



# City of Fond du Lac



2018

Adopted Budget



**City of Fond du Lac  
2018 Adopted Budget**

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

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**To:** City Council

**From:** Joseph P. Moore, City Manager

**Date:** November 8, 2017

**Subject:** Budget Communications – 2018 Adopted Budget

Our City's budget for 2018, as summarized in this memo and further detailed in the attachments, is balanced, supports our varied missions, conserves financial resources, reduces debt, 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 and positioning the City for a sound financial future.

The following list highlights areas that you may find worthy of special attention as you review the budget information for the coming year:

- The tax levy required for debt service in 2018 will increase 11.3%, or \$785,257 compared with 2017.
- The City's tax levy support to the library will increase by 2%.
- The City's tax levy support for the transit special revenue fund remains unchanged.
- The City's tax levy support for the residential recycling program special revenue fund is decreased by \$50,000 for one year to utilize existing fund balance without degrading service.
- The total City property tax levy will increase by 4.5%, from \$25.0 million to \$26.2 million, an increase driven primarily by an increasing debt payment and to a lesser extent a 1.94% increase in net new construction.
- The City's property tax rate is estimated to increase 1.5%.
- There are no increases budgeted for 2018 Water Utility and Wastewater rates. A simplified rate case will be considered after analysis of the 2017 financial results.
- There are no increases in residential solid waste collection fees.
- General fund expenditures will increase 3.6% from 2017 to 2018.
- The use of unassigned General Fund balance in 2018 is \$422,359.
- \$230,000 in Committed Public Site Fee General Fund balance will be used to finance costs of two Parks projects.
- The 2018 budget continues the funding of recurring capital improvement projects with operating revenues and the use of general fund balance.

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 as well as new retail, commercial, dining and residential properties. The details for our 2018 budget, which follow, will give you a better understanding of how we intend to maintain that positive momentum in the context of revenue constraints coupled with growing debt service requirements.

### **Service Levels**

The 2018 budget includes no reduction or elimination of existing services.

### **General City Revenues**

Total combined general fund City revenues available to support general fund City operations and services for 2018 increased by a total of \$1,137,095 or 3.6%. Some of the factors included in this figure are:

- **Property Tax Levy Limit**

The 2018 budget complies with the state-mandated property tax levy limit. The property tax levy limit is allowed to increase by an estimated net new construction of 1.94%, plus the increase in general debt service principal and interest payments.

- **State Aids**

State Shared Revenues are projected to remain the same as in the 2017 budget. State highway aids are estimated to increase by \$75,700 over the 2017 budgeted amount. Other state aids are estimated to increase \$79,300 over the 2017 budget.

### **Total General Spending**

Total budgeted general fund spending is increased by 3.6% compared to 2017.

### **Personal Services (Salaries, Wages and Benefits)**

Due to the service nature of City operations, approximately 70% 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 for the Fire/Rescue, Police and Transit bargaining units are settled for 2018. Due to a combination of factors including changes in wages and benefits, employee turnover, and increases in health insurance costs, net total 2018 budgeted general and special revenue fund labor costs have increased by \$1,304,000 or 5.0% compared to the 2017 budget.

- **Wage Adjustments**

The 2018 adopted budget contains an adjustment to the wage scale for non-represented employees. Adjustments to collective bargaining unit wage scales are as negotiated in the collective bargaining agreements. Total salaries and wages for all general and special revenue fund employees is budgeted to increase by 4.2% or \$779,926.

- Wage scale adjustment of 2% for non-represented employees.

- Four employees off of red-circling and now eligible for wage scale adjustments. The term “red-circling” emerged with the introduction of the current pay plan when the City “red-circled” employees whose salary or wages exceeded those with similar job descriptions in the external market. Employees designated in this way remain so until adjustments to the pay plan increase to the point of exceeding the base pay of each employee who has been red-circled. In 2017 there are 12 employees so designated. The changes to the wages and salaries adopted for 2018 would reduce this population to 8 employees.
- **Health Insurance**  
The City’s share of budgeted general and special revenue fund health insurance costs are increased by \$386,737 or 12.1% compared to the 2017 budget.
- **WRS Pension Costs**  
The City’s share of total budgeted general and special revenue Wisconsin Retirement System (WRS) pension costs decreased by \$17,258 or 0.7% from 2017 to 2018. The 2018 WRS general employee employer-required pension rates will decrease by 0.1% in 2018. Fire employer required pension contributions increased 1% while police employer-required WRS contributions increased 3%.  
  
General, Transit, Police public safety and new employees in Fire and Rescue public safety employees share in the same 6.7% of salary share towards WRS pension costs and any WRS rate increases or decreases. Public safety employees in the Fire and Rescue Department hired before Act 10 have negotiated to begin sharing in a portion of the employee share of WRS beginning in 2018.
- **Personnel Changes**  
No new positions were added to the 2018 budget.

### **Services, Materials and Supplies Expenditures**

Total budgeted general and special revenue fund contractual services, materials and supplies and utility costs are increased by \$27,052 or 0.3% compared to the 2017 budget.

### **New or Increased Expenditures**

New or increased expenditures included in the 2018 operating budget are as follows:

- **Community Development**  
Nonrecurring \$30,000 cost for purchasing bike share program equipment is included in the 2018 Community Development operating budget
- **Police**  
Nonrecurring \$95,000 cost for purchasing a SWAT negotiator vehicle is included in the 2018 Police operating budget



- **Fire/Rescue**

Nonrecurring \$80,000 cost for repairing HVAC system at Fire Station #1 and nonrecurring \$65,000 cost for replacing thermal imaging cameras are included in the 2018 Fire/Rescue operating budget

### **Capital Funded by Operations**

The 2018 budget continues significant funding of annually recurring capital projects funded by general operating revenues rather than long-term debt. Capital financed by operations in the 2018 budget is \$2,083,475 compared to \$2,884,700 in the 2017 budget and \$3,301,300 in the 2016 budget. (See the capital improvement plan for detail.) Responsible budgeting of operating costs as well as the amount of available general fund balance allow for the significant pay-as-you-go financing of capital projects. Additional reasoning for this level of funding projects by operations rather than long-term debt is explained below.

A review of the projects funded by operations will show that they are either maintenance-type expenditures or annually recurring projects where the City spends similar amounts on these types of projects every year. It is good financial practice to fund such projects on a “pay-as-you-go” basis with operating funds, if possible, rather than funding these projects with long-term debt. It was the City’s practice 10 to 15 years ago to fund nearly all annually recurring projects on a pay-as-you-go basis. Within the past 8 to 10 years the City increasingly relied upon borrowed money to fund its annually recurring projects. This situation contributed to driving up the City’s debt levels, debt payments and the property tax levies required to repay the debt. The changes adopted in the 2018 and 2017 budgets and CIPs return the City to its former, more financially sound practice of funding its annually recurring projects on a pay-as-you-go basis.

### **Capital Funded by General Obligation Debt**

The amount of general capital projects funded by general obligation (G.O.) debt included in 2018 is \$8,930,217, with the Public Safety Training Center being the largest item. Please see the capital improvement plan for details.

### **Other G.O. Debt Considerations**

The G.O. debt that the City issues in 2018 will continue to be for a term of 10 years. This practice more closely matches the useful lives of the assets or projects acquired with the debt to the debt repayment terms. 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 continue to increase over the next five years, the increases begin to moderate by 2022. Furthermore, the overall G.O. debt level, including new debt for general capital projects, is projected to drop 14% from \$83.8 million in 2018 to \$71.9 million by 2022.

### **Utility Debt**

The Water Utility will borrow for several projects over each of the next five years, with the largest project being the annual Clearwater elimination projects. The average payment of \$3.9 million of principal annually over the next five years is higher than the new projects funded by debt, resulting in the Water Utility debt decreasing from \$37,712,988 in 2018 to \$28,235,852 in 2022.

The Wastewater Utility will borrow for several large projects over each of the next five years, the largest being \$20 million in 2021 for tertiary filtration for phosphorus removal, followed by biosolids drying (\$5.5 million) and sidestream nutrient removal and biogas projects (\$4.5 million each). These large projects will result in the Wastewater Utility debt increasing from \$30,993,000 in 2018 to \$46,976,000 in 2022.

### **Utility Rates**

The 2018 budget does not include Water or Wastewater Utility rate increases. The 2016 Water rate increase was the first increase since 2010. Wastewater Utility rates included in the 2018 budget remain at the same level as 2009.

Water rates will be reviewed after the completion of the 2017 financial audit to determine if a simplified rate case should be considered.

### **Use of General Fund Balance**

A goal of the 2018 budget is to maintain a general fund balance for working capital purposes of at least 15% of budgeted expenditures, in keeping with City policy. \$422,359 of available general fund balance will be applied to the 2018 budget. The unassigned general fund balance remaining after the amount applied to the 2018 budget is estimated to be \$4,927,114 or 15% of budgeted annual general fund expenditures. The amount of fund balance applied to the 2018 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 2018 and beyond. Some of the challenges facing the City in its 2018 budget and beyond include:

- We expect that 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 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 five years will result in increases in the property tax levy to pay for the increasing debt payments. As noted above, although the debt payments increase over the next few years the amount of outstanding G.O. debt balance is declining.

**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 2018 Adopted Budget.

A handwritten signature in black ink, appearing to read 'J. P. Moore', with a stylized, cursive script.

Joseph P. Moore  
City Manager

**CITY OF FOND DU LAC  
2018 ADOPTED BUDGET SUMMARY**

The 2018 GENERAL FUND BUDGET is as follows:

**REVENUES AND OTHER FINANCING SOURCES:**

	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Percent Change</b>
Taxes (other than property taxes)	\$2,270,603	\$2,297,030	
Special Assessment Payments	384,000	415,000	
Licenses and Permits	1,467,130	1,464,660	
Intergovernmental Revenues	9,594,478	9,942,538	
Public Charges for Services	2,316,227	2,527,227	
Fines, Forfeits and Penalties	370,000	370,000	
Interest and Rent	245,438	247,270	
Miscellaneous Revenues	103,100	90,300	
Total Revenues Excluding Property Taxes	\$16,750,976	\$17,354,025	
General Property Taxes	14,348,984	15,089,178	
Transfers from Other Funds	30,791	38,928	
Fund Balance Applied			
Unassigned Fund Balance Applied to Budget	866,644	422,359	
Committed Public Site Fee Fund Balance	0	230,000	
<b>TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED</b>	<b>\$31,997,395</b>	<b>\$33,134,490</b>	<b>3.6%</b>

**EXPENDITURES AND OTHER FINANCING USES:**

General Government	\$2,695,933	\$2,911,447	
Public Safety	18,932,362	19,833,142	
Public Works	6,326,998	6,264,165	
Parks, Culture & Recreation	1,898,946	1,909,991	
Community Development	1,508,470	1,658,310	
<b>TOTAL EXPENDITURES</b>	<b>31,362,709</b>	<b>32,577,055</b>	<b>3.9%</b>
Transfers to Other Funds	634,686	557,435	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$31,997,395</b>	<b>\$33,134,490</b>	<b>3.6%</b>

The 2018 budgets for

**all funds combined:**

	<b>Fund Balance January 1</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Fund Balance December 31</b>
General Fund	\$ 5,439,473	\$32,682,131	\$33,134,490	\$ 4,987,114
Special Revenue Funds	2,781,973	8,427,623	8,985,995	2,223,601
Debt Service Fund	(102,518)	8,936,028	8,816,352	17,158
Capital Projects Funds	2,105,378	16,115,604	17,133,582	1,087,400
Wastewater Collection and Treatment System	5,261,088	19,797,101	20,587,243	4,470,946
Water Utility	(68,079)	16,840,600	16,737,960	34,561
Internal Service Fund-Health Insurance	2,956,965	5,704,686	6,441,023	2,220,628
Internal Service Fund-ITS	150,240	1,695,777	1,675,040	170,977
<b>Total All Funds</b>	<b>\$ 18,524,520</b>	<b>\$ 110,199,550</b>	<b>\$ 113,511,685</b>	<b>\$ 15,212,385</b>

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

	<b>2017 Budget</b>	<b>2018 Budget</b>	
General Fund	\$14,348,984	\$15,089,178	
Library Special Revenue Fund	1,813,752	1,850,027	
Residential Recycling Special Revenue Fund	350,000	300,000	
Transit Special Revenue Fund	210,120	210,120	
Capital Projects Fund	1,404,000	1,010,125	
Debt Service Fund	6,919,810	7,705,067	
<b>Total City Property Tax Levy</b>	<b>\$25,046,666</b>	<b>\$26,164,517</b>	<b>4.5%</b>

	<b>2017</b>	<b>2018</b>	<b>\$ Change</b>	
Estimated Equalized Value Property Tax Rate	\$9.515	\$9.656	\$0.141	<b>1.5%</b>

The City's outstanding debt at December 31, 2017 is projected to be:

General Obligation Notes and Bonds	\$76,265,000
Utility Revenue Bonds	70,542,376
<b>Total Debt</b>	<b>\$146,807,376</b>

**RESOLUTION NO. 8709****A RESOLUTION ADOPTING THE FINAL 2018  
CITY BUDGET, LEVYING A TAX, AND ESTABLISHING FEES**

**WHEREAS**, on October 25, 2017, the City Council held a public hearing on the 2018 City Budget pursuant to Section 65.90 of the Wisconsin Statutes; and

**WHEREAS**, on October 25, 2017, prior to the close of the public hearing, the City Council amended the 2018 City Budget pursuant to Section 65.90 of the Wisconsin Statutes; and

**WHEREAS**, on August 28, 2017, the initial 2018 City Budget was published on the City website, and hard copies were placed at the public library and the City Clerk's office for public review; and

**WHEREAS**, the City Council met to deliberate on said budget on September 20, 2017; and

**WHEREAS**, as the budget process has proceeded, the online budget has been updated to reflect changes made, and

**WHEREAS**, the City Council wishes to finalize the 2018 City Budget pursuant to State law.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Fond du Lac that the 2018 City Budget is hereby adopted.


**BE IT FURTHER RESOLVED**, that a tax of \$26,164,517 is hereby levied upon all taxable property within the City of Fond du Lac as returned by the Assessor in the year 2017 for the uses and purposes as set forth in said budget, and that all taxing officers of the City are hereby authorized and directed to spread the tax upon the current tax roll of the City of Fond du Lac.

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

**BE IT FURTHER RESOLVED**, that the proposed fee schedules set forth on Exhibits A through N in said budget are hereby adopted and that said fees shall be effective commencing on January 1, 2018.

**ADOPTED:**

NOV - 8 2017

  
\_\_\_\_\_  
Karyn Merkel, President  
Fond du Lac City Council

Attest:

City Attorney:

  
\_\_\_\_\_  
Margaret Hefter, City Clerk

Reviewed 

**RESOLUTION NO. 8708****A RESOLUTION ADOPTING THE 2018  
FOND DU LAC AREA TRANSIT BUDGETS**

1

**WHEREAS**, on October 25, 2017, the City Council held a public hearing on the 2018 City Budget pursuant to Section 65.90 and 85.20 of the Wisconsin Statutes, the rules of the Wisconsin Department of Transportation, and the Federal Transit Administration; and

**WHEREAS**, the City Council met to deliberate on said budgets on September 20, 2017; and

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

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

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

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Fond du Lac, Wisconsin that the 2018 Operating Budget of the Fond du Lac Area Transit in the amount of \$1,884,834 and the 2018 Capital Budget in the amount of \$12,978 for one replacement Handi-Van, are hereby adopted and the appropriate state and federal operating and capital applications shall be filed with the Department of Transportation.

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

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

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

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

**ADOPTED:**

NOV - 8 2017



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Karyn Merkel, President  
Fond du Lac City Council

Attest:



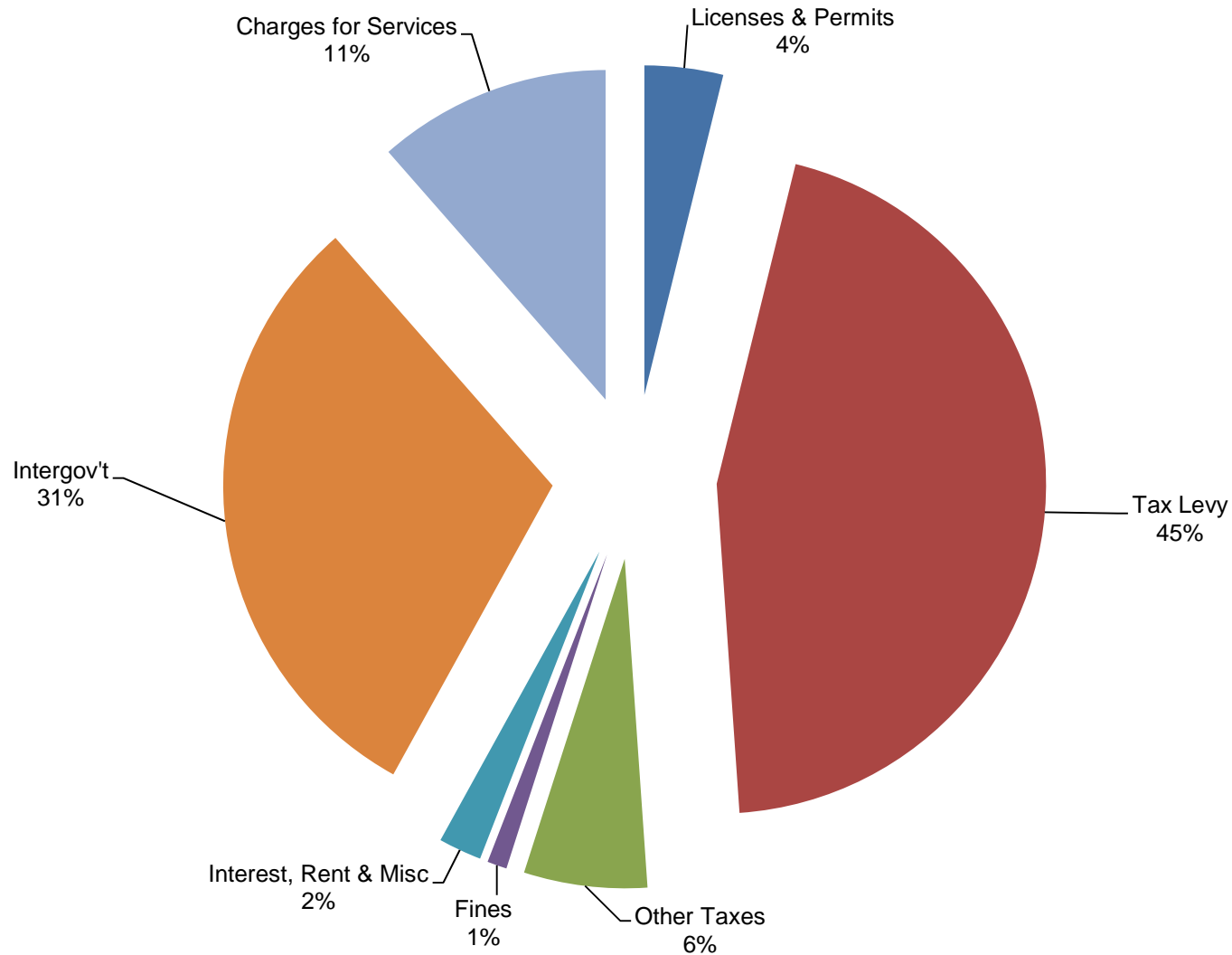
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Margaret Hefter, City Clerk

City Attorney:

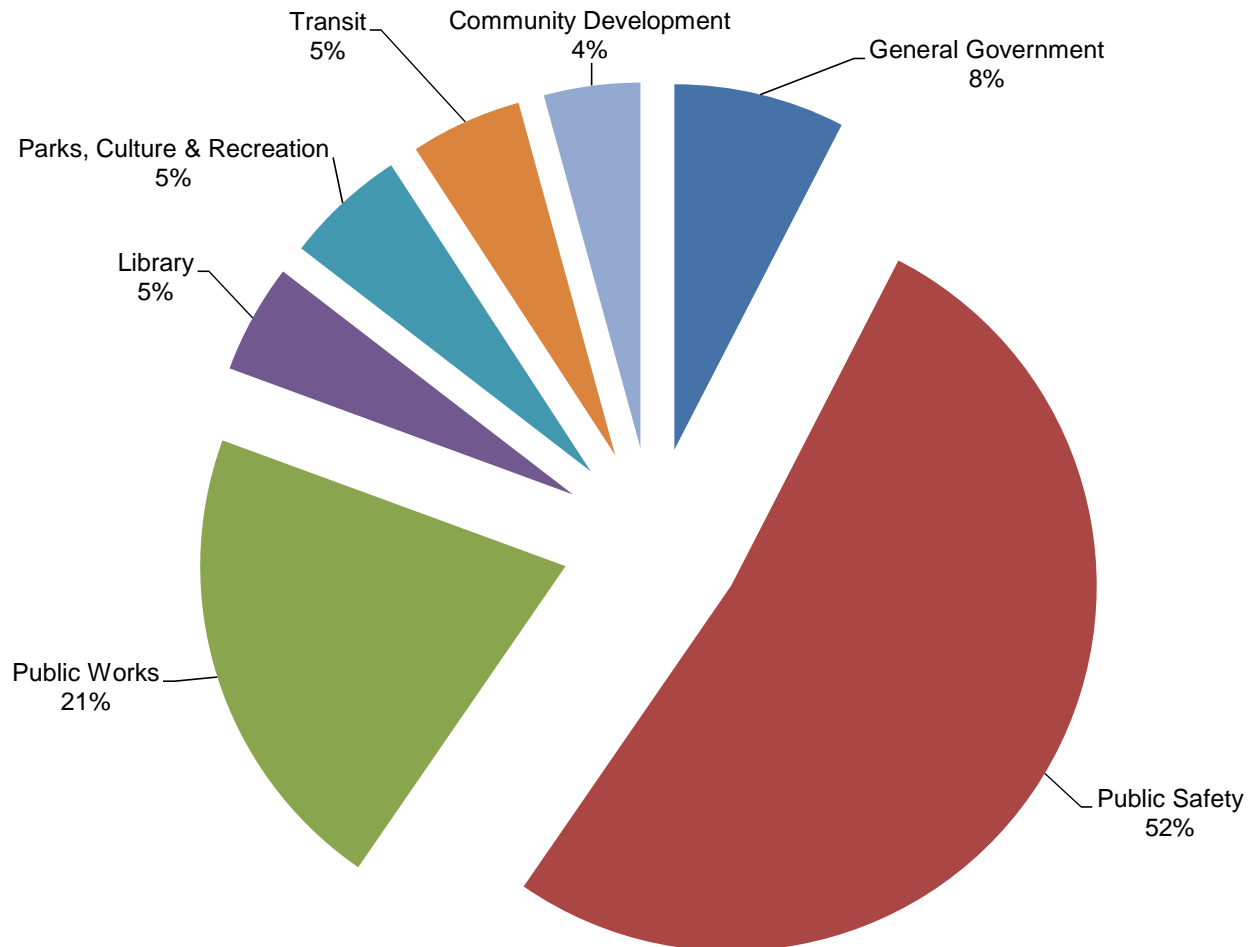
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# City of Fond du Lac 2018 General Fund & Special Revenue Fund Revenue Summary





