



City of Fond du Lac



2021

Proposed Budget



**City of Fond du Lac
2021 Proposed Budget**

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CITY OF FOND DU LAC - Memorandum

To: City Council

From: Joseph P. Moore, City Manager

Date: August 28, 2020

Subject: Budget Communications – 2021 Proposed Budget

Our City's budget for 2021, 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 City's 2021 budget forecasts a reduction in overall revenues and expenditures with a decrease in the equalized property tax rate in excess of 4%. The 2021 budget provides for all operational and capital departmental requirements, except for personnel additions to police and fire/rescue.

Notable highlights of property values:

- The equalized value of real and personal property continues to grow. For the first time ever the city's total equalized value exceeded \$3 billion, increasing 5% over last year and nearly 20% since just 2015. Additionally, net new construction increased by over \$49 million, or 1.64% in the past year.
- The City's Tax Incremental District (TID) portfolio continued to thrive, showing over 18% annual growth in value since last year. Each of the City's 14 TIDs grew in value, equating to over \$23 million. The City's TID portfolio accounts for just over 4% of equalized value, which is well within the statutory limit of 12%.

Notable highlights of the 2021 budget:

- The City will continue to provide the same level of services, with no eliminations or reductions.
- The City has demonstrated its ability to provide uninterrupted services during the COVID19 pandemic. We are prepared to continue the current extraordinary measures for the duration of 2021.
- The application of \$1.6 million of fund balance to the 2021 budget positions the City to maintain a reserve above its 15% policy requirement.

- Due to budget uncertainty at the State level related to the effect of COVID19, we are estimating a 5% reduction in State Shared Revenues and have reduced our anticipated intergovernmental revenues accordingly. Any reduction to what the City receives from the State will only occur if the State Legislature passes a Budget Repair bill in 2021.
- We are projecting a 50% reduction in investment earnings. Interest rates went from 1.8% in March down to 0.3% for July. Rates are not anticipated to rebound for 2021.
- In addition to contractually negotiated raises for union employees, we have budgeted for a 1.75% increase for non-represented employees.
- General fund spending decreased 0.7% compared to 2020.
- No projects or funds are included related to the Lakeside Park Master Plan.

For the 2021 budget the debt service effect on the levy limit calculation has stabilized with relatively little difference between 2020 and the upcoming year. In 2014 we implemented a strategy to accelerate our debt repayments by abandoning the practice of amortizing debt over a 10 year period with the intent to refinance the debt for an additional 10 year period thereafter, thus creating a 20 year life for most of our municipal debt. Since then we have committed to issuing debt and repaying it in 10 years.

We maximized the opportunity provided by the collapse in interest rates in the municipal debt market by refinancing roughly \$12 million in outstanding debt that was above current market rates. By virtue of this refinancing we eliminated all remaining balloon payments in our debt portfolio related to the previous strategy of stretching debt payments over a 20 year period.

This had the short term effect of increasing debt service payments on an annual basis, which also increased the levy, but in 2021 that effect subsides. As a result, we forecast a 4% reduction in the debt service fund allocation.

And, we are reaping the benefits such as;

- savings from reduced interest payments
- avoiding repayments for assets purchased we no longer have because the life of the repayments (20 years) outlasted the life of the asset
- eliminating the risk of adding debt at a rate in excess of our repayment for that debt and thereby invoking debt constraints for future CIPs due to the City's debt limit policy,

The City's statutorily imposed levy limit decreased from \$27,921,183 in 2020 to \$27,792,210 in 2021, or a decrease of 0.46%. A change in the accounting for TID financing debt in our levy limit calculation resulted in the decrease in levy limit. We are required to increase our levy to cover debt service, except for the debt service used to support TID financing, which is excluded from the levy adjustment calculation.

The 2021 budget preserves the State's Expenditure Restraint Program (ERP) payment to the City by insuring the total General Fund expenditures plus tax levy support to other funds meet the State's ERP limitations. As a result, the City will earn approximately \$900,000 from the State and has incorporated it into the budget as an intergovernmental revenue.

As the basis for calculating the ERP limit, the Consumer Price Index (CPI) provided for only the slightest increase in expenditures. Although, by increasing intergovernmental revenues, the ERP payment the City receives substantially reduces the use of fund balance.

The combined effect of a growth rate in equalized value of 5% and a levy decrease of 0.46%, produced a decreased equalized property tax rate of 4.5%. This is the second year in a row that the combination of equalized value and levy provided a decrease in the equalized property tax rate.

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

- The City's tax levy support to the library will increase by 1.75%.
- 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 grant funding combined with higher contractor costs.
- There are no increases budgeted for 2021 Water Utility and Wastewater rates.
- There are no increases in residential solid waste collection fees.
- We approach 2021 with the Public Service Commission's approval of the City's Lead Service Line replacement program now permanently embedded in our planning for street reconstruction and lead pipe abatement.
- For the first time in the City's history we will enter a new year having achieved accreditation for all aspects of public safety. The 2021 budget will preserve and build upon the multi-year capital investment strategy in training, supplies and equipment to achieve this elite status.

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 2021 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.

General City Revenues

Total combined general fund City revenues available to support general fund City operations and services for 2021 decreased by a total of \$240,514 or 0.7%. Some of the factors included in this figure are:

- **Property Tax Levy Limit**
The 2021 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 1.64%, plus the increase in general debt service principal and interest payments.
- **Fund Balance Applied**
The 2021 budget applies \$1,127,432 more of available fund balance than the 2020 budget.

- **Interest Rates**

Anticipated interest revenues decreased by \$357,000 due to the significant decline in investment interest rates.

- **State Shared Revenue**

A 5% reduction in State Shared revenues resulted in a decrease of \$277,439.

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 are in effect through 2021. Due to a combination of factors including changes in wages and benefits, employee turnover, and increases in health insurance costs, net total 2021 budgeted general and special revenue fund labor costs have increased by \$651,731 or 2.3% compared to the 2020 budget.

- **Wage Adjustments**

Total salaries and wages for all general and special revenue fund employees is budgeted to increase by 2.6% or \$538,675 compared to the 2020 budget.

- **Health Insurance**

The City's share of budgeted general and special revenue fund health insurance costs are increasing by \$64,802 or 1.8% compared to the 2020 budget.

- **WRS Pension Costs**

The City's share of total budgeted general and special revenue Wisconsin Retirement System (WRS) pension costs increased by \$84,489 or 3.5% from 2020 to 2021. The 2021 WRS general employee employer-required pension rates remained flat when compared to 2020. Fire and police employer required pension contributions both increased 0.10%.

General, Transit, Police public safety and new employees in Fire and Rescue public safety employees share in the same 6.75% 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**

No new positions are included in the 2021 proposed budget.

During 2019 and 2020 City Council meetings, we provided data during numerous input sessions and held extensive conversations with Council on the addition of 6 Fire/Rescue and 6 Police positions. Though the need for these 12 positions has been demonstrated and we believe validated, they have not been included in the 2021 budget because we cannot provide sufficient resources to fund them. In summary, the addition of these 12

positions would permanently provide for a fully staffed fourth ambulance and two additional police patrols.

Funding these positions from internal sources would mean reducing departmental budgets across the board in order to transfer additional funds to Fire/Rescue and Police. These permanent reductions, totaling around \$1.3m, would significantly impact other services provided by the City.

We concluded that there are no additional revenues available to the City from external sources and that the reductions to non-public safety services would be crippling to them. As a result, we will offer a proposal to the City Council to raise revenue via referendum. Such a referendum could be submitted to the electors as early as the spring election of 2021 with the Council's approval.

If such a referendum were approved by the electors at any time in 2021, the levy limit it would authorize would not affect the 2021 budget. Instead it would provide for additional revenue in 2022. Thus the hiring of any newly authorized firefighter/paramedics and police officers would begin no earlier than January 2022.

Split between the 2021 Fire/Rescue and Police budgets is \$40k to be used to hire a consultant to assist the City in preparing for a 2021 referendum, should Council wish to approve that option for acquiring the necessary funding for police and fire. All other financial and operational procedures currently in place for Fire/Rescue and Police will remain throughout 2021.

From all indications, there are no changes on the horizon from the State Legislature pertaining to levy limits, the expenditure restraint program or shared revenue. As a result of no expected changes to these factors, it is anticipated that these constraints will affect this, and subsequent years, budgets. It is reasonable to assume, given that levy limits do not account for inflation, that these constraints will exert even more pressure in the coming years. These pressures make personnel additions even more difficult to accommodate without external funding sources.

Services, Materials and Supplies Expenditures

Total budgeted general and special revenue fund contractual services, materials and supplies and utility costs are decreased by \$32,382 or 0.3% compared to the 2020 budget.

New or Increased Expenditures

New or increased expenditures included in the 2021 operating budget are as follows:

- **City Manager**
Nonrecurring \$50,000 cost for updating the City's Emergency Management Plan.

Transit Local Share Funding

Transit receives approximately 56% of its operating funds from Federal and State formula grants. As a part of each grant, Transit is required to provide a local share amount, which for the City

requires allocation of tax levy dollars. As Transit expenditures rise, the amount of local share also rises.

In 2020, the Transit received \$1.7 million in CARES Act funding for Transit operations. These funds can be used to offset only a portion of the local share dollars required. In order to comply with Federal and State formula grants, tax levy support to Transit reduced by \$75,000 with the intent to use CARES Act funding as a replacement.

Capital Funded by Operations

The 2021 budget continues funding of annually recurring capital projects funded by using operating revenues rather than long-term debt. Capital financed by tax levy in the 2021 budget is \$1,972,765 compared to \$1,724,500 in the 2020 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.

- **Police**

Police squad video and body worn camera system funding of \$255,000 is included in the 2021 Capital Projects budget. These funds will allow for the replacement of the existing police squad video system that was implemented in 2014 and is nearing the end of its life expectancy. While replacing squad video, the Police Department intends to provide a complete recording system and incorporate body worn cameras. Body worn cameras allow the department to capture and preserve the critical data from incidents outside the reach of in-squad cameras. This will help determine training needs and mitigate department and City liability.

Capital Funded by General Obligation Debt

The amount of general capital projects funded by general obligation (G.O.) debt included in 2021 is \$11,115,500, with various Street Reconstruction projects, and the Lincoln & Thomas Pump Station Upgrade being the largest. This figure represents 8.1% of the City's projected overall G.O. debt level at the end of 2021. Please see the capital improvement plan for details.

- **Public Works**

Public Works capital improvement plan for 2021 includes a continued increase in funding for street maintenance projects throughout the city, in order to extend the linear miles repaired, with an emphasis on the lowest rated pavements. The amount increased from \$270,000 in 2019 to \$650,000 in 2020 and \$700,000 in 2021. The additional money will allow for three-times as many chip sealing or overlay projects to be completed than have been normally scheduled.

- **Police**

The Police Department is currently utilizing off-site long term storage for evidence and property. As an accredited agency, our Police Department collects and preserves evidence according to best practices and industry standards. During the self-assessment phase of obtaining accreditation, it became apparent that the current physical space at the Police Department no longer provided adequate space and physical make-up to store large/long term evidence according the industry standards.

As a result, included in the 2021 Capital Projects budget is \$747,500 to purchase and harden the off-site facility currently being used. The location and size of the site will also allow for future expansion as City needs and priorities change.

Other G.O. Debt Considerations

The G.O. debt the City issues in 2021 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.

G.O. debt payments and the property tax levy required for debt service have now stabilized. The overall G.O. debt level, including new debt for general capital projects, ranges from \$81.4 million in 2024 to \$85.5 million in 2023, with the average debt balance from 2021-2025 at \$84.0 million .

Utility Debt

The Water Utility will borrow for several projects over each of the next five years, with the largest projects being Water work performed as part of annual Department of Transportation projects. The average payment of \$3.7 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 \$27.4 million in 2021 to \$20.0 million in 2025.

The Wastewater Utility will borrow for several large phosphorus compliance projects over some of the next five years, with the largest three being \$10.4 million in 2022 for treatment process and plant modifications/biosolids dryer design, \$24.5 million in 2023 for EQ storage tank/biosolids dryer construction and \$14.9 million in 2025 for WQT/filters/biogas utilization construction. These large projects will result in the Wastewater Utility debt increasing from \$19.8 million in 2021 to \$48.4 in 2025.

Utility Rates

The 2021 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 2021 budget remain at the same level as 2009.

Use of General Fund Balance

A goal of the 2021 budget is to maintain a general fund balance for working capital purposes of at least 15% of budgeted expenditures, in keeping with City policy. \$1,607,863 of available general fund balance will be applied to the 2021 budget. The resulting unassigned general fund balance remaining after balancing the 2021 budget is estimated to be \$6,448,559 or 19.3% of budgeted annual general fund expenditures. The amount of fund balance applied to the 2021 budget is subject to adjustment as the balancing figure for any revenue and expenditure adjustments made as this budget is adopted and thereafter.

On the Horizon (For the Future)

Budget challenges will persist in 2021 and beyond. Some of the challenges facing the City in its 2021 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.
- We have identified only one viable option for generating the revenue required to grow the police and fire departments capabilities. A successful referendum is necessary in response to previous and forecasted increases for service.
- We are concerned that the effects of COVID19 tempered our employees' and their families' willingness and ability to obtain medical services. Thus the demand for such services dropped significantly in 2020. Our concern, as it pertains to the 2021 budget and beyond, stems from our uncertainty about how the demand for those services and their associated costs could increase as deferred medical needs are addressed.
- Implementation of the Lakeside Park master plan remains uncertain. Both the results of the feasibility analysis, due for publication later this year, and the possibility of direct legislation in the spring of 2021 could significantly impact what will be planned for investment and construction in 2021.
- While our Wastewater Treatment & Resource Recovery Facility (WTRRF) has taken great strides in promoting biological phosphorus removal (BPR), the facility was not designed for this. Phosphorus compliance is regulatory driven by the development of the total maximum daily load study. Future investment will need to be made in our facility to meeting the regulatory requirements, and will be informed by the recently completed WTRRF master plan.
- 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 2021 Proposed Budget.



Joseph P. Moore
City Manager

**CITY OF FOND DU LAC
2021 PROPOSED BUDGET SUMMARY**

The 2021 **GENERAL FUND BUDGET** is as follows:

REVENUES AND OTHER FINANCING SOURCES:

	2020 Budget	2021 Budget	Percent Change
Taxes (other than property taxes)	\$2,326,277	\$2,395,832	
Special Assessment Payments	206,000	107,000	
Licenses and Permits	1,396,205	1,399,205	
Intergovernmental Revenues	10,399,790	10,251,756	
Public Charges for Services	2,718,175	2,789,265	
Fines, Forfeits and Penalties	460,000	460,000	
Interest and Rent	719,870	347,600	
Miscellaneous Revenues	92,700	87,000	
Total Revenues Excluding Property Taxes	\$18,319,017	\$17,837,658	
General Property Taxes	15,537,860	14,651,273	
Fund Balance Applied			
Unassigned Fund Balance Applied to Budget	480,431	1,607,863	
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED	\$34,337,308	\$34,096,794	(0.7%)

EXPENDITURES AND OTHER FINANCING USES:

General Government	\$3,068,389	3,169,355	
Public Safety	20,873,315	20,796,702	
Public Works	6,183,915	6,003,618	
Parks, Culture & Recreation	2,129,858	2,177,614	
Community Development	1,626,178	1,666,109	
TOTAL EXPENDITURES	33,881,655	33,813,398	-0.2%
Transfers to Other Funds	455,653	283,396	
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$34,337,308	\$34,096,794	(0.7%)

The 2021 **budgets for
all funds** combined:

	Fund Balance January 1	Total Revenues	Total Expenditures	Fund Balance December 31
General Fund	\$ 7,239,121	\$32,488,931	\$34,096,794	\$ 5,631,258
Special Revenue Funds	4,257,245	10,874,392	12,127,515	3,004,122
Debt Service Fund	213,148	13,927,412	14,097,733	42,827
Capital Projects Funds	3,375,300	13,896,965	17,272,265	-
Wastewater Treatment & Resource Recovery	6,938,145	14,358,100	14,814,215	6,482,030
Water Utility	184,673	13,888,325	14,376,960	(303,962)
Internal Service Fund-Health Insurance	3,260,485	5,706,763	6,446,369	2,520,879
Internal Service Fund-Information Technology	333,695	1,933,831	1,956,904	310,622
Total All Funds	\$ 25,801,812	\$107,074,719	\$ 115,188,755	\$ 17,687,776

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

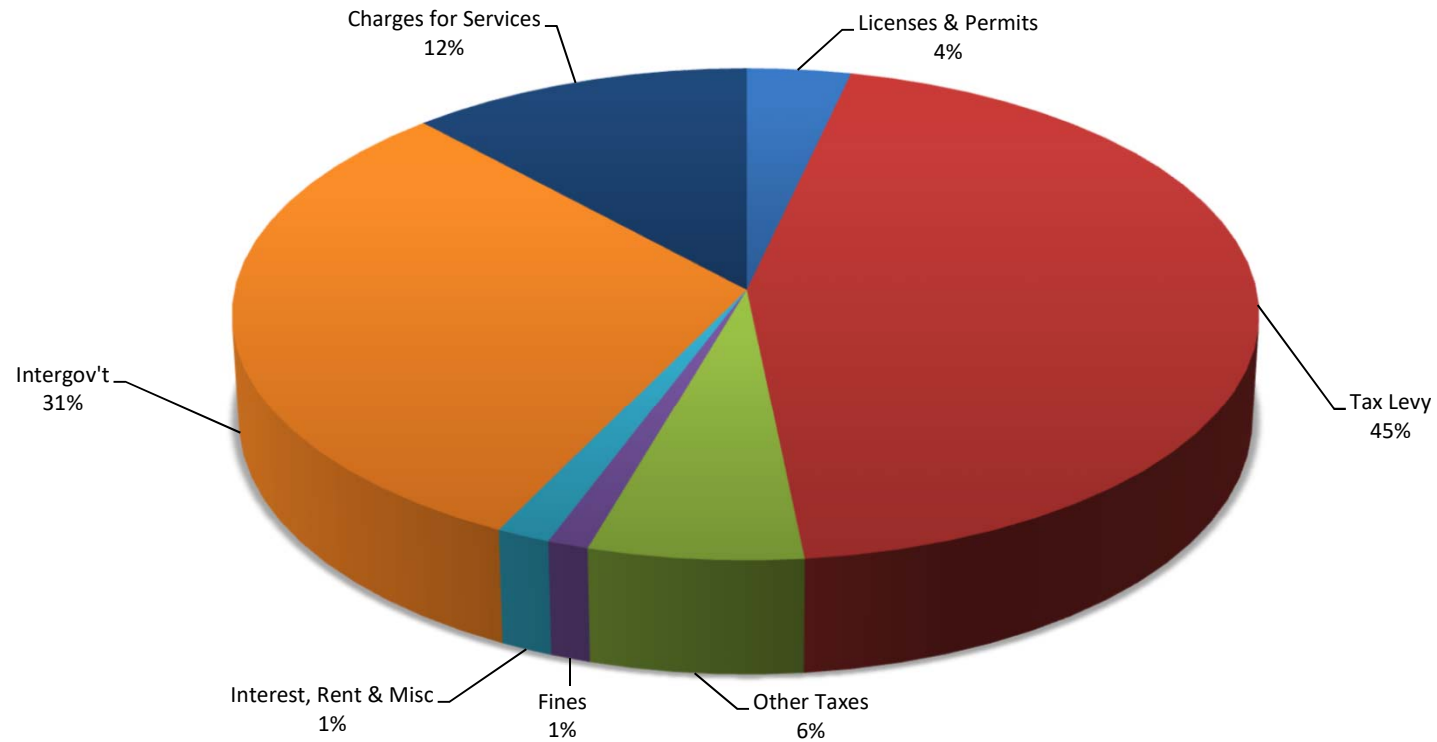
	2020 Budget	2021 Budget	
General Fund	\$15,537,860	\$14,651,273	
Library Special Revenue Fund	1,934,203	1,968,052	
Residential Recycling Special Revenue Fund	500,000	600,000	
Transit Special Revenue Fund	285,120	210,120	
Capital Projects Fund	910,000	1,972,765	
Debt Service Fund	8,760,000	8,390,000	
Total City Property Tax Levy	\$27,927,183	\$27,792,210	-0.5%

	2020	2021	\$ Change	
Estimated Equalized Value Property Tax Rate	\$9.640	\$9.203	(\$0.437)	-4.5%

