REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 10/31/2023
% Fiscal Year Completed: 83.29

GL NUMBER	DESCRIPTION	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 100 - GENERAL FUND							
Dept 51100 - CITY COUNCIL							
Account Type: Revenue							
100-51100-41110	PROPERTY TAX - OPERATIONS	49,005.00	49,005.00	40,837.50	4,083.75	8,167.50	83.33
Total Revenue:		49,005.00	49,005.00	40,837.50	4,083.75	8,167.50	83.33
Account Type: Expenditure							
100-51100-50110	SALARIES	0.00	43,200.00	36,900.00	3,600.00	6,300.00	85.42
100-51100-50110-41000000	SALARIES	43,200.00	0.00	0.00	0.00	0.00	0.00
100-51100-50160	FICA TAXES	3,305.00	3,305.00	2,822.85	275.40	482.15	85.41
100-51100-50310	OFFICE SUPPLIES	0.00	0.00	231.44	0.00	(231.44)	100.00
100-51100-50409	COMPUTER EQUIPMENT (NONCAPITAL)	2,500.00	2,500.00	1,826.91	0.00	673.09	73.08
Total Expenditure:		49,005.00	49,005.00	41,781.20	3,875.40	7,223.80	85.26
Net - Dept 51100 - CITY COUNCIL		0.00	0.00	(943.70)	208.35	943.70	
Dept 51105 - SUSTAINABILITY COMMITTEE	Projected 2023 deficit of $1,335 - see subsequent page						
Account Type: Revenue							
100-51105-49204	INTRAFUND TRANSFER IN	0.00	9,356.00	9,356.00	0.00	0.00	100.00
100-51105-49910	FUND BAL APPLIED - TAX LEVY	5,600.00	0.00	0.00	0.00	0.00	0.00
Total Revenue:		5,600.00	9,356.00	9,356.00	0.00	0.00	100.00
Account Type: Expenditure							
100-51105-50315	ADS & PUBLICATIONS	1,000.00	4,756.00	2,465.97	0.00	2,290.03	51.85
100-51105-50316	RENT EXPENSE	600.00	600.00	0.00	0.00	600.00	0.00
100-51105-50405	PROFESSIONAL SERVICES	4,000.00	4,000.00	4,100.00	0.00	(100.00)	102.50
Total Expenditure:		5,600.00	9,356.00	6,565.97	0.00	2,790.03	70.18
Net - Dept 51105 - SUSTAINABILITY COMMITTEE		0.00	0.00	2,790.03	0.00	(2,790.03)	
Dept 51110 - ARTS COUNCIL	See subsequent pages regarding restricted fund balance.						
Account Type: Revenue							
100-51110-48550	DONATIONS	500.00	500.00	4,150.00	775.00	(3,650.00)	830.00
100-51110-49204	INTRAFUND TRANSFER IN	0.00	2,000.00	2,000.00	0.00	0.00	100.00
100-51110-49910	FUND BAL APPLIED - TAX LEVY	2,000.00	0.00	0.00	0.00	0.00	0.00
Total Revenue:		2,500.00	2,500.00	6,150.00	775.00	(3,650.00)	246.00
Account Type: Expenditure							
100-51110-50215	OUTSIDE SERVICES/CONTRACTS	1,000.00	1,000.00	1,289.16	1,243.82	(289.16)	128.92
100-51110-50315	ADS & PUBLICATIONS	1,500.00	1,500.00	1,010.60	298.60	489.40	67.37
Total Expenditure:		2,500.00	2,500.00	2,299.76	1,542.42	200.24	91.99
Net - Dept 51110 - ARTS COUNCIL		0.00	0.00	3,850.24	(767.42)	(3,850.24)	
Dept 51115 - DEI TASK FORCE	Still have not received any invoices from the vendor.						
Account Type: Revenue							
100-51115-49204	INTRAFUND TRANSFER IN	0.00	18,300.00	18,300.00	0.00	0.00	100.00
Total Revenue:		0.00	18,300.00	18,300.00	0.00	0.00	100.00
Account Type: Expenditure							
100-51115-50405	PROFESSIONAL SERVICES	0.00	18,300.00	0.00	0.00	18,300.00	0.00
Total Expenditure:		0.00	18,300.00	0.00	0.00	18,300.00	0.00
Net - Dept 51115 - DEI TASK FORCE		0.00	0.00	18,300.00	0.00	(18,300.00)	

