

2011 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
2011 Adopted Budget
Summary Information**

Table of Contents

	<u>Page</u>
2011 Budget Communications	1
Budget Summary	6
Resolution Adopting the 2011 City Budgets, Levying a Tax, and Establishing Fees.....	7
General Fund & Special Revenue Fund Revenue Summary	10
General Fund & Special Revenue Fund Expenditure Summary by Major Function	11
General Fund & Special Revenue Fund Budgeted Expenditures by Major Object.....	12
General Fund & Special Revenue Fund Budgeted Expenditures by Major Object & Function.....	14
Employee Position Summary	15
Summary of Long Term Debt Principal	16
Comparison of Assessed and Equalized Values as of January 1, 2009 and 2010	17
Ten Year History of Equalized Property Values (without TID)	18
Comparative Summary of Jurisdictional Levies and Equalized Tax Rates for the Year 2009 and 2010 Levies	19
Ten Year History of Equalized Value Property Tax Rates	20
Comparative Summary of Jurisdictional Levies and Assessed Tax Rates for the Year 2009 and 2010 Levies	21
Ten Year History of Assessed Value Property Tax Rates.....	22
2010 Municipal Tax Levies Per Capita.....	23
Adopted Fee Schedules - 2011.....	24

CITY OF FOND DU LAC - Memorandum

To: City Council
From: Thomas Herre, City Manager
Date: November 24, 2010
Subject: Executive Summary – 2011 Adopted Budget

FOREWORD

The 2011 budget addresses in a balanced manner these competing goals:

- Maintain services at a high level.
- Recognize the difficult economic conditions facing Fond du Lac taxpayers.
- Maintain fund balances at responsible levels.
- Apply funds paid in restitution by former MIS employees.

Services

No reductions in services are included in the 2011 budget. At a time when other communities are reducing services or are imposing or have in place user fees such as 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.

Personnel Costs

For the second year in a row, a 0% change in wage and salary schedule costs is budgeted for all labor unions and non-represented employee groups. All union contracts were negotiated with no cost of living increases for 2010 and 2011 with the stipulation that no layoffs or mandatory furlough days would be required.

Economic Conditions

It is estimated that the owner of an average-valued residential property will see an increase of approximately \$18.76, or 1.95%, in City property taxes for 2011.

Water and Wastewater Utility rates are unchanged in the 2011 budget.

General Fund Balance

This budget includes the use of general fund balance of \$864,000 to maintain public services and offset the property tax levy. This budget meets the City Council's guidance to maintain a

general fund balance reserve for working capital of 15% of budgeted annual operating expenses.

EXECUTIVE SUMMARY

Property Tax Rates

Property tax rates depend on both property values as well as property tax levies and will change as either of these factors change. The 2011 tax rates in the Budget Summary are not comparable to the 2010 rates for a couple of reasons. Those reasons include a drop in the value of the City's tax base as well as the City-wide property revaluation. When property values decrease, a higher tax rate is necessary to get the same tax levy. During this past year, the value of the City's general property tax base decreased by 1.7% due to economic conditions. This decrease included an increase of 0.9% for new construction. Therefore, the value of existing property decreased by an estimated 2.6%.

The 2011 budget will result in an estimated assessed value property tax rate of \$7.858 per \$1,000 of valuation. It is estimated that the amount of City property taxes paid by the owner of an average-valued residential property (\$125,000) will increase by approximately \$18.76 or 1.95% 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 2011 property tax levy of \$20,285,668 is \$451,300 below the property tax levy limit.

Revenues Other Than Property Taxes

The 2011 budget reflects a small increase in estimated general fund revenues excluding property taxes totaling 0.2%. These revenue projections include the decisions to continue to fund stormwater clean-up and recycling from property taxes.

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

Intergovernmental Revenues

Reductions in various state aid categories result in the total general fund intergovernmental revenues decreasing by \$107,000.

Expenditures

Total general fund spending in the 2011 budget increased by \$831,000 or 3.2%. Some of the more significant items affecting budgeted expenditures are noted below.

Wage and Benefit Costs

For the second year in a row, the 2011 budget includes a 0% change in wage and salary schedule costs for all labor unions and non-represented employee groups. Scheduled step increases based on months/years of service are included in the budget per contracts. All labor union contracts are up for re-negotiation in 2012. Current contracts stipulate no layoffs or mandatory furloughs of employees.

A 9% increase in employee health insurance premium costs is included in the 2011 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 or deficit of \$157,105 at the end of 2009. This is an improvement from the negative balance of \$455,956 at the end of 2008. This deficit is projected to shrink slightly to \$114,669 by the end of 2011. Increases in employee health insurance premiums may be needed in future years to erase this deficit and to cover anticipated medical claims cost increases.

Staffing Changes

The 2011 budget includes an additional water utility meter repair position which is needed to cover increasing workload demands for utility meter repairs and to comply with Wisconsin Public Service Commission requirements for periodic testing of water meters. The 2011 budget also increases the hours of the part-time water utility billing position from five hours per day to six hours per day. This part-time position was previously classified as a full-time position.

Capital Projects

The 2011 budget includes funding for various capital projects totaling \$8,614,840. Funding sources for these projects include the issuance of long-term debt of \$3,374,335, various State and Federal grants totaling \$2,296,000, property tax levy financing of \$693,965 and transfers from other funds and the use of available fund balances of \$2,250,540.

During the 2010 budget deliberations, in order to hold down the property tax rate and to avoid the further use of fund balance, reductions were made to some capital projects financed by the property tax levy. The squad car replacement program was reduced by \$33,000, and the entire annual street resurfacing program of \$330,000 was removed from the 2010 capital budget. The 2011 budget includes adding back the squad car, and reinstating the street resurfacing program at a cost of \$200,000.

The 2011 capital projects fund budget includes \$1,900,000 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. Meanwhile staff will continue efforts to obtain state approval of an extended deadline for meeting the regulatory requirements.

Other Areas of Spending Increases

The budget for Economic Development includes an increase of \$17,500 in the City's tax levy support for the Downtown Fond du Lac Partnership.

Stormwater and Waterway Maintenance contractual service includes \$13,500 for a standby generator study for the stormwater pumping stations.

Expenditure Restraint Program

Based on the expenditures contained in the 2011 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 \$597,000 from the State for qualifying for the Expenditure Restraint Program in 2011.

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 at the end of 2011 is projected to be \$4,609,500, which is \$89,200 above the City's 15% working capital requirement, as reaffirmed by City Council resolution in 2008.

The 2011 budget includes the use of \$864,000 of general fund balance to partially fund City services and to hold down the property tax levy. This compares to the use of \$512,800 of general fund balance in the 2010 budget, and \$303,000 in the 2009 budget. The 2011 use of general fund balance includes repayment of advances from the Water Utility of \$500,000 and \$85,000 in restitution repaid, to this point, by the City's former Management Information System employees.

Debt Service Fund

The 2011 budget includes the use of \$1,130,000 in debt service fund balance. This compares to the use of \$1,424,000 in debt service fund balance in the 2010 budget. The property tax levy for debt service is also reduced by \$400,000. The debt service fund tax decrease was made possible due to the refinancing of debt earlier in 2010.

Utility Rates

The 2011 budget includes no changes in Water Utility or Wastewater Utility rates.

2012

2012 is likely to be a difficult budget year due to a combination of factors, and three in particular: re-negotiation of labor contracts after two successive years of no cost-of-living increases, the continuing demands of funding the stormwater program from the property tax levy, and the expectation of cuts in shared revenue as a result of a massive state budget deficit. With that in mind, actions discussed but not recommended for 2011 will deserve

consideration for the 2012 budget. They include, among the most prominent: closure/mothballing of Taylor Park pool, reduction in library funding, initiation of charges for City services in support of non-profit organization events, and reduction/alteration of public works services.

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 2011 Budget.

**CITY OF FOND DU LAC
2011 BUDGET SUMMARY**

The 2011 **GENERAL FUND BUDGET** is as follows:

REVENUES AND OTHER FINANCING SOURCES:

	2010 Budget	2011 Budget	Percent Change
Taxes (other than property taxes)	\$1,388,427	\$1,515,854	
Licenses and Permits	1,086,275	1,095,256	
Intergovernmental Revenues	10,194,724	10,088,027	
Public Charges for Services	421,017	439,832	
Fines, Forfeits and Penalties	426,200	490,000	
Interest and Rent	377,044	303,200	
Miscellaneous Revenues	100,225	96,200	
Total Revenues Excluding Property Taxes	\$13,993,912	\$14,028,369	<u>0.2%</u>
General Property Taxes	14,573,664	15,243,285	
Transfers from Other Funds	40,000	0	
Fund Balance Applied	512,817	863,669	
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED	\$29,120,393	\$30,135,323	

EXPENDITURES AND OTHER FINANCING USES:

General Government	\$3,889,562	\$3,802,598	
Public Safety	13,465,618	13,995,042	
Public Works	8,270,632	8,651,661	
Non-Departmental and Miscellaneous	399,648	406,929	
TOTAL EXPENDITURES	26,025,460	26,856,230	<u>3.2%</u>
Transfers to Other Funds	3,094,933	3,279,093	
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$29,120,393	\$30,135,323	<u>3.5%</u>

The 2011 **budgets for**
all funds combined:

	Fund Balance January 1	Total Revenues	Total Expenditures	Fund Balance December 31
General Fund	\$ 6,850,077	\$29,271,654	\$30,135,323	\$ 5,986,408
Special Revenue Funds	1,595,763	10,055,328	10,545,392	1,105,699
Debt Service Fund	2,572,380	4,067,827	5,198,220	1,441,987
Capital Projects Funds	2,214,540	6,400,300	8,614,840	-
Wastewater Collection and Treatment System	6,529,769	10,778,182	11,986,571	5,321,380
Water Utility	3,828,169	13,723,138	9,700,461	7,850,846
Internal Service Fund	(68,667)	6,796,048	6,842,050	(114,669)
Total All Funds	\$23,522,031	\$81,092,477	\$83,022,857	\$21,591,651

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

	2010 Budget	2011 Budget	
General Fund	\$14,573,664	\$15,243,285	
Library Special Revenue Fund	1,735,585	1,782,300	
Recycling Special Revenue Fund	-	351,978	
Debt Service Fund	3,308,105	2,908,105	
Total City Property Tax Levy	\$19,617,354	\$20,285,668	<u>3.4%</u>

	2010	2011	\$ Change	
Equalized Value Property Tax Rate	\$7.217	\$7.591	\$0.374	<u>5.2%</u>
Assessed Value Property Tax Rate	\$7.699	\$7.858	\$0.159	<u>2.1%</u>

The City's **outstanding debt** at December 31, 2010 is projected to be:

General Obligation Notes and Bonds	\$75,047,477
Utility Revenue Bonds	116,236,200
Total Debt	<u>\$191,283,677</u>

RESOLUTION NO. 8222

**A RESOLUTION ADOPTING THE 2011
CITY BUDGET, LEVYING A TAX, AND ESTABLISHING FEES**

WHEREAS, on October 27, 2010, the City Council held a public hearing on the 2011 City Budget pursuant to Section 65.90 of the Wisconsin Statutes; and

WHEREAS, the City Council met to deliberate on said budget on November 3, 2010; and

WHEREAS, the City Council adjusted said budget on November 3, 2010 and now wishes to finalize the 2011 City Budget pursuant to State law.

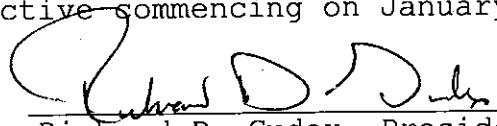
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fond du Lac that the 2011 City Budget, as adjusted, which is by reference made a part of this resolution, is hereby adopted.

BE IT FURTHER RESOLVED, that a tax of \$20,285,668 is hereby levied upon all taxable property within the City of Fond du Lac as returned by the Assessor in the year 2010 for the uses and purposes as set forth in said budget, and that all taxing officers of the City are hereby authorized and directed to spread the tax upon the current tax roll of the City of Fond du Lac.

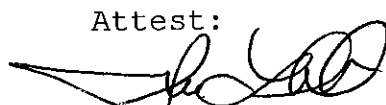
BE IT FURTHER RESOLVED, that the revenues of the Special Revenues Funds are committed for the specific purposes for which the individual Special Revenue Funds are established.

BE IT FURTHER RESOLVED, that the proposed fee schedules set forth on Exhibits A through K in said budget are hereby adopted and that said fees shall be effective commencing on January 1, 2011.

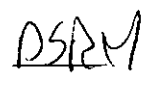
ADOPTED: NOV 23 2010


Richard D. Gudex, President
Fond du Lac City Council

Attest:


Sue L. Strands, City Clerk

City Attorney:

Reviewed 

RESOLUTION NO. 8216**A RESOLUTION ADOPTING THE 2011
FOND DU LAC AREA TRANSIT BUDGETS**

WHEREAS, on October 13, 2010 the City Council held public hearings on Fond du Lac Area Transit's 2011 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 2011 Operating Budget of Fond du Lac Area Transit in the amount of \$1,701,286 and the 2011 Capital Budget in the amount of \$365,000 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 2011 are to be transferred from the Transit Fund Balance.

IT FURTHER RESOLVED that the revenues of the Transit Special Revenue Fund are committed to the specific purposes for which the Transit Fund is established.

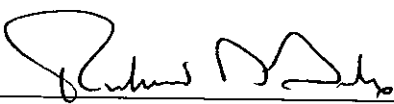
BE IT FURTHER RESOLVED that the Fond du Lac Area Transit Manager or his/her designee is authorized to execute and file application for Federal Assistance authorized by 49 U.S.C. chapter 53, title 23, United States Code or other Federal laws authorizing a project administered by the Federal Transit Administration.

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 27 2010



Richard D. Gudex, President
Fond du Lac City Council

Attest:



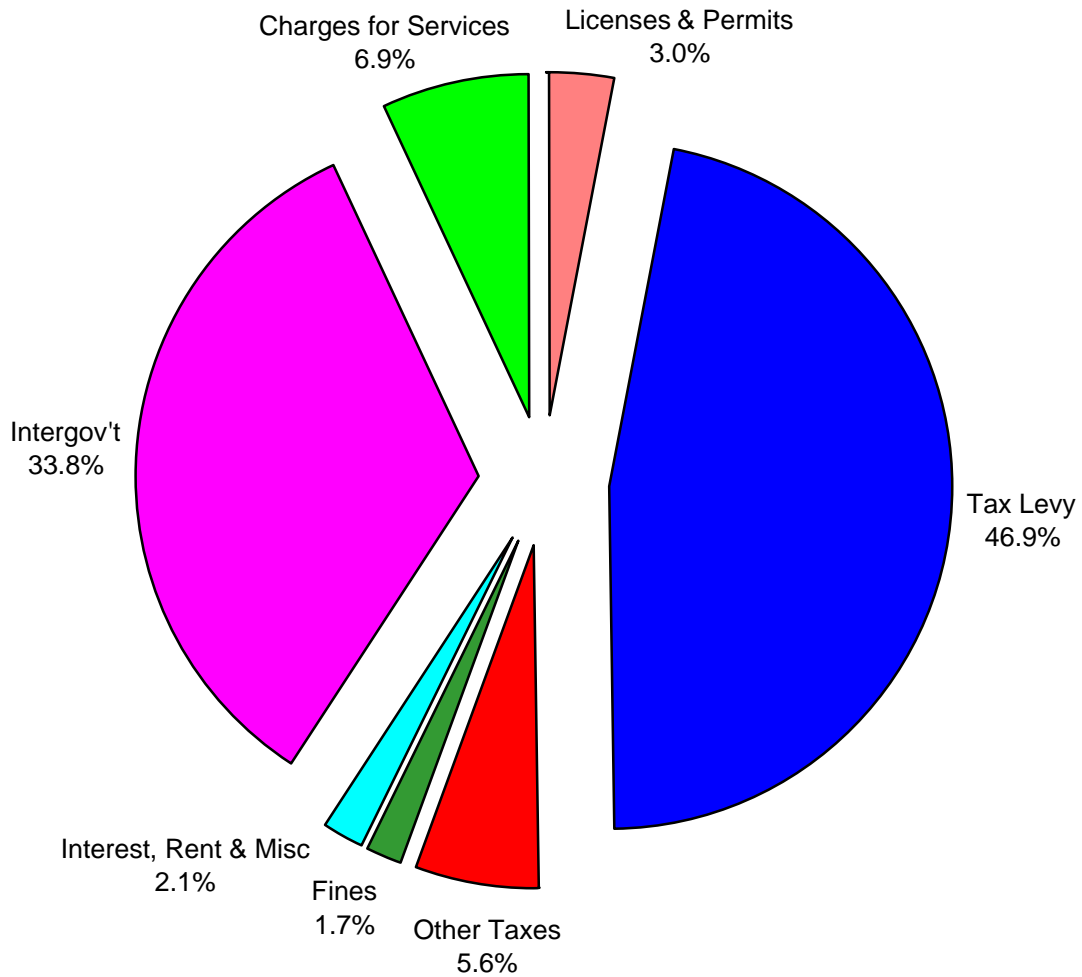
Sue L. Strands, City Clerk

City Attorney:

Reviewed DSRM

City of Fond du Lac

2011 General Fund and Special Revenue Fund Revenue Summary

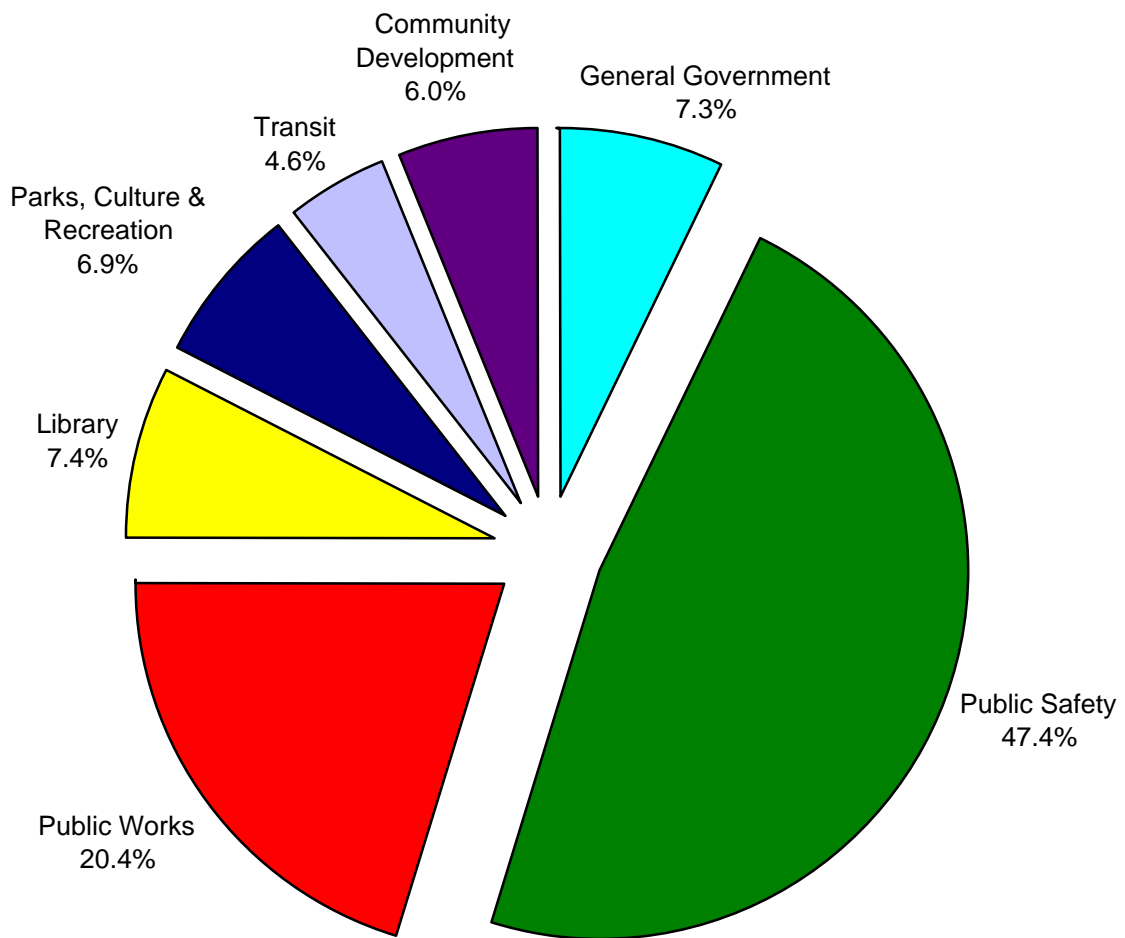


City of Fond du Lac

2011 General Fund and Special Revenue Funds

Expenditure Summary

By Major Function

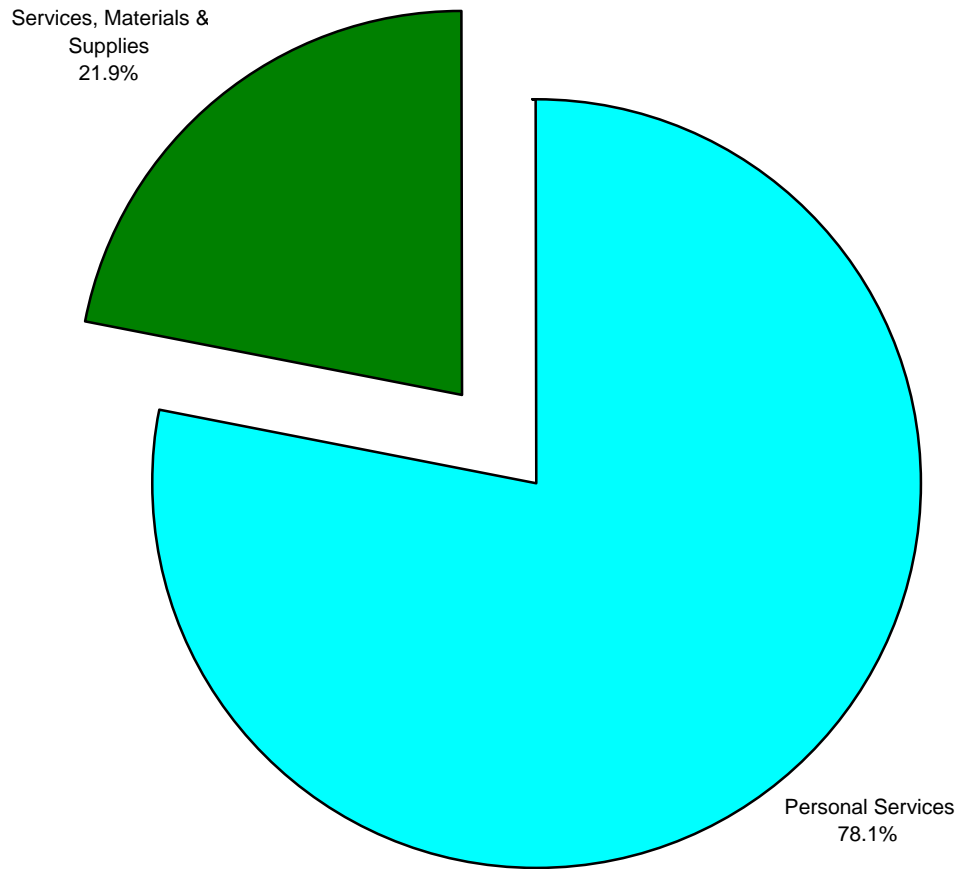


City of Fond du Lac

2011 General Fund and Special Revenue Fund

Budgeted Expenditures

By Major Object



**City of Fond du Lac
2011 Budget
General Fund and Special Revenue Funds Budgeted Expenditures
By Major Object**

DESCRIPTION	2010 Budget	2011 Budget	Increase (Decrease)	Percent Increase (Decrease)
Personal Services	\$ 27,514,768	\$ 28,345,262	\$ 830,494	3.0%
Services, Materials & Supplies	8,426,425	7,933,208	(493,217)	-5.9%
Outlay	12,100	102,500	90,400	747.1%
Total Expenditures	35,953,293	36,380,970	427,677	1.2%
Transfers to Other Funds	3,541,917	4,079,750	537,833	15.2%
Total Expenditures & Other Financing Uses	<u>\$ 39,495,210</u>	<u>\$ 40,460,720</u>	<u>\$ 965,510</u>	2.4%

**City of Fond du Lac
2011 Budget
General Fund and Special Revenue Funds Budgeted Expenditures
By Major Object & Function**

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	LIBRARY	PARKS, CULTURE & RECREATION	TRANSIT	COMMUNITY DEVELOPMENT	OTHER	TOTAL
Salaries & Wages	\$ 1,906,835	\$ 10,031,527	\$ 3,270,600	\$ 1,300,342	\$ 976,283	\$ 416,171	\$ 857,558	\$ -	\$ 18,759,316
Fringe Benefits									
Wisconsin Retirement	199,439	2,247,248	368,641	145,482	107,415	45,778	98,235	-	3,212,238
Social Security	144,776	475,544	249,712	99,476	74,684	31,836	64,648	-	1,140,676
Group Health Insurance	485,700	2,491,500	889,200	368,640	255,000	119,100	240,300	-	4,849,440
Other	45,691	175,472	104,247	20,756	17,811	2,467	17,148	-	383,592
Total Fringe Benefits	875,606	5,389,764	1,611,800	634,354	454,910	199,181	420,331	-	9,585,946
Total Personal Services	2,782,441	15,421,291	4,882,400	1,934,696	1,431,193	615,352	1,277,889	-	28,345,262
Services, Materials & Supplies									
Contractual Services	949,960	1,030,597	2,046,141	242,394	450,761	810,001	424,362	-	5,954,216
Materials & Supplies	843,674	914,018	1,218,356	492,551	342,702	184,783	115,804	-	4,111,888
Utilities	40,501	200,131	529,570	73,724	226,820	18,150	46,559	-	1,135,455
Miscellaneous	-	100	-	-	-	-	-	-	100
Expense Transfers	(1,914,689)	-	(1,096,554)	-	(81,954)	-	(175,254)	-	(3,268,451)
Total Services, Materials & Supplies	(80,554)	2,144,846	2,697,513	808,669	938,329	1,012,934	411,471	-	7,933,208
Capital Outlay	20,000	20,000	12,500	-	50,000	-	-	-	102,500
Total Expenditures	2,721,887	17,586,137	7,592,413	2,743,365	2,419,522	1,628,286	1,689,360	-	36,380,970
Transfers to Other Funds	-	36,000	-	-	132,994	73,000	558,663	3,279,093	4,079,750
Total Expenditures and Other Financing Uses	\$ 2,721,887	\$ 17,622,137	\$ 7,592,413	\$ 2,743,365	\$ 2,552,516	\$ 1,701,286	\$ 2,248,023	\$ 3,279,093	\$ 40,460,720

**City of Fond du Lac
2011 Adopted Budget
Position Summary**

Division Description	2010		2011		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	4	1	4	1	0.0	0.0
Inspection	6.00		6.00		0.0	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	21.0	4	21.0	4	0.0	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
Information Technology Services	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	81		81		0.0	0.0
Fire	39		38		(1.0)	0.0
Ambulance	28		29		1.0	0.0
Subtotal-Public Safety	148	0	148	0	0.0	0.0
Engineering	12		12		0.0	0.0
Fleet Operations & Services	9		9		0.0	0.0
Const & Maint Personnel	29	0	29	0	0.0	0.0
Storm Water	1		1		0.0	0.0
Solid Waste Management	5		5		0.0	0.0
Electrical	3		3		0.0	0.0
Parks	11.00		11.00		0.0	0.0
Tree Care	2		2		0.0	0.0
Wastewater Collect & Treat Sys	22		22		0.0	0.0
Water Utility	17	1	18	1	1.0	0.0
Subtotal-Public Works	111.0	1	112.0	1	1.0	0.0
Subtotal-Positions Under Council Authority	306	11	307	11	1.0	0.0
Library	18	28	18	29	0.0	1.0
Total	324	39	325	40	1.0	1.0

Includes permanent full and part time positions.

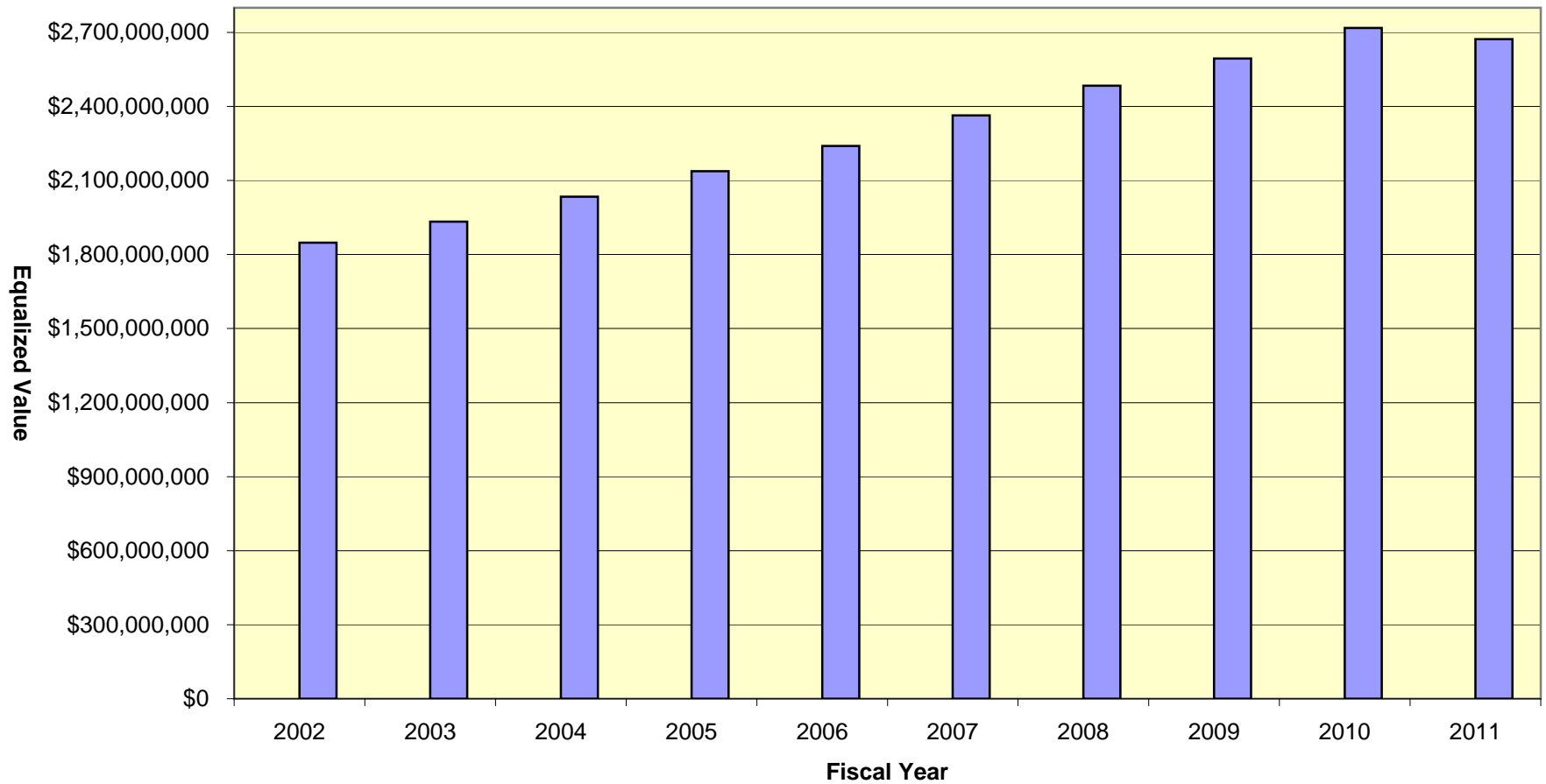
**City of Fond du Lac
2011 Budget
Summary of Long Term Debt Principal**

Issue Description	Outstanding Balance 12/31/10	To Be Paid In 2011	Issued In 2011	Outstanding Balance 12/31/11
General Obligation Bonds:				
2001 Refunding Bonds	5,775,000	5,775,000		-
2004 Library Bonds	3,425,000	100,000		3,325,000
2004 State Trust Fund	4,400,000	120,000		4,280,000
2007 Refunding Bonds	10,750,000	100,000		10,650,000
2009 Refunding Bonds	3,025,000	125,000		2,900,000
2010 Refunding Bonds	10,665,000	100,000		10,565,000
2010 Build America Bonds	7,800,000	-		7,800,000
2011 Refunding Bonds (2001 Bonds)			5,375,000	5,375,000
2011 Refunding Bonds (2006 Notes)			5,350,000	5,350,000
Total Bonds	45,840,000	6,320,000	10,725,000	50,245,000
General Obligation Notes:				
2002 State Trust Fund-TID #9	245,000	180,000		65,000
2006 Corporate Purpose	5,475,000	5,475,000		-
2006 Ready For Re-Use Loan, TID #11	352,477	-		352,477
2007 Corporate Purpose	4,365,000	85,000		4,280,000
2007 Stormwater	920,000	40,000		880,000
2007 Harbor Fund	565,000	25,000		540,000
2007 Refunding, TID #10	1,430,000	100,000		1,330,000
2008 Corporate Purpose	1,515,000	70,000		1,445,000
2008 Stormwater	1,940,000	30,000		1,910,000
2009 Corporate Purpose	7,900,000	-		7,900,000
2010 Refunding-TID#10	2,700,000	-		2,700,000
2010 Note Anticipation Notes-TID#13	1,800,000	-		1,800,000
2011 Corporate Purpose	-	-	1,474,335	1,474,335
2011 Stormwater	-	-	1,900,000	1,900,000
Total Notes	29,207,477	6,005,000	3,374,335	26,576,812
Total General Obligation Debt	75,047,477	12,325,000	14,099,335	76,821,812
Revenue Bonds:				
1991 Sewer Utility-Clean Water Loan	123,859	123,859		-
2000 Water Utility	785,000	140,000		645,000
2001 Water Utility	1,000,000	100,000		900,000
2001 Water Utility - 1992 Refunding	1,475,000	725,000		750,000
2002 Water Utility	1,825,000	125,000		1,700,000
2003 Water Utility	4,000,000	200,000		3,800,000
2003 Sewer Utility	925,000	925,000		-
2004 Water Utility	6,400,000	125,000		6,275,000
2004 Sewer Utility	4,375,000	100,000		4,275,000
2005 Sewer Utility	550,000	100,000		450,000
2005 Water Utility - 1993 Refunding	330,000	155,000		175,000
2006 Wastewater Clean Water Loan	52,686,848	2,966,063		49,720,785
2008 Safe Drinking Water Loan	19,891,207	964,177		18,927,030
2010 Water Refunding Bonds	11,350,000	125,000		11,225,000
2010 Safe Drinking Water Loan	10,519,286	451,954		10,067,332
2011 Water Utility	-	-	1,283,000	1,283,000
Total Revenue Bonds	116,236,200	7,326,053	1,283,000	110,193,147

City of Fond du Lac
2011 Budget
Comparison of Assessed and Equalized Values
as of January 1, 2009 and 2010

Description	Value as of		Increase (Decrease)	
	January 1, 2009	January 1, 2010	Amount	Percent
<u>Assessed Value:</u>				
Real Estate:				
Residential	\$ 1,603,974,100	\$ 1,601,208,400	\$ (2,765,700)	(0.2)
Commercial	733,326,900	771,685,300	38,358,400	5.2
Manufacturing	104,702,900	107,150,000	2,447,100	2.3
Agricultural and Other	1,315,400	1,753,200	437,800	33.3
Total Real Estate:	2,443,319,300	2,481,796,900	38,477,600	1.6
Personal Property:				
Manufacturing	26,190,500	25,861,500	(329,000)	(1.3)
All Other Personal Property	95,972,020	97,345,970	1,373,950	1.4
Total Personal Property	122,162,520	123,207,470	1,044,950	0.9
Total Assessed Value	\$ 2,565,481,820	\$ 2,605,004,370	\$ 39,522,550	1.5
<u>Equalized Value:</u>				
Including TID Increment	\$ 2,736,857,700	\$ 2,696,593,500	\$ (40,264,200)	(1.5)
Excluding TID Increment	2,718,298,800	2,672,302,900	(45,995,900)	(1.7)
Total TID Increment	\$ 18,558,900	\$ 24,290,600	\$ 5,731,700	30.9
TID Increments:				
No. 8	735,500	688,600	(46,900)	(6.4)
No. 9	2,967,200	1,806,100	(1,161,100)	(39.1)
No. 10	11,273,800	17,165,300	5,891,500	52.3
No. 11	3,141,600	2,362,400	(779,200)	(24.8)
No. 12	440,800	2,268,200	1,827,400	414.6
Total TID Increment Value	\$ 18,558,900	\$ 24,290,600	\$ 5,731,700	30.9

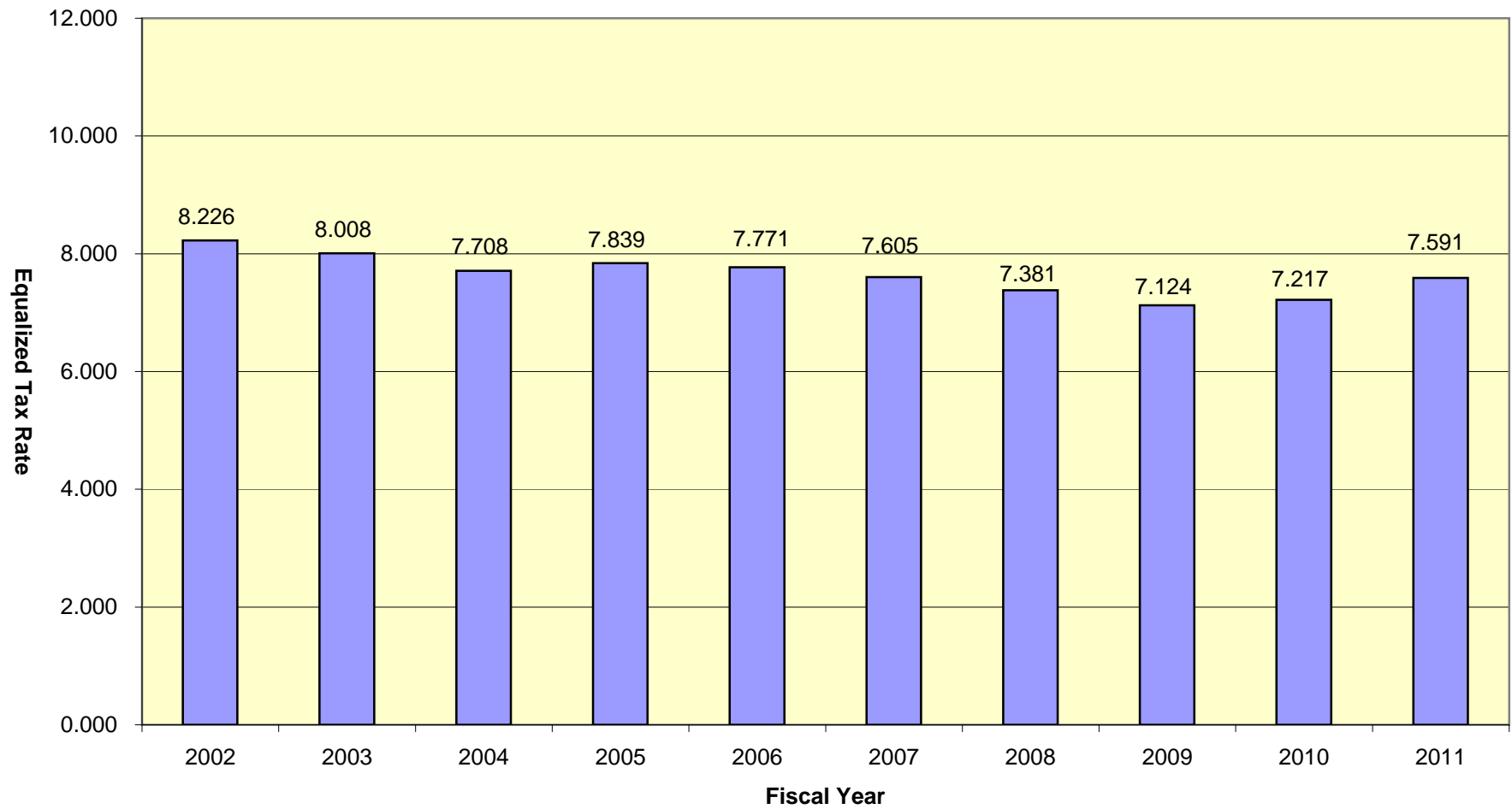
**City of Fond du Lac
10 Year History
Equalized Property Values (without TID)**



**City of Fond du Lac
2011 Budget
Comparative Summary of Jurisdictional Levies
And Equalized Tax Rates for the Year 2009 and 2010 Levies**

Jurisdiction	2009		2010		Increase (Decrease) In Levy		Increase (Decrease) In Tax Rate	
	Levy	Tax Rate	Levy	Tax Rate	Amount	%	Amount	%
City of Fond du Lac	\$ 19,617,354	\$ 7.217	\$ 20,285,668	\$ 7.591	\$ 668,314	3.41%	\$ 0.374	5.19%
Fond du Lac School District	22,968,845	8.668	23,922,490	9.187	953,645	4.15%	0.519	5.98%
Moraine Park Technical College	3,766,697	1.386	3,890,584	1.456	123,887	3.29%	0.070	5.07%
Fond du Lac County	13,730,238	5.051	14,348,220	5.369	617,982	4.50%	0.318	6.30%
State Forestry	464,462	0.200	457,628	0.200	(6,834)	-1.47%	0.000	0.00%
Tax Incremental Districts:								
No.8	16,418		16,253		(165)			
No.9	66,233		42,630		(23,603)			
No.10	251,650		405,154		153,504			
No.11	70,126		55,760		(14,366)			
No.12	9,839		53,537		43,698			
Gross Levy and Tax Rate	\$ 60,961,862	\$ 22.522	\$ 63,477,923	\$ 23.803	\$ 2,516,061	4.13%	\$ 1.281	5.69%
State School Credits	(3,666,758)	(1.349)	(3,761,199)	(1.407)	(94,441)	-2.58%	(0.059)	-4.34%
Net Levy and Tax Rate	57,295,104	21.173	59,716,724	22.396	2,421,620	4.23%	1.223	5.78%

