

2007
Town of Madison
Annual Report





Town of Madison

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AGENDA
ANNUAL TOWN OF MADISON MEETING
TUESDAY – APRIL 14, 2009

Meeting called to order in compliance with Sec.60.11 of Wis. Stats.

Copies of 2008 Annual Report and 2008 meeting minutes were made available.

Approval of 2008 annual meeting minutes for 2007 Annual Report (with or without reading)

Introduction of Department Heads and Board members

Acknowledgement of Committee Members

Discuss future budget priorities

Capital projects for 2008 and future projects projected

Report from Police Chief, Fire Chief, Director of Public Works and Business Manager

Presentation of the Town's Annual Report – Motion to accept Town Annual Report

Open Book is scheduled for April 21, 2009 from 5:00p.m. to 7:00p.m.

Board of Review is scheduled to meet at 5:00p.m. May 12, 2009

Date for next Annual Meeting is Tuesday, April 13, 2010

Hearing of the Public – other business that is in compliance with powers of the Annual Town Meeting under Wis. Stats.

ADJOURN

2009
FOCUS & MISSION STATEMENT

Police and Fire Commission

Chair: Brende Hofer

Members: William Wilker, Margaret Draak, Geraldine Matthews, Myrna Larson

To recruit the highest caliber of Public Safety employees available, encouraging workforce diversity; to effectively handle citizen and departmental complaints within statutory requirements and limitations.

Parks Commission

Chair: Gary Davis

Members: Steve Zallar, Jeannie Rhoden, William Barr, Gil O'Brien, Leslie Cunningham and Tamra Abbott

To plan for the improvement and utilization of all Town greenspaces, including parks, medians, and tree terraces; to oversee all urban forestry and new plantings; to develop the recreational and aesthetic enjoyment of Town parks by the residents and visitors to the area through a phased improvement plan, utilizing grant funding as much as possible.

Community Services Committee

Chair: Karen Reibetanz

Members: Alan Furnas, Dale Cox, Patrick Kohl and Betty Banks

To facilitate access to needed services for Town residents, avoiding duplication or competition with existing services and focusing on servicing the residents of the Town of Madison; to review requests for funding assistance in a consistent and equitable manner; to monitor Town Board fund raising efforts of monies specified for committee allocation.

Advisory Planning Committee

Chair: D. Richard Rose

Members: Dan Eklof, Ron Slane, Dave Bloom and Don Pierstorff

To review proposed new residential and commercial buildings; to provide technical assistance to the Town Board for their review of these buildings; to monitor the zoning compliance of new construction; to formulate recommendations to the Town Board for zoning changes and variance requests.

MINUTES OF ANNUAL TOWN OF MADISON MEETING

DATE: Tuesday, April 8, 2008
TIME: 6:00 pm
PLACE: Town Hall
PRESENT: Chairperson Campbell, Supervisors Kiemel and Kritch
Clerk/Treasurer Schwass

Prior to the start of the meeting, Public Works Director Rick Rose was recognized for 15 years of service.

Campbell called the meeting to order at 6:05pm. Roll call showed all board members present and all department heads present.

Copies of the 2007 Annual Report and 2007 minutes were made available.

Motion Charles Mitchell, second Stu Seffern to approve the 2007 annual meeting minutes without reading. No further discussion. Motion carried.

Introduction of Board Members, Department Heads and Committee Members.

Public Works Director Rick Rose presented the following:

The Public Works Department is responsible for the collection of solid waste and recyclables, street maintenance, snow and ice control, park maintenance, urban forest maintenance, sewer maintenance, and capital projects.

In 2007, three capital projects were completed including resurfacing East Rusk Avenue/West Badger Road from Rimrock Road west to the bridge over the railroad, improvements to Heifetz Park (Phase 2), and Fraust Park accessible walkway

Two projects were carried over from 2007 to 2008 including the West Badger Road sidewalk construction from Parker Place to Catalpa Road and Fraust Park improvement to erect a park shelter

Proposed 2008 projects include milling existing asphalt and resurface South Beltline Court from E. Rusk Avenue to its north end (estimated cost = \$35,000) and milling damaged asphalt areas and resurfacing portions of Grandview Boulevard from Arbordale Court to Brighton Place (estimated cost = \$15,000).

The Public Works Department will purchase a new mower/snowblower and contract out painting of the public works buildings in 2008. The estimated cost for equipment and painting is \$67,000.

Police Chief Scott Gregory, presented the following:

The police department's mission is to proactively build and strengthen community partnerships and reduce the fear of crime through the delivery of high quality, efficient, and consistent services to all Town businesses, residents, and visitors in a professional manner.