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 10/31/2023
% Fiscal Year Completed: 83.29

GL NUMBER	DESCRIPTION	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 100 - GENERAL FUND							
Fund 100 - GENERAL FUND:							
TOTAL REVENUES		57,105.00	79,161.00	74,643.50	4,858.75	4,517.50	94.29
TOTAL EXPENDITURES		57,105.00	79,161.00	50,646.93	5,417.82	28,514.07	63.98
NET OF REVENUES & EXPENDITURES		0.00	0.00	23,996.57	(559.07)	(23,996.57)	100.00

Total available funds as per below	2,790.03
Projected 2023 activity as per K Becker (75% of total invoice)	(4,125.00)
Projected deficit for 2023	(1,334.97)
Projected 2024 activity as per K Becker (25% of total invoice)	1,375.00

Proposed budget amendment		**Revenue**	**Expenditure**
Sustainability Committee			
100-51105-41110	Property tax - operations	1,375.00	
100-51105-50405	PROFESSIONAL SERVICES		1,375.00
General Revenues			
100-88888-41110	Property tax - operations	(1,375.00)	
100-88888-49910	FUND BAL APPLIED - TAX LEVY	1,375.00	
Totals		1,375.00	1,375.00

11/07/2023 EXPENDITURE REPORT FOR STOUGHTON CITY

PERIOD ENDING 12/31/2023 P

% Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	2023 ORIGINAL BUDGET	2023 Amended Budget	YTD BALANCE 12/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)
100-51105-50315	ADS & PUBLICATIONS	1,000.00	4,756.00	2,465.97	0.00	2,290.03
100-51105-50316	RENT EXPENSE	600.00	600.00	0.00	0.00	600.00
100-51105-50405	PROFESSIONAL SERVICES	4,000.00	4,000.00	4,100.00	0.00	(100.00)
TOTAL EXPENDITURES - FUND 100		5,600.00	9,356.00	6,565.97	0.00	2,790.03

11/07/2023 BUDGET REPORT FOR STOUGHTON CITY

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTIVITY THRU 12/31/23	2023 PROJECTED ACTIVITY	2024 DEPT REQ BUDGET	2024 FIN REVIEW BUDGET	2024 PROPOSED BUDGET
ESTIMATED REVENUES									
Dept 51105 - SUSTAINABILITY COMMITTEE									
100-51105-48930	TRANSFER FROM GENERAL FUND	10,000							
100-51105-49204	INTRAFUND TRANSFER IN			9,356	9,356	9,356			
100-51105-49910	FUND BAL APPLIED - TAX LEVY		5,600						
TOTAL ESTIMATED REVENUES		10,000	5,600	9,356	9,356	9,356	0	0	0
APPROPRIATIONS									
Dept 51105 - SUSTAINABILITY COMMITTEE									
100-51105-50300	OPERATING EXPENSES	304							
100-51105-50315	ADS & PUBLICATIONS	141	1,000	4,756	2,466	4,756			
100-51105-50316	RENT EXPENSE	200	600	600					
100-51105-50405	PROFESSIONAL SERVICES		4,000	4,000	4,100	4,600			
TOTAL APPROPRIATIONS		645	5,600	9,356	6,566	9,356	0	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 100		9,355	0	0	2,790	0	0	0	0

Dave Ehlinger

From: Dave Ehlinger
Sent: Monday, November 20, 2023 1:47 PM
To: Bill Brehm
Cc: Tim Swadley
Subject: Arts Council restricted fund balance
Attachments: 07c4 Arts Council 2010-2022.pdf; 07c3 Arts Council 2023.pdf

Bill,

The Arts Council fund balance has been building from $210 in 2010 to $10,242 in 2023, with only calendar year 2016 having a deficit.

(Please see the attached PDF documents.)

Is there a plan on how to use the unspent life-to-date donations?

