

CITY OF MADISON  
**INTER-DEPARTMENTAL**  
CORRESPONDENCE

DATE: July 22, 2010

TO: Mayor Dave Cieslewicz  
Board of Estimates  
Common Council Members

FROM: Dean Brassler, City Comptroller

SUBJECT: **Mid-Year 2010 Budget Status Report**

Based on a review of information available through the second quarter of 2010, we have identified a number of areas where City revenues and expenditures differ from the year-to-date levels we would expect at this point in time. Although still fairly early in the year, we can make some meaningful comparisons between current and prior year trends to predict categories where City revenues are expected to deviate significantly from the adopted annual budget. We are also at a point in time when department managers have identified events or trends within their operations that could eventually result in year-end expense budget variances.

This report is a compilation of the notable general fund variances that have been identified so far this year. Following is a brief description of each item, along with a prediction of the year-end budget variance that could be expected to result. These projected variances are summarized on the attached spreadsheet.

**General Fund Revenues**

**Room Taxes** – Room Tax collections for the first quarter of 2010 totaled \$1,511,000 or about \$43,000 (2.9%) above the first quarter of last year. Using our standard projection methodology, we predict that year-end Room Tax revenue will fall within a range of \$7,300,000 to \$7,900,000, with a most likely result of \$7,360,000, very close to the \$7,661,000 budgeted Room Tax revenue for this year. Therefore, it appears that the amount of Room Tax funding available for distribution to the general fund should be sufficient to meet budget. Second quarter Room Tax data will not be available until after the end of July, when quarterly reports from hotel properties are due.

**Building Permits** – The 2010 budget anticipated a modest increase in building permit revenues when compared to the level of construction activity occurring in 2009, at the time of budget adoption. However, 2010 year-to-date collections continue to come in below the 2009 actual and 2010 budgeted level. Our projections suggest that, extending the six month trend through the rest of the year, permit revenues could be expected to total somewhere around \$2,400,000 by year's end, compared to a budget of \$2,750,000. The resulting shortfall would be \$350,000.

**Fines and Forfeitures** – Revenue collections from fines and forfeitures related to moving violations and ordinance violations through the second quarter appear close to budget when compared to the same half of last year. We project that 2010 revenues from parking fines, however, could fall short of the budgeted level by about \$550,000 if the current collection trend continues. The 2010 parking fines budget was

increased by \$200,000 over last year to reflect planned increases in several parking ticket categories. These increases were implemented by the beginning of the year, but any revenue gains have been offset by a reduction in ticket volumes. Through the first six months of 2010, the City issued about 81,300 parking tickets, down 6.2% from the 86,700 issued during the same period last year.

**Investment Income** – The general fund’s share of investment income during 2009 was \$3,317,000, well below the \$4,750,000 budgeted for that year, due to the sharp drop in market interest rates at the end of 2008 and the year-end “mark to market” adjustment required by current investment accounting rules. The average yield of the City’s investment portfolio was 1.728% for 2009. The 2010 budget assumed an average investment yield for this year of 2.285%. Unfortunately, the rates available in the market have remained lower than expected in 2010, leaving the yield on the City’s portfolio at just 1.6% at the end of June. Even though the year’s investment income budget was reduced significantly to \$3,150,000, a projection of first half interest rates would result in a year-end income figure of about \$2,050,000, or \$1,100,000 below the budgeted amount. It should be noted that changes in the portfolio balance, future interest rate fluctuation and the “mark to market” adjustment that will be required at the end of this year make this important revenue source extremely difficult to project with any degree of certainty. This projection could change substantially as the year progresses.

**Ambulance Fees** – The projected ambulance fee revenue for this year, based on collections through the first six months of the year is \$4,500,000, about \$150,000 below the actual collection for 2009 and \$300,000 below the level budgeted for 2010.

**State Aid Payments** – The amounts included in the City’s annual budget for each State aid program is based on the best available estimates and preliminary notifications received from the State at the time of budget adoption. While these estimates are generally reliable, the final aid awards may change once the final formula allocations are calculated. So far this year, the City has received notification that the 2010 payment for State Highway Aids will be \$426,000 greater than the budgeted amount, our State Recycling Aid grant will be \$56,000 above budget and the amount received under the Payment for Municipal Services Program will be \$60,000 less than the amount budgeted. The net impact of these three state aid program variances is a positive \$422,000.