Our 2007 goals were:

Start a recruitment process and hire new officers as quickly as possible if current staff leaves. This year was very challenging for us. We had three officers leave the department in the same month, leaving us short staffed much of the year. The department was able to hire two officers with over 10 years of experience each and one officer with very little experience at the end of 2007.

Increase the department's presence on the Internet with our website and make traffic crash reports available to the public from our website.

Most citizens and applicants utilize the Internet to locate information about the police department and community. The police department has increased our presence on the Internet and become as open and public as possible.

In 2007 we vastly updated our website and continued to issue press releases and provide the public with as much information regarding the criminal activity we investigated. Our website is updated on a weekly basis and we hear from our applicants how beneficial the information is for them in making their decisions on our department.

Determine a better way to make our department policy and procedure available to department staff and make the book readily available to our citizens.

In 2007 we searched long and hard on how to make our policy manual more accessible to our employees and citizens. A number of possibilities were tested, but the best option appeared to be a software program called Power DMS from Innovative Data Solutions. We determined that it would be fiscally responsible not to purchase the program but to have the company host our policy and procedures on their server and allow our staff to access the manual via the Internet. Due to budgetary reasons we will not implement this program until 2008.

Our 2008 goals include:

Install and utilize a case management program to track our criminal cases and ensure they are investigated and completed in a timely manner.

Create a twice yearly recruitment process for police officers.

Improve evidence room capacity and integrate New World RMS to automate evidence handling processes.

Update the department's Policy and Procedure Manual using an on-line system located in last year. Allow access to all department members and create a useable accountability system.

Some activities we were involved in 2007 include:

We received grant funding for traffic enforcement through the WI DOT Bureau of Traffic Safety. We concentrated our efforts on speeding, aggressive driving, drunk driving and safety belt use primarily on the West Beltline Hwy. Those efforts and grant funding will continue into 2008 in an attempt to reduce crashes and the severity of crashes on the West Beltline Hwy and other roadways in the Town.

Our K-9 Team consists of Officer Tony Pucillo and Brando, a 5 year old Belgian Malinois. Overall, the team located more marijuana than any other drug.

The program requires the support of our community. Over \$50,000 has been donated to support the K-9 program. Our friends, the Larson Family again donated \$5,000 to support the on-going costs for the program. Pet World is continuing to donate dog food and Kayser Ford is continuing to lease the K-9 squad to the Town at a drastically reduced rate. Without the communities support we would not have been able to create the program or continue the program year to year. A special thanks to Frank & Myrna Larson who have been big supporters of the program since it started.

The police department operating budget for 2007 was \$1,840,321. The budget is split into three different categories; personnel services (\$1,701,283), contract services (\$29,700), and operating costs (\$122,150).

The Personnel category is by far the largest police department expense (92.4% of the budget) and is the department's biggest asset. These costs include; salaries (for all department employees), overtime, Medicare, Social Security, WI Retirement, health care costs, life insurance and school guard-crossing payment.

Our operating costs (6.6% of the budget) increased only \$700 from 2006 and our contractual services (1.6% of the budget) increased \$825 from 2006 to 2007.

During 2007 the department also budgeted \$66,712 in our capital equipment fund. This money was budgeted for:

- \$27,500 for one replacement squad
- \$4,812 for office furniture
- \$14,000 for two mobile data computers and docking stations
- \$6,700 for reflex lighting for department rifles
- \$6,000 for two light bars
- \$7,700 for a mobile video camera

Finally, our preliminary data for our Part I UCR (Uniform Crime Reports) indicate the following for 2007: Murder and arson didn't change and stayed at zero. Rape increased from 12 to 15; robbery increased from 18 to 23; assault decreased from 112 to 111; burglary decreased from 51 to 34; theft decreased from 267 to 180; and motor vehicle theft increased from 37 to 41.

Our total calls for service decreased from 8,617 to 8,032, total crashes investigated decreased from 672 to 569, and the total number of citations issued increased from 1,951 to 1,976.

Assistant Fire Chief Scott Sullivan presented the following:

The Town of Madison Fire Department continues to keep costs down for the taxpayers by staffing with volunteers a majority of the time. If the Town were to replace the volunteers with fulltime staff it would cost the taxpayers another \$2 million in tax dollars to pay the wages and benefits. The fire department has also kept costs down by securing grants to replace much of the equipment in the fire department the past 5 years. Some of the items replaced are all the protective gear worn by the firefighters, all the self-contained breathing apparatus, air compressor to fill the air packs, an air fill station, portable radios, pagers, radio repeaters in the trucks, thermal imaging camera and a new 106' aerial ladder truck. The grants also included some fire prevention equipment for educating the residents in safety practices. These grants have totaled over \$1 million dollars in the past 5 years, which the Town had to match 5% and FEMA provided 95% of the funding.