Thanks,

Dave

David P. Ehlinger, CPA
Director of Finance/Comptroller
City of Stoughton
207 S. Forrest St.
Stoughton, WI 53589
Desk (608) 873-6691
City Hall (608) 873-6677
Fax (608) 873-5519
DEhlinger@cityofstoughton.com <<< Please note new email address
www.cityofstoughton.com <<< Please note new website URL

11/20/2023 REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY

Month Ended: December

GL NUMBER	DESCRIPTION	BALANCE AS OF 12/31/2010	BALANCE AS OF 12/31/2014	BALANCE AS OF 12/31/2016	BALANCE AS OF 12/31/2017	BALANCE AS OF 12/31/2019	BALANCE AS OF 12/31/2020	BALANCE AS OF 12/31/2021	BALANCE AS OF 12/31/2022
Fund 239 - STOUGHTON ARTS COUNCIL									
Revenues									
239-00000-44900	MISC BLDG PERMITS	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
239-00000-48110	INTEREST INCOME	0.00	0.00	0.00	0.00	38.18	7.44	0.28	0.00
239-00000-48550	DONATIONS	180.00	4,515.00	0.00	50.00	4,825.00	500.00	4,925.00	0.00
TOTAL REVENUES		210.00	4,515.00	0.00	50.00	4,863.18	507.44	4,925.28	0.00
Expenditures									
239-00000-59740	FUND CLOSURE TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,441.88
239-56400-50340	OPERATING EXPENSES	0.00	75.00	2,901.32	0.00	3,410.48	216.00	2,026.22	0.00
TOTAL EXPENDITURES		0.00	75.00	2,901.32	0.00	3,410.48	216.00	2,026.22	6,441.88
NET OF REVENUES & EXPENDITURES		210.00	4,440.00	(2,901.32)	50.00	1,452.70	291.44	2,899.06	(6,441.88)
Fund balance		**210.00**	**4,650.00**	**1,748.68**	**1,798.68**	**3,251.38**	**3,542.82**	**6,441.88**	**0.00**

11/20/2023

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 12/31/2023
% Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	2023 ORIGINAL BUDGET	2023 Amended Budget	YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)
Fund 100 - GENERAL FUND						
Dept 51110 - ARTS COUNCIL						
Account Type: Revenue						
100-51110-48550	DONATIONS	500.00	500.00	4,150.00	775.00	(3,650.00)
100-51110-49204	INTRAFUND TRANSFER IN	0.00	2,000.00	2,000.00	0.00	0.00
100-51110-49910	FUND BAL APPLIED - TAX LEVY	2,000.00	0.00	0.00	0.00	0.00
Total Revenue:		2,500.00	2,500.00	6,150.00	775.00	(3,650.00)
Account Type: Expenditure						
100-51110-50215	OUTSIDE SERVICES/CONTRACTS	1,000.00	1,000.00	1,339.16	0.00	(339.16)
100-51110-50315	ADS & PUBLICATIONS	1,500.00	1,500.00	1,010.60	298.60	489.40
Total Expenditure:		2,500.00	2,500.00	2,349.76	298.60	150.24
Net - Dept 51110 - ARTS COUNCIL		0.00	0.00	3,800.24	476.40	(3,800.24)

		11/20/2023 journal entry		**Debit**	**Credit**
Prior year fund balance	6,441.88				
Current year surplus	3,800.24	100-00000-39900	Fund balance unassigned	10,242.12	
Restricted fund balance as of 11/20/2023	10,242.12	100-00000-39650	Fund bal restricted Council		(10,242.12)

Arts Council as of 11/20/2023

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 10/31/2023
% Fiscal Year Completed: 83.29

