



City of Fond du Lac

2019

Adopted Budget



**City of Fond du Lac
2019 Adopted Budget**

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CITY OF FOND DU LAC - Memorandum

To: City Council

From: Joseph P. Moore, City Manager

Date: November 14, 2018

Subject: Budget Communications – 2019 Adopted Budget

Our City's budget for 2019, 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 2019 will increase 11.2%, or \$864,933 compared with 2018.
- The City's tax levy support to the library will increase by 2.5%.
- The City's tax levy support for the transit special revenue fund increased by \$75,000.
- The City's tax levy support for the residential recycling program special revenue fund is increased by \$100,000 to offset no increase in State funding but higher contractor costs.
- The total City property tax levy will increase by 5.0%, from \$26.2 million to \$27.4 million, an increase driven primarily by an increasing debt payment and to a lesser extent a 1.34% increase in net new construction.
- The City's property tax rate is estimated to increase 1.8%.
- There are no increases budgeted for 2019 Water Utility and Wastewater rates.
- There are no increases in residential solid waste collection fees.
- General fund expenditures will decrease 0.2% from 2018 to 2019.
- The use of unassigned General Fund balance in 2019 is \$243,028.
- The 2019 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 2019 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 2019 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 2019 decreased by a total of \$82,520 or 0.2%. Some of the factors included in this figure are:

- **Property Tax Levy Limit**

The 2019 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 1.34%, plus the increase in general debt service principal and interest payments.

- **Fund Balance Applied**

The 2019 budget applies \$179,331 less of available fund balance than the 2018 budget.

Total General Spending

Total budgeted general fund spending is decreased by 0.2% compared to 2018.

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 up for negotiation for 2019. Due to a combination of factors including changes in wages and benefits, employee turnover, and increases in health insurance costs, net total 2019 budgeted general and special revenue fund labor costs have increased by \$368,887 or 1.4% compared to the 2018 budget.

- **Wage Adjustments**

The 2019 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 1.2% or \$236,377.

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

- **Health Insurance**

The City's share of budgeted general and special revenue fund health insurance costs are increased by \$261,762 or 7.3% compared to the 2018 budget.

- **WRS Pension Costs**

The City's share of total budgeted general and special revenue Wisconsin Retirement System (WRS) pension costs decreased by \$85,793 or 3.7% from 2018 to 2019. The 2019 WRS general employee employer-required pension rates will decrease by 0.15%. Fire employer required pension contributions decreased 0.39% while police employer-required WRS contributions decreased 0.59%.

General, Transit, Police public safety and new employees in Fire and Rescue public safety employees share in the same 6.55% 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 negotiated to begin sharing in a portion of the employee share of WRS starting in 2018.

- **Personnel Changes**

The 2019 budget includes the addition of a new position for the Information Technology Services department. With the addition of a Database Administrator, the City will be able to manage in-house the complex nature of allowing different software systems to communicate with each other. This will result in increased efficiencies for all departments, as well as increased reporting and data analysis capabilities.

Services, Materials and Supplies Expenditures

Total budgeted general and special revenue fund contractual services, materials and supplies and utility costs are increased by \$20,485 or 0.2% compared to the 2018 budget.

New or Increased Expenditures

New or increased expenditures included in the 2019 operating budget are as follows:

- **Engineering**

Nonrecurring \$80,000 cost for updating aerial orthophotos, oblique and LiDAR is included in the 2019 Engineering operating budget.

- **Fire/Rescue**

Nonrecurring \$75,000 cost for repairing the parking lot at Fire Station #1 is included in the 2019 Fire/Rescue operating budget.

- **Parking Facilities**

Nonrecurring \$20,000 cost for equipment replacement is included in the 2019 Parking Facilities operating budget.

Capital Funded by Operations

The 2019 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 2019 budget is \$2,095,000 compared to \$2,178,475 in the 2018 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 2019 and 2018 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 2019 is \$6,450,723, with various Street Reconstruction projects being the largest items. This figure represents 7.6% of the City’s projected overall G.O. debt level at the end of 2019. Please see the capital improvement plan for details.

Other G.O. Debt Considerations

The G.O. debt that the City issues in 2019 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 7.5% from \$84.8 million in 2019 to \$78.4 million by 2023. Of the \$84.8 million projected balance at the end of 2019, 7.6% is due to debt to be issued in 2019.

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 \$3.8 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 \$37.7 million in 2019 to \$26.7 million in 2023.

The Wastewater Utility will borrow for several large projects over some of the next five years, the largest being \$20 million in 2022 for phosphorus removal and compliance, followed by biosolids drying (\$5.5 million). These large projects will result in the Wastewater Utility debt increasing from \$26.9 million in 2019 to \$36.0 in 2023.

Utility Rates

The 2019 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 2019 budget remain at the same level as 2009.

Water rates will be reviewed after the completion of the 2018 financial audit to determine if a simplified rate case should be considered.

Use of General Fund Balance

A goal of the 2019 budget is to maintain a general fund balance for working capital purposes of at least 15% of budgeted expenditures, in keeping with City policy. \$243,028 of available general fund balance will be applied to the 2019 budget. The unassigned general fund balance remaining after the amount applied to the 2019 budget is estimated to be \$6,004,877 or 18.2% of budgeted annual general fund expenditures. The amount of fund balance applied to the 2019 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 2019 and beyond. Some of the challenges facing the City in its 2019 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 2019 Adopted Budget.

A handwritten signature in black ink, appearing to read 'J. Moore', with a stylized flourish at the end.

Joseph P. Moore
City Manager

**CITY OF FOND DU LAC
2019 ADOPTED BUDGET SUMMARY**

The 2019 **GENERAL FUND BUDGET** is as follows:

REVENUES AND OTHER FINANCING SOURCES:

	2018 Budget	2019 Budget	Percent Change
Taxes (other than property taxes)	\$2,297,030	\$2,326,533	
Special Assessment Payments	415,000	415,000	
Licenses and Permits	1,464,660	1,504,635	
Intergovernmental Revenues	9,942,538	10,141,122	
Public Charges for Services	2,527,227	2,636,352	
Fines, Forfeits and Penalties	370,000	375,000	
Interest and Rent	247,270	470,370	
Miscellaneous Revenues	90,300	90,700	
Total Revenues Excluding Property Taxes	\$17,354,025	\$17,959,712	
General Property Taxes	15,089,178	14,837,604	
Transfers from Other Funds	38,928	11,626	
Fund Balance Applied			
Unassigned Fund Balance Applied to Budget	422,359	243,028	
Committed Public Site Fee Fund Balance	230,000	0	
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED	\$33,134,490	\$33,051,970	(0.2%)

EXPENDITURES AND OTHER FINANCING USES:

General Government	\$2,911,447	3,020,748	
Public Safety	19,833,142	20,058,258	
Public Works	6,264,165	5,968,434	
Parks, Culture & Recreation	1,909,991	2,005,060	
Community Development	1,658,310	1,717,846	
TOTAL EXPENDITURES	32,577,055	32,770,346	0.6%
Transfers to Other Funds	557,435	281,624	
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$33,134,490	\$33,051,970	(0.2%)

The 2019 **budgets for
all funds** combined:

	Fund Balance January 1	Total Revenues	Total Expenditures	Fund Balance December 31
General Fund	\$ 6,247,905	\$32,808,942	\$33,051,970	\$ 6,004,877
Special Revenue Funds	3,705,685	8,647,099	7,495,484	4,857,300
Debt Service Fund	32,454	10,048,270	10,051,075	29,649
Capital Projects Funds	5,178,200	11,507,723	14,361,123	2,324,800
Wastewater Treatment & Resource Recovery	6,701,735	12,352,892	13,696,082	5,358,545
Water Utility	311,456	13,680,047	13,953,827	37,676
Internal Service Fund-Health Insurance	2,642,182	6,098,955	6,213,747	2,527,390
Internal Service Fund-Information Technology	211,433	1,759,037	1,754,275	216,195
Total All Funds	\$ 25,031,050	\$96,902,965	\$ 100,577,583	\$ 21,356,432

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

	2018 Budget	2019 Budget	
General Fund	\$15,088,232	\$14,837,604	
Library Special Revenue Fund	1,850,027	1,896,277	
Residential Recycling Special Revenue Fund	300,000	400,000	
Transit Special Revenue Fund	210,120	285,120	
Capital Projects Fund	1,010,125	1,445,000	
Debt Service Fund	7,705,067	8,570,000	
Total City Property Tax Levy	\$26,163,571	\$27,434,001	4.9%

	2018	2019	\$ Change	
Estimated Equalized Value Property Tax Rate	\$9.656	\$9.832	\$0.176	1.8%

The City's outstanding debt at December 31, 2018 is projected to be:

General Obligation Notes and Bonds	\$85,485,000
Utility Revenue Bonds	67,759,939
Total Debt	\$153,244,939

RESOLUTION NO. 8778**A RESOLUTION ADOPTING THE FINAL 2019
CITY BUDGET, LEVYING A TAX, AND ESTABLISHING FEES**

WHEREAS, on October 24, 2018, the City Council held a public hearing on the 2019 City Budget pursuant to Section 65.90 of the Wisconsin Statutes; and

WHEREAS, the City Council met to deliberate on said budget on September 19, 2018; and

WHEREAS, the City Council wishes to finalize the 2019 City Budget pursuant to State law.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fond du Lac that the 2019 City Budget is hereby adopted.

BE IT FURTHER RESOLVED, that a tax of \$27,434,001 is hereby levied upon all taxable property within the City of Fond du Lac as returned by the Assessor in the year 2018 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, 2019.

ADOPTED:

NOV 14 2018



Karyn Merkel, President
Fond du Lac City Council

Attest:

City Attorney:



Margaret Hefter, City Clerk

Reviewed 

RESOLUTION NO. 8776**A RESOLUTION ADOPTING THE 2019
FOND DU LAC AREA TRANSIT BUDGETS**

WHEREAS, on October 24, 2018, the City Council held a public hearing on the 2019 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 19, 2018; and

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

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;

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 2019 Operating Budget of the Fond du Lac Area Transit in the amount of \$1,974,063 and the 2019 Capital Budget in the amount of \$1,387,000, with the local share of \$277,400 for three bus replacements and one Handi-Van replacement, 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.

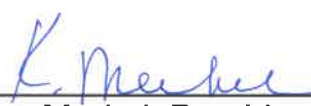
BE IT FURTHER RESOLVED, that the Director of Administration is authorized to execute and file with such applications all assurances or any other documents required by the United States Department of Transportation effectuating the purposes of Title VI of the Civil Rights Act of 1964 and other legally 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 14 2018



Karyn Merkel, President
Fond du Lac City Council

Attest:

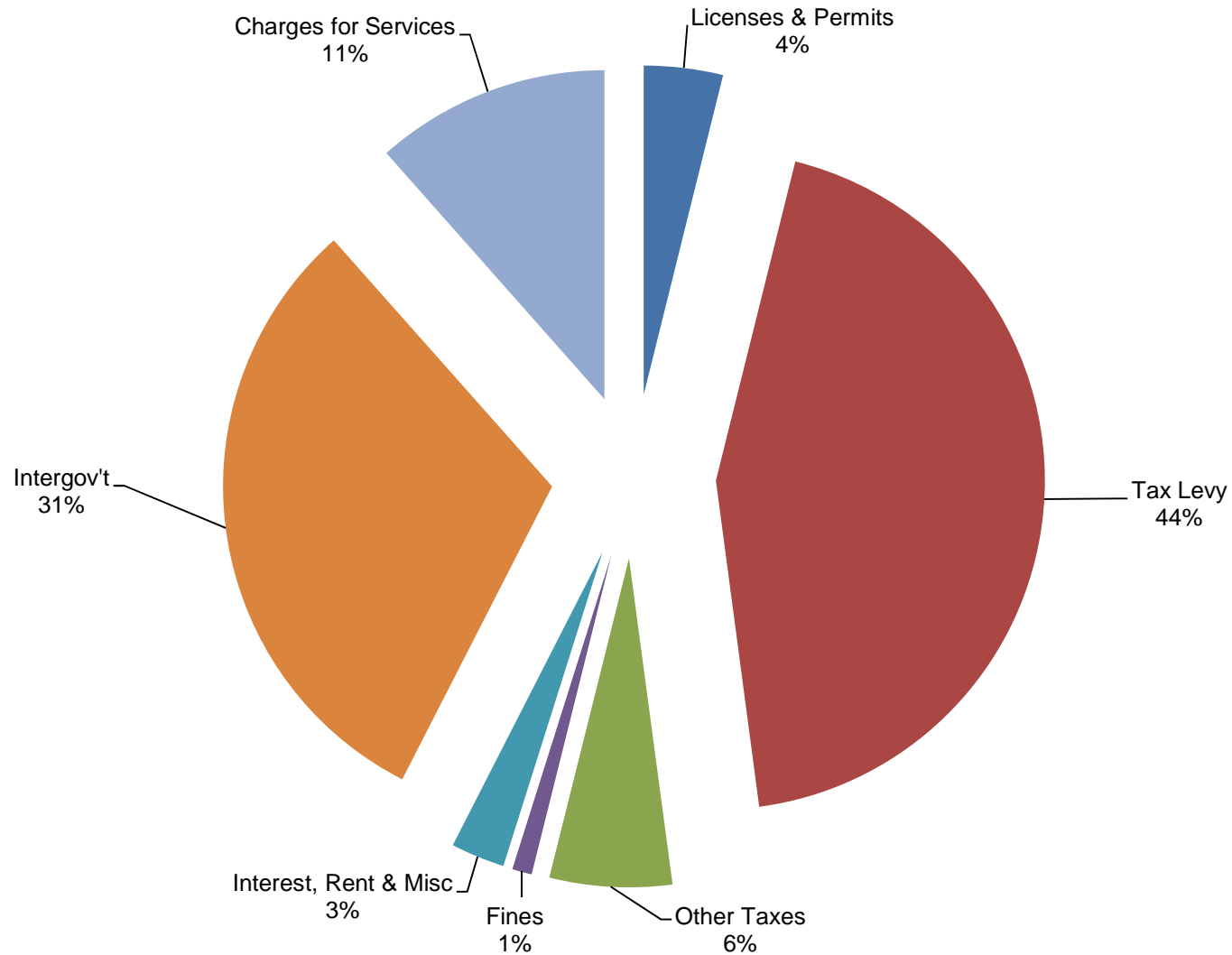


Margaret Hefter, City Clerk

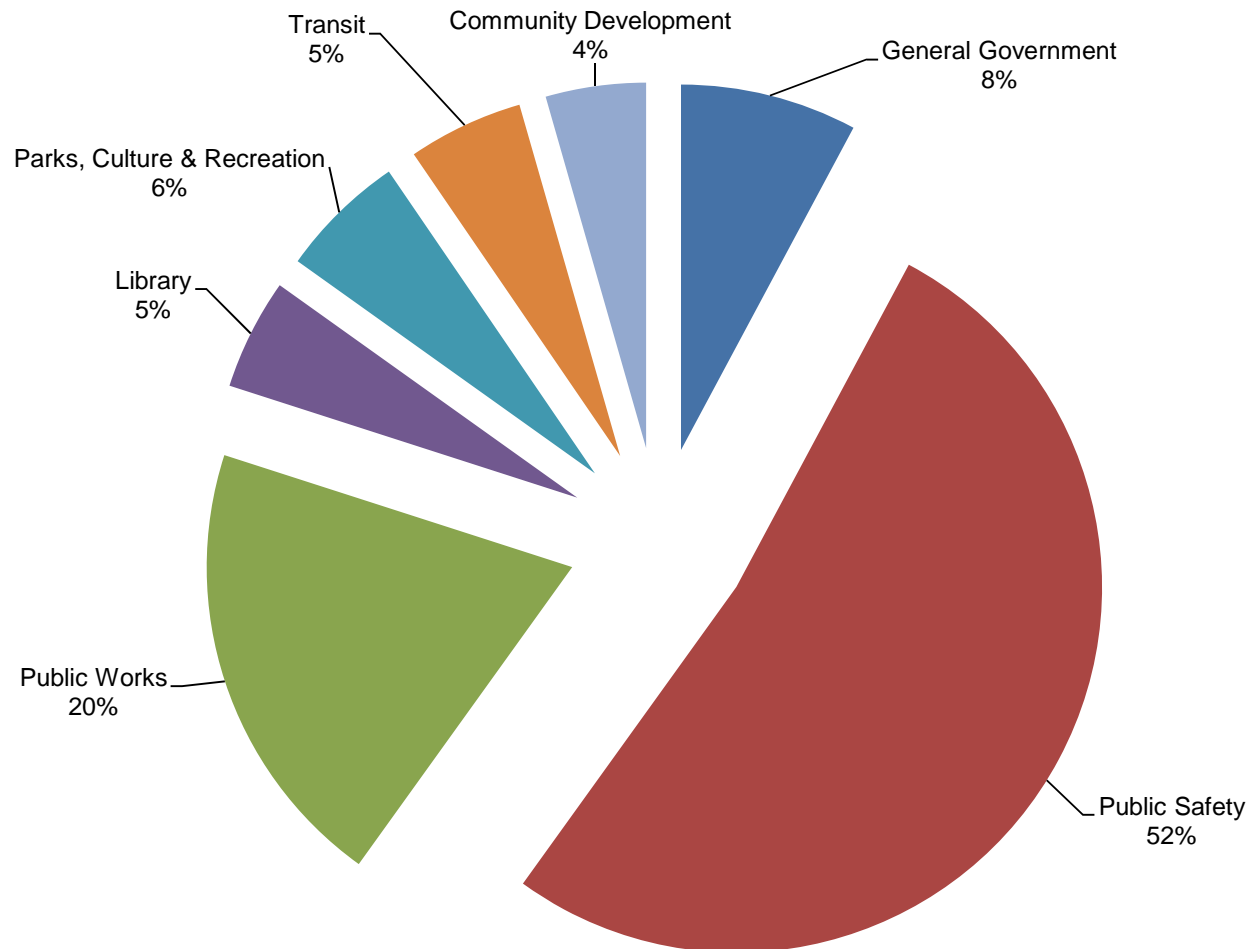
City Attorney:

Reviewed 

City of Fond du Lac 2019 General Fund & Special Revenue Fund Revenue Summary



**City of Fond du Lac
2019 General Fund & Special Revenue Fund
Expenditure Summary
By Major Function**



**City of Fond du Lac
2019 Budget
General Fund and Special Revenue Funds Budgeted Expenditures
By Major Object**

DESCRIPTION	2018 Budget	2019 Budget	Increase (Decrease)	Percent Increase (Decrease)
Personal Services	\$ 27,204,982	\$ 27,573,869	\$ 368,887	1.4%
Services, Materials & Supplies	10,764,008	10,784,493	20,485	0.2%
Outlay	294,000	321,000	27,000	9.2%
Total Expenditures	38,262,990	38,679,362	416,372	1.1%
Transfers to Other Funds	707,435	381,624	(325,811)	-46.1%
Total Expenditures & Other Financing Uses	<u>\$ 38,970,425</u>	<u>\$ 39,060,986</u>	<u>\$ 90,561</u>	<u>0.2%</u>