General Building Budget

The building budget had an increase in utilities and a slight adjustments (small increases and decreases) in maintenance of the building and equipment. Overall 1.85% increase.

Fire Administration Budget

All increases were related to wages and benefits for an overall increase of 4.73%.

Fire Protection Budget

The majority of the increases were in wages and benefits. We also decreased the auto aid budget for Maple Bluff from \$4,000 to \$0 in 2008. The overall increase is 3.64%.

Ambulance & Emergency Medical Services Budget

The majority of the increases are in wages and benefits. The medical director fees were increased by \$2500 this year in anticipation of a change in medical direction at the county level. We also decreased the LOSA budget by \$2500 and the fuel line item by \$1000. The overall increase is 3.04%.

Inspections Budget

All of the increases are in wages and benefits. We will have an inspector receive a step increase in 2008. The overall increase is 13.93%.

Fire/EMS/ Inspections /Building Departments

2008 Capitals

FIRE

Vacuum The current vacuum is worn out and needs to be replaced by a more reliable vacuum similar to the vacuum used for cleaning in the front offices.	\$ 500
Ladder #9 MDC & Docking Station This laptop will allow the new ladder to have the MDC (Mobile Data Computer) capabilities, easy access to mapping, hydrants and building preplans.	\$ 5,500
Ready Rack System Rack system to hang firefighters gear properly for drying. The current racks were purchased used from another department about 10 years ago and do not allow for proper storage of the gear.	\$ 5,921
5 Sets of Turnout Gear Firefighting gear purchased six years ago is getting worn putting the firefighter in danger of getting injured when entering structure fires with extremely high temperatures. We need to get into an annual replacement schedule for turnout gear.	\$10,100
2001 Chevy Tahoe The current fleet of cars is handed down from the PD. They are getting high mileage and experiencing repairs more frequently. The PD does not have a vehicle that they would recommend using from the cars they will be retiring next year. The fire department would like to have one reliable vehicle to transport members to and from conferences. This vehicle would replace Car #8.	\$8,000
Training Tower This would build a simple training tower on the Town Hall property to assist in keeping up on firefighting skills for the firefighters. This is a carry over from 2007 budget.	\$9,500
Total Fire	\$39,521

Building

Exterior Door Fire Department \$ 1,500
The current exterior door and frame are rusting on the exterior and it feels like the interior of the door is in need of repair.

Power Wash & Paint Police/Fire/Town Hall \$14,000
The Town Hall is in need of a fresh coat of paint. This will clean the loose paint and mold from the building and apply one coat of the same color paint to the building. The new paint will give the Town Hall a fresh clean appearance to the public.

Lighting Sensors Police/PD Offices/Fire/Hwy. \$17,815
The fire department apparatus bays were done last year and work very well. Lights are not left on and only come on when someone is in the bay. This project would complete the fire department living quarters, all the offices and the highway buildings.
Cost of entire project: \$21,257
Focus rebate: 3,442
Net cost project: \$17,815
Annual Savings: \$6,068
Payback: 2.93 years

Building HVAC System \$140,000
An engineer would be hired to evaluate the building HVAC system, make recommendations for efficient system and make the changes to the system. This is a carry over from the 2007 budget.

Total Building \$173,315

EMS

2 PDA's for ECG Transmission \$ 4,000

Currently the 12 lead Cardiac ECG transmissions are done using a Cingular phone with blue tooth capability. The blue tooth capability will no longer be supported by Cingular in 2008 and we will need a new method of transmitting the 12 lead ECG's. We have experimented with a PDA phone that had 100% success in transmitting the ECG's from every area of the Town. The new PDA's will cost approximately \$2,00 each.

Total EMS \$ 4,000

TOTAL CAPITALS \$216,836

Total capitals carried over from the 2007 budget are: \$149,500

Total new capital proposed for 2008 budget are: \$ 67,336

Business Manager Renee Schwass presented the following:

The Town's draft financial statements are on the pages following the Commission and Committee list in the annual report packet.

Undesignated fund balance is a measurement of the resources available to pay current expenses of the Town. A good measure is to have between 10-15% of the next year's budget to fund operating costs. The Town's undesignated fund balance as of December 31, 2007 was \$1,598,036, which is 33% of the Town's general fund operating budget for 2008. This fund balance is higher than what is seen in some other Wisconsin communities. However, the Town is in a unique situation of having several agreements in place for revenue sharing payments related to the early attachments by the City of Madison for the boundary agreement. Once those revenue sharing payments cease, the Town will rely more heavily on the fund balance to maintain the tax base and continue to provide the quality services to the residents.

