

## **2010 Adopted Budget**

General Fund  
Special Revenue Funds  
Debt Service Funds  
Internal Service Fund  
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  
2010 Adopted Budget  
Summary Information**

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# ***CITY OF FOND DU LAC - Memorandum***

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**To:** City Council

**From:** Thomas Herre, City Manager

**Date:** November 25, 2009

**Subject:** Executive Summary – 2010 Adopted Budget

## **FOREWORD**

The 2010 budget is structured to address in a balanced manner these, at times, competing goals:

- Address rising personnel costs.
- Maintain services at a high level.
- Recognize the difficult economic conditions facing Fond du Lac taxpayers.

We are challenged by projected reductions in traditional sources of revenues such as interest income, development fees and state aid. We are helped by the close out of three tax increment financing districts this past year, which added \$63 million in property value to the general tax base and allowed an increase in the tax levy without a dollar-for-dollar direct impact on taxpayers.

### **Personnel Costs**

With a budgeted 0% change in wage and salary schedule costs for all labor unions and non-represented employee groups, this budget is consistent with what is happening in the general economy. All union contracts are up for negotiation this year. Layoffs and/or furloughs or other personnel cost reductions will be necessary if settlements are above 0% or if uncertainty persists. A voluntary furlough program for 2010 has been announced and a comprehensive organizational study is planned for next year to identify the potential for future cost savings.

### **Services**

At a time when other communities are imposing or have in place among others, garbage pick-up fees, wheel taxes, recycling fees, snow removal fees and stormwater utility fees, the City will continue to provide those services with no additional charges. There will, however, be some reductions in the services provided by the Department of Public Works which will allow an accompanying reduction in the City's work force.

### Economic Conditions

We estimate that the owner of a mid-priced property (\$125,000) in Fond du Lac will see an increase of \$28 in City property taxes for 2010. Though this is an increase from 2009, the equalized value tax rate will be very close to what it was in 2008.

## **EXECUTIVE SUMMARY**

### Equalized Tax Rate

The 2010 adopted budget results in an equalized value property tax rate of \$7.217 per \$1,000 of valuation. This is comparable to the 2009 rate of \$7.124 and represents an increase of \$0.093 per \$1,000, 1.3% greater than 2009.

### Assessed Tax Rate

The 2010 adopted budget results in an assessed value property tax rate of \$7.699 per \$1,000 of valuation. This is comparable to the 2009 rate of \$7.471 and represents an increase of \$0.228 per \$1,000, 3% greater than 2009.

It is estimated that the amount of City property taxes paid by the owner of an average-valued residential property will increase by approximately \$28 compared to the previous 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.

### Levy Limit

The adopted 2010 budget includes a property tax levy of \$19,617,354, which is \$515,000 below the allowable levy limit. The adopted property tax levy includes increases resulting from the close-out of three tax increment financing districts this past year and increases in general obligation debt principal and interest payments.

### Revenues Other Than Property Taxes

The 2010 adopted budget reflects a decrease in general fund revenue excluding property taxes of 3.5%. The most significant reductions in revenue include reduced interest income of \$650,000 due to record low interest rates, net licenses and permits of \$150,000 due to the sluggish economy, and repayments of advances from Tax Increment District No. 4 of \$350,000. These revenue reductions, the decisions to continue to fund stormwater clean-up and recycling from property taxes, and the need to deal with a deficit carried over from previous budget years, are the main reasons (rather than increased spending) for the property tax rate increase.

Various fees have been adjusted to reflect increased costs as noted in the fee schedules in Exhibits A through K.

### Expenditures

Total general fund spending in the 2010 adopted budget is virtually unchanged, increasing by just \$7,700 or 0%. Some of the more significant items affecting budgeted expenditures are noted elsewhere.

### State Aid Revenues

The 2010 adopted budget reflects a reduction in State Shared Revenue payments of \$318,500. However, due to increases in various other state aid categories and new grants, the net total decrease in general fund State aid payments is just \$26,000. The largest new grants include a police beat patrol grant of \$134,927 and a police school resource officer grant of \$93,077.

### General Fund Balance

Maintaining a sufficient general fund balance is an important consideration for rating agencies when determining the City's bond ratings. The general fund balance reserve for working capital is projected to be \$4,168,000, which is \$200,000 below the City's 15% working capital requirement, as reaffirmed by City Council resolution in 2008. The 2010 adopted budget includes the use of \$512,817 in general fund balance to partially fund City services. This compares to \$303,000 in general fund balance used to partially fund City services in the previous year's budget.

### Wage and Benefit Costs

The 2010 adopted budget includes a 0% change in wage and salary schedule costs for all labor unions and non-represented employee groups. All labor union contracts are up for re-negotiation in 2010. Scheduled step increases based on months/years of service are included in the budget per contracts. Since the budget does not include funding for salary and wage schedule changes, any contract settlements above 0% not offset by additional cost reductions will result in the unbudgeted use of additional fund balance.

A 10% increase in employee health insurance premium costs is included in the 2010 adopted budget. The premium increase is necessary due to high health care claims experienced by the City's self-funded employee health plan in past years. The health insurance plan had a negative fund balance of \$455,956 at the end of 2008, which is projected to grow to \$721,309 by the end of 2010. Increases in employee health insurance premiums may be needed in future years to erase this deficit.

### Voluntary Unpaid Employee Furlough Days

The City solicited voluntary unpaid furlough days from its employees. This process was completed after the proposed budget was issued and results in an estimated savings of 867 hours and a cost including benefits of \$30,700. The tax levy effect was \$22,700 and is reflected in the 2010 adopted budget.

### Staffing Changes

The 2010 adopted budget includes the reduction of three full-time and one part-time position in Public Works and one full-time position in Community Development/Inspections. During the council workshop, two electrical short-term seasonal and approximately three parks short-term seasonal positions were also removed. The elimination of these positions will result in some reductions in public services.

The City has received notification that it is eligible for a non-competitive Wisconsin Office of Justice Assistance Beat Patrol Grant to fund additional police personnel for community work or beat patrols. The 2010 adopted budget includes the addition of one grant-funded full-time police patrol officer position for this purpose.

### Capital Projects

The 2010 adopted budget includes funding for various capital projects totaling \$11,082,729. Funding sources for these projects include the issuance of long-term debt of \$7,675,000, various State and Federal grants totaling \$2,538,300, property tax levy financing of \$278,900 and transfers from other funds and the use of available fund balances of \$590,529.

During the staff's budget deliberations, in order to meet the levy limits and avoid further use of fund balance, reductions were made to some capital projects financed by the annual property tax levy. The squad car replacement program was reduced by \$33,000, and the entire street resurfacing program of \$330,000 was removed from the 2010 capital budget. Although it will be necessary to find ways to add these items back into future budgets, a one-year suspension of the street resurfacing program is acceptable since several other street improvement construction projects are scheduled for 2010.

At the budget workshop, Council approved deferral of the 2010 sidewalk replacement program one year due to areas that continue to recover from severe flooding. This private sidewalk program is funded by special assessment charges.

The 2010 capital projects fund budget includes \$2,700,000 for the stormwater pollution loading reduction program, which is funded by long-term debt. This capital intensive program will continue in future years and in the absence of stormwater user fees, the increasing debt will be repaid with increasing future property tax levies.

### Expenditure Restraint Program

Based on the expenditures contained in the proposed 2010 budget, the City will again qualify for State funding under the Wisconsin Expenditure Restraint Program which rewards cities that hold spending to levels specified by the Wisconsin Department of Revenue. The City will receive \$637,000 from the State for qualifying for the Expenditure Restraint Program in 2010. General fund spending in the 2010 adopted budget is \$352,000 below the Expenditure Restraint Program limit.

### Utility Rates

The 2010 adopted budget includes increases in Water Utility rates of 23%. The application for the proposed water rates was previously presented to the City Council and has been submitted to the Public Service Commission of Wisconsin for review and approval. No increases in Wastewater Utility rates are proposed. It is estimated that the combined water and wastewater bill of the typical residential customer will increase by approximately 12%.

### Organizational Study

The City Manager's portion of the budget includes \$29,000 to conduct an organizational study in 2010, with the goals of identifying potential future cost savings that may be possible due to reorganization or combination of departments, divisions and functions.

### Conclusion

In conclusion, I wish to thank all City staff for their cooperation and team spirit in this long and difficult process. I would like to especially thank the employees 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 2010 Budget.

**CITY OF FOND DU LAC  
2010 BUDGET SUMMARY**

The 2010 **GENERAL FUND BUDGET** is as follows:

**REVENUES AND OTHER FINANCING SOURCES:**

	<b>2009 Budget</b>	<b>2010 Budget</b>	<b>Percent Change</b>
Taxes (other than property taxes)	\$1,035,255	\$1,388,427	
Licenses and Permits	1,236,622	1,086,275	
Intergovernmental Revenues	10,220,893	10,194,724	
Public Charges for Services	451,657	421,017	
Fines, Forfeits and Penalties	420,000	426,200	
Interest and Rent	1,027,044	377,044	
Miscellaneous Revenues	110,225	100,225	
Total Revenues Excluding Property Taxes	\$14,501,696	\$13,993,912	<u>-3.5%</u>
General Property Taxes	13,449,840	14,573,664	
Transfers from Other Funds	390,000	40,000	
Fund Balance Applied	302,787	512,817	
<b>TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED</b>	<b>\$28,644,323</b>	<b>\$29,120,393</b>	

**EXPENDITURES AND OTHER FINANCING USES:**

General Government	\$3,844,935	\$3,889,562	
Public Safety	13,212,598	13,465,618	
Public Works	8,568,519	8,270,632	
Non-Departmental and Miscellaneous	407,099	399,648	
<b>TOTAL EXPENDITURES</b>	<b>26,033,151</b>	<b>26,025,460</b>	<u>0.0%</u>
Transfers to Other Funds	2,611,172	3,094,933	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$28,644,323</b>	<b>\$29,120,393</b>	<u>1.7%</u>

The 2010 **budgets for  
all funds** combined:

	<b>Fund Balance January 1</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Fund Balance December 31</b>
General Fund	\$ 4,833,421	\$28,607,576	\$29,120,393	\$ 4,320,604
Special Revenue Funds	1,020,009	10,130,805	10,374,917	775,897
Debt Service Fund	4,008,337	7,345,046	8,769,385	2,583,998
Capital Projects Funds	202,972	10,879,757	11,082,729	-
Wastewater Collection and Treatment System	12,325,052	9,816,955	9,276,473	12,865,534
Water Utility	4,260,208	12,052,067	9,843,518	6,468,757
Internal Service Fund	(570,273)	6,406,600	6,557,636	(721,309)
Total All Funds	\$26,079,726	\$85,238,806	\$85,025,051	\$26,293,481

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

	<b>2009 Budget</b>	<b>2010 Budget</b>
General Fund	\$13,449,840	\$14,573,664
Library Special Revenue Fund	1,732,485	1,735,585
Recycling Special Revenue Fund	7,133	-
Transit Special Revenue Fund	273,353	-
Debt Service Fund	3,015,650	3,308,105
Total City Property Tax Levy	\$18,478,461	\$19,617,354

	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>\$ Change</b>	
Equalized Value Property Tax Rate	\$7.381	\$7.124	\$7.217	\$0.093	<u>1.3%</u>
Assessed Value Property Tax Rate	\$7.568	\$7.471	\$7.699	\$0.228	<u>3.0%</u>

The City's outstanding debt at December 31, 2009 is projected to be:

General Obligation Notes and Bonds	\$67,802,477
Utility Revenue Bonds	129,045,442
Total Debt	<u>\$196,847,919</u>



## RESOLUTION NO. 8130

**A RESOLUTION ADOPTING THE 2010  
CITY BUDGET, LEVYING A TAX, AND ESTABLISHING FEES**

**WHEREAS**, on October 28, 2009, the City Council held a public hearing on the 2010 City Budget pursuant to Section 65.90 of the Wisconsin Statutes; and

**WHEREAS**, the City Council has previously met to deliberate on said budget; and

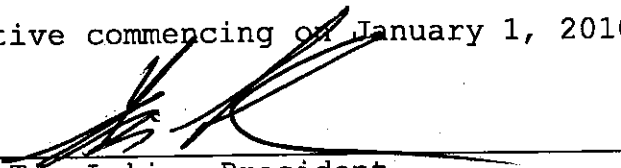
**WHEREAS**, the City Council has adjusted said budget and wishes to finalize the 2010 City Budget pursuant to State law.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Fond du Lac that the 2010 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 \$19,617,354 is hereby levied upon all taxable property within the City of Fond du Lac as returned by the Assessor in the year 2009 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 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, 2010.

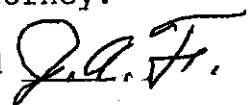
**ADOPTED:** NOV 24 2009

  
Tim Lakin, President  
Fond du Lac City Council

Attest:

  
Sue L. Strands, City Clerk

City Attorney:

Reviewed 

**RESOLUTION NO. 8119****A RESOLUTION ADOPTING THE 2010  
FOND DU LAC AREA TRANSIT BUDGETS**

**WHEREAS**, on October 14, 2009 the City Council held public hearings on Fond du Lac Area Transit's 2010 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 2010 Operating Budget of Fond du Lac Area Transit in the amount of \$1,626,757 and the 2010 Capital Budget in the amount of \$1,096,000 for a replacement Paratransit vehicle and three (3) heavy duty coaches 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 local share costs of the specific capital requests for 2010 are to be transferred from the Transit Fund Balance.

**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

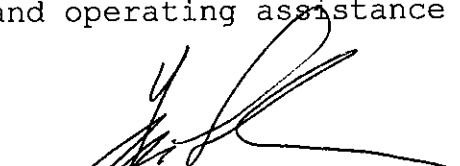
authorizing a project administered by the Federal Transit Administration.

**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.

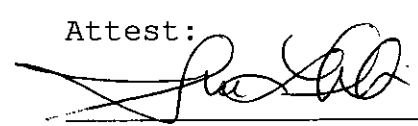
**BE IT FURTHER RESOLVED** that the Fond du Lac Area Transit Manager is authorized to furnish such additional information as the United States Department of Transportation may require in connection with the application for the program of projects.

**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.

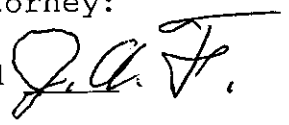
**ADOPTED:** OCT 23 1999

  
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Tim Lakin, President  
Fond du Lac City Council

Attest:

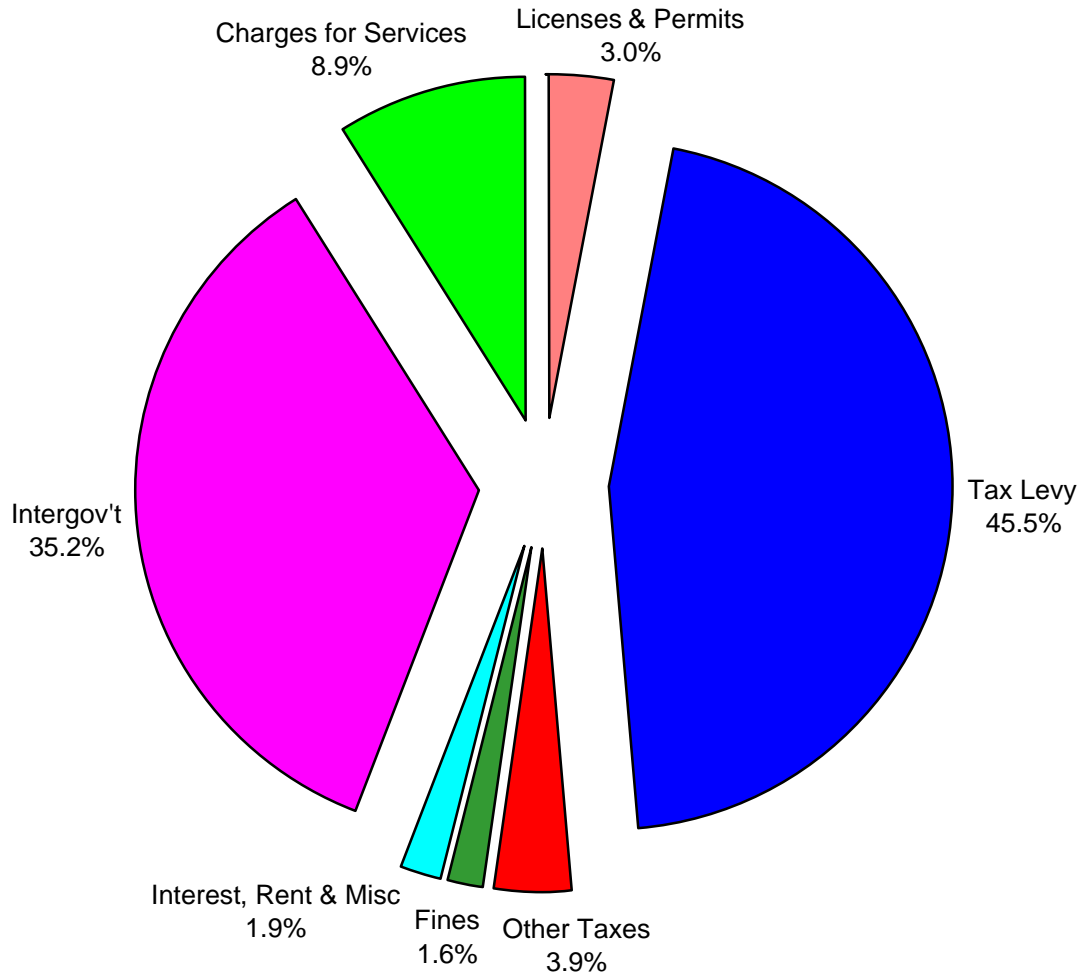
  
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Sue L. Strands, City Clerk

City Attorney:

Reviewed 

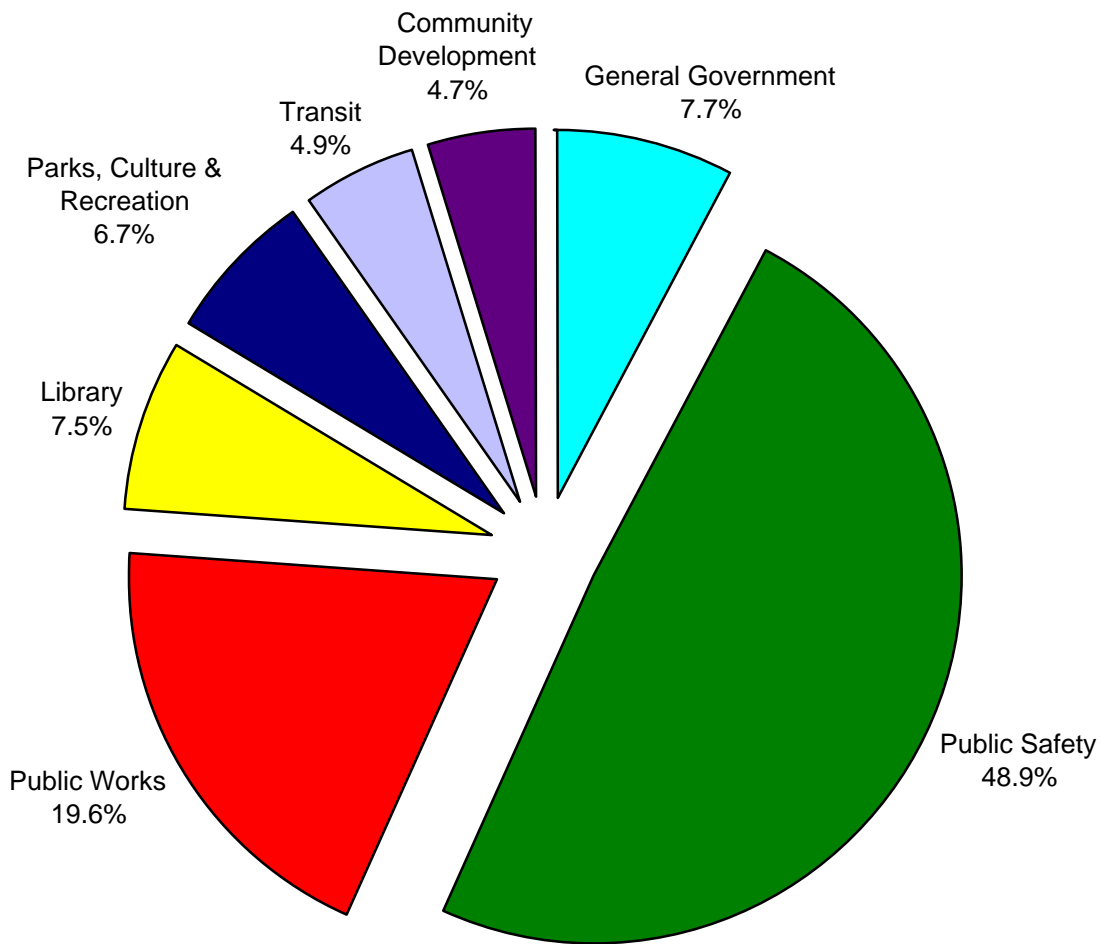
# City of Fond du Lac

## 2010 General Fund and Special Revenue Fund Revenue Summary



# City of Fond du Lac

## 2010 General Fund and Special Revenue Funds Expenditure Summary By Major Function

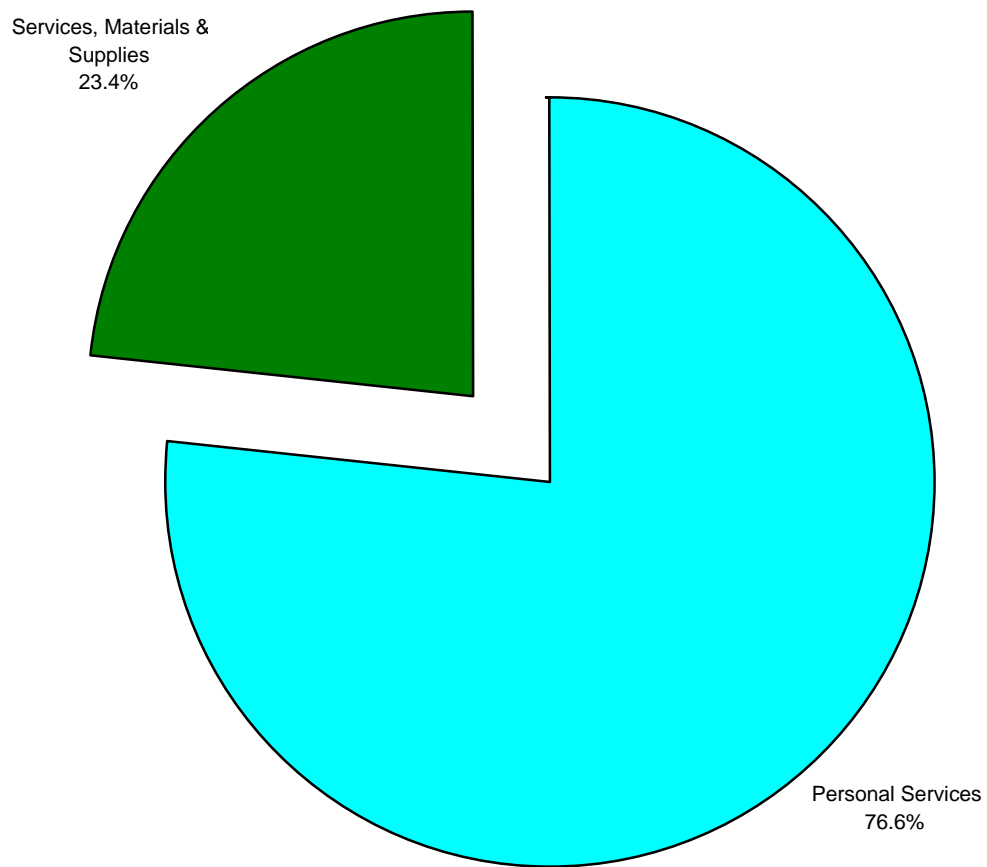


# City of Fond du Lac

## 2010 General Fund and Special Revenue Fund

### Budgeted Expenditures

By Major Object



**City of Fond du Lac  
2010 Budget  
General Fund and Special Revenue Funds Budgeted Expenditures  
By Major Object & Function**

<b>DESCRIPTION</b>	<b>GENERAL GOVERNMENT</b>	<b>PUBLIC SAFETY</b>	<b>PUBLIC WORKS</b>	<b>LIBRARY</b>	<b>PARKS, CULTURE &amp; RECREATION</b>	<b>TRANSIT</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>OTHER</b>	<b>TOTAL</b>
Salaries & Wages	\$ 1,951,500	\$ 9,921,087	\$ 3,258,386	\$ 1,322,876	\$ 968,132	\$ 414,650	\$ 901,576	\$ -	\$ 18,738,207
Fringe Benefits									
Wisconsin Retirement	191,812	2,045,282	346,810	141,828	101,362	45,611	98,082	-	2,970,787
Social Security	144,304	467,242	248,219	101,200	74,063	31,721	68,511	-	1,135,260
Group Health Insurance	428,951	2,185,887	825,656	334,154	235,762	108,258	222,270	-	4,340,938
Other	33,845	130,776	104,195	10,714	17,513	4,219	28,314	-	329,576
Total Fringe Benefits	798,912	4,829,187	1,524,880	587,896	428,700	189,809	417,177	-	8,776,561
Total Personal Services	2,750,412	14,750,274	4,783,266	1,910,772	1,396,832	604,459	1,318,753	-	27,514,768
Services, Materials & Supplies									
Contractual Services	1,031,771	1,016,367	1,948,699	244,090	453,555	782,740	411,725	-	5,888,947
Materials & Supplies	757,202	1,613,311	1,059,566	492,153	333,727	218,878	117,345	-	4,592,182
Utilities	40,860	220,120	534,530	84,799	218,710	20,680	53,002	-	1,172,701
Expense Transfers	(1,793,862)	-	(1,178,199)	-	(80,277)	-	(175,067)	-	(3,227,405)
Total Services, Materials & Supplies	35,971	2,849,798	2,364,596	821,042	925,715	1,022,298	407,005	-	8,426,425
Capital Outlay	-	-	12,100	-	-	-	-	-	12,100
Total Expenditures	2,786,383	17,600,072	7,159,962	2,731,814	2,322,547	1,626,757	1,725,758	-	35,953,293
Transfers to Other Funds	-	190,000	-	-	100,756	156,228	-	3,094,933	3,541,917
Total Expenditures and Other Financing Uses	\$ 2,786,383	\$ 17,790,072	\$ 7,159,962	\$ 2,731,814	\$ 2,423,303	\$ 1,782,985	\$ 1,725,758	\$ 3,094,933	\$ 39,495,210

**City of Fond du Lac  
2010 Adopted Budget  
Position Summary**

Division Description	2009		2010		Increase (Decrease)	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
City Manager	2	0	2	0	0.0	0.0
Community Development	5	1	4	1	(1.0)	0.0
Inspection	6.42		6.00		(0.4)	0.0
Fond du Lac Area Transit	6	3	6	3	0.0	0.0
Parking Fund	3		3		0.0	0.0
Senior Center	2		2		0.0	0.0
Subtotal-Community Development	22.4	4	21.0	4	(1.4)	0.0
Clerk	3		3		0.0	0.0
Central Services	1		1		0.0	0.0
Comptrollers	6	3	6	3	0.0	0.0
Central Collection	1	2	1	2	0.0	0.0
Assessment	4	1	4	1	0.0	0.0
Subtotal-Administration	15	6	15	6	0.0	0.0
Management Information Systems	4	0	4	0	0.0	0.0
Attorney	2	0	2	0	0.0	0.0
Human Resources	3	0	3	0	0.0	0.0
Police	80		81		1.0	0.0
Fire	39		39		0.0	0.0
Ambulance	28		28		0.0	0.0
Subtotal-Public Safety	147	0	148	0	1.0	0.0
Engineering	12		12		0.0	0.0
Fleet Operations & Services	9		9		0.0	0.0
Const & Maint Personnel	31	1	29	0	(2.0)	(1.0)
Storm Water	1		1		0.0	0.0
Solid Waste Management	6		5		(1.0)	0.0
Electrical	3		3		0.0	0.0
Parks	10.58		11.00		0.4	0.0
Tree Care	2		2		0.0	0.0
Wastewater Collect & Treat Sys	22		22		0.0	0.0
Water Utility	17	1	17	1	0.0	0.0
Subtotal-Public Works	113.6	2	111.0	1	(2.6)	(1.0)
<b>Subtotal-Positions Under Council Authority</b>	309	12	306	11	(3.0)	(1.0)
Library	18	28	18	28	0.0	0.0
<b>Total</b>	<b>327</b>	<b>40</b>	<b>324</b>	<b>39</b>	<b>(3.0)</b>	<b>(1.0)</b>

Includes permanent full and part time positions.



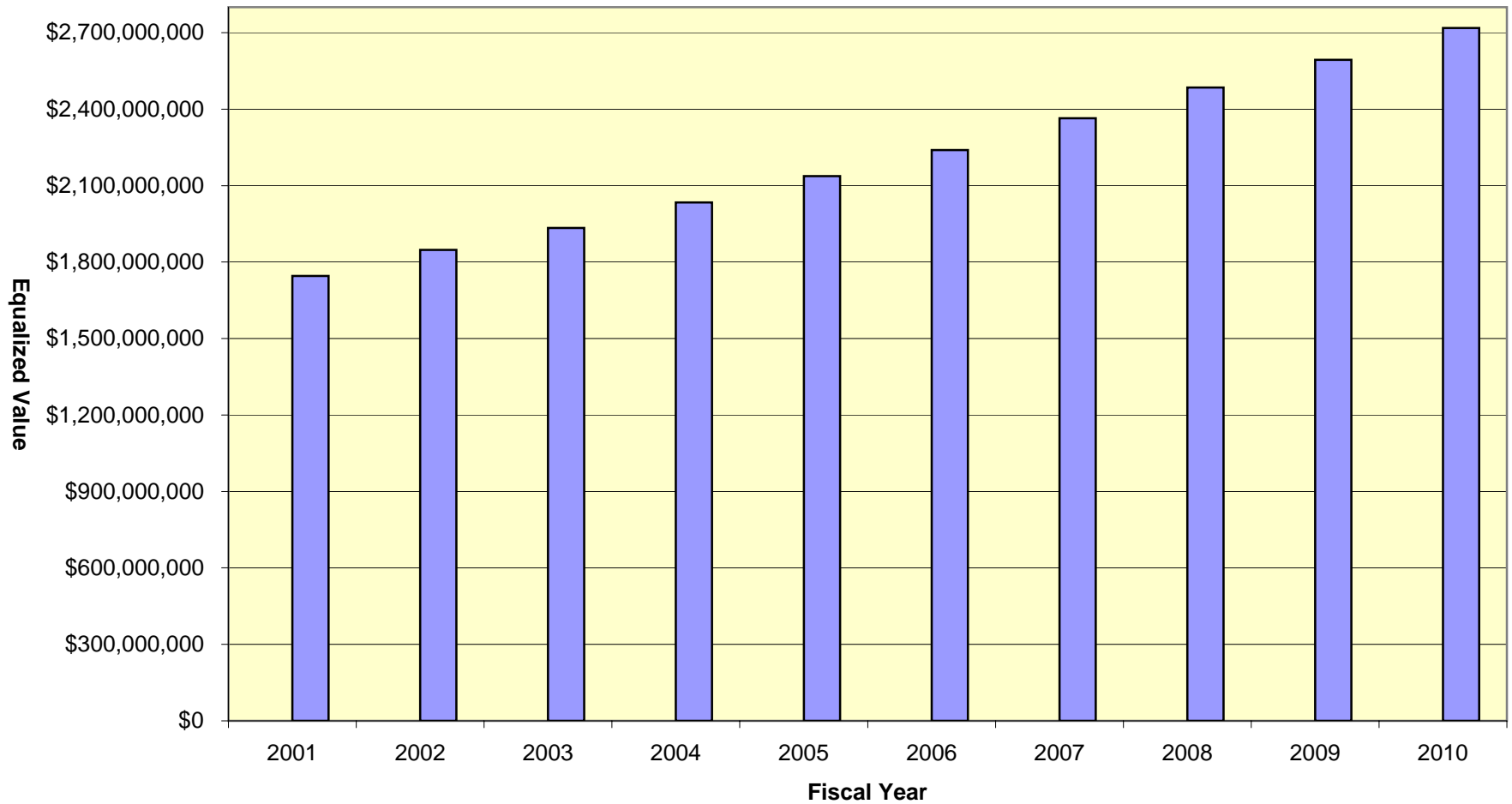
**City of Fond du Lac**  
**2010 Budget**  
**Summary of Long Term Debt Principal**

<b>Issue Description</b>	<b>Outstanding Balance 12/31/09</b>	<b>To Be Paid In 2010</b>	<b>Issued In 2010</b>	<b>Outstanding Balance 12/31/10</b>
<b>General Obligation Bonds:</b>				
2001 Refunding Bonds	6,175,000	400,000		5,775,000
2003 Refunding, TID #4	100,000	100,000		-
2004 Library Bonds	3,525,000	100,000		3,425,000
2007 Refunding Bonds	10,850,000	100,000		10,750,000
Total Bonds	20,650,000	700,000	-	19,950,000
<b>General Obligation Notes:</b>				
2002 State Trust Fund, TID #9	415,000	170,000		245,000
2004 State Trust Fund-WRS	4,500,000	100,000		4,400,000
2004 Corporate Purpose	3,850,000	3,850,000		-
2005 Corporate Purpose	7,650,000	7,650,000		-
2006 Corporate Purpose	5,600,000	5,600,000		-
2006 Ready For Re-Use Loan, TID #11	352,477	-		352,477
2007 Corporate Purpose	4,430,000	65,000		4,365,000
2007 Stormwater	955,000	35,000		920,000
2007 Harbor Fund	590,000	25,000		565,000
2007 Refunding, TID #10	1,530,000	100,000		1,430,000
2008 Corporate Purpose	1,585,000	70,000		1,515,000
2008 Stormwater	1,970,000	30,000		1,940,000
2008 NANs, TID#10	2,700,000	2,700,000		-
2009 Corporate Purpose	6,100,000	-		6,100,000
2009 Stormwater	1,800,000	-		1,800,000
2009 Refinancing-2003 Notes	3,125,000	100,000		3,025,000
2010 Refinance 2004, 2005, 2006 GO No	-	-	15,650,000	15,650,000
2010 TID #10 Refinance NANs	-	-	2,700,000	2,700,000
2010 Corporate Purpose	-	-	4,975,000	4,975,000
2010 Stormwater	-	-	2,700,000	2,700,000
Total Notes	47,152,477	20,495,000	26,025,000	52,682,477
Total General Obligation Debt	67,802,477	21,195,000	26,025,000	72,632,477
<b>Revenue Bonds:</b>				
1991 Sewer Utility-Clean Water Loan	243,091	119,232		123,859
1998 Water Utility	1,275,000	1,275,000		-
1999 Sewer Utility	400,000	200,000		200,000
2000 Water Utility	920,000	135,000		785,000
2001 Water Utility	1,100,000	100,000		1,000,000
2001 Water Utility - 1992B Refunding	2,150,000	675,000		1,475,000
2002 Water Utility	1,950,000	125,000		1,825,000
2002 Sewer Utility	475,000	100,000		375,000
2003 Water Utility	4,175,000	175,000		4,000,000
2003 Sewer Utility	1,000,000	75,000		925,000
2004 Water Utility	6,525,000	125,000		6,400,000
2004 Sewer Utility	4,475,000	100,000		4,375,000
2005 Water Utility BANs	3,620,000	3,620,000		-
2005 Sewer Utility	650,000	100,000		550,000
2005 Water Utility - 1993 Refunding	480,000	150,000		330,000
2006 Water Utility BANs	2,290,000	2,290,000		-
2006 Wastewater Clean Water Loan	55,584,243	2,897,395		52,686,848
2007 Water Utility BANs - Phase II	18,100,000	18,100,000		-
2008 Safe Drinking Water Loan	20,833,108	941,901		19,891,207
2008 Water Utility BANs	1,685,000	1,685,000		-
2009 Water Utility BANs	1,115,000	1,115,000		-
2010 Water Refunding Bonds	-	-	9,985,000	9,985,000
2010 Safe Drinking Water Loan	-	-	11,000,000	11,000,000
2010 Water Utility BANs	-	-	1,279,000	1,279,000
Total Revenue Bonds	129,045,442	34,103,528	22,264,000	117,205,914

**City of Fond du Lac**  
**2010 Budget**  
**Comparison of Assessed and Equalized Values**  
**as of January 1, 2008 and 2009**

Description	Value as of		Increase (Decrease)	
	January 1, 2008	January 1, 2009	Amount	Percent
<b><u>Assessed Value:</u></b>				
Real Estate:				
Residential	\$ 1,593,579,600	\$ 1,603,974,100	\$ 10,394,500	0.7
Commercial	726,506,300	733,326,900	6,820,600	0.9
Manufacturing	105,536,800	104,702,900	(833,900)	(0.8)
Agricultural and Other	1,277,300	1,315,400	38,100	3.0
Total Real Estate:	2,426,900,000	2,443,319,300	16,419,300	0.7
Personal Property:				
Manufacturing	25,685,900	26,190,500	504,600	2.0
All Other Personal Property	97,745,780	95,972,020	(1,773,760)	(1.8)
Total Personal Property	123,431,680	122,162,520	(1,269,160)	(1.0)
Total Assessed Value	\$ 2,550,331,680	\$ 2,565,481,820	\$ 15,150,140	0.6
<b><u>Equalized Value:</u></b>				
Including TID Increment	\$ 2,674,717,400	\$ 2,736,857,700	\$ 62,140,300	2.3
Excluding TID Increment	2,593,882,900	2,718,298,800	124,415,900	4.8
Total TID Increment	\$ 80,834,500	\$ 18,558,900	\$ (62,275,600)	(77.0)
TID Increments:				
No. 4	1,435,800	0	\$ (1,435,800)	(100.0)
No. 6	37,339,500	0	(37,339,500)	(100.0)
No. 7	24,562,200	0	(24,562,200)	(100.0)
No. 8	739,200	735,500	(3,700)	(0.5)
No. 9	3,004,800	2,967,200	(37,600)	(1.3)
No. 10	10,713,000	11,273,800	560,800	5.2
No. 11	3,040,000	3,141,600	101,600	3.3
No. 12	0	440,800	440,800	
Total TID Increment	\$ 80,834,500	\$ 18,558,900	\$ (62,275,600)	(77.0)

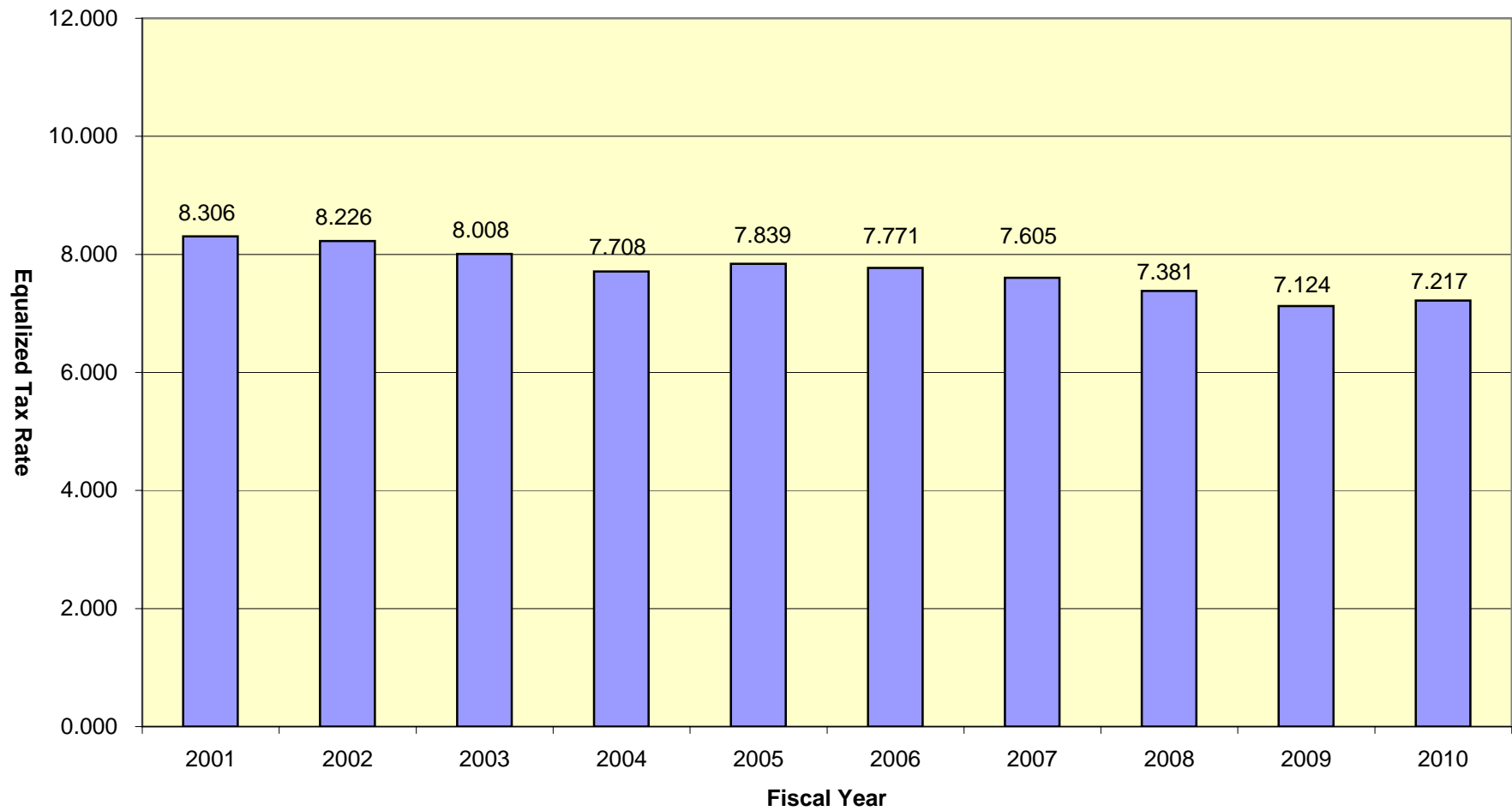
**City of Fond du Lac  
10 Year History  
Equalized Property Values (without TID)**



**City of Fond du Lac  
2010 Budget  
Comparative Summary of Jurisdictional Levies  
And Equalized Tax Rates for the Year 2008 and 2009 Levies**

Jurisdiction	2008		2009		Increase (Decrease) In Levy		Increase (Decrease) In Tax Rate	
	Levy	Tax Rate	Levy	Tax Rate	Amount	%	Amount	%
City of Fond du Lac	\$ 18,478,461	\$ 7.124	\$ 19,617,354	\$ 7.217	\$ 1,138,893	6.16%	\$ 0.093	1.30%
Fond du Lac School District	20,656,383	8.178	22,968,845	8.668	2,312,462	11.19%	0.490	5.99%
Moraine Park Technical College	3,482,988	1.343	3,766,697	1.386	283,708	8.15%	0.043	3.20%
Fond du Lac County	12,603,203	4.859	13,730,238	5.051	1,127,035	8.94%	0.192	3.96%
State Forestry	453,916	0.200	464,462	0.200	10,546	2.32%	0.000	0.00%
Tax Incremental Districts:								
No.4	30,875				(30,875)			
No.6	802,932				(802,932)			
No.7	528,175				(528,175)			
No.8	15,895		16,418		522			
No.9	64,614		66,233		1,619			
No.10	230,368		251,650		21,282			
No.11	65,371		70,126		4,755			
No.12	-		9,839		9,839			
Gross Levy and Tax Rate	\$ 57,413,180	\$ 21.704	\$ 60,961,861	\$ 22.522	\$ 3,548,680	6.18%	\$ 0.818	3.77%
State School Credits	(3,692,332)	(1.423)	(3,666,758)	(1.349)	25,574	0.69%	0.075	5.24%
Net Levy and Tax Rate	53,720,849	20.280	57,295,103	21.173	3,574,254	6.65%	0.893	4.40%

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

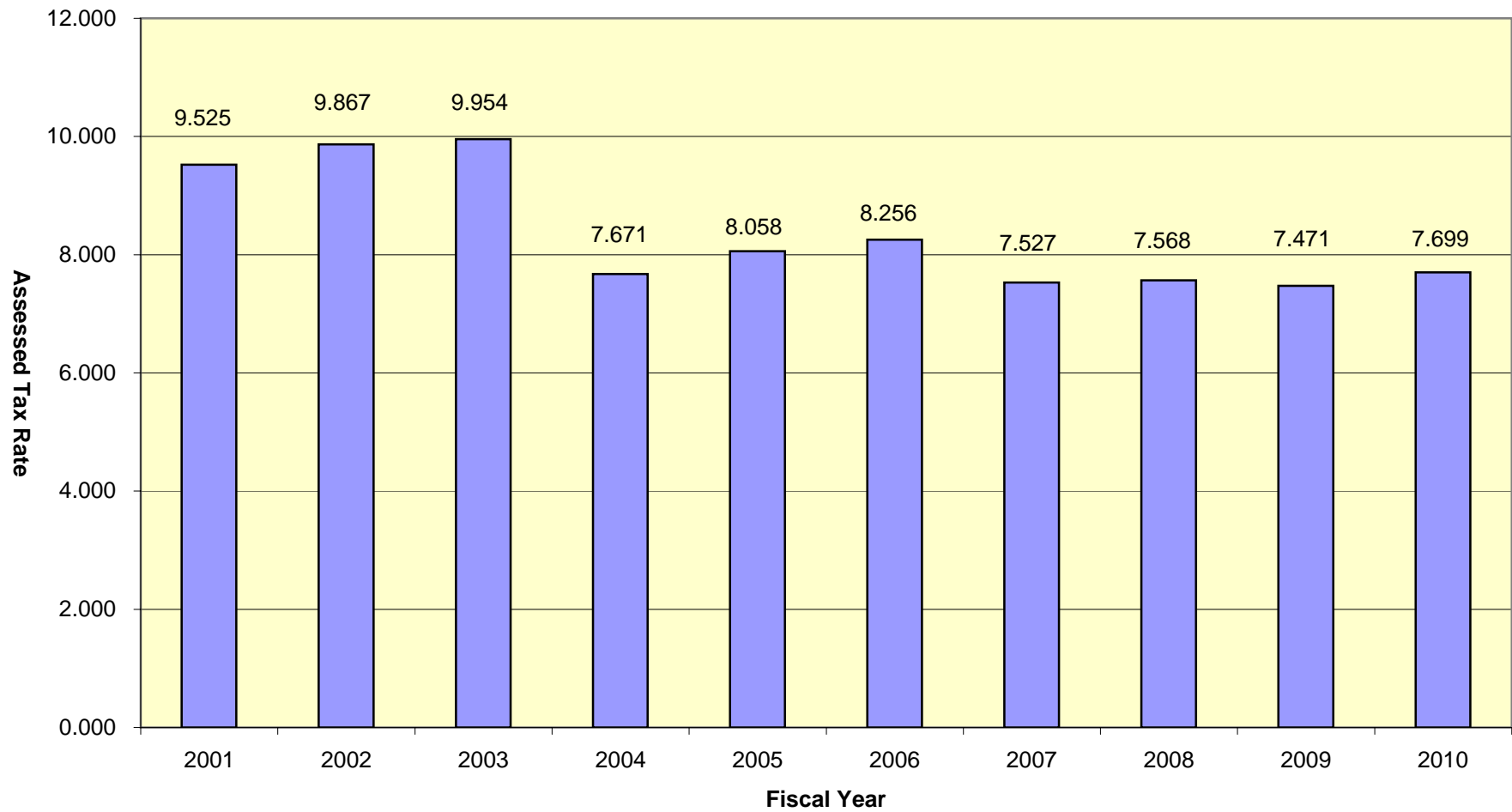


**City of Fond du Lac  
2010 Budget  
Comparative Summary of Jurisdictional Levies  
And Assessed Tax Rates for the Year 2008 and 2009 Levies**

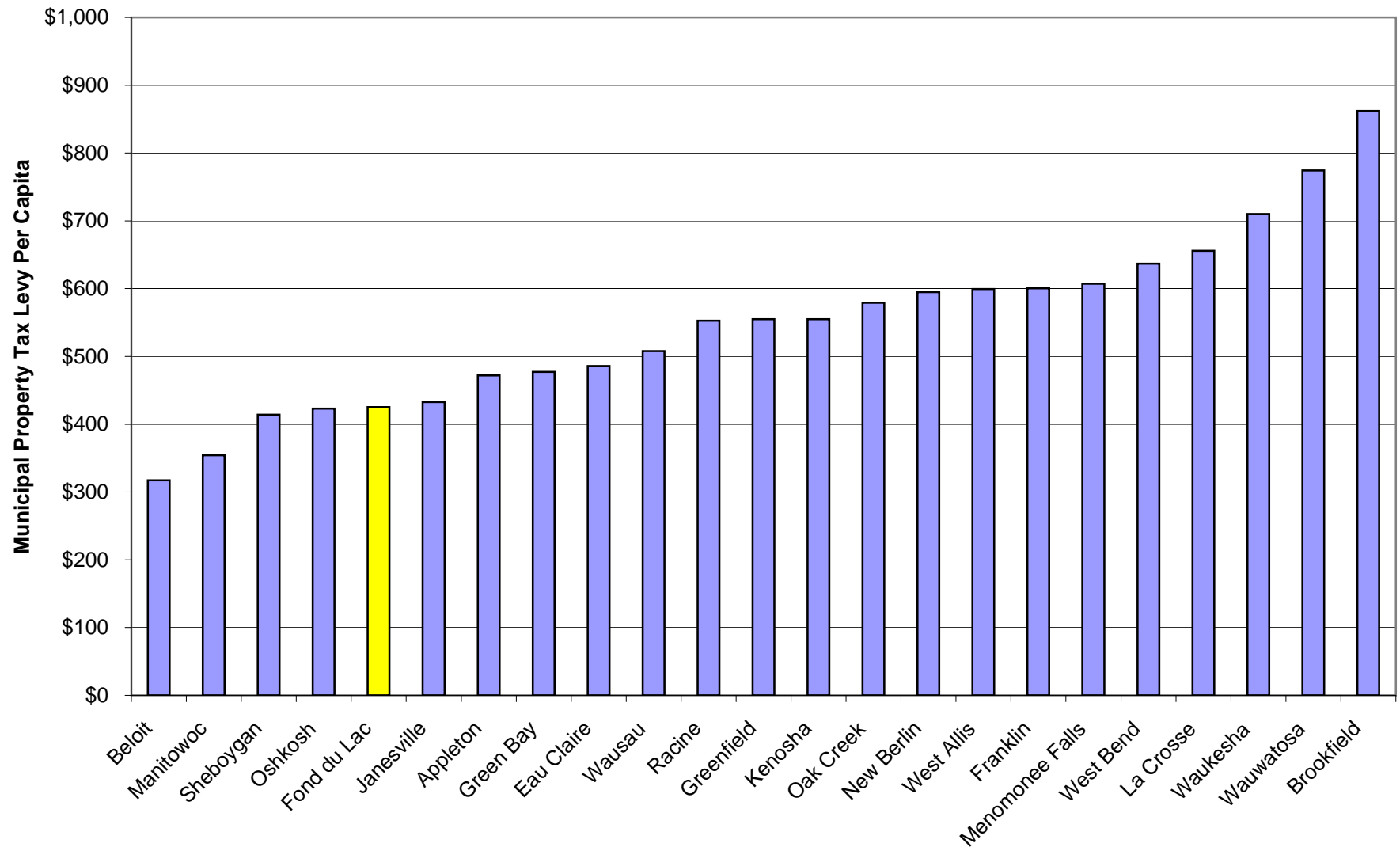
Jurisdiction	2008		2009		Increase (Decrease) In Levy		Increase (Decrease) In Tax Rate	
	Levy	Tax Rate	Levy	Tax Rate	Amount	%	Amount	%
City of Fond du Lac	\$ 18,478,461	\$ 7.471	\$ 19,617,354	\$ 7.699	\$ 1,138,893	6.16%	\$ 0.228	3.04%
Fond du Lac School District	20,656,383	8.577	22,968,845	9.247	2,312,462	11.19%	0.670	7.81%
Moraine Park Technical College	3,482,988	1.408	3,766,697	1.478	283,708	8.15%	0.070	4.97%
Fond du Lac County	12,603,203	5.096	13,730,238	5.388	1,127,035	8.94%	0.293	5.74%
State Forestry	453,916	0.178	464,462	0.181	10,546	2.32%	0.003	1.72%
Tax Incremental Districts:								
No. 4	30,875				(30,875)			
No. 6	802,932				(802,932)			
No. 7	528,175				(528,175)			
No. 8	15,895		16,418		522			
No. 9	64,614		66,233		1,619			
No. 10	230,368		251,650		21,282			
No. 11	65,371		70,126		4,755			
No. 12	-		9,839		9,839			
Gross Levy and Tax Rate	\$ 57,413,180	\$ 22.730	\$ 60,961,861	\$ 23.994	\$ 3,548,680	6.18%	\$ 1.263	5.56%
State School Credits	(3,692,332)	(1.448)	(3,666,758)	(1.429)	25,574	-0.69%	0.019	-1.28%
Net Levy and Tax Rate	\$ 53,720,849	\$ 21.283	\$ 57,295,103	\$ 22.565	\$ 3,574,254	6.65%	\$ 1.282	6.02%

Note: In 2010, a lottery credit is available to homeowners who use the property as their principal residence. The credit is based on the first \$8,100 of equalized property value times the equalized school tax rate. The credit available for residents in the Fond du Lac School District is \$70.21. The 2010 "First Dollar Credit" is based on the first \$7,100 of equalized property value times the equalized school tax rate. The credit for properties in the Fond du Lac School District is \$61.54.