### **General Fund Expenditures**

**Police Department Compensation** – Because of its significant cost and variability, Police overtime has been an expenditure category that has received particular attention in the past, including regular quarterly reporting to the Board of Estimates and Common Council. The Police Department’s report of overtime for the first quarter of 2010 did not predict a year end budget variance, but the department reports that overtime is tracking about \$100,000 over budget at this time. Other factors affecting Police compensation suggest, however, that the department may be facing a total budget shortfall of up to \$1,600,000 by the end of the year if current conditions continue. First, like other City agencies, the Police Department’s budgeted salary savings was increased from the standard 2% to 3% for the 2010 budget year. This change makes it less likely that the budgeted savings level will be achieved as a result of employee turnover during the year. Second, the Police Department was also authorized to “overhire” 11 commissioned officers in 2010 in anticipation of COPS grant funding. The additional officers have been hired, but COPS funding has yet to be secured. Finally, the department’s budget does not include sufficient funding

to cover the cost of annual conversion of vacation leave to pay as authorized in the Police collective bargaining agreement.

**Streets Division** – Like Police, the Streets Division’s increased salary savings budget (3.5% for 2010) means that the agency is likely to end the year over budget if additional employee turnover does not materialize. The Division currently projects an over-run of \$425,000 in employee compensation with an additional budget shortage in other operating cost categories including vehicle usage and fuel charges of \$160,000. These costs should be partially offset by higher than expected revenues from the sale of recyclable materials collected by the Streets Division of up to \$370,000, resulting in a net budget shortfall of roughly \$215,000 for the agency as a whole.

**Contingent Reserve** - In addition to the projected budget variances noted above, the Common Council has already appropriated funds totaling \$23,000 from the Contingent Reserve budgeted for 2010. When deducted from the originally budgeted \$1,200,000, these actions leave \$1,177,000 to cover other unanticipated expenditure over-runs during the remainder of the year, including those listed above. Appropriations for any remaining general fund expenditure over-runs would need to come from the City’s unreserved, undesignated general fund balance.

**Summary of Projected General Fund Variances**

Taken together, these projected revenue and expenditure variances in the City’s general fund would result in a net 2010 general fund budget deficiency of \$2,516,000. Historically, the City’s internal budget monitoring and control systems have proven effective and have resulted in savings in most departmental budgets at the end of each fiscal year. In total, this positive year-end expenditure variance has averaged about 1.2% of the originally adopted budgets since 1995. In past years, these normally occurring savings could be expected to more than offset the \$638,000 of specific expenditure over-runs that have been predicted so far in 2010 as well as the \$1,878,000 of projected revenue shortfalls. However, with departmental salary budgets already reduced by applying the additional 1% salary savings factor, it is unlikely that departments will generate as much additional savings in 2010.

If first half revenue trends continue through the remainder of the year, it is likely that the general fund will end 2010 with a modest deficit when compared to the adopted budget. Any such deficit will necessarily be funded using a portion of the current general fund balance. This means that, as was the case at the end of 2009, there will be no excess fund balance available to apply to the 2011 operating budget.

I hope this summary budget status information is helpful. We will continue to monitor the City’s funds and update our report on these and any other significant budget variances that we identify in the future. I would also be happy to discuss these issues in greater detail at your convenience.

Sincerely,



Dean Brassler, City Comptroller

**2010**  
**Summary of Projected General Fund Budget Variances**  
**Identified as of July 22, 2010**

	<b>Projected Year-End Variance From Budget <u>positive (negative)</u></b>
<b>General Fund Revenues</b>	
Room Tax	\$ -
Building Permits	(350,000)
Parking Fines	(550,000)
Investment Income	(1,100,000)
Ambulance Fees	(300,000)
State Highway Aid	426,000
State Payments for Municipal Services	(60,000)
State Recycling Aid	56,000
<b>Total General Fund Revenue Variance</b>	<b>\$ (1,878,000)</b>
 <b>General Fund Expenditures</b>	
Police Compensation	\$ (1,600,000)
Streets Compensation	(425,000)
Streets Fuel and Other Operating Costs (net)	(160,000)
Streets Recycled Materials Revenue	370,000
Uncommitted Contingent Reserve Balance Available	1,177,000
<b>Total General Fund Expenditure Variance</b>	<b>\$ (638,000)</b>
<b>Net of Projected General Fund Budget Variances</b>	<b>\$ (2,516,000)</b>