**City of Fond du Lac  
2018 General Fund & Special Revenue Fund  
Expenditure Summary  
By Major Function**



**City of Fond du Lac  
2018 Budget  
General Fund and Special Revenue Funds Budgeted Expenditures  
By Major Object**

<b>DESCRIPTION</b>	<b>2017 Budget</b>	<b>2018 Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Increase (Decrease)</b>
Personal Services	\$ 25,900,720	\$ 27,204,982	\$ 1,304,262	5.0%
Services, Materials & Supplies	10,706,956	10,764,008	57,052	0.5%
Outlay	350,000	294,000	(56,000)	-16.0%
Total Expenditures	36,957,676	38,262,990	1,305,314	3.5%
Transfers to Other Funds	845,206	707,435	(137,771)	-16.3%
Total Expenditures & Other Financing Uses	<u>\$ 37,802,882</u>	<u>\$ 38,970,425</u>	<u>\$ 1,167,543</u>	<u>3.1%</u>

**City of Fond du Lac  
2018 Budget  
General Fund and Special Revenue Funds Budgeted Expenditures  
Excluding TIF's  
By Major Object & Function**

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	LIBRARY	PARKS, CULTURE & RECREATION	TRANSIT	COMMUNITY DEVELOPMENT	OTHER	Total Adopted 2018 Budget	Total Adopted 2017 Budget	Increase (decrease)	
Salaries & Wages	\$ 1,506,154	\$ 12,041,126	\$ 3,703,293	\$ -	\$ 856,846	\$ 475,447	\$ 712,275	\$ -	\$ 19,295,141	\$ 18,515,215	\$ 779,926	4.2%
Fringe Benefits												
Wisconsin Retirement	93,962	1,858,685	238,889	-	53,152	31,343	44,514	-	2,320,545	2,337,803	(17,258)	-0.7%
Social Security	108,589	599,306	283,403	-	65,549	36,374	54,485	-	1,147,706	1,090,883	56,823	5.2%
Group Health Insurance	285,294	2,048,690	797,332	-	176,204	98,359	164,656	-	3,570,535	3,183,798	386,737	12.1%
Other	260,810	388,314	128,009	-	41,569	30,841	21,512	-	871,055	773,021	98,034	12.7%
Total Fringe Benefits	748,655	4,894,995	1,447,633	-	336,474	196,917	285,167	-	7,909,841	7,385,505	524,336	7.1%
Total Personal Services	2,254,809	16,936,121	5,150,926	-	1,193,320	672,364	997,442	-	27,204,982	25,900,720	1,304,262	5.0%
Services, Materials & Supplies												
Contractual Services	1,082,972	1,080,107	2,762,071	1,850,027	381,134	935,685	646,996	-	8,738,992	8,548,395	190,597	2.2%
Materials & Supplies	237,703	1,447,177	1,728,352	-	335,980	252,235	107,442	-	4,108,889	4,015,463	93,426	2.3%
Utilities	9,743	216,316	506,400	-	200,685	24,550	40,430	-	998,124	1,006,291	(8,167)	-0.8%
Miscellaneous	-	100	-	-	-	-	-	-	100	-	100	0.0%
Expense Transfers	(673,780)	(36,000)	(2,126,764)	-	(71,553)	-	(174,000)	-	(3,082,097)	(2,863,193)	(218,904)	0
Total Services, Materials & Supplies	656,638	2,707,700	2,870,059	1,850,027	846,246	1,212,470	620,868	-	10,764,008	10,706,956	57,052	0.5%
Capital Outlay	-	244,000	-	-	10,000	-	40,000	-	294,000	350,000	(56,000)	-16.0%
Total Expenditures	2,911,447	19,887,821	8,020,985	1,850,027	2,049,566	1,884,834	1,658,310	-	38,262,990	36,957,676	1,305,314	3.5%
Transfers to Other Funds	-	-	150,000	-	-	-	-	557,435	707,435	845,206	(137,771)	-16.3%
Total Expenditures and Other Financing Uses	\$ 2,911,447	\$ 19,887,821	\$ 8,170,985	\$ 1,850,027	\$ 2,049,566	\$ 1,884,834	\$ 1,658,310	\$ 557,435	\$ 38,970,425	\$ 37,802,882	\$ 1,167,543	3.1%

**City of Fond du Lac  
2018 Proposed Budget  
Position Summary**

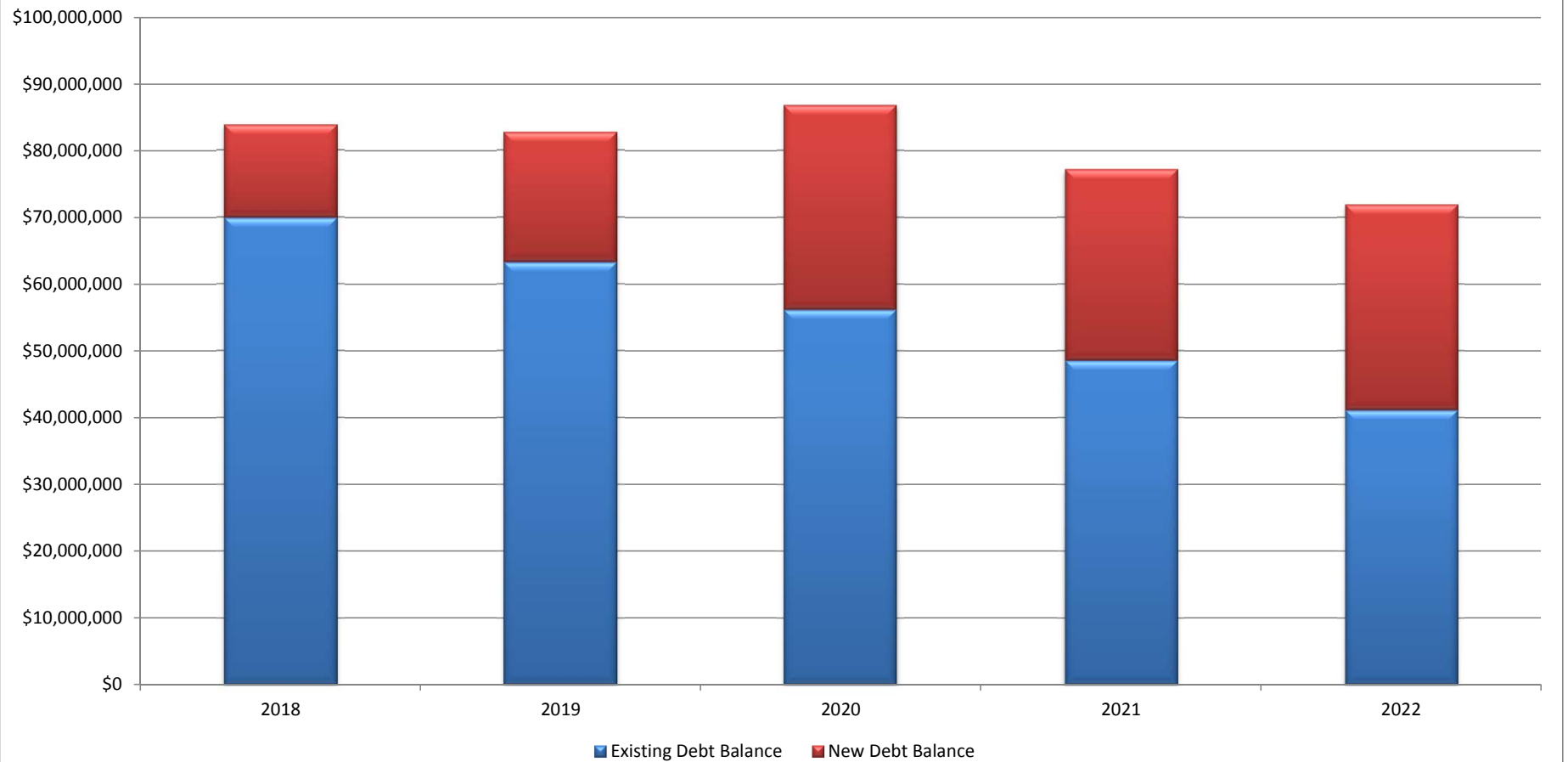
Division Description	2017		2018		Increase (Decrease)	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<b><u>General Fund</u></b>						
City Manager	1.25	0	1.25	0	0	0
Community Development	4	0.7	4	0.7	0	0
Inspection	4	1.3	4	1.3	0	0
Senior Center	2	1	2	1	0	0
Parking Facilities	1	1	1	1	0	0
Subtotal-Community Development	11	4	11	4	0	0
Clerk	3	0.3	3	0	0	-0.3
Comptrollers	7.75	1	7.75	1	0	0
Central Collection	0	2.7	0	3	0	0.3
Subtotal-Administration	10.75	4	10.75	4	0	0
Attorney	2.7	0	2.7	0	0	0
Human Resources	2.3	0	2.3	0	0	0
Police	81	2	81	2	0	0
Fire/Rescue	67		67		0	0
Subtotal-Public Safety	148	2	148	2	0	0
Engineering	12	0	12	0	0	0
Fleet Operations & Services	10	0	10	0	0	0
Const & Maint Personnel	28	0	28	0	0	0
Storm Water	1	0	1	0	0	0
Solid Waste Management	5	0	5	0	0	0
Electrical	3	0	3	0	0	0
Parks	10.19	0	10.19	0	0	0
Tree Care	2.06	0	2.06	0	0	0
Subtotal-Public Works	71.25	0	71.25	0	0	0
<b>Subtotal-General Fund Positions</b>	247.25	10	247.25	10	0	0
<b><u>Special Revenue Funds</u></b>						
Fond du Lac Area Transit	4.75	5	5.75	4	1	-1
<b>Subtotal-Governmental Fund Positions</b>	252	15	253	14	1	-1
<b><u>Proprietary Funds</u></b>						
Wastewater Collect & Treat Sys	21	0	21	0	0	0
Water Utility	18	0	18	0	0	0
<b><u>Internal Service Fund</u></b>						
Information Technology Services	5	0	5	0	0	0
<b>Subtotal-Positions under City Council Authority</b>	296	15	297	14	1	-1

**Includes permanent full and part time positions.**

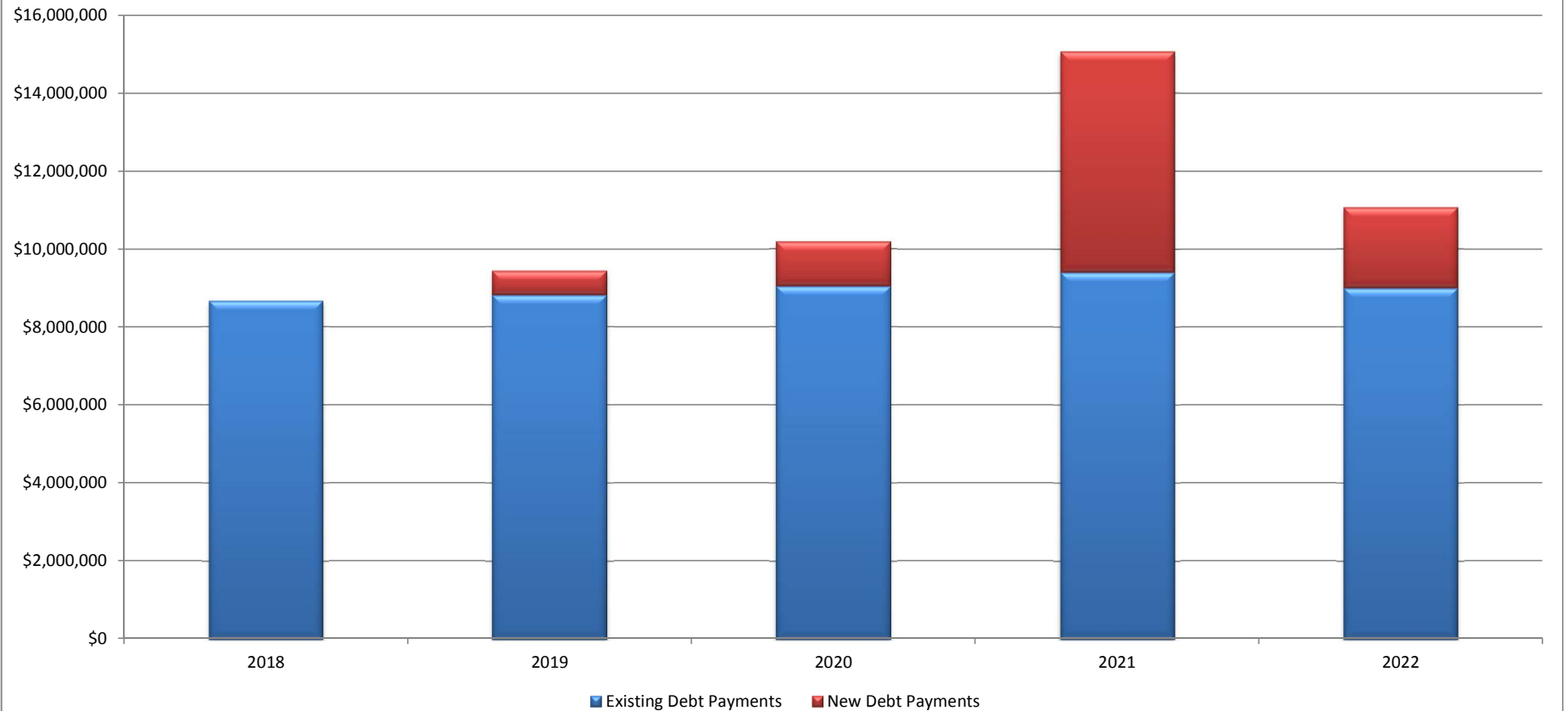
**City of Fond du Lac  
2018 Budget  
Summary of Long Term Debt Principal**

<b>Issue Description</b>	<b>Outstanding Balance 12/31/17</b>	<b>To Be Paid In 2018</b>	<b>Issued In 2018</b>	<b>Outstanding Balance 12/31/18</b>
<b>General Obligation Bonds:</b>				
2009 Refunding Bonds	1,875,000	250,000		1,625,000
2010 Refunding Bonds	9,065,000	700,000		8,365,000
2011 Refunding Bonds (2001 Bonds)	2,375,000	575,000		1,800,000
2011 Refunding Bonds (2006 Notes)	4,400,000	400,000		4,000,000
2012 Refunding Bonds (2007 Notes)	4,825,000	300,000		4,525,000
2012 Refunding Bonds (2009 NANs)	7,275,000	100,000		7,175,000
2013 Refunding Bonds (2004 Library)	2,400,000	250,000		2,150,000
2013 Refunding Bonds (2004 State Trust Fund)	3,050,000	300,000		2,750,000
2013 Refunding Bonds (2010 TID#13)	1,500,000	75,000		1,425,000
2014 Refunding Bonds (TID#17 NANs)	875,000	65,000		810,000
2015 Refunding Bonds (2010 BABs)	6,975,000	175,000		6,800,000
2017 Refunding Bonds (2007 Ref Bonds)	7,050,000	1,250,000		5,800,000
Total Bonds	51,665,000	4,440,000	-	47,225,000
<b>General Obligation Notes:</b>				
2007 Refunding, TID #10	605,000	150,000		455,000
2010 Refunding-TID#10	1,900,000	350,000		1,550,000
2011 Corporate Purpose	1,150,000	100,000		1,050,000
2012 Corporate Purpose	2,175,000	125,000		2,050,000
2013 Corporate Purpose	2,600,000	150,000		2,450,000
2014 Corporate Purpose	1,750,000	200,000		1,550,000
2014 TID#18 Notes	970,000	70,000		900,000
2015 Corporate Purpose	2,600,000	175,000		2,425,000
2016 Refunding (2008 Corporate Purpose)	2,225,000	100,000		2,125,000
2016 Corporate Purpose	2,400,000	100,000		2,300,000
2016 TID#10 Notes	1,200,000	125,000		1,075,000
2017 Corporate Purpose	5,025,000	225,000		4,800,000
2018 Corporate Purpose	-	-	8,930,217	8,930,217
2018 TID#22 Notes	-	-	2,460,000	2,460,000
2018 Corp Purp-Hwy 45 Jurisdictional Transfer	-	-	2,400,000	2,400,000
Total Notes	24,600,000	1,870,000	13,790,217	36,520,217
Total General Obligation Debt	76,265,000	6,310,000	13,790,217	83,745,217
<b>Revenue Bonds:</b>				
2005 Wastewater Clean Water Fund Loan	30,388,485	3,494,534		26,893,951
2008 Safe Drinking Water Loan	12,674,026	1,138,294		11,535,732
2010 Water Refunding Bonds	9,875,000	325,000		9,550,000
2010 Safe Drinking Water Loan	7,454,865	549,609		6,905,256
2011 Water Utility	3,900,000	300,000		3,600,000
2013 Water Refunding Bonds	2,200,000	600,000		1,600,000
2014 Water Refunding Bonds	4,050,000	475,000		3,575,000
2018 Wastewater Clean Water Fund Loan	-	-	4,100,000	4,100,000
2018 Water Utility Revenue Bonds	-	-	2,295,500	2,295,500
Total Revenue Bonds	70,542,376	6,882,437	6,395,500	70,055,439

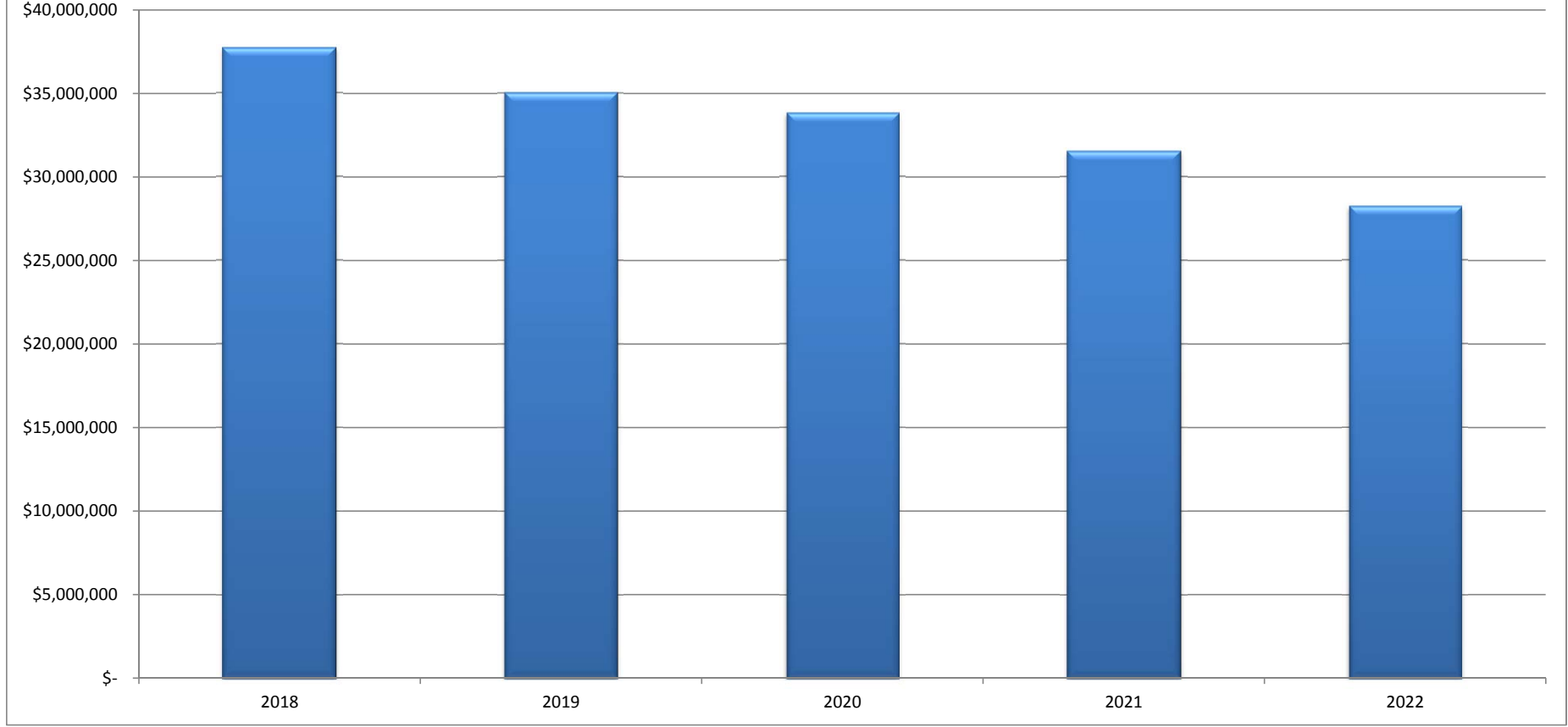
**City of Fond du Lac  
Projected General Obligation Debt Balances  
Existing Debt & New Debt**



