

# City of Fond du Lac



2023

Adopted Budget



**City of Fond du Lac  
2023 Adopted Budget**

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

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**To:** City Council

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

**Date:** November 9, 2022

**Subject:** Budget Communications – 2023 Adopted Budget

Our city's budget for 2023, as summarized in this memo and further detailed in the attachments

- is balanced,
- supports our varied missions,
- conserves financial resources, and
- protects our bond rating.

Here are some achievements and benchmarks or recent successes to keep in mind:

- Reached 4 year labor agreements with Fire, Police and Transit
- Police Department Accreditation
- Fire Rescue Re-Accreditation
- ISO Rating 1
  - Of the 39,850 Public Protection Classification issued by the Insurance Services Office only a scant 388 were rated 1, the most elite rating.
- Certificate of Achievement for Excellence in Financial Reporting
- Equalized value increase of 11%
- Net new construction over \$42.7 million, an increase of 1.28%
- TID Increment value \$144 million, a growth of 8.5%
- Equalized value tax rate reduction of 7%

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 creditworthiness. 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.

That does not mean, however, that the City did not experience some challenges, and will continue to do so. The national economic upheaval we've experienced recently will affect our city and our local government's financial reality for the foreseeable future. We in the City of Fond du Lac felt the effect of these changes.

1. The labor force.

Local unemployment in 2022 remained historically low throughout the year, ranging from between 2% and 3% to just above 3% throughout the year. Employers of all sizes and all sectors reported difficulty in hiring sufficient numbers of employees.

Many employers describe an environment in which they are working at capacity and as a result either turning away work or deferring expansion due to a lack of qualified available potential employees. That said, even though our city's population grew at a greater rate than the State over the past decade, I am concerned about the effects of a shrinking Wisconsin working age population on our own growth potential.

Dale Knapp, the respected director of Forward Analytics shared these observations; "A state's demography can significantly impact its economy, its tax base, and the kinds of services state and local governments provide."

During the three decades between 1990 and 2020 our State's population growth rate slowed considerably. The State grew by 9.6% in the 1990s, 6.0% in the 2000s, and 3.6% in the 2010s. The 2020 census showed Wisconsin's growth slowing, driven largely by a declining youth population. This is not a good sign for us or our region as we aspire to grow our employment base.

In that environment, for our city to grow, we must compete successfully with other Wisconsin municipalities to entice people to live and work here. My point in opening the budget memo with comments about the labor force is to highlight the need for our city to prioritize these efforts to entice people to remain here and to entice others to move here. We must:

- Expand the variety and quantity of residential development so people have the options they want at a price they can afford.
- Facilitate the creation and adaptation of commercial and retail activities that consumers want.
- Provide superior recreational assets like parks and trails by making improvements in what we have and adding more.

Lastly, as it pertains to our own internal labor force, we could not, for example, hire enough temporary employees for our short term seasonal needs. As for full time opportunities, applicant pools for City jobs shrank dramatically across the board. Upward pressure on our salaries and wages is growing as well.

2. The pandemic.

With regard to the COVID19 pandemic, daily life in 2022 returned to normal as many of the visible risk reduction measures associated with COVID19 that began in March 2020 receded or disappeared completely. Universal face covering requirements, social distancing policies, mass virtual school attendance and event cancelations, all so prevalent through the end of 2021, mostly ended.

Notably the local hospitality industry is recovering, especially hotels, but retail, bars and restaurants also experienced an improving business climate as a result of daily life appearing to return to normal.

### 3. Inflation.

A wide range of world events also imposed a new reality in 2022. Included among them, a staggering increase in the price of oil, rates of inflation not seen this century, and supply chain breakdowns leading to unpredictable delivery schedules for a wide range of products and raw materials.

For example, the prices of gas, diesel, asphalt, concrete and labor increased significantly.

Project estimates we had developed some months ago were often exceeded by contractors' bids that reflected current market dynamics. As a result some projects were deferred until 2023. Active projects have also been affected by supply shortages which have often delayed full project completion.

### 4. Going Forward.

What we've experienced in 2022 affects how we evaluated the 2023 budgeting environment and the five year period for our Capital Improvement Plan (CIP). The costs of nearly all our inputs, whether it's the cost of labor, supplies or services, have increased significantly.

Those increases further constrain our general fund operating budget because any change to our property tax levy limit is tied only to the rate of net new construction, not the cost of labor, fuel or other services and supplies.

The effects of inflation right now, or projected for 2023, have no bearing on the change in the property tax levy limit. But, we understand that and have developed an adopted budget and CIP that meet the needs of our community, maintains the current high quality of municipal services and aspires to make wise investments that will drive continued growth in the future.

Now I transition to comment about the budget itself.

A budget is a plan for resource allocation and a valuable source of communication. When done successfully it funds priorities, reconciles priorities and constraints, identifies sources and uses of financial resources, and communicates expectations. The municipal budget is also a summation of appropriations amongst a variety of fund categories and a roadmap for contracted procurements.

The budget provides:

- The authority to expend and receive funds in accordance with the appropriations contained therein.
- A guide for planning, prioritizing and directing the operations of our municipal government.
- The public a basis of fiscal accountability.



The foundational strategic priorities underpinning this budget are:

1. Maximizing public safety; realized by an essential and uninterrupted array of municipal services for the people of our community. I draw attention to these that are most important:
  - a. Providing safe drinking water
  - b. Delivering rescue and advanced life support via our ambulance service
  - c. Protecting people by enforcing the law
  - d. Treating waste water in order to safely discharge it into Lake Winnebago
  - e. Protecting life and property via our fire service
2. Expanding prosperity through community and economic development with these areas of emphasis:
  - a. Expand the variety and quantity of residential development so people have the options they want at a price they can afford
  - b. Facilitate the creation and adaptation of commercial and retail activities that consumers want
3. Protecting and improving publicly owned infrastructure with these areas of emphasis:
  - a. Provide superior recreational assets like parks and trails by making improvements in what we have and adding more

Achieving those strategic priorities depends upon:

1. Attracting and retaining exceptional employees
2. Operational effectiveness supported by financial efficiency
3. Providing outstanding customer service
4. Long-term investments that preserve and improve our infrastructure
5. Collaboration with community partners, groups and innovators

The remainder of the Budget Communications memo will delve into more detail on highlights and notable items in the 2023 Adopted Budget.

Property values:

- The equalized value of real and personal property continues to grow significantly. The City's total equalized value exceeded \$3 billion for the first time with the 2021 budget, and increased by 11.3% for 2022 to \$3.6 billion. The last time equalized value increased by more than 10% was 28 years ago in 1994. Additionally, net new construction increased by over \$42.7 million, or 1.28% in the past year.
- The City's Tax Incremental District (TID) portfolio of 12 TIDs continued to thrive with a total increment value over \$144 million, increasing over 8%. The City's TID portfolio accounts for just under 4% of equalized value, which is well within the statutory limit of 12%.