GL NUMBER	DESCRIPTION	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 100 - GENERAL FUND							
Dept 51200 - MUNICIPAL COURT							
Account Type: Revenue							
100-51200-41110	PROPERTY TAX - OPERATIONS	(32,112.00)	(32,112.00)	(26,760.00)	(2,676.00)	(5,352.00)	83.33
100-51200-45100	COURT PENALTIES/COSTS	90,000.00	90,000.00	63,556.22	5,575.53	26,443.78	70.62
100-51200-49205	INTRAFUND TRANSFER - WAGES	0.00	11,250.00	11,250.00	0.00	0.00	100.00
Total Revenue:		57,888.00	69,138.00	48,046.22	2,899.53	21,091.78	69.49
Account Type: Expenditure							
100-51200-50110	SALARIES	0.00	13,000.00	11,000.00	1,000.00	2,000.00	84.62
100-51200-50110-31700000	SALARIES	13,000.00	0.00	0.00	0.00	0.00	0.00
100-51200-50120	WAGES	0.00	39,803.00	33,620.48	3,061.76	6,182.52	84.47
100-51200-50120-31700000	WAGES	29,973.00	0.00	0.00	0.00	0.00	0.00
100-51200-50129	WAGES - LONGEVITY	500.00	500.00	0.00	0.00	500.00	0.00
100-51200-50160	FICA TAXES	3,326.00	4,078.00	3,251.65	296.02	826.35	79.74
100-51200-50161	WRS - GENERAL	2,072.00	2,740.00	2,286.20	208.20	453.80	83.44
100-51200-50165	LIFE INSURANCE	42.00	42.00	229.82	24.62	(187.82)	547.19
100-51200-50210	TELEPHONE	100.00	100.00	78.89	5.43	21.11	78.89
100-51200-50211	POSTAGE	1,000.00	1,000.00	589.17	53.16	410.83	58.92
100-51200-50212	TRAVEL/CONFERENCE	350.00	350.00	1,135.35	0.00	(785.35)	324.39
100-51200-50300	MISC EXPENSES	25.00	25.00	0.00	0.00	25.00	0.00
100-51200-50310	OFFICE SUPPLIES	600.00	600.00	118.23	0.00	481.77	19.71
100-51200-50320	DUES AND SUBSCRIPTIONS	200.00	200.00	145.00	0.00	55.00	72.50
100-51200-50401	SOFTWARE AND SUPPORT	6,700.00	6,700.00	6,554.17	0.00	145.83	97.82
Total Expenditure:		57,888.00	69,138.00	59,008.96	4,649.19	10,129.04	85.35
Net - Dept 51200 - MUNICIPAL COURT		0.00	0.00	(10,962.74)	(1,749.66)	10,962.74	
Fund 100 - GENERAL FUND:							
TOTAL REVENUES		57,888.00	69,138.00	48,046.22	2,899.53	21,091.78	69.49
TOTAL EXPENDITURES		57,888.00	69,138.00	59,008.96	4,649.19	10,129.04	85.35
NET OF REVENUES & EXPENDITURES		0.00	0.00	(10,962.74)	(1,749.66)	10,962.74	100.00

The department will likely have a deficit at year end, primarily due to revenues coming in less than budgeted.

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 10/31/2023
% Fiscal Year Completed: 83.29

GL NUMBER	DESCRIPTION	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 100 - GENERAL FUND							
Dept 51300 - CITY ATTORNEY							
Account Type: Revenue							
100-51300-41110	PROPERTY TAX - OPERATIONS	185,000.00	185,000.00	154,166.70	15,416.67	30,833.30	83.33
Total Revenue:		185,000.00	185,000.00	154,166.70	15,416.67	30,833.30	83.33
Account Type: Expenditure							
100-51300-50400	OUTSIDE LEGAL SERVICES	175,000.00	175,000.00	106,748.92	20,425.74	68,251.08	61.00
100-51300-50419	OUTSIDE LEGAL - PERSONNEL	10,000.00	10,000.00	13,910.69	0.00	(3,910.69)	139.11
Total Expenditure:		185,000.00	185,000.00	120,659.61	20,425.74	64,340.39	65.22
Net - Dept 51300 - CITY ATTORNEY		0.00	0.00	33,507.09	(5,009.07)	(33,507.09)	
Fund 100 - GENERAL FUND:							
TOTAL REVENUES		185,000.00	185,000.00	154,166.70	15,416.67	30,833.30	83.33
TOTAL EXPENDITURES		185,000.00	185,000.00	120,659.61	20,425.74	64,340.39	65.22
NET OF REVENUES & EXPENDITURES		0.00	0.00	33,507.09	(5,009.07)	(33,507.09)	100.00

Above expenditures are through September 2023.

Personnel legal fees includes over $5,000 in legal fees related to an ethics complaint.

It is anticipated that the department will have a small surplus at year end.

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 10/31/2023
% Fiscal Year Completed: 83.29