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

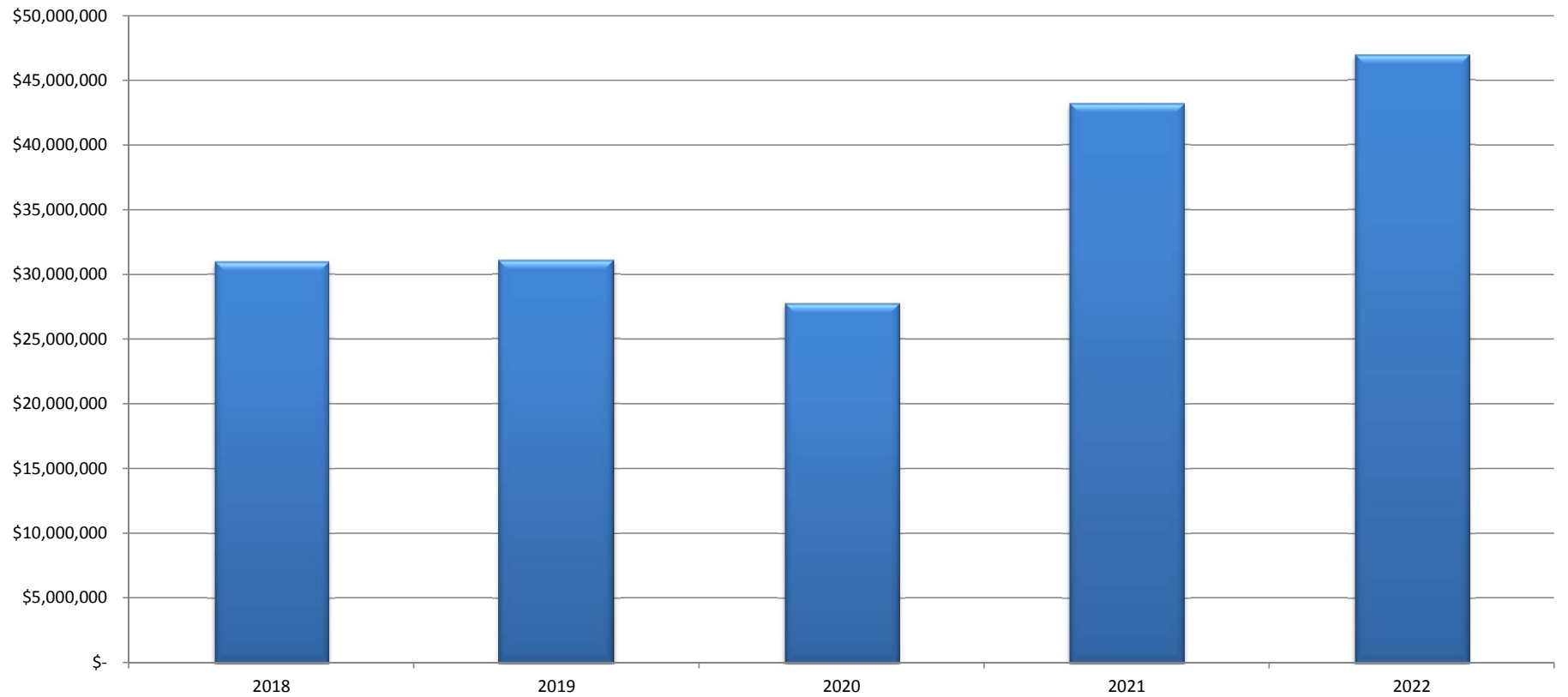


**City of Fond du Lac  
Projected Water Debt Balance**





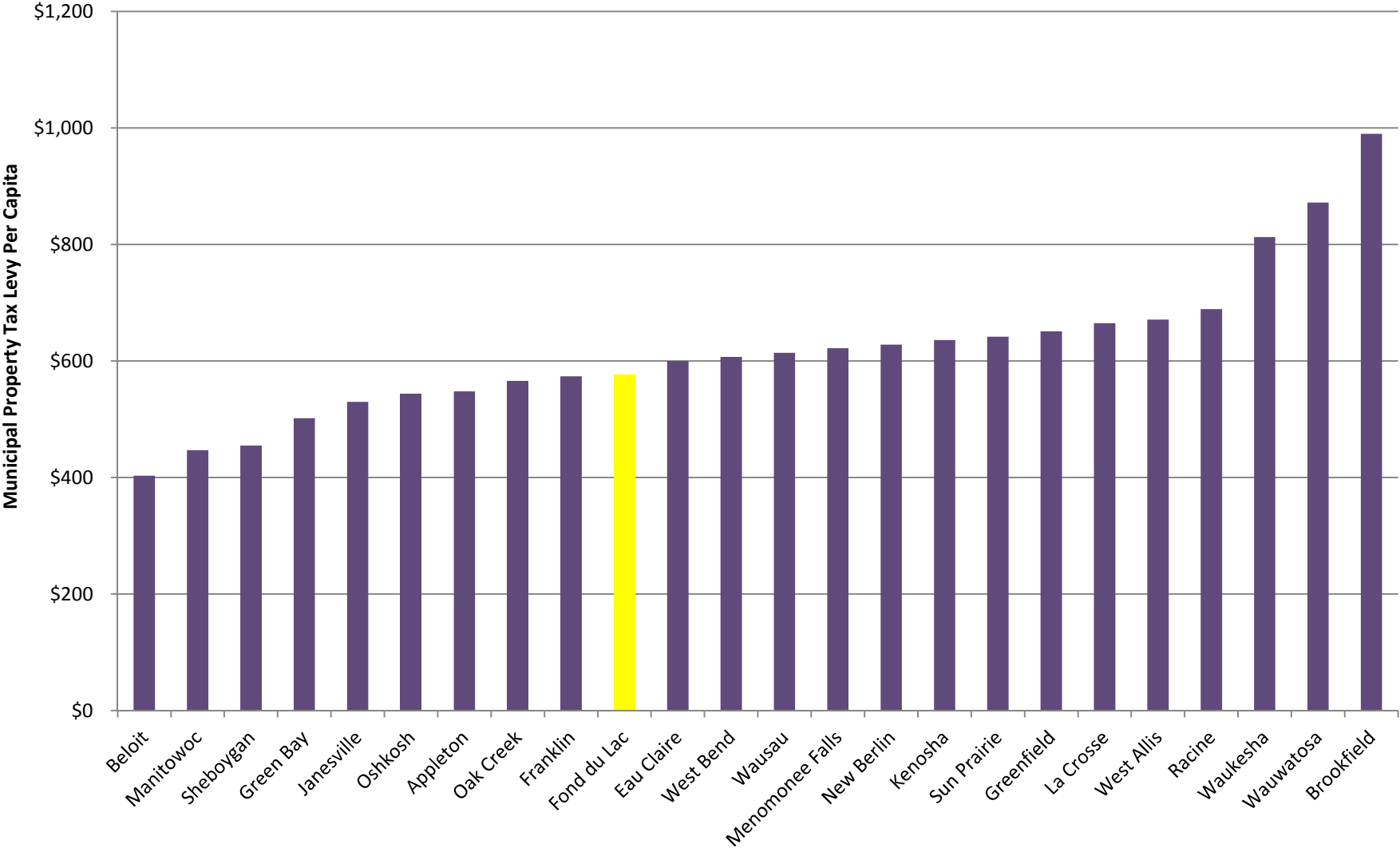
### City of Fond du Lac Projected Wastewater Debt Balance



**City of Fond du Lac**  
**2018 Budget**  
**Comparison of Assessed and Equalized Values**  
**as of January 1, 2016 and 2017**

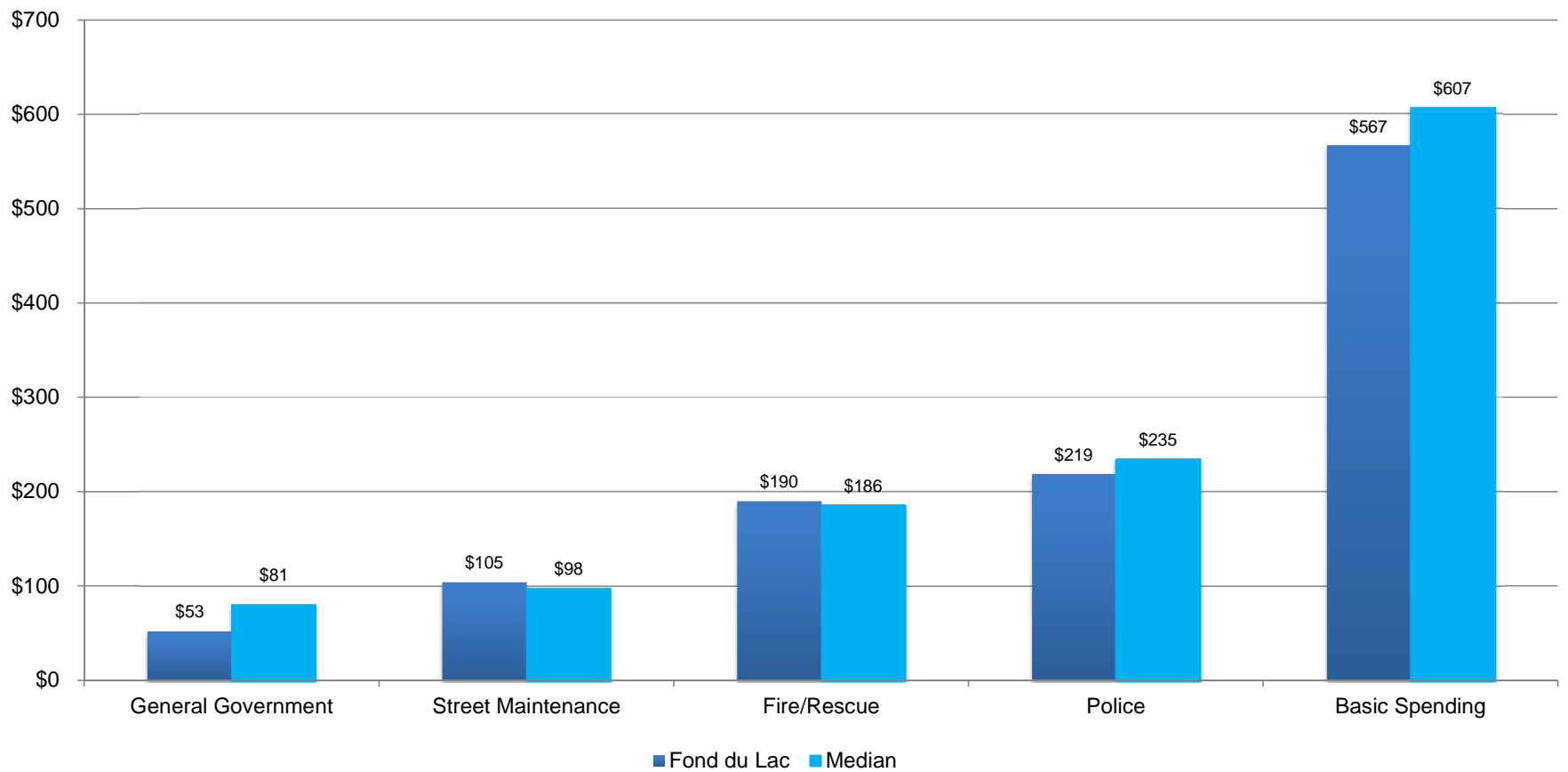
Description	Value as of		Increase (Decrease)	
	January 1, 2016	January 1, 2017	Amount	Percent
<b><u>Assessed Value:</u></b>				
Real Estate:				
Residential	\$ 1,574,436,900	\$ 1,583,161,100	\$ 8,724,200	0.6
Commercial	847,411,100	871,799,900	24,388,800	2.9
Manufacturing	129,781,800	140,696,900	10,915,100	8.4
Agricultural and Other	1,541,700	1,581,800	40,100	2.6
Total Real Estate:	2,553,171,500	2,597,239,700	44,068,200	1.7
Personal Property:				
Manufacturing	38,941,100	39,063,400	122,300	0.3
All Other Personal Property	96,301,000	91,693,320	(4,607,680)	(4.8)
Total Personal Property	135,242,100	130,756,720	(4,485,380)	(3.3)
Total Assessed Value	\$ 2,688,413,600	\$ 2,727,996,420	\$ 39,582,820	1.5
<b><u>Equalized Value:</u></b>				
Including TID Increment	\$ 2,716,586,500	\$ 2,812,603,900	\$ 96,017,400	3.5
Excluding TID Increment	2,632,253,600	2,709,782,000	77,528,400	2.9
Total TID Increment:	\$ 84,332,900	\$ 102,821,900	\$ 18,489,000	21.9
TID Increments:				
No. 8	1,207,300	1,541,000	333,700	27.6
No. 10	54,311,000	70,005,900	15,694,900	28.9
No. 12	1,436,500	1,576,200	139,700	9.7
No. 13	3,779,800	3,715,500	(64,300)	(1.7)
No. 14	4,919,500	6,857,900	1,938,400	39.4
No. 15	715,500	733,100	17,600	2.5
No. 16	1,555,400	1,590,100	34,700	2.2
No. 17	8,055,600	8,010,000	(45,600)	(0.6)
No. 18	8,352,300	8,270,600	(81,700)	(1.0)
No. 19	-	521,600	521,600	100.0
Total TID Increment Value	\$ 84,332,900	\$ 102,821,900	\$ 18,489,000	21.9

# 2016/2017 Municipal Property Tax Levies Per Capita



Source: Wisconsin Taxpayers Alliance MunicipalFacts17

## Spending Per Capita



Source: MunicipalFacts17 - 2015 Comparison of 24 Municipalities with Population of 30,000 to 150,000

## **GENERAL FUND**

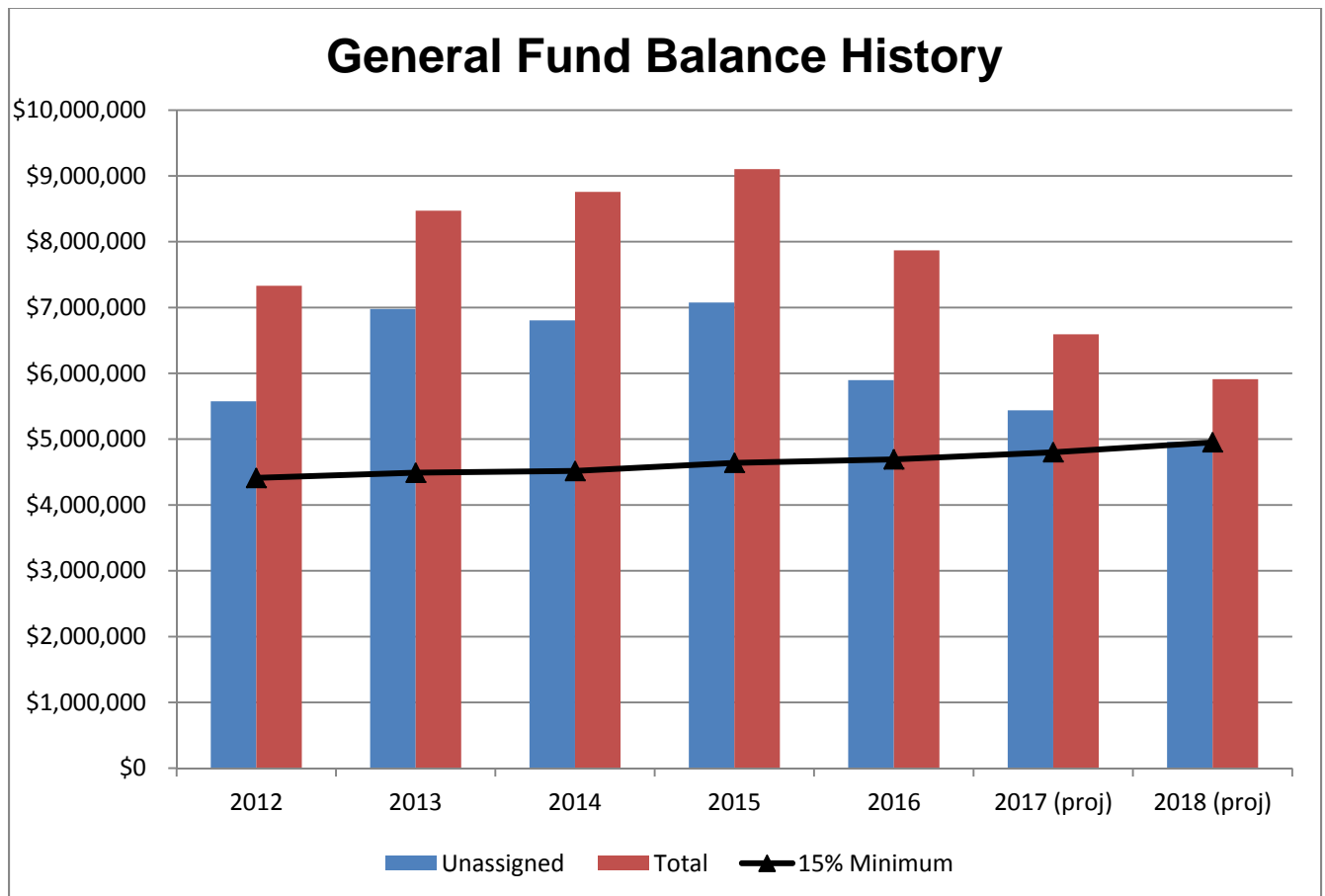
The General Fund is the City's main operating fund. It is used to account for all financial resources and expenditures, except those required to be accounted for in another fund.

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 2017 and 2018. 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 \$5.0 million as of December 31, 2018.



**CITY OF FOND DU LAC  
2018 BUDGET  
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2017 ADOPTED BUDGET	2018 ADOPTED BUDGET	Increase (Decrease)	
			Amount	%
Taxes				
General Property Taxes	14,348,984	15,089,178	740,194	5.2
In Lieu of Taxes	2,057,503	2,071,030	13,527	0.7
Mobile Home Fees	48,000	48,000	-	0.0
Interest & Penalties	85,900	95,000	9,100	10.6
Room Tax-City Share	79,200	83,000	3,800	4.8
<b>Total Taxes</b>	<b>16,619,587</b>	<b>17,386,208</b>	<b>766,621</b>	<b>4.6</b>
<b>Special Assessment Payments</b>	384,000	415,000	31,000	8.1
Intergovernmental Revenues				
State Shared Revenue	6,141,288	6,343,620	202,332	3.3
State Transportation Aid	1,896,503	1,901,424	4,921	0.3
Other State Aid	418,435	428,049	9,614	2.3
Other State and Local Govt Payments	1,138,252	1,269,445	131,193	11.5
<b>Total Intergovernmental Revenues</b>	<b>9,594,478</b>	<b>9,942,538</b>	<b>348,060</b>	<b>3.6</b>
<b>Licenses &amp; Permits</b>	1,467,130	1,464,660	(2,470)	-0.2
<b>Public Charges for Services</b>	2,316,227	2,527,227	211,000	9.1
<b>Fines &amp; Penalties</b>	370,000	370,000	-	0.0
<b>Interest &amp; Rent</b>	245,438	247,270	1,832	0.7
<b>Miscellaneous Revenues</b>	103,100	90,300	(12,800)	-12.4
<b>TOTAL REVENUES</b>	<b>31,099,960</b>	<b>32,443,203</b>	<b>1,343,243</b>	<b>4.3</b>
<b>Transfers from Other Funds</b>	30,791	38,928	8,137	26.4
<b>Fund Balance Applied to Budget</b>	<b>866,644</b>	<b>652,359</b>	<b>(214,285)</b>	<b>-24.7</b>
<b>OTHER FINANCING SOURCES</b>	<b>897,435</b>	<b>691,287</b>	<b>(206,148)</b>	<b>-23.0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>31,997,395</b>	<b>33,134,490</b>	<b>1,137,095</b>	<b>3.6</b>

**CITY OF FOND DU LAC  
2018 BUDGET  
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
Taxes						
General Property Taxes						
Tax Levy	13,627,329	14,348,984	14,348,984	10,663,548	14,348,984	15,089,178
<b>Total General Property Taxes</b>	<b>13,627,329</b>	<b>14,348,984</b>	<b>14,348,984</b>	<b>10,663,547</b>	<b>14,348,984</b>	<b>15,089,178</b>
In Lieu of Taxes						
Water Utility	1,897,026	1,946,503	1,946,503	1,921,794	1,921,794	1,958,530
Housing Authority	83,935	79,000	79,000	0	83,000	80,000
Other Tax Exempt-In Lieu of Taxes	32,094	32,000	32,000	32,736	32,736	32,500
<b>Total In Lieu of Taxes</b>	<b>2,013,055</b>	<b>2,057,503</b>	<b>2,057,503</b>	<b>1,954,530</b>	<b>2,037,530</b>	<b>2,071,030</b>
<b>Mobile Home Fees</b>	<b>48,230</b>	<b>48,000</b>	<b>48,000</b>	<b>14,877</b>	<b>48,000</b>	<b>48,000</b>
<b>Interest &amp; Penalties</b>	<b>132,361</b>	<b>85,900</b>	<b>85,900</b>	<b>104,427</b>	<b>90,000</b>	<b>95,000</b>
<b>Room Tax-City Share</b>	<b>90,962</b>	<b>79,200</b>	<b>79,200</b>	<b>41,785</b>	<b>82,500</b>	<b>83,000</b>
<b>Total Taxes</b>	<b>15,911,937</b>	<b>16,619,587</b>	<b>16,619,587</b>	<b>12,779,166</b>	<b>16,607,014</b>	<b>17,386,208</b>
<b>Special Assessment Payments</b>						
Principal Payments	477,806	366,000	366,000	109,247	400,000	400,000
Interest Payment	14,714	18,000	18,000	11,958	15,000	15,000
<b>Total Special Assessment Payments</b>	<b>492,520</b>	<b>384,000</b>	<b>384,000</b>	<b>121,205</b>	<b>415,000</b>	<b>415,000</b>
Licenses & Permits						
Business/Occupational Licenses	771,221	777,115	777,115	289,556	774,765	766,185
Non-Business Licenses	15,338	15,800	15,800	14,718	15,800	15,600
Building Permits & Inspection Fees	736,814	579,265	579,265	369,370	582,265	589,925
Other Regulatory Permits/Fees	101,866	94,950	94,950	83,439	92,896	92,950
<b>Total Licenses &amp; Permits</b>	<b>1,625,239</b>	<b>1,467,130</b>	<b>1,467,130</b>	<b>757,083</b>	<b>1,465,726</b>	<b>1,464,660</b>
Intergovernmental Revenues						
State Shared Revenue	6,222,870	6,141,288	6,141,288	0	6,292,735	6,343,620
Other State Aid	363,887	418,435	418,435	117,764	418,435	428,049
State Transportation Aid	1,896,504	1,896,503	1,896,503	912,849	1,825,699	1,901,424
Other Local Governments	711,222	726,028	726,028	595,038	745,839	842,040
State Grants	149,854	139,534	139,534	142,927	159,934	145,534
Grants from Local Governments	127,200	114,667	114,667	0	127,200	127,200
Other State Payments	157,910	158,023	158,023	151,105	151,105	154,671
<b>Total Intergovernmental Revenues</b>	<b>9,629,447</b>	<b>9,594,478</b>	<b>9,594,478</b>	<b>1,919,683</b>	<b>9,720,947</b>	<b>9,942,538</b>
Public Charges for Services						
General Government	197,758	122,190	122,190	92,057	126,514	125,140
Public Safety	1,692,152	1,649,030	1,649,030	950,264	1,875,080	1,843,780
Transportation	2,125	3,700	3,700	859	3,700	3,700
Parking Facilities	295,637	296,125	296,125	167,164	316,125	295,125
Culture, Recreation & Education	195,761	222,100	222,100	76,501	222,100	226,400
Conservation & Development	119,167	23,082	23,082	47,043	54,182	33,082
<b>Total Public Charges for Services</b>	<b>2,502,600</b>	<b>2,316,227</b>	<b>2,316,227</b>	<b>1,333,888</b>	<b>2,597,701</b>	<b>2,527,227</b>



