

City of Fond du Lac



2022

Proposed Budget



**City of Fond du Lac
2022 Proposed Budget**

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CITY OF FOND DU LAC - Memorandum

To: City Council

From: Joseph P. Moore, City Manager

Date: August 27, 2021

Subject: Budget Communications – 2022 Proposed Budget

Our City's budget for 2022, 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 budget for 2022 was developed under some unique circumstances. They are:

- General fund budgeted revenues (excluding property taxes) increased by only 0.04% or \$7,783 when compared to 2021 and have decreased by \$172,000 when compared to 2020. This decrease in revenues put added pressures on competing operational priorities when combined with tax levy limits.
- Passage of the Public Safety Referendum in April 2021, which authorized the City to exceed allowable tax levy limits by \$1,303,287 to fund and equip 6 additional patrol officers and 6 additional firefighter/paramedics.
- An increase in general fund operational costs of 3.2%, outside of the Public Safety Referendum, when compared to 2021.

Though budgeted revenue and expenditures increased 6.5%, the equalized property tax rate increased only 0.8% for 2022. The 2022 budget provides for all operational and capital departmental requirements.

Notable highlights of property values:

- The equalized value of real and personal property continues to grow. The City's total equalized value exceeded \$3 billion for the first time with the 2021 budget, and increased by 5.8% for 2022 to \$3.2 billion. Additionally, net new construction increased by over \$44.9 million, or 1.43% in the past year.

- The City's Tax Incremental District (TID) portfolio of 13 TIDs continued to thrive with a total increment value over \$133 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 2022 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 COVID-19 public health emergency. We are prepared to continue this as COVID-19 evolves.
- General Fund spending increased by 6.5% compared to 2021. 3.3% is the result of the Public Safety Referendum and 3.2% the result of normal operational increases.
- The application of \$1.6 million of fund balance to the 2022 budget positions the City to maintain a reserve above its 15% policy requirement.
- No increases were included in the State's 2021-2023 Budget for State Shared Revenues, and a small 2% increase was included for Transportation Aids.
- In addition to contractually negotiated raises for union employees, we have budgeted for a 1.75% increase for non-represented employees.

For the 2022 budget the debt service effect on the levy limit calculation has stabilized with relatively little difference between 2021 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.

The City's statutorily imposed levy limit increased from \$27,811,410 in 2021 to \$29,669,049 in 2022, or an increase of 6.7%. \$1,303,287 of the increase was a result of the Public Safety Referendum, with \$380,978 attributed to our allowable growth increase and \$173,374 attributed to the net increase for debt service.

To be eligible for the State's Expenditure Restraint Program (ERP) fund, ERP calculations require total General Fund expenditures, plus tax levy support to other funds, meet the State's ERP limitations. Due to the passage of the Public Safety Referendum, which authorized the City to exceed our allowable tax levy increase, the 2022 budget will be the first time in recent history that the City will not qualify for ERP. Since ERP funds are earned in one year and paid in the next, the City will not experience a loss of State ERP funds until 2023, after which our ERP baseline will reset.

Usage of American Rescue Plan Act (ARPA) funds of \$305,900 have been incorporated into the 2022 budget to fund ARPA-eligible nonrecurring expenditures, and represents 2.2% of the City's total \$13,792,153 allocation. The lack of revenue growth experienced due to the economic impacts of the COVID-19 public health emergency resulted in revenues increasing by 0.04% in 2022. To lessen the impact this had on the amount of fund balance used to fund the 2022 budget, ARPA funds were used as a revenue source for ARPA-eligible projects. Over \$13 million in ARPA funding will still remain to be expended over the next four years, in accordance with the US Treasury guidelines.

The combined effect of a growth rate in equalized value of 5.8% and a levy increase of 6.7%, produced a modest increased equalized property tax rate increase of 0.8%.

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 2.0%.
- There are no increases budgeted for 2022 Water Utility and Wastewater rates.
- There are no increases in residential solid waste collection fees.

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 2022 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

Though general fund revenues (excluding property taxes) have declined since 2020, total combined general fund City revenues available to support general fund City operations and services for 2022 increased by a total of \$2,219,806 or 6.5%. Some of the factors included in this figure are:

- **Property Tax Levy Limit**
The 2022 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 1.43%, plus the increase in general debt service principal and interest payments.
- **Fund Balance Applied**
The 2022 budget applies \$1,603,314 of available fund balance, which is \$320,296 more than the 2021 budget.
- **Public Safety Referendum**
As part of the Public Safety Referendum, \$1,137,590 of the approved tax levy increase is added within the general fund to hire and equip 6 firefighter/paramedics and 6 police officers.
- **American Rescue Plan Act (ARPA)**
Usage of \$180,900 in ARPA funds for ARPA-eligible projects to lessen the impact declining revenues have on the necessary amount of fund balance applied.

Personal Services (Salaries, Wages and Benefits)

Due to the service nature of City operations, approximately 73% of the City's budgeted operating costs for the general fund and special revenue fund combined are for employee salaries, wages and benefits. Of the workforce supported by the general operating budget, 59% remain part of a collective bargaining unit. The labor contracts for the Fire/Rescue, Police and

Transit are up for negotiation for 2022-2024. Due to a combination of factors, including changes in wages and benefits, employee turnover, increases in health insurance costs, and the addition of 12 new positions as a result of the Public Safety Referendum, net total 2022 budgeted general and special revenue fund labor costs have increased by \$1,530,433 or 5.2% compared to the 2021 budget.

- **Wage Adjustments**

Total salaries and wages for all general and special revenue fund employees is budgeted to increase by 5.4% or \$1,124,862 compared to the 2021 budget. 60% of the increase is due to the inclusion of the Referendum-approved addition of 12 public safety positions.

- **Health Insurance**

The City's share of budgeted general and special revenue fund health insurance costs are increasing by \$216,342 or 5.8% compared to the 2021 budget. This increase is caused by the inclusion of the Referendum-approved addition of 12 public safety positions.

- **WRS Pension Costs**

The City's share of total budgeted general and special revenue Wisconsin Retirement System (WRS) pension costs increased by \$101,506 or 4.1% from 2021 to 2022. This increase is also caused by the inclusion of the Referendum-approved addition of 12 public safety positions.

The 2022 WRS general employee employer-required pension rates decreased .25% when compared to 2021. Fire/Rescue pension contributions increased 0.05% and Police employer required pension contributions increased 0.25%.

General, Transit, Police public safety and new employees in Fire/Rescue public safety share in the same 6.50% of salary share towards WRS pension costs and any WRS rate increases or decreases. Public safety employees in the Fire and Rescue Department hired before Act 10 negotiated to begin sharing in a portion of the employee share of WRS starting in 2018.

- **Personnel Changes**

The only new positions included in the 2022 proposed budget are the addition of 6 police officer and 6 firefighter/paramedic positions. These positions were added as a result of the passage of the Public Safety Referendum.

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 via the State Legislature combined with decreased general fund operating revenues, 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 any 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 increased by \$756,777 or 7.1% compared to the 2021 budget.

New or Increased Expenditures

New or increased expenditures included in the 2022 operating budget are as follows:

- **City Manager**
Nonrecurring discretionary \$30,000 cost for engaging Mueller Communications to assist the City in developing a comprehensive communications strategy to increase the City's governmental relations efforts.
- **Fairgrounds and Taylor Pools**
In an effort to attract and retain qualified lifeguard staff, \$47,780 in discretionary costs were added in total to the Fairgrounds and Taylor Pools budget. The additional funds will be used for increased lifeguard pay, end-of-season bonuses, training and certification reimbursements, and the hiring of adults for the seasonal positions of facility supervisor.
- **Police**
With the deployment of body worn cameras and squad video upgrades in 2021, \$146,038 is included in the 2022 budget for the ongoing annual licensing, software and hardware maintenance and cloud storage costs. This will be an on-going annual cost.
- **Elections**
The 2021 budget was funded for the administration of two elections. In 2022, four elections will be administered resulting in a \$48,000 increase in the budget.

Transit Local Share Funding

Transit receives approximately 55% 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 Coronavirus Aid, Relief, and Economic Security (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 to \$210,120 for 2021 with the intent to use CARES Act funding as a replacement. The amount of tax levy allocated to Transit will remain at the \$210,120 level for 2022, again with CARES Act funding acting as a replacement for local share dollars.

Capital Funded by Operations

The 2022 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 2022 budget is \$1,790,448 compared to \$1,972,765 in the 2021 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.

Capital Funded by General Obligation Debt

The amount of general capital projects funded by general obligation (G.O.) debt included in 2022 is \$15,826,500, with various Street Reconstruction projects, the Police Department renovations and the Lincoln & Thomas Pump Station Upgrade being the largest. This figure represents 19.3% of the City's projected overall G.O. debt level at the end of 2022. Please see the capital improvement plan for details.

Other G.O. Debt Considerations

The G.O. debt the City issues in 2022 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 a low of \$87.1 million in 2025 to a high of \$91.3 million in 2023, with the average debt balance from 2022-2026 at \$89.1 million.

Utility Debt

The Water Utility will borrow for several projects over each of the next five years, with the largest projects being underground utility work performed as part of annual Department of Transportation projects. The average payment of \$3.9 million of principal annually over the next five years is higher than the new projects funded by debt, resulting in the Water Utility debt decreasing from \$28.9 million in 2022 to \$26.9 million in 2026.

The Wastewater Utility will borrow for several large phosphorus compliance projects over some of the next five years, with the largest being \$28.0 million in 2026 for pump upgrades, filters and storage tanks. The biosolids dryer construction project is projected to be \$10,650,000 in 2023. These large projects will result in the Wastewater Utility debt increasing from \$20.2 million in 2022 to \$50.9 in 2026.

Utility Rates

The 2022 budget does not include Water or Wastewater Utility rate increases. The 2016 Water rate increase was the first increase since 2010. As part of the Public Service Commission's (PSC) approval of the City's Private Lead Service Replacement program, the Water Utility is required to file a rate case analysis with the PSC by May, 2022.

Wastewater Utility rates included in the 2022 budget remain at the same level as 2009. Any rate case filed with the PSC related to water rates will not impact wastewater rate.

Use of General Fund Balance

A goal of the 2022 budget is to maintain a general fund balance for working capital purposes of at least 15% of budgeted expenditures, in keeping with City policy. \$1,603,314 of available general fund balance will be applied to the 2022 budget. The resulting unassigned general fund balance remaining after balancing the 2022 budget is estimated to be \$6,069,140 or 16.7% of budgeted annual general fund expenditures. The amount of fund balance applied to the 2022 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 2022 and beyond. Some of the challenges facing the City in its 2022 budget and beyond include:

- Due to the known loss of the Expenditure Restraint funds in 2023, the City will be receiving approximately \$800,000 to \$900,000 less in intergovernmental revenues from the State. This shortfall will be absorbed primarily by the use of fund balance above what is forecasted to be required to support 2023 operations, but may also require a combination of expenditure reductions and revenue adjustments.
- As noted above budgeted revenues have remained flat from 2022 to 2021 and have decreased since from 2020. In large part, this is due to the continued economic effects of the COVID-19 public health emergency and it is anticipated that revenues will gradually rise to pre-public health emergency levels. However, while revenues rebound, expenditures will need to be further tempered to ensure compliance with levy limit and expenditure restraint program limitations. Operational priorities may need to be adjusted if there are increased demands on financial resources.
- 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.
- 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 meet 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 2022 Proposed Budget.



Joseph P. Moore
City Manager

**CITY OF FOND DU LAC
2022 PROPOSED BUDGET SUMMARY**

The 2022 **GENERAL FUND BUDGET** is as follows:

REVENUES AND OTHER FINANCING SOURCES:	2021 Budget	2022 Budget	Percent Change
Taxes (other than property taxes)	\$2,395,832	\$2,353,900	
Special Assessment Payments	107,000	107,000	
Licenses and Permits	1,379,205	1,298,530	
Intergovernmental Revenues	10,581,201	10,728,023	
Public Charges for Services	2,785,465	2,825,665	
Fines, Forfeits and Penalties	460,000	430,000	
Interest and Rent	347,600	314,100	
Miscellaneous Revenues	87,000	94,100	
Total Revenues Excluding Property Taxes	\$18,143,303	\$18,151,318	
General Property Taxes	14,670,473	16,381,068	
Transfers from Other Funds	-	180,900	
Fund Balance Applied			
Unassigned Fund Balance Applied to Budget	1,283,018	1,603,314	
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED	\$34,096,794	\$36,316,600	6.5%

EXPENDITURES AND OTHER FINANCING USES:

General Government	3,169,355	3,345,050	
Public Safety	20,796,702	22,420,701	
Public Works	6,003,618	6,234,600	
Parks, Culture & Recreation	2,177,614	2,273,513	
Community Development	1,666,109	1,711,005	
TOTAL EXPENDITURES	33,813,398	35,984,868	6.4%
Transfers to Other Funds	283,396	331,732	
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$34,096,794	\$36,316,600	6.5%

The 2022 **budgets for
all funds** combined:

	Fund Balance January 1	Total Revenues	Total Expenditures	Fund Balance December 31
General Fund	\$ 7,672,454	\$34,713,286	\$36,316,600	\$ 6,069,140
Special Revenue Funds	2,672,215	9,656,373	8,822,202	3,506,386
Debt Service Fund	14,222	9,531,093	9,542,442	2,873
Capital Projects Funds	493,400	20,995,548	21,488,948	-
Wastewater Treatment & Resource Recovery	7,797,127	18,001,561	18,640,481	7,158,206
Water Utility	(181,241)	19,043,618	18,832,112	30,265
Internal Service Fund-Health Insurance	2,835,011	5,876,237	6,016,636	2,694,612
Internal Service Fund-Information Technology	232,622	2,229,316	2,248,550	213,389
Total All Funds	\$ 21,535,810	\$120,047,032	\$ 121,907,971	\$ 19,674,870

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

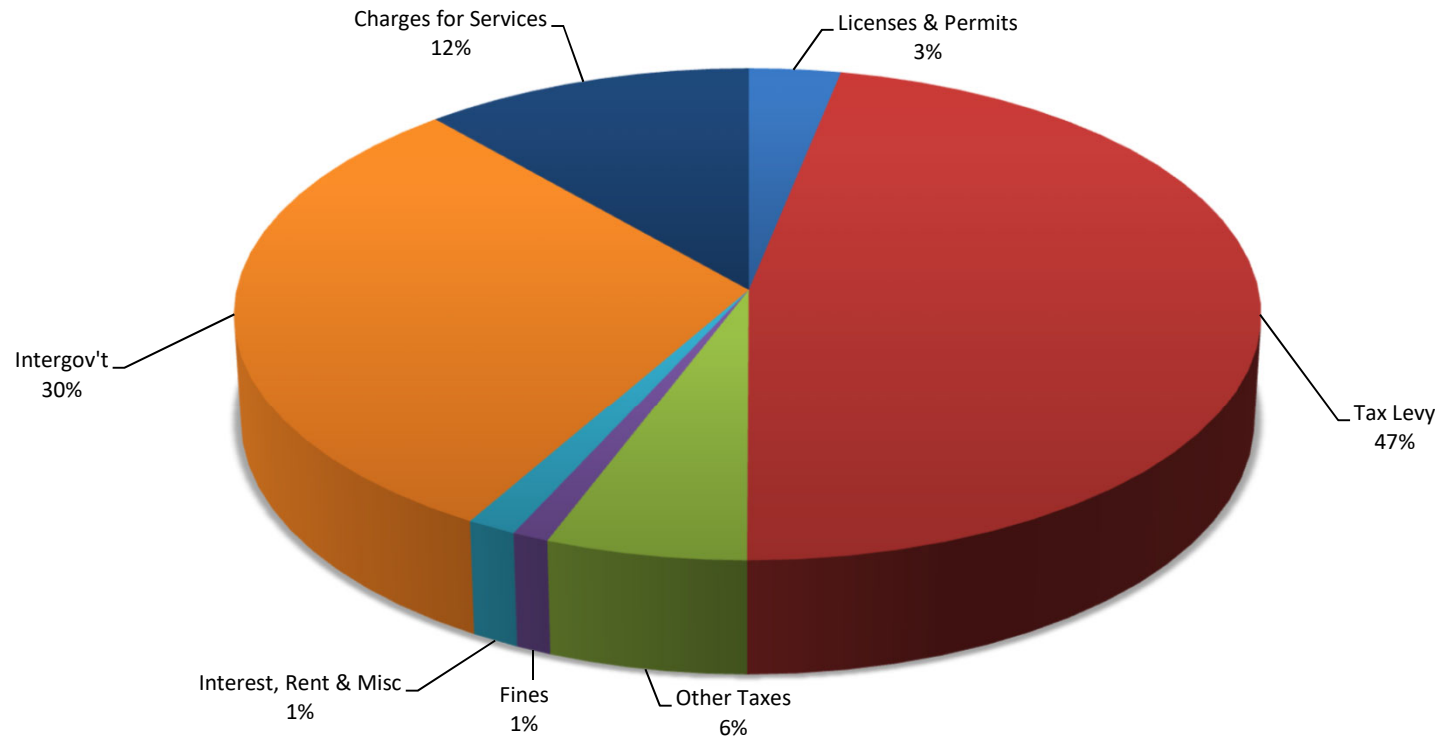
	2021 Budget	2022 Budget	
General Fund	\$14,670,473	\$16,381,068	
Library Special Revenue Fund	1,968,052	2,007,413	
Residential Recycling Special Revenue Fund	600,000	600,000	
Transit Special Revenue Fund	210,120	210,120	
Capital Projects Fund	1,972,765	1,790,448	
Debt Service Fund	8,390,000	8,680,000	
Total City Property Tax Levy	\$27,811,410	\$29,669,049	6.7%