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



## 2009 Municipal Property Tax Levies Per Capita



Source: Wisconsin Taxpayers Alliance Municipal Facts 2009



# EXHIBIT A

## CITY OF FOND DU LAC LICENSE FEES

<b>Name of License or Permit</b>	<b>2009 Current Fee</b>	<b>2010 Adopted Fee</b>
Amusement Devices	\$35	\$38
Bowling Alley (each lane)	35	38
Theater (per screen)	100	100
Secondhand Dealer	80/200 cash bond	90/200 cash bond
Pawnbrokers	60/200 cash bond	60/200 cash bond
Transient Merchant (year)	110	120
Music Device	35	38
Class A Fermented Malt	200	200
Cabaret License (Yearly)	200	200
Cabaret License (Daily)	20	20
Mobile Homes Park (less than 100)	100	100
Mobile Homes Park (more than 200)	250	250
Distributor of Coin Operated Devices	50	55
Christmas Tree Sale License	40	45
Operators License (2 years)	65	65
Provisional Bartender license	15	15
Duplicated Bartender License	10	10
Amusement Rides (1st day)	35	38
Succeeding Days	25	30
Billiard Tables	35	38
Loud Speakers & Amp Systems (Yearly)	100	110
Loud Speakers & Amp Systems (Daily)	45	50
Hayrack & Sleigh Rides	35	40
Amusement Rides (6 months)	200	220
Amusement Arcade	100	110
Taxi Cab Drivers (2 years)	45	45
Taxi Cab License (1st vehicle)	40	45
Each Additional Taxi Cab	35	40
Parade Permit	35	40
Billiard (Pool Hall)	70	75
Cigarette License	100	100
City Council Agenda Mailing (year)	30	30
Plan Commission Agenda Mailing (year)	15	15
Fireworks Permit (sale of)	100	110
Street & Alley Vacation Petitions	150	150
Expansion of Premises	0	120
Special Event (per day) for \$1,000 of City Services	0	125
Special Event (per day) for \$1,001-10,000 of City Services	0	500
Special Event (per day) for over \$10,000 of City Services	0	750
Election Queries	*	*
Election Report Tapes/E-Mail zip	*	*
Election Labels by Ward	*	*
Election Candidate Report	*	*
Poll List by ward	*	*

\*Rates set by State of Wisconsin

# City of Fond du Lac - Fee Schedule - 2010 Adopted

## EXHIBIT B

Building Permit Fee Schedule		Building Permit Fee Schedule-Continued	
Commercial/Industrial/Multifamily Building		Occupancy Deposit	
Addition, Alteration, Garage, Fence, Swimming		1 & 2-Family Dwelling	\$800
Pool, Sign, Parking Lot, Awning/Canopy		Multifamily: \$1,000 plus \$200/d.u. over 4 units	
Valuation (Job Cost): Under \$1,000	39	Commercial/Industrial Valuation (job cost):	
\$1,001-2,000	45	-up to \$1,000,000 = 1%	
\$2,001-3,000	52	-over \$1,000,000 = \$10,000 plus .5% of job cost	
\$3,001-4,000	58	Moving Permits: Up to 500 square feet	95
\$4,001-5,000	65	Over 500 square feet	160
\$5,001-6,000	71	Police Escort Fee	150
\$6,001-7,000	78	*Cash Deposits:	
\$7,001-8,000	84	Deposit for completion of site improvements: \$2.00/sq. ft. of gross	
\$8,001-9,000	91	building area.	
\$9,001-10,000	97	Deposit for moving house	\$ 7,500
Over \$10,000 Commercial-Industrial: Fee plus		Deposit for moving garage	\$ 500
\$5.00 (\$7.00) per each \$1,000 over \$10,000	\$97+	*Payment required prior to issuance of moving permit.	
Residential Addition, Alteration, Garage, Fence,		Elevators & Escalators (Fee plus \$5 (\$7) /story)	78+
Swimming Pool		Non-fuel Storage Tank Above/Underground	
Valuation (Job Cost): Under \$1,000	39	Per 1000 gallons	30
\$1,001-2,000	45	Minimum fee less than 1000 gallons	30
\$2,001-3,000	52	Wrecking Permits	
\$3,001-4,000	58	Garages	35
\$4,001-5,000	65	One Story-up to 1200 sq. ft.	100
\$5,001-6,000	71	All Others	195
\$6,001-7,000	78	Mobile Home Permit	78
\$7,001-8,000	84	Landfill Permit: Residential	95
\$8,001-9,000	91	Other	195
\$9,001-10,000	97	Public Site Fee (per new dwelling unit)	400
Over \$10,000 Residential Fee plus		Rooming Houses	130
\$3.00 (\$4.00) per each \$1,000 over \$10,000	97+		
New 1 & 2-Family Dwellings		<b>Petitions</b>	
Fee includes:		Variance Petition - Single Family	75
Building Permit		Variance Petition - All Other	300
Occupancy Permit		Special Use Permit	250
Erosion Control Plan Exam		Waiver of 2500' Rule/CBRF	250
Erosion Control Permit		Privilege in the Street	150
Fee based on exterior dimensions, including		Other Appeal	150
finished floor and garage, enclosed porches			
and decks.		<b>Rezoning</b>	
Unfinished Basement	\$0.05	Agriculture to Single Family Residential	
Commercial/Industrial	\$0.21	(+\$25/acre or portion over 1 acre)	200+
New Multi-Family	\$0.21	Office, Commercial or Industrial	
Plan Exam: New 1 & 2-Family Dwelling	130	(+\$25/acre or portion over 1 acre)	250+
Plan Exam: 1 & 2-Family Dwelling (Add/Alt)	98	Downzoning	100
Plan Exam: Residential Garages, Decks,		Single Family to Multifamily Residential	
Accessory Structures	40	(+\$25/acre or portion over 1 acre)	250+
Plan Exam: Commercial... . Refer to Dept. of Commerce Schedule			
Plan Exam: Commercial-Industrial Minor Alterations		<b>Site Plan Review</b>	
\$50/hour, 1-hour minimum		Site Plan Review	250
Plan Exam: New Sign	39	Commercial/Industrial > 10,000 sf	400
Early Start Permit: Footing & Foundation		Multi-Family > 8 units	400
UDC	145		
Commercial	430		
Wisconsin Uniform Building Permit Seal			
(1 & 2 Family Dwelling) . . . . Refer to Dept. of Commerce Schedule			

8/17/2009

# City of Fond du Lac - Fee Schedule - 2010 Proposed EXHIBIT B-CONT

Occupancy Permit Fee Schedule		Plumbing Permit Fee Schedule	
Multifamily Dwelling (each unit)	40	<b>New Residential</b>	
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 Occupancy	50	Storm Sewer Hook-up - up to 100'	225
		Each additional 100' or part thereof	50
Heating & Air Conditioning Fee Schedule		Water Meter	10
Up to \$1,000	60	Plumbing Fixture - 1st fixture	\$ 39
\$1,001-10,000 valuation. Fee + \$1.00 (\$1.25)		Each additional fixture	\$ 12
per \$100 or part thereof over \$1,000	60+	<b>Residential Remodel - Install a new fixture - same as new</b>	
\$10,001-25,000 valuation. Fee + \$.75 (\$1.05)		Replace existing fixture, same location	\$ 20
per \$100 or part thereof over \$10,000	295+	Each additional fixture, same location	\$ 10
\$25,000+ valuation. Fee + \$.50 (\$ .70) per \$100		<b>New Commercial</b>	
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
		Storm Sewer Hook-up - up to 100'	450
		Each additional 100' or part thereof	100
Electrical Permit Fee Schedule		Water Service Connection Inspection	250
\$0-300 valuation	52	Water Meter	10
\$301-900 valuation	65	Plumbing Fixture - 1st fixture	39
\$901-2,000 valuation	91	Each additional fixture	12
\$2,001-5,000 valuation	150	<b>Commercial Alterations - install a new fixture - same as new</b>	
\$5,001-10,000 valuation	300	Replace existing fixture, same location	20
Over \$10,000 valuation: Fee + \$3.50 (\$4.50)		Each additional fixture - same location	10
per \$1000 or part thereof over \$10,000	300+	<b>New Industrial</b>	
New Single Family Residence < 1500 sf	145*	Sanitary Sewer Hook-up - up to 100'	450
New Single Family Residence > 1500 sf	180*	Each additional 100' or part thereof	100
New Two-Family Residence	240*	Storm Sewer Hook-up - up to 100'	450
*Fee includes temporary electrical service.		Each additional 100' or part thereof	100
Annual Electrical Permit	360	Water Service Connection Inspection	250
Electrical Contractor's Certificate	65	Water Meter	10
Maintenance Electrical Certificate	45	Plumbing Fixture - 1st fixture	39
Master Electrician's License	45	Each additional fixture	12
Journeyman Electrician's License	35	<b>Industrial Alterations - install a new fixture - same as new</b>	
Maintenance Electrician's License	35	Replace existing fixture, same location	20
License & Certificate Examination	35	Each additional fixture, same location	10
		Sewer Repair/Relay - All	100
Weights & Measures/Sealer Fee Schedule		Sewer Disconnect - All	100
Gasoline pump inspection (per unit)	35	Water Service Repair	50
Scale inspection (per scale)	21	Fire Protection, Sprinklers	
Scanner (per scanner)	21	Up to \$50,000 value	145
Reinspection (per device)	25	\$50,001-\$100,000	175
Admin Fee (per site)	42	Over \$100,000	215
Assessment Valuation Inspection Fee		<b>Penalties: Failure to obtain a permit prior to starting work:</b>	
Mobile Homes (New)	30	1st offense - double permit fee	
New Construction - Residential	\$.05/sq. ft.	2nd and subsequent offenses in a calendar year -	
New Construction - Commercial		triple permit fee	
first \$100,000	100+		
plus \$100,000 - \$1,000,000	\$3.00/\$1,000		
plus over \$1,000,000	\$2.00/\$1,000		
Remodeling - Residential	20		
Remodeling - Commercial	50		
Residential Drainage Fee	220		
Non-Residential Drainage Fee	500		
(+\$20/acre)			

8/17/2009

## EXHIBIT C

### CITY OF FOND DU LAC FIRE/AMBULANCE FEE STRUCTURE

	2009 CURRENT FEE	2010 ADOPTED FEE
BASIC LIFE SUPPORT (BLS)	\$400.00	\$400.00
BLS-EMERGENCY	\$450.00	\$450.00
ADVANCED LIFE SUPPORT (ALS)	\$450.00	\$450.00
ALS 1-EMERGENCY	\$550.00	\$550.00
ALS 2-EMERGENCY	\$600.00	\$600.00
INTER-FACILITY TRANSFER	\$650.00	\$650.00
RETURN TRIP FEE	\$200.00	\$200.00
SERVICE CHARGE (INCLUDES PARAMEDIC INTERCEPTS)	\$300.00	\$300.00
MILEAGE	\$9.50 PER LOADED MILE	\$9.50 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 RESPONSE 3 EACH RESPONSE AFTER 3	No Fee \$75.00 \$150.00	No Fee \$75.00 \$150.00
AMBULANCE ASSISTANCE CALLS (PER CALENDAR YEAR): RESPONSE 1 RESPONSE 2, 3, & 4 EACH RESPONSE AFTER 4	No Fee \$150.00 \$300.00	No Fee \$150.00 \$300.00
PERMIT FOR REMOVAL OF UNDERGROUND TANKS UP TO 1,110 GALLONS 1,101 TO 4,000 GALLONS 4,001 AND GREATER FAILURE TO INITIATE PERMIT PRIOR TO REMOVAL	\$75.00 \$100.00 \$125.00 DOUBLE THE FEE	\$75.00 \$100.00 \$125.00 DOUBLE THE FEE
PLAN EXAMINATION AND INSPECTION FEE FOR THE INSTALLATION OF UNDERGROUND TANKS UP TO 4,999 GALLONS INSPECTION FEE PLAN EXAMINATION FEE ADDITIONAL TANKS	\$100.00 \$60.00 \$25.00	\$100.00 \$60.00 \$25.00

## EXHIBIT D

### City of Fond du Lac Engineering Fee Schedule

#### Permits

<i>Type of Permit</i>	<i>2009 Current Fee</i>	<i>2010 Adopted Fee</i>
Sidewalk-Set Line and Grade	\$70	\$70
Driveway/Curb Cut	\$50	\$50
Street/Terrace Opening	\$100	\$100

#### Reviews

##### *Type of Review*

Street Improvement Plans (Development Plans)	\$100 + time spent by reviewer	\$100 + time spent by reviewer
Concept Plans	\$100 + \$5/acre over 1 acres	\$100 + \$5/acre over 1 acres
Preliminary Plats	\$350 + \$10/Lot	\$350 + \$10/Lot
Final Plats	\$300 + \$5/Lot	\$300 + \$5/Lot
Certified Survey Maps	\$150	\$150
Master Drainage Plan	\$100 + \$10/Lot	\$100 + \$10/Lot
Non-Residential Drainage Fee	\$500 + \$20/Acre	\$500 + \$20/Acre

#### Inspections

##### *Type of Inspections*

Individual Residential Grading	\$220	\$220
Sidewalk Forms	\$30	\$30

## EXHIBIT E

### CITY OF FOND DU LAC CENTRAL COLLECTIONS FEE SCHEDULE

	2009 CURRENT FEE	2010 ADOPTED FEE
DOG LICENSE	\$7.00 spade/neutered	\$8.00 spade/neutered
DOG LICENSE	\$14.00 unspade/unneutered	\$16.00 unspade/unneutered
CAT LICENSE	\$7.00 spade/neutered	\$8.00 spade/neutered
CAT LICENSE	\$14.00 unspade/unneutered	\$16.00 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	\$25.00	\$30.00
SPECIAL ASSESSMENT REPORTS-RUSH	\$50.00	\$50.00

## EXHIBIT F

### CITY OF FOND DU LAC ASSESSORS FEE SCHEDULE

	2009 CURRENT FEE	2010 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	\$15.00 (RESIDENTIAL) \$15.00 (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	\$50.00	\$40.00
VALUATION INSPECTION NEW RESIDENTIAL HOMES	\$.02/sq. ft.	\$.05/sq. ft.
VALUATION INSPECTION NEW MOBILE HOMES	\$30.00	\$30.00
VALUATION INSPECTION NEW COMMERCIAL PROPERTY FIRST \$100,000 \$100,000 - \$1,000,000 OVER \$1,000,000	\$100 ADD'L \$3.00 PER \$1,000 ADD'L \$2.00 PER \$1,000	\$100 ADD'L \$3.00 PER \$1,000 ADD'L \$2.00 PER \$1,000
VALUATION INSPECTION REMODELING RESIDENTIAL	\$20.00	\$20.00
VALUATION INSPECTION REMODELING COMMERCIAL	\$50.00	\$50.00

# EXHIBIT G

## CITY OF FOND DU LAC POLICE DEPARTMENT FEE SCHEDULE

	2009 CURRENT FEE	2010 ADOPTED FEE
ARCHERY PERMITS	\$25.00	\$25.00
VEHICLE LOCK-OUTS	\$50.00	\$50.00
VEHICLE OR LARGE ITEM STORAGE - IMPOUNDED - OUTSIDE	\$18.00	\$18.00
VEHICLE OR LARGE ITEM STORAGE - IMPOUNDED - INSIDE	\$25.00	\$25.00
POLICE K-9 REQUESTS	\$75.00 PER HOUR PLUS MILEAGE	\$75.00 PER HOUR PLUS MILEAGE
FORENSIC COMPUTER SERVICES	\$75.00 PER HOUR PLUS MILEAGE AND EQUIPMENT	\$75.00 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 \$75.00 PER HOUR ADD'L POLICE SERVICE	\$150.00 PLUS \$75.00 PER HOUR ADD'L POLICE SERVICE
CVSA (STRESS TEST)	\$75 PER HOUR	\$75 PER HOUR
SECURITY DUTY	\$51.93	\$51.93
FINGERPRINTS	\$20.00	\$20.00
MUG SHOTS	\$5.00	\$5.00
GUARD PERMITS	\$40.00	\$40.00
FUNERAL ESCORTS	\$20.00	\$20.00
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	30 \$12.00 PLUS MILEAGE	\$12.00 PLUS MILEAGE



# EXHIBIT H

## CITY OF FOND DU LAC PARKS DEPARTMENT 2010 ADOPTED FEES

PARK	FACILITY	TABLES	PEOPLE	RENT	TAX	TOTAL
COVERED PICNIC SHELTERS						
LAKESIDE PARK	OVEN ISLAND WEST	22	175	\$55.00	\$2.75	\$57.75
	OVEN ISLAND NORTH	14	100	\$45.00	\$2.25	\$47.25
	OVEN ISLAND SOUTH	14	100			
	DENEVEU SHELTER	12	100			
	FRAZIER SHELTER	12	100			
	PROMEN KIWANIS	10	80			
	PUMP SHELTER	6	40	\$30.00	\$1.50	\$31.50
BUTTERMILK	NORTH SHELTER	14	100	\$45.00	\$2.25	\$47.25
MCDERMOTT	MCDERMOTT SHELTER	14	100			
TAYLOR	TAYLOR SHELTER	9	200			
OPEN GRILL AREAS						
LAKESIDE	VULCAN GRILL AREA	10	100	\$12.50	\$0.63	\$13.13
	NORTH or SOUTH ZOO GRILLS	6	40			
	LAKEFRONT GRILL #1, #2, #3 or #4	4	40			
	CREEK GRILL AREA	3	25			
TAYLOR	SOUTHWEST GRILL AREA	6	25			
SPECIAL PERMIT FEES						
PERMIT TO SELL ALCOHOL (+ \$100 REFUNDABLE SECURITY DEPOSIT)				\$30.00	\$1.50	\$31.50
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	\$1.25	\$26.25

## 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
<b><u>PAVILION - HALF ONLY</u></b>	<b>RENT</b>	Set-up/Clean-up	\$ 60.00	\$ 60.00	\$ 95.00
<b>MAX 75 PEOPLE</b>	<b>TAX</b>	not available	\$ 3.00	\$ 3.00	\$ 4.75
<b>NO AMPLIFIED</b>	<b>SECURITY</b>	with rental of	\$ 25.00	\$ 25.00	\$ 25.00
<b>SOUND</b>	<b>TOTAL</b>	half of Pavilion	\$ 88.00	\$ 88.00	\$ 124.75
<b><u>PAVILION - COMPLETE</u></b>	<b>RENT</b>	\$ 25.00	\$ 90.00	\$ 90.00	\$ 150.00
<b>MAX 225 PEOPLE</b>	<b>TAX</b>	\$ 1.25	\$ 4.50	\$ 4.50	\$ 7.50
<b>TABLES &amp; CHAIRS</b>	<b>SECURITY</b>	\$ -	\$ 50.00	\$ 50.00	\$ 50.00
<b>FOR MAX OF 160</b>	<b>TOTAL</b>	\$ 26.25	\$ 144.50	\$ 144.50	\$ 207.50

# EXHIBIT I

## CITY OF FOND DU LAC BOAT SLIP RATES

### 2009 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

### 2010 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

### 2009 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

### 2010 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

	2009 CURRENT RATE	2010 ADOPTED RATE
SEASONAL PERMIT	\$20.00	\$20.00
DAILY PERMIT	\$5.00	\$5.00

**CITY OF FOND DU LAC  
POOL PASSES**

**FAIRGROUNDS FAMILY AQUATIC CENTER**

	<b>2009</b>	<b>2010</b>
<b>RESIDENT SEASON PASS</b>	<b>CURRENT RATE</b>	<b>ADOPTED RATE</b>
YOUTH/SENIOR	\$60.00	\$60.00
ADULT	\$75.00	\$75.00
FAMILY 2-4 PERSONS	\$95.00	\$95.00
FAMILY 5-6 PERSONS	\$105.00	\$105.00
FAMILY 6-7 PERSONS	\$115.00	\$115.00
FAMILY 9 OR MORE	\$125.00	\$125.00
<b>NON-FOND DU LAC COUNTY RESIDENTS SEASON PASS</b>	<b>2009 CURRENT RATE</b>	<b>2010 ADOPTED RATE</b>
YOUTH/SENIOR	\$75.00	\$75.00
ADULT	\$90.00	\$90.00
FAMILY 2-4 PERSONS	\$115.00	\$115.00
FAMILY 5-6 PERSONS	\$125.00	\$125.00
FAMILY 6-7 PERSONS	\$135.00	\$135.00
FAMILY 9 OR MORE	\$145.00	\$145.00
<b>RESIDENT DAILY PASS</b>	<b>2009 CURRENT RATE</b>	<b>2010 ADOPTED RATE</b>
YOUTH/SENIOR (DAY)	\$3.50	\$3.50
ADULT (DAY)	\$4.50	\$4.50
YOUTH/SENIOR (EVENING)	\$2.00	\$2.00
ADULT (EVENING)	\$3.00	\$3.00
<b>NON-FOND DU LAC COUNTY RESIDENTS DAILY PASS</b>	<b>2009 CURRENT RATE</b>	<b>2010 ADOPTED RATE</b>
YOUTH/SENIOR (DAY)	\$4.50	\$4.50
ADULT (DAY)	\$6.00	\$6.00
YOUTH/SENIOR (EVENING)	\$3.00	\$3.00
ADULT (EVENING)	\$4.50	\$4.50

**\*\*THE FAIRGROUNDS SEASON PASS MAY ALSO BE USED AT TAYLOR POOL**

**TAYLOR POOL**

	<b>2009</b>	<b>2010</b>
<b>RESIDENT SEASON PASS</b>	<b>CURRENT RATE</b>	<b>ADOPTED RATE</b>
YOUTH/SENIOR	\$40.00	\$40.00
ADULT	\$55.00	\$55.00
FAMILY 2-4 PERSONS	\$70.00	\$70.00
FAMILY 5-6 PERSONS	\$80.00	\$80.00
FAMILY 6-7 PERSONS	\$90.00	\$90.00
FAMILY 9 OR MORE	\$100.00	\$100.00
<b>NON-FOND DU LAC COUNTY RESIDENTS SEASON PASS</b>	<b>2009 CURRENT RATE</b>	<b>2010 ADOPTED RATE</b>
YOUTH/SENIOR	\$55.00	\$55.00
ADULT	\$70.00	\$70.00
FAMILY 2-4 PERSONS	\$90.00	\$90.00
FAMILY 5-6 PERSONS	\$100.00	\$100.00
FAMILY 6-7 PERSONS	\$110.00	\$110.00
FAMILY 9 OR MORE	\$120.00	\$120.00
<b>RESIDENT DAILY PASS</b>	<b>2009 CURRENT RATE</b>	<b>2010 ADOPTED RATE</b>
YOUTH/SENIOR (DAY)	\$2.00	\$2.00
ADULT (DAY)	\$3.00	\$3.00
YOUTH/SENIOR (EVENING)	\$1.00	\$1.00
ADULT (EVENING)	\$1.50	\$1.50
<b>NON-FOND DU LAC COUNTY RESIDENTS DAILY PASS</b>	<b>2009 CURRENT RATE</b>	<b>2010 ADOPTED RATE</b>
YOUTH/SENIOR (DAY)	\$3.00	\$3.00
ADULT (DAY)	\$4.00	\$4.00
YOUTH/SENIOR (EVENING)	\$1.50	\$1.50
ADULT (EVENING)	\$2.00	\$2.00

**City of Fond du Lac  
2010 Adopted Budget  
General Fund**

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**City of Fond du Lac  
2010 Adopted Budget  
General Fund**

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# **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, 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  
2010 BUDGET  
GENERAL FUND REVENUE SUMMARY**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>Taxes</b>						
General Property Taxes						
Tax Levy	11,661,385	13,449,840	13,449,840	13,449,840	13,449,840	14,573,664
Tax Roll Overrun	4	0	0	1	1	0
Omitted Taxes	3,860	12,636	12,636	12,636	12,636	1,618
<b>Total General Property Taxes</b>	<b>11,665,249</b>	<b>13,462,476</b>	<b>13,462,476</b>	<b>13,462,477</b>	<b>13,748,781</b>	<b>14,575,282</b>
<b>In Lieu of Taxes</b>						
Water Utility	722,274	867,746	867,746	877,398	877,398	1,218,417
Housing Authority	65,234	64,310	64,310	65,405	64,310	64,310
Other Tax Exempt-In Lieu of Taxes	32,400	33,582	33,582	33,582	33,582	35,382
<b>Total In Lieu of Taxes</b>	<b>819,908</b>	<b>965,638</b>	<b>965,638</b>	<b>976,385</b>	<b>975,290</b>	<b>1,318,109</b>
<b>Mobile Home Fees</b>	<b>53,294</b>	<b>43,481</b>	<b>43,481</b>	<b>32,384</b>	<b>50,500</b>	<b>47,700</b>
<b>Interest &amp; Penalties</b>	<b>(4,384)</b>	<b>13,500</b>	<b>13,500</b>	<b>26,961</b>	<b>23,000</b>	<b>21,000</b>
<b>Total Taxes</b>	<b>12,534,067</b>	<b>14,485,095</b>	<b>14,485,095</b>	<b>14,498,207</b>	<b>14,797,571</b>	<b>15,962,091</b>
<b>Licenses &amp; Permits</b>						
Business/Occupational Licenses	612,564	603,020	603,020	383,562	605,275	612,950
Non-Business Licenses	13,506	13,720	13,720	13,740	13,310	13,400
Building Permits & Inspection Fees	441,181	530,066	530,066	267,644	390,441	391,900
Other Regulatory Permits/Fees	70,895	89,816	89,816	62,120	71,985	68,025
<b>Total Licenses &amp; Permits</b>	<b>1,138,146</b>	<b>1,236,622</b>	<b>1,236,622</b>	<b>727,066</b>	<b>1,081,011</b>	<b>1,086,275</b>
<b>Intergovernmental Revenues</b>						
State Shared Revenue	7,207,481	7,140,733	7,140,733	1,705,508	7,147,114	6,822,199
Other State Aid	350,428	321,249	321,249	324,178	324,178	345,908
State Transportation Aid	2,459,193	1,885,702	1,885,702	1,410,396	1,885,702	1,884,200
Other Local Governments	960,644	505,986	505,986	449,621	529,518	528,623
State Grants	94,867	32,600	32,600	18,274	33,522	293,704
Grants from Local Governments	117,696	113,525	113,525	0	113,525	113,525
Other State Payments	229,851	221,098	221,098	221,217	221,217	206,565
<b>Total Intergovernmental Revenues</b>	<b>11,420,160</b>	<b>10,220,893</b>	<b>10,220,893</b>	<b>4,129,194</b>	<b>10,254,776</b>	<b>10,194,724</b>
<b>Public Charges for Services</b>						
General Government	93,810	131,245	131,245	46,306	85,911	91,145
Public Safety	73,811	64,400	64,400	32,893	57,405	89,810
Transportation	14,647	2,050	2,050	3,522	4,728	3,700
Sanitation & Utilities	3,532	2,500	2,500	355	2,500	2,500
Health	53,218	20,000	20,000	1,500	2,300	2,400
Culture, Recreation & Education	225,329	228,400	228,400	188,356	198,119	228,400
Conservation & Development	2,711	3,062	3,062	0	3,062	3,062
<b>Total Public Charges for Services</b>	<b>467,058</b>	<b>451,657</b>	<b>451,657</b>	<b>272,932</b>	<b>354,025</b>	<b>421,017</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
GENERAL FUND REVENUE SUMMARY**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Fines, Forfeits & Penalties						
Court Fines	235,380	250,000	250,000	181,981	300,000	301,200
Parking Fines	118,388	170,000	170,000	69,613	125,000	125,000
<b>Total Fines &amp; Penalties</b>	<b>353,768</b>	<b>420,000</b>	<b>420,000</b>	<b>251,594</b>	<b>425,000</b>	<b>426,200</b>
Interest & Rent						
Interest on Investment	1,121,098	1,000,000	1,000,000	292,357	350,000	350,000
Interest on Judgements	2,081	800	800	7,519	800	800
Rent	36,412	26,244	26,244	17,816	26,244	26,244
<b>Total Interest &amp; Rent</b>	<b>1,159,591</b>	<b>1,027,044</b>	<b>1,027,044</b>	<b>317,692</b>	<b>377,044</b>	<b>377,044</b>
Miscellaneous Revenues						
Property Sales	13,743	2,500	2,500	2,633	3,130	2,500
Insurance Recoveries	52,426	45,100	45,100	6,168	45,631	45,100
Other	73,586	62,625	62,625	48,238	64,153	52,625
<b>Total Miscellaneous Revenues</b>	<b>139,755</b>	<b>110,225</b>	<b>110,225</b>	<b>57,039</b>	<b>112,914</b>	<b>100,225</b>
<b>TOTAL REVENUE</b>	<b>27,212,545</b>	<b>27,951,536</b>	<b>27,951,536</b>	<b>20,253,724</b>	<b>27,402,341</b>	<b>28,567,576</b>
Other Financing Sources						
Transfers from Other Funds						
Special Revenue Fund-Transit	50,000	40,000	40,000	40,000	40,000	40,000
Debt Service Fund	496,917	350,000	350,000	350,897	420,506	0
<b>Total Transfers from Other Funds</b>	<b>546,917</b>	<b>390,000</b>	<b>390,000</b>	<b>390,897</b>	<b>460,506</b>	<b>40,000</b>
<b>Fund Balance Applied to Budget</b>	<b>0</b>	<b>302,787</b>	<b>622,468</b>	<b>0</b>	<b>0</b>	<b>512,817</b>
<b>Total Other Financing Sources</b>	<b>546,917</b>	<b>692,787</b>	<b>1,012,468</b>	<b>390,897</b>	<b>460,506</b>	<b>552,817</b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; FUND BALANCE APPLIED</b>	<b>27,759,462</b>	<b>28,644,323</b>	<b>28,964,004</b>	<b>20,644,621</b>	<b>27,862,847</b>	<b>29,120,393</b>



**CITY OF FOND DU LAC  
2010 BUDGET  
GENERAL FUND EXPENDITURE SUMMARY  
BY DIVISION/FUNCTION**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>GENERAL GOVERNMENT</b>						
City Council	51,265	56,025	56,667	30,540	56,754	57,563
City Manager	205,667	220,725	220,725	124,776	216,411	248,424
Community Development	511,357	537,173	537,173	326,637	533,705	537,423
Inspection	641,379	694,490	730,199	437,877	717,797	630,371
Economic Development	88,990	89,500	89,500	89,428	89,428	89,500
Clerk	267,437	276,933	276,933	160,235	272,141	276,604
Central Services	69,278	120,177	120,177	54,323	119,266	121,664
Elections	81,656	43,608	43,595	34,253	41,794	77,379
Board of Review	1,137	2,800	2,800	982	1,600	5,800
Comptrollers	622,345	646,696	646,696	386,429	642,319	635,434
MIS	(20,966)	6,000	17,500	(63,168)	15,250	6,000
Central Collections	78,852	91,278	91,278	49,707	86,046	99,624
Assessment	428,068	517,656	662,556	268,921	483,061	523,849
City Attorney	195,611	215,888	215,888	132,124	214,973	231,118
Human Resources	321,860	325,986	335,986	193,197	334,012	348,809
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,543,936</b>	<b>3,844,935</b>	<b>4,047,673</b>	<b>2,226,261</b>	<b>3,824,557</b>	<b>3,889,562</b>
<b>PUBLIC SAFETY</b>						
Police	8,127,272	8,694,158	8,733,753	5,281,649	8,520,520	8,904,203
Fire	4,427,889	4,518,440	4,522,364	2,884,537	4,554,514	4,561,415
<b>TOTAL PUBLIC SAFETY</b>	<b>12,555,161</b>	<b>13,212,598</b>	<b>13,256,117</b>	<b>8,166,186</b>	<b>13,075,034</b>	<b>13,465,618</b>
<b>PUBLIC WORKS</b>						
Engineering	845,712	1,049,089	1,093,818	545,295	1,005,912	1,042,842
Fleet Operations & Services	584,897	648,090	648,215	429,080	703,437	630,561
Construction & Mtce Personnel	1,984,939	2,159,684	2,096,654	1,169,184	1,973,224	2,004,122
Municipal Service Center	546,900	524,535	466,229	297,410	424,617	432,546
Highway Maintenance	99,126	168,586	169,786	121,593	167,595	170,407
Snow & Ice Removal	158,589	118,100	279,250	257,424	147,481	128,148
Storm Water & Waterway Mtce	276,352	236,400	237,975	179,788	259,406	247,303
Solid Waste Management	1,252,590	954,450	914,450	545,366	909,824	937,859
Electrical	301,693	359,991	364,025	203,930	345,250	342,024
Street Lighting	357,183	390,600	420,990	249,834	403,590	399,600
Parks	1,250,081	1,315,551	1,315,578	748,986	1,252,528	1,295,406
Tree Care	250,656	268,729	268,746	159,224	269,716	270,830
Taylor Park Pool	86,057	106,387	107,007	52,794	99,508	105,818
Fairgrounds Pool	223,880	268,327	269,207	123,417	224,314	263,166
<b>TOTAL PUBLIC WORKS</b>	<b>8,218,655</b>	<b>8,568,519</b>	<b>8,651,930</b>	<b>5,083,325</b>	<b>8,186,402</b>	<b>8,270,632</b>
<b>OTHER</b>						
Senior Center	230,982	245,742	245,742	152,655	236,474	245,533
Animal Control	93,116	94,978	94,978	55,404	94,978	96,878
Delinquent Accounts	19,193	15,900	15,900	7,095	15,900	15,900
Non-Departmental Insurance & Bond	25,138	28,131	28,131	14,740	28,131	28,991
Pay Plan Adjustments	0	10,000	0	0	0	0
Non-Departmental	14,477	12,348	12,348	12,367	12,367	12,346
<b>TOTAL OTHER</b>	<b>382,906</b>	<b>407,099</b>	<b>397,099</b>	<b>242,261</b>	<b>387,850</b>	<b>399,648</b>
<b>TOTAL EXPENDITURES</b>	<b>24,700,658</b>	<b>26,033,151</b>	<b>26,352,819</b>	<b>15,718,033</b>	<b>25,473,843</b>	<b>26,025,460</b>
<b>OTHER FINANCING USES</b>						
Transfers to Other Funds	2,711,149	2,611,172	2,611,172	2,611,172	2,611,172	3,094,933
<b>TOTAL OTHER FINANCING USES</b>	<b>2,711,149</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>3,094,933</b>
<b>TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES</b>	<b>27,411,807</b>	<b>28,644,323</b>	<b>28,963,991</b>	<b>18,329,205</b>	<b>28,085,015</b>	<b>29,120,393</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
GENERAL FUND EXPENDITURE SUMMARY  
BY DIVISION/FUNCTION**

<b>DESCRIPTION</b>	<b>2009 ADOPTED BUDGET</b>	<b>2010 ADOPTED BUDGET</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>GENERAL GOVERNMENT</b>				
City Council	56,025	57,563	1,538	2.7%
City Manager	220,725	248,424	27,699	12.5%
Community Development	537,173	537,423	250	0.0%
Inspection	694,490	630,371	(64,119)	-9.2%
Economic Development	89,500	89,500	0	0.0%
Clerk	276,933	276,604	(329)	-0.1%
Central Services	120,177	121,664	1,487	1.2%
Elections	43,608	77,379	33,771	77.4%
Board of Review	2,800	5,800	3,000	107.1%
Comptrollers	646,696	635,434	(11,262)	-1.7%
MIS	6,000	6,000	0	
Central Collections	91,278	99,624	8,346	9.1%
Assessment	517,656	523,849	6,193	1.2%
City Attorney	215,888	231,118	15,230	7.1%
Human Resources	325,986	348,809	22,823	7.0%
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,844,935</b>	<b>3,889,562</b>	<b>44,627</b>	<b>1.2%</b>
<b>PUBLIC SAFETY</b>				
Police	8,694,158	8,904,203	210,045	2.4%
Fire	4,518,440	4,561,415	42,975	1.0%
<b>TOTAL PUBLIC SAFETY</b>	<b>13,212,598</b>	<b>13,465,618</b>	<b>253,020</b>	<b>1.9%</b>
<b>PUBLIC WORKS</b>				
Engineering	1,049,089	1,042,842	(6,247)	-0.6%
Fleet Operations & Services	648,090	630,561	(17,529)	-2.7%
Construction & Mtce Personnel	2,159,684	2,004,122	(155,562)	-7.2%
Municipal Service Center	524,535	432,546	(91,989)	-17.5%
Highway Maintenance	168,586	170,407	1,821	1.1%
Snow & Ice Removal	118,100	128,148	10,048	8.5%
Storm Water & Waterway Mtce	236,400	247,303	10,903	4.6%
Solid Waste Management	954,450	937,859	(16,591)	-1.7%
Electrical	359,991	342,024	(17,967)	-5.0%
Street Lighting	390,600	399,600	9,000	2.3%
Parks	1,315,551	1,295,406	(20,145)	-1.5%
Tree Care	268,729	270,830	2,101	0.8%
Taylor Park Pool	106,387	105,818	(569)	-0.5%
Fairgrounds Pool	268,327	263,166	(5,161)	-1.9%
<b>TOTAL PUBLIC WORKS</b>	<b>8,568,519</b>	<b>8,270,632</b>	<b>(297,887)</b>	<b>-3.5%</b>
<b>OTHER</b>				
Senior Center	245,742	245,533	(209)	-0.1%
Animal Control	94,978	96,878	1,900	2.0%
Delinquent Accounts	15,900	15,900	0	0.0%
Non-Departmental Insurance & Bond	28,131	28,991	860	3.1%
Pay Plan Adjustments	10,000	0	(10,000)	-100.0%
Non-Departmental	12,348	12,346	(2)	0.0%
<b>TOTAL OTHER</b>	<b>407,099</b>	<b>399,648</b>	<b>(7,451)</b>	<b>-1.8%</b>
<b>TOTAL EXPENDITURES</b>	<b>26,033,151</b>	<b>26,025,460</b>	<b>(7,691)</b>	<b>0.0%</b>
<b>OTHER FINANCING USES</b>				
Transfers to Other Funds	2,611,172	3,094,933	483,761	18.5%
<b>TOTAL OTHER FINANCING USES</b>	<b>2,611,172</b>	<b>3,094,933</b>	<b>483,761</b>	<b>18.5%</b>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>28,644,323</b>	<b>29,120,393</b>	<b>476,070</b>	<b>1.7%</b>

**City of Fond du Lac  
2010 Budget-Revised  
Analysis of Estimated Reserved, Designated and Undesignated  
General Fund Balance for the Year Ended December 31, 2009**

	Unreserved, Undesignated	Reserved	Unreserved, Designated for Subsequent Yrs	Total Fund Balance
Fund Balance at January 1, 2009	\$ 17,042	\$ 2,507,644	\$ 4,817,122	\$ 7,341,808
Changes to Fund Balance:				
Release Reserve for Encumbrances	94,994	(94,994)		-
Release Reserve for Building Demolition	7,000	(7,000)		-
Reappropriate Designated for Subsequent Year's Expenditures to 2009 Budget	520,474		(520,474)	-
Payments received on L-T Water Advance	250,000	(250,000)		-
	872,468	(351,994)	(520,474)	-
Estimated Actual from 2009 Operations:				
Revenues	27,862,847			27,862,847
Expenditures	(28,085,015)			(28,085,015)
Net Increase (Decrease) from 2009 Operations	(222,168)			(222,168)
Changes to Designated Fund Balance:				
Adjust Working Capital for change in 2010 Budget	(71,411)		71,411	-
Public Site Fees	(2,300)	2,300		-
Fund Balance Applied to 2010 Budget	(512,817)		512,817	-
Property Revaluation 2010	(152,300)		152,300	-
New inventory reserve-salt in shed	(128,269)	128,269		-
	(867,097)	130,569	736,528	-
Estimated Fund Balance at December 31, 2009	\$ (199,755)	\$ 2,286,219	\$ 5,033,176	\$ 7,119,640

**FUND BALANCE DESCRIPTIONS:**

***Working Capital Adjustment--Adjust amount designated for Working Capital to 15% of 2010 General Fund Operating Budget  
Operating Budget - \$4,368,059***

***Fund Balance Reserved for Long-Term Advance to Water Utility - \$1,437,500***

***Public Site Fees--To reserve estimated public site fees received during 2009***

	12/31/2008	12/31/2009
<b><u>Unreserved, Designated:</u></b>		
Fund bal applied to next yr budget	\$ 302,787	\$ 512,817
Property revaluation 2010	144,500	152,300
Assessor office furniture	400	-
Inspections demolitions	28,709	-
Highway Mtce-crack filler	1,200	-
Police-overhead door mtce	4,000	-
Police-generator repair	8,500	-
Police-cold case travel costs	3,000	-
Police-Mug shot system software	15,878	-
MIS-Educational services	1,000	-
MIS-web design/programming	7,500	-
MIS-business continuation planning	3,000	-
subtotal	520,474	665,117
Working Capital	4,296,648	4,368,059
Total Unreserved, Designated	4,817,122	5,033,176
<b><u>Reserved:</u></b>		
Long-Term Advance-Water Utility	1,687,500	1,437,500
Encumbrances	94,994	-
Delinquent Personal Property Tax	3,466	3,466
Inventory	670,884	799,153
Public Site Fees	43,800	46,100
Building demolition	7,000	-
Total Reserved	2,507,644	2,286,219
<b><u>Unreserved/Undesignated:</u></b>	17,042	(199,755)
<b>Total Fund Balance</b>	<b>\$ 7,341,808</b>	<b>\$ 7,119,640</b>

# City Council

## Appropriation Summary

Expenditures	\$57,563
Less Revenues	\$0
Tax Levy Required	<u>\$57,563</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 the cost of podcasting and live-stream coverage of council meetings, which began in 2009. Council initiated a voluntary pay cut that affects remaining 2009 and 2010 pay.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
CITY COUNCIL**

**Budget Code 1005**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	24,070	25,083	25,083	15,576	21,995	22,802
Contractual Services	22,218	25,069	25,069	11,046	28,840	29,505
Materials & Supplies	4,351	5,473	6,115	3,807	5,808	5,256
Utilities	626	400	400	111	111	0
<b>TOTAL EXPENDITURES</b>	<b>51,265</b>	<b>56,025</b>	<b>56,667</b>	<b>30,540</b>	<b>56,754</b>	<b>57,563</b>
<b>NET TAX LEVY</b>	<b>51,265</b>	<b>56,025</b>	<b>56,667</b>	<b>30,540</b>	<b>56,754</b>	<b>57,563</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
CITY COUNCIL**

**Budget Code 1005**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	21,301	21,300	21,300	13,870	19,232	19,982
Special Meetings	1,060	2,000	2,000	600	1,200	1,200
<b>Total Salaries &amp; Wages</b>	<b>22,361</b>	<b>23,300</b>	<b>23,300</b>	<b>14,470</b>	<b>20,432</b>	<b>21,182</b>
Fringe Benefits						
Social Security-Employer	1,709	1,783	1,783	1,106	1,563	1,620
<b>Total Fringe Benefits</b>	<b>1,709</b>	<b>1,783</b>	<b>1,783</b>	<b>1,106</b>	<b>1,563</b>	<b>1,620</b>
<b>Total Personal Services</b>	<b>24,070</b>	<b>25,083</b>	<b>25,083</b>	<b>15,576</b>	<b>21,995</b>	<b>22,802</b>
Contractual Services						
Government Center Expense	21,868	24,719	24,719	9,138	24,719	24,177
Data Processing Services	0	0	0	1,704	3,834	5,000
Worker's Compensation	41	59	59	29	59	59
Property & Liability Insurance	309	291	291	175	228	269
<b>Total Contractual Services</b>	<b>22,218</b>	<b>25,069</b>	<b>25,069</b>	<b>11,046</b>	<b>28,840</b>	<b>29,505</b>
Materials & Supplies						
Printing	3,364	3,500	3,500	2,683	3,500	3,500
Postage	152	104	104	91	104	104
Municipal Business	293	500	500	391	450	500
Education & Training	0	517	517	0	260	300
Office Supplies	48	52	52	0	52	52
Awards	494	800	1,442	642	1,442	800
<b>Total Materials &amp; Supplies</b>	<b>4,351</b>	<b>5,473</b>	<b>6,115</b>	<b>3,807</b>	<b>5,808</b>	<b>5,256</b>
Utilities						
Cellular Phone	626	400	400	111	111	0
<b>Total Utilities</b>	<b>626</b>	<b>400</b>	<b>400</b>	<b>111</b>	<b>111</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>51,265</b>	<b>56,025</b>	<b>56,667</b>	<b>30,540</b>	<b>56,754</b>	<b>57,563</b>
<b>NET TAX LEVY</b>	<b>51,265</b>	<b>56,025</b>	<b>56,667</b>	<b>30,540</b>	<b>56,754</b>	<b>57,563</b>

# City Manager

## Appropriation Summary

Expenditures	\$248,424
Less Revenues	\$0
Tax Levy Required	<u>\$248,424</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 includes \$29,000 for an organizational study.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	2.00	2.00

**CITY OF FOND DU LAC  
2010 BUDGET  
CITY MANAGER**

**Budget Code 1010**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	217,954	225,993	225,993	140,789	224,909	228,060
Contractual Services	30,362	33,489	33,489	14,999	32,379	62,439
Materials & Supplies	7,585	14,700	14,700	4,194	12,400	11,200
Utilities	2,391	2,080	2,080	1,818	2,260	2,280
Expense Transfers	(52,625)	(55,537)	(55,537)	(37,024)	(55,537)	(55,555)
<b>TOTAL EXPENDITURES</b>	<b>205,667</b>	<b>220,725</b>	<b>220,725</b>	<b>124,776</b>	<b>216,411</b>	<b>248,424</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues	882	0	0	2,278	2,278	0
<b>TOTAL REVENUES</b>	<b>882</b>	<b>0</b>	<b>0</b>	<b>2,278</b>	<b>2,278</b>	<b>0</b>
<b>NET TAX LEVY</b>	<b>204,785</b>	<b>220,725</b>	<b>220,725</b>	<b>122,498</b>	<b>214,133</b>	<b>248,424</b>



**CITY OF FOND DU LAC  
2010 BUDGET  
CITY MANAGER**

**Budget Code 1010**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	172,289	177,585	177,585	109,746	176,796	177,160
Overtime Payment	305	0	0	0	0	0
<b>Total Salaries &amp; Wages</b>	<b>172,594</b>	<b>177,585</b>	<b>177,585</b>	<b>109,746</b>	<b>176,796</b>	<b>177,160</b>
Fringe Benefits						
Wisconsin Retirement	18,295	18,468	18,468	11,403	18,377	19,488
Social Security-Employer	12,058	12,613	12,613	8,301	12,415	12,671
Employee Group Health Insurance	13,986	16,200	16,200	10,592	16,200	17,609
Employee Group Life Insurance	990	1,095	1,095	726	1,090	1,100
Dependent Group Life Insurance	31	32	32	21	31	32
<b>Total Fringe Benefits</b>	<b>45,360</b>	<b>48,408</b>	<b>48,408</b>	<b>31,043</b>	<b>48,113</b>	<b>50,900</b>
<b>Total Personal Services</b>	<b>217,954</b>	<b>225,993</b>	<b>225,993</b>	<b>140,789</b>	<b>224,909</b>	<b>228,060</b>
Contractual Services						
Other Outside Services	0	0	0	0	0	29,000
Data Processing Services	7,716	7,488	7,488	4,999	7,488	8,060
Government Center Expense	18,574	20,996	20,996	7,761	20,996	20,535
Worker's Compensation	3,465	4,099	4,099	2,386	3,846	4,018
Property & Liability Insurance	607	906	906	(147)	49	826
<b>Total Contractual Services</b>	<b>30,362</b>	<b>33,489</b>	<b>33,489</b>	<b>14,999</b>	<b>32,379</b>	<b>62,439</b>
Materials & Supplies						
Printing	728	1,700	1,700	413	1,600	1,600
Postage	299	500	500	117	400	400
Car Allowance Only	1,200	1,200	1,200	784	1,200	1,200
Education & Training	1,601	4,700	4,700	924	4,200	3,000
Municipal Business	843	2,500	2,500	593	2,000	2,000
Memberships & Publications	1,849	3,000	3,000	681	1,900	1,900
Office Supplies	1,065	1,100	1,100	682	1,100	1,100
<b>Total Materials &amp; Supplies</b>	<b>7,585</b>	<b>14,700</b>	<b>14,700</b>	<b>4,194</b>	<b>12,400</b>	<b>11,200</b>
Utilities						
Telephone	572	580	580	372	580	580
Cellular Phone	1,819	1,500	1,500	1,446	1,680	1,700
<b>Total Utilities</b>	<b>2,391</b>	<b>2,080</b>	<b>2,080</b>	<b>1,818</b>	<b>2,260</b>	<b>2,280</b>
Expense Transfers						
Expense Transfers	(52,625)	(55,537)	(55,537)	(37,024)	(55,537)	(55,555)
<b>Total Expense Transfers</b>	<b>(52,625)</b>	<b>(55,537)</b>	<b>(55,537)</b>	<b>(37,024)</b>	<b>(55,537)</b>	<b>(55,555)</b>
<b>TOTAL EXPENDITURES</b>	<b>205,667</b>	<b>220,725</b>	<b>220,725</b>	<b>124,776</b>	<b>216,411</b>	<b>248,424</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
CITY MANAGER**