GL NUMBER	DESCRIPTION	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 100 - GENERAL FUND							
Dept 51400 - MAYOR							
Account Type: Revenue							
100-51400-41110	PROPERTY TAX - OPERATIONS	114,354.00	114,354.00	95,295.00	9,529.50	19,059.00	83.33
Total Revenue:		114,354.00	114,354.00	95,295.00	9,529.50	19,059.00	83.33
Account Type: Expenditure							
100-51400-50110	SALARIES	0.00	74,522.00	62,828.80	5,732.80	11,693.20	84.31
100-51400-50110-41200000	SALARIES	74,522.00	0.00	0.00	0.00	0.00	0.00
100-51400-50160	FICA TAXES	5,701.00	5,701.00	4,635.16	422.61	1,065.84	81.30
100-51400-50161	WRS - GENERAL	5,067.00	5,067.00	4,272.46	389.84	794.54	84.32
100-51400-50163	HEALTH INSURANCE	16,193.00	16,193.00	13,528.40	1,352.84	2,664.60	83.54
100-51400-50164	DENTAL INSURANCE	1,121.00	1,121.00	934.00	93.40	187.00	83.32
100-51400-50165	LIFE INSURANCE	88.00	88.00	391.60	40.57	(303.60)	445.00
100-51400-50210	TELEPHONE	0.00	700.00	1,127.62	39.22	(427.62)	161.09
100-51400-50210-41200000	TELEPHONE	700.00	0.00	0.00	0.00	0.00	0.00
100-51400-50211	POSTAGE	0.00	0.00	0.63	0.00	(0.63)	100.00
100-51400-50212	TRAVEL/CONFERENCE	750.00	750.00	1,027.99	241.51	(277.99)	137.07
100-51400-50320	DUES AND SUBSCRIPTIONS	0.00	8,500.00	9,463.12	0.00	(963.12)	111.33
100-51400-50320-41200000	DUES AND SUBSCRIPTIONS	8,500.00	0.00	0.00	0.00	0.00	0.00
100-51400-50340	OPERATING EXPENSES	1,712.00	1,712.00	1,770.86	88.00	(58.86)	103.44
Total Expenditure:		114,354.00	114,354.00	99,980.64	8,400.79	14,373.36	87.43
Net - Dept 51400 - MAYOR		0.00	0.00	(4,685.64)	1,128.71	4,685.64	
Fund 100 - GENERAL FUND:							
TOTAL REVENUES		114,354.00	114,354.00	95,295.00	9,529.50	19,059.00	83.33
TOTAL EXPENDITURES		114,354.00	114,354.00	99,980.64	8,400.79	14,373.36	87.43
NET OF REVENUES & EXPENDITURES		0.00	0.00	(4,685.64)	1,128.71	4,685.64	100.00

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 10/31/2023
% Fiscal Year Completed: 83.29