	2021	2022	\$ Change	
Estimated Equalized Value Property Tax Rate	\$9.210	\$9.282	\$0.072	0.8%

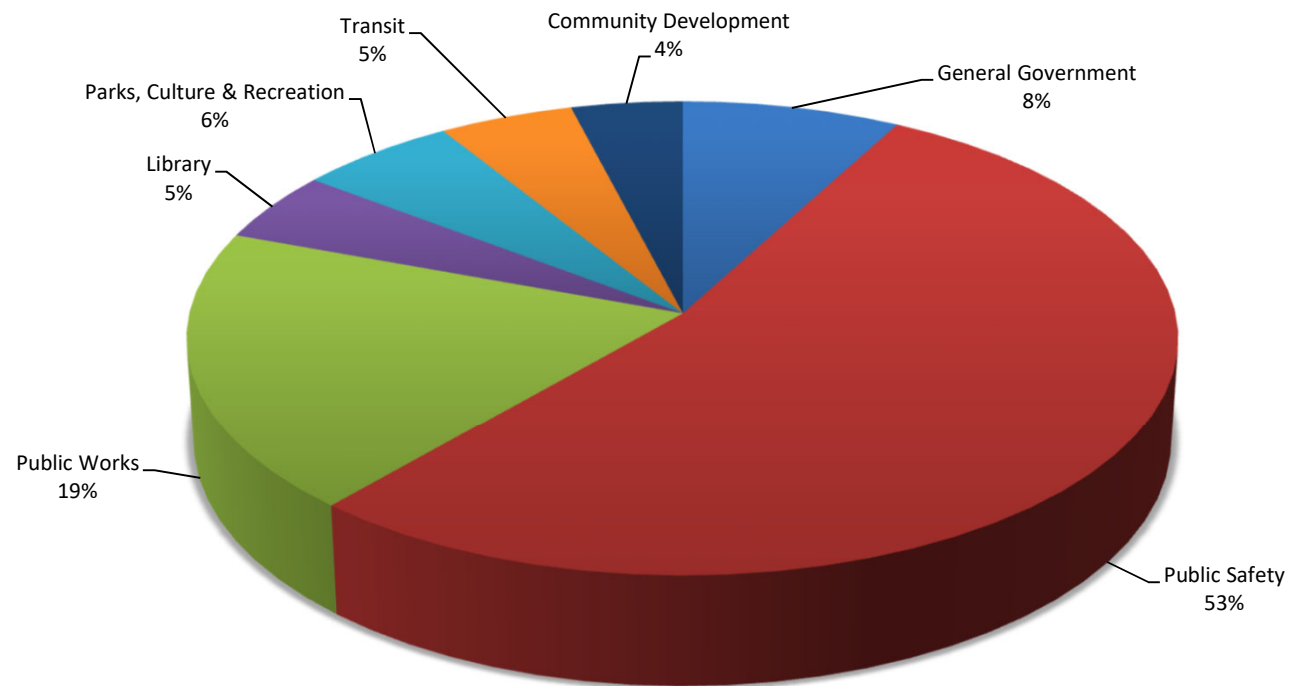
The City's outstanding debt at December 31, 2022 is projected to be:

General Obligation Notes and Bonds	\$88,927,000
Utility Revenue Bonds	46,616,379
Total Debt	<u>\$135,543,379</u>

City of Fond du Lac 2022 General Fund & Special Revenue Fund Revenue Summary



**City of Fond du Lac
2022 General Fund & Special Revenue Fund
Expenditure Summary
By Major Function**



City of Fond du Lac
2022 Budget
General Fund and Special Revenue Funds Budgeted Expenditures
 Excluding TIF's
By Major Object

DESCRIPTION	2021 Budget	2022 Budget	Increase (Decrease)	Percent Increase (Decrease)
Personal Services	\$ 29,284,334	\$ 30,814,767	\$ 1,530,433	5.2%
Services, Materials & Supplies	10,691,886	11,448,663	756,777	7.1%
Outlay	41,000	178,000	137,000	334.1%
Total Expenditures	40,017,220	42,441,430	2,424,210	6.1%
Transfers to Other Funds	383,396	481,732	98,336	25.6%
Total Expenditures & Other Financing Uses	<u>\$ 40,400,616</u>	<u>\$ 42,923,162</u>	<u>\$ 2,522,546</u>	<u>6.2%</u>

City of Fond du Lac
2022 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 2022 Budget	Total Adopted 2021 Budget	Increase (decrease)	
Salaries & Wages	\$ 1,626,622	\$ 13,966,030	\$ 4,124,809	\$ -	\$ 998,277	\$ 575,989	\$ 774,885	\$ -	\$ 22,066,612	\$ 20,941,750	\$ 1,124,862	5.4%
Fringe Benefits												
Wisconsin Retirement	97,195	2,083,584	259,955	-	61,864	37,946	48,686	-	2,589,231	2,487,725	101,506	4.1%
Social Security	117,511	662,760	309,281	-	76,368	45,234	59,067	-	1,270,222	1,232,500	37,722	3.1%
Group Health Insurance	296,028	2,332,350	836,208	-	205,992	109,872	154,116	-	3,934,566	3,718,224	216,342	5.8%
Other	221,318	495,926	145,394	-	43,215	31,110	17,173	-	954,137	904,135	50,002	5.5%
Total Fringe Benefits	732,052	5,574,620	1,550,839	-	387,440	224,162	279,042	-	8,748,155	8,342,584	405,571	4.9%
Total Personal Services	2,358,674	19,540,650	5,675,648	-	1,385,717	800,151	1,053,927	-	30,814,767	29,284,334	1,530,433	5.2%
Services, Materials & Supplies												
Contractual Services	1,291,287	1,468,302	2,401,287	2,007,413	510,416	996,179	659,147	-	9,334,031	8,864,766	469,265	5.3%
Materials & Supplies	226,983	1,337,845	1,723,431	-	384,657	245,964	110,242	-	4,029,122	3,802,295	226,827	6.0%
Utilities	7,300	229,355	463,600	-	231,590	22,100	29,940	-	983,885	983,185	700	0.1%
Miscellaneous	-	100	-	-	-	-	-	-	100	100	-	0.0%
Expense Transfers	(539,194)	(34,000)	(2,095,547)	-	(77,483)	-	(152,251)	-	(2,898,475)	(2,958,460)	59,985	(0)
Total Services, Materials & Supplies	986,376	3,001,602	2,492,771	2,007,413	1,049,180	1,264,243	647,078	-	11,448,663	10,691,886	756,777	7.1%
Capital Outlay	-	154,000	-	-	14,000	-	10,000	-	178,000	41,000	137,000	334.1%
Total Expenditures	3,345,050	22,696,252	8,168,419	2,007,413	2,448,897	2,064,394	1,711,005	-	42,441,430	40,017,220	2,424,210	6.1%
Transfers to Other Funds	-	-	150,000	-	-	-	-	331,732	481,732	383,396	98,336	25.6%
Total Expenditures and Other Financing Uses	\$ 3,345,050	\$ 22,696,252	\$ 8,318,419	\$ 2,007,413	\$ 2,448,897	\$ 2,064,394	\$ 1,711,005	\$ 331,732	\$ 42,923,162	\$ 40,400,616	\$ 2,522,546	6.2%

GENERAL FUND

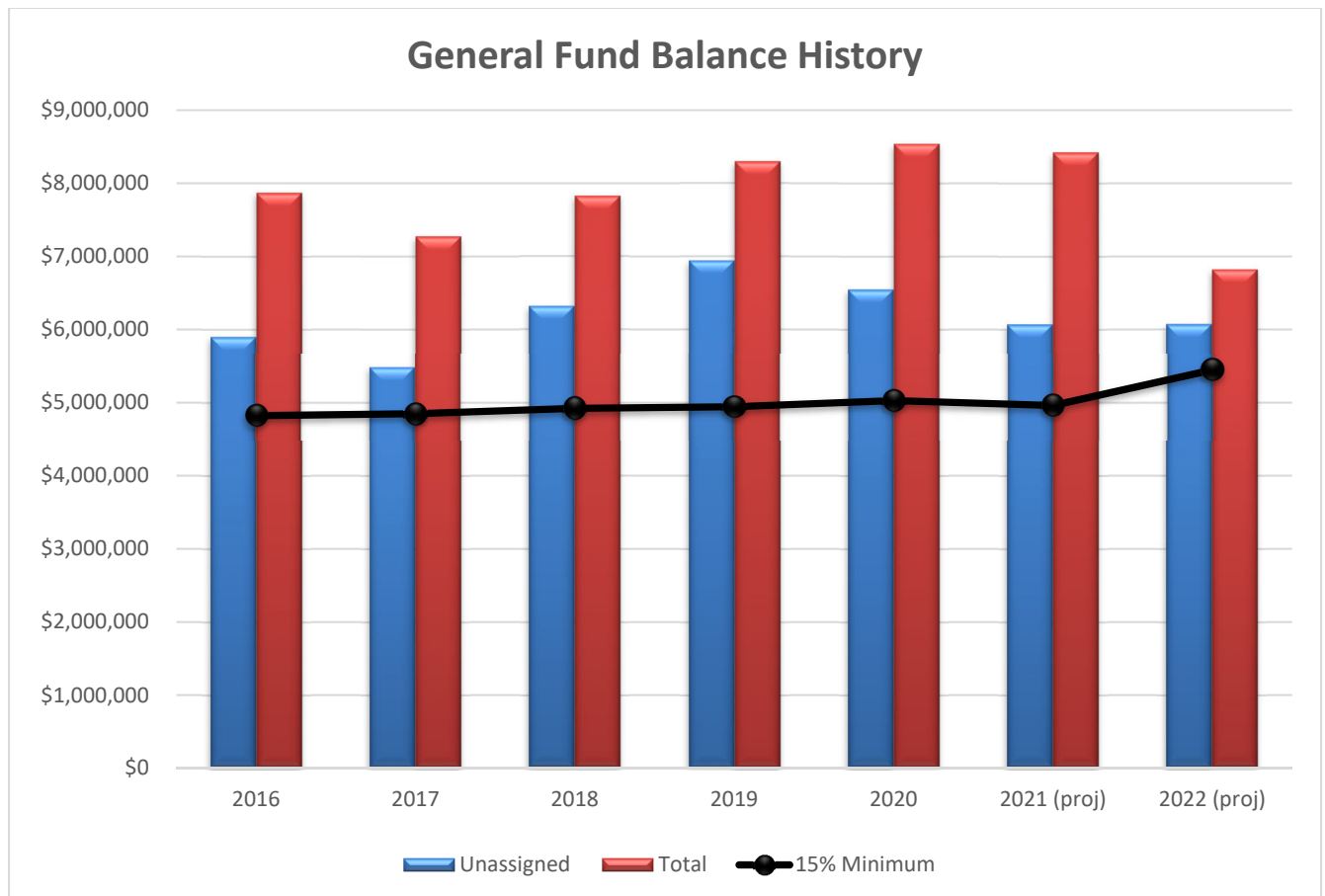
The General Fund is the City's main operating fund. It is used to account for all financial resources and expenditures, except those required to be accounted for in another fund.

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

CITY OF FOND DU LAC GENERAL FUND BALANCE

The following graph presents the trend in the General Fund Balance for the past 5 years, with projections for 2021 and 2022. 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 \$5.4 million as of December 31, 2022.



**CITY OF FOND DU LAC
2022 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2021	2022	Increase (Decrease)	
	ADOPTED BUDGET	PROPOSED BUDGET	Amount	%
Taxes				
General Property Taxes	14,670,473	16,381,068	1,710,596	11.7
In Lieu of Taxes	2,140,832	2,091,900	(48,932)	(2.3)
Mobile Home Fees	48,000	50,000	2,000	4.2
Interest & Penalties	95,000	100,000	5,000	5.3
Room Tax-City Share	112,000	112,000	-	-
Total Taxes	17,066,305	18,734,968	1,668,664	9.8
Special Assessment Payments	107,000	107,000	-	-
Intergovernmental Revenues				
State Shared Revenue	6,395,991	6,395,991	-	-
State Transportation Aid	2,147,816	2,188,095	40,279	1.9
Other State Aid	820,999	897,442	76,443	9.3
Other State and Local Govt Payments	1,216,395	1,246,495	30,100	2.5
Total Intergovernmental Revenues	10,581,201	10,728,023	146,822	1.4
Licenses & Permits	1,379,205	1,298,530	(80,675)	(5.8)
Public Charges for Services	2,785,465	2,825,665	40,200	1.4
Fines & Penalties	460,000	430,000	(30,000)	(6.5)
Interest & Rent	347,600	314,100	(33,500)	(9.6)
Miscellaneous Revenues	87,000	94,100	7,100	8.2
TOTAL REVENUES	32,813,776	34,532,386	1,718,611	5.2
Fund Balance Applied to Budget	1,283,018	1,603,314	320,295	25.0
OTHER FINANCING SOURCES	1,283,018	1,784,214	501,195	39.1
TOTAL REVENUES & OTHER FINANCING SOURCES	34,096,794	36,316,600	2,219,806	6.5

**CITY OF FOND DU LAC
2022 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2020 ACTUAL	2021 ADOPTED BUDGET	2021 AMENDED BUDGET	2021 6 MONTHS ACTUAL	2021 ESTIMATED ACTUAL	2022 PROPOSED BUDGET
Taxes						
General Property Taxes						
Tax Levy	15,537,860	14,670,473	14,670,473	10,849,141	14,670,473	16,381,068
Total General Property Taxes	15,537,861	14,670,473	14,670,473	10,849,141	14,670,473	16,381,068
In Lieu of Taxes						
Water Utility	2,021,193	2,021,193	2,021,193	-	2,021,193	1,974,522
Housing Authority	82,257	84,518	84,518	-	84,518	82,257
Other Tax Exempt-In Lieu of Taxes	35,121	35,121	35,121	36,706	36,706	35,121
Total In Lieu of Taxes	2,138,570	2,140,832	2,140,832	36,706	2,142,417	2,091,900
Mobile Home Fees	52,646	48,000	48,000	23,715	48,000	50,000
Interest & Penalties	101,011	95,000	95,000	68,438	95,000	100,000
Room Tax-City Share	85,902	112,000	112,000	41,061	112,000	112,000
Total Taxes	17,915,990	17,066,305	17,066,305	11,019,061	17,067,890	18,734,968
Special Assessment Payments						
Principal Payments	154,398	100,000	100,000	22,281	100,000	100,000
Interest Payment	4,775	7,000	7,000	2,331	7,000	7,000
Total Special Assessment Payments	159,173	107,000	107,000	24,613	107,000	107,000
Licenses & Permits						
Business/Occupational Licenses	670,358	658,835	658,835	263,934	660,335	650,485
Non-Business Licenses	14,180	15,645	15,645	14,567	15,722	15,645
Building Permits & Inspection Fees	576,399	637,000	637,000	275,699	637,000	562,000
Other Regulatory Permits/Fees	68,518	67,725	67,725	58,609	70,130	70,400
Total Licenses & Permits	1,329,456	1,379,205	1,379,205	612,810	1,383,187	1,298,530
Intergovernmental Revenues						
State Shared Revenue	6,423,120	6,395,991	6,395,991	-	6,395,991	6,395,991
Other State Aid	782,837	820,999	820,999	259,703	820,999	897,442
State Transportation Aid	2,160,861	2,147,816	2,147,816	1,072,595	2,145,191	2,188,095
Other Local Governments	859,186	888,935	888,935	740,930	906,217	922,919
State Grants	59,559	24,600	24,600	5,718	24,600	28,000
Grants from Local Governments	127,200	127,200	127,200	-	127,200	127,200
Federal Revenues	455,202	-	-	(764)	-	-
Other State Payments	175,635	175,660	175,660	168,374	168,376	168,376
Total Intergovernmental Revenues	11,043,601	10,581,201	10,581,201	2,246,557	10,588,574	10,728,023
Public Charges for Services						
General Government	133,846	131,150	131,150	70,144	141,360	136,850
Public Safety	1,898,163	2,135,000	2,135,000	1,407,226	2,135,000	2,130,800
Transportation	1,035	1,000	1,000	-	1,000	1,000
Parking Facilities	238,695	258,000	258,000	133,472	282,000	282,000
Culture, Recreation & Education	65,728	191,550	191,550	30,283	191,550	207,000
Conservation & Development	86,820	68,765	68,765	34,413	70,915	68,015
Total Public Charges for Services	2,424,287	2,785,465	2,785,465	1,675,538	2,821,825	2,825,665

**CITY OF FOND DU LAC
2022 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2020 ACTUAL	2021 ADOPTED BUDGET	2021 AMENDED BUDGET	2021 6 MONTHS ACTUAL	2021 ESTIMATED ACTUAL	2022 PROPOSED BUDGET
Fines, Forfeits & Penalties						
Court Fines	263,854	320,000	320,000	137,845	300,000	300,000
Parking Fines	107,401	140,000	140,000	71,841	140,000	130,000
Total Fines & Penalties	371,255	460,000	460,000	209,685	440,000	430,000
Interest & Rent						
Interest on Investment	324,640	340,000	340,000	2,895	340,000	308,000
Rent	22,908	7,600	7,600	8,622	12,800	6,100
Total Interest & Rent	364,173	347,600	347,600	16,366	357,649	314,100
Miscellaneous Revenues						
Property Sales	10,238	2,500	2,500	67,940	67,940	2,500
Insurance Recoveries	54,514	42,500	42,500	47,893	49,058	44,600
Other	87,229	42,000	42,000	37,665	48,263	47,000
Total Miscellaneous Revenues	151,980	87,000	87,000	153,499	165,261	94,100
TOTAL REVENUE	33,759,915	32,813,776	32,813,776	15,958,129	32,931,386	34,532,386
Other Financing Sources						
Transfers from Other Funds						
Special Revenue Fund	-	-	-	-	13,705	180,900
Total Transfers from Other Funds	-	-	-	-	13,705	180,900
Fund Balance Applied to Budget	-	1,283,018	1,283,018	-	-	1,603,314
Total Other Financing Sources	-	1,283,018	1,283,018	-	13,705	1,784,214
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE APPLIED	33,759,915	34,096,794	34,096,794	15,958,129	32,945,091	36,316,600