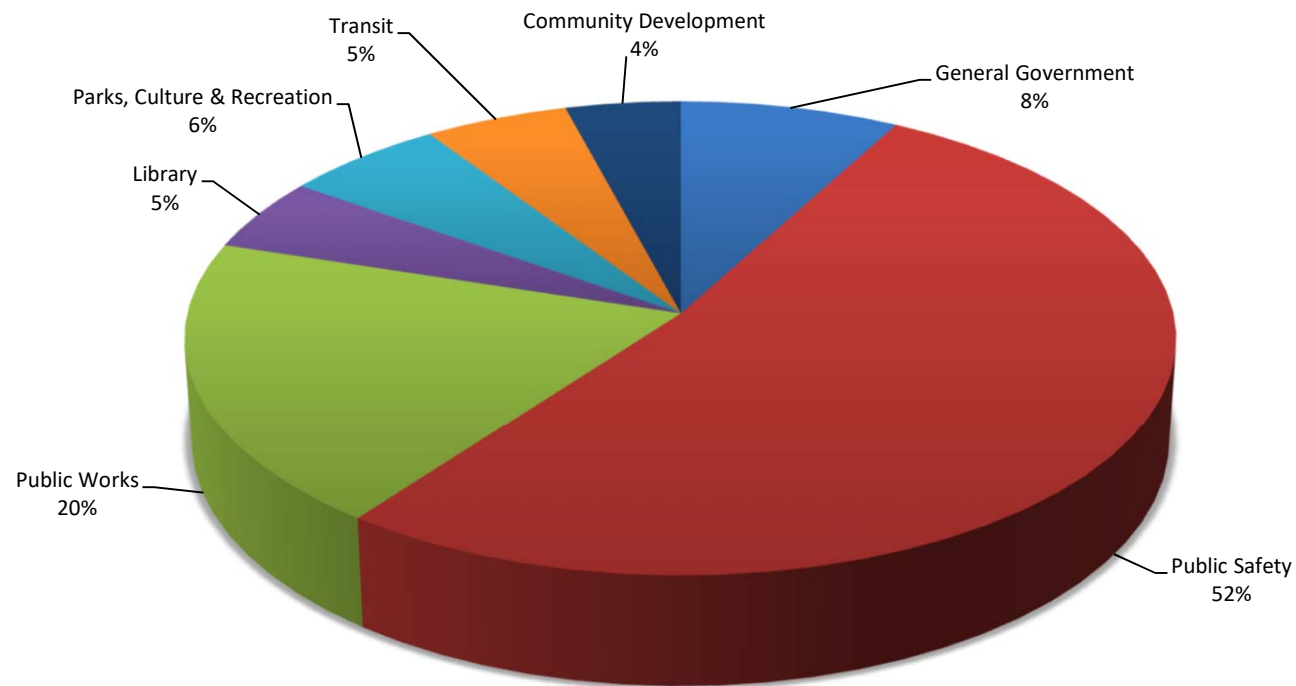
The City's outstanding debt at December 31, 2020 is projected to be:

General Obligation Notes and Bonds	\$85,685,000
Utility Revenue Bonds	52,023,188
Total Debt	\$137,708,188

**City of Fond du Lac
2021 General Fund & Special Revenue Fund
Revenue Summary**



**City of Fond du Lac
2021 General Fund & Special Revenue Fund
Expenditure Summary
By Major Function**



City of Fond du Lac
2021 Budget
General Fund and Special Revenue Funds Budgeted Expenditures
Excluding TIF's
By Major Object

DESCRIPTION	2020 Budget	2021 Budget	Increase (Decrease)	Percent Increase (Decrease)
Personal Services	\$ 28,632,603	\$ 29,284,334	\$ 651,731	2.3%
Services, Materials & Supplies	10,724,268	10,691,886	(32,382)	-0.3%
Outlay	475,500	41,000	(434,500)	-91.4%
Total Expenditures	39,832,371	40,017,220	184,849	0.5%
Transfers to Other Funds	555,653	383,396	(172,257)	-31.0%
Total Expenditures & Other Financing Uses	<u>\$ 40,388,024</u>	<u>\$ 40,400,616</u>	<u>\$ 12,592</u>	<u>0.0%</u>

**City of Fond du Lac
2021 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 Proposed 2021 Budget	Total Adopted 2020 Budget	Increase (decrease)	
Salaries & Wages	\$ 1,570,680	\$ 13,124,395	\$ 3,969,076	\$ -	\$ 969,968	\$ 568,570	\$ 739,061	\$ -	\$ 20,941,750	\$ 20,403,075	\$ 538,675	2.6%
Fringe Benefits												
Wisconsin Retirement	99,772	1,977,039	261,912	-	62,639	38,168	48,195	-	2,487,725	2,403,236	84,489	3.5%
Social Security	115,924	636,275	305,103	-	74,710	43,821	56,667	-	1,232,500	1,212,734	19,766	1.6%
Group Health Insurance	297,576	2,085,288	862,824	-	194,400	119,628	158,508	-	3,718,224	3,653,422	64,802	1.8%
Other	187,902	484,781	145,082	-	44,096	25,680	16,594	-	904,135	960,136	(56,001)	-5.8%
Total Fringe Benefits	701,174	5,183,383	1,574,921	-	375,845	227,297	279,964	-	8,342,584	8,229,528	113,056	1.4%
Total Personal Services	2,271,854	18,307,778	5,543,997	-	1,345,813	795,867	1,019,025	-	29,284,334	28,632,603	651,731	2.3%
Services, Materials & Supplies												
Contractual Services	1,228,648	1,231,165	2,316,260	1,968,052	446,435	1,022,053	652,153	-	8,864,766	8,792,538	72,228	0.8%
Materials & Supplies	221,963	1,174,791	1,663,798	-	389,337	242,164	110,242	-	3,802,295	3,934,174	(131,879)	-3.4%
Utilities	7,600	226,355	463,600	-	231,590	22,100	31,940	-	983,185	986,638	(3,453)	-0.3%
Miscellaneous	-	100	-	-	-	-	-	-	100	100	-	0.0%
Expense Transfers	(560,710)	(34,000)	(2,130,599)	-	(75,900)	-	(157,251)	-	(2,958,460)	(2,989,182)	30,722	(0)
Total Services, Materials & Supplies	897,501	2,598,411	2,313,059	1,968,052	991,462	1,286,317	637,084	-	10,691,886	10,724,268	(32,382)	-0.3%
Capital Outlay	-	19,000	-	-	12,000	-	10,000	-	41,000	475,500	(434,500)	-91.4%
Total Expenditures	3,169,355	20,925,189	7,857,056	1,968,052	2,349,275	2,082,184	1,666,109	-	40,017,220	39,832,371	184,849	0.5%
Transfers to Other Funds	-	-	100,000	-	-	-	-	283,396	383,396	555,653	(172,257)	-31.0%
Total Expenditures and Other Financing Uses	\$ 3,169,355	\$ 20,925,189	\$ 7,957,056	\$ 1,968,052	\$ 2,349,275	\$ 2,082,184	\$ 1,666,109	\$ 283,396	\$ 40,400,616	\$ 40,388,024	\$ 12,592	0.0%

GENERAL FUND

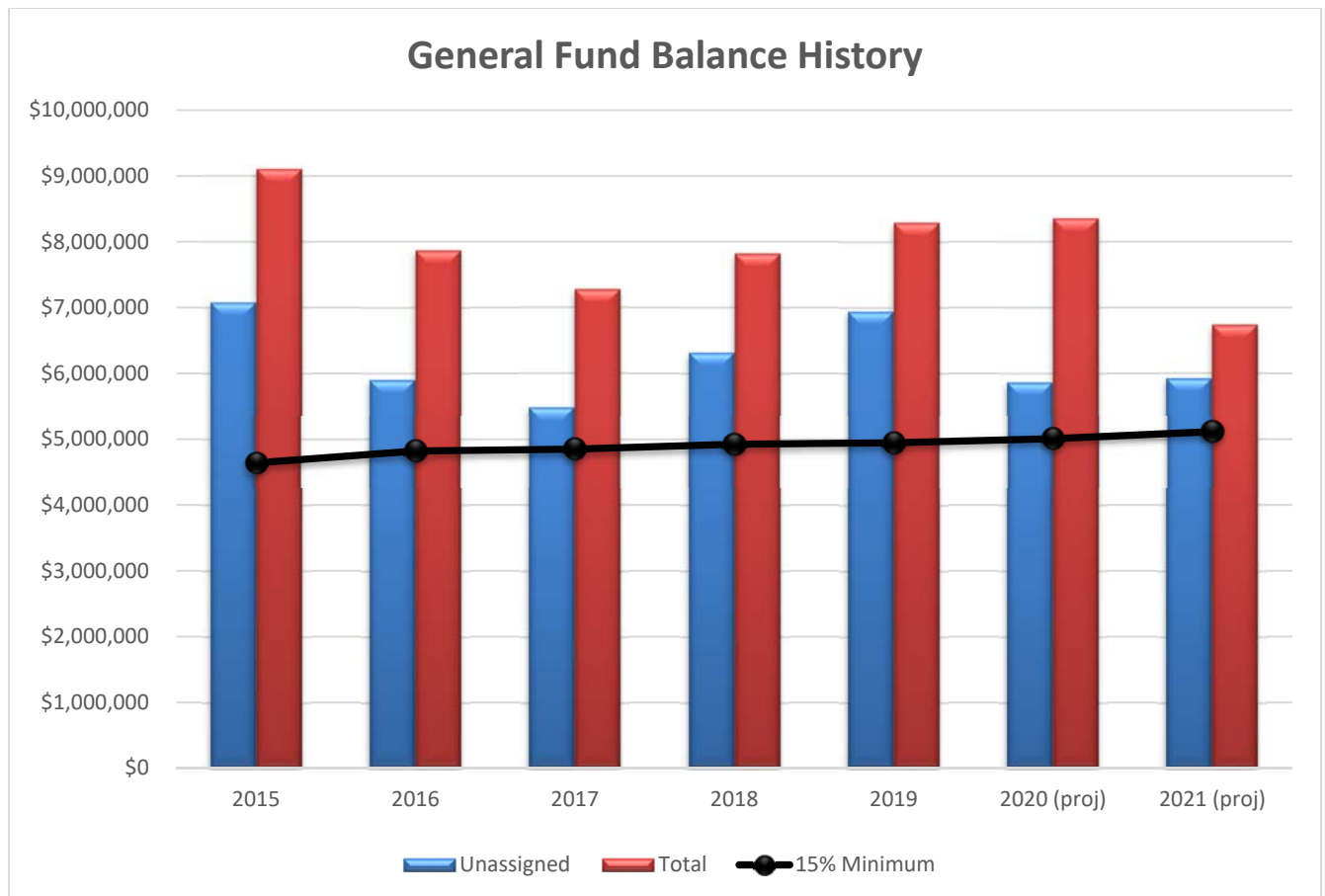
The General Fund is the City's main operating fund. It is used to account for all financial resources and expenditures, except those required to be accounted for in another fund.

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 2020 and 2021. 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 \$5.1 million as of December 31, 2021.



**CITY OF FOND DU LAC
2021 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2020	2021	Increase (Decrease)	
	ADOPTED BUDGET	PROPOSED BUDGET	Amount	%
Taxes				
General Property Taxes	15,537,860	14,651,273	(886,586)	(5.7)
In Lieu of Taxes	2,071,277	2,140,832	69,555	3.4
Mobile Home Fees	48,000	48,000	-	-
Interest & Penalties	95,000	95,000	-	-
Room Tax-City Share	112,000	112,000	-	-
Total Taxes	17,864,137	17,047,105	(817,031)	(4.6)
Special Assessment Payments	206,000	107,000	(99,000)	(48.1)
Intergovernmental Revenues				
State Shared Revenue	6,382,024	6,186,089	(195,935)	(3.1)
State Transportation Aid	2,085,979	2,085,979	-	-
Other State Aid	789,072	763,293	(25,779)	(3.3)
Other State and Local Govt Payments	1,142,715	1,216,395	73,680	6.4
Total Intergovernmental Revenues	10,399,790	10,251,756	(148,034)	(1.4)
Licenses & Permits	1,396,205	1,399,205	3,000	0.2
Public Charges for Services	2,718,175	2,789,265	71,090	2.6
Fines & Penalties	460,000	460,000	-	-
Interest & Rent	719,870	347,600	(372,270)	(51.7)
Miscellaneous Revenues	92,700	87,000	(5,700)	(6.1)
TOTAL REVENUES	33,856,877	32,488,931	(1,367,945)	(4.0)
Fund Balance Applied to Budget	480,431	1,607,863	1,127,431	234.7
OTHER FINANCING SOURCES	480,431	1,607,863	1,127,431	234.7
TOTAL REVENUES & OTHER FINANCING SOURCES	34,337,308	34,096,794	(240,514)	(0.7)

**CITY OF FOND DU LAC
2021 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
Taxes						
General Property Taxes						
Tax Levy	14,837,604	15,537,860	15,537,860	11,193,927	15,537,860	14,651,273
Total General Property Taxes	14,842,780	15,537,860	15,537,860	11,193,927	15,537,860	14,651,273
In Lieu of Taxes						
Water Utility	1,942,047	1,955,000	1,955,000	2,021,193	2,021,193	2,021,193
Housing Authority	84,518	82,334	82,334	-	82,334	84,518
Other Tax Exempt-In Lieu of Taxes	33,943	33,943	33,943	35,121	35,121	35,121
Total In Lieu of Taxes	2,060,508	2,071,277	2,071,277	2,056,314	2,138,648	2,140,832
Mobile Home Fees	48,795	48,000	48,000	16,785	48,000	48,000
Interest & Penalties	95,300	95,000	95,000	5,016	95,000	95,000
Room Tax-City Share	122,308	112,000	112,000	32,771	112,000	112,000
Total Taxes	17,169,691	17,864,137	17,864,137	13,304,813	17,931,508	17,047,105
Special Assessment Payments						
Principal Payments	97,164	200,000	200,000	-	200,000	100,000
Interest Payment	8,227	6,000	6,000	-	6,000	7,000
Total Special Assessment Payments	105,391	206,000	206,000	-	206,000	107,000
Licenses & Permits						
Business/Occupational Licenses	741,166	678,835	678,835	264,396	679,215	678,835
Non-Business Licenses	15,999	15,645	15,645	14,301	15,645	15,645
Building Permits & Inspection Fees	688,364	634,000	634,000	204,755	634,000	637,000
Other Regulatory Permits/Fees	64,561	67,725	67,725	48,496	67,725	67,725
Total Licenses & Permits	1,510,090	1,396,205	1,396,205	531,948	1,396,585	1,399,205
Intergovernmental Revenues						
State Shared Revenue	6,358,580	6,382,024	6,382,024	-	6,463,528	6,186,089
Other State Aid	739,613	789,072	789,072	273,660	771,998	763,293
State Transportation Aid	1,898,162	2,085,979	2,085,979	1,080,430	2,085,979	2,085,979
Other Local Governments	1,008,258	830,035	830,035	706,834	859,023	888,935
State Grants	31,580	24,600	24,600	15,723	29,050	24,600
Grants from Local Governments	127,200	127,200	127,200	-	127,200	127,200
Other State Payments	160,911	160,880	160,880	175,635	175,635	175,660
Total Intergovernmental Revenues	10,324,304	10,399,790	10,399,790	2,252,282	10,512,413	10,251,756
Public Charges for Services						
General Government	137,656	141,790	141,790	59,021	107,598	131,150
Public Safety	2,163,942	2,079,800	2,079,800	961,677	2,080,700	2,135,000
Transportation	989	1,300	1,300	930	1,300	1,000
Parking Facilities	329,620	258,000	258,000	146,386	238,000	258,000
Culture, Recreation & Education	189,842	201,395	201,395	18,794	57,095	195,350
Conservation & Development	92,364	35,890	35,890	21,098	50,890	68,765
Total Public Charges for Services	2,914,413	2,718,175	2,718,175	1,207,906	2,535,583	2,789,265

**CITY OF FOND DU LAC
2021 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
Fines, Forfeits & Penalties						
Court Fines	329,742	320,000	320,000	152,729	270,000	320,000
Parking Fines	122,649	140,000	140,000	66,826	130,000	140,000
Total Fines & Penalties	452,391	460,000	460,000	219,555	400,000	460,000
Interest & Rent						
Interest on Investment	675,700	697,000	697,000	93,370	340,000	340,000
Rent	22,457	22,870	22,870	12,256	23,364	7,600
Total Interest & Rent	700,928	719,870	719,870	113,939	377,218	347,600
Miscellaneous Revenues						
Property Sales	6,041	2,500	2,500	2,558	5,058	2,500
Insurance Recoveries	46,817	39,500	39,500	17,482	42,718	42,500
Other	59,264	50,700	50,700	18,151	38,000	42,000
Total Miscellaneous Revenues	112,122	92,700	92,700	38,191	85,776	87,000
TOTAL REVENUE	33,289,330	33,856,877	33,856,877	17,668,634	33,445,083	32,488,931
Other Financing Sources						
Transfers from Other Funds						
Special Revenue Fund	11,341	-	-	-	-	-
Total Transfers from Other Funds	11,341	-	-	-	-	-
Fund Balance Applied to Budget	-	480,431	480,431	-	480,431	1,607,863
Total Other Financing Sources	11,341	480,431	480,431	-	480,431	1,607,863
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE APPLIED	33,300,671	34,337,308	34,337,308	17,668,634	33,925,514	34,096,794

**CITY OF FOND DU LAC
2021 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2020 ADOPTED BUDGET	2021 PROPOSED BUDGET	<u>Increase (Decrease)</u>	
			Amount	%
GENERAL GOVERNMENT	3,068,389	3,169,355	100,966	3.3
PUBLIC SAFETY				
Police	11,658,181	11,408,931	(249,250)	(2.1)
Fire/Rescue	9,215,134	9,387,771	172,637	1.9
TOTAL PUBLIC SAFETY	20,873,315	20,796,702	(76,613)	(0.4)
PUBLIC WORKS	6,183,915	6,003,618	(180,297)	(2.9)
PARKS, CULTURE & RECREATION	2,129,858	2,177,614	47,756	2.2
COMMUNITY DEVELOPMENT	1,626,178	1,666,109	39,931	2.5
TOTAL GENERAL FUND EXPENDITURES	33,881,655	33,813,398	(68,257)	(0.2)
TRANSFERS TO OTHER FUNDS	455,653	283,396	(172,257)	(37.8)
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	34,337,308	34,096,794	(240,514)	(0.7)

**CITY OF FOND DU LAC
GENERAL FUND EXPENDITURE SUMMARY
2021 BUDGET
By Major Object & Function**

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	PARKS, CULTURE & RECREATION	COMMUNITY DEVELOPMENT	OTHER	TOTAL	2020 BUDGET	INCREASE (DECREASE)	% INCR(DEC)
Salaries & Wages	\$ 1,570,680	\$ 13,124,395	\$ 3,682,095	\$ 969,968	\$ 739,061	\$ -	\$ 20,086,199	\$ 19,624,650	\$ 461,549	2.4%
Fringe Benefits										
Wisconsin Retirement	99,772	1,977,039	242,912	62,639	48,195	-	2,430,557	2,352,879	77,678	3.3%
Social Security	115,924	636,275	283,017	74,710	56,667	-	1,166,593	1,153,180	13,413	1.2%
Group Health Insurance	297,576	2,085,288	785,064	194,400	158,508	-	3,520,836	3,497,071	23,765	0.7%
Other	187,902	484,781	134,474	44,096	16,594	-	867,847	926,880	(59,033)	(6.4%)
Total Fringe Benefits	701,174	5,183,383	1,445,467	375,845	279,964	-	7,985,833	7,930,010	55,823	0.7%
Total Personal Services	2,271,854	18,307,778	5,127,562	1,345,813	1,019,025	-	28,072,032	27,554,660	517,372	1.9%
Contractual Services	1,228,648	1,167,566	972,990	350,314	652,153	-	4,371,671	4,412,720	(41,049)	(0.9%)
Materials & Supplies	221,963	1,125,658	1,516,565	342,197	110,242	-	3,316,625	3,459,524	(142,899)	(4.1%)
Utilities	7,600	210,700	463,600	215,190	31,940	-	929,030	924,933	4,097	0.4%
Capital Outlay	-	19,000	-	-	10,000	-	29,000	465,500	(436,500)	(93.8%)
Expense Transfers	(560,710)	(34,000)	(2,077,099)	(75,900)	(157,251)	-	(2,904,960)	(2,935,682)	30,722	(1.0%)
Total Expenditures	3,169,355	20,796,702	6,003,618	2,177,614	1,666,109	-	33,813,398	33,881,655	(68,257)	(0.2%)
Transfers to Other Funds	-	-	-	-	-	283,396	283,396	455,653	(172,257)	(37.8%)
Total Expenditures and Other Financing Uses	\$ 3,169,355	\$ 20,796,702	\$ 6,003,618	\$ 2,177,614	\$ 1,666,109	\$ 283,396	\$ 34,096,794	\$ 34,337,308	\$ (240,514)	(0.7%)

