



City of Fond du Lac



2014
Budget



**City of Fond du Lac
2014 Proposed Budget**

Table of Contents

	<u>Page</u>
2014 Budget Communications.....	1
Budget Policies and Principles	7
Description of Funds and Accounting Structure.....	13
Budget Summary	16
General Fund & Special Revenue Fund Revenue Summary	17
General Fund & Special Revenue Fund Expenditures	18
Employee Position Summary.....	21
Summary of Long Term Debt Principal	22
Comparison of Equalized Values as of January 1, 2012 and 2013.....	27
2012 Municipal Tax Levies Per Capita	28
Ten Year History of Equalized Value Property Tax Rates.....	29
Spending Per Capita.....	30
 <u>General Fund</u>	
General Fund - Description.....	31
General Fund Balance – Description and History	32
General Fund Revenue Summary	33
General Fund Expenditure Summary by Major Division/Function.....	36

General Fund by Department and Division

General Government

City Council	39
City Manager	40
Clerk.....	41
Central Services	42
Elections.....	43
Board of Review	44
Comptrollers	45
Central Collection	46
Assessment.....	47
Attorney	48
Human Resources	49
Animal Control	50
Delinquent Accounts.....	51
Insurance & Bonds.....	52
City Wide	53

Public Safety

Police	54
Fire	55
Ambulance	56

Public Works

Engineering	57
Fleet Operations & Services	58
Construction & Maintenance Personnel	59
Municipal Service Center	60
Highway Maintenance	61
Snow & Ice Removal	62
Storm Water & Waterway Maintenance.....	63
Electrical	64
Street Lighting	65
Tree Care.....	66

Culture and Recreation

Parks.....	67
Fairgrounds Pools	68
Taylor Park Pool	69
Senior Center	70

Community Development

Community Development.....	71
Inspection.....	72
Economic Development.....	73

Other Financing Uses	
Operating Transfers	74
<u>Special Revenue Funds</u>	
Special Revenue Funds - Description	75
Special Revenue Funds - Summary	76
Special Revenue by Fund	
Library Fund	77
City Grant Programs Fund	78
Community Projects Fund	79
Residential Solid Waste & Recycling Program Fund.....	80
Parking Fund.....	81
Harbor & Boating Facilities Fund	82
Fuel Pump Maintenance Fund	83
Haz Mat Interagency Agreement Fund.....	84
Tax Incremental Financing Districts Fund	85
Fond du Lac Area Transit	86
<u>Debt Service Fund</u>	
Debt Service Fund - Description	87
Budget Summary	88
<u>Capital Projects Funds</u>	
Capital Projects Funds - Description	89
Budget Summary	90
<u>Wastewater Collection & Treatment System</u>	
Wastewater Collection & Treatment System - Description.....	92
Budget Summary	93
Conversion from Accrual to Cash Basis Budget	94
<u>Water Utility</u>	
Water Utility- Description	95
Budget Summary	96
Conversion from Accrual to Cash Basis Budget	97

Internal Service Funds

Internal Service Funds - Description	98
Health Insurance Fund - Budget Summary.....	99
Information Technology Services – Budget Summary.....	100

Fee Schedules

Proposed Fee Schedules - 2014	101
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CITY OF FOND DU LAC - Memorandum

To: City Council

From: Joseph P. Moore, City Manager

Date: September 5, 2014

Subject: Budget Communications – 2014 Proposed Budget

Our City's budget for 2014, as summarized in this memo and further detailed in the attachments, is balanced, supports our varied missions, conserves financial resources and protects our bond rating. Importantly, reviews of our financial management, by both external auditors and by bond rating agencies confirm the soundness of our internal controls and our long term financial credit worthiness. This budget focuses on the requirement to operate within state and local constraints while meeting the needs of our Citizens.

Before delving into the budget details I will share with you some of the achievements and improvements in 2013, which demonstrate a commitment to excellence and continuous improvement. This list below represents a small sample of high quality service and responsiveness:

- Timely response to over 7,000 fire alarms and ambulance calls, more than in any other year.
- Timely response to 58,335 calls for police department action, averaging 160 per day. Of those calls 13,751, or an average of 38 per day, resulted in arrests or reports being generated by officers.
- Record setting participation in the Library's summer reading program.
- Renovation and expansion of Fire Station #3.
- Full implementation of the City's revised wage and salary structure.
- Privately funded interior renovation of the Senior Center.
- Complete restoration of the Hamilton Park playground.
- Publication of a bicycle and pedestrian plan.
- Continued growth in special community events.
- The recodification project to update and make available the entire City code via on-line access to the public.
- Implementation of a City-wide performance appraisal system.
- Maintained the City's "AA-" bond rating.
- Received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the fourteenth consecutive year.
- The Pioneer Road and Railway project.
- Implementation of District Policing and reorganization of the Police Department's command structure.
- Transition of the former Wells Electronics property from demolition to continued commercial use.
- Acquisition of a needed water well site within the City.

- The HMO conversion for improved and less costly water treatment.
- Implementation of electronic water billing statements.
- Completion of the Love Truck Stop development agreement.
- Completion of the land sale to Setzer Trucking.

Now let's transition to a look forward into 2014. The following list highlights areas that you may find worthy of special attention as you review the budget information for the coming year:

- The City will have less operating funds available in 2014 than in 2013. Since 2012, tax levy funds available for general fund operations have fallen over \$1.5 million, or 10%, primarily because of increasing debt service requirements.
- The tax levy required for debt service in 2014 will increase 14%, or over \$650,000, compared with 2013.
- The total City property tax levy will increase by 3%, from \$20.9 million in 2013 to \$21.5 million in 2014, roughly \$630,000.
- The use of \$588,184 of our general fund balance in 2014 is 36% less than in 2013.
- General fund expenditures will increase only 0.6% from 2013 to 2014.
- The total cost of labor in 2014 will decrease compared with 2013.
- The City's support to the library special revenue fund will remain unchanged year over year, as will the portions of the tax levy dedicated to the residential waste and recycling and the transit special revenue funds.
- There are five new or increased areas of operating expenditures, described in more detail later in this memo, amounting to approximately \$460,000.

Just as in 2013, for 2014 and beyond expect to see further downward pressures on the Public Works and General Government budgets. That downward pressure has three primary sources:

- Steadily decreasing levels of the tax levy available for general operations due to increasing debt service requirements.
- Justified demands for stabilizing funding for Public Safety drawing funding from other departments.
- Inflation.

This means we will continue to maintain our transportation infrastructure, but at a lower quality than I prefer and we will, due to controls on overtime expenditures, be less responsive to snowfalls and other weather related events.

Overall, I am very optimistic about the many good things happening within City government, our ability to deliver services with excellence and a positive attitude and for the tangible improvements others are contributing, such as expanding employment and opening new museums as well as other new retail, commercial, dining and residential properties. The details for our 2014 budget, which follow, will give you a better understanding of how we intend to maintain that positive momentum in the context of absolute revenue constraints coupled with growing debt service requirements and inflation.

Service Levels

The 2014 budget includes no major changes in service levels, either new or increased services, or the reduction or elimination of existing services, with the possible exception of an undetermined reduction in service at the Library, dependent upon decisions made by the Library Board.

General City Revenues

Total combined general fund City revenues available to support general fund City operations and services for 2014 change very little from 2013. Total general fund revenues increase by a total of only \$500,000, or 1.7%. Some of the factors included in this figure are:

- **Property Tax Levy Limit**

The 2014 budget complies with the very restrictive state-mandated property tax levy limit. The property tax levy limit is allowed to increase by net new construction of 0.86% for 2014, plus the increase in general debt service principal and interest payments. However, because of the use of debt service fund balance to help offset the debt service property tax levy in the 2013 budget, the amount of property tax levy available to support general fund operations decreased by \$19,578 for the 2014 budget.

- **State Aids**

State Shared Revenues and other State aids are projected to remain at the same levels as the 2013 budget. State aids were cut by over \$1,250,000 in the 2012 budget.

Total General Spending

Total budgeted spending in the general and special revenue funds is down \$96,000 or -0.3% in 2014 compared to 2013.

Personal Services (Salaries, Wages and Benefits)

Due to the service nature of City operations, approximately 80% of the City's budgeted operating costs are for employee salaries, wages and benefits. Of the workforce supported by the general fund, 58% remain part of a collective bargaining unit. The labor contracts of all bargaining units (Police, Fire and Transit) are up for negotiation for 2014. Due to changes in wages and benefits implemented in the past two years as a result of Act 10, and the new wage and salary schedules implemented as a result of the compensation study, 2014 budgeted general and special revenue fund personal services costs have decreased by \$42,000 or -0.2% compared to the 2013 budgeted levels.

- **Wage Adjustments**

The 2014 proposed budget will contain inflation-based adjustments to the wage scale for non-represented employees. Adjustments to collective bargaining unit wage scales are subject to negotiations.

- **Health Insurance**

Due to savings realized through changes in the self-funded health insurance plan benefit levels and positive claims experience in the last couple of years, no increase in employee health insurance premiums will be necessary for 2014. The City's share of budgeted general and special revenue fund health insurance costs remain virtually unchanged with a slight decrease of \$2,000 or -0.1%.

- **WRS Pension Costs**

The City's share of total budgeted general and special revenue WRS pension costs decreased by \$361,000 or -12.8% from 2013 to 2014. The 2014 Wisconsin Retirement System (WRS) pension rates will increase by 0.7% for general and Police employees and by 1.7% for fire employees. Since general employees share in any WRS rate increases

and new public safety employees are required to pay the same WRS contribution rate as paid by general employees, the budget impact (City's share) of the WRS rate increase will be 0.35% for general employees. However, the duty disability portion of the WRS rates for Police and Fire employees will decrease in 2014, resulting in the overall decrease in WRS costs.

Services, Materials and Supplies Expenditures

No overall increases are budgeted for non-labor costs such as outside contractual services, materials, supplies, utilities and fuel, with a few exceptions noted below.

New or Increased Operating Expenditures

Some additional or increased expenditures included in the 2014 budget are as follows:

- **Property Revaluation**

Outside contractual services in the property assessment division will increase by \$237,500 to cover the cost of a City-wide property revaluation (reassessment). It is the City's practice to revalue all taxable property every four years. The last revaluation was completed in 2010. The revaluation is necessary to adjust property values to current market values since the total property value of the City's tax base has decreased in each of the last four years, and to ensure that property taxes are distributed fairly. The \$237,500 cost which is added to the 2014 budget will be removed from the 2015 budget.

- **Elections**

Three additional elections in 2014 will add \$38,000 to the elections costs. 2013 was an "off year" for elections.

- **Downtown Fond du Lac Partnership (Economic Development)**

The City's support for the Downtown Fond du Lac Partnership will increase by \$11,200 to \$50,000. This increased expenditure level is anticipated to continue in future budget years.

- **Community Service Officers (CSOs) (Police Department)**

The 2014 budget includes an increase of approximately \$65,600 to cover the costs of adding five additional year-round Community Service Officers and increasing the hours of two existing summertime CSOs in the Police Department. The cost of the expanded CSO program is less than the cost of adding one entry level police officer position. This increased expenditure level is anticipated to continue in future budget years.

- **Emerald Ash Borer**

The Tree Care Division of Public Works includes \$110,000 for the removal and treatment of ash trees for 2014. This program is necessary due to the recent discovery of the emerald ash borer in the Fond du Lac area. Similar costs for this program are expected to continue in the budget for an estimated ten years.

Capital Funded by Operations

Capital financed by operations in the 2014 budget will be limited to \$625,000. This figure is below the \$643,000 in capital financed by operations in the 2013 budget. (See capital improvement plan for detail.)

Capital Funded by General Obligation Debt

The amount of general capital projects funded by general obligation (G.O.) debt will be \$1,994,700. This figure is lower than the amounts borrowed for general projects in the 2007-2010 time frames, but similar to the amounts borrowed in the last three years. (See capital improvement plan for detail.)

Other G.O. Debt Considerations

The G.O. debt that the City issues in 2014 and future years will be for a term of 10 years rather than 20 years. This is a return to the City's past practice (pre-2007). The reason for this change is to more closely match the useful lives of the assets or projects acquired with the debt to the debt repayment terms. Many of the assets acquired with the borrowing have useful lives closer to 10 years rather than 20 years. The City's bond rating agency, Standard & Poor's, also looks more favorably on shorter debt repayment terms.

Although the G.O. debt payments and the property tax levy required for debt service increase over the next few years, the increases begin to moderate by 2018. Furthermore, the overall G.O. debt level, including new debt for general capital projects, is projected to drop from \$78,205,000 in 2013 to \$72,522,500 in 2018.

Utility Debt

No new borrowing is projected for Water and Wastewater Utility capital projects. Total existing Water Utility debt will decrease from \$52,932,733 in 2013 to \$37,365,989 in 2018. Existing Wastewater Utility debt will drop from \$47,476,106 in 2013 to \$26,893,951 in 2018.

Utility Rates

The 2014 budget does not contain any increases in either Water Utility or Wastewater Utility Rates. Water rates were last increased in 2010, and Wastewater rates were last increased in 2009.

Use of General Fund Balance

A goal of the 2014 budget is to maintain a general fund balance for working capital purposes of at least 15% of budgeted expenditures, in keeping with City policy. It is currently budgeted that \$588,000 of available general fund balance will be used to help fund the 2014 budget. This compares to combined general fund and debt service fund balances of \$1,115,578 applied to the 2013 budget. The unassigned general fund balance remaining after the amount applied to the 2014 budget is estimated to be \$5,370,000 or 18% of budgeted annual general fund expenditures. The amount of fund balance applied to the 2014 budget is subject to adjustment as the balancing figure for any revenue and expenditure adjustments made as this budget is adopted.

On the Horizon (For the Future)

Budget challenges will persist in 2015 and beyond. Some of the challenges facing the City in its 2015 budget and beyond include:

- We expect that restrictive property tax levy limits will remain in effect for the foreseeable future. The levy limit is allowed to increase only by the rate of growth in net new construction in 2015 and thereafter, in addition to any increases necessary to cover increasing debt principal and interest payments.

- Scheduled increases in the City's general obligation 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.

Acknowledgements

I wish to thank the City Council and the City staff for their cooperation and team spirit in this 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 2014 Proposed Budget.



Joseph P. Moore
City Manager

**CITY OF FOND DU LAC
BUDGET AND FINANCIAL MANAGEMENT POLICIES**

The budget of the City of Fond du Lac serves as a comprehensive, rational guide for financial planning and operations management throughout each fiscal year. This section describes the financial policies and procedures that guide the development and monitoring of budget for the City, both on a long-term and annual basis. The formally adopted financial policies that address budgetary issues are:

Balanced Budget Policy

A balanced budget is a budget in which revenues and expenditures are equal. An overriding goal of the City's operating budget policy is to achieve a structural balance over a long-term period, recognizing that in certain periods revenues and expenditures may not equal. A balanced budget for the general fund is defined as revenues and other sources equal to or exceeding operating expenditures. Other sources can include that portion of general fund balance that is allowed to be budgeted for use according to the City's fund balance policy. Balanced budgets for the enterprise funds are defined as providing sufficient revenues to support the operations, capital and debt service needs of those funds, without subsidy from the general fund, and enterprise fund revenues shall not be used to subsidize other City funds. Charges from internal service funds shall be sufficient to support such activities, with no trend of operating deficits.

Budget Development Policy

This policy sets forth the process for the development, review and adoption of the City budget, in conjunction with the provisions of the City Code and Wisconsin Statutes.

Each year the City Manager prepares a budget development calendar to guide City staff and the City Council in the development of the annual budget. The annual budget development process includes the approval by the City Manager of budget parameters to guide development of department budgets. The budget goals and priorities from the City Council are also used as a tool in the budget development. Department budget requests are reviewed by the City Manager who works to develop the annual budget with assistance from the Director of Administration. The City Manager's executive budget, consisting of recommendations on department requests, is then presented to the City Council for its review and approval.

State Statutes and local ordinance prescribe the process of budget review and adoption for the City. The laws require public input in the budget process, including the publishing of a budget summary in the local media. Formal public input is provided at the official public hearing before the City Council.

Budget Amendment Policy

The City's budget amendment policy provides guidance as to changes in adopted budgets. Under Wisconsin law, the budget may be amended by a 2/3-majority vote of the City Council. Such a majority is required both for additional appropriations and for changes or transfers between appropriations. Appropriations are defined as functional expenditure categories such as general government, public safety, etc. for the general fund, and the total budget for all other funds.

Budget transfers between individual line items within the functional expenditure appropriation categories in the general fund and at the total fund level for all other funds may be approved by the Director of Administration, provided that total expenditures do not exceed the total budgeted amounts approved by the City Council.

Fund Balance Policy

The City's fund balance policy addresses the desired level of fund balance to be maintained in the general fund of the City. In addition, sufficient fund equity should be maintained in the utility enterprise funds for operating budget flexibilities, debt service and capital replacement needs.

1. The City will maintain an unassigned general fund balance to provide necessary working capital to avoid cash flow interruptions and short-term borrowing to fund daily operations of at least 15% of budgeted expenditures for the subsequent year. This general fund balance working capital amount is used to generate interest income and to assist in maintaining the City's "AA-" bond rating.
2. Projections of the City's fund balances for each year ended December 31 are provided in the summary section of the adopted budget document.
3. There will be no shifting from fund balances to offset continuous on-going operating costs, except to phase in new major services costs or one-time project costs, which are unlikely to be repeated.
4. When both assigned and unrestricted fund balances are available for use, it is the City's policy to use assigned fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for all spendable, unrestricted revenue amount in the special revenue funds.
5. Fund balances of the special revenue funds, the debt service fund, capital projects funds, enterprise funds and internal service funds are assigned to be used for the purposes for which the funds were established.

Revenue Policy

1. The City relies on property tax as its main source of local tax revenue to fund local programs and services. Property taxes account for approximately 45% of total general fund and special revenue fund revenues.
2. Levy Limit. The City's property tax levy is subject to State-mandated property tax levy limits. The law allows the City to increase its property tax levy by the percentage growth in equalized value due to net new construction, plus the increase in general obligation debt principal and interest payments from the previous year. The City's budget meets the property tax levy limit.
3. Use Fees. The City attempts to maintain a diversified and stable revenue stream. Service fee charges (user fees) are implemented for services that can be individually identified and where costs can be directly related to the level of service provided. The City's budgeting philosophy is to annually review and provide at least nominal inflationary increases on appropriate user fee charges for services to cover the increasing costs of providing those services.
4. Intergovernmental grant requests are subject to fiscal review before the grant application is submitted. The purpose of this review is to ensure that the grants do not create an obligation for unfunded future expenditures relating to the grant, and to provide an overall budgetary review of grant proposals.
5. One-time revenues shall not be used to fund continuous operating costs, except to manage a short-term spike in program costs, such as the phasing of a new or expanded program, making investments that have future payoffs, and to smooth out the impacts of significant state and/or federal funding reductions.

Debt Policy

The City's debt policy provides guidance to ensure that long-term debt is utilized appropriately and in a fiscally prudent manner. Elements of the policy include:

1. Limiting long-term borrowing to capital improvements or other long-term projects which cannot and, appropriately should not, be financed from current revenues and/or funds established for equipment replacement. Debt will not be used to finance current operations, nor will long-term debt be used to finance the cost of short-lived assets.
2. Final maturity of bonds and notes should not exceed the expected useful life of the underlying project or assets for which the debt is being issued.

3. The statutory limit on general obligation debt is five percent (5%) of the equalized valuation of all taxable property within the City. The City's debt policy guidelines further limits such debt to 60% of the legal debt limit (3% of the equalized value).
4. Debt issues should be structured to achieve reasonable and prudent principal retirement and maximize flexibility for the City's interests (e.g., call provisions).
5. Provide a cap on total annual debt service for general obligation debt (exclusive of that funded by enterprise operations and tax increment districts) of 30% of the City's total annual general operating revenues.
6. Maintain good communications with bond rating agencies regarding the City's financial condition, and provide for full disclosure in all financial reporting including official statements and continuing disclosure agreements.

Capital Improvement Plan Policy

1. The City prepares and adopts a five-year capital improvement plan which provides comprehensive planning, budget stability and analysis of the long-term capital needs of the City. The plan describes each capital project, estimates the project costs, prioritizes projects, identifies funding, considers alternatives, and estimates the impact on the annual budget.
2. The five-year capital improvement plan will consider major equipment replacement needs, as well as other anticipated capital expenditures. All City departments, including the water and wastewater utilities, prepare a five-year capital improvement plan, and the plan is updated annually.
3. Provide an affordability analysis, including consideration of annual limits on total capital expenditures and the impact of capital projects on future property tax and utility rates and fees necessary to fund debt service.
4. Coordinate the development and approval of the annual capital improvement budget with the development of the operating budget, and consider future operating costs associated with new capital improvements.
5. Capital improvement expenditures shall include amounts expended for equipment or other assets with a useful life of seven years or more and which involve amounts of \$25,000 or more.
6. Other practices followed with respect to the capital budget include the use of cash funding where feasible and appropriate, and the establishment of replacement funds. Examples include: infrastructure maintenance activities funded with current tax or utility rate revenues, and vehicle and equipment replacement funds established for the replacement of vehicles and major equipment.

7. Budget balances appropriated in capital improvement funds are designated for specific projects and are carried forward until the project is complete or the balance is transferred to other eligible projects.

Investments Policy

The City has adopted an investment policy with the primary objectives of preservation of capital in order to protect investment principal, maintaining liquidity, and maximizing returns on investment, in that order of priority. Investments are primarily limited to U.S. Treasury obligations, U.S. Government Agency Securities, municipal bonds, and the State of Wisconsin Investment Pool. The City's Comprehensive Annual Financial Report (CAFR) complies with Governmental Accounting Standard Board (GASB) Statement 40 regarding disclosure of various investment risks, such as interest rate and custodial credit risk.

BUDGET PRINCIPLES

In addition to the formal policies adopted by the City, there are several principles that the City uses as policy guidance for the budget, particularly with respect to operating budgets. They are as follows:

1. The City has adopted a program/service budget format, to convey the policies and purposes of City operations in a user-friendly form. The City also prepares line-item budget information for management control purposes, and for those users who are interested in such information.
2. According to Wisconsin Statutes, the budget is adopted on a functional basis (general government, public safety, etc.) for the general fund, which is the legal level of budgetary control. Budget control for other funds is monitored at the total fund level. Monies appropriated but not expended in the general fund, special revenue funds and utility enterprise funds lapse to the fund equity accounts at the end of the year unless re-appropriated to the subsequent year through a formal budget amendment. Any amounts earmarked for specific programs or purposes in special revenue funds or capital projects funds that remain uncompleted at the end of the year are carried forward to the following year until the project is completed or the balance is transferred to other eligible projects.
3. The City uses encumbrances with respect to certain unexpended general fund appropriations. An encumbrance is a method of obligating monies for future expenditures through a formal commitment to obtain goods or services intended to be purchased with current year budget authority through the issuance of a purchase order or an approved contract.

4. The annual general fund budget does not contain a contingency appropriation established to cover unexpected situations or emergencies. Department budgets are prohibited from containing planned contingencies.
5. The City of Fond du Lac historically has sought to provide stable tax rates and utility charges to its customers. This philosophy means that in developing the tax and fee components of the budget, the City looks to provide annual increases that bear some relationship to the rate of inflation. Artificially reducing the tax rate or utility rates in one year, followed by double-digit increases in the next year, has been determined to be unacceptable by City Council, City residents, the City Manager, City staff and bond rating agencies. This philosophy recognizes that to provide the same or increased level of services desired by the City's residents, costs do increase over time.

CITY OF FOND DU LAC
Description of City Funds and Accounting Structure

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Certain of the City's funds are classified according to generally accepted accounting principles as major funds (generally defined as having total assets, liabilities, revenues or expenditures/expenses totaling 10% of either governmental or enterprise fund types, or 5% of all funds combined). The City's fiscal year is the calendar year. As required by Wisconsin Statutes, appropriated budgets are adopted for the City's funds, which are classified and defined as follows:

GOVERNMENTAL FUND TYPES

These are the funds through which most of the functions of the City are financed. These funds are budgeted on a modified accrual basis of accounting. The focus of the modified accrual basis of accounting is on available spendable resources; that is, the flow of resources into and out of the organization providing services. The reported fund balance of a governmental fund represents a measure of the available spendable resources. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long term debt, are recorded when the liability is incurred, if measurable. The following are the City's governmental fund types:

General Fund – The general fund is the main operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund is a major fund. The major revenue sources for the general fund are the property tax levy, State aids, licenses, permits, fines, user fees and other funding sources.