GL NUMBER	DESCRIPTION	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 100 - GENERAL FUND							
Dept 51510 - FINANCE - GENERAL							
Account Type: Revenue							
100-51510-41110	PROPERTY TAX - OPERATIONS	385,372.00	385,372.00	321,143.30	32,114.33	64,228.70	83.33
100-51510-41222	SALES TAX DISCOUNT	270.00	270.00	213.60	21.83	56.40	79.11
100-51510-49205	INTRAFUND TRANSFER - WAGES	0.00	16,277.00	16,277.00	0.00	0.00	100.00
Total Revenue:		385,642.00	401,919.00	337,633.90	32,136.16	64,285.10	84.01
Account Type: Expenditure	Overtime starting due to tax bill preparation and year-end prep work.						
100-51510-50110	SALARIES	123,778.00	138,000.00	108,423.80	10,616.00	29,576.20	78.57
100-51510-50120	WAGES	119,993.00	119,993.00	109,155.11	9,230.40	10,837.89	90.97
100-51510-50126	OVERTIME	0.00	0.00	1,657.09	27.38	(1,657.09)	100.00
100-51510-50129	WAGES - LONGEVITY	1,850.00	1,850.00	0.00	0.00	1,850.00	0.00
100-51510-50160	FICA TAXES	18,790.00	19,878.00	16,323.87	1,479.46	3,554.13	82.12
100-51510-50161	WRS - GENERAL	16,703.00	17,670.00	14,924.66	1,351.40	2,745.34	84.46
100-51510-50163	HEALTH INSURANCE	74,025.00	74,025.00	61,844.40	6,184.44	12,180.60	83.55
100-51510-50164	DENTAL INSURANCE	3,363.00	3,363.00	2,802.00	280.20	561.00	83.32
100-51510-50165	LIFE INSURANCE	230.00	230.00	1,035.02	112.79	(805.02)	450.01
100-51510-50211	POSTAGE	1,500.00	1,500.00	1,895.60	167.04	(395.60)	126.37
100-51510-50212	TRAVEL/CONFERENCE	6,000.00	6,000.00	4,676.42	180.13	1,323.58	77.94
100-51510-50214	EQUIPMENT RENTAL/LEASE	1,000.00	1,000.00	7,472.22	1,444.36	(6,472.22)	747.22
100-51510-50300	MISC EXPENSES	100.00	100.00	(5,163.75)	0.00	5,263.75	(5,163.75)
100-51510-50310	OFFICE SUPPLIES	18,000.00	18,000.00	361.48	148.74	17,638.52	2.01
100-51510-50315	ADS & PUBLICATIONS	0.00	0.00	133.13	94.63	(133.13)	100.00
100-51510-50407	BUSINESS TAX REGISTRATION	10.00	10.00	0.00	0.00	10.00	0.00
100-51510-50409	COMPUTER EQUIPMENT (NONCAPITAL)	0.00	0.00	1,718.15	1,530.96	(1,718.15)	100.00
100-51510-50420	MEMBERSHIP DUES	300.00	300.00	361.60	0.00	(61.60)	120.53
100-51510-50439	SOFTWARE LICENSES	0.00	0.00	553.36	0.00	(553.36)	100.00
Total Expenditure:		385,642.00	401,919.00	328,174.16	32,847.93	73,744.84	81.65
Net - Dept 51510 - FINANCE - GENERAL		0.00	0.00	9,459.74	(711.77)	(9,459.74)	
Dept 51520 - FINANCE - OUTSIDE SERVICES							
Account Type: Revenue							
100-51520-41110	PROPERTY TAX - OPERATIONS	131,320.00	131,320.00	109,433.30	10,943.33	21,886.70	83.33
100-51520-46120	NSF FEES - PUBLIC	0.00	0.00	75.00	0.00	(75.00)	100.00
Total Revenue:		131,320.00	131,320.00	109,508.30	10,943.33	21,811.70	83.39
Account Type: Expenditure							
100-51520-50300	MISC EXPENSES	0.00	0.00	85.86	85.86	(85.86)	100.00
100-51520-50401	SOFTWARE AND SUPPORT	16,000.00	16,000.00	17,371.38	0.00	(1,371.38)	108.57
100-51520-50405	PROFESSIONAL SERVICES	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00
100-51520-50406	SECTION 125 FEES	2,700.00	2,700.00	2,423.30	230.50	276.70	89.75
100-51520-50410	AUDIT FEES	60,000.00	60,000.00	75,028.00	3,557.00	(15,028.00)	125.05
100-51520-50411	BANK FEES	120.00	120.00	425.03	57.46	(305.03)	354.19
100-51520-50413	ASSESSOR SERVICES	45,000.00	45,000.00	43,300.93	3,800.93	1,699.07	96.22
Total Expenditure:		131,320.00	131,320.00	138,634.50	7,731.75	(7,314.50)	105.57
Net - Dept 51520 - FINANCE - OUTSIDE SERVICES		0.00	0.00	(29,126.20)	3,211.58	29,126.20	
	Even with increased audit fees, a small departmental surplus MAY be achievable.						
Fund 100 - GENERAL FUND:							
TOTAL REVENUES		516,962.00	533,239.00	447,142.20	43,079.49	86,096.80	83.85
TOTAL EXPENDITURES		516,962.00	533,239.00	466,808.66	40,579.68	66,430.34	87.54

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 10/31/2023
% Fiscal Year Completed: 83.29

GL NUMBER	DESCRIPTION	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 100 - GENERAL FUND							
NET OF REVENUES & EXPENDITURES		0.00	0.00	(19,666.46)	2,499.81	19,666.46	100.00

REVENUE AND EXPENDITURE REPORT FOR STOUGHTON CITY
PERIOD ENDING 10/31/2023
% Fiscal Year Completed: 83.29