**CITY OF FOND DU LAC  
2018 BUDGET  
GENERAL FUND REVENUE SUMMARY**

<b>DESCRIPTION</b>	<b>2016 ACTUAL</b>	<b>2017 ADOPTED BUDGET</b>	<b>2017 AMENDED BUDGET</b>	<b>2017 6 MONTHS ACTUAL</b>	<b>2017 ESTIMATED ACTUAL</b>	<b>2018 ADOPTED BUDGET</b>
Fines, Forfeits & Penalties						
Court Fines	237,179	250,000	250,000	138,337	250,000	250,000
Parking Fines	103,130	120,000	120,000	72,012	120,000	120,000
<b>Total Fines &amp; Penalties</b>	<b>340,309</b>	<b>370,000</b>	<b>370,000</b>	<b>210,349</b>	<b>370,000</b>	<b>370,000</b>
Interest & Rent						
Interest on Investment	209,229	225,000	225,000	19,661	209,502	225,000
Rent	22,600	20,438	20,438	11,935	22,070	22,270
<b>Total Interest &amp; Rent</b>	<b>231,829</b>	<b>245,438</b>	<b>245,438</b>	<b>31,596</b>	<b>231,572</b>	<b>247,270</b>
Miscellaneous Revenues						
Property Sales	21,261	2,500	2,500	2,116	3,615	2,500
Insurance Recoveries	58,844	42,600	42,600	10,209	39,600	39,600
Other	57,070	58,000	58,000	97,398	98,674	48,200
<b>Total Miscellaneous Revenues</b>	<b>137,175</b>	<b>103,100</b>	<b>103,100</b>	<b>109,723</b>	<b>141,889</b>	<b>90,300</b>
<b>TOTAL REVENUE</b>	<b>30,871,056</b>	<b>31,099,960</b>	<b>31,099,960</b>	<b>17,262,693</b>	<b>31,549,849</b>	<b>32,443,203</b>
Other Financing Sources						
Transfers from Other Funds						
Special Revenue Fund	28,233	30,791	30,791	30,605	30,605	38,928
<b>Total Transfers from Other Funds</b>	<b>28,233</b>	<b>30,791</b>	<b>30,791</b>	<b>30,605</b>	<b>30,605</b>	<b>38,928</b>
<b>Fund Balance Applied to Budget</b>	<b>0</b>	<b>866,644</b>	<b>1,631,644</b>	<b>0</b>	<b>0</b>	<b>652,359</b>
<b>Total Other Financing Sources</b>	<b>28,233</b>	<b>897,435</b>	<b>1,662,435</b>	<b>30,605</b>	<b>30,605</b>	<b>691,287</b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; FUND BALANCE APPLIED</b>	<b>30,899,289</b>	<b>31,997,395</b>	<b>32,762,395</b>	<b>17,293,298</b>	<b>31,580,454</b>	<b>33,134,490</b>

**CITY OF FOND DU LAC  
2018 BUDGET  
GENERAL FUND EXPENDITURE SUMMARY  
BY DIVISION/FUNCTION**

<b>DESCRIPTION</b>	<b>2017 ADOPTED BUDGET</b>	<b>2018 ADOPTED BUDGET</b>	<b><u>Increase (Decrease)</u></b>	
			<b>Amount</b>	<b>%</b>
GENERAL GOVERNMENT	2,695,933	2,911,447	215,514	8.0
PUBLIC SAFETY				
Police	10,207,116	10,827,972	620,856	6.1
Fire/Rescue	8,725,246	9,005,170	279,924	3.2
<b>TOTAL PUBLIC SAFETY</b>	<b>18,932,362</b>	<b>19,833,142</b>	<b>900,780</b>	<b>4.8</b>
PUBLIC WORKS	6,326,998	6,264,165	(62,833)	(1.0)
PARKS, CULTURE & RECREATION	1,898,946	1,909,991	11,045	0.6
COMMUNITY DEVELOPMENT	1,508,470	1,658,310	149,840	9.9
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>31,362,709</b>	<b>32,577,055</b>	<b>1,214,346</b>	<b>3.9</b>
TRANSFERS TO OTHER FUNDS	634,686	557,435	(77,251)	(12.2)
<b>TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES</b>	<b>31,997,395</b>	<b>33,134,490</b>	<b>1,137,095</b>	<b>3.6</b>

**CITY OF FOND DU LAC  
GENERAL FUND EXPENDITURE SUMMARY  
2018 BUDGET  
By Major Object & Function**

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	PARKS, CULTURE & RECREATION	COMMUNITY DEVELOPMENT	OTHER	TOTAL	2017 BUDGET	INCREASE (DECREASE)	% INCR(DEC)
Salaries & Wages	\$ 1,506,154	\$ 12,041,126	\$ 3,438,359	\$ 856,846	\$ 712,275		\$ 18,554,760	\$ 17,801,068	\$ 753,692	4.2%
Fringe Benefits										
Wisconsin Retirement	93,962	1,858,685	222,690	53,152	44,514	-	2,273,003	2,291,533	(18,530)	-0.8%
Social Security	108,589	599,306	263,151	65,549	54,485	-	1,091,080	1,036,265	54,815	5.3%
Group Health Insurance	285,294	2,048,690	740,273	176,204	164,656	-	3,415,117	3,057,085	358,032	11.7%
Other	260,810	388,314	119,216	41,569	21,512	-	831,421	740,424	90,997	12.3%
Total Fringe Benefits	748,655	4,894,995	1,345,330	336,474	285,167	-	7,610,621	7,125,307	485,314	6.8%
Total Personal Services	2,254,809	16,936,121	4,783,689	1,193,320	997,442	-	26,165,381	24,926,375	1,239,006	5.0%
Contractual Services	1,082,972	1,066,243	1,467,413	299,659	646,996	-	4,563,283	4,377,691	185,592	4.2%
Materials & Supplies	237,703	1,406,462	1,581,927	307,280	107,442	-	3,640,814	3,566,445	74,369	2.1%
Utilities	9,743	216,316	506,400	181,285	40,430	-	954,174	963,891	(9,717)	-1.0%
Capital Outlay	-	244,000	-	-	40,000	-	284,000	340,000	(56,000)	-16.5%
Expense Transfers	(673,780)	(36,000)	(2,075,264)	(71,553)	(174,000)	-	(3,030,597)	(2,811,693)	(218,904)	7.8%
Contingencies	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,911,447	19,833,142	6,264,165	1,909,991	1,658,310	-	32,577,055	31,362,709	1,214,346	3.9%
Transfers to Other Funds	-	-	-	-	-	557,435	557,435	634,686	(77,251)	-12.2%
Total Expenditures and Other Financing Uses	\$ 2,911,447	\$ 19,833,142	\$ 6,264,165	\$ 1,909,991	\$ 1,658,310	\$ 557,435	\$ 33,134,490	\$ 31,997,395	\$ 1,137,095	3.6%

Public Safety includes Police, Parking Enforcement, Fire and Rescue

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

Community Development includes Community Development, Parking Facilities, Inspections & Economic Development

**CITY OF FOND DU LAC  
2018 BUDGET  
GENERAL FUND EXPENDITURE SUMMARY  
BY DIVISION/FUNCTION**

<b>DESCRIPTION</b>	<b>2016 ACTUAL</b>	<b>2017 ADOPTED BUDGET</b>	<b>2017 AMENDED BUDGET</b>	<b>2017 6 MONTHS ACTUAL</b>	<b>2017 ESTIMATED ACTUAL</b>	<b>2018 ADOPTED BUDGET</b>
<b>GENERAL GOVERNMENT</b>						
City Council	89,595	101,334	101,334	33,927	101,510	94,429
City Manager	210,534	212,086	212,086	95,714	211,681	221,109
Clerk	366,796	390,005	393,005	173,085	380,289	387,711
Elections	103,638	64,239	64,239	38,031	64,207	106,869
Board of Review	1,142	3,700	3,700	1,106	1,400	2,700
Comptrollers	565,474	638,254	643,539	286,056	598,026	658,272
Central Collections	114,025	108,183	105,183	58,672	96,224	89,442
Assessment	333,641	327,960	327,960	146,417	327,853	336,683
City Attorney	235,361	285,743	285,743	104,697	246,034	277,966
Human Resources	371,157	303,124	303,124	172,048	296,650	323,784
Animal Control	109,090	111,280	111,280	36,727	110,181	111,283
Delinquent Accounts	(9,712)	25,000	25,000	(29,556)	25,000	25,000
Insurance & Bond	1,141,419	125,025	890,025	244,564	1,060,898	276,199
City-wide	0	0	0	25,318	25,318	0
<b>TOTAL GENERAL GOVERNMENT</b>	<b>3,632,160</b>	<b>2,695,933</b>	<b>3,466,218</b>	<b>1,386,806</b>	<b>3,545,271</b>	<b>2,911,447</b>
<b>PUBLIC SAFETY</b>						
Police	9,849,233	10,207,116	10,242,523	4,870,074	10,207,116	10,827,972
Fire/Rescue	8,394,112	8,725,246	8,725,246	4,133,995	8,418,799	9,005,170
<b>TOTAL PUBLIC SAFETY</b>	<b>18,243,345</b>	<b>18,932,362</b>	<b>18,967,769</b>	<b>9,004,069</b>	<b>18,625,915</b>	<b>19,833,142</b>
<b>PUBLIC WORKS</b>						
Engineering	777,326	869,771	891,399	437,695	827,740	912,461
Fleet Operations & Services	555,049	647,147	647,147	254,667	577,056	555,049
Construction & Maintenance Personnel	1,672,273	1,608,715	1,608,715	748,279	1,591,851	1,609,929
Municipal Service Center	422,620	579,833	580,663	240,867	579,408	453,864
Highway Maintenance	460,737	668,237	966,796	159,852	966,577	684,270
Snow & Ice Removal	235,122	158,100	158,100	266,373	268,657	222,100
Storm Water & Waterway Mtce	400,772	444,878	444,878	139,665	448,954	451,318
Electrical	341,417	384,989	400,089	165,261	380,407	400,891
Street Lighting	399,907	433,800	436,856	150,667	436,356	433,800
Tree Care	564,355	531,528	531,528	341,819	531,831	540,483
<b>TOTAL PUBLIC WORKS</b>	<b>5,829,578</b>	<b>6,326,998</b>	<b>6,666,171</b>	<b>2,905,145</b>	<b>6,608,837</b>	<b>6,264,165</b>
<b>PARKS, CULTURE &amp; RECREATION</b>						
Parks	1,260,038	1,284,326	1,284,506	615,247	1,339,511	1,291,073
Fairgrounds Pool	190,003	234,304	234,304	28,406	226,480	224,239
Taylor Park Pool	100,278	98,135	98,135	19,477	100,082	99,734
Senior Center	223,882	282,181	282,181	122,077	287,217	294,945
<b>TOTAL PARKS, CULTURE &amp; RECREATION</b>	<b>1,774,201</b>	<b>1,898,946</b>	<b>1,899,126</b>	<b>785,207</b>	<b>1,953,290</b>	<b>1,909,991</b>
<b>COMMUNITY DEVELOPMENT</b>						
Community Development	365,795	356,897	357,481	193,238	355,353	444,580
Parking Facilities	316,896	313,648	313,648	129,021	296,505	314,980
Inspection	546,273	615,925	615,925	269,085	614,934	641,750
Economic Development	152,664	222,000	222,000	177,997	222,000	257,000
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>1,381,628</b>	<b>1,508,470</b>	<b>1,509,054</b>	<b>769,341</b>	<b>1,488,792</b>	<b>1,658,310</b>
<b>TOTAL EXPENDITURES</b>	<b>30,860,912</b>	<b>31,362,709</b>	<b>32,508,338</b>	<b>14,850,568</b>	<b>32,222,105</b>	<b>32,577,055</b>
<b>OTHER FINANCING USES</b>						
Transfers to Other Funds	1,325,136	634,686	634,686	537,936	634,686	557,435
<b>TOTAL OTHER FINANCING USES</b>	<b>1,325,136</b>	<b>634,686</b>	<b>634,686</b>	<b>537,936</b>	<b>634,686</b>	<b>557,435</b>
<b>TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES</b>	<b>32,186,048</b>	<b>31,997,395</b>	<b>33,143,024</b>	<b>15,388,504</b>	<b>32,856,791</b>	<b>33,134,490</b>

# CITY OF FOND DU LAC - 2018 BUDGET CITY COUNCIL

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	37,906	38,830	38,830	18,661	38,830	38,830
Contractual Services	47,073	51,354	51,354	6,939	51,343	50,949
Materials & Supplies	4,616	11,150	11,150	8,327	11,337	4,650
<b>TOTAL EXPENDITURES</b>	<b>89,595</b>	<b>101,334</b>	<b>101,334</b>	<b>33,927</b>	<b>101,510</b>	<b>94,429</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>89,595</b>	<b>101,334</b>	<b>101,334</b>	<b>33,927</b>	<b>101,510</b>	<b>94,429</b>

## 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

This budget maintains the current level of service.

# CITY OF FOND DU LAC - 2018 BUDGET

## CITY MANAGER

### Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	181,966	179,835	179,835	89,605	179,613	189,117
Contractual Services	30,244	32,003	32,003	10,324	31,820	32,246
Materials & Supplies	13,295	15,350	15,350	4,077	15,350	15,350
Utilities	874	1,390	1,390	471	1,390	1,390
Expense Transfers	(15,845)	(16,492)	(16,492)	(8,763)	(16,492)	(16,994)
<b>TOTAL EXPENDITURES</b>	<b>210,534</b>	<b>212,086</b>	<b>212,086</b>	<b>95,714</b>	<b>211,681</b>	<b>221,109</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>210,534</b>	<b>212,086</b>	<b>212,086</b>	<b>95,714</b>	<b>211,681</b>	<b>221,109</b>

### 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 charge 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

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2018 BUDGET  
CLERK & CENTRAL SERVICES**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	252,405	264,147	264,147	124,396	254,748	260,802
Contractual Services	112,242	122,430	125,430	43,650	122,113	124,902
Materials & Supplies	80,196	92,223	92,223	41,053	92,223	92,223
Utilities	1,103	1,563	1,563	602	1,563	1,563
Expense Transfers	(79,150)	(90,358)	(90,358)	(36,616)	(90,358)	(91,779)
<b>TOTAL EXPENDITURES</b>	<b>366,796</b>	<b>390,005</b>	<b>393,005</b>	<b>173,085</b>	<b>380,289</b>	<b>387,711</b>
<b>LESS DEDICATED REVENUES:</b>						
Licenses & Permits	163,803	153,695	153,695	145,421	161,645	157,765
Intergovernmental Revenue	13,575	20,000	20,000	3,885	22,400	22,400
Public Charges for Services	4,431	4,700	4,700	4,771	5,100	5,000
<b>TOTAL DEDICATED REVENUES</b>	<b>181,809</b>	<b>178,395</b>	<b>178,395</b>	<b>154,077</b>	<b>189,145</b>	<b>185,165</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>184,987</b>	<b>211,610</b>	<b>214,610</b>	<b>19,008</b>	<b>191,144</b>	<b>202,546</b>

**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.

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.

**Budget Comments**

This budget maintains current levels of service. See Exhibit A for related fees.

# CITY OF FOND DU LAC - 2018 BUDGET ELECTIONS

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	67,004	32,270	32,270	26,094	32,270	65,840
Contractual Services	20,352	15,269	15,269	7,857	15,237	24,329
Materials & Supplies	16,207	16,600	16,600	4,047	16,600	16,600
Utilities	75	100	100	33	100	100
<b>TOTAL EXPENDITURES</b>	<b>103,638</b>	<b>64,239</b>	<b>64,239</b>	<b>38,031</b>	<b>64,207</b>	<b>106,869</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>103,638</b>	<b>64,239</b>	<b>64,239</b>	<b>38,031</b>	<b>64,207</b>	<b>106,869</b>

## 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 fraud; review, examine and certify the sufficiency and validity of petitions and nomination papers; appoint board of Canvassers.

## Budget Comments



**CITY OF FOND DU LAC - 2018 BUDGET  
BOARD OF REVIEW**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	1,000	3,000	3,000	800	800	2,000
Contractual Services	63	450	350	108	350	350
Materials & Supplies	79	250	350	198	250	350
<b>TOTAL EXPENDITURES</b>	<b>1,142</b>	<b>3,700</b>	<b>3,700</b>	<b>1,106</b>	<b>1,400</b>	<b>2,700</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>1,142</b>	<b>3,700</b>	<b>3,700</b>	<b>1,106</b>	<b>1,400</b>	<b>2,700</b>

**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**

This budget maintains the current level of service.

## CITY OF FOND DU LAC - 2018 BUDGET COMPTROLLERS

### Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	701,551	771,021	770,656	353,103	726,948	815,097
Contractual Services	128,758	136,257	141,542	69,484	141,180	133,000
Materials & Supplies	31,454	25,629	25,994	9,364	24,651	25,318
Utilities	2,088	2,600	2,600	1,085	2,500	2,450
Expense Transfers	(298,377)	(297,253)	(297,253)	(146,980)	(297,253)	(317,593)
<b>TOTAL EXPENDITURES</b>	<b>565,474</b>	<b>638,254</b>	<b>643,539</b>	<b>286,056</b>	<b>598,026</b>	<b>658,272</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	3,940	3,700	3,700	1,417	3,700	3,150
Miscellaneous Revenues	33,132	30,800	30,800	32,528	33,000	33,000
<b>TOTAL DEDICATED REVENUES</b>	<b>37,072</b>	<b>34,500</b>	<b>34,500</b>	<b>33,945</b>	<b>36,700</b>	<b>36,150</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>528,402</b>	<b>603,754</b>	<b>609,039</b>	<b>252,111</b>	<b>561,326</b>	<b>622,122</b>

### 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 - 2018 BUDGET CENTRAL COLLECTION

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	119,180	118,104	115,104	55,595	106,215	116,888
Contractual Services	75,035	72,334	72,334	47,894	72,264	72,477
Materials & Supplies	11,487	11,050	11,050	1,990	11,050	11,550
Utilities	273	500	500	147	500	500
Expense Transfers	(91,950)	(93,805)	(93,805)	(46,954)	(93,805)	(111,973)
<b>TOTAL EXPENDITURES</b>	<b>114,025</b>	<b>108,183</b>	<b>105,183</b>	<b>58,672</b>	<b>96,224</b>	<b>89,442</b>
<b>LESS DEDICATED REVENUES:</b>						
Licenses & Permits	15,338	15,800	15,800	14,718	15,800	15,600
Public Charges for Services	33,850	24,850	24,850	18,627	25,550	29,850
<b>TOTAL DEDICATED REVENUES</b>	<b>49,188</b>	<b>40,650</b>	<b>40,650</b>	<b>33,345</b>	<b>41,350</b>	<b>45,450</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>64,837</b>	<b>67,533</b>	<b>64,533</b>	<b>25,327</b>	<b>54,874</b>	<b>43,992</b>

## 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 - 2018 BUDGET ASSESSMENT

### Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	332,953	327,360	327,360	145,004	327,253	336,283
Materials & Supplies	415	0	0	1,266	0	0
Utilities	273	600	600	147	600	400
<b>TOTAL EXPENDITURES</b>	<b>333,641</b>	<b>327,960</b>	<b>327,960</b>	<b>146,417</b>	<b>327,853</b>	<b>336,683</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	101,990	59,740	59,740	53,538	59,740	59,740
<b>TOTAL DEDICATED REVENUES</b>	<b>101,990</b>	<b>59,740</b>	<b>59,740</b>	<b>53,538</b>	<b>59,740</b>	<b>59,740</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>231,651</b>	<b>268,220</b>	<b>268,220</b>	<b>92,879</b>	<b>268,113</b>	<b>276,943</b>

### 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

Maintain current level of services. Grota Appraisals, LLC is the City's contracted property assessment service provider. 2014 was a City-wide reassessment year. The next reassessment is planned for 2019. See Exhibit F for related fees.

# CITY OF FOND DU LAC - 2018 BUDGET ATTORNEY

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	197,050	279,945	279,945	101,545	240,277	282,402
Contractual Services	87,686	59,009	59,009	30,187	58,896	55,267
Materials & Supplies	4,440	6,294	6,294	2,895	6,366	5,994
Utilities	896	1,315	1,315	483	1,315	1,315
Expense Transfers	(54,711)	(60,820)	(60,820)	(30,413)	(60,820)	(67,012)
<b>TOTAL EXPENDITURES</b>	<b>235,361</b>	<b>285,743</b>	<b>285,743</b>	<b>104,697</b>	<b>246,034</b>	<b>277,966</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	411	400	400	105	400	400
Fines & Penalties	237,179	250,000	250,000	138,337	250,000	250,000
<b>TOTAL DEDICATED REVENUES</b>	<b>237,590</b>	<b>250,400</b>	<b>250,400</b>	<b>138,442</b>	<b>250,400</b>	<b>250,400</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>(2,229)</b>	<b>35,343</b>	<b>35,343</b>	<b>(33,745)</b>	<b>(4,366)</b>	<b>27,566</b>

## Purpose And Activities

The Attorney's Office primary functions are to advise the City Council, City Manager, department and division heads, and all advisory authorities and committees of the legal implications of contemplated policy and administrative decisions. Staff amends or prepares new ordinances and resolutions, prosecutes violators of Wisconsin state statutes and ordinances, and defends 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.

## CITY OF FOND DU LAC - 2018 BUDGET HUMAN RESOURCES

### Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	171,828	234,756	234,756	107,514	227,930	237,922
Contractual Services	261,651	130,674	130,674	89,536	130,528	141,886
Materials & Supplies	4,600	10,380	10,380	5,324	10,878	10,380
Utilities	1,016	2,025	2,025	934	2,025	2,025
Expense Transfers	(67,938)	(74,711)	(74,711)	(31,260)	(74,711)	(68,429)
<b>TOTAL EXPENDITURES</b>	<b>371,157</b>	<b>303,124</b>	<b>303,124</b>	<b>172,048</b>	<b>296,650</b>	<b>323,784</b>
<b>LESS DEDICATED REVENUES:</b>						
Miscellaneous Revenues	0	0	0	35	35	0
<b>TOTAL DEDICATED REVENUES</b>	<b>76</b>	<b>0</b>	<b>0</b>	<b>35</b>	<b>35</b>	<b>0</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>371,081</b>	<b>303,124</b>	<b>303,124</b>	<b>172,013</b>	<b>296,615</b>	<b>323,784</b>

### 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 - 2018 BUDGET  
ANIMAL CONTROL**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	109,090	111,280	111,280	36,727	110,181	111,283
<b>TOTAL EXPENDITURES</b>	<b>109,090</b>	<b>111,280</b>	<b>111,280</b>	<b>36,727</b>	<b>110,181</b>	<b>111,283</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>109,090</b>	<b>111,280</b>	<b>111,280</b>	<b>36,727</b>	<b>110,181</b>	<b>111,283</b>

**Purpose And Activities**

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

**Budget Comments**

The City's current contract with the Humane Society ends on 12/31/2019.