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

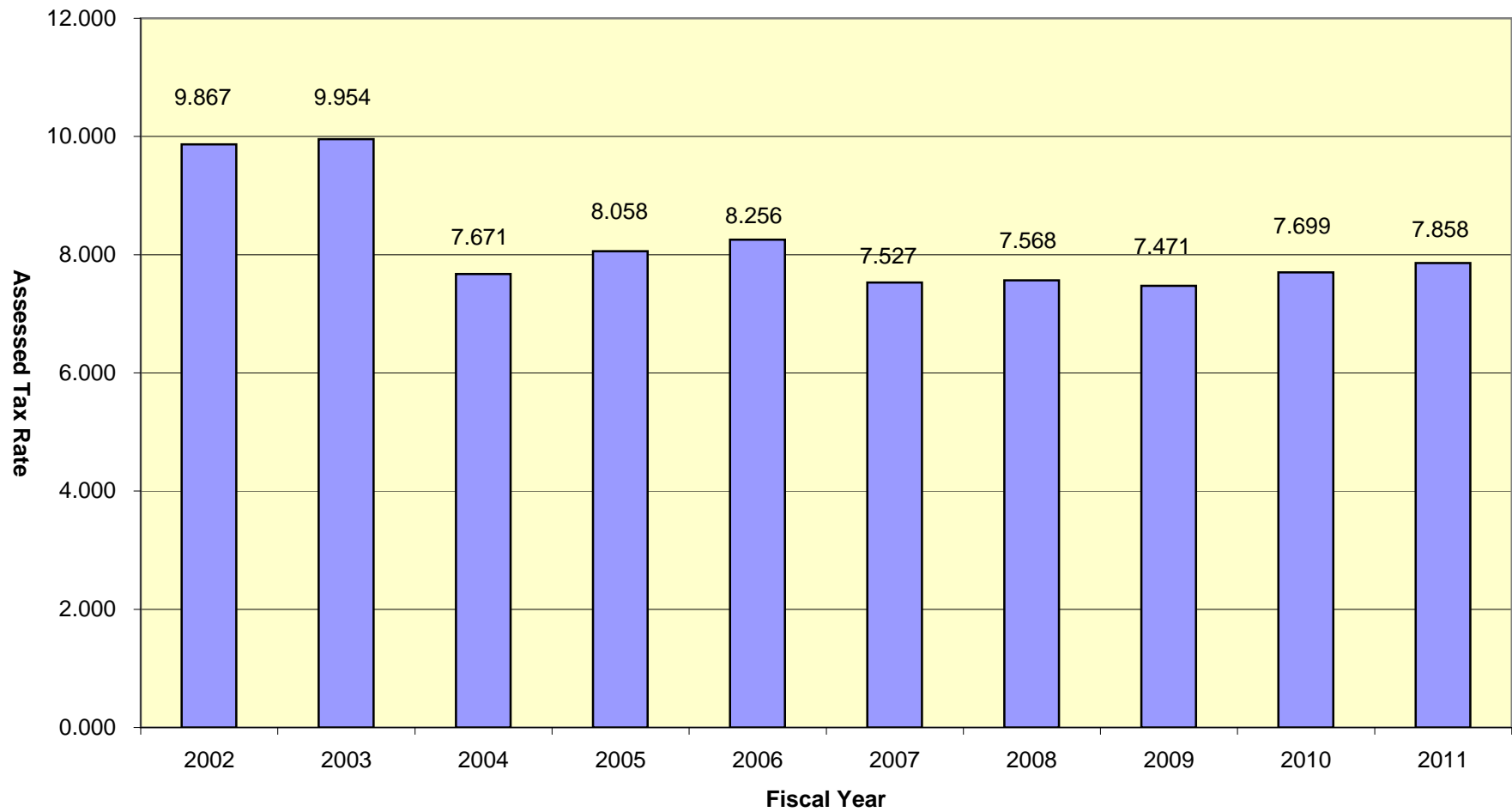


**City of Fond du Lac
2011 Budget
Comparative Summary of Jurisdictional Levies
And Assessed Tax Rates for the Year 2009 and 2010 Levies**

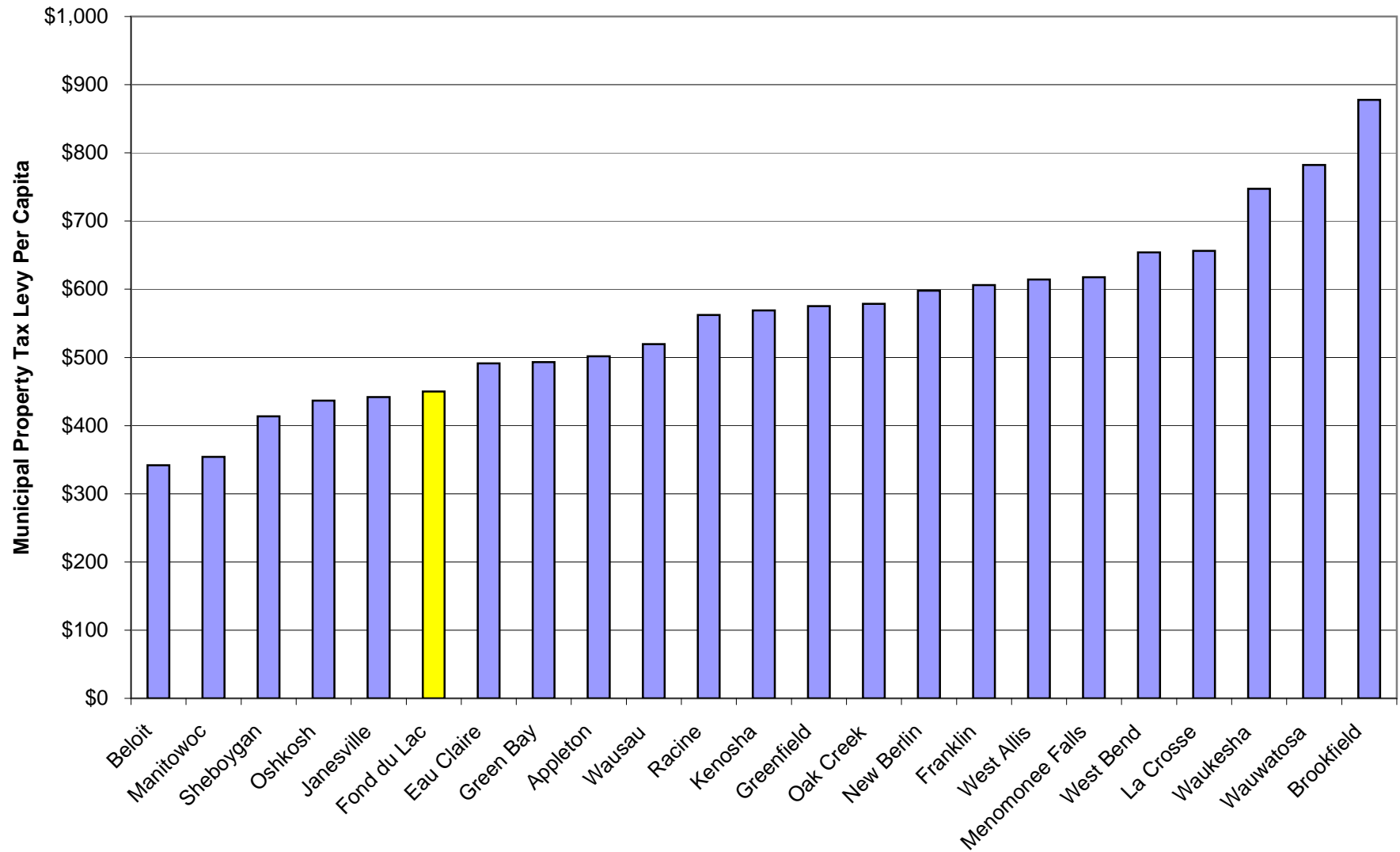
Jurisdiction	2009		2010		Increase (Decrease) In Levy		Increase (Decrease) In Tax Rate	
	Levy	Tax Rate	Levy	Tax Rate	Amount	%	Amount	%
City of Fond du Lac	\$ 19,617,354	\$ 7.699	\$ 20,285,668	\$ 7.858	\$ 668,314	3.41%	\$ 0.159	2.07%
Fond du Lac School District	22,968,845	9.247	23,922,490	9.510	953,645	4.15%	0.263	2.84%
Moraine Park Technical College	3,766,697	1.478	3,890,584	1.507	123,887	3.29%	0.029	1.95%
Fond du Lac County	13,730,238	5.388	14,348,220	5.558	617,982	4.50%	0.170	3.15%
State Forestry	464,462	0.181	457,628	0.176	(6,834)	-1.47%	(0.005)	-2.97%
Tax Incremental Districts:								
No. 8	16,418		16,253		(164)			
No. 9	66,233		42,630		(23,603)			
No. 10	251,650		405,154		153,504			
No. 11	70,126		55,760		(14,366)			
No. 12	9,839		53,537		43,697			
Gross Levy and Tax Rate	\$ 60,961,862	\$ 23.994	\$ 63,477,923	\$ 24.609	\$ 2,516,061	4.13%	\$ 0.615	2.56%
State School Credits	(3,666,758)	(1.429)	(3,761,199)	(1.444)	(94,441)	2.58%	(0.015)	1.02%
Net Levy and Tax Rate	\$ 57,295,104	\$ 22.565	\$ 59,716,724	\$ 23.165	\$ 2,421,620	4.23%	\$ 0.600	2.66%

Note: In 2011, a lottery credit is available to homeowners who use the property as their principal residence. The credit is based on the first \$8,700 of equalized property value times the equalized school tax rate. The credit available for residents in the Fond du Lac School District is \$79.93. The 2011 "First Dollar Credit" is based on the first \$6,900 of equalized property value times the equalized school tax rate. The credit for properties in the Fond du Lac School District is \$63.39.

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



2010 Municipal Property Tax Levies Per Capita



Source: Wisconsin Taxpayers Alliance Municipal Facts 2010

EXHIBIT A

**CITY OF FOND DU LAC
LICENSE FEES**

Name of License or Permit	2010 Current Fee	2011 Adopted Fee
Amusement Devices	\$38	\$38
Bowling Alley (each lane)	38	38
Theater (per screen)	100	100
Secondhand Dealer	90/200 cash bond	90/200 cash bond
Pawnbrokers	60/200 cash bond	100/200 cash bond
Transient Merchant (year)	120	150
Music Device	38	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	55	55
Christmas Tree Sale License	45	45
Operators License (2 years)	65	65
Provisional Bartender license	15	15
Duplicated Bartender License	10	10
Amusement Rides (1st day)	38	38
Succeeding Days	30	30
Billiard Tables	38	38
Loud Speakers & Amp Systems (Yearly)	110	110
Loud Speakers & Amp Systems (Daily)	50	50
Hayrack & Sleigh Rides	40	40
Amusement Rides (6 months)	220	220
Amusement Arcade	110	110
Taxi Cab Drivers (2 years)	45	45
Taxi Cab License (1st vehicle)	45	45
Each Additional Taxi Cab	40	40
Parade Permit	40	40
Billiard (Pool Hall)	75	75
Cigarette License	100	100
City Council Agenda Mailing (year)	30	30
Plan Commission Agenda Mailing (year)	15	15
Fireworks Permit (sale of)	110	110
Street & Alley Vacation Petitions	150	150
Expansion of Premises	120	120
Special Event (per day) for \$1,000 of City Services	125	125
Special Event (per day) for \$1,001-10,000 of City Services	500	500
Special Event (per day) for over \$10,000 of City Services	750	750
Election Queries	*	*
Election Report Tapes/E-Mail zip	*	*
Election Labels by Ward	*	*
Election Candidate Report	*	*
Poll List by ward	*	*

*Rates set by State of Wisconsin

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
\$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 \$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
\$4.00 per each \$1,000 over \$10,000	97+		
New 1 & 2-Family Dwellings		Petitions	
Fee includes:		Variance Petition - Single Family	100 75
Building Permit		Variance Petition - All Other	300
Occupancy Permit		Special Use Permit	300 250
Erosion Control Plan Exam		Waiver of 2500' Rule/CBRF	250
Erosion Control Permit		Code Amendment	300
Fee based on exterior dimensions, including		Privilege in the Street	150
finished floor and garage, enclosed porches		Other Appeal	150
and decks.		Rezoning	
Unfinished Basement	\$.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		Site Plan Review	
\$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	Administrative Plan Review	50
Commercial	430		
Wisconsin Uniform Building Permit Seal			
(1 & 2 Family Dwelling) Refer to Dept. of Commerce Schedule			

9/28/2010

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

Occupancy Permit Fee Schedule			Plumbing Permit Fee Schedule		
Multifamily Dwelling (each unit)		40	New Residential		
1 & 2-Family Dwelling/Additions & Alterations		40	Sanitary Sewer Hook-up - up to 100'		225
Commercial & Industrial		225	Each additional 100' or part thereof		50
Change of 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 + \$1.25			Each additional fixture	\$	12
per \$100 or part thereof over \$1,000		60+	Residential Remodel - Install a new fixture - same as new		
\$10,001-25,000 valuation. Fee + \$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 + \$.70 per \$100			New Commercial		
or part thereof over \$25,000		585+	Sanitary Sewer Hook-up - up to 100'		450
Warm Air Heating License		\$25	Each additional 100' or part thereof		100
			Storm Sewer Hook-up - up to 100'		450
Electrical Permit Fee Schedule			Each additional 100' or part thereof		100
\$0-300 valuation		52	Water Service Connection Inspection		250
\$301-900 valuation		65	Water Meter		10
\$901-2,000 valuation		91	Plumbing Fixture - 1st fixture		39
\$2,001-5,000 valuation		150	Each additional fixture		12
\$5,001-10,000 valuation		300	Commercial Alterations - install a new fixture - same as new		
Over \$10,000 valuation: Fee + \$4.50			Replace existing fixture, same location		20
per \$1000 or part thereof over \$10,000		300+	Each additional fixture - same location		10
New Single Family Residence < 1500 sf		145*	New Industrial		
New Single Family Residence > 1500 sf		180*	Sanitary Sewer Hook-up - up to 100'		450
New Two-Family Residence		240*	Each additional 100' or part thereof		100
*Fee includes temporary electrical service.			Storm Sewer Hook-up - up to 100'		450
Annual Electrical Permit		360	Each additional 100' or part thereof		100
Electrical Contractor's Certificate		65	Water Service Connection Inspection		250
Maintenance Electrical Certificate		45	Water Meter		10
Master Electrician's License		45	Plumbing Fixture - 1st fixture		39
Journeyman Electrician's License		35	Each additional fixture		12
Maintenance Electrician's License		35	Industrial Alterations - install a new fixture - same as new		
License & Certificate Examination		35	Replace existing fixture, same location		20
			Each additional fixture, same location		10
Weights & Measures/Sealer Fee Schedule			Sewer Repair/Relay - All		100
Gasoline pump inspection (per unit)	38	35	Sewer Disconnect - All		100
Scale inspection (per scale)	24	21	Water Service Repair		50
Scanner (per scanner)	24	21	Fire Protection, Sprinklers		
Reinspection (per device)	28	25	Up to \$50,000 value		145
Admin Fee (per site)	45	42	\$50,001-\$100,000		175
Assessment Valuation Inspection Fee			Over \$100,000		215
Mobile Homes (New)		30	Penalties: Failure to obtain a permit prior to starting work:		
New Construction - Residential	\$.05/sq. ft.		1st offense - double permit fee		
New Construction - Commercial	\$.07/sq. ft.		2nd and subsequent offenses in a calendar year -		
Remodeling - Residential			triple permit fee		
First \$10,000	\$20				
Over \$10,000	\$1.00/\$1,000				
Remodeling - Commercial					
First \$10,000	\$50				
Over \$10,000	\$2.00/\$1,000				
Residential Drainage Fee		220			
Non-Residential Drainage Fee		500			
(+\$20/acre)					

9/28/2010

EXHIBIT C

CITY OF FOND DU LAC FIRE/AMBULANCE FEE STRUCTURE

	2010 CURRENT FEE	2011 ADOPTED FEE
BASIC LIFE SUPPORT (BLS)	\$400.00	\$550.00
BLS-EMERGENCY	\$450.00	\$600.00
ADVANCED LIFE SUPPORT (ALS)	\$450.00	\$600.00
ALS 1-EMERGENCY	\$550.00	\$700.00
ALS 2-EMERGENCY	\$600.00	\$750.00
INTER-FACILITY TRANSFER	\$650.00	\$800.00
RETURN TRIP FEE	\$200.00	\$350.00
SERVICE CHARGE (INCLUDES PARAMEDIC INTERCEPTS)	\$300.00	\$300.00
MILEAGE	\$9.50 PER LOADED MILE	\$15.00 PER LOADED MILE
OIL DRY	\$18.00 PER BAG	\$18.00 PER BAG
BURN PERMITS (30 DAY PERMIT)	\$20.00	\$20.00
FALSE ALARMS (PER CALENDAR YEAR): RESPONSE 1 & 2 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>2010 Current Fee</i>	<i>2011 Adopted Fee</i>
Sidewalk-Set Line and Grade	\$70	\$100
Driveway/Curb Cut	\$50	\$50
Street/Terrace Opening	\$100	\$150

Reviews

Type of Review

Street Improvement Plans (Development Plans)	\$100 + time spent by reviewer	\$250 + time spent by reviewer
Concept Plans	\$100 + \$5/acre over 1 acres	\$200 + \$10/acre over 1 acres
Preliminary Plats-City	\$350 + \$10/Lot	\$500 + \$20/Lot
Preliminary Plats-Extraterritorial	\$350 + \$10/Lot	\$350 + \$10/Lot
Final Plats-City	\$300 + \$5/Lot	\$400 + \$10/Lot
Final Plats-Extraterritorial	\$300 + \$5/Lot	\$300 + \$10/Lot
Certified Survey Maps-City	\$150	\$250
Certified Survey Maps-Extraterritorial	\$150	\$250
Master Drainage Plan	\$100 + \$10/Lot	\$100 + \$20/Lot
Non-Residential Drainage Fee/EC/SWM	\$500 + \$20/Acre	\$700 + \$40/Acre

Inspections

Type of Inspections

Individual Residential Grading	\$220	\$250
Sidewalk Forms	\$30	\$40

EXHIBIT E

CITY OF FOND DU LAC CENTRAL COLLECTIONS FEE SCHEDULE

	2010 CURRENT FEE	2011 ADOPTED FEE
DOG LICENSE	\$8.00 spade/neutered	\$8.00 spade/neutered
DOG LICENSE	\$16.00 unspade/unneutered	\$16.00 unspade/unneutered
CAT LICENSE	\$8.00 spade/neutered	\$8.00 spade/neutered
CAT LICENSE	\$16.00 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	\$30.00	\$30.00
SPECIAL ASSESSMENT REPORTS-RUSH	\$50.00	\$50.00

EXHIBIT F

CITY OF FOND DU LAC ASSESSORS FEE SCHEDULE

	2010 CURRENT FEE	2011 ADOPTED FEE
RESIDENTIAL AND COMMERCIAL INVENTORY CONTENT SHEETS	\$1.00 \$.50 / ADD'L SHEET	\$1.00 \$.50 / ADD'L SHEET
RESIDENTIAL COMP SHEET	\$1.00	\$1.00
COMMERICAL 99P	\$1.00	\$1.00
PERSONAL PROPERTY FORMS (OWNER PERMISSION)	\$2.00 (COMPLETE FORM) \$1.00 (FROMT PAGE ONLY)	\$2.00 (COMPLETE FORM) \$1.00 (FROMT PAGE ONLY)
SALES BOOK (UP TO 5 SHEETS)	\$1.00 / SHEET	\$1.00 / SHEET
FAXES	\$1.00 \$.25 / ADD'L SHEET	\$1.00 \$.25 / ADD'L SHEET
MAILINGS	\$1.00 \$.25 / ADD'L SHEET	\$1.00 \$.25 / ADD'L SHEET
COPIES OF EXISTING HARD COPY DATA RECORDS	\$2.00	\$2.00
LIST OF VACANT LOT SALES	\$10.00 (RESIDENTIAL) \$10.00 (COMMERCIAL)	\$10.00 (RESIDENTIAL) \$10.00 (COMMERCIAL)
LIST OF IMPROVED LOT SALES	\$25.00 (RESIDENTIAL) \$25.00 (COMMERCIAL)	\$25.00 (RESIDENTIAL) \$25.00 (COMMERCIAL)
LIST OF VACANT AND IMPROVED SALES COMBINED	\$35.00 (RESIDENTIAL) \$35.00 (COMMERCIAL)	\$35.00 (RESIDENTIAL) \$35.00 (COMMERCIAL)
HARD COPY OWNERSHIP LISTING	\$40.00	\$40.00
VALUATION INSPECTION NEW MOBILE HOMES	\$30.00	\$30.00
VALUATION INSPECTION NEW RESIDENTIAL HOMES	\$.05/sq. ft.	\$.05/sq. ft.
VALUATION INSPECTION NEW COMMERCIAL BUILDINGS		\$.07/sq. ft.
VALUATION INSPECTION REMODELING RESIDENTIAL FIRST \$10,000 OVER \$10,000	\$20	\$20 \$1.00 PER EACH \$1,000
VALUATION INSPECTION REMODELING COMMERCIAL FIRST \$10,000 OVER \$10,000	\$50	\$50 \$2.00 PER EACH \$1,000

EXHIBIT G

CITY OF FOND DU LAC POLICE DEPARTMENT FEE SCHEDULE

	2010 CURRENT FEE	2011 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	\$12.00 PLUS MILEAGE	\$12.00 PLUS MILEAGE

EXHIBIT H

CITY OF FOND DU LAC PARKS DEPARTMENT 2011 ADOPTED FEES

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

PAVILION BUILDING RATES

		7-8:30 AM OR* 8:30-10 AM	10:00 AM TO 4:00 PM	5:00 PM TO 11:00 PM	10:00 AM TO 11:00 PM
<u>PAVILION - HALF ONLY</u> MAX 75 PEOPLE NO AMPLIFIED SOUND	RENT	Set-up/Clean-up	\$ 60.00	\$ 60.00	\$ 95.00
	TAX	not available	\$ 3.30	\$ 3.30	\$ 5.23
	SECURITY	with rental of	\$ 25.00	\$ 25.00	\$ 25.00
	TOTAL	half of Pavilion	\$ 88.30	\$ 88.30	\$ 125.23
<u>PAVILION - COMPLETE</u> MAX 225 PEOPLE TABLES & CHAIRS FOR MAX OF 160	RENT	\$ 25.00	\$ 90.00	\$ 90.00	\$ 150.00
	TAX	\$ 1.38	\$ 4.95	\$ 4.95	\$ 8.25
	SECURITY	\$ -	\$ 50.00	\$ 50.00	\$ 50.00
	TOTAL	\$ 26.38	\$ 144.95	\$ 144.95	\$ 208.25

EXHIBIT I

CITY OF FOND DU LAC BOAT SLIP RATES

2010 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

2011 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

2010 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

2011 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

	2010 CURRENT RATE	2011 ADOPTED RATE
SEASONAL PERMIT	\$20.00	\$20.00
DAILY PERMIT	\$5.00	\$5.00

EXHIBIT J
CITY OF FOND DU LAC
POOL PASSES

FAIRGROUNDS FAMILY AQUATIC CENTER

RESIDENT SEASON PASS	2010 CURRENT RATE	2011 ADOPTED RATE
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
NON-FOND DU LAC COUNTY RESIDENTS SEASON PASS	2010 CURRENT RATE	2011 ADOPTED RATE
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
RESIDENT DAILY PASS	2010 CURRENT RATE	2011 ADOPTED RATE
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
NON-FOND DU LAC COUNTY RESIDENTS DAILY PASS	2010 CURRENT RATE	2011 ADOPTED RATE
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

RESIDENT SEASON PASS	2010 CURRENT RATE	2011 ADOPTED RATE
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
NON-FOND DU LAC COUNTY RESIDENTS SEASON PASS	2010 CURRENT RATE	2011 ADOPTED RATE
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
RESIDENT DAILY PASS	2010 CURRENT RATE	2011 ADOPTED RATE
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
NON-FOND DU LAC COUNTY RESIDENTS DAILY PASS	2010 CURRENT RATE	2011 ADOPTED RATE
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

Exhibit K

City of Fond du Lac Sewer Rates Effective January 1, 2011 (Unchanged from 2010)

City of Fond du Lac:

Domestic Sewage:

Fixed Quarterly Charge:

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

FLAT RATE FOR UNMETERED CUSTOMERS

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

Surcharge Over Domestic Strength:

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

Town of Fond du Lac SD #2:

Users Connected with City Collection

System Variable Charge:

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

All Other Users Variable Charge:

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

Town of Fond du Lac SD #3

Users Connected with City Collection

System Variable Charge:

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

Town of Fond du Lac SD #4

Users Connected with City Collection

System Variable Charge:

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

Exhibit K-Continued

Remainder of Town of Fond du Lac

Users Connected with City Collection System
Variable Charge:

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

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

Variable Charge:

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

Village of North Fond du Lac:

Variable Charge:

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

Mary Hill Park SD:

Variable Charge:

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

Town of Taycheedah SD #1:

Variable Charge:

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

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

Variable Charge:

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

Tanker Truck Haulers:

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

**City of Fond du Lac
2011 Adopted Budget
General Fund**

Table of Contents

	<u>Page</u>
Section I: General Fund Budget Summary	
General Fund - Description	1
General Fund Revenue Summary	2
General Fund Expenditure Summary by Major Division/Function.....	6
Analysis of Estimated, Unreserved, Undesignated Fund Balance for the year ended December 31, 2011	8
Section II: General Fund Budget Detail	
General Government:	
City Council.....	9
City Manager	12
Community Development.....	16
Inspection	20
Economic Development	24
Clerk	27
Central Services.....	31
Elections	35
Board of Review.....	38
Comptrollers	41
Information Technology Services.....	45
Central Collection.....	49
Assessment	53
Attorney	57
Human Resources	61
Public Safety	
Police	65
Fire.....	70
Public Works	
Engineering.....	75
Fleet Operations & Services	79
Construction & Maintenance Personnel.....	83
Municipal Service Center	87
Highway Maintenance.....	91
Snow & Ice Removal.....	94
Storm Water & Waterway Maintenance	97

**City of Fond du Lac
2011 Adopted Budget
General Fund**

Table of Contents

	<u>Page</u>
Section II: General Fund Budget Detail (continued)	
Public Works (continued)	
Solid Waste Management.....	101
Electrical	105
Street Lighting.....	109
Parks.....	112
Tree Care.....	116
Fairgrounds Pools.....	120
Taylor Park Pool	123
 Other	
Senior Center.....	126
Animal Control	129
Delinquent Accounts	132
Insurance & Bonds.....	135
Operating Transfers.....	138
City Wide	141

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
2011 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Taxes						
General Property Taxes						
Tax Levy	13,449,840	14,573,664	14,573,664	5,067,596	14,573,664	15,243,285
Tax Roll Overrun	1	0	0	0	0	0
Omitted Taxes	12,636	1,618	1,618	18	18	0
Total General Property Taxes	13,748,781	14,575,282	14,575,282	5,067,614	14,573,682	15,243,285
In Lieu of Taxes						
Water Utility	877,398	1,218,417	1,218,417	1,269,596	1,269,596	1,347,645
Housing Authority	65,405	64,310	64,310	73,745	73,745	63,235
Other Tax Exempt-In Lieu of Taxes	33,582	35,382	35,382	35,382	35,382	36,974
Total In Lieu of Taxes	976,385	1,318,109	1,318,109	1,378,723	1,378,723	1,447,854
Mobile Home Fees	50,453	47,700	47,700	31,360	48,400	46,000
Interest & Penalties	27,519	21,000	21,000	12,322	21,000	22,000
Total Taxes	14,803,138	15,962,091	15,962,091	6,490,019	16,021,805	16,759,139
Licenses & Permits						
Business/Occupational Licenses	615,395	612,950	612,950	432,331	629,858	629,300
Non-Business Licenses	12,562	13,400	13,400	16,002	15,942	15,905
Building Permits & Inspection Fees	446,157	391,900	391,900	302,728	384,784	372,626
Other Regulatory Permits/Fees	73,735	68,025	68,025	65,474	72,632	77,425
Total Licenses & Permits	1,147,849	1,086,275	1,086,275	816,535	1,103,216	1,095,256
Intergovernmental Revenues						
State Shared Revenue	7,147,115	6,822,199	6,822,199	1,564,775	6,816,573	6,779,367
Other State Aid	324,178	345,908	345,908	350,751	350,750	315,230
State Transportation Aid	1,877,940	1,884,200	1,884,200	1,413,206	1,884,276	1,922,875
Other Local Governments	554,264	528,623	528,623	430,150	528,623	537,550
State Grants	27,515	293,704	293,704	208,304	293,704	219,527
Grants from Local Governments	114,667	113,525	113,525	0	113,525	112,390
Other State Payments	221,217	206,565	206,565	208,502	208,502	201,088
Total Intergovernmental Revenues	10,266,896	10,194,724	10,194,724	4,175,688	10,195,953	10,088,027
Public Charges for Services						
General Government	79,574	97,145	97,145	53,237	92,526	102,335
Public Safety	59,100	89,810	89,810	43,164	93,739	89,810
Transportation	3,536	3,700	3,700	12,683	13,183	3,200
Sanitation & Utilities	675	2,500	2,500	520	2,500	1,000
Health	61,367	2,425	2,425	15,210	16,825	12,025
Culture, Recreation & Education	207,340	228,400	228,400	197,181	229,556	228,400
Conservation & Development	1,929	3,062	3,062	855	2,151	3,062
Total Public Charges for Services	413,521	427,042	427,042	322,850	450,480	439,832

**CITY OF FOND DU LAC
2011 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Fines, Forfeits & Penalties						
Court Fines	282,134	301,200	301,200	189,012	286,000	353,000
Parking Fines	97,793	125,000	125,000	58,221	100,000	137,000
Total Fines & Penalties	379,927	426,200	426,200	247,233	386,000	490,000
Interest & Rent						
Interest on Investment	267,912	350,000	350,000	266,740	275,000	300,000
Interest on Judgements	7,618	800	800	8,038	8,161	800
Rent	29,411	26,244	26,244	16,269	19,970	2,400
Total Interest & Rent	304,941	377,044	377,044	291,047	303,131	303,200
Miscellaneous Revenues						
Property Sales	11,440	2,500	2,500	6,466	6,466	2,500
Insurance Recoveries	20,558	45,100	45,100	21,351	43,574	44,100
Other	54,671	46,600	46,600	36,632	133,717	49,600
Total Miscellaneous Revenues	86,669	94,200	94,200	64,449	183,757	96,200
TOTAL REVENUE	27,402,941	28,567,576	28,567,576	12,407,821	28,644,342	29,271,654
Other Financing Sources						
Transfers from Other Funds						
Special Revenue Fund-Transit	40,000	40,000	40,000	40,000	40,000	0
Debt Service Fund	350,897	0	0	0	0	0
Total Transfers from Other Funds	390,897	40,000	40,000	40,000	40,000	0
Fund Balance Applied to Budget	0	512,817	512,817	0	0	863,669
Total Other Financing Sources	390,897	552,817	552,817	40,000	40,000	863,669
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE APPLIED	27,793,838	29,120,393	29,120,393	12,447,821	28,684,342	30,135,323

**CITY OF FOND DU LAC
2011 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET	Increase over 2010 Adopted
Taxes							
General Property Taxes							
Tax Levy	13,449,840	14,573,664	14,573,664	5,067,596	14,573,664	15,243,285	4.6%
Tax Roll Overrun	1	0	0	0	0	0	0.0%
Omitted Taxes	12,636	1,618	1,618	18	18	0	-100.0%
Total General Property Taxes	13,748,781	14,575,282	14,575,282	5,067,614	14,573,682	15,243,285	4.6%
In Lieu of Taxes							
Water Utility	877,398	1,218,417	1,218,417	1,269,596	1,269,596	1,347,645	10.6%
Housing Authority	65,405	64,310	64,310	73,745	73,745	63,235	-1.7%
Other Tax Exempt-In Lieu of Taxes	33,582	35,382	35,382	35,382	35,382	36,974	4.5%
Total In Lieu of Taxes	976,385	1,318,109	1,318,109	1,378,723	1,378,723	1,447,854	9.8%
Mobile Home Fees	50,453	47,700	47,700	31,360	48,400	46,000	-3.6%
Interest & Penalties	27,519	21,000	21,000	12,322	21,000	22,000	4.8%
Total Taxes	14,803,138	15,962,091	15,962,091	6,490,019	16,021,805	16,759,139	5.0%
Licenses & Permits							
Business/Occupational Licenses	615,395	612,950	612,950	432,331	629,858	629,300	2.7%
Non-Business Licenses	12,562	13,400	13,400	16,002	15,942	15,905	18.7%
Building Permits & Inspection Fees	446,157	391,900	391,900	302,728	384,784	372,626	-4.9%
Other Regulatory Permits/Fees	73,735	68,025	68,025	65,474	72,632	77,425	13.8%
Total Licenses & Permits	1,147,849	1,086,275	1,086,275	816,535	1,103,216	1,095,256	0.8%
Intergovernmental Revenues							
State Shared Revenue	7,147,115	6,822,199	6,822,199	1,564,775	6,816,573	6,779,367	-0.6%
Other State Aid	324,178	345,908	345,908	350,751	350,750	315,230	-8.9%
State Transportation Aid	1,877,940	1,884,200	1,884,200	1,413,206	1,884,276	1,922,875	2.1%
Other Local Governments	554,264	528,623	528,623	430,150	528,623	537,550	1.7%
State Grants	27,515	293,704	293,704	208,304	293,704	219,527	-25.3%
Grants from Local Governments	114,667	113,525	113,525	0	113,525	112,390	-1.0%
Other State Payments	221,217	206,565	206,565	208,502	208,502	201,088	-2.7%
Total Intergovernmental Revenues	10,266,896	10,194,724	10,194,724	4,175,688	10,195,953	10,088,027	-1.0%
Public Charges for Services							
General Government	79,574	97,145	97,145	53,237	92,526	102,335	5.3%
Public Safety	59,100	89,810	89,810	43,164	93,739	89,810	0.0%
Transportation	3,536	3,700	3,700	12,683	13,183	3,200	-13.5%
Sanitation & Utilities	675	2,500	2,500	520	2,500	1,000	-60.0%
Health	61,367	2,425	2,425	15,210	16,825	12,025	395.9%
Culture, Recreation & Education	207,340	228,400	228,400	197,181	229,556	228,400	0.0%
Conservation & Development	1,929	3,062	3,062	855	2,151	3,062	0.0%
Total Public Charges for Services	413,521	427,042	427,042	322,850	450,480	439,832	3.0%

**CITY OF FOND DU LAC
2011 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET	Increase over 2010 Adopted
Fines, Forfeits & Penalties							
Court Fines	282,134	301,200	301,200	189,012	286,000	353,000	17.2%
Parking Fines	97,793	125,000	125,000	58,221	100,000	137,000	9.6%
Total Fines & Penalties	379,927	426,200	426,200	247,233	386,000	490,000	15.0%
Interest & Rent							
Interest on Investment	267,912	350,000	350,000	266,740	275,000	300,000	-14.3%
Interest on Judgements	7,618	800	800	8,038	8,161	800	0.0%
Rent	29,411	26,244	26,244	16,269	19,970	2,400	-90.9%
Total Interest & Rent	304,941	377,044	377,044	291,047	303,131	303,200	-19.6%
Miscellaneous Revenues							
Property Sales	11,440	2,500	2,500	6,466	6,466	2,500	0.0%
Insurance Recoveries	20,558	45,100	45,100	21,351	43,574	44,100	-2.2%
Other	54,671	46,600	46,600	36,632	133,717	49,600	6.4%
Total Miscellaneous Revenues	86,669	94,200	94,200	64,449	183,757	96,200	2.1%
TOTAL REVENUE	27,402,941	28,567,576	28,567,576	12,407,821	28,644,342	29,271,654	2.5%
Other Financing Sources							
Transfers from Other Funds							
Special Revenue Fund-Transit	40,000	40,000	40,000	40,000	40,000	0	-100.0%
Debt Service Fund	350,897	0	0	0	0	0	0.0%
Total Transfers from Other Funds	390,897	40,000	40,000	40,000	40,000	0	-100.0%
Fund Balance Applied to Budget	0	512,817	512,817	0	0	863,669	68.4%
Total Other Financing Sources	390,897	552,817	552,817	40,000	40,000	863,669	56.2%
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE APPLIED	27,793,838	29,120,393	29,120,393	12,447,821	28,684,342	30,135,323	3.5%

**CITY OF FOND DU LAC
2011 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
GENERAL GOVERNMENT						
City Council	53,242	57,563	57,563	29,055	57,979	58,421
City Manager	209,324	248,424	248,424	155,395	248,125	228,530
Community Development	499,465	537,423	537,423	301,776	505,302	482,050
Inspection	696,395	630,371	649,671	375,869	647,326	640,036
Economic Development	89,428	89,500	89,500	89,500	89,500	107,452
Clerk	265,866	276,604	277,604	160,277	277,304	283,459
Central Services	81,935	121,664	121,664	60,892	120,744	116,636
Elections	37,307	77,379	77,079	28,752	77,661	52,420
Board of Review	982	5,800	6,000	1,011	7,291	2,700
Comptrollers	612,299	635,434	635,434	372,258	635,105	640,385
Information Technology Services	6,000	6,000	7,260	(65,538)	(30,354)	0
Central Collections	88,484	99,624	98,424	36,049	77,537	104,705
Assessment	468,872	523,849	690,869	485,256	689,922	469,143
City Attorney	213,595	231,118	231,118	147,737	239,560	257,082
Human Resources	333,510	348,809	348,809	173,571	349,768	359,579
TOTAL GENERAL GOVERNMENT	3,656,704	3,889,562	4,076,842	2,351,860	3,992,770	3,802,598
PUBLIC SAFETY						
Police	8,524,002	8,904,203	8,909,270	5,525,186	8,913,923	9,301,493
Fire	4,519,141	4,561,415	4,569,436	2,909,614	4,620,444	4,693,549
TOTAL PUBLIC SAFETY	13,043,143	13,465,618	13,478,706	8,434,800	13,534,367	13,995,042
PUBLIC WORKS						
Engineering	983,586	1,042,842	1,047,842	577,942	1,024,753	1,076,603
Fleet Operations & Services	691,685	630,561	631,761	380,058	634,353	659,304
Construction & Mtce Personnel	1,787,941	2,004,122	2,009,812	1,264,659	1,985,454	2,064,090
Municipal Service Center	441,901	432,546	434,265	280,981	447,022	515,088
Highway Maintenance	163,005	170,407	189,782	162,251	189,769	182,882
Snow & Ice Removal	130,236	128,148	128,113	61,021	128,113	127,900
Storm Water & Waterway Mtce	285,386	247,303	264,603	239,794	323,503	333,479
Solid Waste Management	939,860	937,859	937,859	548,876	943,301	974,902
Electrical	319,297	342,024	345,851	206,041	346,409	347,815
Street Lighting	393,675	399,600	414,173	142,065	414,173	400,600
Parks	1,253,111	1,295,406	1,296,066	791,074	1,241,841	1,309,809
Tree Care	259,265	270,830	271,292	137,585	272,724	284,517
Taylor Park Pool	92,760	105,818	105,818	29,264	105,032	105,445
Fairgrounds Pool	211,060	263,166	266,441	76,731	263,144	269,227
TOTAL PUBLIC WORKS	7,952,768	8,270,632	8,343,678	4,898,342	8,319,591	8,651,661
OTHER						
Senior Center	236,644	245,533	247,658	152,720	244,161	258,102
Animal Control	94,978	96,878	96,878	56,512	96,878	96,878
Delinquent Accounts	2,795	15,900	15,900	5,495	15,900	15,900
Non-Departmental Insurance & Bond	21,733	28,991	28,991	14,693	26,655	26,882
Non-Departmental	12,367	12,346	12,346	12,346	12,346	9,167
TOTAL OTHER	368,517	399,648	401,773	241,766	395,940	406,929
TOTAL EXPENDITURES	25,021,132	26,025,460	26,300,999	15,926,768	26,242,668	26,856,230
OTHER FINANCING USES						
Transfers to Other Funds	2,611,172	3,094,933	3,094,933	3,094,933	3,094,933	3,279,093
TOTAL OTHER FINANCING USES	2,611,172	3,094,933	3,094,933	3,094,933	3,094,933	3,279,093
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	27,632,304	29,120,393	29,395,932	19,021,701	29,337,601	30,135,323

**CITY OF FOND DU LAC
2011 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2010 ADOPTED BUDGET	2011 ADOPTED BUDGET	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL GOVERNMENT				
City Council	57,563	58,421	858	1.5%
City Manager	248,424	228,530	(19,894)	-8.0%
Community Development	537,423	482,050	(55,373)	-10.3%
Inspection	630,371	640,036	9,665	1.5%
Economic Development	89,500	107,452	17,952	20.1%
Clerk	276,604	283,459	6,855	2.5%
Central Services	121,664	116,636	(5,028)	-4.1%
Elections	77,379	52,420	(24,959)	-32.3%
Board of Review	5,800	2,700	(3,100)	-53.4%
Comptrollers	635,434	640,385	4,951	0.8%
Information Technology Services	6,000	0	(6,000)	-100.0%
Central Collections	99,624	104,705	5,081	5.1%
Assessment	523,849	469,143	(54,706)	-10.4%
City Attorney	231,118	257,082	25,964	11.2%
Human Resources	348,809	359,579	10,770	3.1%
TOTAL GENERAL GOVERNMENT	3,889,562	3,802,598	(86,964)	-2.2%
PUBLIC SAFETY				
Police	8,904,203	9,301,493	397,290	4.5%
Fire	4,561,415	4,693,549	132,134	2.9%
TOTAL PUBLIC SAFETY	13,465,618	13,995,042	529,424	3.9%
PUBLIC WORKS				
Engineering	1,042,842	1,076,603	33,761	3.2%
Fleet Operations & Services	630,561	659,304	28,743	4.6%
Construction & Mtce Personnel	2,004,122	2,064,090	59,968	3.0%
Municipal Service Center	432,546	515,088	82,542	19.1%
Highway Maintenance	170,407	182,882	12,475	7.3%
Snow & Ice Removal	128,148	127,900	(248)	-0.2%
Storm Water & Waterway Mtce	247,303	333,479	86,176	34.8%
Solid Waste Management	937,859	974,902	37,043	3.9%
Electrical	342,024	347,815	5,791	1.7%
Street Lighting	399,600	400,600	1,000	0.3%
Parks	1,295,406	1,309,809	14,403	1.1%
Tree Care	270,830	284,517	13,687	5.1%
Taylor Park Pool	105,818	105,445	(373)	-0.4%
Fairgrounds Pool	263,166	269,227	6,061	2.3%
TOTAL PUBLIC WORKS	8,270,632	8,651,661	381,029	4.6%
OTHER				
Senior Center	245,533	258,102	12,569	5.1%
Animal Control	96,878	96,878	0	0.0%
Delinquent Accounts	15,900	15,900	0	0.0%
Non-Departmental Insurance & Bond	28,991	26,882	(2,109)	-7.3%
Non-Departmental	12,346	9,167	(3,179)	-25.7%
TOTAL OTHER	399,648	406,929	7,281	1.8%
TOTAL EXPENDITURES	26,025,460	26,856,230	830,770	3.2%
OTHER FINANCING USES				
Transfers to Other Funds	3,094,933	3,279,093	184,160	6.0%
TOTAL OTHER FINANCING USES	3,094,933	3,279,093	184,160	6.0%
TOTAL EXPENDITURES AND OTHER FINANCING USES	29,120,393	30,135,323	1,014,930	3.5%