Public Safety includes Police and Fire/Rescue

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

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

**CITY OF FOND DU LAC
2021 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
GENERAL GOVERNMENT						
City Council	100,183	98,656	98,656	31,260	98,161	112,746
City Manager	244,664	268,211	268,211	118,700	267,262	328,415
Clerk & Central Services	372,150	399,250	399,250	193,582	422,003	428,826
Elections	34,686	100,576	100,576	69,545	116,641	76,418
Board of Review	2,348	2,050	2,050	1,093	2,050	2,050
Comptrollers	645,912	691,369	691,369	319,560	667,175	759,228
Central Collections	66,857	70,525	70,525	36,159	62,349	90,205
Assessment	579,094	349,854	349,854	155,865	349,631	353,289
Attorney	234,952	310,562	310,562	138,689	306,740	353,301
Human Resources	324,685	325,106	325,106	149,217	322,141	336,438
Animal Control	112,396	114,644	114,644	37,840	113,520	114,655
Delinquent Accounts	18,076	25,000	25,000	7,176	25,000	21,000
Insurance & Bond	185,758	312,586	312,586	143,872	312,586	192,784
City-wide	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT	2,921,761	3,068,389	3,068,389	1,402,558	3,065,259	3,169,355
PUBLIC SAFETY						
Police	10,990,464	11,658,181	11,658,181	5,036,880	11,110,923	11,408,931
Fire/Rescue	8,933,900	9,215,134	9,247,497	4,301,262	9,157,535	9,387,771
TOTAL PUBLIC SAFETY	19,924,364	20,873,315	20,905,678	9,338,142	20,268,458	20,796,702
PUBLIC WORKS						
Engineering	992,314	980,456	1,025,839	445,090	939,759	1,011,517
Fleet Operations & Services	632,456	672,388	672,388	284,917	616,589	716,593
Construction & Maintenance	1,568,829	1,795,927	1,795,927	781,187	1,675,953	1,749,471
Municipal Service Center	401,160	331,292	334,872	270,356	325,165	336,373
Highway Maintenance	456,658	183,112	193,704	107,574	200,662	183,715
Snow & Ice Removal	224,699	273,280	273,280	126,791	273,280	279,090
Storm Water & Waterway Mtce	507,706	467,839	467,839	185,553	496,024	407,126
Electrical	360,654	445,215	445,215	190,360	436,792	394,329
Street Lighting	502,566	463,800	463,800	150,758	463,800	343,800
Tree Care	473,194	570,606	678,157	264,677	669,375	581,604
TOTAL PUBLIC WORKS	6,120,236	6,183,915	6,351,021	2,807,263	6,097,399	6,003,618
PARKS, CULTURE & RECREATION						
Parks	1,354,382	1,459,440	1,462,775	598,300	1,363,647	1,485,789
Fairgrounds Pool	220,474	236,707	236,707	20,307	79,175	240,568
Taylor Park Pool	103,075	109,118	109,118	18,385	118,225	114,800
Senior Center	283,717	324,593	324,593	131,687	322,060	336,457
TOTAL PARKS, CULTURE & RECREATION	1,961,648	2,129,858	2,133,193	768,679	1,883,107	2,177,614
COMMUNITY DEVELOPMENT						
Community Development	428,014	440,821	457,411	255,721	454,965	431,197
Parking Facilities	292,661	318,313	320,713	146,254	312,409	327,635
Inspection	608,706	596,944	608,094	294,498	567,480	637,177
Economic Development	69,469	270,100	412,800	242,533	412,800	270,100
TOTAL COMMUNITY DEVELOPMENT	1,398,850	1,626,178	1,799,018	939,006	1,747,654	1,666,109
TOTAL EXPENDITURES	32,326,859	33,881,655	34,257,299	15,255,648	33,061,877	33,813,398
OTHER FINANCING USES						
Transfers to Other Funds	277,574	455,653	455,653	172,914	322,520	283,396
TOTAL OTHER FINANCING USES	277,574	455,653	455,653	172,914	322,520	283,396
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	32,604,433	34,337,308	34,712,952	15,428,562	33,384,397	34,096,794

**CITY OF FOND DU LAC - 2021 BUDGET
CITY COUNCIL**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	38,540	38,830	38,830	18,365	38,335	38,830
Contractual Services	57,548	53,376	53,376	12,312	53,376	67,466
Materials & Supplies	4,095	6,450	6,450	583	6,450	6,450
TOTAL EXPENDITURES	100,183	98,656	98,656	31,260	98,161	112,746
GENERAL CITY FUNDING SOURCES	100,183	98,656	98,656	31,260	98,161	112,746

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. The increase in Contractual Services is for ArchiveSocial software, a platform for archiving various social media platforms allowing for transparency and compliance.

CITY OF FOND DU LAC - 2021 BUDGET

CITY MANAGER

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	191,851	213,154	213,154	102,440	212,537	218,286
Contractual Services	41,126	40,197	40,197	13,426	40,075	95,479
Materials & Supplies	11,073	13,850	13,850	2,573	13,850	13,850
Utilities	614	1,010	1,010	261	800	800
Expense Transfers	-	-	-	-	-	-
TOTAL EXPENDITURES	244,664	268,211	268,211	118,700	267,262	328,415
GENERAL CITY FUNDING SOURCES	244,664	268,211	268,211	118,700	267,262	328,415

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. Contractual services contains \$50,000 for update of our Emergency Management Response Plan.

**CITY OF FOND DU LAC - 2021 BUDGET
CLERK & CENTRAL SERVICES**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	240,379	260,175	260,175	122,763	251,530	272,788
Contractual Services	115,066	117,449	117,449	76,046	149,060	130,994
Materials & Supplies	84,834	88,705	88,705	38,150	88,705	88,705
Utilities	799	1,213	1,213	394	1,000	1,000
Expense Transfers	(68,928)	(68,292)	(68,292)	(43,771)	(68,292)	(64,661)
TOTAL EXPENDITURES	372,150	399,250	399,250	193,582	422,003	428,826
LESS DEDICATED REVENUES:						
Licenses & Permits	166,656	165,265	165,265	136,497	165,645	165,265
Intergovernmental Revenue	4,046	9,000	9,000	209	5,000	5,000
Public Charges for Services	17,908	10,700	10,700	6,233	10,700	11,300
Miscellaneous Revenue	46	-	-	-	-	-
TOTAL DEDICATED REVENUES	188,656	184,965	184,965	142,939	181,345	181,565
GENERAL CITY FUNDING SOURCES	183,494	214,285	214,285	50,643	240,658	247,261

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 - 2021 BUDGET ELECTIONS

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	14,551	64,550	64,550	32,057	64,550	38,165
Contractual Services	13,175	24,426	24,426	13,593	24,426	17,653
Materials & Supplies	6,909	11,500	11,500	23,870	27,565	20,500
Utilities	51	100	100	25	100	100
TOTAL EXPENDITURES	34,686	100,576	100,576	69,545	116,641	76,418
GENERAL CITY FUNDING SOURCES	34,686	100,576	100,576	69,545	116,641	76,418

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 - 2021 BUDGET
BOARD OF REVIEW**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	1,800	1,000	1,000	1,000	1,000	1,000
Contractual Services	-	350	350	-	350	350
Materials & Supplies	548	700	700	93	700	700
TOTAL EXPENDITURES	2,348	2,050	2,050	1,093	2,050	2,050
GENERAL CITY FUNDING SOURCES	2,348	2,050	2,050	1,093	2,050	2,050

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 - 2021 BUDGET COMPTROLLERS

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	794,991	832,435	832,435	397,094	809,082	866,739
Contractual Services	143,190	141,849	141,849	66,327	141,733	152,954
Materials & Supplies	21,618	21,378	21,378	7,183	21,378	25,809
Utilities	2,011	3,140	3,140	848	2,415	2,300
Expense Transfers	(315,898)	(307,433)	(307,433)	(151,892)	(307,433)	(288,574)
TOTAL EXPENDITURES	645,912	691,369	691,369	319,560	667,175	759,228
LESS DEDICATED REVENUES:						
Public Charges for Services	2,721	3,000	3,000	1,555	3,000	3,000
Miscellaneous Revenues	31,457	36,000	36,000	14,095	33,000	33,000
TOTAL DEDICATED REVENUES	34,178	39,000	39,000	15,650	36,000	36,000
GENERAL CITY FUNDING SOURCES	611,734	652,369	652,369	303,910	631,175	723,228

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 - 2021 BUDGET CENTRAL COLLECTION

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	105,640	100,886	100,886	45,968	92,937	98,569
Contractual Services	72,702	76,326	76,326	49,985	76,199	83,830
Materials & Supplies	12,031	12,050	12,050	1,286	12,050	12,050
Utilities	174	300	300	78	200	200
Expense Transfers	(123,690)	(119,037)	(119,037)	(61,158)	(119,037)	(104,444)
TOTAL EXPENDITURES	66,857	70,525	70,525	36,159	62,349	90,205
LESS DEDICATED REVENUES:						
Licenses & Permits	15,999	15,645	15,645	14,301	15,645	15,645
Public Charges for Services	36,150	37,450	37,450	17,650	37,450	37,450
TOTAL DEDICATED REVENUES	52,149	53,095	53,095	31,951	53,095	53,095
GENERAL CITY FUNDING SOURCES	14,708	17,430	17,430	4,208	9,254	37,110

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 - 2021 BUDGET ASSESSMENT

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	578,742	349,554	349,554	155,787	349,431	353,089
Materials & Supplies	178	-	-	-	-	-
Utilities	174	300	300	78	200	200
TOTAL EXPENDITURES	579,094	349,854	349,854	155,865	349,631	353,289
LESS DEDICATED REVENUES:						
Public Charges for Services	46,477	59,740	59,740	13,021	28,000	50,000
TOTAL DEDICATED REVENUES	46,477	59,740	59,740	13,021	28,000	50,000
GENERAL CITY FUNDING SOURCES	532,617	290,114	290,114	142,844	321,631	303,289

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 was a City-wide revaluation year, and the next revaluation would be anticipated to take effect for the January 1, 2023 assessment roll. The cost of the re-assessment will be budgeted in 2022 as that is when a bulk of the work is done. See Exhibit F for related fees.

CITY OF FOND DU LAC - 2021 BUDGET ATTORNEY

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	289,449	300,436	300,436	144,934	296,739	309,000
Contractual Services	49,384	65,346	65,346	17,079	65,221	69,426
Materials & Supplies	6,538	6,760	6,760	3,410	6,760	6,160
Utilities	1,364	1,400	1,400	508	1,400	1,400
Expense Transfers	(111,783)	(63,380)	(63,380)	(27,242)	(63,380)	(32,685)
TOTAL EXPENDITURES	234,952	310,562	310,562	138,689	306,740	353,301
LESS DEDICATED REVENUES:						
Public Charges for Services	1,090	400	400	394	400	400
Fines & Penalties	329,742	320,000	320,000	152,729	270,000	320,000
TOTAL DEDICATED REVENUES	330,832	320,400	320,400	153,123	270,400	320,400
GENERAL CITY FUNDING SOURCES	(95,880)	(9,838)	(9,838)	(14,434)	36,340	32,901

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 - 2021 BUDGET HUMAN RESOURCES

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	234,282	244,086	244,086	118,779	241,374	252,683
Contractual Services	148,557	139,366	139,126	62,918	139,001	142,752
Materials & Supplies	5,532	9,395	9,395	1,483	9,367	9,749
Utilities	1,163	1,220	1,460	520	1,360	1,600
Expense Transfers	(64,849)	(68,961)	(68,961)	(34,483)	(68,961)	(70,346)
TOTAL EXPENDITURES	324,685	325,106	325,106	149,217	322,141	336,438
LESS DEDICATED REVENUES:						
Public Charges for Services	-	-	-	101	101	-
TOTAL DEDICATED REVENUES	-	-	-	101	101	-
GENERAL CITY FUNDING SOURCES	324,685	325,106	325,106	149,116	322,040	336,438

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 - 2021 BUDGET
ANIMAL CONTROL**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	112,396	114,644	114,644	37,840	113,520	114,655
TOTAL EXPENDITURES	112,396	114,644	114,644	37,840	113,520	114,655
GENERAL CITY FUNDING SOURCES	112,396	114,644	114,644	37,840	113,520	114,655

Purpose And Activities

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

Budget Comments

The City contracts with the Humane Society for this service. The current contract ends on December 31, 2022.

**CITY OF FOND DU LAC - 2021 BUDGET
DELINQUENT ACCOUNTS**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	18,076	25,000	25,000	7,176	25,000	21,000
TOTAL EXPENDITURES	18,076	25,000	25,000	7,176	25,000	21,000
GENERAL CITY FUNDING SOURCES	18,076	25,000	25,000	7,176	25,000	21,000

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 - 2021 BUDGET
INSURANCE & BONDS**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	170,834	295,596	295,596	143,872	295,596	175,794
Materials & Supplies	14,924	16,990	16,990	-	16,990	16,990
TOTAL EXPENDITURES	185,758	312,586	312,586	143,872	312,586	192,784
GENERAL CITY FUNDING SOURCES	185,758	312,586	312,586	143,872	312,586	192,784

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 - 2021 BUDGET
CITY WIDE**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
LESS REVENUES:						
Taxes	17,169,691	17,864,137	17,864,137	13,304,813	17,931,508	17,047,105
Special Assessment Payments	105,391	206,000	206,000	-	206,000	107,000
Licenses & Permits	577,061	520,000	520,000	130,539	520,000	520,000
Intergovernmental Revenues	7,260,048	7,344,176	7,344,176	449,295	7,423,361	7,132,242
Interest & Rent	678,471	697,000	697,000	101,683	353,854	340,000
Miscellaneous Revenues	185	-	-	104	-	-
Other Financing Sources	11,341	480,431	480,431	-	480,431	1,607,863
TOTAL REVENUES	25,802,188	27,111,744	27,111,744	13,986,434	26,915,154	26,754,210
GENERAL CITY FUNDING SOURCES	(25,802,188)	(27,111,744)	(27,111,744)	(13,986,434)	(26,915,154)	(26,754,210)

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 2021 budget of \$1,619,013 is included in the 2021 Other Financing Sources, due to a change in the levy limit calculation related to TIF debt.

CITY OF FOND DU LAC - 2021 BUDGET POLICE

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	9,529,645	9,863,684	9,863,684	4,448,814	9,313,649	10,126,674
Contractual Services	638,879	695,616	695,616	347,135	695,438	672,980
Materials & Supplies	483,374	601,381	601,381	189,459	604,336	495,577
Utilities	124,415	130,000	130,000	52,207	130,000	137,700
Capital Outlay	235,753	391,500	391,500	-	391,500	-
Expense Transfers	(21,602)	(24,000)	(24,000)	(735)	(24,000)	(24,000)
TOTAL EXPENDITURES	10,990,464	11,658,181	11,658,181	5,036,880	11,110,923	11,408,931
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	320,770	300,307	300,307	162,851	305,098	327,679
Public Charges for Services	44,796	33,600	33,600	63,309	33,900	33,600
Fines & Penalties	122,649	140,000	140,000	66,826	130,000	140,000
Interest & Rent	14,914	16,270	16,270	8,135	16,270	-
Miscellaneous Revenues	6,164	4,500	4,500	135	2,800	2,800
TOTAL DEDICATED REVENUES	509,293	494,677	494,677	301,256	488,068	504,079
GENERAL CITY FUNDING SOURCES	10,481,171	11,163,504	11,163,504	4,735,624	10,622,855	10,904,852

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 and district policing.

Budget Comments

In 2021, there are no major changes to the Police operating budget. No additional personnel have been added. Increases in Personnel 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.

Materials & Supplies and Capital Outlay decreased due to a shift of capital items that were previously budgeted for in operations that are now budgeted for directly in the Capital Projects fund. See page 13 of the 2021-2025 Capital Improvement Plan for details.

**CITY OF FOND DU LAC - 2021 BUDGET
FIRE & RESCUE**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	7,656,972	7,941,025	7,941,025	3,762,521	7,851,329	8,181,104
Contractual Services	475,506	539,278	540,778	262,289	540,612	494,586
Materials & Supplies	722,068	607,831	622,581	248,623	622,481	630,081
Utilities	71,655	73,000	73,000	28,423	73,000	73,000
Capital Outlay	17,013	64,000	80,113	-	80,113	19,000
Expense Transfers	(9,314)	(10,000)	(10,000)	(594)	(10,000)	(10,000)
TOTAL EXPENDITURES	8,933,900	9,215,134	9,247,497	4,301,262	9,157,535	9,387,771
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	647,439	633,328	633,328	536,342	651,342	673,856
Public Charges for Services	2,120,596	2,046,200	2,046,200	898,368	2,046,800	2,101,400
Miscellaneous Revenues	2,060	-	-	-	-	-
TOTAL DEDICATED REVENUES	2,770,095	2,679,528	2,679,528	1,434,710	2,698,142	2,775,256
GENERAL CITY FUNDING SOURCES	6,163,805	6,535,606	6,567,969	2,866,552	6,459,393	6,612,515

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.

Contractual Services and Capital Outlay decreased due to a shift of capital items that were previously budgeted for in operations that are now budgeted for directly in the Capital Projects fund. See page 13 of the 2021-2025 Capital Improvement Plan for details.

CITY OF FOND DU LAC - 2021 BUDGET ENGINEERING

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	1,146,683	1,223,592	1,223,592	556,322	1,141,905	1,258,567
Contractual Services	285,897	256,399	301,782	129,975	301,689	258,296
Materials & Supplies	40,329	59,727	59,727	10,596	56,227	56,227
Utilities	5,339	6,600	6,600	2,351	5,800	5,800
Expense Transfers	(485,934)	(565,862)	(565,862)	(254,154)	(565,862)	(567,373)
TOTAL EXPENDITURES	992,314	980,456	1,025,839	445,090	939,759	1,011,517
LESS DEDICATED REVENUES:						
Licenses & Permits	27,850	23,500	23,500	9,120	23,500	26,500
Public Charges for Services	18,952	15,800	15,800	12,050	15,800	17,000
TOTAL DEDICATED REVENUES	47,250	39,300	39,300	21,170	39,300	43,500
GENERAL CITY FUNDING SOURCES	945,064	941,156	986,539	423,920	900,459	968,017

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.

Contractual Supplies decreased due to a shift of capital items that were previously budgeted for in operations that are now budgeted for directly in the Capital Projects fund. See page 13 of the 2021-2025 Capital Improvement Plan for details.

**CITY OF FOND DU LAC - 2021 BUDGET
FLEET OPERATIONS & SERVICES**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	831,999	903,434	903,434	403,843	848,379	955,978
Contractual Services	60,989	83,629	83,629	38,630	83,685	80,408
Materials & Supplies	122,206	94,875	94,875	31,754	94,375	90,057
Utilities	1,437	1,950	1,950	692	1,950	1,650
Expense Transfers	(384,175)	(411,500)	(411,500)	(190,002)	(411,500)	(411,500)
TOTAL EXPENDITURES	632,456	672,388	672,388	284,917	616,889	716,593
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	8,821	9,000	9,000	2,791	9,000	9,000
TOTAL DEDICATED REVENUES	9,000	9,000	9,000	2,791	9,000	9,000
GENERAL CITY FUNDING SOURCES	623,456	663,388	663,388	282,126	607,889	707,593

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 - 2021 BUDGET CONSTRUCTION & MAINTENANCE

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	2,099,103	2,257,103	2,257,103	1,028,771	2,136,614	2,244,582
Contractual Services	22,610	38,890	38,890	13,094	38,890	40,615
Materials & Supplies	8,823	10,000	10,000	1,308	10,515	13,000
Expense Transfers	(561,707)	(510,066)	(510,066)	(261,986)	(510,066)	(548,726)
TOTAL EXPENDITURES	1,568,829	1,795,927	1,795,927	781,187	1,675,953	1,749,471
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	1,931,586	2,085,979	2,085,979	1,089,803	2,095,362	2,085,979
Miscellaneous Revenues	3,538	500	500	3,718	3,718	3,000
TOTAL DEDICATED REVENUES	1,935,124	2,086,479	2,086,479	1,093,521	2,099,080	2,088,979
GENERAL CITY FUNDING SOURCES	(366,295)	(290,552)	(290,552)	(312,334)	(423,127)	(339,508)

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 - 2021 BUDGET
MUNICIPAL SERVICE CENTER**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	128,966	134,157	134,157	89,902	134,750	146,441
Materials & Supplies	682,210	620,185	623,765	342,123	623,765	620,282
Utilities	55,906	72,950	72,950	21,303	62,650	65,650
Expense Transfers	(465,922)	(496,000)	(496,000)	(182,972)	(496,000)	(496,000)
TOTAL EXPENDITURES	401,160	331,292	334,872	270,356	325,165	336,373
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	74,299	-	-	5,250	5,250	-
Public Charges for Services	16,362	1,500	1,500	960	1,500	1,500
Miscellaneous Revenues	8,398	3,100	3,100	8,384	9,100	7,600
TOTAL DEDICATED REVENUES	99,059	4,600	4,600	14,594	15,850	9,100
GENERAL CITY FUNDING SOURCES	302,101	326,692	330,272	255,762	309,315	327,273

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.