**City of Fond du Lac
2019 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 2019 Budget	Total Adopted 2018 Budget	Increase (decrease)	
Salaries & Wages	\$ 1,472,099	\$ 12,185,683	\$ 3,744,807	\$ -	\$ 882,516	\$ 523,749	\$ 722,664	\$ -	\$ 19,531,518	\$ 19,295,141	\$ 236,377	1.2%
Fringe Benefits												
Wisconsin Retirement	91,584	1,772,091	237,891	-	54,886	34,199	44,101	-	2,234,752	2,320,545	(85,793)	-3.7%
Social Security	107,747	599,454	286,584	-	67,509	40,069	55,285	-	1,156,648	1,147,706	8,942	0.8%
Group Health Insurance	280,079	2,174,760	908,073	-	191,069	99,612	178,704	-	3,832,297	3,570,535	261,762	7.3%
Other	220,832	378,494	126,530	-	42,555	28,519	21,724	-	818,654	871,055	(52,401)	-6.0%
Total Fringe Benefits	700,242	4,924,799	1,559,078	-	356,019	202,399	299,814	-	8,042,351	7,909,841	132,510	1.7%
Total Personal Services	2,172,341	17,110,482	5,303,885	-	1,238,535	726,148	1,022,478	-	27,573,869	27,204,982	368,887	1.4%
Services, Materials & Supplies												
Contractual Services	1,332,016	1,196,557	2,325,912	1,896,277	400,707	981,505	678,028	-	8,811,002	8,738,992	72,010	0.8%
Materials & Supplies	234,708	1,373,871	1,666,712	-	360,220	242,510	108,731	-	3,986,752	4,108,889	(122,137)	-3.0%
Utilities	8,578	236,571	504,000	-	215,825	23,900	35,860	-	1,024,734	998,124	26,610	2.7%
Miscellaneous	-	100	-	-	-	-	-	-	100	100	-	0.0%
Expense Transfers	(726,895)	(31,000)	(2,049,595)	-	(73,354)	-	(157,251)	-	(3,038,095)	(3,082,097)	44,002	(0)
Total Services, Materials & Supplies	848,407	2,776,099	2,447,029	1,896,277	903,398	1,247,915	665,368	-	10,784,493	10,764,008	20,485	0.2%
Capital Outlay	-	271,000	-	-	20,000	-	30,000	-	321,000	294,000	27,000	9.2%
Total Expenditures	3,020,748	20,157,581	7,750,914	1,896,277	2,161,933	1,974,063	1,717,846	-	38,679,362	38,262,990	416,372	1.1%
Transfers to Other Funds	-	-	100,000	-	-	-	-	281,624	381,624	707,435	(325,811)	-46.1%
Total Expenditures and Other Financing Uses	\$ 3,020,748	\$ 20,157,581	\$ 7,850,914	\$ 1,896,277	\$ 2,161,933	\$ 1,974,063	\$ 1,717,846	\$ 281,624	\$ 39,060,986	\$ 38,970,425	\$ 90,561	0.2%

GENERAL FUND

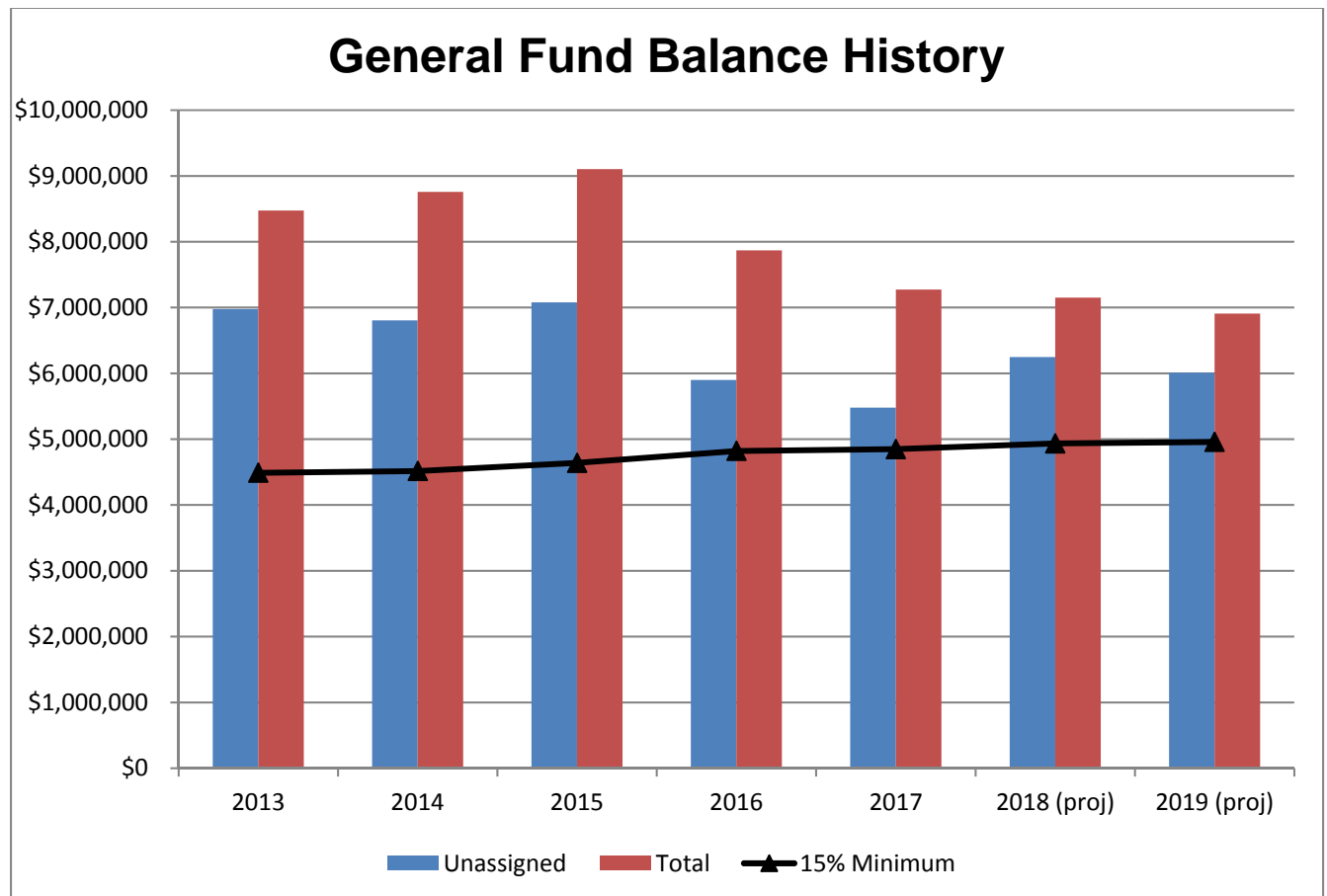
The General Fund is the City's main operating fund. It is used to account for all financial resources and expenditures, except those required to be accounted for in another fund.

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 2018 and 2019. 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, 2019.



**CITY OF FOND DU LAC
2019 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2018	2019	Increase (Decrease)	
	ADOPTED BUDGET	ADOPTED BUDGET	Amount	%
Taxes				
General Property Taxes	15,089,178	14,837,604	(251,573)	-1.7
In Lieu of Taxes	2,071,030	2,097,533	26,503	1.3
Mobile Home Fees	48,000	48,000	-	0.0
Interest & Penalties	95,000	95,000	-	0.0
Room Tax-City Share	83,000	86,000	3,000	3.6
Total Taxes	17,386,208	17,164,137	(222,070)	-1.3
Special Assessment Payments	415,000	415,000	-	0.0
Intergovernmental Revenues				
State Shared Revenue	6,343,620	6,382,024	38,404	0.6
State Transportation Aid	1,901,424	1,901,424	-	0.0
Other State Aid	428,049	721,841	293,792	68.6
Other State and Local Govt Payments	1,267,045	1,135,833	(131,212)	-10.4
Total Intergovernmental Revenues	9,940,138	10,141,122	200,984	2.0
Licenses & Permits	1,464,660	1,504,635	39,975	2.7
Public Charges for Services	2,529,627	2,636,352	106,725	4.2
Fines & Penalties	370,000	375,000	5,000	1.4
Interest & Rent	247,270	470,370	223,100	90.2
Miscellaneous Revenues	90,300	90,700	400	0.4
TOTAL REVENUES	32,443,203	32,797,316	354,114	1.1
Transfers from Other Funds	38,928	11,626	(27,302)	-70.1
Fund Balance Applied to Budget	652,359	243,028	(409,332)	-62.7
OTHER FINANCING SOURCES	691,287	254,654	(436,634)	-63.2
TOTAL REVENUES & OTHER FINANCING SOURCES	33,134,490	33,051,970	(82,520)	-0.2

**CITY OF FOND DU LAC
2019 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
Taxes						
General Property Taxes						
Tax Levy	14,348,984	15,089,178	15,089,178	0	15,089,178	14,837,604
Total General Property Taxes	14,348,983	15,089,178	15,089,178	0	15,089,178	14,837,604
In Lieu of Taxes						
Water Utility	1,921,794	1,958,530	1,958,530	1,945,017	1,945,017	1,983,033
Housing Authority	82,326	80,000	80,000	0	82,000	82,000
Other Tax Exempt-In Lieu of Taxes	32,736	32,500	32,500	33,175	33,175	32,500
Total In Lieu of Taxes	2,036,856	2,071,030	2,071,030	1,978,192	2,060,192	2,097,533
Mobile Home Fees	35,325	48,000	48,000	20,737	48,000	48,000
Interest & Penalties	93,445	95,000	95,000	89,503	95,000	95,000
Room Tax-City Share	106,623	83,000	83,000	42,344	84,700	86,000
Total Taxes	16,621,232	17,386,208	17,386,208	2,130,776	17,377,070	17,164,137
Special Assessment Payments						
Principal Payments	269,051	400,000	400,000	0	400,000	400,000
Interest Payment	11,958	15,000	15,000	0	15,000	15,000
Total Special Assessment Payments	281,010	415,000	415,000	0	415,000	415,000
Licenses & Permits						
Business/Occupational Licenses	746,860	766,185	766,185	420,832	767,685	770,765
Non-Business Licenses	14,902	15,600	15,600	14,928	15,820	15,645
Building Permits & Inspection Fees	675,514	589,925	589,925	479,010	594,925	650,000
Other Regulatory Permits/Fees	103,149	92,950	92,950	81,376	96,250	68,225
Total Licenses & Permits	1,540,424	1,464,660	1,464,660	996,146	1,474,680	1,504,635
Intergovernmental Revenues						
State Shared Revenue	6,295,239	6,343,620	6,343,620	0	6,343,620	6,382,024
Other State Aid	431,199	428,049	428,049	0	434,096	721,841
State Transportation Aid	1,825,699	1,901,424	1,901,424	950,014	1,900,027	1,901,424
Other Local Governments	736,526	839,640	839,640	632,795	797,633	768,645
State Grants	172,459	145,534	145,534	150,493	139,434	85,317
Grants from Local Governments	127,200	127,200	127,200	0	127,200	127,200
Other State Payments	151,106	154,671	154,671	150,380	154,671	154,671
Total Intergovernmental Revenues	9,739,428	9,940,138	9,940,138	1,883,682	9,896,681	10,141,122
Public Charges for Services						
General Government	158,815	127,540	127,540	86,551	135,238	135,790
Public Safety	1,984,997	1,843,780	1,843,780	795,525	1,885,254	2,006,220
Transportation	859	3,700	3,700	381	1,500	1,500
Parking Facilities	336,518	295,125	295,125	207,205	295,125	251,447
Culture, Recreation & Education	180,957	226,400	226,400	79,147	204,400	207,000
Conservation & Development	63,814	33,082	33,082	58,525	61,082	34,395
Total Public Charges for Services	2,725,959	2,529,627	2,529,627	1,227,334	2,582,599	2,636,352

**CITY OF FOND DU LAC
2019 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
Fines, Forfeits & Penalties						
Court Fines	231,893	250,000	250,000	178,802	260,000	250,000
Parking Fines	119,012	120,000	120,000	88,804	120,000	125,000
Total Fines & Penalties	350,905	370,000	370,000	267,606	380,000	375,000
Interest & Rent						
Interest on Investment	223,027	225,000	225,000	283,178	469,000	448,000
Rent	22,071	22,270	22,270	10,635	22,270	22,370
Total Interest & Rent	245,098	247,270	247,270	293,813	491,270	470,370
Miscellaneous Revenues						
Property Sales	2,592	2,500	2,500	27,856	29,219	2,500
Insurance Recoveries	37,426	39,600	39,600	7,157	39,500	39,500
Other	146,991	48,200	48,200	43,871	53,030	48,700
Total Miscellaneous Revenues	187,009	90,300	90,300	78,884	121,749	90,700
TOTAL REVENUE	31,691,067	32,443,203	32,443,203	6,878,241	32,739,049	32,797,316
Other Financing Sources						
Transfers from Other Funds						
Special Revenue Fund	30,605	38,928	38,928	38,555	38,555	11,626
Total Transfers from Other Funds	30,605	38,928	38,928	38,555	38,555	11,626
Fund Balance Applied to Budget	0	652,359	652,359	0	0	243,028
Total Other Financing Sources	30,605	691,287	691,287	38,555	38,555	254,654
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE APPLIED	31,721,672	33,134,490	33,134,490	6,916,796	32,777,604	33,051,970

**CITY OF FOND DU LAC
2019 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2018 ADOPTED BUDGET	2019 ADOPTED BUDGET	<u>Increase (Decrease)</u>	
			Amount	%
GENERAL GOVERNMENT	2,911,447	3,020,748	109,301	3.8
PUBLIC SAFETY				
Police	10,827,972	10,950,660	122,688	1.1
Fire/Rescue	9,005,170	9,107,598	102,428	1.1
TOTAL PUBLIC SAFETY	19,833,142	20,058,258	225,116	1.1
PUBLIC WORKS	6,264,165	5,968,434	(295,731)	(4.7)
PARKS, CULTURE & RECREATION	1,909,991	2,005,060	95,069	5.0
COMMUNITY DEVELOPMENT	1,658,310	1,717,846	59,536	3.6
TOTAL GENERAL FUND EXPENDITURES	32,577,055	32,770,346	193,291	0.6
TRANSFERS TO OTHER FUNDS	557,435	281,624	(275,811)	(49.5)
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	33,134,490	33,051,970	(82,520)	(0.2)

**CITY OF FOND DU LAC
GENERAL FUND EXPENDITURE SUMMARY
2019 BUDGET
By Major Object & Function**

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	PARKS, CULTURE & RECREATION	COMMUNITY DEVELOPMENT	OTHER	TOTAL	2018 BUDGET	INCREASE (DECREASE)	% INCR(DEC)
Salaries & Wages	\$ 1,472,099	\$ 12,185,683	\$ 3,481,734	\$ 882,516	\$ 722,664		\$ 18,744,696	\$ 18,554,760	\$ 189,936	1.0%
Fringe Benefits										
Wisconsin Retirement	91,584	1,772,091	222,186	54,886	44,101	-	2,184,848	2,273,003	(88,155)	(3.9%)
Social Security	107,747	599,454	266,461	67,509	55,285	-	1,096,456	1,091,080	5,376	0.5%
Group Health Insurance	280,079	2,174,760	834,921	191,069	178,704	-	3,659,533	3,415,117	244,416	7.2%
Other	220,832	378,494	117,729	42,555	21,724	-	781,334	831,421	(50,087)	(6.0%)
Total Fringe Benefits	700,242	4,924,799	1,441,297	356,019	299,814	-	7,722,171	7,610,621	111,550	1.5%
Total Personal Services	2,172,341	17,110,482	4,923,031	1,238,535	1,022,478	-	26,466,867	26,165,381	301,486	1.2%
Contractual Services	1,332,016	1,169,769	1,019,111	315,684	678,028	-	4,514,608	4,563,283	(48,675)	(1.1%)
Materials & Supplies	234,708	1,321,591	1,520,387	326,570	108,731	-	3,511,987	3,640,814	(128,827)	(3.5%)
Utilities	8,578	216,416	504,000	197,625	35,860	-	962,479	954,174	8,305	0.9%
Capital Outlay	-	271,000	-	-	30,000	-	301,000	284,000	17,000	6.0%
Expense Transfers	(726,895)	(31,000)	(1,998,095)	(73,354)	(157,251)	-	(2,986,595)	(3,030,597)	44,002	(1.5%)
Contingencies	-	-	-	-	-	-	-	-	-	-
Total Expenditures	3,020,748	20,058,258	5,968,434	2,005,060	1,717,846	-	32,770,346	32,577,055	193,291	0.6%
Transfers to Other Funds	-	-	-	-	-	281,624	281,624	557,435	(275,811)	(49.5%)
Total Expenditures and Other Financing Uses	\$ 3,020,748	\$ 20,058,258	\$ 5,968,434	\$ 2,005,060	\$ 1,717,846	\$ 281,624	\$ 33,051,970	\$ 33,134,490	\$ (82,520)	(0.2%)