**City of Fond du Lac
2011 Budget
Analysis of Estimated Reserved, Designated and Undesignated
General Fund Balance for the Year Ended December 31, 2011**

	<u>12/31/2009</u>	<u>12/31/2010</u>	<u>12/31/2011</u>
<u>Reserved:</u>			
Long-Term Advance-Water Utility	1,437,500	937,500	437,500
Encumbrances	33,393	-	-
Delinquent Personal Property Tax	18,567	18,567	18,567
Inventory	811,929	811,929	811,929
Public Site Fees	80,100	96,900	108,900
Total Reserved	<u>2,381,489</u>	<u>1,864,896</u>	<u>1,376,896</u>
<u>Unreserved, Designated:</u>			
Fund bal applied to next yr budget	\$ 512,817	\$ 863,669	\$ -
Property revaluation 2010	167,020	-	-
Police-Handguns	1,800	-	-
Fire hose replacement-City match	2,500	-	-
Engineering-GIS development	5,000	-	-
C&M foreman retirement	44,700	-	-
Senior center building maintenance	2,125	-	-
Inspections-demolition	19,300	-	-
subtotal	<u>755,262</u>	<u>863,669</u>	<u>-</u>
Working Capital	<u>4,368,059</u>	<u>4,520,298</u>	<u>4,520,298</u>
Total Unreserved, Designated	<u>5,123,321</u>	<u>5,383,967</u>	<u>4,520,298</u>
<u>Unreserved/Undesignated:</u>	<u>(1,474)</u>	<u>(398,786)</u>	<u>89,214</u>
Total Fund Balance	<u><u>\$ 7,503,336</u></u>	<u><u>\$ 6,850,077</u></u>	<u><u>\$ 5,986,408</u></u>

FUND BALANCE DESCRIPTIONS:

***Working Capital Adjustment--Adjust amount designated for Working Capital to
15% of the General Fund Operating Budget***

Fund Balance Reserved for Long-Term Advance from the General Fund to the Water Utility

Public Site Fees--To reserve estimated public site fees received during the year

City Council

Appropriation Summary

Expenditures	\$58,421
Less Revenues	\$0
Tax Levy Required	<u>\$58,421</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

Council initiated a voluntary pay cut that affects 2009 and remaining 2010 and 2011 pay.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
CITY COUNCIL**

Budget Code 1005

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	23,129	22,802	22,802	14,656	22,831	23,995
Contractual Services	24,715	29,505	29,505	11,373	29,423	29,176
Materials & Supplies	5,287	5,256	5,256	3,026	5,725	5,250
Utilities	111	0	0	0	0	0
TOTAL EXPENDITURES	53,242	57,563	57,563	29,055	57,979	58,421
NET TAX LEVY	53,242	57,563	57,563	29,055	57,979	58,421

**CITY OF FOND DU LAC
2011 BUDGET
CITY COUNCIL**

Budget Code 1005

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	20,506	19,982	19,982	13,055	20,209	21,090
Special Meetings	980	1,200	1,200	560	1,000	1,200
Total Salaries & Wages	21,486	21,182	21,182	13,615	21,209	22,290
Fringe Benefits						
Social Security-Employer	1,643	1,620	1,620	1,041	1,622	1,705
Total Fringe Benefits	1,643	1,620	1,620	1,041	1,622	1,705
Total Personal Services	23,129	22,802	22,802	14,656	22,831	23,995
Contractual Services						
Government Center Expense	20,773	24,177	24,177	8,491	24,177	23,854
Data Processing Services	3,671	5,000	5,000	2,700	5,000	5,000
Worker's Compensation	43	59	59	28	44	46
Property & Liability Insurance	228	269	269	154	202	276
Total Contractual Services	24,715	29,505	29,505	11,373	29,423	29,176
Materials & Supplies						
Printing	4,060	3,500	3,500	2,410	4,100	3,650
Postage	113	104	104	25	25	0
Municipal Business	391	500	500	0	500	500
Education & Training	0	300	300	141	300	300
Memberships & Publications	0	0	300	300	300	0
Office Supplies	31	52	52	0	0	0
Awards	692	800	500	150	500	800
Total Materials & Supplies	5,287	5,256	5,256	3,026	5,725	5,250
Utilities						
Cellular Phone	111	0	0	0	0	0
Total Utilities	111	0	0	0	0	0
TOTAL EXPENDITURES	53,242	57,563	57,563	29,055	57,979	58,421
NET TAX LEVY	53,242	57,563	57,563	29,055	57,979	58,421

City Manager

Appropriation Summary

Expenditures	\$228,530
Less Revenues	\$0
Tax Levy Required	<u>\$228,530</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

2011 budget is reduced since 2010 outside services included \$29,000 for an organizational study.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	2.00	2.00

**CITY OF FOND DU LAC
2011 BUDGET
CITY MANAGER**

Budget Code 1010

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	224,828	228,060	228,060	142,727	228,850	232,131
Contractual Services	29,401	62,439	62,439	44,034	61,550	32,951
Materials & Supplies	8,431	11,200	11,200	4,478	11,200	11,250
Utilities	2,201	2,280	2,280	1,186	2,080	2,190
Expense Transfers	(55,537)	(55,555)	(55,555)	(37,030)	(55,555)	(49,992)
TOTAL EXPENDITURES	209,324	248,424	248,424	155,395	248,125	228,530
LESS REVENUES:						
Intergovernmental Revenues	2,278	0	0	0	0	0
TOTAL REVENUES	2,278	0	0	0	0	0
NET TAX LEVY	207,046	248,424	248,424	155,395	248,125	228,530

**CITY OF FOND DU LAC
2011 BUDGET
CITY MANAGER**

Budget Code 1010

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	176,821	177,160	177,160	109,704	177,843	177,795
Total Salaries & Wages	176,821	177,160	177,160	109,704	177,843	177,795
Fringe Benefits						
Wisconsin Retirement	18,379	19,488	19,488	12,104	19,600	20,624
Social Security-Employer	12,308	12,671	12,671	8,438	12,666	12,720
Employee Group Health Insurance	16,200	17,609	17,609	11,730	17,609	19,800
Employee Group Life Insurance	1,089	1,100	1,100	730	1,100	1,160
Dependent Group Life Insurance	31	32	32	21	32	32
Total Fringe Benefits	48,007	50,900	50,900	33,023	51,007	54,336
Total Personal Services	224,828	228,060	228,060	142,727	228,850	232,131
Contractual Services						
Other Outside Services	0	29,000	29,000	29,000	29,000	0
Data Processing Services	7,585	8,060	8,060	5,373	8,060	8,006
Government Center Expense	17,644	20,535	20,535	7,212	20,535	20,261
Worker's Compensation	4,118	4,018	4,018	2,139	3,454	3,760
Property & Liability Insurance	54	826	826	310	501	924
Total Contractual Services	29,401	62,439	62,439	44,034	61,550	32,951
Materials & Supplies						
Printing	610	1,600	1,600	431	1,600	1,600
Postage	244	400	400	182	400	350
Car Allowance Only	1,200	1,200	1,200	785	1,200	1,200
Education & Training	2,261	3,000	3,000	707	3,000	3,000
Municipal Business	634	2,000	2,000	600	2,000	2,000
Memberships & Publications	1,882	1,900	1,900	686	1,900	1,900
Office Supplies	1,600	1,100	1,100	1,087	1,100	1,200
Total Materials & Supplies	8,431	11,200	11,200	4,478	11,200	11,250
Utilities						
Telephone	570	580	580	383	580	590
Cellular Phone	1,631	1,700	1,700	803	1,500	1,600
Total Utilities	2,201	2,280	2,280	1,186	2,080	2,190
Expense Transfers						
Expense Transfers	(55,537)	(55,555)	(55,555)	(37,030)	(55,555)	(49,992)
Total Expense Transfers	(55,537)	(55,555)	(55,555)	(37,030)	(55,555)	(49,992)
TOTAL EXPENDITURES	209,324	248,424	248,424	155,395	248,125	228,530

**CITY OF FOND DU LAC
2011 BUDGET
CITY MANAGER**

Budget Code 1010

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
LESS REVENUES:						
Intergovernmental Revenues						
Federal Revenues	2,278	0	0	0	0	0
Total Intergovernmental Revenues	2,278	0	0	0	0	0
TOTAL REVENUES	2,278	0	0	0	0	0
NET TAX LEVY	207,046	248,424	248,424	155,395	248,125	228,530

Community Development

Appropriation Summary

Expenditures	\$482,050
Less Revenues	\$12,300
Tax Levy Required	<u>\$469,750</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

2011 personal services costs are reduced since 2011 includes the full year impact of the 1.0 FTE (full time equivalent) staffing reduction implemented in the 2010 budget.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	4.71	4.71

**CITY OF FOND DU LAC
2011 BUDGET
COMMUNITY DEVELOPMENT**

Budget Code 1015

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	591,041	557,081	549,081	345,886	517,723	503,623
Contractual Services	91,075	101,110	109,110	64,518	108,347	100,456
Materials & Supplies	10,457	12,689	12,689	7,295	12,689	12,595
Utilities	2,121	2,160	2,160	1,099	2,160	2,280
Expense Transfers	(195,229)	(135,617)	(135,617)	(117,022)	(135,617)	(136,904)
TOTAL EXPENDITURES	499,465	537,423	537,423	301,776	505,302	482,050
LESS REVENUES:						
Licenses & Permits	5,925	6,000	6,000	4,275	6,000	7,500
Intragovernmental Revenues	0	0	0	0	0	0
Public Charges for Services	4,019	4,800	4,800	1,882	4,800	4,800
TOTAL REVENUES	9,944	10,800	10,800	6,157	10,800	12,300
NET TAX LEVY	489,521	526,623	526,623	295,619	494,502	469,750

**CITY OF FOND DU LAC
2011 BUDGET
COMMUNITY DEVELOPMENT**

Budget Code 1015

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	422,833	381,728	373,728	222,261	326,421	333,735
Temporary Payroll	2,710	5,640	5,640	4,523	5,640	5,640
Overtime Payments	0	0	0	310	310	0
Total Salaries & Wages	425,543	387,368	379,368	227,094	332,371	339,375
Fringe Benefits						
Wisconsin Retirement	43,950	41,989	41,989	22,900	34,358	38,713
Social Security-Employer	31,330	29,112	29,112	16,874	29,112	25,007
Unemployment Insurance	0	0	0	1,084	1,084	0
Employee Group Health Insurance	87,272	84,618	84,618	52,800	84,618	86,700
Employee Group Life Insurance	2,868	2,744	2,744	1,570	2,744	2,439
Dependent Group Life Insurance	78	73	73	42	73	64
Retiree Health Insurance Credits	0	11,177	11,177	23,522	33,363	11,325
Total Fringe Benefits	165,498	169,713	169,713	118,792	185,352	164,248
Total Personal Services	591,041	557,081	549,081	345,886	517,723	503,623
Contractual Services						
Other Outside Services	21,914	22,374	30,374	24,798	30,374	22,555
Data Processing Services	29,533	33,931	33,931	22,621	33,931	35,819
Government Center Expense	28,304	32,943	32,943	11,569	32,943	32,503
Worker's Compensation	11,394	9,904	9,904	4,799	9,904	7,615
Property & Liability Insurance	(70)	1,958	1,958	731	1,195	1,964
Total Contractual Services	91,075	101,110	109,110	64,518	108,347	100,456
Materials & Supplies						
Maintenance-Office Equipment	90	250	250	90	250	250
Advertising	295	300	300	21	300	300
Printing	3,320	2,904	2,904	2,245	2,904	3,240
Postage	673	1,000	1,000	440	1,000	800
Education & Training	444	3,000	3,000	0	3,000	2,600
Municipal Business	231	500	500	240	500	500
Memberships & Publications	3,091	3,135	3,135	2,840	3,135	2,905
Office Supplies	1,939	1,600	1,600	1,419	1,600	1,600
Office Furniture & Fixtures < \$5,000	0	0	0	0	0	400
Hardware/Software < \$5,000	374	0	0	0	0	0
Total Materials & Supplies	10,457	12,689	12,689	7,295	12,689	12,595
Utilities						
Telephone	1,087	1,200	1,200	676	1,200	1,200
Cellular Phone	1,034	960	960	423	960	1,080
Total Utilities	2,121	2,160	2,160	1,099	2,160	2,280

**CITY OF FOND DU LAC
2011 BUDGET
COMMUNITY DEVELOPMENT**

Budget Code 1015

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Expense Transfers						
Expense Transfers	(195,229)	(135,617)	(135,617)	(117,022)	(135,617)	(136,904)
Total Expense Transfers	(195,229)	(135,617)	(135,617)	(117,022)	(135,617)	(136,904)
 TOTAL EXPENDITURES	 499,465	 537,423	 537,423	 301,776	 505,302	 482,050
 LESS REVENUES:						
Licenses & Permits						
Board of Appeals	5,925	6,000	6,000	4,275	6,000	7,500
Total Licenses & Permits	5,925	6,000	6,000	4,275	6,000	7,500
 Public Charges for Services						
Miscellaneous Fee	4,019	4,800	4,800	1,882	4,800	4,800
Total Public Charges for Services	4,019	4,800	4,800	1,882	4,800	4,800
 TOTAL REVENUES	 9,944	 10,800	 10,800	 6,157	 10,800	 12,300
 NET TAX LEVY	 489,521	 526,623	 526,623	 295,619	 494,502	 469,750

Inspection

Appropriation Summary

Expenditures	\$640,036
Less Revenues	\$451,566
Tax Levy Required	<u>\$188,470</u>

Purpose And Activities

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

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

Budget Comments

This budget maintains the current levels of services.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	6.00	6.00

**CITY OF FOND DU LAC
2011 BUDGET
INSPECTION**

Budget Code 1020

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	548,965	529,102	529,102	320,736	529,102	547,614
Contractual Services	122,139	128,455	147,755	73,338	146,080	123,718
Materials & Supplies	22,606	27,252	27,252	10,469	26,582	23,305
Utilities	2,782	2,912	2,912	2,032	2,912	2,749
Expense Transfers	(97)	(57,350)	(57,350)	(30,706)	(57,350)	(57,350)
TOTAL EXPENDITURES	696,395	630,371	649,671	375,869	647,326	640,036
LESS REVENUES:						
Licenses & Permits	509,562	450,915	450,915	363,177	448,246	439,541
Public Charges for Services	36,300	2,400	2,400	15,200	16,800	12,000
Miscellaneous Revenues	20,567	25	25	10	25	25
TOTAL REVENUES	566,429	453,340	453,340	378,387	465,071	451,566
NET TAX LEVY	129,966	177,031	196,331	(2,518)	182,255	188,470

**CITY OF FOND DU LAC
2011 BUDGET
INSPECTION**

Budget Code 1020

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	383,637	363,814	363,814	218,665	363,814	367,789
Overtime Payments	691	0	0	0	0	0
Total Salaries & Wages	384,328	363,814	363,814	218,665	363,814	367,789
Fringe Benefits						
Wisconsin Retirement	39,942	40,107	40,107	24,083	40,107	42,665
Social Security-Employer	28,171	27,894	27,894	16,048	27,894	28,136
Employee Group Health Insurance	94,022	94,890	94,890	60,390	94,890	106,500
Employee Group Life Insurance	2,433	2,333	2,333	1,508	2,333	2,460
Dependent Group Life Insurance	69	64	64	42	64	64
Total Fringe Benefits	164,637	165,288	165,288	102,071	165,288	179,825
Total Personal Services	548,965	529,102	529,102	320,736	529,102	547,614
Contractual Services						
Government Center Expense	20,326	23,657	23,657	8,308	23,657	23,341
Data Processing Services	47,069	49,607	49,607	33,071	48,807	48,397
Other Outside Services	43,228	40,913	60,213	25,533	60,213	40,000
Worker's Compensation	11,283	11,805	11,805	5,429	11,805	9,723
Property & Liability Insurance	233	2,473	2,473	997	1,598	2,257
Total Contractual Services	122,139	128,455	147,755	73,338	146,080	123,718
Materials & Supplies						
Maintenance-Office Equipment	0	50	50	0	50	50
Maintenance-All Other Equipment	0	200	200	0	0	0
Advertising	392	375	375	0	375	385
Printing	351	320	320	264	320	320
Postage	1,482	1,750	1,750	862	1,750	1,485
Education & Training	3,041	1,540	1,540	1,247	1,540	1,610
Municipal Business	13,265	18,687	18,687	7,096	18,687	15,860
Memberships & Publications	1,205	895	895	747	895	750
Office Supplies	1,453	2,935	2,935	253	2,865	2,395
General Supplies	45	500	500	0	100	100
Equipment < \$5,000	998	0	0	0	0	0
Hardware/Software < \$5,000	374	0	0	0	0	0
Clothing Expense	0	0	0	0	0	350
Total Materials & Supplies	22,606	27,252	27,252	10,469	26,582	23,305
Utilities						
Telephone	1,125	1,280	1,280	682	1,280	1,309
Cellular Phone	1,657	1,632	1,632	1,350	1,632	1,440
Total Utilities	2,782	2,912	2,912	2,032	2,912	2,749

**CITY OF FOND DU LAC
2011 BUDGET
INSPECTION**

Budget Code 1020

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Expense Transfers						
Expense Transfers	(97)	(57,350)	(57,350)	(30,706)	(57,350)	(57,350)
Total Expense Transfers	(97)	(57,350)	(57,350)	(30,706)	(57,350)	(57,350)
TOTAL EXPENDITURES	696,395	630,371	649,671	375,869	647,326	640,036
LESS REVENUES:						
Licenses & Permits						
Mtce. Electrician License	910	1,085	1,085	885	1,085	1,085
Mtce. Electrician Certificate	5,265	6,075	6,075	5,220	6,075	6,075
Warm Air Heating License	650	1,850	1,850	1,435	1,850	1,850
Journeyman Electrician License	1,365	1,785	1,785	1,225	1,785	1,785
Electrical Contractor License	5,480	5,850	5,850	5,265	5,850	5,850
Master Electrician License	3,805	4,095	4,095	3,465	4,095	4,095
Occupational License Exam Fee	90	20	20	0	20	20
Hotel/Motel/Rooming Permit	1,040	1,040	1,040	1,040	1,040	1,040
Building Permits-Include. Wrecking	245,666	206,000	206,000	144,485	189,438	195,121
Heating Permits	53,381	60,200	60,200	40,917	51,887	53,445
Plan Reviews	13,857	14,000	14,000	10,258	12,900	9,200
Electrical Permits	46,882	42,000	42,000	31,679	41,709	42,960
Plumbing Permits	46,336	40,600	40,600	42,969	52,900	41,800
Sewer Permits	27,765	19,000	19,000	23,875	25,775	20,000
Well Operations	2,160	0	0	75	75	0
Sign	5,271	4,800	4,800	4,217	4,800	4,900
Moving	375	385	385	190	385	380
Occupancy	6,910	3,200	3,200	3,485	3,685	3,300
Fence Permit	4,898	4,500	4,500	4,300	4,700	4,635
Weights & Measures	37,456	34,430	34,430	38,192	38,192	42,000
Total Licenses & Permits	509,562	450,915	450,915	363,177	448,246	439,541
Public Charges for Services						
Public Site Fees	36,300	2,400	2,400	15,200	16,800	12,000
Total Public Charges for Services	36,300	2,400	2,400	15,200	16,800	12,000
Miscellaneous Revenues						
Miscellaneous	20,567	25	25	10	25	25
Total Miscellaneous Revenues	20,567	25	25	10	25	25
TOTAL REVENUES	566,429	453,340	453,340	378,387	465,071	451,566
NET TAX LEVY	129,966	177,031	196,331	(2,518)	182,255	188,470

Economic Development

Appropriation Summary

Expenditures	\$107,452
Less Revenues	\$0
Tax Levy Required	<u>\$107,452</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 Downtown Partnership contribution has increased from \$22,500 to \$50,000. The payment to the FCEDC has increased slightly to \$67,452.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
ECONOMIC DEVELOPMENT**

Budget Code 1025

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	89,428	89,500	89,500	89,500	89,500	107,452
TOTAL EXPENDITURES	89,428	89,500	89,500	89,500	89,500	107,452
NET TAX LEVY	89,428	89,500	89,500	89,500	89,500	107,452

**CITY OF FOND DU LAC
2011 BUDGET
ECONOMIC DEVELOPMENT**

Budget Code 1025

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services						
Other Outside Services	89,428	89,500	89,500	89,500	89,500	107,452
Total Contractual Services	89,428	89,500	89,500	89,500	89,500	107,452
TOTAL EXPENDITURES	89,428	89,500	89,500	89,500	89,500	107,452
NET TAX LEVY	89,428	89,500	89,500	89,500	89,500	107,452

Clerk

Appropriation Summary

Expenditures	\$283,459
Less Revenues	\$149,275
Tax Levy Required	<u>\$134,184</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 transient merchant and pawn broker permit fees and maintains the current level of service.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	3.00	3.00

**CITY OF FOND DU LAC
2011 BUDGET
CLERK**

Budget Code 1030

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	221,656	231,022	231,022	141,850	230,816	240,003
Contractual Services	42,270	46,639	47,639	25,482	47,545	46,253
Materials & Supplies	22,119	24,075	24,075	13,961	24,075	23,635
Utilities	530	650	650	382	650	650
Expense Transfers	(20,709)	(25,782)	(25,782)	(21,398)	(25,782)	(27,082)
TOTAL EXPENDITURES	265,866	276,604	277,604	160,277	277,304	283,459
LESS REVENUES:						
Licenses & Permits	151,935	138,450	138,450	150,388	155,518	144,800
Public Charges for Services	5,131	4,475	4,475	4,929	5,143	4,475
TOTAL REVENUES	157,066	142,925	142,925	155,317	160,661	149,275
NET TAX LEVY	108,800	133,679	134,679	4,960	116,643	134,184

**CITY OF FOND DU LAC
2011 BUDGET
CLERK**

Budget Code 1030

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	158,260	159,603	159,603	99,368	161,675	164,580
Overtime Payments	1,539	4,500	4,500	48	2,500	2,500
Total Salaries & Wages	159,799	164,103	164,103	99,416	164,175	167,080
Fringe Benefits						
Wisconsin Retirement	16,611	18,052	18,052	10,914	17,735	19,382
Social Security-Employer	11,787	12,554	12,554	7,330	11,932	12,783
Employee Group Health Insurance	32,400	35,218	35,218	23,460	35,880	39,600
Employee Group Life Insurance	1,028	1,063	1,063	709	1,063	1,126
Dependent Group Life Insurance	31	32	32	21	31	32
Total Fringe Benefits	61,857	66,919	66,919	42,434	66,641	72,923
Total Personal Services	221,656	231,022	231,022	141,850	230,816	240,003
Contractual Services						
Other Outside Services	2,067	1,500	2,500	2,054	2,500	1,500
Data Processing Services	20,914	22,717	22,717	15,145	22,717	22,604
Government Center Expense	18,091	21,056	21,056	7,394	21,056	20,775
Worker's Compensation	344	344	344	201	344	351
Property & Liability Insurance	854	1,022	1,022	688	928	1,023
Total Contractual Services	42,270	46,639	47,639	25,482	47,545	46,253
Materials & Supplies						
Maintenance-Office Equipment	45	345	345	45	345	345
Advertising	10,349	13,690	13,690	6,708	13,690	13,000
Printing	3,564	2,750	2,750	2,509	2,750	2,750
Postage	2,933	3,090	3,090	2,110	3,090	3,090
Education & Training	2,812	2,000	2,000	1,135	2,000	2,000
Municipal Business	104	100	100	16	100	350
Memberships & Publications	380	400	400	330	400	400
Office Supplies	1,932	1,700	1,700	1,108	1,700	1,700
Total Materials & Supplies	22,119	24,075	24,075	13,961	24,075	23,635
Utilities						
Telephone	530	650	650	382	650	650
Total Utilities	530	650	650	382	650	650
Expense Transfers						
Expense Transfers	(20,709)	(25,782)	(25,782)	(21,398)	(25,782)	(27,082)
Total Expense Transfers	(20,709)	(25,782)	(25,782)	(21,398)	(25,782)	(27,082)
TOTAL EXPENDITURES	265,866	276,604	277,604	160,277	277,304	283,459

**CITY OF FOND DU LAC
2011 BUDGET
CLERK**

Budget Code 1030

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
LESS REVENUES:						
Licenses & Permits						
Liquor License	55,096	53,000	53,000	52,305	53,000	53,000
Beer License	16,004	15,000	15,000	16,317	16,322	15,000
Cigarette License	4,950	5,000	5,000	4,450	4,650	5,000
Soft Drink License	2,805	2,700	2,700	2,800	2,845	2,700
Amusement License	20,990	21,000	21,000	22,977	23,167	21,600
Music License	1,645	1,600	1,600	1,824	1,824	1,700
Operator License	29,700	20,000	20,000	27,870	30,115	25,000
Taxi Driver License	370	400	400	675	720	460
Taxi Cab License	1,540	600	600	1,085	1,085	870
Theater License	1,000	1,000	1,000	1,000	1,000	1,000
Rides License	2,480	2,400	2,400	3,300	3,300	3,000
Second Hand Dealer License	870	600	600	450	600	600
Bowling License	3,080	3,080	3,080	3,040	3,040	2,800
Ice Cream Vendor License	275	250	250	350	350	250
Christmas Tree License	160	170	170	0	170	170
Transient Merchant License	1,550	2,000	2,000	3,520	3,520	2,000
Mobile Home Park License	350	350	350	350	350	350
Miscellaneous License	60	100	100	70	100	100
Street Opening Permit	3,350	3,000	3,000	2,800	3,150	3,000
Loud Speaker	980	900	900	1,020	1,070	900
Special Use	4,105	5,000	5,000	3,625	4,500	5,000
Auction	100	0	0	100	100	0
Parade	175	150	150	160	240	150
Street/Alley Vacate	300	150	150	300	300	150
Total Licenses & Permits	151,935	138,450	138,450	150,388	155,518	144,800
Public Charges for Services						
License Publication Fee	5,035	4,400	4,400	4,690	4,900	4,400
Miscellaneous Fee	96	75	75	239	243	75
Total Public Charges for Services	5,131	4,475	4,475	4,929	5,143	4,475
TOTAL REVENUES	157,066	142,925	142,925	155,317	160,661	149,275
NET TAX LEVY	108,800	133,679	134,679	4,960	116,643	134,184

Central Services

Appropriation Summary

Expenditures	\$116,636
Less Revenues	\$15,500
Tax Levy Required	<u>\$101,136</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>2010</u>	<u>2011</u>
Full Time Equivalents	1.00	1.00

**CITY OF FOND DU LAC
2011 BUDGET
CENTRAL SERVICES**

Budget Code 1035

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	65,900	67,506	67,506	42,399	67,930	71,293
Contractual Services	32,987	36,776	36,776	21,729	36,407	34,915
Materials & Supplies	75,455	103,516	103,516	58,547	102,544	96,562
Utilities	125	150	150	95	147	150
Expense Transfers	(92,532)	(86,284)	(86,284)	(61,878)	(86,284)	(86,284)
TOTAL EXPENDITURES	81,935	121,664	121,664	60,892	120,744	116,636
LESS REVENUES:						
Intergovernmental Revenues	18,753	15,500	15,500	5,008	15,500	15,500
TOTAL REVENUES	18,753	15,500	15,500	5,008	15,500	15,500
NET TAX LEVY	63,182	106,164	106,164	55,884	105,244	101,136

**CITY OF FOND DU LAC
2011 BUDGET
CENTRAL SERVICES**

Budget Code 1035

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	42,125	41,560	41,560	25,892	42,220	42,879
Overtime	0	300	300	0	0	100
Total Salaries & Wages	42,125	41,860	41,860	25,892	42,220	42,979
Fringe Benefits						
Wisconsin Retirement	4,380	4,605	4,605	2,802	4,565	4,986
Social Security-Employer	2,972	3,203	3,203	1,822	2,975	3,288
Employee Group Health Insurance	16,200	17,609	17,609	11,730	17,940	19,800
Employee Group Life Insurance	223	229	229	153	230	240
Total Fringe Benefits	23,775	25,646	25,646	16,507	25,710	28,314
Total Personal Services	65,900	67,506	67,506	42,399	67,930	71,293
Contractual Services						
Data Processing Services	5,786	6,173	6,173	4,115	6,173	4,208
Rent-Equipment	13,772	14,951	14,951	11,863	14,951	15,271
Governmental Center Expense	11,923	13,877	13,877	4,873	13,877	13,691
Worker's Compensation	1,384	1,386	1,386	706	1,147	1,282
Property & Liability Insurance	122	389	389	172	259	463
Total Contractual Services	32,987	36,776	36,776	21,729	36,407	34,915
Materials & Supplies						
Maintenance-Office Equipment	18,310	23,469	23,469	12,918	23,469	16,515
Travel-Municipal Business	88	75	75	0	75	75
Office Supplies	23,872	24,000	24,000	15,279	24,000	24,000
Postage	33,185	55,972	55,972	30,350	55,000	55,972
Total Materials & Supplies	75,455	103,516	103,516	58,547	102,544	96,562
Utilities						
Telephone	125	150	150	95	147	150
Total Utilities	125	150	150	95	147	150
Expense Transfers						
Expense Transfers	(92,532)	(86,284)	(86,284)	(61,878)	(86,284)	(86,284)
Total Expense Transfers	(92,532)	(86,284)	(86,284)	(61,878)	(86,284)	(86,284)
TOTAL EXPENDITURES	81,935	121,664	121,664	60,892	120,744	116,636

**CITY OF FOND DU LAC
2011 BUDGET
CENTRAL SERVICES**

Budget Code 1035

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
LESS REVENUES:						
Intergovernmental Revenues						
Local Government Revenue	18,753	15,500	15,500	5,008	15,500	15,500
Total Intergovernmental Revenues	18,753	15,500	15,500	5,008	15,500	15,500
TOTAL REVENUES	18,753	15,500	15,500	5,008	15,500	15,500
NET TAX LEVY	63,182	106,164	106,164	55,884	105,244	101,136

Elections

Appropriation Summary

Expenditures	\$52,420
Less Revenues	\$0
Tax Levy Required	<u>\$52,420</u>

Purpose And Activities

PURPOSE: Supervise voter registration and conduct elections.

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

Budget Comments

There will be two Elections in 2011; (February Spring Primary Election and Spring Election) down from four elections in 2010.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
ELECTIONS**

Budget Code 1040

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	22,411	46,520	46,520	14,562	46,520	23,605
Contractual Services	388	659	659	165	741	815
Materials & Supplies	14,491	30,100	29,900	13,898	29,900	27,500
Utilities	17	100	0	127	500	500
TOTAL EXPENDITURES	37,307	77,379	77,079	28,752	77,661	52,420
LESS REVENUES:						
Public Charges for Services	5	0	0	0	0	0
TOTAL REVENUES	5	0	0	0	0	0
NET TAX LEVY	37,302	77,379	77,079	28,752	77,661	52,420

**CITY OF FOND DU LAC
2011 BUDGET
ELECTIONS**

Budget Code 1040

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Temporary Payroll	22,411	46,520	46,520	14,562	46,520	23,605
Total Salaries & Wages	22,411	46,520	46,520	14,562	46,520	23,605
Contractual Services						
Other Outside Services	115	500	500	26	500	500
Worker's Compensation	45	8	8	29	93	47
Property & Liability Insurance	228	151	151	110	148	268
Total Contractual Services	388	659	659	165	741	815
Materials & Supplies						
Maintenance-Office Equipment	7,400	7,500	7,500	7,140	7,500	8,900
Maintenance-All Other Equipment	128	100	100	0	100	100
Advertising	422	1,000	800	204	800	2,000
Printing	3,218	8,000	8,000	2,884	8,000	8,000
Postage	2,436	10,000	10,000	1,559	10,000	5,000
Education & Training	0	300	300	0	300	300
Municipal Business	91	200	200	8	200	200
Office Supplies	796	3,000	3,000	2,103	3,000	3,000
Total Materials & Supplies	14,491	30,100	29,900	13,898	29,900	27,500
Utilities						
Cellular Phone	17	100	300	127	500	500
Total Utilities	17	100	300	127	500	500
TOTAL EXPENDITURES	37,307	77,379	77,379	28,752	77,661	52,420
LESS REVENUES:						
Public Charges for Services						
Miscellaneous Fee	5	0	0	0	0	0
Total Public Charges for Services	5	0	0	0	0	0
TOTAL REVENUES	5	0	0	0	0	0
NET TAX LEVY	37,302	77,379	77,379	28,752	77,661	52,420

Board of Review

Appropriation Summary

Expenditures	\$2,700
Less Revenues	\$0
Tax Levy Required	<u>\$2,700</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

2011 budget is reduced from 2010 since that year included appeals due to the city-wide revaluation.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
BOARD OF REVIEW**

Budget Code 1045

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	800	5,000	5,000	100	6,100	2,000
Contractual Services	0	150	450	185	450	150
Materials & Supplies	182	650	550	726	741	550
TOTAL EXPENDITURES	982	5,800	6,000	1,011	7,291	2,700
NET TAX LEVY	982	5,800	6,000	1,011	7,291	2,700

**CITY OF FOND DU LAC
2011 BUDGET
BOARD OF REVIEW**

Budget Code 1045

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Temporary Payroll	800	5,000	5,000	100	6,100	2,000
Total Salaries & Wages	800	5,000	5,000	100	6,100	2,000
Total Personal Services	800	5,000	5,000	100	6,100	2,000
Contractual Services						
Other Outside Services	0	150	450	185	450	150
Total Contractual Services	0	150	450	185	450	150
Materials & Supplies						
Advertising	162	300	200	176	176	300
Printing	20	300	300	525	525	200
Office Supplies	0	50	50	25	40	50
Total Materials & Supplies	182	650	550	726	741	550
TOTAL EXPENDITURES	982	5,800	6,000	1,011	7,291	2,700
NET TAX LEVY	982	5,800	6,000	1,011	7,291	2,700

Comptrollers

Appropriation Summary

Expenditures	\$640,385
Less Revenues	\$6,170
Tax Levy Required	<u>\$634,215</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. Ensure accurate and timely payroll, accounts payables, utility billing, purchasing activities. Risk management including securing insurance coverage and processing claims

Budget Comments

This budget includes an increase in hours for the part-time Associate Accountant-Utility Billing position of one hour per day to complete necessary work in a timely manner.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	7.81	7.94

**CITY OF FOND DU LAC
2011 BUDGET
COMPTROLLERS**

Budget Code 1050

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	705,261	720,163	720,163	448,303	720,375	744,046
Contractual Services	209,373	232,490	232,490	142,944	231,889	227,314
Materials & Supplies	27,693	28,305	28,305	13,742	28,265	28,345
Utilities	1,576	1,750	1,750	1,100	1,850	1,860
Expense Transfers	(331,604)	(347,274)	(347,274)	(233,831)	(347,274)	(361,180)
TOTAL EXPENDITURES	612,299	635,434	635,434	372,258	635,105	640,385
LESS REVENUES:						
Licenses & Permits	10	10	10	0	10	10
Intragovernmental Revenues	5,805	0	0	0	0	0
Public Charges for Services	2,875	2,560	2,560	2,051	2,800	2,560
Interest & Rent	7,618	800	800	8,038	8,161	800
Miscellaneous Revenues	2,956	2,800	2,800	2,175	2,800	2,800
TOTAL REVENUES	19,264	6,170	6,170	12,264	13,771	6,170
NET TAX LEVY	593,035	629,264	629,264	359,994	621,334	634,215

**CITY OF FOND DU LAC
2011 BUDGET
COMPTROLLERS**

Budget Code 1050

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	504,591	507,389	507,389	313,212	508,022	514,318
Overtime Payments	1,103	1,200	1,200	13	700	1,000
Total Salaries & Wages	505,694	508,589	508,589	313,225	508,722	515,318
Fringe Benefits						
Wisconsin Retirement	49,611	52,901	52,901	32,477	52,788	56,568
Social Security-Employer	37,168	38,901	38,901	22,848	37,345	39,341
Employee Group Health Insurance	105,995	115,425	115,425	76,622	117,186	129,000
Employee Group Life Insurance	3,501	3,558	3,558	2,364	3,546	3,755
Dependent Group Life Insurance	62	64	64	42	63	64
Retiree Health Insurance Credits	3,230	725	725	725	725	0
Total Fringe Benefits	199,567	211,574	211,574	135,078	211,653	228,728
Total Personal Services	705,261	720,163	720,163	448,303	720,375	744,046
Contractual Services						
Auditing Fees	24,036	24,767	24,767	19,389	24,767	25,506
Administrative Fees	8,132	8,465	8,465	5,420	8,132	8,762
Other Outside Services	505	500	500	505	505	505
Data Processing Services	133,529	148,485	148,485	98,990	148,485	142,910
Government Center Expense	40,238	46,832	46,832	16,447	46,832	46,206
Worker's Compensation	1,083	1,063	1,063	635	1,026	1,080
Property & Liability Insurance	1,850	2,378	2,378	1,558	2,142	2,345
Total Contractual Services	209,373	232,490	232,490	142,944	231,889	227,314
Materials & Supplies						
Maintenance-Office Equipment	1,697	1,700	1,700	0	1,700	1,700
Printing	5,709	5,080	5,080	2,875	5,080	5,080
Postage	8,411	8,600	8,600	4,970	8,560	8,600
Education & Training	3,882	4,100	4,100	573	4,100	4,100
Municipal Business	1,490	2,000	2,000	918	2,000	2,000
Memberships & Publications	1,873	2,125	2,125	1,868	2,125	2,165
Office Supplies	4,631	4,700	4,700	2,538	4,700	4,700
Total Materials & Supplies	27,693	28,305	28,305	13,742	28,265	28,345
Utilities						
Telephone	1,351	1,450	1,450	1,037	1,550	1,560
Cellular Phone	225	300	300	63	300	300
Total Utilities	1,576	1,750	1,750	1,100	1,850	1,860

**CITY OF FOND DU LAC
2011 BUDGET
COMPTROLLERS**

Budget Code 1050

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Expense Transfers						
Expense Transfers	(331,604)	(347,274)	(347,274)	(233,831)	(347,274)	(361,180)
Total Expense Transfers	(331,604)	(347,274)	(347,274)	(233,831)	(347,274)	(361,180)
 TOTAL EXPENDITURES	 612,299	 635,434	 635,434	 372,258	 635,105	 640,385
 LESS REVENUES:						
Licenses & Permits						
Room Tax Permit	10	10	10	0	10	10
Total Licenses & Permits	10	10	10	0	10	10
 Intergovernmental Revenues						
Federal Revenues	5,805	0	0	0	0	0
Total Intergovernmental Revenues	5,805	0	0	0	0	0
 Public Charges for Services						
Collection Fee	992	700	700	821	940	700
Miscellaneous Fee	1,883	1,860	1,860	1,230	1,860	1,860
Total Public Charges for Services	2,875	2,560	2,560	2,051	2,800	2,560
 Interest & Rent						
Interest on Judgement	7,618	800	800	8,038	8,161	800
Total Interest & Rent	7,618	800	800	8,038	8,161	800
 Miscellaneous Revenues						
Miscellaneous	2,956	2,800	2,800	2,175	2,800	2,800
Total Miscellaneous Revenues	2,956	2,800	2,800	2,175	2,800	2,800
 TOTAL REVENUES	 19,264	 6,170	 6,170	 12,264	 13,771	 6,170
 NET TAX LEVY	 593,035	 629,264	 629,264	 359,994	 621,334	 634,215

Information Technology Services

Appropriation Summary

Expenditures	\$1,139,657
Less Expense Transfers	\$1,139,657
Tax Levy Required	<u><u>\$0</u></u>

Purpose And Activities

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

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

Budget Comments

This budget maintains current levels of service and provides the ability to enhance services already provided by the ITS Department.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	4.00	4.00

**CITY OF FOND DU LAC
2011 BUDGET
INFORMATION TECHNOLOGY SERVICES**

Budget Code 1057

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	396,836	412,504	385,235	215,246	357,078	370,453
Contractual Services	139,041	161,604	110,381	102,891	100,924	175,714
Materials & Supplies	376,927	437,098	448,295	295,348	448,295	543,115
Utilities	24,651	31,875	31,875	14,287	31,875	30,375
Capital Outlay	24,650	0	75,000	0	75,000	20,000
Expense Transfers	(956,105)	(1,037,081)	(1,043,526)	(693,310)	(1,043,526)	(1,139,657)
TOTAL EXPENDITURES	6,000	6,000	7,260	(65,538)	(30,354)	0
LESS REVENUES:						
Miscellaneous Revenues	6,000	6,000	6,000	500	500	0
TOTAL REVENUES	6,000	6,000	6,000	500	500	0
NET TAX LEVY	0	0	1,260	(66,038)	(30,854)	0

