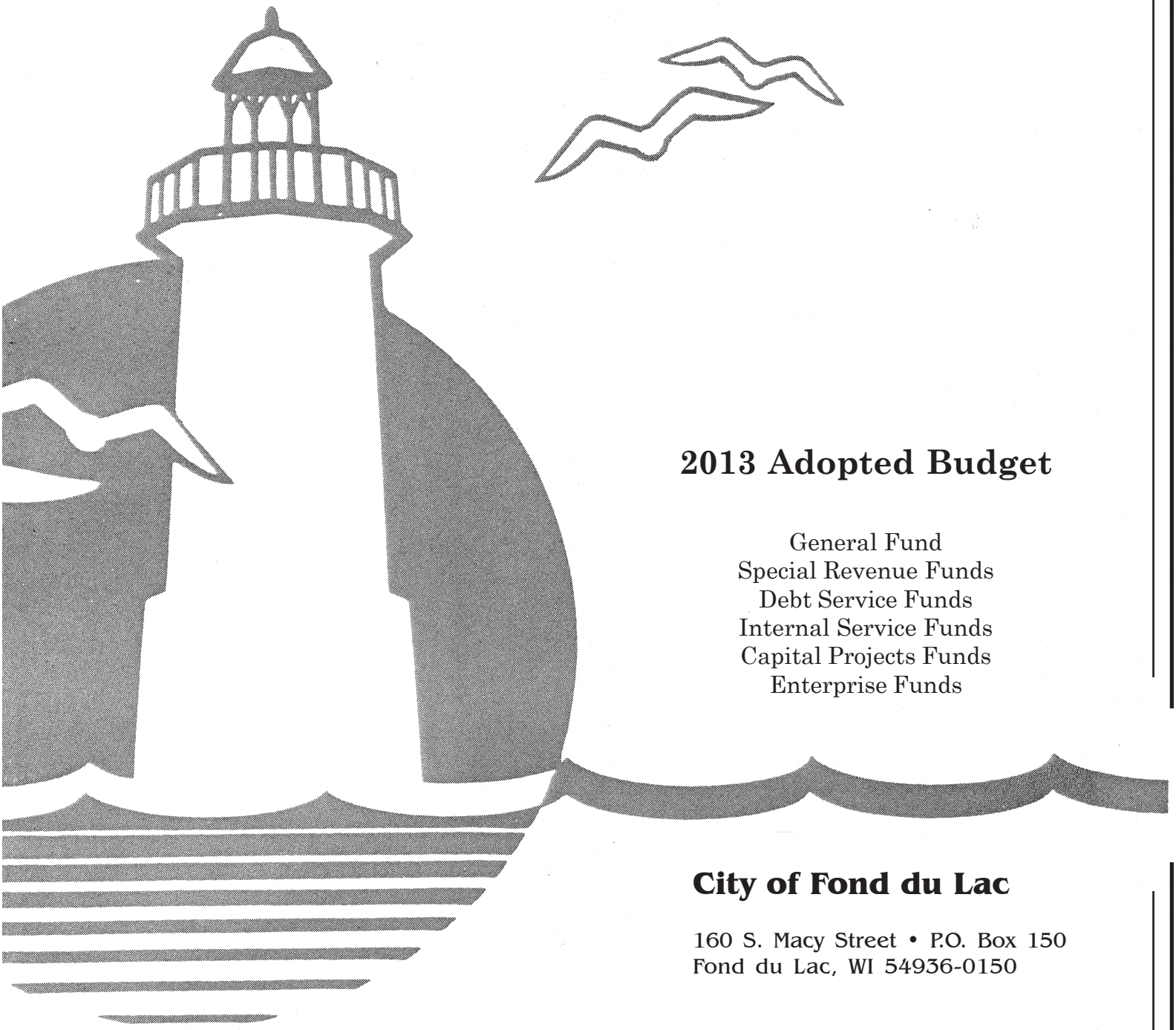

2013 Adopted Budget

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

City of Fond du Lac

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

"The City of Fond du Lac provides equal opportunities and services to all individuals, including those individuals with disabilities."

City of Fond du Lac
2013 Adopted Budget
Summary Information

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CITY OF FOND DU LAC - Memorandum

To: City Council

From: Joseph P. Moore, City Manager

Date: November 20, 2012

Subject: Executive Summary – 2013 Adopted Budget

INTRODUCTION

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

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

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

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

ADJUSTMENTS MADE TO REDUCE THE DEFICIT

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

Residential Solid Waste and Recycling User Fee

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

Other Revenue Increases - $275,000

Revenue increases in the 2013 adopted budget include:

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

Staffing Changes – $185,200 net

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

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

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

Other Expense and Service Reductions - $211,300

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

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

Reductions in Capital Expenditures - $457,500

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

- Reduce public works projects by $250,000 including:
  - Annual street maintenance - $169,000
  - Aerial orthophotos - $20,000 - defer to future
  - Engineering vehicle replacement - $25,000 - defer to future
  - Reduce neighborhood drainage program - $11,000
  - Reduce stormwater pump repairs - $25,000

- Reduce police squad replacement program by $120,000 by deferring the replacement of one marked squad, one unmarked squad and the evidence vehicle to future.

- Defer Fire/Ambulance training room updates and modifications of $77,500 to future.

- Reduce neighborhood improvement program by $10,000.

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

EXECUTIVE SUMMARY

State Budget & Collective Bargaining Changes

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

State Aid Reductions

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

Levy Limit

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

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

Property Taxes

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

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

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

General (Non-Represented) Employee Compensation

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

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

Police, Fire and Transit Employee Compensation

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

Employee Pension Contributions

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

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

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

Health Insurance Costs

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

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

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

Total Budgeted Employee Compensation Costs

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

Workers Compensation Costs

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

Ambulance Service Classification

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

Expenditures

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

Capital Projects

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

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

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

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

General Fund Balance

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

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

Debt Service Fund

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

Utility Rates

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

On the Horizon (For the Future)

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

- We expect that strict property tax levy limits will remain in effect for the foreseeable future. The levy limit is allowed to increase by 1.5% per year in 2014 and thereafter, in addition to any increases necessary to cover increasing debt principal and interest payments.

- Additional reductions in the City's State aid payments in 2014 and beyond are possible as the State works to adopt its next budget in 2014.

- Scheduled increases in the City's general debt principal and interest payments over the next several years will result in increases in the property tax levy to pay for the increasing debt payments.

- A City-wide property revaluation (reassessment) is scheduled for 2014 at a cost of $237,600. The City's past practice has been to conduct a revaluation every four years. The last revaluation was completed in 2010. Since the market values (equalized values) of properties in the City have decreased in each of the last three years, a revaluation is more necessary than ever in 2014 to bring assessed values in line with market values.

- Many capital items funded by general operating revenues in the 2013 budget were deferred to the future, thereby increasing the amounts needed for necessary capital items in the 2014 budget and beyond.

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

- Monthly water and sewer utility customer billing.

- The DNR's more stringent phosphorus discharge standards for the Wastewater Utility.

- New or increased user fees for the City's business-type activities with the goal of making such activities more self-supporting. Examples of such activities may include the swimming pools, Senior Center, park shelters and others.

Acknowledgements

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

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

Joseph P. Moore
City Manager

CITY OF FOND DU LAC
2013 BUDGET SUMMARY

The 2013 **GENERAL FUND BUDGET** is as follows:	2012 Budget	2013 Budget	Percent Change
REVENUES AND OTHER FINANCING SOURCES:			
Taxes (other than property taxes)	$1,724,163	$1,812,005	
Special Assessment Payments	0	185,600	
Licenses and Permits	1,174,585	1,242,245	
Intergovernmental Revenues	8,916,906	9,111,403	
Public Charges for Services	419,836	1,908,767	
Fines, Forfeits and Penalties	420,000	480,000	
Interest and Rent	169,438	219,438	
Miscellaneous Revenues	241,100	71,025	
Total Revenues Excluding Property Taxes	$13,066,028	$15,030,483	
General Property Taxes	15,518,077	13,957,516	
Transfers from Other Funds	0	23,880	
Fund Balance Applied	816,923	915,770	
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED	$29,401,028	$29,927,649	1.8%
EXPENDITURES AND OTHER FINANCING USES:			
General Government	$3,735,214	$3,686,464	
Public Safety	13,652,667	17,948,402	
Public Works	8,792,111	7,630,727	
Non-Departmental and Miscellaneous	405,423	414,006	
TOTAL EXPENDITURES	26,585,415	29,679,599	
Transfers to Other Funds	2,815,613	248,050	
TOTAL EXPENDITURES AND OTHER FINANCING USES	$29,401,028	$29,927,649	1.8%

The 2013 **budgets for all funds** combined:	Fund Balance January 1	Total Revenues	Total Expenditures	Fund Balance December 31
General Fund	$ 6,705,212	$29,011,879	$29,927,649	$ 5,789,442
Special Revenue Funds	1,292,665	9,362,373	9,426,932	1,228,106
Debt Service Fund	199,808	5,194,476	5,394,284	-
Capital Projects Funds	1,338,000	3,581,000	4,644,000	275,000
Wastewater Collection and Treatment System	11,284,391	14,826,208	15,351,127	10,759,472
Water Utility	7,117,767	14,823,353	20,657,772	1,283,348
Internal Service Fund	624,515	7,596,045	7,682,357	538,203
Total All Funds	$28,562,358	$84,395,334	$93,084,121	$19,873,571

The **property tax levy** for City purposes is summarized as follows:		2012 Budget	2013 Budget	
General Fund	[1]	$14,641,637	$13,957,516	
Library Special Revenue Fund		1,718,139	1,668,139	
Residential Solid Waste & Recycling Special Revenue Fund	[1]	463,714	507,864	
Transit Special Revenue Fund	[1]	412,726	221,591	
Debt Service Fund		3,330,975	4,514,819	
Total City Property Tax Levy		$20,567,191	$20,869,929	1.5%

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

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

The City's outstanding debt at December 31, 2012 is projected to be:	
General Obligation Notes and Bonds	$77,045,000
Utility Revenue Bonds	107,728,342
Total Debt	$184,773,342

RESOLUTION NO. 8359

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

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

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

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

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

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

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

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

ADOPTED: NOV 20 2012

Richard D. Gudex, President
Fond du Lac City Council

Attest:

Sue L. Strands, City Clerk

City Attorney:

Reviewed DSH

RESOLUTION NO. 8355

A RESOLUTION ADOPTING THE 2013 FOND DU LAC AREA TRANSIT BUDGETS

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

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

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

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

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

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

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

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

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

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

ADOPTED: OCT 24 2012

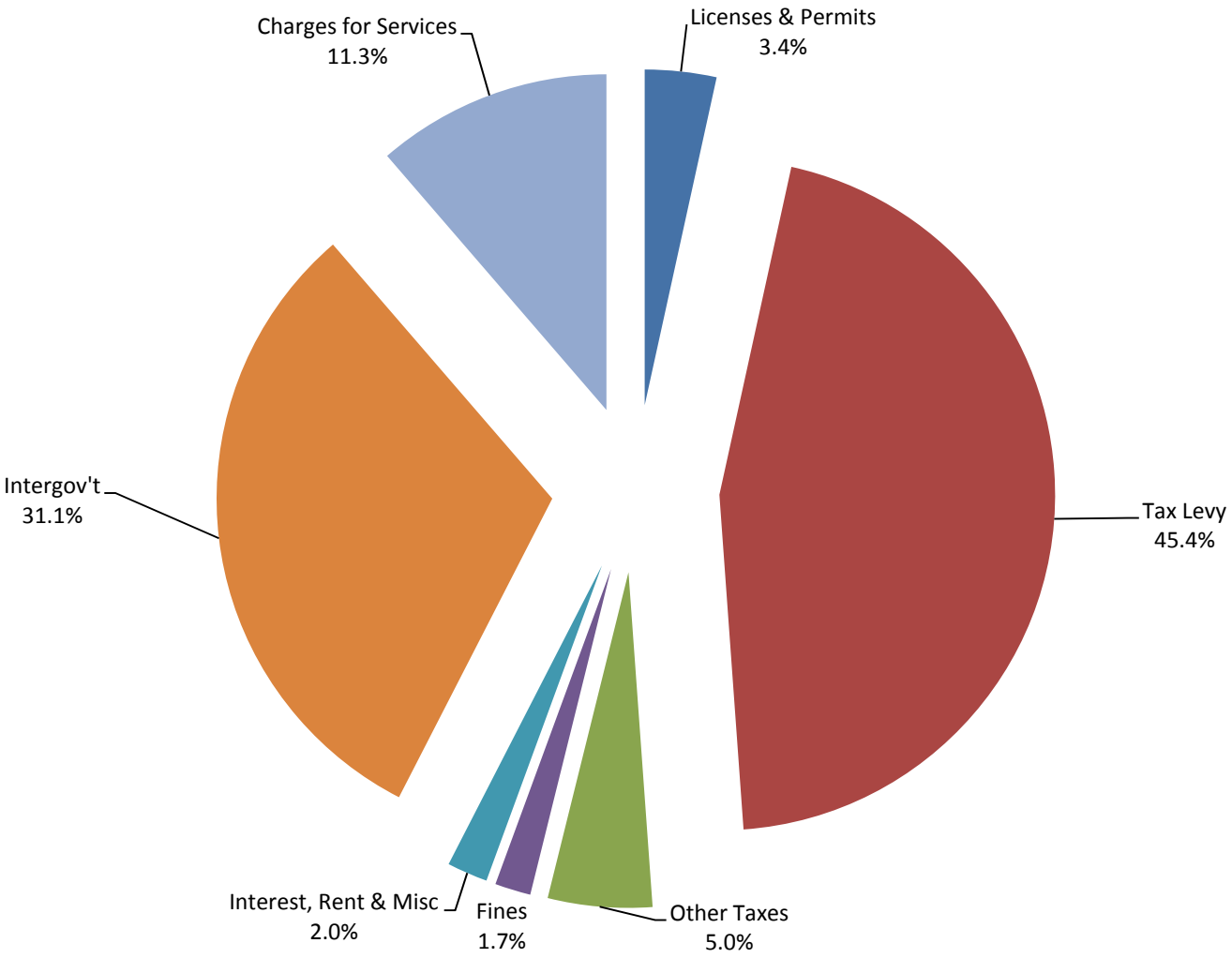
Richard D. Gudex, President
Fond du Lac City Council

Attest:

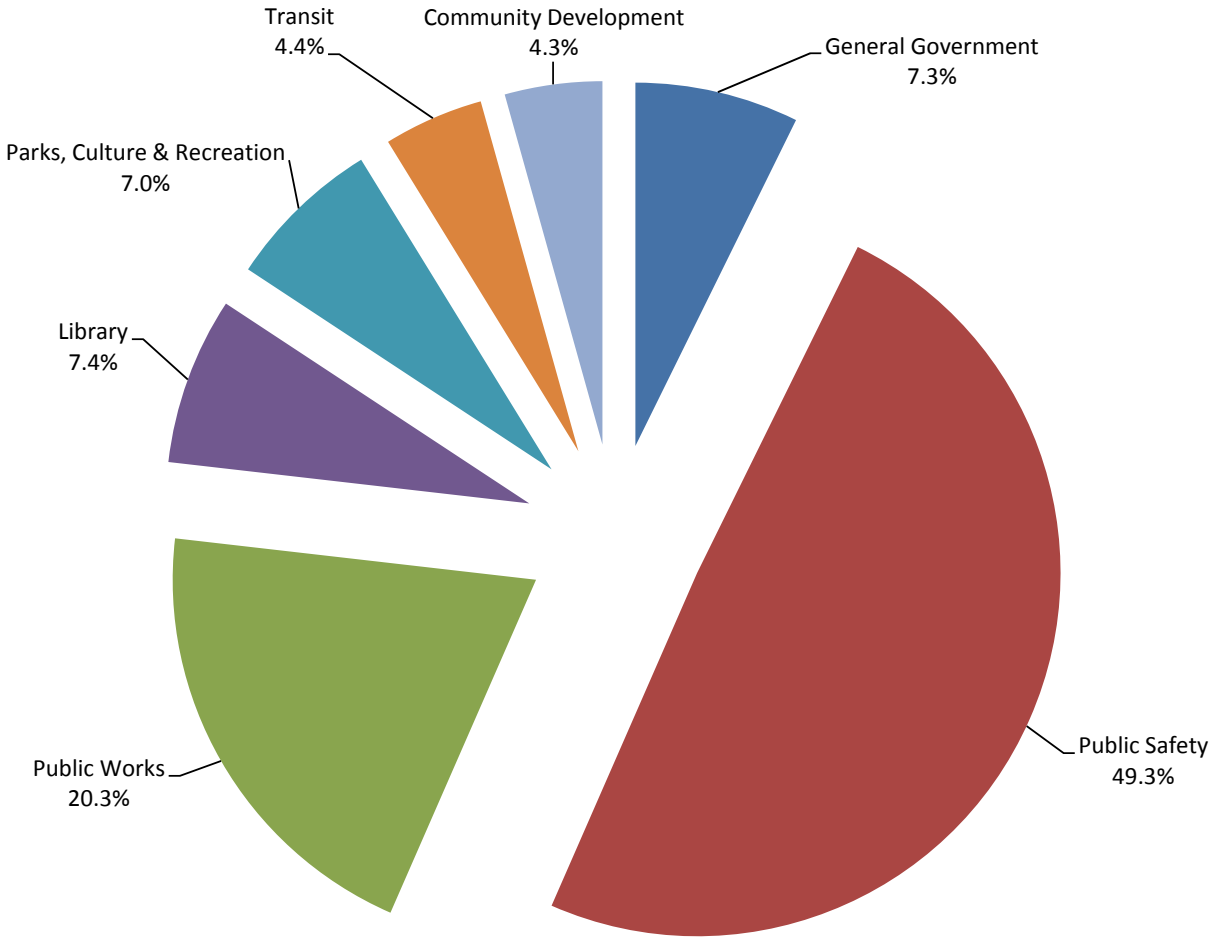
Sue L. Strands, City Clerk

City Attorney:
Reviewed

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



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



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

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

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

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

City of Fond du Lac
2013 Adopted Budget
Position Summary

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

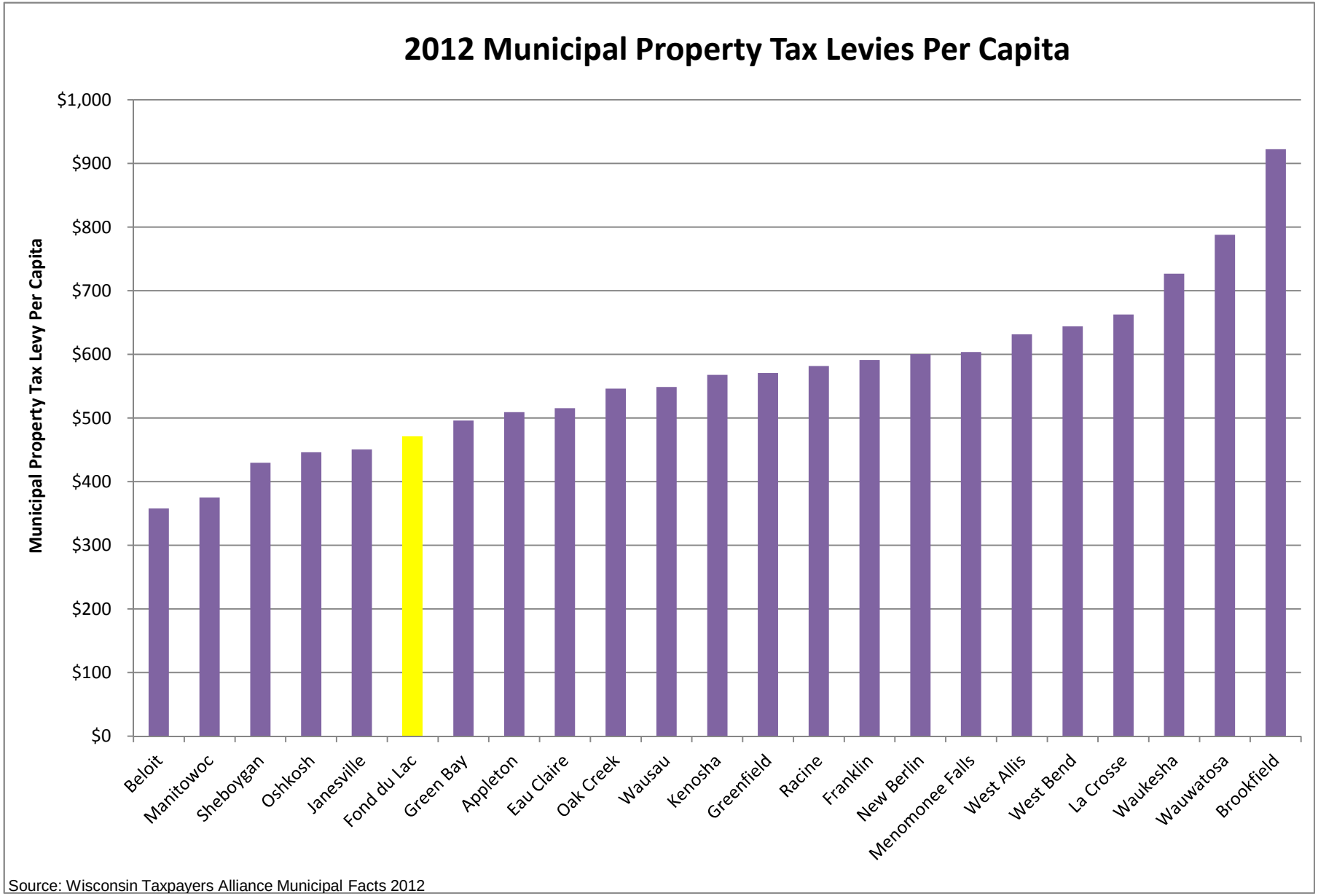
Includes permanent full and part time positions.