Special Revenue Funds – Special revenue funds are used to account for those activities for which monies are restricted or committed for a specific purpose, with a specific revenue source making up a substantial part of the funding resources, and the expenditures are restricted or committed for specific programs. Special revenue funds utilized by the City include:

- | | |
|---------------------------------------|-------------------------------|
| Library | Parking Fund |
| Residential Solid Waste and Recycling | Harbor and Boating Facilities |
| Transit | City Grant Programs |
| Tax Incremental Financing Districts | Fuel Pump Maintenance |
| HAZMAT Interagency Agreement | |

Debt Service Fund – The debt service fund is used to account for the accumulation of resources for, and the payment of, general obligation long-term debt principal, interest

and related costs not funded by the proprietary (utility) funds. The debt service fund is a major fund. The major revenue source of the debt service fund is the property tax levy.

Capital Projects Funds – Capital projects funds are used to accumulate resources that are restricted, committed or assigned for the acquisition or construction of capital facilities or other capital assets, including equipment. For the capital projects fund (major fund), the City adopts an annual capital budget (the first year of the 5-year capital improvement plan). Once the budget is adopted, the individual capital project appropriations do not lapse. In budgeting for this fund, the City assumes that all budgeted amounts will be spent on the indicated projects within the fiscal year or shortly thereafter. As such, the capital projects fund balances are not considered available for appropriation for other purposes, and therefore such fund balances are not presented in this document.

The city also utilizes three non-major capital projects funds to accumulate resources for and to avoid borrowing for future capital equipment replacements: the Public Works Equipment Replacement Fund, the Ambulance Equipment Replacement Fund, and the Solid Waste Equipment Replacement Fund. The major funding source for the Public Works Equipment Replacement Fund is the proceeds from industrial park land sales and the sales of other City property. The major funding source for the Ambulance Equipment Replacement Fund is the designation of a portion of ambulance billings for future ambulance equipment replacements. The major funding source for the Solid Waste Equipment Replacement Fund is the designation of a portion of the residential solid waste and recycling fees for future program equipment replacements.

PROPRIETARY FUND TYPES

These fund types are used to account for activities funded primarily through user charges. The basis of accounting used to budget such funds is accrual accounting. The focus of accrual accounting is primarily upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenues are recognized under the accrual basis of accounting when earned, and expenses are recorded as soon as they result in liabilities, notwithstanding that the receipt or payment of cash may take place in another accounting period. For budgetary control purposes, the City also appropriates the capital expenditures for the proprietary funds within the proprietary funds. The City prepares budgets for the following proprietary fund types:

Enterprise Funds – Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Budgets for the City's Water and Wastewater Utility enterprise funds, which are major funds, are included herein. The primary revenue sources for the enterprise funds are utility customer user fees.

Internal Service Funds – Internal service funds are used to account for the financing of goods or services provided by one City department to other City departments. Internal service funds utilized by the City include the self-funded Employee Health Insurance Fund and the Information Technology Services Fund.

**CITY OF FOND DU LAC
2014 BUDGET SUMMARY**

The 2014 **GENERAL FUND BUDGET** is as follows:
REVENUES AND OTHER FINANCING SOURCES:

	2013 Budget	2014 Budget	Percent Change
Taxes (other than property taxes)	\$1,812,005	\$1,959,346	
Special Assessment Payments	185,600	375,000	
Licenses and Permits	1,242,245	1,307,497	
Intergovernmental Revenues	9,111,403	9,159,902	
Public Charges for Services	1,908,767	2,080,217	
Fines, Forfeits and Penalties	480,000	365,000	
Interest and Rent	219,438	219,438	
Miscellaneous Revenues	71,025	81,525	
Total Revenues Excluding Property Taxes	<u>\$15,030,483</u>	<u>\$15,547,925</u>	
General Property Taxes	13,957,516	13,937,938	
Transfers from Other Funds	23,880	28,846	
Fund Balance Applied	915,770	588,184	
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED	<u><u>\$29,927,649</u></u>	<u><u>\$30,102,893</u></u>	<u>0.6%</u>

EXPENDITURES AND OTHER FINANCING USES:

General Government	\$2,664,113	\$2,932,929	
Public Safety	17,948,402	17,977,133	
Public Works	5,956,995	5,923,763	
Parks, Culture & Recreation	1,928,894	1,826,568	
Community Development	1,181,195	1,259,250	
TOTAL EXPENDITURES	<u>29,679,599</u>	<u>29,919,643</u>	
Transfers to Other Funds	248,050	183,250	
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u><u>\$29,927,649</u></u>	<u><u>\$30,102,893</u></u>	<u>0.6%</u>

The 2014 **budgets for
all funds** combined:

	Fund Balance January 1	Total Revenues	Total Expenditures	Fund Balance December 31
General Fund	\$ 5,367,412	\$29,514,709	\$30,102,893	\$ 4,779,228
Special Revenue Funds	1,088,334	2,592,478	2,230,099	1,450,713
Debt Service Fund	(8,166)	5,836,558	5,828,392	-
Capital Projects Funds	1,120,000	2,418,200	3,538,200	-
Wastewater Collection and Treatment System	8,149,966	15,770,493	15,328,970	8,591,489
Water Utility	4,213,592	14,647,068	16,525,202	2,335,458
Internal Service Fund-Health Insurance	1,880,802	6,059,108	6,254,508	1,685,402
Internal Service Fund-ITS	48,598	1,440,171	1,401,839	86,930
Total All Funds	<u>\$ 21,860,538</u>	<u>\$ 78,278,785</u>	<u>\$ 81,210,103</u>	<u>\$ 18,929,220</u>

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

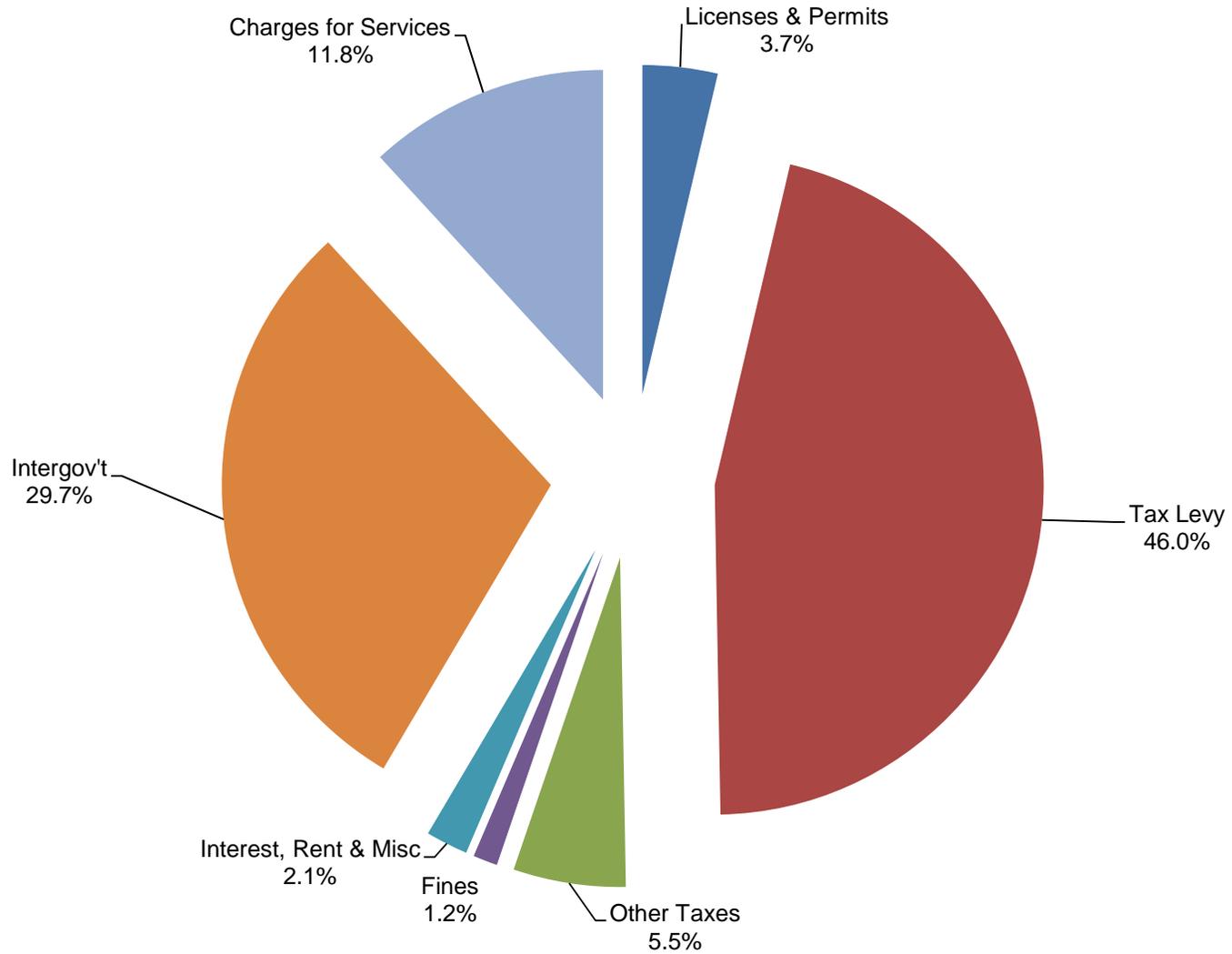
	2013 Budget	2014 Budget	
General Fund	\$13,957,516	\$13,937,938	
Library Special Revenue Fund	1,668,139	1,668,139	
Residential Solid Waste & Recycling Special Revenue Fund	507,864	507,864	
Transit Special Revenue Fund	221,591	221,591	
Debt Service Fund	4,514,819	5,166,160	
Total City Property Tax Levy	<u>\$20,869,929</u>	<u>\$21,501,692</u>	<u>3.0%</u>

	2013	2014	\$ Change	
Equalized Value Property Tax Rate	\$8.219	\$8.475	\$0.257	<u>3.1%</u>

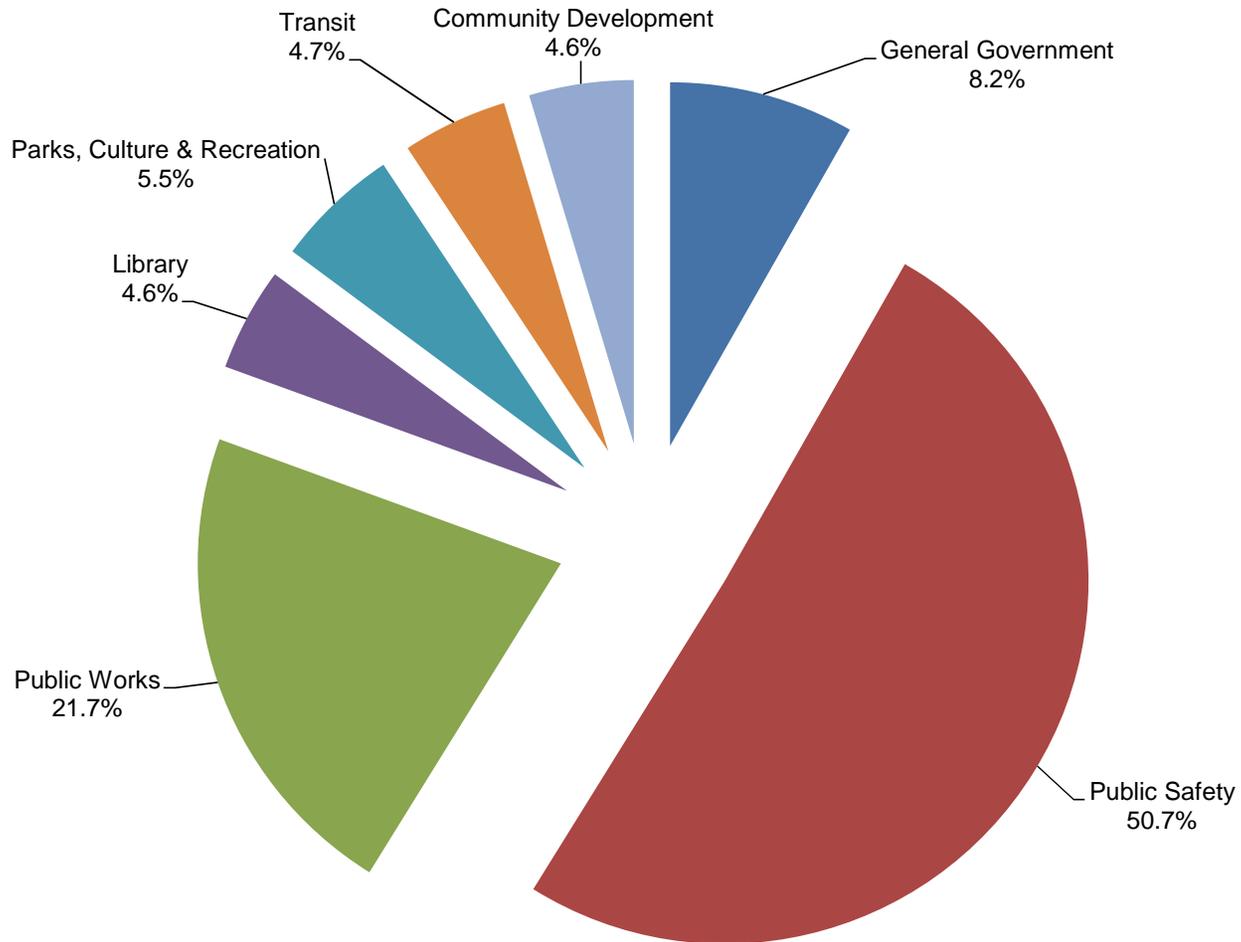
The City's outstanding debt at December 31, 2013 is projected to be:

General Obligation Notes and Bonds	\$78,205,000
Utility Revenue Bonds	100,408,839
Total Debt	<u><u>\$178,613,839</u></u>

City of Fond du Lac 2014 General Fund & Special Revenue Fund Revenue Summary



City of Fond du Lac 2014 General Fund & Special Revenue Fund Expenditure Summary By Major Function



**City of Fond du Lac
2014 Budget
General Fund and Special Revenue Funds Budgeted Expenditures
By Major Object**

DESCRIPTION	2013 Budget	2014 Budget	Increase (Decrease)	Percent Increase (Decrease)
Personal Services	\$ 25,209,062	\$ 25,167,419	\$ (41,643)	-0.2%
Services, Materials & Supplies	9,304,068	9,697,876	393,808	4.2%
Outlay	925,000	756,000	(169,000)	-18.3%
Total Expenditures	35,438,130	35,621,295	183,165	0.5%
Transfers to Other Funds	490,644	403,549	(87,095)	-17.8%
Total Expenditures & Other Financing Uses	<u>\$ 35,928,774</u>	<u>\$ 36,024,844</u>	<u>\$ 96,070</u>	<u>0.3%</u>

City of Fond du Lac
2014 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 2014 Budget	Total Adopted 2013 Budget	Increase (decrease)	
Salaries & Wages	\$ 1,510,451	\$ 10,373,580	\$ 3,466,866	\$ -	\$ 825,318	\$ 415,037	\$ 841,355	\$ 17,432,607	\$ 17,078,874	\$ 353,733	2.1%
Fringe Benefits											
Wisconsin Retirement	96,845	1,988,943	236,485	-	54,845	29,053	57,290	2,463,461	2,824,865	(361,404)	-12.8%
Social Security	109,337	489,556	264,494	-	63,137	31,751	63,809	1,022,084	1,002,732	19,352	1.9%
Group Health Insurance	314,172	2,104,782	911,469	-	185,580	125,761	165,132	3,806,896	3,809,025	(2,129)	-0.1%
Other	31,138	293,180	69,155	-	20,401	3,798	24,699	442,371	493,566	(51,195)	-10.4%
Total Fringe Benefits	551,492	4,876,461	1,481,603	-	323,963	190,363	310,930	7,734,812	8,130,188	(395,376)	-4.9%
Total Personal Services	2,061,943	15,250,041	4,948,469	-	1,149,281	605,400	1,152,285	25,167,419	25,209,062	(41,643)	-0.2%
Services, Materials & Supplies											
Contractual Services	1,326,993	1,191,720	2,090,508	1,639,334	370,797	849,554	455,260	7,924,166	7,434,046	490,120	6.6%
Materials & Supplies	258,440	1,008,237	1,480,178	-	295,055	191,585	156,884	3,390,379	3,302,794	87,585	2.7%
Utilities	9,427	208,538	487,620	-	194,945	19,560	40,710	960,800	956,223	4,577	0.5%
Miscellaneous	-	100	-	-	-	-	-	100	100	-	-
Expense Transfers	(723,874)	(33,000)	(1,594,924)	-	(64,230)	-	(161,541)	(2,577,569)	(2,389,095)	(188,474)	7.9%
Total Services, Materials & Supplies	870,986	2,375,595	2,463,382	1,639,334	796,567	1,060,699	491,313	9,697,876	9,304,068	393,808	4.2%
Capital Outlay	-	403,500	317,500	-	25,000	-	10,000	756,000	925,000	(169,000)	-18.3%
Total Expenditures	2,932,929	18,029,136	7,729,351	1,639,334	1,970,848	1,666,099	1,653,598	35,621,295	35,438,130	183,165	0.5%
Transfers to Other Funds	-	182,500	100,000	28,805	76,994	14,500	65,550	403,549	490,644	(87,095)	-17.8%
Total Expenditures and Other Financing Uses	\$ 2,932,929	\$ 18,211,636	\$ 7,829,351	\$ 1,668,139	\$ 2,047,842	\$ 1,680,599	\$ 1,719,148	\$ 36,024,844	\$ 35,928,774	\$ 96,070	0.3%

**City of Fond du Lac
2014 Proposed Budget
Position Summary**

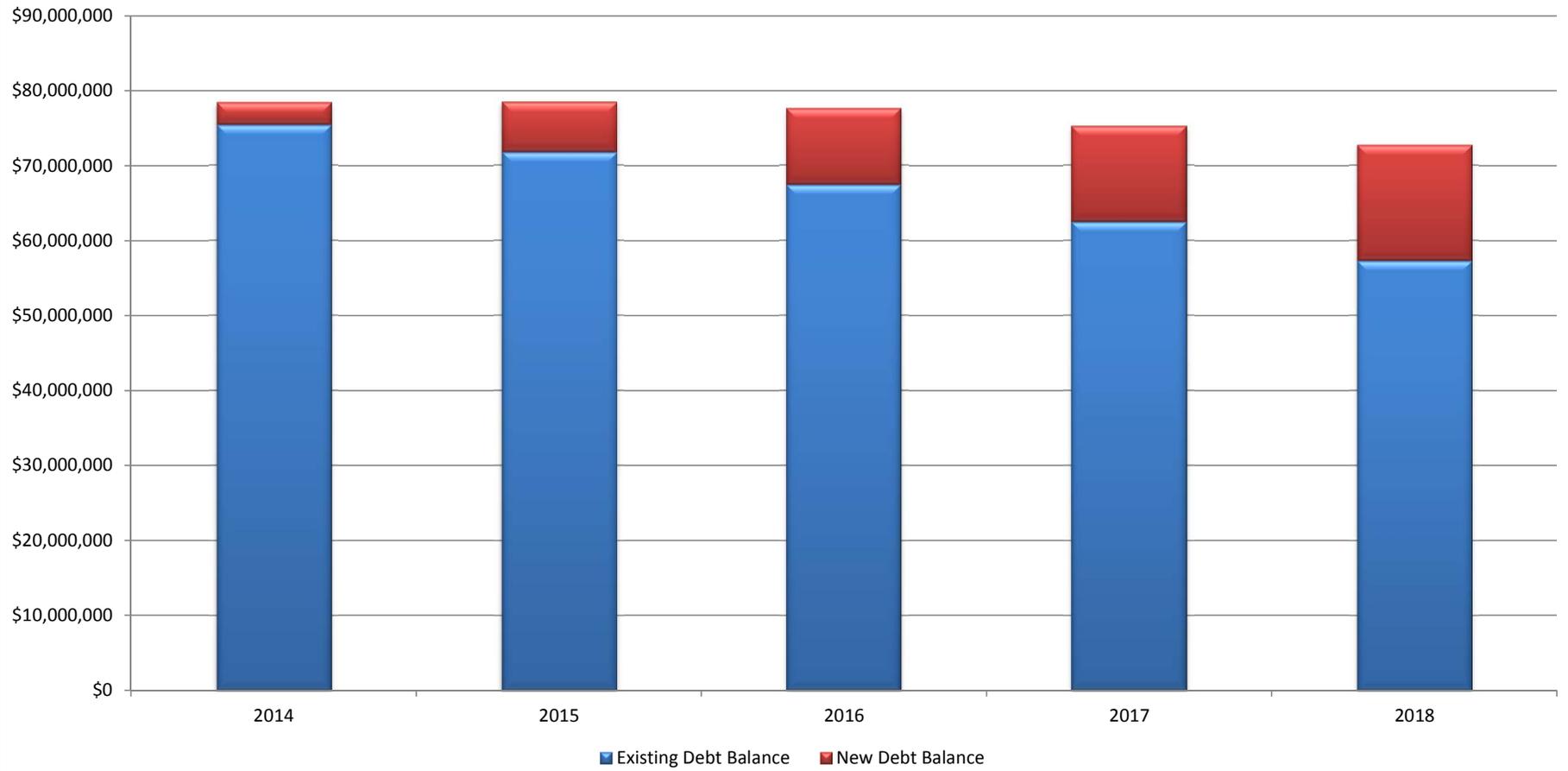
Division Description	2013		2014		Increase (Decrease)	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<u>General Fund</u>						
City Manager	2	0	1	0.59	-1	0.59
Community Development	4	1	4	1	0	0
Inspection	6	0	6	0	0	0
Senior Center	2		2		0	0
Subtotal-Community Development	12	1	12	1	0	0
Clerk	3		3		0	0
Central Services	1		1		0	0
Comptrollers	6	3	7	2	1	-1
Central Collection	1	2	1	1.41	0	-0.59
Subtotal-Administration	11	5	12	3.41	1	-1.59
Attorney	1.75	0	1.75	0	0	0
Human Resources	3.25	0	3.25	0	0	0
Police	79	1	79	1	0	0
Fire	35.15		35.8		0.65	0
Ambulance	31.85		31.2		-0.65	0
Subtotal-Public Safety	146	1	146	1	0	0
Engineering	13		13		0	0
Fleet Operations & Services	9		9		0	0
Const & Maint Personnel	28		28.25		0.25	0
Storm Water	1		1		0	0
Solid Waste Management	5		5		0	0
Electrical	3		3		0	0
Parks	10		10		0	0
Tree Care	2		2		0	0
Subtotal-Public Works	71	0	71.25	0	0.25	0
Subtotal-General Fund Positions	247	7	247.25	6	0.25	-1
<u>Special Revenue Funds</u>						
Parking Fund	1	2	1	2	0	0
Fond du Lac Area Transit	6	2	5.75	3	-0.25	1
Subtotal-Governmental Fund Positions	254	11	254	11	0	0
<u>Proprietary Funds</u>						
Wastewater Collect & Treat Sys	21		21		0	0
Water Utility	18	1	18		0	-1
<u>Internal Service Fund</u>						
Information Technology Services	4	0	4	0	0	0
Subtotal-Positions under City Council Authority	297	12	297	11	0	-1

Includes permanent full and part time positions.

