FEE	34,751	32,258	(2,493)	
100 46756	UNDERWRITING	225	0	(225)	
100 46757	CABLE - TAXABLE SALES	326	50	(275)	

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

FUND ACCOUNT	DESCRIPTION	YTD BALANCE 6/30/2019	YTD BALANCE 6/30/20	Change	Notes
100 46759	VIDEO PRODUCTION SERVICES	1,300	150	(1,150)	
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	9,000	0	(9,000)	*Not budgeted in 2020 - Reduced transfer in to EMS from General Fund*
100 48110	INTEREST	120,748	73,577	(47,172)	*Lower interest rates - This was anticipated during the budgeting process*
100 48111	INTEREST: LONG TERM INVESTMENT	0	15,977	15,977	*New account used in 2020 for longer term investments*
100 48112	INTEREST ON TAXES	673	456	(217)	
100 48113	REBATE	8,159	6,818	(1,341)	
100 48114	DIVIDENDS	(2,514)	0	2,514	
100 48130	INTEREST - ASSESSMENTS	160	37	(124)	
100 48220	RENTAL INCOME	4,500	4,500	0	
100 48400	INSURANCE RECOVERIES-PROPERTY	4,122	0	(4,122)	
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	4	3,000	2,996	
100 48501	DC NUTRITION CONTRACT	10,468	17,199	6,731	*Change in allocation between these two accounts - Increase is minimal*
100 48503	DONATIONS- KITCHEN FUND	14,487	9,187	(5,300)	
100 48504	DONATIONS - TOWNSHIPS	18,000	14,750	(3,250)	
100 48505	DONATIONS - CENTER	18,337	14,837	(3,500)	
100 48509	DONATIONS - SPECIAL GIFT (FOUN	38,000	38,000	0	
100 48519	FSAYC CONTRIBUTION	54,673	33,215	(21,457)	*Accounting methodology changed in 2020*
100 48522	DONATIONS - YOUTH CENTER	350	350	0	
100 48523	DANE COUNTY DONATIONS	4,656	4,795	139	
100 48524	UNITED WAY DONATIONS	1,077	1,258	181	
100 48540	POLICE SAFETY CAMP	500	5,000	4,500	
100 48541	DONATIONS- POLICE DEPT.	25,150	29,690	4,540	
100 48543	PAUL KRABY MEMORIAL	2,125	500	(1,625)	
100 49214	TRANSFER IN -BLDG MAINT	0	0	0	
100 49223	TRANSFER IN - TIF #3	10,000	0	(10,000)	*Not budgeted in 2020*
		10,533,300	10,824,354	291,054	

Changes in Accounting/Budgeting	$	(40,457)
Property Taxes	$	340,095
State Aids	$	56,951
Interest Income	$	(31,194)
COVID-19	$	(90,023)
SRO Timing	$	45,665
Remaining	$	10,017
	$	291,054
Forecasted Revenues	$	13,739,315
Forecasted Expenditures	$	13,698,132
Net Change	$	41,183

Margin		**6/30/2019**		**6/30/20**
Actual Revenues	$	10,533,300	$	10,824,354
Less: Transfers	$	(4,047,430)	$	(4,520,613)
	$	6,485,870	$	6,303,741
Actual Expenditures	$	8,462,874	$	8,868,880
Less: Transfers	$	(4,047,430)	$	(4,533,613)
	$	4,415,444	$	4,335,267
Calculated 6/30/20 Margin		31.92%		31.23%

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

PERIOD ENDING 6/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 6/30/20	AVAILABLE BALANCE	2020 % BDGT USED 6/30/20	2019 % BDGT USED 6/30/19	2019 % BDGT USED 12/31/19	Notes
LEGISLATIVE	46,500	20,963	25,537	45.08	46.72	101.96	
JUDICIAL	61,770	31,618	30,152	51.19	50.37	94.39	
LEGAL	140,000	35,384	104,616	25.27	36.68	105.60	*We have also seen a significant amount of Legal costs coded to the TIFs, proceedings classified in the Contingency account and COVID-19. Overall budget to actual appears reasonable.*
MAYOR	101,238	51,691	49,547	51.06	50.78	97.67	
CLERK	198,272	89,467	108,805	45.12	43.21	89.82	
ELECTION	43,225	22,218	21,007	51.40	62.75	65.08	*Additional amounts were budgeted in 2020 due to the number of elections being held.*
FINANCE DIRECTOR	605,464	297,610	307,854	49.15	45.41	90.74	*The 2020 Finance budget was left static compared to 2019 and this increase in % used was expected. Overall budget to actual appears reasonable.*
ASSESSOR	47,900	44,000	3,900	91.86	74.11	100.65	*At this time last year we had not been billed the final installment from the assessor resulting in the increase in % used. Overall budget to actual appears reasonable.*
HR/RISK MANAGEMENT	191,288	90,198	101,090	47.15	42.13	89.03	*The 2020 HR budget was left static compared to 2019 and this increase in % used was expected.*
OTHER GENERAL GOVERNMENT	88,000	53,580	34,420	60.89	52.34	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	223,459	56,141	79.92	88.48	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	1,471,807	1,738,641	45.84	46.92	98.77	
FIRE PROTECTION	547,049	207,293	339,756	37.89	34.96	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	47,160	63,005	42.81	45.58	93.17	*Wages and benefits allocted to this department thus far in 2020 are lagging*
CITY BUILDINGS	291,127	88,041	203,086	30.24	48.04	100.04	*The janitorial positions were budgeted in this department and they have not yet been hired which is causing the entire variance.*

