

2013 Adopted Budget

General Fund
Special Revenue Funds
Debt Service Funds
Internal Service Funds
Capital Projects Funds
Enterprise Funds

City of Fond du Lac

160 S. Macy Street • P.O. Box 150
Fond du Lac, WI 54936-0150

**City of Fond du Lac
2013 Adopted Budget
Summary Information**

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CITY OF FOND DU LAC - Memorandum

To: City Council

From: Joseph P. Moore, City Manager

Date: November 20, 2012

Subject: Executive Summary – 2013 Adopted Budget

INTRODUCTION

The development of the 2013 adopted budget presented many challenges for the City because we must balance our portfolio of services and their associated costs with the financial resources available to support them. This budget addresses an imbalance of roughly \$3.5 million. To balance this year's budget I proposed a combination of cost cutting, service reductions, and increased revenues totaling approximately \$2.3 million. Additionally, I augmented those changes with a judicious use of the general fund balance and the remainder of the debt service fund balance totaling approximately \$1.1 million. Many factors contributed to the need to make what many in our community will view as significant changes. Those factors include large reductions in State aid to local governments in the past few years and State-imposed property tax levy limits since 2006, with a near freeze on local property taxes for 2012 and 2013. Those constraints on revenues combined with increasing costs in areas such as salaries, workers compensation insurance, and increased contributions to the Wisconsin Retirement System create an imbalance between revenues and costs. However, unlike last year's budget, which consumed fund balances of over \$1,850,000 we do not have the same flexibility this year. That is because less than \$200,000 remains in the debt service fund balance for use in 2013, compared to over \$1 million in debt service fund balance used to offset last year's budgetary imbalance. Therefore, this budget relies more heavily upon structural adjustments in services, labor, and fees than in past years and I have sought to combine adjustments in revenues and reductions in costs where prudent.

To that end City staff and the City Council held a series of budget meetings earlier this year with the goal of developing alternatives to address the cost and revenue imbalance revealed in the initial analysis of the 2013 budget. The City staff developed further alternatives in addition to those initially discussed. Together, those alternatives included a number of adjustments described in more detail below.

Importantly, in this year's budget we reduced total employee compensation, our largest single expense, compared to 2012.

Looking forward, this year's budget funds some activities that are business-like in nature. In preparation for next year's budget (2014) we will analyze those activities for which the costs significantly exceed the operating revenues.

ADJUSTMENTS MADE TO REDUCE THE DEFICIT

Adjustments by both City Council and City staff totaling over \$2,300,000 are reflected in this 2013 adopted budget. The more significant of those adjustments are explained below:

Residential Solid Waste and Recycling User Fee

In terms of value, the most significant change in this budget compared to prior years is the introduction of a residential solid waste and recycling fee of \$89 per residential unit. The fee will be used to augment the revenue already in the tax base in order to pay the costs of providing residential solid waste and recycling collection and disposal services. It is estimated that the new user fee will generate approximately \$1,225,000 in new revenues. The mechanism to collect the fee will be through an annual special charge on the property tax bills of those residential properties that receive City solid waste and recycling collection services. These revenues will be solely devoted to funding the activity for which they are collected and will be managed in their own account. Therefore, a new separate special revenue fund has been established in the 2013 budget to account for the combined revenues and expenditures of the residential solid waste and recycling program. Residential solid waste costs, which were included in the general fund in the 2012 budget, are reflected in the new special revenue fund in the 2013 budget. Thus the 2013 column in the general fund budget detailed pages is blank.

Other Revenue Increases - \$275,000

Revenue increases in the 2013 adopted budget include:

- Increase police fine revenues through fine amount increases and enhanced collection effort - \$60,000
- New bulk waste fees - \$100,000
- Increase swimming pool fees - \$30,000
- Increase inspections revenues - \$35,000
- Increase estimated ambulance revenues - \$50,000
- Increase various other license, permits and fees as highlighted in Exhibits A through K

Staffing Changes – \$185,200 net

The 2013 adopted budget calls for the elimination or reduction of several positions. Staffing adjustments include:

- Elimination of a vacant Construction and Maintenance Truck Driver offset by the addition of a long-term seasonal - \$44,700
- Reduction of a vacant Park Caretaker position - \$53,600
- Elimination of 2 short-term seasonal employees in Engineering - \$10,900
- In 2012, our existing GIS Manager left the City. At that time the previous limited-term GIS Technician was changed to a permanent GIS Specialist position and the GIS Coordinator position was filled with approval from City Council. There is no additional cost in the 2013 budget.

- Leaving the vacant Police traffic officer specialist position unfilled - \$101,800
- Reduction of 0.2 full-time equivalents in the Community Development Secretary position - \$22,600
- Reduction of 0.5 full-time equivalent positions from the 2013 Parking Fund budget. This change was made effective immediately in 2013 - \$32,000 (does not affect general fund and is not included in the \$185,200 net change above)
- The addition of a 0.8 full-time equivalent Property Evidence Clerk in the Police Department, in place of the current limited-term position, is absolutely vital to protecting the integrity of evidence under the control of the Police Department - \$48,400

Other Expense and Service Reductions - \$211,300

Other expense or service reductions reflected in the 2013 adopted budget include:

- Three short-term seasonal positions in Construction and Maintenance will be eliminated by ending the maintenance of waterways - \$16,800
- Reduce City tax levy support for Transit Service - \$20,000
 - Restructure and reduce service on routes
 - Reduction of a vacant 0.6 full-time equivalent in Transit - \$38,300
 - The City funds Transit operations at approximately 17%
- Reduce City tax levy support for Library services by \$50,000
- Savings by performing street inspections with in-house staff - \$40,000
- Savings by doing sidewalk program with in-house staff - \$20,000
- Reduce Fairgrounds Pool hours by opening one hour later each day at noon rather than 11 a.m - \$15,000
- Shorten Taylor Pool hours by 3.75 hours per week, but maintain service hours by overlapping some programs - \$5,000
- Fairgrounds Pool and Taylor Pool closing dates will be altered by only keeping one pool open the third week of August, alternating pools each year. In 2013 Taylor Pool will be open through August 25, 2013 and Fairgrounds will be open through August 18, 2013. The savings from this change is included in the \$15,000 savings in the Fairgrounds Pool bullet above.
- Savings due to decreases in City-County Government Center expenses - \$44,500

Reductions in Capital Expenditures - \$457,500

Capital projects funded by annual operating revenues have been reduced by a total of \$457,500 in the 2013 proposed budget by reducing or postponing several projects to future years. The reductions include:

- Reduce public works projects by \$250,000 including:
 - Annual street maintenance - \$169,000
 - Aerial orthophotos - \$20,000 - defer to future
 - Engineering vehicle replacement - \$25,000 - defer to future
 - Reduce neighborhood drainage program - \$11,000
 - Reduce stormwater pump repairs - \$25,000
- Reduce police squad replacement program by \$120,000 by deferring the replacement of one marked squad, one unmarked squad and the evidence vehicle to future.
- Defer Fire/Ambulance training room updates and modifications of \$77,500 to future.
- Reduce neighborhood improvement program by \$10,000.

The total revenue and expense adjustments made to the adopted 2013 budget equal approximately \$2,354,000. These adjustments include new or increased revenues of \$1,500,000 and expenditure reductions of \$854,000 resulting from the staffing changes and service reductions noted above. The remaining budget shortfall of \$1,115,570 is funded by the use of debt service fund balance of \$199,800 and general fund balance of \$915,770.

EXECUTIVE SUMMARY

State Budget & Collective Bargaining Changes

The City's 2013 adopted budget continues to reflect the impacts of several changes contained in the most-recent State budget and changes to the State collective bargaining laws for public employees. Those impacts include significant reductions in State aid to local governments, more restrictive levy limits, requirements for employee pension contribution payments, and changes to collective bargaining laws which impact employee compensation and health insurance costs.

State Aid Reductions

Reductions in various state aid categories resulted in the total intergovernmental revenues decreasing by \$1,246,000 in 2012. The impact of that loss of state aid continues to affect the 2013 budget.

Levy Limit

The State budget changed the levy limits for 2012 and 2013 by making the levy limit more restrictive than past years. The levy limit for 2013 may only increase by the greater of 0% or the increase in property value due to net new construction, plus the increase in general obligation debt principal and interest payments.

The proposed 2013 property tax levy of \$20,869,929 complies with the new levy limit rules and includes 0.56% growth in property value due to net new construction plus \$212,565 for increased general obligation debt principal and interest payments.

Property Taxes

The amount of City property taxes paid by the owner of an average-valued residential property (\$125,000) will increase by an estimated \$6.25 or 0.6% compared to last year. The total taxes on an individual tax bill will depend on final computations of assessed value, tax levies from other taxing jurisdictions such as the schools and County, school tax credits, lottery credits and other factors not under City control.

Property tax rates depend on the amount of the property tax levy as well as property values and change as either of these factors change. The 2013 equalized value tax rate in the Budget Summary is not comparable to the 2012 rate because of a drop in the value of the City's tax base for the third year in a row. When property values decrease, a higher tax rate is necessary to get the same tax levy. During this past year, the value of the City's general property tax base as determined by the State decreased by 3.1%. The estimated equalized value property tax rate is up 4.7%, which takes into account the 3.1% decrease in the value of the property tax base as well as a 1.5% increase in the total property tax levy.

The 2013 adopted budget will result in an assessed value property tax rate of \$7.979 per \$1,000 of valuation. The assessed property value is used to compute the property taxes paid on the property.

General (Non-Represented) Employee Compensation

The 2013 budget includes the implementation of the recently completed compensation study for general (non-represented) employees. Although the 2013 adopted budget includes a 2% general wage and salary schedule increase for non-represented employees, many employees will not receive any wage or salary increase in 2013 because of the revised salary schedule derived from the study. Additionally, they will not receive an increase in future years until such time as the salary schedule for their positions catch up to their current pay level.

The budget also reflects additional reductions in employee pay due to changes in overtime pay for general employees.

Police, Fire and Transit Employee Compensation

The City must continue to negotiate changes to wages and benefits for police, fire and transit employees through the collective bargaining process. The City will be entering into the second year of a two-year collective bargaining agreements with labor unions in the police, fire and transit. The negotiated wage increases for 2013 average 2 % and are reflected in this adopted budget.

Employee Pension Contributions

The adopted 2013 budget reflects a 1.5% increase in Wisconsin Retirement System (WRS) pension contribution rates for general employees and police officers, and a 1.8% increase for firefighters. As required by WRS rules, the pension rate increase for general employees is split evenly between the employee and the employer. Therefore, the City's budgeted share of the pension rate increase for general employees is up 0.75%. The employee-paid share of the pension contributions for general employees for 2013 is likewise increased by 0.75% to a total of 6.65% of salary and wages paid.

State law does not require existing police and fire employees to pay a share of their pension costs. The City must continue to negotiate changes to employee pension contributions for these employee groups through the collective bargaining process. State law also requires that public safety management employees pay the same employee pension contributions that are paid by represented public safety employees. Newly hired police officers and firefighters are required to pay the same 6.65% employee-required pension contributions as paid by general employees.

The cost to the City of the WRS rate increase is approximately \$249,000. The changes to the WRS rates are reflected in all of the individual fund and department budgets.

Health Insurance Costs

The 2013 health insurance premiums are up 8% to reflect medical inflation. The increase in health insurance premiums for general employees is split evenly between employees and the City. The employee share of health insurance premium contributions for police, fire and transit employees are determined by their respective collective bargaining agreements. The City used the changes in law afforded by Act 10 to increase the co-payments and deductibles of our police and fire unions to offset the WRS contributions and avoid higher co-payments and deductibles.

It should be noted that health insurance premiums in the 2012 budget decreased by 5.9% due to cost savings resulting from changes in the design of health plan benefit levels such as increased amounts the employees must pay towards claims deductibles and co-payments.

The changes in the health insurance rates are reflected in all of the individual fund and department budgets.

Total Budgeted Employee Compensation Costs

Total budgeted general and special revenue fund employee salaries and wages, taking into account wage increases as well as the elimination of the positions noted above, is estimated to decrease by \$212,366 or 1.1%. Total budgeted general and special revenue fund employee compensation, including total wages and benefits is estimated to increase by \$45,000 or 0.2% compared to the 2012 budget.

Workers Compensation Costs

Workers compensation premium costs for 2013 increased by approximately 43% for all City funds and departments. The increase is due in part to a 7% general increase in workers compensation costs State-wide, but mostly due to a substantial increase in the City's individual workers compensation experience modification factor. The experience modification factor change reflects the large workers compensation claims experienced by the City related to the tragic events of 2011. City-wide budgeted workers compensation premium costs are up \$216,000 over 2012.

Ambulance Service Classification

Due to a change in government accounting standards, the placement of the ambulance service operations has changed in the 2013 budget. In the 2012 budget, the ambulance service was reported in a separate special revenue fund. The ambulance service has been reclassified to the general fund in the 2013 budget. Both the previous special revenue fund and the current general fund budget figures on the detailed ambulance budget pages have been shown on the same pages for comparability purposes.

Expenditures

Total general fund spending in the 2013 adopted budget is up by \$527,000 or 1.8% compared to the 2012 budget after including the additional cost savings and service reductions described previously. There are numerous reasons for the total spending increase, including the wage, benefit and workers compensation insurance premium increases noted above as well as the reclassification of the ambulance special revenue fund to the general fund and the reclassification of the residential solid waste service from the general fund to a new separate special revenue fund.

Capital Projects

The 2013 proposed budget includes funding for various capital projects in the Capital Projects Fund totaling \$4,644,000. Funding sources for these projects include the issuance of long-term debt of \$2,885,000, various State and Federal grants totaling \$407,000, and transfers from other funds and the use of available fund balances of \$1,352,000.

In addition to the projects in the Capital Projects Fund, the Wastewater Utility has budgeted capital projects totaling \$1,898,000 and the Water Utility has budgeted capital projects

totaling \$1,925,000. All of the utility projects are financed with utility operating funds rather than debt.

During the 2013 budget preparations, reductions of \$457,500 were made to various capital projects financed by general operating funds. The general and special revenue funds contain remaining projects totaling \$655,000 financed by general revenues and fund balances.

General Fund Balance

Maintaining a sufficient general fund balance is an important consideration for rating agencies when determining the City's bond ratings. The unassigned general fund balance available for working capital at the end of 2013 is projected to be \$5,259,092, which is 17.6% of budgeted general fund expenditures, or \$769,945 above the City's 15% working capital requirement, a policy reaffirmed by City Council resolution in 2008.

The 2013 adopted budget includes the use of \$915,770 of general fund balance to partially fund the costs of City services. This compares to the budgeted use of \$816,923 of general fund balance in the 2012 budget, and \$864,000 in the 2011 budget.

Debt Service Fund

The 2013 adopted budget includes the use of the remaining debt service fund balance of \$199,800. This compares to the use of \$1,035,000 in debt service fund balance in the 2012 budget. The debt service fund property tax levy increased by \$1,183,844 over 2012, mostly as result of not having as much fund balance available to apply as in 2012 and to a lesser extent for increased principal and interest payments.

Utility Rates

The 2013 proposed budget includes no changes in Water Utility or Wastewater Utility rates. Water Utility rates were last increased in 2010, and Wastewater Utility rates were last increased in 2009.

On the Horizon (For the Future)

Budget challenges will persist in 2014 and beyond. Some of the challenges facing the City in its 2014 budget and beyond include:

- We expect that strict property tax levy limits will remain in effect for the foreseeable future. The levy limit is allowed to increase by 1.5% per year in 2014 and thereafter, in addition to any increases necessary to cover increasing debt principal and interest payments.
- Additional reductions in the City's State aid payments in 2014 and beyond are possible as the State works to adopt its next budget in 2014.

- Scheduled increases in the City's general debt principal and interest payments over the next several years will result in increases in the property tax levy to pay for the increasing debt payments.
- A City-wide property revaluation (reassessment) is scheduled for 2014 at a cost of \$237,600. The City's past practice has been to conduct a revaluation every four years. The last revaluation was completed in 2010. Since the market values (equalized values) of properties in the City have decreased in each of the last three years, a revaluation is more necessary than ever in 2014 to bring assessed values in line with market values.
- Many capital items funded by general operating revenues in the 2013 budget were deferred to the future, thereby increasing the amounts needed for necessary capital items in the 2014 budget and beyond.

Although not included in the 2013 budget, some issues have been identified that warrant further study in 2013 and may be included in the 2014 or future budgets. Such issues include:

- Monthly water and sewer utility customer billing.
- The DNR's more stringent phosphorus discharge standards for the Wastewater Utility.
- New or increased user fees for the City's business-type activities with the goal of making such activities more self-supporting. Examples of such activities may include the swimming pools, Senior Center, park shelters and others.

Acknowledgements

I wish to thank the City Council and the City staff for their cooperation and team spirit in this long and difficult process. I would like to especially thank the staff of the Comptroller's Division for their efforts in preparing and compiling the budget documents.

Please feel free to contact me or the Director of Administration if you have any questions regarding the 2013 Adopted Budget.



Joseph P. Moore
City Manager

CITY OF FOND DU LAC 2013 BUDGET SUMMARY

The 2013 **GENERAL FUND BUDGET** is as follows:

REVENUES AND OTHER FINANCING SOURCES:

| | 2012 Budget | 2013 Budget | Percent Change |
|---|---------------------|---------------------|-------------------|
| Taxes (other than property taxes) | \$1,724,163 | \$1,812,005 | |
| Special Assessment Payments | 0 | 185,600 | |
| Licenses and Permits | 1,174,585 | 1,242,245 | |
| Intergovernmental Revenues | 8,916,906 | 9,111,403 | |
| Public Charges for Services | 419,836 | 1,908,767 | |
| Fines, Forfeits and Penalties | 420,000 | 480,000 | |
| Interest and Rent | 169,438 | 219,438 | |
| Miscellaneous Revenues | 241,100 | 71,025 | |
| Total Revenues Excluding Property Taxes | \$13,066,028 | \$15,030,483 | |
| General Property Taxes | 15,518,077 | 13,957,516 | |
| Transfers from Other Funds | 0 | 23,880 | |
| Fund Balance Applied | 816,923 | 915,770 | |
| TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED | \$29,401,028 | \$29,927,649 | 1.8% |

EXPENDITURES AND OTHER FINANCING USES:

| | | | |
|--|---------------------|---------------------|-------------|
| General Government | \$3,735,214 | \$3,686,464 | |
| Public Safety | 13,652,667 | 17,948,402 | |
| Public Works | 8,792,111 | 7,630,727 | |
| Non-Departmental and Miscellaneous | 405,423 | 414,006 | |
| TOTAL EXPENDITURES | 26,585,415 | 29,679,599 | |
| Transfers to Other Funds | 2,815,613 | 248,050 | |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | \$29,401,028 | \$29,927,649 | 1.8% |

The 2013 **budgets for
all funds combined:**

| | Fund Balance January 1 | Total Revenues | Total Expenditures | Fund Balance December 31 |
|--|---------------------------|-------------------|-----------------------|-----------------------------|
| General Fund | \$ 6,705,212 | \$29,011,879 | \$29,927,649 | \$ 5,789,442 |
| Special Revenue Funds | 1,292,665 | 9,362,373 | 9,426,932 | 1,228,106 |
| Debt Service Fund | 199,808 | 5,194,476 | 5,394,284 | - |
| Capital Projects Funds | 1,338,000 | 3,581,000 | 4,644,000 | 275,000 |
| Wastewater Collection and Treatment System | 11,284,391 | 14,826,208 | 15,351,127 | 10,759,472 |
| Water Utility | 7,117,767 | 14,823,353 | 20,657,772 | 1,283,348 |
| Internal Service Fund | 624,515 | 7,596,045 | 7,682,357 | 538,203 |
| Total All Funds | \$28,562,358 | \$84,395,334 | \$93,084,121 | \$19,873,571 |

The **property tax levy** for City purposes is summarized as follows:

| | 2012 Budget | 2013 Budget | |
|--|----------------|----------------|------|
| General Fund | \$14,641,637 | \$13,957,516 | 1 |
| Library Special Revenue Fund | 1,718,139 | 1,668,139 | |
| Residential Solid Waste & Recycling Special Revenue Fund | 463,714 | 507,864 | 1 |
| Transit Special Revenue Fund | 412,726 | 221,591 | 1 |
| Debt Service Fund | 3,330,975 | 4,514,819 | |
| Total City Property Tax Levy | \$20,567,191 | \$20,869,929 | 1.5% |

¹ The 2012 Recycling and Transit Special Revenue Fund taxes were levied in the General Fund and transferred to these special revenue funds.

| | 2012 | 2013 | \$ Change | |
|-----------------------------------|---------|---------|-----------|------|
| Equalized Value Property Tax Rate | \$7.848 | \$8.219 | \$0.371 | 4.7% |
| Assessed Value Property Tax Rate | \$7.929 | \$7.979 | \$0.050 | 0.6% |

The City's outstanding debt at December 31, 2012 is projected to be:

| | |
|------------------------------------|---------------|
| General Obligation Notes and Bonds | \$77,045,000 |
| Utility Revenue Bonds | 107,728,342 |
| Total Debt | \$184,773,342 |

RESOLUTION NO. 8359

A RESOLUTION ADOPTING THE 2013
CITY BUDGET, LEVYING A TAX, AND ESTABLISHING FEES

WHEREAS, on October 24, 2012, the City Council held a public hearing on the 2013 City Budget pursuant to Section 65.90 of the Wisconsin Statutes; and

WHEREAS, the City Council met to deliberate on said budget on October 31, 2012 and November 7, 2012; and

WHEREAS, the City Council adjusted said budget on November 7, 2012 and now wishes to finalize the 2013 City Budget pursuant to State law.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fond du Lac that the 2013 City Budget, as adjusted, which is by reference made a part of this resolution, is hereby adopted.

BE IT FURTHER RESOLVED, that a tax of \$20,869,929 is hereby levied upon all taxable property within the City of Fond du Lac as returned by the Assessor in the year 2012 for the uses and purposes as set forth in said budget, and that all taxing officers of the City are hereby authorized and directed to spread the tax upon the current tax roll of the City of Fond du Lac.

BE IT FURTHER RESOLVED, that the revenues of the Special Revenues Funds are committed for the specific purposes for which the individual Special Revenue Funds are established.

BE IT FURTHER RESOLVED, that the proposed fee schedules set forth on Exhibits A through K in said budget are hereby adopted and that said fees shall be effective commencing on January 1, 2013.

ADOPTED: NOV 20 2012


Richard D. Gudex, President
Fond du Lac City Council

Attest:


Sue L. Strands, City Clerk

City Attorney:

Reviewed 

RESOLUTION NO. 8355

A RESOLUTION ADOPTING THE 2013 FOND DU LAC AREA TRANSIT BUDGETS

WHEREAS, on October 10, 2012 the City Council held public hearings on Fond du Lac Area Transit's 2013 Operating and Capital budgets pursuant to Section 65.90 and 85.20 of the Wisconsin Statutes, the rules of the Wisconsin Department of Transportation, and the Federal Transit Administration; and

WHEREAS, the City Council has deliberated on said budgets; and

WHEREAS, the Federal Transportation Administration has been delegated authority to award Federal financial assistance for a transportation project; and

WHEREAS, the grant or cooperative agreement for Federal Financial assistance will impose certain obligations upon the Applicant, and may require the Applicant to provide the local share of the project cost; and

WHEREAS, the Applicant has or will provide all annual certifications and assurances to the Federal Transit Administration required for the project.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Fond du Lac, Wisconsin, that the 2013 Operating Budget of Fond du Lac Area Transit in the amount of \$1,637,535 and the 2013 Capital Budget in the amount of \$70,000, with the local share of \$14,000 for one replacement Handi-Van, are hereby adopted and the appropriate state and federal operating and capital applications shall be filed with the Wisconsin Department of Transportation.

BE IT FURTHER RESOLVED that the Fond du Lac Area Transit Manager or his/her designee is authorized to execute and file application for Federal Assistance authorized by 49 U.S.C. chapter 53, title 23, United States Code or other Federal laws authorizing a project administered by the Federal Transit Administration.

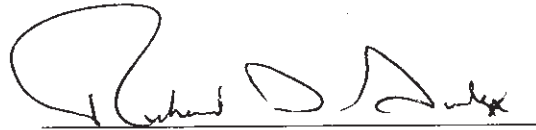
BE IT FURTHER RESOLVED that the Director of Administration is authorized to execute and file with such applications all assurances or any other documents required by the United States Department of Transportation effectuating the purposes of Title VI of the Civil Rights Act of 1964 and other legally mandated requirements of the United States Department of Transportation.

BE IT FURTHER RESOLVED that the Fond du Lac Area Transit Manager is authorized to furnish such additional information as the United States Department of Transportation may require in connection with the application for the program of projects.

BE IT FURTHER RESOLVED that the City Manager is authorized to execute grant agreements on behalf of the City of Fond du Lac with the United States Department of Transportation for aid in the financing of the capital and operating assistance program of projects.

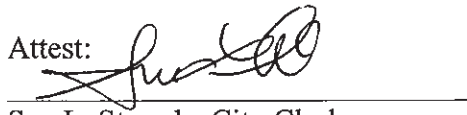
ADOPTED:

OCT 24 2012



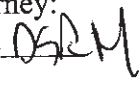
Richard D. Gudex, President
Fond du Lac City Council

Attest:

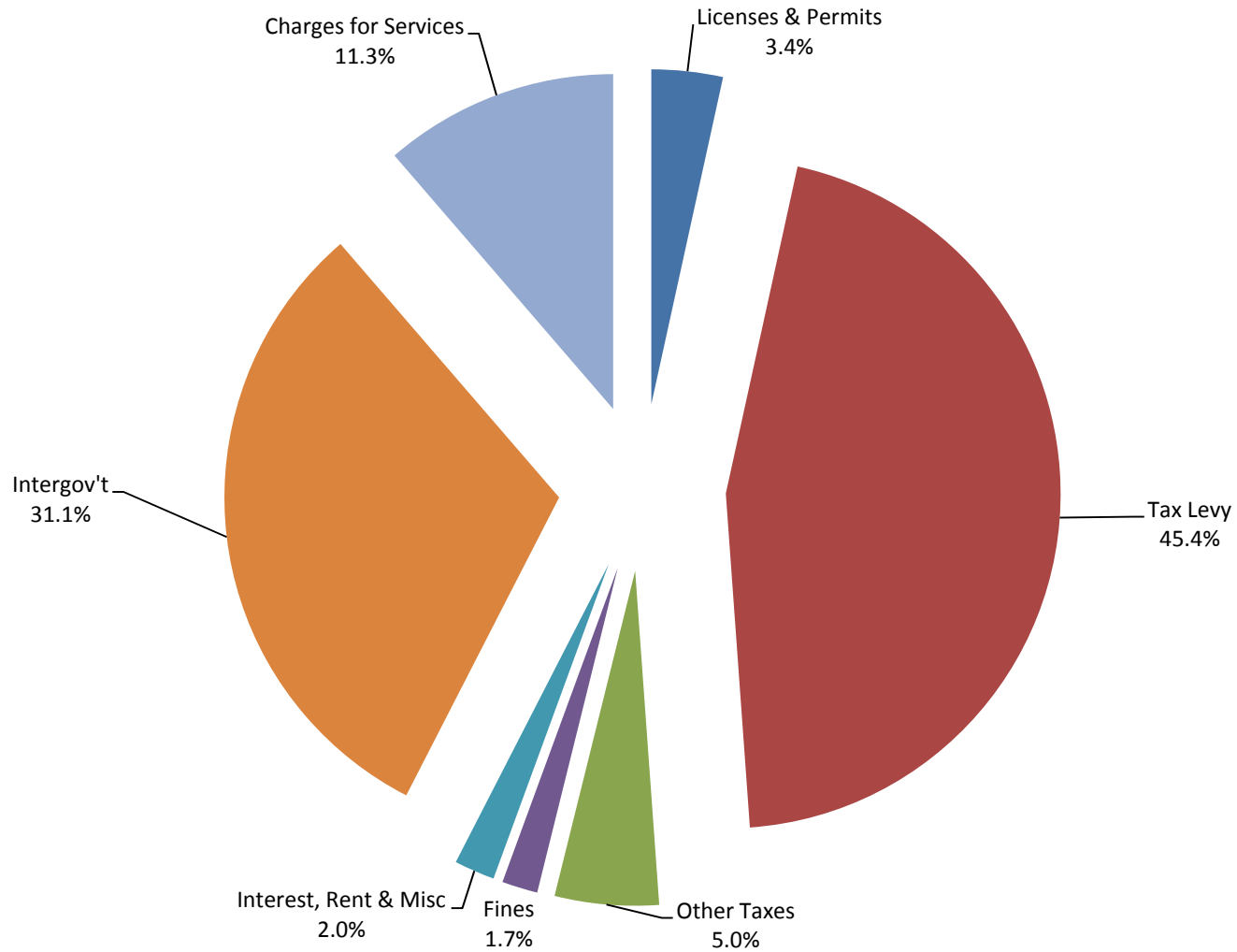


Sue L. Strands, City Clerk

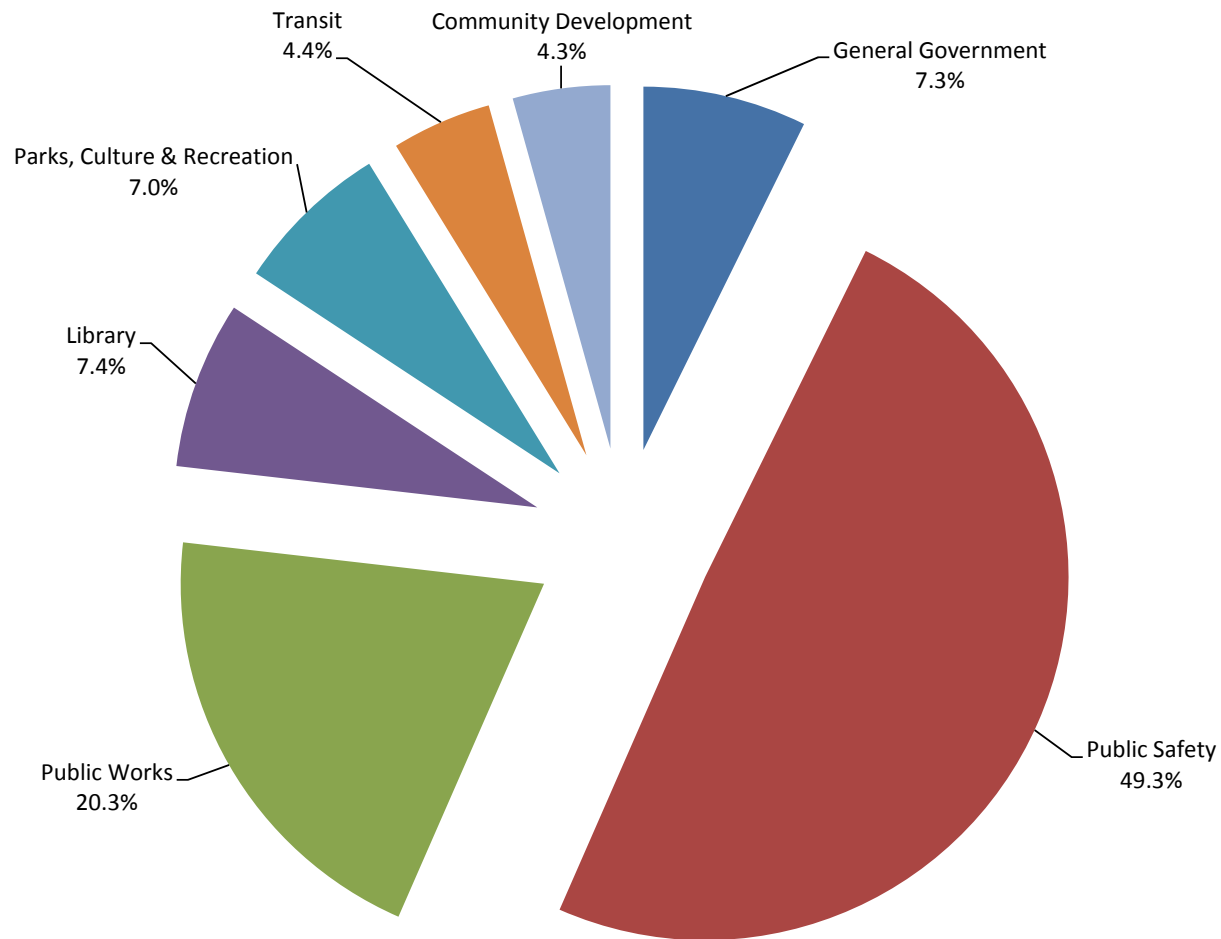
City Attorney:

Reviewed 

**City of Fond du Lac
2013 General Fund & Special Revenue Fund
Revenue Summary**



**City of Fond du Lac
2013 General Fund & Special Revenue Fund
Expenditure Summary
By Major Function**



**City of Fond du Lac
2013 Budget
General Fund and Special Revenue Funds Budgeted Expenditures
By Major Object**

| DESCRIPTION | 2012 Budget | 2013 Budget | Increase (Decrease) | Percent Increase (Decrease) |
|---|-----------------------------|-----------------------------|--------------------------------|--|
| Personal Services | \$ 27,172,682 | \$ 27,127,725 | \$ (44,957) | -0.2% |
| Services, Materials & Supplies | 8,155,103 | 8,487,780 | 332,677 | 4.1% |
| Outlay | <u>797,500</u> | <u>925,000</u> | <u>127,500</u> | 16.0% |
| Total Expenditures | 36,125,285 | 36,540,505 | 415,220 | 1.1% |
| Transfers to Other Funds | <u>253,101</u> | <u>490,644</u> | <u>237,543</u> | 93.9% |
| Total Expenditures & Other Financing Uses | <u><u>\$ 36,378,386</u></u> | <u><u>\$ 37,031,149</u></u> | <u><u>\$ 652,763</u></u> | 1.8% |

City of Fond du Lac
2013 Budget
General Fund and Special Revenue Funds Budgeted Expenditures
Excluding TIF's and Transfers for Levy
By Major Object & Function

| DESCRIPTION | GENERAL GOVERNMENT | PUBLIC SAFETY | PUBLIC WORKS | LIBRARY | PARKS, CULTURE & RECREATION | TRANSIT | COMMUNITY DEVELOPMENT | Total Proposed 2013 Budget | Total Adopted 2012 Budget | Increase (decrease) | |
|--|-----------------------|------------------|-----------------|--------------|-----------------------------------|--------------|--------------------------|----------------------------------|---------------------------------|------------------------|--------|
| Salaries & Wages | \$ 1,457,817 | \$ 10,192,293 | \$ 3,281,858 | \$ 1,342,376 | \$ 936,145 | \$ 389,483 | \$ 821,278 | \$ 18,421,250 | \$ 18,633,616 | \$ (212,366) | -1.1% |
| Fringe Benefits | | | | | | | | | | | |
| Wisconsin Retirement | 91,334 | 2,371,915 | 214,075 | 85,280 | 57,797 | 33,283 | 56,461 | 2,910,145 | 2,337,093 | 573,052 | 24.5% |
| Social Security | 108,191 | 481,434 | 250,265 | 102,692 | 71,635 | 28,850 | 62,357 | 1,105,424 | 1,127,716 | (22,292) | -2.0% |
| Group Health Insurance | 321,000 | 2,083,384 | 877,680 | 360,206 | 246,480 | 108,161 | 172,320 | 4,169,231 | 4,404,522 | (235,291) | -5.3% |
| Other | 47,843 | 286,314 | 70,076 | 28,109 | 76,462 | 7,481 | 5,390 | 521,675 | 669,735 | (148,060) | -22.1% |
| Total Fringe Benefits | 568,368 | 5,223,047 | 1,412,096 | 576,287 | 452,374 | 177,775 | 296,528 | 8,706,475 | 8,539,066 | 167,409 | 2.0% |
| Total Personal Services | 2,026,185 | 15,415,340 | 4,693,954 | 1,918,663 | 1,388,519 | 567,258 | 1,117,806 | 27,127,725 | 27,172,682 | (44,957) | -0.2% |
| Services, Materials & Supplies | | | | | | | | | | | |
| Contractual Services | 1,068,814 | 1,193,110 | 1,840,479 | 260,282 | 425,480 | 868,743 | 418,662 | 6,075,570 | 5,909,245 | 166,325 | 2.8% |
| Materials & Supplies | 269,292 | 990,197 | 1,355,740 | 473,326 | 352,730 | 170,851 | 163,984 | 3,776,120 | 4,466,535 | (690,415) | -15.5% |
| Utilities | 9,487 | 201,858 | 487,320 | 68,862 | 200,165 | 16,683 | 40,710 | 1,025,085 | 1,124,356 | (99,271) | -8.8% |
| Miscellaneous | - | 100 | - | - | - | - | - | 100 | 100 | - | - |
| Expense Transfers | (734,665) | (25,000) | (1,391,071) | - | (70,460) | - | (167,899) | (2,389,095) | (3,345,133) | 956,038 | -28.6% |
| Total Services, Materials & Supplies | 612,928 | 2,360,265 | 2,292,468 | 802,470 | 907,915 | 1,056,277 | 455,457 | 8,487,780 | 8,155,103 | 332,677 | 4.1% |
| Capital Outlay | 25,000 | 228,500 | 416,500 | - | 245,000 | - | 10,000 | 925,000 | 797,500 | 127,500 | 16.0% |
| Total Expenditures | 2,664,113 | 18,004,105 | 7,402,922 | 2,721,133 | 2,541,434 | 1,623,535 | 1,583,263 | 36,540,505 | 36,125,285 | 415,220 | 1.1% |
| Transfers to Other Funds | - | 182,500 | 100,000 | 49,381 | 79,213 | 14,000 | 65,550 | 490,644 | 253,101 | 237,543 | 93.9% |
| Total Expenditures and Other Financing Uses | \$ 2,664,113 | \$ 18,186,605 | \$ 7,502,922 | \$ 2,770,514 | \$ 2,620,647 | \$ 1,637,535 | \$ 1,648,813 | \$ 37,031,149 | \$ 36,378,386 | \$ 652,763 | 1.8% |

**City of Fond du Lac
2013 Adopted Budget
Position Summary**

| Division Description | 2012 | | 2013 | | Increase (Decrease) | |
|---|--------------|--------------|--------------|--------------|------------------------|--------------|
| | Full Time | Part Time | Full Time | Part Time | Full Time | Part Time |
| City Manager | 2 | 0 | 2 | 0 | 0 | 0 |
| Community Development | 4 | 1 | 4 | 1 | 0 | 0 |
| Inspection | 6 | 0 | 6 | 0 | 0 | 0 |
| Parking Fund | 2 | 1 | 1 | 2 | (1) | 1 |
| Senior Center | 2 | | 2 | | 0 | 0 |
| Subtotal-Community Development | 14 | 2 | 13 | 3 | (1) | 1 |
| Clerk | 3 | | 3 | | 0 | 0 |
| Central Services | 1 | | 1 | | 0 | 0 |
| Comptrollers | 6 | 3 | 6 | 3 | 0 | 0 |
| Central Collection | 1 | 2 | 1 | 2 | 0 | 0 |
| Subtotal-Administration | 11 | 5 | 11 | 5 | 0 | 0 |
| Information Technology Services | 4 | 0 | 4 | 0 | 0 | 0 |
| Attorney | 1.95 | 0 | 1.75 | 0 | (0) | 0 |
| Human Resources | 3.05 | 0 | 3.25 | 0 | 0 | 0 |
| Police | 80 | | 79 | 1 | (1) | 1 |
| Fire | 36.45 | | 35.15 | | (1) | 0 |
| Ambulance | 30.55 | | 31.85 | | 1 | 0 |
| Subtotal-Public Safety | 147 | 0 | 146 | 1 | (1.0) | 1 |
| Engineering | 12 | | 13 | | 1 | 0 |
| Fleet Operations & Services | 9 | | 9 | | 0 | 0 |
| Const & Maint Personnel | 29 | | 28 | | (1) | 0 |
| Storm Water | 1 | | 1 | | 0 | 0 |
| Solid Waste Management | 5 | | 5 | | 0 | 0 |
| Electrical | 3 | | 3 | | 0 | 0 |
| Parks | 11 | | 10 | | (1) | 0 |
| Tree Care | 2 | | 2 | | 0 | 0 |
| Fond du Lac Area Transit | 6 | 3 | 6 | 2 | 0 | (1) |
| Wastewater Collect & Treat Sys | 21 | | 21 | | 0 | 0 |
| Water Utility | 18 | 1 | 18 | 1 | 0 | 0 |
| Subtotal-Public Works | 117 | 4 | 116 | 3 | (1) | (1) |
| Subtotal-Positions Under Council Authority | 300 | 11 | 297 | 12 | (3) | 1 |

Includes permanent full and part time positions.

