SUPPLEMENTARY INFORMATION

TOWN OF GRAND CHUTE, WISCONSIN
General Fund
Detailed Comparison of Budgeted and Actual Revenues
Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
Taxes				
General property taxes	$ 5,518,700	$ 5,518,700	$ 5,518,120	$ (580)
Mobile home taxes	3,000	3,000	842	(2,158)
Payment in lieu of taxes	6,000	6,000	1,717	(4,283)
Other taxes	1,200	1,200	562	(638)
Total Taxes	5,528,900	5,528,900	5,521,241	(7,659)
Special Assessments	91,500	91,500	93,783	2,283
Intergovernmental				
State aids				
State shared taxes	395,200	395,200	404,692	9,492
Tax exempt computer aid	72,500	72,500	66,635	(5,865)
Fire insurance	68,000	68,000	68,583	583
Law enforcement	2,500	14,500	14,088	(412)
Transportation	908,800	908,800	979,131	70,331
Recycling	99,000	99,000	200,286	101,286
Other grants	7,000	93,700	134,112	40,412
Local aids				
Mass transit	402,300	402,300	401,690	(610)
Total Intergovernmental	1,955,300	2,054,000	2,269,217	215,217
Licenses and Permits				
Licenses				
Business and occupational licenses	75,000	75,000	65,551	(9,449)
Bicycle	-	-	27	27
Dog	-	-	1,696	1,696
Permits				
Building	200,500	200,500	155,638	(44,862)
Utility	14,000	14,000	9,691	(4,309)
Cable TV	216,000	216,000	221,764	5,764
Zoning	148,000	148,000	100,358	(47,642)
Other permits	5,600	5,600	2,025	(3,575)
Total Licenses and Permits	659,100	659,100	556,750	(102,350)
Fines and Forfeitures				
Court penalties and costs	320,500	320,500	306,183	(14,317)
Judgments and damages	-	-	309	309
Total Fines, Forfeits and Penalties	320,500	320,500	306,492	(14,008)

(Continued)

TOWN OF GRAND CHUTE, WISCONSIN
General Fund
Detailed Comparison of Budgeted and Actual Revenues (Continued)
Year Ended December 31, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Charges for Services				
General government	12,000	12,000	10,810	(1,190)
SAC fee (1% administration)	-	-	856	856
Refuse and yard waste fees	2,700	2,700	757	(1,943)
Law enforcement fees	25,000	25,000	20,904	(4,096)
Fire department	21,000	21,000	29,415	8,415
Street related charges	18,000	18,000	14,265	(3,735)
Cemetery fees	-	-	90	90
Weed control	7,000	7,000	7,141	141
Park and recreation charges	12,700	12,700	12,068	(632)
Garbage collection	498,400	498,400	488,455	(9,945)
Snow and weeds	2,000	2,000	-	(2,000)
Total Public Charges for Services	598,800	598,800	584,761	(14,039)
Intergovernmental charges for services				
Governmental services	-	-	411	411
Public safety	-	-	10,900	10,900
Public works	226,000	226,000	226,311	311
Total Intergovernmental Charges for Services	226,000	226,000	237,622	11,622
Miscellaneous				
Interest income	454,800	454,800	244,743	(210,057)
Rental income	10,200	10,200	12,454	2,254
Insurance recoveries, dividends and refunds	2,000	2,000	11,175	9,175
Donations	4,400	4,400	1,715	(2,685)
Other	12,400	12,400	139,703	127,303
Total Miscellaneous	483,800	483,800	409,790	(74,010)
Total Revenues	$ 9,863,900	$ 9,962,600	$ 9,979,656	$ 17,056