**CITY OF FOND DU LAC - 2021 BUDGET
HIGHWAY MAINTENANCE**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	216,145	657	657	7,453	7,615	660
Materials & Supplies	240,513	182,455	193,047	100,121	193,047	183,055
TOTAL EXPENDITURES	456,658	183,112	193,704	107,574	200,662	183,715
GENERAL CITY FUNDING SOURCES	456,060	183,112	193,704	107,574	200,662	183,715

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 - 2021 BUDGET SNOW & ICE REMOVAL

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	7,800	4,500	4,500	2,775	4,500	4,500
Materials & Supplies	216,899	268,780	268,780	124,016	268,780	274,590
TOTAL EXPENDITURES	224,699	273,280	273,280	126,791	273,280	279,090
REVENUES						
Intergovernmental Revenues	24,175	15,000	15,000	5,741	15,000	15,000
TOTAL DEDICATED REVENUES	24,175	15,000	15,000	5,741	15,000	15,000
GENERAL CITY FUNDING SOURCES	200,524	258,280	258,280	121,050	258,280	264,090

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 - 2021 BUDGET
STORM WATER & WATERWAY MAINTENANCE**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	104,323	102,480	102,480	55,320	112,690	116,501
Contractual Services	109,958	88,609	88,609	22,781	89,084	45,375
Materials & Supplies	184,710	208,250	208,250	67,332	208,250	159,250
Utilities	112,063	91,000	91,000	40,120	91,000	91,000
Expense Transfers	(3,348)	(22,500)	(22,500)	-	(5,000)	(5,000)
TOTAL EXPENDITURES	507,706	467,839	467,839	185,553	496,024	407,126
LESS DEDICATED REVENUES:						
Public Charges for Services	7,750	10,000	10,000	2,500	7,000	7,000
TOTAL DEDICATED REVENUES	40,465	10,000	10,000	2,500	7,000	7,000
GENERAL CITY FUNDING SOURCES	467,241	457,839	457,839	183,053	489,024	400,126

Purpose And Activities

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

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

Budget Comments

This budget maintains the current level of service.

Contractual Services and Materials & Supplies decreased due to a shift of capital items that were previously budgeted for in operations that are now budgeted for directly in the Capital Projects fund. See page 13 of the 2021-2025 Capital Improvement Plan for details.

CITY OF FOND DU LAC - 2021 BUDGET ELECTRICAL

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	285,511	317,925	317,925	137,267	285,705	312,138
Contractual Services	55,045	38,705	38,705	37,494	62,502	40,931
Materials & Supplies	58,465	104,585	104,585	28,651	104,585	70,260
Utilities	16,633	19,500	19,500	7,811	19,500	19,500
Expense Transfers	(55,000)	(35,500)	(35,500)	(20,863)	(35,500)	(48,500)
TOTAL EXPENDITURES	360,654	445,215	445,215	190,360	436,792	394,329
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	8,502	10,000	10,000	2,475	6,000	7,000
TOTAL DEDICATED REVENUES	8,502	10,000	10,000	2,475	6,000	7,000
GENERAL CITY FUNDING SOURCES	352,152	435,215	435,215	187,885	430,792	387,329

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.

Materials & Supplies decreased due to a shift of capital items that were previously budgeted for in operations that are now budgeted for directly in the Capital Projects fund. See page 13 of the 2021-2025 Capital Improvement Plan for details.

CITY OF FOND DU LAC - 2021 BUDGET STREET LIGHTING

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	200,851	183,300	183,300	27,966	183,300	63,300
Materials & Supplies	-	500	500	-	500	500
Utilities	301,715	280,000	280,000	122,792	280,000	280,000
TOTAL EXPENDITURES	502,566	463,800	463,800	150,758	463,800	343,800
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	28,991	25,000	25,000	6,722	25,000	25,000
TOTAL DEDICATED REVENUES	28,991	25,000	25,000	6,722	25,000	25,000
GENERAL CITY FUNDING SOURCES	473,575	438,800	438,800	144,036	438,800	318,800

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.

Materials & Supplies decreased due to a shift of capital items that were previously budgeted for in operations that are now budgeted for directly in the Capital Projects fund. See page 13 of the 2021-2025 Capital Improvement Plan for details.

**CITY OF FOND DU LAC - 2021 BUDGET
TREE CARE**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	210,601	236,326	236,326	106,464	227,632	239,796
Contractual Services	215,712	287,600	395,151	134,764	395,151	292,464
Materials & Supplies	48,204	46,680	46,680	23,537	46,680	49,344
Expense Transfer	(1,323)	-	-	(88)	(88)	-
TOTAL EXPENDITURES	473,194	570,606	678,157	264,677	669,375	581,604
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	7,795	3,000	3,000	-	3,000	3,000
Public Charges for Services	1,726	4,375	4,375	190	4,375	5,250
Miscellaneous Revenues	9,168	3,000	3,000	-	3,000	3,000
TOTAL DEDICATED REVENUES	18,689	10,375	10,375	190	10,375	11,250
GENERAL CITY FUNDING SOURCES	454,505	560,231	667,782	264,487	659,000	570,354

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 - 2021 BUDGET PARKS

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	1,024,194	1,136,925	1,136,925	480,180	1,049,690	1,148,606
Contractual Services	102,855	101,500	101,500	49,483	89,832	106,681
Materials & Supplies	200,618	208,815	212,150	86,539	212,025	208,402
Utilities	89,947	88,100	88,100	18,919	88,000	98,000
Expense Transfers	(63,232)	(75,900)	(75,900)	(36,821)	(75,900)	(75,900)
TOTAL EXPEDITURES	1,354,382	1,459,440	1,462,775	598,300	1,363,647	1,485,789
LESS DEDICATED REVENUES:						
Public Charges for Services	53,793	52,395	52,395	8,312	40,395	46,350
Interest & Rent	7,443	6,500	6,500	4,121	6,994	7,500
Miscellaneous Revenues	1,886	600	600	-	600	600
TOTAL DEDICATED REVENUES	74,686	59,495	59,495	12,433	47,989	54,450
GENERAL CITY FUNDING SOURCES	1,279,696	1,399,945	1,403,280	585,867	1,315,658	1,431,339

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 - 2021 BUDGET
FAIRGROUNDS POOL**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	110,973	127,932	127,932	1,610	2,932	130,043
Materials & Supplies	57,953	55,650	55,650	16,834	36,368	57,400
Utilities	51,548	53,125	53,125	1,863	39,875	53,125
TOTAL EXPENDITURES	220,474	236,707	236,707	20,307	79,175	240,568
LESS DEDICATED REVENUES:						
Public Charges for Services	111,578	124,000	124,000	-	-	124,000
TOTAL DEDICATED REVENUES	111,578	124,000	124,000	-	-	124,000
GENERAL CITY FUNDING SOURCES	108,896	112,707	112,707	20,307	79,175	116,568

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 - 2021 BUDGET
TAYLOR POOL**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	34,816	41,443	41,443	4,006	45,015	41,525
Materials & Supplies	29,604	23,550	23,550	9,914	24,695	29,150
Utilities	38,655	44,125	44,125	4,465	48,515	44,125
TOTAL EXPENDITURES	103,075	109,118	109,118	18,385	118,225	114,800
LESS DEDICATED REVENUES:						
Public Charges for Services	24,471	25,000	25,000	10,482	16,700	25,000
TOTAL DEDICATED REVENUES	24,471	25,000	25,000	10,482	16,700	25,000
GENERAL CITY FUNDING SOURCES	78,604	84,118	84,118	7,903	101,525	89,800

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 - 2021 BUDGET SENIOR CENTER

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	178,818	188,809	188,809	91,964	186,417	197,207
Contractual Services	67,430	70,399	70,399	36,165	70,258	72,065
Materials & Supplies	22,892	45,445	45,445	(1,979)	45,445	47,245
Utilities	14,577	19,940	19,940	5,537	19,940	19,940
TOTAL EXPENDITURES	283,717	324,593	324,593	131,687	322,060	336,457
LESS DEDICATED REVENUES:						
Miscellaneous-Friends Donation	10,000	10,000	10,000	-	-	5,000
TOTAL DEDICATED REVENUES	10,000	10,000	10,000	-	-	5,000
GENERAL CITY FUNDING SOURCE:	273,717	314,593	314,593	131,687	322,060	331,457

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 \$5,000 donation from the Friends of the Senior Center.

**CITY OF FOND DU LAC - 2021 BUDGET
COMMUNITY DEVELOPMENT**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	444,221	479,123	479,123	235,674	474,349	464,439
Contractual Services	123,960	95,364	111,954	50,061	111,830	98,864
Materials & Supplies	4,547	11,985	11,985	1,491	11,985	13,745
Utilities	1,253	1,600	1,600	534	1,400	1,400
Capital Outlay	4,013	10,000	10,000	12,652	12,652	10,000
Expense Transfers	(149,980)	(157,251)	(157,251)	(44,691)	(157,251)	(157,251)
TOTAL EXPENDITURES	428,014	440,821	457,411	255,721	454,965	431,197
LESS DEDICATED REVENUES:						
Licenses & Permits	2,500	2,500	2,500	2,150	2,500	2,500
Public Charges for Services	5,777	6,000	6,000	6,447	6,447	6,000
TOTAL DEDICATED REVENUES	8,277	8,500	8,500	8,597	8,947	8,500
GENERAL CITY FUNDING SOURCES	419,737	432,321	448,911	247,124	446,018	422,697

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 - 2021 BUDGET
PARKING FACILITIES**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	94,749	105,780	105,780	49,195	98,835	109,698
Contractual Services	115,145	106,743	109,143	68,156	108,919	113,477
Materials & Supplies	36,381	74,910	74,910	18,317	75,855	75,660
Utilities	24,535	30,880	30,880	10,586	28,800	28,800
Outlay	21,851	-	-	-	-	-
TOTAL EXPENDITURES	292,661	318,313	320,713	146,254	312,409	327,635
LESS DEDICATED REVENUES:						
Public Charges for Services	329,620	258,000	258,000	146,386	238,000	258,000
Miscellaneous	1,683	-	-	2,558	2,558	-
Interest & Rent	100	100	100	-	100	100
TOTAL DEDICATED REVENUES	331,403	258,100	258,100	148,944	240,658	258,100
GENERAL CITY FUNDING SOURCES	(38,742)	60,213	62,613	(2,690)	71,751	69,535

Purpose And Activities

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

Budget Comments

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

CITY OF FOND DU LAC - 2021 BUDGET INSPECTION

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	433,201	447,306	447,306	198,108	406,992	444,888
Contractual Services	158,355	125,016	136,166	89,940	136,166	169,712
Materials & Supplies	13,742	21,142	21,142	5,039	21,142	20,837
Utilities	3,408	3,480	3,480	1,411	3,180	1,740
TOTAL EXPENDITURES	608,706	596,944	608,094	294,498	567,480	637,177
LESS DEDICATED REVENUES:						
Licenses & Permits	720,024	669,295	669,295	239,341	669,295	669,295
Public Charges for Services	74,511	30,015	30,015	19,948	45,015	62,015
TOTAL DEDICATED REVENUES	794,535	699,310	699,310	259,289	714,310	731,310
GENERAL CITY FUNDING SOURCES	(185,829)	(102,366)	(91,216)	35,209	(146,830)	(94,133)

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 - 2021 BUDGET
ECONOMIC DEVELOPMENT**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	69,469	270,100	412,800	242,533	412,800	270,100
TOTAL EXPENDITURES	69,469	270,100	412,800	242,533	412,800	270,100
GENERAL CITY FUNDING SOURCES	69,469	270,100	412,800	242,533	412,800	270,100

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

\$75,000 will go to Envision Greater Fond du Lac. 2021 also contains \$15,000 for economic development assistance for studies/plans, \$15,000 downtown façade design grant, \$15,100 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 - 2021 BUDGET
OPERATING TRANSFERS**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Other Financing Uses	277,574	455,653	455,653	172,914	322,520	283,396
TOTAL EXPENDITURES	277,574	455,653	455,653	172,914	322,520	283,396
GENERAL CITY FUNDING SOURCES	277,574	455,653	455,653	172,914	322,520	283,396

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

2021 includes an operating transfer of \$7,500 to the Haz Mat Interagency Special Revenue Fund to cover the City portion of the Haz Mat activities. Operating costs of \$60,896 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 \$215,000 for 2021.

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, public safety training center, residential recycling program, residential solid waste, harbor and boating facilities, fuel pump maintenance fund, haz mat interagency agreement, transit and tax incremental financing.

**CITY OF FOND DU LAC
2021 BUDGET
SPECIAL REVENUE FUNDS SUMMARY**

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	1,100,638	1,077,943	1,077,943	540,206	1,079,581	1,212,302
Contractual Services	4,706,612	4,392,668	4,392,668	2,523,002	4,440,220	4,524,095
Materials & Supplies	398,346	474,650	474,650	208,618	600,954	485,670
Utilities	40,556	61,705	61,705	15,604	53,000	54,155
Other	2,554,719	398,327	398,327	-	429,479	637,972
Miscellaneous	-	100	100	25	100	100
Expense Transfers	(49,784)	(53,500)	(53,500)	(56,231)	(56,231)	(53,500)
Capital Outlay	328,024	10,000	93,093	90,299	231,106	3,787,000
Other Financing Uses	1,210,078	1,329,520	1,329,520	1,248,537	1,355,197	1,479,721
TOTAL EXPENDITURES	10,289,189	7,691,413	7,774,506	4,570,060	8,133,406	12,127,515
REVENUES						
Tax Levy Support	2,581,397	2,719,323	2,719,323	1,959,080	2,639,612	2,778,172
Tax Increments	2,557,482	2,422,122	2,422,122	1,886,491	2,618,566	2,985,721
Intergovernmental Revenues	1,682,353	1,702,477	1,702,477	786,546	1,875,376	1,943,395
Public Charges for Services	1,839,762	1,853,641	1,853,641	1,641,202	1,708,796	1,832,241
Interest & Rent	14,312	2,500	2,500	5,981	4,488	4,500
Miscellaneous	104,875	62,000	62,000	27,071	60,000	57,000
Other Financing Sources	2,780,432	252,635	252,635	68,396	195,334	1,273,363
TOTAL REVENUES	11,560,613	9,014,698	9,014,698	6,374,767	9,102,172	10,874,392
INCREASE (DECREASE) IN FUND BALANCE	1,271,424	1,323,285	1,240,192	1,804,707	968,766	(1,253,123)

**CITY OF FOND DU LAC - 2021 BUDGET
LIBRARY**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	1,896,277	1,934,203	1,934,203	1,393,456	1,934,203	1,968,052
TOTAL EXPENDITURES	1,896,277	1,934,203	1,934,203	1,393,456	1,934,203	1,968,052
LESS DEDICATED REVENUES:						
Tax Levy Support	1,896,277	1,934,203	1,934,203	1,393,456	1,934,203	1,968,052
TOTAL DEDICATED REVENUES	1,896,277	1,934,203	1,934,203	1,393,456	1,934,203	1,968,052

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 1.75% for 2021

**CITY OF FOND DU LAC - 2021 BUDGET
CITY GRANT PROGRAMS**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	15,944	16,000	16,000	-	14,470	16,340
TOTAL EXPENDITURES	15,944	16,000	16,000	-	14,470	16,340
DEDICATED REVENUES						
Intergovernmental Revenues	20,208	19,000	19,000	-	14,000	14,000
TOTAL DEDICATED REVENUES	20,208	19,000	19,000	-	14,000	14,000
INCREASE (DECREASE) IN FUND BALANCE	4,264	3,000	3,000	-	(470)	(2,340)

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, 2020 and December 31, 2021

January 1, 2020 balance		11,709
Net change from 2020 operations		
Revenues	14,000	
Expenditures	14,470	(470)
December 31, 2020 projected balance		<u>11,239</u>
Net change from 2021 operations		
Revenues	14,000	
Expenditures	16,340	(2,340)
December 31, 2021 projected balance		<u>8,899</u>

**CITY OF FOND DU LAC - 2021 BUDGET
PUBLIC SAFETY TRAINING CENTER**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	5,560	34,544	34,544	10,956	34,947	45,467
Materials & Supplies	27,502	6,500	6,500	3,727	6,972	9,218
Utilities	7,962	20,155	20,155	4,659	14,500	15,655
TOTAL EXPENDITURES	41,024	61,199	61,199	19,342	56,419	70,340
LESS DEDICATED REVENUES:						
Other Funding Sources	41,024	66,501	66,501	60,896	60,896	65,863
TOTAL DEDICATED REVENUES	41,024	66,501	66,501	60,896	60,896	65,863
INCREASE (DECREASE) IN FUND BALANCE	-	5,302	5,302	41,554	4,477	(4,477)

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, 2020 and December 31, 2021

January 1, 2020 balance			0
Net change from 2020 operations			
Revenues	60,896		
Expenditures	56,419	4,477	
December 31, 2020 projected balance		<u>4,477</u>	
Net change from 2021 operations			
Revenues	65,863		
Expenditures	70,340	(4,477)	
December 31, 2021 projected balance		<u>0</u>	

**CITY OF FOND DU LAC - 2021 BUDGET
RESIDENTIAL RECYCLING**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	857,598	607,851	607,851	315,809	607,851	607,528
Materials & Supplies	931	500	500	78	500	500
TOTAL EXPENDITURES	858,529	608,351	608,351	315,887	608,351	608,028
LESS DEDICATED REVENUES:						
Tax Levy Support	400,000	500,000	500,000	360,215	500,000	600,000
Intergovernmental Revenues	156,662	156,662	156,662	156,655	156,655	156,655
TOTAL DEDICATED REVENUES	556,662	656,662	656,662	516,870	656,655	756,655
INCREASE (DECREASE) IN FUND BALANCE	(301,867)	48,311	48,311	200,983	48,304	148,627

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, 2020 and December 31, 2021

January 1, 2020 balance		(301,863)
Net change from 2020 operations		
Revenues	656,655	
Expenditures	608,351	48,304
December 31, 2020 projected balance		<u>(253,559)</u>
Net change from 2021 operations		
Revenues	756,655	
Expenditures	608,028	148,627
December 31, 2021 projected balance		<u>(104,932)</u>

**CITY OF FOND DU LAC - 2021 BUDGET
RESIDENTIAL SOLID WASTE**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	366,109	402,287	402,287	186,534	397,136	416,435
Contractual Services	768,417	677,625	677,625	376,316	720,125	726,379
Materials & Supplies	95,652	145,825	145,825	86,736	148,825	146,733
Expense Transfers	(49,784)	(53,500)	(53,500)	(56,231)	(56,231)	(53,500)
Other Financing Uses	100,000	100,000	100,000	-	100,000	100,000
TOTAL EXPENDITURES	1,280,394	1,272,237	1,272,237	593,355	1,309,855	1,336,047
LESS DEDICATED REVENUES:						
Penalties & Interest	4,553	-	-	1,988	1,988	2,000
Public Charges for Services	1,335,856	1,321,741	1,321,741	1,338,106	1,321,741	1,321,741
Miscellaneous Revenues	6,360	5,000	5,000	1,291	5,000	5,000
TOTAL DEDICATED REVENUES	1,346,769	1,326,741	1,326,741	1,341,385	1,328,729	1,328,741
INCREASE (DECREASE) IN FUND BALANCE	66,375	54,504	54,504	748,030	18,874	(7,306)

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 2021 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, 2020 and December 31, 2021

January 1, 2020 balance		151,669
Net change from 2020 operations		
Revenues	1,328,729	
Expenditures	1,309,855	18,874
December 31, 2020 projected balance		<u>170,543</u>
Net change from 2021 operations		
Revenues	1,328,741	
Expenditures	1,336,047	(7,306)
December 31, 2021 projected balance		<u>163,237</u>

**CITY OF FOND DU LAC - 2021 BUDGET
HARBOR & BOATING FACILITIES**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	116,797	101,577	101,577	65,480	101,165	96,121
Materials & Supplies	37,475	28,700	28,700	15,637	28,700	35,800
Utilities	14,136	18,200	18,200	3,054	16,400	16,400
Outlay	4,909	10,000	10,000	5,940	10,000	12,000
TOTAL EXPENDITURES	173,317	158,477	158,477	90,111	156,265	160,321
LESS DEDICATED REVENUES:						
Public Charges for Services	237,444	237,500	237,500	228,312	237,500	247,500
Interest & Rent	9,759	2,500	2,500	3,993	2,500	2,500
Intergovernmental Revenues	21,414	-	-	-	-	-
TOTAL DEDICATED REVENUES	268,617	240,000	240,000	232,305	240,000	250,000
INCREASE (DECREASE) IN FUND BALANCE	95,300	81,523	81,523	142,194	83,735	89,679

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, 2020 and December 31, 2021

January 1, 2020 balance		385,382
Net change from 2020 operations		
Revenues	240,000	
Expenditures	156,265	83,735
December 31, 2020 projected balance		<u>469,117</u>
Net change from 2021 operations		
Revenues	250,000	
Expenditures	160,321	89,679
December 31, 2021 projected balance		<u>558,796</u>

CITY OF FOND DU LAC - 2021 BUDGET

FUEL PUMP MAINTENANCE

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	7,412	6,386	6,386	-	6,386	9,363
Materials & Supplies	-	-	-	-	129,913	-
TOTAL EXPENDITURES	7,412	6,386	6,386	-	136,299	9,363
LESS DEDICATED REVENUES:						
Miscellaneous	21,562	22,000	22,000	8,032	20,000	22,000
TOTAL DEDICATED REVENUES	21,562	22,000	22,000	8,032	20,000	22,000
INCREASE (DECREASE) IN FUND BALANCE	14,150	15,614	15,614	8,032	(116,299)	12,637

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. 2020 Estimated Actuals for Materials and Supplies contain the purchase of a new fueling software system for a more value-added interface with the new fleet system, as well as fueling pump upgrades.