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
2019 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
GENERAL GOVERNMENT						
City Council	94,051	94,429	94,429	25,350	94,042	101,509
City Manager	209,411	221,109	222,200	100,328	218,404	229,739
Clerk	373,681	387,711	387,711	161,798	357,981	369,912
Elections	47,493	106,869	106,869	41,346	106,826	56,160
Board of Review	1,106	2,700	2,700	1,311	2,700	6,050
Comptrollers	589,136	658,272	664,272	308,683	621,940	659,793
Central Collections	99,877	89,442	89,442	21,821	88,413	82,458
Assessment	332,836	336,683	336,683	149,766	338,262	577,427
City Attorney	242,029	277,966	280,091	129,539	280,325	252,495
Human Resources	350,540	323,784	323,784	130,859	323,058	311,394
Animal Control	110,181	111,283	111,283	46,368	111,283	112,396
Delinquent Accounts	(26,600)	25,000	25,000	(6,090)	25,000	25,000
Insurance & Bond	1,029,642	276,199	276,199	41,378	276,199	236,415
City-wide	0	0	0	0	0	0
TOTAL GENERAL GOVERNMENT	3,453,383	2,911,447	2,920,663	1,152,457	2,844,433	3,020,748
PUBLIC SAFETY						
Police	10,494,682	10,827,972	10,832,740	5,279,726	10,755,386	10,950,660
Fire/Rescue	8,471,434	9,005,170	9,018,360	4,077,702	8,888,398	9,107,598
TOTAL PUBLIC SAFETY	18,966,116	19,833,142	19,851,100	9,357,428	19,643,784	20,058,258
PUBLIC WORKS						
Engineering	783,578	912,461	917,623	347,436	947,436	1,116,264
Fleet Operations & Services	497,429	555,049	556,279	245,273	551,463	609,329
Construction & Maintenance Personnel	1,511,177	1,609,929	1,609,929	813,057	1,485,794	1,642,612
Municipal Service Center	375,298	453,864	453,864	297,972	449,637	442,244
Highway Maintenance	779,985	684,270	788,955	75,795	779,035	179,239
Snow & Ice Removal	335,464	222,100	222,100	187,448	222,100	232,700
Storm Water & Waterway Mtce	391,464	451,318	471,318	160,826	471,501	450,085
Electrical	352,944	400,891	469,096	152,722	467,574	371,889
Street Lighting	351,324	433,800	433,800	178,733	433,300	373,800
Tree Care	676,428	540,483	540,483	172,159	534,421	550,272
TOTAL PUBLIC WORKS	6,055,088	6,264,165	6,463,447	2,631,421	6,342,261	5,968,434
PARKS, CULTURE & RECREATION						
Parks	1,295,989	1,291,073	1,291,073	531,187	1,278,162	1,361,666
Fairgrounds Pool	199,187	224,239	224,239	34,627	224,099	231,571
Taylor Park Pool	88,705	99,734	99,734	15,934	97,999	99,577
Senior Center	249,078	294,945	325,288	162,374	313,713	312,246
TOTAL PARKS, CULTURE & RECREATION	1,832,959	1,909,991	1,940,334	744,122	1,913,973	2,005,060
COMMUNITY DEVELOPMENT						
Community Development	382,133	444,580	444,580	197,066	405,139	468,413
Parking Facilities	242,925	314,980	317,330	128,214	307,180	333,510
Inspection	548,675	641,750	641,750	278,081	629,687	653,323
Economic Development	201,747	257,000	263,599	81,610	257,000	262,600
TOTAL COMMUNITY DEVELOPMENT	1,375,480	1,658,310	1,667,259	684,972	1,599,006	1,717,846
TOTAL EXPENDITURES	31,683,028	32,577,055	32,842,803	14,570,399	32,343,457	32,770,346
OTHER FINANCING USES						
Transfers to Other Funds	491,150	557,435	557,435	461,685	555,334	281,624
TOTAL OTHER FINANCING USES	491,150	557,435	557,435	461,685	555,334	281,624
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	32,174,178	33,134,490	33,400,238	15,032,084	32,898,791	33,051,970

**CITY OF FOND DU LAC - 2019 BUDGET
CITY COUNCIL**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	38,814	38,830	38,830	18,657	38,830	38,830
Contractual Services	46,279	50,949	50,949	5,176	50,762	58,229
Materials & Supplies	8,959	4,650	4,650	1,517	4,450	4,450
TOTAL EXPENDITURES	94,051	94,429	94,429	25,350	94,042	101,509
GENERAL CITY FUNDING SOURCES	94,051	94,429	94,429	25,350	94,042	101,509

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 - 2019 BUDGET

CITY MANAGER

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	185,032	189,117	189,117	92,419	189,117	194,283
Contractual Services	31,766	32,246	32,246	8,885	31,721	37,892
Materials & Supplies	8,699	15,350	16,441	5,718	13,550	13,850
Utilities	920	1,390	1,390	388	1,010	1,010
Expense Transfers	(17,007)	(16,994)	(16,994)	(7,082)	(16,994)	(17,296)
TOTAL EXPENDITURES	209,411	221,109	222,200	100,328	218,404	229,739
GENERAL CITY FUNDING SOURCES	209,411	221,109	222,200	100,328	218,404	229,739

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 - 2019 BUDGET
CLERK & CENTRAL SERVICES**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	253,820	260,802	260,802	110,293	222,383	252,098
Contractual Services	114,116	124,902	124,902	42,804	124,162	110,933
Materials & Supplies	75,971	92,223	92,223	42,126	92,223	93,823
Utilities	1,175	1,563	1,563	527	1,213	1,213
Expense Transfers	(71,401)	(91,779)	(91,779)	(33,952)	(82,000)	(88,155)
TOTAL EXPENDITURES	373,681	387,711	387,711	161,798	357,981	369,912
LESS DEDICATED REVENUES:						
Licenses & Permits	184,156	157,765	157,765	133,187	160,265	166,765
Intergovernmental Revenue	6,388	20,000	20,000	1,547	13,000	13,000
Public Charges for Services	13,535	7,400	7,400	6,613	9,050	9,050
TOTAL DEDICATED REVENUES	204,079	185,165	185,165	141,347	182,315	188,815
GENERAL CITY FUNDING SOURCES	169,602	202,546	202,546	20,451	175,666	181,097

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 - 2019 BUDGET ELECTIONS

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	26,094	65,840	65,840	29,076	65,840	32,970
Contractual Services	14,889	24,329	24,329	8,275	24,286	15,590
Materials & Supplies	6,447	16,600	16,600	3,967	16,600	7,500
Utilities	62	100	100	28	100	100
TOTAL EXPENDITURES	47,493	106,869	106,869	41,346	106,826	56,160
GENERAL CITY FUNDING SOURCES	47,493	106,869	106,869	41,346	106,826	56,160

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 - 2019 BUDGET
BOARD OF REVIEW**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	800	2,000	2,000	1,017	2,000	5,000
Contractual Services	108	350	350	107	350	350
Materials & Supplies	198	350	350	187	350	700
TOTAL EXPENDITURES	1,106	2,700	2,700	1,311	2,700	6,050
GENERAL CITY FUNDING SOURCES	1,106	2,700	2,700	1,311	2,700	6,050

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 - 2019 BUDGET COMPTROLLERS

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	697,395	815,097	813,447	373,491	774,824	811,218
Contractual Services	165,747	133,000	133,000	53,648	132,426	141,118
Materials & Supplies	19,559	25,318	32,668	17,289	29,718	23,438
Utilities	2,118	2,450	2,750	928	2,565	3,140
Expense Transfers	(295,682)	(317,593)	(317,593)	(136,673)	(317,593)	(319,121)
TOTAL EXPENDITURES	589,136	658,272	664,272	308,683	621,940	659,793
LESS DEDICATED REVENUES:						
Public Charges for Services	2,710	3,150	3,150	1,267	3,150	3,150
Miscellaneous Revenues	32,552	33,000	33,000	37,096	33,000	33,000
TOTAL DEDICATED REVENUES	35,262	36,150	36,150	38,363	36,150	36,150
GENERAL CITY FUNDING SOURCES	553,874	622,122	628,122	270,320	585,790	623,643

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 - 2019 BUDGET CENTRAL COLLECTION

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	109,237	116,888	116,888	53,598	116,888	118,535
Contractual Services	72,766	72,477	72,477	15,381	71,648	75,264
Materials & Supplies	11,520	11,550	11,550	77	11,550	12,050
Utilities	267	500	500	137	300	300
Expense Transfers	(93,913)	(111,973)	(111,973)	(47,371)	(111,973)	(123,691)
TOTAL EXPENDITURES	99,877	89,442	89,442	21,821	88,413	82,458
LESS DEDICATED REVENUES:						
Licenses & Permits	14,902	15,600	15,600	14,928	15,820	15,645
Public Charges for Services	36,223	29,850	29,850	18,967	33,850	34,450
TOTAL DEDICATED REVENUES	51,125	45,450	45,450	33,895	49,670	50,095
GENERAL CITY FUNDING SOURCES	48,752	43,992	43,992	(12,074)	38,743	32,363

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 - 2019 BUDGET ASSESSMENT

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	331,995	336,283	336,283	147,752	336,085	577,127
Materials & Supplies	574	0	0	1,877	1,877	0
Utilities	267	400	400	137	300	300
TOTAL EXPENDITURES	332,836	336,683	336,683	149,766	338,262	577,427
LESS DEDICATED REVENUES:						
Public Charges for Services	75,527	59,740	59,740	40,480	59,740	59,740
TOTAL DEDICATED REVENUES	75,527	59,740	59,740	40,480	59,740	59,740
GENERAL CITY FUNDING SOURCES	257,310	276,943	276,943	109,286	278,522	517,687

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. 2019 is the next City-wide reassessment year. See Exhibit F for related fees.

CITY OF FOND DU LAC - 2019 BUDGET ATTORNEY

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	233,385	282,402	282,402	134,416	282,402	291,862
Contractual Services	61,532	55,267	57,392	17,481	57,181	58,952
Materials & Supplies	6,569	5,994	5,994	4,818	6,064	14,064
Utilities	1,364	1,315	1,315	747	1,690	1,400
Expense Transfers	(60,821)	(67,012)	(67,012)	(27,923)	(67,012)	(113,783)
TOTAL EXPENDITURES	242,029	277,966	280,091	129,539	280,325	252,495
LESS DEDICATED REVENUES:						
Public Charges for Services	210	400	400	165	400	400
Fines & Penalties	231,893	250,000	250,000	178,802	260,000	250,000
TOTAL DEDICATED REVENUES	232,103	250,400	250,400	178,967	260,400	250,400
GENERAL CITY FUNDING SOURCES	9,926	27,566	29,691	(49,428)	19,925	2,095

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 - 2019 BUDGET

HUMAN RESOURCES

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	225,829	237,922	237,922	93,516	238,172	221,418
Contractual Services	176,993	141,886	141,886	65,601	141,639	144,165
Materials & Supplies	8,369	10,380	10,380	1,520	10,561	9,545
Utilities	1,869	2,025	2,025	568	1,115	1,115
Expense Transfers	(62,521)	(68,429)	(68,429)	(30,346)	(68,429)	(64,849)
TOTAL EXPENDITURES	350,540	323,784	323,784	130,859	323,058	311,394
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	35	0	0	0	0	0
TOTAL DEDICATED REVENUES	35	0	0	0	0	0
GENERAL CITY FUNDING SOURCES	350,505	323,784	323,784	130,859	323,058	311,394

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 - 2019 BUDGET
ANIMAL CONTROL**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	110,181	111,283	111,283	46,368	111,283	112,396
TOTAL EXPENDITURES	110,181	111,283	111,283	46,368	111,283	112,396
GENERAL CITY FUNDING SOURCES	110,181	111,283	111,283	46,368	111,283	112,396

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 - 2019 BUDGET
DELINQUENT ACCOUNTS**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Materials & Supplies	(26,600)	25,000	25,000	(6,090)	25,000	25,000
TOTAL EXPENDITURES	(26,600)	25,000	25,000	(6,090)	25,000	25,000
GENERAL CITY FUNDING SOURCES	(26,600)	25,000	25,000	(6,090)	25,000	25,000

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 - 2019 BUDGET
INSURANCE & BONDS**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	1,014,285	245,911	245,911	35,883	245,911	206,127
Materials & Supplies	15,357	30,288	30,288	5,495	30,288	30,288
TOTAL EXPENDITURES	1,029,642	276,199	276,199	41,378	276,199	236,415
GENERAL CITY FUNDING SOURCES	1,029,642	276,199	276,199	41,378	276,199	236,415

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 - 2019 BUDGET
CITY WIDE**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
LESS REVENUES:						
Taxes	16,621,232	17,386,208	17,386,208	2,130,776	17,377,070	17,164,137
Special Assessment Payments	281,010	415,000	415,000	0	415,000	415,000
Licenses & Permits	569,169	610,000	610,000	287,975	610,000	610,000
Intergovernmental Revenues	6,886,980	6,943,540	6,943,540	150,380	6,943,533	7,272,736
Interest & Rent	223,027	225,000	225,000	283,178	469,000	448,000
Miscellaneous Revenues	31,722	0	0	2,799	2,885	0
Other Financing Sources	30,605	691,287	691,287	38,555	38,555	254,654
TOTAL REVENUES	24,643,745	26,271,035	26,271,035	2,893,663	25,856,043	26,164,527
GENERAL CITY FUNDING SOURCES	(24,643,745)	(26,271,035)	(26,271,035)	(2,893,663)	(25,856,043)	(26,164,527)

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 2019 budget of \$281,432 is included in the 2019 Other Financing Sources.

CITY OF FOND DU LAC - 2019 BUDGET POLICE

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	8,912,216	9,299,882	9,299,882	4,440,016	9,254,622	9,356,029
Contractual Services	520,698	581,809	581,809	289,692	543,334	652,021
Materials & Supplies	638,461	604,156	608,924	338,825	615,305	573,385
Utilities	120,609	138,125	138,125	50,047	138,125	138,225
Capital Outlay	306,000	225,000	225,000	161,414	225,000	252,000
Expense Transfers	(3,302)	(21,000)	(21,000)	(268)	(21,000)	(21,000)
TOTAL EXPENDITURES	10,494,682	10,827,972	10,832,740	5,279,726	10,755,386	10,950,660
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	434,680	415,862	415,862	282,478	418,262	321,162
Public Charges for Services	41,740	55,320	55,320	17,598	50,320	50,320
Fines & Penalties	119,012	120,000	120,000	88,804	120,000	125,000
Interest & Rent	16,270	16,270	16,270	8,135	16,270	16,270
Miscellaneous Revenues	4,959	4,000	4,000	4,281	5,905	4,500
TOTAL DEDICATED REVENUES	616,661	611,452	611,452	401,296	610,757	517,252
GENERAL CITY FUNDING SOURCES	9,878,022	10,216,520	10,221,288	4,878,430	10,144,629	10,433,408

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 2019, 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. Increases in Contractual Services are due to increased costs associated with the external processing of parking tickets and an increase to the department's share of information technology services associated with network maintenance and IT support. Materials and Supplies costs have decreased due to the removal of the Drone and Lobby Painting projects which were one-time projects completed in 2018.

There are some changes to Revenues for 2019. They are primarily in the area of Intergovernmental Revenues associated with existing grant funding. The largest potential change is in the receipt of Beat Patrol Grant funding. The department is at the end of its eligibility cycle for this grant and may no longer be eligible for funding due to decreases in violent crime rates. In addition, the department has been advised of potential restructuring of the program including the distribution of funds even if it remains eligible in 2019. While nothing has been finalized regarding 2019's Beat Patrol Grant funding, this revenue has been decreased in anticipation of those potential changes.

Summary of capital projects funded by general city funding sources:

Annual Squad Replacement Program	\$ 252,000
Portable Radio Replacement	87,000
	<u>\$ 339,000</u>

CITY OF FOND DU LAC - 2019 BUDGET

FIRE & RESCUE

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	7,424,044	7,636,239	7,636,239	3,641,486	7,534,800	7,754,453
Contractual Services	381,795	484,434	479,971	188,034	446,448	517,748
Materials & Supplies	580,098	802,306	819,959	218,757	819,959	748,206
Utilities	69,219	78,191	78,191	30,343	78,191	78,191
Capital Outlay	23,856	19,000	19,000	0	19,000	19,000
Expense Transfers	(7,579)	(15,000)	(15,000)	(918)	(10,000)	(10,000)
TOTAL EXPENDITURES	8,471,434	9,005,170	9,018,360	4,077,702	8,888,398	9,107,598
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	559,746	620,812	620,812	476,506	592,560	608,800
Public Charges for Services	1,943,257	1,788,460	1,788,460	777,927	1,834,934	1,955,900
Miscellaneous Revenues	1,517	0	0	90	90	0
TOTAL DEDICATED REVENUES	2,504,521	2,409,272	2,409,272	1,254,523	2,427,584	2,564,700
GENERAL CITY FUNDING SOURCES	5,966,913	6,595,898	6,609,088	2,823,179	6,460,814	6,542,898

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:

Replace Mobile Data Computers	\$ 38,000
Parking Lot Replacement-Station #1	75,000
Total capital funded by general city funding sources	<u>\$ 113,000</u>

CITY OF FOND DU LAC - 2019 BUDGET ENGINEERING

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	1,135,625	1,189,524	1,189,524	540,035	1,132,525	1,202,331
Contractual Services	202,108	221,778	226,940	54,332	222,975	328,836
Materials & Supplies	39,020	61,677	61,677	23,645	62,054	63,777
Utilities	6,909	6,200	6,200	2,711	6,600	6,600
Expense Transfers	(600,085)	(566,718)	(566,718)	(273,287)	(476,718)	(485,280)
TOTAL EXPENDITURES	783,578	912,461	917,623	347,436	947,436	1,116,264
LESS DEDICATED REVENUES:						
Licenses & Permits	39,440	23,500	23,500	9,250	23,500	23,500
Public Charges for Services	14,839	11,500	11,500	8,852	12,500	12,500
TOTAL DEDICATED REVENUES	54,279	35,000	35,000	18,102	36,000	36,000
GENERAL CITY FUNDING SOURCES	729,299	877,461	882,623	329,334	911,436	1,080,264

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.

Summary of capital projects funded by general city funding sources:

Aerial Orthophotos, obliques & LiDAR \$ 80,000

**CITY OF FOND DU LAC - 2019 BUDGET
FLEET OPERATIONS & SERVICES**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	759,324	801,820	801,820	384,343	799,026	864,865
Contractual Services	54,371	64,279	64,279	22,958	62,257	58,089
Materials & Supplies	76,838	98,500	99,730	45,243	99,730	95,925
Utilities	1,915	1,950	1,950	785	1,950	1,950
Expense Transfers	(396,070)	(411,500)	(411,500)	(208,056)	(411,500)	(411,500)
TOTAL EXPENDITURES	497,429	555,049	556,279	245,273	551,463	609,329
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	4,726	15,000	15,000	4,029	6,000	6,000
TOTAL DEDICATED REVENUES	8,127	15,000	15,000	4,029	6,000	6,000
GENERAL CITY FUNDING SOURCES	489,302	540,049	541,279	241,244	545,463	603,329

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 - 2019 BUDGET CONSTRUCTION & MAINTENANCE

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	2,085,976	2,202,147	2,202,147	1,007,309	2,086,604	2,237,458
Contractual Services	30,029	38,228	38,228	4,683	30,536	37,959
Materials & Supplies	8,535	10,000	10,000	4,880	10,100	12,910
Utilities	0	1,000	1,000	0	0	0
Expense Transfers	(613,364)	(641,446)	(641,446)	(203,815)	(641,446)	(645,715)
TOTAL EXPENDITURES	1,511,177	1,609,929	1,609,929	813,057	1,485,794	1,642,612
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	1,825,699	1,901,424	1,901,424	950,014	1,900,027	1,901,424
Miscellaneous Revenues	1,223	500	500	2,598	500	500
TOTAL DEDICATED REVENUES	1,826,922	1,901,924	1,901,924	952,612	1,900,527	1,901,924
GENERAL CITY FUNDING SOURCES	(315,746)	(291,995)	(291,995)	(139,555)	(414,733)	(259,312)

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 - 2019 BUDGET
MUNICIPAL SERVICE CENTER**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	109,807	120,629	120,629	68,842	118,086	128,259
Materials & Supplies	667,480	634,335	634,335	348,763	635,501	616,935
Utilities	71,321	77,000	77,000	36,025	74,150	75,150
Expense Transfers	(474,362)	(378,100)	(378,100)	(155,658)	(378,100)	(378,100)
TOTAL EXPENDITURES	375,298	453,864	453,864	297,972	449,637	442,244
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	111	0	0	8,299	8,299	0
Public Charges for Services	9,770	1,200	1,200	1,968	2,048	0
Miscellaneous Revenues	16,362	4,100	4,100	27,676	30,769	4,100
TOTAL DEDICATED REVENUES	26,242	5,300	5,300	37,943	41,116	4,100
GENERAL CITY FUNDING SOURCES	349,055	448,564	448,564	260,029	408,521	438,144

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:

**CITY OF FOND DU LAC - 2019 BUDGET
HIGHWAY MAINTENANCE**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	660,860	497,595	602,280	8,018	602,280	2,564
Materials & Supplies	119,125	186,675	186,675	67,777	176,755	176,675
TOTAL EXPENDITURES	779,985	684,270	788,955	75,795	779,035	179,239
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	40	100	100	0	0	0
TOTAL DEDICATED REVENUES	40	100	100	0	0	0
GENERAL CITY FUNDING SOURCES	779,945	684,170	788,855	75,795	779,035	179,239

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

Contractual services decreased due to the shift of capital items that were originally budgeted for in operations that are now budgeted for in the Capital Projects fund.