Notable highlights of the 2023 budget:

- General Fund spending increased by 2.4% compared to 2022 at a time when the consumer price index exceeds 8% year over year.
- The application of \$2.9 million of fund balance to the 2023 budget positions the City to maintain a reserve above its 15% policy requirement.
- No increases were included from the State's 2021-2023 Budget for State Shared Revenues.
- In addition to contractually negotiated raises for union employees, we have budgeted for a 2.25% increase to the wage scale for non-represented employees.
- The City's statutorily imposed levy limit increased from \$29,669,049 in 2022 to \$30,713,712 in 2023, or an increase of 3.5%. \$360,973 was attributed to our allowable growth increase, but increased debt service was the primary source of the levy limit increase.
- 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 was the first time in recent history that the City did not qualify for ERP. Since ERP funds are earned in one year and paid in the next, the City will experience a loss of approximately \$850,000 in State ERP funds in 2023, and this loss of revenue was known and accounted for in planning for the 2023 budget. Since the ERP baseline is now reset, the City will once again qualify for receipt of ERP funding in 2024.
- The combined effect of a growth rate in equalized value of 11.3% and a levy increase of 2.4%, produced an equalized property tax rate decrease of 7.0%. A decrease in the equalized property tax rate is driven by a small change in the tax levy being spread over a much larger increase in equalized value.
- Inclusion of the newly-created County Sales Tax Special Revenue fund. This fund will be used to track the receipt and subsequent expenditures of any sales tax allocation from Fond du Lac County.
- Inclusion of the newly-created American Rescue Plan Act (ARPA) Special Revenue fund. This fund has been established to track the receipt of the two tranches of ARPA funds, and subsequent project expenditures. Also included is a detailed project list of planned 2023 ARPA projects.

### **General City Revenues**

Revenue constraints remain an area of focus, because without adequate funding to adapt our organization to changing needs, municipal services are at risk. Municipalities receive most of their revenue from two sources: property taxes and state shared revenue. The State controls both and adds significant restrictions. The result is municipal services are put at risk because property tax growth is capped at less than inflation and share revenue has been cut. As an example, the City receives less in shared revenue now than in 2000.

Though general fund operating revenues (excluding property taxes) have declined since 2019, and were significantly affected for 2023 projections by the onetime loss of ERP, total combined general fund city revenues available to support general fund city operations and services for 2023 increased by a total of \$865,052 or 2.4%. Some of the factors included in this figure are:

- **Property Tax Levy Limit**

The 2023 budget complies with the state-mandated property tax levy limit. The property tax levy limit is allowed to increase by the rate estimated for net new construction of 1.28%, plus the increase in general debt service principal and interest payments. Given other demands on the levy allocations, the portion of property taxes allocated to the general operating fund remained nearly flat year over year.

- **Fund Balance Applied**

The 2023 budget applies \$2,919,895 of available fund balance, which is \$1,358,840 more than the 2022 budget. Approximately \$850,000 of the \$1,358,840 application of fund balance was due to the loss of ERP revenues due to the passage of the Public Safety Referendum. As noted above, this was a one-time loss of ERP revenues and it is expected that the City will qualify for ERP funds in 2024.

In addition, revenue from sources other than property taxes in 2022 is just 1.3% more than it was in 2019, and is forecasted to be 2% less next year than in 2019. The combination of these revenue constraints severely limits budget flexibility even more in normal economic conditions, but this inflationary environment has exacerbated the challenges.

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

Due to the service nature of city operations, approximately 72% 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. Negotiated labor contracts for Fire/Rescue, Police and Transit are set in their respective 2022-2025 agreements. Due to a combination of factors, including changes in wages and benefits, employee turnover, and increases in health insurance costs, net total 2023 budgeted general and special revenue fund labor costs have increased by \$823,859 or 2.7%, compared to the 2022 budget.

- **Wage Adjustments**

The budget for salaries and wages for all general and special revenue fund employees increased by 2.0% or \$443,944 compared to the 2022 budget.

- **Health Insurance**

In an effort to recruit and retain top level talent, the City has undertaken a multi-year effort to implement a number of enhancements to the City's health insurance and health care access. Highlights include:

- Teledoc. Health plan members can access Teledoc 24/7 and speak to a medical provider through a phone call or video consult. This results in employees being able to be seen sooner for conditions such as cold and flu, allergies, skin problems and more. In 2022, Mental Health Care access was added to Teledoc. Areas of specialty include PTSD, anxiety, and trauma resolution.
- NovoHealth provides discounted bundled rates for Orthopedics, Cardiology, Podiatry and more. Novo has among the lowest infection rates and has a 20 day on average faster return to lifestyle.

- Pharmacy Benefits Manager change to CVS/Caremark. Allowed the City to capture higher prescription rebates and manage specialty medications in a more efficient and cost effective manner.

Total actual medical claims through the first seven months of this year are running 9.9% above this time last year. Separately, prescription drug costs currently total 72% more this year than last. Those increases indicate a need to raise premiums 4% next year in anticipation of a combination of continuing increased demand, due we think to pent up demand built up during the pandemic, and to medical inflation. Though the health insurance industry is indicating premiums should increase by a higher percentage, the City is able to forecast a lower percentage increase by applying a portion of the increase in fund balance realized by the Health Insurance Fund because of the accompanying drop in claims during COVID19.

- **WRS Pension Costs**

The City's share of total budgeted general and special revenue Wisconsin Retirement System (WRS) pension costs increased by \$221,358 or 8.5% from 2022 to 2023.

The 2023 WRS general employee employer-required pension rates increased .60% when compared to 2022. Fire/Rescue pension contributions increased 1.85% and Police employer required pension contributions increased 1.35%.

General, Transit, Police public safety and new employees in Fire/Rescue public safety share in the same 6.80% of salary share towards WRS pension costs and any WRS rate increases or decreases. Public safety employees in Fire/Rescue hired before Act 10 began sharing in a portion of the employee share of WRS starting in 2018.

- **Life Insurance**

The City contracts with The Hartford to provide, at no cost to employees, basic life and accidental death and dismemberment insurance to both non-exempt and exempt employees. Subject to policy limits, non-exempt employees receive a benefit of one times their salary and exempt employees receive a benefit of one and one half times their salary. Current policy limits on coverage have been in place for over 14 years, so the City negotiated policy limit increases at no additional cost from The Hartford. Effective August 1, 2022, policy limits for non-exempt employees were raised from \$100,000 to \$150,000 and exempt employee limits raised from \$150,000 to \$250,000.