Projection of Fund Balance as of December 31, 2020 and December 31, 2021

January 1, 2020 balance		188,486
Net change from 2020 operations		
Revenues	20,000	
Expenditures	136,299	(116,299)
December 31, 2020 projected balance		<u>72,187</u>
Net change from 2021 operations		
Revenues	22,000	
Expenditures	9,363	12,637
December 31, 2021 projected balance		<u>84,824</u>

CITY OF FOND DU LAC - 2021 BUDGET HAZ MAT INTERAGENCY AGREEMENT

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	9,935	15,106	15,106	3,098	15,106	18,132
Materials & Supplies	9,404	34,915	34,915	3,341	34,915	34,915
Miscellaneous	-	100	100	25	100	100
TOTAL EXPENDITURES	19,339	50,121	50,121	6,464	50,121	53,147
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	15,433	31,514	31,514	8,257	31,514	31,514
Public Charges for Services	1,525	-	-	375	375	-
Other Financing Sources	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL DEDICATED REVENUES	24,458	39,014	39,014	16,132	39,389	39,014
INCREASE (DECREASE) IN FUND BALANCE	5,119	(11,107)	(11,107)	9,668	(10,732)	(14,133)

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, 2020 and December 31, 2021

January 1, 2020 balance			170,874
Net change from 2020 operations			
Revenues		39,389	
Expenditures		50,121	(10,732)
December 31, 2020 projected balance			<u>160,142</u>
Net change from 2021 operations			
Revenues		39,014	
Expenditures		53,147	(14,133)
December 31, 2021 projected balance			<u>146,009</u>

CITY OF FOND DU LAC - 2021 BUDGET
FOND DU LAC AREA TRANSIT

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Personal Services	734,529	675,656	675,656	353,672	682,445	795,867
Contractual Services	949,906	1,002,526	1,002,526	333,981	989,416	1,022,053
Materials & Supplies	211,438	242,210	242,210	99,099	236,659	242,164
Utilities	18,458	23,350	23,350	7,891	22,100	22,100
Expense Transfers	-	-	-	-	-	-
TOTAL EXPENDITURES	1,914,331	1,943,742	1,943,742	794,643	1,930,620	2,082,184
LESS DEDICATED REVENUES:						
Tax Levy Support	285,120	285,120	285,120	205,409	205,409	210,120
Intergovernmental Revenues	1,379,104	1,406,338	1,406,338	557,173	1,547,645	1,579,064
Public Charges for Services	264,937	294,400	294,400	74,409	149,180	263,000
Miscellaneous Revenues	43,638	35,000	35,000	17,748	35,000	30,000
TOTAL DEDICATED REVENUES	1,972,799	2,020,858	2,020,858	854,739	1,937,234	2,082,184
NET INCREASE (DECREASE) IN FUND BALANCE	58,468	77,116	77,116	60,096	6,614	-

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, 2020 and December 31, 2021

January 1, 2020 balance		(6,614)
Net change from 2020 operations		
Revenues	1,937,234	
Expenditures	1,930,620	6,614
December 31, 2020 projected balance		0
Net change from 2021 operations		
Revenues	2,082,184	
Expenditures	2,082,184	0
December 31, 2021 projected balance		0
Tax Levy Includes:		
Operations	285,120	210,120
Local Share Capital Purchases	0	0
Total Tax Levy	285,120	210,120

CITY OF FOND DU LAC - 2021 BUDGET
TAX INCREMENTAL FINANCING DISTRICTS FUND

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	94,710	12,850	12,850	23,906	31,021	31,000
Other	2,554,719	398,327	398,327	-	429,479	637,972
Capital Outlay	323,115	-	83,093	84,359	221,106	3,775,000
Other Financing Uses	1,110,078	1,229,520	1,229,520	1,248,537	1,255,197	1,379,721
TOTAL EXPENDITURES	4,082,622	1,640,697	1,723,790	1,356,802	1,936,803	5,823,693
DEDICATED REVENUES						
Tax Increments	2,557,482	2,422,122	2,422,122	1,886,491	2,618,566	2,985,721
Intergovernmental Revenues	89,532	88,963	88,963	64,461	125,562	162,162
Miscellaneous	33,315	-	-	-	-	-
Other Financing Sources	2,731,908	178,634	178,634	-	126,938	1,200,000
TOTAL DEDICATED REVENUES	5,412,237	2,689,719	2,689,719	1,950,952	2,871,066	4,347,883
INCREASE (DECREASE) IN FUND BALANCE	1,329,615	1,049,022	965,929	594,150	934,263	(1,475,810)

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, 2020 and 2021

January 1, 2020 balance		2,688,836
Net change from 2020 operations		
Revenues	2,871,066	
Expenditures	1,936,803	934,263
December 31, 2020 projected balance		<u>3,623,099</u>
Net change from 2021 operations		
Revenues	4,347,883	
Expenditures	5,823,693	(1,475,810)
December 31, 2021 projected balance		<u>2,147,289</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 - 2021 BUDGET
DEBT SERVICE FUND**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
EXPENDITURES						
Principal	7,170,000	7,470,000	7,470,000	7,045,000	7,470,000	11,605,000
Interest	2,757,874	2,687,073	2,687,073	1,370,158	2,647,926	2,479,383
Paying Agent Fees	14,350	13,350	13,350	11,450	13,350	13,350
Debt Issue Costs	195,000	-	-	-	-	-
TOTAL EXPENDITURES	10,137,224	10,170,423	10,170,423	8,426,608	10,131,276	14,097,733
REVENUES						
Taxes	8,570,000	8,760,000	8,760,000	6,310,959	8,760,000	8,390,000
Other Financing Sources	212,975	-	-	-	-	-
Operating Transfers In	1,369,069	1,636,854	1,636,854	1,541,870	1,548,531	5,537,412
TOTAL REVENUES	10,152,044	10,396,854	10,396,854	7,852,829	10,308,531	13,927,412
INCREASE (DECREASE) IN FUND BALANCE	14,820	226,431	226,431	(573,779)	177,255	(170,321)

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

There is a decrease in the property tax levy due to decrease in debt principal and interest payments supported by tax levy.

Projection of Fund Balance as of December 31, 2020 and 2021

January 1, 2020 balance		\$ 35,893
Net change from 2020 operations		
Revenues	\$ 10,308,531	
Expenditures	10,131,276	177,255
December 31, 2020 projected balance		<u>\$ 213,148</u>
Net change from 2021 operations		
Revenues	\$ 13,927,412	
Expenditures	14,097,733	(170,321)
December 31, 2021 projected balance		<u>\$ 42,827</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
2021 Budget**

Capital Projects Funds

Revenues:

Tax Levy - Directly in Capital Projects Fund	\$ 1,972,765
Proceeds from Debt	11,115,500
Federal/State Grants	808,700
Available Fund Balance	3,375,300
Total Revenues	<u>\$ 17,272,265</u>

Expenditures:

Information Technology Services	
Redesign of Network Infrastructure with Encryption	\$ 100,000
WiFi Network Replacement	68,000
GIS Server Replacement	40,000
Total Information Technology Services	<u>208,000</u>
Community Development	
Macy Parking Ramp - Repairs	135,000
Placemaking Public Spaces	100,000
Senior Center Parking Lot-Gillett St	140,000
Lot 8A Repair/Replacement	225,000
Industrial Park Development	100,000
Brownfield Redevelopment	350,000
Fox Ridge Industrial Park Road Extension (TID 10)*	<u>2,500,000</u>
Total Community Development	<u>3,550,000</u>
Police Department	
Squad Replacement Program	404,765
Building Renovations	681,000
Evidence Storage Facility	747,500
Squad Video and Body Worn Camera System	255,000
Building Exterior Maintenance	45,000
Total Police Department	<u>2,133,265</u>
Fire/Rescue	
Ballistic Gear Replacement	40,000
Fire Station 1 - Addition to Tradition (Training) Room	450,000
Fire Station 1 - Concrete Work	300,000
Replace Overhead Apparatus Doors	45,000
Ambulance Replacement	280,000
IV Pumps	30,000
Total Fire Department	<u>1,145,000</u>
Public Works-Streets	
Street Maintenance	700,000
Bridge Rehabilitation	200,000
Bridge Maintenance	100,000
Street Reconstruction	260,000
Street Restoration-Utility Repair	665,000
Sidewalk Program - City	95,000
Sidewalk Program - Private	225,000
Concrete Street Rehabilitation	500,000
Military Rd - Hickory to Western - DOT STP Urban	100,000
Traffic Signal Cabinet Upgrade	110,000
CTH VV - Pioneer Rd - Forest to Johnson	150,000
CTH VV - Pioneer Rd & Johnson St Intersection	50,000
CTH VV - Pioneer Rd - Sullivan to Forest	10,000
CTH VV - Pioneer Rd - Martin to CTH V	125,000
Total Streets	<u>3,290,000</u>
Public Works-Storm Water	

**City of Fond du Lac
2021 Budget**

Capital Projects Funds

Stormwater Control Upgrades	50,000
Neighborhood Drainage Program-Private	24,000
Neighborhood Drainage Program-Public	24,000
Storm Sewer Replacement - Utility Repair	310,000
Lincoln & Thomas Pump Station Upgrade	3,700,000
Armor Drainage Way Banks	250,000
TMDL Storm Water Improvements	100,000
Total Storm Sewers	<u>4,458,000</u>
Public Works-Parks	
Fairground Pool Floor Resurfacing	240,000
Loop Trail Landscaping	20,000
Taylor Pool Heater Replacement	54,000
Pool Upgrades - Taylor & Fairgrounds	75,000
Total Parks	<u>389,000</u>
Public Works-Municipal Service Center	
Emergency Siren Replacement	35,000
Total Municipal Service Center	<u>35,000</u>
Public Works-Capital Equipment	
Public Works	615,000
Parks	115,000
Sanitation	310,000
Total Capital Equipment	<u>1,040,000</u>
Harbor & Boating Facilities Improvements	
Lakeside Park West Parking Lot Resurfacing	35,000
Total Harbor & Boating Facilities Improvements	<u>35,000</u>
Transit	
Handi-Van Fleet Replacement	69,000
Bus Replacement	920,000
Total Transit	<u>989,000</u>
Grand Total Expenditures	<u><u>\$ 17,272,265</u></u>

*Line shaded above is an item that is part of the Capital Improvement Plan, but included in the TID Special Revenue 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 - 2021 BUDGET
WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	11,857,988	11,160,242	11,160,242	4,416,398	11,878,800	11,964,701
Other Revenues	97,552	82,000	82,000	23,819	81,000	92,000
TOTAL OPERATING REVENUES	12,007,515	11,242,242	11,242,242	4,443,795	11,963,378	12,056,701
OPERATING EXPENSES						
Personal Services	1,946,788	2,037,528	2,037,528	929,130	1,966,328	2,132,661
Contractual Services	2,522,342	2,410,214	2,582,256	1,089,583	2,573,579	2,382,058
Materials & Supplies	1,275,354	1,334,150	1,335,652	571,285	1,334,053	1,337,113
Depreciation	2,997,294	2,967,421	2,967,421	1,532,023	3,049,427	3,090,378
Utilities	545,813	529,000	529,000	203,145	529,000	509,200
TOTAL OPERATING EXPENSES	9,287,592	9,278,313	9,451,857	4,325,166	9,452,387	9,451,410
NET OPERATING INCOME (LOSS)	2,719,924	1,963,929	1,790,385	118,629	2,510,991	2,605,291
NON-OPERATING REVENUES & EXP						
Non-Operating Revenues	415,248	201,669	201,669	228,334	313,754	215,303
Non-Operating Expenses	(758,976)	(473,748)	(473,748)	(288,099)	(546,450)	(455,756)
TOTAL NON-OPERATING REV (EXP)	(343,728)	(272,079)	(272,079)	(59,765)	(232,696)	(240,453)
NET INCOME (LOSS)	2,376,196	1,691,850	1,518,306	58,864	2,278,295	2,364,838

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

See Exhibit K for related fees.

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

Annual Clearwater Elimination	2,100,000
Capital Equipment Replacement	85,000
Sanitary Flow Meter Replacement	35,000
STH 23 East-DOT Reconstruction	75,000
Total Capital Outlay from Operations	<u>\$ 2,295,000</u>

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

Modifications Phosphorus Removal	1,266,300
Total Capital Outlay from Debt	<u>\$ 1,266,300</u>

<p align="center">CITY OF FOND DU LAC - 2021 BUDGET</p> <p align="center">WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY</p>

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET <INCOME> LOSS ACCRUAL BASIS	2,376,196	1,691,850	1,518,306	58,864	2,278,295	2,364,838
Additions:						
Special Assessment Principal Payment	1,252	374	374	-	374	374
Payments from OSG	765,631	781,382	781,382	1,026,136	1,026,136	819,422
Depreciation	2,997,294	2,967,421	2,967,421	1,532,023	3,049,427	3,090,378
Revenue Bond Debt Proceeds	-	-	-	-	-	1,266,300
Subtractions:						
Replacement Allowance	776,927	620,808	620,808	-	639,045	639,045
Debt Service Principal Payments	3,705,493	3,577,355	3,577,355	3,797,082	3,797,082	3,797,082
Outlay Financed by Operations	1,067,141	5,835,000	5,835,000	(62,774)	835,000	120,000
Outlay-Sewer Construction-Operations	1,541,312	2,180,000	2,180,000	566,574	2,180,000	2,175,000
Outlay Financed by Rev Bond Proceeds	-	-	-	-	-	1,266,300
NET INCOME <LOSS> CASH BASIS	(174,820)	(6,772,136)	(6,945,680)	(1,683,859)	(1,096,895)	(456,115)

Projection of Unrestricted Cash Balance as of December 31, 2020 and December 31, 2021

January 1, 2020 Balance	8,035,040
Net change from 2020 operations	<u>(1,096,895)</u>
December 31, 2020 projected balance	6,938,145
Net Change from 2021 operations	<u>(456,115)</u>
December 31, 2021 projected balance	<u><u>6,482,030</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 - 2021 BUDGET

WATER UTILITY

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	12,535,876	12,456,247	12,456,247	3,990,827	12,409,616	12,529,909
Other Revenues	327,156	339,884	339,884	123,899	276,884	299,682
TOTAL OPERATING REVENUES	12,864,024	12,796,131	12,796,131	4,114,726	12,686,500	12,829,591
Personal Services	1,311,916	1,398,249	1,398,249	632,064	1,352,323	1,446,393
Contractual Services	760,925	834,105	847,533	410,777	873,659	796,933
Materials & Supplies	1,231,262	2,185,597	2,373,064	507,548	2,018,426	2,192,040
Depreciation	3,005,427	3,140,627	3,140,627	1,516,815	3,042,078	3,061,573
Utilities	686,035	668,000	668,000	218,098	668,000	668,000
Taxes	2,033,610	1,990,000	1,990,000	987,502	2,040,000	2,050,000
TOTAL OPERATING EXPENSE	9,029,175	10,216,578	10,417,473	4,272,804	9,994,486	10,214,939
NET OPERATING INCOME (LOSS)	3,834,849	2,579,553	2,378,658	(158,078)	2,692,014	2,614,652
NON-OPERATING REVENUES & EXPENSES						
Non-Operating Revenues	153,524	87,906	87,906	42,428	82,906	57,906
Non-Operating Expense	(1,176,802)	(998,386)	(998,386)	(516,916)	(1,095,166)	(887,584)
TOTAL NON-OPERATING REV (EXP)	(1,023,278)	(910,480)	(910,480)	(474,487)	(1,012,260)	(829,678)
NET INCOME (LOSS)	2,811,571	1,669,073	1,468,178	(632,566)	1,679,754	1,784,974

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 2021 budget. The last time water rates increased was 2015.

Summary of Capital Outlay funded by water operational funding sources:

Capital Equipment Replacement	\$ 95,000
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	564,625
Total Capital Outlay from Operations	<u>\$ 1,339,625</u>

Summary of Capital Outlay funded by water debt funding sources:

NE GSR Painting	30,000
Annual Clearwater Elimination Projects-Main Replacement	500,000
CTH VV Pioneer - Forest to Johnson	20,000
STH 23 E Johnson at CTH K - DOT	950,000
Total Capital Outlay from Debt	<u>\$ 1,500,000</u>
 Total Capital Outlay	 <u><u>\$ 2,839,625</u></u>

<p align="center">CITY OF FOND DU LAC - 2021 BUDGET</p> <p align="center">WATER UTILITY</p>

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET INCOME <LOSS> ACCRUAL BASIS	2,811,571	1,669,073	1,468,178	(632,566)	1,679,754	1,784,974
Additions:						
Special Assessment Principal Payments	828	828	828	0	828	828
Depreciation	3,005,427	3,140,627	3,140,627	1,516,815	3,042,078	3,061,573
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	835,000	835,000	0	0	1,500,000
Subtractions:						
Debt Service Principal Payments	3,501,915	3,616,830	3,616,830	1,766,830	3,616,830	3,732,668
Outlay Funded by Operations	2,184,600	1,985,750	1,985,750	847,789	2,831,000	1,079,625
Outlay Financed by Rev Bond Proceeds	0	835,000	835,000	0	0	1,500,000
NET INCOME <LOSS> CASH BASIS	107,594	(815,769)	(1,016,664)	(1,742,228)	(1,748,887)	11,365

Projection of Unrestricted Cash Balance as of December 31, 2020 and December 31, 2021

January 1, 2020 Balance	1,933,560
Net change from 2020 operations	(1,748,887)
December 31, 2020 projected balance	184,673
Net Change from 2021 operations	11,365
December 31, 2021 projected balance	196,038

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 - 2021 BUDGET
GROUP HEALTH INSURANCE
INTERNAL SERVICE FUND**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	5,393,161	5,775,446	5,775,446	2,740,915	5,471,331	5,706,763
TOTAL OPERATING REVENUES	5,393,161	5,775,446	5,775,446	2,740,915	5,471,331	5,706,763
OPERATING EXPENSES						
Contractual Services	790,131	1,097,547	1,097,547	334,710	1,022,088	1,217,035
Medical Claims	5,118,540	5,001,122	5,001,122	1,081,540	3,538,743	5,229,334
TOTAL OPERATING EXPENSES	5,908,671	6,098,669	6,098,669	1,416,250	4,560,831	6,446,369
NET OPERATING INCOME (LOSS)	(515,510)	(323,223)	(323,223)	1,324,665	910,500	(739,606)
NET INCOME (LOSS)	(515,510)	(323,223)	(323,223)	1,324,665	910,500	(739,606)

Purpose And Activities

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

Budget Comments

The budget includes a 5% increase in health insurance premium equivalents for 2021 due to medical inflation. Police, Fire and Transit premium co-pays are subject to bargaining, but plan design changes are not. The January 1, 2020 retained earnings balance of \$2,349,985 represents approximately five months of estimated expenses.