**CITY OF FOND DU LAC - 2019 BUDGET
SNOW & ICE REMOVAL**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	2,120	4,500	4,500	0	4,500	4,500
Materials & Supplies	333,344	217,600	217,600	187,448	217,600	228,200
TOTAL EXPENDITURES	335,464	222,100	222,100	187,448	222,100	232,700
REVENUES						
Intergovernmental Revenues	21,098	15,000	15,000	2,429	15,000	15,000
TOTAL DEDICATED REVENUES	21,098	15,000	15,000	2,429	15,000	15,000
GENERAL CITY FUNDING SOURCES	314,366	207,100	207,100	185,019	207,100	217,700

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 - 2019 BUDGET
STORM WATER & WATERWAY MAINTENANCE**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	91,902	95,557	95,557	46,071	95,884	99,834
Contractual Services	73,074	81,211	81,211	21,841	80,097	75,651
Materials & Supplies	140,614	207,050	227,050	71,301	228,020	207,100
Utilities	99,122	90,000	90,000	39,842	90,000	90,000
Expense Transfers	(13,549)	(22,500)	(22,500)	(18,229)	(22,500)	(22,500)
TOTAL EXPENDITURES	391,464	451,318	471,318	160,826	471,501	450,085
LESS DEDICATED REVENUES:						
Public Charges for Services	10,600	12,000	12,000	5,000	12,000	12,000
TOTAL DEDICATED REVENUES	10,600	12,000	12,000	5,000	12,000	12,000
GENERAL CITY FUNDING SOURCES	380,864	439,318	459,318	155,826	459,501	438,085

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	24,000
Neighborhood Drainage Program-Public	24,000
Total capital funded by operating revenues	<u>\$ 98,000</u>

**CITY OF FOND DU LAC - 2019 BUDGET
ELECTRICAL**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	251,297	280,496	280,496	128,156	281,228	299,697
Contractual Services	31,192	30,710	45,810	19,510	45,256	34,407
Materials & Supplies	93,458	124,435	177,540	14,828	175,840	72,485
Utilities	22,650	20,250	20,250	9,905	20,250	20,300
Expense Transfers	(45,654)	(55,000)	(55,000)	(19,677)	(55,000)	(55,000)
TOTAL EXPENDITURES	352,944	400,891	469,096	152,722	467,574	371,889
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	8,247	10,000	10,000	779	10,000	10,000
TOTAL DEDICATED REVENUES	8,247	10,000	10,000	779	10,000	10,000
GENERAL CITY FUNDING SOURCES	344,697	390,891	459,096	151,943	457,574	361,889

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 - 2019 BUDGET STREET LIGHTING

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	22,608	123,300	123,300	40,811	122,800	63,300
Materials & Supplies	10	500	500	0	500	500
Utilities	328,705	310,000	310,000	137,922	310,000	310,000
TOTAL EXPENDITURES	351,324	433,800	433,800	178,733	433,300	373,800
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	24,909	25,000	25,000	2,942	25,000	25,000
TOTAL DEDICATED REVENUES	24,909	25,000	25,000	2,942	25,000	25,000
GENERAL CITY FUNDING SOURCES	326,414	408,800	408,800	175,791	408,300	348,800

Purpose And Activities

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

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

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2019 BUDGET
TREE CARE**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	192,107	214,145	214,145	93,183	209,019	218,846
Contractual Services	446,480	285,183	285,183	65,098	284,247	285,546
Materials & Supplies	38,176	41,155	41,155	13,878	41,155	45,880
Expense Transfer	(335)	0	0	0	0	0
TOTAL EXPENDITURES	676,428	540,483	540,483	172,159	534,421	550,272
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	0	8,500	8,500	8,000	0	3,000
Public Charges for Services	2,201	3,062	3,062	199	3,062	4,375
Miscellaneous Revenues	3,535	3,000	3,000	405	3,000	3,000
TOTAL DEDICATED REVENUES	5,737	14,562	14,562	8,604	6,062	10,375
GENERAL CITY FUNDING SOURCES	670,691	525,921	525,921	163,555	528,359	539,897

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 - 2019 BUDGET PARKS

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	945,177	1,005,666	1,005,666	439,145	997,684	1,057,906
Contractual Services	133,706	93,035	93,035	41,237	88,106	93,089
Materials & Supplies	197,980	197,265	197,265	78,204	197,265	203,865
Utilities	66,989	66,660	66,660	19,810	66,660	80,160
Expense Transfers	(47,863)	(71,553)	(71,553)	(47,209)	(71,553)	(73,354)
TOTAL EXPEDITURES	1,295,989	1,291,073	1,291,073	531,187	1,278,162	1,361,666
LESS DEDICATED REVENUES:						
Public Charges for Services	53,352	47,400	47,400	26,768	47,400	50,000
Interest & Rent	5,801	6,000	6,000	2,500	6,000	6,000
Miscellaneous Revenues	48,080	600	600	219	600	600
TOTAL DEDICATED REVENUES	107,233	54,000	54,000	29,487	54,000	56,600
GENERAL CITY FUNDING SOURCES	1,188,756	1,237,073	1,237,073	501,700	1,224,162	1,305,066

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 - 2019 BUDGET
FAIRGROUNDS POOL**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	99,668	125,909	125,909	846	125,769	125,841
Materials & Supplies	44,167	49,130	49,130	30,761	47,130	53,730
Utilities	55,352	49,200	49,200	3,020	51,200	52,000
TOTAL EXPENDITURES	199,187	224,239	224,239	34,627	224,099	231,571
LESS DEDICATED REVENUES:						
Public Charges for Services	99,471	152,000	152,000	45,474	130,000	130,000
TOTAL DEDICATED REVENUES	99,471	152,000	152,000	45,474	130,000	130,000
GENERAL CITY FUNDING SOURCES	99,717	72,239	72,239	(10,847)	94,099	101,571

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 - 2019 BUDGET
TAYLOR POOL**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	32,457	32,919	32,919	2,591	32,484	32,602
Materials & Supplies	18,525	19,990	19,990	9,783	19,990	21,450
Utilities	37,723	46,825	46,825	3,560	45,525	45,525
TOTAL EXPENDITURES	88,705	99,734	99,734	15,934	97,999	99,577
LESS DEDICATED REVENUES:						
Public Charges for Services	28,135	27,000	27,000	6,905	27,000	27,000
TOTAL DEDICATED REVENUES	28,135	27,000	27,000	6,905	27,000	27,000
GENERAL CITY FUNDING SOURCES	60,571	72,734	72,734	9,029	70,999	72,577

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 - 2019 BUDGET SENIOR CENTER

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	173,945	187,654	178,174	83,866	167,732	180,629
Contractual Services	46,158	47,796	57,276	28,804	56,473	64,152
Materials & Supplies	9,258	40,895	71,238	41,719	71,208	47,525
Utilities	19,716	18,600	18,600	7,985	18,300	19,940
TOTAL EXPENDITURES	249,078	294,945	325,288	162,374	313,713	312,246
LESS DEDICATED REVENUES:						
Miscellaneous-Friends Donation	10,000	10,000	10,000	0	10,000	10,000
TOTAL DEDICATED REVENUES	10,000	10,000	10,000	0	10,000	10,000
GENERAL CITY FUNDING SOURCE:	239,078	284,945	315,288	162,374	303,713	302,246

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 - 2019 BUDGET COMMUNITY DEVELOPMENT

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	442,574	463,089	463,089	200,859	401,719	465,353
Contractual Services	85,162	102,346	102,346	23,257	101,055	136,691
Materials & Supplies	6,861	11,065	11,065	4,518	11,065	12,020
Utilities	1,368	2,080	2,080	522	1,300	1,600
Capital Outlay	3,430	40,000	40,000	925	40,000	10,000
Expense Transfers	(157,261)	(174,000)	(174,000)	(33,015)	(150,000)	(157,251)
TOTAL EXPENDITURES	382,133	444,580	444,580	197,066	405,139	468,413
LESS DEDICATED REVENUES:						
Licenses & Permits	6,800	3,000	3,000	1,300	3,000	3,000
Public Charges for Services	5,861	6,000	6,000	5,540	6,000	6,000
TOTAL DEDICATED REVENUES	12,661	9,000	9,000	6,840	9,000	9,000
GENERAL CITY FUNDING SOURCES	369,473	435,580	435,580	190,226	396,139	459,413

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.

CITY OF FOND DU LAC - 2019 BUDGET PARKING FACILITIES

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	100,077	102,229	102,229	48,688	102,229	107,040
Contractual Services	80,245	101,797	101,797	60,714	98,101	97,606
Materials & Supplies	33,402	76,084	78,434	8,144	78,250	78,084
Utilities	29,200	34,870	34,870	10,668	28,600	30,780
Outlay	0	0	0	0	0	20,000
TOTAL EXPENDITURES	242,925	314,980	317,330	128,214	307,180	333,510
LESS DEDICATED REVENUES:						
Public Charges for Services	336,518	295,125	295,125	207,205	295,125	251,447
Miscellaneous	427	0	0	0	0	0
Interest & Rent	0	0	0	0	0	100
TOTAL DEDICATED REVENUES	336,945	295,125	295,125	207,205	295,125	251,547
GENERAL CITY FUNDING SOURCES	(94,020)	19,855	22,205	(78,991)	12,055	81,963

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.

Summary of capital projects funded by general city funding sources:

Replace Vehicle	<u>\$ 20,000</u>
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CITY OF FOND DU LAC - 2019 BUDGET INSPECTION

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	406,650	432,124	432,124	208,337	432,124	450,085
Contractual Services	124,910	185,853	185,853	63,059	174,260	181,131
Materials & Supplies	14,073	20,293	20,293	5,389	20,143	18,627
Utilities	3,041	3,480	3,480	1,296	3,160	3,480
TOTAL EXPENDITURES	548,675	641,750	641,750	278,081	629,687	653,323
LESS DEDICATED REVENUES:						
Licenses & Permits	725,957	654,795	654,795	549,506	662,095	685,725
Public Charges for Services	52,012	30,020	30,020	56,406	56,020	30,020
TOTAL DEDICATED REVENUES	777,970	684,815	684,815	605,912	718,115	715,745
GENERAL CITY FUNDING SOURCES	(229,295)	(43,065)	(43,065)	(327,831)	(88,428)	(62,422)

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 - 2019 BUDGET ECONOMIC DEVELOPMENT

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	201,747	257,000	263,599	81,610	257,000	262,600
TOTAL EXPENDITURES	201,747	257,000	263,599	81,610	257,000	262,600
GENERAL CITY FUNDING SOURCES	201,747	257,000	263,599	81,610	257,000	262,600

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. 2019 also contains \$15,000 for economic development assistance for studies/plans, \$17,500 downtown façade design grant, \$13,100 for downtown projects/grants, \$25,000 for the catalytic project, and \$125,000 for Building Improvement Grants in the downtown area.

**CITY OF FOND DU LAC - 2019 BUDGET
OPERATING TRANSFERS**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Other Financing Uses	491,150	557,435	557,435	461,685	555,334	281,624
TOTAL EXPENDITURES	491,150	557,435	557,435	461,685	555,334	281,624
GENERAL CITY FUNDING SOURCES	491,150	557,435	557,435	461,685	555,334	281,624

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

2019 includes an operating transfer to the Tax Incremental Financing District (TID) Special Revenue Fund for the TID 13 general fund economic development subsidy \$49,124. A \$7,500 operating transfer to the Haz Mat Interagency Special Revenue Fund to cover the City portion of the Haz Mat activities. Operating costs of \$40,000 will be transferred to the Public Safety Training Center Special Revenue fund. 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 2019.

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
2019 BUDGET
SPECIAL REVENUE FUNDS SUMMARY**

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	1,166,169	1,039,601	1,039,601	493,864	1,024,120	1,107,002
Contractual Services	4,251,722	4,184,359	4,184,359	2,325,975	4,079,796	4,310,194
Materials & Supplies	492,079	468,075	476,105	193,446	445,424	474,765
Utilities	37,806	43,950	43,950	14,391	43,350	62,255
Other	255,581	284,057	284,057	0	284,057	253,105
Miscellaneous	36	100	100	983	1,000	100
Expense Transfers	(43,408)	(51,500)	(51,500)	(30,948)	(51,583)	(51,500)
Capital Outlay	1,022,317	1,760,000	3,538,278	400,010	3,038,278	20,000
Other Financing Uses	1,221,697	1,257,353	1,257,353	313,555	1,381,980	1,319,563
TOTAL EXPENDITURES	8,403,999	8,985,995	10,772,303	3,711,276	10,246,422	7,495,484
REVENUES						
Tax Levy Support	2,023,872	2,060,147	2,060,147	1,529,265	2,060,147	2,581,397
Tax Increments	2,138,597	2,606,126	2,606,126	1,910,079	2,573,160	2,507,547
Intergovernmental Revenues	1,706,677	1,834,124	1,834,124	718,614	1,916,959	1,570,430
Public Charges for Services	2,048,785	1,827,501	1,827,501	373,455	1,836,553	1,837,001
Fines, Forfeits & Penalties	0	40	40	0	0	0
Interest & Rent	7,284	1,800	1,800	2,577	3,506	2,500
Miscellaneous	65,859	51,600	51,600	27,572	55,550	51,600
Other Financing Sources	44,686	46,285	46,285	46,285	2,751,285	96,624
TOTAL REVENUES	8,035,761	8,427,623	8,427,623	4,607,847	11,197,160	8,647,099
INCREASE (DECREASE) IN FUND BALANCE	(368,239)	(558,372)	(2,344,680)	896,571	950,738	1,151,615

**CITY OF FOND DU LAC - 2019 BUDGET
LIBRARY**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	1,813,752	1,850,027	1,850,027	1,373,291	1,850,027	1,896,277
TOTAL EXPENDITURES	1,813,752	1,850,027	1,850,027	1,373,291	1,850,027	1,896,277
LESS DEDICATED REVENUES:						
Tax Levy Support	1,813,752	1,850,027	1,850,027	1,373,291	1,850,027	1,896,277
TOTAL DEDICATED REVENUES	1,813,752	1,850,027	1,850,027	1,373,291	1,850,027	1,896,277

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 2.5% for 2019

**CITY OF FOND DU LAC - 2019 BUDGET
CITY GRANT PROGRAMS**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Materials & Supplies	10,710	16,000	16,000	5,683	16,000	16,000
TOTAL EXPENDITURES	10,710	16,000	16,000	5,683	16,000	16,000
DEDICATED REVENUES						
Intergovernmental Revenues	19,105	19,000	19,000	0	19,000	19,000
TOTAL DEDICATED REVENUES	19,105	19,000	19,000	0	19,000	19,000
INCREASE (DECREASE) IN FUND BALANCE	8,395	3,000	3,000	(5,683)	3,000	3,000

Purpose And Activities

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

Budget Comments

Projection of Fund Balance as of December 31, 2018 and December 31, 2019

January 1, 2018 balance			17,516
Net change from 2018 operations			
Revenues		19,000	
Expenditures		16,000	3,000
December 31, 2018 projected balance			<u>20,516</u>
Net change from 2019 operations			
Revenues		19,000	
Expenditures		16,000	3,000
December 31, 2019 projected balance			<u>23,516</u>

**CITY OF FOND DU LAC - 2019 BUDGET
PUBLIC SAFETY TRAINING CENTER**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	0	0	0	0	0	12,480
Materials & Supplies	0	0	0	0	0	7,365
Utilities	0	0	0	0	0	20,155
TOTAL EXPENDITURES	0	0	0	0	0	40,000
LESS DEDICATED REVENUES:						
Other Funding Sources	0	0	0	0	0	40,000
TOTAL DEDICATED REVENUES	0	0	0	0	0	40,000
INCREASE (DECREASE) IN FUND BALANCE	0	0	0	0	0	0

Purpose And Activities

To account for revenues and expenditures of operating the Public Safety Training Center.

Budget Comments

Revenues include a transfer from the general fund to cover operating expenditures.

Projection of Fund Balance as of December 31, 2018 and December 31, 2019

January 1, 2018 balance			0
Net change from 2018 operations			
Revenues	0		
Expenditures	0	0	
December 31, 2018 projected balance		<u>0</u>	
Net change from 2019 operations			
Revenues	40,000		
Expenditures	40,000	0	
December 31, 2019 projected balance		<u>0</u>	

**CITY OF FOND DU LAC - 2019 BUDGET
RESIDENTIAL RECYCLING**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	750,075	621,486	621,486	254,953	521,486	620,142
Materials & Supplies	89	600	600	131	500	500
TOTAL EXPENDITURES	750,164	622,086	622,086	255,084	521,986	620,642
LESS DEDICATED REVENUES:						
Tax Levy Support	350,000	300,000	300,000	222,693	300,000	400,000
Intergovernmental Revenues	156,416	156,416	156,416	156,544	156,544	156,544
Miscellaneous Revenues	2,879	0	0	3,504	6,500	0
TOTAL DEDICATED REVENUES	509,295	456,416	456,416	382,741	463,044	556,544
INCREASE (DECREASE) IN FUND BALANCE	(240,869)	(165,670)	(165,670)	127,657	(58,942)	(64,098)

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

See Exhibit N for related fees.