- **Personnel Changes**

Fire/Rescue will be restructuring the organizational chart to make the agency more operationally sound and productive. The first change will be replacing the Captain position with a Battalion Chief. While a Captain is assigned to an apparatus, a Battalion Chief would not be. Changing that apparatus assignment allows for greater flexibility and mobility of a key leadership position within the Fire/Rescue command structure. Removing the Battalion Chief from an apparatus also creates an opportunity to provide a path to improve the mental health and wellness of current seasoned firefighter/paramedics by allowing them to transition to newly added firefighter positions. This transition will allow those employees to lessen the cumulative impact of job-related stressors and remain a valuable member of the agency by providing important fire

apparatus staffing coverage. Creation of two firefighter positions, while remaining budget neutral, will be accomplished by eliminating the vacant Assistant Chief-Operations position.

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 that expectation 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 \$1,491,793 or 13% compared to the 2022 budget. The reason for this substantial increase is due to the City including planned spending of American Rescue Plan Act (ARPA) funds and County Sales Tax in its annual budget for the first time in 2023.

The City is planning for a property assessment revaluation in 2023. A revaluation involves completely redoing the assessment roll to update property values to market. A complete revaluation ensures that all property owners receive uniform assessments, and are paying their fair share of property taxes. \$119,000 is included in the Assessor budget for the City to enter into a contract with Grotta Appraisals, the City's contracted Assessor, to begin the revaluation process.

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 required would also rise.

In 2020, 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 2023, again with CARES Act funding acting as a replacement for local share dollars.

### **Capital Funded by Operations**

The 2023 budget continues funding of annually recurring capital projects by using operating revenues rather than long-term debt. Capital financed by tax levy in the 2023 budget is \$1,880,162 compared to \$1,790,448 in the 2022 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 2023 is \$11,565,125 with various Street Reconstruction projects, the Police Department renovations, a new fire engine replacement and the bridge from Lakeside East to Lakeside West being the

largest. This figure represents 13.0% of the City's projected overall G.O. debt level at the end of 2023. Please see the capital improvement plan for details.

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

The G.O. debt the City issues in 2023 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 \$90.2 million in 2023 to a high of \$98.5 million in 2027, with the average debt balance from 2023-2027 at \$94.4 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 Utility and Street Reconstruction and upcoming projects with the Department of Transportation. While the Water Utility debt balance decreases between 2023 and 2026 by \$1.5 million, the inclusion of a \$3.5 million project for a complete advanced metering infrastructure upgrade in 2027 results in the Water Utility debt increasing from \$23.0 million in 2023 to \$26.6 million in 2027. Please see the capital improvement plan for details.

The Wastewater Utility will borrow for several large projects over some of the next five years, with the largest being \$16.9 million in 2023 for the biosolids dryer construction project. Biogas utilization projects are projected to be \$9.2 million in total over 2024 and 2025. These large projects will result in the Wastewater Utility debt increasing from \$29.0 million in 2023 to \$30.0 million in 2027. Please see the capital improvement plan for details.

### **Utility Rates**

The 2023 budget does not include Water or Wastewater Utility rate increases. The last water rate increase went into effect in 2016 and 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 was required to file a rate case analysis with the PSC by May 2022. As of the date of this memo, the rate case is proceeding through the Commission review process. The Utility did not request a rate increase and it is not anticipated that the Commission will authorize a rate increase for the minimal financial impact of the Lead Service Replacement program on the Utility.

Wastewater Utility rates included in the 2023 budget remain at the same level as 2009. Any rate case filed with the PSC related to water rates will not impact wastewater rates.

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

A goal of the 2023 budget is to maintain a general fund balance for working capital purposes of at least 15% of budgeted expenditures, in keeping with City policy. \$2,919,895 of available general fund balance will be applied to the 2023 budget. The resulting unassigned general fund balance remaining after balancing the 2023 budget is estimated to be \$6,639,449 or 15.3% of budgeted annual general fund expenditures. The amount of fund balance applied to the 2023

budget is subject to adjustment as the balancing figure for any revenue and expenditure adjustments made as this budget is adopted and thereafter.

### **City Code-Chapter 120**

In accordance with Chapter 120, subparagraph 3 of the City Code, I designate Dyann Benson as the Assistant City Manager, a designation subject to confirmation by the City Council. As such, approval of the 2023 operating budget by the City Council will serve as confirmation of Ms. Benson's designation.

### **On the Horizon (For the Future)**

Budget challenges will persist beyond 2023. Some of the challenges we anticipate facing as we develop future budgets and capital improvement plans that meet the needs of our community include:

- We expect the challenges in the labor force will continue with low unemployment rates, slowing population growth and a decrease in working age population.
- We expect the challenges related to inflation and supply chain breakdowns will continue as the economy adjusts to a wide range of world events.
- 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. The levy limit is not tied to the cost of labor, fuel or other services and supplies.
- We expect to continue to provide high quality municipal services within all of the internal and external constraints placed upon our financial resources.

Facing and addressing these challenges will require making wise investments that will drive continued growth in the future. We will need to be diligent in aligning priorities with available resources, mitigating constraints and communicating expectations.

### **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 2023 Adopted Budget.



Joseph P. Moore  
City Manager

**RESOLUTION NO. 9033****A RESOLUTION ADOPTING THE FINAL 2023  
CITY BUDGET, LEVYING A TAX, AND ESTABLISHING FEES**

**WHEREAS**, the City Manager has prepared and the City Council has reviewed the proposed budget of the City of Fond du Lac for the year 2023; and

**WHEREAS**, a Summary of the Budget and Notice of Public Hearing was published October 12 and 19, 2022; and

**WHEREAS**, on October 26, 2022, the City Council held a public hearing on the 2023 City Budget pursuant to Section 65.90 of the Wisconsin Statutes; and

**WHEREAS**, the City Council wishes to finalize the 2023 City Budget pursuant to State law.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Fond du Lac that the 2023 City Budget is hereby adopted.

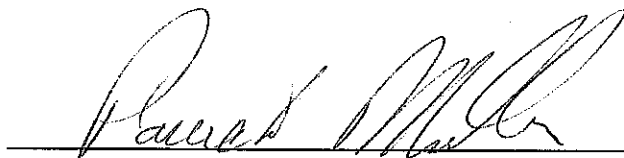
**BE IT FURTHER RESOLVED**, that a tax of \$30,713,712 is hereby levied upon all taxable property within the City of Fond du Lac as returned by the Assessor in the year 2022 for the uses and purposes as set forth in said budget, and that all taxing officers of the City are hereby authorized and directed to spread the tax upon the current tax roll of the City of Fond du Lac.

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

**BE IT FURTHER RESOLVED** that the proposed fee schedules set forth on Exhibits A through P in said budget are hereby adopted and that said fees shall be effective commencing on January 1, 2023.