Projection of Retained Earnings as of December 31, 2020 and 2021

January 1, 2020 balance		\$ 2,349,985
Net change from 2020 operations		
Revenues	\$ 5,471,331	
Expenditures	4,560,831	910,500
December 31, 2020 projected retained earnings		<u>\$ 3,260,485</u>
Net change from 2021 operations		
Revenues	\$ 5,706,763	
Expenditures	6,446,369	(739,606)
December 31, 2021 projected retained earnings		<u>\$ 2,520,879</u>

**CITY OF FOND DU LAC - 2021 BUDGET
INFORMATION TECHNOLOGY SERVICES
INTERNAL SERVICE FUND**

Appropriation Summary

DESCRIPTION	2019 ACTUAL	2020 ADOPTED BUDGET	2020 AMENDED BUDGET	2020 6 MONTHS ACTUAL	2020 ESTIMATED ACTUAL	2021 PROPOSED BUDGET
OPERATING REVENUES:						
Intragovernmental Charges	1,651,729	1,817,602	1,825,097	939,986	1,825,097	1,915,031
Charges for Services	18,800	13,900	13,900	18,994	18,994	18,800
Miscellaneous Revenues	9,167	-	-	167	167	-
TOTAL OPERATING REVENUES	1,679,696	1,831,502	1,838,997	959,147	1,844,258	1,933,831
OPERATING EXPENSES						
Personal Services	517,985	653,246	653,246	268,127	552,082	655,702
Contractual Services	553,881	774,838	789,293	368,351	789,192	804,286
Materials & Supplies	315,735	228,275	286,552	121,043	287,362	221,975
Utilities	6,136	6,500	6,500	3,083	6,500	6,250
Capital Outlay	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	1,393,737	1,662,859	1,735,591	760,604	1,635,136	1,688,213
NON-OPERATING REVENUES & EXPENSES						
Operating Transfers Out	(181,333)	(204,334)	(204,334)	(204,334)	(204,334)	(268,691)
TOTAL NON-OPERATING REV (EXP)	(181,333)	(204,334)	(204,334)	(204,334)	(204,334)	(268,691)
NET INCOME (LOSS)	104,626	(35,691)	(100,928)	(5,791)	4,788	(23,073)

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, 2020 and 2021

January 1, 2020 balance		\$ 328,907
Net change from 2020 operations		
Revenues	\$ 1,844,258	
Expenses	1,839,470	4,788
December 31, 2020 projected retained earnings		<u>\$ 333,695</u>
Net change from 2021 operations		
Revenues	\$ 1,933,831	
Expense	1,956,904	(23,073)
December 31, 2021 projected retained earnings		<u>\$ 310,622</u>

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

	2020 ADOPTED FEE	2021 PROPOSED FEE
Amusement Devices	\$45	\$45
Bowling Alley (each lane)	\$45	\$45
Secondhand Dealer	\$500 cash bond*	\$500 cash bond*
Pawnbrokers	\$500 cash bond*	\$500 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 ¹	\$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 ¹	\$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) ¹	\$45	\$45
Succeeding Days	\$35	\$35
Billiard Tables	\$45	\$45
Loud Speakers & Amp Systems (Yearly)	\$120	\$120
Loud Speakers & Amp Systems (Daily) ¹	\$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 ¹	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	\$5	\$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

¹Fee may also be charged with a Special Event

City of Fond du Lac - Inspections Fee Schedule - 2021 Proposed EXHIBIT B

Building Permit Fee Schedule		Project Deposit	
New 1 & 2-Family Dwellings, New Accessory Structures (<i>*Fee includes: building permit, erosion control plan review, erosion Control). Gross area = finished & unfinished floor area of house/ garage/enclosed porches/decks/stoops</i>)	Per gross square foot	1 & 2-Family Dwellings, Garages, Additions	\$1,000
	\$0.14	Multifamily:	\$1,000 plus \$200/d.u. over 2 units
		Demolition- Commercial/Industrial	Minimum \$1,000
		Commercial/Industrial Valuation (job cost)*:	1% of job cost
		*Maximum Project Deposit to be capped at \$15,000	
		Moving	
Commercial/Industrial - New and Addition	\$0.25	Moving Permits: Up to 500 square feet	\$95
Multi-Family - New and Addition	\$0.25	Over 500 square feet	\$160
*All New Structures or Additions minimum permit fee \$90		Police Escort Fee	\$150
Alterations to-commercial/industrial/multifamily building, residential, garage, permanent swimming pool, awning/canopy, converting or adding to a parking lot with pavement/concrete		*Cash Deposits:	
		Deposit for completion of site improvements: \$2.00/sq. ft. of gross building area.	
Valuation (Job Cost): \$0-300	\$25	Deposit for moving house	\$7,500
\$301-1,000	\$39	Deposit for moving garage	\$500
\$1,001-2,000	\$45	*Payment required prior to issuance of moving permit.	
\$2,001-3,000	\$52	Wrecking/Demolition	
\$3,001-4,000	\$58	Interior Demolition	\$25
\$4,001-5,000	\$65	Residential Garages	\$40
\$5,001-6,000	\$71	1 & 2 family Dwellings (Includes sewer/water disconnect)	\$200
\$6,001-7,000	\$78	All Others (Includes sewer/water disconnect)	\$300
\$7,001-8,000	\$84	Other	
\$8,001-9,000	\$91	Mobile Home Permit	\$80
\$9,001-10,000	\$97	Public Site Fee (per new dwelling unit)	\$400
Over \$10,000 Commercial-Industrial: Fee plus \$7.00 per each \$1,000 over \$10,000	\$97+	Rooming Houses	\$250
Over \$10,000 Residential: Fee plus \$4.00 per each \$1,000 over \$10,000	\$97+	Street trees (New Dwellings and Structures only)	\$250
Plan Exam: New 1 & 2-Family Dwelling	\$150	Tax per street tree (5.5%)	\$13.75
Plan Exam: 1 & 2-Family Dwelling (Add/Alt)	\$98	Non-fuel Storage Tank Above/Underground	
Plan Exam: Residential Garages, Decks, Accessory Structures	\$40	Per 1000 gallons	\$30
Plan Exam: Commercial-Refer to Dept. of Safety & Professional 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	\$39	Petitions	
Early Start Permit: Footing & Foundation		Variance Petition - Single Family	\$150
UDC	\$145	Variance Petition - 2-Family - Multifamily	\$250
Commercial	\$430	Variance Petition - Commercial/Industrial	\$350
Wisconsin Uniform Building Permit Seal (1 & 2 Family Dwelling) Refer to Dept. of Safety & Professional Services Schedule		Special Use Permit	\$400
Fences		Zoning Code Amendment	\$300
Residential Fence permit	\$50	Comprehensive Plan Amendment	\$450
Commercial Fence permit	\$75	Zoning and Site Plan	
Signs		Rezoning	\$450
Plan Exam: New Sign	\$39	Preliminary Review (can be applied to formal plan review within 90 days of review)	\$200
Permanent Sign Permits-\$25 base fee plus \$1 per SFT of sign	\$25+	Site Plan Review	\$600
Temporary Sign Permit	\$25	Administrative Plan Review	\$150
Temporary Land Use		Large Screen Video Displays	\$300
Temporary Land Use (tents, sales trailer or structure) Includes 1 banner		Other Appeal	\$150
0-1000 SFT	\$50	Zoning Verification Report	\$50
1001-3000 SFT	\$150	Mobile Service Zoning Permit	
Greater than 3001 SFT	\$200	Class 1 Collocation (New Facility on Existing Structure, Requires Substantial Modification)	\$400
		Class 2 Collocation (New Facility on Existing Structure, No substantial Modification)	\$250
		New Mobile Facility	\$400

City of Fond du Lac - Inspections Fee Schedule - 2021 Proposed EXHIBIT B (Cont.)

HVAC Fee Schedule		Plumbing Permit Fee Schedule	
HVAC Replacement per unit Equipment or RTU (must be like for like equipment)		New or Additions Residential Plumbing	
Residential HVAC 1st Replacement Equipment	\$75	Sanitary Sewer Hook-up	\$225
Residential HVAC per Each Additional Replacement Equipment*	\$25	Storm Sewer Hook-up	\$225
Commercial HVAC 1st Replacement Equipment	\$100	Storm Water piping not connected to Storm Sewer	\$50
Commercial HVAC per Each Additional Replacement Equipment*	\$50	Water Service Connection	\$50
<i>*Additional Equipment Must be Part of One HVAC System</i>		Water Meter	\$10
New and/or Additions to 1 & 2 Family Residence		Plumbing Fixture(s)	\$25 plus
Gross Area per Square Foot	\$.06	Gross area per Square Foot	\$.06
New and/or Additions to Commercial Buildings		Residential Plumbing Existing Replacement	
Gross Area per Square Foot	\$.10	Alterations- Install new or replacement fixture(s), or replace piping	
Alterations or Remodeling to the HVAC system		Replace existing fixture, same location	\$20
\$0 - \$500 valuation	\$30	Each additional fixture, same location	\$10
\$501 - \$2,000 valuation	\$75	Commercial Plumbing Plan Review	
\$2,001 - \$10,000 valuation	\$75 plus	Plumbing Plan Exam: Refer to Dept. of Safety & Professional Services Schedule	
\$10/1000 or part thereof over \$2,000		New or Additions Commercial or Industrial	
\$10,001 - \$25,000 valuation	\$295 plus	Sanitary Sewer Hook-up	\$450
\$11.00/1000 or part thereof over \$10,000		Storm Sewer Hook-up	\$450
Over \$25,000 valuation	\$450 plus	Storm Water piping not connected to Storm Sewer	\$100
\$14/1000 or part thereof over \$25,000		Water Service Connection	\$250
Plan Exam: Commercial-Refer to Dept. of Safety & Professional Services Schedule		Water Meter	\$10
Electrical Fee Schedule		Plumbing Fixture(s)	\$50 plus
New and/or Additions to 1 & 2 Family Residence*		Industrial or Warehouses-Gross area per Square Foot	\$.06
Gross Area per Square Foot	\$.06	Other Commercial buildings-Gross area per Square Foot	\$.10
New and/or Additions to Commercial Buildings *		Commercial or Industrial Plumbing Existing Replacement	
Gross Area per Square Foot	\$.10	Alterations-Install new or replacement fixture(s), or replace piping	
<i>*Fee includes temporary electrical service.</i>		Replace existing fixture, same location	\$25
Alterations or Remodeling to the Electrical system		Each additional fixture, same location	\$15
\$0 - \$500 valuation	\$30	Sewer/Storm/Water Service Repair	
\$501 - \$2,000 valuation	\$75	Sewer Repair/Relay - All	\$100
\$2,001 - \$10,000 valuation	\$75 plus	Sewer Disconnect - All	\$100
\$10/1000 or part thereof over \$2,000		Water Service Repair	\$50
\$10,001 - \$25,000 valuation	\$295 plus	Storm Sewer Repair	\$50
\$11.00/1000 or part thereof over \$10,000		Fire Protection/Sprinklers	
Annual Electrical Permit	\$360	Less than 20 Sprinklers	\$50
Facilities Maintenance Wiring License	\$35	Up to \$50,000 value	\$145
License & Certificate Examination	\$35	\$50,001-\$100,000	\$175
Weights & Measures/Sealer Fee Schedule		Over \$100,000	\$215
Gasoline pump inspection (per unit)	\$16	Occupancy Permit Fee Schedule	
Scale inspection (per scale)	\$23	Multifamily Dwelling (each unit)	\$40
Scanner (per scanner)	\$22	1 & 2-Family Dwelling/Additions & Alterations	\$40
Admin Fee (per site)	\$31	Commercial & Industrial	\$225
Seasonal Farmers Market (per scale)	\$10	Change of Tenant Occupancy Inspection	\$85
Assessment Valuation Inspection Fee		***All permits have a minimum fee of \$25.00***	
Mobile Homes (New)	\$30	***Penalties: Failure to obtain a permit prior to starting work***	
New Construction - Residential	\$.05/sq. ft.	1st offense - double permit fee	
New Construction - Commercial	\$.07/sq. ft.	2nd and subsequent offenses in a calendar year - triple permit fee	
Remodeling - Residential			
First \$10,000	\$20		
Over \$10,000	\$1.00/\$1,000		
Remodeling - Commercial			
First \$10,000	\$25		
Over \$10,000	\$1.00/\$1,000		

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

	2020 ADOPTED FEE	2021 PROPOSED FEE
Basic Life Support (BLS)	\$600	\$600
BLS-Emergency	\$650	\$650
Advanced Life Support (ALS)	\$700	\$700
ALS 1-Emergency	\$800	\$800
ALS 2-Emergency	\$900	\$900
Inter-Facility Transfer	\$800	\$800
Return Trip Fee	\$350	\$350
Service Charge (Includes Paramedic Intercepts)	\$300	\$300
Mileage	\$20 per loaded mile	\$20 per loaded mile
Oil Dry	\$25 per bag	\$25 per bag
Burn Permits (30 Day Permit)	\$25	\$25
Environmental Compliance Form Request	\$30	\$30
False Alarms (Per Calendar Year):		
Response 1 & 2	No Fee	No Fee
Response 3	\$75	\$75
Each Response After 3	\$150	\$150
Residential Facility Lift Assist Calls (Per Calendar Year):		
Response 1	No Fee	No Fee
Response 2, 3, & 4	\$150	\$150
Each Response After 4	\$300	\$300
Permit for Removal of Storage Tanks and Component Parts		
Piping and Tanks up to 1,100 Gallons	\$100	\$100
1,101-4,000 Gallons	\$125	\$125
Over 4,000 Gallons	\$150	\$150
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	\$100
Inspection Fee - over 4,999 Gallons	\$150	\$150
Plan Examination Fee	\$60	\$60
Additional Tanks	\$50	\$50
Basic Plan Review of Fire Sprinkler, Fire Controls and/or Fire Suppression Systems		
Per System, Per Review	\$325	\$325
Witness Final Acceptance Test (2 Hour Min)	\$75	\$75
Review of Fire Alarm Systems Including All Additional Reviews of the Same System		
Per System, Per Review	\$250	\$250
Witness Final Acceptance Test (2 Hour Min)	\$75	\$75

EXHIBIT D
CITY OF FOND DU LAC
ENGINEERING FEE SCHEDULE

	2020 ADOPTED FEE	2021 PROPOSED FEE
PERMITS		
Sidewalk-Set Line and Grade	\$100	\$100
Driveway/Curb Cut	\$50	\$50
Street/Terrace Opening	\$150	\$150
Right of Way Obstruction	\$75	\$75
Dumpster/PODS	\$0	\$0
REVIEWS		
Street Improvement Plans (Development Plans)	\$250 + time spent by reviewer	\$250 + time spent by reviewer
Concept Plans	\$200 + \$10/acre over 1 acres	\$200 + \$10/acre over 1 acres
Preliminary Plats-City	\$500 + \$20/Lot	\$500 + \$20/Lot
Preliminary Plats-Extraterritorial	\$350 + \$10/Lot	\$350 + \$10/Lot
Final Plats-City	\$400 + \$10/Lot	\$400 + \$10/Lot
Final Plats-Extraterritorial	\$300 + \$10/Lot	\$300 + \$10/Lot
Certified Survey Maps-City	\$250	\$250
Certified Survey Maps-Extraterritorial	\$250	\$250
Master Drainage Plan	\$100 + \$20/Lot	\$100 + \$20/Lot
Non-Residential Drainage Fee/EC/SWM	\$700 + \$40/Acre	\$700 + \$40/Acre
INSPECTIONS		
Individual Residential Grading	\$250	\$250
Sidewalk Forms	\$40	\$40
Lot Drainage & Public Right-of Way Deposit	\$1,000	\$1,000

EXHIBIT E

CITY OF FOND DU LAC CENTRAL COLLECTIONS FEE SCHEDULE

	2020 ADOPTED FEE	2021 PROPOSED FEE
Dog License - spade/neutered	\$10	\$10
Dog License - non-spayed/non-neutered	\$20	\$20
Cat License - spade/neutered	\$10	\$10
Cat License - non-spayed/non-neutered	\$20	\$20
Multiple Pet License	\$35	\$35
Pet License - Late Charges	\$10	\$10
Pet Shop License	\$40	\$40
Bicycle Permits	\$10	\$10
Returned Check Fee/Returned Bank Draft Fee	\$35	\$35
Special Assessment Reports	\$30	\$30
Special Assessment Reports - RUSH	\$50	\$50

EXHIBIT F**CITY OF FOND DU LAC
ASSESSORS FEE SCHEDULE**

	2020 ADOPTED FEE	2021 PROPOSED FEE
Residential and Commercial Property Record Cards	\$1 \$.50 / Add'l Sheet	\$1 \$.50 / Add'l Sheet
Copies Of Existing Hard Copy Data Records	\$1 \$.50 / Add'l Sheet	\$1 \$.50 / Add'l Sheet
Residential Comp Sheet	\$1 \$.25 / Add'l Sheet	\$1 \$.25 / Add'l Sheet
Personal Property Forms (Owner Permission)	\$2 (Complete Form) \$1 (Front Page Only)	\$2 (Complete Form) \$1 (Front Page Only)
Sales Book (Up to 5 Sheets)	\$1 / Sheet	\$1 / Sheet
Faxes, Mailings, and Misc. Copies	\$1 \$.25 / Add'l Sheet	\$1 \$.25 / Add'l Sheet
List Of Vacant Lot Sales (Residential or Commercial)	\$10	\$10
List Of Improved Lot Sales (Residential or Commercial)	\$25	\$25

EXHIBIT G
CITY OF FOND DU LAC
POLICE DEPARTMENT FEE SCHEDULE

	2020 ADOPTED FEE	2021 PROPOSED FEE
Archery Permits	\$30	\$30
Vehicle Lock-Outs	\$50	Emergencies Only
Vehicle Or Large Item Storage - Impounded - Outside	\$25	\$25
Vehicle Or Large Item Storage - Impounded - Inside	\$30	\$30
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	\$150
Building/Large Equipment Moves With Permit > 2 Hours	\$150 Plus \$80 Per Hour Add'l Police Service	\$150 Plus \$80 Per Hour Add'l Police Service
CVSA (Stress Test)	\$80 Per Hour	\$80 Per Hour
Security Duty ¹	Officers Overtime Rate per Contract	Officers Overtime Rate per Contract
Fingerprints	\$25	\$30
Mug Shots	\$5	Part of Open Records Fees
Guard Permits	\$40	N/A
Funeral Escorts	\$25	\$25
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 \$100 \$150	No Fee \$50 \$100 \$150
Process Service	\$12 Plus Mileage	N/A
One Day Extension of Licensed Premise (Outside Party Permit)	\$50 if filed at least 30 days prior to event **\$100 if filed less than 30 days prior to event**	Now part of Alcohol Licensing

¹Fee may also be charged with a Special Event

EXHIBIT H
CITY OF FOND DU LAC
PARKS DEPARTMENT

	2020 CURRENT FEE	2021 PROPOSED FEE
<i>PARK SHELTER RENTALS</i>		
LAKESIDE PARK		
Oven Island West	\$65.00 + Tax	\$65.00 + Tax
Oven Island North	\$55.00 + Tax	\$55.00 + Tax
Oven Island South	\$55.00 + Tax	\$55.00 + Tax
Deneveu Shelter	\$55.00 + Tax	\$55.00 + Tax
Frazier Shelter	\$55.00 + Tax	\$55.00 + Tax
Promen Kiwanis	\$55.00 + Tax	\$55.00 + Tax
Pump Shelter	\$40.00 + Tax	\$40.00 + Tax
BUTTERMILK PARK		
North Shelter	\$55.00 + Tax	\$55.00 + Tax
Performance Center (Free Event Or Non-Profit Fundraiser)	\$35.00 + Tax	\$35.00 + Tax
Performance Center (Fundraiser By Non-Profit Group)	\$110.00 + Tax	\$110.00 + Tax
Concession Stand	\$35.00 + Tax	\$35.00 + Tax
MCDERMOTT PARK		
McDermott Shelter	\$55.00 + Tax	\$55.00 + Tax
TAYLOR PARK		
Taylor Shelter	\$55.00 + Tax	\$55.00 + Tax
<i>LAKESIDE PARK PAVILION RENTAL</i>		
HALF PAVILION		
Half Day - 10AM-4PM	\$85.00 + Tax	\$95.00 + Tax
Half Day - 5PM-11PM	\$85.00 + Tax	\$95.00 + Tax
Full Day - 10AM-11PM	\$130.00 + Tax	\$140.00 + Tax
Security Deposit (In Addition To Rental Fee)	\$75.00	\$75.00
COMPLETE PAVILION		
Half Day - 10AM-4PM	\$120.00 + Tax	\$140.00 + Tax
Half Day - 5PM-11PM	\$120.00 + Tax	\$140.00 + Tax
Full Day - 10AM-11PM	\$195.00 + Tax	\$225.00 + Tax
Security Deposit (In Addition To Rental Fee)	\$125.00	\$125.00

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

	2020 CURRENT FEE	2021 PROPOSED FEE
OPEN GRILL AREA RENTALS		
LAKESIDE PARK		
Vulcan Grill Area	\$17.50 + Tax	\$17.50 + Tax
North or South Zoo Grills	\$17.50 + Tax	\$17.50 + Tax
Lakefront Grill #1, #2, #3, or #4	\$17.50 + Tax	\$17.50 + Tax
Creek Grill Area	\$17.50 + Tax	\$17.50 + Tax
LAKESIDE PARK FOUNTAIN ISLAND GAZEBOS		
2 Hour Rental	\$35.00 + Tax	\$35.00 + 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

	2020 CURRENT FEE	2021 PROPOSED FEE
Seasonal Boat Launch - 1st Boat	\$25.00	\$ 25.00
Seasonal Boat Launch - Additional/Replacement	\$10.00	\$ 10.00
Daily Boat Launch	\$5.00	\$ 5.00