The revenue sharing payment agreement for the first attachment of the Mortenson property was for 15 years at \$115,032 a year. This agreement is set to be in place through 2017.

The revenue sharing payment agreement for the second attachment of the Todd Drive property was for 10 years at \$112,563.90 through 2014.

The Phase 2 attachment of Todd Drive, which is planned to occur in 2009, will have revenue sharing payments for 5 years, with the amount determined using the assessed value as of 2009, through 2014.

The Park Street attachment had its first year of revenue sharing payments for the 2007 tax year, collected in 2008 through 2016, in the amount of \$113,430.

The increased value due to construction in the Novation Campus area will help offset the loss of revenue in the affected areas above in future years.

The Town's bond rating remains at A+. The continued high rating is due to the stability of the Town's tax base, the fund balance maintained, along with the overall upkeep of the Town's infrastructure.

The Town's debt ratio capacity for 2007 was \$20,062,055. The Town's debt at the end of 2007 was \$7,336,130 or 36%.

The Town's financial statements are organized first on major versus nonmajor funds, and then the details of the general fund budget to actual follow. The last pages show the nonmajor funds, most of which are special revenue funds of the Town, where the monies are used for a specific purpose and the excess funds do not lapse at year end.

Some major achievements for 2007 for the Business Office included taking over the SVRS statewide election system software in house. Dane County originally was handling the input of the election data. It was too big a job for the County staff, so those municipalities with population under 2500 were required to take the necessary training and take it back in house. We are utilizing the SVRS system to its fullest capacity, which saves time and provides additional accuracy for voter registration and maintaining voter history and activity.

The election workers did a nice job for us again in the February and April elections and we won't have another election until September 2008.

The Town staff continue to utilize the Tax Intercept Program (TRIP) for collection efforts. We have collected over \$30,000 in delinquent citations using the TRIP system alone.

Town staff are also utilizing the TRIP program to collect on outstanding ambulance bills. Previously, we sent the ambulance bills to a collection agency. Bills from about 2005 and forward have been certified to the TRIP program. The Town has seen a lot of success with the collection of past due invoices, collecting almost \$6,000 in 2007.

The Town continues to provide ambulance billing services for the Oregon Fire/EMS District. In 2007, we billed \$4,851 for our services. We do not incur any additional staff time for providing this service.

The Town has recently joined with the Dane County Emergency Management to sell the all-weather radios at cost to the public. The radios are available at the Town hall and can be purchased at any time while supplies last. The cost of the radios is \$22.68. Dane County Emergency Management hopes to get these radios into as many homes as possible throughout Dane County.

The Town's draft financial statements are on pages following the Commission and Committee list in the annual report packet.

After the presentations, Motion Stu Seffern, second Charles Mitchell to accept the 2007 Town Annual Report. Motion carried.

The date for the next Annual Meeting was set for Tuesday, April 14, 2009

Motion Stu Seffern, second Debbie Loiselle to adjourn. Motion carried.

The annual meeting adjourned at 7:15p.m.

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TOWN OF MADISON

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2008

	ER TID No. 2							Total Governmental Funds
	General Fund	Capital Equipment Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Nonmajor Governmental Funds	Total Governmental Funds	
REVENUES								
Taxes	\$ 1,949,594	\$ -	\$ 700,000	\$ -	\$ -	\$ 524,791	\$ 3,174,385	
Intergovernmental	1,764,697	613,609	-	-	-	52,586	2,430,892	
Regulation and compliance	134,462	-	-	-	-	-	134,462	
Fines, forfeitures and penalties	106,500	-	-	-	-	-	106,500	
Public charges for services	417,468	-	-	-	-	419,448	836,916	
Special assessments	-	-	131,014	-	-	-	131,014	
Investment income	110,834	4,932	-	24,795	2,393	-	142,954	
Miscellaneous	38,292	53,187	28,499	870	52,769	-	173,617	
Total Revenues	4,521,847	671,728	859,513	25,665	1,051,987	7,130,740		
EXPENDITURES								
Current								
General government	674,648	-	-	-	-	-	674,648	
Public safety	2,965,425	-	-	-	14,262	-	2,979,687	
Public works	803,227	-	-	15,269	541,262	-	1,359,758	
Leisure activities	61,996	-	-	-	-	-	61,996	
Conservation and development	69,200	-	-	-	100,420	-	169,620	
Capital Outlay	-	912,423	-	55,683	38,402	-	1,006,508	
Debt Service	-	-	656,060	-	257,650	-	913,710	
Principal retirement	-	-	147,640	-	102,675	-	250,315	
Interest and fiscal charges	-	-	803,700	70,952	-	-	7,416,242	
Total Expenditures	4,574,496	912,423	803,700	70,952	1,054,671	7,416,242		
Excess (deficiency) of revenues over expenditures	(52,649)	(240,695)	55,813	(45,287)	(2,684)	(285,502)		