**CITY OF FOND DU LAC
2011 BUDGET
INFORMATION TECHNOLOGY SERVICES**

Budget Code 1057

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	279,851	286,608	172,639	101,169	172,639	241,187
Temporary Payroll	0	0	77,447	47,790	77,447	0
Job Class Premium Pay	0	0	3,375	3,250	3,375	0
Overtime Payments	0	0	9,843	4,782	9,843	0
Total Salaries & Wages	279,851	286,608	263,304	156,991	263,304	241,187
Fringe Benefits						
Wisconsin Retirement	29,090	31,528	31,528	15,694	22,242	27,977
Social Security-Employer	20,968	21,770	21,770	11,885	19,987	20,288
Employee Group Health Insurance	64,800	70,436	66,471	29,966	50,370	79,200
Employee Group Life Insurance	2,065	2,098	2,098	692	1,141	1,737
Dependent Group Life Insurance	62	64	64	18	34	64
Total Fringe Benefits	116,985	125,896	121,931	58,255	93,774	129,266
Total Personal Services	396,836	412,504	385,235	215,246	357,078	370,453
Contractual Services						
Other Outside Services	95,539	108,500	58,777	85,365	58,777	135,850
Government Center Expense	37,423	46,758	45,258	15,296	39,106	34,376
Worker's Compensation	5,820	5,931	5,931	1,982	2,721	5,053
Property & Liability Insurance	259	415	415	248	320	435
Total Contractual Services	139,041	161,604	110,381	102,891	100,924	175,714
Materials & Supplies						
Maintenance-Computer Equipment	38,377	46,900	45,530	25,008	45,530	49,500
Maintenance-Software	223,524	277,910	279,750	218,950	279,750	322,726
Maintenance-Automotive	92	814	814	98	814	814
Maintenance-Other	15,584	14,750	14,750	7,472	14,750	16,750
Advertising	0	0	200	102	200	0
Printing	10	50	50	33	50	250
Postage	284	350	350	582	350	400
Educational Services	1,897	0	0	0	0	0
Education & Training	3,334	4,000	4,000	180	4,000	8,000
Municipal Business	928	714	714	11	714	1,800
Memberships & Publications	355	500	500	245	500	500
Office Supplies	232	400	2,900	1,350	2,900	2,000
Motor Vehicle Supplies	258	510	510	199	510	925
General Supplies	13,587	16,000	16,000	3,767	16,000	16,000
Computer Upgrades & Replacements	39,979	40,000	40,000	23,500	40,000	40,000
Office Furniture & Fixtures < \$5,000	1,234	0	3,792	792	3,792	0
Equipment < \$5,000	27,961	31,300	33,134	9,084	33,134	68,600
Software < \$5,000	9,291	2,900	5,301	3,975	5,301	14,850
Total Materials & Supplies	376,927	437,098	448,295	295,348	448,295	543,115

**CITY OF FOND DU LAC
2011 BUDGET
INFORMATION TECHNOLOGY SERVICES**

Budget Code 1057

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Utilities						
Telephone	10,265	22,050	22,050	4,579	22,050	19,250
Cellular Phone	14,386	9,825	9,825	9,708	9,825	11,125
Total Utilities	24,651	31,875	31,875	14,287	31,875	30,375
Capital Outlay						
Outlay-Computer Hardware	24,650	0	75,000	0	75,000	20,000
Total Capital Outlay	24,650	0	75,000	0	75,000	20,000
Expense Transfers						
Expense Transfers	(956,105)	(1,037,081)	(1,043,526)	(693,310)	(1,043,526)	(1,139,657)
Total Expense Transfers	(956,105)	(1,037,081)	(1,043,526)	(693,310)	(1,043,526)	(1,139,657)
TOTAL EXPENDITURES	6,000	6,000	7,260	(65,538)	(30,354)	0
LESS REVENUES:						
Miscellaneous Revenues						
Miscellaneous Fee	6,000	6,000	6,000	500	500	0
Total Miscellaneous Revenues	6,000	6,000	6,000	500	500	0
TOTAL REVENUES	6,000	6,000	6,000	500	500	0
NET TAX LEVY	0	0	1,260	(66,038)	(30,854)	0

Central Collection

Appropriation Summary

Expenditures	\$104,705
Less Revenues	\$37,405
Tax Levy Required	<u>\$67,300</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>2010</u>	<u>2011</u>
Full Time Equivalents	2.03	2.03

**CITY OF FOND DU LAC
2011 BUDGET
CENTRAL COLLECTION**

Budget Code 1060

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	133,607	134,578	130,578	55,433	109,790	141,960
Contractual Services	50,917	55,883	59,533	45,174	59,434	57,962
Materials & Supplies	9,743	12,270	11,420	1,178	11,420	12,350
Utilities	489	500	500	376	500	500
Expense Transfers	(106,272)	(103,607)	(103,607)	(66,112)	(103,607)	(108,067)
TOTAL EXPENDITURES	88,484	99,624	98,424	36,049	77,537	104,705
LESS REVENUES:						
Licenses & Permits	12,562	13,400	13,400	16,002	15,942	15,905
Public Charges for Services	16,542	21,500	21,500	15,547	21,507	21,500
TOTAL REVENUES	29,104	34,900	34,900	31,549	37,449	37,405
NET TAX LEVY	59,380	64,724	63,524	4,500	40,088	67,300

**CITY OF FOND DU LAC
2011 BUDGET
CENTRAL COLLECTION**

Budget Code 1060

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	84,921	84,549	80,549	32,816	66,332	87,142
Overtime Payments	4,039	2,000	5,000	4,974	7,000	2,200
Holiday Pay	324	100	100	181	360	100
Total Salaries & Wages	89,284	86,649	85,649	37,971	73,692	89,442
Fringe Benefits						
Wisconsin Retirement	9,283	9,532	9,532	4,115	8,107	10,377
Social Security-Employer	5,819	6,628	6,628	2,122	5,638	6,842
Employee Group Health Insurance	28,744	31,299	28,299	11,042	22,011	34,800
Employee Group Life Insurance	477	470	470	183	342	499
Total Fringe Benefits	44,323	47,929	44,929	17,462	36,098	52,518
Total Personal Services	133,607	134,578	130,578	55,433	109,790	141,960
Contractual Services						
Other Outside Services	20,141	21,837	25,487	25,486	25,486	22,900
Data Processing Services	22,252	24,143	24,143	16,095	24,143	25,247
Government Center Expense	8,057	9,377	9,377	3,293	9,377	9,252
Worker's Compensation	191	181	181	77	126	189
Property & Liability Insurance	276	345	345	223	302	374
Total Contractual Services	50,917	55,883	59,533	45,174	59,434	57,962
Materials & Supplies						
Maintenance-Office Equipment	0	100	100	0	100	100
Printing	643	3,920	3,270	188	3,270	3,500
Postage	7,316	6,200	6,200	530	6,200	6,700
Education & Training	0	300	100	0	100	300
Office Supplies	1,707	1,650	1,650	473	1,650	1,650
Cash Over/Short	77	100	100	(13)	100	100
Total Materials & Supplies	9,743	12,270	11,420	1,178	11,420	12,350
Utilities						
Telephone	489	500	500	376	500	500
Total Utilities	489	500	500	376	500	500
Expense Transfers						
Expense Transfers	(106,272)	(103,607)	(103,607)	(66,112)	(103,607)	(108,067)
Total Expense Transfers	(106,272)	(103,607)	(103,607)	(66,112)	(103,607)	(108,067)
TOTAL EXPENDITURES	88,484	99,624	98,424	36,049	77,537	104,705

**CITY OF FOND DU LAC
2011 BUDGET
CENTRAL COLLECTION**

Budget Code 1060

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
LESS REVENUES:						
Licenses & Permits						
Dog License	9,504	9,500	9,500	11,822	11,330	11,330
Cat License	1,483	1,000	1,000	1,493	1,437	1,400
Multiple Permits	1,035	800	800	1,116	1,075	1,075
Late Charges	470	600	600	320	600	600
Bicycle Permits	70	1,500	1,500	1,251	1,500	1,500
Total Licenses & Permits	12,562	13,400	13,400	16,002	15,942	15,905
 Public Charges for Services						
Special Reports	16,025	21,000	21,000	15,350	21,000	21,000
NSF Check Charge	515	450	450	140	450	450
Miscellaneous Fee	2	50	50	57	57	50
Total Public Charges for Services	16,542	21,500	21,500	15,547	21,507	21,500
 TOTAL REVENUES	29,104	34,900	34,900	31,549	37,449	37,405
 NET TAX LEVY	59,380	64,724	63,524	4,500	40,088	67,300

Assessment

Appropriation Summary

Expenditures	\$469,143
Less Revenues	\$30,150
Tax Levy Required	<u>\$438,993</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

2011 budget is lower due to revaluation costs included in the 2010 budget. The 2010 revaluation is complete 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>2010</u>	<u>2011</u>
Full Time Equivalents	4.52	4.52

**CITY OF FOND DU LAC
2011 BUDGET
ASSESSMENT**

Budget Code 1070

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	338,104	354,569	354,569	220,770	355,142	365,240
Contractual Services	110,626	142,789	309,809	245,179	308,440	83,978
Materials & Supplies	18,989	25,341	25,341	18,552	25,190	18,775
Utilities	1,153	1,150	1,150	755	1,150	1,150
TOTAL EXPENDITURES	468,872	523,849	690,869	485,256	689,922	469,143
LESS REVENUES:						
Public Charges for Services	22,111	18,960	18,960	9,798	18,960	30,150
TOTAL REVENUES	22,111	18,960	18,960	9,798	18,960	30,150
NET TAX LEVY	446,761	504,889	671,909	475,458	670,962	438,993

**CITY OF FOND DU LAC
2011 BUDGET
ASSESSMENT**

Budget Code 1070

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	239,149	247,519	247,519	152,473	247,486	250,668
Holiday Premium Pay	0	80	80	0	0	0
Overtime Payments	32	700	700	96	700	200
Total Salaries & Wages	239,181	248,299	248,299	152,569	248,186	250,868
Fringe Benefits						
Wisconsin Retirement	24,896	27,312	27,312	16,620	26,935	29,078
Social Security-Employer	17,703	18,994	18,994	11,514	19,155	19,177
Worker's Comp Make Whole	329	0	0	0	0	0
Employee Group Health Insurance	51,288	57,712	57,712	38,324	58,614	64,500
Employee Group Life Insurance	1,461	1,511	1,511	1,008	1,511	1,601
Dependent Group Life Insurance	16	16	16	10	16	16
Retiree Health Insurance Credits	3,230	725	725	725	725	0
Total Fringe Benefits	98,923	106,270	106,270	68,201	106,956	114,372
Total Personal Services	338,104	354,569	354,569	220,770	355,142	365,240
Contractual Services						
Other Outside Services	61,014	85,948	252,968	215,304	252,968	26,829
Data Processing Services	23,869	26,767	26,767	17,845	26,767	27,740
Government Center Expense	18,594	21,641	21,641	7,600	21,641	21,352
Worker's Compensation	6,099	6,034	6,034	3,130	5,179	5,620
Property & Liability Insurance	1,050	2,399	2,399	1,300	1,885	2,437
Total Contractual Services	110,626	142,789	309,809	245,179	308,440	83,978
Materials & Supplies						
Maintenance-Office Equipment	0	100	100	0	100	100
Maintenance-Automotive	1,178	1,000	1,000	369	1,000	1,000
Advertising	262	150	150	0	0	0
Printing	1,003	1,433	1,433	1,801	1,433	1,013
Postage	4,395	9,113	9,113	8,726	9,113	4,052
Education & Training	2,354	2,210	2,210	1,341	2,210	2,140
Municipal Business	2,501	4,235	4,235	1,224	4,235	3,410
Memberships & Publications	1,623	1,845	1,845	1,036	1,845	1,885
Office Supplies	1,640	3,655	3,343	2,938	3,343	3,375
Office Furniture & Fixt < \$5,000	1,859	300	300	0	300	600
Motor Vehicle Supplies	923	1,300	1,300	806	1,300	1,200
Hardware/Software < \$5,000	1,251	0	312	311	311	0
Total Materials & Supplies	18,989	25,341	25,341	18,552	25,190	18,775
Utilities						
Telephone	901	1,150	1,150	755	1,150	1,150
Cellular Phone	252	0	0	0	0	0
Total Utilities	1,153	1,150	1,150	755	1,150	1,150
TOTAL EXPENDITURES	468,872	523,849	690,869	485,256	689,922	469,143

**CITY OF FOND DU LAC
2011 BUDGET
ASSESSMENT**

Budget Code 1070

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
LESS REVENUES:						
Public Charges for Services						
Special Reports	4,474	960	960	475	960	960
Miscellaneous Fee	17,637	18,000	18,000	9,323	18,000	29,190
Total Public Charges for Services	22,111	18,960	18,960	9,798	18,960	30,150
TOTAL REVENUES	22,111	18,960	18,960	9,798	18,960	30,150
NET TAX LEVY	446,761	504,889	671,909	475,458	670,962	438,993

Attorney

Appropriation Summary

Expenditures	\$257,082
Less Revenues	\$353,000
Tax Levy Required	<u><u>(\$95,918)</u></u>

Purpose And Activities

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

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

Budget Comments

This budget maintains the current service levels and includes \$20,000 for recodification. Increase in estimated court fine revenues.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	2.00	2.00

**CITY OF FOND DU LAC
2011 BUDGET
ATTORNEY**

Budget Code 1075

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	215,782	233,231	233,231	154,359	240,805	239,047
Contractual Services	28,589	31,506	29,936	15,773	29,870	51,653
Materials & Supplies	6,709	6,721	7,321	4,268	8,400	6,795
Utilities	613	725	1,695	718	1,550	1,425
Expense Transfers	(38,098)	(41,065)	(41,065)	(27,381)	(41,065)	(41,838)
TOTAL EXPENDITURES	213,595	231,118	231,118	147,737	239,560	257,082
LESS REVENUES:						
Pulic Charges for Services	0	0	0	7	7	0
Fines & Penalties	282,134	301,200	301,200	189,012	286,000	353,000
TOTAL REVENUES	282,134	301,200	301,200	189,019	286,007	353,000
NET TAX LEVY	(68,539)	(70,082)	(70,082)	(41,282)	(46,447)	(95,918)

**CITY OF FOND DU LAC
2011 BUDGET
ATTORNEY**

Budget Code 1075

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	154,521	155,833	155,833	104,032	162,632	155,296
Total Salaries & Wages	154,521	155,833	155,833	104,032	162,632	155,296
Fringe Benefits						
Wisconsin Retirement	16,061	17,142	17,142	10,544	16,991	18,015
Social Security-Employer	11,685	11,921	11,921	7,609	11,865	11,881
Employee Group Health Insurance	32,400	35,218	35,218	24,840	37,260	39,600
Employee Group Life Insurance	1,084	1,095	1,095	772	1,124	1,143
Dependent Group Life Insurance	31	32	32	22	33	32
Reitree Health Insurance Credits	0	11,990	11,990	6,540	10,900	13,080
Total Fringe Benefits	61,261	77,398	77,398	50,327	78,173	83,751
Total Personal Services	215,782	233,231	233,231	154,359	240,805	239,047
Contractual Services						
Legal Fees	6,627	4,400	4,400	3,564	4,400	7,000
Administrative Fees	4,066	4,066	4,066	2,710	4,066	0
Other Outside Services	302	3,000	1,430	90	1,430	23,000
Data Processing Services	5,919	6,404	6,404	4,269	6,404	8,130
Government Center Expense	10,761	12,524	12,524	4,398	12,524	12,357
Worker's Compensation	332	326	326	212	329	327
Property & Liability Insurance	582	786	786	530	717	839
Total Contractual Services	28,589	31,506	29,936	15,773	29,870	51,653
Materials & Supplies						
Advertising	450	0	0	0	0	0
Printing	931	821	821	853	1,033	895
Postage	193	300	300	194	300	300
Education & Training	297	1,400	1,400	1,199	2,399	1,400
Municipal Business	56	100	100	117	117	100
Memberships & Publications	3,270	3,400	3,400	1,261	3,400	3,400
Office Supplies	1,138	700	700	193	700	700
Hardware/Software < \$5,000	374	0	600	451	451	0
Total Materials & Supplies	6,709	6,721	7,321	4,268	8,400	6,795
Utilities						
Telephone	613	725	725	380	580	725
Cellular Phone	0	0	970	338	970	700
Total Utilities	613	725	1,695	718	1,550	1,425

**CITY OF FOND DU LAC
2011 BUDGET
ATTORNEY**

Budget Code 1075

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Expense Transfers						
Expense Transfers	(38,098)	(41,065)	(41,065)	(27,381)	(41,065)	(41,838)
Total Expense Transfers	(38,098)	(41,065)	(41,065)	(27,381)	(41,065)	(41,838)
TOTAL EXPENDITURES	213,595	231,118	231,118	147,737	239,560	257,082
LESS REVENUES:						
Public Charges for Services						
Miscellaneous Fee	0	0	0	7	7	0
Total Public Charges for Services	0	0	0	7	7	0
Fines & Penalties						
Court Fines	282,134	301,200	301,200	189,012	286,000	353,000
Total Fines & Penalties	282,134	301,200	301,200	189,012	286,000	353,000
TOTAL REVENUES	282,134	301,200	301,200	189,019	286,007	353,000
NET TAX LEVY	(68,539)	(70,082)	(70,082)	(41,282)	(46,447)	(95,918)

Human Resources

Appropriation Summary

Expenditures	\$359,579
Less Revenues	\$50
Tax Levy Required	<u><u>\$359,529</u></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

Union contracts are settled for 2011. All contracts are up for renegotiation in 2012.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	3.00	3.00

**CITY OF FOND DU LAC
2011 BUDGET
HUMAN RESOURCES**

Budget Code 1080

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	272,588	287,437	287,437	177,650	287,887	321,168
Contractual Services	136,654	134,453	134,453	46,876	134,309	112,201
Materials & Supplies	15,952	22,453	22,453	13,628	23,206	25,098
Utilities	1,708	1,680	1,680	893	1,580	1,701
Expense Transfers	(93,392)	(97,214)	(97,214)	(65,476)	(97,214)	(100,589)
TOTAL EXPENDITURES	333,510	348,809	348,809	173,571	349,768	359,579
LESS REVENUES:						
Public Charges for Services	0	50	50	9	9	50
Miscellaneous Revenues	146	0	0	1,000	1,000	0
TOTAL REVENUES	146	50	50	1,009	1,009	50
NET TAX LEVY	333,364	348,759	348,759	172,562	348,759	359,529

**CITY OF FOND DU LAC
2011 BUDGET
HUMAN RESOURCES**

Budget Code 1080

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	207,072	209,177	209,177	128,543	209,627	215,275
Temporary Payroll	2,983	520	520	518	520	3,700
Total Salaries & Wages	210,055	209,697	209,697	129,061	210,147	218,975
Fringe Benefits						
Wisconsin Retirement	11,268	11,252	11,252	6,793	11,252	12,432
Social Security-Employer	15,122	16,042	16,042	9,204	16,042	16,751
Employee Group Health Insurance	32,400	48,425	48,425	31,050	48,425	59,400
Employee Group Life Insurance	1,356	1,373	1,373	911	1,373	1,452
Dependent Group Life Insurance	47	48	48	31	48	48
Retiree Health Insurance Credits	2,340	600	600	600	600	12,110
Total Fringe Benefits	62,533	77,740	77,740	48,589	77,740	102,193
Total Personal Services	272,588	287,437	287,437	177,650	287,887	321,168
Contractual Services						
Administrative Fees	4,066	4,066	4,066	2,710	4,066	0
Other Outside Services	98,353	92,043	92,043	23,127	91,987	73,230
Data Processing Services	20,608	22,414	22,414	14,943	22,414	23,133
Government Center Expense	12,314	14,332	14,332	5,033	14,332	14,141
Worker's Compensation	439	427	427	262	427	445
Property & Liability Insurance	874	1,171	1,171	801	1,083	1,252
Total Contractual Services	136,654	134,453	134,453	46,876	134,309	112,201
Materials & Supplies						
Maintenance-Office Equipment	45	45	45	45	45	45
Advertising	51	0	0	0	0	0
Printing	2,134	2,538	2,538	1,668	2,538	2,538
Postage	644	1,500	1,500	471	1,500	1,500
Education & Training	3,297	7,500	7,500	4,557	7,500	7,500
Municipal Business	1,080	1,050	1,050	624	1,050	1,050
Memberships & Publications	1,389	1,710	1,710	875	1,710	1,655
Educational Services	1,403	1,000	1,000	1,753	1,753	2,000
Office Supplies	2,340	3,060	1,648	214	1,648	3,060
Hardware/Software < \$5,000	0	0	0	0	0	1,700
Office Furniture & Fixt < \$5,000	0	0	1,412	1,412	1,412	0
Clothing Expense	3,569	4,050	4,050	2,009	4,050	4,050
Total Materials & Supplies	15,952	22,453	22,453	13,628	23,206	25,098
Utilities						
Telephone	600	700	700	382	600	721
Cellular Phone	1,108	980	980	511	980	980
Total Utilities	1,708	1,680	1,680	893	1,580	1,701

**CITY OF FOND DU LAC
2011 BUDGET
HUMAN RESOURCES**

Budget Code 1080

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Expense Transfers						
Expense Transfers	(93,392)	(97,214)	(97,214)	(65,476)	(97,214)	(100,589)
Total Expense Transfers	(93,392)	(97,214)	(97,214)	(65,476)	(97,214)	(100,589)
TOTAL EXPENDITURES	333,510	348,809	348,809	173,571	349,768	359,579
LESS REVENUES:						
Public Charges for Services						
Miscellaneous Fee	0	50	50	9	9	50
Total Public Charges for Services	0	50	50	9	9	50
Miscellaneous Revenues						
Miscellaneous	146	0	0	1,000	1,000	0
Total Miscellaneous Revenues	146	0	0	1,000	1,000	0
TOTAL REVENUES	146	50	50	1,009	1,009	50
NET TAX LEVY	333,364	348,759	348,759	172,562	348,759	359,529

Police

Appropriation Summary

Expenditures	\$9,301,493
Less Revenues	\$838,095
Tax Levy Required	<u>\$8,463,398</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

State school resource officer grant revenue budgeted in 2010 is no longer available in 2011.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	81.00	81.00

**CITY OF FOND DU LAC
2011 BUDGET
POLICE**

Budget Code 1100

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	7,615,957	7,924,278	7,924,278	4,870,474	7,933,190	8,276,133
Contractual Services	438,124	488,966	488,966	323,221	484,707	499,816
Materials & Supplies	339,180	357,259	362,326	260,124	362,326	404,644
Utilities	114,864	133,700	133,700	71,367	133,700	110,900
Capital Outlay	15,877	0	0	0	0	10,000
TOTAL EXPENDITURES	8,524,002	8,904,203	8,909,270	5,525,186	8,913,923	9,301,493
LESS REVENUES:						
Intergovernmental Revenues	429,470	683,095	683,095	569,165	683,095	616,345
Public Charges for Services	50,601	81,050	81,050	31,455	81,050	81,050
Fines & Penalties	97,793	125,000	125,000	58,221	100,000	137,000
Interest & Rent	26,471	23,844	23,844	14,469	17,570	0
Miscellaneous Revenues	32,372	3,700	3,700	5,405	6,205	3,700
TOTAL REVENUES	636,707	916,689	916,689	678,715	887,920	838,095
NET TAX LEVY	7,887,295	7,987,514	7,992,581	4,846,471	8,026,003	8,463,398

**CITY OF FOND DU LAC
2011 BUDGET
POLICE**

Budget Code 1100

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	4,563,653	4,815,982	4,815,982	2,902,059	4,715,000	4,897,995
Temporary Payroll	95,947	90,965	90,965	62,914	95,947	85,910
Overtime Payments	244,668	150,000	150,000	99,770	240,000	150,000
Shift Premium Pay	9,019	8,529	8,529	5,687	8,435	7,682
Job Class Premium Pay	15,979	11,000	11,000	10,456	14,400	11,000
Education Pay	39,397	38,980	38,980	27,332	41,475	41,760
Holiday Pay	113,539	122,000	122,000	58,841	121,000	122,000
Total Salaries & Wages	5,082,202	5,237,456	5,237,456	3,167,059	5,236,257	5,316,347
Fringe Benefits						
Wisconsin Retirement	980,032	1,057,085	1,057,085	643,374	1,057,085	1,106,240
Social Security-Employer	377,832	402,910	402,910	235,152	402,910	409,113
Unemployment Compensation	1,606	0	0	699	699	0
Worker's Comp Make Whole	502	0	0	1,612	1,612	0
Employee Group Health Insurance	1,019,017	1,142,098	1,142,098	760,874	1,142,098	1,344,600
Employee Group Life Insurance	24,684	26,111	26,111	17,177	26,111	28,185
Dependent Group Life Insurance	47	48	48	42	48	48
Post Employment Health Plan	34,200	36,600	36,600	23,575	36,600	36,600
Retiree Health Insurance Credits	95,835	21,970	21,970	20,910	29,770	35,000
Total Fringe Benefits	2,533,755	2,686,822	2,686,822	1,703,415	2,696,933	2,959,786
Total Personal Services	7,615,957	7,924,278	7,924,278	4,870,474	7,933,190	8,276,133
Contractual Services						
Other Outside Services	61,931	52,776	52,776	42,249	52,776	54,950
Data Processing Services	198,145	227,693	227,693	151,795	227,693	228,213
Rent-Equipment	6,547	6,360	6,360	4,445	6,360	6,360
Rent-Other	5,507	2,800	2,800	2,059	2,800	4,600
Worker's Compensation	108,289	111,896	111,896	61,898	111,896	112,869
Property & Liability Insurance	57,705	87,441	87,441	60,775	83,182	92,824
Total Contractual Services	438,124	488,966	488,966	323,221	484,707	499,816
Materials & Supplies						
Maintenance-Buildings	40,160	34,825	34,825	22,080	34,825	36,825
Maintenance-Office Equipment	2,436	3,350	3,350	1,961	3,350	3,350
Maintenance-Automotive	46,959	41,600	45,600	41,286	45,600	55,125
Maintenance-All Other Equipment	2,383	4,800	4,800	2,135	4,800	6,300
Other Communication	10,990	13,500	13,500	6,624	13,500	13,500
Advertising	547	750	750	58	750	1,250
Printing	3,363	6,500	2,500	1,576	2,500	6,500
Postage	4,097	5,150	5,150	2,957	5,150	5,150
Education & Training	14,203	15,060	15,060	12,766	15,060	15,960
Municipal Business	3,296	1,250	1,250	500	1,250	1,250
Memberships & Publications	3,482	3,697	3,697	2,256	3,697	3,312
Educational Services	4,078	0	0	0	0	0
Office Supplies	14,667	15,520	15,520	9,116	15,520	15,520
Office Furniture & Fixt < \$5,000	1,188	500	500	71	500	500
Motor Vehicle Supplies	111,400	130,000	130,000	94,684	130,000	143,000

**CITY OF FOND DU LAC
2011 BUDGET
POLICE**

Budget Code 1100

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Custodial Supplies	2,902	3,000	3,000	2,060	3,000	3,250
Photographic Supplies	396	1,100	1,100	64	1,100	850
Medical & Laboratory Supplies	2,997	2,500	2,500	505	2,500	3,000
General Supplies	794	1,450	1,450	184	1,450	2,200
Equipment < \$5,000	8,629	13,723	15,523	13,444	15,523	12,148
Hardware/Software < \$5,000	4,713	2,900	2,900	1,313	2,900	20,600
Chemicals & Ordnance	15,439	14,484	14,484	11,148	14,484	14,484
Botanical & Agricultural	100	0	0	0	0	0
Clothing Expense	36,169	35,900	37,628	31,206	37,628	33,600
Ballistic Vest Replacement	2,545	4,375	5,914	1,228	5,914	5,100
Food	802	750	750	581	750	1,250
Miscellaneous	445	575	575	321	575	620
Total Materials & Supplies	339,180	357,259	362,326	260,124	362,326	404,644

Utilities

Water & Sewer	4,729	5,900	5,900	2,104	5,900	5,900
Electricity	63,711	74,800	74,800	39,671	74,800	59,000
Natural Gas	15,070	25,000	25,000	8,751	25,000	17,000
Telephone	6,412	8,000	8,000	3,977	8,000	8,000
Cellular Phone	24,942	20,000	20,000	16,864	20,000	21,000
Total Utilities	114,864	133,700	133,700	71,367	133,700	110,900

Capital Outlay

Outlay-Computer Hardware	0	0	0	0	0	10,000
Outlay-Computer Software	15,877	0	0	0	0	0
Total Capital Outlay	15,877	0	0	0	0	10,000

TOTAL EXPENDITURES	8,524,002	8,904,203	8,909,270	5,525,186	8,913,923	9,301,493
---------------------------	------------------	------------------	------------------	------------------	------------------	------------------

LESS REVENUES:

Intergovernmental Revenues

State School Resource Officer Grant	0	93,077	93,077	51,798	93,077	0
Other Police Grants	26,594	59,700	59,700	21,579	59,700	78,100
Miscellaneous State Grants	(313)	134,927	134,927	134,927	134,927	134,927
Fond du Lac School District-SRO's	290,900	302,593	302,593	303,383	302,593	310,520
Federal Revenues	2,763	0	0	0	0	0
Miscellaneous-Local Govt Revenue	109,526	92,798	92,798	57,478	92,798	92,798
Total Intergovernmental Revenues	429,470	683,095	683,095	569,165	683,095	616,345

Public Charges for Services

Police Photograph Copies	40	150	150	0	150	150
Police Report Copies	4,348	5,500	5,500	1,958	5,500	3,000
Housing Authority Officer	12,977	15,000	15,000	7,739	15,000	15,000

**CITY OF FOND DU LAC
2011 BUDGET
POLICE**

Budget Code 1100

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Escort Services	840	1,000	1,000	340	1,000	1,000
Witness Fees & Restitution	767	650	650	59	650	650
False Alarms	12,475	16,000	16,000	9,315	16,000	18,500
K-9 Searches	0	100	100	0	100	100
Drug Buy Reimbursement	0	200	200	0	200	200
Fingerprints	1,061	1,050	1,050	661	1,050	1,050
Vehicle Lock-Out Fees	11,750	12,000	12,000	6,100	12,000	12,000
Archery Permits	300	400	400	50	400	400
Miscellaneous Public Safety	6,043	29,000	29,000	5,233	29,000	29,000
Total Public Charges for Services	50,601	81,050	81,050	31,455	81,050	81,050
Fines & Penalties						
Parking Fines	97,793	125,000	125,000	58,221	100,000	137,000
Total Fines & Penalties	97,793	125,000	125,000	58,221	100,000	137,000
Interest & Rent						
Rent	26,471	23,844	23,844	14,469	17,570	0
Total Interest & Rent	26,471	23,844	23,844	14,469	17,570	0
Miscellaneous Revenues						
Other Equipment & Property	4,321	2,500	2,500	4,935	4,935	2,500
Donations	450	0	0	0	0	0
Miscellaneous	27,601	1,200	1,200	400	1,200	1,200
Patch Money	0	0	0	70	70	0
Total Miscellaneous Revenues	32,372	3,700	3,700	5,405	6,205	3,700
TOTAL REVENUES	636,707	916,689	916,689	678,715	887,920	838,095
NET TAX LEVY	7,887,295	7,987,514	7,992,581	4,846,471	8,026,003	8,463,398

Fire

Appropriation Summary

Expenditures	\$4,693,549
Less Revenues	\$86,760
Tax Levy Required	<u>\$4,606,789</u>

Purpose And Activities

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

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

Budget Comments

This budget maintains the current level of service. Total staffing of fire and ambulance combined remains at 67, but the allocation of position cost between fire and ambulance has shifted slightly.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	39.00	38.00

**CITY OF FOND DU LAC
2011 BUDGET
FIRE**

Budget Code 1120

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	4,030,864	4,027,984	3,995,484	2,526,543	4,045,231	4,136,307
Contractual Services	231,385	227,603	245,393	175,044	246,654	223,242
Materials & Supplies	200,474	235,925	253,368	165,867	253,368	256,448
Utilities	59,127	69,903	69,903	42,160	69,903	72,552
Capital Outlay	0	0	5,288	0	5,288	5,000
Expense Transfers	(2,709)	0	0	0	0	0
TOTAL EXPENDITURES	4,519,141	4,561,415	4,569,436	2,909,614	4,620,444	4,693,549
LESS REVENUES:						
Intergovernmental Revenues	79,700	78,000	78,000	82,842	82,842	78,000
Public Charges for Services	8,395	8,760	8,760	11,441	12,421	8,760
Miscellaneous Revenues	950	0	0	1,531	1,531	0
TOTAL REVENUES	89,045	86,760	86,760	95,814	96,794	86,760
NET TAX LEVY	4,430,096	4,474,655	4,482,676	2,813,800	4,523,650	4,606,789

**CITY OF FOND DU LAC
2011 BUDGET
FIRE**

Budget Code 1120

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	2,298,112	2,365,798	2,348,298	1,408,129	2,298,481	2,337,381
Overtime Payments	303,474	211,130	211,130	174,101	298,000	204,249
Job Class Premium Pay	8,893	6,250	6,250	4,809	9,257	6,250
EMT Certification Pay	4,354	5,193	5,193	2,864	4,381	4,901
Ambulance Transfer Pay	5,813	9,000	9,000	4,669	7,107	9,000
Ambulance Duty Pay	45	0	0	18	54	0
Special Rescue Team Pay	4,926	4,825	4,825	3,430	5,239	4,325
Education Pay	20,963	20,182	20,182	13,939	21,434	21,550
Holiday Pay	100,517	103,330	103,330	57,388	95,891	98,802
Paramedic Certification Pay	977	500	500	485	810	500
Total Salaries & Wages	2,748,074	2,726,208	2,708,708	1,669,832	2,740,654	2,686,958
Fringe Benefits						
Wisconsin Retirement	597,465	593,535	593,535	395,705	606,154	669,879
Social Security-Employer	33,137	33,869	33,869	19,732	32,449	34,783
Worker's Comp Make Whole	6,747	0	0	15,444	15,400	0
Employee Group Health Insurance	564,968	640,902	625,902	402,112	617,084	684,975
Employee Group Life Insurance	12,380	12,877	12,877	8,539	12,874	13,710
Dependent Group Life Insurance	15	16	16	26	39	40
Retiree Health Insurance Credits	68,078	20,577	20,577	15,153	20,577	45,962
Total Fringe Benefits	1,282,790	1,301,776	1,286,776	856,711	1,304,577	1,449,349
Total Personal Services	4,030,864	4,027,984	3,995,484	2,526,543	4,045,231	4,136,307
Contractual Services						
Other Outside Services	43,417	20,917	38,417	48,654	52,000	19,942
Data Processing Services	104,312	98,311	98,601	65,541	98,601	98,179
Rent-Equipment	6,220	5,300	5,300	3,497	5,300	5,300
Worker's Compensation	64,326	72,594	72,594	40,901	67,632	69,055
Property & Liability Insurance	13,110	30,481	30,481	16,451	23,121	30,766
Total Contractual Services	231,385	227,603	245,393	175,044	246,654	223,242
Materials & Supplies						
Maintenance-Buildings	22,556	19,500	19,500	15,877	19,500	19,720
Maintenance-Office Equipment	135	135	135	90	135	135
Maintenance-Automotive	38,105	31,000	46,000	39,622	46,000	35,000
Maintenance-All Other Equipment	31,405	32,700	27,412	19,367	27,412	39,700
Maintenance-Roads & Walks	0	0	0	0	0	5,000
Advertising	0	500	500	0	500	500
Printing	1,173	1,200	1,200	1,099	1,200	2,000
Postage	351	500	500	235	500	500
Education & Training	15,573	14,390	14,207	7,419	14,207	15,390
Municipal Business	647	1,000	1,000	259	1,000	1,000
Memberships & Publications	2,632	3,595	3,705	3,030	3,705	4,230
Educational Services	5,712	3,500	3,500	2,096	3,500	3,500

**CITY OF FOND DU LAC
2011 BUDGET
FIRE**

Budget Code 1120

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Office Supplies	3,399	3,500	3,500	3,312	3,500	4,000
Office Furniture & Fixt < \$5,000	1,263	4,850	11,958	8,483	11,958	5,000
Motor Vehicle Supplies	21,286	28,500	28,967	18,347	28,967	30,940
Custodial Supplies	7,006	10,000	9,423	6,742	9,423	9,500
General Supplies	3,989	4,000	2,900	1,987	2,900	4,400
Equipment < \$5,000	9,288	11,300	12,110	10,123	12,110	11,200
Hardware/Software < \$5,000	1,789	2,100	2,283	1,683	2,283	4,300
Fire Hose Replacement	0	3,200	5,700	5,700	5,700	0
Chemicals & Ordnance	2,926	3,150	3,150	2,455	3,150	3,650
Botanical & Agricultural	537	1,000	1,000	51	1,000	1,000
Clothing Expense	30,702	56,305	54,718	17,890	54,718	55,783
Total Materials & Supplies	200,474	235,925	253,368	165,867	253,368	256,448
Utilities						
Water & Sewer Charges	6,610	7,623	7,623	3,690	7,623	7,623
Electricity	23,623	26,380	26,380	18,995	26,380	26,644
Natural Gas	8,772	14,500	14,500	6,776	14,500	15,225
Telephone	3,346	4,600	4,600	2,348	4,600	4,600
Cellular Phone	7,805	8,400	8,400	4,093	8,400	8,400
Other Communications	8,971	8,400	8,400	6,258	8,400	10,060
Total Utilities	59,127	69,903	69,903	42,160	69,903	72,552
Capital Outlay						
Outlay-Computer Hardware	0	0	0	0	0	5,000
Outlay-Machinery, Tools & Instrmnts	0	0	5,288	0	5,288	0
Total Capital Outlay	0	0	5,288	0	5,288	5,000
Expense Transfers						
Expense Transfers	(2,709)	0	0	0	0	0
Total Expense Transfers	(2,709)	0	0	0	0	0
TOTAL EXPENDITURES	4,519,141	4,561,415	4,569,436	2,909,614	4,620,444	4,693,549
LESS REVENUES:						
Intergovernmental Revenues						
Fire Insurance Dues	77,929	78,000	78,000	82,842	82,842	78,000
Federal Revenues	1,771	0	0	0	0	0
Total Intergovernmental Revenues	79,700	78,000	78,000	82,842	82,842	78,000
Public Charges for Services						
Underground Tank Permits	5,008	5,760	5,760	6,053	7,013	5,760
Miscellaneous Public Safety	3,387	3,000	3,000	5,388	5,408	3,000
Total Public Charges for Services	8,395	8,760	8,760	11,441	12,421	8,760

**CITY OF FOND DU LAC
2011 BUDGET
FIRE**

Budget Code 1120

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Miscellaneous Revenues						
Other Equipment & Property	630	0	0	1,531	1,531	0
Miscellaneous Fire	320	0	0	0	0	0
Total Miscellaneous Revenues	950	0	0	1,531	1,531	0
TOTAL REVENUES	89,045	86,760	86,760	95,814	96,794	86,760
NET TAX LEVY	4,430,096	4,474,655	4,482,676	2,813,800	4,523,650	4,606,789

Engineering

Appropriation Summary

Expenditures	\$1,076,603
Less Revenues	\$29,500
Tax Levy Required	<u>\$1,047,103</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>2010</u>	<u>2011</u>
Full Time Equivalents	12.00	12.00

**CITY OF FOND DU LAC
2011 BUDGET
ENGINEERING**

Budget Code 1200

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	1,059,926	1,118,002	1,118,002	702,519	1,117,787	1,152,452
Contractual Services	171,888	180,122	185,122	96,505	183,249	185,655
Materials & Supplies	51,372	66,317	66,317	22,943	66,317	72,050
Utilities	5,955	5,300	5,300	4,523	5,300	5,300
Capital Outlay	44,435	12,100	12,100	1,500	12,100	12,500
Expense Transfers	(349,990)	(338,999)	(338,999)	(250,048)	(360,000)	(351,354)
TOTAL EXPENDITURES	983,586	1,042,842	1,047,842	577,942	1,024,753	1,076,603
LESS REVENUES:						
Licenses & Permits	13,930	15,500	15,500	11,210	15,500	15,500
Intergovernmental Revenues	1,036	0	0	0	0	0
Public Charges for Services	9,358	14,000	14,000	5,316	14,000	14,000
TOTAL REVENUES	24,324	29,500	29,500	16,526	29,500	29,500
NET TAX LEVY	959,262	1,013,342	1,018,342	561,416	995,253	1,047,103

**CITY OF FOND DU LAC
2011 BUDGET
ENGINEERING**

Budget Code 1200

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	714,955	742,035	742,035	455,842	742,000	751,381
Temporary Payroll	25,795	21,273	21,273	19,928	21,273	21,458
Overtime Payments	5,362	10,000	10,000	5,252	10,000	10,000
Job Class Premium Pay	4,508	5,000	5,000	3,198	5,000	5,000
Holiday Pay	0	500	500	0	500	500
Total Salaries & Wages	750,620	778,808	778,808	484,220	778,773	788,339
Fringe Benefits						
Wisconsin Retirement	75,906	83,331	83,331	51,184	82,965	88,960
Social Security-Employer	55,008	59,213	59,213	35,614	59,175	59,863
Worker's Comp Make Whole	626	0	0	1,465	1,465	0
Employee Group Health Insurance	173,191	191,739	191,739	126,814	190,574	203,100
Employee Group Life Insurance	4,481	4,799	4,799	3,160	4,741	5,078
Dependent Group Life Insurance	94	112	112	62	94	112
Retiree Health Insurance Credits	0	0	0	0	0	7,000
Total Fringe Benefits	309,306	339,194	339,194	218,299	339,014	364,113
Total Personal Services	1,059,926	1,118,002	1,118,002	702,519	1,117,787	1,152,452
Contractual Services						
Administrative Fee	24,395	25,394	25,394	16,263	25,394	26,286
Other Outside Services	7,096	4,500	9,500	3,169	9,500	9,000
Data Processing Services	56,182	56,224	56,224	37,483	56,224	59,201
Government Center Expense	60,162	64,635	64,635	24,590	64,635	63,538
Worker's Compensation	22,902	23,588	23,588	12,491	23,588	22,076
Property & Liability Insurance	1,151	5,781	5,781	2,509	3,908	5,554
Total Contractual Services	171,888	180,122	185,122	96,505	183,249	185,655
Materials & Supplies						
Maintenance-Office Equipment	45	200	200	45	200	200
Maintenance-Automotive	3,688	4,000	4,000	336	4,000	4,000
Maintenance-All Other Equipment	1,832	6,500	6,500	157	6,500	6,500
Advertising	3,990	0	0	0	0	0
Printing	1,844	2,157	2,157	1,054	2,157	2,000
Postage	1,143	1,600	1,600	549	1,600	1,600
Education & Training	5,644	12,850	12,850	8,567	12,850	14,850
Municipal Business	3,797	4,760	4,760	2,079	4,760	4,900
Memberships & Publications	3,690	4,050	4,050	2,118	4,050	4,050
Food	416	400	400	0	400	400
Office Supplies	7,589	7,000	6,750	2,409	6,750	7,000
Office Furniture & Fixt < \$5,000	1,030	1,000	1,000	0	1,000	1,000
Motor Vehicle Supplies	6,725	12,000	12,000	4,382	12,000	11,000
Photographic Supplies	36	100	100	0	100	100
General Supplies	3,274	6,700	6,700	250	6,700	6,700
Equipment < \$5,000	3,411	3,000	3,000	997	3,000	3,000
Hardware/Software < \$5,000	2,344	0	250	0	250	3,850
Clothing Expense	874	0	0	0	0	900
Total Materials & Supplies	51,372	66,317	66,317	22,943	66,317	72,050