CITY OF FOND DU LAC

HARBOR & BOATING - BOAT SLIP RATES

	2020 CURRENT FEE	2021 PROPOSED FEE
RESIDENT RATES		
DOCK A		
45 ft @ \$27/ft	\$1,192.50	\$ 1,215.00
40 ft @ \$27/ft	\$1,060.00	\$ 1,080.00
DOCK B		
30 ft @ \$26.50/ft	\$780.00	\$ 795.00
DOCK C		
20 ft @ \$25.50/ft	\$500.00	\$ 510.00
DOCK D		
25 ft @ \$25.50/ft	\$625.00	\$ 637.50
DOCK E		
30 ft @ \$25.50/ft	\$750.00	\$ 765.00
DOCK F		
45 ft @ \$27/ft	\$1,192.50	\$ 1,215.00
40 ft @ \$27/ft	\$1,060.00	\$ 1,080.00
30 ft @ \$26.50/ft	\$780.00	\$ 795.00
DOCK G		
25 ft @ \$26.50/ft	\$650.00	\$ 662.50
DOCK H		
30 ft @ \$26.50/ft	\$780.00	\$ 795.00

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

	2020 CURRENT FEE	2021 PROPOSED FEE
NON-RESIDENT RATES		
DOCK A		
45 ft @ \$36.50/ft	\$1,620.00	\$ 1,642.50
40 ft @ \$36.50/ft	\$1,440.00	\$ 1,460.00
DOCK B		
30 ft @ \$36/ft	\$1,065.00	\$ 1,080.00
DOCK C		
20 ft @ \$35.50/ft	\$700.00	\$ 710.00
DOCK D		
25 ft @ \$35.50/ft	\$875.00	\$ 887.50
DOCK E		
30 ft @ \$35.50/ft	\$1,050.00	\$ 1,065.00
DOCK F		
45 ft @ \$36.50/ft	\$1,620.00	\$ 1,642.50
40 ft @ \$36.50/ft	\$1,440.00	\$ 1,460.00
30 ft @ \$36/ft	\$1,065.00	\$ 1,080.00
DOCK G		
25 ft @ \$36/ft	\$887.50	\$ 900.00
DOCK H		
30 ft @ \$36/ft	\$1,065.00	\$ 1,080.00

EXHIBIT J

CITY OF FOND DU LAC

POOL PASSES AND FEES

	2020 CURRENT FEE	2021 PROPOSED FEE
<i>FAIRGROUNDS FAMILY AQUATIC CENTER</i>		
SEASON PASS		
Youth/Senior	\$80.00	\$80.00
Adult	\$95.00	\$95.00
Family 2-5 Persons	\$140.00	\$140.00
Family 6 Or More	\$170.00	\$170.00
<i>**THE FAIRGROUNDS SEASON PASS MAY ALSO BE USED AT TAYLOR POOL</i>		
DAILY PASS		
Youth/Senior (Afternoon)	\$4.00	\$4.00
Adult (Afternoon)	\$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	\$65.00	\$65.00
Adult	\$80.00	\$80.00
Family 2-5 Persons	\$120.00	\$120.00
Family 6 Or More	\$140.00	\$140.00
DAILY PASS		
Youth/Senior (Afternoon)	\$3.00	\$3.00
Adult (Afternoon)	\$4.00	\$4.00
Youth/Senior (Evening)	\$2.00	\$2.00
Adult (Evening)	\$2.50	\$2.50
OTHER FEES		
Swim Team Practice Fee	\$20.00 Per Hour	\$20.00 Per Hour
Swimmer Fee For Swim Meets (Non Fondy Swim Club Swimmers)	\$4.00 Per Swimmer/per day	\$4.00 Per Swimmer/per day
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)	\$2.00 Per Swimmer	\$2.00 Per Swimmer

EXHIBIT K
CITY OF FOND DU LAC
SEWER RATES

	2020 ADOPTED FEE	2021 PROPOSED FEE
City of Fond du Lac		
Domestic Sewage		
Fixed Quarterly Charge		
5/8 Inch Meter	\$37.50	\$37.50
3/4 Inch Meter	\$37.50	\$37.50
1 Inch Meter	\$49.50	\$49.50
1 1/2 Inch Meter	\$66	\$66
2 Inch Meter	\$90	\$90
3 Inch Meter	\$141	\$141
4 Inch Meter	\$213	\$213
6 Inch Meter	\$393	\$393
8 Inch Meter	\$612	\$612
10 Inch Meter	\$903	\$903
12 Inch Meter	\$1,194	\$1,194
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
Non-City Customers:		
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
Domestic, Commercial & Industrial Waste Tanked to Sewage Treatment Plant		
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	\$15
Sampling Charge for Tanked-in Waste	\$15	\$15
Holding Tank Waste per 1,000 gallons	\$4.20	\$4.20
Portable Toilet Waste per 1,000 gallons	\$40	\$40
Septic Tank Waste per 1,000 gallons	\$56	\$56
Misc. Hauled Waste per 1,000 gallons	\$20	\$25

EXHIBIT L
CITY OF FOND DU LAC
TRANSIT FARES

	2020 ADOPTED FEE	2021 PROPOSED FEE
<i>FIXED ROUTE BUS RATES</i>		
Cash		
Adult Rate	\$1.50	\$1.50
Youth Rate	\$1.25	\$1.25
Elderly and Handicapped	\$0.75	\$0.75
Under Age 6	Free	Free
Tokens		
Adult Rate (Ages 19 to 64)	10 for \$13	10 for \$13
Youth Rate (Ages 6 to 18)	10 for \$11	10 for \$11
Monthly Pass or Day Pass		
Adult Rate (Ages 19 to 64)	\$38	\$38
Youth Rate (Ages 6 to 18)	\$32	\$32
Day Pass	\$4	\$4
Youth Summer Pass (unlimited June, July, and August)	\$35	\$35
<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 for \$13	10 for \$13
Youth Rate (Ages 6 to 18)	10 for \$11	10 for \$11
Monthly Pass		
Adult Rate (Ages 19 to 64)	\$38	\$38
Youth Rate (Ages 6 to 18)	\$32	\$32
<i>ADA PARATRANSIT (HANDIVAN)</i>		
City and Village		
(6:00 am to 6:30 pm weekday)	\$3	\$3
<i>NON-ADA SPECIALIZED PARATRANSIT (HANDIVAN)</i>		
(6:00 am to 6:30 pm weekday)	\$3	\$3
<i>JOBTRANS</i>		
Ages 6 to 64	\$5	\$5
Children (less than 6) accompanied by adult	\$3	\$3
Elderly (65 and over) and Physically Challenged	\$3	\$3

EXHIBIT M

CITY OF FOND DU LAC

PUBLIC PARKING RATES

	2020 ADOPTED FEE	2021 PROPOSED 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

	2020 ADPOTED FEE	2021 PROPOSED FEE
BULKY WASTE DROP OFF		
Residential waste that could fit in 95 Gallon Cart	no charge	no charge
Residential waste loaded standard sedan or SUV	\$10	\$10
Residential waste loaded into pickup or van	\$20	\$20
Residential waste loaded onto a single-axle trailer	\$20	\$20
Residential waste loaded onto double-axle trailer	\$40	\$40
Scrap Metal	no charge	no charge
Waste Oil	no charge	no charge
BULKY WASTE PICK UP		
Curb Side Pick-up	\$40 per cubic yard with a Minimum Fee of \$40.00 - Freon or tires extra	\$40 per cubic yard with a Minimum Fee of \$40.00 - Freon or tires extra
Additional Charges: *		
Freon Item	\$25	\$25
Car Tire	\$5	\$5
Truck Tire	\$10	\$10
Tractor Tire	\$15	\$15
<i>* In addition to bulky waste drop off/pick up fee</i>		
RECYCLING		
Metal Items (microwaves, washer, dryer)	no charge	no charge
Cardboard, Plastic, and/or Paper	bulky waste fees apply	bulky waste fees apply

EXHIBIT O
CITY OF FOND DU LAC
SPECIAL EVENTS

Below is a list of upfront fees for a Special Event, March, or Public Assembly. If the event requires more than the reasonable and necessary services provided by the City, that specifically result from the event, the applicant may be required to pay the actual costs for the use of equipment, resources, or services. Those additional costs will be invoiced and payment must be made to the City within 30 days of the event.

You may also be assessed other city permit or license fees associated with your Special Event, March, or Public Assembly. Payment of the application fee and/or additional city services fees does not constitute payment of other City permit or license fees, unless specifically stated by the City. Submittal of a Special Event or March/Public Assembly application does NOT reserve a park. The cost of renting a park facility is in addition to any other fees.

	2020 CURRENT FEE	2021 PROPOSED FEE
<i>Application Fees (non-refundable)</i>		
Small Events (less than 75 in attendance)	\$25	\$25
Medium Events (75-200 in attendance)	\$50	\$50
Large Events (200-5,000 in attendance)	\$75	\$75
Larger Events (over 5,000 in attendance)	\$100	\$100

<i>Additional City Services Fees (must be arranged in advance of the event)</i>		
Garbage Carts/Barrels (some provided at most facilities, may request up to 10 at no charge) ¹	\$3 each, over 10	\$3 each, over 10
Recycling Bins (some provided at most facilities, may request up to 10 at no charge)	No charge, limit 10	No charge, limit 10
Barricades (up to 10 included, by request) ^{2 & 3}	\$2 each, over 10	\$2 each, over 10
Pencil Cones (up to 30 included, by request) ³	\$1 each, over 30	\$1 each, over 30
No Parking signs, installed ⁴	\$2 each	\$2 each
Handicap Parking signs, installed (up to 3 included, by request)	\$2 each, over 3	\$2 each, over 3
Tables ("Pipe-Leggers")	\$3 each	\$3 each

<i>Other Services to Consider (must be arranged in advance of the event)</i>		
Electricity - Electricity is available at or near most facilities, but if extra power/support is required, contact the Parks Office at 920-322-3653.		
Hydrant Water - Water is available at or near most facilities, but if additional water/support is required, contact the Water Business Office at 920-322-3680.		
Portable Toilets - If additional facilities are needed, arrangements should be made with a provider of that service. A list of area vendors can be provided on request.		

1. Fees include the emptying of garbage carts by City staff after the event. If carts need to be emptied during the event, the event staff is responsible for arranging for dumpsters and emptying carts as needed during the event.
2. Each driveway or leg of an intersection is assumed to require two barricades; please consider that in the count when making your request.
3. Rented barricades and/or pencil cones will be dropped off at the event site by City staff and collected after the event. The organizer is responsible for erecting and moving as required for the event.
4. The City staff will determine the appropriate number of No Parking signs needed for the event. No Parking signs for events in the Downtown District will be installed at no charge, applicants for downtown events should contact Community Development at 920-322-3440.

SUPPLEMENTARY INFORMATION

**City of Fond du Lac
2021 Proposed Budget
Position Summary**

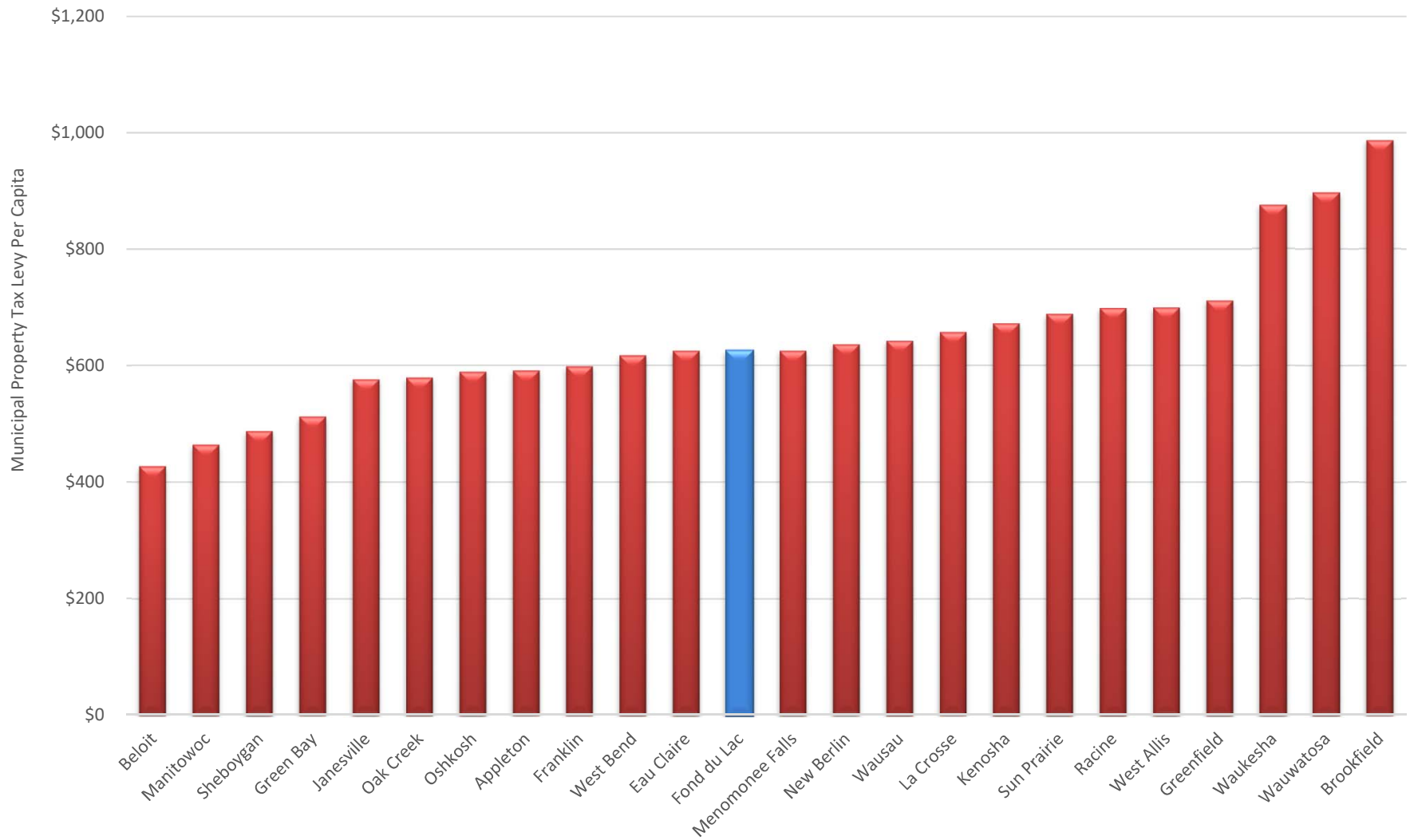
Division Description	2020		2021		Increase (Decrease)	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<u>General Fund</u>						
General Government						
City Manager	1.45	-	1.45	-	-	-
Clerk & Central Services	3.00	-	3.00	-	-	-
Comptrollers	7.55	1.00	7.55	1.00	-	-
Central Collection	-	3.00	-	3.00	-	-
Attorney	2.70	-	2.70	-	-	-
Human Resources	2.30	-	2.30	-	-	-
Total General Government	17.00	4.00	17.00	4.00	-	-
Public Safety						
Police	82.00	1.00	82.00	1.00	-	-
Fire/Rescue	67.00	-	67.00	-	-	-
Total Public Safety	149.00	1.00	149.00	1.00	-	-
Public Works						
Engineering	12.00	-	12.00	-	-	-
Fleet Operations & Services	10.00	-	10.00	-	-	-
Construction & Maintenance	28.00	-	28.00	-	-	-
Storm Water & Waterway Maintenance	1.00	-	1.00	-	-	-
Electrical	3.00	-	3.00	-	-	-
Tree Care	2.06	-	2.00	-	(0.06)	-
Total Public Works	56.06	-	56.00	-	(0.06)	-
Parks, Culture & Recreation						
Parks	10.19	-	10.00	-	(0.19)	-
Senior Center	2.00	1.00	2.00	1.00	-	-
Total Parks, Culture & Recreation	12.19	1.00	12.00	1.00	(0.19)	-
Community Development						
Community Development	4.00	0.70	4.00	0.70	-	-
Inspection	4.00	1.30	4.00	1.30	-	-
Parking Facilities	1.00	1.00	1.00	1.00	-	-
Total Community Development	9.00	3.00	9.00	3.00	-	-
Total General Fund Positions	243.25	9.00	243.00	9.00	(0.25)	-
<u>Special Revenue Funds</u>						
Fond du Lac Area Transit	5.75	4.00	6.00	4.00	0.25	-
Solid Waste Management	5.00	-	5.00	-	-	-
Total Governmental Fund Positions	254.00	13.00	254.00	13.00	0.00	-
<u>Proprietary Funds</u>						
Wastewater Treatment & Resource Recovery Facility	22.00	1.00	22.00	1.00	-	-
Water Utility	18.00	-	18.00	-	-	-
<u>Internal Service Fund</u>						
Information Technology Services	6.00	-	6.00	-	-	-
Total Positions under City Council Authority	300.00	14.00	300.00	14.00	0.00	-

Includes permanent full and part time positions.

City of Fond du Lac
2021 Budget
Comparison of Assessed and Equalized Values
as of January 1, 2019 and 2020

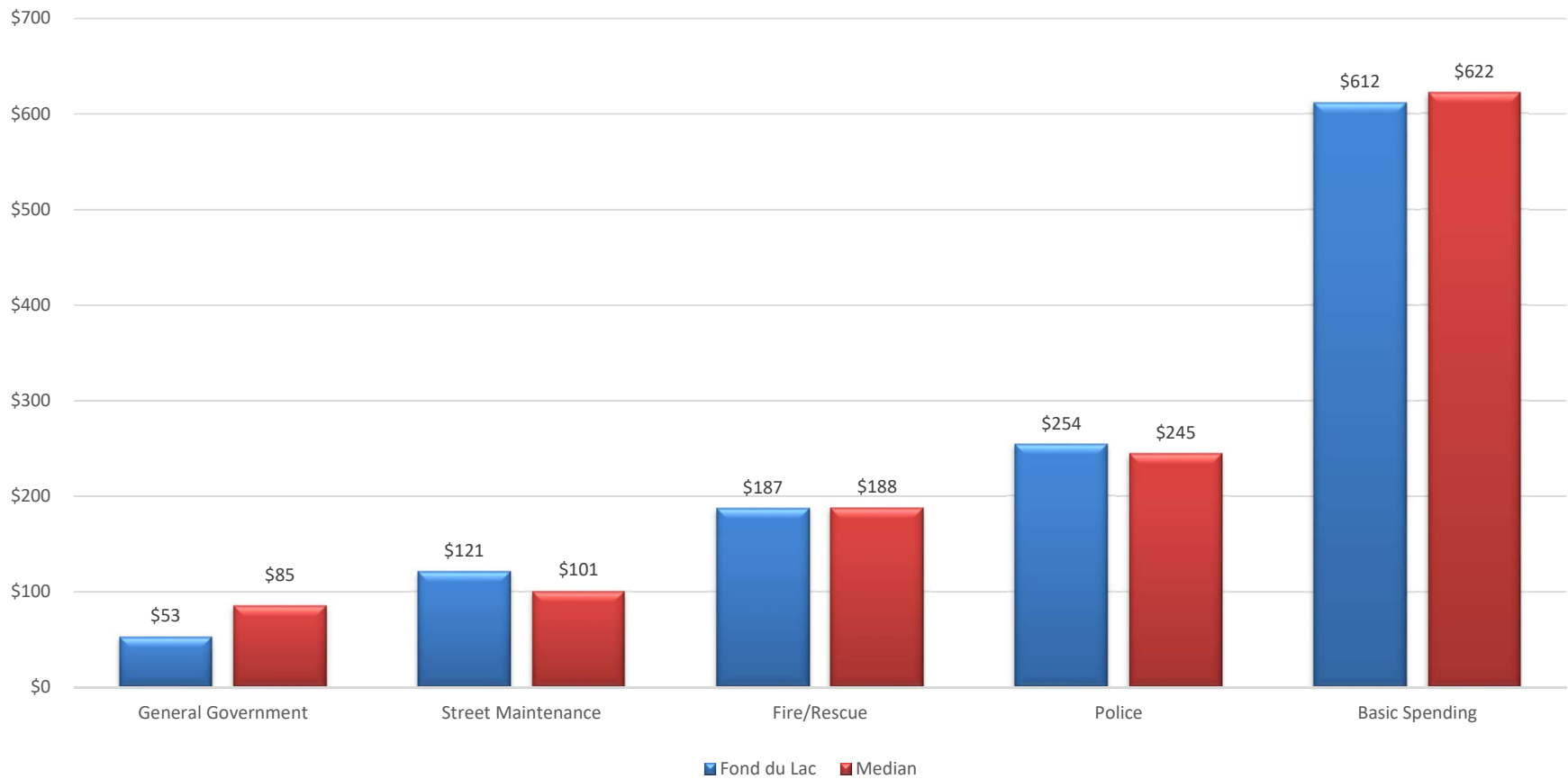
Description	Value as of		Increase (Decrease)	
	January 1, 2019	January 1, 2020	Amount	Percent
<u>Assessed Value:</u>				
Real Estate:				
Residential	\$ 1,771,022,500	\$ 1,779,040,600	\$ 8,018,100	0.5
Commercial	983,367,800	1,013,405,900	30,038,100	3.1
Manufacturing	151,370,400	N/A	N/A	N/A
Agricultural and Other	2,118,400	2,120,200	1,800	0.1
Total Real Estate:	2,907,879,100	N/A	N/A	N/A
Personal Property:				
Manufacturing	44,738,200	N/A	N/A	N/A
All Other Personal Property	70,259,020	75,476,250	5,217,230	7.4
Total Personal Property	114,997,220	N/A	N/A	N/A
Total Assessed Value	\$ 3,022,876,320	N/A	N/A	N/A
<u>Equalized Value:</u>				
Including TID Increment	\$ 3,003,275,800	\$ 3,149,182,700	\$ 145,906,900	4.9
Excluding TID Increment	2,897,051,700	3,019,824,300	122,772,600	4.2
Total TID Increment	\$ 106,224,100	\$ 129,358,400	\$ 23,134,300	21.8
TID Increments:				
No. 10	67,632,500	69,619,600	1,987,100	2.9
No. 12	2,385,400	2,423,700	38,300	1.6
No. 13	3,769,400	3,822,000	52,600	1.4
No. 14	6,830,400	6,943,700	113,300	1.7
No. 15	648,400	664,100	15,700	2.4
No. 16	1,523,200	1,558,400	35,200	2.3
No. 17	4,840,900	6,058,100	1,217,200	25.1
No. 18	8,535,700	10,206,500	1,670,800	19.6
No. 19	838,700	867,900	29,200	3.5
No. 20	866,500	880,000	13,500	1.6
No. 21	-	-	-	0.0
No. 22	2,357,700	10,541,900	8,184,200	347.1
No. 23	722,800	2,265,700	1,542,900	213.5
No. 24	5,272,500	13,506,800	8,234,300	156.2
Total TID Increment Value	\$ 106,224,100	\$ 129,358,400	\$ 23,134,300	21.8