TOWN OF MADISON

BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2008

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	General Fund	Capital Equipment Fund	Debt Service Fund	TID No. 2 Capital Projects Fund	Nonmajor Governmental Funds	Totals
ASSETS						
Cash and investments	\$ 1,918,870	\$ 172,456	\$ 85,757	\$ 1,626,080	\$ 871,062	\$ 4,674,225
Receivables						
Taxes	1,853,936	-	763,686	15,902	1,153,293	3,786,817
Accounts	404,881	4,143	-	-	599	409,623
Special assessments	-	-	377,536	-	-	377,536
Delinquent special assessments	9,055	-	-	-	-	9,055
Delinquent personal property	2,895	-	-	-	-	2,895
Loans	-	-	-	-	476,557	476,557
Due from other funds	1,148	-	-	-	-	1,148
Prepaid items	13,342	8,975	-	-	-	22,317
TOTAL ASSETS	\$ 4,204,127	\$ 185,574	\$ 1,226,979	\$ 1,641,982	\$ 2,501,511	\$ 9,760,173
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$ 72,081	\$ 3,926	\$ -	\$ 38,868	\$ 125,985	\$ 240,860
Accrued liabilities	138,744	-	-	-	133	138,877
Due to other funds	-	-	-	-	1,148	1,148
Due to other governments	62,960	-	-	-	-	62,960
Deferred revenues	2,033,672	-	763,686	15,902	1,629,850	4,443,110
Deferred special assessments	-	-	377,536	-	-	377,536
Other liabilities	9,762	-	-	-	-	9,762
Total Liabilities	2,317,219	3,926	1,141,222	54,770	1,757,116	5,274,253
Fund Balances						
Reserved for noncurrent assets	16,237	-	-	-	-	16,237
Reserved for debt service	-	-	85,757	147,112	-	232,869
Unreserved, reported in:						
Designated	333,855	-	-	-	-	333,855
Undesignated	1,536,816	181,648	-	1,440,100	744,395	3,902,959
Total Fund Balances	1,886,908	181,648	85,757	1,587,212	744,395	4,485,920
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,204,127	\$ 185,574	\$ 1,226,979	\$ 1,641,982	\$ 2,501,511	\$ 9,760,173

See accompanying notes to financial statements.

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TOWN OF MADISON

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS For the Year Ended December 31, 2008

	ER TID No. 2							Total Governmental Funds
	General Fund	Capital Equipment Fund	Debt Service Fund	Capital Projects Fund	Nonmajor Governmental Funds	Governmental Funds	Governmental Funds	
OTHER FINANCING SOURCES (USES)								
Proceeds from debt	-	-	-	1,650,000	-	-	1,650,000	
Transfers in	4,932	-	-	-	364,733	-	369,665	
Transfers out	-	(4,932)	-	(380)	(364,353)	-	(369,665)	
Total Other Financing Sources (Uses)	<u>4,932</u>	<u>(4,932)</u>	<u>-</u>	<u>1,649,620</u>	<u>380</u>	<u>-</u>	<u>1,650,000</u>	
Net Change in Fund Balances	(47,717)	(245,627)	55,813	1,604,333	(2,304)	-	1,364,498	
FUND BALANCES - Beginning of Year	<u>1,934,625</u>	<u>427,275</u>	<u>29,944</u>	<u>(17,121)</u>	<u>746,699</u>	<u>-</u>	<u>3,121,422</u>	
FUND BALANCES - END OF YEAR	<u>\$ 1,886,908</u>	<u>\$ 181,648</u>	<u>\$ 85,757</u>	<u>\$ 1,587,212</u>	<u>\$ 744,395</u>	<u>\$ -</u>	<u>\$ 4,485,920</u>	

See accompanying notes to financial statements.