**Budget Code 1010**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues						
Miscellaneous State Grants	47	0	0	0	0	0
Federal Revenues	835	0	0	2,278	2,278	0
<b>Total Intergovernmental Revenues</b>	<b>882</b>	<b>0</b>	<b>0</b>	<b>2,278</b>	<b>2,278</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>882</b>	<b>0</b>	<b>0</b>	<b>2,278</b>	<b>2,278</b>	<b>0</b>
<b>NET TAX LEVY</b>	<b>204,785</b>	<b>220,725</b>	<b>220,725</b>	<b>122,498</b>	<b>214,133</b>	<b>248,424</b>

# Community Development

## Appropriation Summary

Expenditures	\$537,423
Less Revenues	\$10,800
Tax Levy Required	<u>\$526,623</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, Transit, 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

The 2010 retirement of the Rehabilitation Specialist creates the opportunity to eliminate this position and combine the responsibilities of the position within the Inspection division and other positions in Community Development. The 2011 budget will reflect a full year of savings.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	5.71	4.71

**CITY OF FOND DU LAC  
2010 BUDGET  
COMMUNITY DEVELOPMENT**

**Budget Code 1015**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	562,270	594,210	594,210	371,789	592,519	557,081
Contractual Services	91,437	98,953	98,579	57,917	96,612	101,110
Materials & Supplies	12,432	13,834	14,208	10,464	14,208	12,689
Utilities	2,133	2,160	2,160	1,628	2,255	2,160
Expense Transfers	(156,915)	(171,984)	(171,984)	(115,161)	(171,889)	(135,617)
<b>TOTAL EXPENDITURES</b>	<b>511,357</b>	<b>537,173</b>	<b>537,173</b>	<b>326,637</b>	<b>533,705</b>	<b>537,423</b>
<b>LESS REVENUES:</b>						
Licenses & Permits	6,250	7,500	7,500	4,200	5,800	6,000
Intragovernmental Revenues	20	0	0	0	0	0
Public Charges for Services	4,992	6,500	6,500	2,144	4,200	4,800
<b>TOTAL REVENUES</b>	<b>11,262</b>	<b>14,000</b>	<b>14,000</b>	<b>6,344</b>	<b>10,000</b>	<b>10,800</b>
<b>NET TAX LEVY</b>	<b>500,095</b>	<b>523,173</b>	<b>523,173</b>	<b>320,293</b>	<b>523,705</b>	<b>526,623</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
COMMUNITY DEVELOPMENT**

**Budget Code 1015**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	411,471	422,349	422,349	262,993	423,524	381,728
Temporary Payroll	5,338	5,500	5,500	2,710	2,710	5,640
<b>Total Salaries &amp; Wages</b>	<b>416,809</b>	<b>427,849</b>	<b>427,849</b>	<b>265,703</b>	<b>426,234</b>	<b>387,368</b>
Fringe Benefits						
Wisconsin Retirement	43,616	43,924	43,924	27,326	44,021	41,989
Social Security-Employer	30,360	32,207	32,207	19,734	32,046	29,112
Employee Group Health Insurance	68,728	87,272	87,272	57,062	87,272	84,618
Employee Group Life Insurance	2,679	2,878	2,878	1,912	2,868	2,744
Dependent Group Life Insurance	78	80	80	52	78	73
Retiree Health Insurance Credits	0	0	0	0	0	11,177
<b>Total Fringe Benefits</b>	<b>145,461</b>	<b>166,361</b>	<b>166,361</b>	<b>106,086</b>	<b>166,285</b>	<b>169,713</b>
<b>Total Personal Services</b>	<b>562,270</b>	<b>594,210</b>	<b>594,210</b>	<b>371,789</b>	<b>592,519</b>	<b>557,081</b>
Contractual Services						
Other Outside Services	21,513	22,868	22,494	20,218	22,868	22,374
Data Processing Services	29,107	28,915	28,915	19,290	28,915	33,931
Government Center Expense	29,797	33,681	33,681	12,450	33,681	32,943
Worker's Compensation	9,558	11,226	11,226	5,328	10,341	9,904
Property & Liability Insurance	1,462	2,263	2,263	631	807	1,958
<b>Total Contractual Services</b>	<b>91,437</b>	<b>98,953</b>	<b>98,579</b>	<b>57,917</b>	<b>96,612</b>	<b>101,110</b>
Materials & Supplies						
Maintenance-Office Equipment	90	250	250	90	250	250
Advertising	211	300	300	274	300	300
Printing	2,460	2,904	2,904	2,429	2,904	2,904
Postage	1,462	1,500	1,500	440	1,500	1,000
Education & Training	2,701	3,000	3,000	2,258	3,000	3,000
Municipal Business	528	1,000	1,000	143	1,000	500
Memberships & Publications	3,059	3,080	3,080	2,879	3,080	3,135
Office Supplies	1,921	1,800	1,800	1,577	1,800	1,600
Hardware/Software < \$5,000	0	0	374	374	374	0
<b>Total Materials &amp; Supplies</b>	<b>12,432</b>	<b>13,834</b>	<b>14,208</b>	<b>10,464</b>	<b>14,208</b>	<b>12,689</b>
Utilities						
Telephone	1,089	1,200	1,200	725	1,130	1,200
Cellular Phone	1,044	960	960	903	1,125	960
<b>Total Utilities</b>	<b>2,133</b>	<b>2,160</b>	<b>2,160</b>	<b>1,628</b>	<b>2,255</b>	<b>2,160</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
COMMUNITY DEVELOPMENT**

**Budget Code 1015**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Expense Transfers						
Expense Transfers	(156,915)	(171,984)	(171,984)	(115,161)	(171,889)	(135,617)
<b>Total Expense Transfers</b>	<b>(156,915)</b>	<b>(171,984)</b>	<b>(171,984)</b>	<b>(115,161)</b>	<b>(171,889)</b>	<b>(135,617)</b>
 <b>TOTAL EXPENDITURES</b>	 <b>511,357</b>	 <b>537,173</b>	 <b>537,173</b>	 <b>326,637</b>	 <b>533,705</b>	 <b>537,423</b>
 <b>LESS REVENUES:</b>						
Licenses & Permits						
Board of Appeals	6,250	7,500	7,500	4,200	5,800	6,000
<b>Total Licenses &amp; Permits</b>	<b>6,250</b>	<b>7,500</b>	<b>7,500</b>	<b>4,200</b>	<b>5,800</b>	<b>6,000</b>
 Miscellaneous						
Miscellaneous Revenues	20	0	0	0	0	0
<b>Total Miscellaneous</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
 Public Charges for Services						
Miscellaneous Fee	4,992	6,500	6,500	2,144	4,200	4,800
<b>Total Public Charges for Services</b>	<b>4,992</b>	<b>6,500</b>	<b>6,500</b>	<b>2,144</b>	<b>4,200</b>	<b>4,800</b>
 <b>TOTAL REVENUES</b>	 <b>11,262</b>	 <b>14,000</b>	 <b>14,000</b>	 <b>6,344</b>	 <b>10,000</b>	 <b>10,800</b>
 <b>NET TAX LEVY</b>	 <b>500,095</b>	 <b>523,173</b>	 <b>523,173</b>	 <b>320,293</b>	 <b>523,705</b>	 <b>526,623</b>

# Inspection

## Appropriation Summary

Expenditures	\$630,371
Less Revenues	\$453,340
Tax Levy Required	<u>\$177,031</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

Upon retirement of the Rehabilitation Specialist in the Community Development division, Inspections will handle the responsibilities of that position that are compatible with inspections. The cost of providing the housing rehabilitation responsibilities is charged back to the special revenue funds by an expense transfer. In another change, a parks foreman previously worked 42% of his time in weights and measures for inspections. Due to the elimination of a foreman, and restructuring of the foremen responsibilities in public works, this foreman will return 100% to parks. Funds have been moved to Inspection's other outside services account to cover outside contracting for weights and measures functions.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	6.42	6.00

**CITY OF FOND DU LAC  
2010 BUDGET  
INSPECTION**

**Budget Code 1020**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	520,580	561,001	561,001	339,992	551,899	529,102
Contractual Services	94,599	101,166	136,875	81,267	133,406	128,455
Materials & Supplies	22,799	29,411	29,411	14,835	29,792	27,252
Utilities	3,401	2,912	2,912	1,783	2,700	2,912
Expense Transfers	0	0	0	0	0	(57,350)
<b>TOTAL EXPENDITURES</b>	<b>641,379</b>	<b>694,490</b>	<b>730,199</b>	<b>437,877</b>	<b>717,797</b>	<b>630,371</b>
<b>LESS REVENUES:</b>						
Licenses & Permits	491,236	599,132	599,132	326,249	452,246	450,915
Intergovernmental Revenues	634	0	0	0	0	0
Public Charges for Services	43,800	20,000	20,000	1,500	2,300	2,400
Miscellaneous Revenues	12,168	25	25	9	25	25
<b>TOTAL REVENUES</b>	<b>547,838</b>	<b>619,157</b>	<b>619,157</b>	<b>327,758</b>	<b>454,571</b>	<b>453,340</b>
<b>NET TAX LEVY</b>	<b>93,541</b>	<b>75,333</b>	<b>111,042</b>	<b>110,119</b>	<b>263,226</b>	<b>177,031</b>



**CITY OF FOND DU LAC  
2010 BUDGET  
INSPECTION**

**Budget Code 1020**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	377,372	390,229	390,229	234,717	383,712	363,814
Overtime Payments	736	600	600	158	600	0
<b>Total Salaries &amp; Wages</b>	<b>378,108</b>	<b>390,829</b>	<b>390,829</b>	<b>234,875</b>	<b>384,312</b>	<b>363,814</b>
Fringe Benefits						
Wisconsin Retirement	40,056	40,644	40,644	24,397	39,871	40,107
Social Security-Employer	27,826	29,897	29,897	17,186	28,090	27,894
Employee Group Health Insurance	81,730	94,622	94,622	61,868	94,622	94,890
Employee Group Life Insurance	2,421	2,468	2,468	1,620	2,468	2,333
Dependent Group Life Insurance	69	71	71	46	66	64
Retiree Health Insurance Credits	(9,630)	2,470	2,470	0	2,470	0
<b>Total Fringe Benefits</b>	<b>142,472</b>	<b>170,172</b>	<b>170,172</b>	<b>105,117</b>	<b>167,587</b>	<b>165,288</b>
<b>Total Personal Services</b>	<b>520,580</b>	<b>561,001</b>	<b>561,001</b>	<b>339,992</b>	<b>551,899</b>	<b>529,102</b>
Contractual Services						
Government Center Expense	21,398	24,187	24,187	8,941	24,187	23,657
Data Processing Services	51,003	50,743	50,743	33,849	50,743	49,607
Other Outside Services	10,335	12,115	47,824	32,536	47,824	40,913
Worker's Compensation	9,980	11,353	11,353	6,345	10,425	11,805
Property & Liability Insurance	1,883	2,768	2,768	(404)	227	2,473
<b>Total Contractual Services</b>	<b>94,599</b>	<b>101,166</b>	<b>136,875</b>	<b>81,267</b>	<b>133,406</b>	<b>128,455</b>
Materials & Supplies						
Maintenance-Office Equipment	0	50	50	0	50	50
Maintenance-All Other Equipment	0	200	200	0	200	200
Advertising	225	240	417	212	267	375
Printing	191	320	320	298	320	320
Postage	1,930	1,200	1,200	1,163	1,581	1,750
Education & Training	1,072	1,530	1,530	1,122	1,530	1,540
Municipal Business	14,697	19,796	18,922	9,247	19,072	18,687
Memberships & Publications	1,267	845	1,195	1,080	1,195	895
Office Supplies	2,824	2,985	2,985	341	2,985	2,935
General Supplies	183	800	800	0	800	500
Equipment < \$5,000	0	1,025	998	998	998	0
Hardware/Software < \$5,000	0	0	374	374	374	0
Clothing Expense	410	420	420	0	420	0
<b>Total Materials &amp; Supplies</b>	<b>22,799</b>	<b>29,411</b>	<b>29,411</b>	<b>14,835</b>	<b>29,792</b>	<b>27,252</b>
Utilities						
Telephone	1,242	1,280	1,280	754	1,140	1,280
Cellular Phone	2,159	1,632	1,632	1,029	1,560	1,632
<b>Total Utilities</b>	<b>3,401</b>	<b>2,912</b>	<b>2,912</b>	<b>1,783</b>	<b>2,700</b>	<b>2,912</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
INSPECTION**

**Budget Code 1020**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Expense Transfers						
Expense Transfers	0	0	0	0	0	(57,350)
<b>Total Expense Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(57,350)</b>
<b>TOTAL EXPENDITURES</b>	<b>641,379</b>	<b>694,490</b>	<b>730,199</b>	<b>437,877</b>	<b>717,797</b>	<b>630,371</b>
<b>LESS REVENUES:</b>						
Licenses & Permits						
Mtce. Electrician License	600	1,085	1,085	875	1,085	1,085
Mtce. Electrician Certificate	4,325	6,075	6,075	5,265	6,075	6,075
Warm Air Heating License	745	1,850	1,850	600	740	1,850
Journeyman Electrician License	1,050	1,785	1,785	1,330	1,785	1,785
Electrical Contractor License	4,335	5,850	5,850	5,155	5,850	5,850
Master Electrician License	3,075	4,095	4,095	3,580	4,095	4,095
Occupational License Exam Fee	140	20	20	90	90	20
Hotel/Motel/Rooming Permit	1,000	1,300	1,300	1,040	1,040	1,040
Building Permits-Include. Wrecking	214,272	235,624	235,624	136,543	206,133	206,000
Heating Permits	74,631	64,634	64,634	38,627	60,157	60,200
Plan Reviews	16,800	23,179	23,179	9,721	11,760	14,000
Electrical Permits	43,010	70,696	70,696	32,490	41,945	42,000
Plumbing Permits	62,130	81,333	81,333	26,353	40,586	40,600
Sewer Permits	18,090	40,250	40,250	16,215	18,500	19,000
Well Operations	23	2,250	2,250	1,260	1,260	0
Sign	5,415	7,378	7,378	3,142	4,600	4,800
Moving	625	385	385	375	1,375	385
Occupancy	11,555	10,920	10,920	2,095	3,185	3,200
Fence Permit	2,960	5,993	5,993	4,037	4,529	4,500
Weights & Measures	26,455	34,430	34,430	37,456	37,456	34,430
<b>Total Licenses &amp; Permits</b>	<b>491,236</b>	<b>599,132</b>	<b>599,132</b>	<b>326,249</b>	<b>452,246</b>	<b>450,915</b>
Intergovernmental Revenues						
Miscellaneous State Grants	33	0	0	0	0	0
Federal Revenues	601	0	0	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>634</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Public Charges for Services						
Public Site Fees	43,800	20,000	20,000	1,500	2,300	2,400
<b>Total Public Charges for Services</b>	<b>43,800</b>	<b>20,000</b>	<b>20,000</b>	<b>1,500</b>	<b>2,300</b>	<b>2,400</b>
Miscellaneous Revenues						
Miscellaneous	12,152	25	25	9	25	25
Witness Fees & Restitution	16	0	0	0	0	0
<b>Total Miscellaneous Revenues</b>	<b>12,168</b>	<b>25</b>	<b>25</b>	<b>9</b>	<b>25</b>	<b>25</b>
<b>TOTAL REVENUES</b>	<b>547,838</b>	<b>619,157</b>	<b>619,157</b>	<b>327,758</b>	<b>454,571</b>	<b>453,340</b>
<b>NET TAX LEVY</b>	<b>93,541</b>	<b>75,333</b>	<b>111,042</b>	<b>110,119</b>	<b>263,226</b>	<b>177,031</b>

# Economic Development

## Appropriation Summary

Expenditures	\$89,500
Less Revenues	\$0
Tax Levy Required	<u>\$89,500</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

The budget remains unchanged from 2009. The payment to the FCEDC is \$67,000 and the Downtown Partnership is \$22,500.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
ECONOMIC DEVELOPMENT**

**Budget Code 1025**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services	88,990	89,500	89,500	89,428	89,428	89,500
<b>TOTAL EXPENDITURES</b>	<b>88,990</b>	<b>89,500</b>	<b>89,500</b>	<b>89,428</b>	<b>89,428</b>	<b>89,500</b>
<b>NET TAX LEVY</b>	<b>88,990</b>	<b>89,500</b>	<b>89,500</b>	<b>89,428</b>	<b>89,428</b>	<b>89,500</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
ECONOMIC DEVELOPMENT**

**Budget Code 1025**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services						
Other Outside Services	88,990	89,500	89,500	89,428	89,428	89,500
<b>Total Contractual Services</b>	<b>88,990</b>	<b>89,500</b>	<b>89,500</b>	<b>89,428</b>	<b>89,428</b>	<b>89,500</b>
<b>TOTAL EXPENDITURES</b>	<b>88,990</b>	<b>89,500</b>	<b>89,500</b>	<b>89,428</b>	<b>89,428</b>	<b>89,500</b>
<b>NET TAX LEVY</b>	<b>88,990</b>	<b>89,500</b>	<b>89,500</b>	<b>89,428</b>	<b>89,428</b>	<b>89,500</b>

# Clerk

## Appropriation Summary

Expenditures	\$276,604
Less Revenues	\$142,925
Tax Levy Required	<u>\$133,679</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 some permit fees and maintains the current level of service.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	3.00	3.00

**CITY OF FOND DU LAC  
2010 BUDGET  
CLERK**

**Budget Code 1030**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	208,254	220,979	220,979	135,464	219,870	231,022
Contractual Services	45,110	47,053	47,053	24,802	46,708	46,639
Materials & Supplies	22,441	28,960	28,960	13,375	25,585	24,075
Utilities	556	650	650	356	650	650
Outlay	(8,924)	(20,709)	(20,709)	(13,762)	(20,672)	(25,782)
<b>TOTAL EXPENDITURES</b>	<b>267,437</b>	<b>276,933</b>	<b>276,933</b>	<b>160,235</b>	<b>272,141</b>	<b>276,604</b>
<b>LESS REVENUES:</b>						
Licenses & Permits	153,807	145,520	145,520	140,567	147,905	138,450
Public Charges for Services	5,397	4,475	4,475	4,677	4,890	4,475
<b>TOTAL REVENUES</b>	<b>159,204</b>	<b>149,995</b>	<b>149,995</b>	<b>145,244</b>	<b>152,795</b>	<b>142,925</b>
<b>NET TAX LEVY</b>	<b>108,233</b>	<b>126,938</b>	<b>126,938</b>	<b>14,991</b>	<b>119,346</b>	<b>133,679</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
CLERK**

**Budget Code 1030**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	148,599	157,839	157,839	96,207	157,406	159,603
Overtime Payments	3,356	1,000	1,000	257	1,000	4,500
<b>Total Salaries &amp; Wages</b>	<b>151,955</b>	<b>158,839</b>	<b>158,839</b>	<b>96,464</b>	<b>158,406</b>	<b>164,103</b>
Fringe Benefits						
Wisconsin Retirement	16,107	16,520	16,520	10,021	16,393	18,052
Social Security-Employer	11,200	12,152	12,152	7,091	11,603	12,554
Employee Group Health Insurance	27,972	32,400	32,400	21,185	32,400	35,218
Employee Group Life Insurance	989	1,036	1,036	682	1,036	1,063
Dependent Group Life Insurance	31	32	32	21	32	32
<b>Total Fringe Benefits</b>	<b>56,299</b>	<b>62,140</b>	<b>62,140</b>	<b>39,000</b>	<b>61,464</b>	<b>66,919</b>
<b>Total Personal Services</b>	<b>208,254</b>	<b>220,979</b>	<b>220,979</b>	<b>135,464</b>	<b>219,870</b>	<b>231,022</b>
Contractual Services						
Other Outside Services	1,946	1,500	1,500	1,042	1,500	1,500
Data Processing Services	22,708	22,515	22,515	15,023	22,515	22,717
Government Center Expense	19,045	21,527	21,527	7,958	21,527	21,056
Worker's Compensation	279	318	318	193	317	344
Property & Liability Insurance	1,132	1,193	1,193	586	849	1,022
<b>Total Contractual Services</b>	<b>45,110</b>	<b>47,053</b>	<b>47,053</b>	<b>24,802</b>	<b>46,708</b>	<b>46,639</b>
Materials & Supplies						
Maintenance-Office Equipment	45	345	345	45	345	345
Advertising	11,322	16,000	16,000	5,399	14,000	13,690
Printing	4,064	2,750	2,750	2,264	2,750	2,750
Postage	3,634	3,090	3,090	2,013	3,090	3,090
Education & Training	983	3,200	3,200	2,331	3,200	2,000
Municipal Business	60	350	350	88	100	100
Memberships & Publications	365	500	500	330	400	400
Educational Services	60	725	725	0	0	0
Office Supplies	1,611	2,000	2,000	905	1,700	1,700
Hardware/Software < \$5,000	297	0	0	0	0	0
<b>Total Materials &amp; Supplies</b>	<b>22,441</b>	<b>28,960</b>	<b>28,960</b>	<b>13,375</b>	<b>25,585</b>	<b>24,075</b>
Utilities						
Telephone	556	650	650	356	650	650
<b>Total Utilities</b>	<b>556</b>	<b>650</b>	<b>650</b>	<b>356</b>	<b>650</b>	<b>650</b>
Expense Transfers						
Expense Transfers	(8,924)	(20,709)	(20,709)	(13,762)	(20,672)	(25,782)
<b>Total Expense Transfers</b>	<b>(8,924)</b>	<b>(20,709)</b>	<b>(20,709)</b>	<b>(13,762)</b>	<b>(20,672)</b>	<b>(25,782)</b>
<b>TOTAL EXPENDITURES</b>	<b>267,437</b>	<b>276,933</b>	<b>276,933</b>	<b>160,235</b>	<b>272,141</b>	<b>276,604</b>



**CITY OF FOND DU LAC  
2010 BUDGET  
CLERK**

**Budget Code 1030**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>LESS REVENUES:</b>						
Licenses & Permits						
Liquor License	53,342	50,000	50,000	52,759	53,000	53,000
Beer License	16,140	17,000	17,000	15,263	17,000	15,000
Cigarette License	6,750	7,500	7,500	4,850	7,500	5,000
Soft Drink License	2,985	2,700	2,700	2,655	2,700	2,700
Amusement License	21,315	20,000	20,000	20,500	20,000	21,000
Music License	1,715	1,500	1,500	1,610	1,500	1,600
Operator License	27,565	25,000	25,000	24,730	25,000	20,000
Taxi Driver License	785	400	400	235	400	400
Taxi Cab License	770	600	600	1,315	600	600
Theater License	1,000	1,000	1,000	1,000	1,000	1,000
Rides License	2,515	2,400	2,400	2,480	2,400	2,400
Second Hand Dealer License	560	600	600	160	600	600
Bowling License	3,080	2,800	2,800	3,080	3,080	3,080
Ice Cream Vendor License	0	0	0	275	275	250
Christmas Tree License	200	170	170	0	170	170
Transient Merchant License	2,100	2,200	2,200	1,330	2,200	2,000
Mobile Home Park License	350	350	350	350	350	350
Miscellaneous License	150	100	100	60	100	100
Street Opening Permit	4,425	5,000	5,000	3,225	3,500	3,000
Loud Speaker	735	900	900	980	980	900
Special Use	6,985	5,000	5,000	3,205	5,000	5,000
Auction	100	0	0	100	100	0
Parade	240	150	150	105	150	150
Street/Alley Vacate	0	150	150	300	300	150
<b>Total Licenses &amp; Permits</b>	<b>153,807</b>	<b>145,520</b>	<b>145,520</b>	<b>140,567</b>	<b>147,905</b>	<b>138,450</b>
Public Charges for Services						
License Publication Fee	5,245	4,400	4,400	4,595	4,815	4,400
Miscellaneous Fee	152	75	75	82	75	75
<b>Total Public Charges for Services</b>	<b>5,397</b>	<b>4,475</b>	<b>4,475</b>	<b>4,677</b>	<b>4,890</b>	<b>4,475</b>
<b>TOTAL REVENUES</b>	<b>159,204</b>	<b>149,995</b>	<b>149,995</b>	<b>145,244</b>	<b>152,795</b>	<b>142,925</b>
<b>NET TAX LEVY</b>	<b>108,233</b>	<b>126,938</b>	<b>126,938</b>	<b>14,991</b>	<b>119,346</b>	<b>133,679</b>

# Central Services

## Appropriation Summary

Expenditures	\$121,664
Less Revenues	\$15,500
Tax Levy Required	<u>\$106,164</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>2009</u>	<u>2010</u>
Full Time Equivalents	1.00	1.00

**CITY OF FOND DU LAC  
2010 BUDGET  
CENTRAL SERVICES**

**Budget Code 1035**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	64,392	68,041	68,041	39,864	67,457	67,506
Contractual Services	34,313	35,996	35,996	20,023	35,669	36,776
Materials & Supplies	77,912	102,274	102,274	56,610	102,274	103,516
Utilities	132	150	150	84	150	150
Expense Transfers	(107,471)	(86,284)	(86,284)	(62,258)	(86,284)	(86,284)
<b>TOTAL EXPENDITURES</b>	<b>69,278</b>	<b>120,177</b>	<b>120,177</b>	<b>54,323</b>	<b>119,266</b>	<b>121,664</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues	19,362	17,250	17,250	7,454	17,250	15,500
<b>TOTAL REVENUES</b>	<b>19,362</b>	<b>17,250</b>	<b>17,250</b>	<b>7,454</b>	<b>17,250</b>	<b>15,500</b>
<b>NET TAX LEVY</b>	<b>49,916</b>	<b>102,927</b>	<b>102,927</b>	<b>46,869</b>	<b>102,016</b>	<b>106,164</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
CENTRAL SERVICES**

Budget Code 1035

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	42,166	43,111	43,111	24,457	42,616	41,560
Overtime	0	100	100	0	100	300
<b>Total Salaries &amp; Wages</b>	<b>42,166</b>	<b>43,211</b>	<b>43,211</b>	<b>24,457</b>	<b>42,716</b>	<b>41,860</b>
Fringe Benefits						
Wisconsin Retirement	4,470	4,495	4,495	2,539	4,444	4,605
Social Security-Employer	3,011	3,305	3,305	1,736	3,267	3,203
Employee Group Health Insurance	14,520	16,800	16,800	10,985	16,800	17,609
Employee Group Life Insurance	225	230	230	147	230	229
<b>Total Fringe Benefits</b>	<b>22,226</b>	<b>24,830</b>	<b>24,830</b>	<b>15,407</b>	<b>24,741</b>	<b>25,646</b>
<b>Total Personal Services</b>	<b>64,392</b>	<b>68,041</b>	<b>68,041</b>	<b>39,864</b>	<b>67,457</b>	<b>67,506</b>
Contractual Services						
Data Processing Services	5,931	5,752	5,752	3,840	5,752	6,173
Rent-Equipment	14,319	14,208	14,208	10,170	14,208	14,951
Governmental Center Expense	12,551	14,188	14,188	5,245	14,188	13,877
Worker's Compensation	1,191	1,404	1,404	741	1,403	1,386
Property & Liability Insurance	321	444	444	27	118	389
<b>Total Contractual Services</b>	<b>34,313</b>	<b>35,996</b>	<b>35,996</b>	<b>20,023</b>	<b>35,669</b>	<b>36,776</b>
Materials & Supplies						
Maintenance-Office Equipment	19,022	22,227	22,227	11,098	22,227	23,469
Travel-Municipal Business	0	75	75	44	75	75
Office Supplies	22,636	24,000	24,000	19,087	24,000	24,000
Postage	36,254	55,972	55,972	26,381	55,972	55,972
<b>Total Materials &amp; Supplies</b>	<b>77,912</b>	<b>102,274</b>	<b>102,274</b>	<b>56,610</b>	<b>102,274</b>	<b>103,516</b>
Utilities						
Telephone	132	150	150	84	150	150
<b>Total Utilities</b>	<b>132</b>	<b>150</b>	<b>150</b>	<b>84</b>	<b>150</b>	<b>150</b>
Expense Transfers						
Expense Transfers	(107,471)	(86,284)	(86,284)	(62,258)	(86,284)	(86,284)
<b>Total Expense Transfers</b>	<b>(107,471)</b>	<b>(86,284)</b>	<b>(86,284)</b>	<b>(62,258)</b>	<b>(86,284)</b>	<b>(86,284)</b>
<b>TOTAL EXPENDITURES</b>	<b>69,278</b>	<b>120,177</b>	<b>120,177</b>	<b>54,323</b>	<b>119,266</b>	<b>121,664</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
CENTRAL SERVICES**

**Budget Code 1035**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues						
Local Government Revenue	19,362	17,250	17,250	7,454	17,250	15,500
<b>Total Intergovernmental Revenues</b>	<b>19,362</b>	<b>17,250</b>	<b>17,250</b>	<b>7,454</b>	<b>17,250</b>	<b>15,500</b>
<b>TOTAL REVENUES</b>	<b>19,362</b>	<b>17,250</b>	<b>17,250</b>	<b>7,454</b>	<b>17,250</b>	<b>15,500</b>
<b>NET TAX LEVY</b>	<b>49,916</b>	<b>102,927</b>	<b>102,927</b>	<b>46,869</b>	<b>102,016</b>	<b>106,164</b>

# Elections

## Appropriation Summary

Expenditures	\$77,379
Less Revenues	\$0
Tax Levy Required	<u>\$77,379</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 four Elections in 2010. February Spring Primary Election, Spring Election, September Primary Election & November General Election.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
ELECTIONS**

**Budget Code 1040**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	47,410	23,780	23,780	22,411	23,780	46,520
Contractual Services	504	728	728	317	387	659
Materials & Supplies	33,742	19,100	19,087	11,512	17,614	30,100
Utilities	0	0	0	13	13	100
<b>TOTAL EXPENDITURES</b>	<b>81,656</b>	<b>43,608</b>	<b>43,595</b>	<b>34,253</b>	<b>41,794</b>	<b>77,379</b>
<b>LESS REVENUES:</b>						
Public Charges for Services	101	0	0	5	5	0
<b>TOTAL REVENUES</b>	<b>101</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>NET TAX LEVY</b>	<b>81,555</b>	<b>43,608</b>	<b>43,595</b>	<b>34,248</b>	<b>41,789</b>	<b>77,379</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
ELECTIONS**

**Budget Code 1040**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Temporary Payroll	47,410	23,780	23,780	22,411	23,780	46,520
<b>Total Salaries &amp; Wages</b>	<b>47,410</b>	<b>23,780</b>	<b>23,780</b>	<b>22,411</b>	<b>23,780</b>	<b>46,520</b>
<b>Total Personal Services</b>	<b>47,410</b>	<b>23,780</b>	<b>23,780</b>	<b>22,411</b>	<b>23,780</b>	<b>46,520</b>
Contractual Services						
Other Outside Services	260	425	425	115	115	500
Worker's Compensation	81	8	8	44	44	8
Property & Liability Insurance	163	295	295	158	228	151
<b>Total Contractual Services</b>	<b>504</b>	<b>728</b>	<b>728</b>	<b>317</b>	<b>387</b>	<b>659</b>
Materials & Supplies						
Maintenance-Office Equipment	6,067	7,500	7,500	7,000	7,000	7,500
Maintenance-All Other Equipment	0	100	228	128	228	100
Advertising	720	1,000	1,000	27	27	1,000
Printing	10,556	6,000	6,000	1,048	6,000	8,000
Postage	13,255	3,000	3,000	2,435	3,000	10,000
Education & Training	0	300	300	0	300	300
Municipal Business	344	200	200	91	200	200
Office Supplies	2,800	1,000	859	783	859	3,000
<b>Total Materials &amp; Supplies</b>	<b>33,742</b>	<b>19,100</b>	<b>19,087</b>	<b>11,512</b>	<b>17,614</b>	<b>30,100</b>
Utilities						
Cellular Phone	0	0	13	13	13	100
<b>Total Utilities</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>100</b>
<b>TOTAL EXPENDITURES</b>	<b>81,656</b>	<b>43,608</b>	<b>43,608</b>	<b>34,253</b>	<b>41,794</b>	<b>77,379</b>
<b>LESS REVENUES:</b>						
Public Charges for Services						
Miscellaneous Fee	101	0	0	5	5	0
<b>Total Public Charges for Services</b>	<b>101</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>101</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>5</b>	<b>0</b>
<b>NET TAX LEVY</b>	<b>81,555</b>	<b>43,608</b>	<b>43,608</b>	<b>34,248</b>	<b>41,789</b>	<b>77,379</b>



# Board of Review

## Appropriation Summary

Expenditures	\$5,800
Less Revenues	\$0
Tax Levy Required	<u>\$5,800</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, and add all omitted property.

**ACTIVITIES:** Review evidence submitted by objecting property owner to show fair market value of his property and prove that his property is over-assessed in comparison with the general level of property in his district; hear evidence submitted by the assessor and hear evidence from any person believed to have knowledge of the value of the property. Decide on such evidence the correctness of the assessor's valuation and grant appeals if justified. To make certain the assessor's affidavit and signature is attached on the roll.

## Budget Comments

This budget includes funding for increased activity by Board of Review due to the 2010 reassessment.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
BOARD OF REVIEW**

**Budget Code 1045**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	860	2,000	2,000	800	800	5,000
Contractual Services	100	150	150	0	150	150
Materials & Supplies	177	650	650	182	650	650
<b>TOTAL EXPENDITURES</b>	<b>1,137</b>	<b>2,800</b>	<b>2,800</b>	<b>982</b>	<b>1,600</b>	<b>5,800</b>
<b>NET TAX LEVY</b>	<b>1,137</b>	<b>2,800</b>	<b>2,800</b>	<b>982</b>	<b>1,600</b>	<b>5,800</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
BOARD OF REVIEW**

**Budget Code 1045**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Temporary Payroll	860	2,000	2,000	800	800	5,000
<b>Total Salaries &amp; Wages</b>	<b>860</b>	<b>2,000</b>	<b>2,000</b>	<b>800</b>	<b>800</b>	<b>5,000</b>
<b>Total Personal Services</b>	<b>860</b>	<b>2,000</b>	<b>2,000</b>	<b>800</b>	<b>800</b>	<b>5,000</b>
 Contractual Services						
Other Outside Services	100	150	150	0	150	150
<b>Total Contractual Services</b>	<b>100</b>	<b>150</b>	<b>150</b>	<b>0</b>	<b>150</b>	<b>150</b>
 Materials & Supplies						
Advertising	163	300	300	162	300	300
Printing	14	300	300	20	300	300
Office Supplies	0	50	50	0	50	50
<b>Total Materials &amp; Supplies</b>	<b>177</b>	<b>650</b>	<b>650</b>	<b>182</b>	<b>650</b>	<b>650</b>
<b>TOTAL EXPENDITURES</b>	<b>1,137</b>	<b>2,800</b>	<b>2,800</b>	<b>982</b>	<b>1,600</b>	<b>5,800</b>
<b>NET TAX LEVY</b>	<b>1,137</b>	<b>2,800</b>	<b>2,800</b>	<b>982</b>	<b>1,600</b>	<b>5,800</b>

# Comptrollers

## Appropriation Summary

Expenditures	\$635,434
Less Revenues	\$6,170
Tax Levy Required	<u>\$629,264</u>

## Purpose And Activities

**PURPOSE:** To manage the assets of the City in the most economical and effective manner; to accurately record financial data; to give financial analyses and advice to aid the policy-making process; to assist the City Manager in preparing and administering the annual budget and five year capital improvement program; and to maintain a comprehensive risk management program.

**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.

## Budget Comments

This budget maintains the current levels of service.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	7.81	7.81

**CITY OF FOND DU LAC  
2010 BUDGET  
COMPTROLLERS**

**Budget Code 1050**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	680,176	707,900	708,214	438,941	704,371	720,163
Contractual Services	224,721	230,989	230,989	145,312	230,155	232,490
Materials & Supplies	29,538	28,305	28,151	19,633	28,151	28,305
Utilities	1,721	1,740	1,580	1,116	1,655	1,750
Capital Outlay	0	7,000	7,000	0	7,000	0
Expense Transfers	(313,811)	(329,238)	(329,238)	(218,573)	(329,013)	(347,274)
<b>TOTAL EXPENDITURES</b>	<b>622,345</b>	<b>646,696</b>	<b>646,696</b>	<b>386,429</b>	<b>642,319</b>	<b>635,434</b>
<b>LESS REVENUES:</b>						
Licenses & Permits	0	10	10	10	10	10
Intragovernmental Revenues	0	0	0	5,805	5,805	0
Public Charges for Services	2,740	2,560	2,560	2,292	2,560	2,560
Interest & Rent	2,081	800	800	7,519	800	800
Miscellaneous Revenues	2,893	2,800	2,800	2,350	2,800	2,800
<b>TOTAL REVENUES</b>	<b>7,714</b>	<b>6,170</b>	<b>6,170</b>	<b>17,976</b>	<b>11,975</b>	<b>6,170</b>
<b>NET TAX LEVY</b>	<b>614,631</b>	<b>640,526</b>	<b>640,526</b>	<b>368,453</b>	<b>630,344</b>	<b>629,264</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
COMPTROLLERS**

**Budget Code 1050**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	490,607	504,934	504,934	308,961	502,796	507,389
Overtime Payments	1,306	400	904	1,103	1,000	1,200
<b>Total Salaries &amp; Wages</b>	<b>491,913</b>	<b>505,334</b>	<b>505,838</b>	<b>310,064</b>	<b>503,796</b>	<b>508,589</b>
Fringe Benefits						
Wisconsin Retirement	49,353	49,661	49,661	30,381	49,508	52,901
Social Security-Employer	36,035	38,656	38,656	22,787	37,025	38,901
Employee Group Health Insurance	92,621	107,224	107,224	70,107	107,224	115,425
Employee Group Life Insurance	3,344	3,525	3,525	2,330	3,525	3,558
Dependent Group Life Insurance	70	80	80	42	63	64
Retiree Health Insurance Credits	6,840	3,420	3,230	3,230	3,230	725
<b>Total Fringe Benefits</b>	<b>188,263</b>	<b>202,566</b>	<b>202,376</b>	<b>128,877</b>	<b>200,575</b>	<b>211,574</b>
<b>Total Personal Services</b>	<b>680,176</b>	<b>707,900</b>	<b>708,214</b>	<b>438,941</b>	<b>704,371</b>	<b>720,163</b>
Contractual Services						
Auditing Fees	23,342	24,073	24,073	21,951	24,036	24,767
Administrative Fees	7,693	8,132	8,132	5,421	8,132	8,465
Other Outside Services	943	500	500	505	505	500
Data Processing Services	147,069	146,757	146,757	97,856	146,757	148,485
Government Center Expense	42,360	47,881	47,881	17,700	47,881	46,832
Worker's Compensation	909	1,006	1,006	621	1,005	1,063
Property & Liability Insurance	2,405	2,640	2,640	1,258	1,839	2,378
<b>Total Contractual Services</b>	<b>224,721</b>	<b>230,989</b>	<b>230,989</b>	<b>145,312</b>	<b>230,155</b>	<b>232,490</b>
Materials & Supplies						
Maintenance-Office Equipment	1,668	1,700	1,700	1,697	1,700	1,700
Printing	5,146	5,080	4,926	3,302	4,926	5,080
Postage	9,641	8,600	8,600	5,867	8,600	8,600
Education & Training	3,468	4,100	4,100	2,595	4,100	4,100
Municipal Business	2,172	2,000	2,000	944	2,000	2,000
Memberships & Publications	1,780	2,125	2,125	1,722	2,125	2,125
Office Supplies	5,663	4,700	4,700	3,506	4,700	4,700
<b>Total Materials &amp; Supplies</b>	<b>29,538</b>	<b>28,305</b>	<b>28,151</b>	<b>19,633</b>	<b>28,151</b>	<b>28,305</b>
Utilities						
Telephone	1,375	1,500	1,340	891	1,340	1,450
Cellular Phone	346	240	240	225	315	300
<b>Total Utilities</b>	<b>1,721</b>	<b>1,740</b>	<b>1,580</b>	<b>1,116</b>	<b>1,655</b>	<b>1,750</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
COMPTROLLERS**

**Budget Code 1050**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Capital Outlay						
Outlay-Computer Software	0	7,000	7,000	0	7,000	0
<b>Total Capital Outlay</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>0</b>
Expense Transfers						
Expense Transfers	(313,811)	(329,238)	(329,238)	(218,573)	(329,013)	(347,274)
<b>Total Expense Transfers</b>	<b>(313,811)</b>	<b>(329,238)</b>	<b>(329,238)</b>	<b>(218,573)</b>	<b>(329,013)</b>	<b>(347,274)</b>
<b>TOTAL EXPENDITURES</b>	<b>622,345</b>	<b>646,696</b>	<b>646,696</b>	<b>386,429</b>	<b>642,319</b>	<b>635,434</b>
<b>LESS REVENUES:</b>						
Licenses & Permits						
Room Tax Permit	0	10	10	10	10	10
<b>Total Licenses &amp; Permits</b>	<b>0</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
Intergovernmental Revenues						
Federal Revenues	0	0	0	5,805	5,805	0
<b>Total Intergovernmental Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,805</b>	<b>5,805</b>	<b>0</b>
Public Charges for Services						
Collection Fee	871	700	700	1,012	700	700
Miscellaneous Fee	1,869	1,860	1,860	1,280	1,860	1,860
<b>Total Public Charges for Services</b>	<b>2,740</b>	<b>2,560</b>	<b>2,560</b>	<b>2,292</b>	<b>2,560</b>	<b>2,560</b>
Interest & Rent						
Interest on Judgement	2,081	800	800	7,519	800	800
<b>Total Interest &amp; Rent</b>	<b>2,081</b>	<b>800</b>	<b>800</b>	<b>7,519</b>	<b>800</b>	<b>800</b>
Miscellaneous Revenues						
Miscellaneous	2,893	2,800	2,800	2,350	2,800	2,800
<b>Total Miscellaneous Revenues</b>	<b>2,893</b>	<b>2,800</b>	<b>2,800</b>	<b>2,350</b>	<b>2,800</b>	<b>2,800</b>
<b>TOTAL REVENUES</b>	<b>7,714</b>	<b>6,170</b>	<b>6,170</b>	<b>17,976</b>	<b>11,975</b>	<b>6,170</b>
<b>NET TAX LEVY</b>	<b>614,631</b>	<b>640,526</b>	<b>640,526</b>	<b>368,453</b>	<b>630,344</b>	<b>629,264</b>

# Management Information Systems

## Appropriation Summary

Expenditures	\$6,000
Less Revenues	\$6,000
Tax Levy Required	<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 MIS, be it hardware, software, facilities, consulting or design. MIS 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.

## Budget Comments

This budget maintains current level of services.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	4.00	4.00



**CITY OF FOND DU LAC  
2010 BUDGET  
MANAGEMENT INFORMATION SYSTEMS**

**Budget Code 1057**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	356,034	402,351	402,351	246,707	396,681	412,504
Contractual Services	152,440	141,803	151,003	72,229	153,866	161,604
Materials & Supplies	433,715	429,206	437,457	272,302	438,014	437,098
Utilities	21,831	31,650	31,650	15,757	31,650	31,875
Capital Outlay	0	7,000	7,000	0	7,000	0
Expense Transfers	(984,986)	(1,006,010)	(1,011,961)	(670,163)	(1,011,961)	(1,037,081)
<b>TOTAL EXPENDITURES</b>	<b>(20,966)</b>	<b>6,000</b>	<b>17,500</b>	<b>(63,168)</b>	<b>15,250</b>	<b>6,000</b>
<b>LESS REVENUES:</b>						
Miscellaneous Revenues	3,500	6,000	6,000	4,000	6,000	6,000
<b>TOTAL REVENUES</b>	<b>3,500</b>	<b>6,000</b>	<b>6,000</b>	<b>4,000</b>	<b>6,000</b>	<b>6,000</b>
<b>NET TAX LEVY</b>	<b>(24,466)</b>	<b>0</b>	<b>11,500</b>	<b>(67,168)</b>	<b>9,250</b>	<b>0</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
MANAGEMENT INFORMATION SYSTEMS**

**Budget Code 1057**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	249,329	284,257	284,257	172,131	279,851	286,608
Job Class Premium Pay	1,600	0	0	0	0	0
<b>Total Salaries &amp; Wages</b>	<b>250,929</b>	<b>284,257</b>	<b>284,257</b>	<b>172,131</b>	<b>279,851</b>	<b>286,608</b>
Fringe Benefits						
Wisconsin Retirement	26,180	29,563	29,563	17,888	29,090	31,528
Social Security-Employer	18,425	21,590	21,590	12,901	20,816	21,770
Employee Group Health Insurance	46,109	64,800	64,800	42,369	64,800	70,436
Employee Group Life Insurance	1,738	2,077	2,077	1,376	2,061	2,098
Dependent Group Life Insurance	53	64	64	42	63	64
Retiree Health Insurance Credits	12,600	0	0	0	0	0
<b>Total Fringe Benefits</b>	<b>105,105</b>	<b>118,094</b>	<b>118,094</b>	<b>74,576</b>	<b>116,830</b>	<b>125,896</b>
<b>Total Personal Services</b>	<b>356,034</b>	<b>402,351</b>	<b>402,351</b>	<b>246,707</b>	<b>396,681</b>	<b>412,504</b>
Contractual Services						
Other Outside Services	108,858	94,500	103,700	53,161	103,700	108,500
Government Center Expense	39,395	44,531	44,531	16,461	44,531	46,758
Worker's Compensation	4,414	2,643	2,643	2,469	5,387	5,931
Property & Liability Insurance	(227)	129	129	138	248	415
<b>Total Contractual Services</b>	<b>152,440</b>	<b>141,803</b>	<b>151,003</b>	<b>72,229</b>	<b>153,866</b>	<b>161,604</b>
Materials & Supplies						
Maintenance-Computer Equipment	55,118	45,968	45,968	19,639	45,968	46,900
Maintenance-Software	221,844	263,633	263,633	175,126	263,633	277,910
Maintenance-Automotive	0	0	0	82	82	814
Maintenance-Other	36,004	20,750	20,750	9,195	20,750	14,750
Advertising	470	0	0	0	0	0
Printing	0	100	100	0	100	50
Postage	392	100	100	284	350	350
Educational Services	0	0	1,000	1,897	1,000	0
Education & Training	2,664	4,000	4,000	225	4,000	4,000
Municipal Business	864	1,000	1,000	857	1,000	714
Memberships & Publications	150	500	750	550	750	500
Office Supplies	189	400	400	206	400	400
Motor Vehicle Supplies	0	0	0	42	225	510
General Supplies	14,404	18,000	17,750	6,973	17,750	16,000
Computer Upgrades & Replacements	40,938	40,000	40,000	30,843	40,000	40,000
Office Furniture & Fixtures < \$5,000	0	0	1,300	1,234	1,300	0
Equipment < \$5,000	49,419	29,000	30,630	18,696	30,630	31,300
Software < \$5,000	11,259	5,755	10,076	6,453	10,076	2,900
<b>Total Materials &amp; Supplies</b>	<b>433,715</b>	<b>429,206</b>	<b>437,457</b>	<b>272,302</b>	<b>438,014</b>	<b>437,098</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
MANAGEMENT INFORMATION SYSTEMS**

**Budget Code 1057**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Utilities						
Telephone	13,559	25,050	25,050	8,587	25,050	22,050
Cellular Phone	8,272	6,600	6,600	7,170	6,600	9,825
<b>Total Utilities</b>	<b>21,831</b>	<b>31,650</b>	<b>31,650</b>	<b>15,757</b>	<b>31,650</b>	<b>31,875</b>
Capital Outlay						
Outlay-Computer Software	0	7,000	7,000	0	7,000	0
<b>Total Capital Outlay</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>0</b>
Expense Transfers						
Expense Transfers	(984,986)	(1,006,010)	(1,011,961)	(670,163)	(1,011,961)	(1,037,081)
<b>Total Expense Transfers</b>	<b>(984,986)</b>	<b>(1,006,010)</b>	<b>(1,011,961)</b>	<b>(670,163)</b>	<b>(1,011,961)</b>	<b>(1,037,081)</b>
<b>TOTAL EXPENDITURES</b>	<b>(20,966)</b>	<b>6,000</b>	<b>17,500</b>	<b>(63,168)</b>	<b>15,250</b>	<b>6,000</b>
<b>LESS REVENUES:</b>						
Miscellaneous Revenues						
Miscellaneous Fee	3,500	6,000	6,000	4,000	6,000	6,000
<b>Total Miscellaneous Revenues</b>	<b>3,500</b>	<b>6,000</b>	<b>6,000</b>	<b>4,000</b>	<b>6,000</b>	<b>6,000</b>
<b>TOTAL REVENUES</b>	<b>3,500</b>	<b>6,000</b>	<b>6,000</b>	<b>4,000</b>	<b>6,000</b>	<b>6,000</b>
<b>NET TAX LEVY</b>	<b>(24,466)</b>	<b>0</b>	<b>11,500</b>	<b>(67,168)</b>	<b>9,250</b>	<b>0</b>

# Central Collection

## Appropriation Summary

Expenditures	\$99,624
Less Revenues	\$34,900
Tax Levy Required	<u>\$64,724</u>

## Purpose And Activities

**PURPOSE:** To collect municipal funds in an efficient manner, as well as to efficiently collect parking permit fees, and water utility monies. To accept reservations, boatslips, etc. for the City Park facilities.