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

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

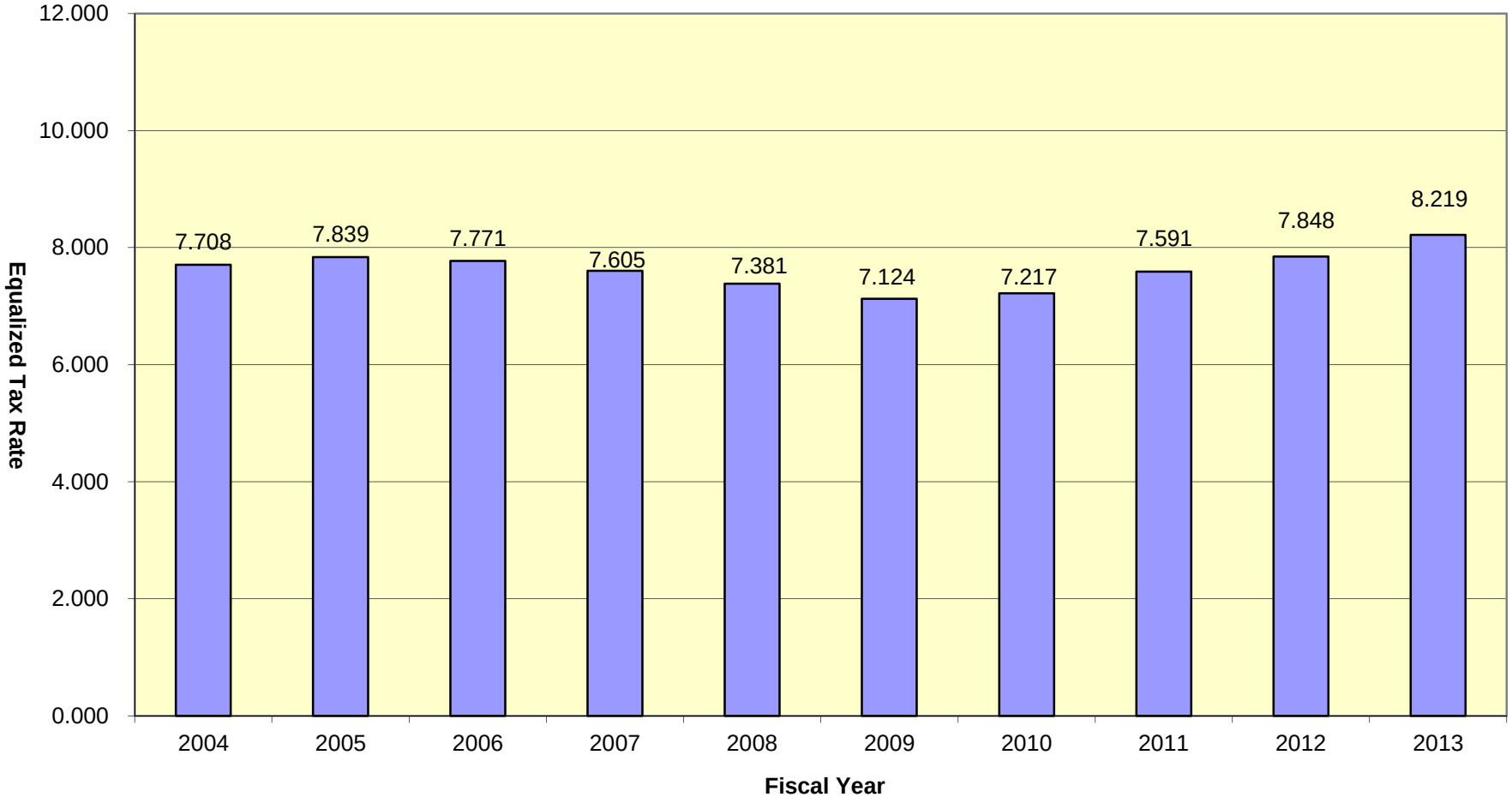
City of Fond du Lac
2013 Budget
Comparison of Assessed and Equalized Values
as of January 1, 2011 and 2012