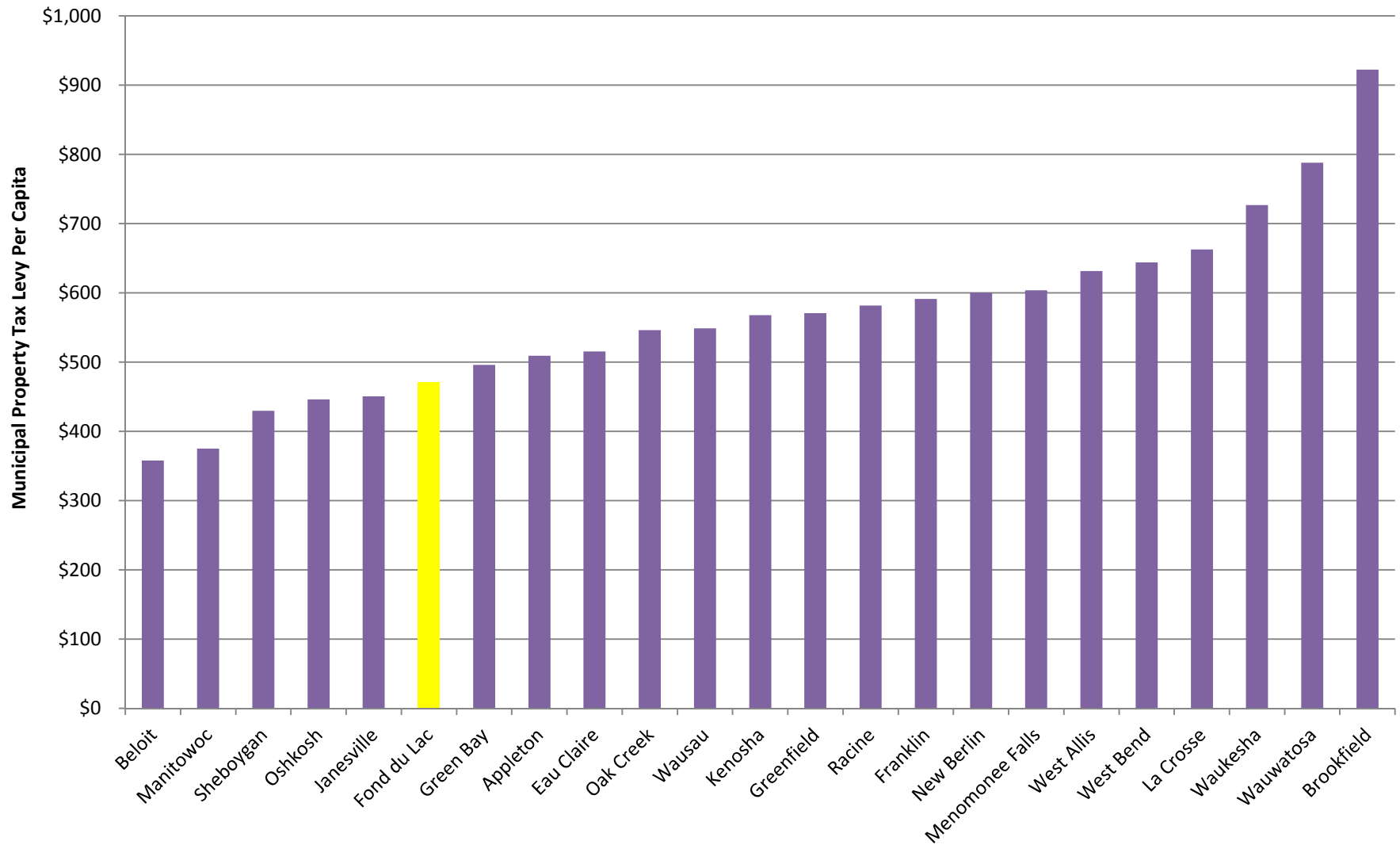
City of Fond du Lac
2013 Budget
Summary of Long Term Debt Principal

| Issue Description | Outstanding Balance 12/31/12 | To Be Paid In 2013 | Issued In 2013 | Outstanding Balance 12/31/13 |
|---|---|-----------------------------------|-------------------------------|---|
| General Obligation Bonds: | | | | |
| 2004 Library Bonds | 3,225,000 | 100,000 | | 3,125,000 |
| 2004 State Trust Fund | 4,140,000 | 4,140,000 | | - |
| 2007 Refunding Bonds | 10,550,000 | 425,000 | | 10,125,000 |
| 2009 Refunding Bonds | 2,775,000 | 150,000 | | 2,625,000 |
| 2010 Refunding Bonds | 10,465,000 | 100,000 | | 10,365,000 |
| 2010 Build America Bonds | 7,700,000 | 100,000 | | 7,600,000 |
| 2011 Refunding Bonds (2001 Bonds) | 4,975,000 | 500,000 | | 4,475,000 |
| 2011 Refunding Bonds (2006 Notes) | 5,700,000 | 100,000 | | 5,600,000 |
| 2012 TID #17 Bonds | 1,055,000 | - | | 1,055,000 |
| 2012 Refunding Bonds (2007 Notes) | 5,475,000 | - | | 5,475,000 |
| 2012 Refunding Bonds (2009 NANs) | 7,650,000 | - | | 7,650,000 |
| Total Bonds | 63,710,000 | 5,615,000 | - | 58,095,000 |
| General Obligation Notes: | | | | |
| 2007 Corporate Purpose | 100,000 | - | | 100,000 |
| 2007 Refunding, TID #10 | 1,230,000 | 125,000 | | 1,105,000 |
| 2008 Corporate Purpose | 3,255,000 | 100,000 | | 3,155,000 |
| 2010 Refunding-TID#10 | 2,675,000 | 50,000 | | 2,625,000 |
| 2010 Note Anticipation Notes-TID#13 | 1,800,000 | 1,800,000 | | - |
| 2011 Corporate Purpose | 1,475,000 | 50,000 | | 1,425,000 |
| 2012 Corporate Purpose | 2,800,000 | 125,000 | | 2,675,000 |
| 2013 Refunding (2004 State Trust Fund Loan) | | | 3,975,000 | 3,975,000 |
| 2013 Refunding (2010 TID #13 NANs) | | | 1,800,000 | 1,800,000 |
| 2013 Corporate Purpose | | | 2,885,000 | 2,885,000 |
| 2013 Note Anticipation Notes-TID#10 | | | 1,600,000 | 1,600,000 |
| Total Notes | 13,335,000 | 2,250,000 | 10,260,000 | 21,345,000 |
| Total General Obligation Debt | 77,045,000 | 7,865,000 | 10,260,000 | 79,440,000 |
| Revenue Bonds: | | | | |
| 2002 Water Utility | 1,575,000 | 225,000 | | 1,350,000 |
| 2003 Water Utility | 3,600,000 | 225,000 | | 3,375,000 |
| 2003 Sewer Utility | 425,000 | 425,000 | | - |
| 2004 Water Utility | 6,125,000 | 325,000 | | 5,800,000 |
| 2004 Sewer Utility | 4,100,000 | 200,000 | | 3,900,000 |
| 2005 Sewer Utility | 350,000 | 100,000 | | 250,000 |
| 2006 Wastewater Clean Water Loan | 46,684,426 | 3,108,320 | | 43,576,106 |
| 2008 Safe Drinking Water Loan | 17,982,961 | 1,012,738 | | 16,970,223 |
| 2010 Water Refunding Bonds | 11,100,000 | 150,000 | | 10,950,000 |
| 2010 Safe Drinking Water Loan | 10,030,456 | 492,946 | | 9,537,510 |
| 2011 Water Utility | 5,775,000 | 475,000 | | 5,300,000 |
| Total Revenue Bonds | 107,728,342 | 6,739,004 | - | 101,008,839 |

**City of Fond du Lac
2013 Budget
Comparison of Assessed and Equalized Values
as of January 1, 2011 and 2012**

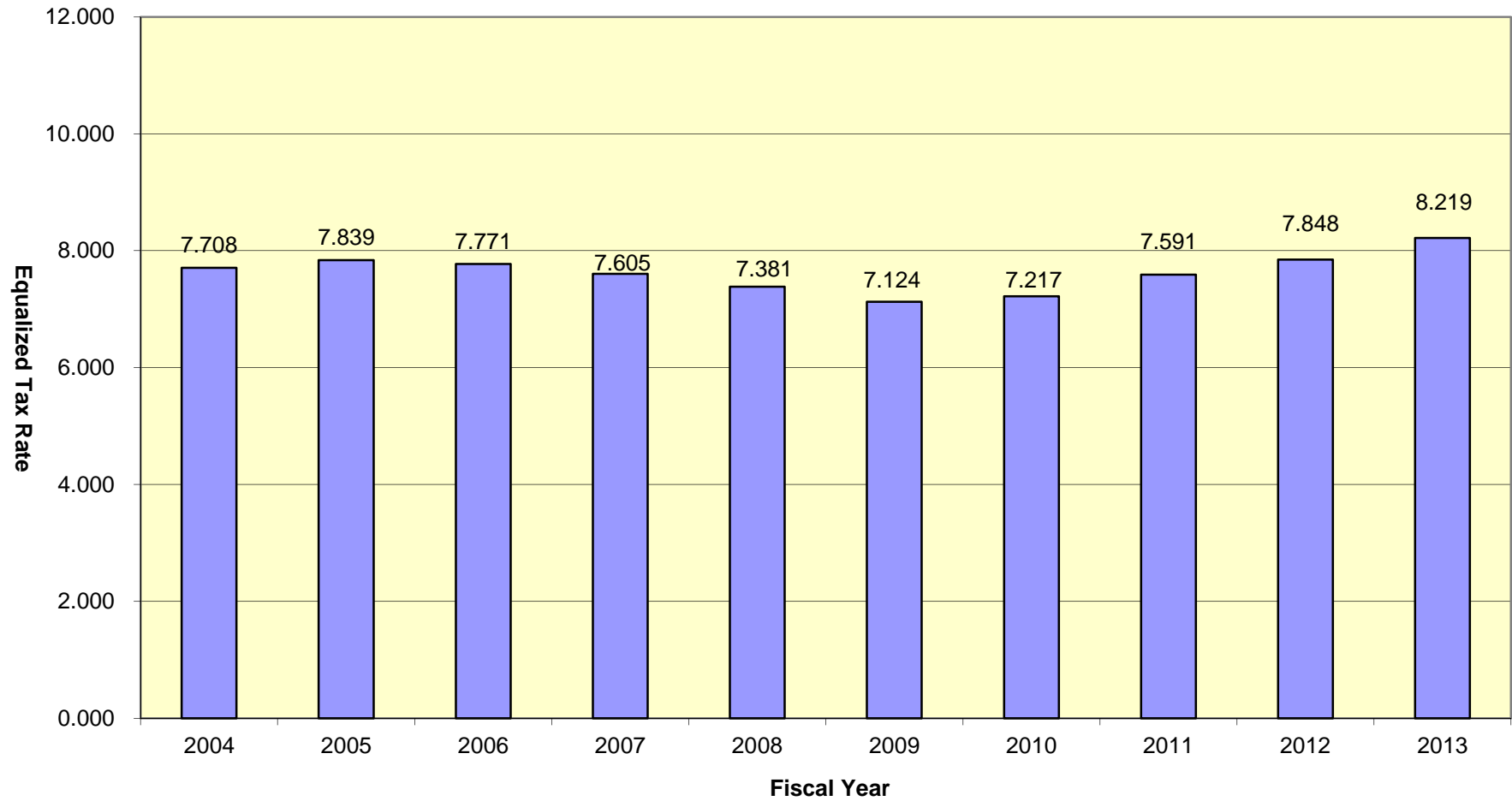
| Description | Value as of | | Increase (Decrease) | |
|--------------------------------|--------------------|--------------------|---------------------|---------|
| | January 1, 2011 | January 1, 2012 | Amount | Percent |
| <u>Assessed Value:</u> | | | | |
| Real Estate: | | | | |
| Residential | \$ 1,611,205,200 | \$ 1,618,640,300 | \$ 7,435,100 | 0.5 |
| Commercial | 770,339,000 | 779,435,100 | 9,096,100 | 1.2 |
| Manufacturing | 108,263,900 | 114,449,600 | 6,185,700 | 5.7 |
| Agricultural and Other | 1,483,100 | 1,682,500 | 199,400 | 13.4 |
| Total Real Estate: | 2,491,291,200 | 2,514,207,500 | 22,916,300 | 0.9 |
| Personal Property: | | | | |
| Manufacturing | 28,068,800 | 29,666,700 | 1,597,900 | 5.7 |
| All Other Personal Property | 96,856,680 | 96,386,290 | (470,390) | (0.5) |
| Total Personal Property | 124,925,480 | 126,052,990 | 1,127,510 | 0.9 |
| Total Assessed Value | \$ 2,616,216,680 | \$ 2,640,260,490 | \$ 24,043,810 | 0.9 |
| <u>Equalized Value:</u> | | | | |
| Including TID Increment | \$ 2,643,226,500 | \$ 2,563,349,900 | \$ (79,876,600) | (3.0) |
| Excluding TID Increment | 2,620,640,400 | 2,539,331,000 | (81,309,400) | (3.1) |
| Total TID Increment | \$ 22,586,100 | \$ 24,018,900 | \$ 1,432,800 | 6.3 |
| TID Increments: | | | | |
| No. 8 | 675,300 | 963,100 | 287,800 | 42.6 |
| No. 9 | 1,822,400 | 1,841,600 | 19,200 | 1.1 |
| No. 10 | 17,194,700 | 16,309,800 | (884,900) | (5.1) |
| No. 11 | 2,409,600 | 3,485,200 | 1,075,600 | 44.6 |
| No. 12 | 484,100 | 1,175,100 | 691,000 | 142.7 |
| No. 13 | 0 | 0 | 0 | |
| No. 14 | 0 | 152,100 | 152,100 | |
| No. 15 | 0 | 92,000 | 92,000 | |
| Total TID Increment Value | \$ 22,586,100 | \$ 24,018,900 | \$ 1,432,800 | 6.3 |

2012 Municipal Property Tax Levies Per Capita

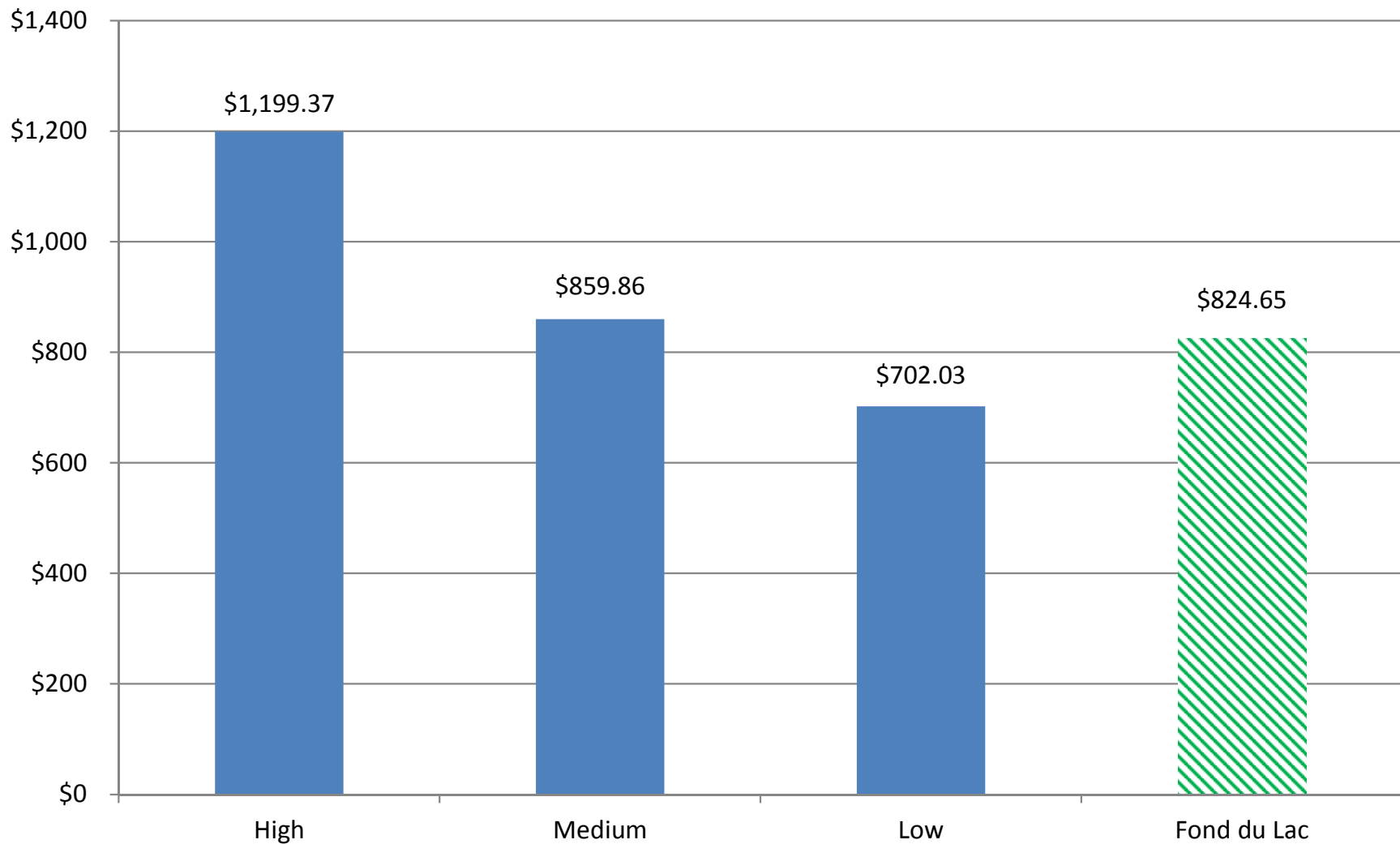


Source: Wisconsin Taxpayers Alliance Municipal Facts 2012

**City of Fond du Lac
10 Year History
Equalized Value Property Tax Rates**

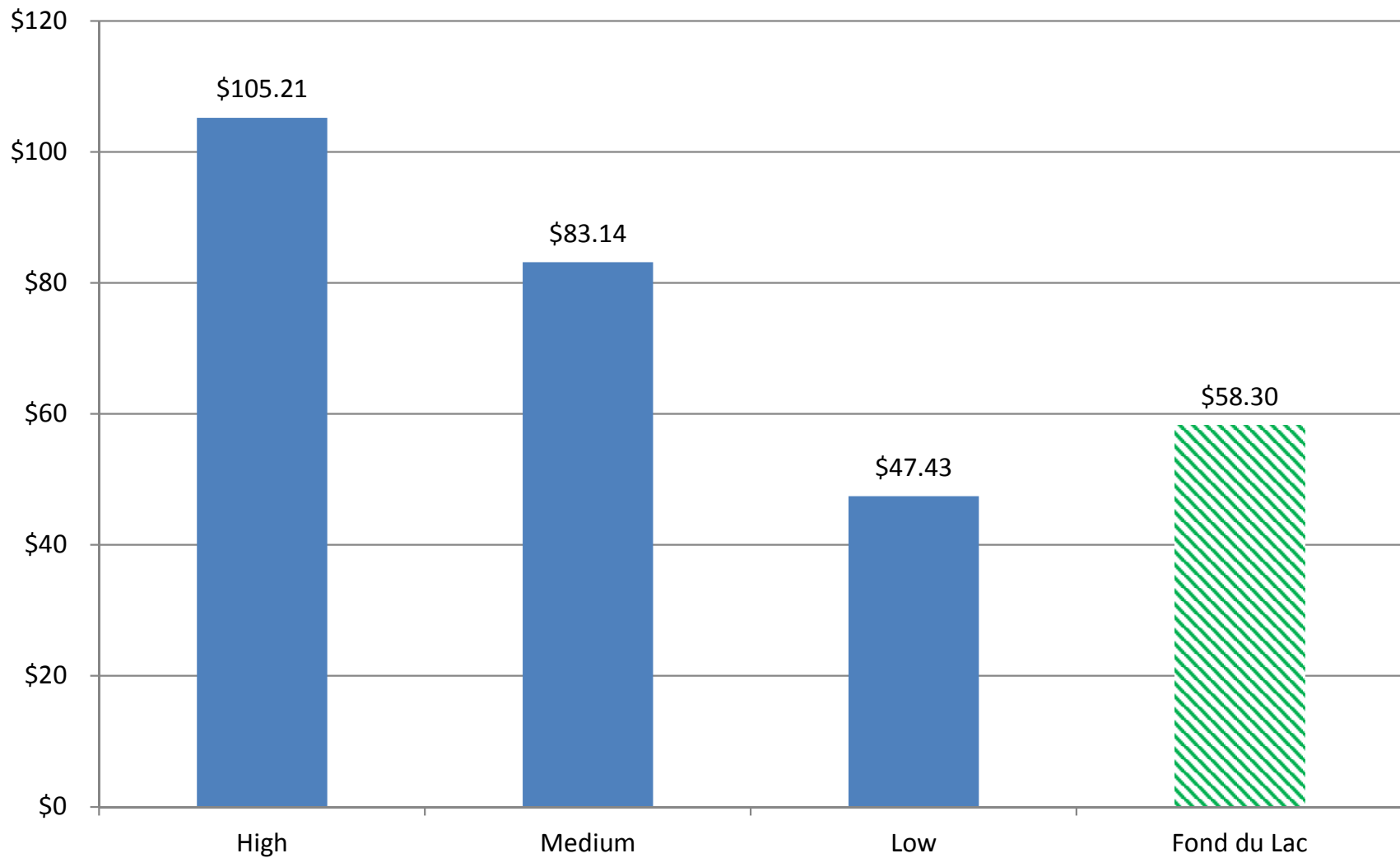


2010 Net Operating Spending Per Capita



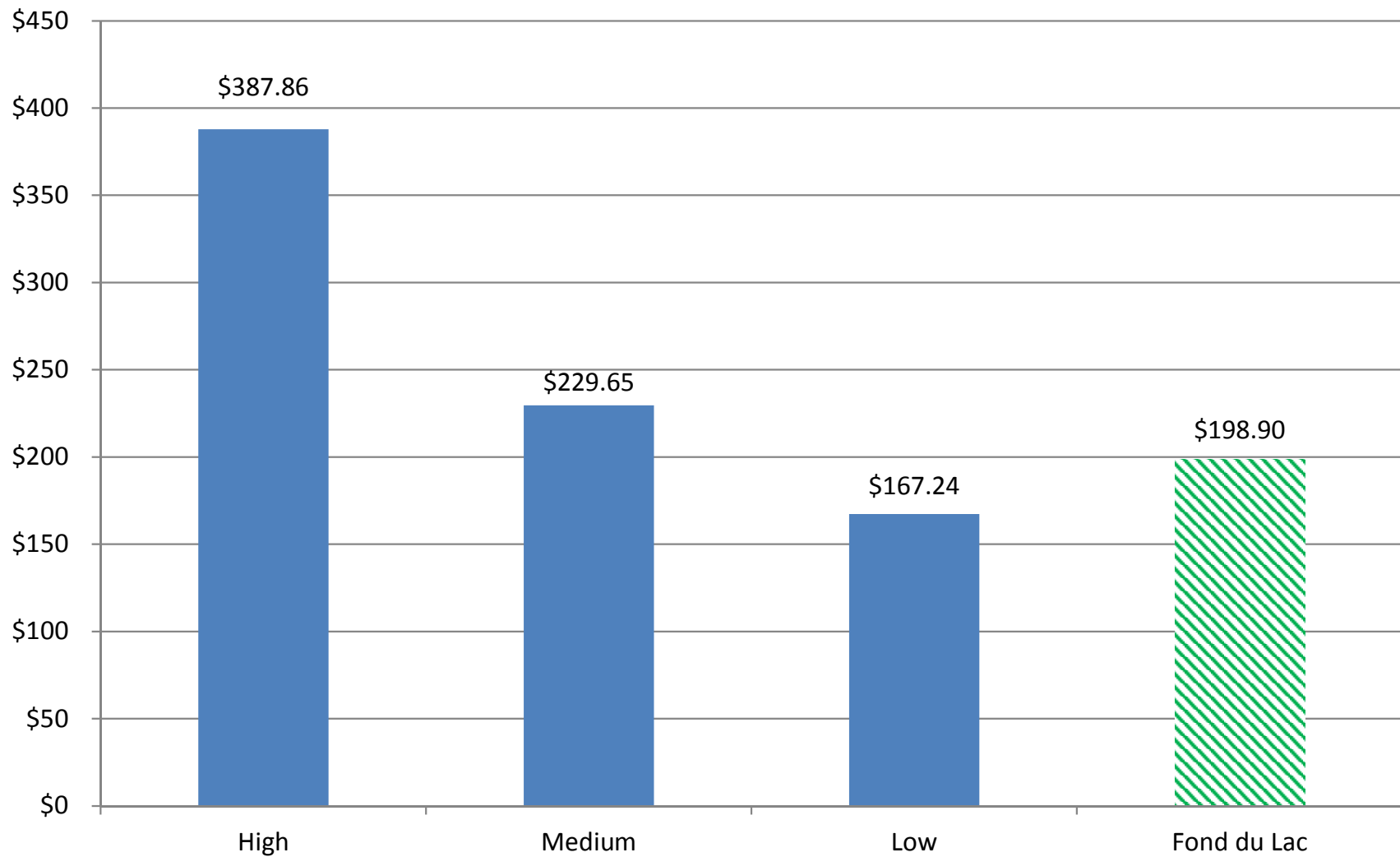
Source: MunicipalFacts12 - Comparison of 23 Municipalities with Population of 30,000 to 150,000

2010 General Government Costs Per Capita



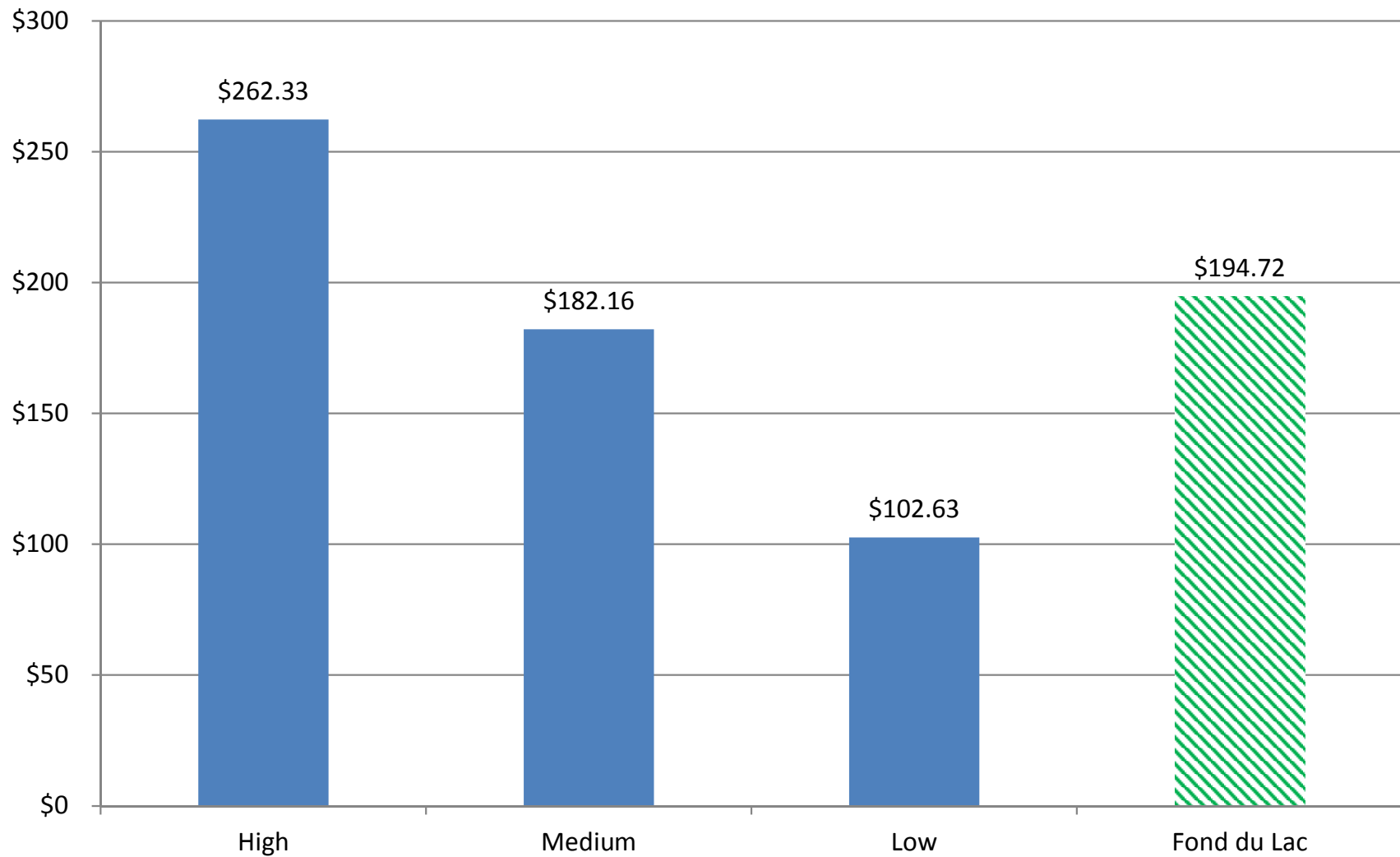
Source: MunicipalFacts12 - Comparison of 23 Municipalities with Population of 30,000 to 150,000

2010 Net Police Costs Per Capita



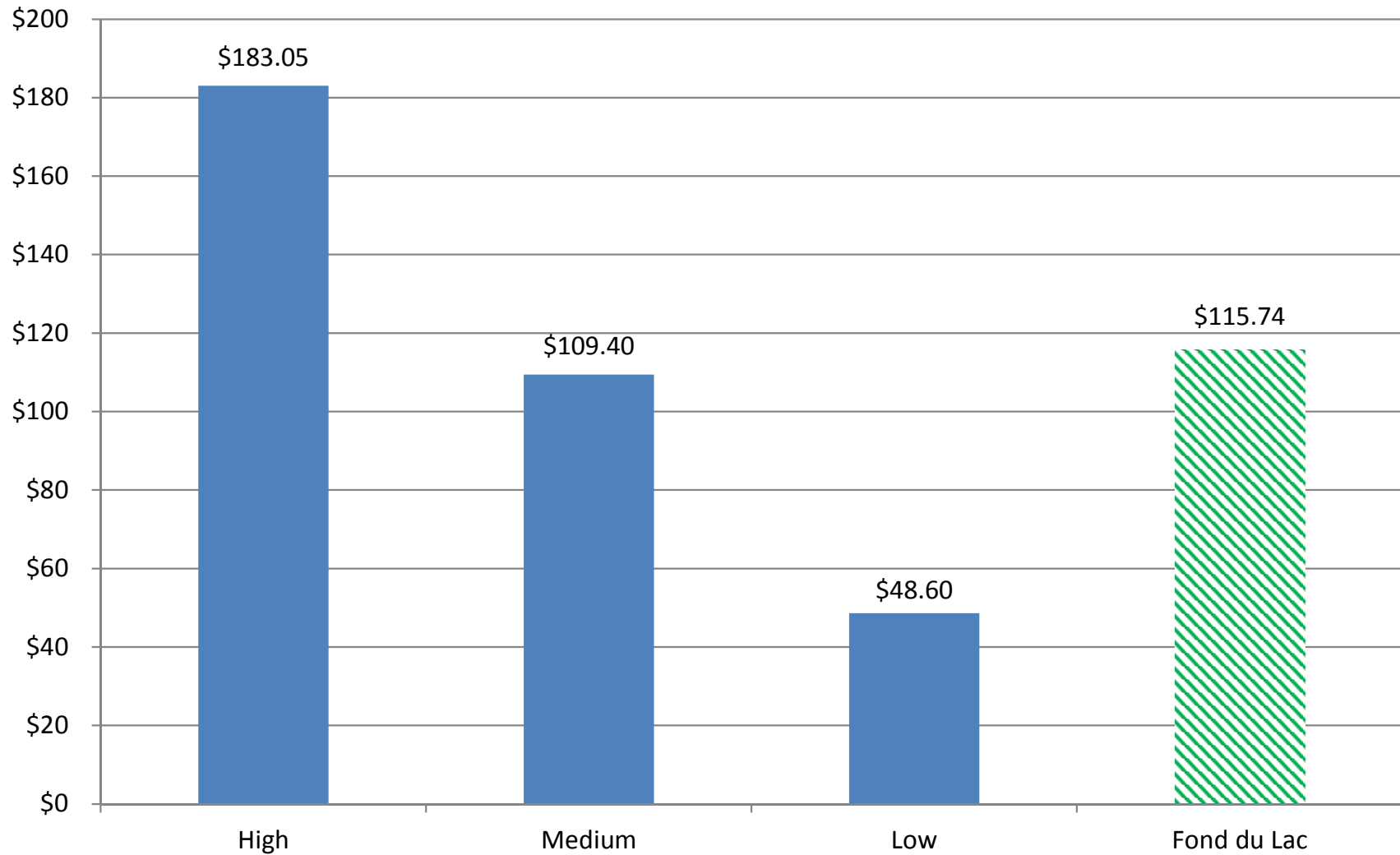
Source: MunicipalFacts12 - Comparison of 23 Municipalities with Population of 30,000 to 150,000

