

SUPPLEMENTAL INFORMATION

TOWN OF GRAND CHUTE, WISCONSIN
General Fund
Detailed Comparison of Budgeted and Actual Revenues
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Taxes				
General property taxes	\$ 6,406,985	\$ 6,406,985	\$ 6,413,396	\$ 6,411
Payment in lieu of taxes	2,500	2,500	1,780	(720)
Other taxes	1,500	1,500	1,539	39
Total Taxes	6,410,985	6,410,985	6,416,715	5,730
Special Assessments	94,000	94,000	101,910	7,910
Intergovernmental				
State aids				
State shared taxes	403,322	403,322	403,465	143
Tax exempt computer aid	64,700	64,700	65,844	1,144
Fire insurance	68,580	68,580	69,515	935
Law enforcement	14,500	14,500	10,777	(3,723)
Transportation	981,430	981,430	1,039,958	58,528
Recycling	218,600	218,600	163,094	(55,506)
Other grants	215,000	215,000	210,289	(4,711)
Local aids				
Mass transit	400,000	400,000	470,514	70,514
Total Intergovernmental	2,366,132	2,366,132	2,433,456	67,324
Licenses and Permits				
Licenses				
Business and occupational licenses	73,000	73,000	83,029	10,029
Bicycle	-	-	33	33
Dog	-	-	22,555	22,555
Permits				
Building	206,500	206,500	122,002	(84,498)
Utility	14,000	14,000	8,850	(5,150)
Cable TV	220,500	220,500	234,916	14,416
Zoning	145,500	145,500	99,782	(45,718)
Other permits	22,700	22,700	15,175	(7,525)
Total Licenses and Permits	682,200	682,200	586,342	(95,858)
Fines and Forfeitures				
Court penalties and costs	320,000	320,000	282,248	(37,752)
Judgments and damages	500	500	160	(340)
Total Fines, Forfeits and Penalties	320,500	320,500	282,408	(38,092)

(Continued)

TOWN OF GRAND CHUTE, WISCONSIN
General Fund
Detailed Comparison of Budgeted and Actual Revenues (Continued)
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public Charges for Services				
General government	12,500	12,500	8,616	(3,884)
SAC fee (1% administration)	-	-	141	141
Refuse and yard waste fees	-	-	(43)	(43)
Law enforcement fees	57,069	57,069	36,873	(20,196)
Fire department	22,887	22,887	11,479	(11,408)
Street related charges	13,000	13,000	12,833	(167)
Cemetery fees	-	-	120	120
Weed control	7,000	7,000	2,694	(4,306)
Park and recreation charges	12,900	12,900	14,286	1,386
Garbage collection	718,600	718,600	682,934	(35,666)
Snow and weeds	500	500	-	(500)
Total Public Charges for Services	<u>844,456</u>	<u>844,456</u>	<u>769,933</u>	<u>(74,523)</u>
Intergovernmental charges for services				
Public safety	10,000	10,000	10,646	646
Public works	223,400	223,400	239,850	16,450
Total Intergovernmental Charges for Services	<u>233,400</u>	<u>233,400</u>	<u>250,496</u>	<u>17,096</u>
Miscellaneous				
Interest income	302,300	302,300	77,228	(225,072)
Rental income	11,900	11,900	14,274	2,374
Insurance recoveries, dividends and refunds	1,000	1,000	6,693	5,693
Donations	3,400	3,400	5,363	1,963
Other	22,000	22,000	138,921	116,921
Total Miscellaneous	<u>340,600</u>	<u>340,600</u>	<u>242,479</u>	<u>(98,121)</u>
Total Revenues	<u>\$ 11,292,273</u>	<u>\$ 11,292,273</u>	<u>\$ 11,083,739</u>	<u>\$ (208,534)</u>