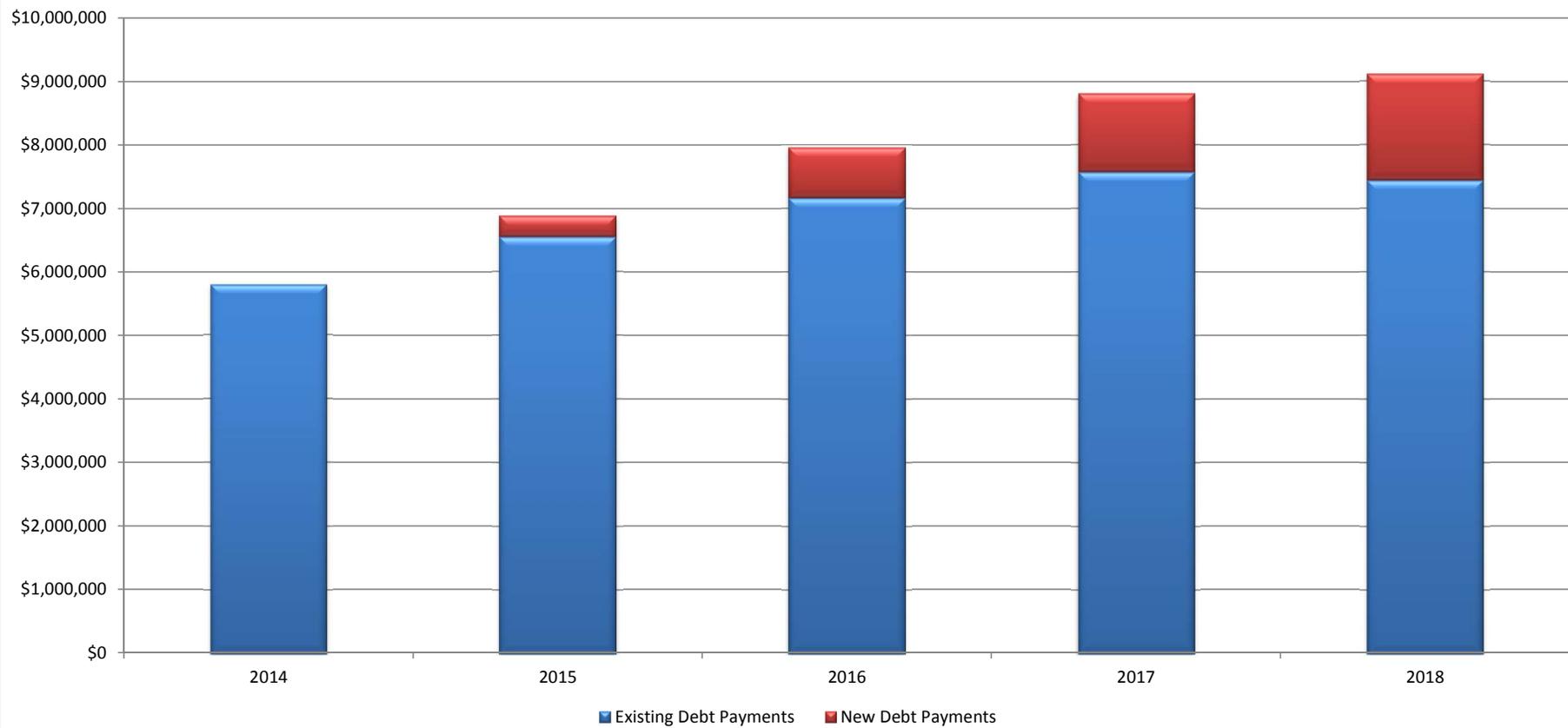
**City of Fond du Lac
2014 Budget
Summary of Long Term Debt Principal**

Issue Description	Outstanding Balance 12/31/13	To Be Paid In 2014	Issued In 2014	Outstanding Balance 12/31/14
General Obligation Bonds:				
2007 Refunding Bonds	10,125,000	425,000		9,700,000
2009 Refunding Bonds	2,625,000	150,000		2,475,000
2010 Refunding Bonds	10,365,000	100,000		10,265,000
2010 Build America Bonds	7,600,000	125,000		7,475,000
2011 Refunding Bonds (2001 Bonds)	4,475,000	500,000		3,975,000
2011 Refunding Bonds (2006 Notes)	5,600,000	200,000		5,400,000
2012 Refunding Bonds (2007 Notes)	5,475,000	25,000		5,450,000
2012 Refunding Bonds (2009 NANs)	7,650,000	75,000		7,575,000
2013 Refunding Bonds (2004 Library)	3,085,000	85,000		3,000,000
2013 Refunding Bonds (2004 State Trust Fund)	3,975,000	200,000		3,775,000
2013 Refunding Bonds (2010 TID#13)	1,800,000	75,000		1,725,000
2014 TID #17 Bonds			1,055,000	1,055,000
Total Bonds	<u>62,775,000</u>	<u>1,960,000</u>	<u>1,055,000</u>	<u>61,870,000</u>
General Obligation Notes:				
2007 Corporate Purpose	200,000	100,000		100,000
2007 Refunding, TID #10	1,105,000	125,000		980,000
2008 Corporate Purpose	3,155,000	200,000		2,955,000
2010 Refunding-TID#10	2,625,000	100,000		2,525,000
2011 Corporate Purpose	1,425,000	50,000		1,375,000
2012 Corporate Purpose	2,675,000	125,000		2,550,000
2012 TID #17 Notes	1,055,000	1,055,000		-
2013 Corporate Purpose	3,190,000	140,000		3,050,000
2014 Corporate Purpose			1,995,000	1,995,000
2014 Note Anticipation Notes-TID#10			1,000,000	1,000,000
Total Notes	<u>15,430,000</u>	<u>1,895,000</u>	<u>2,995,000</u>	<u>16,530,000</u>
Total General Obligation Debt	<u><u>78,205,000</u></u>	<u><u>3,855,000</u></u>	<u><u>4,050,000</u></u>	<u><u>78,400,000</u></u>
Revenue Bonds:				
2004 Water Utility	5,800,000	325,000		5,475,000
2004 Sewer Utility	3,900,000	3,900,000		-
2005 Wastewater Clean Water Loan	43,576,106	3,181,988		40,394,118
2008 Safe Drinking Water Loan	16,970,223	1,036,689		15,933,534
2010 Water Refunding Bonds	10,950,000	200,000		10,750,000
2010 Safe Drinking Water Loan	9,537,510	503,791		9,033,719
2011 Water Utility	5,300,000	425,000		4,875,000
2013 Water Refunding Bonds	4,375,000	500,000		3,875,000
Total Revenue Bonds	<u>100,408,839</u>	<u>10,072,468</u>	<u>-</u>	<u>90,336,371</u>

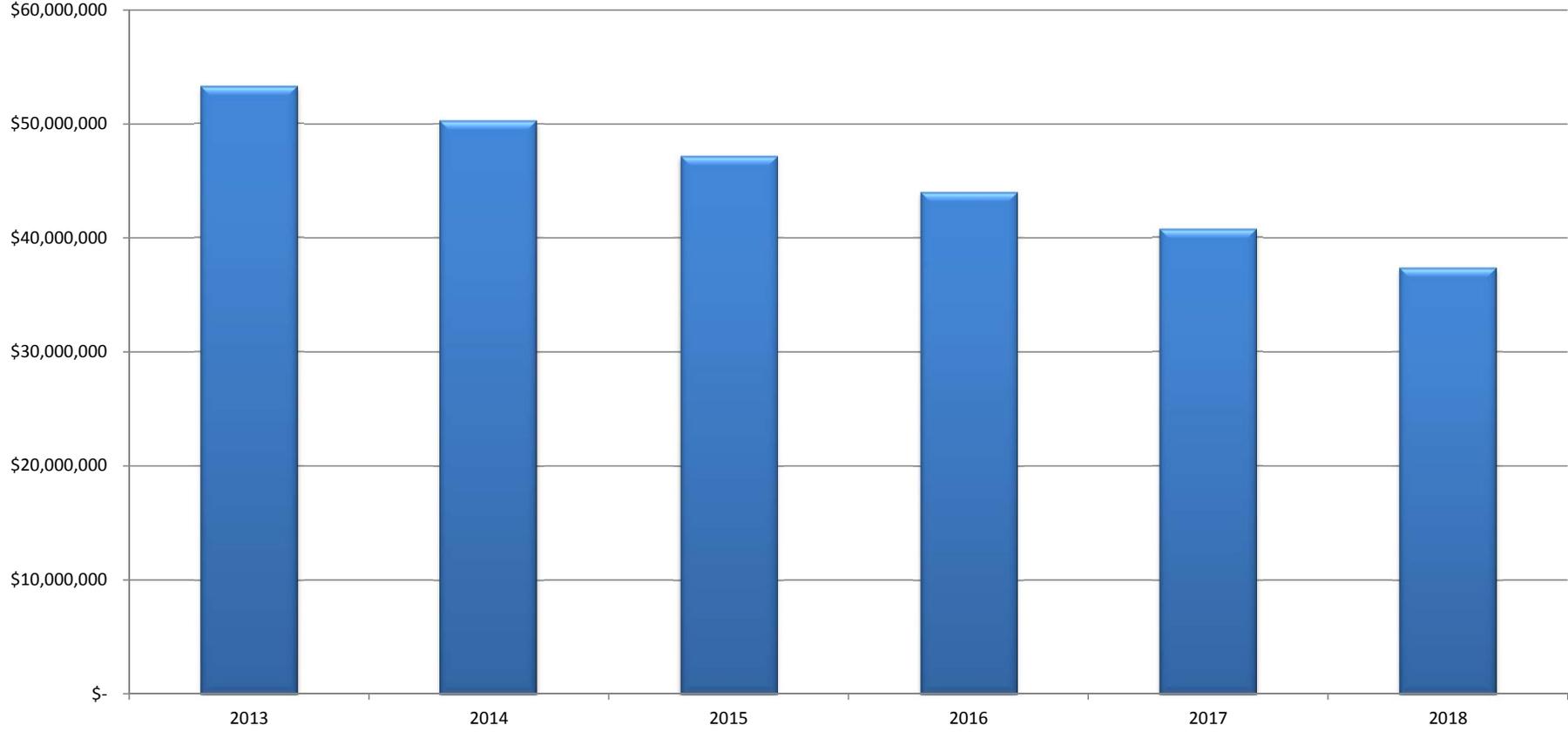
**City of Fond du Lac
Projected General Obligation Debt Balances
Existing Debt & New Debt**



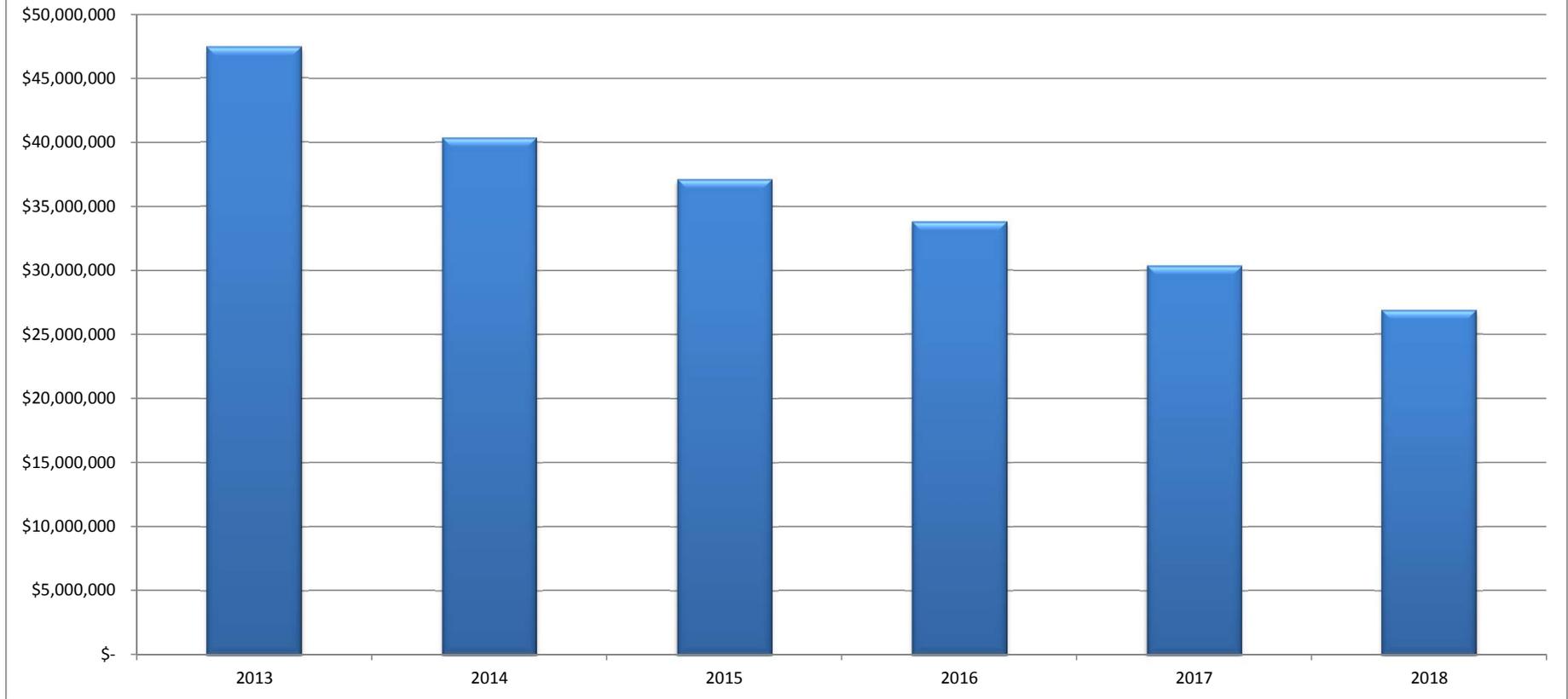
**City of Fond du Lac
Projected General Obligation Debt Payments
New Debt & Existing Debt**



City of Fond du Lac Projected Water Debt Balance



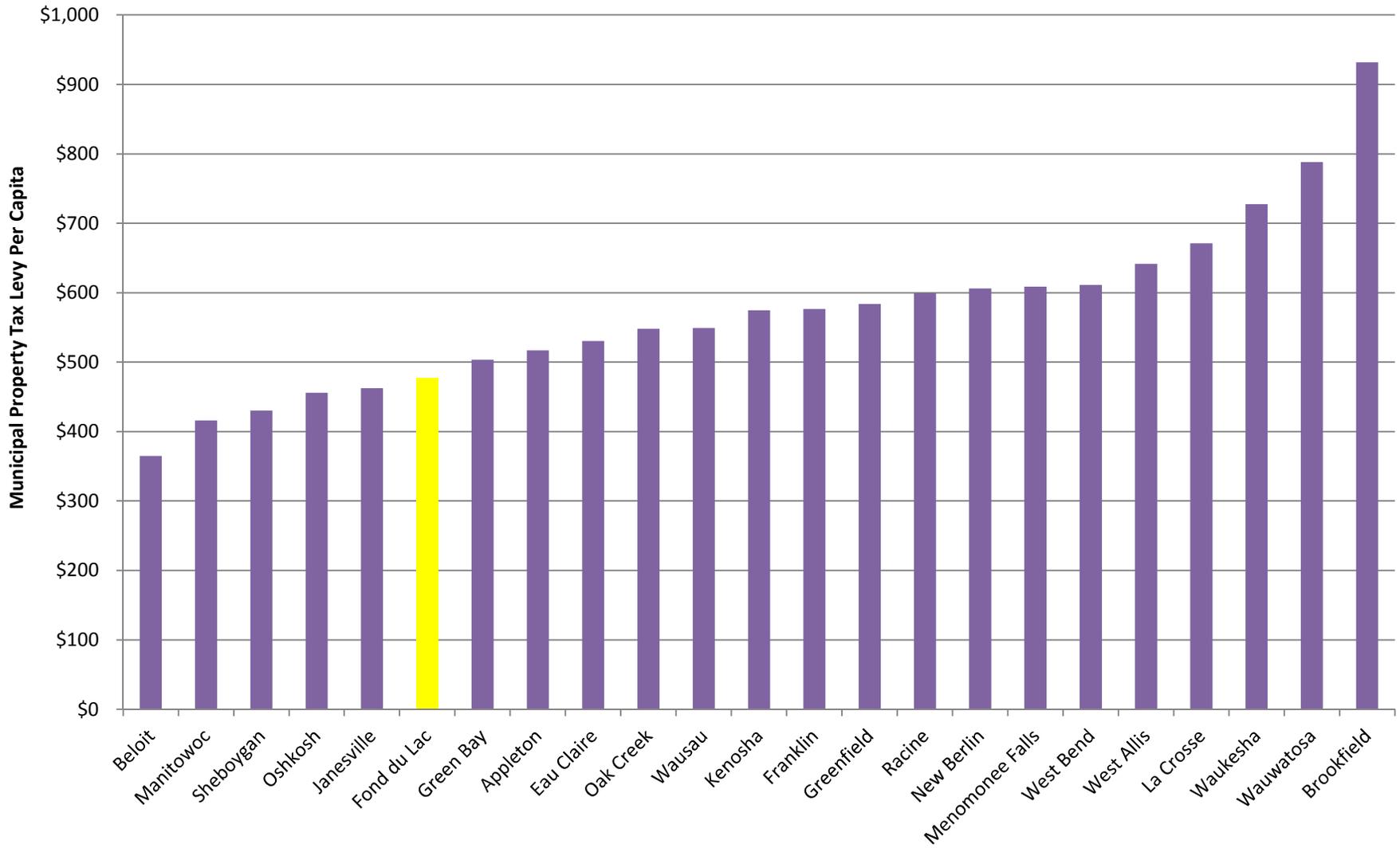
City of Fond du Lac Projected Wastewater Debt Balance



**City of Fond du Lac
2014 Budget
Comparison of Equalized Values
as of January 1, 2012 and 2013**

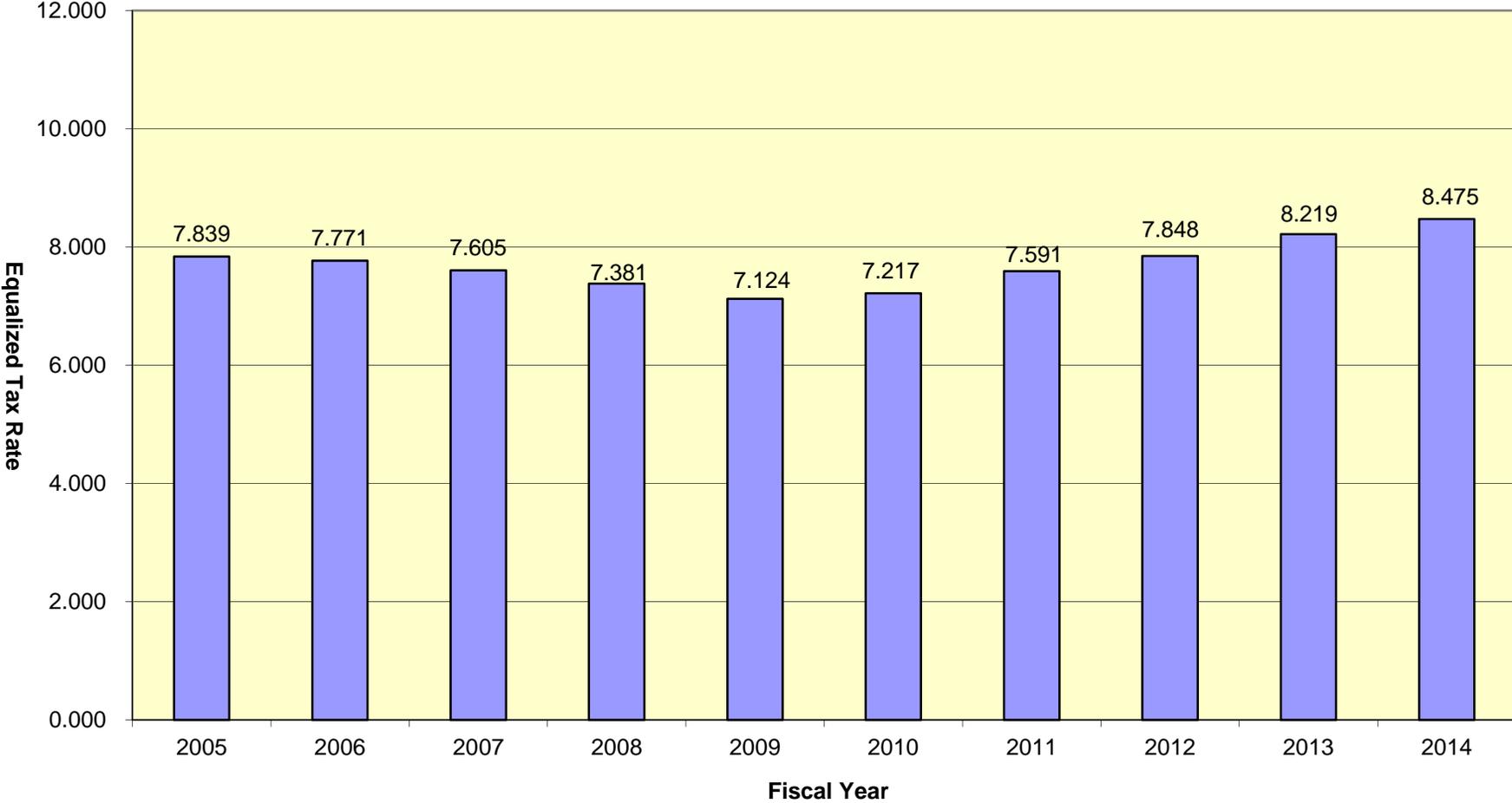
Description	Value as of		Increase (Decrease)	
	January 1, 2012	January 1, 2013	Amount	Percent
<u>Equalized Value:</u>				
Including TID Increment	\$ 2,563,349,900	\$ 2,565,745,100	\$ 2,395,200	0.1
Excluding TID Increment	2,539,331,000	2,536,155,000	(3,176,000)	(0.1)
Total TID Increment:	\$ 24,018,900	\$ 29,590,100	\$ 5,571,200	23.2
TID Increments:				
No. 8	963,100	1,130,400	167,300	17.4
No. 9	1,841,600	1,831,700	(9,900)	(0.5)
No. 10	16,309,800	16,148,800	(161,000)	(1.0)
No. 11	3,485,200	3,631,400	146,200	4.2
No. 12	1,175,100	1,153,100	(22,000)	(1.9)
No. 13	0	0	0	
No. 14	152,100	148,100	(4,000)	(2.6)
No. 15	92,000	1,022,300	930,300	1,011.2
No. 16	0	454,800	454,800	
No. 17	0	4,069,500	4,069,500	
Total TID Increment Value	\$ 24,018,900	\$ 29,590,100	\$ 5,571,200	23.2