2010 Net Fire/Ambulance Costs Per Capita



Source: MunicipalFacts12 - Comparison of 23 Municipalities with Population of 30,000 to 150,000

2010 Street Maintenance Costs Per Capita



Source: MunicipalFacts12 - Comparison of 23 Municipalities with Population of 30,000 to 150,000

EXHIBIT A

**CITY OF FOND DU LAC
LICENSE FEES**

| Name of License or Permit | 2012 Current Fee | 2013 Adopted Fee |
|---|-----------------------------|-----------------------------|
| Amusement Devices | \$40 | \$45 |
| Bowling Alley (each lane) | 40 | 45 |
| Theater (per screen) | 100 | 100 |
| Secondhand Dealer | 100/200 cash bond | 105/200 cash bond |
| Pawnbrokers | 100/200 cash bond | 100/200 cash bond |
| Transient Merchant (year) | 150 | 150 |
| Music Device | 40 | 45 |
| Class A Fermented Malt Beverage License | 200 | 200 |
| Class A Liquor License | 500 | 500 |
| Class B Fermented Malt Beverage License | 100 | 100 |
| Class B Liquor License | 500 | 500 |
| Class C Wine License | 100 | 100 |
| Special Class B License | | 10** |
| Cabaret License (Yearly) | 225 | 230 |
| Cabaret License (Daily) | 25 | 30 |
| Mobile Homes Park (less than 100) | 100 | 100 |
| Mobile Homes Park (more than 200) | 250 | 250 |
| Distributor of Coin Operated Devices | 55 | 60 |
| Christmas Tree Sale License | 50 | 55 |
| Operators License (2 years) | 65 | 65 |
| Provisional Bartender license | 15 | 15 |
| Duplicated Bartender License | 10 | 10 |
| Amusement Rides (1st day) | 40 | 45 |
| Succeeding Days | 32 | 35 |
| Billiard Tables | 40 | 45 |
| Loud Speakers & Amp Systems (Yearly) | 115 | 120 |
| Loud Speakers & Amp Systems (Daily) | 55 | 60** |
| Hayrack & Sleigh Rides | 45 | 50 |
| Amusement Rides (6 months) | 225 | 230 |
| Amusement Arcade | 115 | 120 |
| Taxi Cab Drivers (2 years) | 50 | 55 |
| Taxi Cab License (1st vehicle) | 50 | 55 |
| Each Additional Taxi Cab | 45 | 50 |
| Parade Permit | 45 | 50** |
| Billiard (Pool Hall) | 80 | 85 |
| Cigarette License | 100 | 100 |
| City Council Agenda Mailing (year) | 30 | 30 |
| Plan Commission Agenda Mailing (year) | 15 | 15 |
| Fireworks Permit (sale of) | 115 | 120 |
| Street & Alley Vacation Petitions | 150 | 150 |
| Expansion of Premises | 120 | 125 |
| Notary Fee for each signature | | .50 cents* |
| Special Event (per day) for \$1,000 of City Services | 125 | 125 |
| Special Event (per day) for \$1,001-10,000 of City Services | 500 | 500 |
| Special Event (per day) for over \$10,000 of City Services | 750 | 750 |
| Election Queries | * | * |
| Election Report Tapes/E-Mail zip | * | * |
| Election Labels by Ward | * | * |
| Election Candidate Report | * | * |
| Election Poll List by ward | * | * |

*Rates set by State of Wisconsin

**Rush fee of \$25 if not filed 15 days prior to your event

City of Fond du Lac - Fee Schedule - 2013 Adopted

EXHIBIT B

| Building Permit Fee Schedule | | Building Permit Fee Schedule-Continued | |
|---|--------|--|----------|
| Commercial/Industrial/Multifamily Building | | Occupancy Deposit | |
| Addition, Alteration, Garage, Fence, Inground | | 1 & 2-Family Dwelling | \$800 |
| Swimming Pool, Sign, Parking Lot, Awning/Canopy | | Multifamily: \$1,000 plus \$200/d.u. over 4 units | |
| Valuation (Job Cost): \$0-300 | \$20 | Commercial/Industrial Valuation (job cost): | |
| \$301-1,000 | 39 | -up to \$1,000,000 = 1% | |
| \$1,001-2,000 | 45 | -over \$1,000,000 = \$10,000 plus .5% of job cost | |
| \$2,001-3,000 | 52 | Moving Permits: Up to 500 square feet | 95 |
| \$3,001-4,000 | 58 | Over 500 square feet | 160 |
| \$4,001-5,000 | 65 | Police Escort Fee | 150 |
| \$5,001-6,000 | 71 | *Cash Deposits: | |
| \$6,001-7,000 | 78 | Deposit for completion of site improvements: \$2.00/sq. ft. of gross | |
| \$7,001-8,000 | 84 | building area. | |
| \$8,001-9,000 | 91 | Deposit for moving house | \$ 7,500 |
| \$9,001-10,000 | 97 | Deposit for moving garage | \$ 500 |
| Over \$10,000 Commercial-Industrial: Fee plus | | *Payment required prior to issuance of moving permit. | |
| \$7.00 per each \$1,000 over \$10,000 | \$97+ | Elevators & Escalators (Fee plus \$7/story) | 78+ |
| Residential Addition, Alteration, Garage, Fence, | | Non-fuel Storage Tank Above/Underground | |
| Inground Swimming Pool | | Per 1000 gallons | 30 |
| Valuation (Job Cost): Under \$1,000 | 39 | Minimum fee less than 1000 gallons | 30 |
| \$1,001-2,000 | 45 | Wrecking Permits | |
| \$2,001-3,000 | 52 | Garages | 35 |
| \$3,001-4,000 | 58 | One Story-up to 1200 sq. ft. | 100 |
| \$4,001-5,000 | 65 | All Others | 195 |
| \$5,001-6,000 | 71 | Mobile Home Permit | 78 |
| \$6,001-7,000 | 78 | Landfill Permit: Residential | 95 |
| \$7,001-8,000 | 84 | Other | 195 |
| \$8,001-9,000 | 91 | Public Site Fee (per new dwelling unit) | 400 |
| \$9,001-10,000 | 97 | Rooming Houses | 130 |
| Over \$10,000 Residential Fee plus | | Above-Ground Pools, Temporary or Permanent | 50 |
| \$4.00 per each \$1,000 over \$10,000 | 97+ | Temporary Sign Permits | 25 |
| New 1 & 2-Family Dwellings | | Petitions | |
| Fee includes: | | Variance Petition - Single Family | 100 |
| Building Permit | | Variance Petition - All Other | 300 |
| Occupancy Permit | | Special Use Permit | 300 |
| Erosion Control Plan Exam | | Waiver of 2500' Rule/CBRF | 250 |
| Erosion Control Permit | | Code Amendment | 300 |
| Fee based on exterior dimensions, including | | Privilege in the Street | 150 |
| finished floor and garage, enclosed porches | | Other Appeal | 150 |
| and decks. | | Rezoning | |
| Unfinished Basement | \$0.05 | Agriculture to Single Family Residential | |
| Commercial/Industrial | \$0.21 | (+\$25/acre or portion over 1 acre) | 250+ |
| New Multi-Family | \$0.21 | Office, Commercial or Industrial | |
| Plan Exam: New 1 & 2-Family Dwelling | 150 | (+\$25/acre or portion over 1 acre) | 300+ |
| Plan Exam: 1 & 2-Family Dwelling (Add/Alt) | 98 | Downzoning | 200 |
| Plan Exam: Residential Garages, Decks, | | Single Family to Multifamily Residential | |
| Accessory Structures | 40 | (+\$25/acre or portion over 1 acre) | 300+ |
| Plan Exam: Commercial... Refer to Dept. of Commerce Schedule | | Site Plan Review | |
| Plan Exam: Commercial-Industrial Minor Alterations | | Site Plan Review | 250 |
| \$50/hour, 1-hour minimum | | Commercial/Industrial > 10,000 sf | 500 |
| Plan Exam: New Sign | 39 | Multi-Family > 8 units | 500 |
| Early Start Permit: Footing & Foundation | | Administrative Plan Review | 50 |
| UDC | 145 | | |
| Commercial | 430 | | |
| Wisconsin Uniform Building Permit Seal | | | |
| (1 & 2 Family Dwelling) Refer to Dept. of Commerce Schedule | | | |

9/11/2012

City of Fond du Lac - Fee Schedule - 2013 5 XcdhYX EXHIBIT B-CONT

| Occupancy Permit Fee Schedule | | | Plumbing Permit Fee Schedule | | |
|---|----------------|----------------|--|------|-----|
| Multifamily Dwelling (each unit) | 40 | | New Residential | | |
| 1 & 2-Family Dwelling/Additions & Alterations | 40 | | Sanitary Sewer Hook-up - up to 100' | | 225 |
| Commercial & Industrial | 225 | | Each additional 100' or part thereof | | 50 |
| Change of Tenant Occupancy Inspection | 100 | | Storm Sewer Hook-up - up to 100' | | 225 |
| | | | Each additional 100' or part thereof | | 50 |
| Heating & Air Conditioning Fee Schedule | | | Water Service Connection | | |
| \$0 - \$500 | 30 | | Water Meter | | 10 |
| \$501 - \$1,000 | 60 | | Plumbing Fixture - 1st fixture | \$ | 39 |
| \$1,001-10,000 valuation. Fee (\$60) + \$10/1000 | | | Each additional fixture | \$ | 12 |
| or part thereof over \$1,000 | 60+ | | Residential Remodel - Install a new fixture - same as new | | |
| \$10,001-25,000 valuation. Fee (\$295) + \$12.50/1000 | | | Replace existing fixture, same location | \$ | 20 |
| or part thereof over \$10,000 | 295+ | | Each additional fixture, same location | \$ | 10 |
| \$25,000+ valuation. Fee (\$585) + \$15/1000 | | | New Commercial | | |
| or part thereof over \$25,000 | 585+ | | Sanitary Sewer Hook-up - up to 100' | | 450 |
| Warm Air Heating License | | \$25 | Each additional 100' or part thereof | | 100 |
| Electrical Permit Fee Schedule | | | Storm Sewer Hook-up - up to 100' | | 450 |
| \$0-300 valuation | 25 | 52 | Each additional 100' or part thereof | | 100 |
| \$301-900 valuation | | 65 | Water Service Connection | | 250 |
| \$901-2,000 valuation | | 91 | Water Meter | | 10 |
| \$2,001-5,000 valuation | | 150 | Plumbing Fixture - 1st fixture | \$50 | 39 |
| \$5,001-10,000 valuation | | 300 | Each additional fixture | \$25 | 12 |
| Over \$10,000 valuation: Fee (\$300) + \$5.50 | | | Commercial Alterations - install a new fixture - same as new | | |
| per \$1000 or part thereof over \$10,000 | 300+ | | Replace existing fixture, same location | \$25 | 20 |
| New Single Family Residence < 1500 sf | 145* | | Each additional fixture - same location | \$15 | 10 |
| New Single Family Residence > 1500 sf | 180* | | New Industrial | | |
| New Two-Family Residence | 240* | | Sanitary Sewer Hook-up - up to 100' | | 450 |
| *Fee includes temporary electrical service. | | | Each additional 100' or part thereof | | 100 |
| Annual Electrical Permit | 360 | | Storm Sewer Hook-up - up to 100' | | 450 |
| Electrical Contractor's Certificate | 65 | | Each additional 100' or part thereof | | 100 |
| Maintenance Electrical Certificate | 45 | | Water Service Connection | | 250 |
| Master Electrician's License | 45 | | Water Meter | | 10 |
| Journeyman Electrician's License | 35 | | Plumbing Fixture - 1st fixture | \$50 | 39 |
| Maintenance Electrician's License | 35 | | Each additional fixture | \$25 | 12 |
| License & Certificate Examination | 35 | | Industrial Alterations - install a new fixture - same as new | | |
| Weights & Measures/Sealer Fee Schedule | | | Replace existing fixture, same location | \$25 | 20 |
| Gasoline pump inspection (per unit) | 38 | | Each additional fixture, same location | \$15 | 10 |
| Scale inspection (per scale) | 24 | | Sewer Repair/Relay - All | | 100 |
| Scanner (per scanner) | 24 | | Sewer Disconnect - All | | 100 |
| Reinspection (per device) | 28 | | Water Service Repair | | 50 |
| Admin Fee (per site) | 45 | | Fire Protection, Sprinklers | | |
| Assessment Valuation Inspection Fee | | | < 20 Sprinklers | 50 | |
| Mobile Homes (New) | 30 | | Up to \$50,000 value | | 145 |
| New Construction - Residential | \$.05/sq. ft. | | \$50,001-\$100,000 | | 175 |
| New Construction - Commercial | \$.07/sq. ft. | | Over \$100,000 | | 215 |
| Remodeling - Residential | | | Penalties: Failure to obtain a permit prior to starting work: | | |
| First \$10,000 | | \$20 | 1st offense - double permit fee | | |
| Over \$10,000 | | \$1.00/\$1,000 | 2nd and subsequent offenses in a calendar year - triple permit fee | | |
| Remodeling - Commercial | | | | | |
| First \$10,000 | | \$50 | | | |
| Over \$10,000 | | \$2.00/\$1,000 | | | |
| Residential Drainage Fee | | | | | |
| | | 220 | | | |
| Non-Residential Drainage Fee | | | | | |
| | | 500 | | | |
| (+ \$20/acre) | | | | | |

9/11/2012

EXHIBIT C
CITY OF FOND DU LAC
FIRE/AMBULANCE FEE STRUCTURE

| | 2012 CURRENT FEE | 2013 ADOPTED FEE |
|---|-------------------------|-------------------------|
| BASIC LIFE SUPPORT (BLS) | \$550.00 | \$550.00 |
| BLS-EMERGENCY | \$600.00 | \$600.00 |
| ADVANCED LIFE SUPPORT (ALS) | \$600.00 | \$600.00 |
| ALS 1-EMERGENCY | \$700.00 | \$700.00 |
| ALS 2-EMERGENCY | \$750.00 | \$750.00 |
| INTER-FACILITY TRANSFER | \$800.00 | \$800.00 |
| RETURN TRIP FEE | \$350.00 | \$350.00 |
| SERVICE CHARGE (INCLUDES PARAMEDIC INTERCEPTS) | \$300.00 | \$300.00 |
| MILEAGE | \$15.00 PER LOADED MILE | \$15.00 PER LOADED MILE |
| OIL DRY | \$18.00 PER BAG | \$18.00 PER BAG |
| BURN PERMITS (30 DAY PERMIT) | \$20.00 | \$20.00 |
| FALSE ALARMS (PER CALENDAR YEAR): | | |
| RESPONSE 1 & 2 | No Fee | No Fee |
| RESPONSE 3 | \$75.00 | \$75.00 |
| EACH RESPONSE AFTER 3 | \$150.00 | \$150.00 |
| AMBULANCE ASSISTANCE CALLS (PER CALENDAR YEAR): | | |
| RESPONSE 1 | No Fee | No Fee |
| RESPONSE 2, 3, & 4 | \$150.00 | \$150.00 |
| EACH RESPONSE AFTER 4 | \$300.00 | \$300.00 |
| PERMIT FOR REMOVAL OF UNDERGROUND TANKS | | |
| UP TO 1,110 GALLONS | \$75.00 | \$75.00 |
| 1,101 TO 4,000 GALLONS | \$100.00 | \$100.00 |
| 4,001 AND GREATER | \$125.00 | \$125.00 |
| FAILURE TO INITIATE PERMIT PRIOR TO REMOVAL | DOUBLE THE FEE | DOUBLE THE FEE |
| PLAN EXAMINATION AND INSPECTION FEE FOR THE INSTALLATION OF UNDERGROUND TANKS UP TO 4,999 GALLONS | | |
| INSPECTION FEE | \$100.00 | \$100.00 |
| PLAN EXAMINATION FEE | \$60.00 | \$60.00 |
| ADDITIONAL TANKS | \$25.00 | \$25.00 |
| BASIC PLAN REVIEW OF FIRE SPRINKLER, FIRE CONTROLS AND OR FIRE SUPPRESSION SYSTEMS | | |
| PER SYSTEM, PER REVIEW | \$325.00 | \$325.00 |
| WITNESS FINAL TEST (2 HOUR MIN) | \$75.00 | \$75.00 |
| REVIEW OF FIRE ALARM SYSTEMS INCLUDING ALL ADDITIONAL REVIEWS OF THE SAME SYSTEM | | |
| PER SYSTEM, PER REVIEW | \$250.00 | \$250.00 |
| WITNESS TEST (2 HOUR MIN) | \$75.00 | \$75.00 |
| FIRE PROTECTION CONSULTING ON SYSTEMS (2 HOUR MIN) | \$75.00 | \$75.00 |

EXHIBIT D

City of Fond du Lac Engineering Fee Schedule

Permits

| <i>Type of Permit</i> | <i>2012 Current Fee</i> | <i>2013 Adopted Fee</i> |
|-----------------------------|-------------------------|-------------------------|
| Sidewalk-Set Line and Grade | \$100 | \$100 |
| Driveway/Curb Cut | \$50 | \$50 |
| Street/Terrace Opening | \$150 | \$150 |
| Right of Way Obstruction | | \$75 |
| Dumpster/PODS | \$0 | \$0 |

Reviews

Type of Review

| | | |
|---|--------------------------------|--------------------------------|
| Street Improvement Plans (Development Plans) | \$250 + time spent by reviewer | \$250 + time spent by reviewer |
| Concept Plans | \$200 + \$10/acre over 1 acres | \$200 + \$10/acre over 1 acres |
| Preliminary Plats-City | \$500 + \$20/Lot | \$500 + \$20/Lot |
| Preliminary Plats-Extraterritorial | \$350 + \$10/Lot | \$350 + \$10/Lot |
| Final Plats-City | \$400 + \$10/Lot | \$400 + \$10/Lot |
| Final Plats-Extraterritorial | \$300 + \$10/Lot | \$300 + \$10/Lot |
| Certified Survey Maps-City | \$250 | \$250 |
| Certified Survey Maps-Extraterritorial | \$250 | \$250 |
| Master Drainage Plan | \$100 + \$20/Lot | \$100 + \$20/Lot |
| Non-Residential Drainage Fee/EC/SWM | \$700 + \$40/Acre | \$700 + \$40/Acre |

Inspections

Type of Inspections

| | | |
|--------------------------------|-------|-------|
| Individual Residential Grading | \$250 | \$250 |
| Sidewalk Forms | \$40 | \$40 |

EXHIBIT E

CITY OF FOND DU LAC CENTRAL COLLECTIONS FEE SCHEDULE

| | 2012 CURRENT FEE | 2013 ADOPTED FEE |
|---|-------------------------------|-------------------------------|
| DOG LICENSE | \$9.00 spade/neutered | \$10.00 spade/neutered |
| DOG LICENSE | \$18.00 unspade/unneutered | \$20.00 unspade/unneutered |
| CAT LICENSE | \$9.00 spade/neutered | \$10.00 spade/neutered |
| CAT LICENSE | \$18.00 unspade/unneutered | \$20.00 unspade/unneutered |
| PET LICENSE LATE CHARGES | \$10.00 | \$10.00 |
| PET SHOP LICENSE | \$40.00 | \$40.00 |
| BICYCLE PERMITS | \$10.00 | \$10.00 |
| RETURNED CHECK FEE / RETURNED BANK DRAFT FEE | \$35.00 | \$35.00 |
| SPECIAL ASSESSMENT REPORTS | \$30.00 | \$30.00 |
| SPECIAL ASSESSMENT REPORTS-RUSH | \$50.00 | \$50.00 |

EXHIBIT F

CITY OF FOND DU LAC ASSESSORS FEE SCHEDULE

| | 2012 CURRENT FEE | 2013 ADOPTED FEE |
|---|--|--|
| RESIDENTIAL AND COMMERCIAL INVENTORY CONTENT SHEETS | \$1.00 \$.50 / ADD'L SHEET | \$1.00 \$.50 / ADD'L SHEET |
| RESIDENTIAL COMP SHEET | \$1.00 | \$1.00 |
| COMMERICAL 99P | \$1.00 | \$1.00 |
| PERSONAL PROPERTY FORMS (OWNER PERMISSION) | \$2.00 (COMPLETE FORM) \$1.00 (FROMT PAGE ONLY) | \$2.00 (COMPLETE FORM) \$1.00 (FROMT PAGE ONLY) |
| SALES BOOK (UP TO 5 SHEETS) | \$1.00 / SHEET | \$1.00 / SHEET |
| FAXES | \$1.00 \$.25 / ADD'L SHEET | \$1.00 \$.25 / ADD'L SHEET |
| MAILINGS | \$1.00 \$.25 / ADD'L SHEET | \$1.00 \$.25 / ADD'L SHEET |
| COPIES OF EXISTING HARD COPY DATA RECORDS | \$2.00 | \$2.00 |
| LIST OF VACANT LOT SALES | \$10.00 (RESIDENTIAL) \$10.00 (COMMERCIAL) | \$10.00 (RESIDENTIAL) \$10.00 (COMMERCIAL) |
| LIST OF IMPROVED LOT SALES | \$25.00 (RESIDENTIAL) \$25.00 (COMMERCIAL) | \$25.00 (RESIDENTIAL) \$25.00 (COMMERCIAL) |
| LIST OF VACANT AND IMPROVED SALES COMBINED | \$35.00 (RESIDENTIAL) \$35.00 (COMMERCIAL) | \$35.00 (RESIDENTIAL) \$35.00 (COMMERCIAL) |
| HARD COPY OWNERSHIP LISTING | \$40.00 | \$40.00 |
| VALUATION INSPECTION NEW MOBILE HOMES | \$30.00 | \$30.00 |
| VALUATION INSPECTION NEW RESIDENTIAL HOMES | \$.05/sq. ft. | \$.05/sq. ft. |
| VALUATION INSPECTION NEW COMMERCIAL BUILDINGS | \$.07/sq. ft. | \$.07/sq. ft. |
| VALUATION INSPECTION REMODELING RESIDENTIAL FIRST \$10,000 OVER \$10,000 | \$20 \$1.00 PER EACH \$1,000 | \$20 \$1.00 PER EACH \$1,000 |
| VALUATION INSPECTION REMODELING COMMERCIAL FIRST \$10,000 OVER \$10,000 | \$50 \$2.00 PER EACH \$1,000 | \$50 \$2.00 PER EACH \$1,000 |

EXHIBIT G

CITY OF FOND DU LAC POLICE DEPARTMENT FEE SCHEDULE

| | 2012 CURRENT FEE | 2013 ADOPTED FEE |
|---|---|---|
| ARCHERY PERMITS | \$30.00 | \$30.00 |
| VEHICLE LOCK-OUTS | \$50.00 | \$50.00 |
| VEHICLE OR LARGE ITEM STORAGE - IMPOUNDED - OUTSIDE | \$25.00 | \$25.00 |
| VEHICLE OR LARGE ITEM STORAGE - IMPOUNDED - INSIDE | \$30.00 | \$30.00 |
| POLICE K-9 REQUESTS | \$80.00 PER HOUR PLUS MILEAGE (2-HR MINIMUM) | \$80.00 PER HOUR PLUS MILEAGE (2-HR MINIMUM) |
| FORENSIC COMPUTER SERVICES | \$80.00 PER HOUR PLUS MILEAGE AND EQUIPMENT | \$80.00 PER HOUR PLUS MILEAGE AND EQUIPMENT |
| BUILDING/LARGE EQUIPMENT MOVES WITH PERMIT < 2 HOURS | \$150.00 | \$150.00 |
| BUILDING/LARGE EQUIPMENT MOVES WITH PERMIT > 2 HOURS | \$150.00 PLUS \$80.00 PER HOUR ADD'L POLICE SERVICE | \$150.00 PLUS \$80.00 PER HOUR ADD'L POLICE SERVICE |
| CVSA (STRESS TEST) | \$80 PER HOUR | \$80 PER HOUR |
| SECURITY DUTY | \$55.00 | \$55.00 |
| FINGERPRINTS | \$25.00 | \$25.00 |
| MUG SHOTS | \$5.00 | \$5.00 |
| GUARD PERMITS | \$40.00 | \$40.00 |
| FUNERAL ESCORTS | \$25.00 | \$25.00 |
| POLICE ESCORTS (OTHER THAN FOR FUNERALS) | \$25 PLUS OFFICER'S OVERTIME RATE | \$25 PLUS OFFICER'S OVERTIME RATE |
| FALSE ALARMS (PER CALENDAR YEAR): RESPONSE 1 & 2 RESPONSE 3 & 4 RESPONSE 5 EACH RESPONSE AFTER 5 | NO FEE \$50.00 \$75.00 \$100.00 | NO FEE \$50.00 \$75.00 \$100.00 |
| PROCESS SERVICE | \$12.00 PLUS MILEAGE | \$12.00 PLUS MILEAGE |

EXHIBIT H

CITY OF FOND DU LAC PARKS DEPARTMENT 2013 ADOPTED FEES

| PARK | FACILITY | TABLES | PEOPLE | RENT | TAX | TOTAL |
|--|----------------------------------|--------|--------|----------|--------|----------|
| COVERED PICNIC SHELTERS | | | | | | |
| LAKESIDE PARK | OVEN ISLAND WEST | 22 | 175 | \$55.00 | \$3.03 | \$58.03 |
| | OVEN ISLAND NORTH | 14 | 100 | \$45.00 | \$2.48 | \$47.48 |
| | OVEN ISLAND SOUTH | 14 | 100 | | | |
| | DENEVEU SHELTER | 12 | 100 | | | |
| | FRAZIER SHELTER | 12 | 100 | | | |
| | PROMEN KIWANIS | 10 | 80 | | | |
| | PUMP SHELTER | 6 | 40 | \$30.00 | \$1.65 | \$31.65 |
| BUTTERMILK | NORTH SHELTER | 14 | 100 | \$45.00 | \$2.48 | \$47.48 |
| MCDERMOTT | MCDERMOTT SHELTER | 14 | 100 | | | |
| TAYLOR | TAYLOR SHELTER | 9 | 200 | | | |
| OPEN GRILL AREAS | | | | | | |
| LAKESIDE | VULCAN GRILL AREA | 10 | 100 | \$12.50 | \$0.69 | \$13.19 |
| | NORTH or SOUTH ZOO GRILLS | 6 | 40 | | | |
| | LAKEFRONT GRILL #1, #2, #3 or #4 | 4 | 40 | | | |
| | CREEK GRILL AREA | 3 | 25 | | | |
| SPECIAL PERMIT FEES | | | | | | |
| PERMIT TO SELL ALCOHOL (+ \$100 REFUNDABLE SECURITY DEPOSIT) | | | | \$30.00 | \$1.65 | \$31.65 |
| OUTDOOR AMPLIFIED SOUND PERMIT | | | | | | |
| PERMIT TO EXCHANGE MONEY ON PARK PROPERTY (NON-PROFIT) | | | | | | |
| FISHING TOURNAMENT PERMIT | | | | | | |
| TENT-VOLLEYBALL-FENCE PERMIT (ANYTHING THAT WILL BE STAKED) | | | | | | |
| SPECIAL SET-UP CHARGE (HAULING TRASH CANS, TABLES, ETC) | | | | | | |
| VULCAN SOCCER FIELDS (2) PER DAY | | | | \$25.00 | \$1.38 | \$26.38 |
| PUBLIC EVENT FEES | | | | | | |
| ALL PARKS | LESS THAN 1,000 IN ATTENDANCE | | | \$25.00 | \$1.38 | \$26.38 |
| | 1,000 - 2,500 IN ATTENDANCE | | | \$50.00 | \$2.75 | \$52.75 |
| | 2,500 - 5,000 IN ATTENDANCE | | | \$75.00 | \$4.13 | \$79.13 |
| | OVER 5,000 IN ATTENDANCE | | | \$100.00 | \$5.50 | \$105.50 |

PAVILION BUILDING RATES

| | | 7-8:30 AM OR* 8:30-10 AM | 10:00 AM TO 4:00 PM | 5:00 PM TO 11:00 PM | 10:00 AM TO 11:00 PM |
|------------------------------------|-----------------|--------------------------------|---------------------------|---------------------------|----------------------------|
| <u>PAVILION - HALF ONLY</u> | RENT | Set-up/Clean-up | \$ 65.00 | \$ 65.00 | \$ 100.00 |
| MAX 75 PEOPLE | TAX | not available | \$ 3.58 | \$ 3.58 | \$ 5.50 |
| NO AMPLIFIED | SECURITY | with rental of | \$ 25.00 | \$ 25.00 | \$ 25.00 |
| SOUND | TOTAL | half of Pavilion | \$ 93.58 | \$ 93.58 | \$ 130.50 |
| <u>PAVILION - COMPLETE</u> | RENT | \$ 25.00 | \$ 95.00 | \$ 95.00 | \$ 155.00 |
| MAX 225 PEOPLE | TAX | \$ 1.38 | \$ 5.23 | \$ 5.23 | \$ 8.53 |
| TABLES & CHAIRS | SECURITY | \$ - | \$ 50.00 | \$ 50.00 | \$ 50.00 |
| FOR MAX OF 160 | TOTAL | \$ 26.38 | \$ 150.23 | \$ 150.23 | \$ 213.53 |

EXHIBIT I

CITY OF FOND DU LAC BOAT SLIP RATES

2012 CURRENT RESIDENT RATE

| DOCK | LENGTH | RATE | COST |
|------|--------|---------|------------|
| A | 45 | \$23.00 | \$1,035.00 |
| A | 40 | \$23.00 | \$920.00 |
| B | 30 | \$22.50 | \$675.00 |
| C | 20 | \$21.50 | \$430.00 |
| D | 25 | \$21.50 | \$537.50 |
| E | 30 | \$21.50 | \$645.00 |
| F | 45 | \$23.00 | \$1,035.00 |
| F | 40 | \$23.00 | \$920.00 |
| F | 30 | \$22.50 | \$675.00 |
| G | 25 | \$22.50 | \$562.50 |
| H | 30 | \$22.50 | \$675.00 |

2013 ADOPTED RESIDENT RATE

| DOCK | LENGTH | RATE | COST |
|------|--------|---------|------------|
| A | 45 | \$23.00 | \$1,035.00 |
| A | 40 | \$23.00 | \$920.00 |
| B | 30 | \$22.50 | \$675.00 |
| C | 20 | \$21.50 | \$430.00 |
| D | 25 | \$21.50 | \$537.50 |
| E | 30 | \$21.50 | \$645.00 |
| F | 45 | \$23.00 | \$1,035.00 |
| F | 40 | \$23.00 | \$920.00 |
| F | 30 | \$22.50 | \$675.00 |
| G | 25 | \$22.50 | \$562.50 |
| H | 30 | \$22.50 | \$675.00 |

2012 CURRENT NON-RESIDENT RATE

| DOCK | LENGTH | RATE | COST |
|------|--------|---------|------------|
| A | 45 | \$32.50 | \$1,462.50 |
| A | 40 | \$32.50 | \$1,300.00 |
| B | 30 | \$32.00 | \$960.00 |
| C | 20 | \$31.50 | \$630.00 |
| D | 25 | \$31.50 | \$787.50 |
| E | 30 | \$31.50 | \$945.00 |
| F | 45 | \$32.50 | \$1,462.50 |
| F | 40 | \$32.50 | \$1,300.00 |
| F | 30 | \$32.00 | \$960.00 |
| G | 25 | \$32.00 | \$800.00 |
| H | 30 | \$32.00 | \$960.00 |

2013 ADOPTED NON-RESIDENT RATE

| DOCK | LENGTH | RATE | COST |
|------|--------|---------|------------|
| A | 45 | \$32.50 | \$1,462.50 |
| A | 40 | \$32.50 | \$1,300.00 |
| B | 30 | \$32.00 | \$960.00 |
| C | 20 | \$31.50 | \$630.00 |
| D | 25 | \$31.50 | \$787.50 |
| E | 30 | \$31.50 | \$945.00 |
| F | 45 | \$32.50 | \$1,462.50 |
| F | 40 | \$32.50 | \$1,300.00 |
| F | 30 | \$32.00 | \$960.00 |
| G | 25 | \$32.00 | \$800.00 |
| H | 30 | \$32.00 | \$960.00 |

CITY OF FOND DU LAC BOAT LAUNCH RATES

| | 2012 CURRENT RATE | 2013 ADOPTED RATE |
|-----------------|-------------------------|-------------------------|
| SEASONAL PERMIT | \$20.00 | \$20.00 |
| DAILY PERMIT | \$5.00 | \$5.00 |

EXHIBIT J
CITY OF FOND DU LAC
POOL PASSES AND FEES

| | <u>2012 CURRENT RATE</u> | <u>2013 ADOPTED RATE</u> |
|--|------------------------------|------------------------------|
| FAIRGROUNDS FAMILY AQUATIC CENTER | | |
| SEASON PASS | | |
| YOUTH/SENIOR | \$60.00 | \$75.00 |
| ADULT | \$75.00 | \$90.00 |
| FAMILY 2-5 PERSONS | \$100.00 | \$130.00 |
| FAMILY 6 OR MORE | \$130.00 | \$160.00 |
| DAILY PASS | | |
| YOUTH/SENIOR (DAY) | \$3.50 | \$4.00 |
| ADULT (DAY) | \$4.50 | \$5.00 |
| YOUTH/SENIOR (EVENING) | \$2.00 | \$2.50 |
| ADULT (EVENING) | \$3.00 | \$3.50 |
| **THE FAIRGROUNDS SEASON PASS MAY ALSO BE USED AT TAYLOR POOL | | |
| OTHER FEES | | |
| FAIRGROUNDS SHELTER RENTAL | \$40.00 PER AFTERNOON | \$40.00 PER AFTERNOON |
| FAIRGROUNDS SHELTER RENTAL | \$25.00 PER EVENING | \$25.00 PER EVENING |
| TAYLOR POOL | | |
| SEASON PASS | | |
| YOUTH/SENIOR | \$40.00 | \$60.00 |
| ADULT | \$55.00 | \$75.00 |
| FAMILY 2-5 PERSONS | \$70.00 | \$100.00 |
| FAMILY 6 OR MORE | \$100.00 | \$130.00 |
| DAILY PASS | | |
| YOUTH/SENIOR (DAY) | \$2.00 | \$2.50 |
| ADULT (DAY) | \$3.00 | \$3.50 |
| YOUTH/SENIOR (EVENING) | \$1.00 | \$1.50 |
| ADULT (EVENING) | \$1.50 | \$2.00 |
| OTHER FEES | | |
| SWIM TEAM PRACTICE FEE | \$8.00 PER HOUR | \$8.00 PER HOUR |
| SWIMMER FEE FOR SWIM MEETS (NON FONDY SWIM CLUB SWIMMERS) | \$4.00 PER SWIMMER | \$4.00 PER SWIMMER |
| RENTAL FEE FOR SWIM MEETS | \$275.00 PER DAY | \$275.00 PER DAY |
| PRIVATE AFTER HOURS RENTAL FEE | \$125.00 PER HOUR | \$150.00 PER HOUR |
| TAYLOR GROUP RATE (15 OR MORE) | \$1.00 PER SWIMMER | \$1.50 PER SWIMMER |