**CITY OF FOND DU LAC
2011 BUDGET
ENGINEERING**

Budget Code 1200

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Utilities						
Telephone	1,667	1,800	1,800	1,145	1,800	1,800
Cellular Phone	4,288	3,500	3,500	3,378	3,500	3,500
Total Utilities	5,955	5,300	5,300	4,523	5,300	5,300
Capital Outlay						
Outlay-Machinery, Tools, & Instrmnt	44,435	12,100	12,100	1,500	12,100	12,500
Total Capital Outlay	44,435	12,100	12,100	1,500	12,100	12,500
Expense Transfers						
Expense Transfers	(349,990)	(338,999)	(338,999)	(250,048)	(360,000)	(351,354)
Total Expense Transfers	(349,990)	(338,999)	(338,999)	(250,048)	(360,000)	(351,354)
TOTAL EXPENDITURES	983,586	1,042,842	1,047,842	577,942	1,024,753	1,076,603
LESS REVENUES:						
Licenses & Permits						
Sidewalks	3,880	5,500	5,500	2,810	5,500	5,500
Street Opening Permits	10,050	10,000	10,000	8,400	10,000	10,000
Total Licenses & Permits	13,930	15,500	15,500	11,210	15,500	15,500
Intergovernmental Revenues						
Federal Revenues	1,036	0	0	0	0	0
Total Intergovernmental Revenues	1,036	0	0	0	0	0
Public Charges for Services						
Miscellaneous Fee	9,358	14,000	14,000	5,316	14,000	14,000
Total Public Charges for Services	9,358	14,000	14,000	5,316	14,000	14,000
TOTAL REVENUES	24,324	29,500	29,500	16,526	29,500	29,500
NET TAX LEVY	959,262	1,013,342	1,018,342	561,416	995,253	1,047,103

Fleet Operations & Services

Appropriation Summary

Expenditures	\$659,304
Less Revenues	\$15,000
Tax Levy Required	<u>\$644,304</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>2010</u>	<u>2011</u>
Full Time Equivalents	9.00	9.00

**CITY OF FOND DU LAC
2011 BUDGET
FLEET OPERATIONS & SERVICES**

Budget Code 1205

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	668,640	681,793	681,793	423,529	685,916	725,301
Contractual Services	45,065	55,594	55,594	31,782	54,042	49,379
Materials & Supplies	157,114	76,074	77,274	49,945	77,295	77,524
Utilities	1,139	1,300	1,300	877	1,300	1,300
Expense Transfers	(180,273)	(184,200)	(184,200)	(126,075)	(184,200)	(194,200)
TOTAL EXPENDITURES	691,685	630,561	631,761	380,058	634,353	659,304
LESS REVENUES:						
Intergovernmental Revenues	23,023	15,000	15,000	7,475	15,000	15,000
TOTAL REVENUES	23,023	15,000	15,000	7,475	15,000	15,000
NET TAX LEVY	668,662	615,561	616,761	372,583	619,353	644,304

**CITY OF FOND DU LAC
2011 BUDGET
FLEET OPERATIONS & SERVICES**

Budget Code 1205

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	429,385	423,150	423,150	270,954	441,793	441,656
Temporary Payroll	5,592	4,935	4,935	4,609	4,935	5,065
Overtime Payments	6,449	10,000	10,000	1,938	10,000	9,000
Supervisory Pay	346	400	400	183	400	400
Shift Premium Pay	188	350	350	123	350	350
Job Class Premium Pay	90	200	200	76	200	150
Holiday Pay	62	400	400	0	400	400
Total Salaries & Wages	442,112	439,435	439,435	277,883	458,078	457,021
Fringe Benefits						
Wisconsin Retirement	45,379	47,794	47,794	29,672	48,198	52,428
Social Security-Employer	32,352	33,628	33,628	20,383	33,600	34,965
Worker's Comp Make Whole	0	0	0	76	0	0
Employee Group Health Insurance	145,801	158,481	158,481	93,840	143,520	178,200
Employee Group Life Insurance	2,415	2,439	2,439	1,665	2,504	2,671
Dependent Group Life Insurance	16	16	16	10	16	16
Retiree Health Insurance Credits	565	0	0	0	0	0
Total Fringe Benefits	226,528	242,358	242,358	145,646	227,838	268,280
Total Personal Services	668,640	681,793	681,793	423,529	685,916	725,301
Contractual Services						
Other Outside Services	410	550	550	0	550	550
Worker's Compensation	14,461	14,129	14,129	7,557	13,530	13,617
Data Processing Services	28,252	35,252	35,252	23,501	35,252	29,604
Rent-Equipment	0	1,000	1,000	0	1,000	1,000
Property & Liability Insurance	1,942	4,663	4,663	724	3,710	4,608
Total Contractual Services	45,065	55,594	55,594	31,782	54,042	49,379
Materials & Supplies						
Tool Allowance	1,350	1,350	1,350	1,209	1,350	1,350
Maintenance-Office Equipment	641	1,000	1,000	427	1,000	1,000
Maintenance-Automotive	99,811	19,700	19,700	16,411	19,700	19,700
Maintenance-All Other Equipment	2,426	6,000	6,000	1,934	6,000	6,000
Maintenance-Other	2,370	4,500	4,500	2,475	4,500	4,500
Printing	253	600	600	0	600	600
Education & Training	3,328	3,800	3,800	1,196	3,800	3,800
CDL License	222	74	74	0	74	74
Memberships & Publications	4,761	3,500	3,900	3,116	3,900	3,500
Office Supplies	206	450	450	471	471	500
Motor Vehicle Supplies	16,887	8,000	8,000	6,898	8,000	8,000
Custodial Supplies	2,661	2,500	3,700	2,665	3,700	3,500
General Supplies	6,778	9,000	9,000	5,479	9,000	9,000
Equipment < \$5,000	2,648	2,600	2,200	1,764	2,200	3,000
Chemicals & Ordnance	8,305	7,500	7,500	3,165	7,500	7,500
Clothing Expense	4,467	5,500	5,500	2,735	5,500	5,500
Total Materials & Supplies	157,114	76,074	77,274	49,945	77,295	77,524

**CITY OF FOND DU LAC
2011 BUDGET
FLEET OPERATIONS & SERVICES**

Budget Code 1205

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Utilities						
Telephone	581	700	700	384	700	700
Cellular Phone	558	600	600	493	600	600
Total Utilities	1,139	1,300	1,300	877	1,300	1,300
Expense Transfers						
Expense Transfers	(180,273)	(184,200)	(184,200)	(126,075)	(184,200)	(194,200)
Total Expense Transfers	(180,273)	(184,200)	(184,200)	(126,075)	(184,200)	(194,200)
TOTAL EXPENDITURES	691,685	630,561	631,761	380,058	634,353	659,304
LESS REVENUES:						
Intergovernmental Revenues						
FDL School District	22,787	15,000	15,000	7,475	15,000	15,000
Federal Revenues	236	0	0	0	0	0
Total Intergovernmental Revenues	23,023	15,000	15,000	7,475	15,000	15,000
TOTAL REVENUES	23,023	15,000	15,000	7,475	15,000	15,000
NET TAX LEVY	668,662	615,561	616,761	372,583	619,353	644,304

Construction & Maintenance Personnel

Appropriation Summary

Expenditures	\$2,064,090
Less Revenues	\$1,924,475
Tax Levy Required	<u>\$139,615</u>

Purpose And Activities

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

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

Budget Comments

This budget maintains current levels of service.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	29.00	29.00

**CITY OF FOND DU LAC
2011 BUDGET
CONSTRUCTION & MAINTENANCE**

Budget Code 1210

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	2,259,339	2,321,290	2,325,660	1,442,023	2,304,659	2,318,805
Contractual Services	74,122	119,032	119,327	66,269	115,970	115,485
Materials & Supplies	9,400	10,300	11,325	5,532	11,325	12,300
Utilities	1,460	2,000	2,000	997	2,000	2,000
Expense Transfers	(556,380)	(448,500)	(448,500)	(250,162)	(448,500)	(384,500)
TOTAL EXPENDITURES	1,787,941	2,004,122	2,009,812	1,264,659	1,985,454	2,064,090
LESS REVENUES:						
Intergovernmental Revenues	1,878,981	1,884,300	1,884,300	1,413,206	1,884,376	1,924,475
Public Charges for Services	978	500	500	4,561	5,061	0
Miscellaneous Revenues	860	1,000	1,000	723	1,000	0
TOTAL REVENUES	1,880,819	1,885,800	1,885,800	1,418,490	1,890,437	1,924,475
NET TAX LEVY	(92,878)	118,322	124,012	(153,831)	95,017	139,615

**CITY OF FOND DU LAC
2011 BUDGET
CONSTRUCTION & MAINTENANCE**

Budget Code 1210

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	1,463,839	1,448,123	1,448,097	897,504	1,445,000	1,433,126
Temporary Payroll	51,913	55,455	55,455	40,310	55,455	55,640
Overtime Payments	46,706	70,000	40,000	16,011	40,000	65,000
Supervisory Pay	1,732	2,000	2,000	1,106	2,000	2,000
Shift Premium Pay	33	50	50	24	50	50
Job Class Premium Pay	1,943	2,000	2,000	1,144	2,000	2,500
Holiday Pay	1,424	2,500	2,500	74	2,500	2,500
Total Salaries & Wages	1,567,590	1,580,128	1,550,102	956,173	1,547,005	1,560,816
Fringe Benefits						
Wisconsin Retirement	157,949	168,277	169,466	97,977	169,466	175,196
Social Security-Employer	116,410	120,872	121,700	71,034	121,700	119,394
Unemployment Compensation	2,780	0	0	0	0	0
Worker's Comp Make Whole	(1,785)	0	808	843	843	0
Employee Group Health Insurance	381,523	415,224	415,224	262,481	398,000	441,000
Employee Group Life Insurance	7,915	8,016	8,016	5,251	7,800	8,351
Dependent Group Life Insurance	62	52	52	30	40	48
Retiree Health Insurance Credits	26,895	28,721	60,292	48,234	60,994	14,000
Total Fringe Benefits	691,749	741,162	775,558	485,850	757,654	757,989
Total Personal Services	2,259,339	2,321,290	2,325,660	1,442,023	2,304,659	2,318,805
Contractual Services						
Other Outside Services	27,388	62,245	62,245	38,701	62,245	63,390
Worker's Compensation	48,957	49,330	49,625	25,335	49,625	45,158
Property & Liability Insurance	(2,223)	7,457	7,457	2,233	4,100	6,937
Total Contractual Services	74,122	119,032	119,327	66,269	115,970	115,485
Materials & Supplies						
Advertising	272	900	900	492	900	900
Printing	0	300	300	273	300	300
Education & Training	2,141	3,000	4,025	2,414	4,025	5,000
Municipal Business	3,037	2,700	2,700	1,552	2,700	2,700
CDL License	720	150	150	74	150	150
Memberships & Publications	648	650	650	517	650	650
Food	631	600	600	122	600	600
Office Supplies	946	500	500	70	500	500
Safety Equipment	1,005	1,500	1,500	18	1,500	1,500
Total Materials & Supplies	9,400	10,300	11,325	5,532	11,325	12,300
Utilities						
Telephone	1,460	2,000	2,000	997	2,000	2,000
Total Utilities	1,460	2,000	2,000	997	2,000	2,000

**CITY OF FOND DU LAC
2011 BUDGET
CONSTRUCTION & MAINTENANCE**

Budget Code 1210

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Expense Transfers						
Expense Transfers	(556,380)	(448,500)	(448,500)	(250,162)	(448,500)	(384,500)
Total Expense Transfers	(556,380)	(448,500)	(448,500)	(250,162)	(448,500)	(384,500)
TOTAL EXPENDITURES	1,787,941	2,004,122	2,009,812	1,264,659	1,985,454	2,064,090
LESS REVENUES:						
Intergovernmental Revenues						
General Transportation	1,632,656	1,644,196	1,644,196	1,233,544	1,644,726	1,706,201
Connecting Highway Aids	245,284	240,004	240,004	179,662	239,550	216,674
FDL School District	0	100	100	0	100	100
Miscellaneous-State Grants	0	0	0	0	0	500
Federal Revenues	1,041	0	0	0	0	1,000
Total Intergovernmental Revenues	1,878,981	1,884,300	1,884,300	1,413,206	1,884,376	1,924,475
Public Charges for Services						
Snow Removal	0	500	500	0	500	0
Miscellaneous-Transportation	978	0	0	4,561	4,561	0
Total Public Charges for Services	978	500	500	4,561	5,061	0
Miscellaneous Revenues						
Damage to Highway Equipment	860	1,000	1,000	723	1,000	0
Total Miscellaneous Revenues	860	1,000	1,000	723	1,000	0
TOTAL REVENUES	1,880,819	1,885,800	1,885,800	1,418,490	1,890,437	1,924,475
NET TAX LEVY	(92,878)	118,322	124,012	(153,831)	95,017	139,615

Municipal Service Center

Appropriation Summary

Expenditures	\$515,088
Less Revenues	\$42,700
Tax Levy Required	<u>\$472,388</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>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
MUNICIPAL SERVICE CENTER**

Budget Code 1215

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	85,435	86,646	86,646	55,431	74,952	90,498
Materials & Supplies	483,287	448,000	449,719	330,925	474,170	490,190
Utilities	72,293	90,400	90,400	42,669	90,400	86,900
Expense Transfers	(199,114)	(192,500)	(192,500)	(148,044)	(192,500)	(152,500)
TOTAL EXPENDITURES	441,901	432,546	434,265	280,981	447,022	515,088
LESS REVENUES:						
Intergovernmental Revenues	1,886	4,000	4,000	0	4,000	4,000
Public Charges for Services	6,994	3,200	3,200	8,057	8,057	3,200
Miscellaneous Revenues	27,423	32,500	32,500	23,240	33,474	35,500
TOTAL REVENUES	36,303	39,700	39,700	31,297	45,531	42,700
NET TAX LEVY	405,598	392,846	394,565	249,684	401,491	472,388

**CITY OF FOND DU LAC
2011 BUDGET
MUNICIPAL SERVICE CENTER**

Budget Code 1215

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services						
Other Outside Services	16,287	16,850	16,850	15,194	16,850	18,850
Data Processing Services	38,372	30,887	30,887	20,591	30,887	33,069
Rent-Equipment	0	2,000	2,000	0	2,000	2,000
Property & Liability Insurance	30,776	36,909	36,909	19,646	25,215	36,579
Total Contractual Services	85,435	86,646	86,646	55,431	74,952	90,498
Materials & Supplies						
Maintenance-Buildings	22,060	22,000	22,000	9,959	22,000	22,000
Maintenance-Office Equipment	1,809	2,200	2,710	1,987	2,710	2,200
Maintenance-Automotive	306,824	250,000	250,549	207,818	275,000	275,000
Maintenance-All Other Equipment	368	1,000	1,000	0	1,000	1,000
Maintenance-Other	7,156	6,500	6,500	2,963	6,500	6,500
Advertising	152	0	0	0	0	0
Printing	288	250	250	219	250	500
Postage	443	400	370	232	370	400
Office Supplies	700	1,500	1,500	691	1,500	1,500
Office Furniture & Fixt < \$5,000	20	0	0	0	0	500
Motor Vehicle Supplies	126,474	146,650	146,650	92,728	146,650	161,205
Custodial Supplies	9,694	9,000	9,000	7,475	9,000	9,000
Medical & Laboratory Supplies	3,057	2,200	2,200	1,340	2,200	2,200
General Supplies	1,706	2,700	2,575	1,246	2,575	2,700
Equipment < \$5,000	0	1,000	1,660	1,660	1,660	2,800
Clothing Expense	2,111	2,200	2,200	2,122	2,200	2,200
Miscellaneous	425	400	555	485	555	485
Total Materials & Supplies	483,287	448,000	449,719	330,925	474,170	490,190
Utilities						
Telephone	1,499	1,800	1,800	1,128	1,800	1,800
Cellular Phone	2,806	3,500	3,500	1,984	3,500	3,500
Electricity	31,580	35,000	47,000	20,457	47,000	34,500
Natural Gas	27,807	38,000	26,000	15,006	26,000	35,000
Other Fuels	1,411	2,500	2,500	331	2,500	2,500
Water & Sewer Charges	7,190	9,600	9,600	3,763	9,600	9,600
Total Utilities	72,293	90,400	90,400	42,669	90,400	86,900
Expense Transfers						
Expense Transfers	(199,114)	(192,500)	(192,500)	(148,044)	(192,500)	(152,500)
Total Expense Transfers	(199,114)	(192,500)	(192,500)	(148,044)	(192,500)	(152,500)
TOTAL EXPENDITURES	441,901	432,546	434,265	280,981	447,022	515,088

**CITY OF FOND DU LAC
2011 BUDGET
MUNICIPAL SERVICE CENTER**

Budget Code 1215

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
LESS REVENUES:						
Intergovernmental Revenues						
FDL School District	1,886	4,000	4,000	0	4,000	4,000
Total Intergovernmental Revenues	1,886	4,000	4,000	0	4,000	4,000
 Public Charges for Services						
Witness Fees & Restitution	0	0	0	189	189	0
Snow Removal	1,578	2,000	2,000	3,894	3,894	2,000
Miscellaneous-Transportation	916	1,200	1,200	3,974	3,974	1,200
Weed & Nuisance Control	4,500	0	0	0	0	0
Total Public Charges for Services	6,994	3,200	3,200	8,057	8,057	3,200
 Miscellaneous Revenues						
Sale of Other Equipment & Property	4,075	0	0	0	0	0
Damage to Highway Equipment	1,105	500	500	1,438	1,474	500
Scrap Sales	22,243	30,000	30,000	21,725	30,000	33,000
Miscellaneous	0	2,000	2,000	77	2,000	2,000
Total Miscellaneous Revenues	27,423	32,500	32,500	23,240	33,474	35,500
 TOTAL REVENUES	36,303	39,700	39,700	31,297	45,531	42,700
 NET TAX LEVY	405,598	392,846	394,565	249,684	401,491	472,388

Highway Maintenance

Appropriation Summary

Expenditures	\$182,882
Less Revenues	\$100
Tax Levy Required	<u>\$182,782</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>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
HIGHWAY MAINTENANCE**

Budget Code 1220

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	470	582	582	423	569	590
Materials & Supplies	162,535	169,825	189,200	161,828	189,200	182,292
TOTAL EXPENDITURES	163,005	170,407	189,782	162,251	189,769	182,882
LESS REVENUES:						
Public Charges for Services	64	0	0	254	254	0
Miscellaneous Revenues	0	100	100	0	100	100
TOTAL REVENUES	64	100	100	254	354	100
NET TAX LEVY	162,941	170,307	189,682	161,997	189,415	182,782

**CITY OF FOND DU LAC
2011 BUDGET
HIGHWAY MAINTENANCE**

Budget Code 1220

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services						
Property & Liability Insurance	470	582	582	423	569	590
Total Contractual Services	470	582	582	423	569	590
 Materials & Supplies						
Maintenance-Roads & Walks	137,658	127,400	147,400	129,188	147,400	131,222
Maintenance-Other	17,028	21,500	21,535	20,554	21,535	32,145
Memberships & Publications	180	225	225	0	225	225
Barricades	4,421	5,000	5,000	2,042	5,000	5,000
General Supplies	934	4,000	4,000	3,806	4,000	3,000
Botanical & Agricultural	0	500	500	446	500	500
Equipment < \$5,000	2,314	11,200	10,540	5,792	10,540	10,200
Total Materials & Supplies	162,535	169,825	189,200	161,828	189,200	182,292
 TOTAL EXPENDITURES	163,005	170,407	189,782	162,251	189,769	182,882
 LESS REVENUES:						
Public Charges for Services						
Miscellaneous-Transportation	64	0	0	254	254	0
Total Public Charges for Services	64	0	0	254	254	0
 Miscellaneous Revenues						
Damage to Highway Equipment	0	100	100	0	100	100
Total Miscellaneous Revenues	0	100	100	0	100	100
 TOTAL REVENUES	64	100	100	254	354	100
 NET TAX LEVY	162,941	170,307	189,682	161,997	189,415	182,782

Snow & Ice Removal

Appropriation Summary

Expenditures	\$127,900
Less Revenues	\$0
Tax Levy Required	<u>\$127,900</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

Continue existing levels of services.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
SNOW & ICE REMOVAL**

Budget Code 1225

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	129,712	127,848	127,813	60,925	127,813	127,600
Materials & Supplies	524	300	300	96	300	300
TOTAL EXPENDITURES	130,236	128,148	128,113	61,021	128,113	127,900
NET TAX LEVY	130,236	128,148	128,113	61,021	128,113	127,900

**CITY OF FOND DU LAC
2011 BUDGET
SNOW & ICE REMOVAL**

Budget Code 1225

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services						
Other Outside Services	1,923	4,800	4,800	895	4,800	2,000
Rent-Equipment	4,347	1,500	1,500	0	1,500	500
Maintenance-Buildings	89	500	500	0	500	500
Maintenance-Roads & Walks	123,353	121,048	121,013	60,030	121,013	124,600
Total Contractual Services	129,712	127,848	127,813	60,925	127,813	127,600
Materials & Supplies						
General Supplies	524	300	300	96	300	300
Total Materials & Supplies	524	300	300	96	300	300
TOTAL EXPENDITURES	130,236	128,148	128,113	61,021	128,113	127,900
NET TAX LEVY	130,236	128,148	128,113	61,021	128,113	127,900

Storm Water & Waterway Mtce

Appropriation Summary

Expenditures	\$333,479
Less Revenues	\$8,800
Tax Levy Required	<u><u>\$324,679</u></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>2010</u>	<u>2011</u>
Full Time Equivalents	1.00	1.00

**CITY OF FOND DU LAC
2011 BUDGET
STORM WATER & WATERWAY MAINTENANCE**

Budget Code 1230

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	69,098	71,509	71,509	44,538	71,758	73,533
Contractual Services	24,972	24,094	24,094	19,750	22,261	39,346
Materials & Supplies	121,614	78,700	96,000	122,543	156,484	147,600
Utilities	69,702	73,000	73,000	52,963	73,000	73,000
TOTAL EXPENDITURES	285,386	247,303	264,603	239,794	323,503	333,479
LESS REVENUES:						
Public Charges for Services	4,180	8,800	8,800	5,450	8,800	8,800
Intergovernmental Revenues	683	0	0	0	0	0
TOTAL REVENUES	4,863	8,800	8,800	5,450	8,800	8,800
NET TAX LEVY	280,523	238,503	255,803	234,344	314,703	324,679

**CITY OF FOND DU LAC
2011 BUDGET
STORM WATER & WATERWAY MAINTENANCE**

Budget Code 1230

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	53,098	54,251	54,251	33,594	54,460	55,110
Total Salaries & Wages	53,098	54,251	54,251	33,594	54,460	55,110
Fringe Benefits						
Wisconsin Retirement	5,519	5,968	5,968	3,706	6,002	6,393
Social Security-Employer	4,018	4,151	4,151	2,542	4,120	4,216
Employee Group Health Insurance	6,180	6,845	6,845	4,500	6,882	7,500
Employee Group Life Insurance	283	294	294	196	294	314
Total Fringe Benefits	16,000	17,258	17,258	10,944	17,298	18,423
Total Personal Services	69,098	71,509	71,509	44,538	71,758	73,533
Contractual Services						
Other Outside Services	19,716	17,896	17,896	16,152	17,896	31,758
Data Processing	0	0	0	0	0	1,750
Worker's Compensation	1,645	1,719	1,719	916	1,479	1,643
Property & Liability Insurance	3,611	4,479	4,479	2,682	2,886	4,195
Total Contractual Services	24,972	24,094	24,094	19,750	22,261	39,346
Materials & Supplies						
Maintenance-Buildings	8,006	2,100	2,100	3,353	2,468	3,000
Maintenance-All Other Equipment	40,987	10,000	10,000	66,933	70,000	35,000
Maintenance-Roads & Walks	63,429	58,000	75,300	47,893	75,300	100,000
Memberships & Publications	2,500	2,500	2,500	2,616	2,616	2,500
General Supplies	304	1,500	1,500	937	1,500	2,000
Equipment < \$5,000	3,121	600	600	0	600	1,100
Botanical & Agricultural	1,278	1,500	1,500	535	1,500	1,500
Clothing Expense	1,989	2,500	2,500	276	2,500	2,500
Total Materials & Supplies	121,614	78,700	96,000	122,543	156,484	147,600
Utilities						
Electricity	69,702	73,000	73,000	52,963	73,000	73,000
Total Utilities	69,702	73,000	73,000	52,963	73,000	73,000
TOTAL EXPENDITURES	285,386	247,303	264,603	239,794	323,503	333,479

**CITY OF FOND DU LAC
2011 BUDGET
STORM WATER & WATERWAY MAINTENANCE**

Budget Code 1230

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
LESS REVENUES:						
Public Charges for Services						
Miscellaneous Fees	4,180	8,800	8,800	5,450	8,800	8,800
Total Public Charges for Services	4,180	8,800	8,800	5,450	8,800	8,800
Intergovernmental Revenues						
Miscellaneous State Grants	683	0	0	0	0	0
Total Intergovernmental Revenues	683	0	0	0	0	0
TOTAL REVENUES	4,863	8,800	8,800	5,450	8,800	8,800
NET TAX LEVY	280,523	238,503	255,803	234,344	314,703	324,679

Solid Waste Management

Appropriation Summary

Expenditures	\$974,902
Less Revenues	\$17,000
Tax Levy Required	<u>\$957,902</u>

Purpose And Activities

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

ACTIVITIES: Regular collection of solid waste and disposal.

Budget Comments

This budget continues the existing levels of services. The current disposal contract expires December 31, 2010. negotiations and bids are being solicited for new disposal services.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	5.00	5.00

**CITY OF FOND DU LAC
2011 BUDGET
SOLID WASTE MANAGEMENT**

Budget Code 1235

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	413,833	341,266	341,266	216,051	347,501	356,780
Contractual Services	428,870	519,193	519,193	264,717	518,400	518,672
Materials & Supplies	97,157	77,400	77,400	68,108	77,400	99,450
TOTAL EXPENDITURES	939,860	937,859	937,859	548,876	943,301	974,902
LESS REVENUES:						
Charges for Services	10,028	18,500	18,500	8,268	18,500	17,000
Intergovernmental Revenues	(638)	0	0	0	0	0
TOTAL REVENUES	9,390	18,500	18,500	8,268	18,500	17,000
NET TAX LEVY	930,470	919,359	919,359	540,608	924,801	957,902

**CITY OF FOND DU LAC
2011 BUDGET
SOLID WASTE MANAGEMENT**

Budget Code 1235

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	271,015	227,312	227,312	141,028	229,580	230,664
Temporary Payroll	9,017	4,797	4,797	5,453	5,453	5,065
Overtime Payments	10,058	6,000	6,000	2,065	6,000	6,000
Supervisory Pay	485	450	450	764	764	1,000
Shift Premium Pay	194	200	200	117	198	200
Job Class Premium Pay	825	600	600	701	740	650
Holiday Pay	348	300	300	0	300	1,000
Total Salaries & Wages	291,942	239,659	239,659	150,128	243,035	244,579
Fringe Benefits						
Wisconsin Retirement	29,431	24,265	24,265	15,666	25,455	27,729
Social Security-Employer	21,756	18,413	18,413	11,134	19,200	18,673
Worker's Comp Make Whole	121	0	0	0	0	0
Employee Group Health Insurance	69,152	57,712	57,712	38,297	58,572	64,500
Employee Group Life Insurance	1,431	1,217	1,217	826	1,239	1,299
Total Fringe Benefits	121,891	101,607	101,607	65,923	104,466	112,201
Total Personal Services	413,833	341,266	341,266	216,051	347,501	356,780
Contractual Services						
Other Outside Services	414,439	504,000	504,000	255,917	504,000	504,000
Worker's Compensation	9,489	7,826	7,826	4,083	7,826	7,273
Property & Liability Insurance	4,942	7,367	7,367	4,717	6,574	7,399
Total Contractual Services	428,870	519,193	519,193	264,717	518,400	518,672
Materials & Supplies						
Maintenance-Automotive	59,115	39,900	39,900	39,086	39,900	50,000
Printing	0	250	250	99	250	250
Postage	178	150	150	97	150	150
CDL License	148	0	0	100	0	75
Office Supplies	36	400	400	34	400	400
Motor Vehicle Supplies	36,159	33,750	33,750	28,384	33,750	45,625
General Supplies	6	500	500	0	500	500
Chemicals & Ordnance	0	100	100	0	100	100
Clothing Expense	1,174	2,000	2,000	0	2,000	2,000
Miscellaneous	341	350	350	308	350	350
Total Materials & Supplies	97,157	77,400	77,400	68,108	77,400	99,450
TOTAL EXPENDITURES	939,860	937,859	937,859	548,876	943,301	974,902

**CITY OF FOND DU LAC
2011 BUDGET
SOLID WASTE MANAGEMENT**

Budget Code 1235

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
LESS REVENUES:						
Charges for Services						
Miscellaneous Fee	9,353	16,000	16,000	7,748	16,000	16,000
Bulky Waste Collection	675	2,500	2,500	520	2,500	1,000
Total Charges for Services	10,028	18,500	18,500	8,268	18,500	17,000
 Intergovernmental Revenues						
Federal Revenues	(638)	0	0	0	0	0
Total Intergovernmental Revenues	(638)	0	0	0	0	0
 TOTAL REVENUES	9,390	18,500	18,500	8,268	18,500	17,000
 NET TAX LEVY	930,470	919,359	919,359	540,608	924,801	957,902

Electrical

Appropriation Summary

Expenditures	\$347,815
Less Revenues	\$15,000
Tax Levy Required	<u>\$332,815</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

Continue existing levels of services.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	3.00	3.00

**CITY OF FOND DU LAC
2011 BUDGET
ELECTRICAL**

Budget Code 1245

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	245,422	249,406	249,376	159,385	250,558	255,529
Contractual Services	18,777	19,588	19,588	13,307	18,898	17,716
Materials & Supplies	45,945	64,500	68,357	28,108	68,423	67,500
Utilities	18,997	22,530	22,530	12,406	22,530	21,070
Expense Transfers	(9,844)	(14,000)	(14,000)	(7,165)	(14,000)	(14,000)
TOTAL EXPENDITURES	319,297	342,024	345,851	206,041	346,409	347,815
LESS REVENUES:						
Miscellaneous Revenues	7,444	15,000	15,000	4,380	15,000	15,000
TOTAL REVENUES	7,444	15,000	15,000	4,380	15,000	15,000
NET TAX LEVY	311,853	327,024	330,851	201,661	331,409	332,815

**CITY OF FOND DU LAC
2011 BUDGET
ELECTRICAL**

Budget Code 1245

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	150,764	151,875	151,875	94,148	152,562	151,875
Temporary Payroll	15,363	10,000	9,970	10,058	10,059	10,130
Overtime Payments	974	3,500	3,500	883	3,500	2,000
Supervisory Pay	504	500	500	395	500	500
Job Class Premium Pay	0	30	30	0	30	30
Holiday Pay	98	200	200	0	200	200
Total Salaries & Wages	167,703	166,105	166,075	105,484	166,851	164,735
Fringe Benefits						
Wisconsin Retirement	15,840	17,175	17,175	10,327	16,711	17,935
Social Security-Employer	12,505	11,942	11,942	7,854	12,380	12,601
Employee Group Health Insurance	48,600	53,367	53,367	35,190	53,820	59,400
Employee Group Life Insurance	774	817	817	530	796	858
Total Fringe Benefits	77,719	83,301	83,301	53,901	83,707	90,794
Total Personal Services	245,422	249,406	249,376	159,385	250,558	255,529
Contractual Services						
Other Outside Services	6,354	5,950	5,950	5,026	5,950	6,250
Data Processing Services	5,700	5,968	5,968	3,979	5,968	4,034
Worker's Compensation	5,472	5,021	5,021	2,865	4,900	4,892
Property & Liability Insurance	1,251	2,649	2,649	1,437	2,080	2,540
Total Contractual Services	18,777	19,588	19,588	13,307	18,898	17,716
Materials & Supplies						
Maintenance-Automotive	5,512	8,000	8,000	5,792	8,000	9,000
Maintenance-All Other Equipment	25,260	41,500	45,327	11,478	45,327	41,500
Maintenance-Roads & Walks	58	500	500	302	500	500
Education & Training	2,034	400	430	493	493	500
Municipal Business	85	150	150	153	153	150
CDL License	74	0	0	0	0	0
Memberships & Publications	0	100	100	0	100	100
Office Supplies	73	150	150	118	150	150
Motor Vehicle Supplies	8,132	10,000	10,000	6,991	10,000	11,000
General Supplies	3,007	3,000	3,000	2,759	3,000	3,000
Safety Equipment	43	250	250	22	250	250
Chemicals & Ordnance	1,602	300	300	0	300	300
Clothing Expense	65	150	150	0	150	1,050
Total Materials & Supplies	45,945	64,500	68,357	28,108	68,423	67,500
Utilities						
Telephone	117	130	130	93	130	270
Cellular Phone	871	800	800	576	800	800
Electricity	18,009	21,600	21,600	11,737	21,600	20,000
Total Utilities	18,997	22,530	22,530	12,406	22,530	21,070

**CITY OF FOND DU LAC
2011 BUDGET
ELECTRICAL**

Budget Code 1245

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Expense Transfers						
Expense Transfers	(9,844)	(14,000)	(14,000)	(7,165)	(14,000)	(14,000)
Total Expense Transfers	(9,844)	(14,000)	(14,000)	(7,165)	(14,000)	(14,000)
 TOTAL EXPENDITURES	 319,297	 342,024	 345,851	 206,041	 346,409	 347,815
 LESS REVENUES:						
Miscellaneous Revenues						
Damage to Highway Equipment	7,444	15,000	15,000	4,380	15,000	15,000
Total Miscellaneous Revenues	7,444	15,000	15,000	4,380	15,000	15,000
 TOTAL REVENUES	 7,444	 15,000	 15,000	 4,380	 15,000	 15,000
 NET TAX LEVY	 311,853	 327,024	 330,851	 201,661	 331,409	 332,815

Street Lighting

Appropriation Summary

Expenditures	\$400,600
Less Revenues	\$25,000
Tax Levy Required	<u>\$375,600</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>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
STREET LIGHTING**

Budget Code 1250

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Materials & Supplies	78,519	59,600	74,173	33,815	74,173	60,600
Utilities	315,156	340,000	340,000	108,250	340,000	340,000
TOTAL EXPENDITURES	393,675	399,600	414,173	142,065	414,173	400,600
LESS REVENUES:						
Miscellaneous Revenues	10,517	25,000	25,000	14,810	25,000	25,000
TOTAL REVENUES	10,517	25,000	25,000	14,810	25,000	25,000
NET TAX LEVY	383,158	374,600	389,173	127,255	389,173	375,600

**CITY OF FOND DU LAC
2011 BUDGET
STREET LIGHTING**

Budget Code 1250

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Materials & Supplies						
Maintenance-All Other Equipment	74,676	59,000	73,573	33,561	73,573	60,000
Maintenance-Roads & Walks	837	300	300	254	300	300
Chemicals & Ordnance	6	300	300	0	300	300
Equipment < \$5,000	3,000	0	0	0	0	0
Total Materials & Supplies	78,519	59,600	74,173	33,815	74,173	60,600
Utilities						
Electricity	315,156	340,000	340,000	108,250	340,000	340,000
Total Utilities	315,156	340,000	340,000	108,250	340,000	340,000
TOTAL EXPENDITURES	393,675	399,600	414,173	142,065	414,173	400,600
LESS REVENUES:						
Miscellaneous Revenues						
Damage to Highway Equipment	10,517	25,000	25,000	14,810	25,000	25,000
Total Miscellaneous Revenues	10,517	25,000	25,000	14,810	25,000	25,000
TOTAL REVENUES	10,517	25,000	25,000	14,810	25,000	25,000
NET TAX LEVY	383,158	374,600	389,173	127,255	389,173	375,600

Parks

Appropriation Summary

Expenditures	\$1,309,809
Less Revenues	\$41,900
Tax Levy Required	<u>\$1,267,909</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

Continue existing levels of services.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	11.00	11.00

**CITY OF FOND DU LAC
2011 BUDGET
PARKS**

Budget Code 1255

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	949,932	1,043,107	1,043,107	614,534	993,461	1,061,530
Contractual Services	98,004	98,451	99,111	84,730	91,532	93,708
Materials & Supplies	142,891	159,125	159,125	105,193	162,125	160,425
Utilities	61,256	75,000	75,000	26,620	75,000	76,100
Expense Transfers	1,028	(80,277)	(80,277)	(40,003)	(80,277)	(81,954)
TOTAL EXPEDITURES	1,253,111	1,295,406	1,296,066	791,074	1,241,841	1,309,809
LESS REVENUES:						
Public Charges for Services	37,398	38,400	38,400	29,516	38,585	38,400
Intergovernmental Revenues	1,198	0	0	0	0	0
Interest & Rent	2,400	2,400	2,400	1,800	2,400	2,400
Miscellaneous Revenues	3,076	1,100	1,100	981	2,000	1,100
TOTAL REVENUES	44,072	41,900	41,900	32,297	42,985	41,900
NET TAX LEVY	1,209,039	1,253,506	1,254,166	758,777	1,198,856	1,267,909

**CITY OF FOND DU LAC
2011 BUDGET
PARKS**

Budget Code 1255

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	519,095	572,611	572,611	329,167	545,122	574,909
Temporary Payroll	133,127	140,563	140,563	85,480	140,563	140,946
Overtime Payments	8,844	16,000	16,000	6,287	16,000	16,000
Supervisory Pay	113	175	175	94	175	120
Shift Premium Pay	249	270	270	158	270	285
Job Class Premium Pay	916	1,300	1,300	731	1,300	1,500
Holiday Pay	1,545	1,000	1,000	740	1,000	1,500
Total Salaries & Wages	663,889	731,919	731,919	422,657	704,430	735,260
Fringe Benefits						
Wisconsin Retirement	64,246	76,477	76,477	42,761	74,666	80,613
Social Security-Employer	50,028	55,993	55,993	31,744	51,600	56,246
Unemployment Compensation	27,121	9,500	9,500	18,298	9,500	9,500
Worker's Comp Make Whole	51	0	0	0	0	0
Employee Group Health Insurance	136,447	165,326	165,326	96,877	149,801	175,800
Employee Group Life Insurance	3,175	3,844	3,844	2,176	3,433	4,063
Dependent Group Life Insurance	25	48	48	21	31	48
Retiree Health Insurance Credits	4,950	0	0	0	0	0
Total Fringe Benefits	286,043	311,188	311,188	191,877	289,031	326,270
Total Personal Services	949,932	1,043,107	1,043,107	614,534	993,461	1,061,530
Contractual Services						
Other Outside Services	34,094	37,800	23,960	35,935	23,960	23,500
Data Processing Services	17,273	20,701	20,701	13,801	20,701	17,309
Park Concerts	14,500	0	14,500	14,500	14,500	14,500
Rent-Equipment	500	250	250	0	250	250
Worker's Compensation	21,053	23,477	23,477	11,444	20,700	21,855
Property & Liability Insurance	10,584	16,223	16,223	9,050	11,421	16,294
Total Contractual Services	98,004	98,451	99,111	84,730	91,532	93,708
Materials & Supplies						
Maintenance-Buildings	9,663	13,000	13,000	4,915	13,000	13,500
Maintenance-Office Equipment	247	325	325	0	325	325
Maintenance-All Other Equipment	3,112	2,000	2,000	304	2,000	3,000
Maintenance-Automotive	50,116	43,000	43,000	35,479	50,000	50,000
Maintenance-Roads & Walks	2,208	6,000	4,675	3,599	4,675	4,000
Tool Allowance	125	125	125	125	125	125
Advertising	0	200	200	0	200	200
Printing	315	500	500	80	500	500
Postage	316	300	300	70	300	300
Education & Training	1,420	1,800	1,800	1,332	1,800	1,900
Municipal Business	188	200	200	0	200	200
CDL License	148	240	240	0	240	240
Memberships & Publications	330	385	710	425	710	785
Office Supplies	525	600	600	349	600	600
Motor Vehicle Supplies	29,702	47,000	47,000	28,500	43,000	39,500
Custodial Supplies	6,989	7,100	7,100	6,948	7,100	7,400
Medical & Laboratory Supplies	900	700	700	565	700	750
Recreation	6,322	4,250	5,250	4,635	5,250	4,250

**CITY OF FOND DU LAC
2011 BUDGET
PARKS**

Budget Code 1255

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
General Supplies	9,661	10,300	10,300	5,513	10,300	10,600
Equipment < \$5,000	8,334	6,900	6,900	5,668	6,900	6,400
Chemicals & Ordnance	2,909	3,100	3,100	3,070	3,100	3,100
Botanical & Agricultural	6,735	8,050	8,050	2,437	8,050	9,700
Clothing Expense	2,626	3,050	3,050	1,179	3,050	3,050
Total Materials & Supplies	142,891	159,125	159,125	105,193	162,125	160,425
Utilities						
Telephone	912	1,000	1,000	659	1,000	1,000
Cellular Phone	786	1,000	1,000	568	1,000	1,200
Electricity	32,949	36,000	36,000	16,789	36,000	36,400
Natural Gas	7,667	13,000	13,000	4,299	13,000	13,500
Water & Sewer Charges	18,942	24,000	24,000	4,305	24,000	24,000
Total Utilities	61,256	75,000	75,000	26,620	75,000	76,100
Expense Transfers						
Expense Transfers	1,028	(80,277)	(80,277)	(40,003)	(80,277)	(81,954)
Total Expense Transfers	1,028	(80,277)	(80,277)	(40,003)	(80,277)	(81,954)
TOTAL EXPEDITURES	1,253,111	1,295,406	1,296,066	791,074	1,241,841	1,309,809
LESS REVENUES:						
Public Charges for Services						
Witness Fees & Restitution	104	0	0	79	79	0
Concessions	3,025	4,000	4,000	1,005	4,000	4,000
Park Building Rental	33,909	34,000	34,000	27,946	34,000	34,000
Miscellaneous-Recreation	360	400	400	486	506	400
Total Public Charges for Services	37,398	38,400	38,400	29,516	38,585	38,400
Intergovernmental Revenues						
Miscellaneous State Grants	551	0	0	0	0	0
Federal Revenues	647	0	0	0	0	0
Total Intergovernmental Revenues	1,198	0	0	0	0	0
Interest & Rent						
Rent	2,400	2,400	2,400	1,800	2,400	2,400
Total Interest & Rent	2,400	2,400	2,400	1,800	2,400	2,400
Miscellaneous Revenues						
Damage to Other Equipment	0	500	500	0	500	500
Other Equipment & Property	2,414	0	0	0	0	0
Scrap Sales	294	200	200	81	200	200
Donations	0	0	0	900	900	0
Miscellaneous	368	400	400	0	400	400
Total Miscellaneous Revenues	3,076	1,100	1,100	981	2,000	1,100
TOTAL REVENUES	44,072	41,900	41,900	32,297	42,985	41,900
NET TAX LEVY	1,209,039	1,253,506	1,254,166	758,777	1,198,856	1,267,909