TOWN OF MADISON

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DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
 For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
TAXES				
General property taxes for town purposes	\$ 1,715,171	\$ 1,710,789	\$ 1,710,789	\$ -
Omitted Taxes	-	-	7,684	7,684
Public accommodation taxes	130,000	130,000	131,268	1,268
Payments in lieu of taxes	90,932	90,932	90,932	-
Mobile home taxes	8,700	8,700	8,921	221
TOTALS	<u>1,944,803</u>	<u>1,940,421</u>	<u>1,949,594</u>	<u>9,173</u>
INTERGOVERNMENTAL				
Shared revenues from state	675,862	675,862	675,564	(298)
Fire insurance tax from state	11,000	11,000	10,593	(407)
State aid - expenditure restraint program	67,924	67,924	67,895	(29)
State aid - supplemental medical assistance	31,800	31,800	31,800	-
State aid - police enforcement and training	15,000	15,000	7,782	(7,218)
State aid - recycling	30,000	30,000	38,395	8,395
State aid - fuel tax refund	1,600	1,600	1,246	(354)
State aid - municipal services	211,281	211,281	213,182	1,901
State aid - highway	292,536	292,536	292,336	(200)
State aid - computer exemption payment	49,000	49,000	48,029	(971)
Federal aid - highway safety	-	-	36,368	36,368
Local intergovernmental	341,026	341,026	341,507	481
TOTALS	<u>1,727,029</u>	<u>1,727,029</u>	<u>1,764,697</u>	<u>37,668</u>
REGULATION AND COMPLIANCE				
Liquor and malt beverage licenses	7,525	7,525	6,350	(1,175)
Nonintoxicating beverage licenses	250	250	195	(55)
Soft drink	95	95	80	(15)
Operators licenses	1,600	1,600	2,240	640
Cigarette licenses	900	900	700	(200)
Electrical licenses	1,295	1,295	1,320	25
HVAC licenses	645	645	630	(15)
Mobile home park	220	220	676	456
Television franchise fee	58,000	58,000	57,590	(410)
Sundry licenses	25	25	50	25
Dance hall	150	150	-	(150)
Building permits	22,000	22,000	48,761	26,761
Electrical permits	2,500	2,500	3,100	600
Plumbing permits	2,000	2,000	2,474	474
HVAC permits	2,000	2,000	6,866	4,866
Street opening permits	1,800	1,800	1,500	(300)
Business occupancy	200	200	425	225
Sundry permits	500	500	1,505	1,005
TOTALS	<u>101,705</u>	<u>101,705</u>	<u>134,462</u>	<u>32,757</u>

See accompanying notes to required supplementary information.

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TOWN OF MADISON

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND (cont.)
For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
FINES, FORFEITURES AND PENALTIES				
Court penalties and costs	\$ 102,640	\$ 102,640	\$ 106,500	\$ 3,860
PUBLIC CHARGES FOR SERVICES				
Clerk fees	3,500	3,500	2,715	(785)
Treasurer fees	1,300	1,300	2,623	1,323
Administrative fees	1,200	1,200	1,274	74
Rubbish removal	200,000	200,000	170,007	(29,993)
Trash bags/appliance stickers - residential	3,100	3,100	3,263	163
Rental fees	100	100	225	125
Law enforcement fees	2,000	2,000	3	(1,997)
Vehicle fire fees	8,000	8,000	7,500	(500)
Ambulance fees	285,000	285,000	215,188	(69,812)
EMS billing	5,500	5,500	5,910	410
Fire	-	-	36	36
Restitution	-	2,293	8,724	6,431
TOTALS	509,700	511,993	417,468	(94,525)
INVESTMENT INCOME				
Investment income	175,000	175,000	105,588	(69,412)
Interest on accounts receivable	-	-	5,246	5,246
TOTALS	175,000	175,000	110,834	(64,166)
MISCELLANEOUS REVENUES				
Sale of property	-	11,908	18,826	6,918
Donations	10,000	10,000	10,600	600
Insurance recovery - equipment/miscellaneous	-	-	1,000	1,000
Other miscellaneous revenue	-	-	7,866	7,866
TOTALS	10,000	21,908	38,292	16,384
OTHER FINANCING SOURCES				
Transfer in	-	-	4,932	4,932
TOTAL REVENUES AND OTHER SOURCES	<u>4,570,877</u>	<u>4,580,696</u>	<u>4,526,779</u>	<u>(53,917)</u>

See accompanying notes to required supplementary information.