**ADOPTED:**

NOV 09 2022



Patrick Mullen, President  
Fond du Lac City Council

Attest:



Margaret Hefter, City Clerk

City Attorney:

Reviewed 



**RESOLUTION NO. 9032****A RESOLUTION ADOPTING THE 2023  
FOND DU LAC AREA TRANSIT BUDGETS**

**WHEREAS**, the City Manager has prepared and the City Council has reviewed the proposed budget of the City of Fond du Lac for the year 2023; and

**WHEREAS**, a Summary of the Budget and Notices of Public Hearing were published October 12 and 19, 2022; and

**WHEREAS**, on October 26, 2022, the City Council held a public hearing on the 2023 City Budget pursuant to Section 65.90 and 85.20 of the Wisconsin Statutes, the rules of the Wisconsin Department of Transportation, and the Federal Transit Administration; and

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

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

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

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Fond du Lac, Wisconsin that the 2023 Operating Budget of the Fond du Lac Area Transit in the amount of \$2,231,754 and the 2023 Capital Budget in the amount of \$165,000 are hereby adopted and the appropriate state and federal operating and capital applications shall be filed with the Department of Transportation. Capital items are \$125,000 for a replacement paratransit vehicle, with the local share of \$25,000 and Federal share of \$100,000; and \$40,000 for radio system replacement with local share of \$8,000 and Federal share of \$32,000.

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


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

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

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

**ADOPTED:**

NOV 09 2022

  
\_\_\_\_\_  
Patrick Mullen, President  
Fond du Lac City Council

Attest:

City Attorney:

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

Reviewed 

**CITY OF FOND DU LAC  
2023 ADOPTED BUDGET SUMMARY**

The 2023 **GENERAL FUND BUDGET** is as follows:

**REVENUES AND OTHER FINANCING SOURCES:**

	<b>2022 Budget</b>	<b>2023 Budget</b>	<b>Percent Change</b>
Taxes (other than property taxes)	\$2,353,900	\$2,414,816	
Special Assessment Payments	107,000	107,000	
Licenses and Permits	1,298,530	1,309,460	
Intergovernmental Revenues	10,770,282	9,955,010	
Public Charges for Services	2,825,665	2,943,902	
Fines, Forfeits and Penalties	430,000	430,000	
Interest and Rent	314,100	314,100	
Miscellaneous Revenues	94,100	111,600	
Total Revenues Excluding Property Taxes	\$18,193,577	\$17,585,888	
General Property Taxes	16,381,068	16,675,869	
Transfers from Other Funds	180,900	-	
Fund Balance Applied			
Unassigned Fund Balance Applied to Budget	1,561,055	2,919,895	
<b>TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED</b>	<b>\$36,316,600</b>	<b>\$37,181,652</b>	<b>2.4%</b>

**EXPENDITURES AND OTHER FINANCING USES:**

General Government	3,345,050	3,218,103	
Public Safety	22,420,701	23,126,643	
Public Works	6,234,600	6,445,594	
Parks, Culture & Recreation	2,273,513	2,330,001	
Community Development	1,711,005	1,749,911	
<b>TOTAL EXPENDITURES</b>	<b>35,984,868</b>	<b>36,870,252</b>	<b>2.5%</b>
Transfers to Other Funds	331,732	311,400	
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$36,316,600</b>	<b>\$37,181,652</b>	<b>2.4%</b>

The 2023 **budgets for  
all funds** combined:

	<b>Fund Balance January 1</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Fund Balance December 31</b>
General Fund	\$ 7,791,981	\$34,261,757	\$37,181,652	\$ 4,872,086
Special Revenue Funds	13,795,370	10,355,299	13,708,403	10,442,266
Debt Service Fund	78,632	10,226,683	10,295,261	10,054
Capital Projects Funds	-	17,157,287	17,157,287	-
Wastewater Treatment & Resource Recovery	5,629,313	33,506,981	34,703,592	4,432,702
Water Utility	1,577,733	18,928,229	18,276,724	2,229,238
Internal Service Fund-Health Insurance	2,552,455	5,867,416	6,698,743	1,721,128
Internal Service Fund-Information Technology	313,474	2,157,942	2,224,302	247,114
Total All Funds	\$ 31,738,958	\$132,461,594	\$ 140,245,964	\$ 23,954,588

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

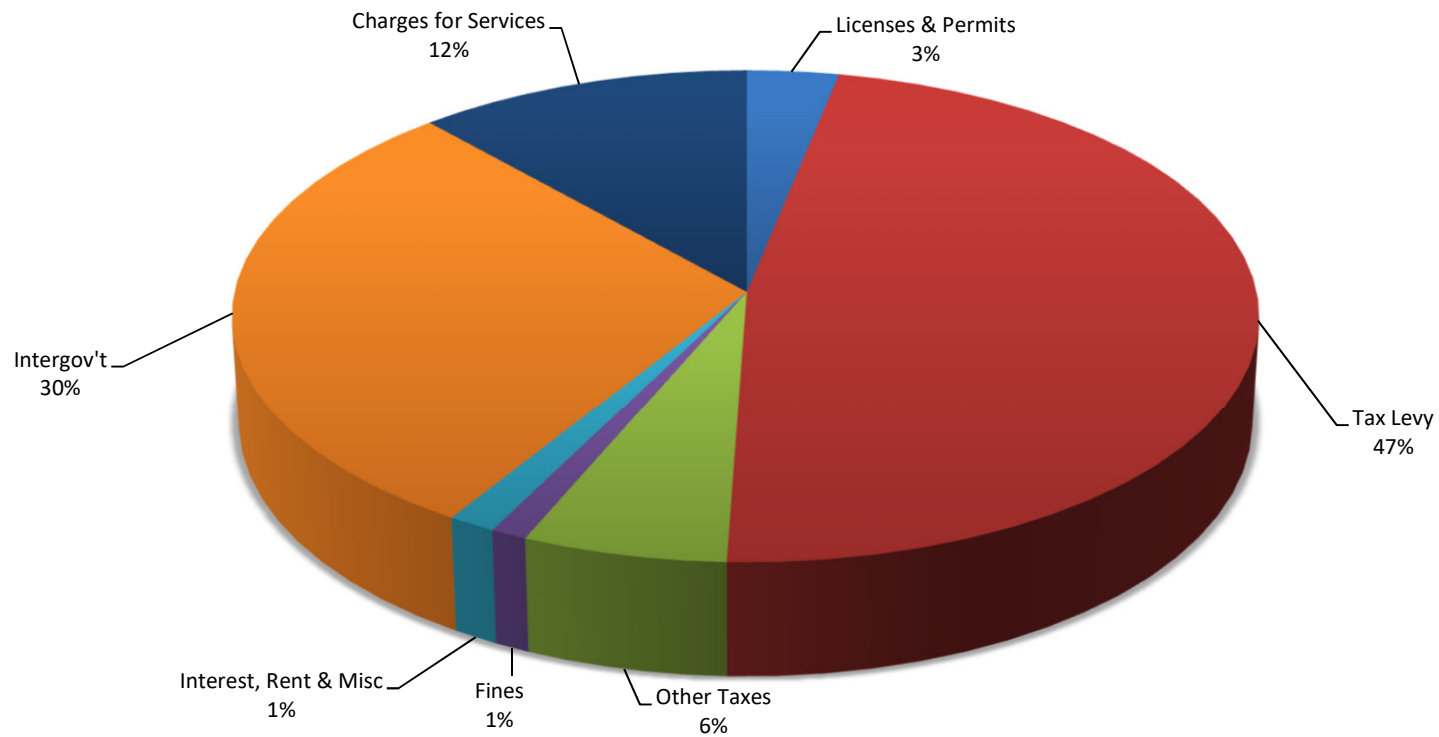
	<b>2022 Budget</b>	<b>2023 Budget</b>	
General Fund	\$16,381,068	\$16,675,869	
Library Special Revenue Fund	2,007,413	2,047,561	
Residential Recycling Special Revenue Fund	600,000	600,000	
Transit Special Revenue Fund	210,120	210,120	
Capital Projects Fund	1,790,448	1,880,162	
Debt Service Fund	8,680,000	9,300,000	
Total City Property Tax Levy	\$29,669,049	\$30,713,712	3.5%