TOWN OF GRAND CHUTE, WISCONSIN
General Fund
Detailed Comparison of Budgeted and Actual Expenditures
Year Ended December 31, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
General Government				
Town board	\$ 111,000	\$ 111,000	\$ 99,413	\$ 11,587
Municipal court	155,900	155,900	134,945	20,955
Legal	55,000	55,000	74,096	(19,096)
General administration	344,200	344,200	285,374	58,826
Town administrator	99,000	99,000	97,162	1,838
Town clerk	76,600	76,600	72,308	4,292
Elections	36,555	36,555	29,047	7,508
Treasurer	14,059	14,059	6,937	7,122
Accounting and auditing	15,000	15,000	7,400	7,600
General building/town hall	292,700	292,700	235,686	57,014
Insurance	250,347	250,347	181,083	69,264
Uncollectible taxes and tax refunds	5,000	5,000	24,678	(19,678)
Contingency	20,000	20,000	-	20,000
Total General Government	1,475,361	1,475,361	1,248,129	227,232
Public Safety				
Police - Patrol	2,690,171	2,690,171	2,789,052	(98,881)
Police - Administration	477,351	477,351	450,542	26,809
Police - Investigations	594,260	594,260	522,619	71,641
Fire protection/EMS	2,434,816	2,434,816	2,358,554	76,262
Animal control	8,000	8,000	3,065	4,935
Total Public Safety	6,204,598	6,204,598	6,123,832	80,766
Public Works				
Highway department	1,412,900	1,412,900	1,472,046	(59,146)
Street lighting	272,100	272,100	248,887	23,213
Mass transit	578,400	578,400	560,890	17,510
Refuse collection	582,700	582,700	538,598	44,102
Recycling	341,700	341,700	310,850	30,850
Weed control	7,500	7,500	7,941	(441)
Cemetery	1,900	1,900	1,001	899
Total Public Works	3,197,200	3,197,200	3,140,213	56,987
Culture and Recreation				
Parks	167,870	167,870	128,819	39,051
Conservation and Development				
Assessment of property	143,700	143,700	144,191	(491)
Building inspection	274,400	274,400	274,377	23
Zoning and planning	241,800	241,800	238,182	3,618
Code enforcement	13,600	13,600	12,502	1,098
Total Conservation and Development	673,500	673,500	669,252	4,248
Total Expenditures	\$ 11,718,529	\$ 11,718,529	\$ 11,310,245	\$ 408,284

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, 2009

	Room Tax	Park Development	Fire Impact Fees	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	\$ 57,852	\$ 18,034	\$ 16,158	\$ 92,044
Receivables				
Accounts	160,483	-	-	160,483
TOTAL ASSETS	<u>\$ 218,335</u>	<u>\$ 18,034</u>	<u>\$ 16,158</u>	<u>\$ 252,527</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 111,567	\$ -	\$ -	\$ 111,567
Due to other funds	48,916	-	-	48,916
Deferred revenues	6,500	-	-	6,500
Total Liabilities	<u>166,983</u>	<u>-</u>	<u>-</u>	<u>166,983</u>
Fund Balances				
Undesignated, reported in				
Special revenue funds	51,352	18,034	16,158	85,544
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 218,335</u>	<u>\$ 18,034</u>	<u>\$ 16,158</u>	<u>\$ 252,527</u>

TOWN OF GRAND CHUTE, WISCONSIN
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Room Tax	Park Development	Fire Impact Fees	Total Nonmajor Governmental Funds
Revenues				
Taxes	\$ 815,698	\$ -	\$ -	\$ 815,698
Public charges for services	-	12,000	9,659	21,659
Miscellaneous	-	412	374	786
Total Revenues	<u>815,698</u>	<u>12,412</u>	<u>10,033</u>	<u>838,143</u>
Expenditures				
Current				
Conservation and development	567,305	-	-	567,305
Excess of Revenues Over Expenditures	<u>248,393</u>	<u>12,412</u>	<u>10,033</u>	<u>270,838</u>
Other Financing Uses				
Transfers out	<u>(207,051)</u>	<u>(10,250)</u>	<u>(9,000)</u>	<u>(226,301)</u>
Net Change in Fund Balances	41,342	2,162	1,033	44,537
Fund Balances - January 1	<u>10,010</u>	<u>15,872</u>	<u>15,125</u>	<u>41,007</u>
Fund Balances - December 31	<u>\$ 51,352</u>	<u>\$ 18,034</u>	<u>\$ 16,158</u>	<u>\$ 85,544</u>