# **CITY OF FOND DU LAC - 2018 BUDGET DELINQUENT ACCOUNTS**

## **Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Materials & Supplies	(9,712)	25,000	25,000	(29,556)	25,000	25,000
<b>TOTAL EXPENDITURES</b>	<b>(9,712)</b>	<b>25,000</b>	<b>25,000</b>	<b>(29,556)</b>	<b>25,000</b>	<b>25,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>(9,712)</b>	<b>25,000</b>	<b>25,000</b>	<b>(29,556)</b>	<b>25,000</b>	<b>25,000</b>

## **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 - 2018 BUDGET  
INSURANCE & BONDS**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	1,114,106	97,427	862,427	239,069	1,033,300	245,911
Materials & Supplies	27,313	27,598	27,598	5,495	27,598	30,288
<b>TOTAL EXPENDITURES</b>	<b>1,141,419</b>	<b>125,025</b>	<b>890,025</b>	<b>244,564</b>	<b>1,060,898</b>	<b>276,199</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>1,141,419</b>	<b>125,025</b>	<b>890,025</b>	<b>244,564</b>	<b>1,060,898</b>	<b>276,199</b>

**Purpose And Activities**

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

**Budget Comments**

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2018 BUDGET  
CITY WIDE**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>LESS REVENUES:</b>						
Taxes	15,911,937	16,619,587	16,619,587	12,779,166	16,607,014	17,386,208
Special Assessment Payments	492,520	384,000	384,000	121,205	415,000	415,000
Licenses & Permits	612,598	625,000	625,000	147,100	615,000	610,000
Intergovernmental Revenues	6,761,901	6,727,413	6,727,413	151,105	6,884,475	6,943,540
Interest & Rent	209,229	225,000	225,000	19,661	209,502	225,000
Miscellaneous Revenues	1,806	2,500	2,500	2,217	2,207	0
Other Financing Sources	28,233	897,435	1,662,435	30,605	30,605	691,287
<b>TOTAL REVENUES</b>	<b>24,018,224</b>	<b>25,480,935</b>	<b>26,245,935</b>	<b>13,251,059</b>	<b>24,763,803</b>	<b>26,271,035</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>(24,018,224)</b>	<b>(25,480,935)</b>	<b>(26,245,935)</b>	<b>(13,225,741)</b>	<b>(24,738,485)</b>	<b>(26,271,035)</b>

**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 as well as State Shared Revenue is shown in this division. Unassigned fund balance applied to the 2018 budget of \$422,359 is included in the 2018 Other Financing Sources.

# CITY OF FOND DU LAC - 2018 BUDGET POLICE

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	8,415,974	8,545,292	8,554,092	4,144,242	8,545,292	9,299,882
Contractual Services	501,252	549,101	564,863	308,464	549,101	581,809
Materials & Supplies	555,283	694,098	700,772	304,608	694,098	604,156
Utilities	119,434	138,625	138,625	52,019	138,625	138,125
Capital Outlay	266,164	301,000	305,171	64,043	301,000	225,000
Expense Transfers	(8,874)	(21,000)	(21,000)	(3,302)	(21,000)	(21,000)
<b>TOTAL EXPENDITURES</b>	<b>9,849,233</b>	<b>10,207,116</b>	<b>10,242,523</b>	<b>4,870,074</b>	<b>10,207,116</b>	<b>10,827,972</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	390,608	390,138	390,138	282,753	410,538	415,862
Public Charges for Services	51,568	55,170	55,170	13,910	55,320	55,320
Fines & Penalties	103,130	120,000	120,000	72,012	120,000	120,000
Interest & Rent	16,270	15,638	15,638	8,135	16,270	16,270
Miscellaneous Revenues	7,464	2,500	2,500	2,954	4,567	4,000
<b>TOTAL DEDICATED REVENUES</b>	<b>569,040</b>	<b>583,446</b>	<b>583,446</b>	<b>379,764</b>	<b>606,695</b>	<b>611,452</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>9,280,193</b>	<b>9,623,670</b>	<b>9,659,077</b>	<b>4,490,310</b>	<b>9,600,421</b>	<b>10,216,520</b>

## 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

In 2018, there are no major changes to the Police operating budget. No additional personnel have been added. Increases in Personal Services are due to contract changes for Fond du Lac Police – Local 12 and the Supervisory Union in addition to increases in other personnel costs. The slight increase in Contractual Services is due to the addition of software packages to include Lexipol (policy and best practices), Workcloud (scheduling) and the Beast (property and evidence management). The significant reduction in Materials and Supplies is due to the removal of two larger projects from 2017 both involving replacement of ballistic armor throughout the department. Finally, Capital Outlay is reduced due some changes in the fleet replacement cycle caused by a squad accident and fire. Early replacement did result in some savings for the 2018 operating budget.

Changes to Revenues are minimal for 2018. The only increase is reflective of the changes in personnel costs noted above and reimbursed via the School Resource Officer program. See Exhibit G for related fees.

### Summary of capital projects funded by general city funding sources:

Annual Squad Replacement Program	\$ 131,000
Portable Radio Replacement	87,000
SWAT Negotiator Vehicle	94,000
	<u>\$ 312,000</u>

**CITY OF FOND DU LAC - 2018 BUDGET  
FIRE & RESCUE**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	7,160,112	7,533,715	7,533,715	3,575,607	7,240,256	7,636,239
Contractual Services	502,958	441,372	448,472	192,685	448,472	484,434
Materials & Supplies	623,307	651,921	644,821	321,812	644,821	802,306
Utilities	69,141	89,238	89,238	30,303	76,250	78,191
Capital Outlay	45,955	24,000	24,000	19,217	24,000	19,000
Expense Transfers	(7,361)	(15,000)	(15,000)	(5,629)	(15,000)	(15,000)
<b>TOTAL EXPENDITURES</b>	<b>8,394,112</b>	<b>8,725,246</b>	<b>8,725,246</b>	<b>4,133,995</b>	<b>8,418,799</b>	<b>9,005,170</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	511,741	526,924	526,924	559,746	546,982	620,812
Public Charges for Services	1,640,584	1,593,860	1,593,860	936,354	1,819,760	1,788,460
Miscellaneous Revenues	20,874	0	0	1,115	1,115	0
<b>TOTAL DEDICATED REVENUES</b>	<b>2,173,199</b>	<b>2,120,784</b>	<b>2,120,784</b>	<b>1,497,215</b>	<b>2,367,857</b>	<b>2,409,272</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>6,220,913</b>	<b>6,604,462</b>	<b>6,604,462</b>	<b>2,636,780</b>	<b>6,050,942</b>	<b>6,595,898</b>

**Purpose And Activities**

To provide a high quality of fire suppression, emergency medical, hazardous materials and technical rescue services. To provide Advance Life Support (ALS) and Basic Life Support (BLS) to our community and portions of surrounding communities.

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.

The rescue 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. See Exhibit C for related fees.

**Summary of capital projects funded by general city funding sources:**

HVAC System Replacement-Station 1	\$ 80,000
Thermal Imaging Camera Replacements	65,000
Total capital funded by general city funding sources	<u>\$ 145,000</u>

# CITY OF FOND DU LAC - 2018 BUDGET ENGINEERING

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	1,076,976	1,138,963	1,138,963	520,944	1,077,866	1,189,524
Contractual Services	183,073	208,802	230,430	84,590	227,491	221,778
Materials & Supplies	41,818	57,723	57,723	14,026	58,100	61,677
Utilities	6,083	6,200	6,200	3,580	6,200	6,200
Expense Transfers	(530,624)	(541,917)	(541,917)	(185,445)	(541,917)	(566,718)
<b>TOTAL EXPENDITURES</b>	<b>777,326</b>	<b>869,771</b>	<b>891,399</b>	<b>437,695</b>	<b>827,740</b>	<b>912,461</b>
<b>LESS DEDICATED REVENUES:</b>						
Licenses & Permits	23,440	17,500	17,500	16,140	17,500	23,500
Miscellaneous Revenues	2,125	2,500	2,500	859	2,500	2,500
Public Charges for Services	27,452	14,000	14,000	1,177	14,000	9,000
<b>TOTAL DEDICATED REVENUES</b>	<b>53,017</b>	<b>34,000</b>	<b>34,000</b>	<b>18,176</b>	<b>34,000</b>	<b>35,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>724,309</b>	<b>835,771</b>	<b>857,399</b>	<b>419,519</b>	<b>793,740</b>	<b>877,461</b>

## 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. See Exhibit D for related fees.

**CITY OF FOND DU LAC - 2018 BUDGET  
FLEET OPERATIONS & SERVICES**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	766,001	804,023	804,023	357,839	731,381	801,820
Contractual Services	51,410	62,334	62,334	35,294	64,601	64,279
Materials & Supplies	100,590	96,725	96,725	49,924	96,809	98,500
Utilities	1,480	1,350	1,350	1,005	1,550	1,950
Expense Transfers	(400,020)	(319,785)	(319,785)	(189,395)	(319,785)	(411,500)
<b>TOTAL EXPENDITURES</b>	<b>522,698</b>	<b>647,147</b>	<b>647,147</b>	<b>254,667</b>	<b>577,056</b>	<b>555,049</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	25,714	15,000	15,000	1,992	5,000	15,000
<b>TOTAL DEDICATED REVENUES</b>	<b>25,714</b>	<b>15,000</b>	<b>15,000</b>	<b>1,992</b>	<b>5,000</b>	<b>15,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>496,984</b>	<b>632,147</b>	<b>632,147</b>	<b>252,675</b>	<b>572,056</b>	<b>540,049</b>

**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 - 2018 BUDGET CONSTRUCTION & MAINTENANCE

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	2,175,028	2,199,858	2,199,858	1,028,831	2,187,841	2,202,147
Contractual Services	56,379	37,783	37,783	17,777	32,287	38,228
Materials & Supplies	7,366	9,850	9,850	3,447	10,499	10,000
Utilities	0	1,000	1,000	0	1,000	1,000
Expense Transfers	(566,500)	(639,776)	(639,776)	(301,776)	(639,776)	(641,446)
<b>TOTAL EXPENDITURES</b>	<b>1,672,273</b>	<b>1,608,715</b>	<b>1,608,715</b>	<b>748,279</b>	<b>1,591,851</b>	<b>1,609,929</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	1,897,372	1,896,503	1,896,503	912,849	1,825,699	1,901,424
Miscellaneous Revenues	651	500	500	0	500	500
<b>TOTAL DEDICATED REVENUES</b>	<b>1,898,023</b>	<b>1,897,003</b>	<b>1,897,003</b>	<b>912,849</b>	<b>1,826,199</b>	<b>1,901,924</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>(225,750)</b>	<b>(288,288)</b>	<b>(288,288)</b>	<b>(164,570)</b>	<b>(234,348)</b>	<b>(291,995)</b>

## 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 - 2018 BUDGET  
MUNICIPAL SERVICE CENTER**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	108,397	111,848	111,848	72,172	111,209	120,629
Materials & Supplies	638,781	689,485	690,615	345,544	688,129	634,335
Utilities	80,605	74,100	73,800	34,894	75,670	77,000
Expense Transfers	(408,400)	(298,100)	(298,100)	(211,743)	(298,100)	(378,100)
<b>TOTAL EXPENDITURES</b>	<b>422,620</b>	<b>579,833</b>	<b>580,663</b>	<b>240,867</b>	<b>579,408</b>	<b>453,864</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	18,411	10,000	10,000	0	0	0
Public Charges for Services	5,584	1,200	1,200	2,673	3,924	1,200
Miscellaneous Revenues	2,815	15,100	15,100	5,332	6,432	4,100
<b>TOTAL DEDICATED REVENUES</b>	<b>26,810</b>	<b>26,300</b>	<b>26,300</b>	<b>8,005</b>	<b>10,356</b>	<b>5,300</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>395,810</b>	<b>553,533</b>	<b>554,363</b>	<b>232,862</b>	<b>569,052</b>	<b>448,564</b>

**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 charge equipment time and materials to other funds and projects. Materials & supplies include larger projects for replacing overhead doors, reroofing the salt shed, as well as capital improvement projects funded by general city funding sources as listed below:

**Summary of Capital Outlay funded by general city funding sources:**

Asphalt Repairs-MSC	\$ 17,350
Replace Overhead Doors-MSC	15,000
Total capital funded by operating revenues	<u>\$ 32,350</u>



# CITY OF FOND DU LAC - 2018 BUDGET HIGHWAY MAINTENANCE

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	421,860	482,462	781,021	133,119	780,802	497,595
Materials & Supplies	38,877	185,775	185,775	26,733	185,775	186,675
<b>TOTAL EXPENDITURES</b>	<b>460,737</b>	<b>668,237</b>	<b>966,796</b>	<b>159,852</b>	<b>966,577</b>	<b>684,270</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	125	0	0	0	0	0
Miscellaneous Revenues	0	100	100	0	100	100
<b>TOTAL DEDICATED REVENUES</b>	<b>125</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>100</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>460,612</b>	<b>668,137</b>	<b>966,696</b>	<b>159,852</b>	<b>966,477</b>	<b>684,170</b>

## 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

Materials & supplies include capital projects funded by general city funding sources of \$490,000 as listed below:

### Summary of capital funded by general city funding sources:

Annual Street Resurfacing Program	\$ 205,000
Bridge Rehab & Repair	290,000
Total capital funded by operating revenues	<u>495,000</u>

**CITY OF FOND DU LAC - 2018 BUDGET  
SNOW & ICE REMOVAL**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	18,461	5,500	5,500	1,045	5,500	4,500
Materials & Supplies	216,661	152,600	152,600	265,328	263,157	217,600
<b>TOTAL EXPENDITURES</b>	<b>235,122</b>	<b>158,100</b>	<b>158,100</b>	<b>266,373</b>	<b>268,657</b>	<b>222,100</b>
<b>REVENUES</b>						
Intergovernmental Revenues	0	0	0	17,353	17,353	15,000
<b>TOTAL DEDICATED REVENUES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,353</b>	<b>17,353</b>	<b>15,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>235,122</b>	<b>158,100</b>	<b>158,100</b>	<b>249,020</b>	<b>251,304</b>	<b>207,100</b>

**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 - 2018 BUDGET  
STORM WATER & WATERWAY MAINTENANCE**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	89,148	91,719	91,719	43,852	91,508	95,557
Contractual Services	48,824	74,709	79,502	11,095	78,996	81,211
Materials & Supplies	174,269	207,950	203,157	52,350	207,950	207,050
Utilities	109,036	90,000	90,000	45,917	90,000	90,000
Expense Transfers	(20,505)	(19,500)	(19,500)	(13,549)	(19,500)	(22,500)
<b>TOTAL EXPENDITURES</b>	<b>400,772</b>	<b>444,878</b>	<b>444,878</b>	<b>139,665</b>	<b>448,954</b>	<b>451,318</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	14,836	8,800	8,800	10,545	12,000	12,000
<b>TOTAL DEDICATED REVENUES</b>	<b>14,836</b>	<b>8,800</b>	<b>8,800</b>	<b>10,545</b>	<b>12,000</b>	<b>12,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>385,936</b>	<b>436,078</b>	<b>436,078</b>	<b>129,120</b>	<b>436,954</b>	<b>439,318</b>

**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 level of services. Contractual services and materials and supplies include capital projects funded by general city funding sources of \$94,000 as listed below:

**Summary of capital funded by tax levy:**

Stormwater Control Upgrades	\$ 50,000
Neighborhood Drainage Program-Private	22,000
Neighborhood Drainage Program-Public	22,000
Total capital funded by operating revenues	<u>\$ 94,000</u>

**CITY OF FOND DU LAC - 2018 BUDGET  
ELECTRICAL**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	264,458	266,106	266,106	116,439	244,131	280,496
Contractual Services	54,346	29,828	44,928	22,705	47,221	30,710
Materials & Supplies	42,643	124,585	124,585	32,373	124,585	124,435
Utilities	19,338	19,470	19,470	9,790	19,470	20,250
Expense Transfers	(39,368)	(55,000)	(55,000)	(16,046)	(55,000)	(55,000)
<b>TOTAL EXPENDITURES</b>	<b>341,417</b>	<b>384,989</b>	<b>400,089</b>	<b>165,261</b>	<b>380,407</b>	<b>400,891</b>
<b>LESS DEDICATED REVENUES:</b>						
Miscellaneous Revenues	7,617	13,000	13,000	2,149	10,000	10,000
<b>TOTAL DEDICATED REVENUES</b>	<b>7,617</b>	<b>13,000</b>	<b>13,000</b>	<b>2,149</b>	<b>10,000</b>	<b>10,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>333,800</b>	<b>371,989</b>	<b>387,089</b>	<b>163,112</b>	<b>370,407</b>	<b>390,891</b>

**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 - 2018 BUDGET STREET LIGHTING

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	63,177	123,300	126,356	12,251	125,856	123,300
Materials & Supplies	700	500	500	0	500	500
Utilities	336,030	310,000	310,000	138,416	310,000	310,000
<b>TOTAL EXPENDITURES</b>	<b>399,907</b>	<b>433,800</b>	<b>436,856</b>	<b>150,667</b>	<b>436,356</b>	<b>433,800</b>
<b>LESS DEDICATED REVENUES:</b>						
Miscellaneous Revenues	49,942	25,000	25,000	7,393	25,000	25,000
<b>TOTAL DEDICATED REVENUES</b>	<b>49,942</b>	<b>25,000</b>	<b>25,000</b>	<b>7,393</b>	<b>25,000</b>	<b>25,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>349,965</b>	<b>408,800</b>	<b>411,856</b>	<b>143,274</b>	<b>411,356</b>	<b>408,800</b>

## 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.

### Summary of capital projects funded by general city funding sources:

Street lighting-conduit & wiring	<u>\$ 60,000.00</u>
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**CITY OF FOND DU LAC - 2018 BUDGET  
TREE CARE**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	189,150	205,022	205,022	92,111	205,062	214,145
Contractual Services	303,797	285,351	285,351	232,044	284,749	285,183
Materials & Supplies	71,408	41,155	41,155	17,664	42,020	41,155
<b>TOTAL EXPENDITURES</b>	<b>564,355</b>	<b>531,528</b>	<b>531,528</b>	<b>341,819</b>	<b>531,831</b>	<b>540,483</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	10,000	8,500	8,500	(10,000)	8,500	8,500
Public Charges for Services	2,501	3,062	3,062	0	3,062	3,062
Miscellaneous Revenues	680	3,000	3,000	896	3,229	3,000
<b>TOTAL DEDICATED REVENUES</b>	<b>13,181</b>	<b>14,562</b>	<b>14,562</b>	<b>(9,104)</b>	<b>14,791</b>	<b>14,562</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>551,174</b>	<b>516,966</b>	<b>516,966</b>	<b>350,923</b>	<b>517,040</b>	<b>525,921</b>

**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**

Contractual services includes \$200,000 for the 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.

# CITY OF FOND DU LAC - 2018 BUDGET PARKS

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	948,105	988,191	988,191	433,011	1,002,457	1,005,666
Contractual Services	137,670	99,736	99,736	73,418	141,905	93,035
Materials & Supplies	154,410	199,015	199,495	120,311	199,965	197,265
Utilities	65,957	66,560	66,260	20,482	64,360	66,660
Capital Outlay	9,750	0	0	0	0	0
Expense Transfers	(55,854)	(69,176)	(69,176)	(31,975)	(69,176)	(71,553)
<b>TOTAL EXPEDITURES</b>	<b>1,260,038</b>	<b>1,284,326</b>	<b>1,284,506</b>	<b>615,247</b>	<b>1,339,511</b>	<b>1,291,073</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	50,471	43,100	43,100	26,946	43,100	47,400
Interest & Rent	6,330	4,800	4,800	3,800	5,800	6,000
Miscellaneous Revenues	2,025	600	600	45,104	45,704	600
<b>TOTAL DEDICATED REVENUES</b>	<b>58,826</b>	<b>48,500</b>	<b>48,500</b>	<b>75,850</b>	<b>94,604</b>	<b>54,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>1,201,212</b>	<b>1,235,826</b>	<b>1,236,006</b>	<b>539,397</b>	<b>1,244,907</b>	<b>1,237,073</b>

## 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. See Exhibit H for related fees.

## CITY OF FOND DU LAC - 2018 BUDGET FAIRGROUNDS POOL

### Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	112,286	131,774	131,774	1,733	127,550	125,909
Materials & Supplies	35,894	49,130	49,130	23,679	49,730	49,130
Utilities	41,823	53,400	53,400	2,994	49,200	49,200
<b>TOTAL EXPENDITURES</b>	<b>190,003</b>	<b>234,304</b>	<b>234,304</b>	<b>28,406</b>	<b>226,480</b>	<b>224,239</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	119,707	152,000	152,000	39,420	152,000	152,000
<b>TOTAL DEDICATED REVENUES</b>	<b>119,707</b>	<b>152,000</b>	<b>152,000</b>	<b>39,420</b>	<b>152,000</b>	<b>152,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>70,296</b>	<b>82,304</b>	<b>82,304</b>	<b>(11,014)</b>	<b>74,480</b>	<b>72,239</b>

### 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. See Exhibit J for related fees.



**CITY OF FOND DU LAC - 2018 BUDGET  
TAYLOR POOL**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	37,036	33,320	33,320	3,236	33,267	32,919
Materials & Supplies	18,764	19,990	19,990	13,131	19,990	19,990
Utilities	44,478	44,825	44,825	3,110	46,825	46,825
<b>TOTAL EXPENDITURES</b>	<b>100,278</b>	<b>98,135</b>	<b>98,135</b>	<b>19,477</b>	<b>100,082</b>	<b>99,734</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	25,583	27,000	27,000	10,135	27,000	27,000
Miscellaneous Revenues	169	0	0	0	0	0
<b>TOTAL DEDICATED REVENUES</b>	<b>25,752</b>	<b>27,000</b>	<b>27,000</b>	<b>10,135</b>	<b>27,000</b>	<b>27,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>74,526</b>	<b>71,135</b>	<b>71,135</b>	<b>9,342</b>	<b>73,082</b>	<b>72,734</b>

**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 by municipal funds.

**Budget Comments**

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

# CITY OF FOND DU LAC - 2018 BUDGET SENIOR CENTER

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	142,114	178,105	178,105	83,275	180,946	187,654
Contractual Services	48,594	44,696	45,696	25,503	47,891	47,796
Materials & Supplies	15,129	40,780	39,780	4,062	39,780	40,895
Utilities	18,045	18,600	18,600	9,237	18,600	18,600
<b>TOTAL EXPENDITURES</b>	<b>223,882</b>	<b>282,181</b>	<b>282,181</b>	<b>122,077</b>	<b>287,217</b>	<b>294,945</b>
<b>LESS DEDICATED REVENUES:</b>						
Miscellaneous-Friends Donation	10,000	10,000	10,000	10,000	10,000	10,000
<b>TOTAL DEDICATED REVENUES</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>GENERAL CITY FUNDING SOURCE:</b>	<b>213,882</b>	<b>272,181</b>	<b>272,181</b>	<b>112,077</b>	<b>277,217</b>	<b>284,945</b>