	<b>2022</b>	<b>2023</b>	<b>\$ Change</b>	
Estimated Equalized Value Property Tax Rate	\$9.282	\$8.632	(\$0.650)	-7.0%

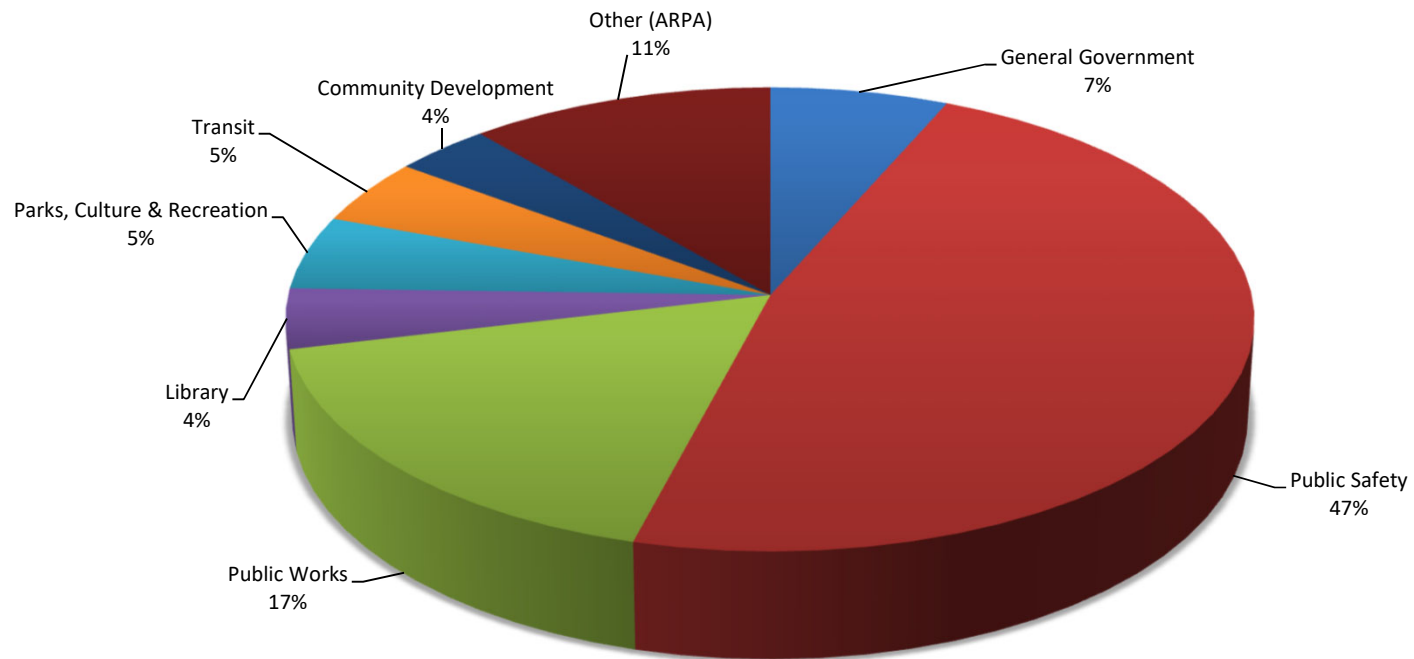
The City's outstanding debt at December 31, 2023 is projected to be:

General Obligation Notes and Bonds	\$90,201,625
Utility Revenue Bonds	52,049,633
Total Debt	<u>\$142,251,258</u>

# City of Fond du Lac 2023 General Fund & Special Revenue Fund Revenue Summary



**City of Fond du Lac  
2023 General Fund & Special Revenue Fund  
Expenditure Summary  
By Major Function**



**City of Fond du Lac**  
**2023 BUDGET**  
**General Fund and Special Revenue Funds Budgeted Expenditures**  
 Excluding TIF's  
**By Major Object**

<b>DESCRIPTION</b>	<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Increase (Decrease)</b>
Personal Services	\$ 30,814,768	\$ 31,638,627	\$ 823,859	2.7%
Services, Materials & Supplies*	11,448,663	12,940,456	1,491,793	13.0%
Capital Outlay*	178,000	4,393,000	4,215,000	2368.0%
Total Expenditures	42,441,431	48,972,083	6,530,652	15.4%
Transfers to Other Funds	481,732	496,928	15,196	3.2%
Total Expenditures & Other Financing Uses	<u>\$ 42,923,163</u>	<u>\$ 49,469,011</u>	<u>\$ 6,545,848</u>	<u>15.3%</u>

\* Note: For the first time, in 2023 the City's annual budget includes planned spending of American Rescue Plan Act (ARPA) funds and County Sales Tax. This is the reason for the substantial increase of Capital Outlay and Service, Materials, & Supplies seen above.