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

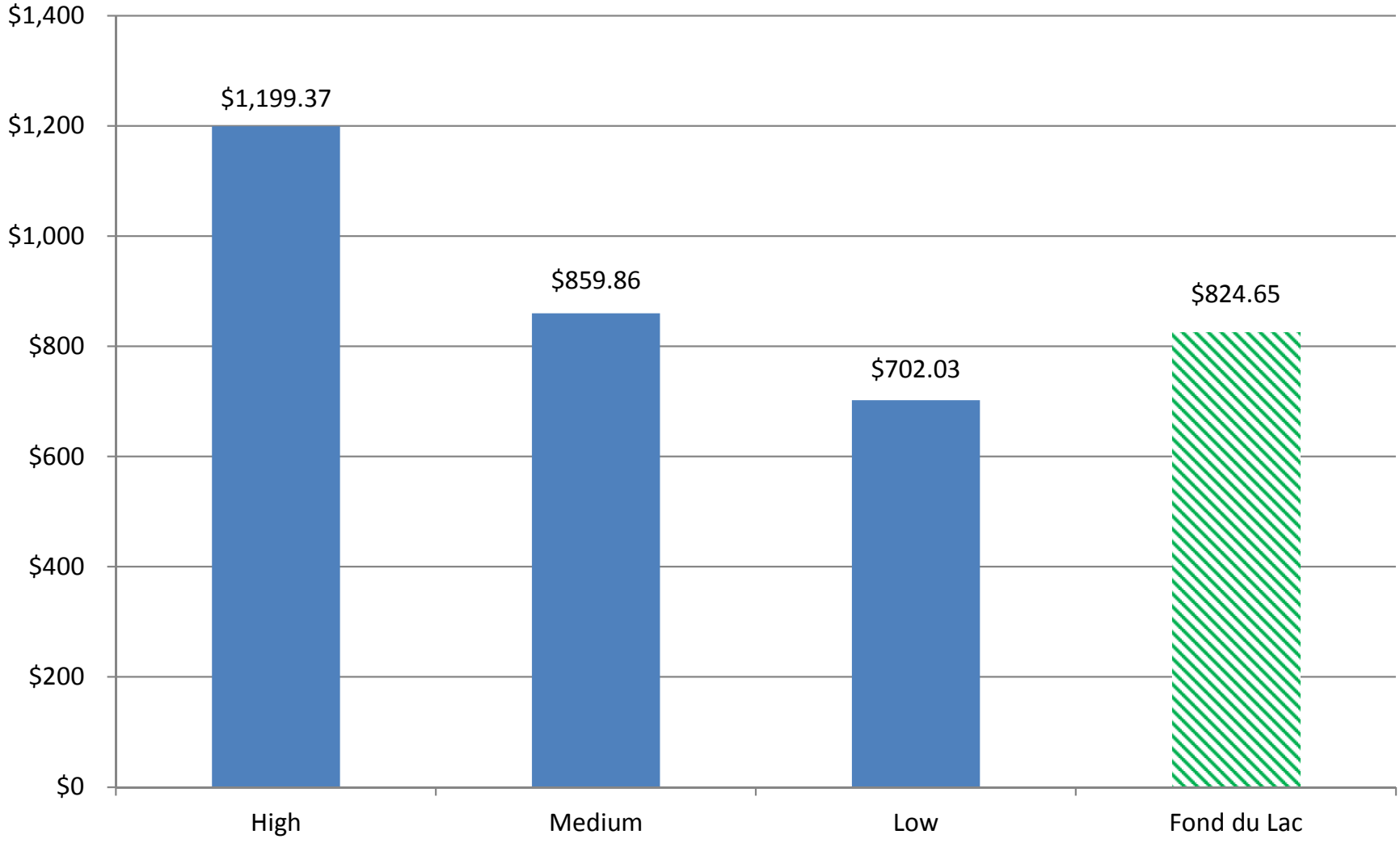


Source: Wisconsin Taxpayers Alliance Municipal Facts 2012

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

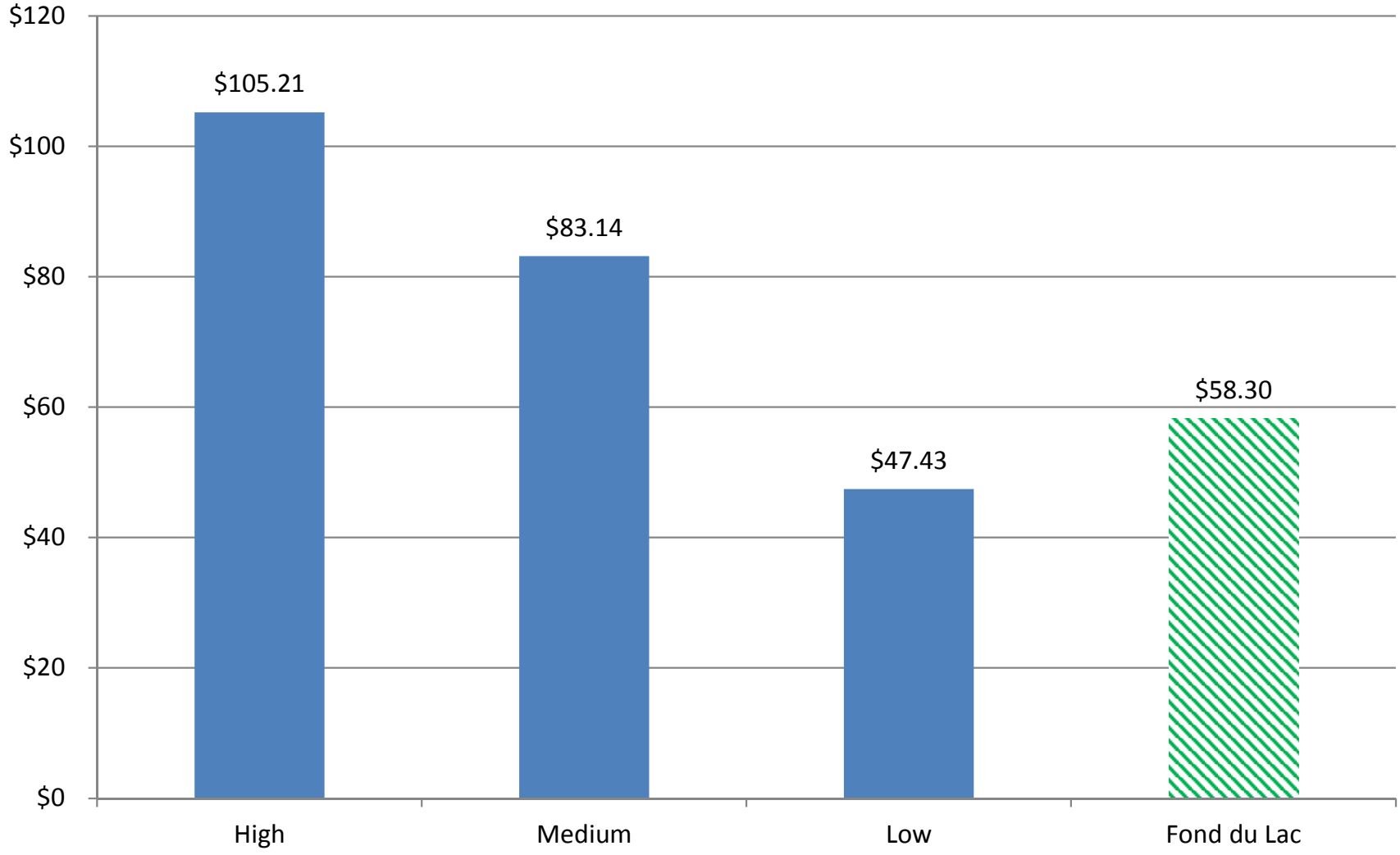


2010 Net Operating Spending Per Capita



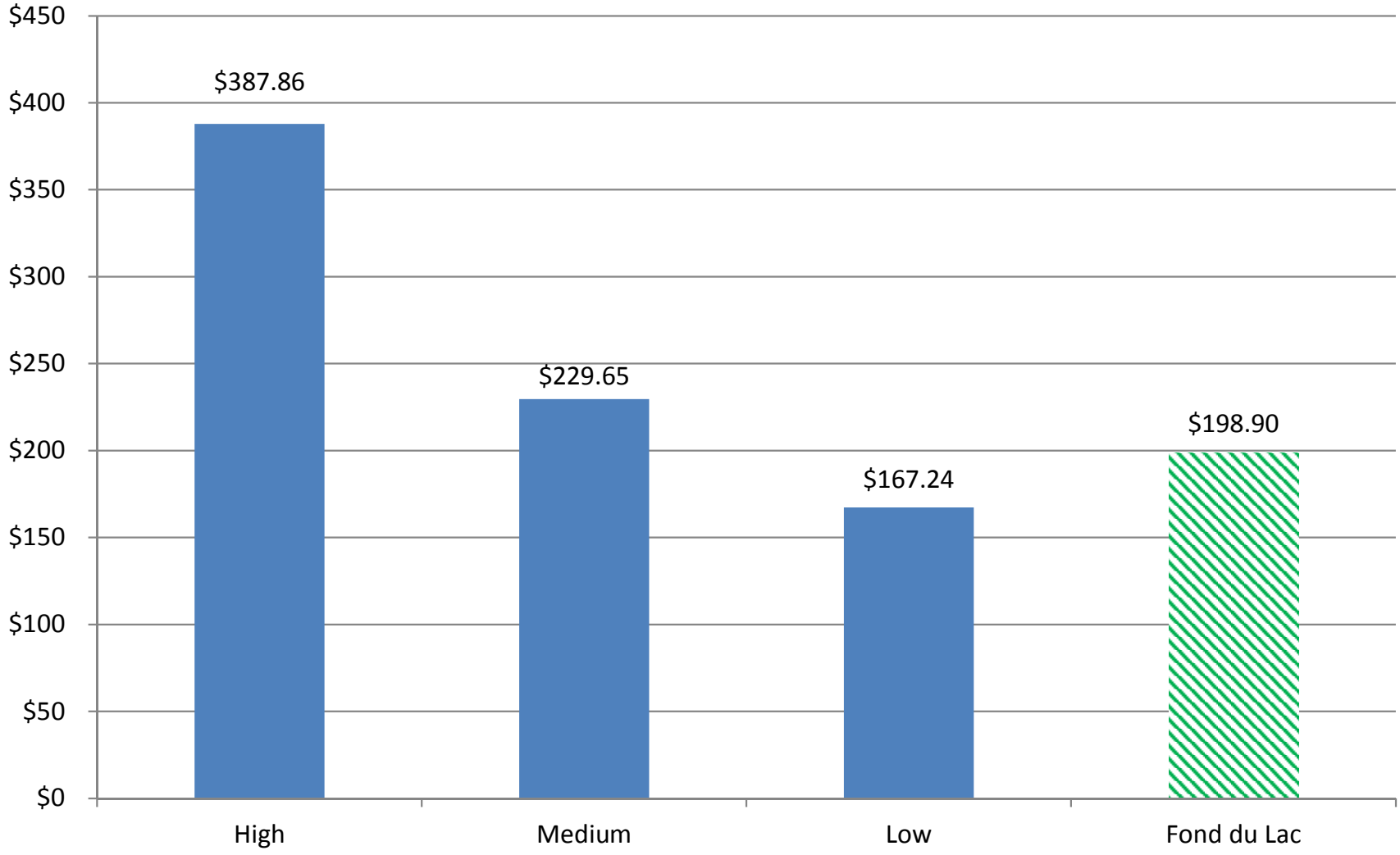
Source: MunicipalFacts12 - Comparison of 23 Municipalites with Population of 30,000 to 150,000

2010 General Government Costs Per Capita



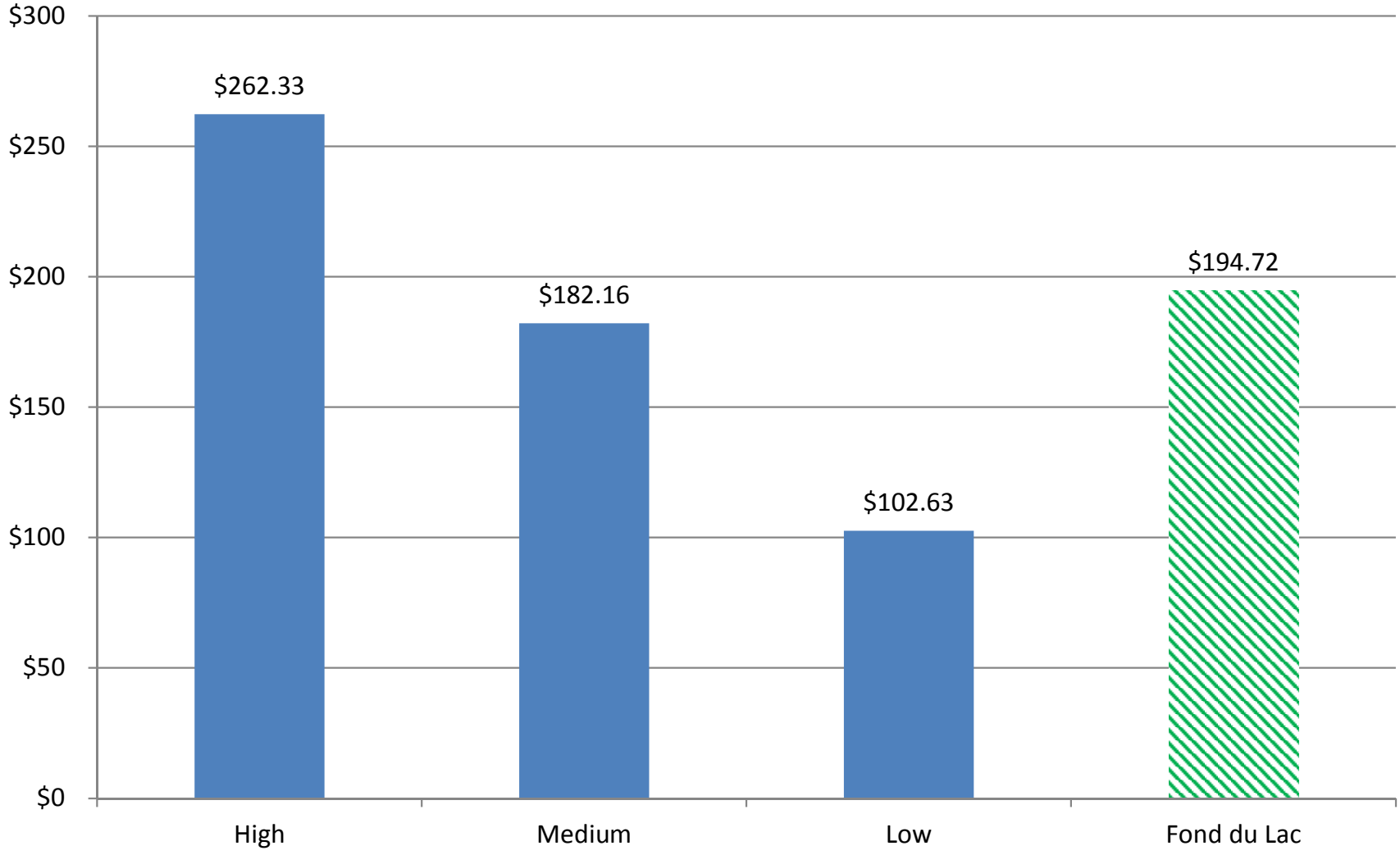
Source: MunicipalFacts12 - Comparison of 23 Municipalites with Population of 30,000 to 150,000