**ACTIVITIES:** To collect and receipt personal property taxes, special assessments, special charges, license fees. Prepare and issue monthly parking permits for fourteen lots and two ramps. Administer meter hood rental program. Administer, collect and account for Fond du Lac Area Transit bus token programs. Accept park shelter reservations, boatslips, and boat launch fees. Upon request, 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.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	2.03	2.03

**CITY OF FOND DU LAC  
2010 BUDGET  
CENTRAL COLLECTION**

**Budget Code 1060**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	131,690	136,227	136,227	78,585	130,488	134,578
Contractual Services	54,662	53,907	53,907	39,327	53,818	55,883
Materials & Supplies	12,968	10,950	10,950	1,894	11,382	12,270
Utilities	494	500	500	325	490	500
Expense Transfers	(120,962)	(110,306)	(110,306)	(70,424)	(110,132)	(103,607)
<b>TOTAL EXPENDITURES</b>	<b>78,852</b>	<b>91,278</b>	<b>91,278</b>	<b>49,707</b>	<b>86,046</b>	<b>99,624</b>
<b>LESS REVENUES:</b>						
Licenses & Permits	13,506	13,720	13,720	13,740	13,310	13,400
Public Charges for Services	21,297	25,400	25,400	10,460	18,030	21,500
<b>TOTAL REVENUES</b>	<b>34,803</b>	<b>39,120</b>	<b>39,120</b>	<b>24,200</b>	<b>31,340</b>	<b>34,900</b>
<b>NET TAX LEVY</b>	<b>44,049</b>	<b>52,158</b>	<b>52,158</b>	<b>25,507</b>	<b>54,706</b>	<b>64,724</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
CENTRAL COLLECTION**

**Budget Code 1060**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	88,295	87,678	87,678	48,903	83,548	84,549
Overtime Payments	272	2,000	2,000	1,387	2,000	2,000
Holiday Pay	0	0	0	0	0	100
<b>Total Salaries &amp; Wages</b>	<b>88,567</b>	<b>89,678</b>	<b>89,678</b>	<b>50,290</b>	<b>85,548</b>	<b>86,649</b>
Fringe Benefits						
Wisconsin Retirement	9,397	9,328	9,328	5,220	9,056	9,532
Social Security-Employer	5,992	6,861	6,861	3,232	6,661	6,628
Employee Group Health Insurance	25,800	29,880	29,880	19,523	28,743	31,299
Employee Group Life Insurance	494	480	480	320	480	470
Retiree Health Insurance Credits	1,440	0	0	0	0	0
<b>Total Fringe Benefits</b>	<b>43,123</b>	<b>46,549</b>	<b>46,549</b>	<b>28,295</b>	<b>44,940</b>	<b>47,929</b>
<b>Total Personal Services</b>	<b>131,690</b>	<b>136,227</b>	<b>136,227</b>	<b>78,585</b>	<b>130,488</b>	<b>134,578</b>
Contractual Services						
Other Outside Services	22,281	20,781	20,781	20,141	20,781	21,837
Data Processing Services	23,546	22,997	22,997	15,344	22,997	24,143
Government Center Expense	8,481	9,587	9,587	3,544	9,587	9,377
Worker's Compensation	164	179	179	101	179	181
Property & Liability Insurance	190	363	363	197	274	345
<b>Total Contractual Services</b>	<b>54,662</b>	<b>53,907</b>	<b>53,907</b>	<b>39,327</b>	<b>53,818</b>	<b>55,883</b>
Materials & Supplies						
Maintenance-Office Equipment	0	100	100	0	0	100
Printing	4,775	1,600	1,600	204	4,050	3,920
Postage	5,881	7,200	7,200	575	6,030	6,200
Education & Training	0	300	300	0	0	300
Office Supplies	1,120	1,650	1,650	1,013	1,200	1,650
Office Furniture & Fixt < \$5,000	1,179	0	0	0	0	0
Cash Over/Short	13	100	100	102	102	100
<b>Total Materials &amp; Supplies</b>	<b>12,968</b>	<b>10,950</b>	<b>10,950</b>	<b>1,894</b>	<b>11,382</b>	<b>12,270</b>
Utilities						
Telephone	494	500	500	325	490	500
<b>Total Utilities</b>	<b>494</b>	<b>500</b>	<b>500</b>	<b>325</b>	<b>490</b>	<b>500</b>
Expense Transfers						
Expense Transfers	(120,962)	(110,306)	(110,306)	(70,424)	(110,132)	(103,607)
<b>Total Expense Transfers</b>	<b>(120,962)</b>	<b>(110,306)</b>	<b>(110,306)</b>	<b>(70,424)</b>	<b>(110,132)</b>	<b>(103,607)</b>
<b>TOTAL EXPENDITURES</b>	<b>78,852</b>	<b>91,278</b>	<b>91,278</b>	<b>49,707</b>	<b>86,046</b>	<b>99,624</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
CENTRAL COLLECTION**

**Budget Code 1060**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>LESS REVENUES:</b>						
Licenses & Permits						
Dog License	9,235	9,500	9,500	11,168	9,000	9,500
Cat License	1,421	1,000	1,000	1,092	1,300	1,000
Multiple Permits	1,000	800	800	960	1,000	800
Pet Shop/Kennel	0	120	120	0	0	0
Late Charges	600	800	800	450	510	600
Bicycle Permits	1,250	1,500	1,500	70	1,500	1,500
<b>Total Licenses &amp; Permits</b>	<b>13,506</b>	<b>13,720</b>	<b>13,720</b>	<b>13,740</b>	<b>13,310</b>	<b>13,400</b>
Public Charges for Services						
Special Reports	20,827	25,000	25,000	10,050	17,500	21,000
NSF Check Charge	425	350	350	410	480	450
Miscellaneous Fee	45	50	50	0	50	50
<b>Total Public Charges for Services</b>	<b>21,297</b>	<b>25,400</b>	<b>25,400</b>	<b>10,460</b>	<b>18,030</b>	<b>21,500</b>
<b>TOTAL REVENUES</b>	<b>34,803</b>	<b>39,120</b>	<b>39,120</b>	<b>24,200</b>	<b>31,340</b>	<b>34,900</b>
<b>NET TAX LEVY</b>	<b>44,049</b>	<b>52,158</b>	<b>52,158</b>	<b>25,507</b>	<b>54,706</b>	<b>64,724</b>

# Assessment

## Appropriation Summary

Expenditures	\$523,849
Less Revenues	\$18,960
Tax Levy Required	<u>\$504,889</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 structures, additions, remodeling or deletions in real estate as well as all types of personal property except those parcels of real estate and personal property exempt by statute or assessed by the Department of Revenue. Maintain property assessment records in conformance with Wisconsin statutes and local ordinances. Service the public with information relating to assessed values and procedures.

## Budget Comments

Work on the 2010 revaluation began in 2009, will be completed in 2010 and affects the January 1, 2010 assessed value. The City is currently on a four-year cycle for reassessing City property.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	4.52	4.52



**CITY OF FOND DU LAC  
2010 BUDGET  
ASSESSMENT**

**Budget Code 1070**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	317,195	354,823	353,575	202,164	333,906	354,569
Contractual Services	96,235	138,420	282,920	52,843	128,657	142,789
Materials & Supplies	13,259	22,903	24,551	13,089	19,183	25,341
Utilities	1,379	1,510	1,510	825	1,315	1,150
<b>TOTAL EXPENDITURES</b>	<b>428,068</b>	<b>517,656</b>	<b>662,556</b>	<b>268,921</b>	<b>483,061</b>	<b>523,849</b>
<b>LESS REVENUES:</b>						
Public Charges for Services	23,044	39,715	39,715	10,488	21,670	18,960
<b>TOTAL REVENUES</b>	<b>23,044</b>	<b>39,715</b>	<b>39,715</b>	<b>10,488</b>	<b>21,670</b>	<b>18,960</b>
<b>NET TAX LEVY</b>	<b>405,024</b>	<b>477,941</b>	<b>622,841</b>	<b>258,433</b>	<b>461,391</b>	<b>504,889</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
ASSESSMENT**

**Budget Code 1070**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	226,936	250,233	248,985	139,129	234,093	247,519
Holiday Premium Pay	0	0	0	0	0	80
Overtime Payments	3	100	100	31	100	700
<b>Total Salaries &amp; Wages</b>	<b>226,939</b>	<b>250,333</b>	<b>249,085</b>	<b>139,160</b>	<b>234,193</b>	<b>248,299</b>
Fringe Benefits						
Wisconsin Retirement	24,056	26,035	26,035	14,481	24,358	27,312
Social Security-Employer	16,864	19,148	19,148	10,328	17,916	18,994
Worker's Comp Make Whole	0	0	0	329	329	0
Employee Group Health Insurance	41,139	54,180	54,180	33,665	52,420	57,712
Employee Group Life Insurance	1,341	1,691	1,691	961	1,444	1,511
Dependent Group Life Insurance	16	16	16	10	16	16
Retiree Health Insurance Credits	6,840	3,420	3,420	3,230	3,230	725
<b>Total Fringe Benefits</b>	<b>90,256</b>	<b>104,490</b>	<b>104,490</b>	<b>63,004</b>	<b>99,713</b>	<b>106,270</b>
<b>Total Personal Services</b>	<b>317,195</b>	<b>354,823</b>	<b>353,575</b>	<b>202,164</b>	<b>333,906</b>	<b>354,569</b>
Contractual Services						
Administration Charges	27,255	0	0	0	0	0
Other Outside Services	24,090	82,750	227,250	24,317	74,950	85,948
Data Processing Services	25,674	24,840	24,840	16,574	24,840	26,767
Government Center Expense	11,881	22,126	22,126	8,179	22,126	21,641
Worker's Compensation	5,144	6,058	6,058	3,339	5,698	6,034
Property & Liability Insurance	2,191	2,646	2,646	434	1,043	2,399
<b>Total Contractual Services</b>	<b>96,235</b>	<b>138,420</b>	<b>282,920</b>	<b>52,843</b>	<b>128,657</b>	<b>142,789</b>
Materials & Supplies						
Maintenance-Office Equipment	0	0	0	0	0	100
Maintenance-Automotive	592	1,000	1,000	311	1,000	1,000
Advertising	0	150	262	262	262	150
Printing	519	1,645	1,645	362	700	1,433
Postage	3,706	4,145	4,145	3,081	4,145	9,113
Education & Training	1,084	2,290	2,290	1,700	2,290	2,210
Municipal Business	2,369	4,510	4,510	1,544	2,500	4,235
Memberships & Publications	1,922	2,495	2,495	1,598	2,100	1,845
Office Supplies	1,804	3,930	3,818	1,142	1,800	3,655
Office Furniture & Fixt < \$5,000	0	2,000	2,400	1,859	2,400	300
Motor Vehicle Supplies	1,263	738	738	482	738	1,300
Hardware/Software < \$5,000	0	0	1,248	748	1,248	0
<b>Total Materials &amp; Supplies</b>	<b>13,259</b>	<b>22,903</b>	<b>24,551</b>	<b>13,089</b>	<b>19,183</b>	<b>25,341</b>
Utilities						
Telephone	1,069	1,150	1,150	602	980	1,150
Cellular Phone	310	360	360	223	335	0
<b>Total Utilities</b>	<b>1,379</b>	<b>1,510</b>	<b>1,510</b>	<b>825</b>	<b>1,315</b>	<b>1,150</b>
<b>TOTAL EXPENDITURES</b>	<b>428,068</b>	<b>517,656</b>	<b>662,556</b>	<b>268,921</b>	<b>483,061</b>	<b>523,849</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
ASSESSMENT**

**Budget Code 1070**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>LESS REVENUES:</b>						
Public Charges for Services						
Special Reports	340	1,010	1,010	3,120	3,670	960
Miscellaneous Fee	22,704	38,705	38,705	7,368	18,000	18,000
<b>Total Public Charges for Services</b>	<b>23,044</b>	<b>39,715</b>	<b>39,715</b>	<b>10,488</b>	<b>21,670</b>	<b>18,960</b>
<b>TOTAL REVENUES</b>	<b>23,044</b>	<b>39,715</b>	<b>39,715</b>	<b>10,488</b>	<b>21,670</b>	<b>18,960</b>
<b>NET TAX LEVY</b>	<b>405,024</b>	<b>477,941</b>	<b>622,841</b>	<b>258,433</b>	<b>461,391</b>	<b>504,889</b>

# Attorney

## Appropriation Summary

Expenditures	\$231,118
Less Revenues	\$301,200
Tax Levy Required	<u>(\$70,082)</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

Maintains current levels of service.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	2.00	2.00

**CITY OF FOND DU LAC  
2010 BUDGET  
ATTORNEY**

**Budget Code 1075**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	199,055	215,248	215,248	135,044	215,710	233,231
Contractual Services	24,959	31,292	30,792	18,378	30,544	31,506
Materials & Supplies	5,677	6,721	7,221	3,690	6,092	6,721
Utilities	674	725	725	410	725	725
Expense Transfers	(34,754)	(38,098)	(38,098)	(25,398)	(38,098)	(41,065)
<b>TOTAL EXPENDITURES</b>	<b>195,611</b>	<b>215,888</b>	<b>215,888</b>	<b>132,124</b>	<b>214,973</b>	<b>231,118</b>
<b>LESS REVENUES:</b>						
Fines & Penalties	235,380	250,000	250,000	181,981	300,000	301,200
<b>TOTAL REVENUES</b>	<b>235,380</b>	<b>250,000</b>	<b>250,000</b>	<b>181,981</b>	<b>300,000</b>	<b>301,200</b>
<b>NET TAX LEVY</b>	<b>(39,769)</b>	<b>(34,112)</b>	<b>(34,112)</b>	<b>(49,857)</b>	<b>(85,027)</b>	<b>(70,082)</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
ATTORNEY**

**Budget Code 1075**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	148,904	153,940	153,940	95,905	154,521	155,833
<b>Total Salaries &amp; Wages</b>	<b>148,904</b>	<b>153,940</b>	<b>153,940</b>	<b>95,905</b>	<b>154,521</b>	<b>155,833</b>
Fringe Benefits						
Wisconsin Retirement	15,784	16,010	16,010	9,965	16,061	17,142
Social Security-Employer	11,037	11,777	11,777	7,245	11,612	11,921
Employee Group Health Insurance	22,341	32,400	32,400	21,185	32,400	35,218
Employee Group Life Insurance	968	1,089	1,089	723	1,084	1,095
Dependent Group Life Insurance	21	32	32	21	32	32
Reitree Health Insurance Credits	0	0	0	0	0	11,990
<b>Total Fringe Benefits</b>	<b>50,151</b>	<b>61,308</b>	<b>61,308</b>	<b>39,139</b>	<b>61,189</b>	<b>77,398</b>
<b>Total Personal Services</b>	<b>199,055</b>	<b>215,248</b>	<b>215,248</b>	<b>135,044</b>	<b>215,710</b>	<b>233,231</b>
Contractual Services						
Legal Fees	3,420	4,400	6,400	6,293	6,400	4,400
Administrative Fees	3,846	4,066	4,066	2,711	4,066	4,066
Other Outside Services	961	3,000	500	125	500	3,000
Data Processing Services	4,380	5,885	5,885	3,929	5,885	6,404
Government Center Expense	11,328	12,805	12,805	4,733	12,805	12,524
Worker's Compensation	276	308	308	192	309	326
Property & Liability Insurance	748	828	828	395	579	786
<b>Total Contractual Services</b>	<b>24,959</b>	<b>31,292</b>	<b>30,792</b>	<b>18,378</b>	<b>30,544</b>	<b>31,506</b>
Materials & Supplies						
Advertising	0	0	1,500	0	1,500	0
Printing	749	821	821	776	821	821
Postage	351	300	300	101	300	300
Education & Training	961	1,400	426	297	297	1,400
Municipal Business	0	100	100	56	100	100
Memberships & Publications	2,880	3,400	3,000	1,808	2,000	3,400
Office Supplies	736	700	700	278	700	700
Hardware/Software < \$5,000	0	0	374	374	374	0
<b>Total Materials &amp; Supplies</b>	<b>5,677</b>	<b>6,721</b>	<b>7,221</b>	<b>3,690</b>	<b>6,092</b>	<b>6,721</b>
Utilities						
Telephone	674	725	725	410	725	725
<b>Total Utilities</b>	<b>674</b>	<b>725</b>	<b>725</b>	<b>410</b>	<b>725</b>	<b>725</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
ATTORNEY**

**Budget Code 1075**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Expense Transfers						
Expense Transfers	(34,754)	(38,098)	(38,098)	(25,398)	(38,098)	(41,065)
<b>Total Expense Transfers</b>	<b>(34,754)</b>	<b>(38,098)</b>	<b>(38,098)</b>	<b>(25,398)</b>	<b>(38,098)</b>	<b>(41,065)</b>
<b>TOTAL EXPENDITURES</b>	<b>195,611</b>	<b>215,888</b>	<b>215,888</b>	<b>132,124</b>	<b>214,973</b>	<b>231,118</b>
<b>LESS REVENUES:</b>						
Fines & Penalties						
Court Fines	235,380	250,000	250,000	181,981	300,000	301,200
<b>Total Fines &amp; Penalties</b>	<b>235,380</b>	<b>250,000</b>	<b>250,000</b>	<b>181,981</b>	<b>300,000</b>	<b>301,200</b>
<b>TOTAL REVENUES</b>	<b>235,380</b>	<b>250,000</b>	<b>250,000</b>	<b>181,981</b>	<b>300,000</b>	<b>301,200</b>
<b>NET TAX LEVY</b>	<b>(39,769)</b>	<b>(34,112)</b>	<b>(34,112)</b>	<b>(49,857)</b>	<b>(85,027)</b>	<b>(70,082)</b>

# Human Resources

## Appropriation Summary

Expenditures	\$348,809
Less Revenues	\$50
Tax Levy Required	<u>\$348,759</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

Human Resources is currently engaged in negotiating collective bargaining agreements with all five unions, resulting in higher outside services costs.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	3.00	3.00



**CITY OF FOND DU LAC  
2010 BUDGET  
HUMAN RESOURCES**

**Budget Code 1080**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	261,865	273,735	276,235	171,888	275,324	287,437
Contractual Services	123,097	118,982	128,982	73,835	128,629	134,453
Materials & Supplies	16,906	23,153	20,653	8,423	20,153	22,453
Utilities	1,527	1,680	1,680	1,283	1,470	1,680
Expense Transfers	(81,535)	(91,564)	(91,564)	(62,232)	(91,564)	(97,214)
<b>TOTAL EXPENDITURES</b>	<b>321,860</b>	<b>325,986</b>	<b>335,986</b>	<b>193,197</b>	<b>334,012</b>	<b>348,809</b>
<b>LESS REVENUES:</b>						
Public Charges for Services	14	50	50	81	81	50
<b>TOTAL REVENUES</b>	<b>14</b>	<b>50</b>	<b>50</b>	<b>81</b>	<b>81</b>	<b>50</b>
<b>NET TAX LEVY</b>	<b>321,846</b>	<b>325,936</b>	<b>335,936</b>	<b>193,116</b>	<b>333,931</b>	<b>348,759</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
HUMAN RESOURCES**

**Budget Code 1080**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	200,764	209,983	209,983	128,688	209,050	209,177
Temporary Payroll	2,132	520	3,020	2,562	3,020	520
<b>Total Salaries &amp; Wages</b>	<b>202,896</b>	<b>210,503</b>	<b>213,003</b>	<b>131,250</b>	<b>212,070</b>	<b>209,697</b>
Fringe Benefits						
Wisconsin Retirement	10,739	10,848	10,848	6,756	10,887	11,252
Social Security-Employer	14,077	16,105	16,105	9,422	16,223	16,042
Employee Group Health Insurance	27,972	32,400	32,400	21,185	32,400	48,425
Employee Group Life Insurance	1,259	1,361	1,361	904	1,357	1,373
Dependent Group Life Insurance	47	48	48	31	47	48
Retiree Health Insurance Credits	4,875	2,470	2,470	2,340	2,340	600
<b>Total Fringe Benefits</b>	<b>58,969</b>	<b>63,232</b>	<b>63,232</b>	<b>40,638</b>	<b>63,254</b>	<b>77,740</b>
<b>Total Personal Services</b>	<b>261,865</b>	<b>273,735</b>	<b>276,235</b>	<b>171,888</b>	<b>275,324</b>	<b>287,437</b>
Contractual Services						
Administrative Fees	3,846	4,066	4,066	2,711	4,066	4,066
Other Outside Services	83,095	77,118	87,118	50,513	87,118	92,043
Data Processing Services	21,689	21,497	21,497	14,340	21,497	22,414
Government Center Expense	12,963	14,653	14,653	5,417	14,653	14,332
Worker's Compensation	364	409	409	263	424	427
Property & Liability Insurance	1,140	1,239	1,239	591	871	1,171
<b>Total Contractual Services</b>	<b>123,097</b>	<b>118,982</b>	<b>128,982</b>	<b>73,835</b>	<b>128,629</b>	<b>134,453</b>
Materials & Supplies						
Maintenance-Office Equipment	45	45	45	45	45	45
Printing	2,680	2,538	2,538	1,378	2,538	2,538
Postage	1,128	2,000	2,000	373	1,500	1,500
Education & Training	4,777	7,500	6,500	2,170	6,500	7,500
Municipal Business	1,179	1,050	1,050	652	1,050	1,050
Memberships & Publications	625	1,910	1,410	772	1,410	1,710
Educational Services	0	1,000	0	0	0	1,000
Office Supplies	2,897	3,060	3,060	787	3,060	3,060
Clothing Expense	3,575	4,050	4,050	2,246	4,050	4,050
<b>Total Materials &amp; Supplies</b>	<b>16,906</b>	<b>23,153</b>	<b>20,653</b>	<b>8,423</b>	<b>20,153</b>	<b>22,453</b>
Utilities						
Telephone	599	700	700	406	620	700
Cellular Phone	928	980	980	877	850	980
<b>Total Utilities</b>	<b>1,527</b>	<b>1,680</b>	<b>1,680</b>	<b>1,283</b>	<b>1,470</b>	<b>1,680</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
HUMAN RESOURCES**

**Budget Code 1080**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Expense Transfers						
Expense Transfers	(81,535)	(91,564)	(91,564)	(62,232)	(91,564)	(97,214)
<b>Total Expense Transfers</b>	<b>(81,535)</b>	<b>(91,564)</b>	<b>(91,564)</b>	<b>(62,232)</b>	<b>(91,564)</b>	<b>(97,214)</b>
<b>TOTAL EXPENDITURES</b>	<b>321,860</b>	<b>325,986</b>	<b>335,986</b>	<b>193,197</b>	<b>334,012</b>	<b>348,809</b>
<b>LESS REVENUES:</b>						
Public Charges for Services						
Miscellaneous Fee	14	50	50	81	81	50
<b>Total Public Charges for Services</b>	<b>14</b>	<b>50</b>	<b>50</b>	<b>81</b>	<b>81</b>	<b>50</b>
<b>TOTAL REVENUES</b>	<b>14</b>	<b>50</b>	<b>50</b>	<b>81</b>	<b>81</b>	<b>50</b>
<b>NET TAX LEVY</b>	<b>321,846</b>	<b>325,936</b>	<b>335,936</b>	<b>193,116</b>	<b>333,931</b>	<b>348,759</b>

# Police

## Appropriation Summary

Expenditures	\$8,904,203
Less Revenues	\$916,689
Tax Levy Required	<u>\$7,987,514</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

The City has been awarded a new non-competitive police beat patrol grant from the State of Wisconsin. The 2010 budget includes grant revenue of \$134,927 for this purpose. A previously budgeted, but unfilled position and a new position in the 2010 budget will be filled as a requirement of this grant. The 2010 budgeted intergovernmental revenues also include one-time Byrne Memorial grant funds of \$93,077 which is being used to help maintain the School Resource Officer (SRO) program.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	80.00	81.00

**CITY OF FOND DU LAC  
2010 BUDGET  
POLICE**

**Budget Code 1100**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	7,208,772	7,691,464	7,691,464	4,678,121	7,579,612	7,924,278
Contractual Services	417,297	477,168	477,168	278,915	439,942	488,966
Materials & Supplies	375,913	372,994	396,711	237,982	358,789	357,259
Utilities	129,346	152,532	152,532	70,754	126,300	133,700
Capital Outlay	0	0	15,878	15,877	15,877	0
Expense Transfers	(4,056)	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>8,127,272</b>	<b>8,694,158</b>	<b>8,733,753</b>	<b>5,281,649</b>	<b>8,520,520</b>	<b>8,904,203</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues	398,882	413,791	413,791	379,149	411,170	683,095
Public Charges for Services	53,214	51,400	51,400	27,631	49,344	81,050
Fines & Penalties	118,388	170,000	170,000	69,613	125,000	125,000
Interest & Rent	32,692	23,844	23,844	16,416	23,844	23,844
Miscellaneous Revenues	9,537	3,700	3,700	29,604	30,101	3,700
<b>TOTAL REVENUES</b>	<b>612,713</b>	<b>662,735</b>	<b>662,735</b>	<b>522,413</b>	<b>639,459</b>	<b>916,689</b>
<b>NET TAX LEVY</b>	<b>7,514,559</b>	<b>8,031,423</b>	<b>8,071,018</b>	<b>4,759,236</b>	<b>7,881,061</b>	<b>7,987,514</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
POLICE**

**Budget Code 1100**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	4,416,999	4,713,431	4,713,431	2,811,677	4,601,806	4,815,982
Temporary Payroll	78,012	85,677	85,677	62,417	85,677	90,965
Overtime Payments	199,079	150,000	150,000	121,560	180,000	150,000
Shift Premium Pay	8,794	7,861	7,861	5,948	9,200	8,529
Job Class Premium Pay	17,868	11,000	11,000	12,454	20,400	11,000
Education Pay	38,561	38,450	38,450	25,378	39,405	38,980
Holiday Pay	112,434	122,000	122,000	51,725	114,000	122,000
<b>Total Salaries &amp; Wages</b>	<b>4,871,747</b>	<b>5,128,419</b>	<b>5,128,419</b>	<b>3,091,159</b>	<b>5,050,488</b>	<b>5,237,456</b>
Fringe Benefits						
Wisconsin Retirement	949,360	989,502	989,502	591,163	971,948	1,057,085
Social Security-Employer	364,116	393,950	393,950	229,847	386,386	402,910
Unemployment Compensation	13	0	0	0	0	0
Worker's Comp Make Whole	3,738	0	0	502	0	0
Employee Group Health Insurance	869,331	1,043,848	1,043,848	664,672	1,016,532	1,142,098
Employee Group Life Insurance	24,217	25,608	25,608	16,408	24,700	26,111
Dependent Group Life Insurance	44	48	48	31	47	48
Post Employment Health Plan	33,375	35,400	35,400	22,700	34,300	36,600
Retiree Health Insurance Credits	92,831	74,689	74,689	61,639	95,211	21,970
<b>Total Fringe Benefits</b>	<b>2,337,025</b>	<b>2,563,045</b>	<b>2,563,045</b>	<b>1,586,962</b>	<b>2,529,124</b>	<b>2,686,822</b>
<b>Total Personal Services</b>	<b>7,208,772</b>	<b>7,691,464</b>	<b>7,691,464</b>	<b>4,678,121</b>	<b>7,579,612</b>	<b>7,924,278</b>
Contractual Services						
Other Outside Services	46,696	52,221	52,221	32,352	52,221	52,776
Data Processing Services	194,397	209,329	209,329	139,716	209,329	227,693
Rent-Equipment	5,729	6,360	6,360	4,599	6,360	6,360
Rent-Other	4,545	5,200	5,200	4,820	5,200	2,800
Worker's Compensation	89,188	112,380	112,380	61,897	110,299	111,896
Property & Liability Insurance	76,742	91,678	91,678	35,531	56,533	87,441
<b>Total Contractual Services</b>	<b>417,297</b>	<b>477,168</b>	<b>477,168</b>	<b>278,915</b>	<b>439,942</b>	<b>488,966</b>
Materials & Supplies						
Maintenance-Buildings	28,946	34,825	47,325	28,763	47,325	34,825
Maintenance-Office Equipment	2,324	3,350	3,350	2,122	3,350	3,350
Maintenance-Automotive	55,569	41,950	41,950	28,803	41,950	41,600
Maintenance-All Other Equipment	2,883	5,300	5,300	2,213	5,300	4,800
Other Communication	13,707	13,500	13,500	7,291	13,500	13,500
Advertising	411	750	750	40	750	750
Printing	5,065	6,500	6,500	1,689	6,500	6,500
Postage	5,086	5,150	5,150	2,497	5,150	5,150
Education & Training	14,085	18,060	16,160	12,419	16,160	15,060
Municipal Business	518	1,250	6,150	3,188	6,150	1,250
Memberships & Publications	2,653	3,617	3,617	3,270	3,617	3,697
Educational Services	5,937	4,000	4,000	4,078	4,078	0
Office Supplies	14,525	17,520	17,520	9,871	17,520	15,520
Office Furniture & Fixt < \$5,000	0	500	1,688	1,188	1,688	500
Motor Vehicle Supplies	136,221	140,000	140,000	69,510	102,000	130,000

**CITY OF FOND DU LAC  
2010 BUDGET  
POLICE**

**Budget Code 1100**

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
Custodial Supplies	2,969	2,710	2,710	2,179	2,710	3,000
Photographic Supplies	217	1,100	1,100	247	1,100	1,100
Medical & Laboratory Supplies	1,526	3,250	3,250	1,242	3,250	2,500
General Supplies	995	1,300	1,300	455	1,300	1,450
Equipment < \$5,000	8,300	3,225	7,575	7,296	7,575	13,723
Hardware/Software < \$5,000	2,672	5,755	5,755	3,815	5,755	2,900
Chemicals & Ordnance	30,525	15,532	15,532	12,655	15,532	14,484
Botanical & Agricultural	47	100	100	0	100	0
Clothing Expense	36,888	38,050	39,929	30,472	39,929	35,900
Ballistic Vest Replacement	2,938	4,375	5,175	2,044	5,175	4,375
Food	469	750	750	559	750	750
Miscellaneous	437	575	575	76	575	575
<b>Total Materials &amp; Supplies</b>	<b>375,913</b>	<b>372,994</b>	<b>396,711</b>	<b>237,982</b>	<b>358,789</b>	<b>357,259</b>

Utilities

Water & Sewer	5,262	5,100	5,100	2,313	5,700	5,900
Electricity	60,894	75,475	75,475	38,380	68,000	74,800
Natural Gas	27,717	43,957	43,957	9,275	20,000	25,000
Telephone	7,051	8,000	8,000	4,363	7,000	8,000
Cellular Phone	28,422	20,000	20,000	16,423	25,600	20,000
<b>Total Utilities</b>	<b>129,346</b>	<b>152,532</b>	<b>152,532</b>	<b>70,754</b>	<b>126,300</b>	<b>133,700</b>

Capital Outlay

Outlay-Computer Software	0	0	15,878	15,877	15,877	0
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>15,878</b>	<b>15,877</b>	<b>15,877</b>	<b>0</b>

Expense Transfers

Expense Transfers	(4,056)	0	0	0	0	0
<b>Total Expense Transfers</b>	<b>(4,056)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>TOTAL EXPENDITURES</b>	<b>8,127,272</b>	<b>8,694,158</b>	<b>8,733,753</b>	<b>5,281,649</b>	<b>8,520,520</b>	<b>8,904,203</b>
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**LESS REVENUES:**

Intergovernmental Revenues

State School Resource Officer Grant	0	0	0	0	0	93,077
Other Police Grants	21,401	26,600	26,600	17,352	26,600	59,700
Miscellaneous State Grants	1,589	0	0	(312)	(312)	134,927
Fond du Lac School District-SRO's	275,275	294,393	294,393	290,899	292,028	302,593
Federal Revenues	24,861	0	0	2,763	56	0
Miscellaneous-Other State Revenue	413	0	0	0	0	0
Miscellaneous-Local Govt Revenue	75,343	92,798	92,798	68,447	92,798	92,798
<b>Total Intergovernmental Revenues</b>	<b>398,882</b>	<b>413,791</b>	<b>413,791</b>	<b>379,149</b>	<b>411,170</b>	<b>683,095</b>

Public Charges for Services

Police Photograph Copies	243	150	150	12	150	150
Police Report Copies	6,520	5,500	5,500	3,118	5,500	5,500
Security Officer Duty	0	0	0	0	0	0
Housing Authority Officer	12,249	15,000	15,000	6,489	15,000	15,000

**CITY OF FOND DU LAC  
2010 BUDGET  
POLICE**

**Budget Code 1100**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Escort Services	680	1,000	1,000	620	1,000	1,000
Witness Fees & Restitution	40	650	650	734	734	650
Police/Fire Alarms	0	0	0	0	0	0
False Alarms	19,015	11,500	11,500	6,550	11,500	16,000
Sale of Unclaimed Property	0	0	0	0	0	0
K-9 Searches	139	500	500	0	0	100
Drug Buy Reimbursement	0	200	200	0	0	200
Fingerprints	1,040	2,500	2,500	700	1,060	1,050
Vehicle Lock-Out Fees	13,100	12,000	12,000	7,550	12,000	12,000
Archery Permits	125	400	400	250	400	400
Miscellaneous Public Safety	63	2,000	2,000	1,608	2,000	29,000
<b>Total Public Charges for Services</b>	<b>53,214</b>	<b>51,400</b>	<b>51,400</b>	<b>27,631</b>	<b>49,344</b>	<b>81,050</b>
Fines & Penalties						
Parking Fines	118,388	170,000	170,000	69,613	125,000	125,000
<b>Total Fines &amp; Penalties</b>	<b>118,388</b>	<b>170,000</b>	<b>170,000</b>	<b>69,613</b>	<b>125,000</b>	<b>125,000</b>
Interest & Rent						
Rent	32,692	23,844	23,844	16,416	23,844	23,844
<b>Total Interest &amp; Rent</b>	<b>32,692</b>	<b>23,844</b>	<b>23,844</b>	<b>16,416</b>	<b>23,844</b>	<b>23,844</b>
Miscellaneous Revenues						
Other Equipment & Property	9,521	2,500	2,500	2,003	2,500	2,500
Scrap Sales	16	0	0	0	0	0
Miscellaneous	0	1,200	1,200	27,601	27,601	1,200
<b>Total Miscellaneous Revenues</b>	<b>9,537</b>	<b>3,700</b>	<b>3,700</b>	<b>29,604</b>	<b>30,101</b>	<b>3,700</b>
<b>TOTAL REVENUES</b>	<b>612,713</b>	<b>662,735</b>	<b>662,735</b>	<b>522,413</b>	<b>639,459</b>	<b>916,689</b>
<b>NET TAX LEVY</b>	<b>7,514,559</b>	<b>8,031,423</b>	<b>8,071,018</b>	<b>4,759,236</b>	<b>7,881,061</b>	<b>7,987,514</b>



# Fire

## Appropriation Summary

Expenditures	\$4,561,415
Less Revenues	\$86,760
Tax Levy Required	<u>\$4,474,655</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.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	39.00	39.00

**CITY OF FOND DU LAC  
2010 BUDGET  
FIRE**

**Budget Code 1120**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	3,869,340	4,005,301	3,998,301	2,529,733	4,067,925	4,027,984
Contractual Services	238,517	247,306	247,306	152,094	221,022	227,603
Materials & Supplies	260,824	204,605	215,529	165,652	204,556	235,925
Utilities	63,043	61,228	61,228	39,767	63,720	69,903
Capital Outlay	0	0	0	0	0	0
Expense Transfers	(3,835)	0	0	(2,709)	(2,709)	0
<b>TOTAL EXPENDITURES</b>	<b>4,427,889</b>	<b>4,518,440</b>	<b>4,522,364</b>	<b>2,884,537</b>	<b>4,554,514</b>	<b>4,561,415</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues	127,426	75,000	75,000	79,700	79,700	78,000
Public Charges for Services	20,430	13,000	13,000	5,201	8,000	8,760
Miscellaneous Revenues	1,759	0	0	950	950	0
<b>TOTAL REVENUES</b>	<b>149,615</b>	<b>88,000</b>	<b>88,000</b>	<b>85,851</b>	<b>88,650</b>	<b>86,760</b>
<b>NET TAX LEVY</b>	<b>4,278,274</b>	<b>4,430,440</b>	<b>4,434,364</b>	<b>2,798,686</b>	<b>4,465,864</b>	<b>4,474,655</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
FIRE**

**Budget Code 1120**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	2,262,472	2,353,385	2,348,385	1,412,039	2,313,795	2,365,798
Overtime Payments	293,720	211,639	211,639	199,619	320,600	211,130
Job Class Premium Pay	12,565	6,250	6,250	5,728	9,300	6,250
EMT Certification Pay	4,444	5,472	5,472	2,837	4,354	5,193
Ambulance Transfer Pay	6,386	9,000	7,000	3,225	5,500	9,000
Ambulance Duty Pay	99	0	0	9	9	0
Special Rescue Team Pay	5,310	5,700	5,700	3,221	4,926	4,825
Education Pay	21,256	22,053	22,053	13,572	20,761	20,182
Holiday Pay	98,931	97,243	97,243	61,158	100,025	103,330
Paramedic Certification Pay	1,003	500	500	645	939	500
<b>Total Salaries &amp; Wages</b>	<b>2,706,186</b>	<b>2,711,242</b>	<b>2,704,242</b>	<b>1,702,053</b>	<b>2,780,209</b>	<b>2,726,208</b>
Fringe Benefits						
Wisconsin Retirement	598,674	590,520	590,520	373,836	600,150	593,535
Social Security-Employer	30,788	33,613	33,613	20,297	32,700	33,869
Worker's Comp Make Whole	6,587	0	0	6,504	7,096	0
Employee Group Health Insurance	501,389	589,030	589,030	366,130	567,207	640,902
Employee Group Life Insurance	12,409	12,801	12,801	8,197	12,469	12,877
Dependent Group Life Insurance	14	16	16	10	15	16
Retiree Health Insurance Credits	13,293	68,079	68,079	52,706	68,079	20,577
<b>Total Fringe Benefits</b>	<b>1,163,154</b>	<b>1,294,059</b>	<b>1,294,059</b>	<b>827,680</b>	<b>1,287,716</b>	<b>1,301,776</b>
<b>Total Personal Services</b>	<b>3,869,340</b>	<b>4,005,301</b>	<b>3,998,301</b>	<b>2,529,733</b>	<b>4,067,925</b>	<b>4,027,984</b>
Contractual Services						
Other Outside Services	60,088	34,269	34,269	31,863	34,269	20,917
Data Processing Services	100,104	108,481	108,481	72,411	108,481	98,311
Rent-Equipment	5,155	4,900	4,900	3,479	4,900	5,300
Worker's Compensation	53,682	72,339	72,339	37,227	60,300	72,594
Property & Liability Insurance	19,488	27,317	27,317	7,114	13,072	30,481
<b>Total Contractual Services</b>	<b>238,517</b>	<b>247,306</b>	<b>247,306</b>	<b>152,094</b>	<b>221,022</b>	<b>227,603</b>
Materials & Supplies						
Maintenance-Buildings	30,152	15,440	20,440	17,212	20,440	19,500
Maintenance-Office Equipment	135	135	135	135	135	135
Maintenance-Automotive	43,434	25,000	31,000	29,038	31,000	31,000
Maintenance-All Other Equipment	28,567	35,025	32,025	27,748	32,025	32,700
Advertising	206	250	250	0	250	500
Printing	842	1,200	1,200	1,096	1,200	1,200
Postage	466	500	500	275	500	500
Education & Training	19,048	18,055	18,055	13,901	18,055	14,390
Municipal Business	823	1,000	1,000	472	1,000	1,000
Memberships & Publications	2,372	2,585	2,585	2,487	2,585	3,595
Educational Services	2,015	3,500	3,500	4,465	3,677	3,500
Office Supplies	2,461	3,500	3,500	2,923	3,500	3,500
Office Furniture & Fixt < \$5,000	1,780	2,550	6,400	1,030	6,400	4,850
Motor Vehicle Supplies	34,965	32,150	32,150	13,150	20,500	28,500

**CITY OF FOND DU LAC  
2010 BUDGET  
FIRE**

**Budget Code 1120**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Custodial Supplies	8,126	9,000	8,000	4,892	9,000	10,000
Photographic Supplies	0	500	500	0	0	0
General Supplies	2,609	4,000	4,000	3,910	4,000	4,000
Equipment < \$5,000	17,940	10,040	10,040	8,269	10,040	11,300
Hardware/Software < \$5,000	1,714	3,000	3,000	1,789	3,000	2,100
Fire Hose Replacement	0	2,500	2,500	0	2,500	3,200
Chemicals & Ordnance	3,256	3,900	3,900	2,709	3,900	3,150
Botanical & Agricultural	772	1,000	1,000	537	1,000	1,000
Clothing Expense	59,141	29,775	29,849	29,614	29,849	56,305
<b>Total Materials &amp; Supplies</b>	<b>260,824</b>	<b>204,605</b>	<b>215,529</b>	<b>165,652</b>	<b>204,556</b>	<b>235,925</b>
<b>Utilities</b>						
Water & Sewer Charges	5,798	6,720	6,720	3,315	6,720	7,623
Electricity	24,379	22,927	22,927	15,500	24,800	26,380
Natural Gas	13,063	17,581	17,581	7,707	12,000	14,500
Telephone	3,569	4,400	4,400	2,234	3,400	4,600
Cellular Phone	8,118	4,200	4,200	5,912	8,400	8,400
Other Communications	8,116	5,400	5,400	5,099	8,400	8,400
<b>Total Utilities</b>	<b>63,043</b>	<b>61,228</b>	<b>61,228</b>	<b>39,767</b>	<b>63,720</b>	<b>69,903</b>
<b>Expense Transfers</b>						
Expense Transfers	(3,835)	0	0	(2,709)	(2,709)	0
<b>Total Expense Transfers</b>	<b>(3,835)</b>	<b>0</b>	<b>0</b>	<b>(2,709)</b>	<b>(2,709)</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>4,427,889</b>	<b>4,518,440</b>	<b>4,522,364</b>	<b>2,884,537</b>	<b>4,554,514</b>	<b>4,561,415</b>
<b>LESS REVENUES:</b>						
<b>Intergovernmental Revenues</b>						
Fire Insurance Dues	75,747	75,000	75,000	77,929	77,929	78,000
Federal Revenues	48,959	0	0	1,771	1,771	0
Miscellaneous State Grants	2,720	0	0	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>127,426</b>	<b>75,000</b>	<b>75,000</b>	<b>79,700</b>	<b>79,700</b>	<b>78,000</b>
<b>Public Charges for Services</b>						
Underground Tank Permits	16,398	10,000	10,000	3,403	5,000	5,760
Miscellaneous Public Safety	4,032	3,000	3,000	1,798	3,000	3,000
<b>Total Public Charges for Services</b>	<b>20,430</b>	<b>13,000</b>	<b>13,000</b>	<b>5,201</b>	<b>8,000</b>	<b>8,760</b>
<b>Miscellaneous Revenues</b>						
Other Equipment & Property	0	0	0	630	630	0
Restitution	1,619	0	0	0	0	0
Miscellaneous Fire	140	0	0	320	320	0
<b>Total Miscellaneous Revenues</b>	<b>1,759</b>	<b>0</b>	<b>0</b>	<b>950</b>	<b>950</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>149,615</b>	<b>88,000</b>	<b>88,000</b>	<b>85,851</b>	<b>88,650</b>	<b>86,760</b>
<b>NET TAX LEVY</b>	<b>4,278,274</b>	<b>4,430,440</b>	<b>4,434,364</b>	<b>2,798,686</b>	<b>4,465,864</b>	<b>4,474,655</b>

# Engineering

## Appropriation Summary

Expenditures	\$1,042,842
Less Revenues	\$29,500
Tax Levy Required	<u>\$1,013,342</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

This budget maintains the current level of services.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	12.00	12.00

**CITY OF FOND DU LAC  
2010 BUDGET  
ENGINEERING**

**Budget Code 1200**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	979,480	1,108,356	1,100,404	638,009	1,057,364	1,118,002
Contractual Services	164,840	184,200	184,200	92,931	171,904	180,122
Materials & Supplies	51,563	72,401	80,647	29,671	59,507	66,317
Utilities	5,769	4,800	4,800	3,932	5,300	5,300
Capital Outlay	7,495	3,600	48,035	44,435	48,035	12,100
Expense Transfers	(363,435)	(324,268)	(324,268)	(263,683)	(336,198)	(338,999)
<b>TOTAL EXPENDITURES</b>	<b>845,712</b>	<b>1,049,089</b>	<b>1,093,818</b>	<b>545,295</b>	<b>1,005,912</b>	<b>1,042,842</b>
<b>LESS REVENUES:</b>						
Licenses & Permits	17,225	24,000	24,000	9,265	15,000	15,500
Intergovernmental Revenues	1,221	0	0	1,035	1,035	0
Miscellaneous Revenues	0	0	0	0	0	0
Public Charges for Services	16,975	21,545	21,545	5,592	13,475	14,000
<b>TOTAL REVENUES</b>	<b>35,421</b>	<b>45,545</b>	<b>45,545</b>	<b>15,892</b>	<b>29,510</b>	<b>29,500</b>
<b>NET TAX LEVY</b>	<b>810,291</b>	<b>1,003,544</b>	<b>1,048,273</b>	<b>529,403</b>	<b>976,402</b>	<b>1,013,342</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
ENGINEERING**

**Budget Code 1200**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	672,859	741,400	734,570	421,398	709,200	742,035
Temporary Payroll	18,936	18,864	18,864	18,601	18,864	21,273
Overtime Payments	3,286	10,000	10,000	163	10,000	10,000
Job Class Premium Pay	4,788	5,000	5,000	2,634	4,965	5,000
Holiday Pay	0	500	500	0	500	500
<b>Total Salaries &amp; Wages</b>	<b>699,869</b>	<b>775,764</b>	<b>768,934</b>	<b>442,796</b>	<b>743,529</b>	<b>778,808</b>
Fringe Benefits						
Wisconsin Retirement	72,139	78,717	78,717	44,139	74,460	83,331
Social Security-Employer	51,563	59,061	59,061	32,949	57,415	59,213
Worker's Comp Make Whole	0	0	0	626	626	0
Employee Group Health Insurance	150,356	189,900	188,778	114,524	176,790	191,739
Employee Group Life Insurance	4,089	4,802	4,802	2,913	4,450	4,799
Dependent Group Life Insurance	94	112	112	62	94	112
Retiree Health Insurance Credits	1,370	0	0	0	0	0
<b>Total Fringe Benefits</b>	<b>279,611</b>	<b>332,592</b>	<b>331,470</b>	<b>195,213</b>	<b>313,835</b>	<b>339,194</b>
<b>Total Personal Services</b>	<b>979,480</b>	<b>1,108,356</b>	<b>1,100,404</b>	<b>638,009</b>	<b>1,057,364</b>	<b>1,118,002</b>
Contractual Services						
Administrative Fee	23,078	24,395	24,395	16,263	24,395	25,394
Other Outside Services	2,693	7,500	7,500	1,456	4,000	4,500
Data Processing Services	53,402	54,493	54,493	36,365	54,493	56,224
Government Center Expense	63,334	66,082	66,082	26,464	66,082	64,635
Worker's Compensation	17,909	25,853	25,853	12,591	21,800	23,588
Property & Liability Insurance	4,424	5,877	5,877	(208)	1,134	5,781
<b>Total Contractual Services</b>	<b>164,840</b>	<b>184,200</b>	<b>184,200</b>	<b>92,931</b>	<b>171,904</b>	<b>180,122</b>
Materials & Supplies						
Maintenance-Office Equipment	45	2,600	2,600	45	200	200
Maintenance-Automotive	2,707	4,760	4,760	2,051	4,000	4,000
Maintenance-All Other Equipment	1,482	5,500	5,500	1,140	1,500	6,500
Advertising	0	0	5,600	3,990	3,990	0
Printing	1,432	1,500	1,500	1,476	1,500	2,157
Postage	143	2,100	2,100	851	1,400	1,600
Education & Training	8,548	10,650	10,650	4,729	10,650	12,850
Municipal Business	4,655	3,815	3,815	2,060	3,815	4,760
Memberships & Publications	2,894	3,600	3,600	2,090	3,600	4,050
Food	400	400	400	0	400	400
Office Supplies	6,762	8,000	8,000	2,663	7,000	7,000
Office Furniture & Fixt < \$5,000	0	1,000	1,294	294	1,000	1,000
Motor Vehicle Supplies	10,408	11,976	11,976	4,461	7,900	12,000
Photographic Supplies	27	200	200	36	100	100
General Supplies	3,198	6,700	6,700	371	3,700	6,700
Equipment < \$5,000	2,955	6,200	6,200	196	3,000	3,000
Hardware/Software < \$5,000	5,097	2,500	4,852	2,344	4,852	0
Clothing Expense	810	900	900	874	900	0
<b>Total Materials &amp; Supplies</b>	<b>51,563</b>	<b>72,401</b>	<b>80,647</b>	<b>29,671</b>	<b>59,507</b>	<b>66,317</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
ENGINEERING**

**Budget Code 1200**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Utilities						
Telephone	1,667	2,000	2,000	1,114	1,748	1,800
Cellular Phone	4,102	2,800	2,800	2,818	3,552	3,500
<b>Total Utilities</b>	<b>5,769</b>	<b>4,800</b>	<b>4,800</b>	<b>3,932</b>	<b>5,300</b>	<b>5,300</b>
Capital Outlay						
Outlay-Machinery, Tools, & Instrmnt	7,495	0	44,435	44,435	44,435	12,100
Outlay-Computer Software	0	3,600	3,600	0	3,600	0
<b>Total Capital Outlay</b>	<b>7,495</b>	<b>3,600</b>	<b>48,035</b>	<b>44,435</b>	<b>48,035</b>	<b>12,100</b>
Expense Transfers						
Expense Transfers	(363,435)	(324,268)	(324,268)	(263,683)	(336,198)	(338,999)
<b>Total Expense Transfers</b>	<b>(363,435)</b>	<b>(324,268)</b>	<b>(324,268)</b>	<b>(263,683)</b>	<b>(336,198)</b>	<b>(338,999)</b>
<b>TOTAL EXPENDITURES</b>	<b>845,712</b>	<b>1,049,089</b>	<b>1,093,818</b>	<b>545,295</b>	<b>1,005,912</b>	<b>1,042,842</b>
<b>LESS REVENUES:</b>						
Licenses & Permits						
Sidewalks	5,150	12,000	12,000	2,890	5,000	5,500
Street Opening Permits	12,075	12,000	12,000	6,375	10,000	10,000
<b>Total Licenses &amp; Permits</b>	<b>17,225</b>	<b>24,000</b>	<b>24,000</b>	<b>9,265</b>	<b>15,000</b>	<b>15,500</b>
Intergovernmental Revenues						
Miscellaneous State Grants	110	0	0	0	0	0
Federal Revenues	1,111	0	0	1,035	1,035	0
<b>Total Intergovernmental Revenues</b>	<b>1,221</b>	<b>0</b>	<b>0</b>	<b>1,035</b>	<b>1,035</b>	<b>0</b>
Public Charges for Services						
Miscellaneous Fee	16,975	21,545	21,545	5,592	13,475	14,000
<b>Total Public Charges for Services</b>	<b>16,975</b>	<b>21,545</b>	<b>21,545</b>	<b>5,592</b>	<b>13,475</b>	<b>14,000</b>
<b>TOTAL REVENUES</b>	<b>35,421</b>	<b>45,545</b>	<b>45,545</b>	<b>15,892</b>	<b>29,510</b>	<b>29,500</b>
<b>NET TAX LEVY</b>	<b>810,291</b>	<b>1,003,544</b>	<b>1,048,273</b>	<b>529,403</b>	<b>976,402</b>	<b>1,013,342</b>



# Fleet Operations & Services

## Appropriation Summary

Expenditures	\$630,561
Less Revenues	\$15,000
Tax Levy Required	<u>\$615,561</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.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	9.00	9.00

**CITY OF FOND DU LAC  
2010 BUDGET  
FLEET OPERATIONS & SERVICES**

**Budget Code 1205**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	656,663	684,386	684,386	401,530	669,612	681,793
Contractual Services	37,968	49,164	49,164	25,633	44,802	55,594
Materials & Supplies	83,898	91,790	91,915	121,408	166,273	76,074
Utilities	1,537	1,250	1,250	801	1,250	1,300
Expense Transfers	(195,169)	(178,500)	(178,500)	(120,292)	(178,500)	(184,200)
<b>TOTAL EXPENDITURES</b>	<b>584,897</b>	<b>648,090</b>	<b>648,215</b>	<b>429,080</b>	<b>703,437</b>	<b>630,561</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues	17,366	15,000	15,000	9,902	15,236	15,000
<b>TOTAL REVENUES</b>	<b>17,366</b>	<b>15,000</b>	<b>15,000</b>	<b>9,902</b>	<b>15,236</b>	<b>15,000</b>
<b>NET TAX LEVY</b>	<b>567,531</b>	<b>633,090</b>	<b>633,215</b>	<b>419,178</b>	<b>688,201</b>	<b>615,561</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
FLEET OPERATIONS & SERVICES**