## 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 - 2018 BUDGET COMMUNITY DEVELOPMENT

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	431,911	435,748	435,748	212,257	435,156	463,089
Contractual Services	85,903	97,079	97,079	32,797	96,127	102,346
Materials & Supplies	7,765	10,990	11,574	4,519	10,990	11,065
Utilities	1,232	2,080	2,080	707	2,080	2,080
Capital Outlay	5,993	10,000	10,000	2,878	10,000	40,000
Expense Transfers	(167,009)	(199,000)	(199,000)	(59,920)	(199,000)	(174,000)
<b>TOTAL EXPENDITURES</b>	<b>365,795</b>	<b>356,897</b>	<b>357,481</b>	<b>193,238</b>	<b>355,353</b>	<b>444,580</b>
<b>LESS DEDICATED REVENUES:</b>						
Licenses & Permits	3,400	3,000	3,000	1,500	3,000	3,000
Public Charges for Services	10,748	6,000	6,000	1,844	6,000	6,000
<b>TOTAL DEDICATED REVENUES</b>	<b>14,148</b>	<b>9,000</b>	<b>9,000</b>	<b>3,344</b>	<b>9,000</b>	<b>9,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>351,647</b>	<b>347,897</b>	<b>348,481</b>	<b>189,894</b>	<b>346,353</b>	<b>435,580</b>

## 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 currently level of service.

### Summary of capital projects funded by general city funding sources:

Bike Sharing Program	\$ <u>30,000</u>
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**CITY OF FOND DU LAC - 2018 BUDGET  
PARKING FACILITIES**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	105,734	108,448	108,448	51,340	91,850	102,229
Contractual Services	132,376	98,706	98,706	57,844	98,261	101,797
Materials & Supplies	48,041	71,624	71,624	6,339	71,524	76,084
Utilities	30,998	34,870	34,870	13,498	34,870	34,870
<b>TOTAL EXPENDITURES</b>	<b>316,896</b>	<b>313,648</b>	<b>313,648</b>	<b>129,021</b>	<b>296,505</b>	<b>314,980</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	295,637	296,125	296,125	167,164	316,125	295,125
<b>TOTAL DEDICATED REVENUES</b>	<b>295,637</b>	<b>296,125</b>	<b>296,125</b>	<b>167,164</b>	<b>316,125</b>	<b>295,125</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>21,259</b>	<b>17,523</b>	<b>17,523</b>	<b>(38,143)</b>	<b>(19,620)</b>	<b>19,855</b>

**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. See Exhibit M for related fees.

## CITY OF FOND DU LAC - 2018 BUDGET INSPECTION

### Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	399,596	411,850	411,850	195,944	411,915	432,124
Contractual Services	128,578	179,570	179,570	64,513	178,514	185,853
Materials & Supplies	15,221	21,025	21,025	7,095	21,025	20,293
Utilities	2,878	3,480	3,480	1,533	3,480	3,480
<b>TOTAL EXPENDITURES</b>	<b>546,273</b>	<b>615,925</b>	<b>615,925</b>	<b>269,085</b>	<b>614,934</b>	<b>641,750</b>
<b>LESS DEDICATED REVENUES:</b>						
Licenses & Permits	806,660	652,135	652,135	432,204	652,781	654,795
Public Charges for Services	111,106	20,020	20,020	44,403	48,420	30,020
<b>TOTAL DEDICATED REVENUES</b>	<b>917,766</b>	<b>672,155</b>	<b>672,155</b>	<b>476,607</b>	<b>701,201</b>	<b>684,815</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>(371,493)</b>	<b>(56,230)</b>	<b>(56,230)</b>	<b>(207,522)</b>	<b>(86,267)</b>	<b>(43,065)</b>

### 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. See Exhibit B for related fees.

## CITY OF FOND DU LAC - 2018 BUDGET ECONOMIC DEVELOPMENT

### Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	152,664	222,000	222,000	177,997	222,000	257,000
<b>TOTAL EXPENDITURES</b>	<b>152,664</b>	<b>222,000</b>	<b>222,000</b>	<b>177,997</b>	<b>222,000</b>	<b>257,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>152,664</b>	<b>222,000</b>	<b>222,000</b>	<b>177,997</b>	<b>222,000</b>	<b>257,000</b>

### 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 also contributes to Envision Greater Fond du Lac (formerly the FCEDC). Envision Greater Fond du Lac is a private/public partnership available to assist with economic development activity in Fond du Lac County.

### Budget Comments

\$67,000 will go to Envision Greater Fond du Lac. 2018 also contains \$15,000 for economic development assistance for studies/plans, \$20,000 downtown façade design grant, \$30,000 for downtown projects/grants, and \$125,000 for Building Improvement Grants in the downtown area.

# **CITY OF FOND DU LAC - 2018 BUDGET OPERATING TRANSFERS**

## **Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Other Financing Uses	1,325,136	634,686	634,686	537,936	634,686	557,435
<b>TOTAL EXPENDITURES</b>	<b>1,325,136</b>	<b>634,686</b>	<b>634,686</b>	<b>537,936</b>	<b>634,686</b>	<b>557,435</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>1,325,136</b>	<b>634,686</b>	<b>634,686</b>	<b>537,936</b>	<b>634,686</b>	<b>557,435</b>

## **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**

2018 includes an operating transfer to the Tax Incremental Financing District (TID) Special Revenue Fund for the TID 13 general fund economic development subsidy \$38,785. A \$7,500 operating transfer to the Haz Mat Interagency Special Revenue Fund to cover the City portion of the Haz Mat activities. The City share of the 2017/2018 Byrne Grant of \$1,150 will be transferred to the Police Community Projects Special Revenue fund. Public site fees will be used for the Lakeside Park Splash Pad (\$150,000) and Maggie Park (\$80,000). Fifty dollars per ambulance billed call is transferred to the capital projects fund to fund future ambulance replacements. This amount is estimated to be \$185,000 for 2018. \$95,000 will be transferred to the Capital Projects funds for projects that were previously going to be funded through borrowing.

## **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, residential recycling program, residential solid waste, harbor and boating facilities, fuel pump maintenance fund, haz mat interagency agreement, tax incremental financing and transit.



**CITY OF FOND DU LAC  
2018 BUDGET  
SPECIAL REVENUE FUNDS SUMMARY**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	955,647	974,345	974,345	604,510	1,090,897	1,039,601
Contractual Services	4,028,487	4,176,354	4,176,354	2,309,978	4,079,324	4,184,359
Materials & Supplies	329,174	448,918	450,882	214,753	421,483	468,075
Utilities	39,040	42,400	42,400	13,812	42,100	43,950
Other	95,684	94,651	94,651	0	255,581	284,057
Miscellaneous	36	100	100	36	100	100
Expense Transfers	(24,595)	(51,500)	(51,500)	(25,644)	(51,612)	(51,500)
Capital Outlay	939,610	3,010,000	3,011,783	241,050	1,261,783	1,760,000
Other Financing Uses	1,164,747	1,221,883	1,221,883	1,221,697	1,221,697	1,257,353
<b>TOTAL EXPENDITURES</b>	<b>7,527,830</b>	<b>9,917,151</b>	<b>9,920,898</b>	<b>4,580,192</b>	<b>8,321,353</b>	<b>8,985,995</b>
<b>REVENUES</b>						
Tax Levy Support	1,988,308	2,023,872	2,023,872	1,504,055	2,023,872	2,060,147
Tax Increments	1,334,853	2,161,296	2,161,296	1,589,314	2,138,597	2,606,126
Intergovernmental Revenues	1,797,307	1,740,413	1,740,413	684,607	1,881,713	1,834,124
Public Charges for Services	1,819,961	1,829,769	1,829,769	376,430	1,828,208	1,827,501
Fines, Forfeits & Penalties	0	40	40	0	40	40
Interest & Rent	10,801	1,800	1,800	3,268	4,300	1,800
Miscellaneous	77,578	58,500	58,500	34,212	57,875	51,600
Other Financing Sources	1,344,686	1,794,554	1,794,554	44,686	44,686	46,285
<b>TOTAL REVENUES</b>	<b>8,373,494</b>	<b>9,610,244</b>	<b>9,610,244</b>	<b>4,236,572</b>	<b>7,979,291</b>	<b>8,427,623</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>845,664</b>	<b>(306,907)</b>	<b>(310,654)</b>	<b>(343,620)</b>	<b>(342,062)</b>	<b>(558,372)</b>

# CITY OF FOND DU LAC - 2018 BUDGET LIBRARY

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	1,778,188	1,813,752	1,813,752	1,347,903	1,813,752	1,850,027
<b>TOTAL EXPENDITURES</b>	<b>1,778,188</b>	<b>1,813,752</b>	<b>1,813,752</b>	<b>1,347,903</b>	<b>1,813,752</b>	<b>1,850,027</b>
<b>LESS DEDICATED REVENUES:</b>						
Tax Levy Support	1,778,188	1,813,752	1,813,752	1,347,903	1,813,752	1,850,027
<b>TOTAL DEDICATED REVENUES</b>	<b>1,778,188</b>	<b>1,813,752</b>	<b>1,813,752</b>	<b>1,347,903</b>	<b>1,813,752</b>	<b>1,850,027</b>

## 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 increased by 2% for 2018.

**CITY OF FOND DU LAC - 2018 BUDGET  
CITY GRANT PROGRAMS**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Materials & Supplies	13,916	20,000	20,000	3,003	15,000	16,000
<b>TOTAL EXPENDITURES</b>	<b>13,916</b>	<b>20,000</b>	<b>20,000</b>	<b>3,003</b>	<b>15,000</b>	<b>16,000</b>
<b>DEDICATED REVENUES</b>						
Intergovernmental Revenues	18,940	24,000	24,000	(7,656)	19,000	19,000
<b>TOTAL DEDICATED REVENUES</b>	<b>18,940</b>	<b>24,000</b>	<b>24,000</b>	<b>(7,656)</b>	<b>19,000</b>	<b>19,000</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>5,024</b>	<b>4,000</b>	<b>4,000</b>	<b>(10,659)</b>	<b>4,000</b>	<b>3,000</b>

**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, 2017 and December 31, 2018

January 1, 2017 balance			9,121
Net change from 2017 operations			
Revenues		19,000	
Expenditures		15,000	4,000
December 31, 2017 projected balance			<u>13,121</u>
Net change from 2018 operations			
Revenues		19,000	
Expenditures		16,000	3,000
December 31, 2018 projected balance			<u>16,121</u>

**CITY OF FOND DU LAC - 2018 BUDGET  
RESIDENTIAL RECYCLING**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	616,420	679,870	679,870	228,068	615,870	621,486
Materials & Supplies	572	500	500	53	600	600
<b>TOTAL EXPENDITURES</b>	<b>616,992</b>	<b>680,370</b>	<b>680,370</b>	<b>228,121</b>	<b>616,470</b>	<b>622,086</b>
<b>LESS DEDICATED REVENUES:</b>						
Tax Levy Support	450,000	350,000	350,000	260,105	350,000	300,000
Intergovernmental Revenues	149,326	157,041	157,041	156,416	156,416	156,416
<b>TOTAL DEDICATED REVENUES</b>	<b>599,326</b>	<b>507,041</b>	<b>507,041</b>	<b>416,521</b>	<b>506,416</b>	<b>456,416</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(17,666)</b>	<b>(173,329)</b>	<b>(173,329)</b>	<b>188,400</b>	<b>(110,054)</b>	<b>(165,670)</b>

**Purpose And Activities**

To account for revenues and expenditures of the residential recycling program activities. Revenues include property tax levy subsidies and state aids to cover the costs of providing recycling collection and disposal services to residential properties.

**Budget Comments**

In 2017, state aid was returned to 2015 levels. Continue reduced property tax levy in 2018 to help draw down the fund balance. See Exhibit N for related fees.

Projection of Fund Balance as of December 31, 2017 and December 31, 2018

January 1, 2017 balance		349,345
Net change from 2017 operations		
Revenues	506,416	
Expenditures	616,470	(110,054)
December 31, 2017 projected balance		<u>239,291</u>
Net change from 2018 operations		
Revenues	456,416	
Expenditures	622,086	(165,670)
December 31, 2018 projected balance		<u>73,621</u>

**CITY OF FOND DU LAC - 2018 BUDGET  
RESIDENTIAL SOLID WASTE**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	362,414	344,249	344,249	160,666	344,884	367,237
Contractual Services	612,335	663,910	663,910	272,800	662,240	668,172
Materials & Supplies	167,846	152,825	152,825	63,811	151,749	145,825
Miscellaneous	0	-	-	-	-	-
Expense Transfers	(23,597)	(51,500)	(51,500)	(25,532)	(51,500)	(51,500)
Other Financing Uses	150,000	150,000	150,000	150,000	150,000	150,000
<b>TOTAL EXPENDITURES</b>	<b>1,268,998</b>	<b>1,259,484</b>	<b>1,259,484</b>	<b>621,745</b>	<b>1,257,373</b>	<b>1,279,734</b>
<b>LESS DEDICATED REVENUES:</b>						
Penalties & Interest	9,125	-	-	1,892	2,500	-
Public Charges for Services	1,322,280	1,318,741	1,318,741	34,067	1,318,741	1,318,741
Miscellaneous Revenues	0	5,000	5,000	1,570	5,000	2,000
<b>TOTAL DEDICATED REVENUES</b>	<b>1,331,405</b>	<b>1,323,741</b>	<b>1,323,741</b>	<b>37,529</b>	<b>1,326,241</b>	<b>1,320,741</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>62,407</b>	<b>64,257</b>	<b>64,257</b>	<b>(584,216)</b>	<b>68,868</b>	<b>41,007</b>

**Purpose And Activities**

To account for revenues and expenditures of residential solid waste program activities. Revenues include user fees to cover the costs of providing solid waste collection and disposal services to residential properties.

**Budget Comments**

The 2018 residential solid waste collection and disposal fee remains unchanged at \$89 per residential unit. The fee has remained the same since 2013. See Exhibit N for related fees.

Projection of Fund Balance as of December 31, 2017 and December 31, 2018

January 1, 2017 balance		(39,958)
Net change from 2017 operations		
Revenues	1,326,241	
Expenditures	1,257,373	68,868
December 31, 2017 projected balance		<u>28,910</u>
Net change from 2018 operations		
Revenues	1,320,741	
Expenditures	1,279,734	41,007
December 31, 2018 projected balance		<u>69,917</u>

# CITY OF FOND DU LAC - 2018 BUDGET HARBOR & BOATING FACILITIES

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	72,510	81,165	81,165	54,624	81,055	81,475
Materials & Supplies	12,467	15,200	17,164	18,109	25,200	18,700
Utilities	18,288	17,900	17,900	4,006	17,900	19,400
Outlay	1,804	10,000	10,000	0	10,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>148,207</b>	<b>124,265</b>	<b>126,229</b>	<b>76,739</b>	<b>134,155</b>	<b>129,575</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	228,456	225,500	225,500	201,833	225,500	225,500
Fines & Forfeitures	0	40	40	0	40	40
Interest & Rent	1,676	1,800	1,800	1,376	1,800	1,800
<b>TOTAL DEDICATED REVENUES</b>	<b>245,132</b>	<b>227,340</b>	<b>227,340</b>	<b>203,209</b>	<b>227,340</b>	<b>227,340</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>96,925</b>	<b>103,075</b>	<b>101,111</b>	<b>126,470</b>	<b>93,185</b>	<b>97,765</b>

## 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. See Exhibit I for related fees.

### Projection of Fund Balance as of December 31, 2017 and December 31, 2018

January 1, 2017 balance		267,011
Net change from 2017 operations		
Revenues	227,340	
Expenditures	134,155	93,185
December 31, 2017 projected balance		<u>360,196</u>
Net change from 2018 operations		
Revenues	227,340	
Expenditures	129,575	97,765
December 31, 2018 projected balance		<u>457,961</u>

**CITY OF FOND DU LAC - 2018 BUDGET  
FUEL PUMP MAINTENANCE**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	6,102	4,000	4,000	559	4,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>6,102</b>	<b>4,000</b>	<b>4,000</b>	<b>559</b>	<b>4,000</b>	<b>5,000</b>
<b>LESS DEDICATED REVENUES:</b>						
Miscellaneous	16,215	22,000	22,000	8,908	18,000	18,000
<b>TOTAL DEDICATED REVENUES</b>	<b>16,215</b>	<b>22,000</b>	<b>22,000</b>	<b>8,908</b>	<b>18,000</b>	<b>18,000</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>10,113</b>	<b>18,000</b>	<b>18,000</b>	<b>8,349</b>	<b>14,000</b>	<b>13,000</b>

**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, 2017 and December 31, 2018

January 1, 2017 balance		141,929
Net change from 2017 operations		
Revenues	18,000	
Expenditures	4,000	14,000
December 31, 2017 projected balance		<u>155,929</u>
Net change from 2018 operations		
Revenues	18,000	
Expenditures	5,000	13,000
December 31, 2018 projected balance		<u>168,929</u>

# CITY OF FOND DU LAC - 2018 BUDGET HAZ MAT INTERAGENCY AGREEMENT

## Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	12,716	20,959	20,959	2,374	13,549	13,864
Materials & Supplies	7,182	34,715	34,715	4,136	34,715	34,715
Utilities	40	0	0	0	0	0
Miscellaneous	36	100	100	36	100	100
<b>TOTAL EXPENDITURES</b>	<b>19,974</b>	<b>55,774</b>	<b>55,774</b>	<b>6,546</b>	<b>48,364</b>	<b>48,679</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	29,033	31,514	31,514	19,129	31,514	31,514
Public Charges for Services	3,987	0	0	2,675	2,675	0
Other Financing Sources	7,500	7,500	7,500	7,500	7,500	7,500
<b>TOTAL DEDICATED REVENUES</b>	<b>40,520</b>	<b>39,014</b>	<b>39,014</b>	<b>29,304</b>	<b>41,689</b>	<b>39,014</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>20,546</b>	<b>(16,760)</b>	<b>(16,760)</b>	<b>22,758</b>	<b>(6,675)</b>	<b>(9,665)</b>

## 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. The City of Fond du Lac's Haz Mat team also participates in the State of Wisconsin Regional Hazardous Material Team.

## Budget Comments

### Projection of Fund Balance as of December 31, 2017 and December 31, 2018

January 1, 2017 balance			93,642
Net change from 2017 operations			
Revenues		41,689	
Expenditures		48,364	(6,675)
December 31, 2017 projected balance			<u>86,967</u>
Net change from 2018 operations			
Revenues		39,014	
Expenditures		48,679	(9,665)
December 31, 2018 projected balance			<u>77,302</u>



**CITY OF FOND DU LAC - 2018 BUDGET  
TAX INCREMENTAL FINANCING DISTRICTS FUND**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Contractual Services	5,850	5,650	5,650	5,650	5,650	8,650
Other	95,684	94,651	94,651	0	255,581	284,057
Capital Outlay	937,806	3,000,000	3,001,783	241,050	1,251,783	1,750,000
Other Financing Uses	741,889	1,011,363	1,011,363	1,011,177	1,011,177	1,107,353
<b>TOTAL EXPENDITURES</b>	<b>1,781,229</b>	<b>4,111,664</b>	<b>4,113,447</b>	<b>1,257,877</b>	<b>2,524,191</b>	<b>3,150,060</b>
<b>DEDICATED REVENUES</b>						
Tax Increments	1,334,853	2,161,296	2,161,296	1,589,314	2,138,597	2,606,126
Intergovernmental Revenues	16,925	41,058	41,058	0	58,792	58,795
Miscellaneous	0	0	0	3,375	3,375	0
Other Financing Sources	1,337,186	1,787,054	1,787,054	37,186	37,186	38,785
<b>TOTAL DEDICATED REVENUES</b>	<b>2,688,964</b>	<b>3,989,408</b>	<b>3,989,408</b>	<b>1,629,875</b>	<b>2,237,950</b>	<b>2,703,706</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>907,735</b>	<b>(122,256)</b>	<b>(124,039)</b>	<b>371,998</b>	<b>(286,241)</b>	<b>(446,354)</b>

**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**

2018 capital outlay includes \$1,750,000 to construct a second access road off of Highway 175 to facilitate development of other parts of the Fox Ridge Industrial Park (TID #10). This project will be funded by existing fund balance and by future tax increment revenue resulting from new development in the TID.

Projection of Fund Balance as of December 31, 2017 and 2018

January 1, 2017 balance		2,073,293
Net change from 2017 operations		
Revenues	2,237,950	
Expenditures	2,524,191	(286,241)
December 31, 2017 projected balance		<u>1,787,052</u>
Net change from 2018 operations		
Revenues	2,703,706	
Expenditures	3,150,060	(446,354)
December 31, 2018 projected balance		<u>1,340,698</u>

**CITY OF FOND DU LAC - 2018 BUDGET  
FOND DU LAC AREA TRANSIT**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Personal Services	593,233	630,096	630,096	443,844	746,013	672,364
Contractual Services	924,366	907,048	907,048	398,000	883,208	935,685
Materials & Supplies	127,191	225,678	225,678	125,641	194,219	252,235
Utilities	20,712	24,500	24,500	9,806	24,200	24,550
Expense Transfers	(998)	0	0	(112)	(112)	0
Other Financing Uses (Including Capital)	229,720	60,520	60,520	60,520	60,520	0
<b>TOTAL EXPENDITURES</b>	<b>1,894,224</b>	<b>1,847,842</b>	<b>1,847,842</b>	<b>1,037,699</b>	<b>1,908,048</b>	<b>1,884,834</b>
<b>LESS DEDICATED REVENUES:</b>						
Tax Levy Support	210,120	210,120	210,120	156,152	210,120	210,120
Intergovernmental Revenues	1,133,083	1,136,800	1,136,800	256,613	1,265,991	1,268,399
Public Charges for Services	265,238	285,528	285,528	137,855	281,292	283,260
Miscellaneous Revenues	46,363	31,500	31,500	20,359	31,500	31,600
<b>TOTAL DEDICATED REVENUES</b>	<b>1,654,804</b>	<b>1,663,948</b>	<b>1,663,948</b>	<b>570,979</b>	<b>1,788,903</b>	<b>1,793,379</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(239,420)</b>	<b>(183,894)</b>	<b>(183,894)</b>	<b>(466,720)</b>	<b>(119,145)</b>	<b>(91,455)</b>

**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**

2017 includes the addition of one part-time bus driver to increase service. Service additions include adding one new route, extending one route and a return to 6:30 pm service. These services are anticipated to be sustainable in the current budget environment. See Exhibit L for related fees.