2010 Net Police Costs Per Capita



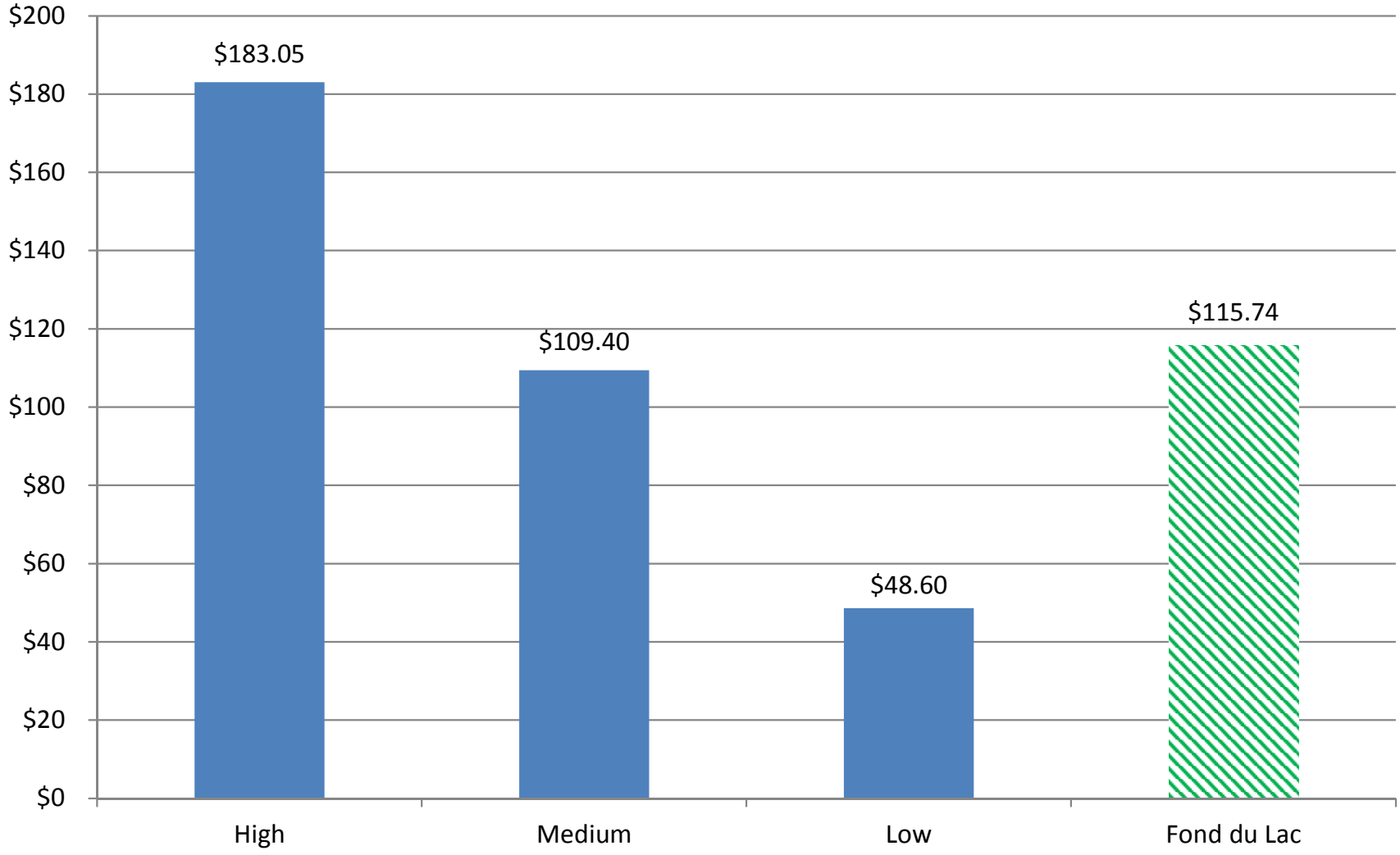
Source: MunicipalFacts12 - Comparison of 23 Municipalites with Population of 30,000 to 150,000

2010 Net Fire/Ambulance Costs Per Capita



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

2010 Street Maintenance Costs Per Capita



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

EXHIBIT A

CITY OF FOND DU LAC
LICENSE FEES

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

*Rates set by State of Wisconsin
**Rush fee of $25 if not filed 15 days prior to your event

City of Fond du Lac - Fee Schedule - 2013 Adopted EXHIBIT B

Building Permit Fee Schedule	
Commercial/Industrial/Multifamily Building	
Addition, Alteration, Garage, Fence, Inground	
Swimming Pool, Sign, Parking Lot, Awning/Canopy	
Valuation (Job Cost): $0-300	**$20**
$301-1,000	39
$1,001-2,000	45
$2,001-3,000	52
$3,001-4,000	58
$4,001-5,000	65
$5,001-6,000	71
$6,001-7,000	78
$7,001-8,000	84
$8,001-9,000	91
$9,001-10,000	97
Over $10,000 Commercial-Industrial: Fee plus	
$7.00 per each $1,000 over $10,000	$97+
Residential Addition, Alteration, Garage, Fence,	
Inground Swimming Pool	
Valuation (Job Cost): Under $1,000	39
$1,001-2,000	45
$2,001-3,000	52
$3,001-4,000	58
$4,001-5,000	65
$5,001-6,000	71
$6,001-7,000	78
$7,001-8,000	84
$8,001-9,000	91
$9,001-10,000	97
Over $10,000 Residential Fee plus	
$4.00 per each $1,000 over $10,000	97+
New 1 & 2-Family Dwellings	
Fee includes:	
Building Permit	
Occupancy Permit	$0.17
Erosion Control Plan Exam	per gross
Erosion Control Permit	square
Fee based on exterior dimensions, including	foot
finished floor and garage, enclosed porches	
and decks.	
Unfinished Basement	$.05
Commercial/Industrial	$0.21
New Multi-Family	$0.21
Plan Exam: New 1 & 2-Family Dwelling	150
Plan Exam: 1 & 2-Family Dwelling (Add/Alt)	98
Plan Exam: Residential Garages, Decks,	
Accessory Structures	40
Plan Exam: Commercial.. .. . . . Refer to Dept. of Commerce Schedule	
Plan Exam: Commercial-Industrial Minor Alterations	
$50/hour, 1-hour minimum	
Plan Exam: New Sign	39
Early Start Permit: Footing & Foundation	
UDC	145
Commercial	430
Wisconsin Uniform Building Permit Seal	
(1 & 2 Family Dwelling) . . . . . Refer to Dept. of Commerce Schedule	

Building Permit Fee Schedule-Continued	
Occupancy Deposit	
1 & 2-Family Dwelling	$800
Multifamily: $1,000 plus $200/d.u. over 4 units	
Commercial/Industrial Valuation (job cost):	
-up to $1,000,000 = 1%	
-over $1,000,000 = $10,000 plus .5% of job cost	
Moving Permits: Up to 500 square feet	95
Over 500 square feet	160
Police Escort Fee	150
*Cash Deposits:	
Deposit for completion of site improvements: $2.00/sq. ft. of gross	
building area.	
Deposit for moving house	$ 7,500
Deposit for moving garage	$ 500
*Payment required prior to issuance of moving permit.	
Elevators & Escalators (Fee plus $7/story)	78+
Non-fuel Storage Tank Above/Underground	
Per 1000 gallons	30
Minimum fee less than 1000 gallons	30
Wrecking Permits	
Garages	35
One Story-up to 1200 sq. ft.	100
All Others	195
Mobile Home Permit	78
Landfill Permit: Residential	95
Other	195
Public Site Fee (per new dwelling unit)	400
Rooming Houses	130
Above-Ground Pools, Temporary or Permanent	50
Temporary Sign Permits	25
Petitions	
Variance Petition - Single Family	100
Variance Petition - All Other	300
Special Use Permit	300
Waiver of 2500' Rule/CBRF	250
Code Amendment	300
Privilege in the Street	150
Other Appeal	150
Rezoning	
Agriculture to Single Family Residential	
(+$25/acre or portion over 1 acre)	250+
Office, Commercial or Industrial	
(+$25/acre or portion over 1 acre)	300+
Downzoning	200
Single Family to Multifamily Residential	
(+$25/acre or portion over 1 acre)	300+
Site Plan Review	
Site Plan Review	250
Commercial/Industrial > 10,000 sf	500
Multi-Family > 8 units	500
Administrative Plan Review	50

9/11/2012

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

Occupancy Permit Fee Schedule		
Multifamily Dwelling (each unit)		40
1 & 2-Family Dwelling/Additions & Alterations		40
Commercial & Industrial		225
Change of Tenant Occupancy Inspection		100
Heating & Air Conditioning Fee Schedule		
$0 - $500	30	
$501 - $1,000		60
$1,001-10,000 valuation. Fee ($60) + $10/1000		
or part thereof over $1,000		60+
$10,001-25,000 valuation. Fee ($295) + $12.50/1000		
or part thereof over $10,000		295+
$25,000+ valuation. Fee ($585) + $15/1000		
or part thereof over $25,000		585+
Warm Air Heating License		$25
Electrical Permit Fee Schedule		
$0-300 valuation	25	52
$301-900 valuation		65
$901-2,000 valuation		91
$2,001-5,000 valuation		150
$5,001-10,000 valuation		300
Over $10,000 valuation: Fee ($300) + $5.50		
per $1000 or part thereof over $10,000		300+
New Single Family Residence < 1500 sf		145*
New Single Family Residence > 1500 sf		180*
New Two-Family Residence		240*
*Fee includes temporary electrical service.		
Annual Electrical Permit		360
Electrical Contractor's Certificate		65
Maintenance Electrical Certificate		45
Master Electrician's License		45
Journeyman Electrician's License		35
Maintenance Electrician's License		35
License & Certificate Examination		35
Weights & Measures/Sealer Fee Schedule		
Gasoline pump inspection (per unit)		38
Scale inspection (per scale)		24
Scanner (per scanner)		24
Reinspection (per device)		28
Admin Fee (per site)		45
Assessment Valuation Inspection Fee		
Mobile Homes (New)		30
New Construction - Residential		$.05/sq. ft.
New Construction - Commercial		$.07/sq. ft.
Remodeling - Residential		
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)		

Plumbing Permit Fee Schedule		
New Residential		
Sanitary Sewer Hook-up - up to 100'		225
Each additional 100' or part thereof		50
Storm Sewer Hook-up - up to 100'		225
Each additional 100' or part thereof		50
Water Service Connection	$50	
Water Meter		10
Plumbing Fixture - 1st fixture		$ 39
Each additional fixture		$ 12
Residential Remodel - Install a new fixture - same as new		
Replace existing fixture, same location		$ 20
Each additional fixture, same location		$ 10
New Commercial		
Sanitary Sewer Hook-up - up to 100'		450
Each additional 100' or part thereof		100
Storm Sewer Hook-up - up to 100'		450
Each additional 100' or part thereof		100
Water Service Connection		250
Water Meter		10
Plumbing Fixture - 1st fixture	$50	39
Each additional fixture	$25	12
Commercial Alterations - install a new fixture - same as new		
Replace existing fixture, same location	$25	20
Each additional fixture - same location	$15	10
New Industrial		
Sanitary Sewer Hook-up - up to 100'		450
Each additional 100' or part thereof		100
Storm Sewer Hook-up - up to 100'		450
Each additional 100' or part thereof		100
Water Service Connection		250
Water Meter		10
Plumbing Fixture - 1st fixture	$50	39
Each additional fixture	$25	12
Industrial Alterations - install a new fixture - same as new		
Replace existing fixture, same location	$25	20
Each additional fixture, same location	$15	10
Sewer Repair/Relay - All		100
Sewer Disconnect - All		100
Water Service Repair		50
Fire Protection, Sprinklers		
< 20 Sprinklers	50	
Up to $50,000 value		145
$50,001-$100,000		175
Over $100,000		215