**CITY OF FOND DU LAC
2022 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2021 ADOPTED BUDGET	2022 PROPOSED BUDGET	<u>Increase (Decrease)</u>	
			Amount	%
GENERAL GOVERNMENT	3,169,355	3,345,050	175,695	5.5
PUBLIC SAFETY				
Police	11,408,931	12,294,104	885,173	7.8
Fire/Rescue	9,387,771	10,126,597	738,826	7.9
TOTAL PUBLIC SAFETY	20,796,702	22,420,701	1,623,999	7.8
PUBLIC WORKS	6,003,618	6,234,600	230,982	3.8
PARKS, CULTURE & RECREATION	2,177,614	2,273,513	95,899	4.4
COMMUNITY DEVELOPMENT	1,666,109	1,711,005	44,896	2.7
TOTAL GENERAL FUND EXPENDITURES	33,813,398	35,984,868	2,171,470	6.4
TRANSFERS TO OTHER FUNDS	283,396	331,732	48,336	17.1
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	34,096,794	36,316,600	2,219,806	6.5

**CITY OF FOND DU LAC
GENERAL FUND EXPENDITURE SUMMARY
2022 BUDGET
By Major Object & Function**

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	PARKS, CULTURE & RECREATION	COMMUNITY DEVELOPMENT	OTHER	TOTAL	2021 BUDGET	INCREASE (DECREASE)	% INCR(DEC)
Salaries & Wages	\$ 1,626,622	\$ 13,966,030	\$ 3,827,915	\$ 998,277	\$ 774,885	\$ -	\$ 21,193,728	\$ 20,086,199	\$ 1,107,529	5.5%
Fringe Benefits										
Wisconsin Retirement	97,195	2,083,584	241,035	61,864	48,686	-	2,532,365	2,430,557	101,808	4.2%
Social Security	117,511	662,760	286,569	76,368	59,067	-	1,202,275	1,166,593	35,682	3.1%
Group Health Insurance	296,028	2,332,350	756,864	205,992	154,116	-	3,745,350	3,520,836	224,514	6.4%
Other	221,318	495,926	134,803	43,215	17,173	-	912,435	867,847	44,588	5.1%
Total Fringe Benefits	732,052	5,574,620	1,419,271	387,440	279,042	-	8,392,425	7,985,833	406,592	5.1%
Total Personal Services	2,358,674	19,540,650	5,247,186	1,385,717	1,053,927	-	29,586,153	28,072,032	1,514,121	5.4%
Contractual Services	1,291,287	1,396,779	999,863	405,232	659,147	-	4,752,308	4,371,671	380,637	8.7%
Materials & Supplies	226,983	1,284,572	1,565,998	344,857	110,242	-	3,532,652	3,316,625	216,027	6.5%
Utilities	7,300	213,700	463,600	215,190	29,940	-	929,730	929,030	700	0.1%
Capital Outlay	-	19,000	-	-	10,000	-	29,000	29,000	-	0.0%
Expense Transfers	(539,194)	(34,000)	(2,042,047)	(77,483)	(152,251)	-	(2,844,975)	(2,904,960)	59,985	(2.1%)
Total Expenditures	3,345,050	22,420,701	6,234,600	2,273,513	1,711,005	-	35,984,868	33,813,398	2,171,470	6.4%
Transfers to Other Funds	-	-	-	-	-	331,732	331,732	283,396	48,336	17.1%
Total Expenditures and Other Financing Uses	\$ 3,345,050	\$ 22,420,701	\$ 6,234,600	\$ 2,273,513	\$ 1,711,005	\$ 331,732	\$ 36,316,600	\$ 34,096,794	\$ 2,219,806	6.5%

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
2022 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2020 ACTUAL	2021 ADOPTED BUDGET	2021 AMENDED BUDGET	2021 6 MONTHS ACTUAL	2021 ESTIMATED ACTUAL	2022 PROPOSED BUDGET
GENERAL GOVERNMENT						
City Council	92,106	112,746	114,896	40,940	115,314	118,271
City Manager	261,208	328,415	328,415	119,925	275,236	365,957
Clerk & Central Services	393,876	428,826	428,826	156,730	413,188	428,411
Elections	167,752	76,418	76,418	59,487	61,427	124,714
Board of Review	1,240	2,050	2,050	1,208	2,050	2,050
Comptrollers	662,102	759,228	759,228	340,908	705,833	780,705
Central Collections	61,625	90,205	90,205	38,909	78,051	88,287
Assessment	349,701	353,289	353,289	158,256	368,296	370,534
Attorney	307,328	353,301	353,301	163,519	351,046	373,969
Human Resources	386,941	336,438	336,438	148,132	324,716	346,150
Animal Control	113,520	114,655	114,655	47,775	114,655	115,802
Delinquent Accounts	95,715	21,000	21,000	37,556	37,556	21,000
Insurance & Bond	167,836	192,784	570,076	65,165	570,076	209,199
City-wide	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT	3,060,949	3,169,355	3,548,797	1,378,511	3,417,444	3,345,050
PUBLIC SAFETY						
Police	11,243,047	11,408,931	11,420,581	4,899,631	10,421,968	12,294,104
Fire/Rescue	9,099,227	9,387,771	9,454,547	4,396,811	9,383,946	10,126,597
TOTAL PUBLIC SAFETY	20,342,274	20,796,702	20,875,128	9,296,442	19,805,914	22,420,701
PUBLIC WORKS						
Engineering	1,062,801	1,011,517	1,019,175	427,685	822,602	1,016,021
Fleet Operations & Services	728,701	716,593	716,593	366,844	633,806	713,910
Construction & Maintenance	1,736,504	1,749,471	1,749,471	734,664	1,767,542	1,888,962
Municipal Service Center	484,611	336,373	345,803	132,474	389,806	361,158
Highway Maintenance	301,402	183,715	184,582	97,627	184,582	201,962
Snow & Ice Removal	161,232	279,090	279,090	81,252	279,090	298,500
Storm Water & Waterway Mtce	456,453	407,126	407,126	194,492	407,861	412,123
Electrical	384,413	394,329	398,888	173,596	388,644	408,242
Street Lighting	336,405	343,800	343,800	156,329	343,800	343,800
Tree Care	646,350	581,604	581,604	248,516	570,765	589,922
TOTAL PUBLIC WORKS	6,298,872	6,003,618	6,026,131	2,613,479	5,788,498	6,234,600
PARKS, CULTURE & RECREATION						
Parks	1,353,312	1,485,789	1,506,265	606,365	1,436,544	1,520,967
Fairgrounds Pool	47,783	240,568	240,568	22,711	240,566	270,825
Taylor Park Pool	143,966	114,800	114,800	36,603	114,804	132,547
Senior Center	275,027	336,457	336,457	138,787	332,120	349,174
TOTAL PARKS, CULTURE & RECREATION	1,820,088	2,177,614	2,198,090	804,465	2,124,034	2,273,513
COMMUNITY DEVELOPMENT						
Community Development	441,516	431,197	431,592	194,712	413,513	456,707
Parking Facilities	256,397	327,635	330,035	128,422	308,583	322,027
Inspection	601,637	637,177	637,177	238,497	541,925	662,172
Economic Development	303,519	270,100	346,400	99,268	346,400	270,100
TOTAL COMMUNITY DEVELOPMENT	1,603,068	1,666,109	1,745,204	660,900	1,610,421	1,711,005
TOTAL EXPENDITURES	33,125,251	33,813,398	34,393,351	14,753,796	32,746,312	35,984,868
OTHER FINANCING USES						
Transfers to Other Funds	386,715	283,396	283,396	104,900	318,307	331,732
TOTAL OTHER FINANCING USES	386,715	283,396	283,396	104,900	318,307	331,732
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	33,511,966	34,096,794	34,676,747	14,858,696	33,064,619	36,316,600

**CITY OF FOND DU LAC - 2022 BUDGET
CITY COUNCIL**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	39,116	38,830	38,830	18,850	39,106	38,830
Contractual Services	51,985	67,466	67,466	19,024	67,608	67,791
Materials & Supplies	1,005	6,450	8,600	3,066	8,600	11,650
TOTAL EXPENDITURES	92,106	112,746	114,896	40,940	115,314	118,271
GENERAL CITY FUNDING SOURCES	92,106	112,746	114,896	40,940	115,314	118,271

Purpose And Activities

The City Council will serve the needs and concerns of citizens of the City of Fond du Lac and strive to effect the greatest good for the community as a whole, while maintaining a solid perspective between individual rights and the common good. Take a leadership role in the community; together with the City Manager and City staff develop and adopt a fiscally responsible budget; periodically review policies and procedures; keep the citizens informed on matters affecting the community; identify areas within the community needing special attention and develop improvement programs; encourage legislation at the County, State and Federal levels; and respect the recommendations of City personnel and various boards and commissions.

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2022 BUDGET
CITY MANAGER**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	215,744	218,286	218,286	102,999	214,915	220,546
Contractual Services	40,505	95,479	95,479	13,295	45,671	130,761
Materials & Supplies	4,387	13,850	13,850	3,383	13,850	13,850
Utilities	572	800	800	249	800	800
TOTAL EXPENDITURES	261,208	328,415	328,415	119,925	275,236	365,957
GENERAL CITY FUNDING SOURCES	261,208	328,415	328,415	119,925	275,236	365,957

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 and \$30,000 for the engagement of Mueller Communications to assist with developing a city-wide communications plan.

**CITY OF FOND DU LAC - 2022 BUDGET
CLERK & CENTRAL SERVICES**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	263,591	272,788	272,788	123,963	257,065	285,888
Contractual Services	144,165	130,994	130,994	39,114	131,079	117,092
Materials & Supplies	71,296	88,705	88,705	37,899	88,705	88,705
Utilities	1,059	1,000	1,000	543	1,000	1,000
Expense Transfers	(86,235)	(64,661)	(64,661)	(44,790)	(64,661)	(64,274)
TOTAL EXPENDITURES	393,876	428,826	428,826	156,730	413,188	428,411
LESS DEDICATED REVENUES:						
Licenses & Permits	163,739	165,265	165,265	147,764	168,470	167,890
Intergovernmental Revenue	3,125	5,000	5,000	325	5,000	5,000
Public Charges for Services	8,625	11,300	11,300	3,655	11,300	11,300
TOTAL DEDICATED REVENUES	175,489	181,565	181,565	151,744	184,770	184,190
GENERAL CITY FUNDING SOURCES	218,387	247,261	247,261	4,986	228,418	244,221

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 - 2022 BUDGET ELECTIONS

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	72,008	38,165	38,165	33,388	33,388	76,550
Contractual Services	31,344	17,653	17,653	14,110	15,095	17,564
Materials & Supplies	64,329	20,500	20,500	12,354	12,844	30,500
Utilities	70	100	100	33	100	100
TOTAL EXPENDITURES	167,752	76,418	76,418	59,884	61,427	124,714
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	29,883	-	-	-	-	-
Miscellaneous Revenues	47,491	-	-	-	-	-
TOTAL DEDICATED REVENUES	77,374	-	-	-	-	-
GENERAL CITY FUNDING SOURCES	90,378	76,418	76,418	59,884	61,427	124,714

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 Canvass.

Budget Comments

**CITY OF FOND DU LAC - 2022 BUDGET
BOARD OF REVIEW**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	1,000	1,000	1,000	800	1,000	1,000
Contractual Services	124	350	350	123	350	350
Materials & Supplies	115	700	700	285	700	700
TOTAL EXPENDITURES	1,240	2,050	2,050	1,208	2,050	2,050
GENERAL CITY FUNDING SOURCES	1,240	2,050	2,050	1,208	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 - 2022 BUDGET COMPTROLLERS

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	808,612	866,739	866,739	391,197	813,681	867,343
Contractual Services	142,354	152,954	152,954	56,689	153,193	162,612
Materials & Supplies	13,517	25,809	25,809	15,916	25,233	29,869
Utilities	1,856	2,300	2,300	821	2,300	2,000
Expense Transfers	(304,238)	(288,574)	(288,574)	(123,715)	(288,574)	(281,119)
TOTAL EXPENDITURES	662,102	759,228	759,228	340,908	705,833	780,705
LESS DEDICATED REVENUES:						
Public Charges for Services	3,082	3,000	3,000	1,422	3,000	3,000
Miscellaneous Revenues	40,332	33,000	33,000	30,802	33,000	40,000
TOTAL DEDICATED REVENUES	43,414	36,000	36,000	32,224	36,000	43,000
GENERAL CITY FUNDING SOURCES	618,688	723,228	723,228	308,684	669,833	737,705

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 - 2022 BUDGET CENTRAL COLLECTION

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	92,122	98,569	98,569	41,210	86,357	87,416
Contractual Services	78,792	83,830	83,830	52,862	83,888	88,919
Materials & Supplies	11,225	12,050	12,050	1,106	12,050	13,550
Utilities	165	200	200	90	200	200
Expense Transfers	(120,680)	(104,444)	(104,444)	(56,358)	(104,444)	(101,798)
TOTAL EXPENDITURES	61,625	90,205	90,205	38,909	78,051	88,287
LESS DEDICATED REVENUES:						
Licenses & Permits	14,180	15,645	15,645	14,567	15,722	15,645
Public Charges for Services	38,225	37,450	37,450	20,450	37,450	37,450
TOTAL DEDICATED REVENUES	52,405	53,095	53,095	35,017	53,172	53,095
GENERAL CITY FUNDING SOURCES	9,219	37,110	37,110	3,892	24,879	35,192

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 - 2022 BUDGET ASSESSMENT

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	349,390	353,089	353,089	158,048	368,096	370,334
Materials & Supplies	146	-	-	118	-	-
Utilities	165	200	200	90	200	200
TOTAL EXPENDITURES	349,701	353,289	353,289	158,256	368,296	370,534
LESS DEDICATED REVENUES:						
Public Charges for Services	46,237	50,000	50,000	19,801	50,000	50,000
TOTAL DEDICATED REVENUES	46,237	50,000	50,000	19,801	50,000	50,000
GENERAL CITY FUNDING SOURCES	303,464	303,289	303,289	138,455	318,296	320,534

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 - 2022 BUDGET ATTORNEY

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	301,195	309,000	309,000	145,809	304,486	316,002
Contractual Services	54,145	69,426	69,426	28,926	71,637	72,916
Materials & Supplies	5,076	6,160	6,160	3,487	6,208	6,910
Utilities	1,390	1,400	1,400	731	1,400	1,400
Expense Transfers	(54,477)	(32,685)	(32,685)	(15,433)	(32,685)	(23,259)
TOTAL EXPENDITURES	307,328	353,301	353,301	163,519	351,046	373,969
LESS DEDICATED REVENUES:						
Public Charges for Services	1,262	400	400	138	400	600
Fines & Penalties	263,854	320,000	320,000	137,845	300,000	300,000
TOTAL DEDICATED REVENUES	265,116	320,400	320,400	137,983	300,400	300,600
GENERAL CITY FUNDING SOURCES	42,212	32,901	32,901	25,535	50,646	73,369

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. 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 - 2022 BUDGET HUMAN RESOURCES

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	245,176	252,683	252,683	119,054	240,552	255,899
Contractual Services	205,565	142,752	142,752	59,715	142,818	147,146
Materials & Supplies	3,656	9,749	9,749	1,435	10,092	10,249
Utilities	1,505	1,600	1,600	714	1,600	1,600
Expense Transfers	(68,961)	(70,346)	(70,346)	(32,786)	(70,346)	(68,744)
TOTAL EXPENDITURES	386,941	336,438	336,438	148,132	324,716	346,150
LESS DEDICATED REVENUES:						
Public Charges for Services	101	-	-	-	-	-
Miscellaneous Revenues	-	-	-	30	30	-
TOTAL DEDICATED REVENUES	101	-	-	30	30	-
GENERAL CITY FUNDING SOURCES	386,839	336,438	336,438	148,102	324,686	346,150

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 - 2022 BUDGET
ANIMAL CONTROL**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	113,520	114,655	114,655	47,775	114,655	115,802
TOTAL EXPENDITURES	113,520	114,655	114,655	47,775	114,655	115,802
GENERAL CITY FUNDING SOURCES	113,520	114,655	114,655	47,775	114,655	115,802

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 - 2022 BUDGET DELINQUENT ACCOUNTS

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Materials & Supplies	95,715	21,000	21,000	37,556	37,556	21,000
TOTAL EXPENDITURES	95,715	21,000	21,000	37,556	37,556	21,000
GENERAL CITY FUNDING SOURCES	95,715	21,000	21,000	37,556	37,556	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. 2020 Actuals were unusually high due to the internal auditing of delinquent personal property accounts and write off of bills that were deemed uncollectible.