2012 Municipal Property Tax Levies Per Capita

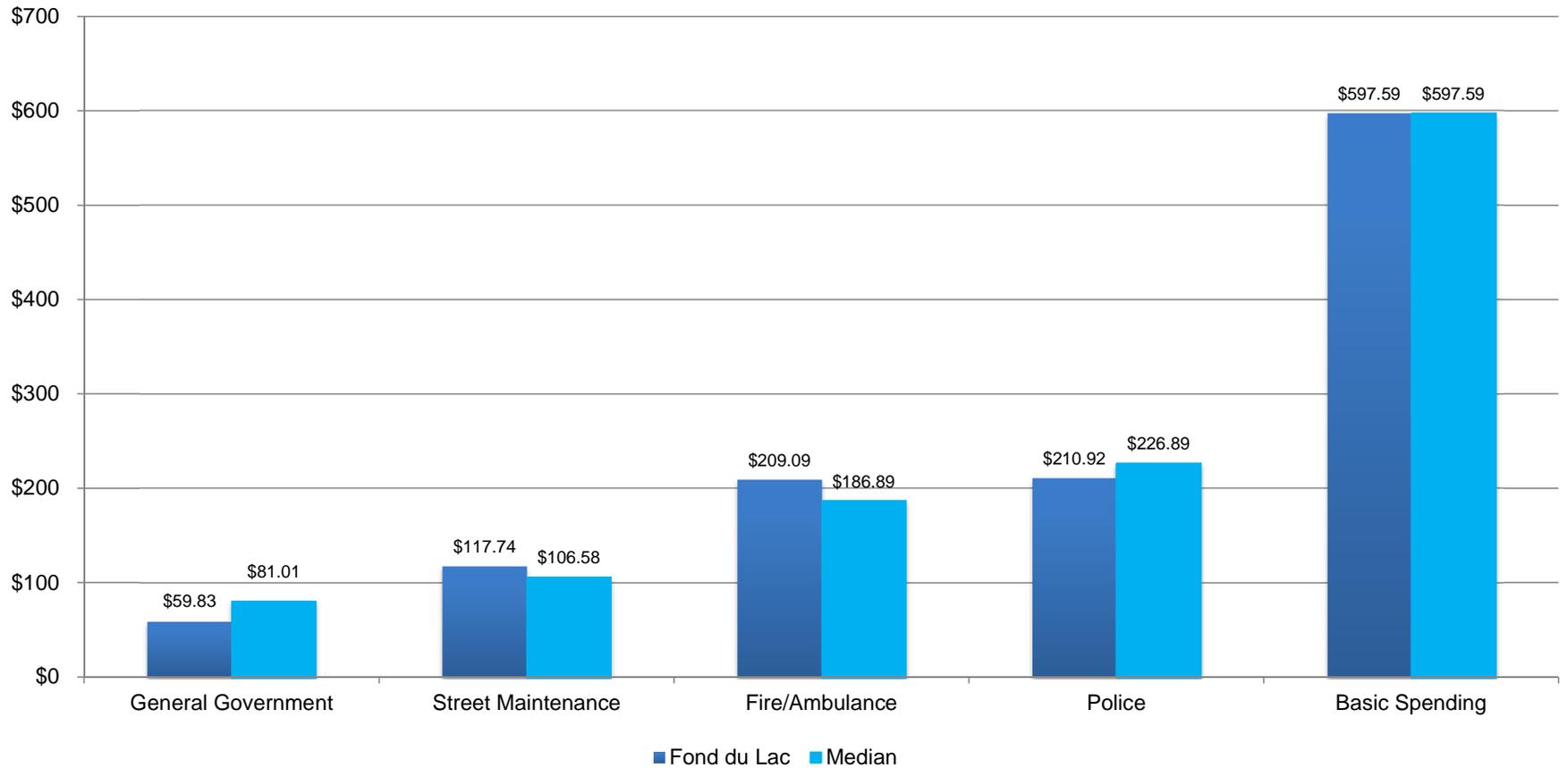


Source: Wisconsin Taxpayers Alliance MunicipalFacts 13

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



Spending Per Capita



Source: MunicipalFacts13 - 2011 Comparison of 23 Municipalities with Population of 30,000 to 150,000

GENERAL FUND

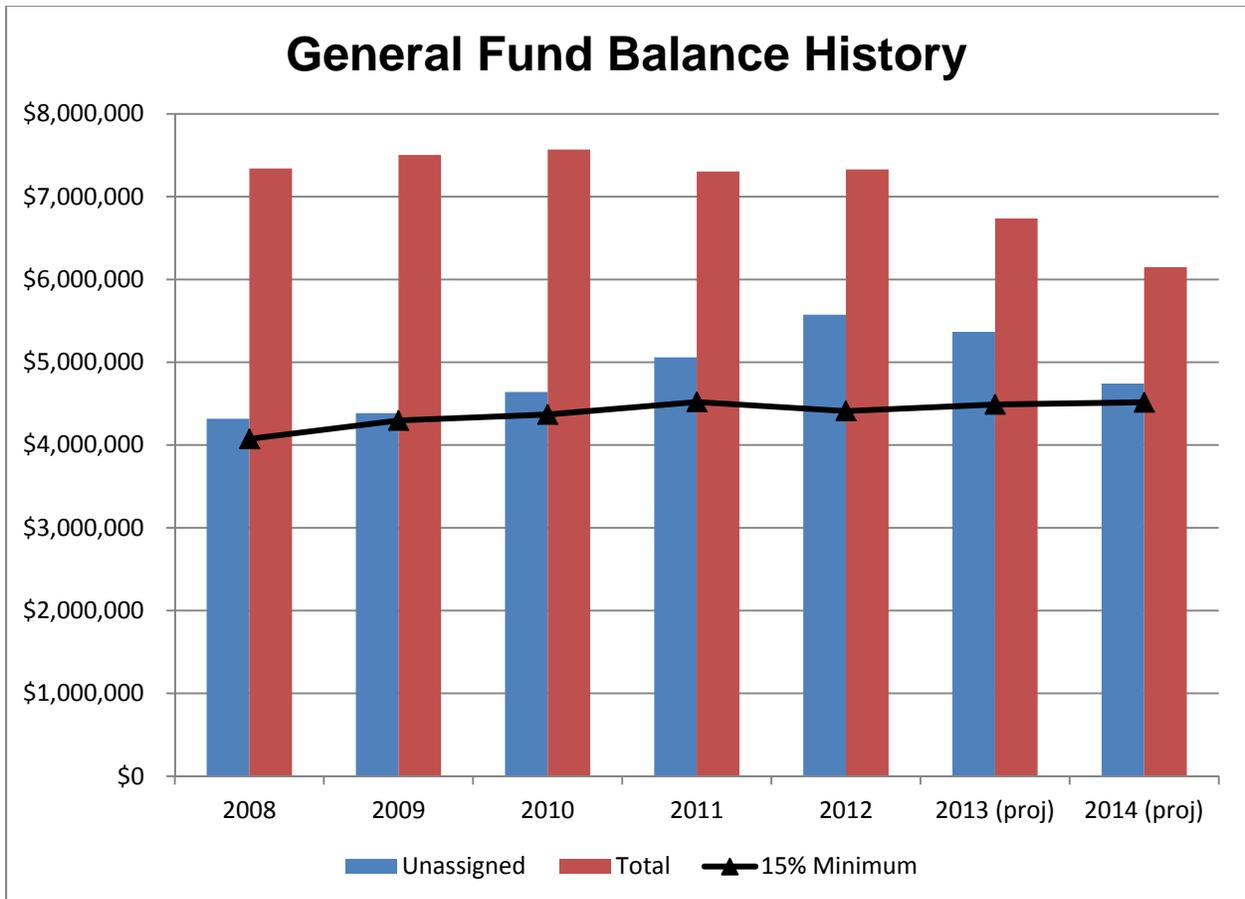
The General Fund is the City's main operating fund. It is used to account for all financial resources and expenditures, except those required to be accounted for in another fund.

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 GENERAL FUND BALANCE

The following graph presents the trend in the General Fund Balance for the past 5 years, with projections for 2013 and 2014. Total fund balance includes the portion of fund balance for subsequent year's expenditures and other commitments or assignments. Unassigned fund balance is the remainder after subtracting commitments and assignments. General fund balance is an important measure of financial position for a local government. The City's positive trend in maintaining the general fund balance has been cited as a significant factor contributing to the City's "AA-" bond rating from Standard and Poor's Ratings Services.

Even with use of fund balance, the general fund balance continues to be within the guidelines set by the City Council in the fund balance policy (see the budget policy section), which states that unassigned general fund balance should be at least 15% of the budgeted general fund expenditures for the subsequent year, or a minimum of \$4.5 million as of December 31, 2014.



**CITY OF FOND DU LAC
2014 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2013	2014	Increase (Decrease)	
	ADOPTED BUDGET	PROPOSED BUDGET	Amount	%
Taxes				
General Property Taxes	13,957,516	13,937,938	(19,578)	-0.1
In Lieu of Taxes	1,648,005	1,795,346	147,341	8.9
Mobile Home Fees	45,000	45,000	-	0.0
Interest & Penalties	56,000	56,000	-	0.0
Room Tax-City Share	63,000	63,000	-	0.0
Total Taxes	15,769,521	15,897,284	127,763	0.8
Special Assessment Payments	185,600	375,000	189,400	102.0
Intergovernmental Revenues				
State Shared Revenue	6,118,589	6,118,589	-	0.0
State Transportation Aid	1,598,622	1,598,622	-	0.0
Other State Aid	323,977	323,977	-	0.0
Other State and Local Govt Payments	1,070,215	1,118,714	48,499	4.5
Total Intergovernmental Revenues	9,111,403	9,159,902	48,499	0.5
Licenses & Permits	1,242,245	1,307,497	65,252	5.3
Public Charges for Services	1,908,767	2,080,217	171,450	9.0
Fines & Penalties	480,000	365,000	(115,000)	-24.0
Interest & Rent	219,438	219,438	-	0.0
Miscellaneous Revenues	71,025	81,525	10,500	14.8
TOTAL REVENUES	28,987,999	29,485,863	497,864	1.7
Transfers from Other Funds	23,880	28,846	4,966	20.8
Fund Balance Applied to Budget	915,770	588,184	(327,586)	-35.8
OTHER FINANCING SOURCES	939,650	617,030	(322,620)	-34.3
TOTAL REVENUES & OTHER FINANCING SOURCES	29,927,649	30,102,893	175,244	0.6

**CITY OF FOND DU LAC
2014 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
Taxes						
General Property Taxes						
Tax Levy	15,518,077	13,957,516	13,957,516	10,107,751	13,957,516	13,937,938
Tax Roll Overrun	4	0	0	0	0	0
Omitted Taxes	28,773	0	0	3,151	3,151	0
Total General Property Taxes	15,546,854	13,957,516	13,957,516	10,110,902	13,960,667	13,937,938
In Lieu of Taxes						
Water Utility	1,497,592	1,543,127	1,543,127	1,631,169	1,543,127	1,729,106
Housing Authority	68,288	66,240	66,240	0	66,240	66,240
Other Tax Exempt-In Lieu of Taxes	38,638	38,638	38,638	39,797	39,797	0
Total In Lieu of Taxes	1,604,518	1,648,005	1,648,005	1,670,966	1,649,164	1,795,346
Mobile Home Fees	48,021	45,000	45,000	28,000	45,000	45,000
Interest & Penalties	84,693	56,000	56,000	77,957	56,000	56,000
Room Tax-City Share	65,801	63,000	63,000	44,102	63,000	63,000
Total Taxes	17,349,887	15,769,521	15,769,521	11,931,927	15,773,831	15,897,284
Special Assessment Payments						
Principal Payments	0	145,700	145,700	133,405	169,000	344,700
Interest Payment	(27)	39,900	39,900	29,846	32,800	30,300
Total Special Assessment Payments	(27)	185,600	185,600	163,251	201,800	375,000
Licenses & Permits						
Business/Occupational Licenses	640,161	706,410	706,410	415,580	708,235	715,540
Non-Business Licenses	16,194	18,400	18,400	16,330	16,050	17,850
Building Permits & Inspection Fees	467,549	424,789	424,789	362,203	474,209	481,489
Other Regulatory Permits/Fees	96,051	92,646	92,646	67,046	90,326	92,618
Total Licenses & Permits	1,219,955	1,242,245	1,242,245	861,159	1,288,820	1,307,497
Intergovernmental Revenues						
State Shared Revenue	6,135,551	6,118,589	6,118,589	1,426,258	6,118,589	6,118,589
Other State Aid	322,921	323,977	323,977	318,317	323,977	323,977
State Transportation Aid	1,752,032	1,598,622	1,598,622	900,665	1,598,622	1,598,622
Other Local Governments	601,549	617,311	617,311	472,029	651,607	665,810
State Grants	163,179	172,034	172,034	130,299	172,034	172,034
Grants from Local Governments	114,667	101,151	101,151	0	101,151	101,151
Other State Payments	165,469	179,719	179,719	179,312	179,719	179,719
Total Intergovernmental Revenues	9,255,368	9,111,403	9,111,403	3,426,880	9,145,699	9,159,902
Public Charges for Services						
General Government	74,130	65,345	65,345	66,203	85,573	78,445
Public Safety	1,562,698	1,555,160	1,555,160	1,071,177	1,560,128	1,710,010
Transportation	2,094	3,700	3,700	3,715	3,700	3,700
Health	32,640	24,000	24,000	7,600	24,000	24,000
Culture, Recreation & Education	231,078	257,500	257,500	152,526	197,000	261,000
Conservation & Development	3,207	3,062	3,062	0	3,062	3,062
Total Public Charges for Services	1,905,847	1,908,767	1,908,767	1,301,221	1,873,463	2,080,217

**CITY OF FOND DU LAC
2014 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
Fines, Forfeits & Penalties						
Court Fines	258,647	390,000	390,000	192,330	290,000	290,000
Parking Fines	72,539	90,000	90,000	44,897	75,000	75,000
Total Fines & Penalties	331,186	480,000	480,000	237,227	365,000	365,000
Interest & Rent						
Interest on Investment	145,647	200,000	200,000	(164,227)	200,000	200,000
Interest on Judgements	5,008	800	800	1,505	1,505	800
Rent	17,838	18,638	18,638	9,865	18,638	18,638
Total Interest & Rent	168,493	219,438	219,438	(152,857)	220,143	219,438
Miscellaneous Revenues						
Property Sales	3,152	2,600	2,600	7,669	9,366	2,600
Insurance Recoveries	45,138	36,500	36,500	19,720	35,500	43,000
Other	308,233	31,925	31,925	38,331	58,658	35,925
Total Miscellaneous Revenues	356,523	71,025	71,025	65,720	103,524	81,525
TOTAL REVENUE	30,587,232	28,987,999	28,987,999	17,834,528	28,972,280	29,485,863
Other Financing Sources						
Transfers from Other Funds						
Special Revenue Fund	16,222	23,880	23,880	24,200	24,200	28,846
Total Transfers from Other Funds	16,222	23,880	23,880	24,200	24,200	28,846
Fund Balance Applied to Budget	0	915,770	915,770	0	0	588,184
Total Other Financing Sources	16,222	939,650	939,650	24,200	24,200	617,030
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE APPLIED	30,603,454	29,927,649	29,927,649	17,858,728	28,996,480	30,102,893

**CITY OF FOND DU LAC
2014 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2013	2014	Increase (Decrease)	
	ADOPTED BUDGET	PROPOSED BUDGET	Amount	%
GENERAL GOVERNMENT	2,664,113	2,932,929	268,816	10.1
PUBLIC SAFETY				
Police	9,472,950	9,512,775	39,825	0.4
Fire	4,603,198	4,672,367	69,169	1.5
Ambulance	3,872,254	3,791,991	(80,263)	(2.1)
TOTAL PUBLIC SAFETY	17,948,402	17,977,133	28,731	0.2
PUBLIC WORKS	5,956,995	5,923,763	(33,232)	(0.6)
PARKS, CULTURE & RECREATION	1,928,894	1,826,568	(102,326)	(5.3)
COMMUNITY DEVELOPMENT	1,181,195	1,259,250	78,055	6.6
TOTAL GENERAL FUND EXPENDITURES	29,679,599	29,919,643	240,044	0.8
TRANSFERS TO OTHER FUNDS	248,050	183,250	(64,800)	(26.1)
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	29,927,649	30,102,893	175,244	0.6

**CITY OF FOND DU LAC
GENERAL FUND EXPENDITURE SUMMARY
2014 BUDGET
By Major Object & Function**

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	PARKS, CULTURE & RECREATION	COMMUNITY DEVELOPMENT	OTHER	TOTAL	2013 BUDGET	INCREASE (DECREASE)	% INCR(DEC)
Salaries & Wages	\$ 1,510,451	\$ 10,373,580	\$ 3,219,790	\$ 825,318	\$ 747,705		\$ 16,676,844	\$ 16,342,977	\$ 333,867	2.0%
Fringe Benefits										
Wisconsin Retirement	96,845	1,988,943	219,556	54,845	52,130	-	2,412,319	2,769,246	(356,927)	-12.9%
Social Security	109,337	489,556	245,593	63,137	56,647	-	964,270	947,382	16,888	1.8%
Group Health Insurance	314,172	2,104,782	828,177	185,580	150,516	-	3,583,227	3,595,744	(12,517)	-0.3%
Other	31,138	293,180	67,877	20,401	24,222	-	436,818	484,259	(47,441)	-9.8%
Total Fringe Benefits	551,492	4,876,461	1,361,203	323,963	283,515	-	7,396,634	7,796,631	(399,997)	-5.1%
Total Personal Services	2,061,943	15,250,041	4,580,993	1,149,281	1,031,220	-	24,073,478	24,139,608	(66,130)	-0.3%
Contractual Services	1,326,993	1,184,671	837,146	296,917	360,081	-	4,005,808	3,572,881	432,927	12.1%
Materials & Supplies	258,440	963,383	1,293,928	268,055	32,490	-	2,816,296	2,748,445	67,851	2.5%
Utilities	9,427	208,538	487,620	176,545	5,480	-	887,610	885,910	1,700	0.2%
Capital Outlay	-	403,500	317,500	-	10,000	-	731,000	737,500	(6,500)	-0.9%
Expense Transfers	(723,874)	(33,000)	(1,593,424)	(64,230)	(180,021)	-	(2,594,549)	(2,404,745)	(189,804)	-7.9%
Total Expenditures	2,932,929	17,977,133	5,923,763	1,826,568	1,259,250	-	29,919,643	29,679,599	240,044	0.8%
Transfers to Other Funds	-	-	-	-	-	183,250	183,250	248,050	(64,800)	-26.1%
Total Expenditures and Other Financing Uses	\$ 2,932,929	\$ 17,977,133	\$ 5,923,763	\$ 1,826,568	\$ 1,259,250	\$ 183,250	\$ 30,102,893	\$ 29,927,649	\$ 175,244	0.6%

Parks, Culture & Recreation includes Parks, Pools & Senior Center

Community Development includes Community Development, Inspections & Economic Development

**CITY OF FOND DU LAC
2014 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
GENERAL GOVERNMENT						
City Council	63,071	56,255	62,255	21,298	61,341	83,944
City Manager	212,786	245,682	245,809	125,800	244,223	221,203
Clerk	246,753	282,854	301,662	145,597	302,666	316,018
Central Services	90,904	102,252	102,316	47,092	102,217	100,176
Elections	200,594	69,144	69,144	44,832	45,074	99,654
Board of Review	3,752	4,050	4,050	2,193	2,194	5,700
Comptrollers	642,670	707,753	708,363	366,128	706,247	695,971
Central Collections	95,665	93,565	93,819	44,971	86,242	98,016
Assessment	432,355	319,392	319,392	143,991	319,460	552,761
City Attorney	235,029	208,049	208,176	114,757	232,310	226,464
Human Resources	356,728	416,273	417,058	220,448	386,142	381,650
Animal Control	99,804	102,798	102,798	42,830	102,798	105,882
Delinquent Accounts	4,528	15,900	15,900	(90)	15,900	15,900
Insurance & Bond	25,912	31,692	31,692	12,911	31,692	29,590
City-wide	8,491	8,454	0	0	0	0
TOTAL GENERAL GOVERNMENT	2,719,042	2,664,113	2,682,434	1,332,758	2,638,506	2,932,929
PUBLIC SAFETY						
Police	9,234,968	9,472,950	9,488,003	5,145,049	9,474,741	9,512,775
Fire	4,383,460	4,603,198	4,610,765	2,519,783	4,600,753	4,672,367
Ambulance	3,614,760	3,872,254	3,876,880	1,940,987	3,727,068	3,791,991
TOTAL PUBLIC SAFETY	17,233,188	17,948,402	17,975,648	9,605,819	17,802,562	17,977,133
PUBLIC WORKS						
Engineering	801,401	1,006,304	1,019,408	511,316	1,019,408	999,993
Fleet Operations & Services	608,656	612,702	613,109	205,322	460,866	490,440
Construction & Maintenance Personnel	1,737,595	1,771,370	1,771,370	982,569	1,752,158	1,793,410
Municipal Service Center	456,426	512,515	512,833	390,821	523,684	571,836
Highway Maintenance	405,824	430,461	430,461	102,759	430,427	389,497
Snow & Ice Removal	158,750	129,100	129,100	176,326	206,000	136,100
Storm Water & Waterway Mtce	355,035	469,673	470,689	239,923	473,251	408,652
Electrical	302,521	336,990	337,539	143,689	312,179	340,336
Street Lighting	375,067	381,000	384,416	173,529	374,416	381,000
Tree Care	301,217	306,880	306,880	146,401	307,271	412,499
TOTAL PUBLIC WORKS	5,502,492	5,956,995	5,975,805	3,072,655	5,859,660	5,923,763
PARKS, CULTURE & RECREATION						
Parks	1,245,770	1,349,848	1,350,039	679,346	1,315,371	1,253,655
Fairgrounds Pool	234,528	234,796	234,796	71,676	232,137	234,792
Taylor Park Pool	91,254	89,088	89,088	40,392	87,163	89,791
Senior Center	234,965	255,162	258,456	134,885	244,066	248,330
TOTAL PARKS, CULTURE & RECREATION	1,806,517	1,928,894	1,932,379	926,299	1,878,737	1,826,568
COMMUNITY DEVELOPMENT						
Community Development	462,092	456,617	472,380	219,060	470,054	478,797
Inspection	606,345	620,350	628,751	307,901	626,338	665,025
Economic Development	104,228	104,228	104,228	104,228	104,228	115,428
TOTAL COMMUNITY DEVELOPMENT	1,172,665	1,181,195	1,205,359	631,189	1,200,620	1,259,250
TOTAL EXPENDITURES	28,433,904	29,679,599	29,771,625	15,568,720	29,380,085	29,919,643
OTHER FINANCING USES						
Transfers to Other Funds	35,186	248,050	248,050	207,040	207,990	183,250
TOTAL OTHER FINANCING USES	35,186	248,050	248,050	207,040	207,990	183,250
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	28,469,090	29,927,649	30,019,675	15,775,760	29,588,075	30,102,893

**CITY OF FOND DU LAC - 2014 BUDGET
CITY COUNCIL**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	23,384	20,454	20,454	11,349	20,050	24,221
Contractual Services	35,716	31,151	31,151	1,619	31,136	50,073
Materials & Supplies	3,971	4,650	10,650	8,330	10,155	9,650
TOTAL EXPENDITURES	63,071	56,255	62,255	21,298	61,341	83,944
GENERAL CITY FUNDING SOURCES	63,071	56,255	62,255	21,298	61,341	83,944

Purpose And Activities

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. Take a leadership role in the community; together with the City Manager and City staff develop and adopt a fiscally responsible 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

There is an increased cost in data processing services with the implementation of technology including tablets for used by City Council members.

**CITY OF FOND DU LAC - 2014 BUDGET
CITY MANAGER**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	208,713	232,302	226,908	129,750	220,680	186,664
Contractual Services	43,968	31,325	36,496	10,660	36,314	35,241
Materials & Supplies	7,149	23,650	24,000	6,042	14,261	13,664
Utilities	1,386	1,390	1,390	705	1,390	1,390
Expense Transfers	(48,430)	(42,985)	(42,985)	(21,357)	(28,422)	(15,756)
TOTAL EXPENDITURES	212,786	245,682	245,809	125,800	244,223	221,203
GENERAL CITY FUNDING SOURCES	212,786	245,682	245,809	125,800	244,223	221,203

Purpose And Activities

The City Manager shall be the chief executive officer of the City and head of the City administration and shall possess and exercise all the executive and general administrative powers imposed and conferred by general law or special charter upon the mayor and common council and upon the various boards, commissions and officers and in force in such city at the time of its reorganization under ss.64.01 to 64.15, and such additional powers as are herein imposed and conferred. The City Manager shall have the power to create minor administrative offices and positions and to discontinue such offices and positions according to the City Manager's judgment of the needs of the City. The City Manager shall have the power to appoint all heads of departments, all subordinate City officials and all City employees and to remove such appointees at any time their services or the conduct of their offices becomes unsatisfactory to the City Manager.

Budget Comments

The retirement of the Executive Assistant during 2013 created an opportunity to redistribute responsibilities of this position and utilize an existing employee four hours per day here.

**CITY OF FOND DU LAC - 2014 BUDGET
CLERK**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	235,867	240,498	240,498	129,937	241,769	249,998
Contractual Services	54,072	49,271	59,525	13,549	59,363	53,313
Materials & Supplies	14,036	21,035	29,589	18,500	29,584	28,863
Utilities	537	650	650	246	550	650
Expense Transfers	(57,759)	(28,600)	(28,600)	(16,635)	(28,600)	(16,806)
TOTAL EXPENDITURES	246,753	282,854	301,662	145,597	302,666	316,018
LESS DEDICATED REVENUES:						
Licenses & Permits	162,704	160,825	160,825	147,818	161,045	166,585
Public Charges for Services	4,610	4,475	4,475	4,301	4,660	4,575
TOTAL DEDICATED REVENUES	167,314	165,300	165,300	152,119	165,705	171,160
GENERAL CITY FUNDING SOURCES	79,439	117,554	136,362	(6,522)	136,961	144,858

Purpose And Activities

The City Clerk's office is responsible for administering meeting agendas for the City Council and various committees, boards and commissions and keeping records of their proceedings. The City Clerk is responsible for the care and custody of official City records and documents. Other duties of the City Clerk include elections administration, licensing and permits, and providing information as requested to the public.