Tree Care

Appropriation Summary

Expenditures	\$284,517
Less Revenues	\$12,062
Tax Levy Required	<u>\$272,455</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>2010</u>	<u>2011</u>
Full Time Equivalents	2.00	2.00

**CITY OF FOND DU LAC
2011 BUDGET
TREE CARE**

Budget Code 1260

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	178,754	182,500	182,500	115,811	184,726	188,149
Contractual Services	53,656	61,443	61,443	15,495	60,649	66,981
Materials & Supplies	26,855	26,887	27,349	6,279	27,349	29,387
TOTAL EXPENDITURES	259,265	270,830	271,292	137,585	272,724	284,517
LESS REVENUES:						
Intergovernmental Revenues	0	6,000	6,000	0	6,000	6,000
Public Charges for Services	1,929	3,062	3,062	855	2,151	3,062
Miscellaneous Revenues	632	3,000	3,000	0	500	3,000
TOTAL REVENUES	2,561	12,062	12,062	855	8,651	12,062
NET TAX LEVY	256,704	258,768	259,230	136,730	264,073	272,455

**CITY OF FOND DU LAC
2011 BUDGET
TREE CARE**

Budget Code 1260

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	95,155	95,045	95,045	57,331	94,292	95,045
Temporary Payroll	19,973	23,741	23,741	14,371	21,163	24,209
Overtime Payments	5,244	1,700	1,700	3,364	6,000	1,700
Supervisory Pay	1,137	1,500	1,500	645	1,200	1,500
Job Class Premium Pay	27	200	200	826	940	200
Holiday Premium Pay	33	100	100	133	133	100
Total Salaries & Wages	121,569	122,286	122,286	76,670	123,728	122,754
Fringe Benefits						
Wisconsin Retirement	11,712	12,354	12,354	7,426	12,262	13,083
Social Security-Employer	8,978	9,354	9,354	5,615	9,250	9,390
Unemployment Compensation	3,569	2,700	2,700	2,928	3,703	2,700
Employee Group Health Insurance	32,400	35,218	35,218	22,818	35,238	39,600
Employee Group Life Insurance	526	588	588	354	545	622
Total Fringe Benefits	57,185	60,214	60,214	39,141	60,998	65,395
Total Personal Services	178,754	182,500	182,500	115,811	184,726	188,149
Contractual Services						
Other Outside Services	49,525	56,600	56,600	13,004	56,600	62,400
Worker's Compensation	3,973	3,915	3,915	2,071	3,397	3,643
Property & Liability Insurance	158	928	928	420	652	938
Total Contractual Services	53,656	61,443	61,443	15,495	60,649	66,981
Materials & Supplies						
Printing	113	100	100	0	100	100
Postage	30	112	112	0	112	112
Advertising	0	150	100	0	100	150
Education & Training	944	1,000	1,050	648	1,050	1,000
CDL License	74	0	0	0	0	0
Memberships & Publications	302	450	450	165	450	450
Office Supplies	24	100	100	0	100	100
General Supplies	172	600	1,062	787	1,062	600
Equipment < \$5,000	1,403	1,900	1,900	949	1,900	1,600
Botanical & Agricultural	23,369	22,025	22,025	3,730	22,025	24,825
Clothing Expense	424	450	450	0	450	450
Total Materials & Supplies	26,855	26,887	27,349	6,279	27,349	29,387
TOTAL EXPENDITURES	259,265	270,830	271,292	137,585	272,724	284,517

**CITY OF FOND DU LAC
2011 BUDGET
TREE CARE**

Budget Code 1260

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
LESS REVENUES:						
Intergovernmental Revenues						
Miscellaneous State Grants	0	6,000	6,000	0	6,000	6,000
Total Intergovernmental Revenues	0	6,000	6,000	0	6,000	6,000
 Public Charges for Services						
Forests (Tree Sharing)	1,929	3,062	3,062	855	2,151	3,062
Total Public Charges for Services	1,929	3,062	3,062	855	2,151	3,062
 Miscellaneous Revenues						
Damage to Other Equipment	632	3,000	3,000	0	500	3,000
Total Miscellaneous Revenues	632	3,000	3,000	0	500	3,000
 TOTAL REVENUES	2,561	12,062	12,062	855	8,651	12,062
 NET TAX LEVY	256,704	258,768	259,230	136,730	264,073	272,455

Fairgrounds Pool

Appropriation Summary

Expenditures	\$269,227
Less Revenues	\$176,000
Tax Levy Required	<u><u>\$93,227</u></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>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
FAIRGROUNDS POOL**

Budget Code 1265

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	115,805	146,926	150,201	13,617	146,904	144,912
Materials & Supplies	42,647	48,240	48,240	38,052	48,240	54,565
Utilities	52,608	68,000	68,000	25,062	68,000	69,750
TOTAL EXPENDITURES	211,060	263,166	266,441	76,731	263,144	269,227
LESS REVENUES:						
Public Charges for Services	156,848	176,000	176,000	154,252	177,558	176,000
TOTAL REVENUES	156,848	176,000	176,000	154,252	177,558	176,000
NET TAX LEVY	54,212	87,166	90,441	(77,521)	85,586	93,227

**CITY OF FOND DU LAC
2011 BUDGET
FAIRGROUNDS POOL**

Budget Code 1265

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services						
Other Outside Services	115,041	146,000	149,275	12,945	146,000	144,000
Property & Liability Insurance	764	926	926	672	904	912
Total Contractual Services	115,805	146,926	150,201	13,617	146,904	144,912
Materials & Supplies						
Maintenance-Buildings	3,318	3,000	3,000	2,065	3,000	3,000
Maintenance-All Other Equipment	1,530	2,000	2,000	727	2,000	2,000
Education & Training	265	140	140	140	140	265
Memberships & Publications	720	1,050	1,050	720	1,050	1,050
Custodial Supplies	1,855	1,900	1,900	1,893	1,900	2,000
General Supplies	2,307	4,750	4,750	3,353	4,750	4,750
Equipment < \$5,000	4,074	0	0	0	0	5,500
Concession Supplies	16,849	22,000	22,000	16,606	22,000	22,000
Chemicals & Ordnance	11,729	13,400	13,400	12,548	13,400	14,000
Total Materials & Supplies	42,647	48,240	48,240	38,052	48,240	54,565
Utilities						
Water & Sewer Charges	20,022	21,250	21,250	0	21,250	23,000
Electricity	20,941	24,000	24,000	16,443	24,000	24,000
Natural Gas	11,390	22,000	22,000	8,480	22,000	22,000
Telephone	255	750	750	139	750	750
Total Utilities	52,608	68,000	68,000	25,062	68,000	69,750
TOTAL EXPENDITURES	211,060	263,166	266,441	76,731	263,144	269,227
LESS REVENUES:						
Public Charges for Services						
Fairgrounds Pool Fee	124,096	140,000	140,000	117,477	140,000	140,000
Concession Revenue	32,278	36,000	36,000	36,481	37,264	36,000
Miscellaneous Recreation	474	0	0	294	294	0
Total Public Charges for Services	156,848	176,000	176,000	154,252	177,558	176,000
TOTAL REVENUES	156,848	176,000	176,000	154,252	177,558	176,000
NET TAX LEVY	54,212	87,166	90,441	(77,521)	85,586	93,227

Taylor Park Pool

Appropriation Summary

Expenditures	\$105,445
Less Revenues	\$14,000
Tax Levy Required	<u>\$91,445</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>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
TAYLOR POOL**

Budget Code 1270

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	32,406	46,778	41,778	2,092	40,992	42,230
Materials & Supplies	14,927	18,890	23,890	11,847	23,890	19,065
Utilities	45,427	40,150	40,150	15,325	40,150	44,150
TOTAL EXPENDITURES	92,760	105,818	105,818	29,264	105,032	105,445
LESS REVENUES:						
Public Charges for Services	13,198	14,000	14,000	13,492	13,492	14,000
TOTAL REVENUES	13,198	14,000	14,000	13,492	13,492	14,000
NET TAX LEVY	79,562	91,818	91,818	15,772	91,540	91,445

**CITY OF FOND DU LAC
2011 BUDGET
TAYLOR POOL**

Budget Code 1270

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services						
Other Outside Services	30,949	45,200	40,200	1,380	40,200	40,700
Property & Liability Insurance	1,457	1,578	1,578	712	792	1,530
Total Contractual Services	32,406	46,778	41,778	2,092	40,992	42,230
 Materials & Supplies						
Maintenance-Buildings	1,923	3,000	8,000	1,891	8,000	3,000
Maintenance-All Other Equipment	2,812	2,600	2,600	620	2,600	2,600
Education & Training	265	140	140	135	140	265
Memberships & Publications	419	550	550	419	550	550
Custodial Supplies	893	900	900	867	900	950
General Supplies	292	700	700	699	700	700
Concession Supplies	1,312	2,500	2,500	1,275	2,500	2,500
Chemicals & Ordnance	7,011	8,500	8,500	5,941	8,500	8,500
Total Materials & Supplies	14,927	18,890	23,890	11,847	23,890	19,065
 Utilities						
Water & Sewer Charges	31,023	22,000	22,000	4,105	22,000	26,000
Electricity	7,673	9,250	9,250	6,524	9,250	9,250
Natural Gas	6,519	8,500	8,500	4,581	8,500	8,500
Telephone	212	400	400	115	400	400
Total Utilities	45,427	40,150	40,150	15,325	40,150	44,150
 TOTAL EXPENDITURES	92,760	105,818	105,818	29,264	105,032	105,445
 LESS REVENUES:						
Public Charges for Services						
Pool Fee	10,305	11,000	11,000	10,685	10,685	11,000
Concession Revenue	2,893	3,000	3,000	2,807	2,807	3,000
Total Public Charges for Services	13,198	14,000	14,000	13,492	13,492	14,000
 TOTAL REVENUES	13,198	14,000	14,000	13,492	13,492	14,000
 NET TAX LEVY	79,562	91,818	91,818	15,772	91,540	91,445

Senior Center

Appropriation Summary

Expenditures	\$258,102
Less Revenues	\$10,000
Tax Levy Required	<u>\$248,102</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>2010</u>	<u>2011</u>
Full Time Equivalents	2.00	2.00

**CITY OF FOND DU LAC
2011 BUDGET
SENIOR CENTER**

Budget Code 1300

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	164,330	171,225	171,225	106,680	172,079	181,514
Contractual Services	25,059	27,863	27,863	17,899	26,843	26,908
Materials & Supplies	29,023	26,685	28,810	16,644	25,484	28,660
Utilities	18,232	19,760	19,760	11,497	19,755	21,020
TOTAL EXPENDITURES	236,644	245,533	247,658	152,720	244,161	258,102
LESS REVENUES:						
Miscellaneous-Friends Donation	0	10,000	10,000	10,000	10,000	10,000
TOTAL REVENUES	0	10,000	10,000	10,000	10,000	10,000
NET TAX LEVY	236,644	235,533	237,658	142,720	234,161	248,102

**CITY OF FOND DU LAC
2011 BUDGET
SENIOR CENTER**

Budget Code 1300

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	110,953	113,927	113,927	69,793	114,302	118,269
Overtime Payments	331	0	0	0	0	0
Total Salaries & Wages	111,284	113,927	113,927	69,793	114,302	118,269
Fringe Benefits						
Wisconsin Retirement	11,570	12,531	12,531	7,697	12,594	13,719
Social Security-Employer	8,265	8,716	8,716	5,175	8,470	9,048
Employee Group Health Insurance	32,400	35,218	35,218	23,460	35,880	39,600
Employee Group Life Insurance	780	801	801	534	801	846
Dependent Group Life Insurance	31	32	32	21	32	32
Total Fringe Benefits	53,046	57,298	57,298	36,887	57,777	63,245
Total Personal Services	164,330	171,225	171,225	106,680	172,079	181,514
Contractual Services						
Data Processing Services	21,843	24,034	24,034	16,023	24,034	23,357
Worker's Compensation	2,089	2,212	2,212	1,155	1,876	2,091
Property & Liability Insurance	1,127	1,617	1,617	721	933	1,460
Total Contractual Services	25,059	27,863	27,863	17,899	26,843	26,908
Materials & Supplies						
Maintenance-Buildings	15,252	15,870	17,995	12,965	18,115	17,305
Printing	7,738	2,170	2,170	826	1,160	4,200
Postage	3,723	5,540	5,540	1,808	3,100	4,040
Education & Training	349	500	500	0	500	500
Municipal Business	117	500	500	42	500	500
Memberships & Publications	552	560	565	564	564	570
Office Supplies	883	1,200	1,195	306	1,200	1,200
Custodial Supplies	111	125	125	117	125	125
Kitchen Supplies	298	220	220	16	220	220
Total Materials & Supplies	29,023	26,685	28,810	16,644	25,484	28,660
Utilities						
Water & Sewer Charges	1,198	1,400	1,400	674	1,400	1,400
Telephone	1,482	1,560	1,560	1,042	1,580	1,620
Electricity	15,552	16,800	16,800	9,781	16,775	18,000
Total Utilities	18,232	19,760	19,760	11,497	19,755	21,020
TOTAL EXPENDITURES	236,644	245,533	247,658	152,720	244,161	258,102
LESS REVENUES:						
Miscellaneous Revenues						
Donations-Friends of the Senior Center	0	10,000	10,000	10,000	10,000	10,000
Total Miscellaneous Revenues	0	10,000	10,000	10,000	10,000	10,000
TOTAL REVENUES	0	10,000	10,000	10,000	10,000	10,000
NET TAX LEVY	236,644	235,533	237,658	142,720	234,161	248,102

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 2011 estimate is unchanged.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
ANIMAL CONTROL**

Budget Code 1305

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	94,978	96,878	96,878	56,512	96,878	96,878
TOTAL EXPENDITURES	94,978	96,878	96,878	56,512	96,878	96,878
NET TAX LEVY	94,978	96,878	96,878	56,512	96,878	96,878

**CITY OF FOND DU LAC
2011 BUDGET
ANIMAL CONTROL**

Budget Code 1305

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services						
Other Outside Services	94,978	96,878	96,878	56,512	96,878	96,878
Total Contractual Services	94,978	96,878	96,878	56,512	96,878	96,878
TOTAL EXPENDITURES	94,978	96,878	96,878	56,512	96,878	96,878
NET TAX LEVY	94,978	96,878	96,878	56,512	96,878	96,878

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>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
DELINQUENT ACCOUNTS**

Budget Code 1310

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Materials & Supplies	2,795	15,900	15,900	5,495	15,900	15,900
TOTAL EXPENDITURES	2,795	15,900	15,900	5,495	15,900	15,900
NET TAX LEVY	2,795	15,900	15,900	5,495	15,900	15,900

**CITY OF FOND DU LAC
2011 BUDGET
DELINQUENT ACCOUNTS**

Budget Code 1310

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Materials & Supplies						
Uncollectible Personal Prop. Taxes	(6,054)	5,900	5,900	5,335	5,900	5,900
Uncollectible Real Estate Taxes	0	500	500	0	500	500
Uncollectible Accounts Receivable	8,849	9,500	9,500	160	9,500	9,500
Total Materials & Supplies	2,795	15,900	15,900	5,495	15,900	15,900
TOTAL EXPENDITURES	2,795	15,900	15,900	5,495	15,900	15,900
NET TAX LEVY	2,795	15,900	15,900	5,495	15,900	15,900

Insurance & Bonds

Appropriation Summary

Expenditures	\$26,882
Less Revenues	\$0
Tax Levy Required	<u>\$26,882</u>

Purpose And Activities

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

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

Budget Comments

There is no significant change in this budget.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
INSURANCE & BONDS**

Budget Code 1315

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	7,451	7,020	7,020	4,849	7,273	7,500
Materials & Supplies	14,282	21,971	21,971	9,844	19,382	19,382
TOTAL EXPENDITURES	21,733	28,991	28,991	14,693	26,655	26,882
NET TAX LEVY	21,733	28,991	28,991	14,693	26,655	26,882

**CITY OF FOND DU LAC
2011 BUDGET
INSURANCE & BONDS**

Budget Code 1315

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Fringe Benefits						
Group Life-Retirees > 65	7,451	7,020	7,020	4,849	7,273	7,500
Total Fringe Benefits	7,451	7,020	7,020	4,849	7,273	7,500
Total Personal Services	7,451	7,020	7,020	4,849	7,273	7,500
Materials & Supplies						
Claims	14,282	21,971	21,971	9,844	19,382	19,382
Total Materials & Supplies	14,282	21,971	21,971	9,844	19,382	19,382
TOTAL EXPENDITURES	21,733	28,991	28,991	14,693	26,655	26,882
NET TAX LEVY	21,733	28,991	28,991	14,693	26,655	26,882

Operating Transfers

Appropriation Summary

Expenditures	\$3,279,093
Less Revenues	\$0
Tax Levy Required	<u>\$3,279,093</u>

Purpose And Activities

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

Budget Comments

Operating transfers are made to the Capital Projects Fund for annually recurring 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>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
OPERATING TRANSFERS**

Budget Code 1325

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Other Financing Uses	2,611,172	3,094,933	3,094,933	3,094,933	3,094,933	3,279,093
TOTAL EXPENDITURES	2,611,172	3,094,933	3,094,933	3,094,933	3,094,933	3,279,093
NET TAX LEVY	2,611,172	3,094,933	3,094,933	3,094,933	3,094,933	3,279,093

**CITY OF FOND DU LAC
2011 BUDGET
OPERATING TRANSFERS**

Budget Code 1325

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Other Financing Uses						
Operating Transfers Out						
Special Revenue Fund	1,656,172	2,816,033	2,816,033	2,816,033	2,816,033	2,585,128
Capital Projects Fund	955,000	278,900	278,900	278,900	278,900	693,965
Total Operating Transfers Out	2,611,172	3,094,933	3,094,933	3,094,933	3,094,933	3,279,093
Total Other Financing Uses	2,611,172	3,094,933	3,094,933	3,094,933	3,094,933	3,279,093
TOTAL EXPENDITURES	2,611,172	3,094,933	3,094,933	3,094,933	3,094,933	3,279,093
NET TAX LEVY	2,611,172	3,094,933	3,094,933	3,094,933	3,094,933	3,279,093

City Wide

Appropriation Summary

Expenditures	\$9,167
Less Revenues	\$25,823,515
(Increase) in Fund Balance	<u><u>(\$25,814,348)</u></u>

Purpose And Activities

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

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

Budget Comments

Expenditures include League of Wisconsin Municipalities dues. Revenues include the City's general revenue not related to any one department or division. Actual restitution received from the former MIS employees has been reflected in 2010 actual revenue. This amount will be applied to reduce the 2011 tax levy.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
CITY WIDE**

Budget Code 1900

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	19	0	0	0	0	0
Materials & Supplies	12,348	12,346	12,346	12,346	12,346	9,167
TOTAL EXPENDITURES	12,367	12,346	12,346	12,346	12,346	9,167
LESS REVENUES:						
Taxes	14,803,138	15,962,091	15,962,091	6,490,019	16,021,805	16,759,139
Licenses & Permits	453,925	462,000	462,000	271,483	462,000	472,000
Intergovernmental Revenues	7,824,721	7,508,829	7,508,829	2,097,992	7,505,140	7,428,707
Interest & Rent	268,452	350,000	350,000	266,740	275,000	300,000
Miscellaneous Revenues	293	0	0	204	85,147	0
Other Financing Sources	390,897	552,817	552,817	40,000	40,000	863,669
TOTAL REVENUES	23,741,426	24,835,737	24,835,737	9,166,438	24,389,092	25,823,515
(INCREASE) DECREASE IN FUND BALANCE	(23,729,059)	(24,823,391)	(24,823,391)	(9,154,092)	(24,376,746)	(25,814,348)

**CITY OF FOND DU LAC
2011 BUDGET
CITY WIDE**

Budget Code 1900

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Other Outside Services	19	0	0	0	0	0
Memberships & Publications	12,348	12,346	12,346	12,346	12,346	9,167
TOTAL EXPENDITURES	12,367	12,346	12,346	12,346	12,346	9,167

LESS REVENUES:

Taxes

Tax Levy	13,449,840	14,573,664	14,573,664	5,067,596	14,573,664	15,243,285
Tax Roll Overrun	1	0	0	0	0	0
Omitted Taxes	12,636	1,618	1,618	18	18	0
Excess TIF Increment Distribution	286,304	0	0	0	0	0
Mobile Home Fees	50,453	47,700	47,700	31,360	48,400	46,000
Interest & Penalties	27,519	21,000	21,000	12,322	21,000	22,000
Water Utility-In Lieu of Taxes	877,398	1,218,417	1,218,417	1,269,596	1,269,596	1,347,645
Housing Authority-In Lieu of Taxes	65,405	64,310	64,310	73,745	73,745	63,235
Other Tax Exempt-In Lieu of Taxes	33,582	35,382	35,382	35,382	35,382	36,974
Total Taxes	14,803,138	15,962,091	15,962,091	6,490,019	16,021,805	16,759,139

Licenses & Permits

Cable TV Franchise Fee	453,925	462,000	462,000	271,483	462,000	472,000
Total Licenses & Permits	453,925	462,000	462,000	271,483	462,000	472,000

Intergovernmental Revenues

State Shared Revenue	6,400,764	6,185,206	6,185,206	927,781	6,187,074	6,181,948
State Expenditure Restraint	746,351	636,993	636,993	636,994	629,499	597,419
State Computer Equipment Aid	246,249	267,908	267,908	267,909	267,908	237,230
Payment for Municipal Services	220,875	206,229	206,229	208,152	208,152	200,752
DNR in Lieu of Taxes	342	336	336	350	350	336
Town of FDL Utility Component	114,667	113,525	113,525	0	113,525	112,390
Transit Agreement-Non ADA/Elderly	95,473	98,632	98,632	56,806	98,632	98,632
Total Intergovernmental Revenues	7,824,721	7,508,829	7,508,829	2,097,992	7,505,140	7,428,707

Interest & Rent

Interest on Investment	267,912	350,000	350,000	266,740	275,000	300,000
Rent	540	0	0	0	0	0
Total Interest & Rent	268,452	350,000	350,000	266,740	275,000	300,000

Miscellaneous Revenues

Restitution	0	0	0	0	85,000	0
Miscellaneous	293	0	0	204	147	0
Total Miscellaneous Revenues	293	0	0	204	85,147	0

**CITY OF FOND DU LAC
2011 BUDGET
CITY WIDE**

Budget Code 1900

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Other Financing Sources						
Transfers From Other Funds						
Special Revenue Fund-Transit	40,000	40,000	40,000	40,000	40,000	0
Debt Service Fund	350,897	0	0	0	0	0
Total Transfers From Other Funds	390,897	40,000	40,000	40,000	40,000	0
Fund Balance Applied to Budget	0	512,817	512,817	0	0	863,669
Total Other Financing Sources	390,897	552,817	552,817	40,000	40,000	863,669
TOTAL REVENUES	23,741,426	24,835,737	24,835,737	9,166,438	24,389,092	25,823,515
(INCREASE) DECREASE IN FUND BALANCE	(23,729,059)	(24,823,391)	(24,823,391)	(9,154,092)	(24,376,746)	(25,814,348)

**City of Fond du Lac
2011 Adopted Budget
Special Revenue Funds**

Table of Contents

	<u>Page</u>
Special Revenue Funds - Description	1
Special Revenue Funds - Summary	2
Library Fund.....	3
City Grant Programs Fund	8
Ambulance Fund.....	10
Community Projects Fund.....	15
Recycling Program Fund	17
Parking Fund.....	20
Harbor & Boating Facilities Fund	24
Fuel Pump Maintenance Fund	28
Haz Mat Interagency Agreement Fund	31
Tax Incremental Financing Fund.....	34
Fond du Lac Area Transit	38

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, tax incremental financing and transit.

**CITY OF FOND DU LAC
2011 BUDGET
SPECIAL REVENUE FUNDS SUMMARY**

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	5,407,691	5,545,813	5,545,313	3,501,333	5,570,068	5,785,551
Contractual Services	2,239,248	2,312,382	2,313,188	1,341,910	2,303,910	2,429,892
Materials & Supplies	1,029,254	1,087,012	1,090,132	712,981	1,088,406	1,069,314
Utilities	160,213	185,726	182,880	96,641	169,355	165,883
Other	991,825	173,986	173,986	83,500	83,500	219,995
Miscellaneous	0	100	100	0	100	100
Taxes	15,169	17,900	17,900	10,073	16,150	19,000
Expense Transfers	(2,007)	0	0	(3,059)	(3,059)	0
Capital Outlay	0	0	0	7,396	1,840,000	55,000
Other Financing Uses	2,135,625	909,177	909,177	826,986	945,635	800,657
TOTAL EXPENDITURES	11,977,018	10,232,096	10,232,676	6,577,761	12,014,065	10,545,392
REVENUES						
Tax Levy Support	3,661,643	4,544,118	4,544,118	4,544,118	4,544,118	4,711,906
Tax Increments	1,738,229	376,248	376,248	414,265	414,266	573,334
Intergovernmental Revenues	2,439,946	2,452,332	2,452,332	2,165,603	2,511,588	2,449,711
Public Charges for Services	1,967,126	1,997,372	1,997,372	1,419,947	1,972,728	2,119,473
Fines, Forfeits & Penalties	148,909	158,030	158,030	90,362	174,530	144,148
Interest & Rent	3,440	3,000	3,000	2,673	3,000	3,000
Miscellaneous	426,285	310,390	310,390	321,010	400,037	376,506
Other Financing Sources	394,148	7,500	7,500	7,500	2,335,089	7,500
TOTAL REVENUES	10,779,726	9,848,990	9,848,990	8,965,478	12,355,356	10,385,578
INCREASE (DECREASE) IN FUND BALANCE	(1,197,292)	(383,106)	(383,686)	2,387,717	341,291	(159,814)

Library

Appropriation Summary

Expenditures	\$2,792,746
Less revenues	\$2,784,248
(Increase) Decrease-Fund Balance	<u>\$8,498</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 2.7% from 2010.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	31.13	32.44

**CITY OF FOND DU LAC
2011 BUDGET
LIBRARY**

Budget Code 2000

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	1,867,740	1,910,772	1,910,772	1,259,267	1,969,665	1,934,696
Contractual Services	220,298	244,090	243,140	186,231	234,510	242,394
Materials & Supplies	436,349	492,153	495,949	313,830	471,586	492,551
Utilities	68,792	84,799	81,953	40,160	71,568	73,724
Other	62,960	0	0	3,681	3,681	0
Operating Transfers Out	0	0	0	4,115	20,575	49,381
TOTAL EXPENDITURES	2,656,139	2,731,814	2,731,814	1,807,284	2,771,585	2,792,746
LESS REVENUES:						
Taxes	1,732,485	1,735,585	1,735,585	1,735,585	1,735,585	1,782,300
Intergovernmental Revenues	770,070	841,200	841,200	823,077	823,077	823,991
Public Charges for Services	10,742	9,772	9,772	7,842	11,900	16,113
Fines & Rentals	65,416	64,880	64,880	41,473	81,380	50,998
Miscellaneous Revenues	111,413	80,377	80,377	56,223	114,618	110,846
TOTAL REVENUES	2,690,126	2,731,814	2,731,814	2,664,200	2,766,560	2,784,248
INCREASE (DECREASE) IN FUND BALANCE	33,987	0	0	856,916	(5,025)	(8,498)

Projection of Fund Balance as of December 31, 2010 and December 31, 2011

January 1, 2010 balance		\$ 14,292
Net change from 2010 operations		
Revenues	\$ 2,766,560	
Expenditures	2,771,585	(5,025)
December 31, 2010 projected balance		<u>\$ 9,267</u>
Net change from 2011 operations		
Revenues	\$ 2,784,248	
Expenditures	2,792,746	(8,498)
December 31, 2011 projected balance		<u>\$ 769</u>

**CITY OF FOND DU LAC
2011 BUDGET
LIBRARY**

Budget Code 2000

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	1,312,806	1,322,876	1,322,876	839,276	1,302,434	1,300,342
Overtime Payments	58	0	0	0	0	0
Total Salaries & Wages	1,312,864	1,322,876	1,322,876	839,276	1,302,434	1,300,342
Fringe Benefits						
Wisconsin Retirement	129,708	141,828	141,828	86,981	139,057	145,482
Social Security-Employer	96,414	101,200	101,200	61,731	99,636	99,476
Worker's Comp Make Whole	0	0	0	(43)	(43)	0
Employee Group Health Insurance	293,833	334,154	334,154	225,717	348,516	368,640
Employee Group Life Insurance	6,603	7,010	7,010	4,309	7,386	6,517
Dependent Group Life Insurance	94	64	64	62	64	64
Unemployment Compensation	78	0	0	0	0	0
Retiree Health Insurance Credits	28,146	3,640	3,640	41,234	72,615	14,175
Total Fringe Benefits	554,876	587,896	587,896	419,991	667,231	634,354
Total Personal Services	1,867,740	1,910,772	1,910,772	1,259,267	1,969,665	1,934,696
Contractual Services						
Other Outside Services	1,197	2,510	2,510	763	2,510	2,508
Administrative Fees	25,636	26,915	26,915	17,934	26,915	28,302
Auditing Fees	834	859	859	672	859	884
Collection Company Services	6,026	7,500	7,500	3,006	7,000	7,000
Custodial Services	25,977	25,895	25,895	17,757	25,977	26,000
Garbage/Recycling Services	1,494	1,515	1,515	1,289	1,515	1,515
Lawn Care/Snow Removal	403	500	500	0	0	500
Processing Fee	903	600	600	615	815	1,000
Elevator Contract	1,296	1,239	1,239	0	1,239	1,300
Rent Other	8,064	8,175	8,175	3,391	8,064	8,175
Automation	131,270	148,432	147,482	129,134	144,432	146,268
Worker's Compensation	5,265	4,889	4,889	3,792	4,889	4,588
Property & Liability Insurance	11,933	15,061	15,061	7,878	10,295	14,354
Total Contractual	220,298	244,090	243,140	186,231	234,510	242,394
Materials & Supplies						
Maintenance-Buildings	16,696	13,500	16,346	11,782	16,346	18,500
Maintenance-Bookmobile Maint/Fuel	3,222	5,000	5,000	4,483	5,000	0
Maintenance-Photocopier	1,459	1,500	2,450	1,513	2,450	8,245
Maintenance-Bookmobile Repairs	708	21,000	21,000	3,659	3,659	500
Advertising	714	500	500	462	462	500
Postage	12,758	13,650	13,650	6,492	13,000	13,226
Education & Training	3,930	5,000	5,000	4,170	5,000	5,000
Municipal Business	73	200	200	0	200	200
Education & Memberships	1,010	1,141	1,141	1,057	1,391	1,500
Office Supplies	15,752	14,500	15,500	12,797	14,500	14,500
Custodial Supplies	4,529	5,000	5,000	3,014	5,000	5,000
General Supplies	492	700	700	344	700	1,000
Equipment < \$5,000	395	0	0	0	0	2,000
Catalog Supplies	24,986	27,627	27,627	23,833	27,000	30,000

**CITY OF FOND DU LAC
2011 BUDGET
LIBRARY**

Budget Code 2000

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Audio Visual	88,727	87,681	87,681	78,093	106,726	109,835
Books	212,530	235,730	235,730	122,416	211,730	220,045
Electronic Media	23,511	27,000	27,000	27,000	27,000	27,000
Printing/Coin-Op Supplies	0	1,000	1,000	998	998	500
Microfilm	964	1,000	1,000	0	1,000	1,000
Periodicals	16,017	16,424	16,424	4,778	16,424	16,000
Programming	7,876	14,000	13,000	6,939	13,000	18,000
Total Materials & Supplies	436,349	492,153	495,949	313,830	471,586	492,551
Utilities						
Telephone	5,297	5,424	5,424	3,082	5,424	5,424
Electricity	53,908	57,750	57,750	32,169	55,644	57,000
Natural Gas	6,200	18,125	15,279	3,034	7,000	7,300
Water & Sewer Charges	3,387	3,500	3,500	1,875	3,500	4,000
Total Utilities	68,792	84,799	81,953	40,160	71,568	73,724
Other						
Contribution/Grant Expenses	62,658	0	0	3,681	3,681	0
Miscellaneous Expend-Library Cash	302	0	0	0	0	0
Total Other	62,960	0	0	3,681	3,681	0
Operating Transfers Out						
Debt Service Fund	0	0	0	4,115	20,575	49,381
Total Operating Transfers Out	0	0	0	4,115	20,575	49,381
TOTAL EXPENDITURES	2,656,139	2,731,814	2,731,814	1,807,284	2,771,585	2,792,746
LESS REVENUES:						
Taxes						
Tax Levy	1,732,485	1,735,585	1,735,585	1,735,585	1,735,585	1,782,300
Total Taxes	1,732,485	1,735,585	1,735,585	1,735,585	1,735,585	1,782,300
Intergovernmental Revenues						
Fond du Lac County	747,256	819,385	819,385	801,385	801,385	801,385
Reimb Other Counties	22,814	21,815	21,815	21,692	21,692	22,606
Total Intergovernmental Revenues	770,070	841,200	841,200	823,077	823,077	823,991
Public Charges for Services						
Coin-Op	10,742	9,772	9,772	7,842	11,900	16,113
Total Public Charges for Services	10,742	9,772	9,772	7,842	11,900	16,113

**CITY OF FOND DU LAC
2011 BUDGET
LIBRARY**

Budget Code 2000

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Fines & Rentals						
Lost Books-Library	6,700	5,880	5,880	3,576	5,880	5,998
Library Fines	58,716	59,000	59,000	37,897	75,500	45,000
Total Fines & Rentals	65,416	64,880	64,880	41,473	81,380	50,998
Miscellaneous Revenues						
Miscellaneous Grants	71,406	74,000	74,000	40,649	74,000	56,465
Donations	26,770	0	0	13,606	33,981	49,381
Miscellaneous	4,772	6,377	6,377	1,662	6,377	5,000
Interlibrary Loan Requests	8,214	0	0	0	0	0
Art Sales	251	0	0	306	260	0
Total Miscellaneous Revenues	111,413	80,377	80,377	56,223	114,618	110,846
TOTAL REVENUES	2,690,126	2,731,814	2,731,814	2,664,200	2,766,560	2,784,248
INCREASE (DECREASE) IN FUND BALANCE	33,987	0	0	856,916	(5,025)	(8,498)

City Grant Programs

Appropriation Summary

Expenditures	\$30,800
Less revenues	\$27,900
(Increase) Decrease-Fund Balance	<u>\$ 2,900</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>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
CITY GRANT PROGRAMS**

Budget Codes 2110, 2120, 2140, & 2150

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	1,615	2,000	2,000	0	2,000	2,000
Materials & Supplies	41,812	26,800	26,800	35,429	75,999	28,800
Other Financing Uses	0	0	0	0	0	0
TOTAL EXPENDITURES	43,427	28,800	28,800	35,429	77,999	30,800
REVENUES						
Intergovernmental Revenues	25,257	27,900	27,900	84,477	88,127	27,900
TOTAL REVENUES	25,257	27,900	27,900	84,477	88,127	27,900
INCREASE (DECREASE) IN FUND BALANCE	(18,170)	(900)	(900)	49,048	10,128	(2,900)

Projection of Fund Balance as of December 31, 2010 and December 31, 2011

January 1, 2010 balance						\$32,504
Net change from 2010 operations						
Revenues					\$88,127	
Expenditures					77,999	10,128
December 31, 2010 projected balance						<u>\$42,632</u>
Net change from 2011 operations						
Revenues					\$27,900	
Expenditures					30,800	(2,900)
December 31, 2011 projected balance						<u>\$39,732</u>

Ambulance Fund

Appropriation Summary

Expenditures	\$3,535,077
Less revenues	\$3,516,564
(Increase) Decrease-Fund Balance	<u>\$ 18,513</u>

Purpose And Activities

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

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

Budget Comments

This budget maintains the current level of service. The property tax levy subsidy transfer from the General Fund is \$1,970,083. The budget includes an increase in ambulance rates. Total staffing of fire and ambulance combined remains at 67, but the allocation of position cost has shifted slightly by 1 FTE (Full time equivalent) from the Fire budget to the Ambulance budget. The fund balance represents amounts set aside for ambulance capital equipment replacement and inventory.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	28.00	29.00

**CITY OF FOND DU LAC
2011 BUDGET
AMBULANCE**

Budget Code 2200

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	2,666,336	2,798,012	2,797,512	1,707,862	2,769,971	3,008,851
Contractual Services	254,865	290,231	290,521	176,587	281,667	298,655
Material & Supplies	133,888	154,408	155,198	111,244	159,908	169,892
Utilities	14,993	16,517	16,517	10,324	16,517	16,679
Expense Transfers	(2,007)	0	0	0	0	0
Other Financing Uses	29,000	190,000	190,000	189,051	189,051	36,000
TOTAL EXPENDITURES	3,097,075	3,449,168	3,449,748	2,195,068	3,417,114	3,535,077
LESS REVENUES:						
Taxes	1,048,897	2,028,343	2,028,343	2,028,343	2,028,343	1,969,006
Intergovernmental Revenues	228,776	261,410	261,410	260,362	260,362	278,698
Public Charges for Services	1,183,771	1,164,000	1,164,000	865,855	1,183,145	1,268,860
Miscellaneous Revenues	2,220	0	0	0	0	0
Other Financing Sources	29,000	0	0	0	0	0
TOTAL REVENUES	2,492,664	3,453,753	3,453,753	3,154,560	3,471,850	3,516,564
INCREASE (DECREASE) IN FUND BALANCE	(604,411)	4,585	4,005	959,492	54,736	(18,513)

Projection of Fund Balance as of December 31, 2010 and December 31, 2011

January 1, 2010 balance					233,777
Net change from 2010 operations					
Revenues				3,471,850	
Expenditures				3,417,114	54,736
December 31, 2010 projected balance					288,513
Net change from 2011 operations					
Revenues				3,516,564	
Expenditures				3,535,077	(18,513)
December 31, 2011 projected balance					<u>270,000</u>

**CITY OF FOND DU LAC
2011 BUDGET
AMBULANCE**

Budget Code 2200

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	1,616,123	1,685,488	1,685,488	1,004,644	1,659,320	1,748,271
Overtime Payments	142,682	148,570	148,570	69,518	117,200	155,451
Job Class Premium Pay	2,862	6,250	5,750	2,101	3,400	6,250
EMT Certification Pay	481	837	837	317	466	545
Ambulance Transfer Pay	17,438	24,000	24,000	13,931	21,244	24,000
Ambulance Duty Pay	5	0	0	2	6	0
Special Rescue Team Pay	6,073	6,175	6,175	3,512	5,135	5,175
Education Pay	12,807	13,391	13,391	8,222	12,941	13,332
Holiday Pay	72,242	72,712	72,712	41,502	70,142	75,198
Paramedic Certification Pay	289	0	0	125	133	0
Total Salaries & Wages	1,871,002	1,957,423	1,956,923	1,143,874	1,889,987	2,028,222
Fringe Benefits						
Wisconsin Retirement	383,447	394,662	394,662	255,685	406,942	471,129
Social Security-Employer	28,346	30,463	30,463	17,410	30,400	31,648
Worker's Comp Make Whole	7,082	0	0	15,095	17,500	0
Employee Group Health Insurance	359,095	402,887	402,887	267,024	412,122	461,925
Employee Group Life Insurance	8,825	9,213	9,213	6,356	9,633	10,394
Dependent Group Life Insurance	15	16	16	26	39	40
Retiree Health Insurance Credits	8,524	3,348	3,348	2,392	3,348	5,493
Total Fringe Benefits	795,334	840,589	840,589	563,988	879,984	980,629
Total Personal Services	2,666,336	2,798,012	2,797,512	1,707,862	2,769,971	3,008,851
Contractual Services						
Administrative Fees	76,580	81,567	81,567	54,375	81,567	82,645
Auditing Fees	418	431	431	337	431	444
Other Outside Services	109,477	117,877	117,877	69,844	117,877	120,175
Data Processing Services	15,619	20,583	20,873	13,722	20,873	24,491
Worker's Compensation	44,194	51,301	51,301	28,263	46,327	51,357
Property & Liability Insurance	8,577	18,472	18,472	10,046	14,592	19,543
Total Contractual Services	254,865	290,231	290,521	176,587	281,667	298,655
Materials & Supplies						
Maintenance-Buildings	5,353	3,900	4,400	3,988	4,400	3,964
Maintenance-Automotive	14,465	18,000	18,290	20,151	23,000	23,000
Maintenance-All Other Equipment	7,933	7,900	7,900	6,702	7,900	9,200
Maintenance-Roads & Walks	0	0	0	0	0	1,000
Printing	49	450	450	405	450	950
Postage	10	100	100	3	100	100
Education & Training	6,078	12,555	12,345	4,317	12,345	12,805
Municipal Business	336	700	700	189	700	700
Memberships & Publications	0	290	500	500	500	640
Educational Services	1,524	2,500	2,500	1,169	2,500	2,500