**CITY OF FOND DU LAC - 2022 BUDGET
INSURANCE & BONDS**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	167,836	175,794	175,794	65,165	175,794	209,199
Materials & Supplies	-	16,990	394,282	-	394,282	-
TOTAL EXPENDITURES	167,836	192,784	570,076	65,165	570,076	209,199
GENERAL CITY FUNDING SOURCES	167,836	192,784	570,076	65,165	570,076	209,199

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. 2021 Amended Budget and Estimated Actuals include the \$377,292 settlement payment related to the Lakeside Park Enhancement Agreement

**CITY OF FOND DU LAC - 2022 BUDGET
CITY WIDE**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
LESS REVENUES:						
Taxes	17,915,990	17,066,305	17,066,305	11,019,061	17,067,890	18,734,968
Special Assessment Payments	159,173	107,000	107,000	24,613	107,000	107,000
Licenses & Permits	513,824	500,000	500,000	121,675	500,000	490,000
Intergovernmental Revenues	7,382,955	7,399,850	7,399,850	428,077	7,392,566	7,466,009
Interest & Rent	341,265	340,000	340,000	7,744	344,849	308,000
Miscellaneous Revenues	170	-	-	103	103	-
Other Financing Sources	-	1,283,018	1,283,018	-	13,705	1,784,214
TOTAL REVENUES	26,313,377	26,696,173	26,696,173	11,601,274	25,426,113	28,890,191
GENERAL CITY FUNDING SOURCES	(26,313,377)	(26,696,173)	(26,696,173)	(11,601,274)	(25,426,113)	(28,890,191)

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 2022 budget of \$1,603,314 is included in the 2022 Other Financing Sources.

CITY OF FOND DU LAC - 2022 BUDGET POLICE

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	9,680,551	10,126,674	10,126,674	4,331,869	9,124,617	10,685,113
Contractual Services	642,779	672,980	672,980	352,554	680,344	860,014
Materials & Supplies	454,343	495,577	507,227	174,245	503,307	632,277
Utilities	123,778	137,700	137,700	57,158	137,700	140,700
Capital Outlay	342,332	-	-	-	-	-
Expense Transfers	(735)	(24,000)	(24,000)	(16,195)	(24,000)	(24,000)
TOTAL EXPENDITURES	11,243,047	11,408,931	11,420,581	4,899,631	10,421,968	12,294,104
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	718,263	327,679	327,679	158,697	327,679	333,474
Public Charges for Services	79,958	33,600	33,600	2,948	33,600	30,400
Fines & Penalties	107,401	140,000	140,000	71,841	140,000	130,000
Interest & Rent	14,914	-	-	5,200	5,200	-
Miscellaneous Revenues	6,125	2,800	2,800	35,084	35,384	2,800
TOTAL DEDICATED REVENUES	926,661	504,079	504,079	273,769	541,863	496,674
GENERAL CITY FUNDING SOURCES	10,316,387	10,904,852	10,916,502	4,625,861	9,880,105	11,797,430

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 2022, the budget will increase to support the addition of 6 Patrol Officers to the Department approved through the April 2021 Public Safety Referendum in an effort to meet the growing service demands and needs of the community.

Additionally, Contractual Services reflects an increase of \$146,038 for the ongoing maintenance and support of officer body/squad cameras.

See Exhibit G for related fees.

CITY OF FOND DU LAC - 2022 BUDGET FIRE & RESCUE

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	7,971,587	8,181,104	8,181,104	3,865,967	8,109,006	8,855,537
Contractual Services	490,940	494,586	494,586	218,715	495,913	536,765
Materials & Supplies	568,287	630,081	640,204	231,962	640,204	652,295
Utilities	65,585	73,000	73,000	30,133	73,000	73,000
Capital Outlay	3,421	19,000	75,654	56,823	75,824	19,000
Expense Transfers	(594)	(10,000)	(10,000)	(6,790)	(10,000)	(10,000)
TOTAL EXPENDITURES	9,099,227	9,387,771	9,454,547	4,396,811	9,383,946	10,126,597
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	716,819	673,856	673,856	576,101	696,101	709,945
Public Charges for Services	1,818,387	2,101,400	2,101,400	1,460,208	2,101,400	2,100,400
Miscellaneous Revenues	996	-	-	-	-	-
TOTAL DEDICATED REVENUES	2,536,202	2,775,256	2,775,256	2,036,308	2,797,501	2,810,345
GENERAL CITY FUNDING SOURCES	6,563,026	6,612,515	6,679,291	2,360,503	6,586,445	7,316,252

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

The 2022 budget reflects an increase to support the addition of 6 Firefighter/Paramedics approved through the April 2021 Public Safety Referendum in an effort to meet the growing service demands and needs of the community.

See Exhibit C for related fees.

CITY OF FOND DU LAC - 2022 BUDGET ENGINEERING

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	1,194,179	1,258,567	1,258,567	484,104	1,032,557	1,232,282
Contractual Services	280,442	258,296	265,954	131,025	295,391	264,420
Materials & Supplies	25,668	56,227	56,227	13,989	56,227	57,400
Utilities	5,154	5,800	5,800	2,050	5,800	5,800
Expense Transfers	(442,642)	(567,373)	(567,373)	(203,483)	(567,373)	(543,881)
TOTAL EXPENDITURES	1,062,801	1,011,517	1,019,175	427,685	822,602	1,016,021
LESS DEDICATED REVENUES:						
Licenses & Permits	18,410	26,500	26,500	11,190	26,500	23,500
Intergovernmental Revenues	53	-	-	-	-	-
Public Charges for Services	19,239	17,000	17,000	10,868	17,000	17,000
TOTAL DEDICATED REVENUES	37,702	43,500	43,500	22,058	43,500	40,500
GENERAL CITY FUNDING SOURCES	1,025,098	968,017	975,675	405,627	779,102	975,521

Purpose And Activities

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

Budget Comments

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

**CITY OF FOND DU LAC - 2022 BUDGET
FLEET OPERATIONS & SERVICES**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	874,814	955,978	955,978	420,472	868,871	952,300
Contractual Services	73,918	80,408	80,408	35,181	84,343	81,403
Materials & Supplies	133,389	90,057	90,057	37,403	90,442	90,057
Utilities	1,702	1,650	1,650	805	1,650	1,650
Expense Transfers	(355,122)	(411,500)	(411,500)	(127,018)	(411,500)	(411,500)
TOTAL EXPENDITURES	728,701	716,593	716,593	366,844	633,806	713,910
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	3,710	9,000	9,000	2,000	9,000	7,500
Miscellaneous Revenues	1,881	-	-	4,570	4,570	-
TOTAL DEDICATED REVENUES	5,591	9,000	9,000	6,570	13,570	7,500
GENERAL CITY FUNDING SOURCES	723,110	707,593	707,593	360,274	620,236	706,410

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 - 2022 BUDGET
CONSTRUCTION & MAINTENANCE**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	2,163,422	2,244,582	2,244,582	998,565	2,261,722	2,370,594
Contractual Services	20,579	40,615	40,615	14,020	41,371	41,534
Materials & Supplies	1,740	13,000	13,000	2,313	13,175	14,000
Expense Transfers	(449,236)	(548,726)	(548,726)	(280,234)	(548,726)	(537,166)
TOTAL EXPENDITURES	1,736,504	1,749,471	1,749,471	734,664	1,767,542	1,888,962
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	2,170,462	2,147,816	2,147,816	1,072,950	2,145,546	2,188,095
Miscellaneous Revenues	7,115	3,000	3,000	5,981	5,981	5,600
TOTAL DEDICATED REVENUES	2,177,577	2,150,816	2,150,816	1,078,931	2,151,527	2,193,695
GENERAL CITY FUNDING SOURCES	(441,073)	(401,345)	(401,345)	(344,267)	(383,985)	(304,733)

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 - 2022 BUDGET
MUNICIPAL SERVICE CENTER**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	138,800	146,441	146,441	87,410	143,409	150,626
Materials & Supplies	627,721	620,282	629,712	217,783	630,747	630,882
Utilities	44,319	65,650	65,650	24,459	65,650	65,650
Expense Transfers	(326,228)	(496,000)	(496,000)	(197,178)	(450,000)	(486,000)
TOTAL EXPENDITURES	484,611	336,373	345,803	132,474	389,806	361,158
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	6,613	-	-	533	592	-
Public Charges for Services	4,042	1,500	1,500	210	1,710	3,500
Miscellaneous Revenues	6,470	7,600	7,600	11,106	13,669	6,600
TOTAL DEDICATED REVENUES	17,126	9,100	9,100	11,848	15,971	10,100
GENERAL CITY FUNDING SOURCES	467,486	327,273	336,703	120,626	373,835	351,058

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 - 2022 BUDGET
HIGHWAY MAINTENANCE**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	13,616	660	1,527	495	1,527	657
Materials & Supplies	287,786	183,055	183,055	97,132	183,055	201,305
TOTAL EXPENDITURES	301,402	183,715	184,582	97,627	184,582	201,962
GENERAL CITY FUNDING SOURCES	301,402	183,715	184,582	97,627	184,582	201,962

Purpose And Activities

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

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2022 BUDGET SNOW & ICE REMOVAL

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	2,775	4,500	4,500	1,575	4,500	4,500
Materials & Supplies	158,457	274,590	274,590	79,677	274,590	294,000
TOTAL EXPENDITURES	161,232	279,090	279,090	81,252	279,090	298,500
REVENUES						
Intergovernmental Revenues	7,414	15,000	15,000	8,488	9,000	15,000
TOTAL DEDICATED REVENUES	7,414	15,000	15,000	8,488	9,000	15,000
GENERAL CITY FUNDING SOURCES	153,818	264,090	264,090	72,764	270,090	283,500

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 - 2022 BUDGET
STORM WATER & WATERWAY MAINTENANCE**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	114,643	116,501	116,501	54,654	114,018	118,281
Contractual Services	76,896	45,375	45,375	30,119	56,960	59,592
Materials & Supplies	163,438	159,250	159,250	87,005	160,565	158,250
Utilities	101,477	91,000	91,000	37,395	91,000	91,000
Expense Transfers	-	(5,000)	(5,000)	(14,682)	(14,682)	(15,000)
TOTAL EXPENDITURES	456,453	407,126	407,126	194,492	407,861	412,123
LESS DEDICATED REVENUES:						
Public Charges for Services	6,500	7,000	7,000	3,250	7,000	7,000
TOTAL DEDICATED REVENUES	6,500	7,000	7,000	3,250	7,000	7,000
GENERAL CITY FUNDING SOURCES	449,953	400,126	400,126	191,242	400,861	405,123

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.

CITY OF FOND DU LAC - 2022 BUDGET ELECTRICAL

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	292,468	312,138	312,138	141,165	300,894	326,271
Contractual Services	59,658	40,931	44,212	28,949	45,213	40,711
Materials & Supplies	47,995	70,260	71,537	21,668	71,537	70,260
Utilities	17,335	19,500	19,500	6,841	19,500	19,500
Expense Transfers	(33,043)	(48,500)	(48,500)	(25,027)	(48,500)	(48,500)
TOTAL EXPENDITURES	384,413	394,329	398,888	173,596	388,644	408,242
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	8,855	7,000	7,000	5,799	7,000	7,000
TOTAL DEDICATED REVENUES	8,855	7,000	7,000	5,799	7,000	7,000
GENERAL CITY FUNDING SOURCES	375,558	387,329	391,888	167,797	381,644	401,242

Purpose And Activities

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

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2022 BUDGET STREET LIGHTING

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	60,158	63,300	63,300	30,638	63,300	63,300
Materials & Supplies	-	500	500	-	500	500
Utilities	276,247	280,000	280,000	125,692	280,000	280,000
TOTAL EXPENDITURES	336,405	343,800	343,800	156,329	343,800	343,800
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	31,678	25,000	25,000	25,568	25,568	25,000
TOTAL DEDICATED REVENUES	31,678	25,000	25,000	25,568	25,568	25,000
GENERAL CITY FUNDING SOURCES	304,726	318,800	318,800	130,761	318,232	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.

**CITY OF FOND DU LAC - 2022 BUDGET
TREE CARE**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	232,058	239,796	239,796	101,788	229,919	247,458
Contractual Services	371,884	292,464	292,464	123,709	292,517	293,120
Materials & Supplies	42,496	49,344	49,344	24,034	49,344	49,344
Expense Transfer	(88)	-	-	(1,015)	(1,015)	-
TOTAL EXPENDITURES	646,350	581,604	581,604	248,516	570,765	589,922
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	100	3,000	3,000	-	3,000	3,000
Public Charges for Services	1,968	5,250	5,250	-	3,000	3,000
Miscellaneous Revenues	(2,363)	3,000	3,000	797	1,297	1,500
TOTAL DEDICATED REVENUES	(295)	11,250	11,250	797	7,297	7,500
GENERAL CITY FUNDING SOURCES	646,645	570,354	570,354	247,719	563,468	582,422

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 - 2022 BUDGET PARKS

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	1,053,330	1,148,606	1,148,606	486,654	1,075,130	1,181,536
Contractual Services	87,324	106,681	106,681	61,196	109,436	110,852
Materials & Supplies	171,220	208,402	228,878	87,090	229,878	208,062
Utilities	100,298	98,000	98,000	21,828	98,000	98,000
Expense Transfers	(58,860)	(75,900)	(75,900)	(50,403)	(75,900)	(77,483)
TOTAL EXPEDITURES	1,353,312	1,485,789	1,506,265	606,365	1,436,544	1,520,967
LESS DEDICATED REVENUES:						
Public Charges for Services	22,648	42,550	42,550	30,283	42,550	54,000
Intergovernmental Revenues	2,126	-	-	90	90	-
Interest & Rent	7,994	7,500	7,500	3,422	7,500	6,000
Miscellaneous Revenues	33	600	600	33,659	33,659	600
TOTAL DEDICATED REVENUES	32,800	50,650	50,650	67,454	83,799	60,600
GENERAL CITY FUNDING SOURCES	1,320,511	1,435,139	1,455,615	538,911	1,352,745	1,460,367

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 - 2022 BUDGET FAIRGROUNDS POOL

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	2,851	130,043	130,043	2,892	130,041	158,300
Materials & Supplies	25,419	57,400	57,400	17,842	57,400	59,400
Utilities	19,513	53,125	53,125	1,977	53,125	53,125
TOTAL EXPENDITURES	47,783	240,568	240,568	22,711	240,566	270,825
LESS DEDICATED REVENUES:						
Public Charges for Services	879	124,000	124,000	-	124,000	124,000
TOTAL DEDICATED REVENUES	879	124,000	124,000	-	124,000	124,000
GENERAL CITY FUNDING SOURCES	46,904	116,568	116,568	22,711	116,566	146,825

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 reflects an increase of \$28,250 Contractual Services and \$2,000 in Material and Supplies for increased lifeguard wages and incentives in 2022.

See Exhibit J for related fees.

**CITY OF FOND DU LAC - 2022 BUDGET
TAYLOR POOL**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	73,387	41,525	41,525	4,233	41,529	58,272
Materials & Supplies	22,372	29,150	29,150	17,140	29,150	30,150
Utilities	48,207	44,125	44,125	15,230	44,125	44,125
TOTAL EXPENDITURES	143,966	114,800	114,800	36,603	114,804	132,547
LESS DEDICATED REVENUES:						
Public Charges for Services	42,201	25,000	25,000	-	25,000	29,000
TOTAL DEDICATED REVENUES	42,201	25,000	25,000	-	25,000	29,000
GENERAL CITY FUNDING SOURCES	101,765	89,800	89,800	36,603	89,804	103,547

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 reflects an increase of \$16,530 in Contractual Services and \$1,000 in Materials and Supplies for increased lifeguard wages and incentives in 2022.

See Exhibit J for related fees.

CITY OF FOND DU LAC - 2022 BUDGET SENIOR CENTER

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	189,693	197,207	197,207	92,596	192,429	204,181
Contractual Services	68,106	72,065	72,065	30,396	72,215	77,808
Materials & Supplies	5,051	47,245	47,245	10,892	47,536	47,245
Utilities	12,178	19,940	19,940	4,903	19,940	19,940
TOTAL EXPENDITURES	275,027	336,457	336,457	138,787	332,120	349,174
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	2,078	-	-	-	-	-
Miscellaneous	-	5,000	5,000	-	5,000	5,000
TOTAL DEDICATED REVENUES	2,078	5,000	5,000	-	5,000	5,000
GENERAL CITY FUNDING SOURCE:	272,949	331,457	331,457	138,787	327,120	344,174

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 - 2022 BUDGET COMMUNITY DEVELOPMENT

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	466,890	464,439	464,439	216,206	449,179	479,071
Contractual Services	110,863	98,864	99,259	26,397	99,285	104,742
Materials & Supplies	3,990	13,745	13,745	1,826	10,900	13,745
Utilities	1,172	1,400	1,400	512	1,400	1,400
Capital Outlay	7,281	10,000	10,000	2,620	10,000	10,000
Expense Transfers	(148,680)	(157,251)	(157,251)	(52,849)	(157,251)	(152,251)
TOTAL EXPENDITURES	441,516	431,197	431,592	194,712	413,513	456,707
LESS DEDICATED REVENUES:						
Licenses & Permits	5,650	2,500	2,500	1,450	2,500	2,500
Public Charges for Services	11,352	6,000	6,000	10,350	16,000	11,000
TOTAL DEDICATED REVENUES	17,002	8,500	8,500	11,800	18,500	13,500
GENERAL CITY FUNDING SOURCES	424,513	422,697	423,092	182,912	395,013	443,207

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 - 2022 BUDGET
PARKING FACILITIES**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	93,905	109,698	109,698	45,838	93,060	105,228
Contractual Services	97,106	113,477	115,877	61,051	114,613	114,339
Materials & Supplies	43,169	75,660	75,660	10,950	76,110	75,660
Utilities	22,217	28,800	28,800	10,584	24,800	26,800
TOTAL EXPENDITURES	256,397	327,635	330,035	128,422	308,583	322,027
LESS DEDICATED REVENUES:						
Public Charges for Services	238,695	258,000	258,000	133,472	282,000	282,000
Miscellaneous	3,193	-	-	-	-	-
Interest & Rent	-	100	100	-	100	100
TOTAL DEDICATED REVENUES	241,888	258,100	258,100	133,472	282,100	282,100
GENERAL CITY FUNDING SOURCES	14,509	69,535	71,935	(5,050)	26,483	39,927

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 - 2022 BUDGET INSPECTION

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	389,972	444,888	444,888	169,864	349,485	469,629
Contractual Services	197,657	169,712	169,712	61,333	169,863	169,966
Materials & Supplies	10,803	20,837	20,837	5,802	20,837	20,837
Utilities	3,206	1,740	1,740	1,498	1,740	1,740
TOTAL EXPENDITURES	601,637	637,177	637,177	238,497	541,925	662,172
LESS DEDICATED REVENUES:						
Licenses & Permits	613,653	669,295	669,295	316,163	669,995	598,995
Public Charges for Services	80,891	62,015	62,015	34,413	66,415	62,015
TOTAL DEDICATED REVENUES	694,544	731,310	731,310	350,576	736,410	661,010
GENERAL CITY FUNDING SOURCES	(92,907)	(94,133)	(94,133)	(112,079)	(194,485)	1,162

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 - 2022 BUDGET ECONOMIC DEVELOPMENT

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	303,519	270,100	346,400	99,268	346,400	270,100
TOTAL EXPENDITURES	303,519	270,100	346,400	99,268	346,400	270,100
GENERAL CITY FUNDING SOURCES	303,519	270,100	346,400	99,268	346,400	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. This is done in conjunction with Envision Greater Fond du Lac and Downtown Fond du Lac Partnership.