**City of Madison  
Room Tax  
Projected Collections  
2010**

**Actual Collections by Quarter**

<b>Year</b>	<b>First</b>	<b>Second</b>	<b>Third</b>	<b>Fourth</b>	<b>Total</b>	<b>Change From Prior Year</b>	<b>First Quarter as % of Total</b>	<b>First Half % of Total</b>	<b>Three Quarters as % of Total</b>	<b>Fourth Quarter as % of Total</b>
1992	643,124	799,688	1,020,023	733,014	3,195,849					
1993	677,356	850,662	1,048,579	780,114	3,356,711	5.03%	20.18%	45.52%	76.76%	23.24%
1994	734,279	883,803	1,104,530	853,624	3,576,236	6.54%	20.53%	45.25%	76.13%	23.87%
1995	782,009	973,334	1,164,567	919,394	3,839,304	7.36%	20.37%	45.72%	76.05%	23.95%
1996	951,798	1,200,475	1,424,378	1,080,082	4,656,733	21.29%	20.44%	46.22%	76.81%	23.19%
1997	971,625	1,294,539	1,537,905	1,165,621	4,969,690	6.72%	19.55%	45.60%	76.55%	23.45%
1998	1,029,424	1,389,989	1,625,898	1,282,893	5,328,204	7.21%	19.32%	45.41%	75.92%	24.08%
1999	1,087,517	1,442,910	1,784,862	1,314,156	5,629,445	5.65%	19.32%	44.95%	76.66%	23.34%
2000	1,217,826	1,543,756	1,859,089	1,375,121	5,995,792	6.51%	20.31%	46.06%	77.07%	22.93%
2001	1,233,661	1,591,557	1,750,582	1,404,682	5,980,482	-0.26%	20.63%	47.24%	76.51%	23.49%
2002	1,205,369	1,677,173	1,989,346	1,439,666	6,311,554	5.54%	19.10%	45.67%	77.19%	22.81%
2003	1,260,797	1,637,282	1,971,436	1,487,536	6,357,051	0.72%	19.83%	45.59%	76.60%	23.40%
2004	1,285,502	1,716,975	2,078,027	1,464,114	6,544,618	2.95%	19.64%	45.88%	77.63%	22.37%
2005	1,314,890	1,764,807	2,034,190	1,594,476	6,708,363	2.50%	19.60%	45.91%	76.23%	23.77%
2006	1,373,612	1,764,660	2,267,513	1,708,338	7,114,123	6.05%	19.31%	44.11%	75.99%	24.01%
2007	1,642,359	2,088,925	2,604,645	2,008,367	8,344,296	17.29%	19.68%	44.72%	75.93%	24.07%
2008	1,681,936	2,319,676	2,755,572	1,941,200	8,698,385	4.24%	19.34%	46.00%	77.68%	22.32%
2009	1,468,253	1,924,654	2,392,673	1,730,574	7,516,154	-13.59%	19.53%	45.14%	76.98%	23.02%
						<b>Average=</b>	19.80%	45.59%	76.63%	23.37%

**2010**

1,511,372			
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**2010 Projections=**

7,631,299	N/A	N/A
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Prior Year YTD 1,468,253  
Current YTD 1,511,372

max % 20.63% 47.24% 77.68%  
min % 19.10% 44.11% 75.92%

**% Change From Prior Year**

Quarter 2.94%  
YTD 2.94%

max est  
min est

7,913,845	N/A	N/A
7,326,754	N/A	N/A

**City of Madison**  
**Building Inspection Department Permit Revenues**  
**Projected Collections**  
**2010**  
(Object #74320)

**Actual Collections by Quarter**

<b>Year</b>	<b>First</b>	<b>Second</b>	<b>Third</b>	<b>Fourth</b>	<b>Total</b>	<b>Change From Prior Year</b>	<b>First Quarter as % of Total</b>	<b>First Half % of Total</b>	<b>Three Quarters as % of Total</b>
1998	623,868	696,237	675,358	722,484	2,717,947		22.95%	48.57%	73.42%
1999	616,234	521,399	641,887	750,245	2,529,765	-6.92%	24.36%	44.97%	70.34%
2000	649,794	835,910	903,271	686,395	3,075,370	21.57%	21.13%	48.31%	77.68%
2001	629,233	776,173	960,367	854,077	3,219,850	4.70%	19.54%	43.65%	73.47%
2002	693,218	1,017,026	803,972	740,397	3,254,613	1.08%	21.30%	52.55%	77.25%
2003	785,958	1,013,424	955,435	858,082	3,612,899	11.01%	21.75%	49.80%	76.25%
2004	766,638	872,297	958,760	956,980	3,554,675	-1.61%	21.57%	46.11%	73.08%
2005	887,340	1,134,935	1,007,934	857,204	3,887,413	9.36%	22.83%	52.02%	77.95%
2006	999,122	1,163,433	1,178,209	1,288,468	4,629,232	19.08%	21.58%	46.72%	72.17%
2007	946,359	1,168,083	1,041,394	1,122,439	4,278,275	-7.58%	22.12%	49.42%	73.76%
2008	672,333	839,462	912,042	783,983	3,207,820	-25.02%	20.96%	47.13%	75.56%
2009	563,496	674,053	630,754	783,884	2,652,187	-17.32%	21.25%	46.66%	70.44%