**City of Fond du Lac**  
**2023 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	2023 Adopted Budget	2022 Adopted Budget	Increase (decrease)	
Salaries & Wages	\$ 1,524,273	\$ 14,262,216	\$ 4,289,481	\$ -	\$ 1,015,938	\$ 610,747	\$ 807,901	\$ -	\$ 22,510,556	\$ 22,066,612	\$ 443,944	2.0%
Fringe Benefits												
Wisconsin Retirement	97,338	2,286,477	271,693	-	60,987	41,368	52,726	-	2,810,589	2,589,231	221,358	8.5%
Social Security	112,962	677,671	315,144	-	77,719	46,722	61,248	-	1,291,466	1,270,222	21,244	1.7%
Group Health Insurance	266,568	2,377,698	861,588	-	214,212	168,192	147,564	-	4,035,822	3,934,566	101,256	2.6%
Other	127,359	588,908	165,132	-	50,277	38,606	19,912	-	990,194	954,137	36,057	3.8%
Total Fringe Benefits	604,227	5,930,754	1,613,557	-	403,195	294,888	281,450	-	9,128,071	8,748,156	379,915	4.3%
Total Personal Services	2,128,500	20,192,970	5,903,038	-	1,419,133	905,635	1,089,351	-	31,638,627	30,814,768	823,859	2.7%
Services, Materials & Supplies												
Contractual Services	1,404,941	1,581,769	2,443,516	2,047,561	529,535	997,834	513,723	637,000	10,155,879	9,334,031	821,848	8.8%
Materials & Supplies	212,985	1,285,565	1,733,831	-	408,257	306,110	110,193	685,000	4,741,941	4,029,122	712,819	17.7%
Utilities	6,700	239,070	468,170	-	233,490	22,175	28,895	-	998,500	983,885	14,615	1.5%
Miscellaneous	-	100	-	-	-	-	-	-	100	100	-	0.0%
Expense Transfers	(535,023)	(34,000)	(2,140,099)	-	(94,591)	-	(152,251)	-	(2,955,964)	(2,898,475)	(57,489)	0
Total Services, Materials & Supplies	1,089,603	3,072,504	2,505,418	2,047,561	1,076,691	1,326,119	500,560	1,322,000	12,940,456	11,448,663	1,491,793	13.0%
Capital Outlay	-	19,000	-	-	14,000	-	160,000	4,620,000	4,813,000	178,000	4,635,000	2603.9%
Total Expenditures	3,218,103	23,284,474	8,408,456	2,047,561	2,509,824	2,231,754	1,749,911	5,942,000	49,392,083	42,441,431	6,950,652	16.4%
Transfers to Other Funds	-	-	150,000	-	-	-	-	346,928	496,928	481,732	15,196	3.2%
Total Expenditures and Other Financing Uses	\$ 3,218,103	\$ 23,284,474	\$ 8,558,456	\$ 2,047,561	\$ 2,509,824	\$ 2,231,754	\$ 1,749,911	\$ 6,288,928	\$ 49,889,011	\$ 42,923,163	\$ 6,965,848	16.2%

\*OTHER - includes planned spending of American Rescue Plan Act (ARPA) funds and County Sales Tax

## **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.

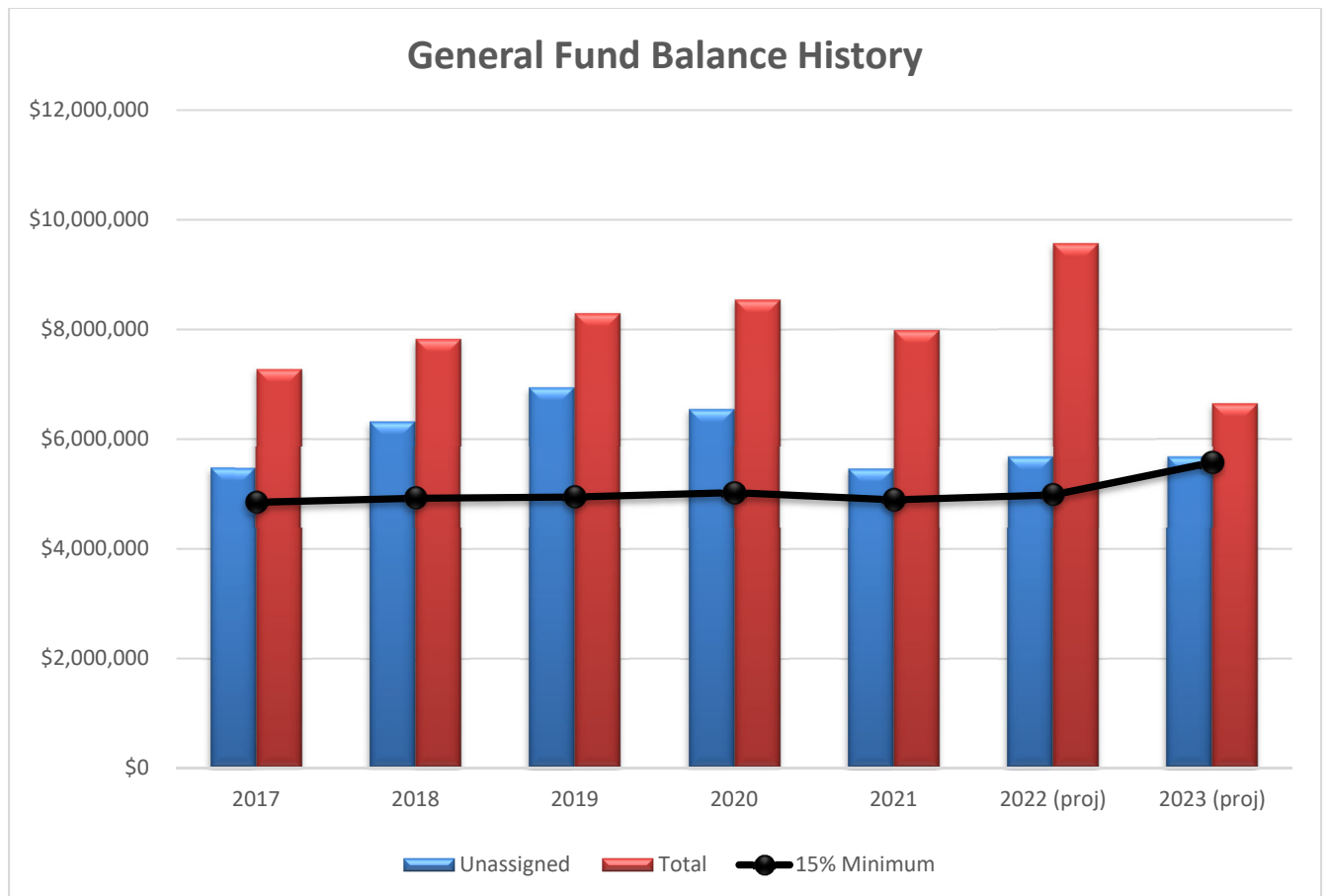
The General Fund includes the operating budgets for most of the City's governmental services including general government, police, fire, ambulance, public works, and other public services. The General Fund budget also includes a listing of the financial resources needed to provide those services for 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 2022 and 2023. 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 \$5.6 million as of December 31, 2023.