Envision Greater Fond du Lac is a private/public partnership available to assist with economic development activity in Fond du Lac County. The Downtown Fond du Lac Partnership is the organization that manages the Business Improvement District (BID) and is funded by the BID assessment.

Budget Comments

\$75,000 will go to Envision Greater Fond du Lac to support their efforts towards economic development. The following projects are used to supplement the Downtown Fond du Lac Partnership's efforts to enhance the BID and downtown growth: \$15,000 façade design grant to assist property owners update their facades, focusing on restoring the historic character of the downtown and enhancing the aesthetics of the downtown; \$15,100 for downtown projects such as landscaping; \$125,000 for the Building Improvement Grant to assist property owners with physical improvements to building exteriors; and \$25,000 for a catalytic project to transform an outdated and blighted property. \$15,000 provides for economic assistance for studies/plans to facilitate economic growth and/or redevelopment.

**CITY OF FOND DU LAC - 2022 BUDGET
OPERATING TRANSFERS**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Other Financing Uses	386,715	283,396	283,396	104,900	318,307	331,732
TOTAL EXPENDITURES	386,715	283,396	283,396	104,900	318,307	331,732
GENERAL CITY FUNDING SOURCES	386,715	283,396	283,396	104,900	318,307	331,732

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

2022 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 \$54,393 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 2022.

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
2022 BUDGET
SPECIAL REVENUE FUNDS SUMMARY**

DESCRIPTION	2020 ACTUAL	2021 ADOPTED BUDGET	2021 AMENDED BUDGET	2021 6 MONTHS ACTUAL	2021 ESTIMATED ACTUAL	2022 PROPOSED BUDGET
EXPENDITURES						
Personal Services	1,144,985	1,212,302	1,212,302	571,637	1,199,776	1,228,614
Contractual Services	4,304,149	4,519,445	4,561,346	2,575,222	4,600,492	4,587,123
Materials & Supplies	405,413	485,670	485,670	167,654	492,241	496,470
Utilities	41,709	54,155	54,155	17,409	54,155	54,155
Other	429,480	637,972	637,972	-	571,034	376,123
Miscellaneous	75	100	100	-	100	100
Expense Transfers	(87,889)	(53,500)	(53,500)	(72,791)	(72,791)	(53,500)
Capital Outlay	129,226	3,787,000	3,888,947	1,405,219	3,888,947	149,000
Other Financing Uses	1,255,197	1,329,520	1,329,520	-	1,366,601	709,117
TOTAL EXPENDITURES	7,622,344	11,972,664	12,116,512	4,664,350	12,100,555	7,547,202
REVENUES						
Tax Levy Support	2,719,323	2,778,172	2,778,172	2,054,520	2,778,172	2,817,533
Tax Increments	2,618,566	2,985,721	2,985,721	2,276,240	3,077,987	2,991,765
Intergovernmental Revenues	1,708,827	1,943,395	1,943,395	(84,607)	1,938,705	1,804,202
Public Charges for Services	1,775,933	1,832,241	1,832,241	1,628,704	1,854,266	1,859,141
Interest & Rent	9,088	4,500	4,500	2,388	4,576	5,000
Miscellaneous	68,062	57,000	57,000	51,041	75,534	62,000
Other Financing Sources	102,597	251,997	251,997	-	251,997	116,732
TOTAL REVENUES	9,002,396	9,853,026	9,853,026	5,928,285	9,981,237	9,656,373
INCREASE (DECREASE) IN FUND BALANCE	1,380,052	(2,119,638)	(2,263,486)	1,263,934	(2,119,318)	2,109,171

**CITY OF FOND DU LAC - 2022 BUDGET
LIBRARY**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	1,934,203	1,968,052	1,968,052	1,455,418	1,968,052	2,007,413
TOTAL EXPENDITURES	1,934,203	1,968,052	1,968,052	1,455,418	1,968,052	2,007,413
LESS DEDICATED REVENUES:						
Tax Levy Support	1,934,203	1,968,052	1,968,052	1,455,418	1,968,052	2,007,413
TOTAL DEDICATED REVENUES	1,934,203	1,968,052	1,968,052	1,455,418	1,968,052	2,007,413

Purpose And Activities

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

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

Budget Comments

The City property tax levy for the library is increased by 2.0% for 2022.

**CITY OF FOND DU LAC - 2022 BUDGET
CITY GRANT PROGRAMS**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Materials & Supplies	9,470	16,340	16,340	-	11,340	11,340
TOTAL EXPENDITURES	9,470	16,340	16,340	-	11,340	11,340
DEDICATED REVENUES						
Intergovernmental Revenues	7,940	14,000	14,000	-	9,000	9,000
TOTAL DEDICATED REVENUES	7,940	14,000	14,000	-	9,000	9,000
INCREASE (DECREASE) IN FUND BALANCE	(1,530)	(2,340)	(2,340)	-	(2,340)	(2,340)

Purpose And Activities

To account for programs administered by various agencies. The monies received are restricted to paramedic training.

Budget Comments

Projection of Fund Balance as of December 31, 2021 and December 31, 2022

January 1, 2021 balance			10,179
Net change from 2021 operations			
Revenues	9,000		
Expenditures	11,340	(2,340)	
December 31, 2021 projected balance			<u>7,839</u>
Net change from 2022 operations			
Revenues	9,000		
Expenditures	11,340	(2,340)	
December 31, 2022 projected balance			<u>5,499</u>

**CITY OF FOND DU LAC - 2022 BUDGET
PUBLIC SAFETY TRAINING CENTER**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	19,307	45,467	45,467	21,440	45,750	53,296
Materials & Supplies	3,289	9,218	9,218	1,214	9,218	7,018
Utilities	11,965	15,655	15,655	6,317	15,655	15,655
TOTAL EXPENDITURES	34,561	70,340	70,340	28,971	70,623	75,969
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	-	-	-	1,072	1,072	-
Other Financing Sources	60,896	65,863	65,863	-	65,863	54,393
TOTAL DEDICATED REVENUES	60,896	65,863	65,863	1,072	66,935	54,393
INCREASE (DECREASE) IN FUND BALANCE	26,335	(4,477)	(4,477)	(27,899)	(3,688)	(21,576)

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, 2021 and December 31, 2022

January 1, 2021 balance			26,336
Net change from 2021 operations			
Revenues		65,863	
Expenditures		70,623	(4,760)
December 31, 2021 projected balance			<u>21,576</u>
Net change from 2022 operations			
Revenues		54,393	
Expenditures		75,969	(21,576)
December 31, 2022 projected balance			<u>0</u>

**CITY OF FOND DU LAC - 2022 BUDGET
RESIDENTIAL RECYCLING**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	710,045	607,528	607,528	341,008	607,528	619,059
Materials & Supplies	667	500	500	108	500	700
TOTAL EXPENDITURES	710,712	608,028	608,028	341,116	608,028	619,759
LESS DEDICATED REVENUES:						
Tax Levy Support	500,000	600,000	600,000	443,713	600,000	600,000
Intergovernmental Revenues	156,655	156,655	156,655	157,389	157,389	157,389
Miscellaneous Revenues	2,030	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-
TOTAL DEDICATED REVENUES	658,685	756,655	756,655	601,103	757,389	757,389
INCREASE (DECREASE) IN FUND BALANCE	(52,027)	148,627	148,627	259,987	149,361	137,630

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, 2021 and December 31, 2022

January 1, 2021 balance		(359,890)
Net change from 2021 operations		
Revenues	757,389	
Expenditures	608,028	149,361
December 31, 2021 projected balance		<u>(210,529)</u>
Net change from 2022 operations		
Revenues	757,389	
Expenditures	619,759	137,630
December 31, 2022 projected balance		<u>(72,899)</u>

**CITY OF FOND DU LAC - 2022 BUDGET
RESIDENTIAL SOLID WASTE**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	396,323	416,435	416,435	189,082	402,004	428,463
Contractual Services	759,168	726,379	726,379	362,645	768,221	773,002
Materials & Supplies	171,870	146,733	146,733	47,263	146,733	156,733
Miscellaneous	-	-	-	-	-	-
Expense Transfers	(86,982)	(53,500)	(53,500)	(72,703)	(72,703)	(53,500)
Other Financing Uses	-	100,000	100,000	-	100,000	150,000
TOTAL EXPENDITURES	1,240,379	1,336,047	1,336,047	526,287	1,344,255	1,454,698
LESS DEDICATED REVENUES:						
Penalties & Interest	4,651	2,000	2,000	2,076	2,076	2,000
Public Charges for Services	1,399,856	1,321,741	1,321,741	1,334,880	1,346,741	1,346,441
Miscellaneous Revenues	12,524	5,000	5,000	13,822	13,822	10,000
TOTAL DEDICATED REVENUES	1,417,031	1,328,741	1,328,741	1,350,779	1,362,639	1,358,441
INCREASE (DECREASE) IN FUND BALANCE	176,652	(7,306)	(7,306)	824,492	18,384	(96,257)

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 2022 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, 2021 and December 31, 2022

January 1, 2021 balance		331,321
Net change from 2021 operations		
Revenues	1,362,639	
Expenditures	1,344,255	18,384
December 31, 2021 projected balance		<u>349,705</u>
Net change from 2022 operations		
Revenues	1,358,441	
Expenditures	1,454,698	(96,257)
December 31, 2022 projected balance		<u>253,448</u>

**CITY OF FOND DU LAC - 2022 BUDGET
HARBOR & BOATING FACILITIES**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	91,766	96,121	96,121	58,393	104,116	105,184
Materials & Supplies	18,794	35,800	35,800	37,655	45,702	39,800
Utilities	13,638	16,400	16,400	2,908	16,400	16,400
Outlay	10,000	12,000	12,000	1,876	12,000	14,000
TOTAL EXPENDITURES	134,198	160,321	160,321	100,833	178,218	175,384
LESS DEDICATED REVENUES:						
Public Charges for Services	243,895	247,500	247,500	229,581	244,178	249,700
Interest & Rent	4,437	2,500	2,500	311	2,500	3,000
TOTAL DEDICATED REVENUES	248,331	250,000	250,000	229,892	246,678	252,700
INCREASE (DECREASE) IN FUND BALANCE	114,134	89,679	89,679	129,059	68,460	77,316

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, 2021 and December 31, 2022

January 1, 2021 balance		499,516
Net change from 2021 operations		
Revenues	246,678	
Expenditures	178,218	68,460
December 31, 2021 projected balance		<u>567,976</u>
Net change from 2022 operations		
Revenues	252,700	
Expenditures	175,384	77,316
December 31, 2022 projected balance		<u>645,292</u>

**CITY OF FOND DU LAC - 2022 BUDGET
FUEL PUMP MAINTENANCE**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	75,002	9,363	51,264	22,871	51,264	9,363
TOTAL EXPENDITURES	75,002	9,363	51,264	22,871	51,264	9,363
LESS DEDICATED REVENUES:						
Miscellaneous	15,331	22,000	22,000	7,637	22,000	22,000
TOTAL DEDICATED REVENUES	15,331	22,000	22,000	7,637	22,000	22,000
INCREASE (DECREASE) IN FUND BALANCE	(59,671)	12,637	(29,264)	(15,234)	(29,264)	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. 2021 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, 2021 and December 31, 2022

January 1, 2021 balance		128,815
Net change from 2021 operations		
Revenues	22,000	
Expenditures	51,264	(29,264)
December 31, 2021 projected balance		<u>99,551</u>
Net change from 2022 operations		
Revenues	22,000	
Expenditures	9,363	12,637
December 31, 2022 projected balance		<u>112,188</u>

**CITY OF FOND DU LAC - 2022 BUDGET
HAZ MAT INTERAGENCY AGREEMENT**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	5,984	18,132	18,132	8,109	18,017	18,227
Materials & Supplies	6,849	34,915	34,915	492	34,915	34,915
Capital Outlay	-	-	-	-	-	135,000
Miscellaneous	75	100	100	-	100	100
TOTAL EXPENDITURES	12,908	53,147	53,147	8,601	53,032	188,242
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	33,998	31,514	31,514	13,261	31,514	31,514
Public Charges for Services	775	-	-	100	100	-
Other Financing Sources	7,500	7,500	7,500	-	7,500	7,500
TOTAL DEDICATED REVENUES	42,273	39,014	39,014	13,361	39,114	39,014
INCREASE (DECREASE) IN FUND BALANCE	29,365	(14,133)	(14,133)	4,760	(13,918)	(149,228)

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

The Capital Outlay figure for 2022 of \$135,000 represents the purchase of a new haz mat vehicle and equipment trailer.

Projection of Fund Balance as of December 31, 2021 and December 31, 2022

January 1, 2021 balance		200,238
Net change from 2021 operations		
Revenues	39,114	
Expenditures	53,032	(13,918)
December 31, 2021 projected balance		<u>186,320</u>
Net change from 2022 operations		
Revenues	39,014	
Expenditures	188,242	(149,228)
December 31, 2022 projected balance		<u>37,092</u>

CITY OF FOND DU LAC - 2022 BUDGET
FOND DU LAC AREA TRANSIT

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Personal Services	748,662	795,867	795,867	382,555	797,772	800,151
Contractual Services	665,264	1,022,053	1,022,053	297,826	1,012,694	996,179
Materials & Supplies	194,474	242,164	242,164	80,922	243,833	245,964
Utilities	16,106	22,100	22,100	8,184	22,100	22,100
Expense Transfers	(907)	-	-	(88)	(88)	-
TOTAL EXPENDITURES	1,623,599	2,082,184	2,082,184	769,399	2,076,311	2,064,394
LESS DEDICATED REVENUES:						
Tax Levy Support	285,120	210,120	210,120	155,388	210,120	210,120
Intergovernmental Revenues	1,384,673	1,579,064	1,579,064	136,008	1,579,064	1,481,338
Public Charges for Services	131,408	263,000	263,000	64,143	263,247	263,000
Miscellaneous Revenues	38,177	30,000	30,000	20,510	30,640	30,000
TOTAL DEDICATED REVENUES	1,839,378	2,082,184	2,082,184	376,050	2,083,071	1,984,458
NET INCREASE (DECREASE) IN FUND BALANCE	215,779	-	-	(393,349)	6,760	(79,936)

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, 2021 and December 31, 2022

January 1, 2021 balance		336,238
Net change from 2021 operations		
Revenues	2,083,071	
Expenditures	2,076,311	6,760
December 31, 2021 projected balance		342,998
Net change from 2022 operations		
Revenues	1,984,458	
Expenditures	2,064,394	(79,936)
December 31, 2022 projected balance		263,062
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 - 2022 BUDGET
TAX INCREMENTAL FINANCING DISTRICTS FUND**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Contractual Services	43,410	26,350	26,350	7,511	24,850	5,400
Other	429,480	637,972	637,972	-	571,034	376,123
Capital Outlay	119,226	3,775,000	3,876,947	1,403,343	3,876,947	1,275,000
Other Financing Uses	1,255,197	1,229,520	1,229,520	-	1,266,601	559,117
TOTAL EXPENDITURES	1,847,313	5,668,842	5,770,789	1,410,854	5,739,432	2,215,640
DEDICATED REVENUES						
Tax Increments	2,618,566	2,985,721	2,985,721	2,276,240	3,077,987	2,991,765
Intergovernmental Revenues	125,561	162,162	162,162	100,637	161,738	124,961
Miscellaneous	-	-	-	8,000	8,000	-
Other Financing Sources	34,201	178,634	178,634	-	178,634	54,839
TOTAL DEDICATED REVENUES	2,778,328	3,326,517	3,326,517	2,384,876	3,426,359	3,171,565
INCREASE (DECREASE) IN FUND BALANCE	931,015	(2,342,325)	(2,444,272)	974,022	(2,313,073)	955,925

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, 2021 and December 31, 2022

January 1, 2021 balance		3,619,852
Net change from 2021 operations		
Revenues	3,426,359	
Expenditures	5,739,432	(2,313,073)
December 31, 2021 projected balance		<u>1,306,779</u>
Net change from 2022 operations		
Revenues	3,171,565	
Expenditures	2,215,640	955,925
December 31, 2022 projected balance		<u>2,262,704</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 - 2022 BUDGET
DEBT SERVICE FUND**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
EXPENDITURES						
Principal	19,735,000	11,605,000	11,605,000	7,480,000	11,605,000	7,205,000
Interest	2,676,830	2,479,383	2,479,383	1,267,893	2,479,383	2,332,342
Paying Agent Fees	16,100	13,350	13,350	8,050	10,300	5,100
Debt Issue Costs	377,782	-	-	-	-	-
TOTAL EXPENDITURES	22,805,712	14,097,733	14,097,733	8,755,943	14,094,683	9,542,442
REVENUES						
Taxes	8,760,000	8,390,000	8,390,000	6,204,592	8,390,000	8,680,000
Other Financing Sources	12,642,782	-	-	-	-	-
Operating Transfers In	1,548,531	5,537,412	5,537,412	-	5,537,412	851,093
TOTAL REVENUES	22,951,313	13,927,412	13,927,412	6,204,592	13,927,412	9,531,093
INCREASE (DECREASE) IN FUND BALANCE	145,601	(170,321)	(170,321)	(2,551,351)	(167,271)	(11,349)

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 an increase in the property tax levy due to increase in debt principal and interest payments supported by tax levy.