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2014 BUDGET
CENTRAL SERVICES**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	68,982	69,435	69,435	37,711	69,339	69,816
Contractual Services	37,331	34,861	34,925	13,615	34,805	34,546
Materials & Supplies	80,485	84,090	84,090	44,924	84,207	83,969
Utilities	135	150	150	51	150	150
Expense Transfers	(96,029)	(86,284)	(86,284)	(49,209)	(86,284)	(88,305)
TOTAL EXPENDITURES	90,904	102,252	102,316	47,092	102,217	100,176
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	20,250	20,000	20,000	10,738	20,000	20,000
TOTAL DEDICATED REVENUES	20,250	20,000	20,000	10,738	20,000	20,000
GENERAL CITY FUNDING SOURCES	70,654	82,252	82,316	36,354	82,217	80,176

Purpose And Activities

The Central Services function provides in-house printing and mail services for all municipal departments and divisions. Responsibilities include designing, printing, binding, graphic arts and processing incoming and outgoing mail. Central Services staff also assists in the City Clerk's division during elections, absences and other times as required.

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2014 BUDGET
ELECTIONS**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	91,189	27,120	27,120	26,233	26,338	65,588
Contractual Services	59,977	12,444	12,444	6,227	6,341	7,726
Materials & Supplies	49,373	29,480	29,480	12,334	12,335	26,240
Utilities	55	100	100	38	60	100
TOTAL EXPENDITURES	200,594	69,144	69,144	44,832	45,074	99,654
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	350	0	0	0	0	0
TOTAL DEDICATED REVENUES	350	0	0	0	0	0
GENERAL CITY FUNDING SOURCES	200,244	69,144	69,144	44,832	45,074	99,654

Purpose And Activities

Supervise voter registration and conduct elections. 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 military electors; prepare the necessary notices and publications in connection with the conduct of elections or registrations; train election officials in their duties; report suspected election frauds; review, examine and certify the sufficiency and validity of petitions and nomination papers; appoint board of Canvass.

Budget Comments

There will be four Elections in 2014.

**CITY OF FOND DU LAC - 2014 BUDGET
BOARD OF REVIEW**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	3,200	3,200	3,200	1,800	1,800	5,000
Contractual Services	337	300	300	110	110	150
Materials & Supplies	215	550	550	283	284	550
TOTAL EXPENDITURES	3,752	4,050	4,050	2,193	2,194	5,700
GENERAL CITY FUNDING SOURCES	3,752	4,050	4,050	2,193	2,194	5,700

Purpose And Activities

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. Review evidence submitted by objecting property owners to show fair market value of their 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

A re-assessment will be done in 2014 to bring property assessments in line with market values. This budget has increased due to the anticipated increase in assessment cases advancing to the Board of Review level due to the re-assessment.

**CITY OF FOND DU LAC - 2014 BUDGET
COMPTROLLERS**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	724,092	744,109	744,109	401,595	743,744	792,641
Contractual Services	228,299	244,581	245,091	131,435	243,340	238,837
Materials & Supplies	41,093	25,444	25,544	12,318	25,544	24,960
Utilities	2,192	2,260	2,260	923	2,260	2,200
Outlay	0	12,500	12,500	0	12,500	0
Expense Transfers	(353,006)	(321,141)	(321,141)	(180,143)	(321,141)	(362,667)
TOTAL EXPENDITURES	642,670	707,753	708,363	366,128	706,247	695,971
LESS DEDICATED REVENUES:						
Public Charges for Services	3,557	2,570	2,570	2,460	2,570	2,570
Interest & Rent	5,008	800	800	1,505	1,505	800
Miscellaneous Revenues	1,684	2,800	2,800	1,508	2,800	2,800
TOTAL DEDICATED REVENUES	10,249	6,170	6,170	5,473	6,875	6,170
GENERAL CITY FUNDING SOURCES	632,421	701,583	702,193	360,655	699,372	689,801

Purpose And Activities

The Comptroller's Division provides financial management services to all City operations. Duties include coordination and preparation of the City's annual budget, maintaining effective expenditure control for all City departments and operations within available budgeted resources, accurately recording of financial data, and providing financial analyses and advice to aid the policy-making process. Other functions include payroll administration, accounts payable, accounts receivable, purchasing, investments, debt management, risk management, property tax administration, water and sewer utility billing, and annual financial auditing and financial reporting.

Budget Comments

This budget maintains the currently level of service.

**CITY OF FOND DU LAC - 2014 BUDGET
CENTRAL COLLECTION**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	139,642	135,321	135,321	68,664	127,836	123,621
Contractual Services	61,006	62,590	62,844	43,051	62,752	65,203
Materials & Supplies	10,259	12,450	12,450	1,156	12,450	12,192
Utilities	537	500	500	236	500	500
Expense Transfers	(115,779)	(117,296)	(117,296)	(68,136)	(117,296)	(103,500)
TOTAL EXPENDITURES	95,665	93,565	93,819	44,971	86,242	98,016
LESS DEDICATED REVENUES:						
Licenses & Permits	16,194	18,400	18,400	16,330	16,050	17,850
Public Charges for Services	21,808	21,500	21,500	15,083	22,290	21,500
TOTAL DEDICATED REVENUES	38,002	39,900	39,900	31,413	38,340	39,350
GENERAL CITY FUNDING SOURCES	57,663	53,665	53,919	13,558	47,902	58,666

Purpose And Activities

The Central Collection office collects payments due to the City including personal property taxes, utility bills and other payments. The City contracts with the Fond du Lac County Treasurer's Office to collect real estate taxes. Central Collections also schedules park facility reservations, issues business, pet and bicycle licenses, city parking lot permits, and boat launch stickers.

Budget Comments

This budget maintains the current level of service. See Exhibit E for related fees.

**CITY OF FOND DU LAC - 2014 BUDGET
ASSESSMENT**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	119,616	8,800	8,800	8,800	8,800	0
Contractual Services	306,780	309,730	309,730	130,767	309,798	551,899
Materials & Supplies	4,885	0	0	4,028	0	0
Utilities	1,074	862	862	396	862	862
TOTAL EXPENDITURES	432,355	319,392	319,392	143,991	319,460	552,761
LESS DEDICATED REVENUES:						
Public Charges for Services	16,384	14,000	14,000	14,718	20,030	14,000
TOTAL DEDICATED REVENUES	16,384	14,000	14,000	14,718	20,030	14,000
GENERAL CITY FUNDING SOURCES	415,971	305,392	305,392	129,273	299,430	538,761

Purpose And Activities

The purpose of the property assessment division is to maintain the fairness of the City's property tax base by establishing equitable, uniform and current assessed values on all taxable real and personal property in the City in conformance with Wisconsin State Statutes and accepted assessment practices. The assessor's office maintains all assessment records and legal documents and provides reports and information to the Department of Revenue, various other City and County departments and the public.

Budget Comments

Grota Appraisals, LLC is the City's contracted property assessment service provider. A city-wide re-assessment is necessary and is budgeted in 2014 at a cost of \$237,500. The last revaluation was completed in 2010. The revaluation cost will be removed from the 2015 budget.

**CITY OF FOND DU LAC - 2014 BUDGET
ATTORNEY**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	203,102	200,726	200,726	123,807	225,068	221,989
Contractual Services	66,871	42,921	43,048	11,275	42,840	47,461
Materials & Supplies	9,003	7,109	7,109	4,750	7,109	7,109
Utilities	1,453	1,425	1,425	658	1,425	1,425
Expense Transfers	(45,400)	(44,132)	(44,132)	(25,733)	(44,132)	(51,520)
TOTAL EXPENDITURES	235,029	208,049	208,176	114,757	232,310	226,464
LESS DEDICATED REVENUES:						
Public Charges for Services	31	0	0	173	173	0
Fines & Penalties	258,647	390,000	390,000	192,330	290,000	290,000
TOTAL DEDICATED REVENUES	258,678	390,000	390,000	192,503	290,173	290,000
GENERAL CITY FUNDING SOURCES	(23,649)	(181,951)	(181,824)	(77,746)	(57,863)	(63,536)

Purpose And Activities

The Attorney's Office primary functions are to advise the City Council, City Manger, department and division heads, and all advisory authorities and committees of the legal implications of contemplated policy and administrative decisions. Staff amends or prepare new ordinances and resolutions, prosecute violators of Wisconsin state statues and ordinances, and defend actions brought against the City. Staff represents the City in a variety of legal actions including civil circuit court actions, municipal court actions, appeals, administrative hearings and any other investigative matter.

Legal areas covered include open meetings, public records, human resources, labor relations, real estate, taxes, risk management, conflicts of interest, contracts, civil procedure, public policy and legislative process.

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. Reduced 2014 budgeted fine revenues to 2012 and 2013 actual levels.

**CITY OF FOND DU LAC - 2014 BUDGET
HUMAN RESOURCES**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	317,952	332,260	332,260	165,347	302,378	311,005
Contractual Services	131,977	146,842	147,527	49,503	146,767	136,662
Materials & Supplies	18,226	16,748	16,848	4,539	16,574	17,153
Utilities	2,309	2,150	2,150	1,059	2,150	2,150
Outlay	0	12,500	12,500	0	12,500	0
Expense Transfers	(113,736)	(94,227)	(94,227)	0	(94,227)	(85,320)
TOTAL EXPENDITURES	356,728	416,273	417,058	220,448	386,142	381,650
LESS DEDICATED REVENUES:						
Public Charges for Services	0	0	0	50	50	0
TOTAL DEDICATED REVENUES	0	0	0	50	50	0
GENERAL CITY FUNDING SOURCES	356,728	416,273	417,058	220,398	386,092	381,650

Purpose And Activities

The Human Resources department serves the City's management and employees by managing a variety of functions including employee and labor relations, recruitment (finding highly qualified talent to meet departmental needs), compensation (determining appropriate pay for positions and guiding the performance management process), employee benefits (providing service and support within budget constraints), wellness, employee policies and procedures and records management.

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2014 BUDGET
ANIMAL CONTROL**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	99,804	102,798	102,798	42,830	102,798	105,882
TOTAL EXPENDITURES	99,804	102,798	102,798	42,830	102,798	105,882
GENERAL CITY FUNDING SOURCES	99,804	102,798	102,798	42,830	102,798	105,882

Purpose And Activities

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

Budget Comments

The City has entered into a three year contract with the Humane Society which ends 12/31/2013. There is a 3% increase budgeted for 2014.

**CITY OF FOND DU LAC - 2014 BUDGET
DELINQUENT ACCOUNTS**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	4,528	15,900	15,900	(90)	15,900	15,900
TOTAL EXPENDITURES	4,528	15,900	15,900	(90)	15,900	15,900
GENERAL CITY FUNDING SOURCES	4,528	15,900	15,900	(90)	15,900	15,900

Purpose And Activities

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.

**CITY OF FOND DU LAC - 2014 BUDGET
INSURANCE & BONDS**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	11,828	11,960	11,960	6,499	11,960	11,400
Materials & Supplies	14,084	19,732	19,732	6,412	19,732	18,190
TOTAL EXPENDITURES	25,912	31,692	31,692	12,911	31,692	29,590
GENERAL CITY FUNDING SOURCES	25,912	31,692	31,692	12,911	31,692	29,590

Purpose And Activities

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.

Budget Comments

There is no significant change in this budget.

**CITY OF FOND DU LAC - 2014 BUDGET
CITY WIDE**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	8,491	8,454	0	0	0	0
TOTAL EXPENDITURES	8,491	8,454	0	0	0	0
LESS REVENUES:						
Taxes	17,349,887	15,769,521	15,769,521	11,931,927	15,773,831	15,897,284
Special Assessment Payments	(27)	185,600	185,600	163,251	201,800	375,000
Licenses & Permits	476,097	550,000	550,000	267,903	550,000	550,000
Intergovernmental Revenues	6,643,797	6,623,936	6,623,936	1,830,047	6,623,936	6,623,936
Interest & Rent	146,187	200,000	200,000	(164,227)	200,000	200,000
Miscellaneous Revenues	195,267	2,400	2,400	31,518	30,465	2,400
Other Financing Sources	16,222	939,650	939,650	24,200	24,200	617,030
TOTAL REVENUES	24,827,430	24,271,107	24,271,107	14,084,619	23,404,232	24,265,650
GENERAL CITY FUNDING SOURCES	(24,818,939)	(24,262,653)	(24,271,107)	(14,084,619)	(23,404,232)	(24,265,650)

Purpose And Activities

To record revenues such as the tax levy, in lieu of taxes, state shared revenues, contingencies, etc. not related to any one division in the general fund.

Budget Comments

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. \$588,184 of general fund balance is applied to the 2014 budget.

**CITY OF FOND DU LAC - 2014 BUDGET
POLICE**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	8,036,023	8,141,616	8,141,616	4,372,246	8,135,921	8,019,444
Contractual Services	540,791	632,897	641,025	378,146	630,281	611,734
Materials & Supplies	427,994	459,912	461,382	263,532	472,115	475,772
Utilities	108,424	115,525	115,525	55,747	115,525	119,325
Capital Outlay	141,690	133,000	138,455	92,934	138,455	307,500
Expense Transfers	(19,954)	(10,000)	(10,000)	(17,556)	(17,556)	(21,000)
TOTAL EXPENDITURES	9,234,968	9,472,950	9,488,003	5,145,049	9,474,741	9,512,775
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	419,820	426,962	426,962	264,445	433,193	430,512
Public Charges for Services	49,734	56,400	56,400	27,349	56,330	56,250
Fines & Penalties	72,539	90,000	90,000	44,897	75,000	75,000
Interest & Rent	14,948	15,638	15,638	8,515	15,638	15,638
Miscellaneous Revenues	5,179	2,500	2,500	1,036	2,633	2,500
TOTAL DEDICATED REVENUES	562,220	591,500	591,500	346,242	582,794	579,900
GENERAL CITY FUNDING SOURCES	8,672,748	8,881,450	8,896,503	4,798,807	8,891,947	8,932,875

Purpose And Activities

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

Budget Comments

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. The 2014 budget includes \$65,600 to cover the costs of adding five additional year-round Community Service Officers (CSOs) and increasing the hours of two existing summertime CSOs. The cost of the expanded CSO program is less than the cost of adding one entry level police officer position. The Wisconsin Retirement System (WRS) pension cost is down due to newly hired officers paying a portion of their pension costs as well as a reduction in the duty disability portion of the WRS rates.

Summary of Capital Outlay funded by general city funding sources:

Annual Squad Replacement Program	\$ 260,000
Remodel shift commander's office and kitchen	30,000
Total Capital Outlay funded by operating revenues	<u>\$ 290,000</u>

**CITY OF FOND DU LAC - 2014 BUDGET
FIRE**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	3,783,686	3,939,405	3,923,442	2,098,198	3,918,352	3,983,319
Contractual Services	229,417	263,922	281,284	170,631	276,120	274,827
Materials & Supplies	284,293	267,463	269,802	177,741	270,044	272,813
Utilities	63,151	69,908	69,908	31,559	69,908	72,408
Capital Outlay	34,123	72,500	76,329	47,906	76,329	75,000
Expense Transfers	(11,210)	(10,000)	(10,000)	(6,252)	(10,000)	(6,000)
TOTAL EXPENDITURES	4,383,460	4,603,198	4,610,765	2,519,783	4,600,753	4,672,367
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	94,811	99,500	99,500	93,840	99,500	99,500
Public Charges for Services	8,633	8,760	8,760	4,826	8,760	8,760
Miscellaneous Revenues	1,112	0	0	1,120	1,120	0
TOTAL DEDICATED REVENUES	104,556	108,260	108,260	99,786	109,380	108,260
GENERAL CITY FUNDING SOURCES	4,278,904	4,494,938	4,502,505	2,419,997	4,491,373	4,564,107

Purpose And Activities

To provide a high quality of fire suppression, emergency medical, hazardous materials and technical rescue services.

Activities of the Fire Department include 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. The Wisconsin Retirement System (WRS) pension cost is down due to newly hired firefighters paying a portion of their pension costs as well as a reduction in the duty disability portion of the WRS rates.

**CITY OF FOND DU LAC - 2014 BUDGET
AMBULANCE**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	3,031,923	3,334,319	3,334,319	1,675,336	3,198,994	3,247,278
Contractual Services	309,196	289,042	289,329	143,274	280,125	298,110
Material & Supplies	182,590	214,468	218,807	121,365	218,807	214,798
Utilities	18,646	16,425	16,425	9,159	16,425	16,805
Capital Outlay	81,092	23,000	23,000	2,136	23,000	21,000
TOTAL EXPENDITURES	3,614,760	3,872,254	3,876,880	1,940,987	3,727,068	3,791,991
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	299,188	317,283	317,283	305,144	341,928	362,232
Public Charges for Services	1,504,331	1,490,000	1,490,000	1,039,002	1,495,038	1,645,000
Miscellaneous Revenues	56	0	0	0	0	0
TOTAL DEDICATED REVENUES	1,803,575	1,807,283	1,807,283	1,344,146	1,836,966	2,007,232
GENERAL CITY FUNDING SOURCES	(1,811,185)	(2,064,971)	(2,069,597)	(596,841)	(1,890,102)	(1,784,759)

Purpose And Activities

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

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.

Budget Comments

This budget maintains the current level of service. The Wisconsin Retirement System (WRS) pension cost is down due to newly hired ambulance personnel paying a portion of their pension costs as well as a reduction in the duty disability portion of the WRS rates.

Summary of Capital Outlay funded by general city funding sources:

There are no ambulance outlay expenditures budgeted to be funded by general city funding sources. Heart monitor replacements at a cost of \$64,000 and ambulance cot replacements of \$38,000 will be paid from the ambulance equipment replacement fund balance assigned for this purpose.

**CITY OF FOND DU LAC - 2014 BUDGET
ENGINEERING**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	1,033,756	1,158,624	1,128,979	599,403	1,136,992	1,216,423
Contractual Services	200,933	204,256	236,118	59,850	234,139	193,401
Materials & Supplies	56,610	60,660	57,047	24,153	52,001	57,373
Utilities	5,442	5,300	5,300	2,158	4,300	5,600
Capital Outlay	5,720	8,500	23,000	23,012	23,012	35,000
Expense Transfers	(501,060)	(431,036)	(431,036)	(197,260)	(431,036)	(507,804)
TOTAL EXPENDITURES	801,401	1,006,304	1,019,408	511,316	1,019,408	999,993
LESS DEDICATED REVENUES:						
Licenses & Permits	17,660	16,750	16,750	6,431	16,750	13,750
Miscellaneous Revenues	1,898	2,500	2,500	3,715	2,500	2,500
Public Charges for Services	16,481	10,000	10,000	17,184	20,000	20,000
TOTAL DEDICATED REVENUES	36,039	29,250	29,250	27,330	39,250	36,250
GENERAL CITY FUNDING SOURCES	765,362	977,054	990,158	483,986	980,158	963,743

Purpose And Activities

Engineering division staff handle street/utility project surveying, design and construction inspection. GIS staff manage the City's mapping program. The City's sidewalk maintenance program, traffic engineering and technical guidance for other City departments all fall within the Engineering division's responsibilities.

Budget Comments

This budget maintains the current level of service.

Summary of Capital Outlay funded by general city funding sources:

Capital funded by general City funding sources of \$35,000 includes the replacement of a 7 year old Engineering/GIS server.

**CITY OF FOND DU LAC - 2014 BUDGET
FLEET OPERATIONS & SERVICES**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	680,988	667,460	667,460	314,993	614,281	642,795
Contractual Services	47,423	64,092	64,530	35,924	61,404	66,580
Materials & Supplies	98,678	73,600	73,569	31,076	73,569	73,100
Utilities	1,675	1,250	1,250	623	1,250	1,250
Expense Transfers	(220,108)	(193,700)	(193,700)	(177,294)	(289,638)	(295,785)
TOTAL EXPENDITURES	608,656	612,702	613,109	205,322	460,866	490,440
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	13,048	15,000	15,000	14,581	15,000	15,000
TOTAL DEDICATED REVENUES	13,048	15,000	15,000	14,581	15,000	15,000
GENERAL CITY FUNDING SOURCES	595,608	597,702	598,109	190,741	445,866	475,440

Purpose And Activities

The Fleet division maintains 165 City vehicles, 85 pieces of heavy equipment, and over 400 pieces of smaller equipment. Staff also provides technical assistance for new vehicles, the vehicle fueling system and handles replacement of aged equipment.

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2014 BUDGET
CONSTRUCTION & MAINTENANCE**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	2,107,472	2,173,400	2,173,400	1,136,869	2,155,902	2,204,663
Contractual Services	93,664	94,555	94,555	45,258	92,514	90,332
Materials & Supplies	4,613	9,350	9,350	3,272	9,677	9,350
Utilities	1,449	1,600	1,600	597	1,600	1,600
Expense Transfers	(469,603)	(507,535)	(507,535)	(203,427)	(507,535)	(512,535)
TOTAL EXPENDITURES	1,737,595	1,771,370	1,771,370	982,569	1,752,158	1,793,410
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	1,752,032	1,598,722	1,598,722	900,665	1,598,722	1,598,722
Miscellaneous Revenues	2,632	1,000	1,000	127	1,000	1,000
TOTAL DEDICATED REVENUES	1,754,664	1,599,722	1,599,722	900,792	1,599,722	1,599,722
GENERAL CITY FUNDING SOURCES	(17,069)	171,648	171,648	81,777	152,436	193,688

Purpose And Activities

The City's Construction & Maintenance Division is responsible for street maintenance (fill potholes, fill cracks, replace curb and pavement, plow snow), clearwater inspections, sewer and storm sewer main/pump maintenance, pavement marking, sign maintenance, brush management, leaf collection and support for special events.

Budget Comments

The budget maintains the current level of service.

**CITY OF FOND DU LAC - 2014 BUDGET
MUNICIPAL SERVICE CENTER**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	82,122	94,630	94,948	76,699	105,477	112,101
Materials & Supplies	531,079	546,485	551,485	391,803	551,807	628,335
Utilities	64,318	76,700	71,700	37,537	71,700	76,700
Expense Transfers	(225,394)	(235,300)	(235,300)	(115,218)	(235,300)	(255,300)
TOTAL EXPENDITURES	456,426	512,515	512,833	390,821	523,684	571,836
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	3,517	4,000	4,000	7,420	7,420	4,000
Public Charges for Services	8,836	1,200	1,200	0	1,200	1,200
Miscellaneous Revenues	34,518	17,100	17,100	6,651	17,100	21,100
TOTAL DEDICATED REVENUES	46,871	22,300	22,300	14,071	25,720	26,300
GENERAL CITY FUNDING SOURCES	409,555	490,215	490,533	376,750	497,964	545,536

Purpose And Activities

The Municipal Service Center provides building maintenance and administrative services to the Construction & Maintenance division. Activities include municipal service center building maintenance, and providing supplies and equipment for the Construction & Maintenance division.

Budget Comments

This budget maintains the current level of service. Expense transfers charging equipment time and materials to other funds and projects has been increased based on historical trends.

**CITY OF FOND DU LAC - 2014 BUDGET
HIGHWAY MAINTENANCE**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	668	1,591	3,091	1,176	3,057	1,627
Materials & Supplies	209,332	187,870	186,370	67,579	186,370	187,870
Capital Outlay	195,824	241,000	241,000	34,004	241,000	200,000
TOTAL EXPENDITURES	405,824	430,461	430,461	102,759	430,427	389,497
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	4	100	100	0	100	100
TOTAL DEDICATED REVENUES	4	100	100	0	100	100
GENERAL CITY FUNDING SOURCES	405,820	430,361	430,361	102,759	430,327	389,397

Purpose And 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

This budget maintains the current level of service.