**CITY OF FOND DU LAC  
2023 BUDGET  
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2022 Adopted Budget	2023 Adopted Budget	<u>Increase (Decrease)</u>	
			Amount	%
Taxes				
General Property Taxes	16,381,068	16,675,869	294,802	1.8
In Lieu of Taxes	2,091,900	2,153,816	61,916	3.0
Mobile Home Fees	50,000	55,000	5,000	10.0
Interest & Penalties	100,000	90,000	(10,000)	(10.0)
Room Tax-City Share	112,000	116,000	4,000	3.6
<b>Total Taxes</b>	<b>18,734,968</b>	<b>19,090,685</b>	<b>355,718</b>	<b>1.9</b>
<b>Special Assessment Payments</b>	107,000	107,000	-	-
Intergovernmental Revenues				
State Shared Revenue	6,365,709	5,515,028	(850,681)	(13.4)
State Transportation Aid	2,319,890	2,319,890	-	-
Other State Aid	838,188	844,764	6,576	0.8
Other State and Local Govt Payments	1,246,495	1,275,328	28,833	2.3
<b>Total Intergovernmental Revenues</b>	<b>10,770,282</b>	<b>9,955,010</b>	<b>(815,272)</b>	<b>(7.6)</b>
<b>Licenses &amp; Permits</b>	1,298,530	1,309,460	10,930	0.8
<b>Public Charges for Services</b>	2,825,665	2,943,902	118,237	4.2
<b>Fines &amp; Penalties</b>	430,000	430,000	-	-
<b>Interest &amp; Rent</b>	314,100	314,100	-	-
<b>Miscellaneous Revenues</b>	94,100	111,600	17,500	18.6
<b>TOTAL REVENUES</b>	<b>34,574,645</b>	<b>34,261,757</b>	<b>(312,887)</b>	<b>(0.9)</b>
<b>Fund Balance Applied to Budget</b>	<b>1,561,055</b>	<b>2,919,895</b>	<b>1,358,839</b>	<b>87.0</b>
<b>OTHER FINANCING SOURCES</b>	<b>1,741,955</b>	<b>2,919,895</b>	<b>1,177,939</b>	<b>67.6</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>36,316,600</b>	<b>37,181,652</b>	<b>865,052</b>	<b>2.4</b>

**CITY OF FOND DU LAC  
2023 BUDGET  
GENERAL FUND REVENUE SUMMARY**

<b>DESCRIPTION</b>	<b>2021 Actuals</b>	<b>2022 Adopted Budget</b>	<b>2022 Amended Budget</b>	<b>2022 6-Month Actuals</b>	<b>2022 Estimated Actuals</b>	<b>2023 Adopted Budget</b>
<b>Taxes</b>						
General Property Taxes						
Tax Levy	14,670,473	16,381,068	16,381,068	12,514,987	16,381,068	16,675,869
Tax Roll Overrun	1	-	-	(1)	-	-
Excess TIF Increment Distribution	14,479	-	-	-	-	-
<b>Total General Property Taxes</b>	<b>14,684,953</b>	<b>16,381,068</b>	<b>16,381,068</b>	<b>12,514,986</b>	<b>16,381,068</b>	<b>16,675,869</b>
<b>In Lieu of Taxes</b>						
Water Utility	1,974,522	1,974,522	1,974,522	-	1,906,315	2,035,000
Housing Authority	84,729	82,257	82,257	-	82,257	82,257
Other Tax Exempt-In Lieu of Taxes	36,706	35,121	35,121	36,559	36,559	36,559
<b>Total In Lieu of Taxes</b>	<b>2,095,957</b>	<b>2,091,900</b>	<b>2,091,900</b>	<b>36,559</b>	<b>2,025,131</b>	<b>2,153,816</b>
<b>Mobile Home Fees</b>	<b>51,127</b>	<b>50,000</b>	<b>50,000</b>	<b>30,373</b>	<b>50,000</b>	<b>55,000</b>
<b>Interest &amp; Penalties</b>	<b>75,229</b>	<b>100,000</b>	<b>100,000</b>	<b>73,429</b>	<b>100,000</b>	<b>90,000</b>
<b>Room Tax-City Share</b>	<b>120,797</b>	<b>112,000</b>	<b>112,000</b>	<b>52,264</b>	<b>112,000</b>	<b>116,000</b>
<b>Total Taxes</b>	<b>17,028,063</b>	<b>18,734,968</b>	<b>18,734,968</b>	<b>12,707,611</b>	<b>18,668,199</b>	<b>19,090,685</b>
<b>Special Assessment Payments</b>						
Principal Payments	139,814	100,000	100,000	40,932	100,000	100,000
Interest Payment	2,331	7,000	7,000	3,210	7,000	7,000
<b>Total Special Assessment Payments</b>	<b>142,145</b>	<b>107,000</b>	<b>107,000</b>	<b>44,142</b>	<b>107,000</b>	<b>107,000</b>
<b>Licenses &amp; Permits</b>						
Business/Occupational Licenses	629,342	650,485	650,485	254,461	662,725	650,415
Non-Business Licenses	14,189	15,645	15,645	14,930	16,645	15,645
Building Permits & Inspection Fees	665,232	562,000	562,000	426,603	567,200	573,000
Other Regulatory Permits/Fees	82,888	70,400	70,400	58,174	72,400	70,400
<b>Total Licenses &amp; Permits</b>	<b>1,391,651</b>	<b>1,298,530</b>	<b>1,298,530</b>	<b>754,168</b>	<b>1,318,970</b>	<b>1,309,460</b>
<b>Intergovernmental Revenues</b>						
State Shared Revenue	6,410,431	6,365,709	6,365,709	-	6,365,709	5,515,028
Other State Aid	833,026	838,188	838,188	273,468	837,764	844,764
State Transportation Aid	2,145,190	2,319,890	2,319,890	1,156,933	2,319,890	2,319,890
Other Local Governments	899,135	922,919	922,919	334,426	945,519	949,331
State Grants	43,346	28,000	28,000	49,880	72,045	28,000
Grants from Local Governments	127,200	127,200	127,200	-	127,200	127,200
Federal Revenues	-	-	-	-	-	-
Other State Payments	168,375	168,376	168,376	170,797	170,797	170,797
<b>Total Intergovernmental Revenues</b>	<b>10,626,703</b>	<b>10,770,282</b>	<b>10,770,282</b>	<b>1,985,504</b>	<b>10,838,924</b>	<b>9,955,010</b>
<b>Public Charges for Services</b>						
General Government	150,781	136,850	136,850	82,722	140,850	137,350
Public Safety	1,536,160	2,130,800	2,130,800	1,896,858	2,135,600	2,205,800
Transportation	914	1,000	1,000	1,383	1,500	1,000
Parking Facilities	238,748	282,000	282,000	119,177	282,000	306,737
Culture, Recreation & Education	113,086	207,000	207,000	35,974	207,000	225,000
Conservation & Development	62,454	68,015	68,015	7,657	68,015	68,015
<b>Total Public Charges for Services</b>	<b>2,102,143</b>	<b>2,825,665</b>	<b>2,825,665</b>	<b>2,143,771</b>	<b>2,834,965</b>	<b>2,943,902</b>