Projection of Fund Balance as of December 31, 2021 and December 31, 2022

January 1, 2021 balance			\$ 181,493
Net change from 2021 operations			
Revenues	13,927,412		
Expenditures	14,094,683	(167,271)	
December 31, 2021 projected balance			<u>\$ 14,222</u>
Net change from 2022 operations			
Revenues	9,531,093		
Expenditures	9,542,442	(11,349)	
December 31, 2022 projected balance			<u>\$ 2,873</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 2022 Budget

Capital Projects Funds

Revenues:

Tax Levy - Directly in Capital Projects Fund	\$ 1,790,448
Proceeds from Debt	15,826,500
Transfers from Other Funds	200,000
Federal/State Grants	2,828,600
Available Fund Balance	493,400
Total Revenues	<u>\$ 21,138,948</u>

Expenditures:

Information Technology Services	
Redesign of Network Infrastructure with Encryption	\$ 100,000
Security Camera Replacements	200,000
Water/Sewer Billing Software	200,000
Fiber Extension - North End Lift Stations/Well Houses	85,000
WiFi Network Replacement	68,000
Vehicle Replacement	17,000
Total Information Technology Services	<u>670,000</u>
Community Development	
Macy Parking Ramp - Repairs	135,000
Placemaking Public Spaces	100,000
Flood Mitigation - Acquisition	85,000
Brownfield Redevelopment	400,000
Industrial Park Development	100,000
Parking Facilities Equipment Replacement	37,000
Senior Center Exterior Programming Improvements	120,000
Total Community Development	<u>977,000</u>
Library	
Library Roof Replacement	182,500
Total Library	<u>182,500</u>
Police Department	
Squad Replacement Program	466,448
Building Renovations	1,813,000
Evidence Storage Facility	140,000
Total Police Department	<u>2,419,448</u>
Fire/Rescue	
Fire Station 1 - Roof Replacement	250,000
HazMat Vehicle & Trailer Replacement	135,000
Support Vehicle Replacement	75,000
CPR Machine Replacement	115,000
Total Fire/Rescue	<u>575,000</u>
Public Works-Streets	
Street Maintenance	820,000
Bridge Rehabilitation	210,000
Bridge Maintenance	110,000
Street Reconstruction	585,000
Street Restoration-Utility Repair	685,000
Sidewalk Program - City	95,000
Sidewalk Program - Private	225,000
Downtown Alley Program	175,000
Street Lighting - Conduit & Wiring	120,000
W. Division St Bridge Replacement	50,000
Military Rd - Hickory to Western - DOT STP Urban	2,700,000

**City of Fond du Lac
2022 Budget
Capital Projects Funds**

CTH VV - Pioneer Rd - Forest to Johnson	550,000
CTH VV - Pioneer Rd & Johnson St Intersection	125,000
CTH VV - Pioneer Rd - Sullivan to Forest	175,000
CTH VV - Pioneer Rd - CTH V to FDL Ave	50,000
Proment Drive Bridge - DOT Bridge Cost Share	225,000
Total Streets	<u>6,900,000</u>
Public Works-Storm Water	
Stormwater Control Upgrades	50,000
Neighborhood Drainage Program-Private	30,000
Neighborhood Drainage Program-Public	30,000
Storm Sewer Replacement - Utility Repair	385,000
Storm Water Pump & Motor Replacement	350,000
Lincoln & Thomas Pump Station Upgrade	6,200,000
Stormwater Flooding Study	50,000
TMDL Storm Water Improvements	200,000
Total Storm Sewers	<u>7,295,000</u>
Public Works-Parks	
Oven Island to Fountain Island Bridge Replacement	50,000
Roof Replacements	35,000
Basketball Court Resurfacing	38,000
Tennis Court Resurfacing	79,000
Trail Maintenance	59,000
Total Parks	<u>261,000</u>
Public Works-Trees	
Terrace Trees	40,000
Total Terrace Trees	<u>40,000</u>
Public Works-Capital Equipment	
Public Works	635,000
Parks	132,000
Engineering	35,000
Total Capital Equipment	<u>802,000</u>
Transit	
Handi-Van Fleet Replacement	77,000
Bus Replacement	940,000
Total Transit	<u>1,017,000</u>
Grand Total Expenditures	<u>\$ 21,138,948</u>

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 - 2022 BUDGET
WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
OPERATING REVENUES						
Charges for Services	12,179,455	11,964,701	11,964,701	3,911,640	11,964,701	12,119,494
Intergovernmental Revenues	511	-	-	90	90	-
Other Revenues	662,370	92,000	92,000	26,611	92,000	92,000
TOTAL OPERATING REVENUES	12,842,336	12,056,701	12,056,701	3,938,340	12,056,791	12,211,494
OPERATING EXPENSES						
Personal Services	1,947,714	2,132,661	2,132,661	913,480	2,132,661	2,213,150
Contractual Services	2,185,934	2,382,058	2,502,375	960,115	2,502,375	2,365,496
Materials & Supplies	1,218,775	1,337,113	1,358,106	675,095	1,358,106	1,427,214
Depreciation	3,074,661	3,090,378	3,090,378	-	3,090,378	3,090,378
Utilities	469,326	509,200	509,200	233,604	509,200	510,600
TOTAL OPERATING EXPENSES	8,896,411	9,451,410	9,592,720	2,782,294	9,592,720	9,606,838
NET OPERATING INCOME (LOSS)	3,945,925	2,605,291	2,463,981	1,156,046	2,464,071	2,604,656
NON-OPERATING REVENUES & EXP						
Non-Operating Revenues	243,274	215,303	215,303	118,767	215,303	182,720
Non-Operating Expenses	(571,336)	(455,756)	(455,756)	(207,674)	(455,756)	(455,756)
TOTAL NON-OPERATING REV (EXP)	(328,062)	(240,453)	(240,453)	(88,908)	(240,453)	(273,036)
NET INCOME (LOSS)	3,617,863	2,364,838	2,223,528	1,067,139	2,223,618	2,331,620

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	1,800,000
Capital Equipment Replacement	75,000
Sanitary Flow Meter Replacement	35,000
Military Rd - Hickory to Western-DOT Reconstruction	630,000
14th St Private Clearwater Pilot Project	400,000
Pioneer Rd Sanitary Adjustments	50,000
Total Capital Outlay from Operations	<u>\$ 2,990,000</u>

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

Biosolids Dryer	1,700,000
Total Capital Outlay	<u><u>\$ 4,690,000</u></u>

<p align="center">CITY OF FOND DU LAC - 2022 BUDGET</p> <p align="center">WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY</p>

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET <INCOME> LOSS ACCRUAL BASIS	3,617,863	2,364,838	2,223,528	1,067,139	2,223,618	2,331,620
Additions:						
Payments from OSG	398,301	819,422	1,193,410	830,997	1,193,410	816,969
Depreciation	3,074,661	3,090,378	3,090,378	0	3,090,378	3,090,378
Revenue Bond Debt Proceeds	0	1,266,300	1,266,300	0	1,266,300	1,700,000
Subtractions:						
Replacement Allowance	768,680	639,045	682,651	0	682,651	685,069
Debt Service Principal Payments	3,797,082	3,797,082	3,886,398	3,886,398	3,886,398	3,977,818
Outlay Financed by Operations	963,905	120,000	1,351,300	119,669	85,000	(665,000)
Outlay-Sewer Construction-Operations	2,568,601	2,175,000	2,183,729	1,106,754	2,183,729	2,880,000
Outlay Financed by Rev Bond Proceeds	0	1,266,300	1,266,300	0	1,266,300	1,700,000
NET INCOME <LOSS> CASH BASIS	(1,007,442)	(456,489)	(1,596,762)	(3,214,685)	(330,372)	(638,921)

Projection of Unrestricted Cash Balance as of December 31, 2021 and December 31, 2022

January 1, 2021 Balance	8,127,499
Net change from 2021 operations	<u>(330,372)</u>
December 31, 2021 projected balance	7,797,127
Net Change from 2022 operations	<u>(638,921)</u>
December 31, 2022 projected balance	<u><u>7,158,206</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 - 2022 BUDGET

WATER UTILITY

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
OPERATING REVENUES						
Charges for Services	11,955,231	12,529,909	12,529,909	4,019,682	12,529,909	12,598,651
Intergovernmental Revenues	-	-	-	14,800	14,800	-
Other Revenues	326,572	299,682	299,682	148,346	299,682	300,865
TOTAL OPERATING REVENUES	12,281,803	12,829,591	12,829,591	4,182,828	12,844,391	12,899,516
Personal Services	1,307,560	1,446,393	1,446,393	595,399	1,446,393	1,491,745
Contractual Services	739,699	796,933	845,364	428,047	845,364	813,213
Materials & Supplies	1,452,628	2,192,040	2,213,144	463,016	2,213,144	2,219,300
Depreciation	3,036,811	3,061,573	3,061,573	1,541,335	3,061,573	3,106,288
Utilities	435,461	668,000	668,000	312,061	668,000	668,000
Taxes	1,988,146	2,050,000	2,050,000	1,017,502	2,050,000	2,050,000
TOTAL OPERATING EXPENSE	8,960,304	10,214,939	10,284,473	4,357,360	10,284,473	10,348,546
NET OPERATING INCOME (LOSS)	3,321,499	2,614,652	2,545,118	(174,532)	2,559,918	2,550,970
NON-OPERATING REVENUES & EXPENSES						
Non-Operating Revenues	54,321	57,906	57,906	14,211	57,906	57,906
Non-Operating Expense	(1,004,132)	(887,584)	(887,584)	(463,589)	(887,584)	(767,489)
TOTAL NON-OPERATING REV (EXP)	(949,811)	(829,678)	(829,678)	(449,377)	(829,678)	(709,583)
NET INCOME (LOSS)	2,371,688	1,784,974	1,715,440	(623,910)	1,730,240	1,841,387

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 2022 budget. The last time water rates increased was 2015.

Summary of Capital Outlay funded by water operational funding sources:

Capital Equipment Replacement	\$ 203,000
Annual Water Meter Additions & Replacements	80,000
Annual 4-inch Main Replacement - City Wide	175,000
Annual Well Renovation & Pump Work	330,000
Annual Emergency Well Reserve	100,000
Total Capital Outlay from Operations	<u>\$ 888,000</u>

Summary of Capital Outlay funded by water debt funding sources:

Annual Clearwater Elimination - Main Replacement	\$ 1,141,125
Military - Superior to Western - STP Urban Project	700,000
Trowbridge GSR Painting & Overflow Modification (3.0 MG)	150,000
NE GSR Roof & Overflow Modification (0.5 MG)	30,000
Southview Acres Water Main Loop-Springs to Morningside	15,000
2nd St - Vincent to DeNeve Creek	275,500
W Division St Bridge	150,000
CTH VV Pioneer - Forest to Johnson	532,000
CTH VV Pioneer - CTH V to FDL Ave	10,000
Total Capital Outlay from Debt	<u>\$ 3,003,625</u>
Total Capital Outlay	<u><u>\$ 3,891,625</u></u>

<p align="center">CITY OF FOND DU LAC - 2022 BUDGET WATER UTILITY</p>
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DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET INCOME <LOSS> ACCRUAL BASIS	2,371,688	1,784,974	1,715,440	(623,910)	1,730,240	1,841,387
Additions:						
Depreciation	3,036,811	3,061,573	3,061,573	1,541,335	3,061,573	3,106,288
Amortization Debt Discount & Expns	(23,717)	(23,717)	(23,717)	(11,859)	(23,717)	(23,717)
Amortized Loss on Adv Refunding	-	-	-	-	-	-
Well Rehab Amortization	-	-	-	-	-	-
Revenue Bond Debt Proceeds	-	1,500,000	1,500,000	-	400,000	3,003,625
Subtractions:						
Debt Service Principal Payments	-	3,732,668	3,732,668	-	3,732,668	3,824,452
Outlay Funded by Operations	2,480,011	1,079,625	1,238,729	1,443,033	2,238,729	888,000
Outlay Financed by Rev Bond Proceeds	-	1,500,000	1,500,000	-	400,000	3,003,625
NET INCOME <LOSS> CASH BASIS	2,904,770	10,537	(218,101)	(537,467)	(1,203,301)	211,506

Projection of Unrestricted Cash Balance as of December 31, 2021 and December 31, 2022

January 1, 2021 Balance	1,022,060
Net change from 2021 operations	<u>(1,203,301)</u>
December 31, 2021 projected balance	(181,241)
Net Change from 2022 operations	<u>211,506</u>
December 31, 2022 projected balance	<u><u>30,265</u></u>

INTERNAL SERVICE FUNDS

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

**CITY OF FOND DU LAC - 2022 BUDGET
GROUP HEALTH INSURANCE
INTERNAL SERVICE FUND**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
OPERATING REVENUES						
Charges for Services	5,462,953	5,706,763	5,706,763	2,770,713	5,517,861	5,876,237
TOTAL OPERATING REVENUES	5,462,953	5,706,763	5,706,763	2,770,713	5,517,861	5,876,237
OPERATING EXPENSES						
Contractual Services	1,079,700	1,217,035	1,223,365	538,004	1,070,152	1,114,297
Medical Claims	3,689,481	5,229,334	5,229,334	1,711,520	4,656,456	4,902,339
TOTAL OPERATING EXPENSES	4,769,180	6,446,369	6,452,699	2,249,524	5,726,608	6,016,636
NET OPERATING INCOME (LOSS)	693,772	(739,606)	(745,936)	521,189	(208,747)	(140,399)
NET INCOME (LOSS)	693,772	(739,606)	(745,936)	521,189	(208,747)	(140,399)

Purpose And Activities

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

Budget Comments

The budget includes a 3% increase in health insurance premium equivalents for 2022 due to medical inflation. Police, Fire and Transit premium co-pays are subject to bargaining, but plan design changes are not. The January 1, 2021 retained earnings balance of \$3,043,758 represents approximately six months of estimated expenses.

Projection of Retained Earnings as of December 31, 2021 and 2022

January 1, 2021 balance		\$ 3,043,758
Net change from 2021 operations		
Revenues	\$ 5,517,861	
Expenditures	5,726,608	(208,747)
December 31, 2021 projected retained earnings		<u>\$ 2,835,011</u>
Net change from 2022 operations		
Revenues	\$ 5,876,237	
Expenditures	6,016,636	(140,399)
December 31, 2022 projected retained earnings		<u>\$ 2,694,612</u>

**CITY OF FOND DU LAC - 2022 BUDGET
INFORMATION TECHNOLOGY SERVICES
INTERNAL SERVICE FUND**

Appropriation Summary

DESCRIPTION	2020 Actuals	2021 Adopted Budget	2021 Amended Budget	2021 6-Month Actuals	2021 Estimated Actuals	2022 Proposed Budget
OPERATING REVENUES:						
Intragovernmental Charges	1,725,937	1,915,031	1,916,331	795,320	1,916,331	2,210,316
Intergovernmental Revenues	465	-	-	-	-	-
Charges for Services	19,200	18,800	18,800	19,002	18,800	19,000
Miscellaneous Revenues	334	-	-	1,089	-	-
TOTAL OPERATING REVENUES	1,745,935	1,933,831	1,935,131	815,410	1,935,131	2,229,316
OPERATING EXPENSES						
Personal Services	548,797	655,702	655,702	273,088	655,702	688,106
Contractual Services	762,567	804,286	823,889	426,011	823,889	985,088
Materials & Supplies	269,169	221,975	231,730	61,867	231,730	282,130
Utilities	8,519	6,250	6,250	1,925	6,250	6,250
Expense Transfers	-	-	-	(1,005)	(1,005)	-
TOTAL OPERATING EXPENSES	1,589,052	1,688,213	1,717,571	761,885	1,716,566	1,961,574
NON-OPERATING REVENUES & EXPENSES						
Operating Transfers Out	(204,334)	(268,691)	(268,691)	-	(268,691)	(286,976)
TOTAL NON-OPERATING REV (EXP)	(204,334)	(268,691)	(268,691)	-	(268,691)	(286,976)
NET INCOME (LOSS)	(47,451)	(23,073)	(51,131)	53,525	(50,126)	(19,234)

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, 2021 and 2022

January 1, 2021 balance		\$ 281,458
Net change from 2021 operations		
Revenues	\$ 1,935,131	
Expenses	1,985,257	(50,126)
December 31, 2021 projected retained earnings		<u>\$ 231,332</u>
Net change from 2022 operations		
Revenues	\$ 2,229,316	
Expense	2,248,550	(19,234)
December 31, 2022 projected retained earnings		<u>\$ 212,098</u>