**Average=** 21.78% 47.99% 74.28%

**2010**

478,220	662,899		
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**2010 Projection=** 2,195,855 2,377,720 N/A

<b>Prior Year YTD</b>	563,496	1,237,549		max %	24.36%	52.55%	77.95%
<b>Current YTD</b>	478,220	1,141,119		min %	19.54%	43.65%	70.34%
<b>% Change From Prior Year</b>				max est	2,447,101	2,614,356	N/A
<b>Quarter</b>	-15.13%	-1.65%		min est	1,963,190	2,171,562	N/A
<b>YTD</b>	-15.13%	-7.79%					

VIOLATION	REP MONTH		REP YTD		LAST YR MONTH		LAST YR YTD	
	AMOUNT	PRCNT	AMOUNT	PRCNT	AMOUNT	PRCNT	AMOUNT	PRCNT
XXX DUMMY VIOLATION FOR COURT PROCESSING	5	.0	26	.0	5	.0	24	.0
000 EXPIRED METER (CITY LOT/RAMP)	1	.0	1	.0	0	.0	0	.0
001 ALTERNATE PARKING 8:00AM TO 4:00PM (JENIFER ST)	456	3.8	3,393	4.1	701	5.2	3,938	4.5
002 STREET STORAGE (48 HOUR LIMIT)	0	.0	312	.3	0	.0	373	.4
004 STREET STORAGE (48 HOUR LIMIT)	63	.5	780	.9	139	1.0	959	1.1
005 OVERTIME 2 HR ZONE 8A-6P (NOT METERED)	1,256	10.5	8,678	10.6	1,937	14.4	10,369	11.9
006 OVERTIME 1 HR ZONE (NO METERS)	33	.2	279	.3	47	.3	383	.4
007 OVERTIME 2 HOUR 8A-6P MISC. PERIODS ON STREETS	0	.0	95	.1	8	.0	17	.0
009 EXPIRED METER (ON STREET)	4,321	36.4	24,111	29.6	4,427	32.9	22,835	26.3
010 OVERTIME LIMIT (METER ZONE)	195	1.6	993	1.2	213	1.5	1,098	1.2
011 OVERTIME 30 MIN (NO METERS)	0	.0	2	.0	1	.0	1	.0
013 ILLEGAL PARKING OF BICYCLE OR MOPED	0	.0	0	.0	0	.0	0	.0
014 POSTED FIRE LANES	33	.2	190	.2	28	.2	175	.2
015 ALTERNATE SIDE PARKING REQUIRED NOV 15 - MAR 15	0	.0	0	.0	0	.0	12	.0
016 DISABLED PARKING ONLY - PERMIT MUST BE SHOWING	218	1.8	995	1.2	67	.4	520	.5
017 OVERTIME LIMIT (15 MIN ZONE FROM 8A-6P)	3	.0	8	.0	2	.0	13	.0
018 OVERTIME (MISCELLANEOUS SPECIFIED TIME LIMITS)	0	.0	0	.0	0	.0	1	.0
019 VEHICLE WITHOUT PERMIT IN LAKE ACCESS PARKING LOT	0	.0	3	.0	10	.0	18	.0
020 UNAUTHORIZED PARKING ON SCHOOL PROPERTY	2	.0	246	.3	17	.1	438	.5
021 OUT OF INDICATED SPACE (MUNICIPAL LOT)	1	.0	33	.0	4	.0	38	.0
022 BACKING INTO STALLS (POSTED)	18	.1	178	.2	37	.2	158	.1
023 ON PRIVATE DRIVE OR YARD W/O PERMISSION OF OWNER	16	.1	71	.0	6	.0	109	.1
024 NOT DESIGNATED AREAS (GRASS IN PARKS, SCHOOLS ETC)	33	.2	73	.0	34	.2	54	.0
028 STREET MAINTENANCE (POSTED 48 HRS EXCEPT METERS)	0	.0	1	.0	0	.0	1	.0
029 ON TERRACE	9	.0	79	.0	18	.1	93	.1
031 NO PARKING 30' FROM STOP SIGN, FLASHING BEACON, ETC	2	.0	8	.0	1	.0	4	.0
032 NO PARKING ON BRIDGE, OVERPASS, ELEVATED STRUCTURE	0	.0	0	.0	0	.0	0	.0
033 NO PARKING WHERE PROHIBITED BY YELLOW PAINT	64	.5	267	.3	73	.5	398	.4
034 LEAVING KEYS IN CAR (STREET)	0	.0	2	.0	1	.0	2	.0
036 ABANDONMENT (48 HOURS) (PUBLIC OR PRIVATE)	69	.5	426	.5	72	.5	476	.5
037 REPAIR VEH ON STREET (ONLY NECESSARY WORK TO MOVE)	0	.0	1	.0	1	.0	2	.0
038 NO PARKING (CITY-COUNTY BASEMENT SPECIFIC TIMES)	0	.0	1	.0	0	.0	1	.0
039 PARKING VEHICLE ON STREET W/O GAS CAP	0	.0	0	.0	0	.0	0	.0
040 PARKING OF VEH OVER 6000 LBS IN RESIDENTIAL AREA	0	.0	4	.0	0	.0	2	.0
041 TAMPERING WITH PARKING ENFORCER'S MARKS ON TIRES	0	.0	0	.0	0	.0	0	.0
043 VEHICLE UNREASONABLY LEAKS GAS/OIL/FLUIDS	1	.0	2	.0	0	.0	1	.0
045 BUS ZONE OR CAB STAND	105	.8	672	.8	119	.8	551	.6
046 NO PARKING ANYTIME	90	.7	424	.5	67	.4	301	.3
047 NO PARKING (SPECIFIED TIMES POSTED)	75	.6	377	.4	83	.6	509	.5