**CITY OF FOND DU LAC
2011 BUDGET
AMBULANCE**

Budget Code 2200

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Motor Vehicle Supplies	18,203	23,500	23,500	16,782	23,500	26,090
Medical & Laboratory Supplies	49,145	49,153	49,153	35,725	49,153	54,000
EMS Public Education Supplies	0	0	0	0	0	1,000
General Supplies	241	390	390	145	390	400
Equipment < \$5,000	3,340	3,600	3,600	1,257	3,600	2,500
Hardware/Software < \$5,000	0	600	600	0	600	300
Chemicals & Ordnance	2,634	2,800	2,800	1,957	2,800	2,800
Clothing Expense	24,577	27,970	27,970	17,954	27,970	27,943
Total Material & Supplies	133,888	154,408	155,198	111,244	159,908	169,892
Utilities						
Telephone	836	920	920	587	920	920
Cellular Phone	1,944	1,700	1,700	555	1,700	1,700
Other Communications	2,449	2,500	2,500	1,817	2,500	4,160
Water & Sewer	1,653	1,906	1,906	922	1,906	1,525
Electricity	5,918	6,591	6,591	4,749	6,591	5,329
Natural Gas	2,193	2,900	2,900	1,694	2,900	3,045
Total Utilities	14,993	16,517	16,517	10,324	16,517	16,679
Expense Transfers						
Expense Transfers	(2,007)	0	0	0	0	0
Total Expense Transfers	(2,007)	0	0	0	0	0
Capital Outlay						
Outlay-Computer Hardware	0	0	0	0	0	5,000
Total Capital Outlay	0	0	0	0	0	5,000
Other Financing Uses						
Operating Transfer to Capital Projects Fund	29,000	190,000	190,000	189,051	189,051	36,000
Total Financing Uses	29,000	190,000	190,000	189,051	189,051	36,000
TOTAL EXPENDITURES	3,097,075	3,449,168	3,449,748	2,195,068	3,417,114	3,535,077
LESS REVENUES:						
Taxes						
Tax Levy Support	1,048,897	2,028,343	2,028,343	2,028,343	2,028,343	1,969,006
Total Taxes	1,048,897	2,028,343	2,028,343	2,028,343	2,028,343	1,969,006
Intergovernmental Revenues						
County Ambulance Subsidy	104,786	105,834	105,834	104,786	104,786	104,786
Towns-Ambulance	123,990	155,576	155,576	155,576	155,576	173,912
Total Intergovernmental Revenues	228,776	261,410	261,410	260,362	260,362	278,698

**CITY OF FOND DU LAC
2011 BUDGET
AMBULANCE**

Budget Code 2200

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Public Charges for Services						
Ambulance Billings	1,898,932	1,928,000	1,928,000	1,266,373	1,896,860	2,371,158
Regulated Ambulance W/O's	(463,615)	(533,520)	(533,520)	(353,632)	(470,520)	(851,818)
Uncollectible Ambulance	(190,546)	(150,480)	(150,480)	(67,164)	(183,480)	(190,480)
Uncollectible Ambulance-Allowance	(81,000)	(100,000)	(100,000)	0	(80,000)	(80,000)
Net Ambulance Billings	<u>1,163,771</u>	<u>1,144,000</u>	<u>1,144,000</u>	<u>845,577</u>	<u>1,162,860</u>	<u>1,248,860</u>
Quad Graphics Contract	20,000	20,000	20,000	20,000	20,000	20,000
Miscellaneous Public Safety	0	0	0	278	285	0
Public Charges for Services	<u>1,183,771</u>	<u>1,164,000</u>	<u>1,164,000</u>	<u>865,855</u>	<u>1,183,145</u>	<u>1,268,860</u>
 Miscellaneous Revenues						
Miscellaneous	2,220	0	0	0	0	0
Total Miscellaneous Revenues	<u>2,220</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Other Financing Sources						
Fund Balance Applied to Budget	<u>29,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Other Financing Sources	<u>29,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 TOTAL REVENUES	<u>2,492,664</u>	<u>3,453,753</u>	<u>3,453,753</u>	<u>3,154,560</u>	<u>3,471,850</u>	<u>3,516,564</u>
 INCREASE (DECREASE) IN FUND BALANCE	<u>(604,411)</u>	<u>4,585</u>	<u>4,005</u>	<u>959,492</u>	<u>54,736</u>	<u>(18,513)</u>

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>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
COMMUNITY PROJECTS**

Budget Codes 2250 to 2287

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Materials & Supplies	129,384	76,519	76,519	48,204	76,519	76,519
TOTAL EXPENDITURES	129,384	76,519	76,519	48,204	76,519	76,519
REVENUES						
Intergovernmental Revenues	39,600	24,719	24,719	807	24,719	22,379
Public Charges for Services	0	0	0	0	0	0
Miscellaneous	80,417	41,775	41,775	95,157	95,157	44,115
Other Financing Sources	10,257	0	0	0	0	0
TOTAL REVENUES	130,274	66,494	66,494	95,964	119,876	66,494
INCREASE (DECREASE) IN FUND BALANCE	890	(10,025)	(10,025)	47,760	43,357	(10,025)

Projection of Fund Balance as of December 31, 2010 and December 31, 2011

January 1, 2010 balance			\$66,042
Net change from 2010 operations			
Revenues	\$119,876		
Expenditures	76,519	43,357	
December 31, 2010 projected balance			<u>\$109,399</u>
Net change from 2011 operations			
Revenues	\$66,494		
Expenditures	76,519	(10,025)	
December 31, 2011 projected balance			<u>\$99,374</u>

Recycling

Appropriation Summary

Expenditures	\$896,150
Less revenues	\$892,228
(Increase) Decrease-Fund Balance	<u>\$3,922</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 2011 budget includes the use of fund balance of \$3,922 from previous years to reduce the property tax levy.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
RECYCLING FUND**

Budget Code 2170

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	835,002	806,000	806,000	358,674	806,000	895,200
Materials & Supplies	145	950	950	100	950	950
TOTAL EXPENDITURES	835,147	806,950	806,950	358,774	806,950	896,150
LESS REVENUES:						
Taxes	606,908	506,837	506,837	506,837	506,837	682,228
Intergovernmental Revenues	214,107	210,000	210,000	225,264	225,264	210,000
Public Charges for Services	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0
TOTAL REVENUES	821,015	716,837	716,837	732,101	732,101	892,228
INCREASE (DECREASE) IN FUND BALANCE	(14,132)	(90,113)	(90,113)	373,327	(74,849)	(3,922)

Projection of Fund Balance as of December 31, 2010 and December 31, 2011

January 1, 2010 balance		78,771
Net change from 2010 operations		
Revenues	732,101	
Expenditures	806,950	(74,849)
December 31, 2010 projected balance		<u>3,922</u>
Net change from 2011 operations		
Revenues	892,228	
Expenditures	896,150	(3,922)
December 31, 2011 projected balance		<u>0</u>

**CITY OF FOND DU LAC
2011 BUDGET
RECYCLING FUND**

Budget Code 2170

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services						
Administrative Fees	12,000	12,000	12,000	8,000	12,000	12,000
Other Outside Services	823,002	794,000	794,000	350,674	794,000	883,200
Total Contractual Services	835,002	806,000	806,000	358,674	806,000	895,200
Materials & Supplies						
Printing	145	200	200	0	200	200
Postage	0	250	250	0	250	250
General Supplies	0	500	500	100	500	500
Total Materials & Supplies	145	950	950	100	950	950
TOTAL EXPENDITURES	835,147	806,950	806,950	358,774	806,950	896,150
LESS REVENUES:						
Taxes						
Tax Levy Support	606,908	506,837	506,837	506,837	506,837	682,228
Total Taxes	606,908	506,837	506,837	506,837	506,837	682,228
Intergovernmental Revenues						
Recycling Grant	214,107	210,000	210,000	225,264	225,264	210,000
Total Intergovernmental Revenues	214,107	210,000	210,000	225,264	225,264	210,000
TOTAL REVENUES	821,015	716,837	716,837	732,101	732,101	892,228
INCREASE (DECREASE) IN FUND BALANCE	(14,132)	(90,113)	(90,113)	373,327	(74,849)	(3,922)

Parking Fund

Appropriation Summary

Expenditures	\$458,922
Less revenues	\$473,000
(Increase) Decrease-Fund Balance	<u><u>(\$14,078)</u></u>

Purpose And Activities

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

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

Budget Comments

This budget 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. An increase in meter rates is included for 2011. There are no increases in lot permit fees in this budget. The fund has a projected deficit of \$58,441 at the end of 2011.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	3.00	3.00

**CITY OF FOND DU LAC
2011 BUDGET
PARKING FUND**

Budget Code 2300 & 2305

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	250,873	232,570	232,570	148,492	230,005	226,652
Contractual Services	86,524	92,660	92,660	61,477	88,928	91,836
Materials & Supplies	63,170	77,404	77,404	26,635	53,430	79,904
Utilities	46,548	47,930	47,930	27,645	47,930	41,530
Sales Tax	15,169	17,900	17,900	10,073	16,150	19,000
TOTAL EXPENDITURES	462,284	468,464	468,464	274,322	436,443	458,922
LESS REVENUES:						
Charges for Services	334,404	358,000	358,000	208,349	323,000	380,000
Fines & Penalties	83,452	93,000	93,000	48,839	93,000	93,000
Miscellaneous	83	0	0	0	0	0
TOTAL REVENUES	417,939	451,000	451,000	257,188	416,000	473,000
INCREASE (DECREASE) IN FUND BALANCE	(44,345)	(17,464)	(17,464)	(17,134)	(20,443)	14,078

Projection of Fund Balance as of December 31, 2010 and December 31, 2011

January 1, 2010 balance		(52,076)
Net change from 2010 operations		
Revenues	416,000	
Expenditures	436,443	(20,443)
December 31, 2010 projected balance		<u>(72,519)</u>
Net change from 2011 operations		
Revenues	473,000	
Expenditures	458,922	14,078
December 31, 2011 projected balance		<u>(58,441)</u>

**CITY OF FOND DU LAC
2011 BUDGET
PARKING FUND**

Budget Codes 2300 & 2305

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	149,283	140,329	140,329	86,898	140,329	140,329
Temporary Payroll	5,065	5,065	5,065	3,546	4,500	5,065
Overtime Payments	3,743	5,000	5,000	1,928	3,000	5,000
Total Salaries & Wages	158,091	150,394	150,394	92,372	147,829	150,394
Fringe Benefits						
Wisconsin Retirement	14,791	15,986	15,986	9,613	15,986	16,857
Social Security-Employer	11,893	11,505	11,505	6,915	11,505	11,505
Employee Group Health Insurance	37,445	42,762	42,762	27,960	42,762	47,100
Employee Group Life Insurance	658	758	758	467	758	796
Worker's Comp Make Whole	50	0	0	0	0	0
Retiree Health Insurance Credits	27,945	11,165	11,165	11,165	11,165	0
Total Fringe Benefits	92,782	82,176	82,176	56,120	82,176	76,258
Total Personal Services	250,873	232,570	232,570	148,492	230,005	226,652
Contractual Services						
Administrative Fees	53,585	62,927	62,927	41,951	62,927	64,010
Auditing Fees	612	631	631	494	631	650
Other Outside Services	13,732	11,602	11,602	10,130	11,602	12,252
Data Processing	6,826	5,415	5,415	3,610	5,415	3,449
Worker's Compensation	5,945	4,828	4,828	2,510	4,828	4,476
Property & Liability Insurance	5,824	7,257	7,257	2,782	3,525	6,999
Total Contractual Services	86,524	92,660	92,660	61,477	88,928	91,836
Materials & Supplies						
Maintenance-Automotive	2,576	4,500	4,500	475	4,500	4,500
Maintenance-All Other Equipment	320	600	600	23	600	600
Maintenance-Roads & Walks	51,448	60,500	60,500	20,549	37,000	63,000
Printing	1,838	2,400	2,400	1,612	2,400	2,400
Postage	54	150	150	0	150	150
Education & Training	0	400	400	0	0	400
CDL License	74	74	74	0	0	74
Office Supplies	62	500	500	64	500	500
Motor Vehicle Supplies	3,055	3,000	3,000	2,164	3,000	3,000
Custodial Supplies	297	450	450	0	450	450
General Supplies	2,645	4,000	4,000	1,403	4,000	4,000
Botanical & Agricultural	204	200	200	0	200	200
Clothing Expense	597	630	630	345	630	630
Total Materials & Supplies	63,170	77,404	77,404	26,635	53,430	79,904

**CITY OF FOND DU LAC
2011 BUDGET
PARKING FUND**

Budget Codes 2300 & 2305

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Utilities						
Telephone	130	150	150	94	150	150
Cellular Phone	626	1,080	1,080	865	1,080	1,080
Electricity	45,792	46,400	46,400	26,686	46,400	40,000
Water & Sewer Charges	0	300	300	0	300	300
Total Utilities	46,548	47,930	47,930	27,645	47,930	41,530
 Sales Tax						
Wisconsin Sales Tax	15,169	17,900	17,900	10,073	16,150	19,000
Total Sales Tax	15,169	17,900	17,900	10,073	16,150	19,000
 TOTAL EXPENDITURES	462,284	468,464	468,464	274,322	436,443	458,922
 LESS REVENUES:						
Charges for Services						
Meter Revenue-Streets	81,893	88,000	88,000	54,548	82,000	110,000
Meter Revenue-Lots	62,325	64,000	64,000	42,334	65,000	90,000
Permit Revenue-Lots	86,001	94,000	94,000	47,004	76,000	80,000
Permit Revenue-Macy	74,297	80,000	80,000	40,479	68,000	68,000
Permit Revenue-Portland	29,888	32,000	32,000	23,984	32,000	32,000
Total Charges for Services	334,404	358,000	358,000	208,349	323,000	380,000
 Fines & Penalties						
Parking Fines	83,452	93,000	93,000	48,839	93,000	93,000
Total Fines & Penalties	83,452	93,000	93,000	48,839	93,000	93,000
 Miscellaneous Revenues						
Property Damage	83	0	0	0	0	0
Total Miscellaneous Revenues	83	0	0	0	0	0
 TOTAL REVENUES	417,939	451,000	451,000	257,188	416,000	473,000
 INCREASE (DECREASE) IN FUND BALANCE	(44,345)	(17,464)	(17,464)	(17,134)	(20,443)	14,078

Harbor & Boating Facilities

Appropriation Summary

Expenditures	\$234,035
Less revenues	\$201,750
(Increase) Decrease-Fund Balance	<u>\$32,285</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 \$83,613 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>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
HARBOR & BOATING FACILITIES**

Budget Code 2220

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	39,122	72,094	74,594	46,934	73,954	76,022
Materials & Supplies	12,629	11,900	9,400	6,510	9,770	8,600
Utilities	12,929	15,800	15,800	8,314	15,800	15,800
Other Financing Uses	111,851	100,756	100,756	15,399	101,155	83,613
TOTAL EXPENDITURES	176,531	200,550	200,550	77,157	200,679	234,035
LESS REVENUES:						
Public Charges for Services	197,735	198,600	198,600	197,863	201,913	198,600
Fines & Forfeitures	41	150	150	50	150	150
Interest & Rent	3,440	3,000	3,000	2,673	3,000	3,000
TOTAL REVENUES	201,216	201,750	201,750	200,586	205,063	201,750
INCREASE (DECREASE) IN FUND BALANCE	24,685	1,200	1,200	123,429	4,384	(32,285)

Projection of Fund Balance as of December 31, 2010 and December 31, 2011

January 1, 2010 balance			196,635
Net change from 2010 operations			
Revenues	205,063		
Expenditures	200,679	4,384	
December 31, 2010 projected balance			<u>201,019</u>
Net change from 2011 operations			
Revenues	201,750		
Expenditures	234,035	(32,285)	
December 31, 2011 projected balance			<u>168,734</u>

**CITY OF FOND DU LAC
2011 BUDGET
HARBOR & BOATING FACILITIES**

Budget Code 2220

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services						
Administrative Fees	13,300	13,561	13,561	9,043	13,561	13,610
Other Outside Services	24,070	56,409	58,909	36,606	58,909	60,361
Property & Liability Insurance	1,752	2,124	2,124	1,285	1,484	2,051
Total Contractual Services	39,122	72,094	74,594	46,934	73,954	76,022
Materials & Supplies						
Maintenance-Buildings	6,392	3,200	3,200	2,556	3,200	3,200
Maintenance-Roads & Walks	238	800	800	0	800	800
Advertising	1,460	3,500	1,000	0	1,000	0
Printing	2,434	2,300	2,300	2,670	2,670	2,500
Postage	427	400	400	282	400	400
Custodial Supplies	460	600	600	544	600	600
General Supplies	1,218	1,100	1,100	458	1,100	1,100
Total Materials & Supplies	12,629	11,900	9,400	6,510	9,770	8,600
Utilities						
Electricity	10,425	12,000	12,000	7,609	12,000	12,000
Natural Gas	1,065	1,300	1,300	705	1,300	1,300
Water & Sewer	1,439	2,500	2,500	0	2,500	2,500
Total Utilities	12,929	15,800	15,800	8,314	15,800	15,800
Operating Transfer Out						
Debt Service	87,825	85,756	85,756	0	85,756	83,613
Capital Projects	24,026	15,000	15,000	15,399	15,399	0
Total Operating Transfer Out	111,851	100,756	100,756	15,399	101,155	83,613
Outlay						
Outlay-Buildings	0	0	0	0	0	30,000
Outlay-Imprvmnts Other than Bldg	0	0	0	0	0	20,000
Total Outlay	0	0	0	0	0	50,000
TOTAL EXPENDITURES	176,531	200,550	200,550	77,157	200,679	234,035
LESS REVENUES:						
Public Charges for Services						
Boat Slips	163,530	160,000	160,000	164,514	164,514	160,000
Boat Launch Fees	34,204	34,000	34,000	29,950	34,000	34,000
Lot Rental-Boats	1	4,600	4,600	3,399	3,399	4,600
Total Public Charges for Services	197,735	198,600	198,600	197,863	201,913	198,600
Fines & Forfeitures						
Parking Fines-Boat Launch	41	150	150	50	150	150
Total Fines & Forfeitures	41	150	150	50	150	150

**CITY OF FOND DU LAC
2011 BUDGET
HARBOR & BOATING FACILITIES**

Budget Code 2220

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Interest & Rent						
Interest on Investment	3,440	3,000	3,000	2,673	3,000	3,000
Total Interest & Rent	3,440	3,000	3,000	2,673	3,000	3,000
TOTAL REVENUES	201,216	201,750	201,750	200,586	205,063	201,750
INCREASE (DECREASE) IN FUND BALANCE	24,685	1,200	1,200	123,429	4,384	(32,285)

Fuel Pump Maintenance

Appropriation Summary

Expenditures	\$4,000
Less revenues	\$48,000
(Increase) Decrease-Fund Balance	<u><u>(\$44,000)</u></u>

Purpose And Activities

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

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

Budget Comments

The fuel pump system is being replaced in 2010 from fund balance accumulated in this fund for that purpose.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
FUEL PUMP MAINTENANCE**

Budget Code 2400

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	10,250	8,000	8,000	2,221	8,000	4,000
Capital Outlay	0	0	0	7,396	240,000	0
TOTAL EXPENDITURES	10,250	8,000	8,000	9,617	248,000	4,000
LESS REVENUES:						
Miscellaneous	41,195	48,000	48,000	33,331	48,000	48,000
TOTAL REVENUES	41,195	48,000	48,000	33,331	48,000	48,000
INCREASE (DECREASE) IN FUND BALANCE	30,945	40,000	40,000	23,714	(200,000)	44,000

Projection of Fund Balance as of December 31, 2010 and December 31, 2011

January 1, 2010 balance		205,360
Net change from 2010 operations		
Revenues	48,000	
Expenditures	248,000	(200,000)
December 31, 2010 projected balance		<u>5,360</u>
Net change from 2011 operations		
Revenues	48,000	
Expenditures	4,000	44,000
December 31, 2011 projected balance		<u>49,360</u>

**CITY OF FOND DU LAC
2011 BUDGET
FUEL PUMP MAINTENANCE**

Budget Code 2400

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services						
Other Outside Services	3,000	0	0	0	0	0
Maintenance-All Other Equipment	7,250	8,000	8,000	2,221	8,000	4,000
Total Contractual Services	10,250	8,000	8,000	2,221	8,000	4,000
Capital Outlay						
Outlay-Machinery, Tools & Instruments	0	0	0	7,396	240,000	0
Total Capital Outlay	0	0	0	7,396	240,000	0
TOTAL EXPENDITURES	10,250	8,000	8,000	9,617	248,000	4,000
LESS REVENUES:						
Miscellaneous						
Miscellaneous Revenues	41,195	48,000	48,000	33,331	48,000	48,000
Total Miscellaneous	41,195	48,000	48,000	33,331	48,000	48,000
TOTAL REVENUES	41,195	48,000	48,000	33,331	48,000	48,000
INCREASE (DECREASE) IN FUND BALANCE	30,945	40,000	40,000	23,714	(200,000)	44,000

Haz Mat Interagency Agreement

Appropriation Summary

Expenditures	\$36,299
Less revenues	\$22,500
(Increase) Decrease-Fund Balance	<u>\$13,799</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>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
HAZ MAT INTERAGENCY AGREEMENT**

Budget Code 2230

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	4,715	9,567	9,567	9,353	9,567	8,884
Materials & Supplies	25,260	28,000	28,000	32,879	38,275	27,315
Miscellaneous	0	100	100	0	100	100
TOTAL EXPENDITURES	29,975	37,667	37,667	42,232	47,942	36,299
LESS REVENUES:						
Intergovernmental Revenues	33,300	15,000	15,000	25,275	25,275	15,000
Public Charges for Services	7,190	0	0	270	270	0
Other Financing Sources	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL REVENUES	47,990	22,500	22,500	33,045	33,045	22,500
INCREASE (DECREASE) IN FUND BALANCE	18,015	(15,167)	(15,167)	(9,187)	(14,897)	(13,799)

Projection of Fund Balance as of December 31, 2010 and December 31, 2011

January 1, 2010 balance		28,750
Net change from 2010 operations		
Revenues	33,045	
Expenditures	47,942	(14,897)
December 31, 2010 projected balance		<u>13,853</u>
Net change from 2011 operations		
Revenues	22,500	
Expenditures	36,299	(13,799)
December 31, 2011 projected balance		<u>54</u>

**CITY OF FOND DU LAC
2011 BUDGET
HAZ MAT INTERAGENCY AGREEMENT**

Budget Code 2230

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services						
Other Outside Services	4,715	9,367	9,367	9,220	9,367	8,684
Data Processing	0	200	200	133	200	200
Total Contractual Services	4,715	9,567	9,567	9,353	9,567	8,884
Materials & Supplies						
Education & Training	5,365	0	0	19,875	19,875	0
Chemicals & Ordnance	0	1,000	1,000	572	1,000	1,000
Miscellaneous Expenditures	19,895	27,000	27,000	12,432	17,400	26,315
Total Materials & Supplies	25,260	28,000	28,000	32,879	38,275	27,315
Miscellaneous						
Uncollectible Accounts Receivable	0	100	100	0	100	100
Total Miscellaneous	0	100	100	0	100	100
TOTAL EXPENDITURES	29,975	37,667	37,667	42,232	47,942	36,299
LESS REVENUES:						
Intergovernmental Revenues						
Fond du Lac County	33,300	15,000	15,000	25,275	25,275	15,000
Total Intergovernmental Revenues	33,300	15,000	15,000	25,275	25,275	15,000
Public Charges for Services						
Miscellaneous Public Safety	7,190	0	0	270	270	0
Public Charges for Services	7,190	0	0	270	270	0
Other Financing Sources						
Operating Transfer from General Fund	7,500	7,500	7,500	7,500	7,500	7,500
Total Other Financing Sources	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL REVENUES	47,990	22,500	22,500	33,045	33,045	22,500
INCREASE (DECREASE) IN FUND BALANCE	18,015	(15,167)	(15,167)	(9,187)	(14,897)	(13,799)

Tax Incremental Financing Districts Fund

Appropriation Summary

Expenditures	\$779,558
Less revenues	\$724,608
(Increase) Decrease-Fund Balance	<u>\$54,950</u>

Purpose And Activities

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

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

Budget Comments

The 2011 budget reclassifies the revenues and expenditures of the Tax Increment Financing Districts from the Debt Service Fund to a separate Special Revenue Fund.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
TAX INCREMENTAL FINANCING DISTRICTS FUND**

Budget Code 2908-2913

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	6,000	5,000	5,000	0	1,750	900
Other	928,865	173,986	173,986	79,819	79,819	219,995
Capital Outlay	0	0	0	0	1,600,000	0
Other Financing Uses	1,822,974	462,193	462,193	462,193	478,626	558,663
TOTAL EXPENDITURES	2,757,839	641,179	641,179	542,012	2,160,195	779,558
REVENUES						
Tax Increments	1,738,229	376,248	376,248	414,265	414,266	573,334
Intergovernmental Revenues	95,306	2,699	2,699	2,004	2,004	2,729
Miscellaneous	177,918	123,238	123,238	122,902	122,902	148,545
Other Financing Sources	347,391	0	0	0	2,111,223	0
TOTAL REVENUES	2,358,844	502,185	502,185	539,171	2,650,395	724,608
INCREASE (DECREASE) IN FUND BALANCE	(398,995)	(138,994)	(138,994)	(2,841)	490,200	(54,950)

**CITY OF FOND DU LAC
2011 BUDGET
TAX INCREMENTAL FINANCING DISTRICTS FUND**

Budget Code 2908-2913

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Contractual Services						
Audit Fees	6,000	0	0	0	0	0
Other Outside Services	0	5,000	5,000	0	1,750	900
Total Contractual Services	6,000	5,000	5,000	0	1,750	900
Other						
Payment of Excess TIF Increments	864,216	0	0	0	0	0
Payments to Developers-TIF	64,649	173,986	173,986	79,819	79,819	219,995
Total Other	928,865	173,986	173,986	79,819	79,819	219,995
Capital Outlay						
Capital Outlay - Economic Development	0	0	0	0	1,600,000	0
Total Capital Outlay	0	0	0	0	1,600,000	0
Other Financing Uses						
Operating Transfers Out						
Operating Transfer-General Fund	350,897	0	0	0	0	0
Operating Transfer-Debt Service Fund	1,049,852	462,193	462,193	462,193	478,626	558,663
Operating Transfer-Capital Projects Fund	422,225	0	0	0	0	0
Total Operating Transfers Out	1,822,974	462,193	462,193	462,193	478,626	558,663
Total Financing Uses	1,822,974	462,193	462,193	462,193	478,626	558,663
TOTAL EXPENDITURES	2,757,839	641,179	641,179	542,012	2,160,195	779,558
REVENUES						
Tax Increments						
TIF #4	30,875	0	0	0	0	0
TIF #6	802,931	0	0	0	0	0
TIF #7	528,175	0	0	0	0	0
TIF #8	15,895	15,895	15,895	16,417	16,418	16,253
TIF #9	64,614	64,614	64,614	66,233	66,233	42,630
TIF #10	230,368	230,368	230,368	251,650	251,650	405,154
TIF #11	65,371	65,371	65,371	70,126	70,126	55,760
TIF #12	0	0	0	9,839	9,839	53,537
Total Tax Increments	1,738,229	376,248	376,248	414,265	414,266	573,334
Intergovernmental Revenues						
State Computer Credits						
State Aids-Computer Credit-TIF 4	901	0	0	0	0	0
State Aids-Computer Credit-TIF 6	15,203	0	0	0	0	0
State Aids-Computer Credit-TIF 7	76,503	0	0	0	0	0
State Aids-Computer Credit-TIF 8	30	30	30	165	165	316
State Aids-Computer Credit-TIF 9	824	824	824	540	540	0
State Aids-Computer Credit-TIF 10	230	230	230	145	145	1,414
State Aids-Computer Credit-TIF 11	1,615	1,615	1,615	1,154	1,154	895
State Aids-Computer Credit-TIF 12	0	0	0	0	0	104
Total State Computer Credits	95,306	2,699	2,699	2,004	2,004	2,729
Total Intergovernmental Revenues	95,306	2,699	2,699	2,004	2,004	2,729

**CITY OF FOND DU LAC
2011 BUDGET
TAX INCREMENTAL FINANCING DISTRICTS FUND**

Budget Code 2908-2913

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Miscellaneous						
Payment from Developer-TIF #9	120,683	123,238	123,238	122,902	122,902	148,545
TIF #10 Special Assessments	57,235	0	0	0	0	0
Total Miscellaneous	177,918	123,238	123,238	122,902	122,902	148,545
Other Financing Sources						
Long-Term Debt Issued						
Proceeds from Long Term Debt	0	0	0	0	1,800,000	0
Total Long-Term Debt Issued	0	0	0	0	1,800,000	0
Operating Transfers In						
Capital Projects Fund	347,391	0	0	0	311,223	0
Total Operating Transfers In	347,391	0	0	0	311,223	0
Total Other Financing Sources	347,391	0	0	0	2,111,223	0
TOTAL REVENUES	2,358,844	502,185	502,185	539,171	2,650,395	724,608
INCREASE (DECREASE) IN FUND BALANCE	(398,995)	(138,994)	(138,994)	(2,841)	490,200	(54,950)

Projection of Fund Balance as of December 31, 2010 and 2011

January 1, 2010 balance					\$	346,832
Net change from 2010 operations						
Revenues					\$	2,650,395
Expenditures						<u>2,160,195</u>
December 31, 2010 projected balance						<u>\$ 837,032</u>
Net change from 2011 operations						
Revenues					\$	724,608
Expenditures						<u>779,558</u>
December 31, 2011 projected balance						<u>\$ 782,082</u>

Fond du Lac Area Transit

Appropriation Summary

Expenditures	\$1,701,286
Less revenues	\$1,628,286
(Increase) Decrease-Fund Balance	<u>\$73,000</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 2011 Transit budget has a 1.8% property tax levy subsidy increase over the 2010 levels.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	8.375	8.375

**CITY OF FOND DU LAC
2011 BUDGET
FOND DU LAC AREA TRANSIT**

Budget Code 2351-2359

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services	622,742	604,459	604,459	385,712	600,427	615,352
Contractual Services	780,857	782,740	781,706	500,433	797,534	810,001
Materials & Supplies	186,617	218,878	219,912	138,150	201,969	184,783
Utilities	16,951	20,680	20,680	10,198	17,540	18,150
Expense Transfers	0	0	0	(3,059)	(3,059)	0
Other Financing Uses (Including Capital)	171,800	156,228	156,228	156,228	156,228	73,000
TOTAL EXPENDITURES	1,778,967	1,782,985	1,782,985	1,187,662	1,770,639	1,701,286
LESS REVENUES:						
Tax Levy Support	273,353	273,353	273,353	273,353	273,353	278,372
Intergovernmental Revenues	1,033,530	1,069,404	1,069,404	744,337	1,062,760	1,069,014
Public Charges for Services	233,284	267,000	267,000	139,768	252,500	255,900
Miscellaneous Revenues	13,039	17,000	17,000	13,397	19,360	25,000
Other Financing Sources	0	0	0	0	216,366	0
TOTAL REVENUES	1,553,206	1,626,757	1,626,757	1,170,855	1,824,339	1,628,286
NET INCREASE (DECREASE) IN FUND BALANCE	(225,761)	(156,228)	(156,228)	(16,807)	53,700	(73,000)

Projection of Fund Balance as of December 31, 2010 and December 31, 2011

January 1, 2010 balance					103,585
Net change from 2010 operations					
Revenues				1,824,339	
Expenditures				1,770,639	53,700
December 31, 2010 projected balance					157,285
Net change from 2011 operations					
Revenues				1,628,286	
Expenditures				1,701,286	(73,000)
December 31, 2011 projected balance					<u>84,285</u>

**CITY OF FOND DU LAC
2011 BUDGET
FOND DU LAC AREA TRANSIT**

Budget Code 2351-2359

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Personal Services						
Salaries & Wages						
Regular Payroll	412,652	401,060	401,060	257,865	401,060	402,226
Overtime Payments	24,164	11,500	11,500	8,400	12,000	12,000
Supervisory Pay	1,809	1,825	1,825	893	1,625	1,700
Shift Premium Pay	232	250	250	133	220	230
Job Class Premium Pay	15	15	15	4	15	15
Total Salaries & Wages	438,872	414,650	414,650	267,295	414,920	416,171
Fringe Benefits						
Wisconsin Retirement	45,626	45,611	45,611	28,995	45,597	45,778
Social Security-Employer	32,781	31,721	31,721	19,577	31,711	31,836
Employee Group Health	98,001	108,258	108,258	66,477	103,921	119,100
Employee Group Life	2,361	2,343	2,343	1,498	2,402	2,451
Dependent Group Life	16	16	16	10	16	16
Retiree Health Insurance Credits	5,085	1,860	1,860	1,860	1,860	0
Total Fringe Benefits	183,870	189,809	189,809	118,417	185,507	199,181
Total Personal Services	622,742	604,459	604,459	385,712	600,427	615,352
Contractual Services						
Administrative Fees	64,120	62,560	62,560	44,338	66,507	66,507
Auditing Fees	999	1,030	1,030	806	1,030	1,061
Maintenance-Contract-Buses	33,276	28,000	28,000	23,722	28,000	28,000
Purchased Transportation Services	631,162	637,610	637,610	389,755	648,210	660,650
Other Outside Services	4,446	1,500	1,500	121	1,500	1,500
Data Processing Services	6,648	7,177	7,177	4,785	7,177	7,200
Worker's Compensation	14,680	14,489	14,489	10,210	15,791	15,836
Property & Liability Insurance	25,526	30,374	26,696	26,696	29,319	29,247
Total Contractual Services	780,857	782,740	781,706	500,433	797,534	810,001
Materials & Supplies						
Maintenance-Buildings	5,508	1,500	2,150	2,516	2,516	2,200
Maintenance-Buildings-Custodial	70	0	0	0	0	0
Maintenance-Office Equipment	0	300	300	61	300	300
Maintenance-All Other Equipment	2,928	250	250	1,207	1,207	1,000
Maintenance-Other	673	800	800	669	800	900
Maintenance-Custodial-Buses	19,243	30,000	30,000	10,780	25,000	25,000
Maintenance-Bus Parts	80,318	76,000	75,000	59,592	70,000	55,000
Maintenance-Tire & Tubes	4,952	4,700	4,700	2,636	4,000	3,883
Advertising	1,257	1,000	1,000	0	1,000	1,000
Printing	3,847	4,000	4,000	68	4,000	4,000
Postage	335	700	700	85	500	500
Travel-Education & Training	1,354	1,128	2,162	748	2,162	1,100
Travel-Municipal Business	413	500	500	72	500	500
Travel-CDL License	74	0	0	0	0	0
Memberships & Publications	1,040	1,100	1,100	1,075	1,100	1,100
Office Supplies	256	300	800	286	800	300
Custodial Supplies	864	1,000	1,350	919	1,350	300
Clothing Expense	251	2,200	1,700	0	1,700	2,200

**CITY OF FOND DU LAC
2011 BUDGET
FOND DU LAC AREA TRANSIT**

Budget Code 2351-2359

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Materials & Supplies- <i>continued</i>						
Diesel Fuel	59,863	90,000	90,000	53,629	80,000	82,000
Gas	701	600	600	572	800	800
Oil	2,670	2,800	2,800	1,701	2,700	2,700
Total Materials & Supplies	186,617	218,878	219,912	138,150	201,969	184,783
Utilities						
Telephone	393	410	410	281	420	430
Cellular Phone	774	720	720	614	720	720
Other Communications	1,429	1,450	1,450	771	1,300	1,400
Water & Sewer Charges	1,394	1,300	1,300	806	1,300	1,300
Electricity	6,968	6,800	6,800	4,489	6,800	6,800
Natural Gas	5,993	10,000	10,000	3,237	7,000	7,500
Total Utilities	16,951	20,680	20,680	10,198	17,540	18,150
Expense Transfers						
Expense Transfers	0	0	0	(3,059)	(3,059)	0
Total Expense Transfers	0	0	0	(3,059)	(3,059)	0
Operating Transfer Out						
General Fund	40,000	40,000	40,000	40,000	40,000	0
Capital Projects	131,800	116,228	116,228	116,228	116,228	73,000
Total Operating Transfer Out	171,800	156,228	156,228	156,228	156,228	73,000
TOTAL EXPENDITURES	1,778,967	1,782,985	1,782,985	1,187,662	1,770,639	1,701,286
LESS REVENUES:						
Taxes						
Tax Levy Support	273,353	273,353	273,353	273,353	273,353	278,372
Total Taxes	273,353	273,353	273,353	273,353	273,353	278,372
Intergovernmental Revenues						
Federal Government	525,680	538,800	538,800	345,480	523,775	526,363
State of Wisconsin	402,568	413,000	413,000	328,118	421,381	424,102
Village of North Fond du Lac	30,950	31,500	31,500	31,879	31,500	32,445
FDL School District	2,300	1,500	1,500	1,648	1,500	1,500
Fond du Lac County	72,032	84,604	84,604	37,212	84,604	84,604
Total Intergovernmental Revenues	1,033,530	1,069,404	1,069,404	744,337	1,062,760	1,069,014
Public Charges for Services						
Farebox	49,151	51,000	51,000	32,412	51,000	52,000
Daily Pass	2,858	2,600	2,600	756	2,000	2,000
Monthly Pass	46,045	55,000	55,000	30,241	55,000	55,000
School Tripper	4,627	5,000	5,000	2,137	4,500	4,500
Handivan	45,551	45,000	45,000	29,208	40,000	40,000
Jobtrans	38,170	50,000	50,000	25,420	43,000	44,000
Non ADA-Specialized County	46,882	58,400	58,400	19,594	57,000	58,400
Total Public Charges for Services	233,284	267,000	267,000	139,768	252,500	255,900

**CITY OF FOND DU LAC
2011 BUDGET
FOND DU LAC AREA TRANSIT**

Budget Code 2351-2359

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Miscellaneous Revenues						
Other Equipment & Property	0	0	0	6,475	6,860	8,000
Advertising Revenues	12,000	12,000	12,000	8,000	12,000	12,000
Interest on Investment	1,039	5,000	5,000	(1,078)	500	5,000
Total Miscellaneous Revenues	13,039	17,000	17,000	13,397	19,360	25,000
Other Financing Sources						
Transfer from Capital Projects Fund	0	0	0	0	216,366	0
Total Other Financing Sources	0	0	0	0	216,366	0
TOTAL REVENUES	1,553,206	1,626,757	1,626,757	1,170,855	1,824,339	1,628,286
NET INCREASE (DECREASE) IN FUND BALANCE	(225,761)	(156,228)	(156,228)	(16,807)	53,700	(73,000)

**City of Fond du Lac
2011 Adopted Budget
Debt Service Funds**

Table of Contents

	<u>Page</u>
Debt Service Fund - Description	1
Appropriation Summary	2
Revenues and Expenditures - Summary Level	3
Detailed Revenues, Expenditures and Projection of Fund Balance	4

DEBT SERVICE FUND

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

Debt Service Fund

Appropriation Summary

Expenditures	\$5,198,220
Less revenues	\$4,067,827
(Increase) Decrease-Fund Balance	<u>\$1,130,393</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

The property tax levy is reduced by \$400,000 due to the refinancing of existing debt earlier in 2010. The budget includes additional debt refinancing of \$10,725,000 in 2011. Fund balance of \$1,130,000 is applied in 2011.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
DEBT SERVICE FUND**

Budget Code 3000

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Principal	\$ 2,754,937	\$ 2,845,000	\$ 2,845,000	\$ 2,150,293	\$ 2,250,293	\$ 1,600,000
Interest	2,628,258	3,034,099	3,034,099	3,077,503	3,104,066	3,542,764
Paying Agent Fees	6,875	7,800	7,800	5,250	7,200	6,075
Debt Issue Costs	77,806	0	0	113,375	113,375	0
Capital Leases	0	0	0	8,231	20,575	49,381
Operating Transfer-Capital Projects Fund	106,620	0	0	0	0	0
TOTAL EXPENDITURES	5,574,496	5,886,899	5,886,899	5,354,652	5,495,509	5,198,220
REVENUES						
Taxes	3,015,650	3,308,105	3,308,105	3,308,105	3,308,105	2,908,105
Intergovernmental Revenues	0	0	0	0	0	195,065
Special Assessment Repayments	633,167	394,000	394,000	393,390	396,583	253,000
Interest	79,576	35,000	35,000	20,902	24,400	20,000
Miscellaneous	683,206	320,000	320,000	0	0	0
Other Financing Sources	77,806	0	0	10,810	15,600	0
Operating Transfers In	1,137,677	547,949	547,949	466,308	584,957	691,657
TOTAL REVENUES	5,627,082	4,605,054	4,605,054	4,199,515	4,329,645	4,067,827
INCREASE (DECREASE) IN FUND BALANCE	52,586	(1,281,845)	(1,281,845)	(1,155,137)	(1,165,864)	(1,130,393)

**CITY OF FOND DU LAC
2011 BUDGET
DEBT SERVICE FUND**

Budget Code 3000

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
EXPENDITURES						
Principal	5,879,937	5,545,000	5,545,000	23,345,000	23,445,000	12,325,000
Less: Proceeds from Refunding Bonds	(3,125,000)	(2,700,000)	(2,700,000)	(21,194,707)	(21,194,707)	(10,725,000)
Net Principal	2,754,937	2,845,000	2,845,000	2,150,293	2,250,293	1,600,000
Interest	2,628,258	3,034,099	3,034,099	3,077,503	3,104,066	3,542,764
Paying Agent Fees	6,875	7,800	7,800	5,250	7,200	6,075
Debt Issue Costs	77,806	0	0	113,375	113,375	0
Advance Refund to Escrow	149,285	0	0	0	0	0
Capital Leases	0	0	0	8,231	20,575	49,381
Operating Transfer-Capital Projects Fund	106,620	0	0	0	0	0
TOTAL EXPENDITURES	5,723,781	5,886,899	5,886,899	5,354,652	5,495,509	5,198,220
REVENUES						
Taxes						
Tax Levy	3,015,650	3,308,105	3,308,105	3,308,105	3,308,105	2,908,105
Total Taxes	3,015,650	3,308,105	3,308,105	3,308,105	3,308,105	2,908,105
Intergovernmental Revenues						
IRS Interest Credit-Build America Bonds	0	0	0	0	0	195,065
Total Intergovernmental Revenues	0	0	0	0	0	195,065
Special Assessment Repayments						
Principal Payments	578,290	321,000	321,000	325,962	329,155	214,000
Interest Payments	54,877	73,000	73,000	67,428	67,428	39,000
Special Assessment Repayments	633,167	394,000	394,000	393,390	396,583	253,000
Interest						
Interest on Investment	79,576	35,000	35,000	20,902	24,400	20,000
Total Interest	79,576	35,000	35,000	20,902	24,400	20,000
Miscellaneous						
Land Sales	651,206	320,000	320,000	0	0	0
Donations from Library Board	32,000	0	0	0	0	0
Total Miscellaneous	683,206	320,000	320,000	0	0	0
Other Financing Sources						
Premium on Long Term Debt	77,806	0	0	6,000	10,790	0
Premium on Refunding Debt	0	0	0	4,810	4,810	0
Total Other Financing Sources	77,806	0	0	10,810	15,600	0
Operating Transfers In						
Special Revenue Fund	87,825	85,756	85,756	4,115	106,331	132,994
Special Revenue Fund - TIF	1,049,852	462,193	462,193	462,193	478,626	558,663
Total Operating Transfers In	1,137,677	547,949	547,949	466,308	584,957	691,657
TOTAL REVENUES	5,627,082	4,605,054	4,605,054	4,199,515	4,329,645	4,067,827
INCREASE (DECREASE) IN FUND BALANCE	(96,699)	(1,281,845)	(1,281,845)	(1,155,137)	(1,165,864)	(1,130,393)

**CITY OF FOND DU LAC
2011 BUDGET
DEBT SERVICE FUND**

Budget Code 3000

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
-------------	----------------	---------------------------	---------------------------	----------------------------	-----------------------------	---------------------------

Projection of Fund Balance as of December 31, 2010 and 2011

January 1, 2010 balance						\$ 3,738,244
Net change from 2010 operations						
Revenues					\$ 4,329,645	
Expenditures					5,495,509	(1,165,864)
December 31, 2010 projected balance						<u>\$ 2,572,380</u>
Net change from 2011 operations						
Revenues					\$ 4,067,827	
Expenditures					5,198,220	(1,130,393)
December 31, 2011 projected balance						<u>\$ 1,441,987</u>

**City of Fond du Lac
2011 Adopted Budget
Internal Service Fund**

Table of Contents

	<u>Page</u>
Internal Service Fund - Description	1
Budget Summary	2
Summary of Revenues and Expenses	3
Detail of Revenues, Expenses and Projection of Retained Earnings Reserved for Future Insurance Costs	4

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	\$6,796,048
Operating Expenses	\$6,842,050
Net Income <Loss>	<u><u>(\$46,002)</u></u>

Purpose And Activities

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

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

Budget Comments

The budget includes a 9% increase in health insurance premium equivalents for 2011. 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 2011 with a negative fund balance or deficit of \$115,000.