Exhibit K

City of Fond du Lac Sewer Rates Effective January 1, 2013 (Unchanged from 2012)

City of Fond du Lac:

Domestic Sewage:

Fixed Quarterly Charge:

| | | |
|---------------------------|----|----------------|
| 5/8 Inch Meter. | \$ | 37.50/QTR |
| 3/4 Inch Meter. | \$ | 37.50/QTR |
| 1 Inch Meter. | \$ | 49.50/QTR |
| 1 1/2 Inch Meter. | \$ | 66.00/QTR |
| 2 Inch Meter. | \$ | 90.00/QTR |
| 3 Inch Meter. | \$ | 141.00/QTR |
| 4 Inch Meter. | \$ | 213.00/QTR |
| 6 Inch Meter. | \$ | 393.00/QTR |
| 8 Inch Meter. | \$ | 612.00/QTR |
| 10 Inch Meter. | \$ | 903.00/QTR |
| 12 Inch Meter. | \$ | \$1,194.00/QTR |
| FLOW | \$ | 3.91/CCF |

FLAT RATE FOR UNMETERED CUSTOMERS

(Quarterly charge based on 19.00 CCF/quarter) \$ 111.80/CCF/QTR

Surcharge Over Domestic Strength:

| | | |
|----------------|----|-----------|
| B.O.D. | \$ | .413/lb. |
| T.S.S. | \$ | .367/lb. |
| PHOS | \$ | 4.658/lb. |
| TKN | \$ | .283/lb. |

Town of Fond du Lac SD #2:

Users Connected with City Collection

System Variable Charge:

| | | |
|----------------|----|------------|
| FLOW | \$ | .4769/CCF |
| B.O.D. | \$ | .2728/lb. |
| T.S.S. | \$ | .2228/lb. |
| PHOS | \$ | 4.0931/lb. |
| TKN | \$ | .1839/lb. |

All Other Users Variable Charge:

| | | |
|----------------|----|------------|
| FLOW | \$ | .3302/CCF |
| B.O.D. | \$ | .2728/lb. |
| T.S.S. | \$ | .2228/lb. |
| PHOS | \$ | 4.0931/lb. |
| TKN | \$ | .1839/lb. |

Town of Fond du Lac SD #3

Users Connected with City Collection

System Variable Charge:

| | | |
|----------------|----|------------|
| FLOW | \$ | .4769/CCF |
| B.O.D. | \$ | .2728/lb. |
| T.S.S. | \$ | .2228/lb. |
| PHOS | \$ | 4.0931/lb. |
| TKN | \$ | .1839/lb. |

Town of Fond du Lac SD #4

Users Connected with City Collection

System Variable Charge:

| | | |
|----------------|----|------------|
| FLOW | \$ | .4769/CCF |
| B.O.D. | \$ | .2728/lb. |
| T.S.S. | \$ | .2228/lb. |
| PHOS | \$ | 4.0931/lb. |
| TKN | \$ | .1839/lb. |

Exhibit K-Continued

Remainder of Town of Fond du Lac

Users Connected with City Collection System
Variable Charge:

| | | | |
|--------|-----------|----|------------|
| FLOW | | \$ | .4769/CCF |
| B.O.D. | | \$ | .2728/lb. |
| T.S.S. | | \$ | .2228/lb. |
| PHOS | | \$ | 4.0931/lb. |
| TKN | | \$ | .1839/lb. |

Town of Friendship SD #1, #2, and #3

Variable Charge:

| | | | |
|--------|-----------|----|------------|
| FLOW | | \$ | .3302/CCF |
| B.O.D. | | \$ | .2728/lb. |
| T.S.S. | | \$ | .2228/lb. |
| PHOS | | \$ | 4.0931/lb. |
| TKN | | \$ | .1839/lb. |

Village of North Fond du Lac:

Variable Charge:

| | | | |
|--------|-----------|----|------------|
| FLOW | | \$ | .3302/CCF |
| B.O.D. | | \$ | .2728/lb. |
| T.S.S. | | \$ | .2228/lb. |
| PHOS | | \$ | 4.0931/lb. |
| TKN | | \$ | .1839/lb. |

Mary Hill Park SD:

Variable Charge:

| | | | |
|--------|-----------|----|------------|
| FLOW | | \$ | .4769/CCF |
| B.O.D. | | \$ | .2728/lb. |
| T.S.S. | | \$ | .2228/lb. |
| PHOS | | \$ | 4.0931/lb. |
| TKN | | \$ | .1839/lb. |

Town of Taycheedah SD #1:

Variable Charge:

| | | | |
|--------|-----------|----|------------|
| FLOW | | \$ | .3302/CCF |
| B.O.D. | | \$ | .2728/lb. |
| T.S.S. | | \$ | .2228/lb. |
| PHOS | | \$ | 4.0931/lb. |
| TKN | | \$ | .1839/lb. |

Domestic, Commercial & Industrial Waste Tanked to Sewage Treatment Plant:

Variable Charge:

| | | | |
|--------|-----------|----|-----------|
| B.O.D. | | \$ | .413/lb. |
| T.S.S. | | \$ | .367/lb. |
| PHOS | | \$ | 4.658/lb. |
| TKN | | \$ | .283/lb. |

Tanker Truck Haulers:

| | | |
|---|----|-------|
| Service Charge Per Load for all Users . | \$ | 15.00 |
| Sampling Charge for Tanked-in Waste . . | \$ | 15.00 |
| Holding Tank Waste per 1,000 gallons . | \$ | 3.30 |
| Septic Tank Waste per 1,000 gallons. . | \$ | 81.00 |

**City of Fond du Lac
2013 Adopted Budget
General Fund**

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2013 Adopted Budget
General Fund**

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| Solid Waste Management | 60 |
| Electrical | 62 |
| Street Lighting..... | 64 |
| Parks..... | 66 |
| Tree Care..... | 68 |
| Fairgrounds Pools..... | 70 |
| Taylor Park Pool | 72 |
| Other | |
| Senior Center..... | 74 |
| Animal Control | 76 |
| Delinquent Accounts | 78 |
| Insurance & Bonds..... | 80 |
| Operating Transfers | 82 |
| City Wide | 84 |

GENERAL FUND

The General Fund is the City's main operating fund. It is used to account for all financial resources and expenditures, except those required to be accounted for in another fund.

The General Fund includes the operating budgets for most of the City's governmental services including general government, police, fire, ambulance, public works, and other public services. The General Fund budget also includes a listing of the financial resources needed to provide those services for the year.

**CITY OF FOND DU LAC
2013 BUDGET
GENERAL FUND REVENUE SUMMARY**

| DESCRIPTION | 2012 ADOPTED BUDGET | 2013 ADOPTED BUDGET | \$ Increase (Decrease) | % Increase (Decrease) |
|--|------------------------------------|------------------------------------|---------------------------------------|--------------------------------------|
| Taxes | | | | |
| General Property Taxes | | | | |
| Tax Levy | 15,518,077 | 13,957,516 | (1,560,561) | -10.1% |
| Tax Roll Overrun | - | - | - | 0.0% |
| Omitted Taxes | - | - | - | 0.0% |
| Total General Property Taxes | 15,518,077 | 13,957,516 | (1,560,561) | -10.1% |
| In Lieu of Taxes | | | | |
| Water Utility | 1,495,790 | 1,543,127 | 47,337 | 3.2% |
| Housing Authority | 59,735 | 66,240 | 6,505 | 10.9% |
| Other Tax Exempt-In Lieu of Taxes | 38,638 | 38,638 | - | 0.0% |
| Total In Lieu of Taxes | 1,594,163 | 1,648,005 | 53,842 | 3.4% |
| Mobile Home Fees | 45,000 | 45,000 | - | 0.0% |
| Interest & Penalties | 22,000 | 56,000 | 34,000 | 154.5% |
| Room Tax-City Share | 63,000 | 63,000 | - | 0.0% |
| Total Taxes | 17,242,240 | 15,769,521 | (1,472,719) | -8.5% |
| Special Assessment Payments | | | | |
| Principal Payments | - | 145,700 | 145,700 | 0.0% |
| Interest Payment | - | 39,900 | 39,900 | 0 |
| Special Charges | - | - | - | 0 |
| Total Special Assessment Payments | 0 | 185,600 | 185,600 | 0 |
| Licenses & Permits | | | | |
| Business/Occupational Licenses | 697,210 | 706,410 | 9,200 | 1.3% |
| Non-Business Licenses | 17,325 | 18,400 | 1,075 | 6.2% |
| Building Permits & Inspection Fees | 384,360 | 424,789 | 40,429 | 10.5% |
| Other Regulatory Permits/Fees | 75,690 | 92,646 | 16,956 | 22.4% |
| Total Licenses & Permits | 1,174,585 | 1,242,245 | 67,660 | 5.8% |
| Intergovernmental Revenues | | | | |
| State Shared Revenue | 6,126,292 | 6,118,589 | (7,703) | -0.1% |
| Other State Aid | 312,133 | 323,977 | 11,844 | 3.8% |
| State Transportation Aid | 1,752,166 | 1,598,622 | (153,544) | -8.8% |
| Other Local Governments | 290,146 | 617,311 | 327,165 | 112.8% |
| State Grants | 169,534 | 172,034 | 2,500 | 1.5% |
| Grants from Local Governments | 101,151 | 101,151 | - | 0.0% |
| Other State Payments | 165,484 | 179,719 | 14,235 | 8.6% |
| Total Intergovernmental Revenues | 8,916,906 | 9,111,403 | 194,497 | 2.2% |
| Public Charges for Services | | | | |
| General Government | 82,585 | 65,345 | (17,240) | -20.9% |
| Public Safety | 77,810 | 1,555,160 | 1,477,350 | 1898.7% |
| Transportation | 3,700 | 3,700 | - | 0.0% |

**CITY OF FOND DU LAC
2013 BUDGET
GENERAL FUND REVENUE SUMMARY**

| DESCRIPTION | 2012 ADOPTED BUDGET | 2013 ADOPTED BUDGET | \$ Increase (Decrease) | % Increase (Decrease) |
|---|------------------------------------|------------------------------------|---------------------------------------|--------------------------------------|
| Sanitation & Utilities | 1,000 | - | (1,000) | -100.0% |
| Culture, Recreation & Education | 251,654 | 281,500 | 29,846 | 11.9% |
| Conservation & Development | 3,062 | 3,062 | - | 0.0% |
| Total Public Charges for Services | 419,811 | 1,908,767 | 1,488,956 | 354.7% |
| Fines, Forfeits & Penalties | | | | |
| Court Fines | 330,000 | 390,000 | 60,000 | 18.2% |
| Parking Fines | 90,000 | 90,000 | - | 0.0% |
| Total Fines & Penalties | 420,000 | 480,000 | 60,000 | 14.3% |
| Interest & Rent | | | | |
| Interest on Investment | 150,000 | 200,000 | 50,000 | 33.3% |
| Interest on Judgements | 800 | 800 | - | 0.0% |
| Rent | 18,638 | 18,638 | - | 0.0% |
| Total Interest & Rent | 169,438 | 219,438 | 50,000 | 29.5% |
| Miscellaneous Revenues | | | | |
| Property Sales | 2,500 | 2,500 | - | 0.0% |
| Insurance Recoveries | 43,600 | 36,600 | (7,000) | -16.1% |
| Other | 195,025 | 31,925 | (163,100) | -83.6% |
| Total Miscellaneous Revenues | 241,125 | 71,025 | (170,100) | -70.5% |
| TOTAL REVENUE | 28,584,105 | 28,987,999 | 403,894 | 1.4% |
| Other Financing Sources | | | | |
| Transfers from Other Funds | | | | |
| Special Revenue Fund-Transit | - | - | - | 0.0% |
| Special Revenue Fund | - | 23,880 | 23,880 | 100.0% |
| Debt Service Fund | - | - | - | 0.0% |
| Total Transfers from Other Funds | - | 23,880 | 23,880 | 100.0% |
| Fund Balance Applied to Budget | 816,923 | 915,770 | 98,847 | |
| Total Other Financing Sources | 816,923 | 939,650 | 122,727 | 15.0% |
| TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE APPLIED | 29,401,028 | 29,927,649 | 526,621 | 1.8% |

**CITY OF FOND DU LAC
2013 BUDGET
GENERAL FUND REVENUE SUMMARY**

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| Taxes | | | | | | |
| General Property Taxes | | | | | | |
| Tax Levy | 15,243,286 | 15,518,077 | 15,518,077 | 15,518,077 | 15,518,077 | 13,957,516 |
| Tax Roll Overrun | 1 | 0 | 0 | 0 | 0 | 0 |
| Omitted Taxes | 383 | 0 | 0 | 28,773 | 28,773 | 0 |
| Total General Property Taxes | 15,243,670 | 15,518,077 | 15,518,077 | 15,546,850 | 15,546,850 | 13,957,516 |
| In Lieu of Taxes | | | | | | |
| Water Utility | 1,422,395 | 1,495,790 | 1,495,790 | 0 | 1,497,592 | 1,543,127 |
| Housing Authority | 70,458 | 59,735 | 59,735 | 68,288 | 68,288 | 66,240 |
| Other Tax Exempt-In Lieu of Taxes | 36,974 | 38,638 | 38,638 | 38,638 | 38,638 | 38,638 |
| Total In Lieu of Taxes | 1,529,827 | 1,594,163 | 1,594,163 | 106,926 | 1,604,518 | 1,648,005 |
| Mobile Home Fees | 49,271 | 45,000 | 45,000 | 30,707 | 45,000 | 45,000 |
| Interest & Penalties | 56,877 | 22,000 | 22,000 | 83,130 | 83,265 | 56,000 |
| Room Tax-City Share | 32,963 | 63,000 | 63,000 | 42,014 | 63,000 | 63,000 |
| Total Taxes | 16,912,608 | 17,242,240 | 17,242,240 | 15,809,627 | 17,342,633 | 15,769,521 |
| Special Assessment Payments | | | | | | |
| Principal Payments | 0 | 0 | 0 | 0 | 0 | 145,700 |
| Interest Payment | 0 | 0 | 0 | 0 | 0 | 39,900 |
| Total Special Assessment Payments | 0 | 0 | 0 | 0 | 0 | 185,600 |
| Licenses & Permits | | | | | | |
| Business/Occupational Licenses | 690,848 | 697,210 | 697,210 | 461,761 | 705,186 | 706,410 |
| Non-Business Licenses | 14,072 | 17,325 | 17,325 | 17,267 | 17,885 | 18,400 |
| Building Permits & Inspection Fees | 426,361 | 384,360 | 384,360 | 279,727 | 415,413 | 424,789 |
| Other Regulatory Permits/Fees | 78,709 | 75,690 | 75,690 | 80,549 | 91,053 | 92,646 |
| Total Licenses & Permits | 1,209,990 | 1,174,585 | 1,174,585 | 839,304 | 1,229,537 | 1,242,245 |
| Intergovernmental Revenues | | | | | | |
| State Shared Revenue | 6,778,197 | 6,126,292 | 6,126,292 | 1,437,499 | 6,126,292 | 6,118,589 |
| Other State Aid | 324,424 | 312,133 | 312,133 | 322,921 | 322,921 | 323,977 |
| State Transportation Aid | 1,921,808 | 1,752,166 | 1,752,166 | 1,314,024 | 1,752,166 | 1,598,622 |
| Other Local Governments | 545,127 | 290,146 | 290,146 | 267,550 | 290,313 | 617,311 |
| State Grants | 193,332 | 169,534 | 169,534 | 144,348 | 175,488 | 172,034 |
| Grants from Local Governments | 114,667 | 101,151 | 101,151 | 0 | 101,151 | 101,151 |
| Other State Payments | 200,418 | 165,484 | 165,484 | 165,469 | 165,469 | 179,719 |
| Total Intergovernmental Revenues | 10,077,973 | 8,916,906 | 8,916,906 | 3,651,811 | 8,933,800 | 9,111,403 |
| Public Charges for Services | | | | | | |
| General Government | 79,789 | 82,585 | 82,585 | 54,079 | 74,400 | 65,345 |
| Public Safety | 62,666 | 77,810 | 77,810 | 31,958 | 63,790 | 1,555,160 |
| Transportation | 3,144 | 3,700 | 3,700 | 1,145 | 3,700 | 3,700 |
| Sanitation & Utilities | 445 | 1,000 | 1,000 | 260 | 600 | 0 |
| Health | 27,000 | 12,000 | 12,000 | 4,400 | 6,000 | 24,000 |
| Culture, Recreation & Education | 196,599 | 239,654 | 239,654 | 205,970 | 230,176 | 257,500 |
| Conservation & Development | 1,710 | 3,062 | 3,062 | 0 | 3,062 | 3,062 |
| Total Public Charges for Services | 371,353 | 419,811 | 419,811 | 297,812 | 381,728 | 1,908,767 |

**CITY OF FOND DU LAC
2013 BUDGET
GENERAL FUND REVENUE SUMMARY**

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|---|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| Fines, Forfeits & Penalties | | | | | | |
| Court Fines | 266,720 | 330,000 | 330,000 | 192,220 | 330,000 | 390,000 |
| Parking Fines | 80,566 | 90,000 | 90,000 | 55,328 | 85,000 | 90,000 |
| Total Fines & Penalties | 347,286 | 420,000 | 420,000 | 247,548 | 415,000 | 480,000 |
| Interest & Rent | | | | | | |
| Interest on Investment | 297,373 | 150,000 | 150,000 | 193,938 | 250,000 | 200,000 |
| Interest on Judgements | 6,675 | 800 | 800 | 3,915 | 3,915 | 800 |
| Rent | 14,994 | 18,638 | 18,638 | 10,990 | 17,802 | 18,638 |
| Total Interest & Rent | 319,042 | 169,438 | 169,438 | 208,843 | 271,717 | 219,438 |
| Miscellaneous Revenues | | | | | | |
| Property Sales | 10,856 | 2,500 | 2,500 | 2,298 | 3,539 | 2,500 |
| Insurance Recoveries | 37,975 | 43,600 | 43,600 | 17,647 | 38,347 | 36,600 |
| Other | 96,714 | 195,025 | 195,025 | 72,263 | 279,677 | 31,925 |
| Total Miscellaneous Revenues | 145,545 | 241,125 | 241,125 | 92,208 | 321,563 | 71,025 |
| TOTAL REVENUE | 29,383,797 | 28,584,105 | 28,584,105 | 21,147,153 | 28,895,978 | 28,987,999 |
| Other Financing Sources | | | | | | |
| Transfers from Other Funds | | | | | | |
| Special Revenue Fund | 16,419 | 0 | 0 | 15,077 | 71,298 | 23,880 |
| Total Transfers from Other Funds | 16,419 | 0 | 0 | 15,077 | 71,298 | 23,880 |
| Fund Balance Applied to Budget | 0 | 816,923 | 816,923 | 0 | 0 | 915,770 |
| Total Other Financing Sources | 16,419 | 816,923 | 816,923 | 15,077 | 71,298 | 939,650 |
| TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE APPLIED | 29,400,216 | 29,401,028 | 29,401,028 | 21,162,230 | 28,967,276 | 29,927,649 |

**CITY OF FOND DU LAC
2013 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

| DESCRIPTION | 2012 ADOPTED BUDGET | 2013 ADOPTED BUDGET | \$ Increase (Decrease) | % Increase (Decrease) |
|--|------------------------------------|------------------------------------|---------------------------------------|--------------------------------------|
| GENERAL GOVERNMENT | | | | |
| City Council | 58,979 | 56,255 | (2,724) | -4.6% |
| City Manager | 221,825 | 245,682 | 23,857 | 10.8% |
| Community Development | 468,067 | 456,617 | (11,450) | -2.4% |
| Inspection | 606,623 | 620,350 | 13,727 | 2.3% |
| Economic Development | 104,228 | 104,228 | 0 | 0.0% |
| Clerk | 284,225 | 282,854 | (1,371) | -0.5% |
| Central Services | 101,783 | 102,252 | 469 | 0.5% |
| Elections | 125,741 | 69,144 | (56,597) | -45.0% |
| Board of Review | 2,700 | 4,050 | 1,350 | 50.0% |
| Comptrollers | 634,667 | 707,753 | 73,086 | 11.5% |
| Central Collections | 97,121 | 93,565 | (3,556) | -3.7% |
| Assessment | 467,044 | 319,392 | (147,652) | -31.6% |
| City Attorney | 214,523 | 208,049 | (6,474) | -3.0% |
| Human Resources | 347,688 | 416,273 | 68,585 | 19.7% |
| TOTAL GENERAL GOVERNMENT | 3,735,214 | 3,686,464 | (48,750) | -1.3% |
| PUBLIC SAFETY | | | | |
| Police | 9,170,486 | 9,472,950 | 302,464 | 3.3% |
| Fire | 4,482,181 | 4,603,198 | 121,017 | 2.7% |
| Ambulance | 0 | 3,872,254 | 3,872,254 | 100.0% |
| TOTAL PUBLIC SAFETY | 13,652,667 | 17,948,402 | 4,295,735 | 31.5% |
| PUBLIC WORKS | | | | |
| Engineering | 1,069,014 | 1,006,304 | (62,710) | -5.9% |
| Fleet Operations & Services | 624,389 | 612,702 | (11,687) | -1.9% |
| Construction & Mtce Personnel | 1,877,632 | 1,771,370 | (106,262) | -5.7% |
| Municipal Service Center | 571,645 | 512,515 | (59,130) | -10.3% |
| Highway Maintenance | 419,521 | 430,461 | 10,940 | 2.6% |
| Snow & Ice Removal | 129,100 | 129,100 | 0 | 0.0% |
| Storm Water & Waterway Mtce | 503,907 | 469,673 | (34,234) | -6.8% |
| Solid Waste Management | 939,330 | 0 | (939,330) | -100.0% |
| Electrical | 323,171 | 336,990 | 13,819 | 4.3% |
| Street Lighting | 411,000 | 381,000 | (30,000) | -7.3% |
| Parks | 1,267,807 | 1,349,848 | 82,041 | 6.5% |
| Tree Care | 296,917 | 306,880 | 9,963 | 3.4% |
| Taylor Park Pool | 93,254 | 89,088 | (4,166) | -4.5% |
| Fairgrounds Pool | 265,424 | 234,796 | (30,628) | -11.5% |
| TOTAL PUBLIC WORKS | 8,792,111 | 7,630,727 | (1,161,384) | -13.2% |
| OTHER | | | | |
| Senior Center | 249,886 | 255,162 | 5,276 | 2.1% |
| Animal Control | 99,803 | 102,798 | 2,995 | 3.0% |
| Delinquent Accounts | 15,900 | 15,900 | 0 | 0.0% |
| Non-Departmental Insurance & Bond | 31,342 | 31,692 | 350 | 1.1% |
| Non-Departmental | 8,492 | 8,454 | (38) | -0.4% |
| TOTAL OTHER | 405,423 | 414,006 | 8,583 | 2.1% |
| TOTAL EXPENDITURES | 26,585,415 | 29,679,599 | 3,094,184 | 11.6% |
| OTHER FINANCING USES | | | | |
| Transfers to Other Funds | 2,815,613 | 248,050 | (2,567,563) | -91.2% |
| TOTAL OTHER FINANCING USES | 2,815,613 | 248,050 | (2,567,563) | -91.2% |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | 29,401,028 | 29,927,649 | 526,621 | 1.8% |

**CITY OF FOND DU LAC
2013 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|---|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| GENERAL GOVERNMENT | | | | | | |
| City Council | 56,941 | 58,979 | 64,929 | 27,834 | 64,930 | 56,255 |
| City Manager | 220,211 | 221,825 | 224,577 | 115,558 | 214,370 | 245,682 |
| Community Development | 430,165 | 468,067 | 474,478 | 312,482 | 480,747 | 456,617 |
| Inspection | 612,489 | 606,623 | 649,837 | 418,635 | 655,570 | 620,350 |
| Economic Development | 107,452 | 104,228 | 104,228 | 104,228 | 104,228 | 104,228 |
| Clerk | 271,131 | 284,225 | 288,323 | 172,484 | 285,405 | 282,854 |
| Central Services | 95,620 | 101,783 | 104,484 | 122,323 | 104,578 | 102,252 |
| Elections | 66,234 | 125,741 | 133,741 | 131,745 | 171,760 | 69,144 |
| Board of Review | 2,425 | 2,700 | 2,700 | 3,752 | 3,900 | 4,050 |
| Comptrollers | 618,245 | 634,667 | 657,282 | 424,430 | 662,179 | 707,753 |
| Central Collections | 98,589 | 97,121 | 98,946 | 66,043 | 100,769 | 93,565 |
| Assessment | 459,784 | 467,044 | 471,256 | 263,188 | 435,395 | 319,392 |
| City Attorney | 249,016 | 214,523 | 229,303 | 131,582 | 241,996 | 208,049 |
| Human Resources | 349,761 | 347,688 | 384,377 | 249,970 | 376,613 | 416,273 |
| TOTAL GENERAL GOVERNMENT | 3,638,063 | 3,735,214 | 3,888,461 | 2,544,254 | 3,902,440 | 3,686,464 |
| PUBLIC SAFETY | | | | | | |
| Police | 9,331,751 | 9,170,486 | 9,169,249 | 6,049,746 | 9,236,312 | 9,472,950 |
| Fire | 4,644,722 | 4,482,181 | 4,488,324 | 2,876,264 | 4,450,603 | 4,603,198 |
| Ambulance | 0 | 0 | 0 | 0 | 0 | 3,872,254 |
| TOTAL PUBLIC SAFETY | 13,976,473 | 13,652,667 | 13,657,573 | 8,926,010 | 13,686,915 | 17,948,402 |
| PUBLIC WORKS | | | | | | |
| Engineering | 961,549 | 1,069,014 | 1,088,223 | 464,904 | 930,418 | 1,006,304 |
| Fleet Operations & Services | 828,176 | 624,389 | 624,789 | 383,709 | 592,445 | 612,702 |
| Construction & Mtce Personnel | 1,920,744 | 1,877,632 | 1,873,432 | 1,176,044 | 1,823,395 | 1,771,370 |
| Municipal Service Center | 437,009 | 571,645 | 575,445 | 299,602 | 497,171 | 512,515 |
| Highway Maintenance | 128,210 | 419,521 | 465,473 | 258,219 | 464,490 | 430,461 |
| Snow & Ice Removal | 142,752 | 129,100 | 130,556 | 79,009 | 130,556 | 129,100 |
| Storm Water & Waterway Mtce | 342,218 | 503,907 | 502,451 | 236,090 | 500,478 | 469,673 |
| Solid Waste Management | 1,011,521 | 939,330 | 939,330 | 636,273 | 947,187 | 0 |
| Electrical | 306,488 | 323,171 | 326,821 | 184,309 | 309,419 | 336,990 |
| Street Lighting | 374,453 | 411,000 | 415,997 | 221,826 | 390,997 | 381,000 |
| Parks | 1,224,975 | 1,267,807 | 1,267,807 | 812,112 | 1,264,966 | 1,349,848 |
| Tree Care | 281,303 | 296,917 | 296,917 | 195,473 | 296,587 | 306,880 |
| Taylor Park Pool | 86,259 | 93,254 | 93,254 | 47,013 | 93,323 | 89,088 |
| Fairgrounds Pool | 211,754 | 265,424 | 265,424 | 98,677 | 250,631 | 234,796 |
| TOTAL PUBLIC WORKS | 8,257,411 | 8,792,111 | 8,865,919 | 5,093,260 | 8,492,063 | 7,630,727 |
| OTHER | | | | | | |
| Senior Center | 245,487 | 249,886 | 251,886 | 159,946 | 253,030 | 255,162 |
| Animal Control | 97,848 | 99,803 | 99,803 | 58,219 | 99,803 | 102,798 |
| Delinquent Accounts | 57,907 | 15,900 | 15,900 | 2,866 | 15,900 | 15,900 |
| Non-Departmental Insurance & Bond | 32,223 | 31,342 | 31,342 | 15,769 | 24,102 | 31,692 |
| Non-Departmental | 10,077 | 8,492 | 8,492 | 8,491 | 8,492 | 8,454 |
| TOTAL OTHER | 443,542 | 405,423 | 407,423 | 245,291 | 401,327 | 414,006 |
| TOTAL EXPENDITURES | 26,315,489 | 26,585,415 | 26,819,376 | 16,808,815 | 26,482,745 | 29,679,599 |
| OTHER FINANCING USES | | | | | | |
| Transfers to Other Funds | 3,279,093 | 2,815,613 | 2,815,613 | 2,850,799 | 2,850,799 | 248,050 |
| TOTAL OTHER FINANCING USES | 3,279,093 | 2,815,613 | 2,815,613 | 2,850,799 | 2,850,799 | 248,050 |
| TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES | 29,594,582 | 29,401,028 | 29,634,989 | 19,659,614 | 29,333,544 | 29,927,649 |

**City of Fond du Lac
2013 Budget
Analysis of General Fund Balance
General Fund Balance for the Year Ended December 31, 2011/2012/2013**

| | <u>12/31/2011</u> | <u>12/31/2012</u> | <u>12/31/2013</u> |
|--|---------------------|---------------------|---------------------|
| Nonspendable | | | |
| Inventories and Prepaid Items | \$ 669,600 | \$ 669,471 | \$ 669,471 |
| Advances to Water Utility | 437,500 | - | - |
| Committed | | | |
| Subsequent Years' Expenditures | 816,923 | 858,166 | 0 |
| Public Site Fees | 59,300 | 65,300 | 89,300 |
| Assigned | | | |
| Subsequent Years' Expenditures | 260,398 | 0 | 0 |
| Unassigned | | | |
| Working Capital Goal 15% | 4,520,298 | 4,410,154 | 4,489,147 |
| Unassigned over (under) 15% | 478,278 | 872,938 | 769,945 |
| Total Fund Balance | <u>\$ 7,242,297</u> | <u>\$ 6,876,029</u> | <u>\$ 6,017,863</u> |
| Unassigned as a % of total general fund expenditures | 16.6% | 18.0% | 17.6% |

City Council

Appropriation Summary

| | |
|--------------|----------|
| Expenditures | \$56,255 |
|--------------|----------|

| | |
|---------------|-----|
| Less Revenues | \$0 |
|---------------|-----|

| | |
|------------------------------|-----------------|
| General City Funding Sources | <u>\$56,255</u> |
|------------------------------|-----------------|

Purpose And Activities

PURPOSE: The City Council will serve the needs and concerns of citizens of the City of Fond du Lac and strive to effect the greatest good for the community as a whole, while maintaining a solid perspective between individual rights and the common good.

ACTIVITIES: Take a leadership role in the community; together with the City Manager and City staff develop and adopt a fiscally responsible annual budget; periodically review policies and procedures; keep the citizens informed on matters affecting the community; identify areas within the community needing special attention and develop improvement programs; encourage legislation at the County, State and Federal levels; and respect the recommendations of City personnel and various boards and commissions.

Budget Comments

This budget includes a decrease in City Council pay of \$500 annually per Council person. The estimated cost of \$5,000 to broadcast City Council meetings is budgeted in other outside services. Funds for podcasting and archiving City Council presentations is also included in the budget.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
CITY COUNCIL**

Budget Code 1005

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 22,778 | 24,221 | 24,221 | 16,264 | 24,221 | 20,454 |
| Contractual Services | 30,178 | 30,108 | 36,213 | 8,763 | 36,214 | 31,151 |
| Materials & Supplies | 3,985 | 4,650 | 4,495 | 2,807 | 4,495 | 4,650 |
| TOTAL EXPENDITURES | 56,941 | 58,979 | 64,929 | 27,834 | 64,930 | 56,255 |
| GENERAL CITY FUNDING SOURCES | 56,941 | 58,979 | 64,929 | 27,834 | 64,930 | 56,255 |

City Manager

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$245,682 |
| Less Revenues | \$0 |
| General City Funding Sources | <u>\$245,682</u> |

Purpose And Activities

PURPOSE: To provide effective and responsible leadership to City departments.

ACTIVITIES: The City Manager is the Chief Executive Officer of the City of Fond du Lac and head of the City administration. The City Manager exercises the executive and general administrative powers imposed and conferred by law. The City Manager also advises the City Council on matters requiring legislative and/or policy decisions.

Budget Comments

This budget maintains the current level of service. Outlay Hardware/Software includes \$10,000 to upgrade the technology in the 4th Floor main conference room.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 2.00 | 2.00 |

**CITY OF FOND DU LAC
2013 BUDGET
CITY MANAGER**

Budget Code 1010

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 227,918 | 225,303 | 217,397 | 131,706 | 208,588 | 232,302 |
| Contractual Services | 33,187 | 33,060 | 44,459 | 11,534 | 44,211 | 31,325 |
| Materials & Supplies | 7,456 | 10,750 | 10,009 | 3,646 | 8,859 | 23,650 |
| Utilities | 1,648 | 1,390 | 1,390 | 962 | 1,390 | 1,390 |
| Expense Transfers | (49,998) | (48,678) | (48,678) | (32,290) | (48,678) | (42,985) |
| TOTAL EXPENDITURES | 220,211 | 221,825 | 224,577 | 115,558 | 214,370 | 245,682 |
| GENERAL CITY FUNDING SOURCES | 220,211 | 221,825 | 224,577 | 115,558 | 214,370 | 245,682 |

Community Development

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$456,617 |
| Less Revenues | \$13,500 |
| General City Funding Sources | <u>\$443,117</u> |

Purpose And Activities

PURPOSE: To encourage and facilitate the growth of the community and to guide such growth utilizing all accepted tools of sound planning so that maximum benefits accrue to the citizens from such expansion; develop and implement programs to rehabilitate the older, deteriorating sections of the City.

ACTIVITIES: Supervises Divisions of Inspection Services, Redevelopment, Parking Meter Utility, and Senior Center. Applies for and administers various federal and state grants. Provides staff support to Boards and Commissions. Coordinates city economic development efforts with other entities. Liaison with community groups and agencies as well as regional, state and federal governments. Reviews development proposals. Develops and implements plans.

Budget Comments

This budget reflects a reduction of the Community Development Secretary hours by .2 full-time equivalent resulting in decreased wages and benefits.

Summary of Capital Outlay funded by general operating revenues includes:

Neighborhood Improvement Program \$ 10,000
The neighborhood improvement program has been reduced from the \$20,000 original request.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 4.71 | 4.52 |

**CITY OF FOND DU LAC
2013 BUDGET
COMMUNITY DEVELOPMENT**

Budget Code 1015

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 458,323 | 460,049 | 460,049 | 308,201 | 465,850 | 456,189 |
| Contractual Services | 102,606 | 98,685 | 104,596 | 52,317 | 105,064 | 101,827 |
| Materials & Supplies | 6,072 | 11,795 | 12,295 | 7,134 | 12,295 | 11,570 |
| Utilities | 1,581 | 2,080 | 2,080 | 1,318 | 2,080 | 2,080 |
| Expense Transfers | (138,417) | (119,542) | (119,542) | (56,488) | (119,542) | (125,049) |
| TOTAL EXPENDITURES | 430,165 | 468,067 | 474,478 | 312,482 | 480,747 | 456,617 |
| LESS REVENUES: | | | | | | |
| Licenses & Permits | 8,100 | 7,500 | 7,500 | 5,900 | 7,500 | 9,500 |
| Public Charges for Services | 5,907 | 6,000 | 6,000 | 5,840 | 6,000 | 4,000 |
| TOTAL REVENUES | 14,007 | 13,500 | 13,500 | 11,740 | 13,500 | 13,500 |
| GENERAL CITY FUNDING SOURCES | 416,158 | 454,567 | 460,978 | 300,742 | 467,247 | 443,117 |

Inspection

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$620,350 |
| Less Revenues | \$510,795 |
| General City Funding Sources | <u>\$109,555</u> |

Purpose And Activities

PURPOSE: To ensure that all construction complies with state and local codes and to ensure that all existing buildings and property are maintained in good condition.