VIOLATION	REP MONTH		REP YTD		LAST YR MONTH		LAST YR YTD	
	AMOUNT	PRCNT	AMOUNT	PRCNT	AMOUNT	PRCNT	AMOUNT	PRCNT
048 STREET SWEEPING PARKING RESTRICTIONS	2,048	17.2	4,817	5.9	2,085	15.5	4,960	5.7
050 UNREGISTERED VEHICLE	289	2.4	1,218	1.4	270	2.0	1,658	1.9
051 3 HOUR LIMIT IN DISABILITY STALLS	8	.0	38	.0	4	.0	20	.0
053 GATES OF HEAVEN NO PARKING (10 PM TO 4 AM)	0	.0	2	.0	0	.0	1	.0
056 WITHIN INTERSECTION	0	.0	5	.0	6	.0	9	.0
057 ON CROSSLANE	3	.0	44	.0	6	.0	44	.0
058 ON SIDEWALK (OR SIDEWALK AREA)	44	.3	293	.3	51	.3	305	.3
059 OBSTRUCTING VEH OR PEDS BY PARKING BY EXCAVATION	0	.0	1	.0	0	.0	0	.0
060 DOUBLE PARKING	0	.0	2	.0	0	.0	2	.0
061 ACROSS FROM FIRE STATION	0	.0	2	.0	0	.0	0	.0
063 NO STOPPING, STANDING OR PARKING (POSTED AS SUCH)	26	.2	535	.6	27	.2	216	.2
065 LESS 50 FT OF RAILROAD CROSSING (ON STREET POSTED)	1	.0	1	.0	0	.0	2	.0
067 ADJACENT TO SCHOOL (7:30AM - 4:30PM POSTED)	6	.0	187	.2	6	.0	111	.1
068 LOADING ZONE	44	.3	249	.3	46	.3	205	.2
069 PARKING IN ALLEY IN BUSINESS DISTRICT	0	.0	6	.0	0	.0	0	.0
070 NO PARKING ON HIGHWAY OR PUBLIC OR PRIVATE ALLEY	2	.0	4	.0	0	.0	2	.0
071 LESS 10 FT OF FIRE HYDRANT OR POSTED DISTANCE	29	.2	200	.2	25	.1	186	.2
072 LESS 4 FT OF DRIVE, ALLEY, PRIVATE RD, OR BIKE WAY	107	.9	718	.8	167	1.2	766	.8
074 LESS 15 FT OF MARKED OR UNMARKED CROSSLANE	86	.7	798	.9	85	.6	670	.7
075 PROHIBITED, LIMITED OR RESTRICTED BY SIGN(S)	391	3.2	2,356	2.8	474	3.5	2,426	2.7
076 NO ANGLE PARKING	0	.0	1	.0	0	.0	2	.0
077 OVER 12 INCHES FROM CURB	13	.1	80	.0	8	.0	88	.1
078 LESS 2 FT OF VEHICLE	2	.0	14	.0	1	.0	23	.0
079 OUT OF INDICATED SPACE (PARALLEL PARKING ONLY)	51	.4	427	.5	121	.8	434	.5
080 PARKED AGAINST TRAFFIC (ONE WAY STREET)	22	.1	138	.1	35	.2	156	.1
081 PARKED AGAINST TRAFFIC (ONE WAY STREET)	7	.0	29	.0	0	.0	8	.0
082 NO PARKING 15' FROM ENTRANCE TO BICYCLE WAY	0	.0	0	.0	0	.0	0	.0
083 ON POSTED PRIVATE/PUBLIC PROPERTY (SIGN RESTRICTS)	1,145	9.6	6,078	7.4	1,432	10.6	7,379	8.5
084 MADISON POLICE VEHICLES ONLY (POSTED)	9	.0	45	.0	7	.0	28	.0
085 PARKED ON LEFT (ON BLVDs WHERE NOT PERMITTED)	0	.0	1	.0	0	.0	2	.0
086 RESIDENTIAL PERMIT VIOLATION	11	.0	33	.0	11	.0	36	.0
088 TRUCK LOADING ZONE	54	.4	304	.3	41	.3	251	.2
090 DEPOSIT EXCESS COINS TO PREVENT METER EXPIRATION	0	.0	0	.0	0	.0	0	.0
093 FAILURE TO REMOVE EXPIRED RESIDENTIAL PARK PERMIT	0	.0	1	.0	1	.0	1	.0
095 EXPIRED METER IN LAW PARK (BLAIR LOT)	5	.0	11	.0	1	.0	9	.0
096 OVERTIME PARKING IN LAW PARK (BLAIR LOT)	0	.0	0	.0	0	.0	1	.0
097 PERMIT PARKING ONLY, LAW PARK (BLAIR LOT)	9	.0	30	.0	3	.0	19	.0
098 BIKES PARKED ONLY WHERE DESIGNATED ON PED MALL	0	.0	5	.0	3	.0	3	.0
099 NO STREET VENDING FROM A PARKING METER	0	.0	5	.0	0	.0	0	.0