**Budget Code 1205**

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	415,138	432,698	432,698	248,824	421,839	423,150
Temporary Payroll	4,500	4,935	4,935	4,376	4,935	4,935
Overtime Payments	14,318	11,000	11,000	2,358	11,000	10,000
Supervisory Pay	407	400	400	207	400	400
Shift Premium Pay	197	350	350	116	350	350
Job Class Premium Pay	36	200	200	48	200	200
Holiday Pay	818	400	400	0	400	400
<b>Total Salaries &amp; Wages</b>	<b>435,414</b>	<b>449,983</b>	<b>449,983</b>	<b>255,929</b>	<b>439,124</b>	<b>439,435</b>
Fringe Benefits						
Wisconsin Retirement	45,420	46,285	46,285	26,114	44,384	47,794
Social Security-Employer	26,690	34,426	34,426	18,854	32,412	33,628
Worker's Comp Make Whole	70	0	0	0	0	0
Employee Group Health Insurance	127,229	150,600	150,600	98,469	150,600	158,481
Employee Group Life Insurance	2,381	2,511	2,511	1,589	2,511	2,439
Dependent Group Life Insurance	16	16	16	10	16	16
Retiree Health Insurance Credits	19,443	565	565	565	565	0
<b>Total Fringe Benefits</b>	<b>221,249</b>	<b>234,403</b>	<b>234,403</b>	<b>145,601</b>	<b>230,488</b>	<b>242,358</b>
<b>Total Personal Services</b>	<b>656,663</b>	<b>684,386</b>	<b>684,386</b>	<b>401,530</b>	<b>669,612</b>	<b>681,793</b>
Contractual Services						
Other Outside Services	496	550	550	410	550	550
Worker's Compensation	12,158	14,612	14,612	7,736	13,343	14,129
Data Processing Services	21,872	28,248	28,248	18,849	28,248	35,252
Rent-Equipment	0	1,000	1,000	0	1,000	1,000
Property & Liability Insurance	3,442	4,754	4,754	(1,362)	1,661	4,663
<b>Total Contractual Services</b>	<b>37,968</b>	<b>49,164</b>	<b>49,164</b>	<b>25,633</b>	<b>44,802</b>	<b>55,594</b>
Materials & Supplies						
Tool Allowance	1,216	1,350	1,350	1,288	1,350	1,350
Maintenance-Office Equipment	921	1,000	1,000	427	1,000	1,000
Maintenance-Automotive	11,006	19,700	19,700	96,184	107,700	19,700
Maintenance-All Other Equipment	5,690	6,000	6,125	849	6,125	6,000
Maintenance-Other	2,496	4,500	4,500	0	4,500	4,500
Printing	389	600	600	253	600	600
Education & Training	2,342	3,800	3,800	2,555	3,800	3,800
CDL License	624	148	148	148	148	74
Memberships & Publications	2,055	3,500	4,800	4,411	4,800	3,500
Office Supplies	603	450	450	93	450	450
Motor Vehicle Supplies	31,834	22,942	21,642	3,325	8,000	8,000
Custodial Supplies	2,212	2,500	2,500	1,461	2,500	2,500
General Supplies	8,743	9,000	9,000	5,199	9,000	9,000
Equipment < \$5,000	1,150	3,300	3,300	0	3,300	2,600
Chemicals & Ordnance	7,609	7,500	7,500	2,354	7,500	7,500
Clothing Expense	5,008	5,500	5,500	2,861	5,500	5,500
<b>Total Materials &amp; Supplies</b>	<b>83,898</b>	<b>91,790</b>	<b>91,915</b>	<b>121,408</b>	<b>166,273</b>	<b>76,074</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
FLEET OPERATIONS & SERVICES**

**Budget Code 1205**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Utilities						
Telephone	606	700	700	388	700	700
Cellular Phone	931	550	550	413	550	600
<b>Total Utilities</b>	<b>1,537</b>	<b>1,250</b>	<b>1,250</b>	<b>801</b>	<b>1,250</b>	<b>1,300</b>
Expense Transfers						
Expense Transfers	(195,169)	(178,500)	(178,500)	(120,292)	(178,500)	(184,200)
<b>Total Expense Transfers</b>	<b>(195,169)</b>	<b>(178,500)</b>	<b>(178,500)</b>	<b>(120,292)</b>	<b>(178,500)</b>	<b>(184,200)</b>
<b>TOTAL EXPENDITURES</b>	<b>584,897</b>	<b>648,090</b>	<b>648,215</b>	<b>429,080</b>	<b>703,437</b>	<b>630,561</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues						
FDL School District	15,545	15,000	15,000	9,666	15,000	15,000
Miscellaneous State Grants	181	0	0	0	0	0
Federal Revenues	1,640	0	0	236	236	0
<b>Total Intergovernmental Revenues</b>	<b>17,366</b>	<b>15,000</b>	<b>15,000</b>	<b>9,902</b>	<b>15,236</b>	<b>15,000</b>
<b>TOTAL REVENUES</b>	<b>17,366</b>	<b>15,000</b>	<b>15,000</b>	<b>9,902</b>	<b>15,236</b>	<b>15,000</b>
<b>NET TAX LEVY</b>	<b>567,531</b>	<b>633,090</b>	<b>633,215</b>	<b>419,178</b>	<b>688,201</b>	<b>615,561</b>

# Construction & Maintenance Personnel

## Appropriation Summary

Expenditures	\$2,004,122
Less Revenues	\$1,885,800
Tax Levy Required	<u>\$118,322</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

Attrition and reorganization of the public works foremen duties allows the elimination of a full-time foreman during 2010. A parks foreman will supplement the construction & maintenance foremen in the winter months and will be charged to C&M through the Other Outside Services line in this 2010 budget. A full-time truck driver position and a part-time clerk-typist position have also been eliminated for 2010.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	31.60	29.00

**CITY OF FOND DU LAC  
2010 BUDGET  
CONSTRUCTION & MAINTENANCE**

**Budget Code 1210**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	2,293,795	2,503,471	2,440,441	1,394,648	2,328,781	2,321,290
Contractual Services	105,120	83,621	83,621	32,052	72,251	119,032
Materials & Supplies	10,727	10,742	10,742	6,396	10,742	10,300
Utilities	2,331	2,000	2,000	1,036	1,600	2,000
Expense Transfers	(427,034)	(440,150)	(440,150)	(264,948)	(440,150)	(448,500)
<b>TOTAL EXPENDITURES</b>	<b>1,984,939</b>	<b>2,159,684</b>	<b>2,096,654</b>	<b>1,169,184</b>	<b>1,973,224</b>	<b>2,004,122</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues	2,553,881	1,885,802	1,885,802	1,411,437	1,886,843	1,884,300
Public Charges for Services	2,804	500	500	978	1,478	500
Miscellaneous Revenues	657	1,000	1,000	787	1,000	1,000
<b>TOTAL REVENUES</b>	<b>2,557,342</b>	<b>1,887,302</b>	<b>1,887,302</b>	<b>1,413,202</b>	<b>1,889,321</b>	<b>1,885,800</b>
<b>NET TAX LEVY</b>	<b>(572,403)</b>	<b>272,382</b>	<b>209,352</b>	<b>(244,018)</b>	<b>83,903</b>	<b>118,322</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
CONSTRUCTION & MAINTENANCE**

**Budget Code 1210**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	1,476,327	1,571,879	1,508,849	863,982	1,463,904	1,448,123
Temporary Payroll	44,656	54,530	54,530	47,956	54,530	55,455
Overtime Payments	103,618	80,000	80,000	28,058	80,000	70,000
Supervisory Pay	1,424	2,000	2,000	1,452	2,000	2,000
Shift Premium Pay	28	50	50	26	50	50
Job Class Premium Pay	1,627	2,500	2,500	1,474	2,500	2,000
Holiday Pay	5,144	2,500	2,500	0	2,500	2,500
<b>Total Salaries &amp; Wages</b>	<b>1,632,824</b>	<b>1,713,459</b>	<b>1,650,429</b>	<b>942,948</b>	<b>1,605,484</b>	<b>1,580,128</b>
Fringe Benefits						
Wisconsin Retirement	170,284	173,053	173,053	93,159	168,070	168,277
Social Security-Employer	123,582	131,076	131,076	70,354	127,411	120,872
Unemployment Compensation	175	0	0	2,659	1,156	0
Worker's Comp Make Whole	3,934	0	0	(1,807)	(1,807)	0
Employee Group Health Insurance	354,798	419,235	419,235	260,935	393,600	415,224
Employee Group Life Insurance	8,136	8,880	8,880	5,263	7,910	8,016
Dependent Group Life Insurance	62	64	64	42	62	52
Retiree Health Insurance Credits	0	57,704	57,704	21,095	26,895	28,721
<b>Total Fringe Benefits</b>	<b>660,971</b>	<b>790,012</b>	<b>790,012</b>	<b>451,700</b>	<b>723,297</b>	<b>741,162</b>
<b>Total Personal Services</b>	<b>2,293,795</b>	<b>2,503,471</b>	<b>2,440,441</b>	<b>1,394,648</b>	<b>2,328,781</b>	<b>2,321,290</b>
Contractual Services						
Other Outside Services	58,326	22,900	22,900	8,364	22,900	62,245
Worker's Compensation	42,708	53,030	53,030	27,727	51,574	49,330
Property & Liability Insurance	4,086	7,691	7,691	(4,039)	(2,223)	7,457
<b>Total Contractual Services</b>	<b>105,120</b>	<b>83,621</b>	<b>83,621</b>	<b>32,052</b>	<b>72,251</b>	<b>119,032</b>
Materials & Supplies						
Advertising	457	900	900	272	900	900
Printing	224	300	300	0	300	300
Education & Training	4,304	3,000	3,000	1,698	3,000	3,000
Municipal Business	2,241	2,700	2,700	1,980	2,700	2,700
CDL License	983	592	592	350	592	150
Memberships & Publications	113	650	650	648	650	650
Food	713	600	600	107	600	600
Office Supplies	531	500	500	336	500	500
Safety Equipment	1,161	1,500	1,500	1,005	1,500	1,500
<b>Total Materials &amp; Supplies</b>	<b>10,727</b>	<b>10,742</b>	<b>10,742</b>	<b>6,396</b>	<b>10,742</b>	<b>10,300</b>
Utilities						
Telephone	2,331	2,000	2,000	1,036	1,600	2,000
<b>Total Utilities</b>	<b>2,331</b>	<b>2,000</b>	<b>2,000</b>	<b>1,036</b>	<b>1,600</b>	<b>2,000</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
CONSTRUCTION & MAINTENANCE**

**Budget Code 1210**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Expense Transfers						
Expense Transfers	(427,034)	(440,150)	(440,150)	(264,948)	(440,150)	(448,500)
<b>Total Expense Transfers</b>	<b>(427,034)</b>	<b>(440,150)</b>	<b>(440,150)</b>	<b>(264,948)</b>	<b>(440,150)</b>	<b>(448,500)</b>
<b>TOTAL EXPENDITURES</b>	<b>1,984,939</b>	<b>2,159,684</b>	<b>2,096,654</b>	<b>1,169,184</b>	<b>1,973,224</b>	<b>2,004,122</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues						
General Transportation	1,718,585	1,632,656	1,632,656	1,224,492	1,632,656	1,644,196
Connecting Highway Aids	740,608	253,046	253,046	185,904	253,046	240,004
FDL School District	19	100	100	0	100	100
Miscellaneous-State Grants	12,326	0	0	0	0	0
Federal Revenues	82,343	0	0	1,041	1,041	0
<b>Total Intergovernmental Revenues</b>	<b>2,553,881</b>	<b>1,885,802</b>	<b>1,885,802</b>	<b>1,411,437</b>	<b>1,886,843</b>	<b>1,884,300</b>
Public Charges for Services						
Snow Removal	0	500	500	0	500	500
Miscellaneous-Transportation	2,804	0	0	978	978	0
<b>Total Public Charges for Services</b>	<b>2,804</b>	<b>500</b>	<b>500</b>	<b>978</b>	<b>1,478</b>	<b>500</b>
Miscellaneous Revenues						
Damage to Highway Equipment	657	1,000	1,000	787	1,000	1,000
<b>Total Miscellaneous Revenues</b>	<b>657</b>	<b>1,000</b>	<b>1,000</b>	<b>787</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL REVENUES</b>	<b>2,557,342</b>	<b>1,887,302</b>	<b>1,887,302</b>	<b>1,413,202</b>	<b>1,889,321</b>	<b>1,885,800</b>
<b>NET TAX LEVY</b>	<b>(572,403)</b>	<b>272,382</b>	<b>209,352</b>	<b>(244,018)</b>	<b>83,903</b>	<b>118,322</b>



# Municipal Service Center

## Appropriation Summary

Expenditures	\$432,546
Less Revenues	\$39,700
Tax Levy Required	<u>\$392,846</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.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
MUNICIPAL SERVICE CENTER**

**Budget Code 1215**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services	96,979	93,305	93,305	64,972	88,049	86,646
Materials & Supplies	534,186	501,330	443,024	325,284	438,443	448,000
Utilities	88,755	119,400	119,400	43,874	83,125	90,400
Capital Outlay	0	12,000	12,000	0	0	0
Expense Transfers	(173,020)	(201,500)	(201,500)	(136,720)	(185,000)	(192,500)
<b>TOTAL EXPENDITURES</b>	<b>546,900</b>	<b>524,535</b>	<b>466,229</b>	<b>297,410</b>	<b>424,617</b>	<b>432,546</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues	82,505	4,000	4,000	1,886	4,000	4,000
Public Charges for Services	21,261	1,400	1,400	2,494	3,200	3,200
Miscellaneous Revenues	52,457	52,500	52,500	13,914	27,031	32,500
<b>TOTAL REVENUES</b>	<b>156,223</b>	<b>57,900</b>	<b>57,900</b>	<b>18,294</b>	<b>34,231</b>	<b>39,700</b>
<b>NET TAX LEVY</b>	<b>390,677</b>	<b>466,635</b>	<b>408,329</b>	<b>279,116</b>	<b>390,386</b>	<b>392,846</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
MUNICIPAL SERVICE CENTER**

**Budget Code 1215**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services						
Other Outside Services	18,478	16,850	16,850	13,417	16,850	16,850
Data Processing Services	46,775	39,165	39,165	26,135	39,165	30,887
Rent-Equipment	0	2,000	2,000	0	2,000	2,000
Property & Liability Insurance	31,726	35,290	35,290	25,420	30,034	36,909
<b>Total Contractual Services</b>	<b>96,979</b>	<b>93,305</b>	<b>93,305</b>	<b>64,972</b>	<b>88,049</b>	<b>86,646</b>
Materials & Supplies						
Maintenance-Buildings	25,079	22,000	22,000	16,681	22,000	22,000
Maintenance-Office Equipment	1,939	2,200	2,200	987	2,200	2,200
Maintenance-Automotive	248,894	238,000	238,129	214,994	238,129	250,000
Maintenance-All Other Equipment	711	2,100	2,100	0	750	1,000
Maintenance-Other	2,671	8,500	8,500	3,278	6,500	6,500
Advertising	0	0	153	152	152	0
Printing	236	500	500	57	250	250
Postage	562	400	400	394	400	400
Office Supplies	376	1,500	1,500	460	1,500	1,500
Office Furniture & Fixt < \$5,000	0	1,000	1,000	20	20	0
Motor Vehicle Supplies	234,157	205,170	145,017	76,674	145,017	146,650
Custodial Supplies	8,902	9,000	9,000	6,945	9,000	9,000
Medical & Laboratory Supplies	2,902	2,200	3,700	2,193	3,700	2,200
General Supplies	2,562	3,700	3,700	994	3,700	2,700
Equipment < \$5,000	3,102	1,000	1,000	0	1,000	1,000
Hardware/Software < \$5,000	0	1,000	1,000	0	1,000	0
Chemicals & Ordnance	0	500	500	0	500	0
Clothing Expense	1,733	2,200	2,200	1,030	2,200	2,200
Miscellaneous	360	360	425	425	425	400
<b>Total Materials &amp; Supplies</b>	<b>534,186</b>	<b>501,330</b>	<b>443,024</b>	<b>325,284</b>	<b>438,443</b>	<b>448,000</b>
Utilities						
Telephone	1,510	1,800	1,800	998	1,525	1,800
Cellular Phone	4,222	3,500	3,500	2,071	3,500	3,500
Electricity	33,896	42,000	42,000	17,790	32,000	35,000
Natural Gas	41,066	60,000	60,000	18,174	36,000	38,000
Other Fuels	2,162	2,500	2,500	924	2,000	2,500
Water & Sewer Charges	5,899	9,600	9,600	3,917	8,100	9,600
<b>Total Utilities</b>	<b>88,755</b>	<b>119,400</b>	<b>119,400</b>	<b>43,874</b>	<b>83,125</b>	<b>90,400</b>
Capital Outlay						
Outlay-Imprvmnts Other Than Bldgs	0	12,000	12,000	0	0	0
<b>Total Capital Outlay</b>	<b>0</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expense Transfers						
Expense Transfers	(173,020)	(201,500)	(201,500)	(136,720)	(185,000)	(192,500)
<b>Total Expense Transfers</b>	<b>(173,020)</b>	<b>(201,500)</b>	<b>(201,500)</b>	<b>(136,720)</b>	<b>(185,000)</b>	<b>(192,500)</b>
<b>TOTAL EXPENDITURES</b>	<b>546,900</b>	<b>524,535</b>	<b>466,229</b>	<b>297,410</b>	<b>424,617</b>	<b>432,546</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
MUNICIPAL SERVICE CENTER**

**Budget Code 1215**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues						
FDL School District	5,956	4,000	4,000	1,886	4,000	4,000
Miscellaneous State Grants	10,483	0	0	0	0	0
Federal Revenues	66,066	0	0	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>82,505</b>	<b>4,000</b>	<b>4,000</b>	<b>1,886</b>	<b>4,000</b>	<b>4,000</b>
Public Charges for Services						
Snow Removal	9,771	200	200	1,578	2,000	2,000
Miscellaneous-Transportation	2,072	1,200	1,200	916	1,200	1,200
Weed & Nuisance Control	9,418	0	0	0	0	0
<b>Total Public Charges for Services</b>	<b>21,261</b>	<b>1,400</b>	<b>1,400</b>	<b>2,494</b>	<b>3,200</b>	<b>3,200</b>
Miscellaneous Revenues						
Damage to Highway Equipment	416	500	500	1,031	1,031	500
Scrap Sales	51,816	50,000	50,000	12,883	24,000	30,000
Miscellaneous	225	2,000	2,000	0	2,000	2,000
<b>Total Miscellaneous Revenues</b>	<b>52,457</b>	<b>52,500</b>	<b>52,500</b>	<b>13,914</b>	<b>27,031</b>	<b>32,500</b>
<b>TOTAL REVENUES</b>	<b>156,223</b>	<b>57,900</b>	<b>57,900</b>	<b>18,294</b>	<b>34,231</b>	<b>39,700</b>
<b>NET TAX LEVY</b>	<b>390,677</b>	<b>466,635</b>	<b>408,329</b>	<b>279,116</b>	<b>390,386</b>	<b>392,846</b>

# Highway Maintenance

## Appropriation Summary

Expenditures	\$170,407
Less Revenues	\$100
Tax Levy Required	<u>\$170,307</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 levels of services.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
HIGHWAY MAINTENANCE**

Budget Code 1220

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services	746	661	661	314	470	582
Materials & Supplies	92,310	161,925	163,125	121,279	161,125	169,825
Capital Outlay	6,070	6,000	6,000	0	6,000	0
<b>TOTAL EXPENDITURES</b>	<b>99,126</b>	<b>168,586</b>	<b>169,786</b>	<b>121,593</b>	<b>167,595</b>	<b>170,407</b>
<b>LESS REVENUES:</b>						
Public Charges for Services	0	150	150	50	50	0
Intergovernmental Revenues	293	0	0	0	0	0
Miscellaneous Revenues	0	100	100	0	100	100
<b>TOTAL REVENUES</b>	<b>293</b>	<b>250</b>	<b>250</b>	<b>50</b>	<b>150</b>	<b>100</b>
<b>NET TAX LEVY</b>	<b>98,833</b>	<b>168,336</b>	<b>169,536</b>	<b>121,543</b>	<b>167,445</b>	<b>170,307</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
HIGHWAY MAINTENANCE**

**Budget Code 1220**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services						
Property & Liability Insurance	746	661	661	314	470	582
<b>Total Contractual Services</b>	<b>746</b>	<b>661</b>	<b>661</b>	<b>314</b>	<b>470</b>	<b>582</b>
 Materials & Supplies						
Maintenance-Roads & Walks	62,920	127,400	127,400	99,399	127,400	127,400
Maintenance-Other	21,163	21,500	21,500	16,835	21,500	21,500
Memberships & Publications	0	225	225	180	225	225
Barricades	4,407	5,000	5,000	1,660	5,000	5,000
General Supplies	3,363	6,000	6,000	891	4,000	4,000
Botanical & Agricultural	457	500	500	0	500	500
Equipment < \$5,000	0	1,300	2,500	2,314	2,500	11,200
<b>Total Materials &amp; Supplies</b>	<b>92,310</b>	<b>161,925</b>	<b>163,125</b>	<b>121,279</b>	<b>161,125</b>	<b>169,825</b>
 Capital Outlay						
Outlay-Machinery, Tools & Instrmnts	6,070	6,000	6,000	0	6,000	0
<b>Total Capital Outlay</b>	<b>6,070</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>0</b>
 <b>TOTAL EXPENDITURES</b>	<b>99,126</b>	<b>168,586</b>	<b>169,786</b>	<b>121,593</b>	<b>167,595</b>	<b>170,407</b>
 <b>LESS REVENUES:</b>						
Public Charges for Services						
Miscellaneous-Transportation	0	150	150	50	50	0
<b>Total Public Charges for Services</b>	<b>0</b>	<b>150</b>	<b>150</b>	<b>50</b>	<b>50</b>	<b>0</b>
 Intergovernmental Revenues						
Miscellaneous State Grants	42	0	0	0	0	0
Federal Revenues	251	0	0	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>293</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
 Miscellaneous Revenues						
Damage to Highway Equipment	0	100	100	0	100	100
<b>Total Miscellaneous Revenues</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>100</b>
 <b>TOTAL REVENUES</b>	<b>293</b>	<b>250</b>	<b>250</b>	<b>50</b>	<b>150</b>	<b>100</b>
 <b>NET TAX LEVY</b>	<b>98,833</b>	<b>168,336</b>	<b>169,536</b>	<b>121,543</b>	<b>167,445</b>	<b>170,307</b>

# Snow & Ice Removal

## Appropriation Summary

Expenditures	\$128,148
Less Revenues	\$0
Tax Levy Required	<u>\$128,148</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. Remove snow on City property sidewalks.

## Budget Comments

A salt storage facility was constructed during 2009 to store salt the City purchases directly to save money and control the supply available. Stored salt will be recorded as inventory at year end so that actual usage during a calendar year will be expensed.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00



**CITY OF FOND DU LAC  
2010 BUDGET  
SNOW & ICE REMOVAL**

**Budget Code 1225**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services	157,742	117,800	278,950	257,245	147,181	127,848
Materials & Supplies	847	300	300	179	300	300
<b>TOTAL EXPENDITURES</b>	<b>158,589</b>	<b>118,100</b>	<b>279,250</b>	<b>257,424</b>	<b>147,481</b>	<b>128,148</b>
<b>NET TAX LEVY</b>	<b>158,589</b>	<b>118,100</b>	<b>279,250</b>	<b>257,424</b>	<b>147,481</b>	<b>128,148</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
SNOW & ICE REMOVAL**

**Budget Code 1225**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services						
Other Outside Services	1,535	4,800	4,800	790	1,600	4,800
Rent-Equipment	0	1,500	2,650	55	2,650	1,500
Maintenance-Buildings	0	500	500	89	200	500
Maintenance-Roads & Walks	156,207	111,000	271,000	256,311	142,731	121,048
<b>Total Contractual Services</b>	<b>157,742</b>	<b>117,800</b>	<b>278,950</b>	<b>257,245</b>	<b>147,181</b>	<b>127,848</b>
Materials & Supplies						
General Supplies	847	300	300	179	300	300
<b>Total Materials &amp; Supplies</b>	<b>847</b>	<b>300</b>	<b>300</b>	<b>179</b>	<b>300</b>	<b>300</b>
<b>TOTAL EXPENDITURES</b>	<b>158,589</b>	<b>118,100</b>	<b>279,250</b>	<b>257,424</b>	<b>147,481</b>	<b>128,148</b>
<b>NET TAX LEVY</b>	<b>158,589</b>	<b>118,100</b>	<b>279,250</b>	<b>257,424</b>	<b>147,481</b>	<b>128,148</b>

# Storm Water & Waterway Mtce

## Appropriation Summary

Expenditures	\$247,303
Less Revenues	\$8,800
Tax Levy Required	<u>\$238,503</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.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	1.00	1.00

**CITY OF FOND DU LAC  
2010 BUDGET  
STORM WATER & WATERWAY MAINTENANCE**

Budget Code 1230

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	65,606	68,996	68,996	43,104	69,189	71,509
Contractual Services	22,248	23,654	23,654	21,288	22,588	24,094
Materials & Supplies	116,303	82,750	84,325	70,751	97,629	78,700
Utilities	72,195	61,000	61,000	44,645	70,000	73,000
<b>TOTAL EXPENDITURES</b>	<b>276,352</b>	<b>236,400</b>	<b>237,975</b>	<b>179,788</b>	<b>259,406</b>	<b>247,303</b>
<b>LESS REVENUES:</b>						
Public Charges for Services	8,610	15,000	15,000	2,420	5,000	8,800
Intergovernmental Revenues	15,333	0	0	683	683	0
<b>TOTAL REVENUES</b>	<b>23,943</b>	<b>15,000</b>	<b>15,000</b>	<b>3,103</b>	<b>5,683</b>	<b>8,800</b>
<b>NET TAX LEVY</b>	<b>252,409</b>	<b>221,400</b>	<b>222,975</b>	<b>176,685</b>	<b>253,723</b>	<b>238,503</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
STORM WATER & WATERWAY MAINTENANCE**

**Budget Code 1230**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	50,668	52,894	52,894	32,957	53,098	54,251
<b>Total Salaries &amp; Wages</b>	<b>50,668</b>	<b>52,894</b>	<b>52,894</b>	<b>32,957</b>	<b>53,098</b>	<b>54,251</b>
Fringe Benefits						
Wisconsin Retirement	5,371	5,501	5,501	3,425	5,522	5,968
Social Security-Employer	3,848	4,046	4,046	2,492	4,014	4,151
Employee Group Health Insurance	5,439	6,272	6,272	4,041	6,272	6,845
Employee Group Life Insurance	280	283	283	189	283	294
<b>Total Fringe Benefits</b>	<b>14,938</b>	<b>16,102</b>	<b>16,102</b>	<b>10,147</b>	<b>16,091</b>	<b>17,258</b>
<b>Total Personal Services</b>	<b>65,606</b>	<b>68,996</b>	<b>68,996</b>	<b>43,104</b>	<b>69,189</b>	<b>71,509</b>
Contractual Services						
Other Outside Services	16,658	17,499	17,499	16,883	17,499	17,896
Worker's Compensation	1,432	1,719	1,719	1,000	1,613	1,719
Property & Liability Insurance	4,158	4,436	4,436	3,405	3,476	4,479
<b>Total Contractual Services</b>	<b>22,248</b>	<b>23,654</b>	<b>23,654</b>	<b>21,288</b>	<b>22,588</b>	<b>24,094</b>
Materials & Supplies						
Maintenance-Buildings	3,692	2,100	2,100	5,933	6,101	2,100
Maintenance-All Other Equipment	29,123	10,000	10,000	20,832	20,832	10,000
Maintenance-Roads & Walks	76,417	58,000	58,000	34,843	58,000	58,000
Memberships & Publications	2,500	2,500	2,500	2,500	2,500	2,500
Municipal Business	966	0	0	0	0	0
Education & Training	333	0	0	0	0	0
General Supplies	1,196	3,000	3,000	285	1,500	1,500
Equipment < \$5,000	1,295	3,150	3,150	3,121	3,121	600
Botanical & Agricultural	0	1,500	1,500	1,248	1,500	1,500
Clothing Expense	781	2,500	4,075	1,989	4,075	2,500
<b>Total Materials &amp; Supplies</b>	<b>116,303</b>	<b>82,750</b>	<b>84,325</b>	<b>70,751</b>	<b>97,629</b>	<b>78,700</b>
Utilities						
Electricity	72,195	61,000	61,000	44,645	70,000	73,000
<b>Total Utilities</b>	<b>72,195</b>	<b>61,000</b>	<b>61,000</b>	<b>44,645</b>	<b>70,000</b>	<b>73,000</b>
<b>TOTAL EXPENDITURES</b>	<b>276,352</b>	<b>236,400</b>	<b>237,975</b>	<b>179,788</b>	<b>259,406</b>	<b>247,303</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
STORM WATER & WATERWAY MAINTENANCE**

**Budget Code 1230**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>LESS REVENUES:</b>						
Public Charges for Services						
Miscellaneous Fees	8,610	15,000	15,000	2,420	5,000	8,800
<b>Total Public Charges for Services</b>	<b>8,610</b>	<b>15,000</b>	<b>15,000</b>	<b>2,420</b>	<b>5,000</b>	<b>8,800</b>
Intergovernmental Revenues						
Miscellaneous State Grants	598	0	0	683	683	0
Federal Revenues	14,735	0	0	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>15,333</b>	<b>0</b>	<b>0</b>	<b>683</b>	<b>683</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>23,943</b>	<b>15,000</b>	<b>15,000</b>	<b>3,103</b>	<b>5,683</b>	<b>8,800</b>
<b>NET TAX LEVY</b>	<b>252,409</b>	<b>221,400</b>	<b>222,975</b>	<b>176,685</b>	<b>253,723</b>	<b>238,503</b>

# Solid Waste Management

## Appropriation Summary

Expenditures	\$937,859
Less Revenues	\$18,500
Tax Levy Required	<u>\$919,359</u>

## Purpose And Activities

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

**ACTIVITIES:** Regular collection of garbage, rubbish and brush, transportation and disposal.

## Budget Comments

Budget includes elimination of a truck driver position.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	6.00	5.00

**CITY OF FOND DU LAC  
2010 BUDGET  
SOLID WASTE MANAGEMENT**

**Budget Code 1235**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	398,740	409,315	409,315	244,902	406,161	341,266
Contractual Services	756,310	454,085	414,085	246,090	423,741	519,193
Materials & Supplies	97,540	91,050	91,050	54,374	79,922	77,400
<b>TOTAL EXPENDITURES</b>	<b>1,252,590</b>	<b>954,450</b>	<b>914,450</b>	<b>545,366</b>	<b>909,824</b>	<b>937,859</b>
<b>LESS REVENUES:</b>						
Charges for Services	14,172	18,500	18,500	8,502	18,500	18,500
Intergovernmental Revenues	260,764	0	0	0	0	0
Miscellaneous Revenues	1,000	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>275,936</b>	<b>18,500</b>	<b>18,500</b>	<b>8,502</b>	<b>18,500</b>	<b>18,500</b>
<b>NET TAX LEVY</b>	<b>976,654</b>	<b>935,950</b>	<b>895,950</b>	<b>536,864</b>	<b>891,324</b>	<b>919,359</b>



**CITY OF FOND DU LAC  
2010 BUDGET  
SOLID WASTE MANAGEMENT**

**Budget Code 1235**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	259,714	271,678	271,678	155,018	265,429	227,312
Temporary Payroll	7,977	4,797	4,797	8,306	9,017	4,797
Overtime Payments	14,365	7,000	7,000	3,666	7,000	6,000
Supervisory Pay	464	450	450	309	450	450
Shift Premium Pay	189	200	200	120	200	200
Job Class Premium Pay	685	600	600	415	600	600
Holiday Pay	896	300	300	0	300	300
<b>Total Salaries &amp; Wages</b>	<b>284,290</b>	<b>285,025</b>	<b>285,025</b>	<b>167,834</b>	<b>282,996</b>	<b>239,659</b>
Fringe Benefits						
Wisconsin Retirement	29,376	29,146	29,146	16,561	28,171	24,265
Social Security-Employer	21,373	21,807	21,807	12,569	21,657	18,413
Employee Group Health Insurance	62,317	71,880	71,880	46,998	71,880	57,712
Employee Group Life Insurance	1,384	1,457	1,457	940	1,457	1,217
<b>Total Fringe Benefits</b>	<b>114,450</b>	<b>124,290</b>	<b>124,290</b>	<b>77,068</b>	<b>123,165</b>	<b>101,607</b>
<b>Total Personal Services</b>	<b>398,740</b>	<b>409,315</b>	<b>409,315</b>	<b>244,902</b>	<b>406,161</b>	<b>341,266</b>
Contractual Services						
Other Outside Services	741,064	436,560	396,560	238,088	410,000	504,000
Worker's Compensation	8,081	9,253	9,253	5,067	8,799	7,826
Property & Liability Insurance	7,165	8,272	8,272	2,935	4,942	7,367
<b>Total Contractual Services</b>	<b>756,310</b>	<b>454,085</b>	<b>414,085</b>	<b>246,090</b>	<b>423,741</b>	<b>519,193</b>
Materials & Supplies						
Maintenance-Automotive	33,786	39,900	39,900	30,932	39,900	39,900
Advertising	153	0	0	0	0	0
Printing	27	500	500	0	500	250
Postage	1	50	50	121	98	150
Education & Training	105	0	0	0	0	0
CDL License	74	0	0	74	74	0
Office Supplies	21	400	400	36	400	400
Motor Vehicle Supplies	60,848	47,250	47,250	22,746	36,000	33,750
General Supplies	199	500	500	0	500	500
Chemicals & Ordnance	0	100	100	6	100	100
Clothing Expense	1,985	2,000	2,000	118	2,000	2,000
Miscellaneous	341	350	350	341	350	350
<b>Total Materials &amp; Supplies</b>	<b>97,540</b>	<b>91,050</b>	<b>91,050</b>	<b>54,374</b>	<b>79,922</b>	<b>77,400</b>
<b>TOTAL EXPENDITURES</b>	<b>1,252,590</b>	<b>954,450</b>	<b>914,450</b>	<b>545,366</b>	<b>909,824</b>	<b>937,859</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
SOLID WASTE MANAGEMENT**

**Budget Code 1235**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>LESS REVENUES:</b>						
Charges for Services						
Miscellaneous Fee	10,640	16,000	16,000	8,147	16,000	16,000
Bulky Waste Collection	3,532	2,500	2,500	355	2,500	2,500
<b>Total Charges for Services</b>	<b>14,172</b>	<b>18,500</b>	<b>18,500</b>	<b>8,502</b>	<b>18,500</b>	<b>18,500</b>
 Intergovernmental Revenues						
Miscellaneous State Grants	37,097	0	0	0	0	0
Federal Revenues	223,667	0	0	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>260,764</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
 Miscellaneous Revenues						
Other Equipment and Property	1,000	0	0	0	0	0
<b>Total Miscellaneous Revenues</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
 <b>TOTAL REVENUES</b>	<b>275,936</b>	<b>18,500</b>	<b>18,500</b>	<b>8,502</b>	<b>18,500</b>	<b>18,500</b>
 <b>NET TAX LEVY</b>	<b>976,654</b>	<b>935,950</b>	<b>895,950</b>	<b>536,864</b>	<b>891,324</b>	<b>919,359</b>

# Electrical

## Appropriation Summary

Expenditures	\$342,024
Less Revenues	\$15,000
Tax Levy Required	<u>\$327,024</u>

## Purpose And Activities

**PURPOSE:** Provide electrical services to municipal facilities.

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

## Budget Comments

Reduction of two short-term seasonal positions.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	3.00	3.00

**CITY OF FOND DU LAC  
2010 BUDGET  
ELECTRICAL**

**Budget Code 1245**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	234,754	257,933	257,933	151,172	252,246	249,406
Contractual Services	15,420	20,134	20,134	11,319	18,321	19,588
Materials & Supplies	43,461	70,874	74,593	39,075	68,693	64,500
Utilities	20,552	25,050	25,365	10,951	19,990	22,530
Expense Transfers	(12,494)	(14,000)	(14,000)	(8,587)	(14,000)	(14,000)
<b>TOTAL EXPENDITURES</b>	<b>301,693</b>	<b>359,991</b>	<b>364,025</b>	<b>203,930</b>	<b>345,250</b>	<b>342,024</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues	4,988	0	0	0	0	0
Miscellaneous Revenues	13,900	15,000	15,000	1,066	15,000	15,000
<b>TOTAL REVENUES</b>	<b>18,888</b>	<b>15,000</b>	<b>15,000</b>	<b>1,066</b>	<b>15,000</b>	<b>15,000</b>
<b>NET TAX LEVY</b>	<b>282,805</b>	<b>344,991</b>	<b>349,025</b>	<b>202,864</b>	<b>330,250</b>	<b>327,024</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
ELECTRICAL**

**Budget Code 1245**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	147,761	152,637	152,637	86,478	147,803	151,875
Temporary Payroll	9,075	19,455	19,455	13,491	19,455	10,000
Overtime Payments	3,743	4,000	4,000	637	4,000	3,500
Supervisory Pay	490	500	500	413	500	500
Job Class Premium Pay	3	30	30	0	30	30
Holiday Pay	0	200	200	0	200	200
<b>Total Salaries &amp; Wages</b>	<b>161,072</b>	<b>176,822</b>	<b>176,822</b>	<b>101,019</b>	<b>171,988</b>	<b>166,105</b>
Fringe Benefits						
Wisconsin Retirement	16,326	16,368	16,368	9,086	15,573	17,175
Social Security-Employer	12,232	13,526	13,526	7,604	13,526	11,942
Worker's Comp Make Whole	785	0	0	0	0	0
Employee Group Health Insurance	43,560	50,400	50,400	32,954	50,400	53,367
Employee Group Life Insurance	779	817	817	509	759	817
<b>Total Fringe Benefits</b>	<b>73,682</b>	<b>81,111</b>	<b>81,111</b>	<b>50,153</b>	<b>80,258</b>	<b>83,301</b>
<b>Total Personal Services</b>	<b>234,754</b>	<b>257,933</b>	<b>257,933</b>	<b>151,172</b>	<b>252,246</b>	<b>249,406</b>
Contractual Services						
Other Outside Services	3,053	5,950	5,950	3,960	5,950	5,950
Data Processing Services	5,652	5,516	5,516	3,683	5,516	5,968
Worker's Compensation	4,531	5,968	5,968	3,056	5,606	5,021
Property & Liability Insurance	2,184	2,700	2,700	620	1,249	2,649
<b>Total Contractual Services</b>	<b>15,420</b>	<b>20,134</b>	<b>20,134</b>	<b>11,319</b>	<b>18,321</b>	<b>19,588</b>
Materials & Supplies						
Maintenance-Automotive	6,557	8,000	8,000	5,141	8,000	8,000
Maintenance-All Other Equipment	21,185	41,500	44,119	23,321	44,119	41,500
Maintenance-Roads & Walks	157	500	500	58	500	500
Advertising	153	0	0	0	0	0
Education & Training	285	2,100	2,100	1,334	2,100	400
Municipal Business	79	150	150	85	150	150
CDL License	74	74	74	0	74	0
Memberships & Publications	0	100	100	0	100	100
Office Supplies	173	150	150	53	150	150
Motor Vehicle Supplies	12,797	14,000	14,000	5,081	8,100	10,000
General Supplies	1,888	3,000	3,000	2,335	3,000	3,000
Safety Equipment	0	250	250	43	250	250
Chemicals & Ordnance	0	900	2,000	1,602	2,000	300
Clothing Expense	113	150	150	22	150	150
<b>Total Materials &amp; Supplies</b>	<b>43,461</b>	<b>70,874</b>	<b>74,593</b>	<b>39,075</b>	<b>68,693</b>	<b>64,500</b>
Utilities						
Telephone	123	500	500	79	125	130
Cellular Phone	1,146	550	865	576	865	800
Electricity	19,283	24,000	24,000	10,296	19,000	21,600
<b>Total Utilities</b>	<b>20,552</b>	<b>25,050</b>	<b>25,365</b>	<b>10,951</b>	<b>19,990</b>	<b>22,530</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
ELECTRICAL**

**Budget Code 1245**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Expense Transfers						
Expense Transfers	(12,494)	(14,000)	(14,000)	(8,587)	(14,000)	(14,000)
<b>Total Expense Transfers</b>	<b>(12,494)</b>	<b>(14,000)</b>	<b>(14,000)</b>	<b>(8,587)</b>	<b>(14,000)</b>	<b>(14,000)</b>
 <b>TOTAL EXPENDITURES</b>	 <b>301,693</b>	 <b>359,991</b>	 <b>364,025</b>	 <b>203,930</b>	 <b>345,250</b>	 <b>342,024</b>
 <b>LESS REVENUES:</b>						
Intergovernmental Revenues						
Miscellaneous State Grants	688	0	0	0	0	0
Federal Revenues	4,300	0	0	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>4,988</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
 Miscellaneous Revenues						
Damage to Highway Equipment	12,680	15,000	15,000	1,066	15,000	15,000
Other Equipment & Property	1,220	0	0	0	0	0
<b>Total Miscellaneous Revenues</b>	<b>13,900</b>	<b>15,000</b>	<b>15,000</b>	<b>1,066</b>	<b>15,000</b>	<b>15,000</b>
 <b>TOTAL REVENUES</b>	 <b>18,888</b>	 <b>15,000</b>	 <b>15,000</b>	 <b>1,066</b>	 <b>15,000</b>	 <b>15,000</b>
 <b>NET TAX LEVY</b>	 <b>282,805</b>	 <b>344,991</b>	 <b>349,025</b>	 <b>202,864</b>	 <b>330,250</b>	 <b>327,024</b>

# Street Lighting

## Appropriation Summary

Expenditures	\$399,600
Less Revenues	\$25,000
Tax Levy Required	<u>\$374,600</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 comfort and welfare.

**ACTIVITIES:** Two basic programs exist: (1) the City owns and maintains standards, 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 code provides 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 the addition of new subdivisions and as existing streets are reconstructed.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
STREET LIGHTING**

**Budget Code 1250**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Materials & Supplies	46,223	63,200	93,590	49,977	93,590	59,600
Utilities	310,960	327,400	327,400	199,857	310,000	340,000
<b>TOTAL EXPENDITURES</b>	<b>357,183</b>	<b>390,600</b>	<b>420,990</b>	<b>249,834</b>	<b>403,590</b>	<b>399,600</b>
<b>LESS REVENUES:</b>						
Miscellaneous Revenues	35,576	25,000	25,000	2,652	25,000	25,000
<b>TOTAL REVENUES</b>	<b>35,576</b>	<b>25,000</b>	<b>25,000</b>	<b>2,652</b>	<b>25,000</b>	<b>25,000</b>
<b>NET TAX LEVY</b>	<b>321,607</b>	<b>365,600</b>	<b>395,990</b>	<b>247,182</b>	<b>378,590</b>	<b>374,600</b>



**CITY OF FOND DU LAC  
2010 BUDGET  
STREET LIGHTING**

**Budget Code 1250**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Materials & Supplies						
Maintenance-All Other Equipment	43,362	59,000	89,390	46,966	89,390	59,000
Maintenance-Roads & Walks	0	300	300	5	300	300
Chemicals & Ordnance	0	300	300	6	300	300
Equipment < \$5,000	2,861	3,600	3,600	3,000	3,600	0
<b>Total Materials &amp; Supplies</b>	<b>46,223</b>	<b>63,200</b>	<b>93,590</b>	<b>49,977</b>	<b>93,590</b>	<b>59,600</b>
Utilities						
Electricity	310,960	327,400	327,400	199,857	310,000	340,000
<b>Total Utilities</b>	<b>310,960</b>	<b>327,400</b>	<b>327,400</b>	<b>199,857</b>	<b>310,000</b>	<b>340,000</b>
<b>TOTAL EXPENDITURES</b>	<b>357,183</b>	<b>390,600</b>	<b>420,990</b>	<b>249,834</b>	<b>403,590</b>	<b>399,600</b>
<b>LESS REVENUES:</b>						
Miscellaneous Revenues						
Damage to Highway Equipment	35,576	25,000	25,000	2,652	25,000	25,000
<b>Total Miscellaneous Revenues</b>	<b>35,576</b>	<b>25,000</b>	<b>25,000</b>	<b>2,652</b>	<b>25,000</b>	<b>25,000</b>
<b>TOTAL REVENUES</b>	<b>35,576</b>	<b>25,000</b>	<b>25,000</b>	<b>2,652</b>	<b>25,000</b>	<b>25,000</b>
<b>NET TAX LEVY</b>	<b>321,607</b>	<b>365,600</b>	<b>395,990</b>	<b>247,182</b>	<b>378,590</b>	<b>374,600</b>

# Parks

## Appropriation Summary

Expenditures	\$1,295,406
Less Revenues	\$41,900
Tax Levy Required	<u><u>\$1,253,506</u></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 maintenance of flower beds, turf care, shrub and tree care. Repair of playground equipment, benches, tables and grills. Scheduling of and collection of rental fees for all buildings, picnic shelters and concerts. Marina and concession contracts, administration and supervision. Swimming pool preparation and maintenance. Cooperation and assistance with Walleye Weekend and Labor Day festivities. Contracting, assisting and supervising the 4th of July holiday fireworks display.

## Budget Comments

The foreman position in Parks that previously performed the weights and measures function in winter months for the inspections division is budgeted as a full time equivalent in Parks beginning in 2010. This parks foreman will now supplement the Construction & Maintenance (C&M) foremen in the winter months and will be allocated to C&M through expense transfers. This reorganization of the foreman responsibilities allows C&M to eliminate a foreman position through attrition. Reduction of three short-term seasonals.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	10.58	11.00

**CITY OF FOND DU LAC  
2010 BUDGET  
PARKS**

**Budget Code 1255**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	990,658	1,008,000	1,008,000	595,564	989,250	1,043,107
Contractual Services	84,521	97,632	97,632	64,058	90,778	98,451
Materials & Supplies	160,082	166,471	166,498	94,345	145,552	159,125
Utilities	70,875	84,000	84,000	29,490	67,500	75,000
Expense Transfers	(56,055)	(40,552)	(40,552)	(34,471)	(40,552)	(80,277)
<b>TOTAL EXPEDITURES</b>	<b>1,250,081</b>	<b>1,315,551</b>	<b>1,315,578</b>	<b>748,986</b>	<b>1,252,528</b>	<b>1,295,406</b>
<b>LESS REVENUES:</b>						
Public Charges for Services	35,971	38,400	38,400	28,698	38,461	38,400
Intergovernmental Revenues	4,233	0	0	1,198	1,198	0
Interest & Rent	2,400	2,400	2,400	1,400	2,400	2,400
Miscellaneous Revenues	2,656	1,100	1,100	315	1,147	1,100
<b>TOTAL REVENUES</b>	<b>45,260</b>	<b>41,900</b>	<b>41,900</b>	<b>31,611</b>	<b>43,206</b>	<b>41,900</b>
<b>NET TAX LEVY</b>	<b>1,204,821</b>	<b>1,273,651</b>	<b>1,273,678</b>	<b>717,375</b>	<b>1,209,322</b>	<b>1,253,506</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
PARKS**

**Budget Code 1255**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	542,715	544,289	544,289	308,454	522,009	572,611
Temporary Payroll	130,586	153,873	153,873	93,239	153,873	140,563
Overtime Payments	11,526	15,000	15,000	4,066	15,000	16,000
Supervisory Pay	117	100	100	102	100	175
Shift Premium Pay	245	285	285	155	285	270
Job Class Premium Pay	1,243	1,800	1,800	523	1,800	1,300
Holiday Pay	978	800	800	880	880	1,000
<b>Total Salaries &amp; Wages</b>	<b>687,410</b>	<b>716,147</b>	<b>716,147</b>	<b>407,419</b>	<b>693,947</b>	<b>731,919</b>
Fringe Benefits						
Wisconsin Retirement	67,661	69,320	69,320	38,040	67,003	76,477
Social Security-Employer	51,985	54,827	54,827	30,750	53,123	55,993
Unemployment Compensation	21,765	9,500	9,500	18,118	24,600	9,500
Worker's Comp Make Whole	879	0	0	51	51	0
Employee Group Health Insurance	125,932	149,522	149,522	94,104	142,310	165,326
Employee Group Life Insurance	3,299	3,693	3,693	2,116	3,241	3,844
Dependent Group Life Insurance	33	41	41	16	25	48
Retiree Health Insurance Credits	31,694	4,950	4,950	4,950	4,950	0
<b>Total Fringe Benefits</b>	<b>303,248</b>	<b>291,853</b>	<b>291,853</b>	<b>188,145</b>	<b>295,303</b>	<b>311,188</b>
<b>Total Personal Services</b>	<b>990,658</b>	<b>1,008,000</b>	<b>1,008,000</b>	<b>595,564</b>	<b>989,250</b>	<b>1,043,107</b>
Contractual Services						
Other Outside Services	31,944	37,600	37,300	30,367	37,300	37,800
Data Processing Services	17,578	19,124	19,124	12,761	19,124	20,701
Rent-Equipment	120	250	550	500	550	250
Worker's Compensation	19,359	23,201	23,201	12,382	23,201	23,477
Property & Liability Insurance	15,520	17,457	17,457	8,048	10,603	16,223
<b>Total Contractual Services</b>	<b>84,521</b>	<b>97,632</b>	<b>97,632</b>	<b>64,058</b>	<b>90,778</b>	<b>98,451</b>
Materials & Supplies						
Maintenance-Buildings	11,489	12,500	12,500	4,566	12,500	13,000
Maintenance-Office Equipment	90	325	325	247	325	325
Maintenance-All Other Equipment	1,377	3,000	3,000	577	3,000	2,000
Maintenance-Automotive	49,592	41,500	41,500	32,288	41,500	43,000
Maintenance-Roads & Walks	2,761	6,000	4,000	1,186	4,000	6,000
Tool Allowance	125	125	125	125	125	125
Advertising	153	500	500	0	200	200
Printing	528	500	500	156	500	500
Postage	197	300	300	223	300	300
Education & Training	1,710	1,800	1,800	1,192	1,800	1,800
Municipal Business	30	200	200	188	200	200
CDL License	296	240	240	148	240	240
Memberships & Publications	365	385	385	40	385	385
Office Supplies	554	600	627	139	627	600
Motor Vehicle Supplies	49,678	54,646	54,646	20,676	34,000	47,000
Custodial Supplies	6,906	7,100	7,100	5,765	7,100	7,100
Medical & Laboratory Supplies	604	700	1,000	580	1,000	700
Recreation	3,493	4,250	6,250	5,771	6,250	4,250
General Supplies	8,095	10,000	9,700	5,091	9,700	10,300

**CITY OF FOND DU LAC  
2010 BUDGET  
PARKS**

**Budget Code 1255**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Equipment < \$5,000	10,506	8,400	8,400	6,945	8,400	6,900
Chemicals & Ordnance	1,134	3,100	3,100	2,682	3,100	3,100
Botanical & Agricultural	7,344	7,250	7,250	5,255	7,250	8,050
Clothing Expense	3,055	3,050	3,050	505	3,050	3,050
<b>Total Materials &amp; Supplies</b>	<b>160,082</b>	<b>166,471</b>	<b>166,498</b>	<b>94,345</b>	<b>145,552</b>	<b>159,125</b>
<b>Utilities</b>						
Telephone	953	1,000	1,000	614	1,000	1,000
Cellular Phone	1,215	1,000	1,000	623	1,000	1,000
Electricity	33,186	37,000	37,000	17,558	32,000	36,000
Natural Gas	14,717	21,000	21,000	5,111	9,500	13,000
Water & Sewer Charges	20,804	24,000	24,000	5,584	24,000	24,000
<b>Total Utilities</b>	<b>70,875</b>	<b>84,000</b>	<b>84,000</b>	<b>29,490</b>	<b>67,500</b>	<b>75,000</b>
<b>Expense Transfers</b>						
Expense Transfers	(56,055)	(40,552)	(40,552)	(34,471)	(40,552)	(80,277)
<b>Total Expense Transfers</b>	<b>(56,055)</b>	<b>(40,552)</b>	<b>(40,552)</b>	<b>(34,471)</b>	<b>(40,552)</b>	<b>(80,277)</b>
<b>TOTAL EXPEDITURES</b>	<b>1,250,081</b>	<b>1,315,551</b>	<b>1,315,578</b>	<b>748,986</b>	<b>1,252,528</b>	<b>1,295,406</b>
<b>LESS REVENUES:</b>						
<b>Public Charges for Services</b>						
Witness Fees & Restitution	167	0	0	61	61	0
Concessions	4,255	4,000	4,000	1,278	4,000	4,000
Park Building Rental	30,744	34,000	34,000	27,174	34,000	34,000
Miscellaneous-Recreation	805	400	400	185	400	400
<b>Total Public Charges for Services</b>	<b>35,971</b>	<b>38,400</b>	<b>38,400</b>	<b>28,698</b>	<b>38,461</b>	<b>38,400</b>
<b>Intergovernmental Revenues</b>						
Miscellaneous State Grants	635	0	0	551	551	0
Federal Revenues	3,598	0	0	647	647	0
<b>Total Intergovernmental Revenues</b>	<b>4,233</b>	<b>0</b>	<b>0</b>	<b>1,198</b>	<b>1,198</b>	<b>0</b>
<b>Interest &amp; Rent</b>						
Rent	2,400	2,400	2,400	1,400	2,400	2,400
<b>Total Interest &amp; Rent</b>	<b>2,400</b>	<b>2,400</b>	<b>2,400</b>	<b>1,400</b>	<b>2,400</b>	<b>2,400</b>
<b>Miscellaneous Revenues</b>						
Damage to Other Equipment	0	500	500	0	500	500
Other Equipment & Property	2,002	0	0	0	0	0
Scrap Sales	244	200	200	247	247	200
Miscellaneous	410	400	400	68	400	400
<b>Total Miscellaneous Revenues</b>	<b>2,656</b>	<b>1,100</b>	<b>1,100</b>	<b>315</b>	<b>1,147</b>	<b>1,100</b>
<b>TOTAL REVENUES</b>	<b>45,260</b>	<b>41,900</b>	<b>41,900</b>	<b>31,611</b>	<b>43,206</b>	<b>41,900</b>
<b>NET TAX LEVY</b>	<b>1,204,821</b>	<b>1,273,651</b>	<b>1,273,678</b>	<b>717,375</b>	<b>1,209,322</b>	<b>1,253,506</b>

# Tree Care

## Appropriation Summary

Expenditures	\$270,830
Less Revenues	\$12,062
Tax Levy Required	<u>\$258,768</u>

## Purpose And Activities

**PURPOSE:** To administer City forestry programs, utilizing ordinances to alleviate tree violations, and through recommended procedures, 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 controls.