Penalties: Failure to obtain a permit prior to starting work:
1st offense - double permit fee
2nd and subsequent offenses in a calendar year - triple permit fee

9/11/2012

EXHIBIT C

CITY OF FOND DU LAC
FIRE/AMBULANCE FEE STRUCTURE

	2012 CURRENT FEE	2013 ADOPTED FEE
BASIC LIFE SUPPORT (BLS)	$550.00	$550.00
BLS-EMERGENCY	$600.00	$600.00
ADVANCED LIFE SUPPORT (ALS)	$600.00	$600.00
ALS 1-EMERGENCY	$700.00	$700.00
ALS 2-EMERGENCY	$750.00	$750.00
INTER-FACILITY TRANSFER	$800.00	$800.00
RETURN TRIP FEE	$350.00	$350.00
SERVICE CHARGE (INCLUDES PARAMEDIC INTERCEPTS)	$300.00	$300.00
MILEAGE	$15.00 PER LOADED MILE	$15.00 PER LOADED MILE
OIL DRY	$18.00 PER BAG	$18.00 PER BAG
BURN PERMITS (30 DAY PERMIT)	$20.00	$20.00
FALSE ALARMS (PER CALENDAR YEAR): RESPONSE 1 & 2 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
BASIC PLAN REVIEW OF FIRE SPRINKLER, FIRE CONTROLS AND OR FIRE SUPPRESSION SYSTEMS PER SYSTEM, PER REVIEW WITNESS FINAL TEST (2 HOUR MIN)	 $325.00 $75.00	 $325.00 $75.00
REVIEW OF FIRE ALARM SYSTEMS INCLUDING ALL ADDITIONAL REVIEWS OF THE SAME SYSTEM PER SYSTEM, PER REVIEW WITNESS TEST (2 HOUR MIN)	 $250.00 $75.00	 $250.00 $75.00
FIRE PROTECTION CONSULTING ON SYSTEMS (2 HOUR MIN)	$75.00	$75.00

EXHIBIT D

City of Fond du Lac
Engineering Fee Schedule

Permits

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

Reviews

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

Inspections

Type of Inspections		
Individual Residential Grading	$250	$250
Sidewalk Forms	$40	$40

EXHIBIT E

CITY OF FOND DU LAC
CENTRAL COLLECTIONS
FEE SCHEDULE

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

EXHIBIT F

CITY OF FOND DU LAC
ASSESSORS FEE SCHEDULE

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

EXHIBIT G

CITY OF FOND DU LAC
POLICE DEPARTMENT FEE SCHEDULE

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

EXHIBIT H

CITY OF FOND DU LAC
PARKS DEPARTMENT
2013 ADOPTED FEES

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

PAVILION BUILDING RATES

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

EXHIBIT I

CITY OF FOND DU LAC
BOAT SLIP RATES

2012 CURRENT RESIDENT RATE

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

2013 ADOPTED RESIDENT RATE

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

2012 CURRENT NON-RESIDENT RATE

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

2013 ADOPTED NON-RESIDENT RATE

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

CITY OF FOND DU LAC
BOAT LAUNCH RATES

	2012 CURRENT RATE	2013 PROPOSED RATE
SEASONAL PERMIT	$20.00	$20.00
DAILY PERMIT	$5.00	$5.00

EXHIBIT J

CITY OF FOND DU LAC
POOL PASSES AND FEES

	2012 CURRENT RATE	2013 ADOPTED RATE
FAIRGROUNDS FAMILY AQUATIC CENTER		
SEASON PASS		
YOUTH/SENIOR	$60.00	$75.00
ADULT	$75.00	$90.00
FAMILY 2-5 PERSONS	$100.00	$130.00
FAMILY 6 OR MORE	$130.00	$160.00
DAILY PASS		
YOUTH/SENIOR (DAY)	$3.50	$4.00
ADULT (DAY)	$4.50	$5.00
YOUTH/SENIOR (EVENING)	$2.00	$2.50
ADULT (EVENING)	$3.00	$3.50

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

OTHER FEES		
FAIRGROUNDS SHELTER RENTAL	$40.00 PER AFTERNOON	$40.00 PER AFTERNOON
FAIRGROUNDS SHELTER RENTAL	$25.00 PER EVENING	$25.00 PER EVENING

TAYLOR POOL		
SEASON PASS		
YOUTH/SENIOR	$40.00	$60.00
ADULT	$55.00	$75.00
FAMILY 2-5 PERSONS	$70.00	$100.00
FAMILY 6 OR MORE	$100.00	$130.00
DAILY PASS		
YOUTH/SENIOR (DAY)	$2.00	$2.50
ADULT (DAY)	$3.00	$3.50
YOUTH/SENIOR (EVENING)	$1.00	$1.50
ADULT (EVENING)	$1.50	$2.00
OTHER FEES		
SWIM TEAM PRACTICE FEE	$8.00 PER HOUR	$8.00 PER HOUR
SWIMMER FEE FOR SWIM MEETS (NON FONDY SWIM CLUB SWIMMERS)	$4.00 PER SWIMMER	$4.00 PER SWIMMER
RENTAL FEE FOR SWIM MEETS	$275.00 PER DAY	$275.00 PER DAY
PRIVATE AFTER HOURS RENTAL FEE	$125.00 PER HOUR	$150.00 PER HOUR
TAYLOR GROUP RATE (15 OR MORE)	$1.00 PER SWIMMER	$1.50 PER SWIMMER

Exhibit K

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

City of Fond du Lac:

Domestic Sewage:

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

FLAT RATE FOR UNMETERED CUSTOMERS (Quarterly charge based on 19.00 CCF/quarter)	$ 111.80/CCF/QTR

Surcharge Over Domestic Strength:

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

Town of Fond du Lac SD #2:

Users Connected with City Collection System Variable Charge:

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

All Other Users Variable Charge:

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

Town of Fond du Lac SD #3

Users Connected with City Collection System Variable Charge:

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

Town of Fond du Lac SD #4

Users Connected with City Collection System Variable Charge:

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

Exhibit K-Continued

Remainder of Town of Fond du Lac

Users Connected with City Collection System
Variable Charge:

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

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

Variable Charge:

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

Village of North Fond du Lac:

Variable Charge:

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

Mary Hill Park SD:

Variable Charge:

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

Town of Taycheedah SD #1:

Variable Charge:

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

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

Variable Charge:

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

Tanker Truck Haulers:

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

City of Fond du Lac
2013 Adopted Budget
General Fund

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City of Fond du Lac
2013 Adopted Budget
General Fund

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GENERAL FUND

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

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

CITY OF FOND DU LAC
2013 BUDGET
GENERAL FUND REVENUE SUMMARY

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

CITY OF FOND DU LAC
2013 BUDGET
GENERAL FUND REVENUE SUMMARY

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

CITY OF FOND DU LAC
2013 BUDGET
GENERAL FUND REVENUE SUMMARY

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

CITY OF FOND DU LAC
2013 BUDGET
GENERAL FUND REVENUE SUMMARY

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

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

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

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

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

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

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

City Council

Appropriation Summary

Expenditures	$56,255
Less Revenues	$0
General City Funding Sources	$56,255

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
CITY COUNCIL

Budget Code 1005

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

City Manager

Appropriation Summary

Expenditures	$245,682
Less Revenues	$0
General City Funding Sources	$245,682

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	2.00	2.00

CITY OF FOND DU LAC
2013 BUDGET
CITY MANAGER

Budget Code 1010

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

Community Development

Appropriation Summary

Expenditures	$456,617
Less Revenues	$13,500
General City Funding Sources	$443,117

Purpose And Activities

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

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

Budget Comments

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

Summary of Capital Outlay funded by general operating revenues includes:

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	4.71	4.52

CITY OF FOND DU LAC
2013 BUDGET
COMMUNITY DEVELOPMENT

Budget Code 1015

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

Inspection

Appropriation Summary

Expenditures	$620,350
Less Revenues	$510,795
General City Funding Sources	$109,555

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	6.00	6.00

CITY OF FOND DU LAC
2013 BUDGET
INSPECTION

Budget Code 1020

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

Economic Development

Appropriation Summary

Expenditures	$104,228
Less Revenues	$0
General City Funding Sources	$104,228

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
ECONOMIC DEVELOPMENT

Budget Code 1025

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

Clerk

Appropriation Summary

Expenditures	$282,854
Less Revenues	$165,300
General City Funding Sources	$117,554

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	3.00	3.00

CITY OF FOND DU LAC
2013 BUDGET
CLERK

Budget Code 1030

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

Central Services

Appropriation Summary

Expenditures	$102,252
Less Revenues	$20,000
General City Funding Sources	$82,252

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

	2012	2013
Full Time Equivalents	1.00	1.00

CITY OF FOND DU LAC
2013 BUDGET
CENTRAL SERVICES

Budget Code 1035

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

Elections

Appropriation Summary

Expenditures	$69,144
Less Revenues	$0
General City Funding Sources	$69,144

Purpose And Activities

PURPOSE: Supervise voter registration and conduct elections.