VIOLATION	REP MONTH		REP YTD		LAST YR MONTH		LAST YR YTD	
	AMOUNT	PRCNT	AMOUNT	PRCNT	AMOUNT	PRCNT	AMOUNT	PRCNT
100 NO STOPPING STANDING OR PARKING 7:00AM - 8:30AM	41	.3	243	.2	39	.2	233	.2
101 NO STOPPING STANDING OR PARKING 3:00PM - 5:30PM	62	.5	309	.3	76	.5	391	.4
102 NO STOPPING STANDING OR PARKING 7:00AM - 9:00AM	24	.2	81	.0	44	.3	119	.1
103 NO STOPPING STANDING OR PARKING 4:00PM - 6:00PM	179	1.5	1,027	1.2	167	1.2	1,053	1.2
104 NO STOP STAND OR PARK 7:30AM - 4:30PM	25	.2	408	.5	3	.0	202	.2
105 STATE ST. AUTO NO STOPPING, STANDING OR PARKING	0	.0	0	.0	1	.0	1	.0
107 STATE ST. AUTO PERMIT VIOLATIONS	0	.0	43	.0	2	.0	14	.0
108 STATE ST. AUTO--MANNER OF PARKING	0	.0	0	.0	0	.0	1	.0
110 TRESPASSING IN A PARKING FACILITY (UNSAT TICKETS)	0	.0	0	.0	0	.0	1	.0
112 FAILURE TO PAY PARKING ATTENDANT	14	.1	287	.3	43	.3	174	.2
113 FAILURE TO PAY FEE OF \$20.05-\$50.00 TO ATTENDANT	1	.0	17	.0	3	.0	14	.0
114 FAILURE TO PAY FEE OF \$50.05 OR MORE TO ATTENDANT	0	.0	0	.0	0	.0	3	.0
115 FAILURE TO PAY PARKING FEE NOTICE	0	.0	0	.0	6	.0	40	.0
116 FAIL TO PAY PARKING FEE NOTICE OF \$20.05 TO \$50.00	0	.0	4	.0	0	.0	0	.0
122 STATE ST. AUTO PARKING MORE THAN 30 MINUTES	2	.0	13	.0	1	.0	2	.0
123 NSSP OF MOTOR TRUCKS ON STATE ST. 11:30AM TO 1:30PM	12	.1	36	.0	7	.0	9	.0
124 STATE ST. MOTOR TRUCK NSSP FOR PURPOSES NOT ALLOWED	4	.0	7	.0	0	.0	0	.0
125 STATE ST. MOTOR TRUCK LOADING VIOLATION	0	.0	1	.0	0	.0	0	.0
127 NSSP--LARGE MOTOR TRUCKS, STATE ST, 11:30AM-1:30PM	0	.0	5	.0	1	.0	1	.0
128 STATE ST. LARGE MOTOR TRUCK PARKING FOR PURPOSES NO	0	.0	0	.0	0	.0	0	.0
135 OVERTIME PARKING AT METER (MUNICIPAL LOT)	4	.0	45	.0	7	.0	44	.0
137 OUT OF INDICATED SPACE (ANGLED PARKING ONLY)	3	.0	17	.0	5	.0	26	.0
139 MORE THAN 3 MOTORCYCLES IN A MARKED STALL	0	.0	0	.0	0	.0	0	.0
142 EXPIRED METER/MULTI-SPACE	2	.0	3	.0	1	.0	1	.0
147 PARKING W/I FOUR (4) FT OF A MAILBOX IS PROHIBITED	0	.0	18	.0	3	.0	28	.0
148 SNOW EMERGENCY ZONE ALTERNATE SIDE PARKING	0	.0	2,335	2.8	0	.0	2,694	3.1
149 ALTERNATE SIDE PARKING REQUIRED NOV 15 - MAR 15	0	.0	14,987	18.4	0	.0	17,758	20.4
150 OVERTIME PARKING - 20 MINUTE ZONE (NON-METERED)	1	.0	9	.0	1	.0	6	.0
GRAND TOTALS	11,863		81,306		13,445		86,723	
AVERAGE TICKETS PER VIOLATION :	111.9		767.0		126.8		818.1	