## Budget Comments

Continue existing levels of services.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	2.00	2.00

**CITY OF FOND DU LAC  
2010 BUDGET  
TREE CARE**

**Budget Code 1260**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	168,003	179,948	179,948	108,380	182,490	182,500
Contractual Services	59,412	60,844	60,844	44,213	59,865	61,443
Materials & Supplies	23,241	27,937	27,954	6,631	27,361	26,887
<b>TOTAL EXPENDITURES</b>	<b>250,656</b>	<b>268,729</b>	<b>268,746</b>	<b>159,224</b>	<b>269,716</b>	<b>270,830</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues	7,208	6,000	6,000	0	6,000	6,000
Public Charges for Services	2,711	3,062	3,062	0	3,062	3,062
Miscellaneous Revenues	3,097	3,000	3,000	632	3,000	3,000
<b>TOTAL REVENUES</b>	<b>13,016</b>	<b>12,062</b>	<b>12,062</b>	<b>632</b>	<b>12,062</b>	<b>12,062</b>
<b>NET TAX LEVY</b>	<b>237,640</b>	<b>256,667</b>	<b>256,684</b>	<b>158,592</b>	<b>257,654</b>	<b>258,768</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
TREE CARE**

**Budget Code 1260**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	93,746	92,723	92,723	54,191	93,144	95,045
Temporary Payroll	21,491	23,683	23,683	13,879	23,683	23,741
Overtime Payments	1,049	6,000	6,000	2,582	6,000	1,700
Supervisory Pay	1,230	1,500	1,500	685	1,500	1,500
Job Class Premium Pay	23	300	300	15	300	200
Holiday Premium Pay	84	150	150	0	150	100
<b>Total Salaries &amp; Wages</b>	<b>117,623</b>	<b>124,356</b>	<b>124,356</b>	<b>71,352</b>	<b>124,777</b>	<b>122,286</b>
Fringe Benefits						
Wisconsin Retirement	11,451	11,908	11,908	6,628	11,211	12,354
Social Security-Employer	8,893	9,513	9,513	5,295	9,538	9,354
Unemployment Compensation	471	0	0	2,793	2,793	2,700
Employee Group Health Insurance	29,040	33,600	33,600	21,969	33,600	35,218
Employee Group Life Insurance	525	571	571	343	571	588
<b>Total Fringe Benefits</b>	<b>50,380</b>	<b>55,592</b>	<b>55,592</b>	<b>37,028</b>	<b>57,713</b>	<b>60,214</b>
<b>Total Personal Services</b>	<b>168,003</b>	<b>179,948</b>	<b>179,948</b>	<b>108,380</b>	<b>182,490</b>	<b>182,500</b>
Contractual Services						
Other Outside Services	55,453	55,800	55,800	42,110	55,800	56,600
Worker's Compensation	3,246	4,023	4,023	2,186	3,907	3,915
Property & Liability Insurance	713	1,021	1,021	(83)	158	928
<b>Total Contractual Services</b>	<b>59,412</b>	<b>60,844</b>	<b>60,844</b>	<b>44,213</b>	<b>59,865</b>	<b>61,443</b>
Materials & Supplies						
Maintenance-All Other Equipment	0	150	150	0	0	0
Printing	41	150	150	32	50	100
Postage	139	112	112	24	112	112
Advertising	0	150	150	0	0	150
Education & Training	1,239	1,000	1,000	668	1,000	1,000
CDL License	0	0	0	74	74	0
Memberships & Publications	337	450	450	302	450	450
Office Supplies	11	200	217	24	100	100
General Supplies	503	750	750	116	600	600
Equipment < \$5,000	1,632	1,900	1,900	1,403	1,900	1,900
Botanical & Agricultural	18,830	22,625	22,625	3,722	22,625	22,025
Clothing Expense	509	450	450	266	450	450
<b>Total Materials &amp; Supplies</b>	<b>23,241</b>	<b>27,937</b>	<b>27,954</b>	<b>6,631</b>	<b>27,361</b>	<b>26,887</b>
<b>TOTAL EXPENDITURES</b>	<b>250,656</b>	<b>268,729</b>	<b>268,746</b>	<b>159,224</b>	<b>269,716</b>	<b>270,830</b>



**CITY OF FOND DU LAC  
2010 BUDGET  
TREE CARE**

**Budget Code 1260**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues						
Miscellaneous State Grants	6,917	6,000	6,000	0	6,000	6,000
Federal Revenues	291	0	0	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>7,208</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>
Public Charges for Services						
Forests (Tree Sharing)	2,711	3,062	3,062	0	3,062	3,062
<b>Total Public Charges for Services</b>	<b>2,711</b>	<b>3,062</b>	<b>3,062</b>	<b>0</b>	<b>3,062</b>	<b>3,062</b>
Miscellaneous Revenues						
Damage to Other Equipment	3,097	3,000	3,000	632	3,000	3,000
<b>Total Miscellaneous Revenues</b>	<b>3,097</b>	<b>3,000</b>	<b>3,000</b>	<b>632</b>	<b>3,000</b>	<b>3,000</b>
<b>TOTAL REVENUES</b>	<b>13,016</b>	<b>12,062</b>	<b>12,062</b>	<b>632</b>	<b>12,062</b>	<b>12,062</b>
<b>NET TAX LEVY</b>	<b>237,640</b>	<b>256,667</b>	<b>256,684</b>	<b>158,592</b>	<b>257,654</b>	<b>258,768</b>

# Fairgrounds Pool

## Appropriation Summary

Expenditures	\$263,166
Less Revenues	\$176,000
Tax Levy Required	<u>\$87,166</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. To 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 Recreation Department of the Board of Education, but paid for by municipal funds (less fees collected). This arrangement is required by the contract with the County.

## Budget Comments

Continue existing levels of services.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
FAIRGROUNDS POOL**

**Budget Code 1265**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services	119,656	148,027	148,512	59,111	126,060	146,926
Materials & Supplies	40,617	48,150	48,545	38,611	42,695	48,240
Utilities	63,607	72,150	72,150	25,695	55,559	68,000
<b>TOTAL EXPENDITURES</b>	<b>223,880</b>	<b>268,327</b>	<b>269,207</b>	<b>123,417</b>	<b>224,314</b>	<b>263,166</b>
<b>LESS REVENUES:</b>						
Public Charges for Services	169,674	176,000	176,000	146,521	146,521	176,000
Miscellaneous Revenues	262	0	0	474	474	0
<b>TOTAL REVENUES</b>	<b>169,936</b>	<b>176,000</b>	<b>176,000</b>	<b>146,995</b>	<b>146,995</b>	<b>176,000</b>
<b>NET TAX LEVY</b>	<b>53,944</b>	<b>92,327</b>	<b>93,207</b>	<b>(23,578)</b>	<b>77,319</b>	<b>87,166</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
FAIRGROUNDS POOL**

**Budget Code 1265**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services						
Other Outside Services	118,667	147,000	147,485	58,590	125,296	146,000
Property & Liability Insurance	989	1,027	1,027	521	764	926
<b>Total Contractual Services</b>	<b>119,656</b>	<b>148,027</b>	<b>148,512</b>	<b>59,111</b>	<b>126,060</b>	<b>146,926</b>
Materials & Supplies						
Maintenance-Buildings	2,026	3,500	3,500	2,592	3,500	3,000
Maintenance-All Other Equipment	1,323	2,000	2,000	1,444	2,000	2,000
Education & Training	0	0	265	265	265	140
Memberships & Publications	392	600	730	720	720	1,050
Custodial Supplies	1,842	1,900	1,900	1,855	1,900	1,900
General Supplies	4,282	4,750	4,750	2,307	4,750	4,750
Equipment < \$5,000	1,957	0	0	0	0	0
Concession Supplies	18,395	22,000	22,000	17,831	17,831	22,000
Chemicals & Ordnance	10,400	13,400	13,400	11,597	11,729	13,400
<b>Total Materials &amp; Supplies</b>	<b>40,617</b>	<b>48,150</b>	<b>48,545</b>	<b>38,611</b>	<b>42,695</b>	<b>48,240</b>
Utilities						
Water & Sewer Charges	19,321	17,000	17,000	3,649	20,259	21,250
Electricity	21,081	24,400	24,400	13,480	22,000	24,000
Natural Gas	22,817	30,000	30,000	8,379	13,000	22,000
Telephone	388	750	750	187	300	750
<b>Total Utilities</b>	<b>63,607</b>	<b>72,150</b>	<b>72,150</b>	<b>25,695</b>	<b>55,559</b>	<b>68,000</b>
<b>TOTAL EXPENDITURES</b>	<b>223,880</b>	<b>268,327</b>	<b>269,207</b>	<b>123,417</b>	<b>224,314</b>	<b>263,166</b>
<b>LESS REVENUES:</b>						
Public Charges for Services						
Fairgrounds Pool Fee	134,743	140,000	140,000	114,243	114,243	140,000
Concession Revenue	34,931	36,000	36,000	32,278	32,278	36,000
<b>Total Public Charges for Services</b>	<b>169,674</b>	<b>176,000</b>	<b>176,000</b>	<b>146,521</b>	<b>146,521</b>	<b>176,000</b>
Miscellaneous						
Miscellaneous Revenues	262	0	0	474	474	0
<b>Total Miscellaneous</b>	<b>262</b>	<b>0</b>	<b>0</b>	<b>474</b>	<b>474</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>169,936</b>	<b>176,000</b>	<b>176,000</b>	<b>146,995</b>	<b>146,995</b>	<b>176,000</b>
<b>NET TAX LEVY</b>	<b>53,944</b>	<b>92,327</b>	<b>93,207</b>	<b>(23,578)</b>	<b>77,319</b>	<b>87,166</b>

# Taylor Park Pool

## Appropriation Summary

Expenditures	\$105,818
Less Revenues	\$14,000
Tax Levy Required	<u>\$91,818</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. To 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 Recreation Department of the Board of Education, but paid for by municipal funds (less fees collected).

## Budget Comments

Continue existing levels of services.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
TAYLOR POOL**

**Budget Code 1270**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services	33,795	46,737	47,222	18,789	34,576	46,778
Materials & Supplies	14,604	20,250	20,385	14,144	17,207	18,890
Utilities	37,658	39,400	39,400	19,861	47,725	40,150
<b>TOTAL EXPENDITURES</b>	<b>86,057</b>	<b>106,387</b>	<b>107,007</b>	<b>52,794</b>	<b>99,508</b>	<b>105,818</b>
<b>LESS REVENUES:</b>						
Public Charges for Services	19,851	14,000	14,000	13,198	13,198	14,000
<b>TOTAL REVENUES</b>	<b>19,851</b>	<b>14,000</b>	<b>14,000</b>	<b>13,198</b>	<b>13,198</b>	<b>14,000</b>
<b>NET TAX LEVY</b>	<b>66,206</b>	<b>92,387</b>	<b>93,007</b>	<b>39,596</b>	<b>86,310</b>	<b>91,818</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
TAYLOR POOL**

**Budget Code 1270**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services						
Other Outside Services	32,292	45,200	45,685	17,425	33,201	45,200
Property & Liability Insurance	1,503	1,537	1,537	1,364	1,375	1,578
<b>Total Contractual Services</b>	<b>33,795</b>	<b>46,737</b>	<b>47,222</b>	<b>18,789</b>	<b>34,576</b>	<b>46,778</b>
Materials & Supplies						
Maintenance-Buildings	2,797	3,500	3,500	1,221	3,500	3,000
Maintenance-All Other Equipment	1,050	3,100	3,100	2,812	3,100	2,600
Education & Training	0	0	265	265	265	140
Memberships & Publications	382	550	420	419	419	550
Custodial Supplies	845	900	900	893	900	900
General Supplies	452	700	700	211	700	700
Concession Supplies	2,498	3,000	3,000	1,312	1,312	2,500
Chemicals & Ordnance	6,580	8,500	8,500	7,011	7,011	8,500
<b>Total Materials &amp; Supplies</b>	<b>14,604</b>	<b>20,250</b>	<b>20,385</b>	<b>14,144</b>	<b>17,207</b>	<b>18,890</b>
Utilities						
Water & Sewer Charges	20,007	18,000	18,000	6,387	31,975	22,000
Electricity	6,241	8,500	8,500	7,076	8,500	9,250
Natural Gas	11,101	12,500	12,500	6,243	7,000	8,500
Telephone	309	400	400	155	250	400
<b>Total Utilities</b>	<b>37,658</b>	<b>39,400</b>	<b>39,400</b>	<b>19,861</b>	<b>47,725</b>	<b>40,150</b>
<b>TOTAL EXPENDITURES</b>	<b>86,057</b>	<b>106,387</b>	<b>107,007</b>	<b>52,794</b>	<b>99,508</b>	<b>105,818</b>
<b>LESS REVENUES:</b>						
Public Charges for Services						
Pool Fee	14,580	11,000	11,000	10,305	10,305	11,000
Concession Revenue	5,271	3,000	3,000	2,893	2,893	3,000
<b>Total Public Charges for Services</b>	<b>19,851</b>	<b>14,000</b>	<b>14,000</b>	<b>13,198</b>	<b>13,198</b>	<b>14,000</b>
<b>TOTAL REVENUES</b>	<b>19,851</b>	<b>14,000</b>	<b>14,000</b>	<b>13,198</b>	<b>13,198</b>	<b>14,000</b>
<b>NET TAX LEVY</b>	<b>66,206</b>	<b>92,387</b>	<b>93,007</b>	<b>39,596</b>	<b>86,310</b>	<b>91,818</b>

# Senior Center

## Appropriation Summary

Expenditures	\$245,533
Less Revenues	\$10,000
Tax Levy Required	<u>\$235,533</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>2009</u>	<u>2010</u>
Full Time Equivalents	2.00	2.00



**CITY OF FOND DU LAC  
2010 BUDGET  
SENIOR CENTER**

**Budget Code 1300**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	155,076	167,165	167,165	104,439	163,925	171,225
Contractual Services	26,428	26,462	26,462	17,270	25,729	27,863
Materials & Supplies	32,316	32,355	32,355	20,641	28,676	26,685
Utilities	17,162	19,760	19,760	10,305	18,144	19,760
<b>TOTAL EXPENDITURES</b>	<b>230,982</b>	<b>245,742</b>	<b>245,742</b>	<b>152,655</b>	<b>236,474</b>	<b>245,533</b>
<b>LESS REVENUES:</b>						
Miscellaneous-Friends Donation	0	0	0	0	0	10,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>NET TAX LEVY</b>	<b>230,982</b>	<b>245,742</b>	<b>245,742</b>	<b>152,655</b>	<b>236,474</b>	<b>235,533</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
SENIOR CENTER**

**Budget Code 1300**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	107,056	113,470	113,470	70,208	110,953	113,927
<b>Total Salaries &amp; Wages</b>	<b>107,056</b>	<b>113,470</b>	<b>113,470</b>	<b>70,208</b>	<b>110,953</b>	<b>113,927</b>
Fringe Benefits						
Wisconsin Retirement	11,347	11,802	11,802	7,298	11,536	12,531
Social Security-Employer	7,902	8,681	8,681	5,207	8,224	8,716
Employee Group Health Insurance	27,972	32,400	32,400	21,185	32,400	35,218
Employee Group Life Insurance	768	780	780	520	780	801
Dependent Group Life Insurance	31	32	32	21	32	32
<b>Total Fringe Benefits</b>	<b>48,020</b>	<b>53,695</b>	<b>53,695</b>	<b>34,231</b>	<b>52,972</b>	<b>57,298</b>
<b>Total Personal Services</b>	<b>155,076</b>	<b>167,165</b>	<b>167,165</b>	<b>104,439</b>	<b>163,925</b>	<b>171,225</b>
Contractual Services						
Data Processing Services	23,201	22,617	22,617	15,095	22,617	24,034
Worker's Compensation	1,763	2,178	2,178	1,272	2,046	2,212
Property & Liability Insurance	1,464	1,667	1,667	903	1,066	1,617
<b>Total Contractual Services</b>	<b>26,428</b>	<b>26,462</b>	<b>26,462</b>	<b>17,270</b>	<b>25,729</b>	<b>27,863</b>
Materials & Supplies						
Maintenance-Buildings	17,025	17,190	17,190	10,506	15,100	15,870
Printing	8,688	8,300	8,300	5,428	7,560	2,170
Postage	3,720	3,700	3,700	3,185	3,700	5,540
Education & Training	672	500	500	169	329	500
Municipal Business	98	500	500	44	144	500
Memberships & Publications	538	540	553	552	552	560
Office Supplies	1,167	1,200	1,200	462	879	1,200
Custodial Supplies	120	125	112	97	112	125
Kitchen Supplies	288	300	300	198	300	220
<b>Total Materials &amp; Supplies</b>	<b>32,316</b>	<b>32,355</b>	<b>32,355</b>	<b>20,641</b>	<b>28,676</b>	<b>26,685</b>
Utilities						
Water & Sewer Charges	1,088	1,400	1,400	610	1,270	1,400
Telephone	1,488	1,560	1,560	980	1,514	1,560
Electricity	14,586	16,800	16,800	8,715	15,360	16,800
<b>Total Utilities</b>	<b>17,162</b>	<b>19,760</b>	<b>19,760</b>	<b>10,305</b>	<b>18,144</b>	<b>19,760</b>
<b>TOTAL EXPENDITURES</b>	<b>230,982</b>	<b>245,742</b>	<b>245,742</b>	<b>152,655</b>	<b>236,474</b>	<b>245,533</b>
<b>LESS REVENUES:</b>						
Miscellaneous Revenues						
Donations-Friends of the Senior Center	0	0	0	0	0	10,000
<b>Total Miscellaneous Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>
<b>NET TAX LEVY</b>	<b>230,982</b>	<b>245,742</b>	<b>245,742</b>	<b>152,655</b>	<b>236,474</b>	<b>235,533</b>

# Animal Control

## Appropriation Summary

Expenditures	\$96,878
Less Revenues	\$0
Tax Levy Required	<u>\$96,878</u>

## Purpose And Activities

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

**ACTIVITIES:** Operate animal shelter for housing lost or stray animals until claiming by owners, adoption or disposition by euthanasia; 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 2 year contract with the Humane Society ends 12/31/2010. The 2010 contract includes a 2% increase over 2009.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
ANIMAL CONTROL**

**Budget Code 1305**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services	93,116	94,978	94,978	55,404	94,978	96,878
<b>TOTAL EXPENDITURES</b>	<b>93,116</b>	<b>94,978</b>	<b>94,978</b>	<b>55,404</b>	<b>94,978</b>	<b>96,878</b>
<b>NET TAX LEVY</b>	<b>93,116</b>	<b>94,978</b>	<b>94,978</b>	<b>55,404</b>	<b>94,978</b>	<b>96,878</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
ANIMAL CONTROL**

**Budget Code 1305**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services						
Other Outside Services	93,116	94,978	94,978	55,404	94,978	96,878
<b>Total Contractual Services</b>	<b>93,116</b>	<b>94,978</b>	<b>94,978</b>	<b>55,404</b>	<b>94,978</b>	<b>96,878</b>
<b>TOTAL EXPENDITURES</b>	<b>93,116</b>	<b>94,978</b>	<b>94,978</b>	<b>55,404</b>	<b>94,978</b>	<b>96,878</b>
<b>NET TAX LEVY</b>	<b>93,116</b>	<b>94,978</b>	<b>94,978</b>	<b>55,404</b>	<b>94,978</b>	<b>96,878</b>

# Delinquent Accounts

## Appropriation Summary

Expenditures	\$15,900
Less Revenues	\$0
Tax Levy Required	<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>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
DELINQUENT ACCOUNTS**

**Budget Code 1310**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Materials & Supplies	19,193	15,900	15,900	7,095	15,900	15,900
<b>TOTAL EXPENDITURES</b>	<b>19,193</b>	<b>15,900</b>	<b>15,900</b>	<b>7,095</b>	<b>15,900</b>	<b>15,900</b>
<b>NET TAX LEVY</b>	<b>19,193</b>	<b>15,900</b>	<b>15,900</b>	<b>7,095</b>	<b>15,900</b>	<b>15,900</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
DELINQUENT ACCOUNTS**

**Budget Code 1310**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Materials & Supplies						
Uncollectible Personal Prop. Taxes	16,445	5,900	5,900	142	5,900	5,900
Uncollectible Real Estate Taxes	0	500	500	0	500	500
Uncollectible Accounts Receivable	2,748	9,500	9,500	6,953	9,500	9,500
<b>Total Materials &amp; Supplies</b>	<b>19,193</b>	<b>15,900</b>	<b>15,900</b>	<b>7,095</b>	<b>15,900</b>	<b>15,900</b>
<b>TOTAL EXPENDITURES</b>	<b>19,193</b>	<b>15,900</b>	<b>15,900</b>	<b>7,095</b>	<b>15,900</b>	<b>15,900</b>
<b>NET TAX LEVY</b>	<b>19,193</b>	<b>15,900</b>	<b>15,900</b>	<b>7,095</b>	<b>15,900</b>	<b>15,900</b>



# Insurance & Bonds

## Appropriation Summary

Expenditures	\$28,991
Less Revenues	\$0
Tax Levy Required	<u>\$28,991</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 any 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>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
INSURANCE & BONDS**

**Budget Code 1315**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	6,631	6,160	6,160	4,518	6,160	7,020
Materials & Supplies	18,507	21,971	21,971	10,222	21,971	21,971
<b>TOTAL EXPENDITURES</b>	<b>25,138</b>	<b>28,131</b>	<b>28,131</b>	<b>14,740</b>	<b>28,131</b>	<b>28,991</b>
<b>NET TAX LEVY</b>	<b>25,138</b>	<b>28,131</b>	<b>28,131</b>	<b>14,740</b>	<b>28,131</b>	<b>28,991</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
INSURANCE & BONDS**

**Budget Code 1315**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Fringe Benefits						
Group Life-Retirees > 65	6,631	6,160	6,160	4,518	6,160	7,020
<b>Total Fringe Benefits</b>	<b>6,631</b>	<b>6,160</b>	<b>6,160</b>	<b>4,518</b>	<b>6,160</b>	<b>7,020</b>
<b>Total Personal Services</b>	<b>6,631</b>	<b>6,160</b>	<b>6,160</b>	<b>4,518</b>	<b>6,160</b>	<b>7,020</b>
Materials & Supplies						
Claims	18,507	21,971	21,971	10,222	21,971	21,971
<b>Total Materials &amp; Supplies</b>	<b>18,507</b>	<b>21,971</b>	<b>21,971</b>	<b>10,222</b>	<b>21,971</b>	<b>21,971</b>
<b>TOTAL EXPENDITURES</b>	<b>25,138</b>	<b>28,131</b>	<b>28,131</b>	<b>14,740</b>	<b>28,131</b>	<b>28,991</b>
<b>NET TAX LEVY</b>	<b>25,138</b>	<b>28,131</b>	<b>28,131</b>	<b>14,740</b>	<b>28,131</b>	<b>28,991</b>

# Pay Plan Adjustments

## Appropriation Summary

Expenditures	\$0
Less Revenues	\$0
Tax Levy Required	<u>\$0</u>

## Purpose And Activities

**PURPOSE:** To provide funds for increases in wages and fringe benefits.

**ACTIVITIES:** Amounts necessary to meet requirements of collective bargaining agreements and the non-organized employee compensation plan are transferred during the year from this code into various operating department codes.

## Budget Comments

To provide for adjustments for unsettled union contracts and personnel related costs.

Nothing budgeted for 2010.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
PAY PLAN ADJUSTMENTS**

**Budget Code 1320**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	0	10,000	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET TAX LEVY</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
PAY PLAN ADJUSTMENTS**

**Budget Code 1320**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Pay Plan Adjustments	0	10,000	0	0	0	0
Total Salaries & Wages	0	10,000	0	0	0	0
<b>Total Personal Services</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET TAX LEVY</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Operating Transfers

## Appropriation Summary

Expenditures	\$3,094,933
Less Revenues	\$0
Tax Levy Required	<u>\$3,094,933</u>

## Purpose And Activities

**PURPOSE:** To provide funds to make expenditure payments for goods or services received in other funds.

**ACTIVITIES:** Transmit working capital to funds as required.

## Budget Comments

Operating transfers are made to the Capital Projects Fund for capital items financed by the property tax levy. Additional operating transfers are made to the Ambulance, Recycling and Transit Funds as a tax subsidy.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
OPERATING TRANSFERS**

Budget Code 1325

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Other Financing Uses	2,711,149	2,611,172	2,611,172	2,611,172	2,611,172	3,094,933
<b>TOTAL EXPENDITURES</b>	<b>2,711,149</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>3,094,933</b>
<b>NET TAX LEVY</b>	<b>2,711,149</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>3,094,933</b>



**CITY OF FOND DU LAC  
2010 BUDGET  
OPERATING TRANSFERS**

Budget Code 1325

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Other Financing Uses						
Operating Transfers Out						
Special Revenue Fund	1,389,052	1,656,172	1,656,172	1,656,172	1,656,172	2,816,033
Capital Projects Fund	1,322,097	955,000	955,000	955,000	955,000	278,900
<b>Total Operating Transfers Out</b>	<b>2,711,149</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>3,094,933</b>
<b>Total Other Financing Uses</b>	<b>2,711,149</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>3,094,933</b>
<b>TOTAL EXPENDITURES</b>	<b>2,711,149</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>3,094,933</b>
<b>NET TAX LEVY</b>	<b>2,711,149</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>2,611,172</b>	<b>3,094,933</b>

# City Wide

## Appropriation Summary

Expenditures	\$12,346
Less Revenues	\$24,972,035
(Increase) in Fund Balance	<u><u>(\$24,959,689)</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 and Wisconsin Alliance of Cities dues. Revenues include the City's general revenue not related to any one department or division.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
CITY WIDE**

Budget Code 1900

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	0	0	0	19	19	0
<b>Materials &amp; Supplies</b>	14,461	12,348	12,348	12,348	12,348	12,346
Miscellaneous	16	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>14,477</b>	<b>12,348</b>	<b>12,348</b>	<b>12,367</b>	<b>12,367</b>	<b>12,346</b>
<b>LESS REVENUES:</b>						
Taxes	12,534,067	14,485,095	14,485,095	14,498,207	14,797,571	15,962,091
Licenses & Permits	456,122	446,740	446,740	233,035	446,740	462,000
Intergovernmental Revenues	7,925,182	7,804,050	7,804,050	2,228,667	7,823,578	7,508,829
Interest & Rent	1,122,418	1,000,000	1,000,000	292,357	350,000	350,000
Miscellaneous Revenues	273	0	0	286	286	0
Other Financing Sources	546,917	692,787	1,012,468	390,897	460,506	552,817
<b>TOTAL REVENUES</b>	<b>22,584,979</b>	<b>24,428,672</b>	<b>24,748,353</b>	<b>17,643,449</b>	<b>23,878,681</b>	<b>24,835,737</b>
<b>(INCREASE) DECREASE IN FUND BALANCE</b>	<b>(22,570,502)</b>	<b>(24,416,324)</b>	<b>(24,736,005)</b>	<b>(17,631,082)</b>	<b>(23,866,314)</b>	<b>(24,823,391)</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
CITY WIDE**

**Budget Code 1900**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Other Outside Services	0	0	0	19	19	0
Memberships & Publications	14,461	12,348	12,348	12,348	12,348	12,346
Miscellaneous	16	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>14,477</b>	<b>12,348</b>	<b>12,348</b>	<b>12,367</b>	<b>12,367</b>	<b>12,346</b>

**LESS REVENUES:**

**Taxes**

Tax Levy	11,661,385	13,449,840	13,449,840	13,449,840	13,449,840	14,573,664
Tax Roll Overrun	4	0	0	1	1	0
Omitted Taxes	3,860	12,636	12,636	12,636	12,636	1,618
Excess TIF Increment Distribution	0	0	0	0	286,304	0
Mobile Home Fees	53,294	43,481	43,481	32,384	50,500	47,700
Interest & Penalties	(4,384)	13,500	13,500	26,961	23,000	21,000
Water Utility-In Lieu of Taxes	722,274	867,746	867,746	877,398	877,398	1,218,417
Housing Authority-In Lieu of Taxes	65,234	64,310	64,310	65,405	64,310	64,310
Other Tax Exempt-In Lieu of Taxes	32,400	33,582	33,582	33,582	33,582	35,382
<b>Total Taxes</b>	<b>12,534,067</b>	<b>14,485,095</b>	<b>14,485,095</b>	<b>14,498,207</b>	<b>14,797,571</b>	<b>15,962,091</b>

**Licenses & Permits**

Cable TV Franchise Fee	456,122	446,740	446,740	233,035	446,740	462,000
<b>Total Licenses &amp; Permits</b>	<b>456,122</b>	<b>446,740</b>	<b>446,740</b>	<b>233,035</b>	<b>446,740</b>	<b>462,000</b>

**Intergovernmental Revenues**

State Shared Revenue	6,395,694	6,394,382	6,394,382	959,157	6,401,022	6,185,206
State Expenditure Restraint	811,787	746,351	746,351	746,351	746,092	636,993
State Computer Equipment Aid	274,681	246,249	246,249	246,249	246,249	267,908
Payment for Municipal Services	229,515	220,762	220,762	220,875	220,875	206,229
DNR in Lieu of Taxes	336	336	336	342	342	336
Town of FDL Utility Component	117,696	113,525	113,525	0	113,525	113,525
Transit Agreement-Non ADA/Elderly	95,473	82,445	82,445	55,693	95,473	98,632
<b>Total Intergovernmental Revenues</b>	<b>7,925,182</b>	<b>7,804,050</b>	<b>7,804,050</b>	<b>2,228,667</b>	<b>7,823,578</b>	<b>7,508,829</b>

**Interest & Rent**

Interest on Investment	1,121,098	1,000,000	1,000,000	292,357	350,000	350,000
Rent	1,320	0	0	0	0	0
<b>Total Interest &amp; Rent</b>	<b>1,122,418</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>292,357</b>	<b>350,000</b>	<b>350,000</b>

**Miscellaneous Revenues**

Miscellaneous	273	0	0	286	286	0
<b>Total Miscellaneous Revenues</b>	<b>273</b>	<b>0</b>	<b>0</b>	<b>286</b>	<b>286</b>	<b>0</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
CITY WIDE**

**Budget Code 1900**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Other Financing Sources						
Transfers From Other Funds						
Special Revenue Fund-Transit	50,000	40,000	40,000	40,000	40,000	40,000
Debt Service Fund	496,917	350,000	350,000	350,897	420,506	0
<b>Total Transfers From Other Funds</b>	<b>546,917</b>	<b>390,000</b>	<b>390,000</b>	<b>390,897</b>	<b>460,506</b>	<b>40,000</b>
 <b>Fund Balance Applied to Budget</b>	 <b>0</b>	 <b>302,787</b>	 <b>622,468</b>	 <b>0</b>	 <b>0</b>	 <b>512,817</b>
 <b>Total Other Financing Sources</b>	 <b>546,917</b>	 <b>692,787</b>	 <b>1,012,468</b>	 <b>390,897</b>	 <b>460,506</b>	 <b>552,817</b>
 <b>TOTAL REVENUES</b>	 <b>22,584,979</b>	 <b>24,428,672</b>	 <b>24,748,353</b>	 <b>17,643,449</b>	 <b>23,878,681</b>	 <b>24,835,737</b>
 <b>(INCREASE) DECREASE IN FUND BALANCE</b>	 <b>(22,570,502)</b>	 <b>(24,416,324)</b>	 <b>(24,736,005)</b>	 <b>(17,631,082)</b>	 <b>(23,866,314)</b>	 <b>(24,823,391)</b>

**City of Fond du Lac  
2010 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, ambulance services, community projects, the recycling program, the parking fund, harbor and boating facilities, fuel pump maintenance fund, haz mat interagency agreement, and transit.

**CITY OF FOND DU LAC  
2010 BUDGET  
SPECIAL REVENUE FUNDS SUMMARY**

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	5,246,949	5,439,066	5,439,066	3,385,426	5,385,245	5,545,813
Contractual Services	2,187,519	2,271,384	2,271,384	1,373,596	2,192,429	2,307,382
Materials & Supplies	2,127,759	1,825,279	1,828,283	1,098,809	1,840,383	1,871,012
Utilities	171,552	199,352	196,506	92,029	169,236	185,726
Other	24,734	0	0	26,829	26,829	0
Miscellaneous	2,334	0	0	0	0	100
Taxes	16,744	18,350	18,350	9,690	17,900	17,900
Expense Transfers	(1,214)	0	0	(2,007)	(2,007)	0
Capital Outlay	71	75,000	75,000	0	75,000	0
Other Financing Uses	320,699	324,381	324,381	306,328	310,070	446,984
<b>TOTAL EXPENDITURES</b>	<b>10,097,147</b>	<b>10,152,812</b>	<b>10,152,970</b>	<b>6,290,700</b>	<b>10,015,085</b>	<b>10,374,917</b>
<b>REVENUES</b>						
Donations	1,500	0	0	0	0	0
Taxes	2,348,123	2,012,971	2,012,971	2,012,971	2,012,971	1,735,585
Intergovernmental Revenues	2,164,258	2,317,692	2,317,692	1,803,242	2,329,945	2,449,633
Intragovernmental Revenues	0	0	0	0	0	273,353
Public Charges for Services	3,060,043	2,785,734	2,785,734	1,852,230	2,776,293	2,781,372
Fines, Forfeits & Penalties	151,977	173,955	173,955	97,877	157,991	158,030
Interest & Rent	5,587	5,380	5,380	2,381	3,000	3,000
Miscellaneous	277,653	166,688	166,688	176,090	222,245	187,152
Other Financing Sources	2,211,795	1,677,805	1,677,805	1,656,172	1,656,172	2,542,680
<b>TOTAL REVENUES</b>	<b>10,220,936</b>	<b>9,140,225</b>	<b>9,140,225</b>	<b>7,600,963</b>	<b>9,158,617</b>	<b>10,130,805</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>123,789</b>	<b>(1,012,587)</b>	<b>(1,012,745)</b>	<b>1,310,263</b>	<b>(856,468)</b>	<b>(244,112)</b>



# Library

## Appropriation Summary

Expenditures	\$2,731,814
Less revenues	\$2,731,814
(Increase) Decrease-Fund Balance	<u>\$0</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 increased 0.2% from 2009.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	31.19	31.13

**CITY OF FOND DU LAC  
2010 BUDGET  
LIBRARY**

**Budget Code 2000**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	1,823,889	1,860,040	1,860,040	1,190,419	1,863,451	1,910,772
Contractual Services	229,254	229,471	229,471	185,642	221,110	244,090
Materials & Supplies	440,527	466,699	469,545	285,446	467,572	492,153
Utilities	78,038	85,588	82,742	39,109	73,424	84,799
Other	24,734	0	0	26,829	26,829	0
<b>TOTAL EXPENDITURES</b>	<b>2,596,442</b>	<b>2,641,798</b>	<b>2,641,798</b>	<b>1,727,445</b>	<b>2,652,386</b>	<b>2,731,814</b>
<b>LESS REVENUES:</b>						
Taxes	1,717,883	1,732,485	1,732,485	1,732,485	1,732,485	1,735,585
Intergovernmental Revenues	652,549	770,070	770,070	770,070	770,070	841,200
Public Charges for Services	9,772	12,578	12,578	6,040	9,773	9,772
Fines & Rentals	64,841	82,955	82,955	44,919	64,841	64,880
Miscellaneous Revenues	90,329	34,888	34,888	74,111	88,904	80,377
<b>TOTAL REVENUES</b>	<b>2,535,374</b>	<b>2,632,976</b>	<b>2,632,976</b>	<b>2,627,625</b>	<b>2,666,073</b>	<b>2,731,814</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(61,068)</b>	<b>(8,822)</b>	<b>(8,822)</b>	<b>900,180</b>	<b>13,687</b>	<b>0</b>

Projection of Fund Balance as of December 31, 2009 and December 31, 2010

January 1, 2009 balance		\$ (19,696)
Net change from 2009 operations		
Revenues	\$ 2,666,073	
Expenditures	2,652,386	13,687
December 31, 2009 projected balance		<u>\$ (6,009)</u>
Net change from 2010 operations		
Revenues	\$ 2,731,814	
Expenditures	2,731,814	0
December 31, 2010 projected balance		<u>\$ (6,009)</u>

**CITY OF FOND DU LAC  
2010 BUDGET  
LIBRARY**

**Budget Code 2000**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	1,333,456	1,334,761	1,334,761	826,638	1,303,220	1,322,876
Overtime Payments	94	0	0	0	0	0
<b>Total Salaries &amp; Wages</b>	<b>1,333,550</b>	<b>1,334,761</b>	<b>1,334,761</b>	<b>826,638</b>	<b>1,303,220</b>	<b>1,322,876</b>
Fringe Benefits						
Wisconsin Retirement	134,708	134,496	134,496	81,584	132,416	141,828
Social Security-Employer	98,384	102,109	102,109	60,389	99,893	101,200
Employee Group Health Insurance	248,336	281,380	281,380	190,762	292,527	334,154
Employee Group Life Insurance	6,819	7,230	7,230	4,420	7,132	7,010
Dependent Group Life Insurance	94	64	64	62	64	64
Unemployment Compensation	38	0	0	78	78	0
Retiree Health Insurance Credits	1,960	0	0	26,486	28,121	3,640
<b>Total Fringe Benefits</b>	<b>490,339</b>	<b>525,279</b>	<b>525,279</b>	<b>363,781</b>	<b>560,231</b>	<b>587,896</b>
<b>Total Personal Services</b>	<b>1,823,889</b>	<b>1,860,040</b>	<b>1,860,040</b>	<b>1,190,419</b>	<b>1,863,451</b>	<b>1,910,772</b>
Contractual Services						
Other Outside Services	1,530	2,552	2,552	804	2,552	2,510
Administrative Fees	23,428	23,428	23,428	17,091	23,428	26,915
Auditing Fees	810	835	835	761	835	859
Collection Company Services	6,788	7,500	7,500	3,708	7,500	7,500
Custodial Services	25,895	25,895	25,895	17,757	25,895	25,895
Garbage/Recycling Services	1,424	1,515	1,515	950	1,515	1,515
Lawn Care/Snow Removal	0	500	500	403	500	500
Processing Fee	660	600	600	532	600	600
Elevator Contract	1,236	1,239	1,239	0	1,239	1,239
Rent Other	5,963	8,055	8,055	4,281	8,055	8,175
Automation	142,882	135,697	135,697	126,954	131,697	148,432
Worker's Compensation	4,979	5,790	5,790	3,041	5,790	4,889
Property & Liability Insurance	13,659	15,865	15,865	9,360	11,504	15,061
<b>Total Contractual</b>	<b>229,254</b>	<b>229,471</b>	<b>229,471</b>	<b>185,642</b>	<b>221,110</b>	<b>244,090</b>
Materials & Supplies						
Maintenance-Buildings	22,273	13,000	15,846	11,840	23,382	13,500
Maintenance-Office Equipment	258	0	0	0	0	0
Maintenance-Bookmobile Maint/Fuel	7,844	6,014	6,014	2,143	3,500	5,000
Maintenance-Photocopier	1,265	1,500	1,500	1,102	1,500	1,500
Maintenance-Bookmobile Repairs	1,499	3,000	3,000	708	3,000	21,000
Advertising	2,527	500	500	500	500	500
Postage	1,991	13,000	13,000	8,045	13,000	13,650
Education & Training	8,033	3,000	3,000	2,731	3,505	5,000
Municipal Business	158	200	200	59	200	200
Education & Memberships	1,420	1,420	1,420	1,010	1,141	1,141
Office Supplies	7,127	13,292	13,292	11,952	13,337	14,500
Custodial Supplies	3,963	5,000	5,000	2,955	5,000	5,000
General Supplies	629	700	700	350	700	700
Equipment < \$5,000	12,563	2,600	2,600	157	1,000	0
Catalog Supplies	22,144	26,000	26,000	19,678	26,000	27,627

**CITY OF FOND DU LAC  
2010 BUDGET  
LIBRARY**

**Budget Code 2000**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Audio Visual	77,469	87,681	87,681	49,214	86,004	87,681
Books	211,839	235,730	235,730	128,457	233,379	235,730
Electronic Media	27,000	27,000	27,000	23,511	27,000	27,000
Printing/Coin-Op Supplies	6,984	1,000	1,000	0	0	1,000
Microfilm	1,000	1,000	1,000	0	1,000	1,000
Periodicals	15,565	17,062	17,062	14,441	16,424	16,424
Programming	6,976	8,000	8,000	6,593	8,000	14,000
<b>Total Materials &amp; Supplies</b>	<b>440,527</b>	<b>466,699</b>	<b>469,545</b>	<b>285,446</b>	<b>467,572</b>	<b>492,153</b>
Utilities						
Telephone	4,128	6,213	6,213	3,682	5,424	5,424
Electricity	56,987	57,750	57,750	30,172	54,000	57,750
Natural Gas	14,015	18,125	15,279	3,622	10,500	18,125
Water & Sewer Charges	2,908	3,500	3,500	1,633	3,500	3,500
<b>Total Utilities</b>	<b>78,038</b>	<b>85,588</b>	<b>82,742</b>	<b>39,109</b>	<b>73,424</b>	<b>84,799</b>
Other						
Contribution/Grant Expenses	19,261	0	0	26,829	26,829	0
Miscellaneous Expend-Library Cash	5,473	0	0	0	0	0
<b>Total Other</b>	<b>24,734</b>	<b>0</b>	<b>0</b>	<b>26,829</b>	<b>26,829</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>2,596,442</b>	<b>2,641,798</b>	<b>2,641,798</b>	<b>1,727,445</b>	<b>2,652,386</b>	<b>2,731,814</b>
<b>LESS REVENUES:</b>						
Taxes						
Tax Levy	1,717,883	1,732,485	1,732,485	1,732,485	1,732,485	1,735,585
<b>Total Taxes</b>	<b>1,717,883</b>	<b>1,732,485</b>	<b>1,732,485</b>	<b>1,732,485</b>	<b>1,732,485</b>	<b>1,735,585</b>
Intergovernmental Revenues						
Fond du Lac County	630,212	747,256	747,256	747,256	747,256	819,385
Reimb Other Counties	22,337	22,814	22,814	22,814	22,814	21,815
<b>Total Intergovernmental Revenues</b>	<b>652,549</b>	<b>770,070</b>	<b>770,070</b>	<b>770,070</b>	<b>770,070</b>	<b>841,200</b>
Public Charges for Services						
Coin-Op	9,772	12,578	12,578	6,040	9,773	9,772
<b>Total Public Charges for Services</b>	<b>9,772</b>	<b>12,578</b>	<b>12,578</b>	<b>6,040</b>	<b>9,773</b>	<b>9,772</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
LIBRARY**

**Budget Code 2000**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Fines & Rentals						
Lost Books-Library	5,880	8,070	8,070	4,344	5,880	5,880
Library Fines	58,961	74,885	74,885	40,575	58,961	59,000
<b>Total Fines &amp; Rentals</b>	<b>64,841</b>	<b>82,955</b>	<b>82,955</b>	<b>44,919</b>	<b>64,841</b>	<b>64,880</b>
Miscellaneous Revenues						
Miscellaneous Grants	48,027	30,000	30,000	56,263	69,743	74,000
Donations	39,609	0	0	9,997	11,193	0
Miscellaneous	2,814	4,888	4,888	7,806	7,923	6,377
Art Sales	(121)	0	0	45	45	0
<b>Total Miscellaneous Revenues</b>	<b>90,329</b>	<b>34,888</b>	<b>34,888</b>	<b>74,111</b>	<b>88,904</b>	<b>80,377</b>
<b>TOTAL REVENUES</b>	<b>2,535,374</b>	<b>2,632,976</b>	<b>2,632,976</b>	<b>2,627,625</b>	<b>2,666,073</b>	<b>2,731,814</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(61,068)</b>	<b>(8,822)</b>	<b>(8,822)</b>	<b>900,180</b>	<b>13,687</b>	<b>0</b>

# City Grant Programs

## Appropriation Summary

Expenditures	\$28,800
Less revenues	\$27,900
(Increase) Decrease-Fund Balance	<u>\$ 900</u>

## Purpose And Activities

**PURPOSE:** To account for programs administered by various agencies.

**ACTIVITIES:** The monies received are restricted for paramedic training, purchasing safety related equipment for the workplace and expenditures related to the ATV park .