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

PERIOD ENDING 6/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 6/30/20	AVAILABLE BALANCE	2020 % BDGT USED 6/30/20	2019 % BDGT USED 6/30/19	2019 % BDGT USED 12/31/19	Notes
HIGHWAY & STREET MAINT/CONST	1,179,536	556,626	622,910	47.19	53.95	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.*
SNOW REMOVAL	68,000	55,609	12,391	81.78	81.81	87.54	
SIGNS AND MARKINGS	18,000	8,354	9,646	46.41	53.08	80.23	*Simply more work done in the first half of 2019. Budget to actual appears reasonable.*
STREET LIGHTING	120,000	39,298	80,702	32.75	36.14	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 is planning a rate increase effective 7/1 which will put these amounts more in line with the 2020 budget amount.*
SENIOR CENTER	575,749	275,668	300,081	47.88	52.81	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	10,853	25,147	30.15	40.67	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	73,512	170,968	30.07	37.28	85.63	*Operating expenses and repairs/maintenance down compared to 2019 due to parks being closed.*
RECREATION PROGRAMS & EVENTS	342,411	120,594	221,817	35.22	49.75	100.70	*Seasonal wages are down significantly compared to 2019 due to COVID-19.*
YOUTH CENTER	163,894	71,028	92,866	43.34	51.62	97.46	*Accounting change related to FSAYC contribution and less in labor due to COVID-19*
IT/MEDIA SERVICES	375,670	174,202	201,468	46.37	45.48	93.17	
PLANNING	252,415	131,863	120,552	52.24	53.72	114.19	
CONTINGENCY	25,000	41,171	(16,171)	164.68	15.24	145.58	*Mainly due to Shakers and Viking Lanes*
TOTAL EXPENDITURES - FUND 100	**9,368,701**	**4,335,267**	**5,033,434**	**46.27**	**48.52**	**100.98**	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - LIBRARY FUND 215

PERIOD ENDING 6/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 6/30/20	AVAILABLE BALANCE	% BDGT USED	
INTERGOVERNMENTAL REVENUES	239,786	240,869	(1,083)	100.45	
PUBLIC CHARGES FOR SERVICE	25,700	5,923	19,777	23.05	***Fines are down approx. $5,200 compared to 2019***
MISCELLANEOUS REVENUE	-	92	(92)	100.00	
OTHER FINANCING SOURCES	623,000	623,000	-	100.00	
TOTAL REVENUES	888,486	869,884	18,602	97.91	
GENERAL OPERATING EXPENSES	889,018	427,293	461,725	48.06	***With 50% of the fiscal year complete the budget to actual appears reasonable***
TOTAL EXPENDITURES	889,018	427,293	461,725	48.06	
NET REVENUES/EXPENDITURES	**(532)**	**442,591**	**(443,123)**		

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

PERIOD ENDING 6/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 6/30/20	AVAILABLE BALANCE	% BDGT USED	
PUBLIC CHARGES FOR SERVICE	842,499	302,254	540,245	35.88	***Ticket sales down $73,600 compared to last year***
MISCELLANEOUS REVENUE	5,000	1,596	3,404	31.92	
OTHER FINANCING SOURCES	182,000	182,000	-	100.00	
TOTAL REVENUES	1,029,499	485,850	543,649	47.19	***Total revenues down $83,700 compared to last year***
GENERAL OPERATING EXPENSES	1,009,597	317,418	692,179	31.44	***Event expenditures are down $166,000 compared to last year***
TOTAL EXPENDITURES	1,009,597	317,418	692,179	31.44	***Total expenses down $183,200 compared to last year***
NET REVENUES/EXPENDITURES	**19,902**	**168,432**	**(148,530)**		

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY - EMS FUND 603

PERIOD ENDING 6/30/2020

DESCRIPTION	2020 AMENDED BUDGET	YTD BALANCE 6/30/20	AVAILABLE BALANCE	% BDGT USED	
MISCELLANEOUS REVENUE	19,525	1,788	17,737	9.16	***State Medicare Supplement received later in year***
INTERGOVERNMENTAL REVENUES	-	16,438	(16,438)	100.00	***Federal Assistance Funding***
PUBLIC CHARGES FOR SERVICE	684,664	178,699	505,965	26.10	***Lisa has only invoiced through March at this point***
OTHER FINANCING SOURCES	25,000	25,000	-	100.00	
TOTAL REVENUES	729,189	221,926	507,263	30.43	
AMBULANCE	537,937	232,191	305,746	43.16	
TRANSFERS TO OTHER FUNDS	177,970	177,970	-	100.00	
TOTAL EXPENDITURES	715,907	410,161	305,746	57.29	
NET REVENUES/EXPENDITURES	**13,282**	**(188,235)**	**201,517**		