GL NUMBER	DESCRIPTION	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 100 - GENERAL FUND							
Dept 88888 - GENERAL REVENUES							
Account Type: Revenue							
PROPERTY TAX OPERATIONS							
100-88888-41110	PROPERTY TAX - OPERATIONS	(1,965,513.00)	(1,953,013.00)	(1,643,347.92)	(164,334.41)	(309,665.08)	84.14
PROPERTY TAX OPERATIONS		(1,965,513.00)	(1,953,013.00)	(1,643,347.92)	(164,334.41)	(309,665.08)	84.14
OTHER TAXES	Stoughton Utilities PILT payment anticipated to be received in January 2024.						
100-88888-41118	AG USE CONVERSION PENALTY	1,000.00	1,000.00	15,090.94	0.00	(14,090.94)	1,509.09
100-88888-41210	ROOM TAXES	12,000.00	12,000.00	10,420.21	179.78	1,579.79	86.84
100-88888-41310	PILT - ELECTRIC UTILITY	339,406.00	449,406.00	0.00	0.00	449,406.00	0.00
100-88888-41312	PILT - WATER UTILITY	339,405.00	449,405.00	0.00	0.00	449,405.00	0.00
100-88888-41320	PILT - STOUGHTON HOUSING	51,989.00	51,989.00	47,172.78	23,586.39	4,816.22	90.74
100-88888-41321	PILT - DANE COUNTY HOUSING	10,100.00	10,100.00	10,273.86	0.00	(173.86)	101.72
100-88888-41800	DELQ PERSONAL PROP INTEREST	500.00	500.00	1,052.94	3.71	(552.94)	210.59
OTHER TAXES	Room taxes for 3rd quarter have not been allocated to the General Fund yet.	754,400.00	974,400.00	84,010.73	23,769.88	890,389.27	8.62
INTERGOVERNMENTAL REVENUES							
100-88888-43410	STATE SHARED TAXES	539,978.00	539,978.00	80,994.68	0.00	458,983.32	15.00
100-88888-43411	STATE UTILITY AID	40,627.00	40,627.00	6,094.03	0.00	34,532.97	15.00
100-88888-43412	FALLEN PROTECTIVE	(14.00)	(14.00)	0.00	0.00	(14.00)	0.00
100-88888-43415	EXPENDITURE RESTRAINT PAYMENT	252,162.00	252,162.00	252,161.73	0.00	0.27	100.00
100-88888-43430	EXEMPT COMPUTER AID	61,156.00	61,156.00	61,156.27	0.00	(0.27)	100.00
100-88888-43431	PERSONAL PROPERTY AID	40,042.00	40,042.00	40,042.38	0.00	(0.38)	100.00
INTERGOVERNMENTAL REVENUES	State shared taxes, state utility aid, and fallen protective paid 11/20/2023.	933,951.00	933,951.00	440,449.09	0.00	493,501.91	47.16
FINES, FORFEITS & PENALTIES							
100-88888-45120	ROOM TAX LATE PENALTY	0.00	0.00	10,000.00	0.00	(10,000.00)	100.00
FINES, FORFEITS & PENALTIES		0.00	0.00	10,000.00	0.00	(10,000.00)	100.00
PUBLIC CHARGES FOR SERVICE							
100-88888-46110	MISC. REVENUE	100.00	100.00	0.00	0.00	100.00	0.00
100-88888-46150	SPECIAL ASSESSMENT ADMIN FEES	13,000.00	13,000.00	9,100.00	1,330.00	3,900.00	70.00
PUBLIC CHARGES FOR SERVICE		13,100.00	13,100.00	9,100.00	1,330.00	4,000.00	69.47
INTERGOVERNMENTAL CHARGES FOR	Correcting entry to allocate revenue as per budget posted 11-20-2023.						
100-88888-47323	TOWN FIRE CHARGES	0.00	146,456.00	293,126.10	0.00	(146,670.10)	200.15
INTERGOVERNMENTAL CHARGES FOR		0.00	146,456.00	293,126.10	0.00	(146,670.10)	200.15
INTERDEPARTMENT CHARGES	Need to investigate with Stoughton Utilities.						
100-88888-47410	ADMIN FEES - SEWER UTILITY	22,000.00	22,000.00	22,000.00	0.00	0.00	100.00
100-88888-47420	ADMIN FEES - ELECTRIC UTILITY	35,400.00	35,400.00	17,250.00	0.00	18,150.00	48.73
100-88888-47430	ADMIN FEES - WATER UTILITY	6,600.00	6,600.00	0.00	0.00	6,600.00	0.00
100-88888-47440	ADMIN FEES - EMS	18,000.00	18,000.00	18,000.00	0.00	0.00	100.00
100-88888-47450	DEPT CHG - UTILITY RENT	50,000.00	0.00	0.00	0.00	0.00	0.00
INTERDEPARTMENT CHARGES		132,000.00	82,000.00	57,250.00	0.00	24,750.00	69.82
MISCELLANEOUS REVENUE	Rent payment deferred until market rent assessment is completed.						
100-88888-48110	INTEREST INCOME	80,000.00	80,000.00	439,376.63	36,778.63	(359,376.63)	549.22
100-88888-48113	REBATE	10,000.00	10,000.00	8,546.39	0.00	1,453.61	85.46
100-88888-48116	DIVIDEND - CVMIC EQUITY	12,500.00	12,500.00	18,384.00	0.00	(5,884.00)	147.07
100-88888-48130	INTEREST - ASSESSMENTS	1,000.00	1,000.00	554.09	0.00	445.91	55.41
100-88888-48200	RENT INCOME - UTILITY BLDG	0.00	50,000.00	0.00	0.00	50,000.00	0.00