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
ELECTIONS

Budget Code 1040

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

Board of Review

Appropriation Summary

Expenditures	$4,050
Less Revenues	$0
General City Funding Sources	$4,050

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
BOARD OF REVIEW

Budget Code 1045

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

Comptrollers

Appropriation Summary

Expenditures	$707,753
Less Revenues	$6,170
General City Funding Sources	$701,583

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	8.06	8.06

CITY OF FOND DU LAC
2013 BUDGET
COMPTROLLERS

Budget Code 1050

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

Information Technology Services

Appropriation Summary

Expenditures	$0
Less Revenues	$0
General City Funding Sources	$0

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	4.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
INFORMATION TECHNOLOGY SERVICES

Budget Code 1057

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

Central Collection

Appropriation Summary

Expenditures	$93,565
Less Revenues	$39,900
General City Funding Sources	$53,665

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	2.03	2.03

CITY OF FOND DU LAC
2013 BUDGET
CENTRAL COLLECTION

Budget Code 1060

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

Assessment

Appropriation Summary

Expenditures	$319,392
Less Revenues	$14,000
General City Funding Sources	$305,392

Purpose And Activities

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

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

Budget Comments

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

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
ASSESSMENT

Budget Code 1070

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

Attorney

Appropriation Summary

Expenditures	$208,049
Less Revenues	$390,000
General City Funding Sources	($181,951)

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	1.95	1.75

CITY OF FOND DU LAC
2013 BUDGET
ATTORNEY

Budget Code 1075

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

Human Resources

Appropriation Summary

Expenditures	$416,273
Less Revenues	$0
General City Funding Sources	$416,273

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	3.05	3.25

CITY OF FOND DU LAC
2013 BUDGET
HUMAN RESOURCES

Budget Code 1080

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

Police

Appropriation Summary

Expenditures	$9,472,950
Less Revenues	$591,500
General City Funding Sources	$8,881,450

Purpose And Activities

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

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

Budget Comments

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

Summary of Capital Outlay funded by general city funding sources:

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	80.00	79.80

CITY OF FOND DU LAC
2013 BUDGET
POLICE

Budget Code 1100

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

Fire

Appropriation Summary

Expenditures	$4,603,198
Less Revenues	$108,260
General City Funding Sources	$4,494,938

Purpose And Activities

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

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

Budget Comments

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

Summary of Capital Outlay funded by general city funding sources:

Fleet Vehicle Replacement $ 42,000

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	36.45	35.15

CITY OF FOND DU LAC
2013 BUDGET
FIRE

Budget Code 1120

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

Ambulance

Appropriation Summary

Expenditures	$3,872,254
Less Revenues	$1,807,283
General City Funding Sources	$ 2,064,971

Purpose And Activities

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

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

Budget Comments

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

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

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

Staffing Summary By Full Time Equivalents

	2012*	2013
Full Time Equivalents	30.55	31.85

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

CITY OF FOND DU LAC
2013 BUDGET
AMBULANCE

Budget Code 1140

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

CITY OF FOND DU LAC
2013 BUDGET
AMBULANCE

FOR COMPARISON PURPOSES ONLY

Budget Code 1140/2200

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

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

Engineering

Appropriation Summary

Expenditures	$1,006,304
Less Revenues	$29,250
General City Funding Sources	$977,054

Purpose And Activities

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

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

Budget Comments

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

Summary of Capital Outlay funded by general city funding sources:
A $25,000 vehicle replacement and $20,000 for aerial orthophotos have been deferred to 2014 during the budget development process.

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	12.00	13.00

CITY OF FOND DU LAC
2013 BUDGET
ENGINEERING

Budget Code 1200

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

Fleet Operations & Services

Appropriation Summary

Expenditures	$612,702
Less Revenues	$15,000
General City Funding Sources	$597,702

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	9.00	9.00

CITY OF FOND DU LAC
2013 BUDGET
FLEET OPERATIONS & SERVICES

Budget Code 1205

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

Construction & Maintenance Personnel

Appropriation Summary

Expenditures	$1,771,370
Less Revenues	$1,599,722
General City Funding Sources	$171,648

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	29.00	28.00

CITY OF FOND DU LAC
2013 BUDGET
CONSTRUCTION & MAINTENANCE

Budget Code 1210

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

Municipal Service Center

Appropriation Summary

Expenditures	$512,515
Less Revenues	$42,300
General City Funding Sources	$470,215

Purpose And Activities

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

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

Budget Comments

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

Summary of Capital Outlay funded by general city funding sources:

Municipal Service Center Roof Repairs	$ 30,000

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
MUNICIPAL SERVICE CENTER

Budget Code 1215

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

Highway Maintenance

Appropriation Summary

Expenditures	$430,461
Less Revenues	$100
General City Funding Sources	$430,361

Purpose And Activities

PURPOSE: Maintain and repair highway infrastructure.

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

Budget Comments

Continue existing level of service.

Summary of Capital Outlay funded by general city funding sources:

Annual Street Resurfacing	$	181,000
Annual Sidewalk-City Program		60,000
Total Capital Outlay funded by operating revenues	$	241,000

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
HIGHWAY MAINTENANCE

Budget Code 1220

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

Snow & Ice Removal

Appropriation Summary

Expenditures	$129,100
Less Revenues	$0
General City Funding Sources	$129,100

Purpose And Activities

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

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

Budget Comments

Continue existing level of service.

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
SNOW & ICE REMOVAL

Budget Code 1225

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

Storm Water & Waterway Mtce

Appropriation Summary

Expenditures	$469,673
Less Revenues	$8,800
General City Funding Sources	$460,873

Purpose And Activities

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

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

Budget Comments

Continue existing levels of services.

Summary of Capital Outlay funded by tax levy:

Stormwater Pump Repairs	$ 75,000
Stormwater Control Upgrades	50,000
Neighborhood Drainage Program	12,000
Total Capital Outlay	$ 137,000

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	1.00	1.00

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

Budget Code 1230

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

Solid Waste Management

Appropriation Summary

Expenditures	$0
Less Revenues	$0
General City Funding Sources	$0

Purpose And Activities

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

ACTIVITIES: Regular collection of solid waste and disposal.

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013*
Full Time Equivalents	5.00	0.00

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

CITY OF FOND DU LAC
2013 BUDGET
SOLID WASTE MANAGEMENT

Budget Code 1235

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

Electrical

Appropriation Summary

Expenditures	$336,990
Less Revenues	$6,500
General City Funding Sources	$330,490

Purpose And Activities

PURPOSE: Provide electrical services to municipal facilities.

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	3.00	3.00

CITY OF FOND DU LAC
2013 BUDGET
ELECTRICAL

Budget Code 1245

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

Street Lighting

Appropriation Summary

Expenditures	$381,000
Less Revenues	$25,000
General City Funding Sources	$356,000

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
STREET LIGHTING

Budget Code 1250

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

Parks

Appropriation Summary

Expenditures	$1,349,848
Less Revenues	$42,100
General City Funding Sources	$1,307,748

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	11.00	10.00

CITY OF FOND DU LAC
2013 BUDGET
PARKS

Budget Code 1255

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

Tree Care

Appropriation Summary

Expenditures	$306,880
Less Revenues	$12,062
General City Funding Sources	$294,818

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	2.00	2.00

CITY OF FOND DU LAC
2013 BUDGET
TREE CARE

Budget Code 1260

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

Fairgrounds Pool

Appropriation Summary

Expenditures	$234,796
Less Revenues	$190,000
General City Funding Sources	$44,796

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
FAIRGROUNDS POOL

Budget Code 1265

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

Taylor Park Pool

Appropriation Summary

Expenditures	$89,088
Less Revenues	$29,000
General City Funding Sources	$60,088

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
TAYLOR POOL

Budget Code 1270

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

Senior Center

Appropriation Summary

Expenditures	$255,162
Less Revenues	$10,000
General City Funding Sources	$245,162

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

	2012	2013
Full Time Equivalents	2.00	2.00

CITY OF FOND DU LAC
2013 BUDGET
SENIOR CENTER

Budget Code 1300

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

Animal Control

Appropriation Summary

Expenditures	$102,798
Less Revenues	$0
General City Funding Sources	$102,798

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
ANIMAL CONTROL

Budget Code 1305

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

Delinquent Accounts

Appropriation Summary

Expenditures	$15,900
Less Revenues	$0
General City Funding Sources	$15,900

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

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
DELINQUENT ACCOUNTS

Budget Code 1310

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

Insurance & Bonds

Appropriation Summary

Expenditures	$31,692
Less Revenues	$0
General City Funding Sources	$31,692

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

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
INSURANCE & BONDS

Budget Code 1315

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

Operating Transfers

Appropriation Summary

Expenditures	$248,050
Less Revenues	$0
General City Funding Sources	$248,050

Purpose And Activities

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

Budget Comments

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

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
OPERATING TRANSFERS

Budget Code 1325

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

City Wide

Appropriation Summary

Expenditures	$8,454
Less Revenues	$24,271,107
General City Funding Sources (Uses)	($24,262,653)

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
CITY WIDE

Budget Code 1900

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

City of Fond du Lac
2013 Adopted Budget
Special Revenue Funds

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SPECIAL REVENUE FUNDS

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

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

CITY OF FOND DU LAC
2013 BUDGET
SPECIAL REVENUE FUNDS SUMMARY

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

Library

Appropriation Summary

Expenditures	$2,770,514
Less revenues	$2,726,521
(Increase) Decrease-Fund Balance	$43,993

Purpose And Activities

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

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

Budget Comments

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

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

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	32.86	32.30

CITY OF FOND DU LAC
2013 BUDGET
LIBRARY

Budget Code 2000

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

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

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

City Grant Programs

Appropriation Summary

Expenditures	$15,000
Less revenues	$24,000
(Increase) Decrease-Fund Balance	($9,000)

Purpose And Activities

PURPOSE: To account for programs administered by various agencies.

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
CITY GRANT PROGRAMS

Budget Codes 2110, 2120, 2140, & 2150

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

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

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

Ambulance

Appropriation Summary

Expenditures	$0
Less Revenues	$0
General City Funding Sources	$0

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013*
Full Time Equivalents	30.55	0.00

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

CITY OF FOND DU LAC
2013 BUDGET
AMBULANCE

Budget Code 2200

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

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

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

Community Projects

Appropriation Summary

Expenditures	$24,039
Less revenues	$21,675
(Increase) Decrease-Fund Balance	$2,364

Purpose And Activities

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

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

Budget Comments

No significant change is proposed.

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
COMMUNITY PROJECTS

Budget Codes 2250 to 2287

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

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

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

Residential Solid Waste & Recycling

Appropriation Summary

Expenditures	$2,022,157
Less revenues	$2,022,157
(Increase) Decrease-Fund Balance	$0

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012*	2013
Full Time Equivalents	0.00	5.00

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

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

Budget Code 2170

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

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

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

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

FOR COMPARISON PURPOSES ONLY

Budget Code 1235 & 2170

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

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

Parking Fund

Appropriation Summary

Expenditures	$402,068
Less revenues	$415,000
(Increase) Decrease-Fund Balance	($12,932)

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	2.50	2.00

CITY OF FOND DU LAC
2013 BUDGET
PARKING FUND

Budget Code 2300 & 2305

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

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

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

Harbor & Boating Facilities

Appropriation Summary

Expenditures	$366,873
Less revenues	$202,540
(Increase) Decrease-Fund Balance	$164,333

Purpose And Activities

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

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

Budget Comments

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

Summary of Capital Outlay:

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
HARBOR & BOATING FACILITIES

Budget Code 2220

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

CITY OF FOND DU LAC
2013 BUDGET
HARBOR & BOATING FACILITIES

Budget Code 2220

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

Fuel Pump Maintenance

Appropriation Summary

Expenditures	$4,000
Less revenues	$28,000
(Increase) Decrease-Fund Balance	($24,000)

Purpose And Activities

PURPOSE: The purpose of the fund is to maintain and replace the fuel pump system that serves all City departments as required. A percentage of the gasoline/diesel fuel charges to departments is accumulated in this fund.
ACTIVITIES: Resources are accumulated in this fund for replacement, maintenance and improvement to the fuel pump system as necessary.