ACTIVITIES: The Inspection Division is responsible for reviewing all building plans and specifications for compliance with code, as well as to advise contractors and the public regarding codes and construction problems. In addition, structures are inspected during construction and/or remodeling to ensure code compliance. Reviews plans for zoning compliance, responds to complaints from citizens in regards to possible violations, and systematically conducts inspections of existing properties.

Budget Comments

This budget maintains the current level of service. Hardware included in Materials & Supplies is for a \$6,000 plotter scanner. Expense transfers charge the time spent by inspection staff on community development grant programs in the amount of \$60,000. There have been some increases and new permit fees as indicated on Exhibit B.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 6.00 | 6.00 |

**CITY OF FOND DU LAC
2013 BUDGET
INSPECTION**

Budget Code 1020

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 527,064 | 516,389 | 516,389 | 341,555 | 521,575 | 529,080 |
| Contractual Services | 151,110 | 122,679 | 165,893 | 83,964 | 166,375 | 119,850 |
| Materials & Supplies | 14,819 | 22,125 | 22,125 | 9,454 | 22,125 | 28,020 |
| Utilities | 2,687 | 2,780 | 2,780 | 1,856 | 2,845 | 3,400 |
| Expense Transfers | (83,191) | (57,350) | (57,350) | (18,194) | (57,350) | (60,000) |
| TOTAL EXPENDITURES | 612,489 | 606,623 | 649,837 | 418,635 | 655,570 | 620,350 |
| LESS REVENUES: | | | | | | |
| Licenses & Permits | 486,560 | 446,960 | 446,960 | 350,008 | 488,286 | 486,770 |
| Public Charges for Services | 22,800 | 12,000 | 12,000 | 4,400 | 6,000 | 24,000 |
| Miscellaneous Revenues | 9,479 | 25 | 25 | 6,040 | 6,040 | 25 |
| TOTAL REVENUES | 518,839 | 458,985 | 458,985 | 360,448 | 500,326 | 510,795 |
| GENERAL CITY FUNDING SOURCES | 93,650 | 147,638 | 190,852 | 58,187 | 155,244 | 109,555 |

Economic Development

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$104,228 |
| Less Revenues | \$0 |
| General City Funding Sources | <u>\$104,228</u> |

Purpose And Activities

PURPOSE: To promote and assist commercial and industrial growth to diversify and expand the tax base and provide employment.

ACTIVITIES: City contribution to the Fond du Lac County Economic Development Corporation (FCEDC) and the Downtown Fond du Lac Partnership DFP. The FCEDC is a private/public partnership available to assist with economic development activity in Fond du Lac County. The DFP is a non profit organization dedicated to bringing people, activity, business and a thriving civic life back to the heart of Fond du Lac. Primary funding for the DFP is through an assessment to business properties within the district.

Budget Comments

Both the Downtown Partnership and FCEDC contributions are unchanged for 2013. The breakdown is Downtown Partnership \$38,800 and FCEDC \$65,428.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
ECONOMIC DEVELOPMENT**

Budget Code 1025

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Contractual Services | 107,452 | 104,228 | 104,228 | 104,228 | 104,228 | 104,228 |
| TOTAL EXPENDITURES | 107,452 | 104,228 | 104,228 | 104,228 | 104,228 | 104,228 |
| GENERAL CITY FUNDING SOURCES | 107,452 | 104,228 | 104,228 | 104,228 | 104,228 | 104,228 |

Clerk

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$282,854 |
| Less Revenues | \$165,300 |
| General City Funding Sources | <u>\$117,554</u> |

Purpose And Activities

PURPOSE: To provide care and custody of the corporate seal and all papers and records of the City. Attend council meetings and keep a record of its proceedings. Maintain an "ordinance book". Keep a record of licenses and permits and record all bonds in appropriate books. Sign orders on the treasury. Provide reasonable hours for inspection of all papers and records.

ACTIVITIES: The clerks division is responsible for maintaining a central files system containing all municipal records. The Clerk's division also administers municipal licensing and municipal elections, coordinates and administers agendas for City Council, Plan Commission, Board of Appeals, Park Board, Historic Preservation Commission, Alcohol Licensing Committee, Board of Review and Advisory and Parking Traffic Board. The division issues various licenses and permits and provides information to the public upon request as well as supervise the Central Services and Utility Customer Service operations.

Budget Comments

This budget includes increases in fees as shown in Exhibit A and maintains the current level of service.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 3.00 | 3.00 |

**CITY OF FOND DU LAC
2013 BUDGET
CLERK**

Budget Code 1030

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 235,034 | 235,330 | 235,330 | 154,678 | 235,446 | 240,498 |
| Contractual Services | 46,964 | 51,978 | 56,076 | 22,215 | 56,124 | 49,271 |
| Materials & Supplies | 15,653 | 23,135 | 23,135 | 9,820 | 20,135 | 21,035 |
| Utilities | 561 | 650 | 650 | 377 | 568 | 650 |
| Expense Transfers | (27,081) | (26,868) | (26,868) | (14,606) | (26,868) | (28,600) |
| TOTAL EXPENDITURES | 271,131 | 284,225 | 288,323 | 172,484 | 285,405 | 282,854 |
| LESS REVENUES: | | | | | | |
| Licenses & Permits | 159,231 | 147,290 | 147,290 | 148,603 | 160,366 | 160,825 |
| Public Charges for Services | 4,548 | 4,475 | 4,475 | 4,499 | 4,540 | 4,475 |
| TOTAL REVENUES | 163,779 | 151,765 | 151,765 | 153,102 | 164,906 | 165,300 |
| GENERAL CITY FUNDING SOURCES | 107,352 | 132,460 | 136,558 | 19,382 | 120,499 | 117,554 |

Central Services

Appropriation Summary

| | |
|------------------------------|-----------------|
| Expenditures | \$102,252 |
| Less Revenues | \$20,000 |
| General City Funding Sources | <u>\$82,252</u> |

Purpose And Activities

PURPOSE: To provide in-house printing and mail services for all municipal departments and divisions. Central Services assists in the City Clerk's Division during elections, absences and other times as required.

ACTIVITIES: Central Services is responsible for design, printing, binding, graphic arts, and incoming/outgoing mail processing for all city departments.

Budget Comments

This budget maintains current levels of service.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 1.00 | 1.00 |

**CITY OF FOND DU LAC
2013 BUDGET
CENTRAL SERVICES**

Budget Code 1035

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 70,491 | 68,362 | 68,362 | 45,467 | 68,464 | 69,435 |
| Contractual Services | 34,094 | 34,965 | 37,666 | 17,363 | 37,658 | 34,861 |
| Materials & Supplies | 76,514 | 84,590 | 84,590 | 59,129 | 84,590 | 84,090 |
| Utilities | 141 | 150 | 150 | 95 | 150 | 150 |
| Expense Transfers | (85,620) | (86,284) | (86,284) | 269 | (86,284) | (86,284) |
| TOTAL EXPENDITURES | 95,620 | 101,783 | 104,484 | 122,323 | 104,578 | 102,252 |
| LESS REVENUES: | | | | | | |
| Intergovernmental Revenues | 20,272 | 15,500 | 15,500 | 8,078 | 20,000 | 20,000 |
| TOTAL REVENUES | 20,272 | 15,500 | 15,500 | 8,078 | 20,000 | 20,000 |
| GENERAL CITY FUNDING SOURCES | 75,348 | 86,283 | 88,984 | 114,245 | 84,578 | 82,252 |

Elections

Appropriation Summary

| | |
|------------------------------|-----------------|
| Expenditures | \$69,144 |
| Less Revenues | \$0 |
| General City Funding Sources | <u>\$69,144</u> |

Purpose And Activities

PURPOSE: Supervise voter registration and conduct elections.

ACTIVITIES: Equip polling places; provide for the purchase and maintenance of election equipment; prepare ballots for the municipal elections and distribute ballots; prepare official absentee ballots for delivery to electors requesting them; prepare write-in absentee ballots for delivery to military electors; prepare the necessary notices and publications in connection with the conduct of elections or registrations; train election officials in their duties; report suspected election frauds; review, examine and certify the sufficiency and validity of petitions and nomination papers; appoint board of Canvass.

Budget Comments

There will be two Elections in 2013; February Spring Primary Election, Spring Election.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
ELECTIONS**

Budget Code 1040

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 44,180 | 59,710 | 59,710 | 73,724 | 90,000 | 27,120 |
| Contractual Services | 499 | 8,651 | 8,651 | 17,567 | 21,080 | 12,444 |
| Materials & Supplies | 21,552 | 56,880 | 65,380 | 40,399 | 60,580 | 29,480 |
| Utilities | 3 | 500 | 0 | 55 | 100 | 100 |
| TOTAL EXPENDITURES | 66,234 | 125,741 | 133,741 | 131,745 | 171,760 | 69,144 |
| LESS REVENUES: | | | | | | |
| Public Charges for Services | 166 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Revenues | 120 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 286 | 0 | 0 | 0 | 0 | 0 |
| GENERAL CITY FUNDING SOURCES | 65,948 | 125,741 | 133,741 | 131,745 | 171,760 | 69,144 |

Board of Review

Appropriation Summary

| | |
|------------------------------|----------------|
| Expenditures | \$4,050 |
| Less Revenues | \$0 |
| General City Funding Sources | <u>\$4,050</u> |

Purpose And Activities

PURPOSE: To hear, deliberate and consider in a fair and impartial manner appeals of property owners who believe their property has been incorrectly assessed. To carefully examine the assessment roll and correct all apparent errors in description and computation.

ACTIVITIES: Review evidence submitted by objecting property owners to show fair market value of their properties and prove that their property is over-assessed in comparison with the general level of comparable properties in the City; Hear evidence submitted by the assessor and others who have knowledge of the value of the property. Decide based on evidence presented the correctness of the assessor's valuation and grant appeals if justified.

Budget Comments

This budget has increased 50% due to the increased number of assessment cases advancing to the Board of Review level. A re-assessment will be budgeted for 2014 to bring property assessments in line with market values.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
BOARD OF REVIEW**

Budget Code 1045

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 2,000 | 2,000 | 2,000 | 3,200 | 3,200 | 3,200 |
| Contractual Services | 0 | 150 | 370 | 337 | 370 | 300 |
| Materials & Supplies | 425 | 550 | 330 | 215 | 330 | 550 |
| TOTAL EXPENDITURES | 2,425 | 2,700 | 2,700 | 3,752 | 3,900 | 4,050 |
| GENERAL CITY FUNDING SOURCES | | | | | | |
| | 2,425 | 2,700 | 2,700 | 3,752 | 3,900 | 4,050 |

Comptrollers

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$707,753 |
| Less Revenues | \$6,170 |
| General City Funding Sources | <u>\$701,583</u> |

Purpose And Activities

PURPOSE: To manage the assets of the City in the most economical and effective manner. Accurately record financial data. Prepare and file various financial reports. Prepare financial analyses and advice to aid the policy making process. Assist the City Manager in preparing and administering the annual budget and five year capital improvement program. Maintain a comprehensive risk management program. Maintain the accounting and financial records of all City funds and activities. Administer an effective and efficient city-wide payroll, accounts payable and purchasing function.

ACTIVITIES: To record the revenues and expenditures of all City funds according to generally accepted accounting principles and to report the utilization of revenues and expenditures of all funds to the operating departments, the public, and other governmental agencies. Coordinate the annual audit of the City's financial records with an independent outside auditor. Prepare the City's Comprehensive Annual Financial Report. Responsible for coordination and review of the activities between programs, contact with outside agencies and individuals, and participation in financial analyses of the City as a whole. Maintain an effective program for the investment of available cash balances. Issue debt as needed to finance the annual capital improvement program. Ensure the timely payment of debt principal and interest obligations. Ensure accurate and timely payroll, accounts payables, utility billing, purchasing activities. Risk management including securing property and liability insurance coverage and processing claims. File numerous required financial reports with various state and federal agencies.

Budget Comments

This budget maintains the currently level of service. Outlay-Computer Software of \$12,500 is included for one-half of the cost of employee time and attendance software to streamline time entry for payroll and job costing. The other half of this software cost is included in the Human Resources budget. Expense transfers are lower due to the net decrease in charges to other funds for administrative fee. Ambulance operations were moved to the general fund and Residential Solid Waste & Recycling were moved to a special revenue fund. The decrease in ambulance administrative charges was larger than the increase in charges.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 8.06 | 8.06 |

**CITY OF FOND DU LAC
2013 BUDGET
COMPTROLLERS**

Budget Code 1050

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 731,423 | 721,718 | 721,718 | 476,581 | 723,820 | 744,109 |
| Contractual Services | 227,534 | 222,877 | 232,559 | 137,778 | 235,658 | 244,581 |
| Materials & Supplies | 25,090 | 30,664 | 43,597 | 22,211 | 43,256 | 25,444 |
| Utilities | 1,927 | 2,240 | 2,240 | 1,522 | 2,277 | 2,260 |
| Outlay | 0 | 0 | 0 | 0 | 0 | 12,500 |
| Expense Transfers | (367,729) | (342,832) | (342,832) | (213,662) | (342,832) | (321,141) |
| TOTAL EXPENDITURES | 618,245 | 634,667 | 657,282 | 424,430 | 662,179 | 707,753 |
| LESS REVENUES: | | | | | | |
| Licenses & Permits | 10 | 10 | 10 | 0 | 0 | 0 |
| Public Charges for Services | 2,796 | 2,560 | 2,560 | 2,428 | 2,560 | 2,570 |
| Interest & Rent | 6,675 | 800 | 800 | 3,915 | 3,915 | 800 |
| Miscellaneous Revenues | 2,558 | 2,800 | 2,800 | 1,684 | 2,800 | 2,800 |
| TOTAL REVENUES | 12,039 | 6,170 | 6,170 | 8,027 | 9,275 | 6,170 |
| GENERAL CITY FUNDING SOURCES | 606,206 | 628,497 | 651,112 | 416,403 | 652,904 | 701,583 |

Information Technology Services

Appropriation Summary

| | |
|------------------------------|------------|
| Expenditures | \$0 |
| Less Revenues | \$0 |
| General City Funding Sources | <u>\$0</u> |

Purpose And Activities

PURPOSE: To provide information technology, both hardware and software, telephone (voice & data), cell phone, wireless, and other communication/network services and support to City departments. Every department is touched by the services provided by ITS, be it hardware, software, facilities, consulting or design. ITS costs are allocated to user departments based on direct charges, numbers of computers and printers in use, and computer time used

ACTIVITIES: To develop, maintain and utilize the City's computers, software and communication systems for the efficient collection, retention and reporting of data and information. To assist the city users both internal and external in automating policies and practices.

Budget Comments

Beginning in 2013 the Information Technology Services(ITS) has been moved from the General Fund to an internal service fund to better plan and account for IT services.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 4.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
INFORMATION TECHNOLOGY SERVICES**

Budget Code 1057

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 350,161 | 357,687 | 357,687 | 235,658 | 368,461 | 0 |
| Contractual Services | 166,711 | 149,117 | 155,898 | 47,128 | 156,342 | 0 |
| Materials & Supplies | 561,646 | 635,773 | 710,787 | 470,867 | 711,287 | 0 |
| Utilities | 22,829 | 28,875 | 28,875 | 5,974 | 28,875 | 0 |
| Capital Outlay | 42,261 | 20,000 | 20,000 | 8,248 | 20,000 | 0 |
| Expense Transfers | (1,077,847) | (1,191,452) | (1,247,311) | (819,854) | (1,247,311) | 0 |
| TOTAL EXPENDITURES | 65,761 | 0 | 25,936 | (51,979) | 37,654 | 0 |
| LESS REVENUES: | | | | | | |
| Intragovernmental Revenues | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Revenues | 486 | 0 | 0 | 100 | 100 | 0 |
| TOTAL REVENUES | 486 | 0 | 0 | 100 | 100 | 0 |
| GENERAL CITY FUNDING SOURCES | 65,275 | 0 | 25,936 | (52,079) | 37,554 | 0 |

Central Collection

Appropriation Summary

| | |
|------------------------------|-----------------|
| Expenditures | \$93,565 |
| Less Revenues | \$39,900 |
| General City Funding Sources | <u>\$53,665</u> |

Purpose And Activities

PURPOSE: To collect city-wide municipal funds in an efficient manner.

ACTIVITIES: Maintain a city-wide collection function to collect and receipt personal property taxes, special assessments, special charges, licenses, permits, and utility billings. Prepare and issue monthly parking permits for fourteen lots and two ramps. Administer, collect and account for Fond du Lac Area Transit bus token programs. Accept park shelter reservations, boat slips, and boat launch fees. Provide realtors and financial institutions notices of status of taxes, special assessments and special charges relative to specific parcels of property.

Budget Comments

This budget maintains current services. Pet license fees have been increased \$1 and \$2 each for Spay/Neutered and Unaltered respectively. See Exhibit E for all fees.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 2.03 | 2.03 |

**CITY OF FOND DU LAC
2013 BUDGET
CENTRAL COLLECTION**

Budget Code 1060

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 139,167 | 134,488 | 134,488 | 91,837 | 137,071 | 135,321 |
| Contractual Services | 57,198 | 62,064 | 63,889 | 42,902 | 63,398 | 62,590 |
| Materials & Supplies | 9,734 | 12,850 | 12,850 | 1,781 | 12,581 | 12,450 |
| Utilities | 561 | 500 | 500 | 377 | 500 | 500 |
| Expense Transfers | (108,071) | (112,781) | (112,781) | (70,854) | (112,781) | (117,296) |
| TOTAL EXPENDITURES | 98,589 | 97,121 | 98,946 | 66,043 | 100,769 | 93,565 |
| LESS REVENUES: | | | | | | |
| Licenses & Permits | 14,072 | 17,325 | 17,325 | 17,267 | 17,885 | 18,400 |
| Public Charges for Services | 25,257 | 21,500 | 21,500 | 15,325 | 21,500 | 21,500 |
| TOTAL REVENUES | 39,329 | 38,825 | 38,825 | 32,592 | 39,385 | 39,900 |
| GENERAL CITY FUNDING SOURCES | 59,260 | 58,296 | 60,121 | 33,451 | 61,384 | 53,665 |

Assessment

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$319,392 |
| Less Revenues | \$14,000 |
| General City Funding Sources | <u>\$305,392</u> |

Purpose And Activities

PURPOSE: To establish equitable valuations on land, improvements and personal property that accurately reflect the local market.

ACTIVITIES: Assess all annexations, new construction, additions, remodeling or deletions in real estate as well as personal property, except those parcels exempt by statute or assessed by the Department of Revenue. Maintain property assessment records in conformance with Wisconsin statutes and local ordinances. Provide the public and State and local agencies with information relating to property values and procedures.

Budget Comments

The 2013 budget is the first full year of an outside contract service provider. The contractor staffs on-site office hours five days per week and provides all necessary field and valuation services. The change in 2012 resulted in the elimination of all four full-time and one part-time City Assessment Division employee positions. The 2013 budget reflects expense reductions of \$140,000 compared to 2011.

A city-wide re-assessment is necessary and will be budgeted in 2014.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
ASSESSMENT**

Budget Code 1070

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 366,717 | 264,369 | 264,369 | 108,916 | 119,616 | 8,800 |
| Contractual Services | 82,005 | 190,287 | 194,499 | 150,139 | 309,372 | 309,730 |
| Materials & Supplies | 9,942 | 11,526 | 11,526 | 3,379 | 5,277 | 0 |
| Utilities | 1,120 | 862 | 862 | 754 | 1,130 | 862 |
| TOTAL EXPENDITURES | 459,784 | 467,044 | 471,256 | 263,188 | 435,395 | 319,392 |
| LESS REVENUES: | | | | | | |
| Public Charges for Services | 17,317 | 14,200 | 14,200 | 9,038 | 14,000 | 14,000 |
| TOTAL REVENUES | 17,317 | 14,200 | 14,200 | 9,038 | 14,000 | 14,000 |
| GENERAL CITY FUNDING SOURCES | 442,467 | 452,844 | 457,056 | 254,150 | 421,395 | 305,392 |

Attorney

Appropriation Summary

| | |
|------------------------------|--------------------|
| Expenditures | \$208,049 |
| Less Revenues | \$390,000 |
| General City Funding Sources | <u>(\$181,951)</u> |

Purpose And Activities

PURPOSE: To advise the City Council, City Manager, department and division heads and all advisory authorities and committees of the legal implications of contemplated policy and administrative decisions; to determine legal means to implement City policies; to represent the City in all legal proceedings affecting the City, or to supervise such representations.

ACTIVITIES: Legal research and the preparation of legal memorandums, opinions and documents; preparation of new or amended ordinances, resolutions, motions, rules of procedure or regulations; evidence gathering preparatory to hearings and trials; and the provision of legal advice to various persons regarding City matters. Court activity includes prosecuting for violation of statutes and ordinances and defending the City in actions brought against the City.

Budget Comments

This budget maintains the current level of service. The City Attorney/Human Resources Director and Assistant City Attorney/Labor Relations positions are allocated between the Human Resources and City Attorney Department budgets. A change in allocation from 2012 to 2013 based on the services provided, there is a slight re-allocation change in full time equivalents between the Attorney and Human Resources budgets. Changes in the fine schedule and increased collection methods are included in the budget.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 1.95 | 1.75 |

**CITY OF FOND DU LAC
2013 BUDGET
ATTORNEY**

Budget Code 1075

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 235,314 | 220,654 | 220,654 | 128,568 | 220,733 | 200,726 |
| Contractual Services | 45,851 | 30,735 | 45,515 | 26,603 | 58,129 | 42,921 |
| Materials & Supplies | 8,496 | 7,109 | 7,109 | 5,958 | 7,109 | 7,109 |
| Utilities | 1,193 | 1,425 | 1,425 | 721 | 1,425 | 1,425 |
| Expense Transfers | (41,838) | (45,400) | (45,400) | (30,268) | (45,400) | (44,132) |
| TOTAL EXPENDITURES | 249,016 | 214,523 | 229,303 | 131,582 | 241,996 | 208,049 |
| LESS REVENUES: | | | | | | |
| Public Charges for Services | 143 | 0 | 0 | 0 | 0 | 0 |
| Fines & Penalties | 266,720 | 330,000 | 330,000 | 192,220 | 330,000 | 390,000 |
| TOTAL REVENUES | 266,863 | 330,000 | 330,000 | 192,220 | 330,000 | 390,000 |
| GENERAL CITY FUNDING SOURCES | (17,847) | (115,477) | (100,697) | (60,638) | (88,004) | (181,951) |

Human Resources

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$416,273 |
| Less Revenues | \$0 |
| General City Funding Sources | <u>\$416,273</u> |

Purpose And Activities

PURPOSE: To efficiently develop, modify, and administer all personnel policies and procedures consistent with professional personnel and legal standards to promote maximum utilization of manpower while encouraging career development of employees.

ACTIVITIES: Human Resources is responsible for administering, researching and developing appropriate systems in such areas as position classification, compensation, recruitment, testing, selection, employee relations, record maintenance, personnel policies and procedures, and providing assistance and information to City staff, employees and the public. Human resources negotiates collective bargaining agreements with five unions.

Budget Comments

Fire, Police and Transit contracts are up for negotiation for 2014 requiring initial work in 2013. The pay study was completed in 2012 and is reflected city-wide in the 2013 wages and benefits. The allocation of the City Attorney/Human Resources Director and Assistant City Attorney/Labor Relations positions has been changed slightly for 2013 to reflect the services provided by each position resulting in a slight change in full time equivalents. Outlay-Computer Software of \$12,500 is included for half of the cost of employee time and attendance software to streamline time entry for payroll and job costing. The software allows scheduling and monitoring use of paid time off. The other half of this software cost is included in the Comptrollers budget. Data Processing increased significantly due to human resources software to improve efficiency and accuracy in maintaining position and employee information in addition to performance management and applicant processing. The cost of hosting the application is higher the year of implementation.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 3.05 | 3.25 |

**CITY OF FOND DU LAC
2013 BUDGET
HUMAN RESOURCES**

Budget Code 1080

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 303,898 | 304,465 | 304,465 | 216,794 | 301,145 | 332,260 |
| Contractual Services | 121,302 | 129,796 | 164,585 | 92,791 | 164,630 | 146,842 |
| Materials & Supplies | 22,959 | 25,028 | 26,928 | 11,557 | 22,219 | 16,748 |
| Utilities | 2,196 | 2,150 | 2,150 | 1,646 | 2,370 | 2,150 |
| Outlay | 0 | 0 | 0 | 0 | 0 | 12,500 |
| Expense Transfers | (100,594) | (113,751) | (113,751) | (72,818) | (113,751) | (94,227) |
| TOTAL EXPENDITURES | 349,761 | 347,688 | 384,377 | 249,970 | 376,613 | 416,273 |
| LESS REVENUES: | | | | | | |
| Public Charges for Services | 0 | 50 | 50 | 0 | 0 | 0 |
| TOTAL REVENUES | 0 | 50 | 50 | 0 | 0 | 0 |
| GENERAL CITY FUNDING SOURCES | 349,761 | 347,638 | 384,327 | 249,970 | 376,613 | 416,273 |

Police

Appropriation Summary

| | |
|------------------------------|--------------------|
| Expenditures | \$9,472,950 |
| Less Revenues | \$591,500 |
| General City Funding Sources | <u>\$8,881,450</u> |

Purpose And Activities

PURPOSE: To reduce the amount and effect of criminal harm to people and property, to help assure that the activities of the community can proceed in a stable and secure environment; to protect the legal rights of all within Fond du Lac; and to provide an appropriate response to all emergency, priority and non-priority calls for service.

ACTIVITIES: Preventive patrol and security checks, felony and misdemeanor arrests, traffic law enforcement, investigation of crimes, supervision of school patrol and maintenance of a complete police record bureau, and reduction of crime through proactive Crime Prevention Programs.

Budget Comments

This budget does not fill a vacant Traffic Officer-Specialist position and includes making a temporary evidence technician a permanent part-time evidence technician at 0.8 full-time equivalent. A workers compensation insurance rate increase coupled with the experience modification factor changes increased workers compensation expense by 44%. In 2012 Squad replacements were reduced significantly due to unplanned replacement of vehicles through insurance claims. 2013 Squad replacements were reduced by \$120,000 during the budget preparation process by deferring one marked and one unmarked squad car and an evidence vehicle to the 2014 budget.

Summary of Capital Outlay funded by general city funding sources:

| | | |
|---|-----------|----------------|
| Annual Squad Replacement Program | \$ | 80,000 |
| Tactical Communications-SWAT | | 10,000 |
| Tactical Squad Gear | | 13,000 |
| Forensic Computer Upgrades | | 20,000 |
| Police portion of WIFI Network Expansion | | 10,000 |
| Total Capital Outlay funded by operating revenues | <u>\$</u> | <u>133,000</u> |

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 80.00 | 79.80 |

**CITY OF FOND DU LAC
2013 BUDGET
POLICE**

Budget Code 1100

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 8,278,738 | 7,912,992 | 7,912,992 | 5,245,096 | 7,981,195 | 8,141,616 |
| Contractual Services | 488,498 | 538,484 | 538,484 | 374,659 | 541,377 | 632,897 |
| Materials & Supplies | 449,939 | 454,780 | 462,923 | 296,453 | 460,145 | 459,912 |
| Utilities | 114,576 | 112,230 | 112,230 | 65,696 | 110,975 | 115,525 |
| Capital Outlay | 0 | 162,000 | 152,620 | 71,782 | 152,620 | 133,000 |
| Expense Transfers | 0 | (10,000) | (10,000) | (3,940) | (10,000) | (10,000) |
| TOTAL EXPENDITURES | 9,331,751 | 9,170,486 | 9,169,249 | 6,049,746 | 9,236,312 | 9,472,950 |
| LESS REVENUES: | | | | | | |
| Intergovernmental Revenues | 699,043 | 419,080 | 419,080 | 388,857 | 414,747 | 426,962 |
| Public Charges for Services | 53,233 | 69,050 | 69,050 | 28,102 | 55,030 | 56,400 |
| Fines & Penalties | 80,566 | 90,000 | 90,000 | 55,328 | 85,000 | 90,000 |
| Interest & Rent | 12,054 | 15,638 | 15,638 | 9,640 | 14,952 | 15,638 |
| Miscellaneous Revenues | 5,058 | 3,700 | 3,700 | 4,396 | 5,637 | 2,500 |
| TOTAL REVENUES | 849,954 | 597,468 | 597,468 | 486,323 | 575,366 | 591,500 |
| GENERAL CITY FUNDING SOURCES | 8,481,797 | 8,573,018 | 8,571,781 | 5,563,423 | 8,660,946 | 8,881,450 |

Fire

Appropriation Summary

| | |
|------------------------------|--------------------|
| Expenditures | \$4,603,198 |
| Less Revenues | \$108,260 |
| General City Funding Sources | <u>\$4,494,938</u> |

Purpose And Activities

PURPOSE: To provide protection against the loss of life and property due to fire, explosion and other emergencies.

ACTIVITIES: Fire suppression; fire prevention including inspection of buildings, their contents, their fire prevention equipment, public education and investigation of fire causes to guide future prevention priorities; fire safety education for schools, homes and occupancies with greater than average fire potential or hazard to people such as restaurants, motels, hospitals and nursing homes; abatement of hazards to health and safety caused by deteriorated or abandoned structures; mutual aid to surrounding governmental units; and data development and analysis. The department stresses proper training and adequate equipment to carry out these activities with safety, speed and effectiveness.

Budget Comments

This budget maintains the current level of service. Total staffing of fire and ambulance combined remains at 67, but the allocation of position cost has shifted slightly by 1.3 FTE (full-time equivalent) positions from the fire budget to the ambulance budget. A workers compensation insurance rate increase coupled with the experience modification factor changes increased workers compensation expense by 44%.

Summary of Capital Outlay funded by general city funding sources:

Fleet Vehicle Replacement \$ 42,000

Note that a fire/ambulance training room update and modification project of \$77,500 was deferred to 2014.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 36.45 | 35.15 |

**CITY OF FOND DU LAC
2013 BUDGET
FIRE**

Budget Code 1120

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 4,107,616 | 3,865,535 | 3,854,935 | 2,475,412 | 3,817,239 | 3,939,405 |
| Contractual Services | 209,990 | 235,580 | 238,215 | 158,845 | 237,727 | 263,922 |
| Materials & Supplies | 257,231 | 262,589 | 304,697 | 197,633 | 307,354 | 267,463 |
| Utilities | 66,195 | 69,977 | 69,977 | 41,345 | 67,783 | 69,908 |
| Capital Outlay | 3,690 | 58,500 | 30,500 | 8,147 | 30,500 | 72,500 |
| Expense Transfers | 0 | (10,000) | (10,000) | (5,118) | (10,000) | (10,000) |
| TOTAL EXPENDITURES | 4,644,722 | 4,482,181 | 4,488,324 | 2,876,264 | 4,450,603 | 4,603,198 |
| LESS REVENUES: | | | | | | |
| Intergovernmental Revenues | 87,194 | 78,000 | 78,000 | 94,811 | 94,811 | 99,500 |
| Public Charges for Services | 9,202 | 8,760 | 8,760 | 3,856 | 8,760 | 8,760 |
| Miscellaneous Revenues | 5,656 | 0 | 0 | 630 | 630 | 0 |
| TOTAL REVENUES | 102,052 | 86,760 | 86,760 | 99,297 | 104,201 | 108,260 |
| GENERAL CITY FUNDING SOURCES | 4,542,670 | 4,395,421 | 4,401,564 | 2,776,967 | 4,346,402 | 4,494,938 |

Ambulance

Appropriation Summary

| | |
|------------------------------|---------------------|
| Expenditures | \$3,872,254 |
| Less Revenues | \$1,807,283 |
| General City Funding Sources | <u>\$ 2,064,971</u> |

Purpose And Activities

PURPOSE: Provide Advance Life Support (ALS) and Basic Life Support (BLS) to our community and portions of surrounding communities.

ACTIVITIES: The ambulance personnel are trained to the paramedic level and provide ALS care to patients. The paramedic level of training allows for administration of numerous medications, advanced airway management, intravenous access and many other skills. The paramedics are supported by engine personnel who are trained to the EMT-Basic level. The department strives to be proactive in order to provide the best level of care possible and this is accomplished by keeping up with the technological changes. The service has the ability to transmit EKG's which show heart activity. The ability to perform this task has allowed patients early treatment in the cardiac cath lab which reduces the amount of damage to the heart. The department has gone to electronic EMS reporting and is working towards going paperless with all EMS forms.

Budget Comments

This budget maintains the current level of service. Total staffing of fire and ambulance combined remains at 67, but the allocation of position cost has shifted slightly by 1.3 FTE (full-time equivalent) from the fire budget to the ambulance budget. Due to changes in accounting pronouncements, the ambulance function has been moved to the general fund from a separate special revenue fund beginning with the 2013 budget. The fund balance representing amounts set aside for inventory, will be transferred to the general fund at the end of 2012. The amounts for ambulance capital equipment replacement will be transferred to the Capital Projects Fund. The assignment of the fund balances for ambulance equipment replacement will continue within the capital projects fund. The first report following this page includes only the ambulance activities that are in the general fund. For comparison purposes, the second page was included to combine the ambulance special revenue numbers from previous years to easily compare on the same page.

Summary of Capital Outlay funded by general city funding sources:

There is no ambulance outlay budgeted to be funded by general city funding sources. An ambulance at a cost of \$217,000 and laptop replacements of \$30,000 will be paid from the ambulance equipment replacement fund balance assigned for this purpose.

Note that a fire/ambulance training room update and modification project of \$77,500 was deferred to 2014.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|--------------|-------------|
| | <u>2012*</u> | <u>2013</u> |
| Full Time Equivalents | 30.55 | 31.85 |

*These positions were included in the ambulance special revenue fund in 2012 and prior.

**CITY OF FOND DU LAC
2013 BUDGET
AMBULANCE**

Budget Code 1140

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 0 | 3,334,319 |
| Contractual Services | 0 | 0 | 0 | 0 | 0 | 289,042 |
| Material & Supplies | 0 | 0 | 0 | 0 | 0 | 214,468 |
| Utilities | 0 | 0 | 0 | 0 | 0 | 16,425 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 23,000 |
| TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 3,872,254 |
| LESS REVENUES: | | | | | | |
| Intergovernmental Revenues | 0 | 0 | 0 | 0 | 0 | 317,283 |
| Public Charges for Services | 0 | 0 | 0 | 0 | 0 | 1,490,000 |
| TOTAL REVENUES | 0 | 0 | 0 | 0 | 0 | 1,807,283 |
| GENERAL CITY FUNDING SOURCES | 0 | 0 | 0 | 0 | 0 | (2,064,971) |

**CITY OF FOND DU LAC
2013 BUDGET
AMBULANCE**

FOR COMPARISON PURPOSES ONLY

Budget Code 1140/2200

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 3,007,479 | 3,100,961 | 3,100,961 | 1,957,042 | 3,053,361 | 3,334,319 |
| Contractual Services | 317,169 | 327,756 | 327,756 | 195,922 | 327,231 | 289,042 |
| Material & Supplies | 162,979 | 190,236 | 189,436 | 124,577 | 189,436 | 214,468 |
| Utilities | 16,866 | 16,143 | 16,943 | 11,940 | 19,366 | 16,425 |
| Capital Outlay | 0 | 100,500 | 100,500 | 53,361 | 100,500 | 23,000 |
| Other Financing Uses | 34,603 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 3,539,096 | 3,735,596 | 3,735,596 | 2,338,209 | 3,685,200 | 3,872,254 |
| LESS REVENUES: | | | | | | |
| Intergovernmental Revenues | 278,713 | 292,539 | 292,539 | 262,768 | 299,187 | 317,283 |
| Public Charges for Services | 1,512,992 | 1,430,000 | 1,430,000 | 1,097,179 | 1,500,089 | 1,490,000 |
| Miscellaneous Revenues | 117 | 0 | 0 | 56 | 56 | 0 |
| Other Financing Sources | 33,103 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 1,824,925 | 1,722,539 | 1,722,539 | 1,360,003 | 1,799,332 | 1,807,283 |
| GENERAL CITY FUNDING SOURCES | (1,714,171) | (2,013,057) | (2,013,057) | (978,206) | (1,885,868) | (2,064,971) |

This schedule is presented for comparison purposes. It includes the information for the ambulance special revenue fund 2200 that was in a special revenue fund for years 2012 and prior and the ambulance division that is in the general fund beginning with the 2013 budget. This move is due to changes in accounting pronouncements. The bottom line "General City Funding Sources" includes the amount collected through tax levy for the ambulance fund 2012 and prior for comparison purposes.