Summary of Capital Outlay funded by general city funding sources:

Annual Street Resurfacing Program \$ 200,000

**CITY OF FOND DU LAC - 2014 BUDGET
SNOW & ICE REMOVAL**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	158,506	128,600	128,600	176,003	205,500	135,600
Materials & Supplies	244	500	500	323	500	500
TOTAL EXPENDITURES	158,750	129,100	129,100	176,326	206,000	136,100
REVENUES						
Intergovernmental Revenues	2,439	0	0	0	0	0
TOTAL DEDICATED REVENUES	2,439	0	0	0	0	0
GENERAL CITY FUNDING SOURCES	156,311	129,100	129,100	176,326	206,000	136,100

Purpose And 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; haul snow to disposal sites.

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2014 BUDGET
STORM WATER & WATERWAY MAINTENANCE**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	72,522	74,004	74,004	41,171	76,636	79,849
Contractual Services	43,681	28,569	28,569	16,484	28,499	28,753
Materials & Supplies	137,779	157,100	158,116	104,599	158,116	157,050
Utilities	75,318	73,000	73,000	54,176	73,000	73,000
Outlay	25,735	137,000	137,000	23,493	137,000	70,000
TOTAL EXPENDITURES	355,035	469,673	470,689	239,923	473,251	408,652
LESS DEDICATED REVENUES:						
Public Charges for Services	4,780	8,800	8,800	6,833	8,800	8,800
Intergovernmental Revenues	162	0	0	0	0	0
TOTAL DEDICATED REVENUES	4,942	8,800	8,800	6,833	8,800	8,800
GENERAL CITY FUNDING SOURCES	350,093	460,873	461,889	233,090	464,451	399,852

Purpose And Activities

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

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 ensure proper water flow. Maintain bridges, bridge approaches and decks. Maintain storm water lift stations. Ensure compliance with EPA/DNR stormwater quality regulations.

Budget Comments

This budget maintains the current level of service.

Summary of Capital Outlay funded by tax levy:

Stormwater Control Upgrades	\$ 50,000
Neighborhood Drainage Program	20,000
Total Capital Outlay	<u>\$ 70,000</u>

**CITY OF FOND DU LAC - 2014 BUDGET
ELECTRICAL**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	218,884	250,807	250,807	117,896	228,632	247,251
Contractual Services	17,957	23,288	23,352	8,992	23,049	24,890
Materials & Supplies	67,159	65,425	65,910	29,632	65,910	70,725
Utilities	18,023	19,470	19,470	9,285	18,588	19,470
Expense Transfers	(19,502)	(22,000)	(22,000)	(22,116)	(24,000)	(22,000)
TOTAL EXPENDITURES	302,521	336,990	337,539	143,689	312,179	340,336
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	14,051	6,500	6,500	4,803	6,500	13,000
TOTAL DEDICATED REVENUES	14,051	6,500	6,500	4,803	6,500	13,000
GENERAL CITY FUNDING SOURCES	288,470	330,490	331,039	138,886	305,679	327,336

Purpose And Activities

The Electrical division operates and maintains street lights and traffic signals. Along with installation of new traffic control devices, staff repairs all knockdowns and replacements.

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2014 BUDGET
STREET LIGHTING**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	65,831	71,000	74,416	25,030	74,416	71,000
Utilities	309,236	310,000	310,000	148,499	300,000	310,000
TOTAL EXPENDITURES	375,067	381,000	384,416	173,529	374,416	381,000
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	24,699	25,000	25,000	15,474	24,881	25,000
TOTAL DEDICATED REVENUES	24,699	25,000	25,000	15,474	24,881	25,000
GENERAL CITY FUNDING SOURCES	350,368	356,000	359,416	158,055	349,535	356,000

Purpose And Activities

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

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) Alliant Energy supplies and maintains poles, lamps, circuits and is currently under contract with the City at a fixed price per lamp. The 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

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2014 BUDGET
TREE CARE**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	186,437	187,471	187,471	96,671	188,144	190,012
Contractual Services	84,874	70,284	83,584	42,683	83,302	183,862
Materials & Supplies	29,906	49,125	35,825	7,047	35,825	38,625
TOTAL EXPENDITURES	301,217	306,880	306,880	146,401	307,271	412,499
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	5,954	6,000	6,000	0	6,000	6,000
Public Charges for Services	3,207	3,062	3,062	0	3,062	3,062
Miscellaneous Revenues	1,326	3,000	3,000	165	3,000	3,000
TOTAL DEDICATED REVENUES	10,487	12,062	12,062	165	12,062	12,062
GENERAL CITY FUNDING SOURCES	290,730	294,818	294,818	146,236	295,209	400,437

Purpose And Activities

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

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

2014 Contractual Services includes the addition of \$110,000 for removal and treatment of ash trees due to the emerald ash borer infestation. Similar costs for this program are expected to continue in future budgets for an estimated ten years.

**CITY OF FOND DU LAC - 2014 BUDGET
PARKS**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	972,489	1,018,323	1,018,323	514,385	984,644	971,876
Contractual Services	84,159	100,285	100,476	62,187	99,487	105,634
Materials & Supplies	177,167	178,000	178,000	103,186	178,000	177,175
Utilities	65,885	66,200	66,200	25,165	66,200	63,200
Expense Transfers	(53,930)	(70,460)	(70,460)	(33,255)	(70,460)	(64,230)
TOTAL EXPEDITURES	1,245,770	1,349,848	1,350,039	679,346	1,315,371	1,253,655
LESS DEDICATED REVENUES:						
Public Charges for Services	39,787	38,500	38,500	24,092	38,500	40,500
Interest & Rent	2,350	3,000	3,000	1,350	3,000	3,000
Miscellaneous Revenues	6,198	600	600	0	600	600
TOTAL DEDICATED REVENUES	48,335	42,100	42,100	25,442	42,100	44,100
GENERAL CITY FUNDING SOURCES	1,197,435	1,307,748	1,307,939	653,904	1,273,271	1,209,555

Purpose And Activities

The Parks division provides an aesthetically pleasing park and open space program through planning, construction and effective maintenance.

Activities include 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

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2014 BUDGET
FAIRGROUNDS POOL**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	142,223	130,006	129,706	20,605	135,962	135,887
Materials & Supplies	43,922	52,515	52,515	35,178	39,900	45,630
Utilities	48,383	52,275	52,575	15,893	56,275	53,275
TOTAL EXPENDITURES	234,528	234,796	234,796	71,676	232,137	234,792
LESS DEDICATED REVENUES:						
Public Charges for Services	164,083	190,000	190,000	109,780	135,500	190,000
TOTAL DEDICATED REVENUES	164,083	190,000	190,000	109,780	135,500	190,000
GENERAL CITY FUNDING SOURCES	70,445	44,796	44,796	(38,104)	96,637	44,792

Purpose And Activities

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

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

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2014 BUDGET
TAYLOR POOL**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	29,211	26,953	26,953	7,568	27,530	27,581
Materials & Supplies	17,662	19,865	19,865	12,370	14,415	19,040
Utilities	44,381	42,270	42,270	20,454	45,218	43,170
TOTAL EXPENDITURES	91,254	89,088	89,088	40,392	87,163	89,791
LESS DEDICATED REVENUES:						
Public Charges for Services	27,208	29,000	29,000	18,654	23,000	30,500
Miscellaneous Revenues	20,758	0	0	3,300	3,300	0
TOTAL DEDICATED REVENUES	47,966	29,000	29,000	21,954	26,300	30,500
GENERAL CITY FUNDING SOURCES	43,288	60,088	60,088	18,438	60,863	59,291

Purpose And Activities

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

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 my municipal funds.

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2014 BUDGET
SENIOR CENTER**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	173,155	182,725	182,725	91,358	169,991	177,405
Contractual Services	20,129	25,192	25,446	17,307	26,830	27,815
Materials & Supplies	26,314	26,225	29,265	17,037	26,225	26,210
Utilities	15,367	21,020	21,020	9,183	21,020	16,900
TOTAL EXPENDITURES	234,965	255,162	258,456	134,885	244,066	248,330
LESS DEDICATED REVENUES:						
Miscellaneous-Friends Donation	10,000	10,000	10,000	0	10,000	10,000
TOTAL DEDICATED REVENUES	10,000	10,000	10,000	0	10,000	10,000
GENERAL CITY FUNDING SOURCE:	224,965	245,162	248,456	134,885	234,066	238,330

Purpose And Activities

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 independences; be offered continual personal growth; and have involvement in their community.

Budget Comments

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

**CITY OF FOND DU LAC - 2014 BUDGET
COMMUNITY DEVELOPMENT**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	464,431	456,189	456,189	244,660	456,908	470,539
Contractual Services	104,092	101,827	102,265	47,411	100,164	110,039
Materials & Supplies	9,572	11,570	11,895	6,649	10,951	11,160
Utilities	1,841	2,080	2,080	725	2,080	2,080
Expense Transfers	(117,844)	(125,049)	(125,049)	(80,385)	(125,049)	(125,021)
TOTAL EXPENDITURES	462,092	456,617	472,380	219,060	470,054	478,797
LESS DEDICATED REVENUES:						
Licenses & Permits	6,800	9,500	9,500	4,300	8,000	9,500
Public Charges for Services	6,475	4,000	4,000	5,401	7,000	7,000
TOTAL DEDICATED REVENUES	13,275	13,500	13,500	9,701	15,000	16,500
GENERAL CITY FUNDING SOURCES	448,817	443,117	458,880	209,359	455,054	462,297

Purpose And Activities

The Community Development office works with city planning and development, redevelopment, economic development, and industrial parks. Office staff provides assistance regarding local zoning and land use regulations, floodplain regulation, site plan review, housing rehabilitation loans, blight elimination, and other development-related activity. Community Development also provides staff support to the City Council, Plan Commission, Board of Appeals, Redevelopment Authority, Historic Preservation Commission, Metropolitan Planning Organization, Downtown Partnership (BID) Board, Alcohol Licensing Committee, Equal Opportunities Commission, Downtown Architectural Review Board, and the Senior Citizen Advisory Committee.

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2014 BUDGET
INSPECTION**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	518,091	529,080	529,080	284,843	526,963	560,681
Contractual Services	126,955	119,850	128,151	64,628	127,855	134,614
Materials & Supplies	15,941	28,020	28,120	7,542	28,120	21,330
Utilities	2,707	3,400	3,400	1,207	3,400	3,400
Expense Transfers	(57,349)	(60,000)	(60,000)	(50,319)	(60,000)	(55,000)
TOTAL EXPENDITURES	606,345	620,350	628,751	307,901	626,338	665,025
LESS DEDICATED REVENUES:						
Licenses & Permits	540,500	486,770	486,770	418,377	536,975	549,812
Public Charges for Services	24,000	24,000	24,000	7,600	24,000	24,000
Miscellaneous Revenues	39,043	25	25	18	25	25
TOTAL DEDICATED REVENUES	603,543	510,795	510,795	425,995	561,000	573,837
GENERAL CITY FUNDING SOURCES	2,802	109,555	117,956	(118,094)	65,338	91,188

Purpose And Activities

The Inspections Division works to make sure that everything constructed in the City of Fond du Lac meets state and local codes relating to structural integrity, plumbing and electrical safety, fire safety, housing and property maintenance, and many other codes. Staff works closely with contractors, homeowners and business owners to ensure a quick response time for all inspections.

Budget Comments

This budget maintains the current level of service. Wrecking permit fees have increased between \$5 and \$10.

**CITY OF FOND DU LAC - 2014 BUDGET
ECONOMIC DEVELOPMENT**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	104,228	104,228	104,228	104,228	104,228	115,428
TOTAL EXPENDITURES	104,228	104,228	104,228	104,228	104,228	115,428
GENERAL CITY FUNDING SOURCES	104,228	104,228	104,228	104,228	104,228	115,428

Purpose And Activities

The Economic Development budget is used to promote and assist commercial and industrial growth to diversify and expand the tax base and provide employment. The City contributes 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

Increased the Downtown Partnership contributions by \$11,200 for 2014. The breakdown is Downtown Partnership \$50,000 and FCEDC \$65,428.

**CITY OF FOND DU LAC - 2014 BUDGET
OPERATING TRANSFERS**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Other Financing Uses	35,186	248,050	248,050	207,040	207,990	183,250
TOTAL EXPENDITURES	35,186	248,050	248,050	207,040	207,990	183,250
GENERAL CITY FUNDING SOURCES	35,186	248,050	248,050	207,040	207,990	183,250

Purpose And Activities

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

2014 includes an operating transfer to the Tax Incremental Financing District (TID) Special Revenue Fund for the TID 13 general fund economic development subsidy \$750. 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 2014.

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
2014 BUDGET
SPECIAL REVENUE FUNDS SUMMARY**

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	783,208	1,081,279	1,081,279	596,281	1,096,324	1,093,941
Contractual Services	3,289,856	4,016,590	4,016,590	2,224,270	4,006,858	3,922,258
Materials & Supplies	1,547,370	564,349	564,349	314,902	580,506	561,044
Utilities	66,414	70,313	70,313	31,798	71,813	73,190
Other	113,170	119,884	119,884	0	119,709	159,999
Miscellaneous	18	100	100	(38)	100	100
Taxes	15,624	17,150	17,150	9,435	17,150	18,480
Expense Transfers	0	(1,500)	(1,500)	(2,258)	(2,258)	(1,500)
Capital Outlay	1,025,600	1,787,500	1,787,500	131,745	226,531	1,625,000
Other Financing Uses	559,848	668,892	668,892	647,527	629,072	630,494
TOTAL EXPENDITURES	7,401,108	8,324,557	8,324,557	3,953,662	6,745,805	8,083,006
REVENUES						
Tax Levy Support	2,594,579	2,397,594	2,397,594	1,736,289	2,397,594	2,397,594
Tax Increments	544,494	596,942	596,942	438,577	605,621	757,280
Intergovernmental Revenues	2,375,451	1,313,561	1,313,561	488,886	1,384,587	1,371,283
Public Charges for Services	872,032	2,171,654	2,171,654	1,823,267	2,136,918	2,121,800
Fines, Forfeits & Penalties	61,725	72,040	72,040	23,705	72,045	60,040
Interest & Rent	3,077	3,000	3,000	(1,287)	475	3,000
Miscellaneous	206,764	76,150	76,150	117,730	145,181	55,475
Other Financing Sources	1,245,960	1,673,050	1,673,050	70,283	70,283	1,008,250
TOTAL REVENUES	7,904,082	8,303,991	8,303,991	4,697,450	6,812,704	7,774,722
INCREASE (DECREASE) IN FUND BALANCE	502,974	(20,566)	(20,566)	743,788	66,899	(308,284)

**CITY OF FOND DU LAC - 2014 BUDGET
LIBRARY**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	1,668,759	1,618,758	1,618,758	1,179,227	1,618,758	1,639,334
Operating Transfers Out	49,380	49,381	49,381	28,805	49,381	28,805
TOTAL EXPENDITURES	1,718,139	1,668,139	1,668,139	1,208,032	1,668,139	1,668,139
LESS DEDICATED REVENUES:						
Tax Levy Support	1,718,139	1,668,139	1,668,139	1,208,032	1,668,139	1,668,139
TOTAL DEDICATED REVENUES	1,718,139	1,668,139	1,668,139	1,208,032	1,668,139	1,668,139

Purpose And Activities

To account for the City property tax levy contribution towards the operations of the Fond du Lac Public Library.

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 monies appropriated for library purposes, including the authority to set library staffing levels and employee wages and benefits.

Budget Comments

The City property tax levy for the library is unchanged from 2013.

**CITY OF FOND DU LAC - 2014 BUDGET
CITY GRANT PROGRAMS**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	25,786	15,000	15,000	10,657	15,672	15,000
TOTAL EXPENDITURES	25,786	15,000	15,000	10,657	15,672	15,000
DEDICATED REVENUES						
Intergovernmental Revenues	23,079	24,000	24,000	0	24,000	24,000
TOTAL DEDICATED REVENUES	23,079	24,000	24,000	0	24,000	24,000
INCREASE (DECREASE) IN FUND BALANCE	(2,707)	9,000	9,000	(10,657)	8,328	9,000

Purpose And Activities

To account for programs administered by various agencies. The monies received are restricted to paramedic training and expenditures related to the ATV park.

Budget Comments

Projection of Fund Balance as of December 31, 2013 and December 31, 2014

January 1, 2013 balance		19,605
Net change from 2013 operations		
Revenues	24,000	
Expenditures	15,672	8,328
December 31, 2013 projected balance		<u>27,933</u>
Net change from 2014 operations		
Revenues	24,000	
Expenditures	15,000	9,000
December 31, 2014 projected balance		<u>36,933</u>

**CITY OF FOND DU LAC - 2014 BUDGET
COMMUNITY PROJECTS**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	1,257,808	24,039	24,039	26,262	43,000	0
Operating Transfers Out	0	0	0	39,031	39,031	0
TOTAL EXPENDITURES	1,257,808	24,039	24,039	65,293	82,031	0
DEDICATED REVENUES						
Intergovernmental Revenues	1,088,868	8,000	8,000	9,049	8,000	0
Miscellaneous	135,139	13,675	13,675	53,360	63,560	0
TOTAL DEDICATED REVENUES	1,224,007	21,675	21,675	62,409	71,560	0
INCREASE (DECREASE) IN FUND BALANCE	(33,801)	(2,364)	(2,364)	(2,884)	(10,471)	0

Purpose And Activities

To account for donations designated for specific purposes to enhance the Fond du Lac Community. Examples include such projects as public fire protection, park improvements, canine unit and police training.

Budget Comments

No amounts are budgeted for 2014 since future donations are unknown.

Projection of Fund Balance as of December 31, 2013 and December 31, 2014

January 1, 2013 balance		203,813
Net change from 2013 operations		
Revenues	71,560	
Expenditures	82,031	(10,471)
December 31, 2014 projected balance		<u>193,342</u>
Net change from 2014 operations		
Revenues	0	
Expenditures	0	0
December 31, 2014 projected balance		<u>193,342</u>

**CITY OF FOND DU LAC - 2014 BUDGET
RESIDENTIAL SOLID WASTE & RECYCLING**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	0	381,484	381,484	199,328	368,680	367,476
Contractual Services	651,163	1,348,423	1,348,423	530,973	1,347,753	1,249,362
Materials & Supplies	751	193,750	193,750	109,777	194,750	197,250
Expense Transfers	0	(1,500)	(1,500)	(1,848)	(1,848)	(1,500)
Other Financing Uses	0	100,000	100,000	100,000	100,000	100,000
TOTAL EXPENDITURES	651,914	2,022,157	2,022,157	938,230	2,009,335	1,912,588
LESS DEDICATED REVENUES:						
Tax Levy Support	463,714	507,864	507,864	367,785	507,864	507,864
Intergovernmental Revenues	157,204	145,639	145,639	157,273	157,273	157,273
Public Charges for Services	0	1,348,654	1,348,654	1,293,277	1,310,810	1,304,800
Miscellaneous Revenues	0	20,000	20,000	12,053	15,000	15,000
Other Financing Sources	0	0	0	39,031	39,031	0
TOTAL DEDICATED REVENUES	620,918	2,022,157	2,022,157	1,869,419	2,029,978	1,984,937
INCREASE (DECREASE) IN FUND BALANCE	(30,996)	0	0	931,189	20,643	72,349

Purpose And Activities

To account for revenues and expenditures of residential solid waste & recycling program activities. Revenues include 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

The 2014 residential solid waste and recycling fee remains unchanged at \$89 per residential unit.

Projection of Fund Balance as of December 31, 2013 and December 31, 2014

January 1, 2013 balance		152,444
Net change from 2013 operations		
Revenues	2,029,978	
Expenditures	2,009,335	20,643
December 31, 2013 projected balance		<u>173,087</u>
Net change from 2014 operations		
Revenues	1,984,937	
Expenditures	1,912,588	72,349
December 31, 2014 projected balance		<u>245,436</u>

**CITY OF FOND DU LAC - 2014 BUDGET
PARKING FUND**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	150,110	132,537	132,537	62,077	118,238	121,065
Contractual Services	82,809	92,757	92,757	54,662	96,279	95,179
Materials & Supplies	63,420	124,394	124,394	81,608	124,894	124,394
Utilities	33,074	35,230	35,230	17,200	35,230	35,230
Sales Tax	15,624	17,150	17,150	9,435	17,150	18,480
TOTAL EXPENDITURES	345,037	402,068	402,068	224,982	391,791	394,348
LESS DEDICATED REVENUES:						
Public Charges for Services	326,871	343,000	343,000	178,005	343,000	336,000
Fines & Penalties	61,487	72,000	72,000	23,660	72,000	60,000
Miscellaneous	0	0	0	180	180	0
Other Financing Sources	149,062	0	0	0	0	0
TOTAL DEDICATED REVENUES	537,420	415,000	415,000	201,845	415,180	396,000
INCREASE (DECREASE) IN FUND BALANCE	192,383	12,932	12,932	(23,137)	23,389	1,652

Purpose And Activities

To account for revenues derived from parking meters, parking permits, rentals and leasing of parking facilities and other revenues attributable to parking. The revenues are used to defray operational costs related to parking operations, and to acquire, landscape, beautify, maintain, and construct parking lots and structures.

Budget Comments

This budget maintains the current level of service.

Projection of Fund Balance as of December 31, 2013 and December 31, 2014

January 1, 2013 balance		0
Net change from 2013 operations		
Revenues	415,180	
Expenditures	391,791	23,389
December 31, 2013 projected balance		<u>23,389</u>
Net change from 2014 operations		
Revenues	396,000	
Expenditures	394,348	1,652
December 31, 2014 projected balance		<u>25,041</u>

**CITY OF FOND DU LAC - 2014 BUDGET
HARBOR & BOATING FACILITIES**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	72,657	72,760	72,760	25,888	72,722	73,880
Materials & Supplies	16,834	9,000	9,000	4,418	9,000	9,000
Utilities	17,427	18,400	18,400	5,407	18,400	18,400
Outlay	0	187,500	187,500	131,745	187,500	25,000
Other Financing Uses	81,413	79,213	79,213	79,213	79,213	76,994
TOTAL EXPENDITURES	188,331	366,873	366,873	246,671	366,835	203,274
LESS DEDICATED REVENUES:						
Public Charges for Services	209,067	199,500	199,500	191,641	202,500	207,500
Fines & Forfeitures	238	40	40	45	45	40
Interest & Rent	3,077	3,000	3,000	(1,287)	475	3,000
Miscellaneous Revenues	2,437	0	0	0	0	0
TOTAL DEDICATED REVENUES	214,819	202,540	202,540	190,399	203,020	210,540
INCREASE (DECREASE) IN FUND BALANCE	26,488	(164,333)	(164,333)	(56,272)	(163,815)	7,266

Purpose And Activities

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. Resources are accumulated in this fund and expended on harbor and boating improvements when sufficient funds are available.

Budget Comments

This budget maintains current level of service. An operating transfer of \$76,994 to the debt service fund is budgeted to pay the principal and interest on the dock expansion debt.

Summary of Capital Outlay:

Water service to docks D & E \$ 25,000

Projection of Fund Balance as of December 31, 2013 and December 31, 2014

January 1, 2013 balance	251,785
Net change from 2013 operations	
Revenues	203,020
Expenditures	366,835
	<u>(163,815)</u>
December 31, 2013 projected balance	<u>87,970</u>
Net change from 2014 operations	
Revenues	210,540
Expenditures	203,274
	<u>7,266</u>
December 31, 2014 projected balance	<u>95,236</u>

**CITY OF FOND DU LAC - 2014 BUDGET
FUEL PUMP MAINTENANCE**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	6,878	4,000	4,000	810	4,000	4,000
Capital Outlay	25,600	0	0	0	0	0
TOTAL EXPENDITURES	32,478	4,000	4,000	810	4,000	4,000
LESS DEDICATED REVENUES:						
Miscellaneous	31,826	28,000	28,000	19,668	32,000	28,000
TOTAL DEDICATED REVENUES	31,826	28,000	28,000	19,668	32,000	28,000
INCREASE (DECREASE) IN FUND BALANCE	(652)	24,000	24,000	18,858	28,000	24,000

Purpose And Activities

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. 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 City departments to cover maintenance, fees and eventual replacement.