TOWN OF GRAND CHUTE, WISCONSIN
General Fund
Detailed Comparison of Budgeted and Actual Expenditures
Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget - Positive
	Original	Final	Amounts	(Negative)
General Government				
Town board	$ 110,300	$ 110,300	$ 132,461	$ (22,161)
Municipal court	152,200	152,200	133,616	18,584
Legal	50,000	50,000	50,205	(205)
General administration	356,800	356,800	334,633	22,167
Town administrator	101,500	101,500	95,716	5,784
Town clerk	94,800	94,800	59,430	35,370
Elections	47,600	47,600	63,445	(15,845)
Assessor	141,600	141,600	141,426	174
Treasurer	12,200	12,200	8,664	3,536
Accounting and auditing	10,500	10,500	14,925	(4,425)
General building/town hall	255,300	255,300	240,421	14,879
Insurance	194,500	194,500	202,046	(7,546)
Uncollectible taxes and tax refunds	5,000	5,000	(3,110)	8,110
Contingency	20,000	(10,000)	-	(10,000)
Total General Government	1,552,300	1,522,300	1,473,878	48,422
Public Safety				
Police - Patrol	2,578,900	2,590,900	2,521,419	69,481
Police - Administration	454,900	535,800	534,216	1,584
Police - Investigations	581,300	581,300	586,756	(5,456)
Fire protection/EMS	1,658,000	1,943,100	1,880,501	62,599
Inspection	247,200	247,200	259,003	(11,803)
Total Public Safety	5,520,300	5,898,300	5,781,895	116,405
Public Works				
Highway department	1,248,900	1,293,900	1,347,186	(53,286)
Street lighting	253,300	253,300	222,370	30,930
Mass transit	578,200	578,200	558,180	20,020
Refuse collection	508,300	508,300	552,827	(44,527)
Recycling	157,800	157,800	304,521	(146,721)
Weed control	7,800	7,800	10,042	(2,242)
Total Public Works	2,754,300	2,799,300	2,995,126	(195,826)
Health and Human Services				
Animal control	15,000	-	4,113	(4,113)
Cemetery	1,700	1,700	683	1,017
Total Health and Human Services	16,700	1,700	4,796	(3,096)
Culture and Recreation				
Parks	160,000	160,000	139,977	20,023
Conservation and Development				
Zoning and planning	252,200	252,200	230,829	21,371
Code enforcement	19,600	19,600	17,952	1,648
Total Conservation and Development	271,800	271,800	248,781	23,019
Total Expenditures	$ 10,275,400	$ 10,653,400	$ 10,644,453	$ 8,947

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Room Tax Fund

To account for collections of room tax from Town businesses and record disbursements to the Convention and Visitor's Bureau and transfers to the General Fund.

Park Development Fund

To account for monies received from developers of vacant lots for the purpose of financing park facilities and corresponding park development expenditures. Developers have the option of dedicating land for park purposes in lieu of a cash payment.

Fire Impact Fees

To account for fire impact fees collected by the Town.

TOWN OF GRAND CHUTE, WISCONSIN
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008

	Room Tax	Park Development	Fire Impact Fees	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	$ 16,510	$ 15,872	$ 15,125	$ 47,507
Receivables				
Accounts	208,330	-	-	208,330
TOTAL ASSETS	$ 224,840	$ 15,872	$ 15,125	$ 255,837
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	$ 144,728	$ -	$ -	$ 144,728
Due to other funds	63,602	-	-	63,602
Deferred revenues	6,500	-	-	6,500
Total Liabilities	214,830	-	-	214,830
Fund Balances				
Undesignated, reported in Special revenue funds	10,010	15,872	15,125	41,007
TOTAL LIABILITIES AND FUND BALANCES	$ 224,840	$ 15,872	$ 15,125	$ 255,837

TOWN OF GRAND CHUTE, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2008

	Room Tax	Park Development	Fire Impact Fees	Total Nonmajor Governmental Funds
Revenues				
Taxes	$ 1,011,041	$ -	$ -	$ 1,011,041
Public charges for services	-	26,365	8,687	35,052
Miscellaneous	-	458	420	878
Total Revenues	1,011,041	26,823	9,107	1,046,971
Expenditures				
Current				
Culture and recreation	-	25	-	25
Conservation and development	703,180	-	-	703,180
Total Expenditures	703,180	25	-	703,205
Excess of Revenues Over Expenditures	307,861	26,798	9,107	343,766
Other Financing Uses				
Transfers out	(307,851)	(11,000)	-	(318,851)
Net Change in Fund Balances	10	15,798	9,107	24,915
Fund Balances - January 1	10,000	74	6,018	16,092
Fund Balances - December 31	$ 10,010	$ 15,872	$ 15,125	$ 41,007