### Projected City Investment Income (2010)

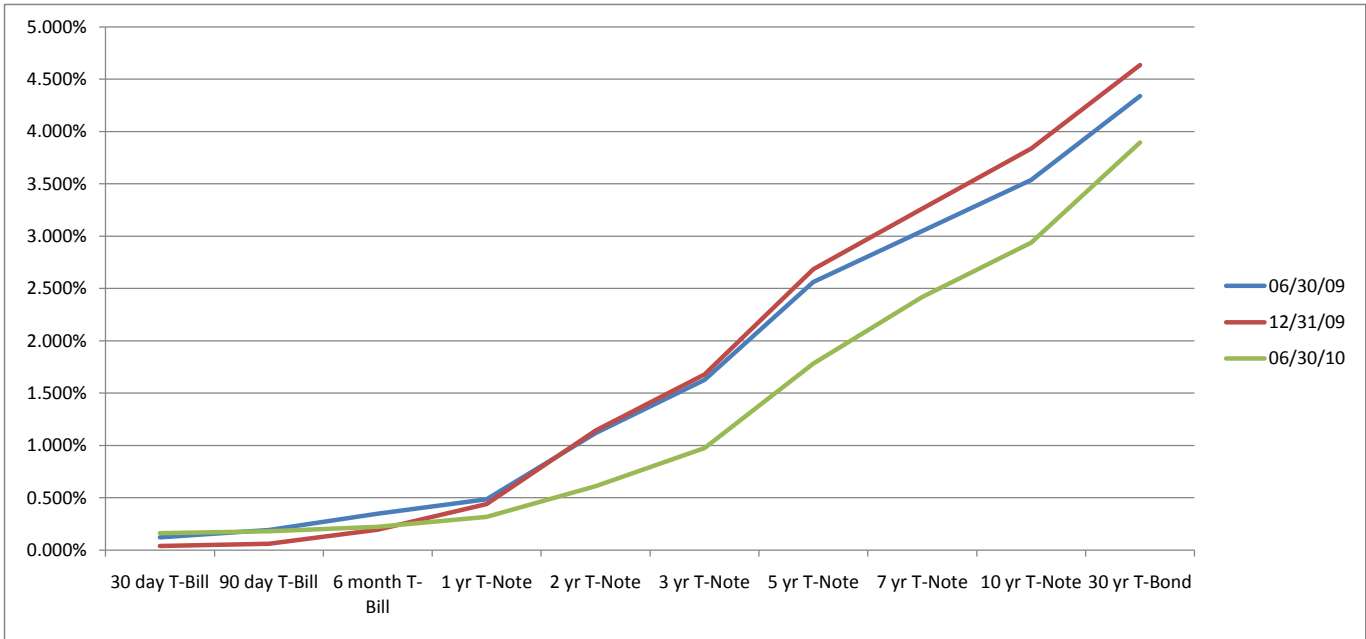
**AVERAGE DAILY CASH BALANCE (per City Treasurer)**