Projection of Fund Balance as of December 31, 2013 and December 31, 2014

January 1, 2013 balance		19,477
Net change from 2013 operations		
Revenues	32,000	
Expenditures	4,000	28,000
December 31, 2013 projected balance		<u>47,477</u>
Net change from 2014 operations		
Revenues	28,000	
Expenditures	4,000	24,000
December 31, 2014 projected balance		<u>71,477</u>

**CITY OF FOND DU LAC - 2014 BUDGET
HAZ MAT INTERAGENCY AGREEMENT**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	9,682	7,249	7,249	8,524	7,049	7,049
Materials & Supplies	24,596	27,315	27,315	1,472	21,315	23,815
Miscellaneous	18	100	100	(38)	100	100
TOTAL EXPENDITURES	34,296	34,664	34,664	9,958	28,464	30,964
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	15,000	15,000	15,000	20,795	20,795	15,000
Public Charges for Services	10,064	0	0	162	108	0
Other Financing Sources	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL DEDICATED REVENUES	32,564	22,500	22,500	28,457	28,403	22,500
INCREASE (DECREASE) IN FUND BALANCE	(1,732)	(12,164)	(12,164)	18,499	(61)	(8,464)

Purpose And Activities

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

Projection of Fund Balance as of December 31, 2013 and December 31, 2014

January 1, 2013 balance		25,274
Net change from 2013 operations		
Revenues	28,403	
Expenditures	28,464	(61)
December 31, 2013 projected balance		<u>25,213</u>
Net change from 2014 operations		
Revenues	22,500	
Expenditures	30,964	(8,464)
December 31, 2014 projected balance		<u>16,749</u>

**CITY OF FOND DU LAC - 2014 BUDGET
TAX INCREMENTAL FINANCING DISTRICTS FUND**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	10,560	3,900	3,900	5,809	5,809	3,900
Other	113,170	119,884	119,884	0	119,709	159,999
Capital Outlay	1,000,000	1,600,000	1,600,000	0	0	1,600,000
Other Financing Uses	415,655	426,298	426,298	386,478	386,478	410,195
TOTAL EXPENDITURES	1,539,385	2,150,082	2,150,082	392,287	511,996	2,174,094
DEDICATED REVENUES						
Tax Increments	544,494	596,942	596,942	438,577	605,621	757,280
Intergovernmental Revenues	3,274	7,088	7,088	7,192	7,192	6,417
Miscellaneous	26,792	0	0	10,000	10,000	0
Other Financing Sources	1,089,398	1,665,550	1,665,550	23,752	23,752	1,000,750
TOTAL DEDICATED REVENUES	1,663,958	2,269,580	2,269,580	479,521	646,565	1,764,447
INCREASE (DECREASE) IN FUND BALANCE	124,573	119,498	119,498	87,234	134,569	(409,647)

Purpose And Activities

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

2014 capital outlay includes \$1,600,000 for the next phase of industrial park development in TID #10. This project will take place in 2014 only if demand requires the project to move forward. The project will be funded by a \$1,000,000 G.O. debt issue which will be repaid by future tax increment revenue resulting from new development in the TID. The remaining \$600,000 of the project costs will be financed with available TID #10 funds on hand.

Projection of Fund Balance as of December 31, 2013 and 2014

January 1, 2013 balance	794,369
Net change from 2013 operations	
Revenues	646,565
Expenditures	511,996
December 31, 2013 projected balance	<u>928,938</u>
Net change from 2014 operations	
Revenues	1,764,447
Expenditures	2,174,094
December 31, 2014 projected balance	<u>519,291</u>

**CITY OF FOND DU LAC - 2014 BUDGET
FOND DU LAC AREA TRANSIT**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Personal Services	633,098	567,258	567,258	334,876	609,406	605,400
Contractual Services	787,348	868,743	868,743	418,377	854,488	849,554
Materials & Supplies	158,175	170,851	170,851	80,708	171,875	191,585
Utilities	15,913	16,683	16,683	9,191	18,183	19,560
Expense Transfers	0	0	0	(410)	(410)	0
Other Financing Uses (Including Capital)	13,400	14,000	14,000	14,000	14,000	14,500
TOTAL EXPENDITURES	1,607,934	1,637,535	1,637,535	856,742	1,667,542	1,680,599
LESS DEDICATED REVENUES:						
Tax Levy Support	412,726	221,591	221,591	160,472	221,591	221,591
Intergovernmental Revenues	1,088,026	1,113,834	1,113,834	294,577	1,167,327	1,168,593
Public Charges for Services	326,030	280,500	280,500	160,182	280,500	273,500
Miscellaneous Revenues	10,570	14,475	14,475	22,469	24,441	12,475
TOTAL DEDICATED REVENUES	1,837,352	1,630,400	1,630,400	637,700	1,693,859	1,676,159
NET INCREASE (DECREASE) IN FUND BALANCE	229,418	(7,135)	(7,135)	(219,042)	26,317	(4,440)

Purpose And Activities

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

There is no increase in City tax levy support for Transit in 2014.

Projection of Fund Balance as of December 31, 2013 and December 31, 2014

January 1, 2013 balance		37,717
Net change from 2013 operations		
Revenues	1,693,859	
Expenditures	1,667,542	26,317
December 31, 2013 projected balance		64,034
Net change from 2014 operations		
Revenues	1,676,159	
Expenditures	1,680,599	(4,440)
December 31, 2014 projected balance		59,594
Tax Levy Includes:		
Operations	207,591	207,091
Local Share Capital - Handi-Van	14,000	14,500
Total Tax Levy	221,591	221,591

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.

**CITY OF FOND DU LAC - 2014 BUDGET
DEBT SERVICE FUND**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
EXPENDITURES						
Principal	\$ 1,755,000	\$ 2,090,000	\$ 2,090,000	\$ 2,137,783	\$ 2,262,783	\$ 1,745,000
Interest	3,317,652	3,248,304	3,248,304	1,801,106	3,505,994	4,045,587
Paying Agent Fees	0	6,600	6,600	6,550	8,400	9,000
Debt Issue Costs	0	0	0	74,908	74,908	0
Capital Leases	49,381	49,380	49,380	28,806	49,380	28,805
TOTAL EXPENDITURES	5,122,033	5,394,284	5,394,284	4,049,153	5,901,465	5,828,392
REVENUES						
Taxes	3,330,975	4,514,819	4,514,819	3,269,540	4,514,819	5,166,160
Intergovernmental Revenues	149,398	148,645	148,645	74,533	135,713	134,750
Special Assessment Repayments	387,764	0	0	0	0	0
Other Financing Sources	63,626	0	0	376,520	376,520	0
Operating Transfers In	530,226	531,012	531,012	470,296	490,872	535,648
TOTAL REVENUES	4,461,989	5,194,476	5,194,476	4,190,889	5,517,924	5,836,558
INCREASE (DECREASE) IN FUND BALANCE	(660,044)	(199,808)	(199,808)	141,736	(383,541)	8,166

Purpose And Activities

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 for the City's governmental funds.

Budget Comments

The increase in the property tax levy is required due to increasing debt principal and interest payments

Projection of Fund Balance as of December 31, 2013 and 2014

January 1, 2013 balance	\$ 375,375
Net change from 2013 operations	
Revenues	\$ 5,517,924
Expenditures	5,901,465 (383,541)
December 31, 2013 projected balance	<u>\$ (8,166)</u>
Net change from 2014 operations	
Revenues	\$ 5,836,558
Expenditures	5,828,392 8,166
December 31, 2014 projected balance	<u>\$ -</u>

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
2014 Budget**

Capital Projects Funds

Revenues:

Proceeds from Debt	\$ 1,994,700
Transfers from Other Funds	14,500
Federal/State Grants	409,000
Available Capital Balance	1,120,000
Total Revenues	\$ 3,538,200

Expenditures:

General Government

SunGard Software Suite Upgrade-Phase II	\$ 300,000 ⁽¹⁾
City's Share-City/County Building Improvements	268,200 ⁽¹⁾
Total General Government	568,200

Community Development

Wayfinding Signs - Throughout City	50,000 ⁽²⁾
Street Lamp & Sidewalk Repl - Sheboygan Street	115,000 ⁽²⁾
Total Community Development	165,000

Library

HVAC Controll & Chiller Update	120,000 ⁽¹⁾
Total Library	120,000

Police Department

Arbitrator Video System	100,000 ⁽¹⁾
Reroof Atrium Glass	25,000 ⁽¹⁾
Total Police Department	125,000

Fire Department

Training Room Updates & Modifications	77,500 ⁽¹⁾
Total Fire Department	77,500

Ambulance

Heart Monitor Replacements	64,000 ⁽²⁾
Ambulance Cot Replacements	38,000 ⁽²⁾
Total Ambulance	102,000

**City of Fond du Lac
2014 Budget**

Capital Projects Funds

Public Works-Streets	
Sidewalk Program-City	65,000 ⁽¹⁾
Bridge Rehabilitation & Repair	250,000 ⁽¹⁾
Street Restoration-Utility Repair	460,000 ⁽¹⁾
Sidewalk Program-Private	265,000 ⁽¹⁾
C.T.H. "VV" Reconstruction (DOT Cost Share)	390,000 ⁽⁴⁾
Total Streets	1,430,000
Public Works-Storm Water	
Storm Sewer Replacement-Utility Repair	260,000 ⁽²⁾
Total Storm Sewers	260,000
Public Works-Parks	
McDermott Tennis Court Repair & Color Coat	45,000 ⁽²⁾
Lighthouse Deck Replacement	25,000 ⁽²⁾
Quick Freeze Bike Trail	30,000 ⁽²⁾
Total Parks	100,000
Public Works-Municipal Service Center	
Salt Brine Application Equipment	25,000 ⁽¹⁾
Total Municipal Service Center	25,000
Public Works-Capital Equipment	
Fleet	420,000 ⁽²⁾
Parks	73,000 ⁽²⁾
Total Capital Equipment	493,000
Transit	
Handi-Van Fleet Replacement	72,500 ⁽⁴⁾
Total Transit	72,500
Total Expenditures	\$ 3,538,200

ENTERPRISE FUND WASTEWATER COLLECTION & TREATMENT SYSTEM

An Enterprise Fund is used to report activities for which a fee is charged to external users to recover the costs of services. Outstanding debt is backed solely by revenues from fees and charges. Fees and charges are set to recover costs over the long term, including capital costs (depreciation and debt service). No general taxpayer money is used to support enterprise fund operations.

Wastewater Collection & Treatment System fees are approved by the City Council based on staff recommendations supported by an independent rate study performed by a consultant specializing in wastewater rates. Rates are analyzed and set based on operating costs, rates of return and debt coverage.

**CITY OF FOND DU LAC - 2014 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	11,930,682	11,024,471	11,024,471	4,874,744	11,655,278	12,014,814
Other Revenues	106,104	72,000	72,000	68,717	106,500	107,000
TOTAL OPERATING REVENUES	12,036,786	11,096,471	11,096,471	4,943,461	11,761,778	12,121,814
OPERATING EXPENSES						
Personal Services	1,655,171	1,696,927	1,696,927	894,643	1,659,001	1,750,173
Contractual Services	1,699,689	1,948,485	1,974,710	1,056,627	1,975,924	1,990,130
Materials & Supplies	1,190,832	1,321,400	1,315,075	587,793	1,309,975	1,347,750
Depreciation	2,621,346	2,676,006	2,676,006	1,531,163	2,676,006	2,729,980
Utilities	599,241	542,200	522,800	332,612	522,800	579,800
TOTAL OPERATING EXPENSES	7,766,279	8,185,018	8,185,518	4,402,838	8,143,706	8,397,833
NET OPERATING INCOME (LOSS)	4,270,507	2,911,453	2,910,953	540,623	3,618,072	3,723,981
NON-OPERATING REVENUES & EXP						
Non-Operating Revenues	400,537	380,895	380,895	202,749	264,308	247,747
Non-Operating Expenses	(1,368,286)	(1,266,744)	(1,266,744)	(744,825)	(1,266,744)	(1,163,104)
TOTAL NON-OPERATING REV (EXP)	(967,749)	(885,849)	(885,849)	(542,076)	(1,002,436)	(915,357)
NET INCOME (LOSS)	3,302,758	2,025,604	2,025,104	(1,453)	2,615,636	2,808,624

Purpose And Activities

To account for all activities necessary to provide sewer services to residential, commercial, and industrial customers within the City and various outlying sanitary districts. Fund activities include administration, construction, operations and maintenance of the sewage collection and treatment system.

Budget Comments

There are no rate increases in the 2014 budget. The last time wastewater rates increased was in 2009. Most revenue increase is due to increased usage by large industrial customers.

Summary of Capital Outlay funded by wastewater collection & treatment systems operational funding sources:

Annual Clearwater Elimination	\$ 1,800,000
Capital Equipment Replacement	25,000
Clarifier Wall Rehabilitation	172,000
Total Capital Outlay	<u>\$ 1,997,000</u>

CITY OF FOND DU LAC - 2014 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM

Budget Code WCTS

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET <INCOME> LOSS ACCRUAL BASIS	3,302,758	2,025,604	2,025,104	(1,453)	2,615,636	2,808,624
Additions:						
Special Assessment Principal Payment	13,035	7,394	7,394	6,394	6,394	6,394
Payments from OSG	658,642	663,012	663,012	653,579	653,579	664,558
Depreciation	2,621,346	2,676,006	2,676,006	1,531,163	2,676,006	2,729,980
Amortization Debt Discount & Expns	2,916	2,430	2,430	1,414	2,430	0
Subtractions:						
Replacement Allowance	313,052	281,045	281,045	33,756	318,873	281,045
Debt Service Principal Payments	3,736,359	3,833,320	3,833,320	3,036,359	3,833,320	3,606,988
Outlay-Other	7,875,186	85,000	85,000	340,483	85,000	80,000
Outlay-Sewer Construction	3,040,488	1,700,000	1,700,000	469,583	1,700,000	1,800,000
NET INCOME <LOSS> CASH BASIS	(9,025,030)	(524,919)	(525,419)	(1,689,085)	16,852	441,523

Projection of Unrestricted Cash Balance as of December 31, 2013 and December 31, 2014

January 1, 2013 Balance	8,133,114
Net change from 2013 operations	<u>16,852</u>
December 31, 2013 projected balance	8,149,966
Net Change from 2014 operations	<u>441,523</u>
December 31, 2014 projected balance	<u><u>8,591,489</u></u>

ENTERPRISE FUND WATER UTILITY

An Enterprise Fund is used to report activities for which a fee is charged to external users to recover the costs of services. Outstanding debt is backed solely by revenues from fees and charges. Fees and charges are set to recover costs over the long term, including capital costs (depreciation and debt service). No general taxpayer money is used to support enterprise fund operations.

Water Utility fees and operations are subject to the Wisconsin Public Service Commission (PSC) regulations. Rate cases are submitted to the PSC for approval, which includes a public hearing. The City Council then considers the PSC's findings and approves rates not to exceed the PSC's rates. An independent rate consultant, specializing in water rates, is utilized to analyze and develop the rates in relation to operating costs, rates of return, debt coverage and PSC regulations.

**CITY OF FOND DU LAC - 2014 BUDGET
WATER UTILITY**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	12,220,780	11,848,372	11,848,372	4,610,662	11,232,218	11,621,559
Other Revenues	172,297	378,809	378,809	208,420	401,309	400,928
TOTAL OPERATING REVENUES	12,393,077	12,227,181	12,227,181	4,819,082	11,633,527	12,022,487
Personal Services	1,380,537	1,295,180	1,295,180	696,008	1,331,993	1,326,998
Contractual Services	675,234	710,944	750,744	382,772	747,226	777,885
Materials & Supplies	2,192,358	1,991,142	2,005,342	928,872	2,015,342	1,927,686
Depreciation	2,295,978	2,456,396	2,456,396	1,392,570	2,407,364	2,577,244
Utilities	652,601	647,500	647,500	320,183	647,500	667,500
Taxes	1,642,513	1,622,657	1,622,657	937,797	1,622,657	1,748,149
TOTAL OPERATING EXPENSE	8,839,221	8,723,819	8,777,819	4,658,202	8,772,082	9,025,462
NET OPERATING INCOME (LOSS)	3,553,856	3,503,362	3,449,362	160,880	2,861,445	2,997,025
NON-OPERATING REVENUES & EXPENSES						
Non-Operating Revenues	181,075	127,984	127,984	(42,573)	32,481	36,027
Non-Operating Expense	(1,920,594)	(1,794,269)	(1,794,269)	(1,060,179)	(1,794,269)	(1,712,260)
TOTAL NON-OPERATING REV (EXP)	(1,739,519)	(1,666,285)	(1,666,285)	(1,102,751)	(1,761,788)	(1,676,233)
NET INCOME (LOSS)	1,814,337	1,837,077	1,783,077	(941,872)	1,099,657	1,320,792

Purpose And Activities

To account for all the activities necessary to provide water services to residential, commercial, and industrial customers of the City. Fund activities include administration, billing and collection, operations, construction, maintenance, financing and related debt service.

Budget Comments

There are no rate increases in the 2014 budget. The last time water rates increased was 2010.

Summary of Capital Outlay funded by water operational funding sources:

Capital Equipment Replacement	\$ 145,000
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	1,500,000
Annual Main Replacement Program	720,000
Total Capital Outlay	<u>\$ 2,955,000</u>

CITY OF FOND DU LAC - 2014 BUDGET WATER UTILITY
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DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET INCOME <LOSS> ACCRUAL BASIS	1,814,337	1,837,077	1,783,077	(941,872)	1,099,657	1,320,792
Additions:						
Special Assessment Principal Payments	9,412	7,606	7,606	7,435	7,435	7,124
Depreciation	2,295,978	2,456,396	2,456,396	1,392,570	2,456,396	2,577,244
Amortization Debt Discount & Expns	11,064	4,186	4,186	2,443	4,186	4,186
Amortized Loss on Adv Refunding	24,880	0	0	0	0	0
Revenue Bond Debt Proceeds	3,995,000	0	0	0	0	0
Subtractions:						
Debt Service Principal Payments	3,246,675	2,905,684	2,905,684	1,505,684	2,905,684	2,990,480
Principal Payments to General Fund	500,000	0	0	0	0	0
Outlay Funded by Operations	42,396	7,234,000	7,234,000	4,845,673	7,234,000	2,797,000
Outlay Financed by Rev Bond Proceeds	3,995,000	0	0	0	0	0
NET INCOME <LOSS> CASH BASIS	366,600	(5,834,419)	(5,888,419)	(5,890,781)	(6,572,010)	(1,878,134)

Projection of Unrestricted Cash Balance as of December 31, 2013 and December 31, 2014

January 1, 2013 Balance	8,662,755
2013 Restricted Radium Reserve released to unrestricted	2,122,847
Net change from 2013 operations	<u>(6,572,010)</u>
December 31, 2013 projected balance	4,213,592
Net Change from 2014 operations	<u>(1,878,134)</u>
December 31, 2014 projected balance	<u><u>2,335,458</u></u>

INTERNAL SERVICE FUNDS

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.

**CITY OF FOND DU LAC - 2014 BUDGET
GROUP HEALTH INSURANCE
INTERNAL SERVICE FUND**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	5,895,249	6,229,185	6,229,185	3,491,268	6,034,516	6,059,108
TOTAL OPERATING REVENUES	5,895,249	6,229,185	6,229,185	3,491,268	6,034,516	6,059,108
OPERATING EXPENSES						
Contractual Services	816,844	936,997	936,997	423,574	670,474	856,108
Medical Claims	4,244,509	5,427,000	5,427,000	2,066,317	4,928,000	5,398,400
TOTAL OPERATING EXPENSES	5,061,353	6,363,997	6,363,997	2,489,891	5,598,474	6,254,508
NET OPERATING INCOME (LOSS)	833,896	(134,812)	(134,812)	1,001,377	436,042	(195,400)
NET INCOME (LOSS)	833,896	(134,812)	(134,812)	1,001,377	436,042	(195,400)

Purpose And Activities

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

Budget Comments

The budget includes no increase in health insurance premium equivalents for 2014. 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.

Projection of Retained Earnings as of December 31, 2013 and 2014

January 1, 2013 balance	\$ 1,444,760
Net change from 2013 operations	
Revenues	\$ 6,034,516
Expenditures	5,598,474
	<u>436,042</u>
December 31, 2013 projected retained earnings	<u>\$ 1,880,802</u>
Net change from 2014 operations	
Revenues	\$ 6,059,108
Expenditures	6,254,508
	<u>(195,400)</u>
December 31, 2014 projected retained earnings	<u>\$ 1,685,402</u>

**CITY OF FOND DU LAC - 2014 BUDGET
INFORMATION TECHNOLOGY SERVICES
INTERNAL SERVICE FUND**

Appropriation Summary

DESCRIPTION	2012 ACTUAL	2013 ADOPTED BUDGET	2013 AMENDED BUDGET	2013 7 MONTHS ACTUAL	2013 ESTIMATED ACTUAL	2014 PROPOSED BUDGET
OPERATING REVENUES:						
Intragovernmental Charges	1,171,395	1,356,172	1,380,613	795,405	1,380,613	1,440,171
Miscellaneous Revenues	100	0	0	0	0	0
TOTAL OPERATING REVENUES	1,171,495	1,356,172	1,380,613	795,405	1,380,613	1,440,171
OPERATING EXPENSES						
Personal Services	363,375	370,558	377,931	202,853	380,873	398,330
Contractual Services	139,253	155,994	156,138	33,663	156,519	156,931
Materials & Supplies	632,087	687,415	708,073	372,450	708,073	676,028
Utilities	14,062	35,050	31,550	15,050	31,550	32,050
Capital Outlay	22,624	55,000	55,000	22,671	55,000	90,000
TOTAL OPERATING EXPENSES	1,171,401	1,304,017	1,328,692	646,687	1,332,015	1,353,339
NON-OPERATING REVENUES & EXPENSES						
Operating Transfers Out	0	0	0	0	0	(48,500)
TOTAL NON-OPERATING REV (EXP)	0	0	0	0	0	(48,500)
NET INCOME (LOSS)	94	52,155	51,921	148,718	48,598	38,332

Purpose And Activities

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. Staff also assists the City users both internal external in automating policies and practices.

Budget Comments

This budget maintains current levels of service and provides the ability to enhance services already provided by the ITS Department. Capital Outlay items included in the IT budget are charged out to other departments and are included in their Budget Comments sections.