Projection of Fund Balance as of December 31, 2018 and December 31, 2019

January 1, 2018 balance		108,476
Net change from 2018 operations		
Revenues	463,044	
Expenditures	521,986	(58,942)
December 31, 2018 projected balance		<u>49,534</u>
Net change from 2019 operations		
Revenues	556,544	
Expenditures	620,642	(64,098)
December 31, 2019 projected balance		<u>(14,564)</u>

**CITY OF FOND DU LAC - 2019 BUDGET
RESIDENTIAL SOLID WASTE**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	346,001	367,237	367,237	166,367	367,237	380,854
Contractual Services	663,252	668,172	668,172	228,898	668,172	681,659
Materials & Supplies	179,578	145,825	145,825	72,027	145,825	145,825
Expense Transfers	(43,297)	(51,500)	(51,500)	(30,865)	(51,500)	(51,500)
Other Financing Uses	150,000	150,000	150,000	100,000	100,000	100,000
TOTAL EXPENDITURES	1,295,534	1,279,734	1,279,734	536,427	1,229,734	1,256,838
LESS DEDICATED REVENUES:						
Penalties & Interest	4,261	-	-	506	506	-
Public Charges for Services	1,324,129	1,318,741	1,318,741	30,048	1,318,741	1,318,741
Miscellaneous Revenues	7,527	2,000	2,000	-	2,000	2,000
TOTAL DEDICATED REVENUES	1,335,917	1,320,741	1,320,741	30,554	1,321,247	1,320,741
INCREASE (DECREASE) IN FUND BALANCE	40,383	41,007	41,007	(505,873)	91,513	63,903

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 2019 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, 2018 and December 31, 2019

January 1, 2018 balance		425
Net change from 2018 operations		
Revenues	1,321,247	
Expenditures	1,229,734	91,513
December 31, 2018 projected balance		<u>91,938</u>
Net change from 2019 operations		
Revenues	1,320,741	
Expenditures	1,256,838	63,903
December 31, 2019 projected balance		<u>155,841</u>

**CITY OF FOND DU LAC - 2019 BUDGET
HARBOR & BOATING FACILITIES**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	94,559	81,475	81,475	49,843	81,378	85,023
Materials & Supplies	20,076	18,700	18,700	15,062	19,900	27,650
Utilities	16,954	19,400	19,400	3,180	19,400	18,200
Outlay	0	10,000	10,000	652	10,000	20,000
Other Financing Uses	0	0	0	175,000	175,000	0
TOTAL EXPENDITURES	131,589	129,575	129,575	243,737	305,678	150,873
LESS DEDICATED REVENUES:						
Public Charges for Services	225,553	225,500	225,500	208,861	232,500	232,500
Fines & Forfeitures	0	40	40	0	0	0
Interest & Rent	3,024	1,800	1,800	2,071	3,000	2,500
TOTAL DEDICATED REVENUES	228,577	227,340	227,340	210,932	235,500	235,000
INCREASE (DECREASE) IN FUND BALANCE	96,988	97,765	97,765	(32,805)	(70,178)	84,127

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, 2018 and December 31, 2019

January 1, 2018 balance		363,999
Net change from 2018 operations		
Revenues	235,500	
Expenditures	305,678	(70,178)
December 31, 2018 projected balance		<u>293,821</u>
Net change from 2019 operations		
Revenues	235,000	
Expenditures	150,873	84,127
December 31, 2019 projected balance		<u>377,948</u>

**CITY OF FOND DU LAC - 2019 BUDGET
FUEL PUMP MAINTENANCE**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	4,127	5,000	5,000	2,125	5,799	5,000
TOTAL EXPENDITURES	4,127	5,000	5,000	2,125	5,799	5,000
LESS DEDICATED REVENUES:						
Miscellaneous	18,592	18,000	18,000	10,950	18,000	18,000
TOTAL DEDICATED REVENUES	18,592	18,000	18,000	10,950	18,000	18,000
INCREASE (DECREASE) IN FUND BALANCE	14,464	13,000	13,000	8,825	12,201	13,000

Purpose And Activities

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

Budget Comments

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

Projection of Fund Balance as of December 31, 2018 and December 31, 2019

January 1, 2018 balance		156,393
Net change from 2018 operations		
Revenues	18,000	
Expenditures	5,799	12,201
December 31, 2018 projected balance		<u>168,594</u>
Net change from 2019 operations		
Revenues	18,000	
Expenditures	5,000	13,000
December 31, 2019 projected balance		<u>181,594</u>

CITY OF FOND DU LAC - 2019 BUDGET HAZ MAT INTERAGENCY AGREEMENT

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	16,327	13,864	13,864	2,538	13,882	14,308
Materials & Supplies	23,792	34,715	42,745	14,772	42,862	34,915
Miscellaneous	36	100	100	983	1,000	100
TOTAL EXPENDITURES	40,155	48,679	56,709	18,293	57,744	49,323
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	58,835	31,514	31,514	42,578	31,514	31,514
Public Charges for Services	3,500	0	0	1,636	1,636	0
Other Financing Sources	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL DEDICATED REVENUES	69,835	39,014	39,014	51,714	40,650	39,014
INCREASE (DECREASE) IN FUND BALANCE	29,680	(9,665)	(17,695)	33,421	(17,094)	(10,309)

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, 2018 and December 31, 2019

January 1, 2018 balance		123,321
Net change from 2018 operations		
Revenues	40,650	
Expenditures	57,744	(17,094)
December 31, 2018 projected balance		<u>106,227</u>
Net change from 2019 operations		
Revenues	39,014	
Expenditures	49,323	(10,309)
December 31, 2019 projected balance		<u>95,918</u>

CITY OF FOND DU LAC - 2019 BUDGET
FOND DU LAC AREA TRANSIT

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Personal Services	820,169	672,364	672,364	327,497	656,883	726,148
Contractual Services	887,333	935,685	935,685	392,312	917,037	981,505
Materials & Supplies	257,834	252,235	252,235	85,771	220,337	242,510
Utilities	20,852	24,550	24,550	11,211	23,950	23,900
Expense Transfers	(112)	0	0	(83)	(83)	0
Other Financing Uses (Including Capital)	60,520	0	0	0	0	0
TOTAL EXPENDITURES	2,046,596	1,884,834	1,884,834	816,708	1,818,124	1,974,063
LESS DEDICATED REVENUES:						
Tax Levy Support	210,120	210,120	210,120	155,974	210,120	285,120
Intergovernmental Revenues	1,060,511	1,268,399	1,268,399	293,295	1,343,603	1,302,977
Public Charges for Services	495,603	283,260	283,260	132,910	283,676	285,760
Miscellaneous Revenues	36,365	31,600	31,600	16,622	35,550	31,600
TOTAL DEDICATED REVENUES	1,802,599	1,793,379	1,793,379	598,801	1,872,949	1,905,457
NET INCREASE (DECREASE) IN FUND BALANCE	(243,998)	(91,455)	(91,455)	(217,907)	54,825	(68,606)

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

See Exhibit L for related fees.

Projection of Fund Balance as of December 31, 2018 and December 31, 2019

January 1, 2018 balance		(14,345)
Net change from 2018 operations		
Revenues	1,872,949	
Expenditures	1,818,124	54,825
December 31, 2018 projected balance		40,480
Net change from 2019 operations		
Revenues	1,905,457	
Expenditures	1,974,063	(68,606)
December 31, 2019 projected balance		(28,126)
Tax Levy Includes:		
Operations	210,120	285,120
Local Share Capital Purchases	0	0
Total Tax Levy	210,120	285,120

**CITY OF FOND DU LAC - 2019 BUDGET
TAX INCREMENTAL FINANCING DISTRICTS FUND**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	22,297	8,650	8,650	22,015	22,015	13,800
Other	255,581	284,057	284,057	0	284,057	253,105
Capital Outlay	1,022,317	1,750,000	3,528,278	399,358	3,028,278	0
Other Financing Uses	1,011,177	1,107,353	1,107,353	38,555	1,106,980	1,219,563
TOTAL EXPENDITURES	2,311,371	3,150,060	4,928,338	459,928	4,441,330	1,486,468
DEDICATED REVENUES						
Tax Increments	2,138,597	2,606,126	2,606,126	1,910,079	2,573,160	2,507,547
Intergovernmental Revenues	58,931	58,795	58,795	0	59,798	60,395
Miscellaneous	3,375	0	0	0	0	0
Other Financing Sources	37,186	38,785	38,785	38,785	2,743,785	49,124
TOTAL DEDICATED REVENUES	2,238,089	2,703,706	2,703,706	1,948,864	5,376,743	2,617,066
INCREASE (DECREASE) IN FUND BALANCE	(73,282)	(446,354)	(2,224,632)	1,488,936	935,413	1,130,598

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

Projection of Fund Balance as of December 31, 2018 and 2019

January 1, 2018 balance			1,999,162
Net change from 2018 operations			
Revenues		5,376,743	
Expenditures		4,441,330	935,413
December 31, 2018 projected balance			<u>2,934,575</u>
Net change from 2019 operations			
Revenues		2,617,066	
Expenditures		1,486,468	1,130,598
December 31, 2019 projected balance			<u>4,065,173</u>

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 - 2019 BUDGET
DEBT SERVICE FUND**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
EXPENDITURES						
Principal	5,435,000	6,310,000	6,310,000	5,985,000	6,310,000	7,170,000
Interest	2,754,095	2,493,352	2,493,352	1,317,595	2,570,302	2,867,075
Paying Agent Fees	12,700	13,000	13,000	12,200	13,000	14,000
Debt Issue Costs	111,715	0	0	239,620	239,620	0
TOTAL EXPENDITURES	8,313,510	8,816,352	8,816,352	7,554,415	9,132,922	10,051,075
REVENUES						
Taxes	6,919,810	7,705,067	7,705,067	5,719,539	7,705,067	8,570,000
Other Financing Sources	121,715	0	0	347,620	347,620	0
Operating Transfers In	1,125,525	1,230,961	1,230,961	162,536	1,230,961	1,478,270
TOTAL REVENUES	8,167,050	8,936,028	8,936,028	6,229,695	9,283,648	10,048,270
INCREASE (DECREASE) IN FUND BALANCE	(146,460)	119,676	119,676	(1,324,720)	150,726	(2,805)

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, 2018 and 2019

January 1, 2018 balance			\$ (118,272)
Net change from 2018 operations			
Revenues	\$ 9,283,648		
Expenditures	9,132,922	150,726	
December 31, 2018 projected balance			<u>\$ 32,454</u>
Net change from 2019 operations			
Revenues	\$ 10,048,270		
Expenditures	10,051,075	(2,805)	
December 31, 2019 projected balance			<u>\$ 29,649</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
2019 Budget**

Capital Projects Funds

Revenues:

Tax Levy - Directly in Capital Projects Fund	\$ 1,445,000
Tax Levy - Included in Operating Budgets*	650,000
Proceeds from Debt	6,450,723
Federal/State Grants	2,962,000
Available Fund Balance	2,853,400
Total Revenues	<u>\$ 14,361,123</u>

Expenditures:

Community Development	
Macy Parking Ramp - Repairs	\$ 115,000
Placemaking Public Spaces	100,000
Parking Facilities Equipment Replacement*	20,000
Industrial Park Development	375,000
Browfield Redevelopment	600,000
Total Community Development	<u>1,210,000</u>

Police Department

Squad Replacement Program*	252,000
Portable Radio Replacement*	87,000
Evidence Storage	265,000
Sidewalk, Curbing & Asphalt	44,000
HVAC Network Area Controller Replacement	33,920
Boiler Replacements	35,000
Emergency Operations Center Electronics	49,100
Building Updates	39,200
Facility Lighting Upgrade to LED	45,000
Total Police Department	<u>850,220</u>

Fire/Rescue

Opticom System-Various Intersections	120,000
Replace Mobile Data Computers - Fire*	38,000
Replace Mobile Data Computers - Rescue	38,000
Station 1 Parking Lot Replacement*	75,000
Fire Alarm/Sprinkler Upgrades-Stations 2 & 3	250,000
Radio Replacement-Mobiles	110,000
Ambulance Replacements	260,000
Laptop Replacements	38,000
Total Fire Department	<u>929,000</u>

Public Works-Streets

Street Maintenance	270,000
Bridge Rehabilitation	290,000
Street Reconstruction	250,000
Street Restoration-Utility Repair	675,000
Sidewalk Program - City	90,000
Sidewalk Program - Private	265,000
W Division St. Bridge Replacement	250,000
STH 23/Rolling Mdw's Signal Upgrade	50,000
CTH VV - Pioneer Rd & Johnson St. Intersection	50,000
CTH VV - Pioneer Rd - Forest to Johnson	125,000
Arndt St. Bridge Replacement (DOT Cost Share)	2,050,000
S Main St. - Pavement Maintenance	275,000
Fond du Lac Ave/National Ave/CTH V Intersection (Non-JT Portion)	150,000
CTH V - Pioneer Rd to Fond du Lac Ave - County	220,000
Military Rd. - Hickory to Western - DOT STP Urban	300,000
Total Streets	<u>5,310,000</u>

**City of Fond du Lac
2019 Budget**

Capital Projects Funds

Public Works-Storm Water	
Storm Sewer Replacement - Utility Repair	245,000
Stormwater Control Upgrades*	50,000
Neighborhood Drainage Program-Private*	24,000
Neighborhood Drainage Program-Public*	24,000
Armor Drainage Way Banks	250,000
Merrill Pump Station Forcemain Upgrade	400,000
Lincoln & Thomas Pump Station Upgrade	150,000
Total Storm Sewers	<u>1,143,000</u>
Public Works-Hwy 45 Jurisdictional Transfer Projects	
Main St. Reconstruction - Merrill to Johnson	1,600,000
Main St. Reconstruction - Merrill to Johnson Stormwater	200,000
Total Hwy 45 Jurisdictional Transfer	<u>1,800,000</u>
Public Works-Engineering	
Aerial Orthophotos, Oblique, LiDAR*	80,000
Total Engineering	<u>80,000</u>
Public Works-Parks	
Buttermilk Park Restroom Renovation	50,000
Loop Trail Landscaping	35,000
McDermott Park-Black Top Trail-Merrill to Johnson	55,000
Total Parks	<u>140,000</u>
Public Works-Municipal Service Center	
Roof Replacment - Municipal Service Center	257,000
Roof Replacement-Metal - Municipal Service Center	269,903
Total Municipal Service Center	<u>526,903</u>
Public Works-Capital Equipment	
Public Works	540,000
Parks	75,000
Sanitation	300,000
Engineering	70,000
Total Capital Equipment	<u>985,000</u>
Transit	
Handi-Van Fleet Replacement	67,000
Bus Replacement	1,320,000
Total Transit	<u>1,387,000</u>
Grand Total Expenditures	<u>\$ 14,361,123</u>

*Lines shaded above are items that are part of the Capital Improvement Plan, but included in departmental operating budgets included in the General Fund Section of the budget book.

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 - 2019 BUDGET
WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
OPERATING REVENUES						
Charges for Services	12,317,955	11,622,121	11,622,121	3,917,740	11,509,562	11,277,466
Other Revenues	80,190	92,000	92,000	36,158	92,000	92,000
TOTAL OPERATING REVENUES	12,398,145	11,714,121	11,714,121	3,953,898	11,601,562	11,369,466
OPERATING EXPENSES						
Personal Services	1,797,466	1,901,600	1,901,600	889,257	1,901,837	2,003,889
Contractual Services	1,847,461	2,270,421	2,270,421	912,659	2,270,421	2,402,524
Materials & Supplies	952,007	1,328,100	1,328,100	525,165	1,320,600	1,389,150
Depreciation	2,904,280	3,008,177	3,008,177	1,461,145	2,941,155	2,971,529
Utilities	513,034	526,000	526,000	203,167	526,000	526,000
TOTAL OPERATING EXPENSES	8,014,248	9,034,298	9,034,298	3,991,393	8,960,013	9,293,092
NET OPERATING INCOME (LOSS)	4,383,897	2,679,823	2,679,823	(37,494)	2,641,549	2,076,374
NON-OPERATING REVENUES & EXP						
Non-Operating Revenues	259,672	225,948	225,948	220,797	236,947	219,816
Non-Operating Expenses	(728,541)	(664,993)	(664,993)	(346,300)	(664,993)	(580,864)
TOTAL NON-OPERATING REV (EXP)	(468,869)	(439,045)	(439,045)	(125,504)	(428,046)	(361,048)
NET INCOME (LOSS)	3,915,028	2,240,778	2,240,778	(162,998)	2,213,503	1,715,326

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 2019 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:

Annual Clearwater Elimination	2,000,000
Sanitary Flow Meter Replacement	65,000
Arnst Street Bridge Sanitary Replacement	25,000
N Main St Reconstruction Sanitary Adjustments	30,000
Sidestream Nutrient Removal/Harvesting Process	500,000
	<u>\$ 2,620,000</u>

<p align="center">CITY OF FOND DU LAC - 2019 BUDGET</p> <p align="center">WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY</p>

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET <INCOME> LOSS ACCRUAL BASIS	3,915,028	2,240,778	2,240,778	(162,998)	2,213,503	1,715,326
Additions:						
Special Assessment Principal Payment	1,252	3,346	3,346	467	467	374
Payments from OSG	729,522	745,509	745,509	747,979	747,979	763,236
Depreciation	2,904,280	3,008,177	3,008,177	1,461,145	2,941,155	2,971,529
Amortization Debt Discount & Expns	0	0	0	0	0	0
Revenue Bond Debt Proceeds	0	4,100,000	4,100,000	0	4,100,000	0
Loan Proceeds	0	0	0	0	0	0
Subtractions:						
Replacement Allowance	867,380	538,418	538,418	216,795	538,418	546,300
Debt Service Principal Payments	3,413,631	3,494,534	3,494,534	3,494,534	3,494,534	3,577,355
Outlay Financed by Operations	712,878	730,000	730,000	415,672	1,698,814	615,000
Outlay-Sewer Construction-Operations	2,323,051	2,025,000	2,025,000	228,177	2,025,000	2,055,000
Outlay Financed by Rev Bond Proceeds	0	4,100,000	4,100,000	0	3,131,186	0
NET INCOME <LOSS> CASH BASIS	1,826,671	(790,142)	(4,890,142)	(2,308,585)	(884,848)	(1,343,190)

Projection of Unrestricted Cash Balance as of December 31, 2018 and December 31, 2019

January 1, 2018 Balance	7,586,583
Net change from 2018 operations	<u>(884,848)</u>
December 31, 2018 projected balance	6,701,735
Net Change from 2019 operations	<u>(1,343,190)</u>
December 31, 2019 projected balance	<u><u>5,358,545</u></u>

ENTERPRISE FUND WATER UTILITY

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

Water Utility fees and operations are subject to the Wisconsin Public Service Commission (PSC) regulations. Rate cases are submitted to the PSC for approval, which includes a public hearing. 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 - 2019 BUDGET

WATER UTILITY

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
OPERATING REVENUES						
Charges for Services	12,320,765	12,483,645	12,483,645	4,223,882	12,318,860	12,354,350
Other Revenues	370,365	314,888	314,888	146,307	344,888	334,228
TOTAL OPERATING REVENUES	12,691,130	12,798,533	12,798,533	4,370,189	12,663,748	12,688,578
Personal Services	1,203,768	1,350,813	1,350,813	597,523	1,350,905	1,377,119
Contractual Services	751,891	863,092	863,092	352,202	862,688	815,510
Materials & Supplies	1,564,653	1,939,172	1,939,172	434,255	1,951,398	2,019,762
Depreciation	2,953,783	3,064,589	3,064,589	1,479,690	3,064,589	3,114,734
Utilities	578,944	668,000	668,000	236,190	668,000	668,000
Taxes	1,957,227	1,998,033	1,998,033	991,515	1,998,033	1,990,713
TOTAL OPERATING EXPENSE	9,010,265	9,883,699	9,883,699	4,091,373	9,895,613	9,985,838
NET OPERATING INCOME (LOSS)	3,680,864	2,914,834	2,914,834	278,816	2,768,135	2,702,740
NON-OPERATING REVENUES & EXPENSES						
Non-Operating Revenues	55,349	48,466	48,466	42,994	55,451	47,891
Non-Operating Expense	(1,354,069)	(1,183,987)	(1,183,987)	(606,496)	(1,183,987)	(1,095,166)
TOTAL NON-OPERATING REV (EXP)	(1,298,720)	(1,135,521)	(1,135,521)	(563,501)	(1,128,536)	(1,047,275)
NET INCOME (LOSS)	2,382,144	1,779,313	1,779,313	(284,685)	1,639,599	1,655,465

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 2019 budget. The last time water rates increased was 2015.