Projection of Fund Balance as of December 31, 2017 and December 31, 2018

January 1, 2017 balance		229,652
Net change from 2017 operations		
Revenues	1,788,903	
Expenditures	1,908,048	(119,145)
December 31, 2017 projected balance		110,507
Net change from 2018 operations		
Revenues	1,793,379	
Expenditures	1,884,834	(91,455)
December 31, 2018 projected balance		19,052
Tax Levy Includes:		
Operations	2017	2018
Local Share Capital Purchases	149,600	210,120
Total Tax Levy	60,520	0
	210,120	210,120

## **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 - 2018 BUDGET  
DEBT SERVICE FUND**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>EXPENDITURES</b>						
Principal	6,895,000	5,435,000	5,435,000	5,060,000	5,435,000	6,310,000
Interest	2,767,957	2,740,040	2,740,041	1,544,334	2,740,040	2,493,352
Paying Agent Fees	12,300	13,000	13,000	11,050	13,000	13,000
<b>TOTAL EXPENDITURES</b>	<b>9,701,682</b>	<b>8,188,040</b>	<b>8,188,041</b>	<b>6,727,099</b>	<b>8,299,755</b>	<b>8,816,352</b>
<b>REVENUES</b>						
Taxes	6,416,593	6,919,810	6,919,810	5,142,505	6,919,810	7,705,067
Other Financing Sources	125,000	0	0	121,715	121,715	0
Operating Transfers In	874,269	1,125,525	1,125,525	1,125,525	1,125,525	1,230,961
<b>TOTAL REVENUES</b>	<b>7,415,862</b>	<b>8,045,335</b>	<b>8,045,335</b>	<b>6,389,745</b>	<b>8,167,050</b>	<b>8,936,028</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(2,285,820)</b>	<b>(142,705)</b>	<b>(142,706)</b>	<b>(337,354)</b>	<b>(132,705)</b>	<b>119,676</b>

**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, 2017 and 2018

January 1, 2017 balance		\$ 30,187
Net change from 2017 operations		
Revenues	\$ 8,167,050	
Expenditures	8,299,755	(132,705)
December 31, 2017 projected balance		<u>\$ (102,518)</u>
Net change from 2018 operations		
Revenues	\$ 8,936,028	
Expenditures	8,816,352	119,676
December 31, 2018 projected balance		<u>\$ 17,158</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  
2018 Budget**

**Capital Projects Funds**

Revenues:

Tax Levy - Directly in Capital Projects Fund	\$ 1,010,125
Tax Levy - Included in Operating Budgets*	1,168,350
Proceeds from Debt	11,330,217
Proceeds from Debt-TIF	2,460,000
Transfers from Other Funds	95,000
Federal/State Grants	51,912
Available Fund Balance	1,017,978
<b>Total Revenues</b>	<b><u>\$ 17,133,582</u></b>

Expenditures:

General Government

Fiber Relocation - Rolling Meadows & Johnson St	\$ 30,000
City-Wide Storage Upgrade	80,000
City Government Center Room A Upgrade	27,000
Phase 3 - Community/Business Licensing Software	200,000
Total General Government	<u>337,000</u>

Community Development

Macy Parking Ramp - Repairs	100,000
LED Conversion - Lots 7, 8, 13 & 18	55,000
Lot 7 Improvements	65,000
Demolition-Convent Raze Order	225,000
Bike Sharing Program*	30,000
TIF-Retlaw	2,460,000
Total Community Development	<u>2,935,000</u>

Police Department

Squad Replacement Program*	131,000
Portable Radio Replacement*	87,000
SWAT Negotiator Vehicle*	94,000
Property Room Upgrades	134,300
Building Upgrades	12,500
Total Police Department	<u>458,800</u>

Fire/Rescue

Opticom System-Various Intersections	150,000
HVAC System Replacement-Station 1*	80,000
Thermal Imaging Camera Replacements*	65,000
Portable Radio Replacements	500,000
Emergency Generator Replacement/Upgrade-Station 1	155,000
Heart Monitor Replacements	150,000
Total Fire Department	<u>1,100,000</u>

**City of Fond du Lac  
2018 Budget**

**Capital Projects Funds**

Public Safety Training Center	
Admin/Common Area	526,800
Professional Fees	344,002
Furniture, Fixtures & Equipment	55,000
Technology/Communications	103,400
Site Preparation	629,650
Indoor Firearms Range	1,533,220
Live Fire Training Tower & Facility	750,345
Total Fire Department	<u>3,942,417</u>
Public Works-Streets	
Street Maintenance*	205,000
Bridge Rehabilitation*	290,000
Street Reconstruction	250,000
Street Restoration-Utility Repair	560,000
Sidewalk Program - City	85,000
Sidewalk Program - Private	265,000
Street Lighting-Conduit & Wiring *	60,000
S Main St-Pavement Maintenance	800,000
CTH V Pioneer Rd to FDL Ave	185,000
Total Streets	<u>2,700,000</u>
Public Works-Storm Water	
Storm Sewer Replacement - Utility Repair	255,000
Stormwater Control Upgrades*	50,000
Neighborhood Drainage Program-Private*	22,000
Neighborhood Drainage Program-Public*	22,000
Armor Drainage Way Banks	250,000
S Main St - Storm Repair	80,000
Total Storm Sewers	<u>679,000</u>
Public Works-Hwy 45 Jurisdictional Transfer Projects	
Street Restoration-Utility Repair (Partial JT)	70,000
Fond du Lac Ave - National to 6th St Streets	2,400,000
Fond du Lac Ave - National to 6th St Stormwater	400,000
Total Hwy 45 Jurisdictional Transfer	<u>2,870,000</u>
Public Works-Parks	
Taylor Park Restroom Renovation	30,000
Lakeside Park Splash Pad	200,000
James Megellas "Maggie" Park Development	160,000
Outlying Park Shelter Renovations	35,000
Lakeside Park New Pavilion	100,000
Total Parks	<u>525,000</u>
Public Works-Harbor & Boating Facilities	
Lakeside Park West Restroom ADA	110,000
Lakesidw Park West Fish Cleaning Station	65,000
Total Harbor & Boating Facilities	<u>175,000</u>

**City of Fond du Lac  
2018 Budget**

**Capital Projects Funds**

Public Works-Municipal Service Center	
Emergency Siren Replacements	55,125
Overhead Door Replacements*	15,000
Asphalt Repairs - Municipal Service Center*	17,350
Roof Replacment - Municipal Service Center	164,000
Total Municipal Service Center	<u>251,475</u>
 Public Works-Capital Equipment	
Public Works	505,000
Parks	130,000
Engineering	35,000
Total Capital Equipment	<u>670,000</u>
 Transit	
Handi-Van Fleet Replacement	<u>64,890</u>
Total Transit	<u>64,890</u>
 Library	
Carpet Replacement	125,000
Elevator Replacement	<u>300,000</u>
Total Library	<u>425,000</u>
 <b>Grand Total Expenditures</b>	 <b><u>\$ 17,133,582</u></b>



## **ENTERPRISE FUND WASTEWATER TREATMENT & RESOURCE RECOVERY FACILITY**

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 Treatment & Resource Recovery Facility 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 - 2018 BUDGET**  
**WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>OPERATING REVENUES</b>						
Charges for Services	11,326,496	11,859,503	11,859,503	4,523,181	11,480,264	11,622,121
Other Revenues	86,427	97,000	97,000	40,425	100,000	92,000
<b>TOTAL OPERATING REVENUES</b>	<b>11,412,924</b>	<b>11,956,503</b>	<b>11,956,503</b>	<b>4,563,606</b>	<b>11,580,264</b>	<b>11,714,121</b>
<b>OPERATING EXPENSES</b>						
Personal Services	2,060,932	1,865,029	1,865,029	837,109	1,868,130	1,901,600
Contractual Services	2,199,702	2,088,863	2,115,960	890,387	2,088,863	2,270,421
Materials & Supplies	966,096	1,207,050	1,207,050	475,222	1,209,876	1,328,100
Depreciation	2,885,793	2,954,262	2,954,262	1,474,664	2,946,985	3,008,177
Utilities	553,437	522,000	522,000	247,596	522,000	526,000
<b>TOTAL OPERATING EXPENSES</b>	<b>8,665,961</b>	<b>8,637,204</b>	<b>8,664,301</b>	<b>3,924,978</b>	<b>8,635,854</b>	<b>9,034,298</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>2,746,962</b>	<b>3,319,299</b>	<b>3,292,202</b>	<b>638,628</b>	<b>2,944,410</b>	<b>2,679,823</b>
<b>NON-OPERATING REVENUES &amp; EXP</b>						
Non-Operating Revenues	271,543	243,239	243,239	213,573	242,564	225,948
Non-Operating Expenses	(843,028)	(747,175)	(747,175)	(387,071)	(747,175)	(664,993)
<b>TOTAL NON-OPERATING REV (EXP)</b>	<b>(571,485)</b>	<b>(503,936)</b>	<b>(503,936)</b>	<b>(173,498)</b>	<b>(504,611)</b>	<b>(439,045)</b>
<b>NET INCOME (LOSS)</b>	<b>2,175,478</b>	<b>2,815,363</b>	<b>2,788,266</b>	<b>465,129</b>	<b>2,439,799</b>	<b>2,240,778</b>

**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 2018 budget. The last time wastewater rates increased was in 2009. See Exhibit K for related fees.

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

Capital Equipment Replacement	\$ 50,000
Annual Clearwater Elimination	2,000,000
Sanitary Flow Meter Replacement	65,000
Fond du Lac Ave-National Ave to 9th St	25,000
Facility Master Plan	180,000
High Strength Waste Tank Addition	550,000
Sidestream Ammonia Removal	3,600,000
Sidestream Nutrient Removal/Harvesting Process	500,000
	<u>\$ 6,970,000</u>

<p align="center"><b>CITY OF FOND DU LAC - 2018 BUDGET</b></p> <p align="center"><b>WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY</b></p>
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DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET</b>						
<b>NET &lt;INCOME&gt; LOSS ACCRUAL BASIS</b>	<b>2,175,478</b>	<b>2,815,363</b>	<b>2,788,266</b>	<b>465,129</b>	<b>2,439,799</b>	<b>2,240,778</b>
Additions:						
Special Assessment Principal Payment	3,346	3,346	3,346	0	3,346	3,346
Payments from OSG	712,117	712,117	712,117	729,522	729,522	745,509
Depreciation	2,885,793	2,954,262	2,954,262	1,474,664	2,946,985	3,008,177
Amortization Debt Discount & Expns	0	0	0	0	0	0
Revenue Bond Debt Proceeds	0	0	0	0	0	4,100,000
Loan Proceeds	0	0	0	0	0	0
Subtractions:						
Replacement Allowance	1,492,085	509,439	509,439	149,425	538,418	538,418
Debt Service Principal Payments	3,334,601	3,413,631	3,413,631	3,413,631	3,413,631	3,494,534
Outlay Financed by Operations	220,793	2,149,500	2,149,500	308,528	2,149,500	730,000
Outlay-Sewer Construction-Operations	1,648,982	2,035,000	2,035,000	319,957	2,035,000	2,025,000
Outlay Financed by Rev Bond Proceeds	0	0	0	0	0	4,100,000
<b>NET INCOME &lt;LOSS&gt; CASH BASIS</b>	<b>17,138</b>	<b>(1,622,482)</b>	<b>(1,649,579)</b>	<b>(1,522,225)</b>	<b>(2,016,897)</b>	<b>(790,142)</b>

Projection of Unrestricted Cash Balance as of December 31, 2017 and December 31, 2018

January 1, 2017 Balance	7,277,985
Net change from 2017 operations	(2,016,897)
December 31, 2017 projected balance	5,261,088
Net Change from 2018 operations	(790,142)
December 31, 2018 projected balance	4,470,946

## **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. 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 - 2018 BUDGET

## WATER UTILITY

### Appropriation Summary

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>OPERATING REVENUES</b>						
Charges for Services	12,293,775	12,631,919	12,631,919	4,263,778	12,421,033	12,483,645
Other Revenues	332,902	353,121	353,121	184,189	333,121	314,888
<b>TOTAL OPERATING REVENUES</b>	<b>12,626,677</b>	<b>12,985,040</b>	<b>12,985,040</b>	<b>4,447,968</b>	<b>12,754,154</b>	<b>12,798,533</b>
Personal Services	1,398,853	1,352,935	1,352,935	526,651	1,355,162	1,350,813
Contractual Services	755,520	820,073	820,073	398,360	820,073	863,092
Materials & Supplies	1,468,177	1,910,826	1,962,516	371,663	1,893,826	1,939,172
Depreciation	2,943,232	3,022,881	3,022,881	1,504,934	3,022,881	3,064,589
Utilities	615,499	667,500	667,500	248,025	668,000	668,000
Taxes	1,934,172	1,973,530	1,973,530	979,264	1,973,530	1,998,033
<b>TOTAL OPERATING EXPENSE</b>	<b>9,115,453</b>	<b>9,747,745</b>	<b>9,799,435</b>	<b>4,028,896</b>	<b>9,733,472</b>	<b>9,883,699</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>3,511,224</b>	<b>3,237,295</b>	<b>3,185,605</b>	<b>419,071</b>	<b>3,020,682</b>	<b>2,914,834</b>
<b>NON-OPERATING REVENUES &amp; EXPENSES</b>						
Non-Operating Revenues	50,769	60,966	60,966	17,799	40,966	48,466
Non-Operating Expense	(1,371,482)	(1,269,498)	(1,269,498)	(648,802)	(1,269,498)	(1,183,987)
<b>TOTAL NON-OPERATING REV (EXP)</b>	<b>(1,320,713)</b>	<b>(1,208,532)</b>	<b>(1,208,532)</b>	<b>(631,002)</b>	<b>(1,228,532)</b>	<b>(1,135,521)</b>
<b>NET INCOME (LOSS)</b>	<b>2,190,512</b>	<b>2,028,763</b>	<b>1,977,073</b>	<b>(211,931)</b>	<b>1,792,150</b>	<b>1,779,313</b>

### 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 2018 budget. The last time water rates increased was 2015.

#### Summary of Capital Outlay funded by water operational funding sources:

Capital Equipment Replacement	\$ 180,000
Annual Water Meter Additions & Replacements	170,000
4-inch Main Replacement-City Wide	175,000
Well Renovation & Pump Work	300,000
Ellis Street Main Replacement	192,000
Arndt Street Bridge-Watermain Boring	67,500
Fond du Lac Ave-National Ave to 6th St	564,000
Total Capital Outlay from Operations	<u>\$ 1,648,500</u>

#### Summary of Capital Outlay funded by water debt funding sources:

Annual Clearwater Elimination Projects-Main Replacement	947,000
Total Capital Outlay	<u><u>\$ 2,595,500</u></u>

<p align="center"><b>CITY OF FOND DU LAC - 2018 BUDGET</b>  <b>WATER UTILITY</b></p>
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DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET</b>						
<b>NET INCOME &lt;LOSS&gt; ACCRUAL BASIS</b>	<b>2,190,512</b>	<b>2,028,763</b>	<b>1,977,073</b>	<b>(211,931)</b>	<b>1,792,150</b>	<b>1,779,313</b>
Additions:						
Special Assessment Principal Payments	12,336	5,729	5,729	6,573	5,729	5,729
Depreciation	2,943,232	3,022,881	3,022,881	1,504,934	3,022,881	3,064,589
Amortization Debt Discount & Expns	(23,717)	(23,717)	(23,717)	(11,859)	(23,717)	(23,717)
Amortized Loss on Adv Refunding	0	0	0	0	0	0
Well Rehab Amortization	0	0	0	0	0	0
Revenue Bond Debt Proceeds	0	0	0	0	0	947,000
Subtractions:						
Debt Service Principal Payments	3,101,081	3,274,774	3,274,774	1,649,774	3,274,774	3,274,774
Outlay Funded by Operations	3,388,714	2,555,615	2,555,615	270,840	2,555,615	1,448,500
Outlay Financed by Rev Bond Proceeds	0	0	0	0	0	947,000
<b>NET INCOME &lt;LOSS&gt; CASH BASIS</b>	<b>(1,367,433)</b>	<b>(796,733)</b>	<b>(848,422)</b>	<b>(632,896)</b>	<b>(1,033,346)</b>	<b>102,640</b>

Projection of Unrestricted Cash Balance as of December 31, 2017 and December 31, 2018

January 1, 2017 Balance	965,266
Net change from 2017 operations	(1,033,346)
December 31, 2017 projected balance	(68,080)
Net Change from 2018 operations	102,640
December 31, 2018 projected balance	34,561

## **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 - 2018 BUDGET  
GROUP HEALTH INSURANCE  
INTERNAL SERVICE FUND**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>OPERATING REVENUES</b>						
Charges for Services	4,645,433	5,065,082	5,065,082	2,539,792	5,076,056	5,704,686
<b>TOTAL OPERATING REVENUES</b>	<b>4,645,433</b>	<b>5,065,082</b>	<b>5,065,082</b>	<b>2,539,792</b>	<b>5,076,056</b>	<b>5,704,686</b>
<b>OPERATING EXPENSES</b>						
Contractual Services	587,136	1,151,786	1,151,786	545,918	1,068,133	1,265,009
Medical Claims	4,233,850	4,485,499	4,485,499	2,030,330	5,119,814	5,176,014
<b>TOTAL OPERATING EXPENSES</b>	<b>4,820,986</b>	<b>5,637,285</b>	<b>5,637,285</b>	<b>2,576,248</b>	<b>6,187,947</b>	<b>6,441,023</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>(175,553)</b>	<b>(572,203)</b>	<b>(572,203)</b>	<b>(36,456)</b>	<b>(1,111,891)</b>	<b>(736,337)</b>
<b>NET INCOME (LOSS)</b>	<b>(175,553)</b>	<b>(572,203)</b>	<b>(572,203)</b>	<b>(36,456)</b>	<b>(1,111,891)</b>	<b>(736,337)</b>

**Purpose And Activities**

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

**Budget Comments**

The budget includes an 13.21% increase in health insurance premium equivalents for 2018 due to medical inflation. Police, Fire and Transit premium co-pays are subject to bargaining, but plan design changes are not. The January 1, 2017 retained earnings balance of \$4,068,856 represents approximately nine months of estimated expenses.

Projection of Retained Earnings as of December 31, 2017 and 2018

January 1, 2017 balance		\$ 4,068,856
Net change from 2017 operations		
Revenues	\$ 5,076,056	
Expenditures	6,187,947	(1,111,891)
December 31, 2017 projected retained earnings		<u>\$ 2,956,965</u>
Net change from 2018 operations		
Revenues	\$ 5,704,686	
Expenditures	6,441,023	(736,337)
December 31, 2018 projected retained earnings		<u>\$ 2,220,628</u>



**CITY OF FOND DU LAC - 2018 BUDGET  
INFORMATION TECHNOLOGY SERVICES  
INTERNAL SERVICE FUND**

**Appropriation Summary**

DESCRIPTION	2016 ACTUAL	2017 ADOPTED BUDGET	2017 AMENDED BUDGET	2017 6 MONTHS ACTUAL	2017 ESTIMATED ACTUAL	2018 ADOPTED BUDGET
<b>OPERATING REVENUES:</b>						
Intragovernmental Charges	1,434,925	1,501,858	1,536,462	799,530	1,536,462	1,676,527
Charges for Services	13,200	19,250	19,250	6,100	19,250	19,250
Miscellaneous Revenues	(2)	0	0	31	31	0
<b>TOTAL OPERATING REVENUES</b>	<b>1,448,123</b>	<b>1,521,108</b>	<b>1,555,712</b>	<b>805,661</b>	<b>1,555,743</b>	<b>1,695,777</b>
<b>OPERATING EXPENSES</b>						
Personal Services	512,152	511,618	520,258	244,341	520,340	538,890
Contractual Services	539,492	599,637	605,300	321,569	605,854	653,314
Materials & Supplies	247,868	234,320	248,236	121,287	251,224	263,800
Utilities	5,442	6,500	6,500	3,064	6,500	6,500
Capital Outlay	14,852	25,000	25,000	12,228	25,000	25,000
<b>TOTAL OPERATING EXPENSES</b>	<b>1,319,806</b>	<b>1,377,075</b>	<b>1,405,294</b>	<b>702,489</b>	<b>1,408,918</b>	<b>1,487,504</b>
<b>NON-OPERATING REVENUES &amp; EXPENSES</b>						
Operating Transfers Out	(117,476)	(169,953)	(169,953)	(169,953)	(169,953)	(187,536)
<b>TOTAL NON-OPERATING REV (EXP)</b>	<b>(117,476)</b>	<b>(169,953)</b>	<b>(169,953)</b>	<b>(169,953)</b>	<b>(169,953)</b>	<b>(187,536)</b>
<b>NET INCOME (LOSS)</b>	<b>10,841</b>	<b>(25,920)</b>	<b>(19,535)</b>	<b>(66,781)</b>	<b>(23,128)</b>	<b>20,737</b>

**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**

ITS continues to maintain and to enhance services provided where possible.