Engineering

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$1,006,304 |
| Less Revenues | \$29,250 |
| General City Funding Sources | <u>\$977,054</u> |

Purpose And Activities

PURPOSE: To provide engineering design services for streets, bridges, storm and sanitary sewer facilities, pump stations and miscellaneous projects, and to review submittals for developments to assure compliance with City standards.

ACTIVITIES: The design of streets, bridges, storm sewers, sanitary sewers, pump stations, parking lots and park projects; the review of utility plans submitted in connection with new developments, inspection of the construction of all City projects and subdivision improvements, supervision of construction of all City assigned projects and continued updating of all necessary maps and records of public facilities.

Budget Comments

During 2012 there was a move from a limited-term GIS position and GIS Manager to a permanent GIS Specialist and a GIS Coordinator which results in an increase of one full-time equivalent. The GIS Specialist is included in the engineering wages and benefits, and then is charged 50% to the Water Utility and 50% to the Wastewater Utility through expense transfers with no impact to the general fund. The GIS Coordinator and associated costs are allocated to divisions and funds based on benefit from the GIS position. Performing street project inspections and sidewalk program management with existing staff and charging those costs to the projects instead of using consultants creates savings. Allocation of the Wastewater Utility portion of the cost for diggers locates shifts the costs from the general fund. Four short-term seasonal positions and an intern have been reduced to 2 short-term seasonals and an intern.

Summary of Capital Outlay funded by general city funding sources:

A \$25,000 vehicle replacement and \$20,000 for aerial orthophotos have been deferred to 2014 during the budget development process.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 12.00 | 13.00 |

**CITY OF FOND DU LAC
2013 BUDGET
ENGINEERING**

Budget Code 1200

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 1,080,438 | 1,134,031 | 1,134,031 | 673,426 | 1,039,800 | 1,158,624 |
| Contractual Services | 182,396 | 184,821 | 198,449 | 90,906 | 198,835 | 204,256 |
| Materials & Supplies | 46,233 | 70,200 | 75,781 | 35,000 | 68,583 | 60,660 |
| Utilities | 5,183 | 5,300 | 5,300 | 3,671 | 5,200 | 5,300 |
| Capital Outlay | 30,460 | 18,500 | 18,500 | 5,720 | 18,500 | 8,500 |
| Expense Transfers | (383,161) | (343,838) | (343,838) | (343,819) | (400,500) | (431,036) |
| TOTAL EXPENDITURES | 961,549 | 1,069,014 | 1,088,223 | 464,904 | 930,418 | 1,006,304 |
| LESS REVENUES: | | | | | | |
| Licenses & Permits | 14,601 | 15,500 | 15,500 | 10,654 | 15,500 | 16,750 |
| Miscellaneous Revenues | 3,144 | 2,500 | 2,500 | 949 | 2,500 | 2,500 |
| Public Charges for Services | 15,684 | 14,000 | 14,000 | 12,226 | 14,000 | 10,000 |
| TOTAL REVENUES | 33,429 | 32,000 | 32,000 | 23,829 | 32,000 | 29,250 |
| GENERAL CITY FUNDING SOURCES | 928,120 | 1,037,014 | 1,056,223 | 441,075 | 898,418 | 977,054 |

Fleet Operations & Services

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$612,702 |
| Less Revenues | \$15,000 |
| General City Funding Sources | <u>\$597,702</u> |

Purpose And Activities

PURPOSE: Administration and coordination of municipal vehicle purchases, maintenance and allocations.

ACTIVITIES: Develop and maintain vehicle replacement and maintenance schedules; provide scheduled maintenance and all repairs to municipal fleet; fuel operations.

Budget Comments

Maintains the current level of service. Increase in contractual services is for software that allows more efficient work orders and better tracking of over 700 pieces of equipment.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 9.00 | 9.00 |

**CITY OF FOND DU LAC
2013 BUDGET
FLEET OPERATIONS & SERVICES**

Budget Code 1205

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 724,868 | 682,612 | 682,612 | 429,123 | 654,046 | 667,460 |
| Contractual Services | 46,859 | 49,677 | 49,677 | 30,653 | 49,885 | 64,092 |
| Materials & Supplies | 219,939 | 85,050 | 85,450 | 53,806 | 81,464 | 73,600 |
| Utilities | 877 | 1,250 | 1,250 | 1,283 | 1,250 | 1,250 |
| Expense Transfers | (164,367) | (194,200) | (194,200) | (131,156) | (194,200) | (193,700) |
| TOTAL EXPENDITURES | 828,176 | 624,389 | 624,789 | 383,709 | 592,445 | 612,702 |
| LESS REVENUES: | | | | | | |
| Intergovernmental Revenues | 18,609 | 15,000 | 15,000 | 5,709 | 15,000 | 15,000 |
| Miscellaneous Revenues | 196 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 18,805 | 15,000 | 15,000 | 5,709 | 15,000 | 15,000 |
| GENERAL CITY FUNDING SOURCES | 809,371 | 609,389 | 609,789 | 378,000 | 577,445 | 597,702 |

Construction & Maintenance Personnel

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$1,771,370 |
| Less Revenues | \$1,599,722 |
| General City Funding Sources | <u>\$171,648</u> |

Purpose And Activities

PURPOSE: To provide funds for payroll of employees of Construction and Maintenance Division.

ACTIVITIES: Regular payroll, temporary payroll, overtime, holiday pay, supervisory pay, shift premium pay, and job class premium pay.

Budget Comments

This budget does not fill a vacant Truck Driver position. Three short-term Seasonal positions that maintained the growth along the waterways have also been cut. Expense transfers is increased to allocate supervision and clerical support for the solid waste and recycling program that is budgeted and accounted for in a special revenue fund beginning in 2013. Wisconsin general transportation aids are anticipated to drop \$153,000 which is 10%.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 29.00 | 28.00 |

**CITY OF FOND DU LAC
2013 BUDGET
CONSTRUCTION & MAINTENANCE**

Budget Code 1210

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 2,194,580 | 2,158,658 | 2,154,458 | 1,408,849 | 2,106,398 | 2,173,400 |
| Contractual Services | 137,391 | 109,185 | 109,185 | 61,398 | 109,893 | 94,555 |
| Materials & Supplies | 9,558 | 11,424 | 11,424 | 3,213 | 8,739 | 9,350 |
| Utilities | 1,351 | 1,600 | 1,600 | 915 | 1,600 | 1,600 |
| Expense Transfers | (422,136) | (403,235) | (403,235) | (298,331) | (403,235) | (507,535) |
| TOTAL EXPENDITURES | 1,920,744 | 1,877,632 | 1,873,432 | 1,176,044 | 1,823,395 | 1,771,370 |
| LESS REVENUES: | | | | | | |
| Intergovernmental Revenues | 1,921,808 | 1,752,266 | 1,752,266 | 1,314,024 | 1,752,266 | 1,598,722 |
| Public Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Revenues | 332 | 1,000 | 1,000 | 1,902 | 1,902 | 1,000 |
| TOTAL REVENUES | 1,922,140 | 1,753,266 | 1,753,266 | 1,315,926 | 1,754,168 | 1,599,722 |
| GENERAL CITY FUNDING SOURCES | (1,396) | 124,366 | 120,166 | (139,882) | 69,227 | 171,648 |

Municipal Service Center

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$512,515 |
| Less Revenues | \$42,300 |
| General City Funding Sources | <u>\$470,215</u> |

Purpose And Activities

PURPOSE: To provide building maintenance and administrative services to the Construction & Maintenance division.

ACTIVITIES: Maintain municipal service center building, and administrative operations, supplies and equipment for the Construction & Maintenance division.

Budget Comments

This budget maintains the current level of service. 2013 budget motor vehicle supplies reflects an increase in the cost of fuel from \$3.60 to \$3.75 per gallon. Expense transfers charging equipment time and materials to other funds and projects has been increased based on historical trends. Natural gas budgets are lowered based on estimates received from Alliant Energy and the past two years experience.

Summary of Capital Outlay funded by general city funding sources:

| | |
|---------------------------------------|-----------|
| Municipal Service Center Roof Repairs | \$ 30,000 |
|---------------------------------------|-----------|

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
MUNICIPAL SERVICE CENTER**

Budget Code 1215

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Contractual Services | 90,140 | 94,060 | 94,060 | 64,776 | 92,386 | 94,630 |
| Materials & Supplies | 502,253 | 539,385 | 543,185 | 354,700 | 542,685 | 546,485 |
| Utilities | 71,874 | 85,700 | 85,700 | 38,100 | 76,600 | 76,700 |
| Expense Transfers | (227,258) | (152,500) | (152,500) | (160,648) | (219,500) | (235,300) |
| TOTAL EXPENDITURES | 437,009 | 571,645 | 575,445 | 299,602 | 497,171 | 512,515 |
| LESS REVENUES: | | | | | | |
| Intergovernmental Revenues | 420 | 4,000 | 4,000 | 3,300 | 4,000 | 4,000 |
| Public Charges for Services | 4,200 | 1,200 | 1,200 | 196 | 1,200 | 1,200 |
| Miscellaneous Revenues | 45,605 | 39,000 | 39,000 | 25,271 | 38,450 | 17,100 |
| TOTAL REVENUES | 50,225 | 44,200 | 44,200 | 28,767 | 43,650 | 22,300 |
| GENERAL CITY FUNDING SOURCES | 386,784 | 527,445 | 531,245 | 270,835 | 453,521 | 490,215 |

Highway Maintenance

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$430,461 |
| Less Revenues | \$100 |
| General City Funding Sources | <u>\$430,361</u> |

Purpose And Activities

PURPOSE: Maintain and repair highway infrastructure.

ACTIVITIES: Repair curbs, gutters, concrete slabs, and asphalt pavements, blow out and reseal construction joints in concrete pavements, fill potholes, grade and apply chemicals to gravel streets and repair curbs. Apply traffic paint, make, erect, repair and replace traffic and street signs and barricades, sweep City streets and flush streets when required.

Budget Comments

Continue existing level of service.

Summary of Capital Outlay funded by general city funding sources:

| | | |
|---|----|---------------|
| Annual Street Resurfacing | \$ | 181,000 |
| Annual Sidewalk-City Program | | <u>60,000</u> |
| Total Capital Outlay funded by operating revenues | \$ | 241,000 |

The annual Street Resurfacing program was reduced by \$169,000 during budget preparations.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
HIGHWAY MAINTENANCE**

Budget Code 1220

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Contractual Services | 563 | 651 | 651 | 508 | 668 | 1,591 |
| Materials & Supplies | 127,647 | 188,870 | 234,822 | 174,963 | 233,822 | 187,870 |
| TOTAL EXPENDITURES | 128,210 | 419,521 | 465,473 | 258,219 | 464,490 | 430,461 |
| LESS REVENUES: | | | | | | |
| Public Charges for Services | 0 | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous Revenues | 0 | 100 | 100 | 4 | 4 | 100 |
| TOTAL REVENUES | 0 | 100 | 100 | 4 | 4 | 100 |
| GENERAL CITY FUNDING SOURCES | 128,210 | 419,421 | 465,373 | 258,215 | 464,486 | 430,361 |

Snow & Ice Removal

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$129,100 |
| Less Revenues | \$0 |
| General City Funding Sources | <u>\$129,100</u> |

Purpose And Activities

PURPOSE: Snow and ice removal on roadways and municipal facilities.

ACTIVITIES: Order and stockpile sand and salt; analyze weather service reports and order out crews, mount plows, plow pre-planned routes, apply abrasive and melting agents; remove snow from curbsides, cul-de-sacs, and parking lots, and haul snow to disposal sites.

Budget Comments

Continue existing level of service.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
SNOW & ICE REMOVAL**

Budget Code 1225

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Contractual Services | 142,459 | 128,600 | 130,056 | 78,910 | 130,056 | 128,600 |
| Materials & Supplies | 293 | 500 | 500 | 99 | 500 | 500 |
| TOTAL EXPENDITURES | 142,752 | 129,100 | 130,556 | 79,009 | 130,556 | 129,100 |
| GENERAL CITY FUNDING SOURCES | 142,752 | 129,100 | 130,556 | 79,009 | 130,556 | 129,100 |

Storm Water & Waterway Mtce

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$469,673 |
| Less Revenues | \$8,800 |
| General City Funding Sources | <u>\$460,873</u> |

Purpose And Activities

PURPOSE: Provide effective drainage of clearwater to natural waterways to prevent flooding and maintain related structures in a functional, safe and presentable condition.

ACTIVITIES: Construct, replace, repair, and clean storm sewers and curb-side catch basins. Maintain stream and river banks to avoid erosion. Prepare ice on river and creeks in late winter to facilitate ice breakup to insure proper water flow. Maintain bridges, bridge approaches and decks. Maintain storm water lift stations. Ensure compliance with EPA/DNR stormwater quality regulations.

Budget Comments

Continue existing levels of services.

Summary of Capital Outlay funded by tax levy:

| | |
|-------------------------------|---------------|
| Stormwater Pump Repairs | \$ 75,000 |
| Stormwater Control Upgrades | 50,000 |
| Neighborhood Drainage Program | <u>12,000</u> |
| Total Capital Outlay | \$ 137,000 |

Stormwater pump repairs were reduced by \$25,000 and the Neighborhood Drainage Program was reduced by \$11,000

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 1.00 | 1.00 |

**CITY OF FOND DU LAC
2013 BUDGET
STORM WATER & WATERWAY MAINTENANCE**

Budget Code 1230

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 72,300 | 72,180 | 72,180 | 47,549 | 72,514 | 74,004 |
| Contractual Services | 33,292 | 26,627 | 26,627 | 41,468 | 26,320 | 28,569 |
| Materials & Supplies | 166,424 | 159,100 | 157,644 | 87,445 | 155,644 | 157,100 |
| Utilities | 70,202 | 73,000 | 73,000 | 44,677 | 73,000 | 73,000 |
| Outlay | 0 | 173,000 | 173,000 | 14,951 | 173,000 | 137,000 |
| TOTAL EXPENDITURES | 342,218 | 503,907 | 502,451 | 236,090 | 500,478 | 469,673 |
| LESS REVENUES: | | | | | | |
| Public Charges for Services | 5,480 | 8,800 | 8,800 | 2,780 | 8,800 | 8,800 |
| Intergovernmental Revenues | 114 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 5,594 | 8,800 | 8,800 | 2,780 | 8,800 | 8,800 |
| GENERAL CITY FUNDING SOURCES | 336,624 | 495,107 | 493,651 | 233,310 | 491,678 | 460,873 |

Solid Waste Management

Appropriation Summary

| | |
|------------------------------|------------|
| Expenditures | \$0 |
| Less Revenues | \$0 |
| General City Funding Sources | <u>\$0</u> |

Purpose And Activities

PURPOSE: To enhance public health, sanitation and community appearance.

ACTIVITIES: Regular collection of solid waste and disposal.

Budget Comments

The Solid Waste function has been moved to a special revenue fund and combined with Recycling. The name of this new fund is the Residential Solid Waste & Recycling fund.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|--------------|
| | <u>2012</u> | <u>2013*</u> |
| Full Time Equivalents | 5.00 | 0.00 |

*These 5 positions have moved to the Residential Solid Waste & Recycling Fund

**CITY OF FOND DU LAC
2013 BUDGET
SOLID WASTE MANAGEMENT**

Budget Code 1235

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------|---------------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 385,723 | 363,469 | 363,469 | 247,044 | 370,918 | 0 |
| Contractual Services | 427,246 | 392,211 | 392,211 | 265,890 | 392,619 | 0 |
| Materials & Supplies | 198,552 | 183,650 | 183,650 | 123,339 | 183,650 | 0 |
| Expense Transfers | 0 | 0 | 0 | (2,061) | (2,061) | 0 |
| TOTAL EXPENDITURES | 1,011,521 | 939,330 | 939,330 | 636,273 | 947,187 | 0 |
| LESS REVENUES: | | | | | | |
| Public Charges for Services | 2,936 | 12,000 | 12,000 | 2,203 | 3,600 | 0 |
| TOTAL REVENUES | 2,936 | 12,000 | 12,000 | 2,203 | 3,600 | 0 |
| GENERAL CITY FUNDING SOURCES | 1,008,585 | 927,330 | 927,330 | 634,070 | 943,587 | 0 |

Electrical

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$336,990 |
| Less Revenues | \$6,500 |
| General City Funding Sources | <u>\$330,490</u> |

Purpose And Activities

PURPOSE: Provide electrical services to municipal facilities.

ACTIVITIES: Maintain, repair, and replace traffic signals and any electrical fixtures and equipment, and funds for traffic signal electricity.

Budget Comments

Continue existing level of service. Personal services increase is due to incremental increases in wages and benefits. A small increase in contractual services is for conflict monitor maintenance in traffic signals.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 3.00 | 3.00 |

**CITY OF FOND DU LAC
2013 BUDGET
ELECTRICAL**

Budget Code 1245

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 244,250 | 232,778 | 232,778 | 149,297 | 225,374 | 250,807 |
| Contractual Services | 12,299 | 17,498 | 17,498 | 14,455 | 17,500 | 23,288 |
| Materials & Supplies | 57,272 | 65,425 | 69,075 | 25,614 | 69,075 | 65,425 |
| Utilities | 17,902 | 21,470 | 21,470 | 11,052 | 19,470 | 19,470 |
| Expense Transfers | (25,235) | (14,000) | (14,000) | (16,109) | (22,000) | (22,000) |
| TOTAL EXPENDITURES | 306,488 | 323,171 | 326,821 | 184,309 | 309,419 | 336,990 |
| LESS REVENUES: | | | | | | |
| Miscellaneous Revenues | 6,439 | 13,000 | 13,000 | 3,528 | 6,500 | 6,500 |
| TOTAL REVENUES | 6,439 | 13,000 | 13,000 | 3,528 | 6,500 | 6,500 |
| GENERAL CITY FUNDING SOURCES | 300,049 | 310,171 | 313,821 | 180,781 | 302,919 | 330,490 |

Street Lighting

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$381,000 |
| Less Revenues | \$25,000 |
| General City Funding Sources | <u>\$356,000</u> |

Purpose And Activities

PURPOSE: To adequately illuminate public street right-of-ways including sidewalks to enhance traffic safety, deter crime and promote the public safety and welfare.

ACTIVITIES: Two basic programs exist: (1) the City owns and maintains poles, lamps and circuits but buys electricity. This arrangement is confined to ornamental lighting and found along thoroughfares, in the central business district and in new subdivisions; and (2) the Alliant Energy supplies and maintains poles, lamps, circuits and currently under contract with the City at a fixed price per lamp. This arrangement utilizes wooden poles and is generally found in older areas of the City. In addition, this account includes funds for downtown Christmas lighting energy. The City erects and takes down Christmas lighting as well as replacing lamps and maintaining garland and components.

Budget Comments

The number of City-owned and maintained street lights grows with property development and street reconstruction. Alliant Energy filed a proposal with the Wisconsin Public Service Commission to freeze electric rates for 2013 and 2014. The decrease in electricity budgeted is due to savings as newer more energy efficient light fixtures have been installed.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
STREET LIGHTING**

Budget Code 1250

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Materials & Supplies | 64,253 | 71,000 | 75,997 | 28,632 | 75,997 | 71,000 |
| Utilities | 310,200 | 340,000 | 340,000 | 193,194 | 315,000 | 310,000 |
| TOTAL EXPENDITURES | 374,453 | 411,000 | 415,997 | 221,826 | 390,997 | 381,000 |
| LESS REVENUES: | | | | | | |
| Miscellaneous Revenues | 28,086 | 25,000 | 25,000 | 9,540 | 25,000 | 25,000 |
| TOTAL REVENUES | 28,086 | 25,000 | 25,000 | 9,540 | 25,000 | 25,000 |
| GENERAL CITY FUNDING SOURCES | 346,367 | 386,000 | 390,997 | 212,286 | 365,997 | 356,000 |

Parks

Appropriation Summary

| | |
|------------------------------|--------------------|
| Expenditures | \$1,349,848 |
| Less Revenues | \$42,100 |
| General City Funding Sources | <u>\$1,307,748</u> |

Purpose And Activities

PURPOSE: To provide an aesthetically pleasing park and open space program through planning, construction and effective maintenance.

ACTIVITIES: Park grounds sanitation, maintenance of restroom facilities, buildings, and shelters. Planting and maintaining flower beds, turf care, shrub and tree care. Repair of playground equipment, benches, tables and grills. Marina and concessions contracts, administration and supervision. Swimming pool preparation and maintenance. Cooperation and assistance with Walleye Weekend and Labor Day festivities. Contracting, assisting and supervision the 4th of July fireworks display.

Budget Comments

A vacant Parks Caretaker position will not be filled as part of the 2013 budget. Increased contractual services are from higher worker's compensation insurance rates. Expense transfers allocate the labor costs related to work done for other funds such as maintenance for the harbor fund, snow plowing, water main breaks and bus driving. The Parks/C&M Supervisor position's wages and benefits are budgeted in the parks personal services. An expense transfer is done for 42% of this supervisor's time in C&M and Solid Waste. This structure allows flexibility to cover for the C&M foreman position that was not filled after a retirement in 2010.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 11.00 | 10.00 |

**CITY OF FOND DU LAC
2013 BUDGET
PARKS**

Budget Code 1255

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 974,366 | 1,015,261 | 1,015,261 | 640,796 | 990,525 | 1,018,323 |
| Contractual Services | 91,217 | 91,193 | 91,193 | 61,750 | 89,985 | 100,285 |
| Materials & Supplies | 152,466 | 176,925 | 176,925 | 121,023 | 183,256 | 178,000 |
| Utilities | 61,971 | 74,600 | 74,600 | 28,912 | 66,200 | 66,200 |
| Expense Transfers | (55,045) | (90,172) | (90,172) | (40,369) | (65,000) | (70,460) |
| TOTAL EXPEDITURES | 1,224,975 | 1,267,807 | 1,267,807 | 812,112 | 1,264,966 | 1,349,848 |
| LESS REVENUES: | | | | | | |
| Public Charges for Services | 34,303 | 40,400 | 40,400 | 28,883 | 38,500 | 38,500 |
| Interest & Rent | 2,400 | 3,000 | 3,000 | 1,350 | 2,850 | 3,000 |
| Miscellaneous Revenues | 1,374 | 1,100 | 1,100 | 6,198 | 6,600 | 600 |
| TOTAL REVENUES | 38,077 | 44,500 | 44,500 | 36,431 | 47,950 | 42,100 |
| GENERAL CITY FUNDING SOURCES | 1,186,898 | 1,223,307 | 1,223,307 | 775,681 | 1,217,016 | 1,307,748 |

Tree Care

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$306,880 |
| Less Revenues | \$12,062 |
| General City Funding Sources | <u>\$294,818</u> |

Purpose And Activities

PURPOSE: To administer City forestry programs, utilizing ordinances to alleviate tree violations, and reduce the spread of diseases and harmful insects.

ACTIVITIES: Preparation of City-wide tree planting, sanitation, and removal programs, and supervision of contractors and park crews in planting, trimming and removal of trees in parks, terraces, and other City properties. Assistance to public in disease and insect identification and control. This division utilizes two full-time employees, one long-term seasonal and two part-time seasonal employees.

Budget Comments

This budget maintains the level of service. The personal services increase is due to incremental increases in wages and benefits.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 2.00 | 2.00 |

**CITY OF FOND DU LAC
2013 BUDGET
TREE CARE**

Budget Code 1260

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 187,659 | 180,850 | 180,850 | 126,966 | 180,692 | 187,471 |
| Contractual Services | 72,336 | 66,680 | 84,680 | 62,807 | 84,770 | 70,284 |
| Materials & Supplies | 21,308 | 49,387 | 31,387 | 5,700 | 31,125 | 49,125 |
| TOTAL EXPENDITURES | 281,303 | 296,917 | 296,917 | 195,473 | 296,587 | 306,880 |
| LESS REVENUES: | | | | | | |
| Intergovernmental Revenues | 0 | 6,000 | 6,000 | 5,954 | 11,954 | 6,000 |
| Public Charges for Services | 1,710 | 3,062 | 3,062 | 0 | 3,062 | 3,062 |
| Miscellaneous Revenues | 2,939 | 3,000 | 3,000 | 732 | 3,000 | 3,000 |
| TOTAL REVENUES | 4,649 | 12,062 | 12,062 | 6,686 | 18,016 | 12,062 |
| GENERAL CITY FUNDING SOURCES | 276,654 | 284,855 | 284,855 | 188,787 | 278,571 | 294,818 |

Fairgrounds Pool

Appropriation Summary

| | |
|------------------------------|-----------------|
| Expenditures | \$234,796 |
| Less Revenues | \$190,000 |
| General City Funding Sources | <u>\$44,796</u> |

Purpose And Activities

PURPOSE: To provide summer recreational swimming, life saving and swimming instruction.

ACTIVITIES: Repair and maintenance of pools and filtration equipment as needed. Maintain safe, properly chemically-balanced, heated water at required standards set by state codes. Cleaning and maintenance of restrooms, filtration building and bathhouse. Staffing of the pool is through the School District Recreation Department, but paid for by municipal funds.

Budget Comments

The Fairgrounds Pool will open one hour later each day at noon rather than 11 a.m. An increase in fees will recover more of the cost of pool operations. Utilities are a significant part of the budget for the pools. Alliant Energy submitted a proposal to the Wisconsin Public Service Commission to hold electricity rates steady for 2013 and 2014. Alliant has estimated that natural gas costs will go down as much as 7% in 2013 and there are no rate increases for the City Water and Wastewater utilities.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
FAIRGROUNDS POOL**

Budget Code 1265

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Contractual Services | 119,917 | 144,959 | 144,659 | 34,670 | 144,689 | 130,006 |
| Materials & Supplies | 46,148 | 50,715 | 50,715 | 42,377 | 50,715 | 52,515 |
| Utilities | 45,689 | 69,750 | 70,050 | 21,630 | 55,227 | 52,275 |
| TOTAL EXPENDITURES | 211,754 | 265,424 | 265,424 | 98,677 | 250,631 | 234,796 |
| LESS REVENUES: | | | | | | |
| Public Charges for Services | 145,006 | 176,000 | 176,000 | 156,205 | 163,298 | 190,000 |
| TOTAL REVENUES | 145,006 | 176,000 | 176,000 | 156,205 | 163,298 | 190,000 |
| GENERAL CITY FUNDING SOURCES | 66,748 | 89,424 | 89,424 | (57,528) | 87,333 | 44,796 |

Taylor Park Pool

Appropriation Summary

| | |
|------------------------------|-----------------|
| Expenditures | \$89,088 |
| Less Revenues | \$29,000 |
| General City Funding Sources | <u>\$60,088</u> |

Purpose And Activities

PURPOSE: To provide summer recreational swimming, life saving and swimming instruction, and competitive swimming.

ACTIVITIES: Repair and maintenance of pools and filtration equipment as needed. Maintain safe, properly chemically-balanced, heated water at required standards set by state codes. Cleaning and maintenance of restrooms, filtration building and bathhouse. Staffing of the pool is through the School District Recreation Department, but paid for by municipal funds.

Budget Comments

Taylor Pool hours will be shortened by 3.75 hours per week, but will maintain service hours by overlapping some programs. An increase in fees will recover more of the cost of pool operations. Utilities are a significant part of the budget for the pools. Alliant Energy submitted a proposal to the Wisconsin Public Service Commission to hold electricity rates steady for 2013 and 2014. Alliant has estimated that natural gas costs will go down as much as 7% in 2013 and there are no rate increases for the City Water and Wastewater utilities.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
TAYLOR POOL**

Budget Code 1270

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Contractual Services | 27,131 | 31,619 | 31,319 | 6,707 | 31,282 | 26,953 |
| Materials & Supplies | 18,293 | 19,365 | 19,365 | 16,507 | 19,471 | 19,865 |
| Utilities | 40,835 | 42,270 | 42,570 | 23,799 | 42,570 | 42,270 |
| TOTAL EXPENDITURES | 86,259 | 93,254 | 93,254 | 47,013 | 93,323 | 89,088 |
| LESS REVENUES: | | | | | | |
| Public Charges for Services | 17,521 | 23,254 | 23,254 | 20,882 | 28,378 | 29,000 |
| Miscellaneous Revenues | 0 | 20,000 | 20,000 | 20,000 | 20,000 | 0 |
| TOTAL REVENUES | 17,521 | 43,254 | 43,254 | 40,882 | 48,378 | 29,000 |
| GENERAL CITY FUNDING SOURCES | 68,738 | 50,000 | 50,000 | 6,131 | 44,945 | 60,088 |

Senior Center

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$255,162 |
| Less Revenues | \$10,000 |
| General City Funding Sources | <u>\$245,162</u> |

Purpose And Activities

PURPOSE: The mission of the Fond du Lac Senior Center is to be a community focal point where people can obtain information and access to aging services, resources, and programs; make referrals; be actively involved in educational, social and recreational activities; be made aware of good health and prevention measures; participate in a more productive, dignified life that supports their independence; be offered continual personal growth; and have involvement in their community.

ACTIVITIES: The coordination of cultural, educational, social and recreational programs, classes and events for senior citizens.

Budget Comments

Maintains current level of service. Includes a \$10,000 donation from the Friends of the Senior Center.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 2.00 | 2.00 |

**CITY OF FOND DU LAC
2013 BUDGET
SENIOR CENTER**

Budget Code 1300

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 177,776 | 176,014 | 176,014 | 115,792 | 175,784 | 182,725 |
| Contractual Services | 25,352 | 24,192 | 24,192 | 16,452 | 24,281 | 25,192 |
| Materials & Supplies | 24,586 | 28,660 | 30,660 | 18,106 | 31,945 | 26,225 |
| Utilities | 17,773 | 21,020 | 21,020 | 9,596 | 21,020 | 21,020 |
| TOTAL EXPENDITURES | 245,487 | 249,886 | 251,886 | 159,946 | 253,030 | 255,162 |
| LESS REVENUES: | | | | | | |
| Miscellaneous-Friends Donation | 10,000 | 10,000 | 10,000 | 0 | 10,000 | 10,000 |
| TOTAL REVENUES | 10,000 | 10,000 | 10,000 | 0 | 10,000 | 10,000 |
| GENERAL CITY FUNDING SOURCE: | 235,487 | 239,886 | 241,886 | 159,946 | 243,030 | 245,162 |

Animal Control

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$102,798 |
| Less Revenues | \$0 |
| General City Funding Sources | <u>\$102,798</u> |

Purpose And Activities

PURPOSE: To house and dispose of stray animals and pickup in the City.

ACTIVITIES: Operate animal shelter for housing lost or stray animals until claiming by owners, adoption or other disposition; medical care and rabies observation; provide euthanasia for old, or incurably ill or injured animals; 24-hour pick up service for loose, trapped, injured or dead animals.

Budget Comments

The City has entered into a three year contract with the Humane Society which ends 12/31/2013. There is a 2% increase for 2012 and a 3% increase for 2013.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
ANIMAL CONTROL**

Budget Code 1305

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Contractual Services | 97,848 | 99,803 | 99,803 | 58,219 | 99,803 | 102,798 |
| TOTAL EXPENDITURES | 97,848 | 99,803 | 99,803 | 58,219 | 99,803 | 102,798 |
| GENERAL CITY FUNDING SOURCES | 97,848 | 99,803 | 99,803 | 58,219 | 99,803 | 102,798 |

Delinquent Accounts

Appropriation Summary

| | |
|------------------------------|-----------------|
| Expenditures | \$15,900 |
| Less Revenues | \$0 |
| General City Funding Sources | <u>\$15,900</u> |

Purpose And Activities

PURPOSE: To provide funds to permit write-off of uncollectible accounts receivable from our balance sheet. This includes the City portion of uncollectible personal property taxes, real estate taxes, property damage, and other general accounts receivable.

Budget Comments

This budget provides for a normal level of account write-offs.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
DELINQUENT ACCOUNTS**

Budget Code 1310

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Materials & Supplies | 57,907 | 15,900 | 15,900 | 2,866 | 15,900 | 15,900 |
| TOTAL EXPENDITURES | 57,907 | 15,900 | 15,900 | 2,866 | 15,900 | 15,900 |
| GENERAL CITY FUNDING SOURCES | 57,907 | 15,900 | 15,900 | 2,866 | 15,900 | 15,900 |

Insurance & Bonds

Appropriation Summary

| | |
|------------------------------|-----------------|
| Expenditures | \$31,692 |
| Less Revenues | \$0 |
| General City Funding Sources | <u>\$31,692</u> |

Purpose And Activities

PURPOSE: To provide funds for premium payments on life insurance for City retirees after the age of sixty-five (65) and to fund coverage to protect the City against liability claims.

ACTIVITIES: Determines the funds needed to cover the above claims.

Budget Comments

There is no significant change in this budget.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
INSURANCE & BONDS**

Budget Code 1315

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 11,422 | 11,960 | 11,960 | 7,955 | 11,920 | 11,960 |
| Materials & Supplies | 20,801 | 19,382 | 19,382 | 7,814 | 12,182 | 19,732 |
| TOTAL EXPENDITURES | 32,223 | 31,342 | 31,342 | 15,769 | 24,102 | 31,692 |
| GENERAL CITY FUNDING SOURCES | 32,223 | 31,342 | 31,342 | 15,769 | 24,102 | 31,692 |

Operating Transfers

Appropriation Summary

| | |
|------------------------------|------------------|
| Expenditures | \$248,050 |
| Less Revenues | \$0 |
| General City Funding Sources | <u>\$248,050</u> |

Purpose And Activities

PURPOSE: To provide funding sources for tax levy support to special revenue funds and the capital projects fund for that portion of the projects funded by annual general city funding sources.

Budget Comments

2013 includes an operating transfer to the Tax Incremental Financing District (TID) Special Revenue Fund for the TID 13 general fund economic development subsidy \$65,550. A \$7,500 operating transfer to the Haz Mat Interagency Special Revenue Fund to cover the City portion of the Haz Mat activities. Fifty dollars per ambulance billed call is transferred to the capital projects fund to fund future ambulance replacements. This amount is estimated to be \$175,000 for 2013.

2011 and 2012 budgets included operating transfers to certain special revenue funds which have been reclassified to the general fund in 2013 due to changes in accounting standards.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
OPERATING TRANSFERS**

Budget Code 1325

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Other Financing Uses | 3,279,093 | 2,815,613 | 2,815,613 | 2,850,799 | 2,850,799 | 248,050 |
| TOTAL EXPENDITURES | 3,279,093 | 2,815,613 | 2,815,613 | 2,850,799 | 2,850,799 | 248,050 |
| GENERAL CITY FUNDING SOURCES | 3,279,093 | 2,815,613 | 2,815,613 | 2,850,799 | 2,850,799 | 248,050 |

City Wide

Appropriation Summary

| | |
|-------------------------------------|------------------------------|
| Expenditures | \$8,454 |
| Less Revenues | \$24,271,107 |
| General City Funding Sources (Uses) | <u><u>(\$24,262,653)</u></u> |

Purpose And Activities

PURPOSE: To record the tax levy, in lieu of taxes, contingencies, etc.

ACTIVITY: Records revenues and expenditures not related to any one division in the general fund.