Summary of Capital Outlay funded by water operational funding sources:

Capital Equipment Replacement	\$ 175,000
Annual Water Meter Additions & Replacements	175,000
4-inch Main Replacement-City Wide	175,000
Well Renovation & Pump Work	330,000
Annual Clearwater Elimination Projects-Main Replacement	894,175
Total Capital Outlay from Operations	<u>\$ 1,749,175</u>

Summary of Capital Outlay funded by water debt funding sources:

Fremont/Wildlife Acres Water Main Loop	82,000
Roosevelt Street Main Replacement	94,500
Merrill Street Main Replacement	181,250
Main Street-Merrill to Johnson Main Replacement	60,000
County V/Pioneer Road Projects	525,000
Total Capital Outlay from Debt	<u>\$ 942,750</u>
 Total Capital Outlay	 <u><u>\$ 2,691,925</u></u>

<p align="center">CITY OF FOND DU LAC - 2019 BUDGET WATER UTILITY</p>
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DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET INCOME <LOSS> ACCRUAL BASIS	2,382,144	1,779,313	1,779,313	(284,685)	1,639,599	1,655,465
Additions:						
Special Assessment Principal Payments	4,173	5,729	5,729	1,034	1,034	828
Depreciation	2,953,783	3,064,589	3,064,589	1,479,690	3,064,589	3,114,734
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	947,000	947,000	0	0	942,750
Subtractions:						
Debt Service Principal Payments	3,274,774	3,274,774	3,274,774	1,687,903	3,387,903	3,501,915
Outlay Funded by Operations	1,680,747	1,448,500	1,448,500	481,658	2,395,500	1,519,175
Outlay Financed by Rev Bond Proceeds	0	947,000	947,000	0	0	942,750
NET INCOME <LOSS> CASH BASIS	360,862	102,640	102,640	(985,382)	(1,101,898)	(273,780)

Projection of Unrestricted Cash Balance as of December 31, 2018 and December 31, 2019

January 1, 2018 Balance	1,413,354
Net change from 2018 operations	(1,101,898)
December 31, 2018 projected balance	311,456
Net Change from 2019 operations	(273,780)
December 31, 2019 projected balance	37,676

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 - 2019 BUDGET
GROUP HEALTH INSURANCE
INTERNAL SERVICE FUND**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
OPERATING REVENUES						
Charges for Services	5,061,979	5,730,252	5,730,252	2,767,396	5,596,462	6,098,955
TOTAL OPERATING REVENUES	5,061,979	5,730,252	5,730,252	2,767,396	5,596,462	6,098,955
OPERATING EXPENSES						
Contractual Services	1,038,842	1,267,476	1,267,476	567,089	1,149,150	940,942
Medical Claims	5,246,161	5,190,837	5,190,837	1,915,018	4,650,962	5,272,805
TOTAL OPERATING EXPENSES	6,285,003	6,458,313	6,458,313	2,482,107	5,800,112	6,213,747
NET OPERATING INCOME (LOSS)	(1,223,024)	(728,061)	(728,061)	285,289	(203,650)	(114,792)
NET INCOME (LOSS)	(1,223,024)	(728,061)	(728,061)	285,289	(203,650)	(114,792)

Purpose And Activities

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

Budget Comments

The budget includes an 8% increase in health insurance premium equivalents for 2019 due to medical inflation. Police, Fire and Transit premium co-pays are subject to bargaining, but plan design changes are not. The January 1, 2018 retained earnings balance of \$2,845,832 represents approximately six months of estimated expenses.

Projection of Retained Earnings as of December 31, 2018 and 2019

January 1, 2018 balance		\$ 2,845,832
Net change from 2018 operations		
Revenues	\$ 5,596,462	
Expenditures	5,800,112	(203,650)
December 31, 2018 projected retained earnings		<u>\$ 2,642,182</u>
Net change from 2019 operations		
Revenues	\$ 6,098,955	
Expenditures	6,213,747	(114,792)
December 31, 2019 projected retained earnings		<u>\$ 2,527,390</u>

**CITY OF FOND DU LAC - 2019 BUDGET
INFORMATION TECHNOLOGY SERVICES
INTERNAL SERVICE FUND**

Appropriation Summary

DESCRIPTION	2017 ACTUAL	2018 ADOPTED BUDGET	2018 AMENDED BUDGET	2018 6 MONTHS ACTUAL	2018 ESTIMATED ACTUAL	2019 ADOPTED BUDGET
OPERATING REVENUES:						
Intragovernmental Charges	1,467,163	1,676,527	1,707,167	716,239	1,707,167	1,745,137
Charges for Services	13,500	19,250	19,250	0	19,250	13,900
Miscellaneous Revenues	334	0	0	0	0	0
TOTAL OPERATING REVENUES	1,480,997	1,695,777	1,726,417	716,239	1,726,417	1,759,037
OPERATING EXPENSES						
Personal Services	512,356	538,890	538,890	260,087	537,390	662,905
Contractual Services	509,945	653,314	663,951	285,155	663,951	654,197
Materials & Supplies	238,927	263,800	292,502	168,644	296,177	249,340
Utilities	6,358	6,500	6,500	3,608	6,500	6,500
Capital Outlay	15,255	25,000	25,000	0	25,000	0
TOTAL OPERATING EXPENSES	1,282,842	1,487,504	1,526,843	717,494	1,529,018	1,572,942
NON-OPERATING REVENUES & EXPENSES						
Operating Transfers Out	(169,953)	(187,536)	(187,536)	(187,536)	(187,536)	(181,333)
TOTAL NON-OPERATING REV (EXP)	(169,953)	(187,536)	(187,536)	(187,536)	(187,536)	(181,333)
NET INCOME (LOSS)	28,202	20,737	12,038	(188,791)	9,863	4,762

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, 2018 and 2019

January 1, 2018 balance		\$ 201,570
Net change from 2018 operations		
Revenues	\$ 1,726,417	
Expenses	1,716,554	9,863
December 31, 2018 projected retained earnings		<u>\$ 211,433</u>
Net change from 2019 operations		
Revenues	\$ 1,759,037	
Expense	1,754,275	4,762
December 31, 2019 projected retained earnings		<u>\$ 216,195</u>

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

	2018 CURRENT FEE	2019 ADOPTED FEE
Amusement Devices	\$45	\$45
Bowling Alley (each lane)	\$45	\$45
Secondhand Dealer	\$125/\$200 cash bond	\$125/\$200 cash bond
Pawnbrokers	\$150/\$300 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)	\$150	\$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	\$5
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 - 2019 Adopted EXHIBIT B

Building Permit Fee Schedule		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 uni
		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	\$0.25	Moving Permits: Up to 500 square feet	\$95
		Over 500 square feet	\$160
	\$0.25	Police Escort Fee	\$150
Multi-Family - New and Addition		*Cash Deposits:	
* All New Structures or Additions mininum permit fee \$90		Deposit for completion of site improvements: \$2.00/sq. ft. of gross building area.	
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 moving house	
Valuation (Job Cost): \$0-300		\$7,500	
\$301-1,000		\$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		Public Site Fee (per new dwelling unit)	\$400
Over \$10,000 Commercial-Industrial: Fee plus \$7.00 per each \$1,000 over \$10,000		Rooming Houses	\$150
Over \$10,000 Residential: Fee plus \$4.00 per each \$1,000 over \$10,000		Street trees (New Dwellings and Structures only)	\$225.00
Plan Exam: New 1 & 2-Family Dwelling		Tax per street tree	\$12.38
Plan Exam: 1 & 2-Family Dwelling (Add/Alt)		Non-fuel Storage Tank Above/Underground	
Plan Exam: Residential Garages, Decks, Accessory Structures		Per 1000 gallons	\$30
Plan Exam: Commercial-Refer to Dept. of Safety & Professioanl Services Schedule		Minimum fee less than 1000 gallons	\$30
Plan Exam: Commercial-Industrial Minor Alterations \$50/hour, 1-hour minimum		Re-inspection fees per trip	\$50
Plan Exam: New Sign		Petitions	
Early Start Permit: Footing & Foundation		Variance Petition - Single Family	\$100
UDC		Variance Petition - All Other	\$300
Commercial		Special Use Permit	\$300
Wisconsin Uniform Building Permit Seal (1 & 2 Family Dwelling) Refer to Dept. of Safety & Professioanl Services Schedule		Code Amendment	\$300
Fences		Privilege in the Street	\$150
Residential Fence permit		Other Appeal	\$150
Commercial Fence permit		Rezoning	
Signs		Agriculture to Single Family Residential (+\$25/acre or portion over 1 acre)	\$250+
Plan Exam: New Sign		Office, Commercial or Industrial (+\$25/acre or portion over 1 acre)	\$300+
Permanent Sign Permits-\$25 base fee plus \$1 per SFT of sign		Downzoning	\$200
Temporary Sign Permit		Single Family to Multifamily Residential (+\$25/acre or portion over 1 acre)	\$300+
Temporary Land Use		Site Plan Review	
Temporary Land Use (tents, sales trailer or structure) Includes 1 banner		Site Plan Review	\$250
0-1000 SFT		Commercial/Industrial > 10,000 sf	\$500
1001-3000 SFT		Multi-Family > 8 units	\$500
Greater than 3001 SFT		Administrative Plan Review	\$50
		Mobile Co-Location	\$150

City of Fond du Lac - Inspections Fee Schedule - 2019 Adopted EXHIBIT B (Cont.)

Occupancy Permit Fee Schedule		Plumbing Permit Fee Schedule	
Multifamily Dwelling (each unit)	\$40	New or Additions Residential Plumbing	
1 & 2-Family Dwelling/Additions & Alterations	\$40	Sanitary Sewer Hook-up	\$225
Commercial & Industrial	\$225	Storm Sewer Hook-up	\$225
Change of Tenant Occupancy Inspection	\$85	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	\$450
Weights & Measures/Sealer Fee Schedule		Storm Sewer Hook-up	\$450
Gasoline pump inspection (per unit)	\$38	Storm Water piping not connected to Storm Sewer	\$100
Scale inspection (per scale)	\$24	Water Service Connection	\$250
Scanner (per scanner)	\$24	Water Meter	\$10
Admin Fee (per site)	\$45	Plumbing Fixture(s)	\$50 plus
Seasonal Farmers Market (per scale)	\$10	Industrial or Warehouses-Gross area per Square Foot	\$.06
Assessment Valuation Inspection Fee		Other Commercial buildings-Gross area per Square Foot	\$.10
Mobile Homes (New)	\$30	Commercial or Industrial Plumbing Existing Replacement	
New Construction - Residential	\$.05/sq. ft.	Alterations - install a new fixture - same as replacement	
New Construction - Commercial	\$.07/sq. ft.	Replace existing fixture, same location	\$25
Remodeling - Residential		Each additional fixture, same location	\$15
First \$10,000	\$20	Sewer/Storm/Water Service Repair	
Over \$10,000	\$1.00/\$1,000	Sewer Repair/Relay - All	\$100
Remodeling - Commercial		Sewer Disconnect - All	\$100
First \$10,000	\$25	Water Service Repair	\$50
Over \$10,000	\$1.00/\$1,000	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 1-1-2019

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

	2018 CURRENT FEE	2019 ADOPTED FEE
Basic Life Support (BLS)	\$550.00	\$600.00
BLS-Emergency	\$600.00	\$650.00
Advanced Life Support (ALS)	\$600.00	\$700.00
ALS 1-Emergency	\$700.00	\$800.00
ALS 2-Emergency	\$750.00	\$900.00
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	\$20.00 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	\$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	\$150.00
Plan Examination Fee	\$60.00	\$60.00
Additional Tanks	\$50.00	\$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

	2018 CURRENT FEE	2019 ADOPTED FEE
PERMITS		
Sidewalk-Set Line and Grade	\$100	\$100
Driveway/Curb Cut	\$50	\$50
Street/Terrace Opening	\$150	\$150
Right of Way Obstruction	\$75	\$75
Dumpster/PODS	\$0	\$0
REVIEWS		
Street Improvement Plans (Development Plans)	\$250 + time spent by reviewer	\$250 + time spent by reviewer
Concept Plans	\$200 + \$10/acre over 1 acres	\$200 + \$10/acre over 1 acres
Preliminary Plats-City	\$500 + \$20/Lot	\$500 + \$20/Lot
Preliminary Plats-Extraterritorial	\$350 + \$10/Lot	\$350 + \$10/Lot
Final Plats-City	\$400 + \$10/Lot	\$400 + \$10/Lot
Final Plats-Extraterritorial	\$300 + \$10/Lot	\$300 + \$10/Lot
Certified Survey Maps-City	\$250	\$250
Certified Survey Maps-Extraterritorial	\$250	\$250
Master Drainage Plan	\$100 + \$20/Lot	\$100 + \$20/Lot
Non-Residential Drainage Fee/EC/SWM	\$700 + \$40/Acre	\$700 + \$40/Acre
INSPECTIONS		
Individual Residential Grading	\$250	\$250
Sidewalk Forms	\$40	\$40
Lot Drainage & Public Right-of Way Deposit	\$1,000	\$1,000

EXHIBIT E

CITY OF FOND DU LAC CENTRAL COLLECTIONS FEE SCHEDULE

	2018 CURRENT FEE	2019 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	\$35.00	\$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**

	2018 CURRENT FEE	2019 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	\$1.00 \$.50 / Add'l Sheet	\$1.00 \$.50 / Add'l Sheet
Residential Comp Sheet	\$1.00 \$.25 / Add'l Sheet	\$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

	2018 CURRENT FEE	2019 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	Officers Overtime Rate per Contract
Fingerprints	\$25.00	\$25.00
Mug Shots	\$5.00	\$5.00
Guard Permits	\$40.00	\$40.00
Funeral Escorts	\$25.00	\$25.00
Police Escorts (Other Than For Funerals)	\$25 Plus Officer's Overtime Rate	\$25 Plus Officer's Overtime Rate
False Alarms (Per Calendar Year): Response 1-2 Response 3-5 Response 6-7 Each Response After 8	No Fee \$50.00 \$100.00 \$150.00	No Fee \$50.00 \$100.00 \$150.00
Process Service	\$12.00 Plus Mileage	\$12.00 Plus Mileage
One Day Extension of Licensed Premise (Outside Party Permit)		\$50.00 if filed at least 30 days prior to event **\$100.00 if filed less than 30 days prior to event**

EXHIBIT H
CITY OF FOND DU LAC
PARKS DEPARTMENT

	2018 CURRENT FEE	2019 ADOPTED FEE
<i>PARK SHELTER RENTALS</i>		
LAKESIDE PARK		
Oven Island West	\$55.00 + Tax	\$55.00 + Tax
Oven Island North	\$45.00 + Tax	\$45.00 + Tax
Oven Island South	\$45.00 + Tax	\$45.00 + Tax
Deneveu Shelter	\$45.00 + Tax	\$45.00 + Tax
Frazier Shelter	\$45.00 + Tax	\$45.00 + Tax
Promen Kiwanis	\$45.00 + Tax	\$45.00 + Tax
Pump Shelter	\$30.00 + Tax	\$30.00 + Tax
BUTTERMILK PARK		
North Shelter	\$45.00 + Tax	\$45.00 + Tax
Performance Center (Free Event Or Non-Profit Fundraiser)	\$25.00 + Tax	\$25.00 + Tax
Performance Center (Fundraiser By Non-Profit Group)	\$100.00 + Tax	\$100.00 + Tax
Consession Stand	\$25.00 + Tax	\$25.00 + Tax
MCDERMOTT PARK		
McDermott Shelter	\$45.00 + Tax	\$45.00 + Tax
TAYLOR PARK		
Taylor Shelter	\$45.00 + Tax	\$45.00 + Tax
<i>LAKESIDE PARK PAVILION RENTAL</i>		
HALF PAVILION		
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
COMPLETE PAVILION		
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

	2018 CURRENT FEE	2019 ADOPTED FEE
OPEN GRILL AREA RENTALS		
LAKESIDE PARK		
Vulcan Grill Area	\$12.50 + Tax	\$12.50 + Tax
North or South Zoo Grills	\$12.50 + Tax	\$12.50 + Tax
Lakefront Grill #1, #2, #3, or #4	\$12.50 + Tax	\$12.50 + Tax
Creek Grill Area	\$12.50 + Tax	\$12.50 + Tax
LAKESIDE PARK FOUNTAIN ISLAND GAZEBOS		
2 Hour Rental	\$25.00 + Tax	\$25.00 + Tax
OTHER PARK FEES		
SPECIAL PERMIT FEES		
Permit To Sell Alcohol (+ \$100 Refundable Security Deposit)	\$30.00 + Tax	\$30.00 + Tax
Outdoor Amplified Sound Permit	\$30.00 + Tax	\$30.00 + Tax
Permit To Exchange Money On Park Property (Non-Profit)	\$30.00 + Tax	\$30.00 + Tax
Fishing Tournament Permit	\$30.00 + Tax	\$30.00 + Tax
Tent-Volleyball-Fence Permit (Anything That Will Be Staked)	\$30.00 + Tax	\$30.00 + Tax
Special Set-Up Charge (Hauling Trash Cans, Tables, Etc)	\$30.00 + Tax	\$30.00 + Tax
Vulcan Soccer Fields (2) Per Day	\$25.00 + Tax	\$25.00 + Tax
PUBLIC EVENT FEES		
Less Than 1,000 In Attendance	\$25.00 + Tax	\$25.00 + Tax
1,000 - 2,500 In Attendance	\$50.00 + Tax	\$50.00 + Tax
2,500 - 5,000 In Attendance	\$75.00 + Tax	\$75.00 + Tax
Over 5,000 In Attendance	\$100.00 + Tax	\$100.00 + Tax

EXHIBIT I

CITY OF FOND DU LAC

HARBOR & BOATING - BOAT LAUNCH RATES

	2018 CURRENT FEE	2019 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

	2018 CURRENT FEE	2019 ADOPTED FEE
<i>RESIDENT RATES</i>		
DOCK A		
45 ft @ \$26/ft	\$1,147.50	\$1,170.00
40 ft @ \$26/ft	\$1,020.00	\$1,040.00
DOCK B		
30 ft @ \$25.50/ft	\$750.00	\$765.00
DOCK C		
20 ft @ \$24.50/ft	\$480.00	\$490.00
DOCK D		
25 ft @ \$24.50/ft	\$600.00	\$612.50
DOCK E		
30 ft @ \$24.50/ft	\$720.00	\$735.00
DOCK F		
45 ft @ \$26/ft	\$1,147.50	\$1,170.00
40 ft @ \$26/ft	\$1,020.00	\$1,040.00
30 ft @ \$25.50/ft	\$750.00	\$765.00
DOCK G		
25 ft @ \$25.50/ft	\$625.00	\$637.50
DOCK H		
30 ft @ \$25.50/ft	\$750.00	\$765.00