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

	2021 ADOPTED FEE	2022 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 - 2022 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
		*Maximun Project Deposit to be capped at \$15,000	
		Moving	
Commercial/Industrial - New and Addition	\$0.25	Moving Permits: Up to 500 square feet	\$95
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 - 2022 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

	2021 ADOPTED FEE	2022 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

	2021 ADOPTED FEE	2022 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

	2021 ADOPTED FEE	2022 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**

	2021 ADOPTED FEE	2022 PROPOSED FEE
	\$1	
Residential and Commercial Property Record Cards	\$.50 / Add'l Sheet	\$.25 / page
	\$1	
Copies Of Existing Hard Copy Data Records	\$.50 / Add'l Sheet	\$.25 / page
	\$1	
Residential Comp Sheet	\$.25 / Add'l Sheet	\$.25 / page
	\$2 (Complete Form)	\$2 (Complete Form)
Personal Property Forms (Owner Permission)	\$1 (Front Page Only)	\$1 (Front Page Only)
Sales Book (Up to 5 Sheets)	\$1 / Sheet	\$.25 / page
	\$1	
Faxes, Mailings, and Misc. Copies	\$.25 / Add'l Sheet	\$.25 / page
List Of Vacant Lot Sales (Residential or Commercial)	\$10	\$.25 / page
List Of Improved Lot Sales (Residential or Commercial)	\$25	\$.25 / page

EXHIBIT G
CITY OF FOND DU LAC
POLICE DEPARTMENT FEE SCHEDULE

	2021 ADOPTED FEE	2022 PROPOSED FEE
Archery Permits	\$30	\$30
Vehicle Lock-Outs	Emergencies Only	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	\$30	\$30
Mug Shots	Part of Open Records Fees	Part of Open Records Fees
Funeral Escorts	\$25	N/A
Police Escorts (Other Than For Funerals)	\$25 Plus Officer's Overtime Rate	N/A
False Alarms (Per Calendar Year):		
Response 1-2	No Fee	No Fee
Response 3-5	\$50	\$50
Response 6-7	\$100	\$100
Each Response After 8	\$150	\$150

¹Fee may also be charged with a Special Event

EXHIBIT H
CITY OF FOND DU LAC
PARKS DEPARTMENT

	2021 ADOPTED FEE	2022 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	\$85.00 + Tax
Half Day - 5PM-11PM	\$85.00 + Tax	\$85.00 + Tax
Full Day - 10AM-11PM	\$130.00 + Tax	\$130.00 + Tax
Security Deposit (In Addition To Rental Fee)	\$75.00	\$75.00
COMPLETE PAVILION		
Half Day - 10AM-4PM	\$120.00 + Tax	\$120.00 + Tax
Half Day - 5PM-11PM	\$120.00 + Tax	\$120.00 + Tax
Full Day - 10AM-11PM	\$195.00 + Tax	\$195.00 + Tax
Security Deposit (In Addition To Rental Fee)	\$125.00	\$125.00

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

	2021 ADOPTED FEE	2022 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

	2021 ADOPTED FEE	2022 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

	2021 ADOPTED FEE	2022 PROPOSED FEE
<i>RESIDENT RATES</i>		
DOCK A		
45 ft @ \$27.50/ft	\$1,215.00	\$1,237.50
40 ft @ \$27.50/ft	\$1,080.00	\$1,100.00
DOCK B		
30 ft @ \$27/ft	\$795.00	\$810.00
DOCK C		
20 ft @ \$26/ft	\$510.00	\$520.00
DOCK D		
25 ft @ \$26/ft	\$637.50	\$650.00
DOCK E		
30 ft @ \$26/ft	\$765.00	\$780.00
DOCK F		
45 ft @ \$27.50/ft	\$1,215.00	\$1,237.50
40 ft @ \$27.50/ft	\$1,080.00	\$1,100.00
30 ft @ \$27/ft	\$795.00	\$810.00
DOCK G		
25 ft @ \$27/ft	\$662.50	\$675.00
DOCK H		
30 ft @ \$27/ft	\$795.00	\$810.00

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

	2021 ADOPTED FEE	2022 PROPOSED FEE
NON-RESIDENT RATES		
DOCK A		
45 ft @ \$37/ft	\$1,642.50	\$1,665.00
40 ft @ \$37/ft	\$1,460.00	\$1,480.00
DOCK B		
30 ft @ \$36.50/ft	\$1,080.00	\$1,095.00
DOCK C		
20 ft @ \$36/ft	\$710.00	\$720.00
DOCK D		
25 ft @ \$36/ft	\$887.50	\$900.00
DOCK E		
30 ft @ \$36/ft	\$1,065.00	\$1,080.00
DOCK F		
45 ft @ \$37/ft	\$1,642.50	\$1,665.00
40 ft @ \$37/ft	\$1,460.00	\$1,480.00
30 ft @ \$36.50/ft	\$1,080.00	\$1,095.00
DOCK G		
25 ft @ \$36.50/ft	\$900.00	\$912.50
DOCK H		
30 ft @ \$36.50/ft	\$1,080.00	\$1,095.00

EXHIBIT J

CITY OF FOND DU LAC

POOL PASSES AND FEES

	2021 ADOPTED FEE	2022 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

	2021 ADOPTED FEE	2022 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	\$25	\$25

EXHIBIT L
CITY OF FOND DU LAC
TRANSIT FARES

	2021 ADOPTED FEE	2022 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

	2021 ADOPTED FEE	2022 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

	2021 ADOPTED FEE	2022 PROPOSED FEE
RESIDENTIAL GARBAGE CART		
Choice of 65 Gallon or 95 Gallon Cart	\$58	\$58
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.

	2021 ADOPTED FEE	2022 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
2022 Proposed Budget
Position Summary**

Division Description	2021		2022		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	88.00	1.00	6.00	-
Fire/Rescue	67.00	-	73.00	-	6.00	-
Total Public Safety	149.00	1.00	161.00	1.00	12.00	-
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	2.00	-	2.00	-	-	-
Total Public Works	56.00	-	56.00	-	-	-
Parks, Culture & Recreation						
Parks	10.00	-	10.00	-	-	-
Senior Center	2.00	1.00	2.00	1.00	-	-
Total Parks, Culture & Recreation	12.00	1.00	12.00	1.00	-	-
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	243.00	9.00	255.00	9.00	12.00	-
<u>Special Revenue Funds</u>						
Fond du Lac Area Transit	6.00	4.00	6.00	4.00	-	-
Solid Waste Management	5.00	-	5.00	-	-	-
Total Governmental Fund Positions	254.00	13.00	266.00	13.00	12.00	-
<u>Proprietary Funds</u>						
Wastewater Treatment & Resource Recovery Facility	23.00	-	23.00	-	-	-
Water Utility	18.00	-	18.00	-	-	-
<u>Internal Service Fund</u>						
Information Technology Services	6.00	-	6.00	-	-	-
Total Positions under City Council Authority	301.00	13.00	313.00	13.00	12.00	-

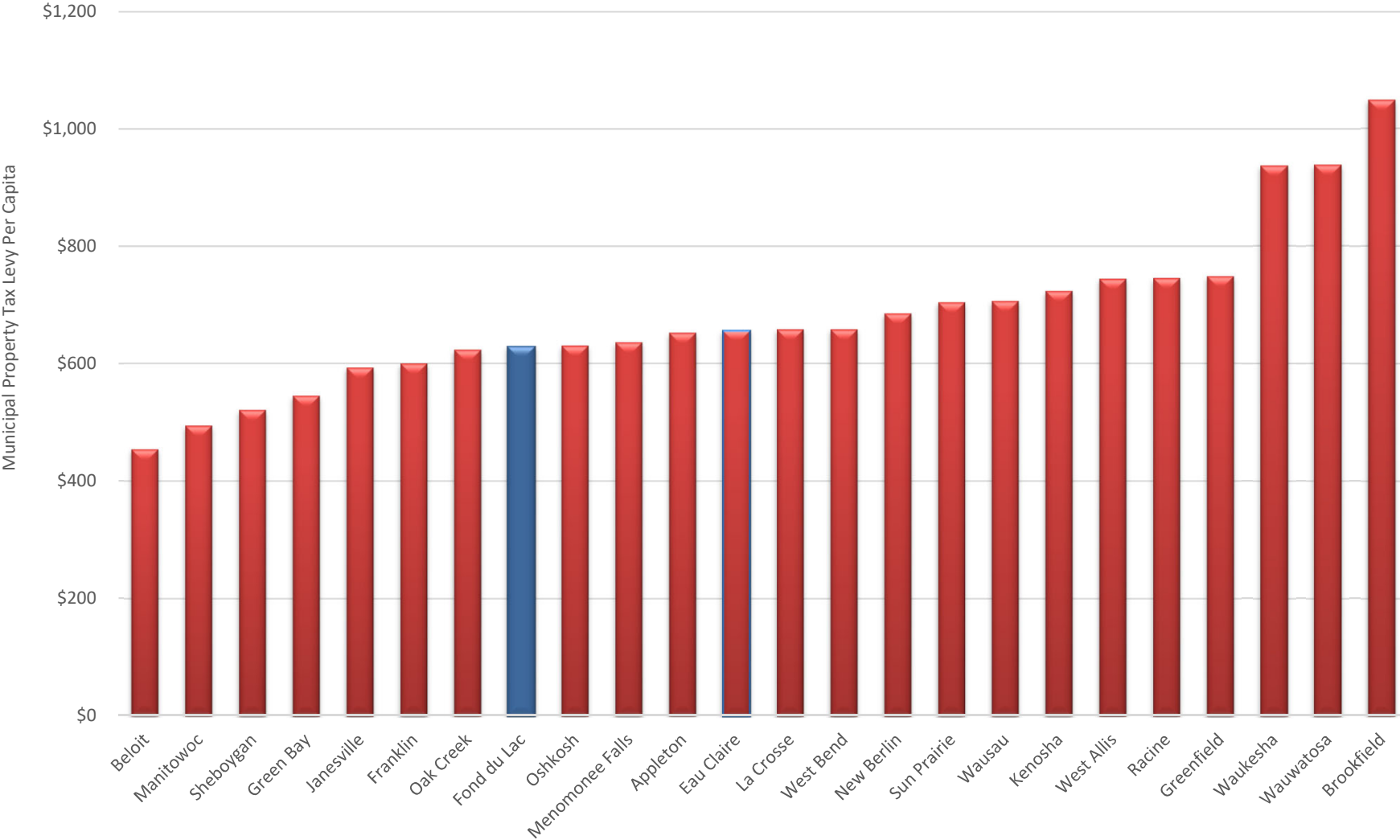
Includes permanent full and part time positions.

City of Fond du Lac
2022 Budget
Comparison of Assessed and Equalized Values
as of January 1, 2020 and 2021

Description	Value as of		Increase (Decrease)	
	January 1, 2020	January 1, 2021	Amount	Percent
<u>Assessed Value:</u>				
Real Estate:				
Residential	\$ 1,779,040,600	\$ 1,792,098,000	\$ 13,057,400	0.7
Commercial	1,013,405,900	1,036,482,300	23,076,400	2.3
Manufacturing	153,062,500	N/A	N/A	N/A
Agricultural and Other	2,120,200	2,129,300	9,100	0.4
Total Real Estate:	2,947,629,200	N/A	N/A	N/A
Personal Property:				
Manufacturing	42,592,000	N/A	N/A	N/A
All Other Personal Property	75,476,250	71,432,290	(4,043,960)	(5.4)
Total Personal Property	118,068,250	N/A	N/A	N/A
Total Assessed Value	\$ 3,065,697,450	N/A	N/A	N/A
<u>Equalized Value:</u>				
Including TID Increment	\$ 3,149,182,700	\$ 3,329,718,700	\$ 180,536,000	5.7
Excluding TID Increment	3,019,824,300	3,196,379,300	176,555,000	5.8
Total TID Increment	\$ 129,358,400	\$ 133,339,400	\$ 3,981,000	3.1
TID Increments:				
No. 10	69,619,600	72,769,200	3,149,600	4.5
No. 12	2,423,700	2,602,100	178,400	7.4
No. 13	3,822,000	4,111,300	289,300	7.6
No. 14	6,943,700	7,366,200	422,500	6.1
No. 15	664,100	712,700	48,600	7.3
No. 16-closed in 2020	1,558,400	-	(1,558,400)	(100.0)
No. 17	6,058,100	6,019,900	(38,200)	(0.6)
No. 18	10,206,500	10,231,600	25,100	0.2
No. 19	867,900	973,200	105,300	12.1
No. 20	880,000	927,300	47,300	5.4
No. 21	-	-	-	0.0
No. 22	10,541,900	11,227,700	685,800	6.5
No. 23	2,265,700	2,335,100	69,400	3.1
No. 24	13,506,800	14,063,100	556,300	4.1
Total TID Increment Value	\$ 129,358,400	\$ 133,339,400	\$ 3,981,000	3.1

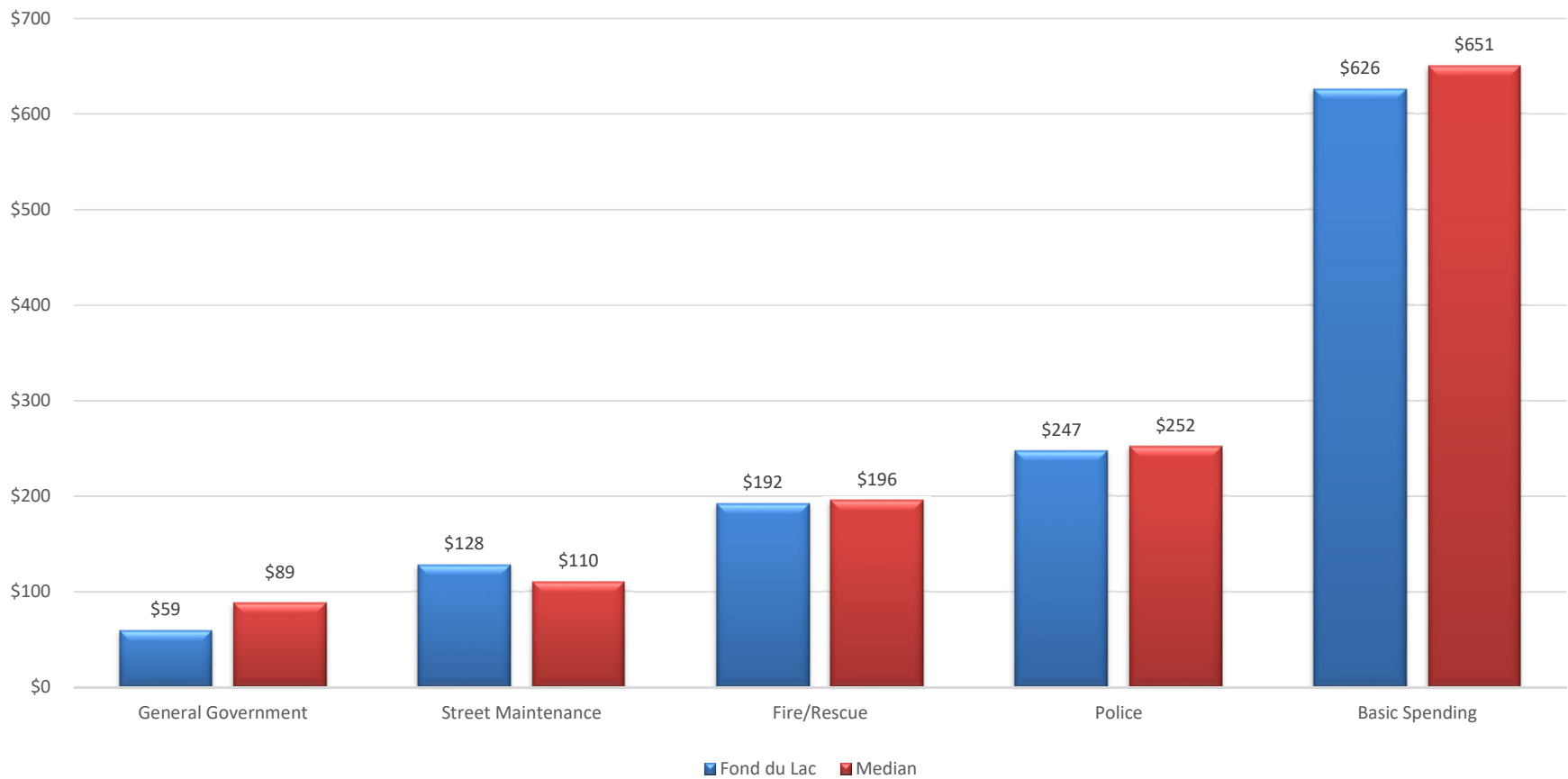
*2021 State assessed manufacturing property assessed values are not available until October