Employees pay a premium co-pay of 10% per month with reduced rate of 7.5% for employees who participate in a health risk assessment. Employee premium co-pays are capped at \$100 per month for family and \$50 per month for single plans.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	0.00	0.00

**CITY OF FOND DU LAC
2011 BUDGET
INTERNAL SERVICE FUND**

Budget Code 6000

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
OPERATING REVENUES						
Charges for Services	5,838,785	6,406,600	6,406,600	4,072,578	6,199,919	6,796,048
TOTAL OPERATING REVENUES	5,838,785	6,406,600	6,406,600	4,072,578	6,199,919	6,796,048
OPERATING EXPENSES						
Contractual Services	630,003	689,936	689,936	486,680	730,981	952,450
Medical Claims	4,909,929	5,867,700	5,867,700	2,622,055	5,380,500	5,889,600
TOTAL OPERATING EXPENSES	5,539,932	6,557,636	6,557,636	3,108,735	6,111,481	6,842,050
NET OPERATING INCOME (LOSS)	298,853	(151,036)	(151,036)	963,843	88,438	(46,002)
NET INCOME (LOSS)	298,853	(151,036)	(151,036)	963,843	88,438	(46,002)

Projection of Retained Earnings as of December 31, 2010 and 2011

January 1, 2010 balance (deficit)			\$ (157,105)
Net change from 2010 operations			
Revenues	\$ 6,199,919		
Expenditures	6,111,481	88,438	
December 31, 2010 projected retained earnings (deficit)			<u>\$ (68,667)</u>
Net change from 2011 operations			
Revenues	\$ 6,796,048		
Expenditures	6,842,050	(46,002)	
December 31, 2011 projected retained earnings (deficit)			<u>\$ (114,669)</u>

**CITY OF FOND DU LAC
2011 BUDGET
INTERNAL SERVICE FUND**

Budget Code 6000

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
OPERATING REVENUES						
Charges for Services						
Health Insurance Premium	4,503,320	5,009,000	5,009,000	3,208,802	4,918,745	5,557,600
Retiree Health Insurance Premium	761,838	818,400	818,400	481,788	722,276	718,900
City Paid Health Insurance	212,905	168,200	168,200	150,450	210,545	179,390
Employee Contribution	355,670	411,000	411,000	231,538	348,353	340,158
Miscellaneous-Health	5,052	0	0	0	0	0
Total Charges for Services	5,838,785	6,406,600	6,406,600	4,072,578	6,199,919	6,796,048
TOTAL OPERATING REVENUES	5,838,785	6,406,600	6,406,600	4,072,578	6,199,919	6,796,048
OPERATING EXPENSES						
Contractual Services						
Auditing Fees	612	631	631	494	631	660
FABOH Membership Fees	21,548	22,305	22,305	15,024	20,050	25,600
Other Outside Services	0	15,000	15,000	0	0	15,000
Plan Administration	179,743	182,000	182,000	132,649	202,000	295,300
Stop Loss Insurance	428,100	470,000	470,000	338,513	508,300	615,890
Total Contractual Services	630,003	689,936	689,936	486,680	730,981	952,450
Medical Claims						
Medical Claims	3,736,111	4,536,600	4,536,600	1,942,922	4,109,100	4,520,000
Prescription Card Claims	1,173,239	1,330,100	1,330,100	674,934	1,267,200	1,368,600
Medical Reimbursements	579	1,000	1,000	4,199	4,200	1,000
Total Medical Claims	4,909,929	5,867,700	5,867,700	2,622,055	5,380,500	5,889,600
TOTAL OPERATING EXPENSES	5,539,932	6,557,636	6,557,636	3,108,735	6,111,481	6,842,050
NET OPERATING INCOME (LOSS)	298,853	(151,036)	(151,036)	963,843	88,438	(46,002)
NET INCOME (LOSS)	298,853	(151,036)	(151,036)	963,843	88,438	(46,002)

**City of Fond du Lac
2011 Adopted Budget
Capital Projects Funds**

Table of Contents

	<u>Page</u>
Capital Projects Funds - Description.....	1
Capital Projects Funds - Summary	2
General Government - ITS.....	3
General Government - Community Development	4
General Government - Library	5
General Government - Transit System	6
Public Safety - Police Department	7
Public Safety - Fire Department.....	8
Public Safety - Ambulance.....	9
Public Works - Streets	10
Public Works - Storm Water.....	11
Public Works - Parks.....	12
Public Works - Municipal Service Center	13
Public Works - Capital Equipment.....	14

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
2011 Budget**

Capital Projects Funds Summary

Revenues:

Transfer from General Fund-Funded by Tax Levy	\$ 693,965
Proceeds from Debt:	
General	3,084,335
Special Assessments	290,000
Transfers from Other Funds	36,000
Federal/State Grants	2,296,000
Available Fund Balance	2,214,540
Total Revenues	<u>\$ 8,614,840</u>

Expenditures:

General Government - ITS	\$ 75,000
Community Development	320,000
Library	55,000
Transit System	365,000

Public Safety:

Police	259,320
Fire	500,000
Ambulance	36,000
Total Public Safety	<u>795,320</u>

Public Works:

Streets	3,801,250
Storm Water	2,567,125
Parks	85,000
Municipal Service Center	77,145
Capital Equipment	474,000
Total Public Works	<u>7,004,520</u>

Total Expenditures	<u>\$ 8,614,840</u>
--------------------	---------------------

**City of Fond du Lac
2011 Budget
Capital Projects Funds
General Government - ITS**

Revenues:

Proceeds from Debt	\$ 75,000
Total Revenues	<u>\$ 75,000</u>

Expenditures:

Johnson Street Fiber	\$ 75,000
Total Expenditures	<u>\$ 75,000</u>

**City of Fond du Lac
2011 Budget
Capital Projects Funds
Community Development**

Revenues:

Transfer from General Fund-Property Taxes	\$	20,000
Proceeds from Debt		
General		100,000
Available Fund Balance		200,000
Total Revenues	\$	<u>320,000</u>

Expenditures:

Neighborhood Improvement Program	\$	20,000
Main Street Sidewalk Replacement		100,000
Arts District Parking Lot		200,000
Total Expenditures	\$	<u>320,000</u>

**City of Fond du Lac
2011 Budget
Capital Projects Funds
Library**

Revenues:

Proceeds from Debt	\$ 55,000
Total Revenues	<u>\$ 55,000</u>

Expenditures:

Circulation Equipment	\$ 45,000
Upgrade Building Security System	\$ 10,000
Total Expenditures	<u>\$ 55,000</u>

**City of Fond du Lac
2011 Budget
Capital Projects Funds
Transit System**

Revenues:

Federal/State Aid	\$	292,000
Available Fund Balance		73,000
Total Revenues	\$	<u>365,000</u>

Expenditures:

Equipment Replacement	\$	365,000
Total Expenditures	\$	<u>365,000</u>

**City of Fond du Lac
2011 Budget
Capital Projects Funds
Public Safety - Police Department**

Revenues:

Transfer from General Fund-Property Taxes	\$ 204,820
Available Fund Balance	<u>54,500</u>
Total Revenues	<u><u>\$ 259,320</u></u>

Expenditures:

Squad Replacement Program	\$ 176,820
Interview Room in Lobby	11,000
Shotgun/Rifle Replacement	28,000
Replacement Carpeting	15,000
Replacement Windows	10,500
Taser Replacements	10,000
Defibrillator Replacement	<u>8,000</u>
Total Expenditures	<u><u>\$ 259,320</u></u>

**City of Fond du Lac
2011 Budget
Capital Projects Funds
Public Safety - Fire Department**

Revenues:

Proceeds from Debt	\$ 500,000
Total Revenues	<u><u>\$ 500,000</u></u>

Expenditures:

Engine Replacement-Station #1	\$ 500,000
Total Expenditures	<u><u>\$ 500,000</u></u>

**City of Fond du Lac
2011 Budget
Capital Projects Funds
Public Safety - Ambulance**

Revenues:

Transfers from Special Revenue Fund	\$ 36,000
Total Revenues	<u>\$ 36,000</u>

Expenditures:

Heart Monitor Replacement	\$ 36,000
Total Expenditures	<u>\$ 36,000</u>

**City of Fond du Lac
2011 Budget
Capital Projects Funds
Public Works - Streets**

Revenues:

Transfer from General Fund-Property Taxes	\$ 260,000
Proceeds from Debt:	
General	35,335
Special Assessments	290,000
Federal/State/Local Aid	1,684,500
Available Fund Balance	1,531,415
Total Revenues	<u>\$ 3,801,250</u>

Expenditures:

Street Restoration-Utility Repair	\$ 145,250
Street Resurfacing	200,000
Sidewalk Program-City	60,000
Sidewalk Program-Private	290,000
Traffic Signal-Vehicle Detection Sys Upgrades	60,000
Park Avenue Traffic Signal Replacement	300,000
Arndt Street Bridge (75% State Funding)	116,000
Pioneer Rd RR Grade Separation (City's Share)	500,000
Main Street Reconstr-Johnsonl to Scott (75% State Funding)	2,130,000
Total Expenditures	<u>\$ 3,801,250</u>

**City of Fond du Lac
2011 Budget
Capital Projects Funds
Public Works - Storm Water**

Revenues:

Transfer from General Fund-Property Taxes	\$ 172,000
Proceeds from Debt:	
General	1,900,000
Federal/State/Local Aid	319,500
Available Fund Balance	175,625
Total Revenues	<u><u>\$ 2,567,125</u></u>

Expenditures:

Storm Water Pump Repairs	\$ 100,000
Stormwater Control Upgrades	50,000
Neighborhood Drainage Program	22,000
Storm Sewer Replacement-	
Utility Repair	69,125
Pollution Loading Reduction Prog	1,400,000
Land Purchase-Stormwater Management Ponds	500,000
Main St Reconstr-Johnson to Scott (75% State Funding)	426,000
Total Expenditures	<u><u>\$ 2,567,125</u></u>

**City of Fond du Lac
2011 Budget
Capital Projects Funds
Public Works - Parks**

Revenues:

Available Fund Balance	\$ 85,000
Total Revenues	<u>\$ 85,000</u>

Expenditures:

Frazier Point Improvements	\$ 50,000
Taylor Pool Painting	<u>35,000</u>
Total Expenditures	<u>\$ 85,000</u>

**City of Fond du Lac
2011 Budget
Capital Projects Funds
Public Works - Municipal Service Center**

Revenues:

Transfer from General Fund-Property Taxes	\$	37,145
Available Fund Balance		40,000
Total Revenues	\$	<u>77,145</u>

Expenditures:

Replace Sign Sheeting Cutter	\$	10,000
Roof Repair-MSD		30,000
Two-Way Radio Replacement-General City Portion		37,145
Total Expenditures	\$	<u>77,145</u>

**City of Fond du Lac
2011 Budget
Capital Projects Funds
Public Works - Capital Equipment**

Revenues:

Proceeds from Debt	
General	\$ 419,000
Available Fund Balance	55,000
Total Revenues	<u>\$ 474,000</u>

Expenditures:

Capital Equipment Program	\$ 474,000
Total Expenditures	<u>\$ 474,000</u>

**City of Fond du Lac
2011 Adopted Budget
Wastewater Collection & Treatment System**

Table of Contents

	<u>Page</u>
Budget Summary	1
Summary of Revenues and Expenses.....	2
Detail of Revenues and Expenses	3
Conversion from Accrual to Cash Basis Budget	6
Capital Projects.....	7

Wastewater Collection & Treatment Sys

Budget Summary

Operating Revenues	\$9,307,447
Operating Expenses	\$7,915,834
Net Operating Income	<u>\$1,391,613</u>
Non-operating Revenues	\$536,870
Non-operating Expenses	\$1,464,872
Net Income	<u><u>\$463,611</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 2011 budget.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	22.00	22.00

**CITY OF FOND DU LAC
2011 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM**

Budget Code WCTS

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
OPERATING REVENUES						
Charges for Services	10,301,516	9,250,447	9,250,447	4,852,001	9,250,447	9,245,447
Intergovernmental Revenues	3,278	0	0	0	0	0
Other Revenues	81,132	42,000	42,000	90,397	102,000	62,000
TOTAL OPERATING REVENUES	10,385,927	9,292,447	9,292,447	4,942,398	9,352,447	9,307,447
OPERATING EXPENSES						
Personal Services	1,690,757	1,838,256	1,838,256	1,045,188	1,838,397	1,881,565
Contractual Services	1,531,639	1,640,140	1,625,140	1,017,619	1,625,140	1,668,848
Materials & Supplies	892,525	958,950	973,950	754,278	1,027,780	1,146,900
Depreciation	2,546,963	2,545,844	2,545,844	1,711,090	2,559,875	2,569,571
Utilities	487,269	691,400	691,400	311,749	691,400	648,950
TOTAL OPERATING EXPENSES	7,149,152	7,674,590	7,674,590	4,839,924	7,742,592	7,915,834
NET OPERATING INCOME (LOSS)	3,236,775	1,617,857	1,617,857	102,474	1,609,855	1,391,613
NON-OPERATING REVENUES & EXP						
Non-Operating Revenues	541,657	524,508	524,508	432,279	528,068	536,870
Non-Operating Expenses	(1,700,141)	(1,601,883)	(1,601,883)	(1,075,745)	(1,601,883)	(1,464,872)
TOTAL NON-OPERATING REV (EXP)	(1,158,484)	(1,077,375)	(1,077,375)	(643,465)	(1,073,815)	(928,002)
NET INCOME (LOSS)	2,078,291	540,482	540,482	(540,991)	536,040	463,611

**CITY OF FOND DU LAC
2011 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM**

Budget Code WCTS

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
OPERATING REVENUES						
Charges for Services						
User Charges	2,284,546	1,569,076	1,569,076	820,439	1,569,076	1,569,076
Residential Charges	5,240,993	5,069,239	5,069,239	2,593,884	5,069,239	5,069,239
Commercial Charges	2,042,045	1,678,422	1,678,422	1,017,944	1,678,422	1,678,422
Industrial Charges	374,881	592,336	592,336	305,996	592,336	592,336
Urban Public Authority	269,369	236,374	236,374	113,738	236,374	236,374
Industrial Pretreatment	89,682	105,000	105,000	0	105,000	100,000
Total Charges for Services	10,301,516	9,250,447	9,250,447	4,852,001	9,250,447	9,245,447
Intergovernmental Revenues						
Miscellaneous-Other State Revenue	3,220	0	0	0	0	0
Federal Revenues	58	0	0	0	0	0
Total Intergovernmental Revenues	3,278	0	0	0	0	0
Other Revenues						
Penalty Revenue	28,179	20,000	20,000	25,257	30,000	25,000
Services to Other Agencies	37,386	20,000	20,000	64,101	70,000	35,000
Miscellaneous	12,126	2,000	2,000	1,038	2,000	2,000
Gain on Disposal of F/A	3,442	0	0	0	0	0
Total Other Revenues	81,132	42,000	42,000	90,397	102,000	62,000
TOTAL OPERATING REVENUES	10,385,927	9,292,447	9,292,447	4,942,398	9,352,447	9,307,447
OPERATING EXPENSES						
Personal Services						
Salaries & Wages						
Regular Payroll	1,138,261	1,198,833	1,198,833	675,984	1,198,833	1,205,411
Temporary Payroll	8,784	9,870	9,870	9,156	9,870	9,870
Overtime Payments	39,494	20,000	20,000	16,993	20,000	10,000
Supervisory Pay	10,266	10,165	10,165	5,918	10,165	10,360
Shift Premium Pay	53	0	0	0	0	0
Job Class Premium Pay	904	500	500	641	641	500
Holiday Pay	4,611	10,000	10,000	1,541	10,000	10,000
Total Salaries & Wages	1,202,373	1,249,368	1,249,368	710,233	1,249,509	1,246,141
Fringe Benefits						
Wisconsin Retirement	124,192	136,347	136,347	76,245	136,347	142,083
Social Security-Employer	89,647	95,470	95,470	52,325	95,470	94,335
Unemployment Compensation	3,388	0	0	0	0	0
Worker's Comp Make Whole	2,096	0	0	0	0	0
Employee Group Health Insurance	291,001	338,772	338,772	190,814	338,772	365,820
Employee Group Life Insurance	6,128	6,805	6,805	4,099	6,805	7,272
Dependent Group Life Insurance	60	64	64	42	64	64
Retiree Health Insurance Credits	37,706	11,430	11,430	11,430	11,430	25,850
Other Post-Employee Benefits	(65,834)	0	0	0	0	0
Total Fringe Benefits	488,384	588,888	588,888	334,955	588,888	635,424
Total Personal Services	1,690,757	1,838,256	1,838,256	1,045,188	1,838,397	1,881,565

*Industrial Pretreatment will have a 2010 six 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
2011 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM**

Budget Code WCTS

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Contractual Services						
Auditing Fees	2,225	2,293	2,293	1,795	2,293	2,361
Other Outside Services	1,394,336	1,473,004	1,458,004	927,327	1,458,004	1,491,171
Data Processing Services	47,590	63,132	63,132	42,088	63,132	75,979
Rent-Equipment	0	2,700	2,700	25	2,700	2,700
Worker's Compensation	36,697	36,496	36,496	18,532	36,496	33,235
Property & Liability Insurance	50,792	62,515	62,515	27,852	62,515	63,402
Total Contractual Services	1,531,639	1,640,140	1,625,140	1,017,619	1,625,140	1,668,848
Materials & Supplies						
Maintenance-Buildings	13,156	9,500	9,500	4,523	9,500	80,800
Maintenance-Office Equipment	595	600	600	447	600	750
Maintenance-Automotive	9,640	12,600	12,600	9,639	12,600	12,600
Maintenance-All Other Equipment	66,869	92,500	126,000	78,325	126,000	186,000
Maintenance-Roads & Walks	229,439	250,000	250,000	296,933	300,000	250,000
Advertising	384	350	350	0	350	350
Printing	2,114	500	500	73	500	500
Postage	1,084	500	500	491	500	850
Education & Training	10,306	11,000	11,000	7,478	11,000	11,000
Municipal Business	278	1,000	1,000	140	1,000	1,000
CDL License	487	200	200	74	200	200
Memberships & Publications	6,579	7,000	7,000	3,015	7,000	7,000
Educational Services	325	0	0	1,930	1,930	500
Office Supplies	2,690	2,700	2,700	1,169	2,700	2,700
Motor Vehicle Supplies	13,673	12,100	12,100	13,150	14,000	12,300
Custodial Supplies	3,103	5,500	5,500	1,705	5,500	5,000
Medical & Laboratory Supplies	23,113	34,000	34,000	14,434	34,000	36,300
General Supplies	20,357	14,500	14,500	7,958	14,500	17,550
Equipment < \$5,000	4,143	12,400	17,900	10,215	17,900	12,500
Hardware/Software < \$5,000	0	0	500	0	500	18,000
Chemicals	396,275	375,000	390,000	240,130	390,000	403,500
Botanical & Agricultural	1,550	2,000	2,000	304	2,000	2,000
Clothing Expense	5,948	4,500	4,500	2,830	4,500	5,000
Uncollectible Customer Accounts	15,923	7,500	7,500	7,072	7,500	7,500
Uncollectible Accounts Receivable	980	5,000	5,000	0	5,000	5,000
Paying Agent Fees	3,000	3,000	3,000	1,200	3,000	3,000
Miscellaneous	60,513	95,000	55,500	51,044	55,500	65,000
Total Materials & Supplies	892,525	958,950	973,950	754,278	1,027,780	1,146,900
Depreciation						
Depreciation	2,546,963	2,545,844	2,545,844	1,711,090	2,559,875	2,569,571
Total Depreciation	2,546,963	2,545,844	2,545,844	1,711,090	2,559,875	2,569,571
Utilities						
Telephone	4,928	13,500	13,500	2,922	13,500	8,500
Cellular Phone	6,115	6,900	6,900	3,365	6,900	6,450
Water & Sewer Charges	90,841	30,000	30,000	21,410	30,000	30,000
Electricity	310,783	515,000	515,000	208,788	515,000	431,000
Natural Gas	74,602	126,000	126,000	75,264	126,000	173,000
Total Utilities	487,269	691,400	691,400	311,749	691,400	648,950

**CITY OF FOND DU LAC
2011 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM**

Budget Code WCTS

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
TOTAL OPERATING EXPENSES	7,149,152	7,674,590	7,674,590	4,839,924	7,742,592	7,915,834
NET OPERATING INCOME <LOSS>	3,236,775	1,617,857	1,617,857	102,474	1,609,855	1,391,613
NON-OPERATING REVENUES & EXP						
Non-Operating Revenues						
Interest Income						
Interest on Investment	238,858	240,343	240,343	149,780	240,343	263,793
Special Assessment Interest	11,240	6,732	6,732	1,506	6,732	6,732
OSG Interest Income	291,559	277,433	277,433	280,993	280,993	266,345
Total Interest Income	541,657	524,508	524,508	432,279	528,068	536,870
Total Non-Operating Revenues	541,657	524,508	524,508	432,279	528,068	536,870
Non-Operating Expenses						
Interest & Amort Expense						
Interest Expense	1,680,388	1,594,531	1,594,531	1,070,843	1,594,531	1,458,085
Loss on Disposal of Fixed Assets	12,401	0	0	0	0	0
Amortization Debt Discount & Expns	7,352	7,352	7,352	4,901	7,352	6,787
Total Interest & Amort Expense	1,700,141	1,601,883	1,601,883	1,075,745	1,601,883	1,464,872
Total Non-Operating Expenses	1,700,141	1,601,883	1,601,883	1,075,745	1,601,883	1,464,872
TOTAL NON-OPERATING REV <EXP>	(1,158,484)	(1,077,375)	(1,077,375)	(643,465)	(1,073,815)	(928,002)
NET INCOME <LOSS>	2,078,291	540,482	540,482	(540,991)	536,040	463,611

**CITY OF FOND DU LAC
2011 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM**

Budget Code WCTS

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET <INCOME> LOSS ACCRUAL BASIS	2,078,291	540,482	540,482	(540,991)	536,040	463,611
Additions:						
Special Assessment Principal Payment	33,353	30,556	30,556	23,500	30,556	34,850
Payments from OSG	887,662	887,621	887,621	889,015	889,015	899,015
Depreciation	2,546,963	2,545,844	2,545,844	1,711,090	2,559,875	2,569,571
Amortization Debt Discount & Expns	7,352	7,352	7,352	4,901	7,352	6,787
Grant Proceeds	0	0	0	0	0	250,000
Subtractions:						
Replacement Allowance	207,783	182,200	182,200	41,025	182,200	281,045
Debt Service Principal Payments	3,466,288	3,577,589	3,577,589	3,016,627	4,152,589	4,214,922
Outlay-Other	46,100	59,000	59,000	74,809	74,809	3,616,000
Outlay-Sewer Construction	320,451	1,331,200	1,331,200	1,130,189	1,331,200	1,429,050
NET INCOME <LOSS> CASH BASIS	625,338	(1,138,134)	(1,138,134)	(2,175,136)	(1,717,960)	(5,317,183)

Projection of Unrestricted Cash Balance as of December 31, 2010 and December 31, 2011

January 1, 2010 Balance	6,529,769
Net change from 2010 operations	<u>(1,717,960)</u>
December 31, 2010 projected balance	4,811,809
Net Change from 2011 operations	<u>(5,317,183)</u>
December 31, 2011 projected balance	<u><u>(505,374)</u></u>

**City of Fond du Lac
2011 Budget
Wastewater Collection & Treatment System Capital Projects**

Revenues:

Operations	\$	4,946,500
Grant-Focus on Energy		250,000
Total Revenues	\$	<u>5,196,500</u>

Expenditures:

Capital Equipment Replacement	\$	25,000
Annual Clearwater Elimination		1,500,000
Additional Vehicle - Plant Electrician		30,000
Saputo Scott Sampling Manhole		71,500
Clarifier Wall Rehabilitation		70,000
Biogas Cleaning & Utilization		3,500,000
Total Expenditures	\$	<u>5,196,500</u>

**City of Fond du Lac
2011 Adopted Budget
Water Utility**

Table of Contents

	<u>Page</u>
Budget Summary	1
Summary of Revenues and Expenses.....	2
Detail of Revenues and Expenses	3
Conversion from Accrual to Cash Basis Budget	7
Capital Projects.....	8

Water Utility

Budget Summary

Operating Revenues	\$12,227,315
Operating Expenses	\$8,390,312
Net Operating Income	<u>\$3,837,003</u>
Non-operating Revenues	\$193,583
Non-operating Expenses	\$1,896,842
Net Income	<u><u>\$2,133,744</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

This budget includes one additional Meter Repairman I position. No rate increase proposed for 2011.

Staffing Summary By Full Time Equivalents

	<u>2010</u>	<u>2011</u>
Full Time Equivalents	17.65	18.65

**CITY OF FOND DU LAC
2011 BUDGET
WATER UTILITY**

Budget Code WU

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
OPERATING REVENUES						
Charges for Services	9,444,863	11,598,743	11,598,743	5,528,882	11,598,743	11,937,651
Intergovernmental Revenues	(24,053)	0	0	0	0	0
Other Revenues	327,127	268,440	268,440	205,867	271,940	289,664
TOTAL OPERATING REVENUES	9,747,937	11,867,183	11,867,183	5,734,749	11,870,683	12,227,315
Personal Services	1,322,827	1,293,138	1,293,138	734,806	1,293,243	1,444,320
Contractual Services	551,724	588,857	593,287	390,676	593,287	673,277
Materials & Supplies	1,590,984	1,666,772	1,719,342	780,785	1,719,342	2,012,629
Depreciation	2,144,233	2,166,255	2,166,255	1,465,761	2,217,468	2,244,858
Utilities	537,374	632,500	633,300	329,060	633,300	632,500
Taxes	1,280,744	1,248,796	1,248,796	827,864	1,248,796	1,382,728
TOTAL OPERATING EXPENSE	7,427,886	7,596,318	7,654,118	4,528,952	7,705,436	8,390,312
NET OPERATING INCOME (LOSS)	2,320,051	4,270,865	4,213,065	1,205,797	4,165,247	3,837,003
NON-OPERATING REVENUES & EXPENSES						
Non-Operating Revenues	247,371	184,884	184,884	142,802	189,807	193,583
Non-Operating Expense	(2,579,822)	(2,247,200)	(2,247,200)	(1,533,863)	(2,260,565)	(1,896,842)
TOTAL NON-OPERATING REV (EXP)	(2,332,451)	(2,062,316)	(2,062,316)	(1,391,060)	(2,070,758)	(1,703,259)
NET INCOME (LOSS)	(12,400)	2,208,549	2,150,749	(185,264)	2,094,489	2,133,744

**CITY OF FOND DU LAC
2011 BUDGET
WATER UTILITY**

Budget Code WU

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
OPERATING REVENUES						
Intergovernmental Revenues						
Misc-other State Revenues	(3,641)	0	0	0	0	0
Federal Revenues	(20,412)	0	0	0	0	0
Total Intergovernmental Revenues	(24,053)	0	0	0	0	0
Charges for Services						
Urban Residential Charges	4,914,972	6,109,054	6,109,054	2,746,123	6,109,054	6,109,054
Urban Commercial Charges	2,086,476	2,706,712	2,706,712	1,250,731	2,706,712	2,706,712
Urban Industrial Charges	659,680	626,183	626,183	475,107	626,183	965,091
Urban Charges	188,359	185,749	185,749	122,078	185,749	185,749
Public Fire Protection	1,206,183	1,512,284	1,512,284	760,534	1,512,284	1,512,284
Urban Public Authority Metered	389,193	458,761	458,761	174,309	458,761	458,761
Total Charges for Services	9,444,863	11,598,743	11,598,743	5,528,882	11,598,743	11,937,651
Other Revenues						
Interest on Tax Roll Delinquent	2,659	1,000	1,000	4,253	4,500	1,000
Reconnection Charge	3,724	5,500	5,500	2,340	5,500	3,000
Rents from Water Property	187,723	160,000	160,000	131,205	160,000	180,000
WCTS Meter Revenues	89,175	66,940	66,940	44,627	66,940	68,664
Miscellaneous	16,532	10,000	10,000	3,339	10,000	10,000
Water Penalties	27,314	25,000	25,000	20,103	25,000	27,000
Total Other Revenues	327,127	268,440	268,440	205,867	271,940	289,664
TOTAL OPERATING REVENUES	9,747,937	11,867,183	11,867,183	5,734,749	11,870,683	12,227,315
OPERATING EXPENSES						
Personal Services						
Salaries & Wages						
Regular Payroll	880,237	891,106	891,106	529,828	891,106	971,436
Temporary Payroll	33,619	35,500	35,500	27,403	35,500	35,500
Overtime Payments	48,514	70,000	70,000	11,610	70,000	70,000
Supervisory Pay	1,933	2,000	2,000	1,134	2,000	2,000
Shift Premium Pay	0	2,500	2,500	0	2,500	2,000
Job Class Premium Pay	1,008	2,500	2,500	250	2,500	2,000
Holiday Pay	433	2,000	2,000	1,075	2,000	2,000
Total Salaries & Wages	965,744	1,005,606	1,005,606	571,301	1,005,606	1,084,936
Fringe Benefits						
Wisconsin Retirement	96,648	106,434	106,434	59,342	106,434	117,176
Social Security-Employer	71,101	76,732	76,732	41,895	76,732	79,987
Worker's Comp Make Whole	1,066	0	0	428	428	0
Employee Group Health Insurance	268,284	300,804	300,804	191,594	300,804	355,800
Employee Group Life Insurance	4,616	4,960	4,960	3,096	4,960	5,464
Dependent Group Life Insurance	31	32	32	21	32	32
Retiree Health Insurance Credits	12,250	24,352	24,352	17,649	24,029	58,644
Other Post-Employment Benefits	96,649	0	0	0	0	0
WCTS Reimbursement-Labor	(193,562)	(225,782)	(225,782)	(150,521)	(225,782)	(257,719)
Total Fringe Benefits	357,083	287,532	287,532	163,505	287,637	359,384
Total Personal Services	1,322,827	1,293,138	1,293,138	734,806	1,293,243	1,444,320

**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
2011 BUDGET
WATER UTILITY**

Budget Code WU

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Contractual Services						
Administrative Fees	200,923	207,239	207,239	138,172	207,239	212,450
Auditing Fees	3,113	3,208	3,208	2,511	3,208	3,304
Other Outside Services	279,011	275,420	277,220	200,151	277,220	335,915
WCTS Reimbursement Admin Fee	(81,343)	(84,051)	(84,051)	(56,034)	(84,051)	(88,850)
Data Processing Services	77,652	78,517	81,147	52,345	81,147	106,801
Government Center Expense	11,286	18,521	18,521	4,613	18,521	18,508
Rent-WCTS Reimbursement	(1,411)	(1,642)	(1,642)	(1,095)	(1,642)	(1,691)
Workers Compensation	41,582	46,008	46,008	21,995	46,008	42,041
Property & Liability Insurance	20,911	45,637	45,637	28,018	45,637	44,799
Total Contractual Services	551,724	588,857	593,287	390,676	593,287	673,277
Materials & Supplies						
Operations Materials & Supplies						
Supplies Ops-Supervision & Engineer	14,738	9,550	5,530	1,865	5,530	9,675
Supplies Operations-Expense	19,790	23,375	23,375	8,800	23,375	23,875
Supplies Operations-Chlorine	32,314	29,000	41,000	31,705	41,000	35,000
Supplies Operations-Hydro Acid	14,600	15,000	20,000	15,557	20,000	19,000
Supplies Operations-Poly Phosphate	33,724	24,200	24,200	15,017	24,200	24,200
Supplies Ops-Strg Rsvr, Tank, STP	11,740	10,670	10,670	7,164	10,670	2,670
Supplies Ops-Customer Installs	582	590	590	65	590	590
Supplies Ops-Regulatory Commission	15,529	10,000	10,000	0	10,000	10,000
Supplies Operations-Miscellaneous	897,069	1,001,447	1,001,447	331,545	1,001,447	1,251,728
Supplies Ops Meters-WCTS Reimb	(13,479)	(18,818)	(18,818)	(12,545)	(18,818)	(19,798)
Supplies Ops Call Out Hrs-Mtl & Exp	128	0	0	0	0	0
Supplies Ops Meters-Materials & Exp	26,830	37,635	37,635	8,045	37,635	39,595
Supplies Cust Records-Matls & Exp	1,862	3,000	3,000	1,143	3,000	3,000
Supplies Cust Records-WCTS Reimb	(57,460)	(56,609)	(56,609)	(37,739)	(56,609)	(75,843)
Supplies Cust Records-Collec Delinq	156	1,720	1,720	0	1,720	1,720
Supplies Cust Rcrds-Misc WCTS Reimb	(1,109)	(3,360)	(3,360)	(2,240)	(3,360)	(3,360)
Supplies Cust Records-Uncoll Accts	17,034	7,500	7,500	7,004	7,500	7,500
Postage Delinq Disconnect Notice	2,062	5,000	5,000	1,230	5,000	5,000
Total Operations Materials & Supplies	1,016,110	1,099,900	1,112,880	376,616	1,112,880	1,334,552
Maintenance Materials & Supplies						
Supplies Maint-Supervis & Engineer	124	100	100	0	100	100
Supplies & Maint-Collect/Impd Rsvr	905	340	340	0	340	340
Supplies Maint-Wells & Springs	10,490	63,295	63,295	20,326	63,295	103,100
Supplies Maint-Supply Mains	0	850	850	0	850	850
Supplies Maint-Structures & Imprv	11,333	34,030	34,030	12,780	34,030	50,440
Supplies Maint-Equipment	63,742	79,630	79,630	53,816	79,630	105,120
Supplies Maint-Dist Rsvr, STP	0	300	300	0	300	300
Supplies Maint-Trans & Dist Mains	235,978	178,615	178,615	139,333	178,615	194,615
Supplies Maint-Services	124,862	65,100	105,100	85,697	105,100	101,900
Supplies Maint Meters-Matls & Expen	22,537	38,575	38,575	15,105	38,575	38,575
Supples Maint Meters-WCTS Reimb	(11,268)	(19,288)	(19,288)	(12,859)	(19,288)	(19,288)
Supplies Maint-Matls & Expen	204	0	0	0	0	0
Supplies Maint-Fire Hydrants	73,227	65,500	65,500	56,008	65,500	46,300
Total Maintenance Materials & Supplies	532,134	507,047	547,047	370,207	547,047	622,352

**CITY OF FOND DU LAC
2011 BUDGET
WATER UTILITY**

Budget Code WU

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Other Materials & Supplies						
Supplies Maint-General Plant	399	14,000	12,200	1,150	12,200	13,500
Postage	28,365	26,100	26,100	19,996	26,100	26,100
Education & Training	1,057	1,200	1,200	687	1,200	1,200
CDL License	222	225	225	0	225	225
Memberships & Publications	3,624	3,900	3,900	496	3,900	3,900
Office Supplies	2,872	3,800	3,800	1,939	3,800	3,800
Hardware/Software < \$5,000	374	3,600	4,990	4,989	4,990	0
Printing	5,827	7,000	7,000	4,705	7,000	7,000
Total Other Materials & Supplies	42,740	59,825	59,415	33,962	59,415	55,725
Total Materials & Supplies	1,590,984	1,666,772	1,719,342	780,785	1,719,342	2,012,629
Depreciation						
Depreciation	2,255,447	2,283,733	2,283,733	1,544,079	2,334,946	2,363,608
WCTS Reimbursement Depreciation	(111,214)	(117,478)	(117,478)	(78,319)	(117,478)	(118,750)
Total Depreciation	2,144,233	2,166,255	2,166,255	1,465,761	2,217,468	2,244,858
Utilities						
Telephone	768	1,500	1,500	480	1,500	1,500
Cellular Phone	2,251	1,000	1,800	1,262	1,800	1,000
Electricity	534,355	630,000	630,000	327,319	630,000	630,000
Total Utilities	537,374	632,500	633,300	329,060	633,300	632,500
Taxes						
Other Taxes	1,269,596	1,241,796	1,241,796	827,864	1,241,796	1,372,728
WI PSC Remainder Assessment	11,148	7,000	7,000	0	7,000	10,000
Total Taxes	1,280,744	1,248,796	1,248,796	827,864	1,248,796	1,382,728
TOTAL OPERATING EXPENSE	7,427,886	7,596,318	7,654,118	4,528,952	7,705,436	8,390,312
NET OPERATING INCOME <LOSS>	2,320,051	4,270,865	4,213,065	1,205,797	4,165,247	3,837,003
NON-OPERATING REVENUES & EXPENSES						
Non-Operating Revenues						
Special Assessment Interest	7,105	5,577	5,577	465	500	5,577
Well #23 Escrow Interest	8	10	10	5	10	10
Well #24 Escrow Interest	4	5	5	3	5	5
Well #25 Escrow Interest	4	5	5	3	5	5
WPL/WPPI Escrow Interest	311	300	300	129	300	300
Miscellaneous Interest	218,558	175,987	175,987	129,564	175,987	184,686
Gain on Disposal of F/A	546	0	0	0	0	0
Merchandising & Jobbing	20,835	3,000	3,000	12,633	13,000	3,000
Total Non-Operating Revenues	247,371	184,884	184,884	142,802	189,807	193,583

**CITY OF FOND DU LAC
2011 BUDGET
WATER UTILITY**

Budget Code WU

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
Non-Operating Expenses						
Interest Expense	2,525,102	2,216,904	2,216,904	1,499,229	2,216,904	1,877,327
Miscellaneous Amortization	(39,766)	(39,766)	(39,766)	(26,511)	(39,766)	(39,766)
Amortization Debt Discount & Expns	57,172	32,748	32,748	36,268	46,113	21,967
Amortized Loss on Adv Refunding	37,314	37,314	37,314	24,876	37,314	37,314
Total Non-Operating Expense	2,579,822	2,247,200	2,247,200	1,533,863	2,260,565	1,896,842
TOTAL NON-OPERATING REV <EXP>	(2,332,451)	(2,062,316)	(2,062,316)	(1,391,061)	(2,070,758)	(1,703,259)
NET INCOME (LOSS)	(12,400)	2,208,549	2,150,749	(185,264)	2,094,489	2,133,744

**CITY OF FOND DU LAC
2011 BUDGET
WATER UTILITY**

Budget Code WU

DESCRIPTION	2009 ACTUAL	2010 ADOPTED BUDGET	2010 AMENDED BUDGET	2010 8 MONTHS ACTUAL	2010 ESTIMATED ACTUAL	2011 ADOPTED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET INCOME <LOSS> ACCRUAL BASIS	(12,400)	2,208,549	2,150,749	(185,264)	2,094,489	2,133,744
Additions:						
Special Assessment Principal Payments	18,358	22,769	22,769	20,760	22,769	19,240
Depreciation	2,144,233	2,166,255	2,166,255	1,465,761	2,217,468	2,244,858
Amortization Debt Discount & Expns	57,172	32,748	32,748	36,268	46,113	21,967
Amortized Loss on Adv Refunding	37,314	37,314	37,314	24,876	37,314	37,314
Well Rehab Amortization	49,972	44,324	44,324	33,315	44,324	100,000
Revenue Bond Debt Proceeds	1,115,000	1,279,500	1,279,500	1,279,500	1,279,500	1,283,000
Subtractions:						
Debt Service Principal Payments	2,433,629	2,551,901	2,551,901	930,834	2,551,901	3,111,130
Principal Payments to General Fund	250,000	250,000	250,000	500,000	500,000	500,000
Outlay Funded by Operations	186,951	529,500	529,500	(61,699)	488,700	717,000
Outlay Financed by Rev Bond Proceeds	1,115,000	1,279,500	1,279,500	1,279,500	1,279,500	1,283,000
NET INCOME <LOSS> CASH BASIS	(575,931)	1,180,558	1,122,758	26,580	921,876	228,993

Projection of Unrestricted Cash Balance as of December 31, 2010 and December 31, 2011

January 1, 2010 Balance	2,906,293
Net change from 2010 operations	<u>921,876</u>
December 31, 2010 projected balance	3,828,169
Net Change from 2011 operations	<u>228,993</u>
December 31, 2011 projected balance	<u><u>4,057,162</u></u>

**City of Fond du Lac
2011 Budget
Water Utility Capital Projects**

Revenues:

Operations	\$	528,000
Revenue Debt		
Systems Improvements		1,283,000
Total Revenues	\$	<u>1,811,000</u>

Expenditures:

Capital Equipment Replacement	\$	125,000
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
Well Renovation & Pump Work		100,000
Main Plant Old booster Station/Meter Shop		199,000
3rd St Main Repl-Marr to Park		230,000
N Main St Service Repl-Johnson to Scott		84,000
Scott St Main Repl-Macy to Main		70,000
W Pioneer Rd RR Grade Separation		700,000
Total Expenditures	\$	<u>1,811,000</u>