Projection of Retained Earnings as of December 31, 2017 and 2018

January 1, 2017 balance		\$ 173,368
Net change from 2017 operations		
Revenues	\$ 1,555,743	
Expenses	1,578,871	(23,128)
December 31, 2017 projected retained earnings		<u>\$ 150,240</u>
Net change from 2018 operations		
Revenues	\$ 1,695,777	
Expense	1,675,040	20,737
December 31, 2018 projected retained earnings		<u>\$ 170,977</u>

**EXHIBIT A**  
**CITY OF FOND DU LAC**  
**CLERK'S OFFICE LICENSE FEES**

	2017 CURRENT FEE	2018 ADOPTED FEE
Amusement Devices	\$45	\$45
Bowling Alley (each lane)	\$45	\$45
Secondhand Dealer	\$105/\$200 cash bond	\$125/\$200 cash bond
Pawnbrokers	\$100/\$200 cash bond	\$150/\$300 cash bond
Transient Merchant (year)	\$150	\$150
Urban Beekeeping Permit	\$25	\$25
Urban Chicken Permit		
New	\$50	\$50
Renewal	\$25	\$25
Mobile Food Vendor Permit	\$125	\$125
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
Commercial Quadricycle License	\$500	\$500
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	\$15	\$15
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	\$150
Street & Alley Vacation Petitions	\$150	\$150
Expansion of Premises	\$125	\$125
Notary Fee for each document	not to exceed \$5*	not to exceed \$5*
Convenience Fee for Credit Card Phone Payments	\$3	\$3
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 - Inspections Fee Schedule - 2018 Adopted EXHIBIT B

Building Permit Fee Schedule		Occupancy Project Deposit	
New 1 & 2-Family Dwellings, New Accessory Structures (*Fee includes: building permit, erosion control plan review, erosion Control). Gross area = finished & unfinished floor area of house/ garage/enclosed porches/decks/stoops)	Per gross square foot	1 & 2-Family Dwellings, Garages, Additions	\$1,000
	\$0.14	Multifamily:	\$1,000 plus \$200/d.u. over 2 units
		Demolition- Commercial/Industrial	Minimum \$1,000
		Commercial/Industrial Valuation (job cost):	1% of job cost
		Maximun Project Deposit to be capped at \$15,000	
		Moving	
Commercial/Industrial - New and Addition Multi-Family - New and Addition	\$0.25	Moving Permits: Up to 500 square feet	\$95
	\$0.25	Over 500 square feet	\$160
		Police Escort Fee	\$150
* All New Structures or Additions minimum permit fee \$90		*Cash Deposits:	
Alterations to-commercial/industrial/multifamily building, residential, garage, permanent swimming pool, awning/canopy, converting or adding to a parking lot with pavement/concrete		Deposit for completion of site improvements: \$2.00/sq. ft. of gross building area.	
Valuation (Job Cost): \$0-300		Deposit for moving house	\$7,500
\$301-1,000		Deposit for moving garage	\$500
\$1,001-2,000		*Payment required prior to issuance of moving permit.	
\$2,001-3,000		Wrecking/Demolition	
\$3,001-4,000		Interior Demolition	\$25
\$4,001-5,000		Residential Garages	\$40
\$5,001-6,000		1 & 2 family Dwellings (Includes sewer/water disconnect)	\$200
\$6,001-7,000		All Others (Includes sewer/water disconnect)	\$300
\$7,001-8,000		Other	
\$8,001-9,000		Mobile Home Permit	\$80
\$9,001-10,000		Landfill Permit- Residential	\$100
Over \$10,000 Commercial-Industrial: Fee plus \$7.00 per each \$1,000 over \$10,000		Other	\$200
Over \$10,000 Residential: Fee plus \$4.00 per each \$1,000 over \$10,000		Public Site Fee (per new dwelling unit)	\$400
Plan Exam: New 1 & 2-Family Dwelling		Rooming Houses	\$150
Plan Exam: 1 & 2-Family Dwelling (Add/Alt)		Street trees (New Dwellings and Structures only)	\$225.00
Plan Exam: Residential Garages, Decks, Accessory Structures		Tax per street tree	\$12.38
Plan Exam: Commercial-Refer to Dept. of Safety & ProfessionaI Services Schedule		Non-fuel Storage Tank Above/Underground	
Plan Exam: Commercial-Industrial Minor Alterations \$50/hour, 1-hour minimum		Per 1000 gallons	\$30
Plan Exam: New Sign		Minimum fee less than 1000 gallons	\$30
Early Start Permit: Footing & Foundation		Re-inspection fees per trip	\$50
UDC		Petitions	
Commercial		Variance Petition - Single Family	\$100
Wisconsin Uniform Building Permit Seal (1 & 2 Family Dwelling) Refer to Dept. of Safety & ProfessionaI Services Schedule		Variance Petition - All Other	\$300
		Special Use Permit	\$300
		Code Amendment	\$300
		Privilege in the Street	\$150
		Other Appeal	\$150
		Rezoning	
		Agriculture to Single Family Residential (+\$25/acre or portion over 1 acre)	\$250+
		Office, Commercial or Industrial (+\$25/acre or portion over 1 acre)	\$300+
		Downzoning	\$200
		Single Family to Multifamily Residential (+\$25/acre or portion over 1 acre)	\$300+
		Site Plan Review	
		Site Plan Review	\$250
		Commercial/Industrial > 10,000 sf	\$500
		Multi-Family > 8 units	\$500
		Administrative Plan Review	\$50
		Mobile Co-Location	\$150

**City of Fond du Lac - Inspections Fee  
Schedule - 2018 Adopted Exhibit B (Cont)**

Occupancy Permit Fee Schedule		Plumbing Permit Fee Schedule	
Multifamily Dwelling (each unit)		New or Additions Residential Plumbing	
1 & 2-Family Dwelling/Additions & Alterations		Sanitary Sewer Hook-up - up to 100'	\$225
Commercial & Industrial		Each additional 100' or part thereof	\$50
Change of Tenant Occupancy Inspection		Storm Sewer Hook-up - up to 100'	\$225
		Each additional 100' or part thereof	\$50
		Storm Water piping not connected to Storm Sewer	\$50
HVAC & Electrical Fee Schedule		Water Service Connection	\$50
\$0 - \$500	\$30	Water Meter	\$10
\$501 - \$2,000	\$75	Plumbing Fixture(s)	\$25 plus
\$2,001-10,000 valuation. Fee (\$75) + \$10/1000 or part thereof over \$2,000	\$75+	Gross area per Square Foot	\$ .06
Over \$10,001- Fee (\$295) + \$11.00/1000 or part thereof over \$10,000	\$295+	Residential Plumbing Existing Replacement	
HVAC over \$25,000-Fee (\$450) + 14/1000 or part thereof over \$25,000	\$450+	Residential Remodel - Install a new fixture - same as replacement	
New Single Family Residence Electrical*	\$200	Replace existing fixture, same location	\$20
New Two-Family Residence Electrical*	\$300	Each additional fixture, same location	\$10
*Fee includes temporary electrical service.		Commercial Plumbing Plan Review	
Annual Electrical Permit	\$360	Plumbing Plan Exam: Refer to Dept. of Safety & Professional Services Schedule	
Facilities Maintenance Wiring License	\$35	New or Additions Commercial or Industrial	
License & Certificate Examination	\$35	Sanitary Sewer Hook-up - up to 100'	\$450
Weights & Measures/Sealer Fee Schedule		Each additional 100' or part thereof	\$100
Gasoline pump inspection (per unit)	\$38	Storm Sewer Hook-up - up to 100'	\$450
Scale inspection (per scale)	\$24	Each additional 100' or part thereof	\$100
Scanner (per scanner)	\$24	Storm Water piping not connected to Storm Sewer	\$100
Reinspection-refer to Wisconsin DATCP fee schedule		Water Service Connection	\$250
Admin Fee (per site)	\$45	Water Meter	\$10
Seasonal Farmers Market (per scale)	\$10	Plumbing Fixture(s)	\$50 plus
Assessment Valuation Inspection Fee		Industrial or Warehouses-Gross area per Square Foot	\$ .06
Mobile Homes (New)	\$30	Other Commercial buildings-Gross area per Square Foot	\$ .10
New Construction - Residential	\$.05/sq. ft.	Commercial or Industrial Plumbing Existing Replacement	
New Construction - Commercial	\$.07/sq. ft.	Alterations - install a new fixture - same as replacement	
Remodeling - Residential		Replace existing fixture, same location	\$25
First \$10,000	\$20	Each additional fixture, same location	\$15
Over \$10,000	\$1.00/\$1,000	Sewer/Storm/Water Service Repair	
Remodeling - Commercial		Sewer Repair/Relay - All	\$100
First \$10,000	\$25	Sewer Disconnect - All	\$100
Over \$10,000	\$1.00/\$1,000	Water Service Repair	\$50
		Storm Sewer Repair	\$50
		Fire Protection/Sprinklers	
		Less than 20 Sprinklers	\$50
		Up to \$50,000 value	\$145
		\$50,001-\$100,000	\$175
		Over \$100,000	\$215
		***All permits have a minimum fee of \$25.00***	
		***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	

Effective 1-1-2018

**EXHIBIT C**  
**CITY OF FOND DU LAC**  
**FIRE/RESCUE FEE STRUCTURE**

	2017 CURRENT FEE	2018 ADOPTED FEE
Basic Life Support (BLS)	\$550.00	\$550.00
BLS-Emergency	\$600.00	\$600.00
Advanced Life Support (ALS)	\$600.00	\$600.00
ALS 1-Emergency	\$700.00	\$700.00
ALS 2-Emergency	\$750.00	\$750.00
Inter-Facility Transfer	\$800.00	\$800.00
Return Trip Fee	\$350.00	\$350.00
Service Charge (Includes Paramedic Intercepts)	\$300.00	\$300.00
Mileage	\$15.00 per loaded mile	\$15.00 per loaded mile
Oil Dry	\$25.00 per bag	\$25.00 per bag
Burn Permits (30 Day Permit)	\$25.00	\$25.00
Environmental Compliance Form Request	\$30.00	\$30.00
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
Residential Facility Lift Assist 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 Storage Tanks and Component Parts		
Piping and Tanks up to 1,100 Gallons	\$100.00	\$100.00
1,101-4,000 Gallons	\$125.00	\$125.00
Over 4,000 Gallons	\$150.00	\$150.00
Additional Tanks		\$50
Failure to Initiate Permit Prior to Removal	Double the Fee	Double the Fee
Plan Examination and Inspection Fee for the Installation of Storage Tanks and Component Parts up to 4,999 Gallons		
Inspection Fee - up to 4,999 Gallons	\$100.00	\$100.00
Inspection Fee - over 4,999 Gallons		\$150.00
Plan Examination Fee	\$60.00	\$60.00
Additional Tanks	\$25.00	\$50.00
Basic Plan Review of Fire Sprinkler, Fire Controls and/or Fire Suppression Systems		
Per System, Per Review	\$325.00	\$325.00
Witness Final Acceptance 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 Final Acceptance Test (2 Hour Min)	\$75.00	\$75.00

**EXHIBIT D**  
**CITY OF FOND DU LAC**  
**ENGINEERING FEE SCHEDULE**

	2017 CURRENT FEE	2018 ADOPTED FEE
<b>PERMITS</b>		
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
<b>REVIEWS</b>		
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
<b>INSPECTIONS</b>		
Individual Residential Grading	\$250	\$250
Sidewalk Forms	\$40	\$40
Lot Drainage & Public Right-of Way Deposit	\$0	\$1,000

## EXHIBIT E

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

	2017 CURRENT FEE	2018 ADOPTED 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
Multiple Pet License	\$25.00	\$35.00
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**

	2017 CURRENT FEE	2018 ADOPTED FEE
Residential and Commercial Property Record Cards	\$1.00 \$.50 / Add'l Sheet	\$1.00 \$.50 / Add'l Sheet
Copies Of Existing Hard Copy Data Records	\$2.00	\$1.00 \$.50 / Add'l Sheet
Residential Comp Sheet	\$1.00	\$1.00 \$.25 / Add'l Sheet
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, Mailings, and Misc. Copies	\$1.00 \$.25 / Add'l Sheet	\$1.00 \$.25 / Add'l Sheet
List Of Vacant Lot Sales (Residential or Commercial)	\$10.00	\$10.00
List Of Improved Lot Sales (Residential or Commercial)	\$25.00	\$25.00



**EXHIBIT G**  
**CITY OF FOND DU LAC**  
**POLICE DEPARTMENT FEE SCHEDULE**

	2017 CURRENT FEE	2018 ADOPTED FEE
Archery Permits	\$30.00	\$30.00
Vehicle Lock-Outs	\$50.00	\$50.00
Vehicle Or Large Item Storage - Impounded - Outside	\$25.00	\$25.00
Vehicle Or Large Item Storage - Impounded - Inside	\$30.00	\$30.00
Police K-9 Requests	\$80.00 Per Hour Plus Mileage (2-Hr Minimum)	\$80.00 Per Hour Plus Mileage (2-Hr Minimum)
Forensic Computer Services	\$80.00 Per Hour Plus Mileage And Equipment	\$80.00 Per Hour Plus Mileage And Equipment
Building/Large Equipment Moves With Permit < 2 Hours	\$150.00	\$150.00
Building/Large Equipment Moves With Permit > 2 Hours	\$150.00 Plus \$80.00 Per Hour Add'l Police Service	\$150.00 Plus \$80.00 Per Hour Add'l Police Service
CVSA (Stress Test)	\$80 Per Hour	\$80 Per Hour
Security Duty	\$55.00	\$55.00
Fingerprints	\$25.00	\$25.00
Mug Shots	\$5.00	\$5.00
Guard Permits	\$40.00	\$40.00
Funeral Escorts	\$25.00	\$25.00
Police Escorts (Other Than For Funerals)	\$25 Plus Officer's Overtime Rate	\$25 Plus Officer's Overtime Rate
False Alarms (Per Calendar Year):		
Response 1-2	No Fee	No Fee
Response 3-5	\$50.00	\$50.00
Response 6-7	\$100.00	\$100.00
Each Response After 8	\$150.00	\$150.00
Process Service	\$12.00 Plus Mileage	\$12.00 Plus Mileage

**EXHIBIT H**  
**CITY OF FOND DU LAC**  
**PARKS DEPARTMENT**

	2017 CURRENT FEE	2018 ADOPTED FEE
<b><i>PARK SHELTER RENTALS</i></b>		
<b>LAKESIDE PARK</b>		
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
<b>BUTTERMILK PARK</b>		
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
<b>MCDERMOTT PARK</b>		
McDermott Shelter	\$45.00 + Tax	\$45.00 + Tax
<b>TAYLOR PARK</b>		
Taylor Shelter	\$45.00 + Tax	\$45.00 + Tax
<b><i>LAKESIDE PARK PAVILION RENTAL</i></b>		
<b>HALF PAVILION</b>		
Half Day - 10AM-4PM	\$80.00 + Tax	\$80.00 + Tax
Half Day - 5PM-11PM	\$80.00 + Tax	\$80.00 + Tax
Full Day - 10AM-11PM	\$120.00 + Tax	\$120.00 + Tax
Security Deposit (In Addition To Rental Fee)	\$75.00	\$75.00
<b>COMPLETE PAVILION</b>		
Half Day - 10AM-4PM	\$115.00 + Tax	\$115.00 + Tax
Half Day - 5PM-11PM	\$115.00 + Tax	\$115.00 + Tax
Full Day - 10AM-11PM	\$185.00 + Tax	\$185.00 + Tax
Security Deposit (In Addition To Rental Fee)	\$125.00	\$125.00

**EXHIBIT H, Continued**  
**CITY OF FOND DU LAC**  
**PARKS DEPARTMENT, Continued**

	2017 CURRENT FEE	2018 ADOPTED FEE
<b>OPEN GRILL AREA RENTALS</b>		
<b>LAKESIDE PARK</b>		
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
<b>LAKESIDE PARK FOUNTAIN ISLAND GAZEBOS</b>		
2 Hour Rental	\$25.00 + Tax	\$25.00 + Tax
<b>OTHER PARK FEES</b>		
<b>SPECIAL PERMIT FEES</b>		
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
<b>PUBLIC EVENT FEES</b>		
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**

**HARBOR & BOATING - BOAT LAUNCH RATES**

	2017 CURRENT FEE	2018 ADOPTED 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**

**HARBOR & BOATING - BOAT SLIP RATES**

	2017 CURRENT FEE	2018 ADOPTED FEE
<b><i>RESIDENT RATES</i></b>		
<b>DOCK A</b>		
45 ft @ \$25.50/ft	\$1,125.00	\$1,147.50
40 ft @ \$25.50/ft	\$1,000.00	\$1,020.00
<b>DOCK B</b>		
30 ft @ \$25/ft	\$735.00	\$750.00
<b>DOCK C</b>		
20 ft @ \$24/ft	\$470.00	\$480.00
<b>DOCK D</b>		
25 ft @ \$24/ft	\$587.50	\$600.00
<b>DOCK E</b>		
30 ft @ \$24/ft	\$705.00	\$720.00
<b>DOCK F</b>		
45 ft @ \$25.50/ft	\$1,125.00	\$1,147.50
40 ft @ \$25.50/ft	\$1,000.00	\$1,020.00
30 ft @ \$25/ft	\$735.00	\$750.00
<b>DOCK G</b>		
25 ft @ \$25/ft	\$612.50	\$625.00
<b>DOCK H</b>		
30 ft @ \$25/ft	\$735.00	\$750.00

**EXHIBIT I, Continued**  
**CITY OF FOND DU LAC**  
**HARBOR & BOATING - BOAT SLIP RATES, Continued**

	2017 CURRENT FEE	2018 ADOPTED FEE
<b>NON-RESIDENT RATES</b>		
<b>DOCK A</b>		
45 ft @ \$35/ft	\$1,552.50	\$1,575.00
40 ft @ \$35/ft	\$1,380.00	\$1,400.00
<b>DOCK B</b>		
30 ft @ \$34.50/ft	\$1,020.00	\$1,035.00
<b>DOCK C</b>		
20 ft @ \$34/ft	\$670.00	\$680.00
<b>DOCK D</b>		
25 ft @ \$34/ft	\$837.50	\$850.00
<b>DOCK E</b>		
30 ft @ \$34/ft	\$1,005.00	\$1,020.00
<b>DOCK F</b>		
45 ft @ \$35/ft	\$1,552.50	\$1,575.00
40 ft @ \$35/ft	\$1,380.00	\$1,400.00
30 ft @ \$34.50/ft	\$1,020.00	\$1,035.00
<b>DOCK G</b>		
25 ft @ \$34.50/ft	\$850.00	\$862.50
<b>DOCK H</b>		
30 ft @ \$34.50/ft	\$1,020.00	\$1,035.00

**EXHIBIT J**

**CITY OF FOND DU LAC**

**POOL PASSES AND FEES**

	2017 CURRENT FEE	2018 ADOPTED FEE
<b><i>FAIRGROUNDS FAMILY AQUATIC CENTER</i></b>		
<b>SEASON PASS</b>		
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
<b><i>**THE FAIRGROUNDS SEASON PASS MAY ALSO BE USED AT TAYLOR POOL</i></b>		
<b>DAILY PASS</b>		
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
<b>OTHER FEES</b>		
Fairgrounds Shelter Rental	\$40.00 Per Afternoon	\$40.00 Per Afternoon
Fairgrounds Shelter Rental	\$25.00 Per Evening	\$25.00 Per Evening
<b><i>TAYLOR POOL</i></b>		
<b>SEASON PASS</b>		
Youth/Senior	\$60.00	\$60.00
Adult	\$75.00	\$75.00
Family 2-5 Persons	\$110.00	\$110.00
Family 6 Or More	\$130.00	\$130.00
<b>DAILY PASS</b>		
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
<b>OTHER FEES</b>		
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**

	2017 CURRENT FEE	2018 ADOPTED FEE
<b><i>City of Fond du Lac</i></b>		
<b>Domestic Sewage</b>		
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
<b>Surcharge Over Domestic Strength</b>		
B.O.D.	\$ .370/lb	\$ .370/lb
T.S.S.	\$ .489/lb	\$ .489/lb
PHOS	\$ 5.854/lb	\$ 5.854/lb
TKN		
AMMONIA-NITROGEN (NH <sub>3</sub> -N)	\$ 0.744/lb	\$ 0.744/lb
<b><i>Non-City Customers:</i></b>		
<b>Users Connected with City Collection System</b>	Billed per TrueUp Calculations performed in April of each year.	Billed per TrueUp Calculations performed in April of each year.
<b><i>Domestic, Commercial &amp; Industrial Waste Tanked to Sewage Treatment Plant</i></b>		
<b>Variable Charge</b>		
B.O.D.	\$ .370/lb	\$ .370/lb
T.S.S.	\$ .489/lb	\$ .489/lb
PHOS	\$ 5.854/lb	\$ 5.854/lb
TKN		
AMMONIA-NITROGEN (NH <sub>3</sub> -N)	\$ 0.744/lb	\$ 0.744/lb
<b>Tanker Truck Haulers</b>		
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	\$4.20	\$4.20
Portable Toilet Waste per 1,000 gallons	\$40.00	\$40.00
Septic Tank Waste per 1,000 gallons	\$56.00	\$56.00

**EXHIBIT L**  
**CITY OF FOND DU LAC**  
**TRANSIT FARES**

	2017 CURRENT FEE	2018 ADOPTED FEE
<b><i>FIXED ROUTE BUS RATES</i></b>		
<b>Cash</b>		
Adult Rate	\$1.50	\$1.50
Youth Rate	\$1.25	\$1.25
Elderly and Handicapped	\$0.75	\$0.75
Under Age 6	Free	Free
<b>Tokens</b>		
Adult Rate (Ages 19 to 64)	10/\$13.00	10/\$13.00
Youth Rate (Ages 6 to 18)	10/\$11.00	10/\$11.00
<b>Monthly Pass or Day Pass</b>		
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 (unlimited June, July, and August)	\$35.00	\$35.00
<b><i>SCHOOL TRIPPER SERVICES</i></b>		
<b>Cash</b>		
Adult Rate	\$1.50	\$1.50
Youth Rate	\$1.25	\$1.25
Elderly and Handicapped	\$0.75	\$0.75
Under Age 6	Free	Free
<b>Tokens</b>		
Adult Rate (Ages 19 to 64)	10/\$13.00	10/\$13.00
Youth Rate (Ages 6 to 18)	10/\$11.00	10/\$11.00
<b>Monthly Pass</b>		
Adult Rate (Ages 19 to 64)	\$38.00	\$38.00
Youth Rate (Ages 6 to 18)	\$32.00	\$32.00
<b><i>ADA PARATRANSIT (HANDIVAN)</i></b>		
<b>City and Village</b>		
(6:00 am to 6:30 pm weekday)	\$3.00	\$3.00
<b><i>NON-ADA SPECIALIZED PARATRANSIT (HANDIVAN)</i></b>		
(6:00 am to 6:30 pm weekday)	\$3.00	\$3.00
<b><i>JOBTRANS</i></b>		
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



**EXHIBIT M**

**CITY OF FOND DU LAC**

**PUBLIC PARKING RATES**

	2017 CURRENT FEE	2018 ADOPTED FEE
<b><i>Meters</i></b>		
North Macy St, Merrill Ave, Marr St, Portland St, & Lot 7	\$0.35/hour	\$0.35/hour
All Other Locations	\$0.50/hour	\$0.50/hour
<b><i>Permit Parking</i></b>		
Lot 17	\$10/month	\$10/month
Lots 1 & 7	\$14/month	\$14/month
Lots 9, 10, 11, & 14	\$18/month	\$18/month
Lots 3 & 13	\$20/month	\$20/month
Lots 4, 5, 6, 8, 8A, 10A, 18, & Darling Place	\$28/month	\$28/month
Lot 9 Reserved & Lot 14 Reserved	\$28/month	\$28/month

**EXHIBIT N**

**CITY OF FOND DU LAC**

**SOLID WASTE FEE SCHEDULE**

	2017 CURRENT FEE	2018 ADOPTED FEE
<b>BULKY WASTE DROP OFF</b>		
Single Use of Site	\$20	\$20
10 Use Punch-Card	\$175	\$175
Unlimited Annual Pass	not offered	not offered
<b>BULKY WASTE PICK UP</b>		
Curb Side Pick-up	\$40 Minimum Fee	\$40 Minimum Fee
Additional Charges: *		
Freon Item	\$25	\$25
Car Tire	\$2	\$2
Truck Tire	\$10	\$10
Tractor Tire	\$15	\$15
<i>* In addition to single use of site fee</i>		
<b>RECYCLING</b>		
Metal Items (microwaves, washer, drier)	Free	Free
Cardboard, Plastic, and/or Paper	bulky waste fees apply	bulky waste fees apply

## **EXHIBIT O**

### **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.



## **EXHIBIT P**

### **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	HAZMAT Interagency Agreement
Residential Recycling	Harbor and Boating Facilities
Residential Solid Waste Collection & Disposal	City Grant Programs
Transit	Fuel Pump Maintenance
Tax Incremental Financing Districts	

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 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, the Transit Equipment Replacement Fund and the Solid Waste Equipment Replacement Fund. The major funding sources for the Public Works Equipment Replacement Fund is the proceeds from industrial park land sales, the sales of other City property and transfers from the general fund from the annual property tax levy. 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 Transit Equipment Replacement Fund is annual transfers from the Transit Special Revenue Fund. The major funding source for the Solid Waste Equipment Replacement Fund is the designation of a portion of the residential solid waste 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.