Budget Comments

Expenditures include League of Wisconsin Municipalities dues. Revenues include the City's general revenue not related to any one department or division. The entire general fund tax levy amount is shown in this division. General government special assessment principal and interest revenue from repayments has been moved from the debt service fund to this division in the general fund for 2013. \$915,770 of fund balance is applied to the budget.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
CITY WIDE**

Budget Code 1900

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Contractual Services | 875 | 0 | 0 | 0 | 0 | 0 |
| Materials & Supplies | 9,167 | 8,492 | 8,492 | 8,491 | 8,492 | 8,454 |
| TOTAL EXPENDITURES | 10,077 | 8,492 | 8,492 | 8,491 | 8,492 | 8,454 |
| LESS REVENUES: | | | | | | |
| Taxes | 16,912,608 | 17,242,240 | 17,242,240 | 15,809,627 | 17,342,633 | 15,769,521 |
| Special Assessment Payments | 0 | 0 | 0 | 0 | 0 | 185,600 |
| Licenses & Permits | 527,416 | 540,000 | 540,000 | 306,872 | 540,000 | 550,000 |
| Intergovernmental Revenues | 7,330,513 | 6,627,060 | 6,627,060 | 1,831,078 | 6,621,022 | 6,623,936 |
| Interest & Rent | 297,913 | 150,000 | 150,000 | 193,938 | 250,000 | 200,000 |
| Miscellaneous Revenues | 27,703 | 122,400 | 122,400 | 12,283 | 195,000 | 2,400 |
| Other Financing Sources | 16,419 | 816,923 | 816,923 | 15,077 | 71,298 | 939,650 |
| TOTAL REVENUES | 25,112,572 | 25,498,623 | 25,498,623 | 18,168,875 | 25,019,953 | 24,271,107 |
| GENERAL CITY FUNDING SOURCES | (25,102,495) | (25,490,131) | (25,490,131) | (18,160,384) | (25,011,461) | (24,262,653) |

**City of Fond du Lac
2013 Adopted Budget
Special Revenue Funds**

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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for certain revenue sources set aside for specific purposes.

The City's Special Revenue Fund budgets include activities such as the public library, grant programs, community projects, the residential solid waste & recycling program, the parking fund, harbor and boating facilities, fuel pump maintenance fund, haz mat interagency agreement, tax incremental financing and transit.

**CITY OF FOND DU LAC
2013 BUDGET
SPECIAL REVENUE FUNDS SUMMARY**

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|--------------------|---------------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 5,826,546 | 5,771,597 | 5,780,775 | 3,712,411 | 5,711,987 | 2,999,942 |
| Contractual Services | 2,389,891 | 2,412,025 | 2,379,416 | 1,292,944 | 2,358,201 | 2,658,114 |
| Materials & Supplies | 1,155,599 | 1,066,561 | 1,069,762 | 1,571,632 | 1,096,533 | 1,037,675 |
| Utilities | 163,645 | 162,587 | 163,387 | 100,257 | 166,935 | 139,175 |
| Other | 285,245 | 198,101 | 198,101 | 113,170 | 205,395 | 119,884 |
| Miscellaneous | 76 | 100 | 100 | 18 | 0 | 100 |
| Taxes | 18,373 | 17,750 | 17,750 | 9,808 | 17,750 | 17,150 |
| Expense Transfers | 0 | 0 | 0 | (4,633) | (4,694) | (1,500) |
| Capital Outlay | 1,929,271 | 1,715,500 | 1,768,500 | 78,961 | 1,141,100 | 1,787,500 |
| Other Financing Uses | 797,459 | 559,061 | 509,680 | 527,307 | 901,769 | 668,892 |
| TOTAL EXPENDITURES | 12,566,105 | 11,903,282 | 11,887,471 | 7,401,875 | 11,594,976 | 9,426,932 |
| REVENUES | | | | | | |
| Tax Levy Support | 4,711,907 | 4,424,845 | 4,424,845 | 4,424,845 | 4,424,845 | 2,397,594 |
| Tax Increments | 573,332 | 506,447 | 506,447 | 544,494 | 544,492 | 596,942 |
| Intergovernmental Revenues | 2,494,852 | 2,469,005 | 2,469,005 | 1,785,058 | 2,530,805 | 2,136,987 |
| Public Charges for Services | 2,342,811 | 2,273,500 | 2,276,500 | 1,805,293 | 2,326,042 | 2,185,654 |
| Fines, Forfeits & Penalties | 141,357 | 177,240 | 161,310 | 83,369 | 148,310 | 142,540 |
| Interest & Rent | 3,753 | 3,000 | 3,000 | 1,737 | 3,000 | 3,000 |
| Miscellaneous | 558,246 | 252,381 | 203,567 | 316,349 | 399,113 | 226,606 |
| Other Financing Sources | 42,103 | 1,708,907 | 1,708,907 | 144,093 | 1,199,005 | 1,673,050 |
| TOTAL REVENUES | 10,868,361 | 11,815,325 | 11,753,581 | 9,105,238 | 11,575,612 | 9,362,373 |
| INCREASE (DECREASE) IN FUND BALANCE | (1,697,744) | (87,957) | (133,890) | 1,703,363 | (19,364) | (64,559) |

Library

Appropriation Summary

| | |
|----------------------------------|-----------------|
| Expenditures | \$2,770,514 |
| Less revenues | \$2,726,521 |
| (Increase) Decrease-Fund Balance | <u>\$43,993</u> |

Purpose And Activities

PURPOSE: To account for the operations of the Fond du Lac Public Library.

ACTIVITIES: A portion of the City's tax levy, as well as county and library system revenues, plus fines and fees collected by the Library, are used to finance the cost of the Library's operations.

Budget Comments

State Statutes give authority for the supervision and administration of the public library to the library board. The library board has exclusive control over all moneys appropriated for library purposes, including the authority to set library staffing levels and employee compensation.

The property tax levy for Library services is decreased by \$50,000 from 2012.

This is a draft of the library budget that will be presented to the library board. The library board and staff will continue to make adjustments through their budget process. However, the \$1,668,139 tax levy figure will remain unchanged.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 32.86 | 32.30 |

**CITY OF FOND DU LAC
2013 BUDGET
LIBRARY**

Budget Code 2000

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 1,931,510 | 1,864,103 | 1,875,281 | 1,235,357 | 1,862,626 | 1,918,663 |
| Contractual Services | 313,626 | 288,108 | 253,190 | 141,294 | 257,718 | 260,282 |
| Materials & Supplies | 482,999 | 494,881 | 499,191 | 369,592 | 501,180 | 473,326 |
| Utilities | 71,408 | 73,724 | 73,724 | 50,494 | 73,724 | 68,862 |
| Other | 58,028 | 0 | 0 | 0 | 0 | 0 |
| Outlay | 53,000 | 0 | 53,000 | 0 | 0 | 0 |
| Operating Transfers Out | 49,380 | 49,381 | 0 | 32,920 | 49,381 | 49,381 |
| TOTAL EXPENDITURES | 2,959,951 | 2,770,197 | 2,754,386 | 1,829,657 | 2,744,629 | 2,770,514 |
| LESS REVENUES: | | | | | | |
| Taxes | 1,782,300 | 1,718,139 | 1,718,139 | 1,718,139 | 1,718,139 | 1,668,139 |
| Intergovernmental Revenues | 823,726 | 822,270 | 822,270 | 822,281 | 822,270 | 823,426 |
| Public Charges for Services | 12,942 | 17,000 | 20,000 | 7,722 | 13,900 | 14,000 |
| Fines & Rentals | 65,281 | 84,200 | 68,270 | 46,312 | 68,270 | 70,500 |
| Miscellaneous Revenues | 171,300 | 165,381 | 116,567 | 143,031 | 153,785 | 150,456 |
| TOTAL REVENUES | 2,855,549 | 2,806,990 | 2,745,246 | 2,737,485 | 2,776,364 | 2,726,521 |
| INCREASE (DECREASE) IN FUND BALANCE | (104,402) | 36,793 | (9,140) | 907,828 | 31,735 | (43,993) |

Projection of Fund Balance as of December 31, 2012 and December 31, 2013

| | | |
|-------------------------------------|-----------|-----------------|
| January 1, 2012 balance | | (51,090) |
| Net change from 2012 operations | | |
| Revenues | 2,776,364 | |
| Expenditures | 2,744,629 | 31,735 |
| December 31, 2012 projected balance | | <u>(19,355)</u> |
| Net change from 2013 operations | | |
| Revenues | 2,726,521 | |
| Expenditures | 2,770,514 | (43,993) |
| December 31, 2013 projected balance | | <u>(63,348)</u> |

City Grant Programs

Appropriation Summary

| | |
|----------------------------------|-------------------------|
| Expenditures | \$15,000 |
| Less revenues | \$24,000 |
| (Increase) Decrease-Fund Balance | <u><u>(\$9,000)</u></u> |

Purpose And Activities

PURPOSE: To account for programs administered by various agencies.

ACTIVITIES: The monies received are restricted for paramedic training and expenditures related to the ATV park .

Budget Comments

This budget accounts for grants from various agencies concerning paramedic training and ATV trails.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
CITY GRANT PROGRAMS**

Budget Codes 2110, 2120, 2140, & 2150

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Contractual Services | 0 | 0 | 0 | 0 | 2,000 | 0 |
| Materials & Supplies | 55,794 | 27,000 | 27,000 | 16,975 | 32,800 | 15,000 |
| TOTAL EXPENDITURES | 55,794 | 27,000 | 27,000 | 16,975 | 34,800 | 15,000 |
| REVENUES | | | | | | |
| Intergovernmental Revenues | 43,403 | 27,900 | 27,900 | 2,585 | 30,500 | 24,000 |
| Other Financing Sources | 1,500 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 44,903 | 27,900 | 27,900 | 2,585 | 30,500 | 24,000 |
| INCREASE (DECREASE) IN FUND BALANCE | (10,891) | 900 | 900 | (14,390) | (4,300) | 9,000 |

Projection of Fund Balance as of December 31, 2012 and December 31, 2013

| | | | | | | |
|-------------------------------------|--|--|--|--|--------|---------------|
| January 1, 2012 balance | | | | | | 22,311 |
| Net change from 2012 operations | | | | | | |
| Revenues | | | | | 30,500 | |
| Expenditures | | | | | 34,800 | (4,300) |
| December 31, 2012 projected balance | | | | | | <u>18,011</u> |
| Net change from 2013 operations | | | | | | |
| Revenues | | | | | 24,000 | |
| Expenditures | | | | | 15,000 | 9,000 |
| December 31, 2013 projected balance | | | | | | <u>27,011</u> |

Ambulance

Appropriation Summary

| | |
|------------------------------|------------|
| Expenditures | \$0 |
| Less Revenues | \$0 |
| General City Funding Sources | <u>\$0</u> |

Purpose And Activities

PURPOSE: Provide Advance Life Support (ALS) and Basic Life Support (BLS) to our community and portions of surrounding communities.

ACTIVITIES: The ambulance personnel are trained to the paramedic level and provide ALS care to patients. The paramedic level of training allows for administration of numerous medications, advanced airway management, intravenous access and many other skills. The paramedics are supported by engine personnel who are trained to the EMT-Basic level. The department strives to be proactive in order to provide the best level of care possible and this is accomplished by keeping up with the technological changes. The service has the ability to transmit EKG's which show heart activity. The ability to perform this task has allowed patients early treatment in the cardiac cath lab which reduces the amount of damage to the heart. The department has gone to electronic EMS reporting and is working towards going paperless with all EMS forms.

Budget Comments

Due to changes in accounting pronouncements, the ambulance function has been moved to the general fund beginning with the 2013 budget. The fund balance representing amounts set aside for inventory, will be transferred to the general fund at the end of 2012. The amounts for ambulance capital equipment replacement will be transferred to the Capital Projects Fund.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|--------------|
| | <u>2012</u> | <u>2013*</u> |
| Full Time Equivalents | 30.55 | 0.00 |

*The full time equivalents for Ambulance have been moved to the general fund

**CITY OF FOND DU LAC
2013 BUDGET
AMBULANCE**

Budget Code 2200

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 3,007,479 | 3,100,961 | 3,100,961 | 1,957,042 | 3,053,361 | 0 |
| Contractual Services | 317,169 | 327,756 | 327,756 | 195,922 | 327,231 | 0 |
| Material & Supplies | 162,979 | 190,236 | 189,436 | 124,577 | 189,436 | 0 |
| Utilities | 16,866 | 16,143 | 16,943 | 11,940 | 19,366 | 0 |
| Capital Outlay | 0 | 100,500 | 100,500 | 53,361 | 100,500 | 0 |
| Other Financing Uses | 34,603 | 0 | 0 | 0 | 306,221 | 0 |
| TOTAL EXPENDITURES | 3,539,096 | 3,735,596 | 3,735,596 | 2,338,209 | 3,991,421 | 0 |
| LESS REVENUES: | | | | | | |
| Tax Levy Support | 1,969,006 | 1,830,266 | 1,830,266 | 1,830,266 | 1,830,266 | 0 |
| Intergovernmental Revenues | 278,713 | 292,539 | 292,539 | 262,768 | 299,187 | 0 |
| Public Charges for Services | 1,512,992 | 1,430,000 | 1,430,000 | 1,097,179 | 1,500,089 | 0 |
| Miscellaneous Revenues | 117 | 0 | 0 | 56 | 56 | 0 |
| Other Financing Sources | 33,103 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 3,793,931 | 3,552,805 | 3,552,805 | 3,190,269 | 3,629,598 | 0 |
| GENERAL CITY FUNDING SOURCES | 254,835 | (182,791) | (182,791) | 852,060 | (361,823) | 0 |

Projection of Fund Balance as of December 31, 2012 and December 31, 2013

| | | | | | | |
|-------------------------------------|--|--|--|--|-----------|-----------|
| January 1, 2012 balance | | | | | | 361,823 |
| Net change from 2012 operations | | | | | | |
| Revenues | | | | | 3,629,598 | |
| Expenditures | | | | | 3,991,421 | (361,823) |
| December 31, 2012 projected balance | | | | | | <u>0</u> |

Community Projects

Appropriation Summary

| | |
|----------------------------------|----------------|
| Expenditures | \$24,039 |
| Less revenues | \$21,675 |
| (Increase) Decrease-Fund Balance | <u>\$2,364</u> |

Purpose And Activities

PURPOSE: To account for donations designated for specific purposes to enhance the Fond du Lac Community.

ACTIVITIES: Monies are used for such projects as public fire protection, park improvements, canine unit and police training.

Budget Comments

No significant change is proposed.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
COMMUNITY PROJECTS**

Budget Codes 2250 to 2287

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Materials & Supplies | 176,066 | 52,175 | 52,175 | 897,919 | 95,519 | 24,039 |
| TOTAL EXPENDITURES | 176,066 | 52,175 | 52,175 | 897,919 | 95,519 | 24,039 |
| REVENUES | | | | | | |
| Intergovernmental Revenues | 53,638 | 2,340 | 2,340 | 268,874 | 24,719 | 8,000 |
| Miscellaneous | 193,104 | 44,525 | 44,525 | 119,111 | 177,432 | 13,675 |
| TOTAL REVENUES | 246,742 | 46,865 | 46,865 | 387,985 | 202,151 | 21,675 |
| INCREASE (DECREASE) IN FUND BALANCE | 70,676 | (5,310) | (5,310) | (509,934) | 106,632 | (2,364) |

Projection of Fund Balance as of December 31, 2012 and December 31, 2013

| | | | |
|-------------------------------------|---------|---------|----------------|
| January 1, 2012 balance | | | 182,618 |
| Net change from 2012 operations | | | |
| Revenues | 202,151 | | |
| Expenditures | 95,519 | 106,632 | |
| December 31, 2012 projected balance | | | <u>289,250</u> |
| Net change from 2013 operations | | | |
| Revenues | 21,675 | | |
| Expenditures | 24,039 | (2,364) | |
| December 31, 2013 projected balance | | | <u>286,886</u> |

Residential Solid Waste & Recycling

Appropriation Summary

| | |
|----------------------------------|-------------------|
| Expenditures | \$2,022,157 |
| Less revenues | \$2,022,157 |
| (Increase) Decrease-Fund Balance | <u><u>\$0</u></u> |

Purpose And Activities

PURPOSE: To account for revenues and expenditures of residential solid waste & recycling program activities.

ACTIVITIES: Provide revenues including user fees, property tax levy subsidies, and state aids to cover the costs of providing solid waste and recycling collection and disposal services to residential properties.

Budget Comments

A new segregated special revenue fund has been established in the 2013 budget to account for the combined revenue and expenses of the residential solid waste and recycling collection and disposal program costs. The new fund combines residential solid waste activities which were included in the general fund in 2012 with the recycling program activities which were included in a separate special revenue fund in 2012. The residential solid waste and recycling program costs will be partially funded by a new user fee of \$89 per residential unit for those residential units that receive City solid waste and recycling services. Other revenues include a property tax levy subsidy of \$454,500 and State recycling aid of \$145,600. Recycling continues with the same level of service that was provided in the past. An operating transfer is made into a new capital project fund reserve account to set aside funds for future solid waste vehicle and equipment replacements. The first report following this page includes only the activities that were in the recycling program in 2012 and prior and both the solid waste and recycling activities for 2013. The second report combines the solid waste operations previously budgeted in the general fund and the recycling for comparison purposes.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|--------------|-------------|
| | <u>2012*</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 5.00 |

*These 5 positions were included in the general fund Solid Waste Management division budget in budget years 2012 and prior.

**CITY OF FOND DU LAC
2013 BUDGET
RESIDENTIAL SOLID WASTE & RECYCLING**

Budget Code 2170

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 0 | 381,484 |
| Contractual Services | 740,217 | 768,300 | 768,300 | 361,672 | 768,300 | 1,348,423 |
| Materials & Supplies | 491 | 500 | 500 | 0 | 500 | 193,750 |
| Expense Transfers | 0 | 0 | 0 | 0 | 0 | (1,500) |
| Other Financing Uses | 0 | 0 | 0 | 0 | 35,558 | 100,000 |
| TOTAL EXPENDITURES | 740,708 | 768,800 | 768,800 | 361,672 | 804,358 | 2,022,157 |
| LESS REVENUES: | | | | | | |
| Taxes | 682,229 | 463,714 | 463,714 | 463,714 | 463,714 | 507,864 |
| Intergovernmental Revenues | 145,639 | 145,639 | 145,639 | 157,204 | 157,204 | 145,639 |
| Public Charges for Services | 0 | 0 | 0 | 0 | 0 | 1,348,654 |
| Miscellaneous Revenues | 0 | 0 | 0 | 0 | 0 | 20,000 |
| TOTAL REVENUES | 827,868 | 609,353 | 609,353 | 620,918 | 620,918 | 2,022,157 |
| INCREASE (DECREASE) IN FUND BALANCE | 87,160 | (159,447) | (159,447) | 259,246 | (183,440) | 0 |

Projection of Fund Balance as of December 31, 2012 and December 31, 2013

| | | |
|-------------------------------------|-----------|-----------|
| January 1, 2012 balance | | 183,440 |
| Net change from 2012 operations | | |
| Revenues | 620,918 | |
| Expenditures | 804,358 | (183,440) |
| December 31, 2012 projected balance | | <u>0</u> |
| Net change from 2013 operations | | |
| Revenues | 2,022,157 | |
| Expenditures | 2,022,157 | 0 |
| December 31, 2013 projected balance | | <u>0</u> |

**CITY OF FOND DU LAC
2013 BUDGET
RESIDENTIAL SOLID WASTE & RECYCLING

FOR COMPARISON PURPOSES ONLY**

Budget Code 1235 & 2170

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 385,723 | 363,469 | 363,469 | 247,044 | 370,918 | 381,484 |
| Contractual Services | 1,167,463 | 1,160,511 | 1,160,511 | 627,562 | 1,160,919 | 1,348,423 |
| Materials & Supplies | 199,043 | 184,150 | 184,150 | 123,339 | 184,150 | 193,750 |
| Expense Transfers | 0 | 0 | 0 | (2,061) | (2,061) | (1,500) |
| Other Financing Uses | 0 | 0 | 0 | 0 | 0 | 100,000 |
| TOTAL EXPENDITURES | 1,752,229 | 1,708,130 | 1,708,130 | 995,884 | 1,713,926 | 2,022,157 |
| LESS REVENUES: | | | | | | |
| Intergovernmental Revenues | 145,639 | 145,639 | 145,639 | 157,204 | 157,204 | 145,639 |
| Public Charges for Services | 2,936 | 12,000 | 12,000 | 2,203 | 3,600 | 1,348,654 |
| Miscellaneous Revenues | 0 | 0 | 0 | 0 | 0 | 20,000 |
| TOTAL REVENUES | 148,575 | 157,639 | 157,639 | 159,407 | 160,804 | 1,514,293 |
| GENERAL CITY FUNDING SOURCES | (1,603,654) | (1,550,491) | (1,550,491) | (836,477) | (1,553,122) | (507,864) |

This schedule is presented for comparison purposes. It combines the information for both the solid waste division 1235 that was in the general fund for years 2012 and prior and the recycling fund 2170 that was in a special revenue fund for years 2012 and prior. Beginning with the 2013 budget, the new residential solid waste & recycling special revenue fund will combine both of these functions together and reflect the \$89 per residential unit fee to recover a portion of these costs. The bottom line "General City Funding Sources" includes the amount collected through tax levy for the general fund solid waste program and recycling fund 2012 and prior for comparison purposes.

Parking Fund

Appropriation Summary

| | |
|----------------------------------|--------------------------|
| Expenditures | \$402,068 |
| Less revenues | \$415,000 |
| (Increase) Decrease-Fund Balance | <u><u>(\$12,932)</u></u> |

Purpose And Activities

PURPOSE: To account for revenues derived from parking meters, parking permits, rentals and leasing of parking facilities and other revenues attributable to parking.

ACTIVITIES: The revenues are used to defray administrative and operational costs related to parking operations, and to acquire, landscape, beautify, maintain, and construct parking lots and structures.

Budget Comments

This budget has a reduction in hours of one half full-time equivalent handled through attrition. A transfer from the general fund in the amount of \$101,407 was budgeted in 2012 to eliminate any deficit by the end of 2012. The deficit had accumulated over several years due to the costs associated with the retirement of five long-term employees. Reducing staffing by the equivalent of one full time equivalent over the past two years creates the ability to maintain a positive fund balance on an on-going basis.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 2.50 | 2.00 |

**CITY OF FOND DU LAC
2013 BUDGET
PARKING FUND**

Budget Code 2300 & 2305

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 259,444 | 192,761 | 192,761 | 98,696 | 165,260 | 132,537 |
| Contractual Services | 87,769 | 86,994 | 87,303 | 51,057 | 86,666 | 92,757 |
| Materials & Supplies | 72,272 | 70,104 | 69,795 | 39,262 | 69,795 | 124,394 |
| Utilities | 42,371 | 35,230 | 35,230 | 19,201 | 35,230 | 35,230 |
| Sales Tax | 18,373 | 17,750 | 17,750 | 9,808 | 17,750 | 17,150 |
| TOTAL EXPENDITURES | 480,229 | 402,839 | 402,839 | 218,024 | 374,701 | 402,068 |
| LESS REVENUES: | | | | | | |
| Charges for Services | 339,548 | 355,000 | 355,000 | 212,683 | 344,700 | 343,000 |
| Fines & Penalties | 75,948 | 93,000 | 93,000 | 37,018 | 80,000 | 72,000 |
| Other Financing Sources | 0 | 101,407 | 101,407 | 101,407 | 101,407 | 0 |
| TOTAL REVENUES | 415,496 | 549,407 | 549,407 | 351,108 | 526,107 | 415,000 |
| INCREASE (DECREASE) IN FUND BALANCE | (64,733) | 146,568 | 146,568 | 133,084 | 151,406 | 12,932 |

Projection of Fund Balance as of December 31, 2012 and December 31, 2013

| | | |
|-------------------------------------|---------|---------------|
| January 1, 2012 balance | | (145,237) |
| Net change from 2012 operations | | |
| Revenues | 526,107 | |
| Expenditures | 374,701 | 151,406 |
| December 31, 2012 projected balance | | <u>6,169</u> |
| Net change from 2013 operations | | |
| Revenues | 415,000 | |
| Expenditures | 402,068 | 12,932 |
| December 31, 2013 projected balance | | <u>19,101</u> |

Harbor & Boating Facilities

Appropriation Summary

| | |
|----------------------------------|------------------|
| Expenditures | \$366,873 |
| Less revenues | \$202,540 |
| (Increase) Decrease-Fund Balance | <u>\$164,333</u> |

Purpose And Activities

PURPOSE: Revenue from boat slip rental fees and boat launch fees are deposited into this fund. The purpose of the fund is to maintain and improve City harbor and boating facilities.

ACTIVITIES: Resources are accumulated in this fund and expended on improvements when sufficient funds are available.

Budget Comments

This budget maintains current level of service. No changes in fees are proposed. An operating transfer of \$79,213 to the debt service fund is budgeted to pay the principal and interest on the dock expansion debt.

Summary of Capital Outlay:

| | | |
|--|----|---------|
| Harbor restroom improvements-Americans with Disabilities Act (ADA) | \$ | 165,000 |
| Replace Woodpiles | | 15,000 |

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
HARBOR & BOATING FACILITIES**

Budget Code 2220

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Contractual Services | | | | | | |
| Administrative Fees | 13,609 | 18,159 | 18,159 | 0 | 18,159 | 18,159 |
| Data Processing Services | 0 | 1,267 | 1,267 | 848 | 1,267 | 1,267 |
| Other Outside Services | 37,059 | 51,030 | 51,030 | 44,725 | 51,030 | 51,030 |
| Property & Liability Insurance | 2,037 | 2,233 | 2,233 | 1,987 | 2,193 | 2,304 |
| Total Contractual Services | 52,705 | 72,689 | 72,689 | 47,560 | 72,649 | 72,760 |
| Materials & Supplies | | | | | | |
| Maintenance-Buildings | 1,947 | 3,200 | 3,200 | 3,188 | 3,200 | 3,200 |
| Maintenance-Roads & Walks | 0 | 800 | 800 | 601 | 800 | 800 |
| Printing | 2,460 | 2,800 | 2,800 | 3,131 | 2,800 | 2,800 |
| Postage | 304 | 400 | 400 | 332 | 400 | 400 |
| Equipment < \$10,000 | 0 | 0 | 0 | 2,428 | 2,428 | 0 |
| Hardware/Software < \$10,000 | 0 | 1,750 | 1,750 | 0 | 1,750 | 0 |
| Custodial Supplies | 586 | 700 | 700 | 686 | 700 | 700 |
| General Supplies | 256 | 1,100 | 1,100 | 812 | 1,100 | 1,100 |
| Total Materials & Supplies | 5,553 | 10,750 | 10,750 | 11,178 | 13,178 | 9,000 |
| Utilities | | | | | | |
| Electricity | 12,625 | 14,500 | 14,500 | 8,299 | 14,500 | 14,500 |
| Natural Gas | 1,065 | 1,400 | 1,400 | 462 | 1,400 | 1,400 |
| Water & Sewer | 2,029 | 2,500 | 2,500 | 0 | 2,500 | 2,500 |
| Total Utilities | 15,719 | 18,400 | 18,400 | 8,761 | 18,400 | 18,400 |
| Operating Transfer Out | | | | | | |
| Debt Service | 83,613 | 81,413 | 81,413 | 81,413 | 81,413 | 79,213 |
| Total Operating Transfer Out | 83,613 | 81,413 | 81,413 | 81,413 | 81,413 | 79,213 |
| Outlay | | | | | | |
| Outlay-Buildings | 6,923 | 0 | 0 | 0 | 0 | 165,000 |
| Outlay-Imprvmnts Other than Bldg | 17,386 | 15,000 | 15,000 | 0 | 15,000 | 15,000 |
| Outlay-Computer Hardware | 0 | 0 | 0 | 0 | 0 | 7,500 |
| Total Outlay | 24,309 | 15,000 | 15,000 | 0 | 15,000 | 187,500 |
| TOTAL EXPENDITURES | 181,899 | 198,252 | 198,252 | 148,912 | 200,640 | 366,873 |
| LESS REVENUES: | | | | | | |
| Public Charges for Services | | | | | | |
| Boat Slips | 155,509 | 162,000 | 162,000 | 163,368 | 162,000 | 162,000 |
| Boat Launch Fees | 29,439 | 34,000 | 34,000 | 36,985 | 34,000 | 34,000 |
| Lot Rental-Boats | 6,438 | 3,500 | 3,500 | 0 | 3,500 | 3,500 |
| Total Public Charges for Services | 191,386 | 199,500 | 199,500 | 200,353 | 199,500 | 199,500 |
| Fines & Forfeitures | | | | | | |
| Parking Fines-Boat Launch | 128 | 40 | 40 | 39 | 40 | 40 |
| Total Fines & Forfeitures | 128 | 40 | 40 | 39 | 40 | 40 |

**CITY OF FOND DU LAC
2013 BUDGET
HARBOR & BOATING FACILITIES**

Budget Code 2220

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| Interest & Rent | | | | | | |
| Interest on Investment | 3,753 | 3,000 | 3,000 | 1,737 | 3,000 | 3,000 |
| Total Interest & Rent | 3,753 | 3,000 | 3,000 | 1,737 | 3,000 | 3,000 |
| TOTAL REVENUES | 195,267 | 202,540 | 202,540 | 202,129 | 202,540 | 202,540 |
| INCREASE (DECREASE) IN FUND BALANCE | 13,368 | 4,288 | 4,288 | 53,217 | 1,900 | (164,333) |

Fuel Pump Maintenance

Appropriation Summary

| | |
|----------------------------------|--------------------------|
| Expenditures | \$4,000 |
| Less revenues | \$28,000 |
| (Increase) Decrease-Fund Balance | <u><u>(\$24,000)</u></u> |

Purpose And Activities

PURPOSE: The purpose of the fund is to maintain and replace the fuel pump system that serves all City departments as required. A percentage of the gasoline/diesel fuel charges to departments is accumulated in this fund.

ACTIVITIES: Resources are accumulated in this fund for replacement, maintenance and improvement to the fuel pump system as necessary.

Budget Comments

The fuel pump system was replaced in 2011 from fund balance accumulated in this fund for that purpose. The revenue is derived from a mark-up in the cost charged to the department to cover maintenance, fees and eventual replacement.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
FUEL PUMP MAINTENANCE**

Budget Code 2400

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Contractual Services | 1,352 | 4,000 | 4,000 | 343 | 4,000 | 4,000 |
| Capital Outlay | 187,417 | 0 | 0 | 25,600 | 25,600 | 0 |
| TOTAL EXPENDITURES | 188,769 | 4,000 | 4,000 | 25,943 | 29,600 | 4,000 |
| LESS REVENUES: | | | | | | |
| Miscellaneous | 33,066 | 28,000 | 28,000 | 20,968 | 28,000 | 28,000 |
| TOTAL REVENUES | 33,066 | 28,000 | 28,000 | 20,968 | 28,000 | 28,000 |
| INCREASE (DECREASE) IN FUND BALANCE | (155,703) | 24,000 | 24,000 | (4,975) | (1,600) | 24,000 |

Projection of Fund Balance as of December 31, 2012 and December 31, 2013

| | | |
|-------------------------------------|--------|---------------|
| January 1, 2012 balance | | 20,129 |
| Net change from 2012 operations | | |
| Revenues | 28,000 | |
| Expenditures | 29,600 | (1,600) |
| December 31, 2012 projected balance | | <u>18,529</u> |
| Net change from 2013 operations | | |
| Revenues | 28,000 | |
| Expenditures | 4,000 | 24,000 |
| December 31, 2013 projected balance | | <u>42,529</u> |

Haz Mat Interagency Agreement

Appropriation Summary

| | |
|----------------------------------|-----------------|
| Expenditures | \$34,664 |
| Less revenues | \$22,500 |
| (Increase) Decrease-Fund Balance | <u>\$12,164</u> |

Purpose And Activities

PURPOSE: Interagency haz mat agreement funded by an annual contribution by the City and County of \$7,500 and \$15,000 respectively.

ACTIVITIES: Resources are accumulated in this fund and expended on haz mat equipment, training and incidents requiring response and/or clean up within Fond du Lac County.

Budget Comments

This budget maintains the current level of service.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
HAZ MAT INTERAGENCY AGREEMENT**

Budget Code 2230

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Contractual Services | 6,368 | 7,249 | 7,249 | 9,814 | 9,878 | 7,249 |
| Materials & Supplies | 20,826 | 27,315 | 27,315 | 20,838 | 27,315 | 27,315 |
| Miscellaneous | 76 | 100 | 100 | 18 | 0 | 100 |
| TOTAL EXPENDITURES | 27,270 | 34,664 | 34,664 | 30,670 | 37,193 | 34,664 |
| LESS REVENUES: | | | | | | |
| Intergovernmental Revenues | 19,520 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 |
| Public Charges for Services | 288 | 0 | 0 | 7,699 | 3,850 | 0 |
| Other Financing Sources | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 |
| TOTAL REVENUES | 27,308 | 22,500 | 22,500 | 30,199 | 26,350 | 22,500 |
| INCREASE (DECREASE) IN FUND BALANCE | 38 | (12,164) | (12,164) | (471) | (10,843) | (12,164) |

Projection of Fund Balance as of December 31, 2012 and December 31, 2013

| | | | | | | |
|-------------------------------------|--|--|--|--|--------|---------------|
| January 1, 2012 balance | | | | | | 27,001 |
| Net change from 2012 operations | | | | | | |
| Revenues | | | | | 26,350 | |
| Expenditures | | | | | 37,193 | (10,843) |
| December 31, 2012 projected balance | | | | | | <u>16,158</u> |
| Net change from 2013 operations | | | | | | |
| Revenues | | | | | 22,500 | |
| Expenditures | | | | | 34,664 | (12,164) |
| December 31, 2013 projected balance | | | | | | <u>3,994</u> |

Tax Incremental Financing Districts Fund

Appropriation Summary

| | |
|----------------------------------|---------------------------|
| Expenditures | \$2,150,082 |
| Less revenues | \$2,269,580 |
| (Increase) Decrease-Fund Balance | <u><u>(\$119,498)</u></u> |

Purpose And Activities

PURPOSE: To account for the revenues and expenditures of the economic development activities of the City's Tax Incremental Financing Districts. (TIDS).

ACTIVITIES: Record tax increments, debt proceeds and other revenues of the City's Tax Increment Financing Districts. Record expenditures for TID economic development activities such as capital improvements, developer incentives and transfers to the debt service fund for debt principal and interest payments on TID debt.

Budget Comments

No change in activity from the previous year.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
TAX INCREMENTAL FINANCING DISTRICTS FUND**

Budget Code 2900-2999

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Contractual Services | 30,343 | 8,000 | 8,000 | 7,770 | 10,000 | 3,900 |
| Other | 227,217 | 198,101 | 198,101 | 113,170 | 205,395 | 119,884 |
| Capital Outlay | 1,664,545 | 1,600,000 | 1,600,000 | 0 | 1,000,000 | 1,600,000 |
| Other Financing Uses | 556,863 | 414,867 | 414,867 | 399,574 | 415,796 | 426,298 |
| TOTAL EXPENDITURES | 2,478,968 | 2,220,968 | 2,220,968 | 520,514 | 1,631,191 | 2,150,082 |
| REVENUES | | | | | | |
| Tax Increments | 573,332 | 506,447 | 506,447 | 544,494 | 544,492 | 596,942 |
| Intergovernmental Revenues | 2,729 | 2,592 | 2,592 | 3,274 | 3,274 | 7,088 |
| Miscellaneous | 148,545 | 0 | 0 | 26,642 | 26,642 | 0 |
| Other Financing Sources | 0 | 1,600,000 | 1,600,000 | 35,186 | 1,090,098 | 1,665,550 |
| TOTAL REVENUES | 724,606 | 2,109,039 | 2,109,039 | 609,596 | 1,664,506 | 2,269,580 |
| INCREASE (DECREASE) IN FUND BALANCE | (1,754,362) | (111,929) | (111,929) | 89,082 | 33,315 | 119,498 |

Projection of Fund Balance as of December 31, 2012 and 2013

| | | | |
|-------------------------------------|--|-----------|----------------|
| January 1, 2012 balance | | | 677,438 |
| Net change from 2012 operations | | | |
| Revenues | | 1,664,506 | |
| Expenditures | | 1,631,191 | 33,315 |
| December 31, 2012 projected balance | | | <u>710,753</u> |
| Net change from 2013 operations | | | |
| Revenues | | 2,269,580 | |
| Expenditures | | 2,150,082 | 119,498 |
| December 31, 2013 projected balance | | | <u>830,251</u> |

Fond du Lac Area Transit

Appropriation Summary

| | |
|----------------------------------|-----------------------|
| Expenditures | \$1,637,535 |
| Less revenues | \$1,630,400 |
| (Increase) Decrease-Fund Balance | <u><u>\$7,135</u></u> |

Purpose And Activities

PURPOSE: To provide options in safe, reliable and convenient transportation to the citizens of Fond du Lac and the surrounding area.