GL NUMBER	DESCRIPTION	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	YTD BALANCE 10/31/2023 NORM (ABNORM)	ACTIVITY FOR MONTH 10/31/23 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 100 - GENERAL FUND							
100-88888-48220	RENTAL INCOME	1,500.00	1,500.00	1,999.67	0.00	(499.67)	133.31
100-88888-48940	MISCELLANEOUS REVENUE	0.00	0.00	27.24	0.00	(27.24)	100.00
100-88888-48970	DIVIDEND - WORKERS COMP	12,500.00	0.00	0.00	0.00	0.00	0.00
MISCELLANEOUS REVENUE		117,500.00	155,000.00	468,888.02	36,778.63	(313,888.02)	302.51
OTHER FINANCING SOURCES							
100-88888-49270	TRANSFER IN - SPECIAL ASSESSMENTS	0.00	19,000.00	19,000.00	0.00	0.00	100.00
100-88888-49910	FUND BAL APPLIED - TAX LEVY	451,062.00	451,062.00	0.00	0.00	451,062.00	0.00
100-88888-49920	FUND BAL APPLIED - TRANSFERS	0.00	(297,137.00)	0.00	0.00	(297,137.00)	0.00
OTHER FINANCING SOURCES		451,062.00	172,925.00	19,000.00	0.00	153,925.00	10.99
Total Revenue:		436,500.00	524,819.00	(261,523.98)	(102,455.90)	786,342.98	(49.83)
Account Type: Expenditure	There are two (2) known retirements pending. Their 2022 balances totalled $93,116.						
BENEFITS							
100-88888-50135	RETENTION INITIATIVE	350,000.00	0.00	0.00	0.00	0.00	0.00
100-88888-50169	HSA RETIREMENT PAYOUT	85,000.00	71,693.00	0.00	0.00	71,693.00	0.00
BENEFITS		435,000.00	71,693.00	0.00	0.00	71,693.00	0.00
OPERATIONAL	With the changes in the Wisconsin statutes, this expenditure will not continue past 2024.						
100-88888-50416	UNCOLLECTABLE TAXES	1,500.00	1,500.00	720.34	0.00	779.66	48.02
OPERATIONAL		1,500.00	1,500.00	720.34	0.00	779.66	48.02
OTHER FINANCING USES							
100-88888-50920	INTRAFUND TRANSFER OUT	0.00	140,436.00	140,435.50	0.00	0.50	100.00
100-88888-50930	TRANSFER TO OTHER FUND	0.00	52,170.00	52,170.00	0.00	0.00	100.00
100-88888-59750	INTRAFUND TRANSFER OUT RETIREMENT	0.00	2,054.00	2,054.10	0.00	(0.10)	100.00
OTHER FINANCING USES		0.00	194,660.00	194,659.60	0.00	0.40	100.00
Unclassified	Classification to Other Financing Uses made in BS&A 11-20-2023.						
100-88888-50925	INTRAFUND TRANSFER - WAGES	0.00	256,966.00	256,966.00	0.00	0.00	100.00
Unclassified		0.00	256,966.00	256,966.00	0.00	0.00	100.00
Total Expenditure:		436,500.00	524,819.00	452,345.94	0.00	72,473.06	86.19
Net - Dept 88888 - GENERAL REVENUES		0.00	0.00	(713,869.92)	(102,455.90)	713,869.92	
Fund 100 - GENERAL FUND:							
TOTAL REVENUES		436,500.00	524,819.00	(261,523.98)	(102,455.90)	786,342.98	49.83
TOTAL EXPENDITURES		436,500.00	524,819.00	452,345.94	0.00	72,473.06	86.19
NET OF REVENUES & EXPENDITURES		0.00	0.00	(713,869.92)	(102,455.90)	713,869.92	100.00