## Budget Comments

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

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
CITY GRANT PROGRAMS**

**Budget Codes 2110, 2120, 2140, & 2150**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services	1,910	1,000	1,000	1,615	1,615	2,000
Materials & Supplies	20,636	25,750	25,750	22,003	47,932	26,800
Other Financing Uses	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>22,546</b>	<b>26,750</b>	<b>26,750</b>	<b>23,618</b>	<b>49,547</b>	<b>28,800</b>
<b>REVENUES</b>						
Miscellaneous	0	0	0	0	0	0
Intergovernmental Revenues	26,281	26,500	26,500	9,330	27,927	27,900
<b>TOTAL REVENUES</b>	<b>26,281</b>	<b>26,500</b>	<b>26,500</b>	<b>9,330</b>	<b>27,927</b>	<b>27,900</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>3,735</b>	<b>(250)</b>	<b>(250)</b>	<b>(14,288)</b>	<b>(21,620)</b>	<b>(900)</b>

Projection of Fund Balance as of December 31, 2009 and December 31, 2010

January 1, 2009 balance						\$49,350
Net change from 2009 operations						
Revenues					\$27,927	
Expenditures					49,547	(21,620)
December 31, 2009 projected balance						<u>\$27,730</u>
Net change from 2010 operations						
Revenues					\$27,900	
Expenditures					28,800	(900)
December 31, 2010 projected balance						<u>\$26,830</u>

# Ambulance Fund

## Appropriation Summary

Expenditures	\$4,233,168
Less revenues	\$4,237,753
(Increase) Decrease-Fund Balance	<u>\$ (4,585)</u>

## Purpose And Activities

**PURPOSE:** Provide Advance Life Support (ALS) and Basic Life Support (BLS) to our community.

**ACTIVITIES:** Our 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. Our 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. Our 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. Our 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. The property tax levy subsidy transfer from the General Fund is \$2,028,343.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	28.00	28.00



**CITY OF FOND DU LAC  
2010 BUDGET  
AMBULANCE**

**Budget Code 2200**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	2,627,614	2,739,270	2,739,270	1,670,175	2,685,929	2,798,012
Contractual Services	261,635	280,694	280,694	158,679	260,718	290,231
Material & Supplies	1,155,120	893,760	893,918	525,605	932,660	938,408
Utilities	15,960	17,107	17,107	9,523	16,530	16,517
Expense Transfers	(1,214)	0	0	(2,007)	(2,007)	0
Other Financing Uses	173,118	29,000	29,000	29,000	29,000	190,000
<b>TOTAL EXPENDITURES</b>	<b>4,232,233</b>	<b>3,959,831</b>	<b>3,959,989</b>	<b>2,390,975</b>	<b>3,922,830</b>	<b>4,233,168</b>
<b>LESS REVENUES:</b>						
Taxes	256,645	0	0	0	0	0
Intergovernmental Revenues	207,479	230,328	230,328	228,776	228,776	261,410
Public Charges for Services	2,309,402	1,948,000	1,948,000	1,285,659	1,948,000	1,948,000
Miscellaneous Revenues	4,817	0	0	783	783	0
Other Financing Sources	1,532,406	1,048,897	1,048,897	1,048,897	1,048,897	2,028,343
<b>TOTAL REVENUES</b>	<b>4,310,749</b>	<b>3,227,225</b>	<b>3,227,225</b>	<b>2,564,115</b>	<b>3,226,456</b>	<b>4,237,753</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>78,516</b>	<b>(732,606)</b>	<b>(732,764)</b>	<b>173,140</b>	<b>(696,374)</b>	<b>4,585</b>

Projection of Fund Balance as of December 31, 2009 and December 31, 2010

January 1, 2009 balance	961,789
Net change from 2009 operations	
Revenues	3,226,456
Expenditures	<u>3,922,830</u> (696,374)
December 31, 2009 projected balance	265,415
Net change from 2010 operations	
Revenues	4,237,753
Expenditures	<u>4,233,168</u> 4,585
December 31, 2010 projected balance	<u>270,000</u>

**CITY OF FOND DU LAC  
2010 BUDGET  
AMBULANCE**

**Budget Code 2200**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	1,614,113	1,665,652	1,665,652	994,641	1,604,159	1,685,488
Overtime Payments	153,772	148,070	148,070	100,769	166,120	148,570
Job Class Premium Pay	3,505	6,250	6,250	1,648	2,950	6,250
EMT Certification Pay	491	738	738	314	485	837
Ambulance Transfer Pay	18,964	24,000	24,000	9,675	17,000	24,000
Ambulance Duty Pay	11	0	0	0	0	0
Special Rescue Team Pay	5,713	5,800	5,800	3,971	6,074	6,175
Education Pay	11,943	12,249	12,249	8,300	12,783	13,391
Holiday Pay	70,710	68,035	68,035	43,894	73,000	72,712
Paramedic Certification Pay	230	0	0	160	241	0
<b>Total Salaries &amp; Wages</b>	<b>1,879,452</b>	<b>1,930,794</b>	<b>1,930,794</b>	<b>1,163,372</b>	<b>1,882,812</b>	<b>1,957,423</b>
Fringe Benefits						
Wisconsin Retirement	385,257	389,235	389,235	237,440	390,833	394,662
Social Security-Employer	28,060	30,042	30,042	17,694	29,203	30,463
Worker's Comp Make Whole	2,711	0	0	6,356	7,000	0
Employee Group Health Insurance	320,907	371,562	371,562	232,931	358,708	402,887
Employee Group Life Insurance	8,896	9,097	9,097	5,876	8,833	9,213
Dependent Group Life Insurance	14	16	16	10	16	16
Retiree Health Insurance Credits	2,317	8,524	8,524	6,496	8,524	3,348
<b>Total Fringe Benefits</b>	<b>748,162</b>	<b>808,476</b>	<b>808,476</b>	<b>506,803</b>	<b>803,117</b>	<b>840,589</b>
<b>Total Personal Services</b>	<b>2,627,614</b>	<b>2,739,270</b>	<b>2,739,270</b>	<b>1,670,175</b>	<b>2,685,929</b>	<b>2,798,012</b>
Contractual Services						
Administrative Fees	69,963	76,580	76,580	51,052	76,580	81,567
Auditing Fees	405	419	419	382	419	431
Other Outside Services	120,278	114,113	114,113	64,925	114,113	117,877
Data Processing Services	16,519	19,257	19,257	12,850	19,257	20,583
Worker's Compensation	37,205	50,682	50,682	25,581	41,772	51,301
Property & Liability Insurance	17,265	19,643	19,643	3,889	8,577	18,472
<b>Total Contractual Services</b>	<b>261,635</b>	<b>280,694</b>	<b>280,694</b>	<b>158,679</b>	<b>260,718</b>	<b>290,231</b>
Materials & Supplies						
Maintenance-Buildings	8,910	3,860	4,160	4,092	4,160	3,900
Maintenance-Automotive	34,002	18,000	18,000	11,149	18,000	18,000
Maintenance-All Other Equipment	7,474	7,850	7,850	7,736	7,850	7,900
Advertising	67	0	0	0	0	0
Printing	394	600	600	49	400	450
Postage	20	100	100	10	100	100
Education & Training	5,050	10,000	10,000	5,555	10,000	12,555
Municipal Business	654	700	700	243	700	700
Memberships & Publications	150	225	225	0	225	290
Educational Services	224	2,500	2,500	1,385	2,200	2,500
Motor Vehicle Supplies	33,207	32,900	32,600	10,966	23,200	23,500
Medical & Laboratory Supplies	52,481	46,250	46,250	31,084	46,250	49,153
General Supplies	375	500	500	205	500	390
Equipment < \$5,000	5,890	6,000	6,158	3,179	6,000	3,600
Hardware/Software < \$5,000	1,286	0	0	0	0	600
Chemicals & Ordnance	2,775	3,500	3,500	1,670	2,300	2,800

**CITY OF FOND DU LAC  
2010 BUDGET  
AMBULANCE**

**Budget Code 2200**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Clothing Expense	19,682	26,775	26,775	15,575	26,775	27,970
Regulated Ambulance W/O's	707,473	533,520	533,520	296,973	533,520	533,520
Uncollectible Ambulance	173,006	150,480	150,480	135,734	150,480	150,480
Uncollectible Ambulance-Allowance	102,000	50,000	50,000	0	100,000	100,000
<b>Total Material &amp; Supplies</b>	<b>1,155,120</b>	<b>893,760</b>	<b>893,918</b>	<b>525,605</b>	<b>932,660</b>	<b>938,408</b>
<b>Utilities</b>						
Telephone	892	1,100	1,100	558	860	920
Cellular Phone	1,954	1,700	1,700	1,473	2,200	1,700
Other Communications	2,303	2,500	2,500	861	2,500	2,500
Water & Sewer	1,450	1,680	1,680	829	1,680	1,906
Electricity	6,104	5,732	5,732	3,875	6,290	6,591
Natural Gas	3,257	4,395	4,395	1,927	3,000	2,900
<b>Total Utilities</b>	<b>15,960</b>	<b>17,107</b>	<b>17,107</b>	<b>9,523</b>	<b>16,530</b>	<b>16,517</b>
<b>Expense Transfers</b>						
Expense Transfers	(1,214)	0	0	(2,007)	(2,007)	0
<b>Total Expense Transfers</b>	<b>(1,214)</b>	<b>0</b>	<b>0</b>	<b>(2,007)</b>	<b>(2,007)</b>	<b>0</b>
<b>Other Financing Uses</b>						
Operating Transfer to Capital Projects Fund	173,118	29,000	29,000	29,000	29,000	190,000
<b>Total Financing Uses</b>	<b>173,118</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>	<b>190,000</b>
<b>TOTAL EXPENDITURES</b>	<b>4,232,233</b>	<b>3,959,831</b>	<b>3,959,989</b>	<b>2,390,975</b>	<b>3,922,830</b>	<b>4,233,168</b>
<b>LESS REVENUES:</b>						
<b>Taxes</b>						
Tax Levy	256,645	0	0	0	0	0
<b>Total Taxes</b>	<b>256,645</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intergovernmental Revenues</b>						
County Ambulance Subsidy	103,744	106,338	106,338	104,786	104,786	105,834
Towns-Ambulance	91,921	123,990	123,990	123,990	123,990	155,576
Miscellaneous State Grants	622	0	0	0	0	0
Federal Revenues	11,192	0	0	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>207,479</b>	<b>230,328</b>	<b>230,328</b>	<b>228,776</b>	<b>228,776</b>	<b>261,410</b>
<b>Public Charges for Services</b>						
Ambulance Billings	2,289,402	1,928,000	1,928,000	1,265,659	1,928,000	1,928,000
Quad Graphics Contract	20,000	20,000	20,000	20,000	20,000	20,000
<b>Public Charges for Services</b>	<b>2,309,402</b>	<b>1,948,000</b>	<b>1,948,000</b>	<b>1,285,659</b>	<b>1,948,000</b>	<b>1,948,000</b>
<b>Miscellaneous Revenues</b>						
Sale of Other Equipment & Property	1,100	0	0	0	0	0
Donations	2,519	0	0	0	0	0
Miscellaneous	1,198	0	0	783	783	0
<b>Total Miscellaneous Revenues</b>	<b>4,817</b>	<b>0</b>	<b>0</b>	<b>783</b>	<b>783</b>	<b>0</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
AMBULANCE**

**Budget Code 2200**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Other Financing Sources						
Operating Transfers-General Fund Tax Subsidy	1,359,288	1,048,897	1,048,897	1,048,897	1,048,897	2,028,343
<b>Total Other Financing Sources</b>	<b>1,359,288</b>	<b>1,048,897</b>	<b>1,048,897</b>	<b>1,048,897</b>	<b>1,048,897</b>	<b>2,028,343</b>
<b>Fund Balance Applied to Budget</b>	<b>173,118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources</b>	<b>1,532,406</b>	<b>1,048,897</b>	<b>1,048,897</b>	<b>1,048,897</b>	<b>1,048,897</b>	<b>2,028,343</b>
<b>TOTAL REVENUES</b>	<b>4,310,749</b>	<b>3,227,225</b>	<b>3,227,225</b>	<b>2,564,115</b>	<b>3,226,456</b>	<b>4,237,753</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>78,516</b>	<b>(732,606)</b>	<b>(732,764)</b>	<b>173,140</b>	<b>(696,374)</b>	<b>4,585</b>

# Community Projects

## Appropriation Summary

Expenditures	\$76,519
Less revenues	\$66,494
(Increase) Decrease-Fund Balance	<u>\$ 10,025</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 education, paramedic donations, firefighter training; park improvements, fireworks, tree share program, canine unit, crime prevention, garbage carts, and downtown Christmas lights.

## Budget Comments

No significant change is proposed.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
COMMUNITY PROJECTS**

**Budget Codes 2250 to 2287**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Materials & Supplies	146,274	56,000	56,000	89,502	94,705	76,519
<b>TOTAL EXPENDITURES</b>	<b>146,274</b>	<b>56,000</b>	<b>56,000</b>	<b>89,502</b>	<b>94,705</b>	<b>76,519</b>
<b>REVENUES</b>						
Intergovernmental Revenues	49,528	0	0	0	2,000	24,719
Miscellaneous	83,399	41,800	41,800	66,342	68,475	41,775
Other Financing Sources	22,263	21,633	21,633	0	0	0
<b>TOTAL REVENUES</b>	<b>155,190</b>	<b>63,433</b>	<b>63,433</b>	<b>66,342</b>	<b>70,475</b>	<b>66,494</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>8,916</b>	<b>7,433</b>	<b>7,433</b>	<b>(23,160)</b>	<b>(24,230)</b>	<b>(10,025)</b>

Projection of Fund Balance as of December 31, 2009 and December 31, 2010

January 1, 2009 balance						\$87,174
Net change from 2009 operations						
Revenues					\$70,475	
Expenditures					94,705	(24,230)
December 31, 2009 projected balance						<u>\$62,944</u>
Net change from 2010 operations						
Revenues					\$66,494	
Expenditures					76,519	(10,025)
December 31, 2010 projected balance						<u>\$52,919</u>

# Recycling

## Appropriation Summary

Expenditures	\$806,950
Less revenues	\$716,837
(Increase) Decrease-Fund Balance	<u>\$90,113</u>

## Purpose And Activities

**PURPOSE:** To account for the recycling program activities.

**ACTIVITIES:** Fund revenues, consisting of tax levy and state aids, defray the cost of the recycling program.

## Budget Comments

The recycling budget continues with the same level of service that was provided in the past. Funding for the 2010 budget includes the use of fund balance of \$90,113 from previous years to reduce the property tax levy.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
RECYCLING FUND**

**Budget Code 2170**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services	756,238	856,100	856,100	425,910	823,660	806,000
Materials & Supplies	351	950	950	145	145	950
<b>TOTAL EXPENDITURES</b>	<b>756,589</b>	<b>857,050</b>	<b>857,050</b>	<b>426,055</b>	<b>823,805</b>	<b>806,950</b>
<b>LESS REVENUES:</b>						
Taxes	113,259	7,133	7,133	7,133	7,133	0
Intergovernmental Revenues	251,530	215,000	215,000	214,107	214,107	210,000
Other Financing Sources	570,910	599,775	599,775	599,775	599,775	506,837
<b>TOTAL REVENUES</b>	<b>935,699</b>	<b>821,908</b>	<b>821,908</b>	<b>821,015</b>	<b>821,015</b>	<b>716,837</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>179,110</b>	<b>(35,142)</b>	<b>(35,142)</b>	<b>394,960</b>	<b>(2,790)</b>	<b>(90,113)</b>

Projection of Fund Balance as of December 31, 2009 and December 31, 2010

January 1, 2009 balance			92,903
Net change from 2009 operations			
Revenues	821,015		
Expenditures	823,805	(2,790)	
December 31, 2009 projected balance			<u>90,113</u>
Net change from 2010 operations			
Revenues	716,837		
Expenditures	806,950	(90,113)	
December 31, 2010 projected balance			<u>0</u>



**CITY OF FOND DU LAC  
2010 BUDGET  
RECYCLING FUND**

**Budget Code 2170**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services						
Administrative Fees	12,000	12,000	12,000	8,000	12,000	12,000
Other Outside Services	744,238	844,100	844,100	417,910	811,660	794,000
<b>Total Contractual Services</b>	<b>756,238</b>	<b>856,100</b>	<b>856,100</b>	<b>425,910</b>	<b>823,660</b>	<b>806,000</b>
 Materials & Supplies						
Printing	0	200	200	145	145	200
Postage	0	250	250	0	0	250
General Supplies	351	500	500	0	0	500
<b>Total Materials &amp; Supplies</b>	<b>351</b>	<b>950</b>	<b>950</b>	<b>145</b>	<b>145</b>	<b>950</b>
 <b>TOTAL EXPENDITURES</b>	<b>756,589</b>	<b>857,050</b>	<b>857,050</b>	<b>426,055</b>	<b>823,805</b>	<b>806,950</b>
 <b>LESS REVENUES:</b>						
Taxes						
Tax Levy	113,259	7,133	7,133	7,133	7,133	0
<b>Total Taxes</b>	<b>113,259</b>	<b>7,133</b>	<b>7,133</b>	<b>7,133</b>	<b>7,133</b>	<b>0</b>
 Intergovernmental Revenues						
Recycling Grant	237,860	215,000	215,000	214,107	214,107	210,000
Miscellaneous State Grants	1,953	0	0	0	0	0
Federal Revenues	11,717	0	0	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>251,530</b>	<b>215,000</b>	<b>215,000</b>	<b>214,107</b>	<b>214,107</b>	<b>210,000</b>
 Other Financing Sources						
Operating Transfers-General Fund Tax Subsidy	570,910	599,775	599,775	599,775	599,775	506,837
<b>Total Other Financing Sources</b>	<b>570,910</b>	<b>599,775</b>	<b>599,775</b>	<b>599,775</b>	<b>599,775</b>	<b>506,837</b>
 <b>TOTAL REVENUES</b>	<b>935,699</b>	<b>821,908</b>	<b>821,908</b>	<b>821,015</b>	<b>821,015</b>	<b>716,837</b>
 <b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>179,110</b>	<b>(35,142)</b>	<b>(35,142)</b>	<b>394,960</b>	<b>(2,790)</b>	<b>(90,113)</b>

# Parking Fund

## Appropriation Summary

Expenditures	\$468,464
Less revenues	\$451,000
(Increase) Decrease-Fund Balance	<u>\$17,464</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 maintains the current level of service and maintenance. To continue to operate the downtown parking system as a self-supporting fund, it is necessary to raise parking fees every few years. There are no increases in lot permit fees or meter rates in this budget. An increase in meter rates will be considered for 2011.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	3.00	3.00

**CITY OF FOND DU LAC  
2010 BUDGET  
PARKING FUND**

**Budget Code 2300 & 2305**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	213,710	236,285	236,285	156,031	246,078	232,570
Contractual Services	70,985	91,583	91,583	49,862	82,091	92,660
Materials & Supplies	108,958	80,324	80,324	35,813	59,804	77,404
Utilities	45,928	47,710	47,710	26,274	45,110	47,930
Outlay	71	0	0	0	0	0
Sales Tax	16,744	18,350	18,350	9,690	17,900	17,900
<b>TOTAL EXPENDITURES</b>	<b>456,396</b>	<b>474,252</b>	<b>474,252</b>	<b>277,670</b>	<b>450,983</b>	<b>468,464</b>
<b>LESS REVENUES:</b>						
Charges for Services	327,935	367,000	367,000	226,204	358,000	358,000
Fines & Penalties	87,014	89,000	89,000	52,961	93,000	93,000
Miscellaneous	0	0	0	83	83	0
Intergovernmental Revenues	464	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>415,413</b>	<b>456,000</b>	<b>456,000</b>	<b>279,248</b>	<b>451,083</b>	<b>451,000</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(40,983)</b>	<b>(18,252)</b>	<b>(18,252)</b>	<b>1,578</b>	<b>100</b>	<b>(17,464)</b>

Projection of Fund Balance as of December 31, 2009 and December 31, 2010

January 1, 2009 balance			(7,729)
Net change from 2009 operations			
Revenues	451,083		
Expenditures	450,983	100	
December 31, 2009 projected balance			<u>(7,629)</u>
Net change from 2010 operations			
Revenues	451,000		
Expenditures	468,464	(17,464)	
December 31, 2010 projected balance			<u>(25,093)</u>

**CITY OF FOND DU LAC  
2010 BUDGET  
PARKING FUND**

**Budget Codes 2300 & 2305**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	139,418	141,005	141,005	87,504	144,492	140,329
Temporary Payroll	5,009	5,064	5,064	2,695	5,064	5,065
Overtime Payments	8,570	5,000	5,000	2,378	3,900	5,000
<b>Total Salaries &amp; Wages</b>	<b>152,997</b>	<b>151,069</b>	<b>151,069</b>	<b>92,577</b>	<b>153,456</b>	<b>150,394</b>
Fringe Benefits						
Wisconsin Retirement	15,802	15,185	15,185	8,337	15,433	15,986
Social Security-Employer	11,741	11,556	11,556	7,040	11,739	11,505
Employee Group Health Insurance	29,961	29,880	29,880	25,457	36,697	42,762
Employee Group Life Insurance	689	758	758	425	758	758
Worker's Comp Make Whole	0	0	0	50	50	0
Retiree Health Insurance Credits	2,520	27,837	27,837	22,145	27,945	11,165
<b>Total Fringe Benefits</b>	<b>60,713</b>	<b>85,216</b>	<b>85,216</b>	<b>63,454</b>	<b>92,622</b>	<b>82,176</b>
<b>Total Personal Services</b>	<b>213,710</b>	<b>236,285</b>	<b>236,285</b>	<b>156,031</b>	<b>246,078</b>	<b>232,570</b>
Contractual Services						
Administrative Fees	41,301	53,586	53,586	31,258	53,586	62,927
Auditing Fees	594	613	613	559	612	631
Rent-Equipment	1,586	0	0	0	0	0
Other Outside Services	9,507	18,897	18,897	5,710	10,997	11,602
Data Processing	6,969	6,576	6,576	4,391	6,576	5,415
Worker's Compensation	4,269	4,898	4,898	2,789	4,898	4,828
Property & Liability Insurance	6,759	7,013	7,013	5,155	5,422	7,257
<b>Total Contractual Services</b>	<b>70,985</b>	<b>91,583</b>	<b>91,583</b>	<b>49,862</b>	<b>82,091</b>	<b>92,660</b>
Materials & Supplies						
Maintenance-Automotive	2,648	4,500	4,500	1,794	4,500	4,500
Maintenance-All Other Equipment	791	600	600	320	600	600
Maintenance-Roads & Walks	92,976	62,000	62,000	27,823	43,000	60,500
Printing	1,491	2,400	2,400	1,199	2,400	2,400
Postage	0	150	150	54	150	150
Education & Training	0	400	400	0	400	400
CDL License	74	74	74	0	74	74
Office Supplies	100	400	400	62	400	500
Motor Vehicle Supplies	5,799	4,520	4,520	2,029	3,000	3,000
Custodial Supplies	0	450	450	297	450	450
General Supplies	4,327	4,000	4,000	2,074	4,000	4,000
Botanical & Agricultural	187	200	200	0	200	200
Clothing Expense	565	630	630	161	630	630
<b>Total Materials &amp; Supplies</b>	<b>108,958</b>	<b>80,324</b>	<b>80,324</b>	<b>35,813</b>	<b>59,804</b>	<b>77,404</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
PARKING FUND**

**Budget Codes 2300 & 2305**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Utilities						
Telephone	130	150	150	88	150	150
Cellular Phone	781	660	660	463	660	1,080
Electricity	45,017	46,600	46,600	25,723	44,000	46,400
Water & Sewer Charges	0	300	300	0	300	300
<b>Total Utilities</b>	<b>45,928</b>	<b>47,710</b>	<b>47,710</b>	<b>26,274</b>	<b>45,110</b>	<b>47,930</b>
Outlay						
Outlay-Automotive	71	0	0	0	0	0
<b>Total Outlay</b>	<b>71</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Sales Tax						
Wisconsin Sales Tax	16,744	18,350	18,350	9,690	17,900	17,900
<b>Total Sales Tax</b>	<b>16,744</b>	<b>18,350</b>	<b>18,350</b>	<b>9,690</b>	<b>17,900</b>	<b>17,900</b>
<b>TOTAL EXPENDITURES</b>	<b>456,396</b>	<b>474,252</b>	<b>474,252</b>	<b>277,670</b>	<b>450,983</b>	<b>468,464</b>
<b>LESS REVENUES:</b>						
Charges for Services						
Meter Revenue-Streets	82,874	90,000	90,000	54,566	88,000	88,000
Meter Revenue-Lots	61,508	64,000	64,000	42,505	64,000	64,000
Permit Revenue-Lots	83,944	98,000	98,000	64,858	94,000	94,000
Permit Revenue-Macy	70,681	83,000	83,000	46,467	80,000	80,000
Permit Revenue-Portland	28,928	32,000	32,000	17,808	32,000	32,000
<b>Total Charges for Services</b>	<b>327,935</b>	<b>367,000</b>	<b>367,000</b>	<b>226,204</b>	<b>358,000</b>	<b>358,000</b>
Fines & Penalties						
Parking Fines	87,014	89,000	89,000	52,961	93,000	93,000
<b>Total Fines &amp; Penalties</b>	<b>87,014</b>	<b>89,000</b>	<b>89,000</b>	<b>52,961</b>	<b>93,000</b>	<b>93,000</b>
Intergovernmental Revenues						
Miscellaneous State Grants	64	0	0	0	0	0
Federal Revenues	400	0	0	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>464</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Miscellaneous Revenues						
Property Damage	0	0	0	83	83	0
<b>Total Miscellaneous Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>83</b>	<b>83</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>415,413</b>	<b>456,000</b>	<b>456,000</b>	<b>279,248</b>	<b>451,083</b>	<b>451,000</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(40,983)</b>	<b>(18,252)</b>	<b>(18,252)</b>	<b>1,578</b>	<b>100</b>	<b>(17,464)</b>

# Harbor & Boating Facilities

## Appropriation Summary

Expenditures	\$200,550
Less revenues	\$201,750
(Increase) Decrease-Fund Balance	<u><u>(\$1,200)</u></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 \$85,756 to the debt service fund is budgeted to pay the principal and interest on the dock expansion debt.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
HARBOR & BOATING FACILITIES**

**Budget Code 2220**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services	83,399	72,572	72,572	64,883	72,572	72,094
Materials & Supplies	17,941	12,650	12,650	8,969	12,773	11,900
Utilities	11,663	21,900	21,900	6,887	14,250	15,800
Other Financing Uses	86,581	123,581	123,581	105,528	109,270	100,756
<b>TOTAL EXPENDITURES</b>	<b>199,584</b>	<b>230,703</b>	<b>230,703</b>	<b>186,267</b>	<b>208,865</b>	<b>200,550</b>
<b>LESS REVENUES:</b>						
Public Charges for Services	181,009	193,541	193,541	194,878	202,130	198,600
Fines & Forfeitures	122	2,000	2,000	(3)	150	150
Interest & Rent	5,587	5,380	5,380	2,381	3,000	3,000
Intergovernmental Revenues	2,559	0	0	0	0	0
Miscellaneous Revenues	1,500	0	0	0	0	0
Other Financing Sources	78,716	0	0	0	0	0
<b>TOTAL REVENUES</b>	<b>269,493</b>	<b>200,921</b>	<b>200,921</b>	<b>197,256</b>	<b>205,280</b>	<b>201,750</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>69,909</b>	<b>(29,782)</b>	<b>(29,782)</b>	<b>10,989</b>	<b>(3,585)</b>	<b>1,200</b>

Projection of Fund Balance as of December 31, 2009 and December 31, 2010

January 1, 2009 balance			171,949
Net change from 2009 operations			
Revenues	205,280		
Expenditures	208,865	(3,585)	
December 31, 2009 projected balance			<u>168,364</u>
Net change from 2010 operations			
Revenues	201,750		
Expenditures	200,550	1,200	
December 31, 2010 projected balance			<u>169,564</u>

**CITY OF FOND DU LAC  
2010 BUDGET  
HARBOR & BOATING FACILITIES**

**Budget Code 2220**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services						
Administrative Fees	12,908	13,300	13,300	8,867	13,300	13,561
Other Outside Services	68,500	57,279	57,279	54,432	57,279	56,409
Property & Liability Insurance	1,991	1,993	1,993	1,584	1,993	2,124
<b>Total Contractual Services</b>	<b>83,399</b>	<b>72,572</b>	<b>72,572</b>	<b>64,883</b>	<b>72,572</b>	<b>72,094</b>
Materials & Supplies						
Maintenance-Buildings	2,753	4,200	6,000	3,784	6,000	3,200
Maintenance-Roads & Walks	0	800	600	155	600	800
Advertising	4,107	3,500	1,600	1,460	1,600	3,500
Printing	1,882	2,300	2,400	1,619	2,400	2,300
Postage	417	150	150	273	273	400
Equipment < \$5,000	1,995	0	0	0	0	0
Harbor Fuel	5,378	0	0	0	0	0
Custodial Supplies	592	600	600	460	600	600
General Supplies	817	1,100	1,300	1,218	1,300	1,100
<b>Total Materials &amp; Supplies</b>	<b>17,941</b>	<b>12,650</b>	<b>12,650</b>	<b>8,969</b>	<b>12,773</b>	<b>11,900</b>
Utilities						
Electricity	9,082	17,000	17,000	5,690	11,000	12,000
Natural Gas	1,045	1,900	1,900	630	1,250	1,300
Water & Sewer	1,536	3,000	3,000	567	2,000	2,500
<b>Total Utilities</b>	<b>11,663</b>	<b>21,900</b>	<b>21,900</b>	<b>6,887</b>	<b>14,250</b>	<b>15,800</b>
Operating Transfer Out						
Debt Service	86,581	86,581	86,581	87,825	87,825	85,756
Capital Projects	0	37,000	37,000	17,703	21,445	15,000
<b>Total Operating Transfer Out</b>	<b>86,581</b>	<b>123,581</b>	<b>123,581</b>	<b>105,528</b>	<b>109,270</b>	<b>100,756</b>
<b>TOTAL EXPENDITURES</b>	<b>199,584</b>	<b>230,703</b>	<b>230,703</b>	<b>186,267</b>	<b>208,865</b>	<b>200,550</b>
<b>LESS REVENUES:</b>						
Public Charges for Services						
Boat Slips	145,298	154,941	154,941	163,530	163,530	160,000
Boat Launch Fees	32,560	34,000	34,000	31,348	34,000	34,000
Lot Rental-Boats	3,151	4,600	4,600	0	4,600	4,600
<b>Total Public Charges for Services</b>	<b>181,009</b>	<b>193,541</b>	<b>193,541</b>	<b>194,878</b>	<b>202,130</b>	<b>198,600</b>
Intergovernmental Revenues						
Miscellaneous State Grants	2,559	0	0	0	0	0
<b>Total Intergovernmental Revenues</b>	<b>2,559</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fines & Forfeitures						
Parking Fines-Boat Launch	122	2,000	2,000	(3)	150	150
<b>Total Fines &amp; Forfeitures</b>	<b>122</b>	<b>2,000</b>	<b>2,000</b>	<b>(3)</b>	<b>150</b>	<b>150</b>



**CITY OF FOND DU LAC  
2010 BUDGET  
HARBOR & BOATING FACILITIES**

**Budget Code 2220**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Interest & Rent						
Interest on Investment	5,587	5,380	5,380	2,381	3,000	3,000
<b>Total Interest &amp; Rent</b>	<b>5,587</b>	<b>5,380</b>	<b>5,380</b>	<b>2,381</b>	<b>3,000</b>	<b>3,000</b>
Miscellaneous Revenues						
Donations	1,500	0	0	0	0	0
<b>Total Miscellaneous Revenues</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Sources						
Operating Transfers-Capital Projects	78,716	0	0	0	0	0
<b>Total Other Financing Sources</b>	<b>78,716</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES</b>	<b>269,493</b>	<b>200,921</b>	<b>200,921</b>	<b>197,256</b>	<b>205,280</b>	<b>201,750</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>69,909</b>	<b>(29,782)</b>	<b>(29,782)</b>	<b>10,989</b>	<b>(3,585)</b>	<b>1,200</b>

# Fuel Pump Maintenance

## Appropriation Summary

Expenditures	\$8,000
Less revenues	\$48,000
(Increase) Decrease-Fund Balance	<u><u>(\$40,000)</u></u>

## Purpose And Activities

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

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

## Budget Comments

This budget contains major fuel system upgrades including conduit, fuel lines and spill containment.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
FUEL PUMP MAINTENANCE**

**Budget Code 2400**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services	12,275	8,000	8,000	10,250	11,000	8,000
Capital Outlay	0	75,000	75,000	0	75,000	0
<b>TOTAL EXPENDITURES</b>	<b>12,275</b>	<b>83,000</b>	<b>83,000</b>	<b>10,250</b>	<b>86,000</b>	<b>8,000</b>
<b>LESS REVENUES:</b>						
Miscellaneous	65,953	60,000	60,000	25,694	48,000	48,000
<b>TOTAL REVENUES</b>	<b>65,953</b>	<b>60,000</b>	<b>60,000</b>	<b>25,694</b>	<b>48,000</b>	<b>48,000</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>53,678</b>	<b>(23,000)</b>	<b>(23,000)</b>	<b>15,444</b>	<b>(38,000)</b>	<b>40,000</b>

Projection of Fund Balance as of December 31, 2009 and December 31, 2010

January 1, 2009 balance		174,416
Net change from 2009 operations		
Revenues	48,000	
Expenditures	86,000	(38,000)
December 31, 2009 projected balance		<u>136,416</u>
Net change from 2010 operations		
Revenues	48,000	
Expenditures	8,000	40,000
December 31, 2010 projected balance		<u>176,416</u>

**CITY OF FOND DU LAC  
2010 BUDGET  
FUEL PUMP MAINTENANCE**

**Budget Code 2400**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services						
Other Outside Services	4,500	0	0	3,000	3,000	0
Maintenance-All Other Equipment	7,775	8,000	8,000	7,250	8,000	8,000
<b>Total Contractual Services</b>	<b>12,275</b>	<b>8,000</b>	<b>8,000</b>	<b>10,250</b>	<b>11,000</b>	<b>8,000</b>
 Capital Outlay						
Outlay-Machinery, Tools & Instruments	0	75,000	75,000	0	75,000	0
<b>Total Capital Outlay</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>	<b>0</b>
 <b>TOTAL EXPENDITURES</b>	<b>12,275</b>	<b>83,000</b>	<b>83,000</b>	<b>10,250</b>	<b>86,000</b>	<b>8,000</b>
 <b>LESS REVENUES:</b>						
Miscellaneous						
Miscellaneous Revenues	65,953	60,000	60,000	25,694	48,000	48,000
<b>Total Miscellaneous</b>	<b>65,953</b>	<b>60,000</b>	<b>60,000</b>	<b>25,694</b>	<b>48,000</b>	<b>48,000</b>
 <b>TOTAL REVENUES</b>	<b>65,953</b>	<b>60,000</b>	<b>60,000</b>	<b>25,694</b>	<b>48,000</b>	<b>48,000</b>
 <b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>53,678</b>	<b>(23,000)</b>	<b>(23,000)</b>	<b>15,444</b>	<b>(38,000)</b>	<b>40,000</b>

# Haz Mat Interagency Agreement

## Appropriation Summary

Expenditures	\$37,667
Less revenues	\$22,500
(Increase) Decrease-Fund Balance	<u>\$15,167</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>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
HAZ MAT INTERAGENCY AGREEMENT**

**Budget Code 2230**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services	10,704	2,200	2,200	4,848	4,915	9,567
Materials & Supplies	31,728	20,000	20,000	22,131	25,365	28,000
Miscellaneous	2,334	0	0	0	0	100
<b>TOTAL EXPENDITURES</b>	<b>44,766</b>	<b>22,200</b>	<b>22,200</b>	<b>26,979</b>	<b>30,280</b>	<b>37,667</b>
<b>LESS REVENUES:</b>						
Intergovernmental Revenues	15,000	15,000	15,000	23,321	23,321	15,000
Public Charges for Services	14,959	0	0	7,190	7,190	0
Miscellaneous Revenues	0	0	0	0	0	0
Other Financing Sources	7,500	7,500	7,500	7,500	7,500	7,500
<b>TOTAL REVENUES</b>	<b>37,459</b>	<b>22,500</b>	<b>22,500</b>	<b>38,011</b>	<b>38,011</b>	<b>22,500</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(7,307)</b>	<b>300</b>	<b>300</b>	<b>11,032</b>	<b>7,731</b>	<b>(15,167)</b>

Projection of Fund Balance as of December 31, 2009 and December 31, 2010

January 1, 2009 balance		10,733
Net change from 2009 operations		
Revenues	38,011	
Expenditures	30,280	7,731
December 31, 2009 projected balance		<u>18,464</u>
Net change from 2010 operations		
Revenues	22,500	
Expenditures	37,667	(15,167)
December 31, 2010 projected balance		<u>3,297</u>

**CITY OF FOND DU LAC  
2010 BUDGET  
HAZ MAT INTERAGENCY AGREEMENT**

**Budget Code 2230**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Contractual Services						
Other Outside Services	10,704	2,000	2,000	4,715	4,715	9,367
Data Processing	0	200	200	133	200	200
<b>Total Contractual Services</b>	<b>10,704</b>	<b>2,200</b>	<b>2,200</b>	<b>4,848</b>	<b>4,915</b>	<b>9,567</b>
 Materials & Supplies						
Education & Training	0	0	0	5,365	5,365	0
Chemicals & Ordnance	0	0	0	0	0	1,000
Miscellaneous Expenditures	31,728	20,000	20,000	16,766	20,000	27,000
<b>Total Materials &amp; Supplies</b>	<b>31,728</b>	<b>20,000</b>	<b>20,000</b>	<b>22,131</b>	<b>25,365</b>	<b>28,000</b>
 Miscellaneous						
Uncollectible Accounts Receivable	2,334	0	0	0	0	100
<b>Total Miscellaneous</b>	<b>2,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>
 <b>TOTAL EXPENDITURES</b>	<b>44,766</b>	<b>22,200</b>	<b>22,200</b>	<b>26,979</b>	<b>30,280</b>	<b>37,667</b>
 <b>LESS REVENUES:</b>						
Intergovernmental Revenues						
Fond du Lac County	15,000	15,000	15,000	23,321	23,321	15,000
<b>Total Intergovernmental Revenues</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>23,321</b>	<b>23,321</b>	<b>15,000</b>
 Public Charges for Services						
Miscellaneous Public Safety	14,959	0	0	7,190	7,190	0
<b>Public Charges for Services</b>	<b>14,959</b>	<b>0</b>	<b>0</b>	<b>7,190</b>	<b>7,190</b>	<b>0</b>
 Other Financing Sources						
Operating Transfer from General Fund	7,500	7,500	7,500	7,500	7,500	7,500
<b>Total Other Financing Sources</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
 <b>TOTAL REVENUES</b>	<b>37,459</b>	<b>22,500</b>	<b>22,500</b>	<b>38,011</b>	<b>38,011</b>	<b>22,500</b>
 <b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(7,307)</b>	<b>300</b>	<b>300</b>	<b>11,032</b>	<b>7,731</b>	<b>(15,167)</b>

# Fond du Lac Area Transit

## Appropriation Summary

Expenditures	\$1,782,985
Less revenues	\$1,626,757
(Increase) Decrease-Fund Balance	<u><u>\$156,228</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, HANDIVAN, 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. Transit's budget is being included in this budget document so that the amounts appear in the summary reports and so that the total amounts tie out. The 2010 Transit budget has no property tax levy subsidy increase over the 2009 levels and includes the transfer of \$40,000 of fund balance to the General Fund. One fare increase of 50 cents for Non-ADA Specialized Paratransit (HANDIVAN) was proposed.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	8.375	8.375



**CITY OF FOND DU LAC  
2010 BUDGET  
FOND DU LAC AREA TRANSIT**

**Budget Code 2351-2359**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services	581,736	603,471	603,471	368,801	589,787	604,459
Contractual Services	761,119	729,764	729,764	471,907	714,748	782,740
Materials & Supplies	206,224	269,146	269,146	109,195	199,427	218,878
Utilities	19,963	27,047	27,047	10,236	19,922	20,680
Other Financing Uses	61,000	171,800	171,800	171,800	171,800	156,228
<b>TOTAL EXPENDITURES</b>	<b>1,630,042</b>	<b>1,801,228</b>	<b>1,801,228</b>	<b>1,131,939</b>	<b>1,695,684</b>	<b>1,782,985</b>
<b>LESS REVENUES:</b>						
Taxes	260,336	273,353	273,353	273,353	273,353	-
Intragovernmental Revenues	-	-	-	-	-	273,353
Intergovernmental Revenues	958,868	1,060,794	1,060,794	557,638	1,063,744	1,069,404
Public Charges for Services	216,966	264,615	264,615	132,259	251,200	267,000
Miscellaneous Revenues	33,155	30,000	30,000	9,077	16,000	17,000
<b>TOTAL REVENUES</b>	<b>1,469,325</b>	<b>1,628,762</b>	<b>1,628,762</b>	<b>972,327</b>	<b>1,604,297</b>	<b>1,626,757</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(160,717)</b>	<b>(172,466)</b>	<b>(172,466)</b>	<b>(159,612)</b>	<b>(91,387)</b>	<b>(156,228)</b>

Projection of Fund Balance as of December 31, 2009 and December 31, 2010

January 1, 2009 balance					355,588
Net change from 2009 operations					
Revenues				1,604,297	
Expenditures				1,695,684	(91,387)
December 31, 2009 projected balance					264,201
Net change from 2010 operations					
Revenues				1,626,757	
Expenditures				1,782,985	(156,228)
December 31, 2010 projected balance					<u>107,973</u>

**CITY OF FOND DU LAC  
2010 BUDGET  
FOND DU LAC AREA TRANSIT**

**Budget Code 2351-2359**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	410,129	404,895	404,895	243,136	404,895	401,060
Overtime Payments	5,147	11,000	11,000	9,734	11,000	11,500
Supervisory Pay	1,843	1,600	1,600	1,048	1,600	1,825
Shift Premium Pay	220	270	270	135	270	250
Job Class Premium Pay	40	15	15	-	15	15
Holiday Premium Pay	132	-	-	-	-	-
<b>Total Salaries &amp; Wages</b>	<b>417,511</b>	<b>417,780</b>	<b>417,780</b>	<b>254,053</b>	<b>417,780</b>	<b>414,650</b>
Fringe Benefits						
Wisconsin Retirement	44,312	43,449	43,449	26,124	43,449	45,611
Social Security-Employer	31,272	31,960	31,960	18,779	31,960	31,721
Worker's Comp Make Whole	269	-	-	-	-	-
Employee Group Health	80,244	102,795	102,795	65,571	89,111	108,258
Employee Group Life	2,232	2,386	2,386	1,439	2,386	2,343
Dependent Group Life	16	16	16	10	16	16
Retiree Health Insurance Credits	5,880	5,085	5,085	2,825	5,085	1,860
<b>Total Fringe Benefits</b>	<b>164,225</b>	<b>185,691</b>	<b>185,691</b>	<b>114,748</b>	<b>172,007</b>	<b>189,809</b>
<b>Total Personal Services</b>	<b>581,736</b>	<b>603,471</b>	<b>603,471</b>	<b>368,801</b>	<b>589,787</b>	<b>604,459</b>
Contractual Services						
Administrative Fees	60,726	62,560	62,560	42,747	62,560	62,560
Auditing Fees	971	1,100	1,100	913	1,100	1,030
Maintenance-Contract-Buses	30,382	26,000	26,000	21,347	26,000	28,000
Purchased Transportation Services	618,496	578,340	578,340	364,067	566,696	637,610
Other Outside Services	838	5,715	5,715	4,369	5,715	1,500
Data Processing Services	7,021	7,267	7,267	4,516	7,267	7,177
Worker's Compensation	14,926	14,599	14,599	10,182	20,143	14,489
Property & Liability Insurance	27,759	34,183	34,183	23,766	25,267	30,374
<b>Total Contractual Services</b>	<b>761,119</b>	<b>729,764</b>	<b>729,764</b>	<b>471,907</b>	<b>714,748</b>	<b>782,740</b>
Materials & Supplies						
Maintenance-Buildings	7,901	4,166	4,166	2,372	4,166	1,500
Maintenance-Buildings-Custodial	325	6,500	6,500	-	-	-
Maintenance-Office Equipment	-	300	300	-	300	300
Maintenance-All Other Equipment	918	250	250	(61)	250	250
Maintenance-Other	1,079	1,200	1,200	-	-	800
Maintenance-Custodial-Buses	19,331	28,000	28,000	10,987	28,000	30,000
Maintenance-Bus Parts	44,397	67,000	67,000	47,450	67,000	76,000
Maintenance-Tire & Tubes	3,311	4,000	4,000	2,890	4,000	4,700
Advertising	305	1,500	1,500	830	1,000	1,000
Printing	5,173	5,520	5,520	698	4,000	4,000
Postage	221	1,000	1,000	292	1,000	700
Travel-Education & Training	1,415	2,450	2,450	899	1,000	1,128
Travel-Municipal Business	426	500	500	251	536	500
Travel-CDL License	74	100	100	-	-	-
Memberships & Publications	1,310	1,325	1,325	1,040	1,325	1,100
Office Supplies	699	1,000	1,000	69	300	300
Custodial Supplies	341	1,300	1,300	119	1,300	1,000
Clothing Expense	1,195	2,200	2,200	-	2,200	2,200

**CITY OF FOND DU LAC  
2010 BUDGET  
FOND DU LAC AREA TRANSIT**

**Budget Code 2351-2359**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Materials & Supplies-continued						
Diesel Fuel	114,599	137,785	137,785	39,110	80,000	90,000
Gas	902	650	650	453	650	600
Oil	2,302	2,400	2,400	1,796	2,400	2,800
<b>Total Materials &amp; Supplies</b>	<b>206,224</b>	<b>269,146</b>	<b>269,146</b>	<b>109,195</b>	<b>199,427</b>	<b>218,878</b>
Utilities						
Telephone	406	500	500	262	500	410
Cellular Phone	816	672	672	540	672	720
Other Communications	1,141	1,450	1,450	748	1,450	1,450
Water & Sewer Charges	1,264	1,500	1,500	839	1,500	1,300
Electricity	7,493	6,800	6,800	3,930	6,800	6,800
Natural Gas	8,843	16,125	16,125	3,917	9,000	10,000
<b>Total Utilities</b>	<b>19,963</b>	<b>27,047</b>	<b>27,047</b>	<b>10,236</b>	<b>19,922</b>	<b>20,680</b>
Operating Transfer Out						
General Fund	50,000	40,000	40,000	40,000	40,000	40,000
Capital Projects	11,000	131,800	131,800	131,800	131,800	116,228
<b>Total Operating Transfer Out</b>	<b>61,000</b>	<b>171,800</b>	<b>171,800</b>	<b>171,800</b>	<b>171,800</b>	<b>156,228</b>
<b>TOTAL EXPENDITURES</b>	<b>1,630,042</b>	<b>1,801,228</b>	<b>1,801,228</b>	<b>1,131,939</b>	<b>1,695,684</b>	<b>1,782,985</b>
<b>LESS REVENUES:</b>						
Taxes						
Tax Levy	260,336	273,353	273,353	273,353	273,353	-
<b>Total Taxes</b>	<b>260,336</b>	<b>273,353</b>	<b>273,353</b>	<b>273,353</b>	<b>273,353</b>	<b>-</b>
Intragovernmental Revenues						
General Fund	-	-	-	-	-	273,353
<b>Total Intragovernmental Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>273,353</b>
Intergovernmental Revenues						
Federal Government	455,802	500,000	500,000	242,335	500,000	538,800
State of Wisconsin	401,259	448,849	448,849	262,885	448,849	413,000
Village of North Fond du Lac	30,342	28,000	28,000	15,475	30,950	31,500
FDL School District	1,600	1,500	1,500	800	1,500	1,500
Fond du Lac County	69,865	82,445	82,445	36,143	82,445	84,604
<b>Total Intergovernmental Revenues</b>	<b>958,868</b>	<b>1,060,794</b>	<b>1,060,794</b>	<b>557,638</b>	<b>1,063,744</b>	<b>1,069,404</b>
Public Charges for Services						
Farebox	49,925	50,200	50,200	32,483	50,200	51,000
Daily Pass	564	415	415	1,524	2,000	2,600
Monthly Pass	48,913	55,000	55,000	29,334	55,000	55,000
School Tripper	3,786	4,000	4,000	3,148	4,000	5,000
Handivan	41,609	55,000	55,000	23,388	45,000	45,000
Jobtrans	46,561	55,000	55,000	22,832	50,000	50,000
Non ADA-Specialized County	25,608	45,000	45,000	19,550	45,000	58,400
<b>Total Public Charges for Services</b>	<b>216,966</b>	<b>264,615</b>	<b>264,615</b>	<b>132,259</b>	<b>251,200</b>	<b>267,000</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
FOND DU LAC AREA TRANSIT**

**Budget Code 2351-2359**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Miscellaneous Revenues						
Advertising Revenues	12,238	14,000	14,000	8,000	12,000	12,000
Interest on Investment	20,917	16,000	16,000	1,077	4,000	5,000
<b>Total Miscellaneous Revenues</b>	<b>33,155</b>	<b>30,000</b>	<b>30,000</b>	<b>9,077</b>	<b>16,000</b>	<b>17,000</b>
 <b>TOTAL REVENUES</b>	 <b>1,469,325</b>	 <b>1,628,762</b>	 <b>1,628,762</b>	 <b>972,327</b>	 <b>1,604,297</b>	 <b>1,626,757</b>
 <b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	 <b>(160,717)</b>	 <b>(172,466)</b>	 <b>(172,466)</b>	 <b>(159,612)</b>	 <b>(91,387)</b>	 <b>(156,228)</b>

**City of Fond du Lac  
2010 Adopted Budget  
Debt Service Funds**

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## **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	\$8,769,385
Less revenues	\$7,345,046
(Increase) Decrease-Fund Balance	<u>\$1,424,339</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

This budget covers debt service on all general obligation issues. The property tax levy is increased by \$292,455 due to increased debt principal and interest payments.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
DEBT SERVICE FUND**

Budget Code 3000

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Principal	\$ 3,781,697	\$ 2,904,936	\$ 2,904,936	\$5,779,937	\$ 5,879,937	\$ 5,545,000
Interest	2,634,755	2,685,208	2,685,208	2,189,006	2,685,208	3,037,599
Paying Agent Fees	7,575	7,800	7,800	5,650	7,200	7,800
Audit Fees - TIF	2,500	10,000	10,000	0	6,000	0
Debt Issue Costs	3,000	0	0	84,426	6,620	0
Professional Services - TIF	1,000	0	0	0	5,000	5,000
Payments to Developers - TIF	0	172,034	172,034	42,263	42,263	173,986
Payment of Excess TIF Increments	0	0	0	577,912	864,216	0
Capital Leases	15,588	0	0	0	0	0
Operating Transfer-General Fund	496,917	350,000	350,000	350,897	420,506	0
Operating Transfer-Capital Projects Fund-TIF's	131,969	422,225	422,225	0	422,225	0
Miscellaneous	(86)	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,074,915</b>	<b>6,552,203</b>	<b>6,552,203</b>	<b>9,030,091</b>	<b>10,339,175</b>	<b>8,769,385</b>
<b>REVENUES</b>						
Taxes	4,330,000	3,015,650	3,015,650	3,015,650	3,015,650	3,308,105
Tax Increments	1,640,097	1,738,230	1,738,230	1,738,230	1,738,230	376,248
Intergovernmental Revenues	90,980	83,676	83,676	95,306	95,306	2,699
Special Assessment Repayments	766,582	494,400	494,400	279,648	345,660	394,000
Interest	243,235	105,000	105,000	50,839	71,250	35,000
Miscellaneous	596,404	867,591	867,591	861,124	862,624	443,238
Other Financing Sources	200,000	0	0	3,202,806	3,202,806	2,700,000
Operating Transfers In	86,581	87,825	87,825	435,216	435,216	85,756
<b>TOTAL REVENUES</b>	<b>7,953,879</b>	<b>6,392,372</b>	<b>6,392,372</b>	<b>9,678,819</b>	<b>9,766,742</b>	<b>7,345,046</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>878,964</b>	<b>(159,831)</b>	<b>(159,831)</b>	<b>648,728</b>	<b>(572,433)</b>	<b>(1,424,339)</b>



**CITY OF FOND DU LAC  
2010 BUDGET  
DEBT SERVICE FUND**

**Budget Code 3000**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>EXPENDITURES</b>						
Principal	3,781,697	2,904,936	2,904,936	5,779,937	5,879,937	5,545,000
Interest	2,634,755	2,685,208	2,685,208	2,189,006	2,685,208	3,037,599
Paying Agent Fees	7,575	7,800	7,800	5,650	7,200	7,800
Audit Fees - TIF	2,500	10,000	10,000	0	6,000	0
Professional Services - TIF	1,000	0	0	0	5,000	5,000
Payments to Developers-TIF	0	172,034	172,034	42,263	42,263	173,986
Payment of Excess TIF Increments	0	0	0	577,912	864,216	0
Debt Issue Costs	3,000	0	0	84,426	6,620	0
Capital Leases	15,588	0	0	0	0	0
Operating Transfer-General Fund	496,917	350,000	350,000	350,897	420,506	0
Operating Transfer-Capital Projects Fund-TIF's	131,969	422,225	422,225	0	422,225	0
Miscellaneous	(86)	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>7,074,915</b>	<b>6,552,203</b>	<b>6,552,203</b>	<b>9,030,091</b>	<b>10,339,175</b>	<b>8,769,385</b>

**REVENUES**

Taxes						
Tax Levy	4,330,000	3,015,650	3,015,650	3,015,650	3,015,650	3,308,105
<b>Total Taxes</b>	<b>4,330,000</b>	<b>3,015,650</b>	<b>3,015,650</b>	<b>3,015,650</b>	<b>3,015,650</b>	<b>3,308,105</b>

Tax Increments

TIF #3	92,687	0	0	0	0	0
TIF #4	28,165	30,875	30,875	30,875	30,875	0
TIF #6	797,605	802,932	802,932	802,932	802,932	0
TIF #7	470,764	528,175	528,175	528,175	528,175	0
TIF #8	15,525	15,895	15,895	15,895	15,895	15,895
TIF #9	66,017	64,614	64,614	64,614	64,614	64,614
TIF #10	162,081	230,368	230,368	230,368	230,368	230,368
TIF #11	7,253	65,371	65,371	65,371	65,371	65,371
<b>Total Tax Increments</b>	<b>1,640,097</b>	<b>1,738,230</b>	<b>1,738,230</b>	<b>1,738,230</b>	<b>1,738,230</b>	<b>376,248</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
DEBT SERVICE FUND**

**Budget Code 3000**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Intergovernmental Revenues						
State Aids-Computer Credit-TIF 3	6,522	0	0	0	0	0
State Aids-Computer Credit-TIF 4	1,133	1,122	1,122	901	901	0
State Aids-Computer Credit-TIF 6	10,416	10,320	10,320	15,203	15,203	0
State Aids-Computer Credit-TIF 7	72,205	71,538	71,538	76,503	76,503	0
State Aids-Computer Credit-TIF 8	48	47	47	30	30	30
State Aids-Computer Credit-TIF 9	584	578	578	824	824	824
State Aids-Computer Credit-TIF 10	72	71	71	230	230	230
State Aids-Computer Credit-TIF 11	0	0	0	1,615	1,615	1,615
<b>Total Intergovernmental Revenues</b>	<b>90,980</b>	<b>83,676</b>	<b>83,676</b>	<b>95,306</b>	<b>95,306</b>	<b>2,699</b>
Special Assessment Repayments						
Principal Payments	694,190	406,190	406,190	224,882	290,000	321,000
Interest Payments	61,637	88,210	88,210	54,766	55,660	73,000
Special Charges	10,755	0	0	0	0	0
<b>Special Assessment Repayments</b>	<b>766,582</b>	<b>494,400</b>	<b>494,400</b>	<b>279,648</b>	<b>345,660</b>	<b>394,000</b>
Interest						
Interest on Investment	243,235	105,000	105,000	50,839	71,250	35,000
<b>Total Interest</b>	<b>243,235</b>	<b>105,000</b>	<b>105,000</b>	<b>50,839</b>	<b>71,250</b>	<b>35,000</b>
Miscellaneous						
Land Sales	385,516	725,000	725,000	651,206	652,706	320,000
Payment from Developer-TIF #9	110,888	120,683	120,683	120,683	120,683	123,238
TIF #10 Special Assessments	0	0	0	57,235	57,235	0
Donations from Library Board	100,000	21,908	21,908	32,000	32,000	0
<b>Total Miscellaneous</b>	<b>596,404</b>	<b>867,591</b>	<b>867,591</b>	<b>861,124</b>	<b>862,624</b>	<b>443,238</b>
Other Financing Sources						
Premium on Long Term Debt	0	0	0	77,806	77,806	0
Proceeds from Long Term Debt	200,000	0	0	0	0	0
Proceeds from Refunding Bonds	0	0	0	3,125,000	3,125,000	2,700,000
<b>Total Other Financing Sources</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>3,202,806</b>	<b>3,202,806</b>	<b>2,700,000</b>
Operating Transfers In						
Special Revenue Fund	86,581	87,825	87,825	87,825	87,825	85,756
Capital Projects Fund	0	0	0	347,391	347,391	0
<b>Total Operating Transfers In</b>	<b>86,581</b>	<b>87,825</b>	<b>87,825</b>	<b>435,216</b>	<b>435,216</b>	<b>85,756</b>
<b>TOTAL REVENUES</b>	<b>7,953,879</b>	<b>6,392,372</b>	<b>6,392,372</b>	<b>9,678,819</b>	<b>9,766,742</b>	<b>7,345,046</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>878,964</b>	<b>(159,831)</b>	<b>(159,831)</b>	<b>648,728</b>	<b>(572,433)</b>	<b>(1,424,339)</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
DEBT SERVICE FUND**

**Budget Code 3000**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<u>Projection of Fund Balance as of December 31, 2009 and 2010</u>						
January 1, 2009 balance						\$ 4,580,770
Net change from 2009 operations						
Revenues					\$ 9,766,742	
Expenditures					<u>10,339,175</u>	<u>(572,433)</u>
December 31, 2009 projected balance						<u>\$ 4,008,337</u>
Net change from 2010 operations						
Revenues					\$ 7,345,046	
Expenditures					<u>8,769,385</u>	<u>(1,424,339)</u>
December 31, 2010 projected balance						<u>\$ 2,583,998</u>

**City of Fond du Lac  
2010 Adopted Budget  
Internal Service Fund**

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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 one Internal Service Fund which is used to account for the transactions of the City's self-funded employee health insurance program.