2017 Municipal Property Tax Levies Per Capita



Source: Wisconsin Policy Forum

Spending Per Capita

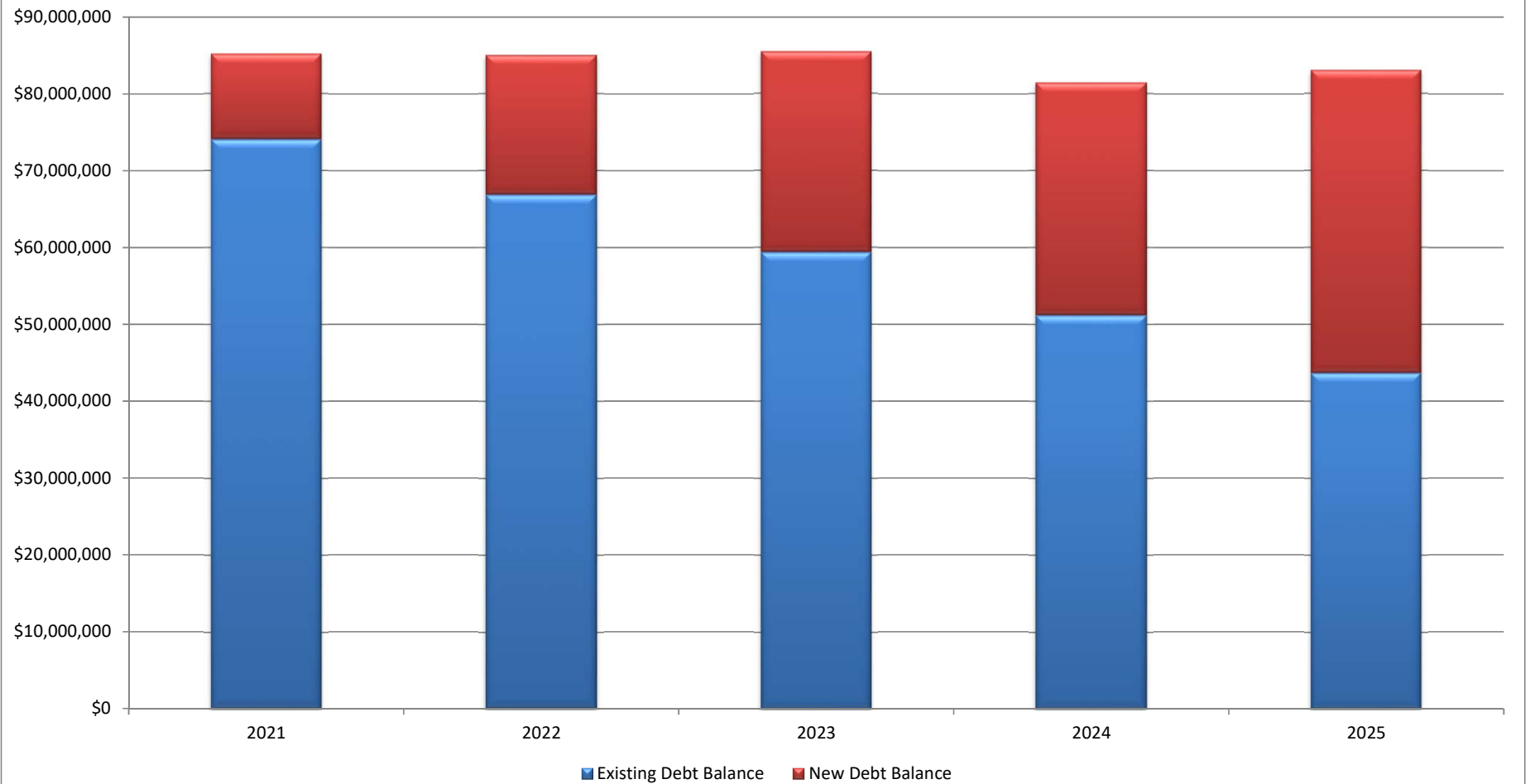


Source: Wisconsin Policy Forum - 2017 data

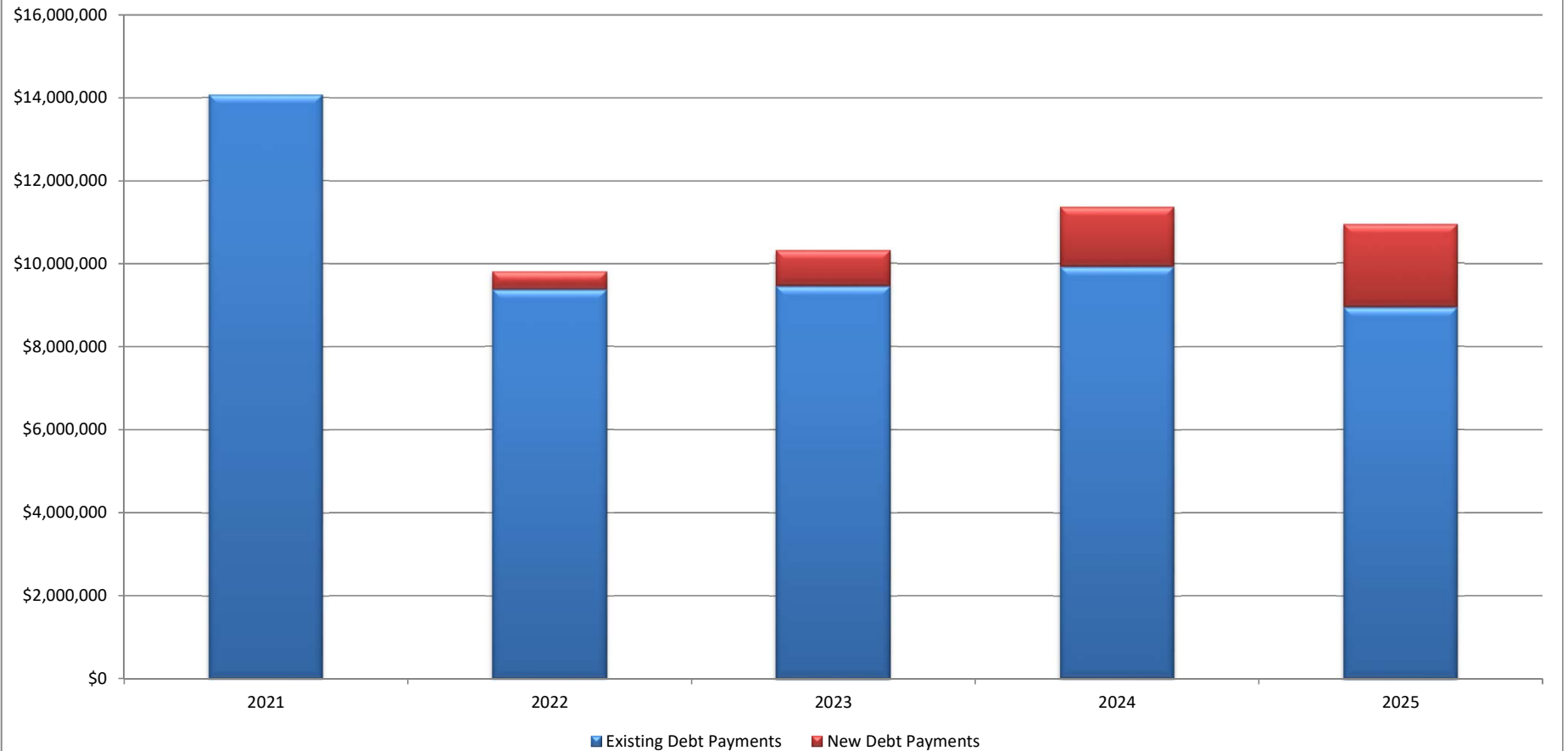
City of Fond du Lac
2021 Budget
Summary of Long Term Debt Principal

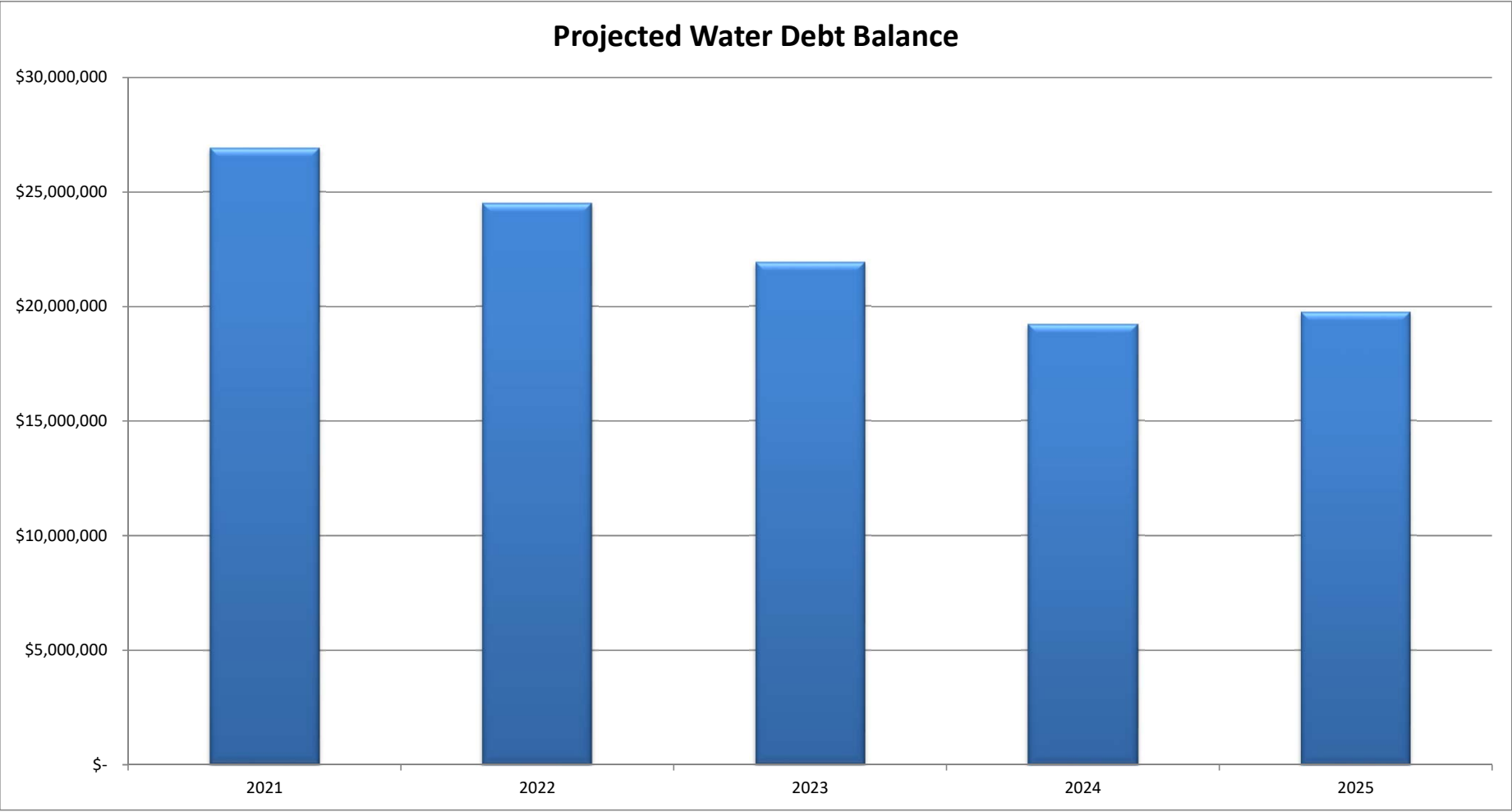
Issue Description	Outstanding Balance 12/31/20	To Be Paid In 2021	Issued In 2021	Outstanding Balance 12/31/21
General Obligation Bonds:				
2011 Refunding Bonds (2001 Bonds)	625,000	625,000	-	-
2011 Refunding Bonds (2006 Notes)	3,525,000	250,000	-	3,275,000
2012 Refunding Bonds (2007 Notes)	3,975,000	250,000	-	3,725,000
2012 Refunding Bonds (2009 NANs)	6,975,000	100,000	-	6,875,000
2013 Refunding Bonds (2004 Library)	1,625,000	275,000	-	1,350,000
2013 Refunding Bonds (2004 State Trust Fund)	2,000,000	425,000	-	1,575,000
2013 Refunding Bonds (2010 TID#13)	1,275,000	75,000	-	1,200,000
2014 Refunding Bonds (TID#17 NANs)	670,000	70,000	-	600,000
2015 Refunding Bonds (2010 BABs)	6,300,000	300,000	-	6,000,000
2017 Refunding Bonds (2007 Ref Bonds)	3,100,000	1,500,000	-	1,600,000
Total Bonds	30,070,000	3,870,000	-	26,200,000
General Obligation Notes:				
2007 Refunding-TID #10 (2005 BANS)	155,000	155,000	-	-
2010 Refunding-TID #10	650,000	650,000	-	-
2014 Corporate Purpose	1,000,000	325,000	-	675,000
2014 TID#18 Notes	750,000	75,000	-	675,000
2015 Corporate Purpose	1,925,000	300,000	-	1,625,000
2016 Refunding (2008 Corporate Purpose)	1,925,000	100,000	-	1,825,000
2016 Corporate Purpose	2,100,000	200,000	-	1,900,000
2016 TID#10 Notes	825,000	125,000	-	700,000
2017 Corporate Purpose	4,550,000	125,000	-	4,425,000
2018 Corporate Purpose	8,125,000	-	-	8,125,000
2018 Corp Purp-Hwy 45 Jurisdictional Transfer	3,800,000	3,800,000	-	0
2019 TID#22 Notes	6,295,000	-	-	6,295,000
2019 Corporate Purpose	2,695,000	-	-	2,695,000
2020 Refunding/CIP-Corporate Purpose	20,820,000	1,880,000	-	18,940,000
2021 Corporate Purpose	0	-	11,115,500	11,115,500
Total Notes	55,615,000	7,735,000	11,115,500	58,995,500
Total General Obligation Debt	85,685,000	11,605,000	11,115,500	85,195,500
Revenue Bonds:				
2005 Wastewater Clean Water Fund Loan	19,654,458	3,748,931	-	15,905,527
2008 Safe Drinking Water Loan	9,177,746	1,220,981	-	7,956,765
2010 Water Refunding Bonds	8,475,000	650,000	-	7,825,000
2010 Safe Drinking Water Loan	5,769,497	586,687	-	5,182,810
2011 Water Utility	3,200,000	125,000	-	3,075,000
2013 Water Refunding Bonds	875,000	400,000	-	475,000
2014 Water Refunding Bonds	2,150,000	750,000	-	1,400,000
2018 Wastewater Clean Water Fund Loan	2,721,487	137,467	-	2,584,020
2021 Wastewater Clean Water Fund Loan	-	-	1,266,300	1,266,300
2021 Water Utility	-	-	1,000,000	1,000,000
Total Revenue Bonds	52,023,188	7,619,066	2,266,300	46,670,422

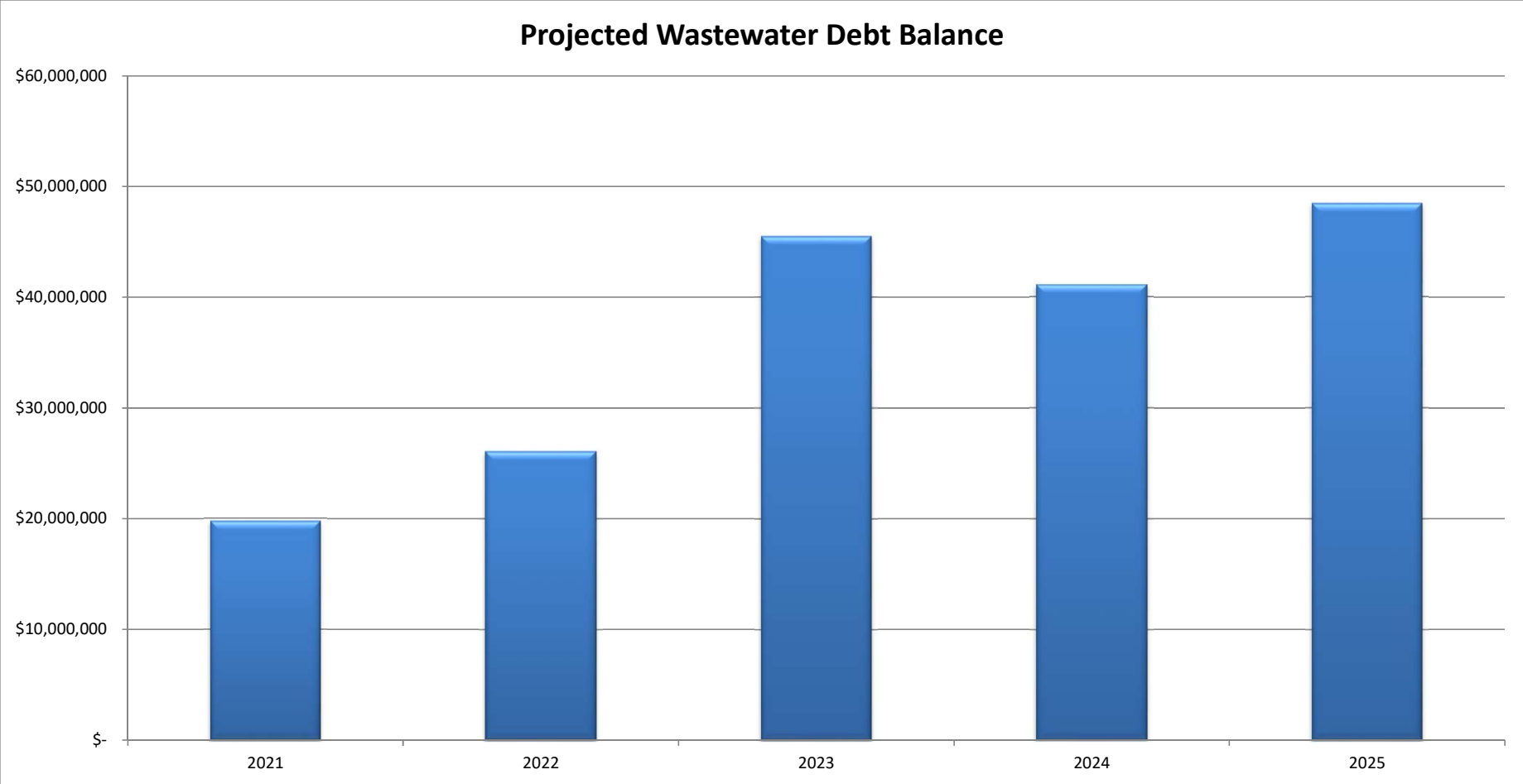
Projected General Obligation Debt Balances Existing Debt & New Debt



Projected General Obligation Debt Payments New Debt & Existing Debt







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	Public Safety Training Center

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.