Projection of Retained Earnings as of December 31, 2013 and 2014

January 1, 2013 balance	\$	-
Net change from 2013 operations		
Revenues	\$ 1,380,613	
Expenses	1,332,015	48,598
December 31, 2013 projected retained earnings	\$	<u>48,598</u>
Net change from 2014 operations		
Revenues	\$ 1,440,171	
Expense	1,401,839	38,332
December 31, 2014 projected retained earnings	\$	<u>86,930</u>

EXHIBIT A
CITY OF FOND DU LAC
LICENSE FEES

	2013 CURRENT FEE	2014 PROPOSED FEE
Amusement Devices	\$45	\$45
Bowling Alley (each lane)	\$45	\$45
Theater (per screen)	\$100	\$100
Secondhand Dealer	\$105/\$200 cash bond	\$105/\$200 cash bond
Pawnbrokers	\$100/\$200 cash bond	\$100/\$200 cash bond
Transient Merchant (year)	\$150	\$150
Music Device	\$45	\$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**	\$10**
Cabaret License (Yearly)	\$230	\$230
Cabaret License (Daily)	\$30	\$30
Mobile Homes Park (less than 100)	\$100	\$100
Mobile Homes Park (more than 200)	\$250	\$250
Distributor of Coin Operated Devices	\$60	\$60
Christmas Tree Sale License	\$55	\$55
Operators License (2 years)	\$65	\$65
Provisional Bartender license	\$15	\$15
Duplicated Bartender License	\$10	\$10
Amusement Rides (1st day)	\$45	\$45
Succeeding Days	\$35	\$35
Billiard Tables	\$45	\$45
Loud Speakers & Amp Systems (Yearly)	\$120	\$120
Loud Speakers & Amp Systems (Daily)	\$60**	\$60**
Hayrack & Sleigh Rides	\$50	\$50
Amusement Rides (6 months)	\$230	\$230
Amusement Arcade	\$120	\$120
Taxi Cab Drivers (2 years)	\$55	\$55
Taxi Cab License (1st vehicle)	\$55	\$55
Each Additional Taxi Cab	\$50	\$50
Parade Permit	50**	50**
Billiard (Pool Hall)	\$85	\$85
Cigarette License	\$100	\$100
City Council Agenda Mailing (year)	\$30	\$30
Plan Commission Agenda Mailing (year)	\$15	\$15
Fireworks Permit (sale of)	\$120	\$120
Street & Alley Vacation Petitions	\$150	\$150
Expansion of Premises	\$125	\$125
Notary Fee for each signature	.50 cents*	.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 S	\$500	\$500
Special Event (per day) for over \$10,000 of City Se	\$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 - 2014 Proposed

EXHIBIT B

Building Permit Fee Schedule		Building Permit Fee Schedule-Continued	
Commercial/Industrial/Multifamily Building		Occupancy Deposit	
Addition, Alteration, Garage, Fence, Inground		1 & 2-Family Dwelling	\$800
Swimming Pool, Sign, Parking Lot, Awning/Canopy		Multifamily: \$1,000 plus \$200/d.u. over 4 units	
Valuation (Job Cost): \$0-300	\$20	Commercial/Industrial Valuation (job cost):	
\$301-1,000	\$39	-up to \$1,000,000 = 1%	
\$1,001-2,000	\$45	-over \$1,000,000 = \$10,000 plus .5% of job cost	
\$2,001-3,000	\$52	Moving Permits: Up to 500 square feet	\$95
\$3,001-4,000	\$58	Over 500 square feet	\$160
\$4,001-5,000	\$65	Police Escort Fee	\$150
\$5,001-6,000	\$71	*Cash Deposits:	
\$6,001-7,000	\$78	Deposit for completion of site improvements: \$2.00/sq. ft. of gross building area.	
\$7,001-8,000	\$84	Deposit for moving house	\$7,500
\$8,001-9,000	\$91	Deposit for moving garage	\$500
\$9,001-10,000	\$97	*Payment required prior to issuance of moving permit.	
Over \$10,000 Commercial-Industrial: Fee plus \$7.00 per each \$1,000 over \$10,000	\$97+	Elevators & Escalators (Fee plus \$7/story)	\$100+ \$78+
Residential Addition, Alteration, Garage, Fence, Inground Swimming Pool		Non-fuel Storage Tank Above/Underground	
Valuation (Job Cost): \$0-300	\$20 \$39	Per 1000 gallons	\$30
\$301-1,000	\$39	Minimum fee less than 1000 gallons	\$30
\$1,001-2,000	\$45	Wrecking Permits	
\$2,001-3,000	\$52	Garages	\$40 \$35
\$3,001-4,000	\$58	One Story-up to 1200 sq. ft.	\$110 \$400
\$4,001-5,000	\$65	All Others	\$200 \$195
\$5,001-6,000	\$71	Mobile Home Permit	\$80 \$78
\$6,001-7,000	\$78	Landfill Permit: Residential	\$100 \$95
\$7,001-8,000	\$84	Other	\$200 \$195
\$8,001-9,000	\$91	Public Site Fee (per new dwelling unit)	\$400
\$9,001-10,000	\$97	Rooming Houses	\$130
Over \$10,000 Residential Fee plus \$4.00 per each \$1,000 over \$10,000	\$97+	Above-Ground Pools, Temporary or Permanent	\$50
New 1 & 2-Family Dwellings		Temporary Sign Permits	\$25
Fee includes:		Petitions	
Building Permit	\$0.17 per gross square foot	Variance Petition - Single Family	\$100
Occupancy Permit		Variance Petition - All Other	\$300
Erosion Control Plan Exam		Special Use Permit	\$300
Erosion Control Permit		Waiver of 2500' Rule/CBRF	\$250
Fee based on exterior dimensions, including finished floor and garage, enclosed porches and decks.		Code Amendment	\$300
Unfinished Basement	\$0.05	Privilege in the Street	\$150
Commercial/Industrial	\$0.21	Other Appeal	\$150
New Multi-Family	\$0.21	Rezoning	
Plan Exam: New 1 & 2-Family Dwelling	\$150	Agriculture to Single Family Residential	
Plan Exam: 1 & 2-Family Dwelling (Add/Alt)	\$98	(+\$25/acre or portion over 1 acre)	\$250+
Plan Exam: Residential Garages, Decks, Accessory Structures	\$40	Office, Commercial or Industrial	
Plan Exam: Commercial... Refer to Dept. of Commerce Schedule		(+\$25/acre or portion over 1 acre)	\$300+
Plan Exam: Commercial-Industrial Minor Alterations		Downzoning	\$200
\$50/hour, 1-hour minimum		Single Family to Multifamily Residential	
Plan Exam: New Sign	\$39	(+\$25/acre or portion over 1 acre)	\$300+
Early Start Permit: Footing & Foundation		Site Plan Review	
UDC	\$145	Site Plan Review	\$250
Commercial	\$430	Commercial/Industrial > 10,000 sf	\$500
Wisconsin Uniform Building Permit Seal (1 & 2 Family Dwelling) Refer to Dept. of Commerce Schedule		Multi-Family > 8 units	\$500
		Administrative Plan Review	\$50

8/23/2013

City of Fond du Lac - Fee Schedule - 2014 Proposed EXHIBIT B-CONT

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

8/23/2013

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

	2013 CURRENT FEE	2014 PROPOSED FEE
Basic Life Support (BLS)	\$550.00	\$550.00
BLS-Emergency	\$600.00	\$600.00
Advanced Life Support (ALS)	\$600.00	\$600.00
ALS 1-Emergency	\$700.00	\$700.00
ALS 2-Emergency	\$750.00	\$750.00
Inter-Facility Transfer	\$800.00	\$800.00
Return Trip Fee	\$350.00	\$350.00
Service Charge (Includes Paramedic Intercepts)	\$300.00	\$300.00
Mileage	\$15.00 per loaded mile	\$15.00 per loaded mile
Oil Dry	\$18.00 per bag	\$18.00 per bag
Burn Permits (30 Day Permit)	\$20.00	\$20.00
False Alarms (Per Calendar Year):		
Response 1 & 2	No Fee	No Fee
Response 3	\$75.00	\$75.00
Each Response After 3	\$150.00	\$150.00
Ambulance Assistance Calls (Per Calendar Year):		
Response 1	No Fee	No Fee
Response 2, 3, & 4	\$150.00	\$150.00
Each Response After 4	\$300.00	\$300.00
Permit For Removal Of Underground Tanks		
Up To 1,110 Gallons	\$75.00	\$75.00
1,101 To 4,000 Gallons	\$100.00	\$100.00
4,001 And Greater	\$125.00	\$125.00
Failure To Initiate Permit Prior To Removal	Double The Fee	Double The Fee
Plan Examination And Inspection Fee For The Installation Of Underground Tanks Up To 4,999 Gallons		
Inspection Fee	\$100.00	\$100.00
Plan Examination Fee	\$60.00	\$60.00
Additional Tanks	\$25.00	\$25.00
Basic Plan Review Of Fire Sprinkler, Fire Controls And Or Fire Suppression Systems		
Per System, Per Review	\$325.00	\$325.00
Witness Final Test (2 Hour Min)	\$75.00	\$75.00
Review Of Fire Alarm Systems Including All Additional Reviews Of The Same System		
Per System, Per Review	\$250.00	\$250.00
Witness Test (2 Hour Min)	\$75.00	\$75.00
Fire Protection Consulting On Systems (2 Hour Min)	\$75.00	\$75.00

EXHIBIT D
CITY OF FOND DU LAC
ENGINEERING FEE SCHEDULE

	2013 CURRENT FEE	2014 PROPOSED FEE
PERMITS		
Sidewalk-Set Line and Grade	\$100	\$100
Driveway/Curb Cut	\$50	\$50
Street/Terrace Opening	\$150	\$150
Right of Way Obstruction	\$75	\$75
Dumpster/PODS	\$0	\$0
REVIEWS		
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		
Individual Residential Grading	\$250	\$250
Sidewalk Forms	\$40	\$40

EXHIBIT E

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

	2013 CURRENT FEE	2014 PROPOSED FEE
Dog License spade/neutered	\$10.00	\$10.00
Dog License non-spayed/non-neutered	\$20.00	\$20.00
Cat License spade/neutered	\$10.00	\$10.00
Cat License non-spayed/non-neutered	\$20.00	\$20.00
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**

	2013 CURRENT FEE	2014 PROPOSED 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
Commercial 99P	\$1.00	\$1.00
Personal Property Forms (Owner Permission)	\$2.00 (Complete Form) \$1.00 (Front Page Only)	\$2.00 (Complete Form) \$1.00 (Front 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 List	\$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

	2013 CURRENT FEE	2014 PROPOSED 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 ¹⁰⁸ Mileage	\$12.00 Plus Mileage

EXHIBIT H
CITY OF FOND DU LAC
PARKS DEPARTMENT

	2013 CURRENT FEE	2014 PROPOSED FEE
<i>PARK SHELTER RENTALS</i>		
LAKESIDE PARK		
Oven Island West	\$55.00 + Tax	\$55.00 + Tax
Oven Island North	\$45.00 + Tax	\$45.00 + Tax
Oven Island South	\$45.00 + Tax	\$45.00 + Tax
Deneveu Shelter	\$45.00 + Tax	\$45.00 + Tax
Frazier Shelter	\$45.00 + Tax	\$45.00 + Tax
Promen Kiwanis	\$45.00 + Tax	\$45.00 + Tax
Pump Shelter	\$30.00 + Tax	\$30.00 + Tax
BUTTERMILK PARK		
North Shelter	\$45.00 + Tax	\$45.00 + Tax
Performance Center (Free Event Or Non-Profit Fundraiser)	\$25.00 + Tax	\$25.00 + Tax
Performance Center (Fundraiser By Non-Profit Group)	\$100.00 + Tax	\$100.00 + Tax
Consession Stand	\$25.00 + Tax	\$25.00 + Tax
MCDERMOTT PARK		
McDermott Shelter	\$45.00 + Tax	\$45.00 + Tax
TAYLOR PARK		
Taylor Shelter	\$45.00 + Tax	\$45.00 + Tax
<i>OPEN GRILL AREA RENTALS</i>		
LAKESIDE PARK		
Vulcan Grill Area	\$12.50 + Tax	\$12.50 + Tax
North or South Zoo Grills	\$12.50 + Tax	\$12.50 + Tax
Lakefront Grill #1, #2, #3, or #4	\$12.50 + Tax	\$12.50 + Tax
Creek Grill Area	\$12.50 + Tax	\$12.50 + Tax
<i>LAKESIDE PARK PAVILION RENTAL</i>		
HALF PAVILION		
Half Day - 10AM-4PM	\$65.00 + Tax	\$65.00 + Tax
Half Day - 5PM-11PM	\$65.00 + Tax	\$65.00 + Tax
Full Day - 10AM-11PM	\$100.00 + Tax	\$100.00 + Tax
Security Deposit (In Addition To Rental Fee)	\$25.00	\$25.00
COMPLETE PAVILION		
Half Day - 10AM-4PM	\$95.00 + Tax	\$95.00 + Tax
Half Day - 5PM-11PM	\$95.00 + Tax	\$95.00 + Tax
Full Day - 10AM-11PM	\$155.00 + Tax	\$155.00 + Tax
Security Deposit (In Addition To Rental Fee)	\$50.00	\$50.00

EXHIBIT H, Continued

	2013 CURRENT FEE	2014 PROPOSED FEE
LAKESIDE PARK FOUNTAIN ISLAND GAZEBOS		
2 Hour Rental	\$25.00 + Tax	\$25.00 + Tax
OTHER PARK FEES		
SPECIAL PERMIT FEES		
Permit To Sell Alcohol (+ \$100 Refundable Security Deposit)	\$30.00 + Tax	\$30.00 + Tax
Outdoor Amplified Sound Permit	\$30.00 + Tax	\$30.00 + Tax
Permit To Exchange Money On Park Property (Non-Profit)	\$30.00 + Tax	\$30.00 + Tax
Fishing Tournament Permit	\$30.00 + Tax	\$30.00 + Tax
Tent-Volleyball-Fence Permit (Anything That Will Be Staked)	\$30.00 + Tax	\$30.00 + Tax
Special Set-Up Charge (Hauling Trash Cans, Tables, Etc)	\$30.00 + Tax	\$30.00 + Tax
Vulcan Soccer Fields (2) Per Day	\$25.00 + Tax	\$25.00 + Tax
PUBLIC EVENT FEES		
Less Than 1,000 In Attendance	\$25.00 + Tax	\$25.00 + Tax
1,000 - 2,500 In Attendance	\$50.00 + Tax	\$50.00 + Tax
2,500 - 5,000 In Attendance	\$75.00 + Tax	\$75.00 + Tax
Over 5,000 In Attendance	\$100.00 + Tax	\$100.00 + Tax

EXHIBIT I
CITY OF FOND DU LAC
BOAT LAUNCH RATES

	2013 CURRENT FEE	2014 PROPOSED FEE
Seasonal Boat Launch - 1st Boat	\$20.00	\$20.00
Seasonal Boat Launch - Additional/Replacement	\$5.00	\$5.00
Daily Boat Launch	\$5.00	\$5.00

CITY OF FOND DU LAC
BOAT SLIP RATES

	2013 CURRENT FEE	2014 PROPOSED FEE
RESIDENT RATES		
DOCK A		
45 ft @ \$23.50/ft	\$1,035.00	\$1,057.50
40 ft @ \$23.50/ft	\$920.00	\$940.00
DOCK B		
30 ft @ \$23/ft	\$675.00	\$690.00
DOCK C		
20 ft @ \$22/ft	\$430.00	\$440.00
DOCK D		
25 ft @ \$22/ft	\$537.50	\$550.00
DOCK E		
30 ft @ \$22/ft	\$645.00	\$660.00
DOCK F		
45 ft @ \$23.50/ft	\$1,035.00	\$1,057.50
40 ft @ \$23.50/ft	\$920.00	\$940.00
30 ft @ \$23/ft	\$675.00	\$690.00
DOCK G		
25 ft @ \$23/ft	\$562.50	\$575.00
DOCK H		
30 ft @ \$23/ft	\$675.00	\$690.00

EXHIBIT I, Continued

	2013 CURRENT FEE	2014 PROPOSED FEE
NON-RESIDENT RATES		
DOCK A		
45 ft @ \$33/ft	\$1,462.50	\$1,485.00
40 ft @ \$33/ft	\$1,300.00	\$1,320.00
DOCK B		
30 ft @ \$32.50/ft	\$960.00	\$975.00
DOCK C		
20 ft @ \$32/ft	\$630.00	\$640.00
DOCK D		
25 ft @ \$32/ft	\$787.50	\$800.00
DOCK E		
30 ft @ \$32/ft	\$945.00	\$960.00
DOCK F		
45 ft @ \$33/ft	\$1,462.50	\$1,485.00
40 ft @ \$33/ft	\$1,300.00	\$1,320.00
30 ft @ \$32.50/ft	\$960.00	\$975.00
DOCK G		
25 ft @ \$32.50/ft	\$800.00	\$812.50
DOCK H		
30 ft @ \$32.50/ft	\$960.00	\$975.00

EXHIBIT J
CITY OF FOND DU LAC
POOL PASSES AND FEES

	2013 CURRENT FEE	2014 PROPOSED FEE
<i>FAIRGROUNDS FAMILY AQUATIC CENTER</i>		
SEASON PASS		
Youth/Senior	\$75.00	\$75.00
Adult	\$90.00	\$90.00
Family 2-5 Persons	\$130.00	\$130.00
Family 6 Or More	\$160.00	\$160.00
**THE FAIRGROUNDS SEASON PASS MAY ALSO BE USED AT TAYLOR POOL		
DAILY PASS		
Youth/Senior (Day)	\$4.00	\$4.00
Adult (Day)	\$5.00	\$5.00
Youth/Senior (Evening)	\$2.50	\$2.50
Adult (Evening)	\$3.50	\$3.50
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	\$60.00	\$60.00
Adult	\$75.00	\$75.00
Family 2-5 Persons	\$100.00	\$100.00
Family 6 Or More	\$130.00	\$130.00
DAILY PASS		
Youth/Senior (Day)	\$2.50	\$2.50
Adult (Day)	\$3.50	\$3.50
Youth/Senior (Evening)	\$1.50	\$1.50
Adult (Evening)	\$2.00	\$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	\$150.00 Per Hour	\$150.00 Per Hour
Taylor Group Rate (15 Or More)	\$1.50 Per Swimmer	\$1.50 Per Swimmer

EXHIBIT K
CITY OF FOND DU LAC
SEWER RATES

	2013 CURRENT FEE	2014 PROPOSED FEE
City of Fond du Lac		
Domestic Sewage		
Fixed Quarterly Charge		
5/8 Inch Meter	\$37.50	\$37.50
3/4 Inch Meter	\$37.50	\$37.50
1 Inch Meter	\$49.50	\$49.50
1 1/2 Inch Meter	\$66.00	\$66.00
2 Inch Meter	\$90.00	\$90.00
3 Inch Meter	\$141.00	\$141.00
4 Inch Meter	\$213.00	\$213.00
6 Inch Meter	\$393.00	\$393.00
8 Inch Meter	\$612.00	\$612.00
10 Inch Meter	\$903.00	\$903.00
12 Inch Meter	\$1,194.00	\$1,194.00
Flow	\$ 3.91/CCF	\$ 3.91/CCF
Flat Rate for Unmetered Customers (Qtrly Charge Based on 19.00 CCF/Qtr)	\$ 111.80/CCF/Qtr	\$ 111.80/CCF/Qtr
Surcharge Over Domestic Strength		
B.O.D.	\$.413/lb	\$.413/lb
T.S.S.	\$.367/lb	\$.367/lb
PHOS	\$ 4.0931/lb	\$ 4.0931/lb
TKN	\$.283/lb	\$.283/lb
Town of Fond du Lac SD #2		
Users Connected with City Collection System Variable Charge		
FLOW	\$.4769/CCF	\$.4769/CCF
B.O.D.	\$.2728/lb	\$.2728/lb
T.S.S.	\$.2228/lb	\$.2228/lb
PHOS	\$ 4.0931/lb	\$ 4.0931/lb
TKN	\$.1839/lb	\$.1839/lb
All Other Users Variable Charge		
FLOW	\$.3302/CCF	\$.3302/CCF
B.O.D.	\$.2728/lb	\$.2728/lb
T.S.S.	\$.2228/lb	\$.2228/lb
PHOS	\$ 4.0931/lb	\$ 4.0931/lb
TKN	\$.1839/lb	\$.1839/lb

EXHIBIT K, continued

	2013 CURRENT FEE	2014 PROPOSED FEE
<i>Town of Fond du Lac SD #3</i>		
Users Connected with City Collection System Variable Charge		
FLOW	\$.4769/CCF	\$.4769/CCF
B.O.D.	\$.2728/lb	\$.2728/lb
T.S.S.	\$.2228/lb	\$.2228/lb
PHOS	\$ 4.0931/lb	\$ 4.0931/lb
TKN	\$.1839/lb	\$.1839/lb
<i>Town of Fond du Lac SD #4</i>		
Users Connected with City Collection System Variable Charge		
FLOW	\$.4769/CCF	\$.4769/CCF
B.O.D.	\$.2728/lb	\$.2728/lb
T.S.S.	\$.2228/lb	\$.2228/lb
PHOS	\$ 4.0931/lb	\$ 4.0931/lb
TKN	\$.1839/lb	\$.1839/lb
<i>Remainder of Town of Fond du Lac</i>		
Users Connected with City Collection System Variable Charge		
FLOW	\$.4769/CCF	\$.4769/CCF
B.O.D.	\$.2728/lb	\$.2728/lb
T.S.S.	\$.2228/lb	\$.2228/lb
PHOS	\$ 4.0931/lb	\$ 4.0931/lb
TKN	\$.1839/lb	\$.1839/lb
<i>Town of Friendship SD #1, #2, and #3</i>		
Variable Charge		
FLOW	\$.3302/CCF	\$.3302/CCF
B.O.D.	\$.2728/lb	\$.2728/lb
T.S.S.	\$.2228/lb	\$.2228/lb
PHOS	\$ 4.0931/lb	\$ 4.0931/lb
TKN	\$.1839/lb	\$.1839/lb
<i>Village of North Fond du Lac</i>		
Variable Charge		
FLOW	\$.3302/CCF	\$.3302/CCF
B.O.D.	\$.2728/lb	\$.2728/lb
T.S.S.	\$.2228/lb	\$.2228/lb
PHOS	\$ 4.0931/lb	\$ 4.0931/lb
TKN	\$.1839/lb	\$.1839/lb

EXHIBIT K, continued

	2013 CURRENT FEE	2014 PROPOSED FEE
<i>Mary Hill Park SD</i>		
Variable Charge		
FLOW	\$.4769/CCF	\$.4769/CCF
B.O.D.	\$.2728/lb	\$.2728/lb
T.S.S.	\$.2228/lb	\$.2228/lb
PHOS	\$ 4.0931/lb	\$ 4.0931/lb
TKN	\$.1839/lb	\$.1839/lb
<i>Town of Taycheedah SD #1</i>		
Variable Charge		
FLOW	\$.3302/CCF	\$.3302/CCF
B.O.D.	\$.2728/lb	\$.2728/lb
T.S.S.	\$.2228/lb	\$.2228/lb
PHOS	\$ 4.0931/lb	\$ 4.0931/lb
TKN	\$.1839/lb	\$.1839/lb
<i>Domestic, Commercial & Industrial Waste Tanked to Sewage Treatment Plant</i>		
Variable Charge		
B.O.D.	\$.413/lb	\$.413/lb
T.S.S.	\$.367/lb	\$.367/lb
PHOS	\$ 4.658/lb	\$ 4.658/lb
TKN	\$.283/lb	\$.283/lb
Tanker Truck Haulers		
Service Charge Per Load for all Users	\$15.00	\$15.00
Sampling Charge for Tanked-in Waste	\$15.00	\$15.00
Holding Tank Waste per 1,000 gallons	\$3.30	\$3.30
Septic Tank Waste per 1,000 gallons	\$81.00	\$81.00

EXHIBIT L
CITY OF FOND DU LAC
TRANSIT FARES

	2013 CURRENT FEE	2014 PROPOSED FEE
<i>FIXED ROUTE BUS RATES</i>		
Cash		
Adult Rate	\$1.50	\$1.50
Youth Rate	\$1.25	\$1.25
Elderly and Handicapped	\$0.75	\$0.75
Under Age 6	Free	Free
Tokens		
Adult Rate (Ages 19 to 64)	10/\$13.00	10/\$13.00
Youth Rate (Ages 6 to 18)	10/\$11.00	10/\$11.00
Monthly Pass or Day Pass		
Adult Rate (Ages 19 to 64)	\$38.00	\$38.00
Youth Rate (Ages 6 to 18)	\$32.00	\$32.00
Day Pass	\$4.00	\$4.00
Youth Summer Pass (20 rides)	NA	NA
<i>SCHOOL TRIPPER SERVICES</i>		
Cash		
Adult Rate	\$1.50	\$1.50
Youth Rate	\$1.25	\$1.25
Elderly and Handicapped	\$0.75	\$0.75
Under Age 6	Free	Free
Tokens		
Adult Rate (Ages 19 to 64)	10/\$13.00	10/\$13.00
Youth Rate (Ages 6 to 18)	10/\$11.00	10/\$11.00
Monthly Pass		
Adult Rate (Ages 19 to 64)	\$38.00	\$38.00
Youth Rate (Ages 6 to 18)	\$32.00	\$32.00
<i>ADA PARATRANSIT (HANDIVAN)</i>		
City and Village		
(6:00 am to 6:30 pm weekday)	\$3.00	\$3.00
<i>NON-ADA SPECIALIZED PARATRANSIT (HANDIVAN)</i>		
(6:00 am to 6:30 pm weekday)	\$3.00	\$3.00
<i>JOBTRANS</i>		
Ages 6 to 64	\$5.00	\$5.00
Children (less than 6) accompanied by adult	\$2.50	\$2.50
Elderly (65 and over) and Physically Challenged	\$2.50	\$2.50