TOWN OF MADISON

DRAFT

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND (cont.)
 For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
GENERAL GOVERNMENT				
Legislative	\$ 19,072	\$ 19,072	\$ 18,185	\$ 887
Municipal court	59,969	59,969	58,900	1,069
Legal services	62,000	62,000	42,535	19,465
General administration - clerk	151,840	156,840	153,172	3,668
Financial administration - treasurer	217,120	217,120	200,871	16,249
General building and plant	71,400	76,400	75,667	733
Other general government	45,355	12,973	12,651	322
Insurance	<u>132,447</u>	<u>132,447</u>	<u>112,667</u>	<u>19,780</u>
TOTALS	<u>759,203</u>	<u>736,821</u>	<u>674,648</u>	<u>62,173</u>
PUBLIC SAFETY				
Law enforcement	1,942,258	1,923,959	1,825,595	98,364
Fire protection	819,336	852,836	847,054	5,782
Ambulance and emergency medical	191,500	198,501	197,956	545
Inspections	<u>96,886</u>	<u>96,885</u>	<u>94,820</u>	<u>2,065</u>
TOTALS	<u>3,049,980</u>	<u>3,072,181</u>	<u>2,965,425</u>	<u>106,756</u>
PUBLIC WORKS				
Highway administration	125,984	125,984	120,618	5,366
Shop operations - police	1,453	1,453	512	941
Highway and street maintenance	201,300	244,300	243,294	1,006
Brush trimming and chipping	15,269	16,269	15,823	446
Sanitation and refuse collection	349,959	319,959	289,349	30,610
Sanitation - recycling	156,228	146,228	133,179	13,049
Sanitation - weed and nuisances	<u>1,403</u>	<u>1,403</u>	<u>452</u>	<u>951</u>
TOTALS	<u>851,596</u>	<u>855,596</u>	<u>803,227</u>	<u>52,369</u>

See accompanying notes to required supplementary information.

TOWN OF MADISON

DRAFT

DETAILED SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND (cont.)
 For the Year Ended December 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
LEISURE ACTIVITIES				
Town hall grounds	\$ 2,479	\$ 3,479	\$ 3,036	\$ 443
Parks maintenance	48,626	43,626	37,234	6,392
Urban forestry	47,473	47,473	20,902	26,571
Summer recreation	<u>2,320</u>	<u>2,320</u>	<u>824</u>	<u>1,496</u>
TOTALS	<u>100,898</u>	<u>96,898</u>	<u>61,996</u>	<u>34,902</u>
CONSERVATION AND DEVELOPMENT				
Urban development	<u>59,200</u>	<u>69,200</u>	<u>69,200</u>	<u>-</u>
TOTALS	<u>59,200</u>	<u>69,200</u>	<u>69,200</u>	<u>-</u>
OTHER FINANCING USES				
Transfer out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES AND OTHER USES	4,820,877	4,830,696	4,574,496	256,200
Net change in fund balance	(250,000)	(250,000)	(47,717)	202,283
FUND BALANCE - Beginning of Year	<u>1,934,625</u>	<u>1,934,625</u>	<u>1,934,625</u>	<u>-</u>
FUND BALANCE - END OF YEAR	<u>\$ 1,684,625</u>	<u>\$ 1,684,625</u>	<u>\$ 1,886,908</u>	<u>\$ 202,283</u>

See accompanying notes to required supplementary information.

TOWN OF MADISON

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COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2008

	Housing Rehab	K9	Sanitary District	Fire and EMS Grant	Law Enforcement Grant
ASSETS					
Cash and investments	\$ 155,434	\$ 28,513	\$ 59,853	\$ 15,669	\$ 1
Taxes receivable	-	-	165,000	-	-
Accounts receivable	599	-	-	-	-
Loans receivable	476,557	-	-	-	-
TOTAL ASSETS	\$ 632,590	\$ 28,513	\$ 224,853	\$ 15,669	\$ 1
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	\$ -	\$ -	\$ 7,943	\$ -	\$ -
Accrued liabilities	-	-	133	-	-
Due to other funds	-	1,030	-	-	-
Deferred revenues	476,557	-	165,000	-	-
Total Liabilities	476,557	1,030	173,076	-	-
Fund Balances					
Unreserved					
Undesignated (deficit)	156,033	27,483	51,777	15,669	1
Total Fund Balances (Deficit)	156,033	27,483	51,777	15,669	1
TOTAL LIABILITIES AND FUND BALANCES	\$ 632,590	\$ 28,513	\$ 224,853	\$ 15,669	\$ 1