# Internal Service Fund

## Appropriation Summary

Operating Revenues	\$6,406,600
Operating Expenses	\$6,557,636
Net Income <Loss>	<u><u>(\$151,036)</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 reimbursement basis.

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

## Budget Comments

The budget includes a 10% increase in health insurance premium equivalents for 2010. The increase is necessary due to high health care claims experienced by the City's self-funded plan in recent years. The employee health insurance internal service fund is projected to end 2010 with a negative fund balance or deficit of \$721,000.

Employees pay a premium co-pay of 10% per month with reduced rate of 8% for employees who participate in a health risk assessment.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC  
2010 BUDGET  
INTERNAL SERVICE FUND**

**Budget Code 6000**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>OPERATING REVENUES</b>						
Charges for Services	5,466,289	6,163,051	6,163,051	3,840,463	5,852,947	6,406,600
<b>TOTAL OPERATING REVENUES</b>	<b>5,466,289</b>	<b>6,163,051</b>	<b>6,163,051</b>	<b>3,840,463</b>	<b>5,852,947</b>	<b>6,406,600</b>
<b>OPERATING EXPENSES</b>						
Contractual Services	618,131	654,505	654,505	421,652	632,950	689,936
Materials & Supplies	0	800	800	0	0	0
Medical Claims	4,679,705	5,372,000	5,372,000	3,555,848	5,334,313	5,867,700
<b>TOTAL OPERATING EXPENSES</b>	<b>5,297,836</b>	<b>6,027,305</b>	<b>6,027,305</b>	<b>3,977,500</b>	<b>5,967,263</b>	<b>6,557,636</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>168,453</b>	<b>135,746</b>	<b>135,746</b>	<b>(137,037)</b>	<b>(114,316)</b>	<b>(151,036)</b>
<b>NET INCOME (LOSS)</b>	<b>168,453</b>	<b>135,746</b>	<b>135,746</b>	<b>(137,037)</b>	<b>(114,316)</b>	<b>(151,036)</b>

Projection of Retained Earnings as of December 31, 2009 and 2010

January 1, 2009 balance (deficit)		\$ (455,957)
Net change from 2009 operations		
Revenues	\$ 5,852,947	
Expenditures	<u>5,967,263</u>	<u>(114,316)</u>
December 31, 2009 projected retained earnings (deficit)		<u>\$ (570,273)</u>
Net change from 2010 operations		
Revenues	\$ 6,406,600	
Expenditures	<u>6,557,636</u>	<u>(151,036)</u>
December 31, 2010 projected retained earnings (deficit)		<u>\$ (721,309)</u>

**CITY OF FOND DU LAC  
2010 BUDGET  
INTERNAL SERVICE FUND**

**Budget Code 6000**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
<b>OPERATING REVENUES</b>						
Charges for Services						
Health Insurance Premium	3,936,838	4,522,034	4,522,034	2,984,216	4,501,500	5,009,000
Retiree Health Insurance Premium	1,060,857	1,131,672	1,131,672	510,436	762,000	818,400
City Paid Health Insurance	184,117	219,345	219,345	141,055	212,905	168,200
Employee Contribution	284,103	290,000	290,000	199,704	371,490	411,000
Miscellaneous-Health	374	0	0	5,052	5,052	0
<b>Total Charges for Services</b>	<b>5,466,289</b>	<b>6,163,051</b>	<b>6,163,051</b>	<b>3,840,463</b>	<b>5,852,947</b>	<b>6,406,600</b>
<b>TOTAL OPERATING REVENUES</b>	<b>5,466,289</b>	<b>6,163,051</b>	<b>6,163,051</b>	<b>3,840,463</b>	<b>5,852,947</b>	<b>6,406,600</b>
<b>OPERATING EXPENSES</b>						
Contractual Services						
Auditing Fees	594	625	625	559	612	631
FABOH Membership Fees	23,224	22,305	22,305	16,312	21,624	22,305
Other Outside Services	13,738	8,700	8,700	0	0	15,000
Plan Administration	195,722	145,145	145,145	115,283	178,000	182,000
Stop Loss Insurance	384,853	477,730	477,730	289,498	432,714	470,000
<b>Total Contractual Services</b>	<b>618,131</b>	<b>654,505</b>	<b>654,505</b>	<b>421,652</b>	<b>632,950</b>	<b>689,936</b>
Materials & Supplies						
Printing	0	800	800	0	0	0
<b>Total Materials &amp; Supplies</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>0</b>
Medical Claims						
Medical Claims	3,593,623	4,040,000	4,040,000	2,749,435	4,124,152	4,536,600
Prescription Card Claims	1,085,155	1,330,000	1,330,000	806,107	1,209,161	1,330,100
Medical Reimbursements	927	2,000	2,000	306	1,000	1,000
<b>Total Medical Claims</b>	<b>4,679,705</b>	<b>5,372,000</b>	<b>5,372,000</b>	<b>3,555,848</b>	<b>5,334,313</b>	<b>5,867,700</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>5,297,836</b>	<b>6,027,305</b>	<b>6,027,305</b>	<b>3,977,500</b>	<b>5,967,263</b>	<b>6,557,636</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>168,453</b>	<b>135,746</b>	<b>135,746</b>	<b>(137,037)</b>	<b>(114,316)</b>	<b>(151,036)</b>
<b>NET INCOME (LOSS)</b>	<b>168,453</b>	<b>135,746</b>	<b>135,746</b>	<b>(137,037)</b>	<b>(114,316)</b>	<b>(151,036)</b>



**City of Fond du Lac  
2010 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  
2010 Budget**

**Capital Projects Funds Summary**

Revenues:

Transfer from General Fund-Funded by Tax Levy	\$ 278,900
Proceeds from Debt:	
General	7,642,000
Special Assessments	33,000
Transfers from Other Funds	387,557
Federal/State Grants	2,538,300
Available Fund Balance	202,972
Total Revenues	<u><u>\$ 11,082,729</u></u>

Expenditures:

General Government	
MIS	\$ 65,529
Community Development	181,000
Library	65,000
Transit System	1,096,000
Total General Government	<u>1,407,529</u>
Public Safety:	
Police	531,200
Fire	302,000
Ambulance	190,000
Total Public Safety	<u>1,023,200</u>
Public Works:	
Engineering & GIS	126,000
Streets	3,716,000
Storm Water	3,922,500
Parks	302,500
Municipal Service Center	25,000
Capital Equipment	545,000
Harbor & Boating Facilities	15,000
Total Public Works	<u>8,652,000</u>
Total Expenditures	<u><u>\$ 11,082,729</u></u>

**City of Fond du Lac  
2010 Budget  
Capital Projects Funds  
General Government - MIS**

Revenues:

Transfer from Other Funds	\$ 45,529
Proceeds from Debt	20,000

Total Revenues

<u>\$ 65,529</u>
------------------

Expenditures:

Click2 Gov - Core Module	\$ 15,000
Click2 Gov - Utility Billing Module	19,645
Click2 Gov - Credit Card Payments	6,054
Click2 Gov - Qrep Catalogs & Verisign	4,830
WiFi Network	20,000

Total Expenditures

<u>\$ 65,529</u>
------------------

**City of Fond du Lac  
2010 Budget  
Capital Projects Funds  
Community Development**

Revenues:

Transfer from General Fund-Property Taxes	\$	20,000
Proceeds from Debt		
General		161,000
Total Revenues	\$	<u>181,000</u>

Expenditures:

Neighborhood Improvement Program	\$	20,000
Main Street Sidewalk Replacement		145,000
Lead Paint Analyzer Replacement		16,000
Total Expenditures	\$	<u>181,000</u>

**City of Fond du Lac  
2010 Budget  
Capital Projects Funds  
Library**

Revenues:

Proceeds from Debt	\$ 65,000
Total Revenues	<u>\$ 65,000</u>

Expenditures:

Self Check-out Equipment	\$ 45,000
Expand Children's Area (design)	<u>\$ 20,000</u>
Total Expenditures	<u>\$ 65,000</u>

**City of Fond du Lac  
2010 Budget  
Capital Projects Funds  
Transit System**

Revenues:

Transfers From Transit Special Revenue Fund	\$	116,228
Federal/State Aid		876,800
Available Fund Balance		<u>102,972</u>
Total Revenues	\$	<u><u>1,096,000</u></u>

Expenditures:

Equipment Replacement	\$	<u>1,096,000</u>
Total Expenditures	\$	<u><u>1,096,000</u></u>

**City of Fond du Lac  
2010 Budget  
Capital Projects Funds  
Public Safety - Police Department**

Revenues:

Transfer from General Fund-Property Taxes	\$ 135,400
Proceeds from Debt	395,800
Total Revenues	<u>\$ 531,200</u>

Expenditures:

Squad Replacement Program	\$ 135,400
Building Security Upgrades	33,000
Emergency Generator Replacement	200,000
Replacement Carpeting	15,000
Replacement Windows	10,500
Parking Lot Reseal & Repair	70,000
Stop Sticks	10,300
Defibrillator Replacement	8,000
Garage Thermostat Replacements	10,000
Connect SROs to Network	15,000
Garage Door Replacement	10,000
Sniper Night Vision Scopes	14,000
Total Expenditures	<u>\$ 531,200</u>



**City of Fond du Lac  
2010 Budget  
Capital Projects Funds  
Public Safety - Fire Department**

Revenues:

Proceeds from Debt	\$	248,000
Federal/State Grants		54,000
Total Revenues	\$	<u>302,000</u>

Expenditures:

Vehicle Replacement-Command Vehicle	\$	60,000
Air Pack Upgrades		60,000
HVAC Renovations-Station #1		30,000
Cold Storage Building-Station #1		80,000
Radio System Updates		72,000
Total Expenditures	\$	<u>302,000</u>

**City of Fond du Lac  
2010 Budget  
Capital Projects Funds  
Public Safety - Ambulance**

Revenues:

Transfers from Special Revenue Fund	\$ 190,000
Total Revenues	<u>\$ 190,000</u>

Expenditures:

Ambulance Replacement	\$ 190,000
Total Expenditures	<u>\$ 190,000</u>

**City of Fond du Lac  
2010 Budget  
Capital Projects Funds  
Engineering & GIS**

Revenues:

Transfer from Other Funds	\$	20,800
Proceeds from Debt:		
General		105,200
Total Revenues	\$	<u>126,000</u>

Expenditures:

Asset Management System	\$	52,000
LiDAR Project		56,000
Aerial Orthophotos		18,000
Total Expenditures	\$	<u>126,000</u>

**City of Fond du Lac  
2010 Budget  
Capital Projects Funds  
Public Works - Streets**

Revenues:

Transfer from General Fund-Property Taxes	\$ 60,000
Proceeds from Debt:	
General	2,025,500
Special Assessments	23,000
Federal/State/Local Aid	1,607,500
Total Revenues	<u><u>\$ 3,716,000</u></u>

Expenditures:

Street Restoration-Utility Repair	\$ 830,000
Street Resurfacing	-
Bridge Rehabilitation	230,000
Sidewalk Program-City	60,000
Sidewalk Program-Private	-
Unimproved Street Program	116,000
Recoat Parapet Walls-Johnson St Bridge	250,000
Doty Street Bridge (75% State Funding)	900,000
Grove Street Bridge (67% State Funding)	820,000
Winnebago Drive Bridge (75% State Funding)	440,000
Main Street Reconstr-Merrill to Scott (75% State Funding)	70,000
Total Expenditures	<u><u>\$ 3,716,000</u></u>

**City of Fond du Lac  
2010 Budget  
Capital Projects Funds  
Public Works - Storm Water**

Revenues:

Transfer from General Fund-Property Taxes	\$ 63,500
Proceeds from Debt:	
General	3,749,000
Special Assessments	10,000
Available Fund Balance	100,000
Total Revenues	<u><u>\$ 3,922,500</u></u>

Expenditures:

Storm Water Pump Repairs	\$ 100,000
Stormwater Control Upgrades	50,000
Neighborhood Drainage Program	13,500
Unimproved Street Program	54,000
Storm Sewer Replacement-	
Utility Repair	540,000
Pollution Loading Reduction Prog	2,700,000
Replace River Wall Downtown	215,000
Municipal SWPPP	250,000
Total Expenditures	<u><u>\$ 3,922,500</u></u>

**City of Fond du Lac  
2010 Budget  
Capital Projects Funds  
Public Works - Parks**

Revenues:

Proceeds from Debt	\$ 302,500
Total Revenues	<u>\$ 302,500</u>

Expenditures:

Adelaide Park Improvements	\$ 110,000
Litscher Drive Paving - LSP West	80,000
Walk/Drive Pavement by Rides & Zoo	25,000
West Johnson Street Landscape Imprv	62,000
Meadowlands Park - Interim Landscaping	<u>25,500</u>
Total Expenditures	<u>\$ 302,500</u>

**City of Fond du Lac  
2010 Budget  
Capital Projects Funds  
Public Works - Municipal Service Center**

Revenues:

Proceeds from Debt	
General	\$ 25,000
Total Revenues	<u>\$ 25,000</u>

Expenditures:

Traffic Controller Replacement	\$ 25,000
Total Expenditures	<u>\$ 25,000</u>

**City of Fond du Lac  
2010 Budget  
Capital Projects Funds  
Public Works - Capital Equipment**

Revenues:

Proceeds from Debt	
General	\$ 545,000
Total Revenues	<u>\$ 545,000</u>

Expenditures:

Capital Equipment Program	\$ 420,000
Capital Equipment Additions	125,000
Total Expenditures	<u>\$ 545,000</u>



**City of Fond du Lac  
2010 Budget  
Capital Projects Funds  
Harbor & Boating Facilities Improvements**

Revenues:

Transfers from Other funds	
Harbor Improvements Special Revenue Fund	\$ 15,000
Total Revenues	<u>\$ 15,000</u>

Expenditures:

Replace Wood Piles on H-Dock	\$ 15,000
Total Expenditures	<u>\$ 15,000</u>

**City of Fond du Lac  
2010 Adopted Budget  
Wastewater Collection & Treatment System**

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# Wastewater Collection & Treatment Sys

## Budget Summary

Operating Revenues	\$9,292,447
Operating Expenses	\$7,674,590
Net Operating Income	<u>\$1,617,857</u>
Non-operating Revenues	\$524,508
Non-operating Expenses	\$1,601,883
Net Income	<u><u>\$540,482</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 2010 budget.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	22.00	22.00

**CITY OF FOND DU LAC  
2010 BUDGET  
WASTEWATER COLLECTION & TREATMENT SYSTEM**

Budget Code WCTS

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
<b>OPERATING REVENUES</b>						
Charges for Services	9,421,700	10,821,217	10,821,217	5,167,027	9,840,306	9,250,447
Intergovernmental Revenues	15,651	0	0	3,278	3,278	0
Other Revenues	95,444	24,312	24,312	40,576	44,600	42,000
<b>TOTAL OPERATING REVENUES</b>	<b>9,532,795</b>	<b>10,845,529</b>	<b>10,845,529</b>	<b>5,210,881</b>	<b>9,888,184</b>	<b>9,292,447</b>
<b>OPERATING EXPENSES</b>						
Personal Services	1,646,119	1,779,208	1,779,208	1,101,217	1,811,142	1,838,256
Contractual Services	1,490,205	1,738,456	1,721,377	976,186	1,710,361	1,640,140
Materials & Supplies	744,391	955,959	956,638	587,835	960,201	958,950
Depreciation	1,093,611	1,409,886	1,409,886	1,704,060	2,540,804	2,545,844
Utilities	813,633	695,800	699,200	223,476	676,200	691,400
<b>TOTAL OPERATING EXPENSES</b>	<b>5,787,959</b>	<b>6,579,309</b>	<b>6,566,309</b>	<b>4,592,774</b>	<b>7,698,708</b>	<b>7,674,590</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>3,744,836</b>	<b>4,266,220</b>	<b>4,279,220</b>	<b>618,107</b>	<b>2,189,476</b>	<b>1,617,857</b>
<b>NON-OPERATING REVENUES &amp; EXP</b>						
Non-Operating Revenues	718,570	444,094	444,094	453,621	736,448	524,508
Non-Operating Expenses	2,277,334	1,642,659	1,642,659	1,131,120	1,642,659	1,601,883
<b>TOTAL NON-OPERATING REV (EXP)</b>	<b>(1,558,764)</b>	<b>(1,198,565)</b>	<b>(1,198,565)</b>	<b>(677,499)</b>	<b>(906,211)</b>	<b>(1,077,375)</b>
<b>NET INCOME (LOSS)</b>	<b>2,186,072</b>	<b>3,067,655</b>	<b>3,080,655</b>	<b>(59,392)</b>	<b>1,283,265</b>	<b>540,482</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
WASTEWATER COLLECTION & TREATMENT SYSTEM**

**Budget Code WCTS**

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
<b>OPERATING REVENUES</b>						
Charges for Services						
User Charges	1,830,608	1,978,376	1,978,376	1,190,606	1,978,376	1,569,076
Residential Charges	4,787,888	5,520,089	5,520,089	2,602,568	5,169,807	5,069,239
Commercial Charges	1,933,325	2,210,609	2,210,609	1,016,009	1,762,980	1,678,422
Industrial Charges	531,803	775,769	775,769	237,552	592,769	592,336
Urban Public Authority	236,390	236,374	236,374	120,292	236,374	236,374
Industrial Pretreatment	101,686	100,000	100,000	0	100,000	105,000
<b>Total Charges for Services</b>	<b>9,421,700</b>	<b>10,821,217</b>	<b>10,821,217</b>	<b>5,167,027</b>	<b>9,840,306</b>	<b>9,250,447</b>
Intergovernmental Revenues						
Miscellaneous-Other State Revenue	(1,626)	0	0	3,220	3,220	0
Federal Revenues	17,277	0	0	58	58	0
<b>Total Intergovernmental Revenues</b>	<b>15,651</b>	<b>0</b>	<b>0</b>	<b>3,278</b>	<b>3,278</b>	<b>0</b>
Other Revenues						
Penalty Revenue	24,964	14,000	14,000	18,440	20,000	20,000
Services to Other Agencies	23,959	10,000	10,000	17,558	20,000	20,000
Miscellaneous	7,296	312	312	4,578	4,600	2,000
Gain on Disposal of F/A	39,225	0	0	0	0	0
<b>Total Other Revenues</b>	<b>95,444</b>	<b>24,312</b>	<b>24,312</b>	<b>40,576</b>	<b>44,600</b>	<b>42,000</b>
<b>TOTAL OPERATING REVENUES</b>	<b>9,532,795</b>	<b>10,845,529</b>	<b>10,845,529</b>	<b>5,210,881</b>	<b>9,888,184</b>	<b>9,292,447</b>
<b>OPERATING EXPENSES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	1,092,159	1,171,484	1,171,484	697,295	1,171,484	1,198,833
Temporary Payroll	11,137	9,500	9,500	7,250	9,500	9,870
Overtime Payments	55,659	20,000	20,000	15,695	20,000	20,000
Supervisory Pay	388	1,500	1,500	5,152	5,152	10,165
Shift Premium Pay	1,226	1,000	1,000	51	1,000	0
Job Class Premium Pay	914	500	500	592	592	500
Holiday Pay	8,739	12,000	12,000	2,444	12,000	10,000
<b>Total Salaries &amp; Wages</b>	<b>1,170,222</b>	<b>1,215,984</b>	<b>1,215,984</b>	<b>728,479</b>	<b>1,219,728</b>	<b>1,249,368</b>
Fringe Benefits						
Wisconsin Retirement	123,921	125,473	125,473	74,103	125,473	136,347
Social Security-Employer	88,384	92,923	92,923	54,266	92,923	95,470
Unemployment Compensation	859	0	0	3,388	3,388	0
Worker's Comp Make Whole	831	0	0	2,096	2,096	0
Employee Group Health Insurance	253,176	323,120	323,120	205,102	323,120	338,772
Employee Group Life Insurance	5,924	6,643	6,643	4,098	6,643	6,805
Dependent Group Life Insurance	62	64	64	39	64	64
Retiree Health Insurance Credits	2,740	15,001	15,001	29,646	37,707	11,430
<b>Total Fringe Benefits</b>	<b>475,897</b>	<b>563,224</b>	<b>563,224</b>	<b>372,738</b>	<b>591,414</b>	<b>588,888</b>
<b>Total Personal Services</b>	<b>1,646,119</b>	<b>1,779,208</b>	<b>1,779,208</b>	<b>1,101,217</b>	<b>1,811,142</b>	<b>1,838,256</b>

\*Industrial Pretreatment will have a 2009 eight month actual total of zero due to billings being done at year end only.

\*\*Billings are done on a quarterly basis. The City is broken into three zones so that one zone is billed each month.  
With the billings staggered, there will be an average of three months of consumption not billed.

**CITY OF FOND DU LAC  
2010 BUDGET  
WASTEWATER COLLECTION & TREATMENT SYSTEM**

**Budget Code WCTS**

<b>DESCRIPTION</b>	<b>2008 ACTUAL</b>	<b>2009 ADOPTED BUDGET</b>	<b>2009 AMENDED BUDGET</b>	<b>2009 8 MONTHS ACTUAL</b>	<b>2009 ESTIMATED ACTUAL</b>	<b>2010 ADOPTED BUDGET</b>
Contractual Services						
Auditing Fees	2,160	2,228	2,228	2,032	2,225	2,293
Other Outside Services	1,351,544	1,583,309	1,566,230	874,859	1,566,230	1,473,004
Data Processing Services	52,033	52,519	52,519	35,053	52,519	63,132
Rent-Equipment	360	2,700	2,700	0	2,700	2,700
Worker's Compensation	30,742	35,895	35,895	21,253	35,895	36,496
Property & Liability Insurance	53,366	61,805	61,805	42,989	50,792	62,515
<b>Total Contractual Services</b>	<b>1,490,205</b>	<b>1,738,456</b>	<b>1,721,377</b>	<b>976,186</b>	<b>1,710,361</b>	<b>1,640,140</b>
Materials & Supplies						
Maintenance-Buildings	6,067	9,500	11,700	10,054	11,700	9,500
Maintenance-Office Equipment	45	500	500	469	500	600
Maintenance-Automotive	9,458	7,100	7,100	7,804	8,000	12,600
Maintenance-All Other Equipment	38,605	77,500	90,394	45,210	90,394	92,500
Maintenance-Roads & Walks	226,938	250,000	250,000	143,645	250,000	250,000
Advertising	757	350	350	272	350	350
Printing	1,878	500	500	295	500	500
Postage	897	700	700	806	825	500
Education & Training	8,904	7,000	9,279	7,059	9,279	11,000
Municipal Business	238	1,000	1,000	198	1,000	1,000
CDL License	252	200	200	413	413	200
Memberships & Publications	7,010	7,000	7,000	2,825	7,000	7,000
Educational Services	0	0	0	325	325	0
Office Supplies	2,915	2,700	2,700	1,427	2,700	2,700
Motor Vehicle Supplies	26,754	16,009	16,009	8,718	16,009	12,100
Custodial Supplies	6,247	5,500	5,500	1,293	5,500	5,500
Medical & Laboratory Supplies	30,009	32,000	32,000	13,327	32,000	34,000
General Supplies	9,907	12,500	18,300	14,802	18,300	14,500
Equipment < \$5,000	10,517	7,400	10,400	2,951	10,400	12,400
Hardware/Software < \$5,000	3,626	0	0	0	0	0
Chemicals	279,010	405,000	403,000	249,925	403,000	375,000
Botanical & Agricultural	0	1,000	1,000	650	1,000	2,000
Clothing Expense	5,065	4,500	6,000	4,619	6,000	4,500
Uncollectible Customer Accounts	2,781	5,000	5,000	8,531	9,000	7,500
Uncollectible Accounts Receivable	0	5,000	5,000	980	3,000	5,000
Paying Agent Fees	3,600	3,000	3,000	1,800	3,000	3,000
Miscellaneous	62,911	95,000	70,006	59,437	70,006	95,000
<b>Total Materials &amp; Supplies</b>	<b>744,391</b>	<b>955,959</b>	<b>956,638</b>	<b>587,835</b>	<b>960,201</b>	<b>958,950</b>
Depreciation						
Depreciation	1,093,611	1,409,886	1,409,886	1,704,060	2,540,804	2,545,844
<b>Total Depreciation</b>	<b>1,093,611</b>	<b>1,409,886</b>	<b>1,409,886</b>	<b>1,704,060</b>	<b>2,540,804</b>	<b>2,545,844</b>
Utilities						
Telephone	6,183	7,900	7,900	3,556	7,900	13,500
Cellular Phone	3,905	2,300	5,700	4,661	5,700	6,900
Water & Sewer Charges	65,970	40,000	40,000	28,550	40,000	30,000
Electricity	499,988	523,000	523,000	154,875	500,000	515,000
Natural Gas	237,587	122,600	122,600	31,834	122,600	126,000
<b>Total Utilities</b>	<b>813,633</b>	<b>695,800</b>	<b>699,200</b>	<b>223,476</b>	<b>676,200</b>	<b>691,400</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
WASTEWATER COLLECTION & TREATMENT SYSTEM**

Budget Code WCTS

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
<b>TOTAL OPERATING EXPENSES</b>	<b>5,787,959</b>	<b>6,579,309</b>	<b>6,566,309</b>	<b>4,592,774</b>	<b>7,698,708</b>	<b>7,674,590</b>
<b>NET OPERATING INCOME &lt;LOSS&gt;</b>	<b>3,744,836</b>	<b>4,266,220</b>	<b>4,279,220</b>	<b>618,107</b>	<b>2,189,476</b>	<b>1,617,857</b>
<b>NON-OPERATING REVENUES &amp; EXP</b>						
Non-Operating Revenues						
Interest Income						
Interest on Investment	702,667	435,030	435,030	152,410	435,030	240,343
Special Assessment Interest	15,903	9,064	9,064	9,652	9,859	6,732
OSG Interest Income	0	0	0	291,559	291,559	277,433
<b>Total Interest Income</b>	<b>718,570</b>	<b>444,094</b>	<b>444,094</b>	<b>453,621</b>	<b>736,448</b>	<b>524,508</b>
<b>Total Non-Operating Revenues</b>	<b>718,570</b>	<b>444,094</b>	<b>444,094</b>	<b>453,621</b>	<b>736,448</b>	<b>524,508</b>
Non-Operating Expenses						
Interest & Amort Expense						
Interest Expense	1,265,485	1,635,308	1,635,308	1,126,219	1,635,308	1,594,531
Loss on Disposal of Fixed Assets	1,004,497	0	0	0	0	0
Amortization Debt Discount & Expns	7,352	7,351	7,351	4,901	7,351	7,352
<b>Total Interest &amp; Amort Expense</b>	<b>2,277,334</b>	<b>1,642,659</b>	<b>1,642,659</b>	<b>1,131,120</b>	<b>1,642,659</b>	<b>1,601,883</b>
<b>Total Non-Operating Expenses</b>	<b>2,277,334</b>	<b>1,642,659</b>	<b>1,642,659</b>	<b>1,131,120</b>	<b>1,642,659</b>	<b>1,601,883</b>
<b>TOTAL NON-OPERATING REV &lt;EXP&gt;</b>	<b>(1,558,764)</b>	<b>(1,198,565)</b>	<b>(1,198,565)</b>	<b>(677,499)</b>	<b>(906,211)</b>	<b>(1,077,375)</b>
<b>NET INCOME &lt;LOSS&gt;</b>	<b>2,186,072</b>	<b>3,067,655</b>	<b>3,080,655</b>	<b>(59,392)</b>	<b>1,283,265</b>	<b>540,482</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
WASTEWATER COLLECTION & TREATMENT SYSTEM**

Budget Code WCTS

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
<b>CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET</b>						
<b>NET &lt;INCOME&gt; LOSS ACCRUAL BASIS</b>	<b>2,186,072</b>	<b>3,067,655</b>	<b>3,080,655</b>	<b>(59,392)</b>	<b>1,283,265</b>	<b>540,482</b>
Additions:						
Special Assessment Principal Payment	100,255	64,344	64,344	57,538	59,853	30,556
Payments from OSG	0	870,382	870,382	887,662	887,662	887,621
Depreciation	1,093,611	1,409,886	1,409,886	1,704,060	2,540,804	2,545,844
Amortization Debt Discount & Expns	7,352	7,351	7,351	4,901	7,351	7,352
Subtractions:						
Replacement Allowance	215,105	182,200	182,200	20,701	182,200	182,200
Debt Service Principal Payments	560,492	3,523,461	3,523,461	2,916,288	3,466,288	3,577,589
Outlay-Other	90,368	60,000	60,000	34,028	251,134	59,000
Outlay-Sewer Construction	1,166,562	1,333,700	1,333,700	138,943	1,333,700	1,331,200
<b>NET INCOME &lt;LOSS&gt; CASH BASIS</b>	<b>1,354,763</b>	<b>320,257</b>	<b>333,257</b>	<b>(515,191)</b>	<b>(454,387)</b>	<b>(1,138,134)</b>



**City of Fond du Lac  
2010 Budget  
Wastewater Collection & Treatment System Capital Projects**

Revenues:

Operations	\$ 1,529,000
Total Revenues	<u>\$ 1,529,000</u>

Expenditures:

Capital Equipment Replacement	\$ 29,000
Annual Clearwater Elimination	<u>1,500,000</u>
Total Expenditures	<u>\$ 1,529,000</u>

**City of Fond du Lac  
2010 Adopted Budget  
Water Utility**

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# Water Utility

## Budget Summary

Operating Revenues	\$11,867,183
Operating Expenses	\$7,596,318
Net Operating Income	<u>\$4,270,865</u>
Non-operating Revenues	\$184,884
Non-operating Expenses	\$2,247,200
Net Income	<u><u>\$2,208,549</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

A water rate case was filed with the Wisconsin Public Service Commission (PSC) in 2009. The rate increase is expected to be approximately 23% and would take effect near January 1, 2010. The water rate increase will be required by the State of Wisconsin as a condition of approval of a second phase low-interest State of Wisconsin Safe Drinking Water Fund loan, which will re-finance the second phase short-term Bond Anticipation Notes (BANS) borrowed in 2007 to finance the new Water system improvement projects. Lower construction costs and loan financing were considered in developing the 2009 rate case.

## Staffing Summary By Full Time Equivalents

	<u>2009</u>	<u>2010</u>
Full Time Equivalents	17.65	17.65

**CITY OF FOND DU LAC  
2009 BUDGET  
WATER UTILITY**

Budget Code WU

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
<b>OPERATING REVENUES</b>						
Charges for Services	9,048,070	11,172,768	11,172,768	4,703,941	11,172,768	11,598,743
Intergovernmental Revenues	125,629	0	0	(24,053)	(24,053)	0
Other Revenues	325,039	205,057	205,057	199,264	236,757	268,440
<b>TOTAL OPERATING REVENUES</b>	<b>9,498,738</b>	<b>11,377,825</b>	<b>11,377,825</b>	<b>4,879,152</b>	<b>11,385,472</b>	<b>11,867,183</b>
Personal Services	1,237,087	1,257,868	1,257,868	697,943	1,258,859	1,293,138
Contractual Services	508,309	581,678	580,304	345,106	566,392	588,857
Materials & Supplies	642,808	1,626,007	1,645,981	699,546	1,648,538	1,666,772
Depreciation	1,133,915	2,067,728	2,067,728	1,403,917	2,123,212	2,166,255
Utilities	521,496	622,167	623,167	313,837	583,167	632,500
Taxes	882,528	1,362,400	1,362,400	903,600	1,229,567	1,248,796
<b>TOTAL OPERATING EXPENSE</b>	<b>4,926,143</b>	<b>7,517,848</b>	<b>7,537,448</b>	<b>4,363,949</b>	<b>7,409,735</b>	<b>7,596,318</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>4,572,595</b>	<b>3,859,977</b>	<b>3,840,377</b>	<b>515,203</b>	<b>3,975,737</b>	<b>4,270,865</b>
<b>NON-OPERATING REVENUES &amp; EXPENSES</b>						
Non-Operating Revenues	1,113,201	436,949	436,949	171,025	435,385	184,884
Non-Operating Expense	2,569,795	2,786,858	2,786,858	1,957,358	2,786,858	2,247,200
<b>TOTAL NON-OPERATING REV (EXP)</b>	<b>(1,456,594)</b>	<b>(2,349,909)</b>	<b>(2,349,909)</b>	<b>(1,786,333)</b>	<b>(2,351,473)</b>	<b>(2,062,316)</b>
<b>NET (INCOME) LOSS</b>	<b>3,116,001</b>	<b>1,510,068</b>	<b>1,490,468</b>	<b>(1,271,130)</b>	<b>1,624,264</b>	<b>2,208,549</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
WATER UTILITY**

**Budget Code WU**

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
<b>OPERATING REVENUES</b>						
Intergovernmental Revenues						
Misc-other State Revenues	17,947	0	0	(3,641)	(3,641)	0
Federal Revenues	107,682	0	0	(20,412)	(20,412)	0
<b>Total Intergovernmental Revenues</b>	<b>125,629</b>	<b>0</b>	<b>0</b>	<b>(24,053)</b>	<b>(24,053)</b>	<b>0</b>
Charges for Services						
Urban Residential Charges	4,581,562	5,522,800	5,522,800	2,435,119	5,522,800	6,109,054
Urban Commercial Charges	2,025,178	2,506,773	2,506,773	1,036,426	2,506,773	2,706,712
Urban Industrial Charges	807,510	1,356,390	1,356,390	349,196	1,356,390	626,183
Urban Charges	158,270	196,342	196,342	120,795	196,342	185,749
Public Fire Protection	1,123,632	1,251,780	1,251,780	603,986	1,251,780	1,512,284
Urban Public Authority Metered	351,918	338,683	338,683	158,419	338,683	458,761
<b>Total Charges for Services</b>	<b>9,048,070</b>	<b>11,172,768</b>	<b>11,172,768</b>	<b>4,703,941</b>	<b>11,172,768</b>	<b>11,598,743</b>
Other Revenues						
Interest on Tax Roll Delinquent	1,084	700	700	1,180	1,400	1,000
Reconnection Charge	3,274	5,500	5,500	3,180	5,500	5,500
Rents from Water Property	184,027	110,000	110,000	113,360	120,000	160,000
WCTS Meter Revenues	103,049	74,857	74,857	49,905	74,857	66,940
Miscellaneous	10,139	2,000	2,000	14,256	15,000	10,000
Water Penalties	23,466	12,000	12,000	17,383	20,000	25,000
<b>Total Other Revenues</b>	<b>325,039</b>	<b>205,057</b>	<b>205,057</b>	<b>199,264</b>	<b>236,757</b>	<b>268,440</b>
<b>TOTAL OPERATING REVENUES</b>	<b>9,498,738</b>	<b>11,377,825</b>	<b>11,377,825</b>	<b>4,879,152</b>	<b>11,385,472</b>	<b>11,867,183</b>
<b>OPERATING EXPENSES</b>						
Personal Services						
Salaries & Wages						
Regular Payroll	898,331	891,643	891,643	503,635	891,643	891,106
Temporary Payroll	26,832	34,517	34,517	30,326	34,517	35,500
Overtime Payments	51,491	70,000	70,000	16,879	70,000	70,000
Supervisory Pay	2,431	2,000	2,000	1,228	2,000	2,000
Shift Premium Pay		0	0	0	0	2,500
Job Class Premium Pay	1,493	2,500	2,500	623	2,500	2,500
Holiday Pay	1,229	2,000	2,000	255	2,000	2,000
<b>Total Salaries &amp; Wages</b>	<b>981,807</b>	<b>1,002,660</b>	<b>1,002,660</b>	<b>552,946</b>	<b>1,002,660</b>	<b>1,005,606</b>
Fringe Benefits						
Wisconsin Retirement	101,274	100,691	100,691	54,277	100,691	106,434
Social Security-Employer	73,219	76,706	76,706	40,858	76,706	76,732
Worker's Comp Make Whole	635	0	0	1,066	1,066	0
Employee Group Health Insurance	250,234	280,680	280,680	180,290	280,680	300,804
Employee Group Life Insurance	4,886	4,969	4,969	3,032	4,969	4,960
Dependent Group Life Insurance	31	32	32	21	32	32
Retiree Health Insurance Credits	21,663	12,325	12,325	12,250	12,250	24,352
WCTS Reimbursement-Labor	(196,662)	(220,195)	(220,195)	(146,797)	(220,195)	(225,782)
<b>Total Fringe Benefits</b>	<b>255,280</b>	<b>255,208</b>	<b>255,208</b>	<b>144,997</b>	<b>256,199</b>	<b>287,532</b>
<b>Total Personal Services</b>	<b>1,237,087</b>	<b>1,257,868</b>	<b>1,257,868</b>	<b>697,943</b>	<b>1,258,859</b>	<b>1,293,138</b>

\*\*Billings are done on a quarterly basis. The City is broken into three zones so that one zone is billed each month.  
With the billings staggered, there will be an average of three months of consumption not billed.

**CITY OF FOND DU LAC  
2010 BUDGET  
WATER UTILITY**

**Budget Code WU**

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
Contractual Services						
Administrative Fees	181,257	200,923	200,923	133,947	200,923	207,239
Auditing Fees	3,024	3,118	3,118	2,843	3,118	3,208
Other Outside Services	247,985	284,365	282,991	169,566	282,991	275,420
WCTS Reimbursement Admin Fee	(84,327)	(81,744)	(81,744)	(54,496)	(81,744)	(84,051)
Data Processing Services	79,709	77,705	77,705	52,499	77,705	78,517
Government Center Expense	19,574	18,937	18,937	4,964	18,937	18,521
Rent-WCTS Reimbursement	(2,447)	(1,679)	(1,679)	(1,119)	(1,679)	(1,642)
Workers Compensation	34,869	45,877	45,877	22,441	45,877	46,008
Property & Liability Insurance	28,665	34,176	34,176	14,461	20,264	45,637
<b>Total Contractual Services</b>	<b>508,309</b>	<b>581,678</b>	<b>580,304</b>	<b>345,106</b>	<b>566,392</b>	<b>588,857</b>
Materials & Supplies						
Operations Materials & Supplies						
Supplies Ops-Supervision & Engineer	14,172	9,665	9,665	1,388	9,665	9,550
Supplies Operations-Expense	15,518	28,600	28,600	8,581	28,600	23,375
Supplies Operations-Chlorine	4,406	0	0	0	0	0
Supplies Operations-Chlorine	9,487	20,000	29,931	18,228	29,931	29,000
Supplies Operations-Hydro Acid	11,610	10,350	15,923	9,670	15,923	15,000
Supplies Operations-Poly Phosphate	25,998	18,600	18,600	17,017	18,600	24,200
Supplies Ops-Strg Rsvr, Tank, STP	1,000	20,000	20,000	12,395	20,000	10,670
Supplies Ops-Customer Installs	128	620	620	17	620	590
Supplies Ops-Regulatory Commission	3,754	10,000	10,000	9,801	10,000	10,000
Supplies Operations-Miscellaneous	62,172	1,012,677	1,008,973	308,640	1,008,973	1,001,447
Supplies Ops Meters-WCTS Reimb	(15,639)	(27,733)	(27,733)	(18,489)	(27,733)	(18,818)
Supplies Ops Call Out Hrs-Mtl & Exp	26	0	0	0	0	0
Supplies Ops Call Out Hrs-Cust Chgs	189	0	0	0	0	0
Supplies Ops Meters-Materials & Exp	31,251	55,465	55,465	8,060	55,465	37,635
Supplies Cust Records-Matls & Exp	1,307	3,000	3,000	1,400	3,000	3,000
Supplies Cust Records-WCTS Reimb	(59,932)	(57,367)	(57,367)	(38,245)	(57,367)	(56,609)
Supplies Cust Records-Collec Delinq	0	1,790	1,790	165	1,790	1,720
Supplies Cust Rcrds-Misc WCTS Reimb	(1,570)	(3,395)	(3,395)	(2,263)	(3,395)	(3,360)
Supplies Cust Records-Uncoll Accts	3,732	5,000	5,000	6,946	7,500	7,500
Postage Delinq Disconnect Notice	3,141	5,000	5,000	1,540	5,000	5,000
<b>Total Operations Materials &amp; Supplies</b>	<b>110,750</b>	<b>1,112,272</b>	<b>1,124,072</b>	<b>344,851</b>	<b>1,126,572</b>	<b>1,099,900</b>
Maintenance Materials & Supplies						
Supplies Maint-Supervis & Engineer	79	100	100	0	100	100
Supplies & Maint-Collect/Impd Rsvr	1,773	485	485	0	485	340
Supplies Maint-Wells & Springs	10,146	10,295	10,295	6,796	10,295	63,295
Supplies Maint-Supply Mains	0	850	850	0	850	850
Supplies Maint-Structures & Imprv	1,390	28,080	28,080	2,709	28,080	34,030
Supplies Maint-Equipment	69,696	78,728	78,728	38,478	78,728	79,630
Supplies Maint-Dist Rsvr, STP	0	300	300	0	300	300
Supplies Maint-Trans & Dist Mains	249,724	189,170	189,170	145,920	189,170	178,615
Supplies Maint-Services	103,189	71,825	78,925	73,786	78,925	65,100
Supplies Maint Meters-Matls & Expen	17,114	30,655	30,655	18,183	30,655	38,575
Supplies Maint Meters-WCTS Reimb	(8,557)	(15,328)	(15,328)	(10,219)	(15,328)	(19,288)
Supplies Maint-Fire Hydrants	34,088	66,050	66,050	52,346	66,050	65,500
<b>Total Maintenance Materials &amp; Supplies</b>	<b>478,642</b>	<b>461,210</b>	<b>468,310</b>	<b>327,999</b>	<b>468,310</b>	<b>507,047</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
WATER UTILITY**

**Budget Code WU**

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
Other Materials & Supplies						
Supplies Maint-General Plant	1,347	11,500	11,500	0	11,500	14,000
Postage	31,620	26,100	26,100	15,087	26,100	26,100
Education & Training	333	1,000	1,000	1,057	1,057	1,200
Municipal Business	1,743	0	0	0	0	0
CDL License	148	325	325	148	325	225
Memberships & Publications	3,460	3,900	3,900	3,624	3,900	3,900
Office Supplies	3,097	3,500	4,200	1,954	4,200	3,800
Hardware/Software < \$5,000	6,547	0	374	374	374	3,600
Printing	5,121	6,200	6,200	4,452	6,200	7,000
<b>Total Other Materials &amp; Supplies</b>	<b>53,416</b>	<b>52,525</b>	<b>53,599</b>	<b>26,696</b>	<b>53,656</b>	<b>59,825</b>
<b>Total Materials &amp; Supplies</b>	<b>642,808</b>	<b>1,626,007</b>	<b>1,645,981</b>	<b>699,546</b>	<b>1,648,538</b>	<b>1,666,772</b>
Depreciation						
Depreciation	1,242,692	2,181,856	2,181,856	1,480,002	2,237,340	2,283,733
WCTS Reimbursement Depreciation	(108,777)	(114,128)	(114,128)	(76,085)	(114,128)	(117,478)
<b>Total Depreciation</b>	<b>1,133,915</b>	<b>2,067,728</b>	<b>2,067,728</b>	<b>1,403,917</b>	<b>2,123,212</b>	<b>2,166,255</b>
Utilities						
Telephone	820	1,500	1,500	510	1,500	1,500
Cellular Phone	1,958	1,000	2,000	1,652	2,000	1,000
Electricity	518,718	619,667	619,667	311,675	579,667	630,000
<b>Total Utilities</b>	<b>521,496</b>	<b>622,167</b>	<b>623,167</b>	<b>313,837</b>	<b>583,167</b>	<b>632,500</b>
Taxes						
Other Taxes	877,398	1,355,400	1,355,400	903,600	1,218,417	1,241,796
WI PSC Remainder Assessment	5,130	7,000	7,000	0	11,150	7,000
<b>Total Taxes</b>	<b>882,528</b>	<b>1,362,400</b>	<b>1,362,400</b>	<b>903,600</b>	<b>1,229,567</b>	<b>1,248,796</b>
<b>TOTAL OPERATING EXPENSE</b>	<b>4,926,143</b>	<b>7,517,848</b>	<b>7,537,448</b>	<b>4,363,949</b>	<b>7,409,735</b>	<b>7,596,318</b>
<b>NET OPERATING INCOME &lt;LOSS&gt;</b>	<b>4,572,595</b>	<b>3,859,977</b>	<b>3,840,377</b>	<b>515,203</b>	<b>3,975,737</b>	<b>4,270,865</b>
<b>NON-OPERATING REVENUES &amp; EXPENSES</b>						
Non-Operating Revenues						
Special Assessment Interest	10,658	6,878	6,878	7,105	7,124	5,577
Well #23 Escrow Interest	36	80	80	5	10	10
Well #24 Escrow Interest	16	25	25	2	5	5
Well #25 Escrow Interest	15	25	25	2	5	5
WPL/WPPI Escrow Interest	1,095	2,000	2,000	222	300	300
Miscellaneous Interest	1,130,359	424,941	424,941	158,233	424,941	175,987
Gain on Disposal of F/A	826	0	0	0	0	0
Merchandising & Jobbing	(29,804)	3,000	3,000	5,456	3,000	3,000
<b>Total Non-Operating Revenues</b>	<b>1,113,201</b>	<b>436,949</b>	<b>436,949</b>	<b>171,025</b>	<b>435,385</b>	<b>184,884</b>

**CITY OF FOND DU LAC  
2010 BUDGET  
WATER UTILITY**

Budget Code WU

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
Non-Operating Expenses						
Interest Expense	2,468,368	2,739,811	2,739,811	1,920,878	2,739,811	2,216,904
Miscellaneous Amortization	(39,766)	(39,766)	(39,766)	(26,511)	(39,766)	(39,766)
Amortization Debt Discount & Expns	103,879	49,499	49,499	38,115	49,499	32,748
Amortized Loss on Adv Refunding	37,314	37,314	37,314	24,876	37,314	37,314
<b>Total Non-Operating Expense</b>	<b>2,569,795</b>	<b>2,786,858</b>	<b>2,786,858</b>	<b>1,957,358</b>	<b>2,786,858</b>	<b>2,247,200</b>
<b>TOTAL NON-OPERATING REV &lt;EXP&gt;</b>	<b>(1,456,594)</b>	<b>(2,349,909)</b>	<b>(2,349,909)</b>	<b>(1,786,333)</b>	<b>(2,351,473)</b>	<b>(2,062,316)</b>
<b>NET INCOME (LOSS)</b>	<b>3,116,001</b>	<b>1,510,068</b>	<b>1,490,468</b>	<b>(1,271,130)</b>	<b>1,624,264</b>	<b>2,208,549</b>



**CITY OF FOND DU LAC  
2010 BUDGET  
WATER UTILITY**

Budget Code WU

DESCRIPTION	2008 ACTUAL	2009 ADOPTED BUDGET	2009 AMENDED BUDGET	2009 8 MONTHS ACTUAL	2009 ESTIMATED ACTUAL	2010 ADOPTED BUDGET
<b>CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET</b>						
<b>NET INCOME &lt;LOSS&gt; ACCRUAL BASIS</b>	<b>3,116,001</b>	<b>1,510,068</b>	<b>1,490,468</b>	<b>(1,271,130)</b>	<b>1,624,264</b>	<b>2,208,549</b>
Additions:						
Special Assessment Principal Payments	57,549	37,447	37,447	38,106	40,106	22,769
Depreciation	1,133,915	2,067,728	2,067,728	1,403,917	2,123,212	2,166,255
Amortization Debt Discount & Expns	103,879	49,499	49,499	38,115	49,499	32,748
Amortized Loss on Adv Refunding	37,314	37,314	37,314	24,876	37,314	37,314
Well Rehab Amortization	49,972	49,972	49,972	24,986	49,972	44,324
Revenue Bond Debt Proceeds	21,193,875	1,135,000	1,135,000	1,115,000	1,115,500	1,279,500
Subtractions:						
Debt Service Principal Payments	1,495,000	2,470,139	2,470,139	883,629	2,433,629	2,551,901
Principal Payments to General Fund	250,000	250,000	250,000	125,000	250,000	250,000
Outlay Funded by Operations	749,491	629,500	629,500	(394,648)	609,900	529,500
Outlay Financed by Rev Bond Proceeds	21,193,875	1,135,000	1,135,000	1,115,000	1,115,500	1,279,500
<b>NET INCOME &lt;LOSS&gt; CASH BASIS</b>	<b>2,004,139</b>	<b>402,389</b>	<b>382,789</b>	<b>(355,111)</b>	<b>630,838</b>	<b>1,180,558</b>

**City of Fond du Lac  
2010 Budget  
Water Utility Capital Projects**

Revenues:	
Operations	\$ 318,000
Revenue Debt	
Systems Improvements	1,279,500
Total Revenues	<u>\$ 1,597,500</u>
Expenditures:	
Capital Equipment Replacement	\$ 15,000
Chlorination of Wells	53,000
Lower Services that Freeze	20,000
Annual Water Meter Additions & Replacements	80,000
4-inch Main Replacement-City Wide	150,000
3rd St Main Repl-Marr to Park	240,000
W 11th St Main Repl-Ann to Cedar	131,000
W 11th St Main Repl-Farwell to West End	74,000
Doty Street Bridge Reconstruction	90,000
Grove Street Bridge Main Repl	136,000
N Macy St Main Repl-Scott to Follett	345,000
Maple Ave Main Repl-Ray to Cottage	168,000
Military Main Repl-Pioneer & Military	28,000
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Total Expenditures	<u>\$ 1,597,500</u>