ACTIVITIES: Planning, budgeting, operations, marketing and quality control functions of six accessible city fixed bus routes, contracting of major school tripper services, contracting of ADA complementary paratransit service, HANDI VAN, contracting JOBTRANS shared ride taxi service, and financial coordination of city/county urbanized specialized elderly and disabled transit services.

Budget Comments

This budget is approved by the City Council in October due to early deadlines for federal and state grant application deadlines. The local share operating contribution request is \$221,591. This amount is significantly lower due to a large one-time amount of \$171,135 in 2012 to cover the operating deficit from prior years fuel and overtime payments. \$14,000 of the 2013 local share tax levy will be used to purchase a 14 passenger Handi-Van for our American's with Disabilities Act transportation program. For Capital Outlay items Federal Funding is 80% and the Local Share is 20%. This budget removes a .625 part-time full time equivalent position by consolidation of routes. Although budgeted expenditures exceed revenues by \$7,135 for 2013, an \$18,826 fund balance is anticipated at the end of 2013.

Summary of Capital Outlay:

Handi-Van Fleet Replacement \$ 70,000

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 8.375 | 7.750 |

**CITY OF FOND DU LAC
2013 BUDGET
FOND DU LAC AREA TRANSIT**

Budget Code 2351-2359

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|------------------|---------------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 628,113 | 613,772 | 611,772 | 421,316 | 630,740 | 567,258 |
| Contractual Services | 840,342 | 848,929 | 850,929 | 477,512 | 819,759 | 868,743 |
| Materials & Supplies | 178,619 | 193,600 | 193,600 | 91,291 | 166,810 | 170,851 |
| Utilities | 17,281 | 19,090 | 19,090 | 9,861 | 20,215 | 16,683 |
| Other Financing Uses (Including Capital) | 73,000 | 13,400 | 13,400 | 13,400 | 13,400 | 14,000 |
| TOTAL EXPENDITURES | 1,737,355 | 1,688,791 | 1,688,791 | 1,013,380 | 1,650,924 | 1,637,535 |
| LESS REVENUES: | | | | | | |
| Tax Levy Support | 278,372 | 412,726 | 412,726 | 412,726 | 412,726 | 221,591 |
| Intergovernmental Revenues | 1,127,484 | 1,160,725 | 1,160,725 | 253,072 | 1,178,651 | 1,113,834 |
| Public Charges for Services | 285,655 | 272,000 | 272,000 | 279,657 | 264,003 | 280,500 |
| Miscellaneous Revenues | 12,114 | 14,475 | 14,475 | 6,541 | 13,198 | 14,475 |
| TOTAL REVENUES | 1,703,625 | 1,859,926 | 1,859,926 | 951,996 | 1,868,578 | 1,630,400 |
| NET INCREASE (DECREASE) IN FUND BALANCE | (33,730) | 171,135 | 171,135 | (61,384) | 217,654 | (7,135) |

Projection of Fund Balance as of December 31, 2012 and December 31, 2013

| | | |
|-------------------------------------|------------------|----------------------|
| January 1, 2012 balance | | (191,693) |
| Net change from 2012 operations | | |
| Revenues | 1,868,578 | |
| Expenditures | <u>1,650,924</u> | <u>217,654</u> |
| December 31, 2012 projected balance | | 25,961 |
| Net change from 2013 operations | | |
| Revenues | 1,630,400 | |
| Expenditures | <u>1,637,535</u> | <u>(7,135)</u> |
| December 31, 2013 projected balance | | <u><u>18,826</u></u> |
| Tax Levy Includes: | <u>2012</u> | <u>2013</u> |
| December 31, 2012 projected deficit | 171,135 | 0 |
| Operations | 228,191 | 207,591 |
| Local Share Capital - Handi-Van | 13,400 | 14,000 |
| Total Tax Levy | <u>412,726</u> | <u>221,591</u> |

**City of Fond du Lac
2013 Adopted Budget
Debt Service Funds**

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| Revenues and Expenditures - Summary Level | 3 |

DEBT SERVICE FUND

The Debt Service Fund is used to account for financial resources set aside for the payment of principal, interest and related costs on the general obligation debt of the City's governmental funds.

Debt Service Fund

Appropriation Summary

| | |
|----------------------------------|------------------|
| Expenditures | \$5,394,284 |
| Less revenues | \$5,194,476 |
| (Increase) Decrease-Fund Balance | <u>\$199,808</u> |

Purpose And Activities

PURPOSE: To account for the accumulation of resources for, and the payment of, the City's general obligation long-term debt principal, interest and related costs.

ACTIVITIES: To monitor all debt-related activities, including issuance and retirement of debt of the City's governmental funds.

Budget Comments

Fund balance of \$199,808 is applied in 2013.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
DEBT SERVICE FUND**

Budget Code 3000

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| EXPENDITURES | | | | | | |
| Principal | \$ 1,600,000 | \$1,805,000 | \$1,805,000 | \$ 2,079,222 | \$ 2,079,222 | \$ 2,090,000 |
| Interest | 3,451,389 | 3,387,385 | 3,387,385 | 3,184,593 | 3,315,645 | 3,248,304 |
| Paying Agent Fees | 5,950 | 5,025 | 5,025 | 7,800 | 7,800 | 6,600 |
| Debt Issue Costs | 0 | 0 | 0 | 153,797 | 153,797 | 0 |
| Capital Leases | 53,497 | 49,380 | 49,380 | 32,921 | 49,380 | 49,380 |
| TOTAL EXPENDITURES | 5,110,836 | 5,246,790 | 5,246,790 | 5,458,333 | 5,605,844 | 5,394,284 |
| REVENUES | | | | | | |
| Taxes | 2,908,105 | 3,330,975 | 3,330,975 | 3,330,975 | 3,330,975 | 4,514,819 |
| Intergovernmental Revenues | 195,065 | 149,398 | 149,398 | 149,398 | 149,398 | 148,645 |
| Special Assessment Repayments | 401,222 | 185,600 | 185,600 | 186,556 | 207,800 | 0 |
| Interest | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 0 | 0 | 0 | 359,925 | 393,293 | 0 |
| Operating Transfers In | 673,437 | 545,661 | 545,661 | 513,907 | 530,367 | 531,012 |
| TOTAL REVENUES | 4,177,829 | 4,211,634 | 4,211,634 | 4,540,761 | 4,611,833 | 5,194,476 |
| INCREASE (DECREASE) IN FUND BALANCE | (933,007) | (1,035,156) | (1,035,156) | (917,572) | (994,011) | (199,808) |

Projection of Fund Balance as of December 31, 2012 and 2013

| | | | |
|-------------------------------------|--------------|-----------|-------------------|
| January 1, 2012 balance | | | \$ 1,193,819 |
| Net change from 2012 operations | | | |
| Revenues | \$ 4,611,833 | | |
| Expenditures | 5,605,844 | (994,011) | |
| December 31, 2012 projected balance | | | <u>\$ 199,808</u> |
| Net change from 2013 operations | | | |
| Revenues | \$ 5,194,476 | | |
| Expenditures | 5,394,284 | (199,808) | |
| December 31, 2013 projected balance | | | <u>\$ -</u> |

**City of Fond du Lac
2013 Adopted Budget
Internal Service Funds**

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INTERNAL SERVICE FUND

An Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. Currently, the City has two Internal Service Funds which are used to account for the transactions of the City's self-funded employee health insurance program and the information technology services provided to City departments.

Employee Group Health Insurance Internal Service Fund

Appropriation Summary

| | |
|--------------------|---------------------------|
| Operating Revenues | \$6,229,185 |
| Operating Expenses | \$6,363,997 |
| Net Income <Loss> | <u><u>(\$134,812)</u></u> |

Purpose And Activities

PURPOSE: To account for financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost recovery basis.

ACTIVITIES: To account for transactions of the City's self-funded employee health insurance program.

Budget Comments

The budget includes an 8% increase in health insurance premium equivalents for 2013 for medical inflation. Police and fire premium co-pays are subject to bargaining, but plan design changes are not. Transit AFSCME employees plan design and premium co-payments are subject to bargaining.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 0.00 | 0.00 |

**CITY OF FOND DU LAC
2013 BUDGET
GROUP HEALTH INSURANCE
INTERNAL SERVICE FUND**

Budget Code 6000

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| OPERATING REVENUES | | | | | | |
| Charges for Services | 6,564,875 | 6,368,250 | 6,368,250 | 4,004,305 | 5,831,583 | 6,229,185 |
| TOTAL OPERATING REVENUES | 6,564,875 | 6,368,250 | 6,368,250 | 4,004,305 | 5,831,583 | 6,229,185 |
| OPERATING EXPENSES | | | | | | |
| Contractual Services | 813,523 | 936,932 | 936,932 | 544,590 | 821,927 | 936,997 |
| Medical Claims | 5,722,528 | 5,465,700 | 5,465,700 | 2,227,471 | 4,996,000 | 5,427,000 |
| TOTAL OPERATING EXPENSES | 6,536,051 | 6,402,632 | 6,402,632 | 2,772,061 | 5,817,927 | 6,363,997 |
| NET OPERATING INCOME (LOSS) | 28,824 | (34,382) | (34,382) | 1,232,244 | 13,656 | (134,812) |
| NET INCOME (LOSS) | 28,824 | (34,382) | (34,382) | 1,232,244 | 13,656 | (134,812) |

Projection of Retained Earnings as of December 31, 2012 and 2013

| | | | | | | |
|---|--|--|--|--------------|-----------|-------------------|
| January 1, 2012 balance (deficit) | | | | | | \$ 610,859 |
| Net change from 2012 operations | | | | | | |
| Revenues | | | | \$ 5,831,583 | | |
| Expenditures | | | | 5,817,927 | 13,656 | |
| December 31, 2012 projected retained earnings (deficit) | | | | | | <u>\$ 624,515</u> |
| Net change from 2013 operations | | | | | | |
| Revenues | | | | \$ 6,229,185 | | |
| Expenditures | | | | 6,363,997 | (134,812) | |
| December 31, 2013 projected retained earnings (deficit) | | | | | | <u>\$ 489,703</u> |

Information Technology Services Internal Service Fund

Appropriation Summary

| | |
|--------------------|-----------------|
| Operating Revenues | \$1,356,172 |
| Operating Expenses | \$1,304,017 |
| Net Income <Loss> | <u>\$52,155</u> |

Purpose And Activities

PURPOSE: To provide information technology, both hardware and software, telephone (voice & data), cell phone, wireless, and other communication/network services and support to City departments. Every department is touched by the services provided by ITS, be it hardware, software, facilities, consulting or design. ITS costs are allocated to user departments based on direct charges, numbers of computers and printers in use, and computer time used

ACTIVITIES: To develop, maintain and utilize the City's computers, software and communication systems for the efficient collection, retention and reporting of data and information. To assist the city users both internal and external in automating policies and practices.

Budget Comments

The budget of the ITS department has been reclassified from the general fund to a new internal service fund for 2013. This budget maintains current levels of service and provides the ability to enhance services already provided by the ITS Department. Capital Outlay items included in the IT budget are charged out to other departments and are included in their Budget Comments sections. The first report following this page includes only the ITS activities that are in this internal service fund. For comparison purposes, the second page was included to combine the ITS 1057 general fund numbers from previous years to easily compare on the same page.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|--------------|-------------|
| | <u>2012*</u> | <u>2013</u> |
| Full Time Equivalents | 4.00 | 4.00 |

*These positions were in the Information Technology Services division in the general fund prior to 2013

**CITY OF FOND DU LAC
2013 BUDGET
INFORMATION TECHNOLOGY SERVICES
INTERNAL SERVICE FUND**

Budget Code 6100 & 6105

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|------------------------------------|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| OPERATING REVENUES: | | | | | | |
| Intragovernmental Revenues | 0 | 0 | 0 | 0 | 0 | 1,356,172 |
| Miscellaneous Revenues | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OPERATING REVENUES | 0 | 0 | 0 | 0 | 0 | 1,356,172 |
| OPERATING EXPENSES | | | | | | |
| Personal Services | 0 | 0 | 0 | 0 | 0 | 370,558 |
| Contractual Services | 0 | 0 | 0 | 0 | 0 | 155,994 |
| Materials & Supplies | 0 | 0 | 0 | 0 | 0 | 687,415 |
| Utilities | 0 | 0 | 0 | 0 | 0 | 35,050 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | 55,000 |
| Expense Transfers | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL OPERATING EXPENSES | 0 | 0 | 0 | 0 | 0 | 1,304,017 |
| NET OPERATING INCOME (LOSS) | 0 | 0 | 0 | 0 | 0 | 52,155 |
| NET INCOME (LOSS) | 0 | 0 | 0 | 0 | 0 | 52,155 |

Projection of Retained Earnings as of December 31, 2012 and 2013

| | | | |
|---|--------------|----|---------------|
| January 1, 2013 balance (deficit) | | \$ | - |
| Net change from 2013 operations | | | |
| Revenues | \$ 1,356,172 | | |
| Expenditures | 1,304,017 | | 52,155 |
| December 31, 2013 projected retained earnings (deficit) | | \$ | <u>52,155</u> |

**CITY OF FOND DU LAC
2013 BUDGET
INFORMATION TECHNOLOGY SERVICES**

FOR COMPARISON PURPOSES ONLY

Budget Code 1057, 6100 & 6105

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|-------------------------------------|------------------|---------------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| EXPENDITURES | | | | | | |
| Personal Services | 350,161 | 357,687 | 357,687 | 235,658 | 368,461 | 370,558 |
| Contractual Services | 166,711 | 149,117 | 155,898 | 47,128 | 156,342 | 155,994 |
| Materials & Supplies | 561,646 | 635,773 | 710,787 | 470,867 | 711,287 | 687,415 |
| Utilities | 22,829 | 28,875 | 28,875 | 5,974 | 28,875 | 35,050 |
| Capital Outlay | 42,261 | 20,000 | 20,000 | 8,248 | 20,000 | 55,000 |
| TOTAL EXPENDITURES | 1,143,608 | 1,191,452 | 1,273,247 | 767,875 | 1,284,965 | 1,304,017 |
| LESS REVENUES: | | | | | | |
| Intragovernmental Charges | 1,077,847 | 1,191,452 | 1,247,311 | 819,854 | 1,247,311 | 1,356,172 |
| Miscellaneous Revenues | 486 | 0 | 0 | 100 | 100 | 0 |
| TOTAL REVENUES | 1,078,333 | 1,191,452 | 1,247,311 | 819,954 | 1,247,411 | 1,356,172 |
| GENERAL CITY FUNDING SOURCES | 65,275 | 0 | 25,936 | (52,079) | 37,554 | (52,155) |

This schedule is presented for comparison purposes. It includes the information for the information technology services division 1057 that was in the general fund for years 2012 and prior and the information technology internal service fund beginning with the 2013 budget. This change will make budgeting, accounting and longer term planning more effective. ITS services all departments and divisions and costs are allocated to those areas.

**City of Fond du Lac
2013 Adopted Budget
Capital Projects Funds**

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CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for major capital acquisitions or construction activities, other than those financed by proprietary funds (Water Utility and Wastewater Collection and Treatment System). Funding sources for the Capital Projects Funds include borrowings, capital grants, and transfers from other funds.

**City of Fond du Lac
2013 Budget**

Capital Projects Funds Summary

Revenues:

Proceeds from Debt:

| | |
|----------------------------|---------------------|
| General | \$ 2,621,400 |
| Special Assessments | 263,600 |
| Transfers from Other Funds | 289,000 |
| Federal/State Grants | 407,000 |
| Available Fund Balance | 1,338,000 |
| Total Revenues | <u>\$ 4,919,000</u> |

Expenditures:

| | |
|-----------------------|------------|
| General Government | \$ 430,000 |
| Community Development | 100,000 |

Public Safety:

| | |
|---------------------|----------------|
| Police | 185,000 |
| Fire | 495,000 |
| Ambulance | 247,000 |
| Total Public Safety | <u>927,000</u> |

Public Works:

| | |
|--------------------------|------------------|
| Streets | 1,268,000 |
| Storm Water | 324,000 |
| Parks | 1,000,000 |
| Municipal Service Center | 40,000 |
| Capital Equipment | 485,000 |
| Transit System | 70,000 |
| Total Public Works | <u>3,187,000</u> |

| | |
|--------------------|---------------------|
| Total Expenditures | <u>\$ 4,644,000</u> |
|--------------------|---------------------|

Increase in Fund Balance for Ambulance
and Solid Waste Equipment Replacement

| |
|-------------------|
| <u>\$ 275,000</u> |
|-------------------|

**City of Fond du Lac
2013 Budget
Capital Projects Funds
General Government**

Revenues:

| | |
|--------------------|-------------------|
| Proceeds from Debt | \$ 430,000 |
| Total Revenues | <u>\$ 430,000</u> |

Expenditures:

| | |
|---|-------------------|
| Johnson Street East Fiber | 55,000 |
| Software Upgrade-Financial, Payroll HR | 300,000 |
| Fleet Management & Maintenance Software | 50,000 |
| Employee Time Management System | 25,000 |
| Total Expenditures | <u>\$ 430,000</u> |

**City of Fond du Lac
2013 Budget
Capital Projects Funds
Community Development**

Revenues:

| | |
|--------------------|-------------------|
| Proceeds from Debt | |
| General | \$ 100,000 |
| Total Revenues | <u>\$ 100,000</u> |

Expenditures:

| | |
|-----------------------------|-------------------|
| Reconstruct Parking Lot #13 | \$ 100,000 |
| Total Expenditures | <u>\$ 100,000</u> |

**City of Fond du Lac
2013 Budget
Capital Projects Funds
Public Safety - Police Department**

Revenues:

| | |
|--------------------|-------------------|
| Proceeds from Debt | \$ 185,000 |
| Total Revenues | <u>\$ 185,000</u> |

Expenditures:

| | |
|---------------------------------|-------------------|
| Garage Door Updates | \$ 60,000 |
| Building Upgrades & Maintenance | <u>125,000</u> |
| Total Expenditures | <u>\$ 185,000</u> |

**City of Fond du Lac
2013 Budget
Capital Projects Funds
Public Safety - Fire Department**

Revenues:

| | |
|--------------------|-------------------|
| Proceeds from Debt | \$ 495,000 |
| Total Revenues | <u>\$ 495,000</u> |

Expenditures:

| | |
|-----------------------------------|-------------------|
| Station #3 Addition & Renovations | \$ 495,000 |
| Total Expenditures | <u>\$ 495,000</u> |

**City of Fond du Lac
2013 Budget
Capital Projects Funds
Public Safety - Ambulance**

Revenues:

| | |
|-----------------------------|-------------------|
| Available Fund Balance | \$ 247,000 |
| Transfers from General Fund | 175,000 |
| Total Revenues | <u>\$ 422,000</u> |

Expenditures:

| | |
|-----------------------|-------------------|
| Laptop Replacements | \$ 30,000 |
| Ambulance Replacement | 217,000 |
| Total Expenditures | <u>\$ 247,000</u> |

Increase in Fund Balance Reserved
for Ambulance Equipment Replacement

\$ 175,000

**City of Fond du Lac
2013 Budget
Capital Projects Funds
Public Works - Streets**

Revenues:

| | |
|-------------------------|---------------------|
| Proceeds from Debt: | |
| General | \$ 343,400 |
| Special Assessments | 258,600 |
| Federal/State/Local Aid | 351,000 |
| Available Fund Balance | 315,000 |
| Total Revenues | <u>\$ 1,268,000</u> |

Expenditures:

| | |
|---|---------------------|
| Street Restoration-Utility Repair | \$ 315,000 |
| Bridge Rehabilitation | 240,000 |
| Sidewalk Program-Private | 250,000 |
| Unimproved Street Program | 43,000 |
| Harborview Drive-Doty to Main | 30,000 |
| C.T.H. "VV" Reconstruction (DOT Cost Share) | 390,000 |
| Total Expenditures | <u>\$ 1,268,000</u> |

**City of Fond du Lac
2013 Budget
Capital Projects Funds
Public Works - Storm Water**

Revenues:

| | |
|------------------------|--------------------------|
| Proceeds from Debt: | |
| General | \$ 28,000 |
| Special Assessments | 5,000 |
| Available Fund Balance | 291,000 |
| Total Revenues | <u><u>\$ 324,000</u></u> |

Expenditures:

| | |
|-------------------------------|--------------------------|
| Storm Sewer Replacement- | |
| Utility Repair | \$ 291,000 |
| Unimproved Street Program | 23,000 |
| Harborview Drive-Doty to Main | 10,000 |
| Total Expenditures | <u><u>\$ 324,000</u></u> |

**City of Fond du Lac
2013 Budget
Capital Projects Funds
Public Works - Parks**

Revenues:

| | |
|--------------------|---------------------|
| Proceeds from Debt | \$ 1,000,000 |
| Total Revenues | <u>\$ 1,000,000</u> |

Expenditures:

| | |
|------------------------------------|---------------------|
| Lakeside Park Channel Improvements | \$ 1,000,000 |
| Total Expenditures | <u>\$ 1,000,000</u> |

**City of Fond du Lac
2013 Budget
Capital Projects Funds
Public Works - Municipal Service Center**

Revenues:

| | |
|--------------------|------------------|
| Proceeds from Debt | |
| General | \$ 40,000 |
| Total Revenues | <u>\$ 40,000</u> |

Expenditures:

| | |
|----------------------|------------------|
| Column Lift for Shop | \$ 40,000 |
| Total Expenditures | <u>\$ 40,000</u> |

**City of Fond du Lac
2013 Budget
Capital Projects Funds
Public Works - Capital Equipment**

Revenues:

| | |
|------------------------|-------------------|
| Available Fund Balance | \$ 485,000 |
| Total Revenues | <u>\$ 485,000</u> |

Expenditures:

| | |
|---------------------------|-------------------|
| Capital Equipment Program | \$ 485,000 |
| Total Expenditures | <u>\$ 485,000</u> |

**City of Fond du Lac
2013 Budget
Capital Projects Funds
Public Works - Residential Solid Waste & Recycling**

Revenues:

| | |
|------------------------------------|-------------------|
| Transfer from Special Revenue Fund | \$ 100,000 |
| Total Revenues | <u>\$ 100,000</u> |

Expenditures:

| | |
|-----------------------|-------------|
| Equipment Replacement | \$ - |
| Total Expenditures | <u>\$ -</u> |

Increase in Fund Balance Reserved
for Solid Waste Equipment Replacement

\$ 100,000

**City of Fond du Lac
2013 Budget
Capital Projects Funds
Transit System**

Revenues:

| | |
|---|-------------------------|
| Transfers From Transit Special Revenue Fund | \$ 14,000 |
| Federal/State Aid | <u>56,000</u> |
| Total Revenues | <u><u>\$ 70,000</u></u> |

Expenditures:

| | |
|-----------------------------|-------------------------|
| Handi-Van Fleet Replacement | \$ 70,000 |
| Total Expenditures | <u><u>\$ 70,000</u></u> |

**City of Fond du Lac
2013 Adopted Budget
Wastewater Collection & Treatment System**

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Wastewater Collection & Treatment Sys

Budget Summary

| | |
|------------------------|---------------------------|
| Operating Revenues | \$11,096,471 |
| Operating Expenses | \$8,185,018 |
| Net Operating Income | <u>\$2,911,453</u> |
| Non-operating Revenues | \$380,895 |
| Non-operating Expenses | \$1,266,744 |
| Net Income | <u><u>\$2,025,604</u></u> |

Purpose And Activities

PURPOSE: To account for all activities necessary to provide sewer services to residential, commercial, and industrial customers within the City and various outlying sanitary districts.

ACTIVITIES: Fund activities include administration, construction, operations, and maintenance of the sewage collection and treatment system.

Budget Comments

There are no rate increases proposed in the 2013 budget. The last time wastewater rates increased was in 2009. Most revenue increase is through the outlying sewer group. Some increase in contractual services being paid to engineering division. Much of the utility savings will be due to the bio-gas project done in 2012

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 21.00 | 21.00 |

**CITY OF FOND DU LAC
2013 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM**

Budget Code WCTS

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|---|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| OPERATING REVENUES | | | | | | |
| Charges for Services | 10,924,687 | 9,973,416 | 9,973,416 | 6,009,486 | 10,473,416 | 11,024,471 |
| Other Revenues | 138,616 | 77,000 | 77,000 | 57,727 | 72,000 | 72,000 |
| TOTAL OPERATING REVENUES | 11,063,303 | 10,050,416 | 10,050,416 | 6,067,213 | 10,545,416 | 11,096,471 |
| OPERATING EXPENSES | | | | | | |
| Personal Services | 1,841,415 | 1,826,025 | 1,826,025 | 1,081,368 | 1,720,216 | 1,696,927 |
| Contractual Services | 1,610,161 | 1,625,089 | 1,625,089 | 1,060,594 | 1,632,134 | 1,948,485 |
| Materials & Supplies | 976,613 | 1,241,000 | 1,226,000 | 770,610 | 1,283,177 | 1,321,400 |
| Depreciation | 2,620,189 | 2,660,006 | 2,660,006 | 1,746,336 | 2,625,006 | 2,676,006 |
| Utilities | 615,322 | 626,000 | 626,000 | 349,058 | 539,900 | 542,200 |
| TOTAL OPERATING EXPENSES | 7,663,700 | 7,978,120 | 7,963,120 | 5,007,966 | 7,800,433 | 8,185,018 |
| NET OPERATING INCOME (LOSS) | 3,399,603 | 2,072,296 | 2,087,296 | 1,059,247 | 2,744,983 | 2,911,453 |
| NON-OPERATING REVENUES & EXP | | | | | | |
| Non-Operating Revenues | 487,663 | 505,090 | 505,090 | 343,870 | 425,043 | 380,895 |
| Non-Operating Expenses | (1,461,035) | (1,368,288) | (1,368,288) | (923,446) | (1,368,288) | (1,266,744) |
| TOTAL NON-OPERATING REV (EXP) | (973,372) | (863,198) | (863,198) | (579,576) | (943,245) | (885,849) |
| NET INCOME (LOSS) | 2,426,231 | 1,209,098 | 1,224,098 | 479,671 | 1,801,738 | 2,025,604 |

**CITY OF FOND DU LAC
2013 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM**

Budget Code WCTS

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|---|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET | | | | | | |
| NET <INCOME> LOSS ACCRUAL BASIS | 2,426,231 | 1,209,098 | 1,224,098 | 479,671 | 1,801,738 | 2,025,604 |
| Additions: | | | | | | |
| Special Assessment Principal Payment | 31,161 | 11,614 | 11,614 | 9,816 | 9,816 | 7,394 |
| Payments from OSG | 632,669 | 647,663 | 647,663 | 647,663 | 647,663 | 663,012 |
| Depreciation | 2,620,189 | 2,660,006 | 2,660,006 | 1,746,336 | 2,625,006 | 2,676,006 |
| Amortization Debt Discount & Expns | 2,952 | 2,915 | 2,915 | 1,944 | 2,915 | 2,430 |
| Subtractions: | | | | | | |
| Replacement Allowance | 334,914 | 281,045 | 281,045 | 32,007 | 281,045 | 281,045 |
| Debt Service Principal Payments | 3,364,922 | 3,736,359 | 3,736,359 | 3,036,359 | 3,736,359 | 3,833,320 |
| Outlay-Other | 451,466 | 98,000 | 98,000 | 2,820,450 | 98,000 | 85,000 |
| Outlay-Sewer Construction | 1,528,777 | 1,429,050 | 1,429,050 | 538,061 | 1,500,000 | 1,700,000 |
| NET INCOME <LOSS> CASH BASIS | (599,546) | (1,013,158) | (998,158) | (3,541,448) | (528,266) | (524,919) |

Projection of Unrestricted Cash Balance as of December 31, 2012 and December 31, 2013

| | |
|-------------------------------------|------------|
| January 1, 2012 Balance | 11,812,657 |
| Net change from 2012 operations | (528,266) |
| December 31, 2012 projected balance | 11,284,391 |
| Net Change from 2013 operations | (524,919) |
| December 31, 2013 projected balance | 10,759,472 |

**City of Fond du Lac
2013 Budget
Wastewater Collection & Treatment System Capital Projects**

Revenues:

| | |
|----------------|---------------------|
| Operations | \$ 1,898,000 |
| Total Revenues | <u>\$ 1,898,000</u> |

Expenditures:

| | |
|-------------------------------|---------------------|
| Annual Clearwater Elimination | \$ 1,700,000 |
| Capital Equipment Replacement | 30,000 |
| Clarifier Wall Rehabilitation | 168,000 |
| Total Expenditures | <u>\$ 1,898,000</u> |

**City of Fond du Lac
2013 Adopted Budget
Water Utility**

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| Conversion from Accrual to Cash Basis Budget | 3 |
| Capital Projects..... | 4 |

Water Utility

Budget Summary

| | |
|------------------------|---------------------------|
| Operating Revenues | \$12,227,181 |
| Operating Expenses | \$8,723,819 |
| Net Operating Income | <u>\$3,503,362</u> |
| Non-operating Revenues | \$127,984 |
| Non-operating Expenses | \$1,794,269 |
| Net Income | <u><u>\$1,837,077</u></u> |

Purpose And Activities

PURPOSE: To account for all the activities necessary to provide water services to residential, commercial, and industrial customers of the City.

ACTIVITIES: Fund activities include administration, billing and collection, operations, construction, maintenance, financing, and related debt service.

Budget Comments

No rate increase is proposed for 2013. The last time water rates increased was in 2010. Increased revenues are expected from all customer categories, especially industrial. Some savings in personal services are realized from the transition to the HMO Treatment System, as well as savings in materials and supplies.

Staffing Summary By Full Time Equivalents

| | | |
|-----------------------|-------------|-------------|
| | <u>2012</u> | <u>2013</u> |
| Full Time Equivalents | 17.65 | 17.65 |

**CITY OF FOND DU LAC
2013 BUDGET
WATER UTILITY**

Budget Code WU

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|--|--------------------|---------------------------|---------------------------|----------------------------|-----------------------------|---------------------------|
| OPERATING REVENUES | | | | | | |
| Charges for Services | 12,094,004 | 11,209,330 | 11,209,330 | 6,341,728 | 11,504,330 | 11,848,372 |
| Intergovernmental Revenues | 5,561 | 0 | 0 | 0 | 0 | 0 |
| Other Revenues | 603,764 | 295,400 | 295,400 | 272,392 | 343,000 | 378,809 |
| TOTAL OPERATING REVENUES | 12,703,329 | 11,504,730 | 11,504,730 | 6,614,120 | 11,847,330 | 12,227,181 |
| | | | | | | |
| Personal Services | 1,500,530 | 1,378,508 | 1,378,508 | 832,942 | 1,285,142 | 1,295,180 |
| Contractual Services | 663,485 | 672,070 | 672,070 | 458,045 | 674,906 | 710,944 |
| Materials & Supplies | 1,680,017 | 2,051,563 | 2,121,563 | 1,019,114 | 2,135,148 | 1,991,142 |
| Depreciation | 2,254,382 | 2,283,776 | 2,283,776 | 1,550,658 | 2,392,296 | 2,456,396 |
| Utilities | 565,018 | 647,500 | 647,500 | 433,266 | 647,500 | 647,500 |
| Taxes | 1,513,223 | 1,491,863 | 1,491,863 | 987,912 | 1,558,127 | 1,622,657 |
| TOTAL OPERATING EXPENSE | 8,176,655 | 8,525,280 | 8,595,280 | 5,281,937 | 8,693,119 | 8,723,819 |
| NET OPERATING INCOME (LOSS) | 4,526,674 | 2,979,450 | 2,909,450 | 1,332,183 | 3,154,211 | 3,503,362 |
| | | | | | | |
| NON-OPERATING REVENUES & EXPENSES | | | | | | |
| Non-Operating Revenues | 232,109 | 203,058 | 203,058 | 104,363 | 163,579 | 127,984 |
| Non-Operating Expense | (1,981,594) | (1,965,191) | (1,965,191) | (1,307,514) | (1,965,191) | (1,794,269) |
| TOTAL NON-OPERATING REV (EXP) | (1,749,485) | (1,762,133) | (1,762,133) | (1,203,150) | (1,801,612) | (1,666,285) |
| NET INCOME (LOSS) | 2,777,189 | 1,217,317 | 1,147,317 | 129,032 | 1,352,599 | 1,837,077 |

**CITY OF FOND DU LAC
2013 BUDGET
WATER UTILITY**

Budget Code WU

| DESCRIPTION | 2011 ACTUAL | 2012 ADOPTED BUDGET | 2012 AMENDED BUDGET | 2012 8 MONTHS ACTUAL | 2012 ESTIMATED ACTUAL | 2013 ADOPTED BUDGET |
|---|------------------------|------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|------------------------------------|
| CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET | | | | | | |
| NET INCOME <LOSS> ACCRUAL BASIS | 2,777,189 | 1,217,317 | 1,147,317 | 129,032 | 1,352,599 | 1,837,077 |
| Additions: | | | | | | |
| Special Assessment Principal Payments | 38,576 | 12,723 | 12,723 | 9,665 | 9,665 | 7,606 |
| Depreciation | 2,254,382 | 2,283,776 | 2,283,776 | 1,550,658 | 2,392,296 | 2,456,396 |
| Amortization Debt Discount & Expns | 49,272 | 20,018 | 20,018 | 7,376 | 20,018 | 4,186 |
| Amortized Loss on Adv Refunding | 37,320 | 24,876 | 24,876 | 24,880 | 24,876 | 0 |
| Revenue Bond Debt Proceeds | 3,995,000 | 0 | 0 | 0 | 0 | 0 |
| Subtractions: | | | | | | |
| Debt Service Principal Payments | 4,678,435 | 4,412,374 | 4,412,374 | 1,471,675 | 3,246,675 | 2,905,684 |
| Principal Payments to General Fund | 500,000 | 437,500 | 437,500 | 250,000 | 437,500 | 0 |
| Outlay Funded by Operations | 11,137 | 2,490,000 | 2,490,000 | 3,121,955 | 5,223,000 | 7,234,000 |
| Outlay Financed by Rev Bond Proceeds | 3,995,000 | 0 | 0 | 0 | 0 | 0 |
| NET INCOME <LOSS> CASH BASIS | (32,833) | (3,781,164) | (3,851,164) | (3,122,019) | (5,107,721) | (5,834,419) |

Projection of Unrestricted Cash Balance as of December 31, 2012 and December 31, 2013

| | |
|---|--------------------|
| January 1, 2012 Balance | 10,102,641 |
| 2012 Restricted Radium Reserve released to unrestricted | 2,122,847 |
| Net change from 2012 operations | <u>(5,107,721)</u> |
| December 31, 2012 projected balance | 7,117,767 |
| Net Change from 2013 operations | <u>(5,834,419)</u> |
| December 31, 2013 projected balance | <u>1,283,348</u> |

**City of Fond du Lac
2013 Budget
Water Utility Capital Projects**

Revenues:

| | |
|----------------|---------------------|
| Operations | \$ 1,925,000 |
| Total Revenues | <u>\$ 1,925,000</u> |

Expenditures:

| | |
|---|---------------------|
| Capital Equipment Replacement | \$ 160,000 |
| Chlorination of Wells | 60,000 |
| Lower Services that Freeze | 25,000 |
| Annual Water Meter Additions & Replacements | 80,000 |
| 4-inch Main Replacement-City Wide | 175,000 |
| Well Renovation & Pump Work | 250,000 |
| Expansion of North Well Field | 500,000 |
| Annual Main Replacement Program | 675,000 |
| Total Expenditures | <u>\$ 1,925,000</u> |