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

	2018 CURRENT FEE	2019 ADOPTED FEE
NON-RESIDENT RATES		
DOCK A		
45 ft @ \$35.50/ft	\$1,575.00	\$1,597.50
40 ft @ \$35.50/ft	\$1,400.00	\$1,420.00
DOCK B		
30 ft @ \$35/ft	\$1,035.00	\$1,050.00
DOCK C		
20 ft @ \$34.50/ft	\$680.00	\$690.00
DOCK D		
25 ft @ \$34.50/ft	\$850.00	\$862.50
DOCK E		
30 ft @ \$34.50/ft	\$1,020.00	\$1,035.00
DOCK F		
45 ft @ \$35.50/ft	\$1,575.00	\$1,597.50
40 ft @ \$35.50/ft	\$1,400.00	\$1,420.00
30 ft @ \$35/ft	\$1,035.00	\$1,050.00
DOCK G		
25 ft @ \$35/ft	\$862.50	\$875.00
DOCK H		
30 ft @ \$35/ft	\$1,035.00	\$1,050.00

EXHIBIT J

CITY OF FOND DU LAC

POOL PASSES AND FEES

	2018 CURRENT FEE	2019 ADOPTED FEE
<i>FAIRGROUNDS FAMILY AQUATIC CENTER</i>		
SEASON PASS		
Youth/Senior	\$75.00	\$80.00
Adult	\$90.00	\$95.00
Family 2-5 Persons	\$130.00	\$140.00
Family 6 Or More	\$160.00	\$170.00
<i>**THE FAIRGROUNDS SEASON PASS MAY ALSO BE USED AT TAYLOR POOL</i>		
DAILY PASS		
Youth/Senior (Day)	\$4.00	\$4.00
Adult (Day)	\$5.00	\$5.00
Youth/Senior (Evening)	\$2.50	\$2.50
Adult (Evening)	\$3.50	\$3.50
OTHER FEES		
Fairgrounds Shelter Rental	\$40.00 Per Afternoon	\$40.00 Per Afternoon
Fairgrounds Shelter Rental	\$25.00 Per Evening	\$25.00 Per Evening
<i>TAYLOR POOL</i>		
SEASON PASS		
Youth/Senior	\$60.00	\$65.00
Adult	\$75.00	\$80.00
Family 2-5 Persons	\$110.00	\$120.00
Family 6 Or More	\$130.00	\$140.00
DAILY PASS		
Youth/Senior (Day)	\$2.50	\$2.50
Adult (Day)	\$3.50	\$3.50
Youth/Senior (Evening)	\$1.50	\$1.50
Adult (Evening)	\$2.00	\$2.00
OTHER FEES		
Swim Team Practice Fee	\$8.00 Per Hour	\$8.00 Per Hour
Swimmer Fee For Swim Meets (Non Fondy Swim Club Swimmers)	\$4.00 Per Swimmer	\$4.00 Per Swimmer
Rental Fee For Swim Meets	\$275.00 Per Day	\$275.00 Per Day
Private After Hours Rental Fee	\$150.00 Per Hour	\$150.00 Per Hour
Taylor Group Rate (15 Or More)	\$1.50 Per Swimmer	\$1.50 Per Swimmer

EXHIBIT K
CITY OF FOND DU LAC
SEWER RATES

	2018 CURRENT FEE	2019 ADOPTED FEE
<i>City of Fond du Lac</i>		
Domestic Sewage		
Fixed Quarterly Charge		
5/8 Inch Meter	\$37.50	\$37.50
3/4 Inch Meter	\$37.50	\$37.50
1 Inch Meter	\$49.50	\$49.50
1 1/2 Inch Meter	\$66.00	\$66.00
2 Inch Meter	\$90.00	\$90.00
3 Inch Meter	\$141.00	\$141.00
4 Inch Meter	\$213.00	\$213.00
6 Inch Meter	\$393.00	\$393.00
8 Inch Meter	\$612.00	\$612.00
10 Inch Meter	\$903.00	\$903.00
12 Inch Meter	\$1,194.00	\$1,194.00
Flow	\$ 3.91/CCF	\$ 3.91/CCF
Flat Rate for Unmetered Customers (Qtrly Charge Based on 19.00 CCF/Qtr)	\$ 111.80/CCF/Qtr	\$ 111.80/CCF/Qtr
Surcharge Over Domestic Strength		
B.O.D.	\$.370/lb	\$.370/lb
T.S.S.	\$.489/lb	\$.489/lb
PHOS	\$ 5.854/lb	\$ 5.854/lb
TKN		
AMMONIA-NITROGEN (NH ₃ -N)	\$ 0.744/lb	\$ 0.744/lb
<i>Non-City Customers:</i>		
Users Connected with City Collection System	Billed per TrueUp Calculations performed in April of each year.	Billed per TrueUp Calculations performed in April of each year.
<i>Domestic, Commercial & Industrial Waste Tanked to Sewage Treatment Plant</i>		
Variable Charge		
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 ₃ -N)	\$ 0.744/lb	\$ 0.744/lb
Tanker Truck Haulers		
Service Charge Per Load for all Users	\$15.00	\$15.00
Sampling Charge for Tanked-in Waste	\$15.00	\$15.00
Holding Tank Waste per 1,000 gallons	\$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

	2018 CURRENT FEE	2019 ADPOTED FEE
<i>FIXED ROUTE BUS RATES</i>		
Cash		
Adult Rate	\$1.50	\$1.50
Youth Rate	\$1.25	\$1.25
Elderly and Handicapped	\$0.75	\$0.75
Under Age 6	Free	Free
Tokens		
Adult Rate (Ages 19 to 64)	10/\$13.00	10/\$13.00
Youth Rate (Ages 6 to 18)	10/\$11.00	10/\$11.00
Monthly Pass or Day Pass		
Adult Rate (Ages 19 to 64)	\$38.00	\$38.00
Youth Rate (Ages 6 to 18)	\$32.00	\$32.00
Day Pass	\$4.00	\$4.00
Youth Summer Pass (unlimited June, July, and August)	\$35.00	\$35.00
<i>SCHOOL TRIPPER SERVICES</i>		
Cash		
Adult Rate	\$1.50	\$1.50
Youth Rate	\$1.25	\$1.25
Elderly and Handicapped	\$0.75	\$0.75
Under Age 6	Free	Free
Tokens		
Adult Rate (Ages 19 to 64)	10/\$13.00	10/\$13.00
Youth Rate (Ages 6 to 18)	10/\$11.00	10/\$11.00
Monthly Pass		
Adult Rate (Ages 19 to 64)	\$38.00	\$38.00
Youth Rate (Ages 6 to 18)	\$32.00	\$32.00
<i>ADA PARATRANSIT (HANDIVAN)</i>		
City and Village		
(6:00 am to 6:30 pm weekday)	\$3.00	\$3.00
<i>NON-ADA SPECIALIZED PARATRANSIT (HANDIVAN)</i>		
(6:00 am to 6:30 pm weekday)	\$3.00	\$3.00
<i>JOBTRANS</i>		
Ages 6 to 64	\$5.00	\$5.00
Children (less than 6) accompanied by adult	\$2.50	\$2.50
Elderly (65 and over) and Physically Challenged	\$2.50	\$2.50

EXHIBIT M

CITY OF FOND DU LAC

PUBLIC PARKING RATES

	2018 CURRENT FEE	2019 ADOPTED FEE
<i>Meters</i>		
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
<i>Permit Parking</i>		
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

	2018 CURRENT FEE	2019 ADOPTED FEE
BULKY WASTE DROP OFF		
Single Use of Site	\$20	\$20 maximum
10 Use Punch-Card	\$175	\$175
Unlimited Annual Pass	not offered	not offered
BULKY WASTE PICK UP		
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>		
RECYCLING		
Metal Items (microwaves, washer, dryer)	Free	Free
Cardboard, Plastic, and/or Paper	bulky waste fees apply	bulky waste fees apply

SUPPLEMENTARY INFORMATION

**City of Fond du Lac
2019 Adopted Budget
Position Summary**

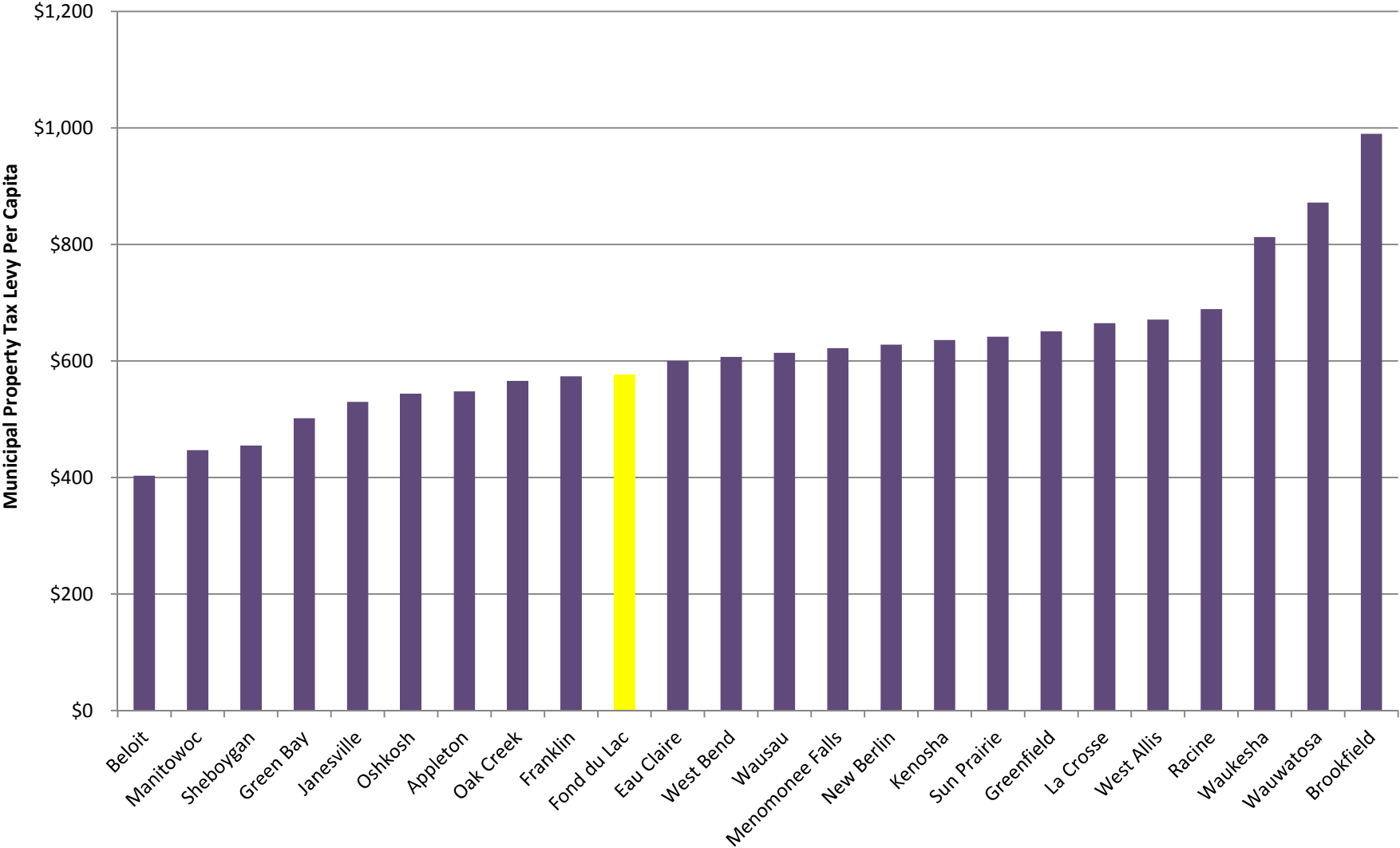
Division Description	2018		2019		Increase (Decrease)	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<u>General Fund</u>						
City Manager	1.25	0	1.25	0	0	0
Community Development	4	0.7	4	0.7	0	0
Inspection	4	1.3	4	1.3	0	0
Senior Center	2	1	2	1	0	0
Parking Facilities	1	1	1	1	0	0
Subtotal-Community Development	11	4	11	4	0	0
Clerk	3	0	3	0	0	0
Comptrollers	7.75	1	7.75	1	0	0
Central Collection	0	3	0	3	0	0
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
Subtotal-General Fund Positions	247.25	10	247.25	10	0	0
<u>Special Revenue Funds</u>						
Fond du Lac Area Transit	5.75	4	5.75	4	0	0
Subtotal-Governmental Fund Positions	253	14	253	14	0	0
<u>Proprietary Funds</u>						
Wastewater Treatment & Resource Recovery Facility	22	1	22	1	0	0
Water Utility	18	0	18	0	0	0
<u>Internal Service Fund</u>						
Information Technology Services	5	0	6	0	1	0
Subtotal-Positions under City Council Authority	298	15	299	15	1	0

Includes permanent full and part time positions.

City of Fond du Lac
2019 Budget
Comparison of Assessed and Equalized Values
as of January 1, 2017 and 2018

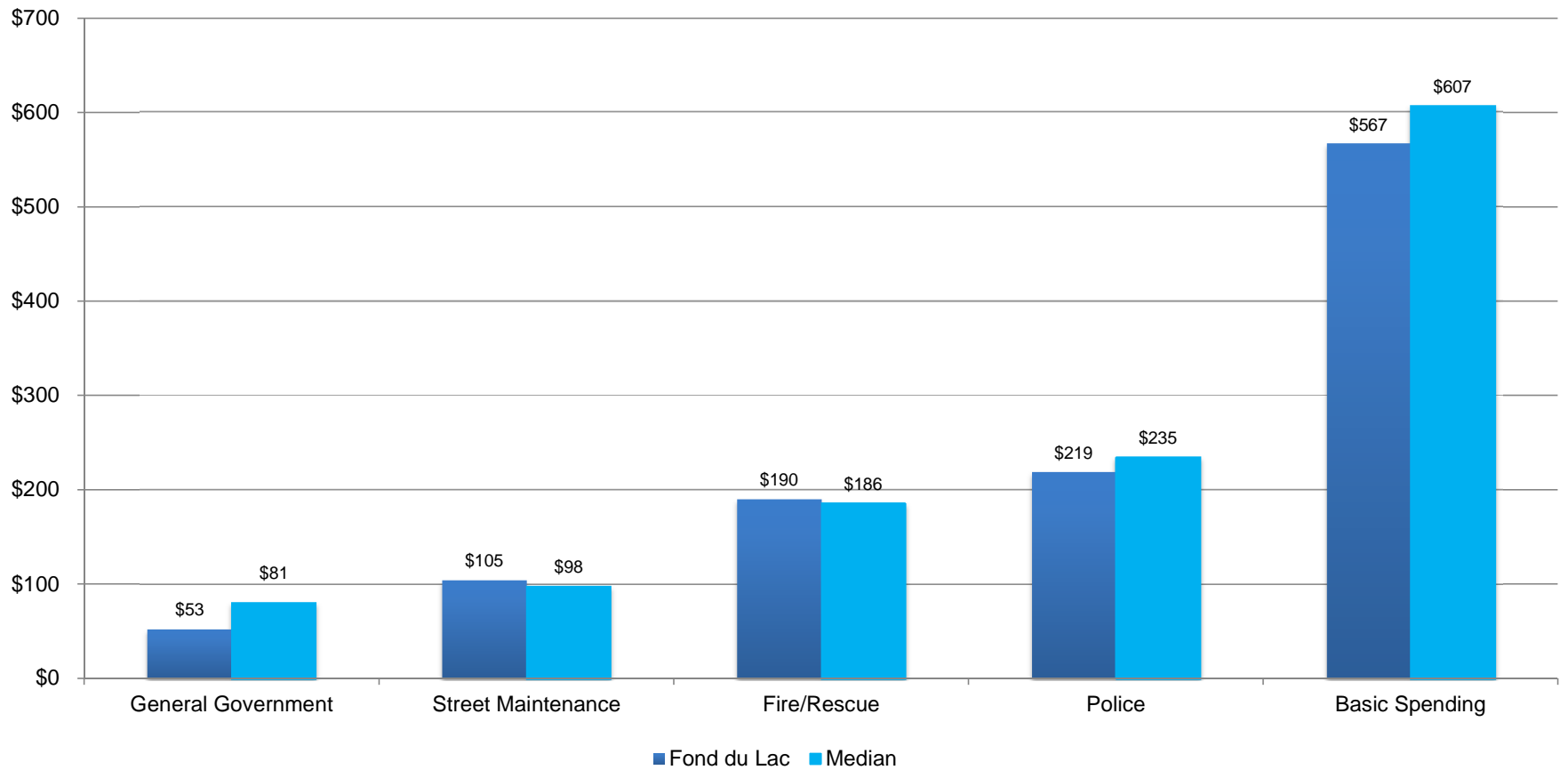
Description	Value as of		Increase (Decrease)	
	January 1, 2017	January 1, 2018	Amount	Percent
<u>Assessed Value:</u>				
Real Estate:				
Residential	\$ 1,583,161,100	\$ 1,593,606,300	\$ 10,445,200	0.7
Commercial	871,799,900	879,334,300	7,534,400	0.9
Manufacturing	140,696,900	139,258,200	(1,438,700)	(1.0)
Agricultural and Other	1,581,800	1,583,700	1,900	0.1
Total Real Estate:	2,597,239,700	2,613,782,500	16,542,800	0.6
Personal Property:				
Manufacturing	39,063,400	38,660,100	(403,300)	(1.0)
All Other Personal Property	91,693,320	67,340,670	(24,352,650)	(26.6)
Total Personal Property	130,756,720	106,000,770	(24,755,950)	(18.9)
Total Assessed Value	\$ 2,727,996,420	\$ 2,719,783,270	\$ (8,213,150)	(0.3)
<u>Equalized Value:</u>				
Including TID Increment	\$ 2,812,603,900	\$ 2,894,535,500	\$ 81,931,600	2.9
Excluding TID Increment	2,709,782,000	2,790,168,100	80,386,100	3.0
Total TID Increment	\$ 102,821,900	\$ 104,367,400	\$ 1,545,500	1.5
TID Increments:				
No. 8	1,541,000	1,554,500	13,500	0.9
No. 10	70,005,900	69,852,500	(153,400)	(0.2)
No. 12	1,576,200	2,221,900	645,700	41.0
No. 13	3,715,500	3,733,300	17,800	0.5
No. 14	6,857,900	6,936,100	78,200	1.1
No. 15	733,100	762,000	28,900	3.9
No. 16	1,590,100	1,622,900	32,800	2.1
No. 17	8,010,000	7,481,200	(528,800)	(6.6)
No. 18	8,270,600	8,273,700	3,100	0.0
No. 19	521,600	918,300	396,700	100.0
No. 20	-	1,011,000	1,011,000	100.0
No. 21	-	-	-	100.0
No. 22	-	-	-	100.0
Total TID Increment Value	\$ 102,821,900	\$ 104,367,400	\$ 1,545,500	1.5