2019 Municipal Property Tax Levies Per Capita



Source: Wisconsin Policy Forum

Spending Per Capita

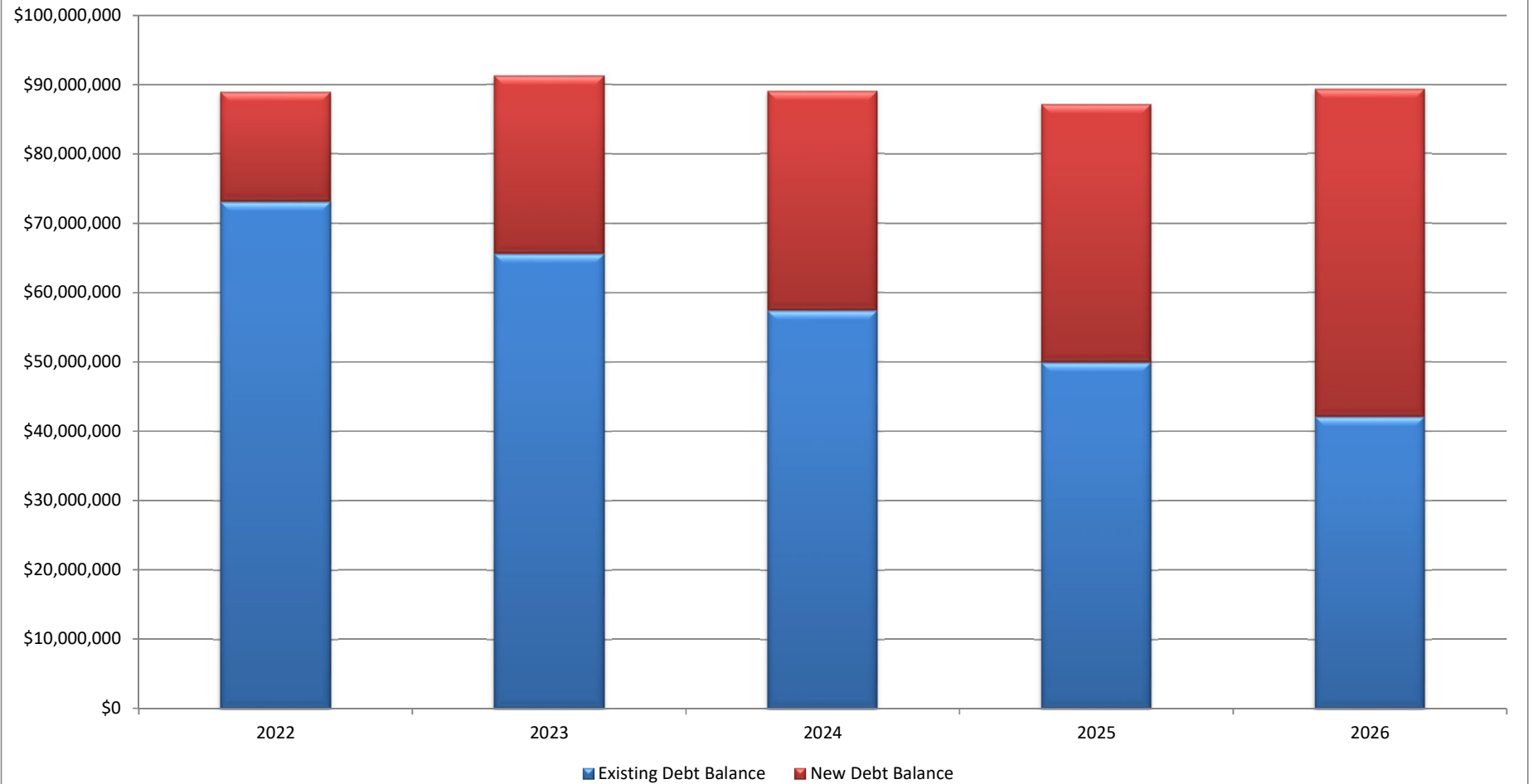


Source: Wisconsin Policy Forum - 2019 data

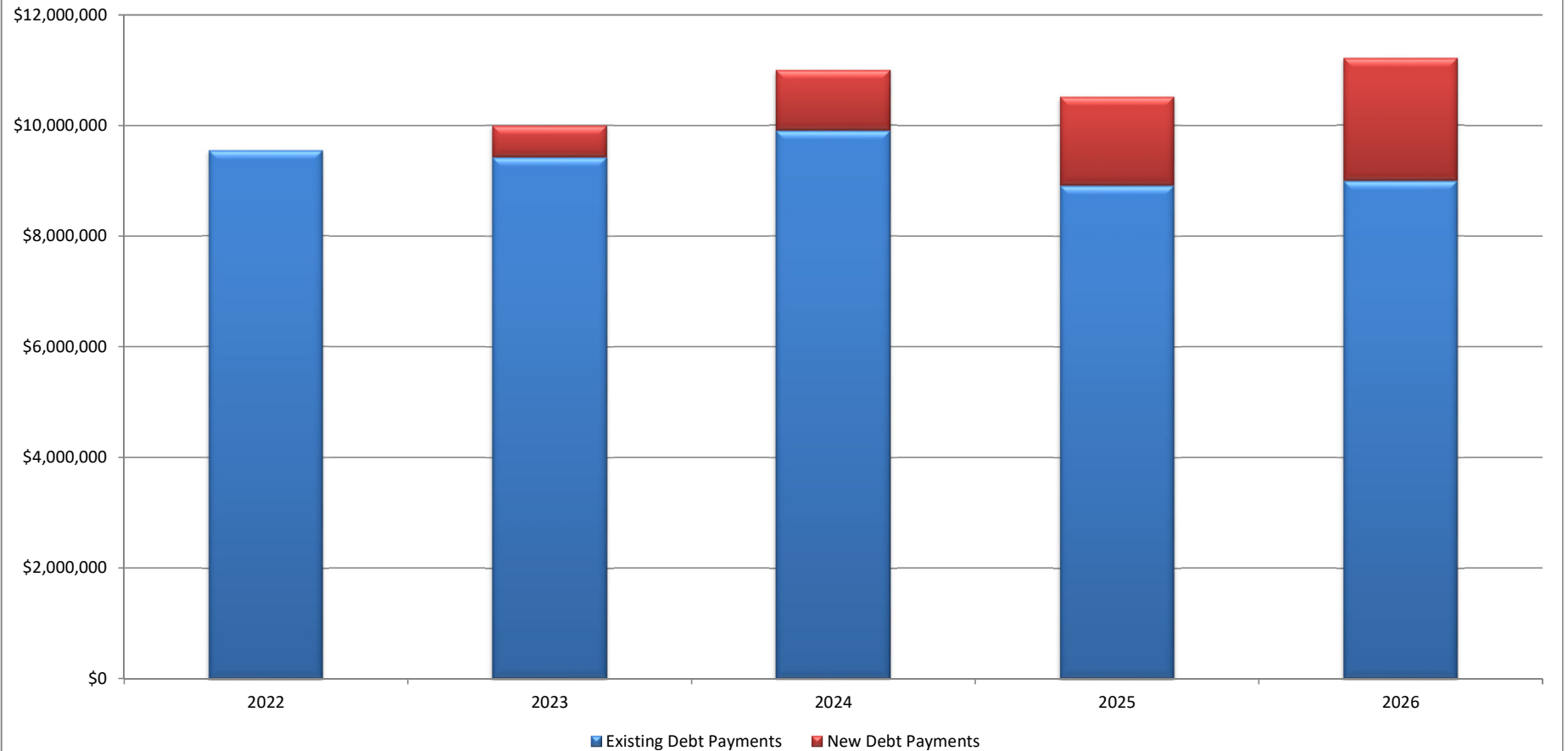
City of Fond du Lac
2022 Budget
Summary of Long Term Debt Principal

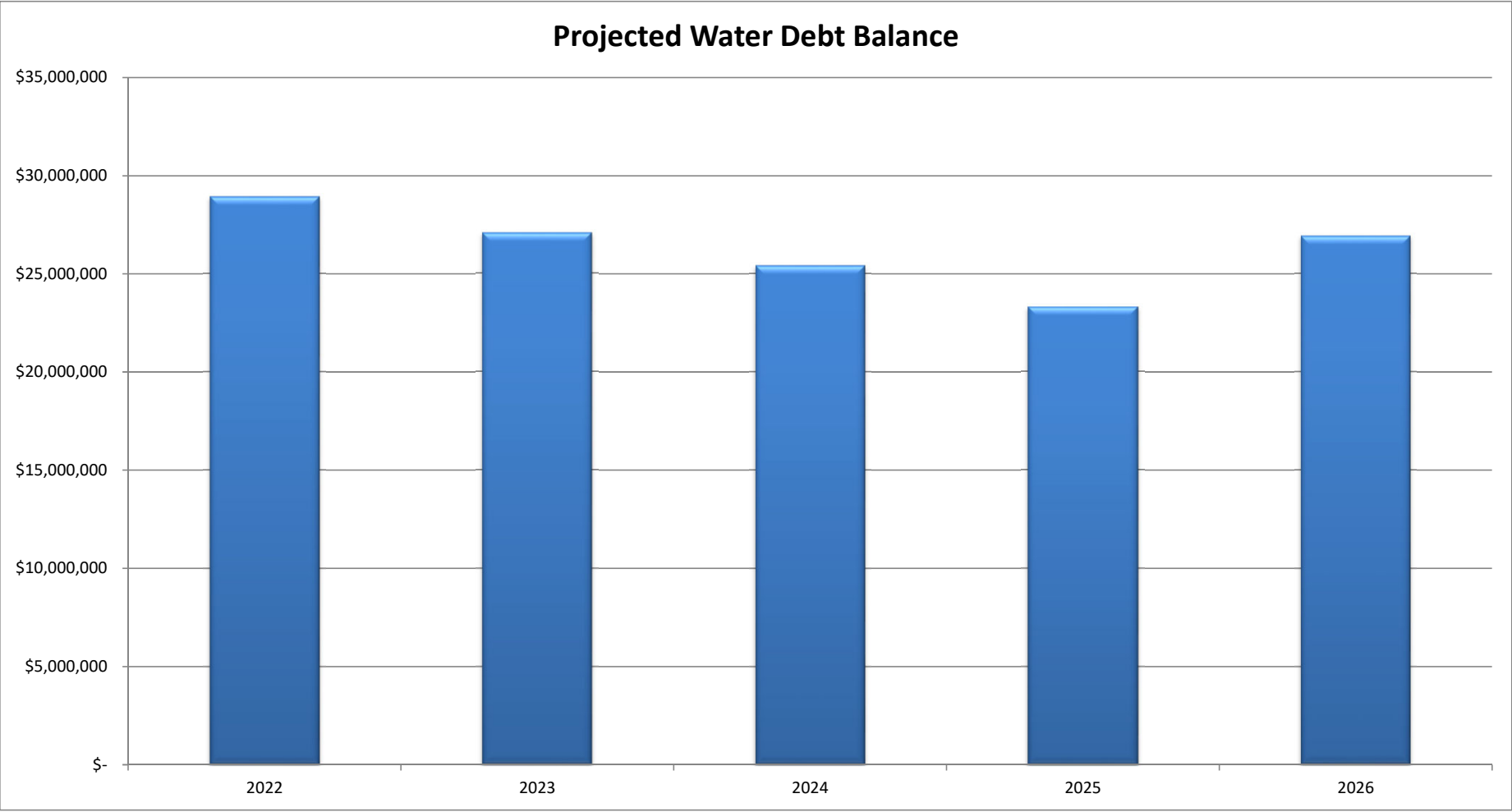
Issue Description	Outstanding Balance 12/31/21	To Be Paid In 2022	Issued In 2022	Outstanding Balance 12/31/22
General Obligation Bonds:				
2011 Refunding Bonds (2006 Notes)	3,275,000	250,000	-	3,025,000
2012 Refunding Bonds (2007 Notes)	3,725,000	250,000	-	3,475,000
2012 Refunding Bonds (2009 NANs)	6,875,000	100,000	-	6,775,000
2013 Refunding Bonds (2004 Library)	1,350,000	675,000	-	675,000
2013 Refunding Bonds (2004 State Trust Fund)	1,575,000	475,000	-	1,100,000
2013 Refunding Bonds (2010 TID#13)	1,200,000	100,000	-	1,100,000
2014 Refunding Bonds (TID#17 NANs)	600,000	75,000	-	525,000
2015 Refunding Bonds (2010 BABs)	6,000,000	350,000	-	5,650,000
2017 Refunding Bonds (2007 Ref Bonds)	1,600,000	1,600,000	-	-
Total Bonds	26,200,000	3,875,000	-	22,325,000
General Obligation Notes:				
2014 Corporate Purpose	675,000	325,000	-	350,000
2014 Taxable TID#18 Notes	675,000	75,000	-	600,000
2015 Corporate Purpose	1,625,000	375,000	-	1,250,000
2016 Refunding (2008 Corporate Purpose)	1,825,000	100,000	-	1,725,000
2016 Corporate Purpose	1,900,000	300,000	-	1,600,000
2016 TID#10 Notes	700,000	125,000	-	575,000
2017 Corporate Purpose	4,425,000	325,000	-	4,100,000
2018 Corporate Purpose	8,125,000	175,000	-	7,950,000
2019 Corporate Purpose	6,295,000	-	-	6,295,000
2019 Corporate Purpose-Taxable TID 22 NANs	2,695,000	-	-	2,695,000
2020 Refunding/CIP-Corporate Purpose	17,750,000	1,530,000	-	16,220,000
2021 Corporate Purpose	7,415,500	-	-	7,415,500
2022 Corporate Purpose	-	-	15,826,500	15,826,500
Total Notes	54,105,500	3,330,000	15,826,500	66,602,000
Total General Obligation Debt	80,305,500	7,205,000	15,826,500	88,927,000
Revenue Bonds:				
2005 Wastewater Clean Water Fund Loan	15,905,527	-	-	15,905,527
2008 Safe Drinking Water Loan	7,956,765	1,220,981	-	6,735,784
2010 Water Revenue Bonds	7,825,000	650,000	-	7,175,000
2010 Safe Drinking Water Loan	5,182,810	586,687	-	4,596,123
2011 Water Revenue Bonds	3,075,000	150,000	-	2,925,000
2013 Water Revenue Refunding Bonds	475,000	400,000	-	75,000
2014 Water Refunding Bonds	1,400,000	750,000	-	650,000
2018 Wastewater Clean Water Fund Loan	2,584,020	-	-	2,584,020
2021 Wastewater Clean Water Fund Loan	1,266,300	-	-	1,266,300
2022 Water Revenue Bonds	-	-	3,003,625	3,003,625
2022 Wastewater Clean Water Fund Loan	-	-	1,700,000	1,700,000
Total Revenue Bonds	45,670,422	3,757,668	4,703,625	46,616,379

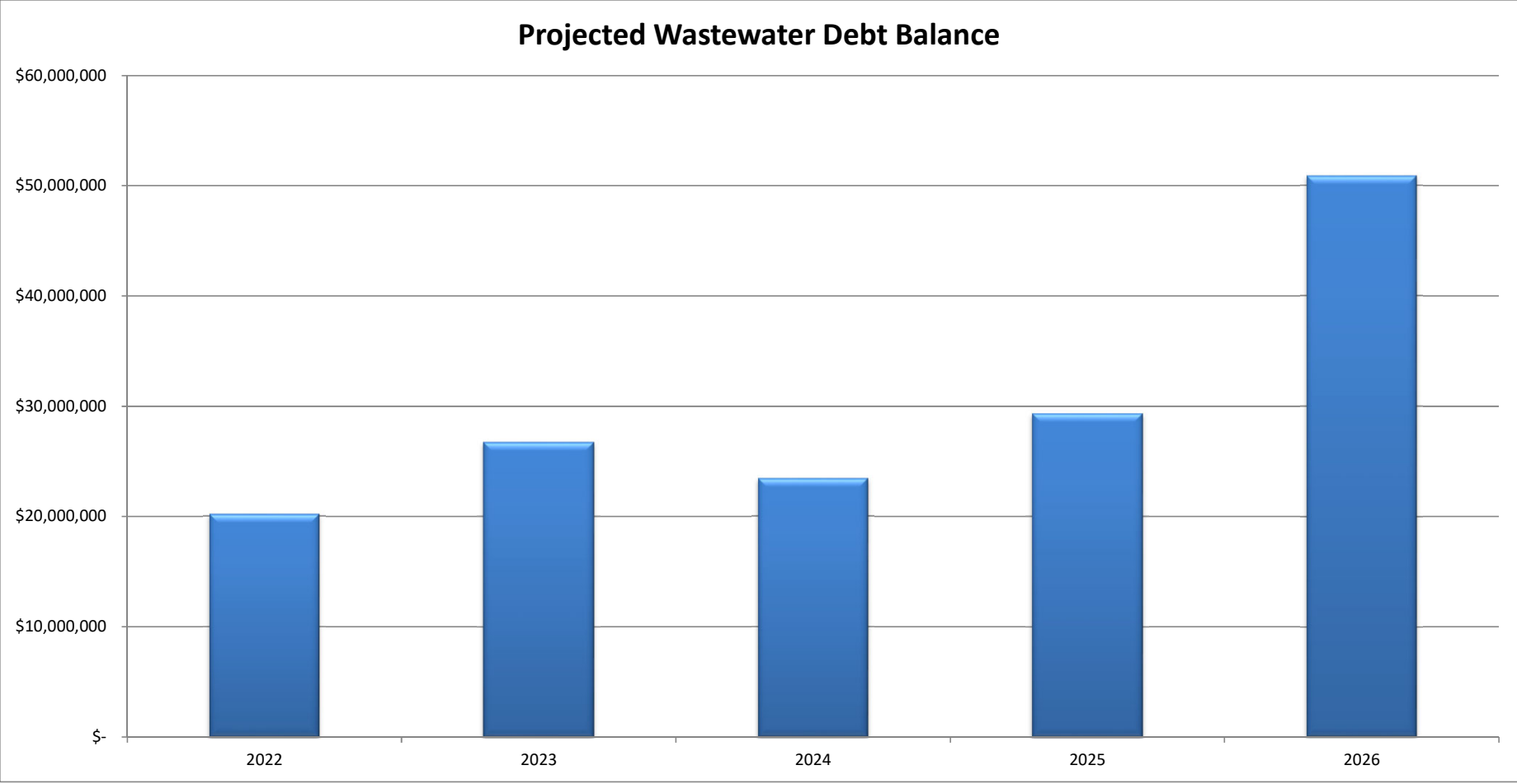
Projected General Obligation Debt Balances Existing Debt & New Debt



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.