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Special Revenue Funds			Total Nonmajor	Capital Projects Funds				Total Nonmajor	Debt Service Fund	Total Nonmajor
Parks and Public Works	Transit	Madison Metro Sewer Dst.	Special Revenue Funds	EPA Project	EDA Project	TID No. 1	Road Projects	Capital Projects Funds	ER TID No. 1	Funds
\$ 51,087	\$ -	\$ 150,395	\$ 460,952	\$ -	\$ -	\$ 285,916	\$ 124,194	\$ 410,110	\$ -	\$ 871,062
-	120,000	354,134	639,134	-	-	514,159	-	514,159	-	1,153,293
-	-	-	599	-	-	-	-	-	-	599
-	-	-	476,557	-	-	-	-	-	-	476,557
<u>\$ 51,087</u>	<u>\$ 120,000</u>	<u>\$ 504,529</u>	<u>\$ 1,577,242</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,075</u>	<u>\$ 124,194</u>	<u>\$ 924,269</u>	<u>\$ -</u>	<u>\$ 2,501,511</u>
\$ -	\$ -	\$ 86,153	\$ 94,096	\$ -	\$ -	\$ -	\$ 31,889	\$ 31,889	\$ -	\$ 125,985
-	-	-	133	-	-	-	-	-	-	133
-	118	-	1,148	-	-	-	-	-	-	1,148
-	120,000	354,134	1,115,691	-	-	514,159	-	514,159	-	1,629,850
-	120,118	440,287	1,211,068	-	-	514,159	31,889	546,048	-	1,757,116
51,087	(118)	64,242	366,174	-	-	285,916	92,305	378,221	-	744,395
51,087	(118)	64,242	366,174	-	-	285,916	92,305	378,221	-	744,395
<u>\$ 51,087</u>	<u>\$ 120,000</u>	<u>\$ 504,529</u>	<u>\$ 1,577,242</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 800,075</u>	<u>\$ 124,194</u>	<u>\$ 924,269</u>	<u>\$ -</u>	<u>\$ 2,501,511</u>

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TOWN OF MADISON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2008

	Housing Rehab	K9	Sanitary District	Fire and EMS Grant	Law Enforcement Grant
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	6,857	-
Public charges for services	-	-	60,000	-	-
Investment income	464	748	466	-	-
Miscellaneous	43,304	9,065	400	-	-
Total Revenues	43,768	9,813	60,866	6,857	-
EXPENDITURES					
Current					
Public safety	-	8,297	-	5,965	-
Public works	-	-	77,755	-	-
Conservation and development	94,392	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	94,392	8,297	77,755	5,965	-
Excess (deficiency) of revenues over expenditures	(50,624)	1,516	(16,889)	892	-
OTHER FINANCING SOURCES (USES)					
Proceeds from debt					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(50,624)	1,516	(16,889)	892	-
FUND BALANCE (DEFICIT) - Beginning of Year	206,657	25,967	68,666	14,777	1
FUND BALANCE (DEFICIT) - END OF YEAR	\$ 156,033	\$ 27,483	\$ 51,777	\$ 15,669	\$ 1

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Special Revenue Funds			Total Nonmajor	Debt Service	Capital Projects Funds				Total Nonmajor	Total
Parks and Public Works	Transit	Madison Metro Sewer Dst.	Special Revenue Funds	ER TID No. 1	EPA Project	EDA Project	TID No. 1	Road Projects	Capital Projects Funds	Nonmajor Funds
\$ -	\$ 85,000	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ 399,791	\$ 40,000	\$ 439,791	\$ 524,791
-	9,000	-	15,857	-	6,028	-	30,701	-	36,729	52,586
-	-	356,398	416,398	-	-	-	-	3,050	3,050	419,448
-	-	-	1,678	-	-	-	715	-	715	2,393
-	-	-	52,769	-	-	-	-	-	-	52,769
-	94,000	356,398	571,702	-	6,028	-	431,207	43,050	480,285	1,051,987
-	-	-	14,262	-	-	-	-	-	-	14,262
-	110,680	352,827	541,262	-	-	-	-	-	-	541,262
-	-	-	94,392	-	6,028	-	-	-	6,028	100,420
4,863	-	-	4,863	-	-	-	-	33,539	33,539	38,402
-	-	-	-	257,650	-	-	-	-	-	257,650
-	-	-	-	102,675	-	-	-	-	-	102,675
4,863	110,680	352,827	654,779	360,325	6,028	-	-	33,539	39,567	1,054,671
(4,863)	(16,680)	3,571	(83,077)	(360,325)	-	-	431,207	9,511	440,718	(2,684)
-	-	-	-	360,325	-	-	-	4,408	4,408	364,733
-	-	-	-	-	-	(4,408)	(359,945)	-	(364,353)	(364,353)
-	-	-	-	360,325	-	(4,408)	(359,945)	4,408	(359,945)	380
(4,863)	(16,680)	3,571	(83,077)	-	-	(4,408)	71,262	13,919	80,773	(2,304)
55,950	16,562	60,671	449,251	-	-	4,408	214,654	78,386	297,448	746,699
\$ 51,087	\$ (118)	\$ 64,242	\$ 366,174	\$ -	\$ -	\$ -	\$ 285,916	\$ 92,305	\$ 378,221	\$ 744,395