2016/2017 Municipal Property Tax Levies Per Capita



Source: Wisconsin Taxpayers Alliance MunicipalFacts17

Spending Per Capita

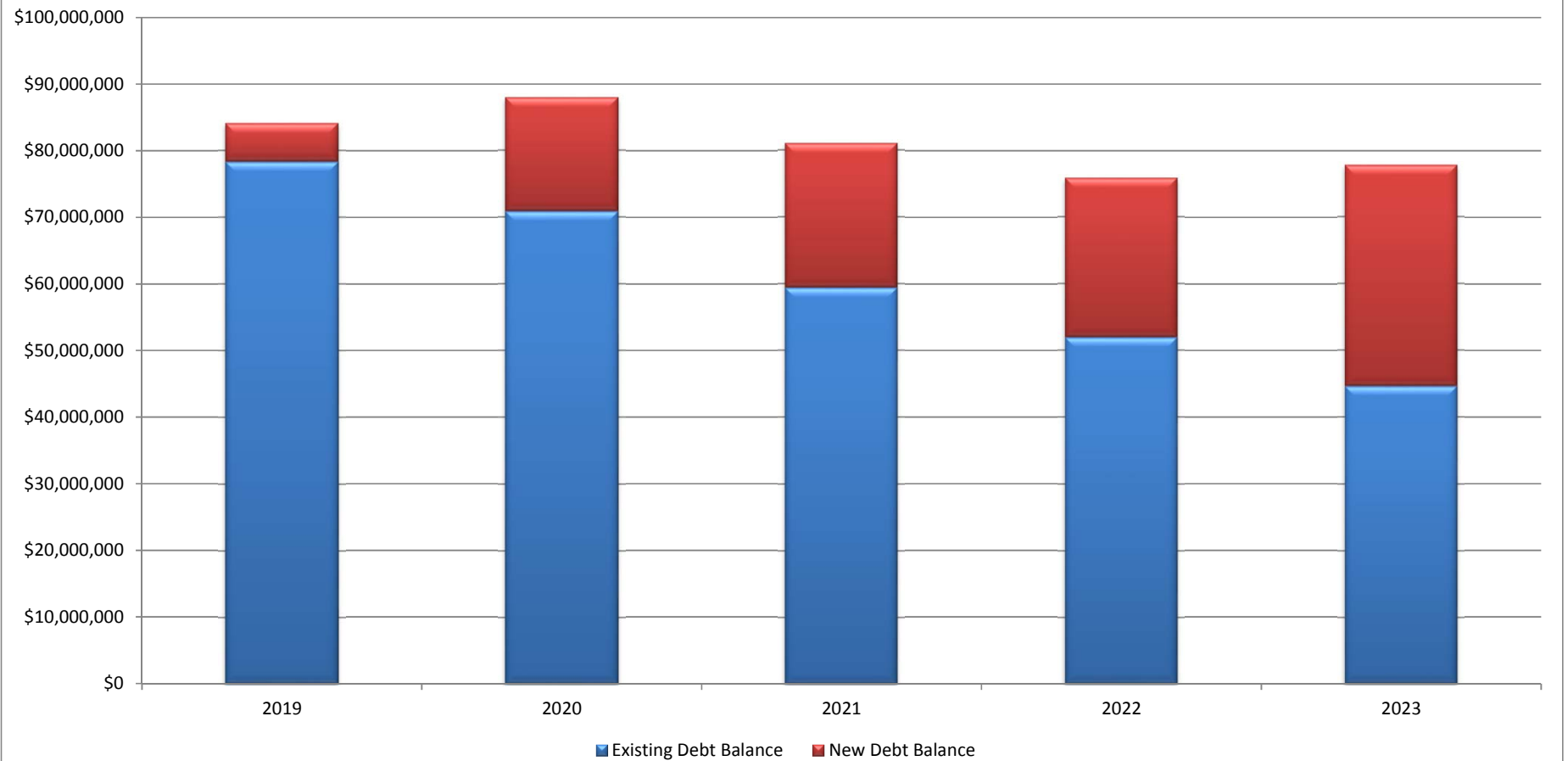


Source: MunicipalFacts17 - 2015 Comparison of 24 Municipalities with Population of 30,000 to 150,000

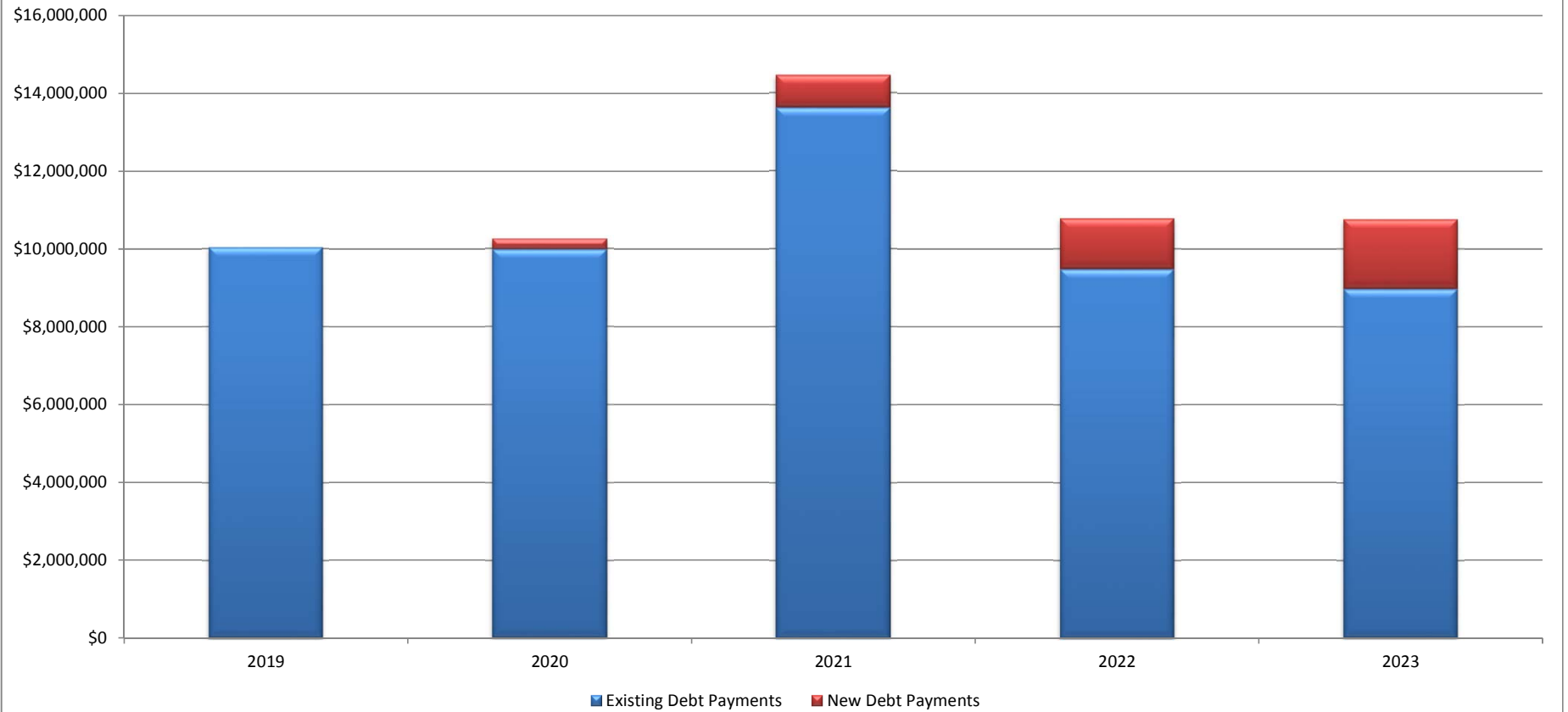
**City of Fond du Lac
2019 Budget
Summary of Long Term Debt Principal**

Issue Description	Outstanding Balance 12/31/18	To Be Paid In 2019	Issued In 2019	Outstanding Balance 12/31/19
General Obligation Bonds:				
2009 Refunding Bonds	1,625,000	275,000		1,350,000
2010 Refunding Bonds	8,365,000	800,000		7,565,000
2011 Refunding Bonds (2001 Bonds)	1,800,000	575,000		1,225,000
2011 Refunding Bonds (2006 Notes)	4,000,000	225,000		3,775,000
2012 Refunding Bonds (2007 Notes)	4,525,000	300,000		4,225,000
2012 Refunding Bonds (2009 NANs)	7,175,000	100,000		7,075,000
2013 Refunding Bonds (2004 Library)	2,150,000	250,000		1,900,000
2013 Refunding Bonds (2004 State Trust Fund)	2,750,000	350,000		2,400,000
2013 Refunding Bonds (2010 TID#13)	1,425,000	75,000		1,350,000
2014 Refunding Bonds (TID#17 NANs)	810,000	70,000		740,000
2015 Refunding Bonds (2010 BABs)	6,800,000	200,000		6,600,000
2017 Refunding Bonds (2007 Ref Bonds)	5,800,000	1,450,000		4,350,000
Total Bonds	47,225,000	4,670,000	-	42,555,000
General Obligation Notes:				
2007 Refunding, TID #10	455,000	150,000		305,000
2010 Refunding-TID#10	1,550,000	400,000		1,150,000
2011 Corporate Purpose	1,050,000	150,000		900,000
2012 Corporate Purpose	2,050,000	125,000		1,925,000
2013 Corporate Purpose	2,450,000	175,000		2,275,000
2014 Corporate Purpose	1,550,000	250,000		1,300,000
2014 TID#18 Notes	900,000	75,000		825,000
2015 Corporate Purpose	2,425,000	225,000		2,200,000
2016 Refunding (2008 Corporate Purpose)	2,125,000	100,000		2,025,000
2016 Corporate Purpose	2,300,000	100,000		2,200,000
2016 TID#10 Notes	1,075,000	125,000		950,000
2017 Corporate Purpose	4,800,000	125,000		4,675,000
2018 Corporate Purpose	9,025,000	500,000		8,525,000
2018 TID#22 Notes	2,705,000	-		2,705,000
2018 Corp Purp-Hwy 45 Jurisdictional Transfer	3,800,000	-		3,800,000
2019 Corporate Purpose	-	-	6,450,723	6,450,723
Total Notes	38,260,000	2,500,000	6,450,723	42,210,723
Total General Obligation Debt	85,485,000	7,170,000	6,450,723	84,765,723
Revenue Bonds:				
2005 Wastewater Clean Water Fund Loan	26,893,951	3,494,534		23,399,417
2008 Safe Drinking Water Loan	11,535,732	1,138,294		10,397,438
2010 Water Refunding Bonds	9,550,000	325,000		9,225,000
2010 Safe Drinking Water Loan	6,905,256	549,609		6,355,647
2011 Water Utility	3,600,000	300,000		3,300,000
2013 Water Refunding Bonds	1,600,000	600,000		1,000,000
2014 Water Refunding Bonds	3,575,000	475,000		3,100,000
2018 Wastewater Clean Water Fund Loan	4,100,000	-		4,100,000
Total Revenue Bonds	67,759,939	6,882,437	-	60,877,502

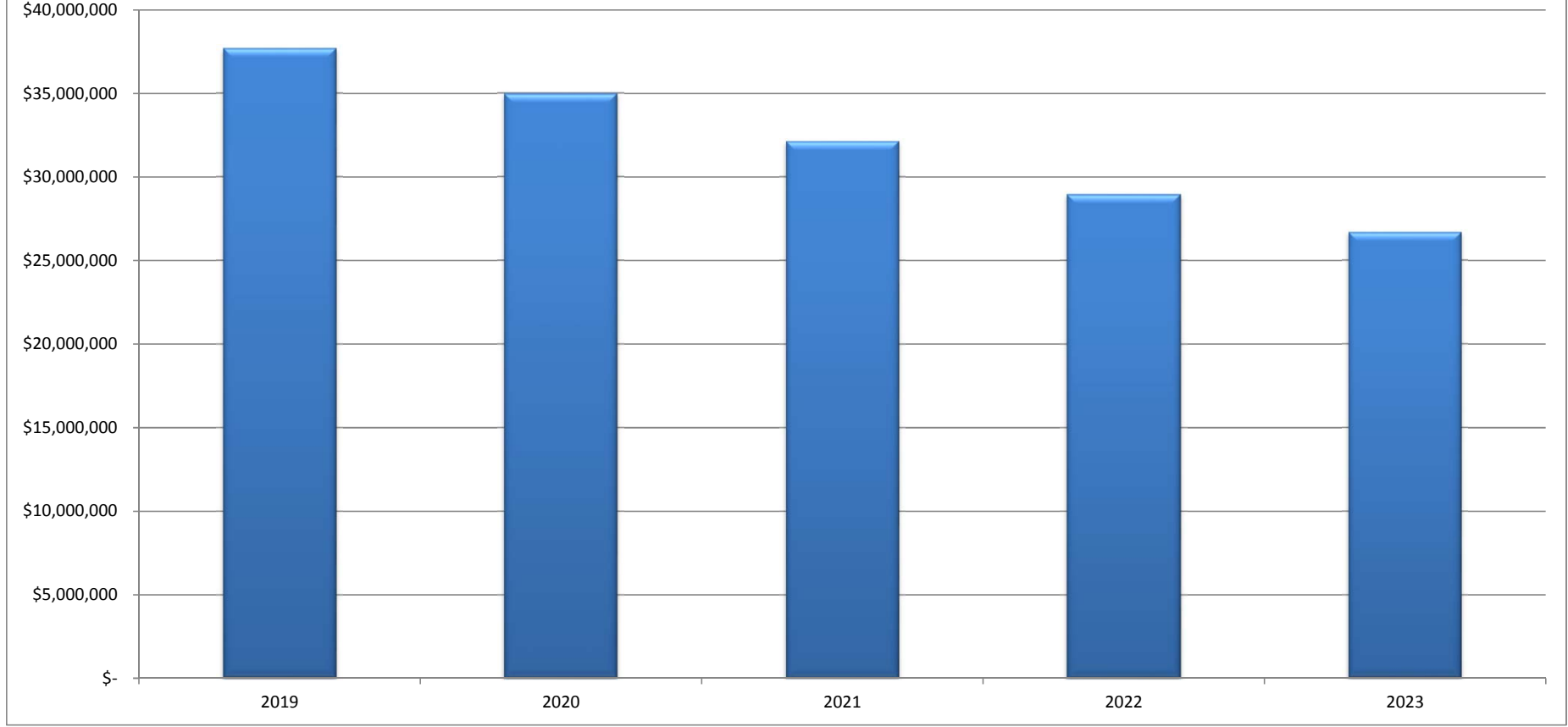
**City of Fond du Lac
Projected General Obligation Debt Balances
Existing Debt & New Debt**



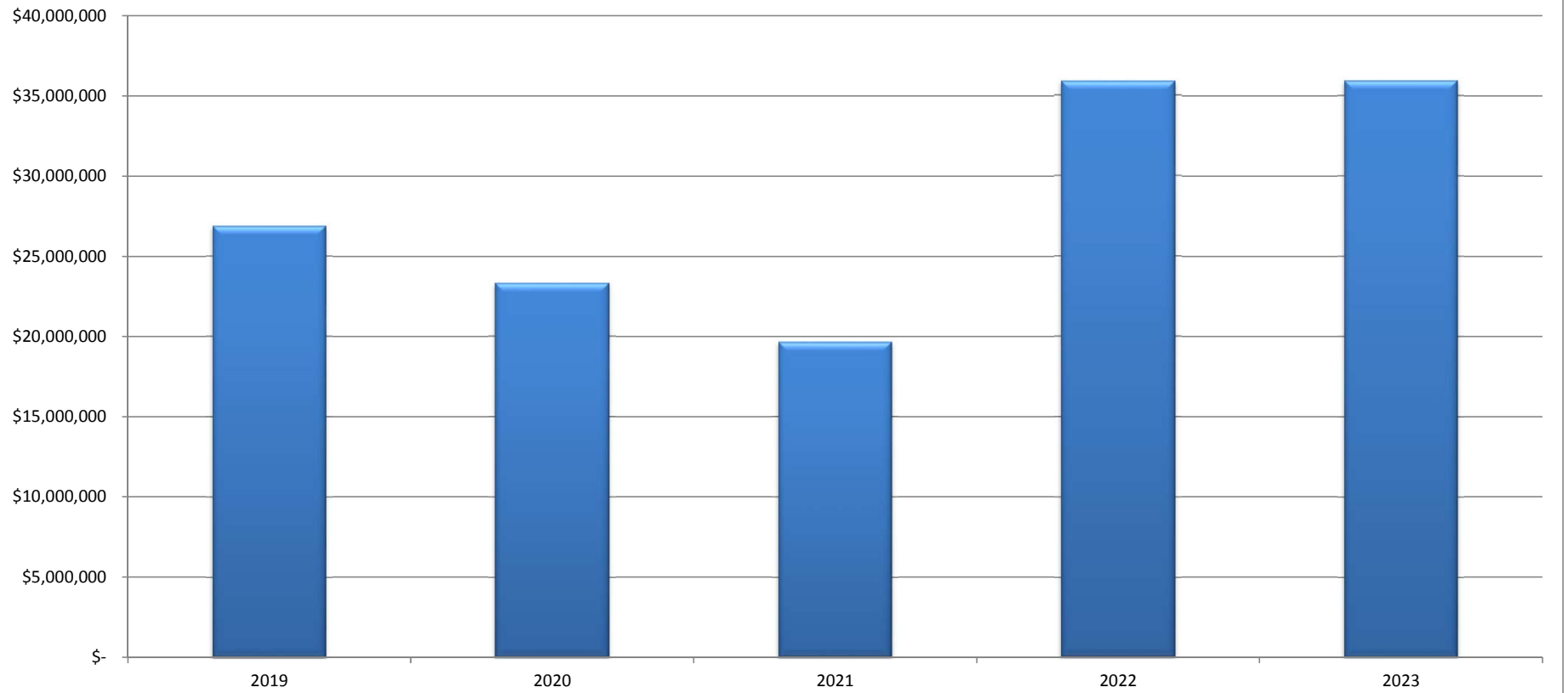
**City of Fond du Lac
Projected General Obligation Debt Payments
New Debt & Existing Debt**



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



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



CITY OF FOND DU LAC BUDGET AND FINANCIAL MANAGEMENT POLICIES

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

Balanced Budget Policy

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

Budget Development Policy

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

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

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

Budget Amendment Policy

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

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

Fund Balance Policy

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

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

Revenue Policy

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

Debt Policy

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

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

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

Capital Improvement Plan Policy

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

current tax or utility rate revenues, and vehicle and equipment replacement funds established for the replacement of vehicles and major equipment.

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

Investments Policy

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

BUDGET PRINCIPLES

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

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

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

CITY OF FOND DU LAC

Description of City Funds and Accounting Structure

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

GOVERNMENTAL FUND TYPES

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

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

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

Library	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.