	2005	2006	2007	2008	2009	2010	Average	% Chg. Month over Month	Proj. Avg. Cash
Jan	367,547,547	398,334,305	407,174,461	431,499,363	410,672,224	429,664,310	407,482,035		429,664,310
Feb	393,188,913	428,464,770	435,070,008	463,827,481	443,616,853	449,966,412	435,689,073	0.069222777	449,966,412
March	348,650,274	395,962,820	394,906,583	421,835,590	401,000,758	407,118,010	394,912,339	-0.09359136	407,118,010
April	331,918,032	370,471,406	366,939,787	393,680,489	365,887,954	372,974,979	366,978,775	-0.07073358	372,974,979
May	290,690,251	329,741,478	324,579,980	343,803,910	323,080,669	330,635,807	323,755,349	-0.11778181	330,635,807
June	243,660,791	280,740,738	280,065,647	298,072,938	276,560,221		275,820,067	-0.1480602	281,681,803
July	236,400,025	284,608,573	267,898,883	276,406,905	251,228,521		263,308,581	-0.04536104	268,904,423
August	239,726,053	291,192,624	283,427,155	297,928,061	268,936,321		276,242,043	0.049119027	282,112,747
September	253,345,761	297,049,360	283,977,501	282,779,554	242,615,532		271,953,542	-0.01552443	277,733,106
October	262,075,899	286,468,770	276,007,182	262,501,044	276,410,680		272,692,715	0.002718014	278,487,988
November	245,772,455	259,212,586	258,432,602	258,030,180	253,089,842		254,907,533	-0.0652206	260,324,835
December	268,855,219	278,791,126	294,816,623	276,791,040	287,415,416		281,333,885	0.103670345	287,312,800
Average	290,152,602	325,086,546	322,774,701	333,929,713	316,709,583				327,243,102

**PROJECTED INTEREST**

Yield	All Funds	GF %	GF Int
1.129%	411,995	47.738%	196,680
1.145%	395,231	37.007%	146,263
1.123%	388,301	34.994%	135,884
1.363%	417,834	33.896%	141,630
1.542%	433,015	32.653%	141,393
1.542%	357,003	30.234%	107,936
1.542%	352,169	39.734%	139,932
1.542%	369,467	30.271%	111,841
1.542%	351,998	27.860%	98,066
1.542%	364,720	37.447%	136,576
1.542%	329,935	39.191%	129,304
1.542%	376,277	71.596%	269,400
	<b>4,547,946</b>		<b>1,754,906</b>

<b>Projected Investment Income</b>	1,754,906
<b>Other Interest:</b>	
Int. on Advances (MWU, TIDs, etc.):	250,000
Int. on Loans (Ice Arenas):	<u>47,951</u>
<b>Total Other Interest</b>	<u>297,951</u>
<b>TOTAL Proj. Interest Income</b>	2,052,857
<b>2010 Budget</b>	<u>3,150,000</u>
<b>Variance from Budget</b>	<u><u>(1,097,143)</u></u>



# CITY OF MADISON, WISCONSIN Analysis of Unappropriated Funds

July 21, 2010

## GENERAL FUND BALANCE

General Fund Balance as of December 31, 2009		\$ 44,243,534
Less Required Reserve for Loan to Water Utility		(9,070,000)
Less Other Required Reserves and Designated Balances		<u>(7,694,954)</u>
		\$ 27,478,580
Less Amount Designated for 2010 Budget		<u>-</u>
Unreserved Undesignated Fund Balance		\$ 27,478,580
Less Reductions In Current Year Budgeted Revenues:		
Res. ID# 17303 Greentree Glen Tax Refund	10,239	
Res. ID#	<u>-</u>	(10,239)
Less Additional Current Year Appropriations:		
Res. ID#	\$ -	
Res. ID#	-	
Res. ID#	<u>-</u>	<u>-</u>
General Fund Balance Available		<u>\$ 27,468,341</u>
Budgeted 2010 General Fund Expenditures		<u>\$ 227,663,403</u>
Fund Balance Available as a Percentage of Expenditures (TARGET = 15%)		12.07%

## CONTINGENT RESERVE

Amount Budgeted for 2010		\$ 1,200,000
Less Current Year Appropriations:		
Res. ID# 16926 Fire VHF Radios	\$ 7,974	
Res. ID# 17131 Mayoral Aide Position Double-fill	23,127	
Res. ID# 17491 Crossing Guards	12,726	
Res. ID# 17899 Prior Year Encumbrances	(56,209)	
Res. ID# 18564 Southwest Side Youth Programming	35,518	
Res. ID#	-	
Res. ID#	-	
Res. ID#	-	
Res. ID#	-	
Res. ID#	-	
Res. ID#	<u>-</u>	<u>(23,136)</u>
Contingent Reserve Balance Available		<u>\$ 1,176,864</u>