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
FUEL PUMP MAINTENANCE

Budget Code 2400

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

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

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

Haz Mat Interagency Agreement

Appropriation Summary

Expenditures	$34,664
Less revenues	$22,500
(Increase) Decrease-Fund Balance	$12,164

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

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
HAZ MAT INTERAGENCY AGREEMENT

Budget Code 2230

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

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

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

Tax Incremental Financing Districts Fund

Appropriation Summary

Expenditures	$2,150,082
Less revenues	$2,269,580
(Increase) Decrease-Fund Balance	($119,498)

Purpose And Activities

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

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

Budget Comments

No change in activity from the previous year.

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

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

Budget Code 2900-2999

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

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

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

Fond du Lac Area Transit

Appropriation Summary

Expenditures	$1,637,535
Less revenues	$1,630,400
(Increase) Decrease-Fund Balance	$7,135

Purpose And Activities

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

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

Budget Comments

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

Summary of Capital Outlay:

Handi-Van Fleet Replacement	$ 70,000

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	8.375	7.750

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

Budget Code 2351-2359

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

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

January 1, 2012 balance		(191,693)
Net change from 2012 operations		
Revenues	1,868,578	
Expenditures	1,650,924	217,654
December 31, 2012 projected balance		25,961
Net change from 2013 operations		
Revenues	1,630,400	
Expenditures	1,637,535	(7,135)
December 31, 2013 projected balance		18,826

Tax Levy Includes:	2012	2013
December 31, 2012 projected deficit	171,135	0
Operations	228,191	207,591
Local Share Capital - Handi-Van	13,400	14,000
Total Tax Levy	412,726	221,591

City of Fond du Lac
2013 Adopted Budget
Debt Service Funds

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DEBT SERVICE FUND

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

Debt Service Fund

Appropriation Summary

Expenditures	$5,394,284
Less revenues	$5,194,476
(Increase) Decrease-Fund Balance	$199,808

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

CITY OF FOND DU LAC
2013 BUDGET
DEBT SERVICE FUND

Budget Code 3000

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

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

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

City of Fond du Lac
2013 Adopted Budget
Internal Service Funds

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INTERNAL SERVICE FUND

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

Employee Group Health Insurance Internal Service Fund

Appropriation Summary

Operating Revenues	$6,229,185
Operating Expenses	$6,363,997
Net Income <Loss>	($134,812)

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	0.00	0.00

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

Budget Code 6000

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

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

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

Information Technology Services
Internal Service Fund

Appropriation Summary

Operating Revenues	$1,366,860
Operating Expenses	$1,318,360
Net Income <Loss>	$48,500

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012*	2013
Full Time Equivalents	4.00	4.00

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

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

Budget Code 6100 & 6105

DESCRIPTION	2011 ACTUAL	2012 ADOPTED BUDGET	2012 AMENDED BUDGET	2012 8 MONTHS ACTUAL	2012 ESTIMATED ACTUAL	2013 ADOPTED BUDGET
OPERATING REVENUES:						
Intragovernmental Revenues	0	0	0	0	0	1,366,860
Miscellaneous Revenues	0	0	0	0	0	0
TOTAL OPERATING REVENUES	**0**	**0**	**0**	**0**	**0**	**1,366,860**
OPERATING EXPENSES						
Personal Services	0	0	0	0	0	372,447
Contractual Services	0	0	0	0	0	157,448
Materials & Supplies	0	0	0	0	0	693,415
Utilities	0	0	0	0	0	35,050
Capital Outlay	0	0	0	0	0	60,000
Expense Transfers	0	0	0	0	0	0
TOTAL OPERATING EXPENSES	**0**	**0**	**0**	**0**	**0**	**1,318,360**
NET OPERATING INCOME (LOSS)	0	0	0	0	0	48,500
NET INCOME (LOSS)	**0**	**0**	**0**	**0**	**0**	**48,500**

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

January 1, 2013 balance (deficit)		$ -
Net change from 2013 operations		
Revenues	$ 1,366,860	
Expenditures	1,318,360	48,500
December 31, 2013 projected retained earnings (deficit)		$ 48,500

CITY OF FOND DU LAC
2013 BUDGET
INFORMATION TECHNOLOGY SERVICES

FOR COMPARISON PURPOSES ONLY

Budget Code 1057, 6100 & 6105

DESCRIPTION	2011 ACTUAL	2012 ADOPTED BUDGET	2012 AMENDED BUDGET	2012 8 MONTHS ACTUAL	2012 ESTIMATED ACTUAL	2013 ADOPTED BUDGET
EXPENDITURES						
Personal Services	350,161	357,687	357,687	235,658	368,461	372,447
Contractual Services	166,711	149,117	155,898	47,128	156,342	157,448
Materials & Supplies	561,646	635,773	710,787	470,867	711,287	693,415
Utilities	22,829	28,875	28,875	5,974	28,875	35,050
Capital Outlay	42,261	20,000	20,000	8,248	20,000	60,000
TOTAL EXPENDITURES	**1,143,608**	**1,191,452**	**1,273,247**	**767,875**	**1,284,965**	**1,318,360**
LESS REVENUES:						
Intragovernmental Charges	1,077,847	1,191,452	1,247,311	819,854	1,247,311	1,366,860
Miscellaneous Revenues	486	0	0	100	100	0
TOTAL REVENUES	**1,078,333**	**1,191,452**	**1,247,311**	**819,954**	**1,247,411**	**1,366,860**
GENERAL CITY FUNDING SOURCES	**65,275**	**0**	**25,936**	**(52,079)**	**37,554**	**(48,500)**

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

City of Fond du Lac
2013 Adopted Budget
Capital Projects Funds

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CAPITAL PROJECTS FUNDS

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

City of Fond du Lac
2013 Budget

Capital Projects Funds Summary

Revenues:		
Proceeds from Debt:		
General	$	2,621,400
Special Assessments		263,600
Transfers from Other Funds		289,000
Federal/State Grants		407,000
Available Fund Balance		1,338,000
Total Revenues	$	4,919,000
Expenditures:		
General Government	$	430,000
Community Development		100,000
Public Safety:		
Police		185,000
Fire		495,000
Ambulance		247,000
Total Public Safety		927,000
Public Works:		
Streets		1,268,000
Storm Water		324,000
Parks		1,000,000
Municipal Service Center		40,000
Capital Equipment		485,000
Transit System		70,000
Total Public Works		3,187,000
Total Expenditures	$	4,644,000
Increase in Fund Balance for Ambulance and Solid Waste Equipment Replacement	$	275,000

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

Revenues:		
Proceeds from Debt	$	430,000
Total Revenues	$	430,000
Expenditures:		
Johnson Street East Fiber		55,000
Software Upgrade-Financial, Payroll HR		300,000
Fleet Management & Maintenance Software		50,000
Employee Time Management System		25,000
Total Expenditures	$	430,000

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

Revenues:		
Proceeds from Debt		
General	$	100,000
Total Revenues	$	100,000
Expenditures:		
Reconstruct Parking Lot #13	$	100,000
Total Expenditures	$	100,000

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

Revenues:		
Proceeds from Debt	$	185,000
Total Revenues	$	185,000
Expenditures:		
Garage Door Updates	$	60,000
Building Upgrades & Maintenance		125,000
Total Expenditures	$	185,000

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

Revenues:		
Proceeds from Debt	$	495,000
Total Revenues	$	495,000
Expenditures:		
Station #3 Addition & Renovations	$	495,000
Total Expenditures	$	495,000

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

Revenues:		
Available Fund Balance	$	247,000
Transfers from General Fund		175,000
Total Revenues	$	422,000
Expenditures:		
Laptop Replacements	$	30,000
Ambulance Replacement		217,000
Total Expenditures	$	247,000
Increase in Fund Balance Reserved for Ambulance Equipment Replacement	$	175,000

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

Revenues:		
Proceeds from Debt:		
General	$	343,400
Special Assessments		258,600
Federal/State/Local Aid		351,000
Available Fund Balance		315,000
Total Revenues	$	1,268,000
Expenditures:		
Street Restoration-Utility Repair	$	315,000
Bridge Rehabilitation		240,000
Sidewalk Program-Private		250,000
Unimproved Street Program		43,000
Harborview Drive-Doty to Main		30,000
C.T.H. "VV" Reconstruction (DOT Cost Share)		390,000
Total Expenditures	$	1,268,000

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

Revenues:		
Proceeds from Debt:		
General	$	28,000
Special Assessments		5,000
Available Fund Balance		291,000
Total Revenues	$	324,000
Expenditures:		
Storm Sewer Replacement-		
Utility Repair	$	291,000
Unimproved Street Program		23,000
Harborview Drive-Doty to Main		10,000
Total Expenditures	$	324,000

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

Revenues:		
Proceeds from Debt	$	1,000,000
Total Revenues	$	1,000,000
Expenditures:		
Lakeside Park Channel Improvements	$	1,000,000
Total Expenditures	$	1,000,000

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

Revenues:		
Proceeds from Debt		
General	$	40,000
Total Revenues	$	40,000
Expenditures:		
Column Lift for Shop	$	40,000
Total Expenditures	$	40,000

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

Revenues:		
Available Fund Balance	$	485,000
Total Revenues	$	485,000
Expenditures:		
Capital Equipment Program	$	485,000
Total Expenditures	$	485,000

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

Revenues:		
Transfer from Special Revenue Fund	$	100,000
Total Revenues	$	100,000
Expenditures:		
Equipment Replacement	$	-
Total Expenditures	$	-
Increase in Fund Balance Reserved for Solid Waste Equipment Replacement	$	100,000

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

Revenues:		
Transfers From Transit Special Revenue Fund	$	14,000
Federal/State Aid		56,000
Total Revenues	$	70,000

Expenditures:		
Handi-Van Fleet Replacement	$	70,000
Total Expenditures	$	70,000

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

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Wastewater Collection & Treatment Sys

Budget Summary

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

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	21.00	21.00

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

Budget Code WCTS

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

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

Budget Code WCTS

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

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

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

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

Revenues:		
Operations	$	1,898,000
Total Revenues	$	1,898,000
Expenditures:		
Annual Clearwater Elimination	$	1,700,000
Capital Equipment Replacement		30,000
Clarifier Wall Rehabilitation		168,000
Total Expenditures	$	1,898,000

City of Fond du Lac
2013 Adopted Budget
Water Utility

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Water Utility

Budget Summary

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

Purpose And Activities

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

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

Budget Comments

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

Staffing Summary By Full Time Equivalents

	2012	2013
Full Time Equivalents	17.65	17.65

CITY OF FOND DU LAC
2013 BUDGET
WATER UTILITY

Budget Code WU

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

CITY OF FOND DU LAC
2013 BUDGET
WATER UTILITY

Budget Code WU

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

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

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

City of Fond du Lac
2013 Budget
Water Utility Capital Projects

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