**CITY OF FOND DU LAC  
2023 BUDGET  
GENERAL FUND REVENUE SUMMARY**

<b>DESCRIPTION</b>	<b>2021 Actuals</b>	<b>2022 Adopted Budget</b>	<b>2022 Amended Budget</b>	<b>2022 6-Month Actuals</b>	<b>2022 Estimated Actuals</b>	<b>2023 Adopted Budget</b>
Fines, Forfeits & Penalties						
Court Fines	239,404	300,000	300,000	136,103	300,000	300,000
Parking Fines	106,019	130,000	130,000	47,417	130,000	130,000
<b>Total Fines &amp; Penalties</b>	<b>345,423</b>	<b>430,000</b>	<b>430,000</b>	<b>183,520</b>	<b>430,000</b>	<b>430,000</b>
Interest & Rent						
Interest on Investment	(35,851)	308,000	308,000	(141,414)	433,000	308,000
Interest on Judgements	4,849	-	-	-	-	-
Rent	17,345	6,100	6,100	9,850	12,400	6,100
<b>Total Interest &amp; Rent</b>	<b>(13,657)</b>	<b>314,100</b>	<b>314,100</b>	<b>(131,564)</b>	<b>445,400</b>	<b>314,100</b>
Miscellaneous Revenues						
Property Sales	70,112	2,500	2,500	14,767	17,890	2,500
Insurance Recoveries	96,046	44,600	44,600	48,354	77,200	62,100
Other	429,340	47,000	47,000	27,971	49,354	47,000
<b>Total Miscellaneous Revenues</b>	<b>595,498</b>	<b>94,100</b>	<b>94,100</b>	<b>91,092</b>	<b>144,444</b>	<b>111,600</b>
<b>TOTAL REVENUE</b>	<b>32,217,969</b>	<b>34,574,645</b>	<b>34,574,645</b>	<b>17,778,244</b>	<b>34,787,902</b>	<b>34,261,757</b>
Other Financing Sources						
Transfers from Other Funds						
Special Revenue Fund	-	180,900	180,900	-	-	-
<b>Total Transfers from Other Funds</b>	<b>-</b>	<b>180,900</b>	<b>180,900</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Applied to Budget</b>	<b>-</b>	<b>1,561,055</b>	<b>1,561,055</b>	<b>-</b>	<b>-</b>	<b>2,919,895</b>
<b>Total Other Financing Sources</b>	<b>-</b>	<b>1,741,955</b>	<b>1,741,955</b>	<b>-</b>	<b>-</b>	<b>2,919,895</b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES &amp; FUND BALANCE APPLIED</b>	<b>32,217,969</b>	<b>36,316,600</b>	<b>36,316,600</b>	<b>17,778,244</b>	<b>34,787,902</b>	<b>37,181,652</b>

**CITY OF FOND DU LAC  
2023 BUDGET  
GENERAL FUND EXPENDITURE SUMMARY  
BY DIVISION/FUNCTION**

<b>DESCRIPTION</b>	<b>2022 Adopted Budget</b>	<b>2023 Adopted Budget</b>	<b><u>Increase (Decrease)</u></b>	
			<b>Amount</b>	<b>%</b>
GENERAL GOVERNMENT	3,345,050	3,218,103	(126,947)	(3.8)
PUBLIC SAFETY				
Police	12,294,104	12,608,978	314,874	2.6
Fire/Rescue	10,126,597	10,517,665	391,068	3.9
<b>TOTAL PUBLIC SAFETY</b>	<b>22,420,701</b>	<b>23,126,643</b>	<b>705,942</b>	<b>3.1</b>
PUBLIC WORKS	6,234,599	6,445,594	210,995	3.4
PARKS, CULTURE & RECREATION	2,273,513	2,330,001	56,488	2.5
COMMUNITY DEVELOPMENT	1,711,005	1,749,911	38,906	2.3
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>35,984,868</b>	<b>36,870,252</b>	<b>885,384</b>	<b>2.5</b>
TRANSFERS TO OTHER FUNDS	331,732	311,400	(20,332)	(6.1)
<b>TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES</b>	<b>36,316,600</b>	<b>37,181,652</b>	<b>865,052</b>	<b>2.4</b>

**CITY OF FOND DU LAC  
GENERAL FUND EXPENDITURE SUMMARY  
2023 BUDGET  
By Major Object & Function**

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	PARKS, CULTURE & RECREATION	COMMUNITY DEVELOPMENT	OTHER	TOTAL	2022 BUDGET	INCREASE (DECREASE)	% INCR(DECR)
Salaries & Wages	\$ 1,524,273	\$ 14,262,216	\$ 3,981,104	\$ 1,015,938	\$ 807,901	\$ -	\$ 21,591,432	\$ 21,193,728	\$ 397,704	1.9%
Fringe Benefits										
Wisconsin Retirement	97,338	2,286,477	251,207	60,987	52,726	-	2,748,735	2,532,365	216,370	8.5%
Social Security	112,962	677,671	291,553	77,719	61,248	-	1,221,153	1,202,275	18,878	1.6%
Group Health Insurance	266,568	2,377,698	779,076	214,212	147,564	-	3,785,118	3,745,350	39,768	1.1%
Other	127,359	588,908	152,042	50,277	19,912	-	938,498	912,435	26,063	2.9%
Total Fringe Benefits	604,227	5,930,754	1,473,878	403,195	281,450	-	8,693,504	8,392,425	301,079	3.6%
Total Personal Services	2,128,500	20,192,970	5,454,982	1,419,133	1,089,351	-	30,284,936	29,586,153	698,783	2.4%
Contractual Services	1,404,941	1,492,931	1,033,133	419,912	513,723	-	4,864,640	4,752,308	112,332	2.4%
Materials & Supplies	212,985	1,235,042	1,575,908	368,457	110,193	-	3,502,585	3,532,652	(30,067)	(0.9%)
Utilities	6,700	220,700	468,170	217,090	28,895	-	941,555	929,730	11,825	1.3%
Capital Outlay	-	19,000	-	-	160,000	-	179,000	29,000	150,000	517.2%
Expense Transfers	(535,023)	(34,000)	(2,086,599)	(94,591)	(152,251)	-	(2,902,464)	(2,844,975)	(57,489)	2.0%
Total Expenditures	3,218,103	23,126,643	6,445,594	2,330,001	1,749,911	-	36,870,252	35,984,868	885,384	2.5%
Transfers to Other Funds	-	-	-	-	-	311,400	311,400	331,732	(20,332)	(6.1%)
Total Expenditures and Other Financing Uses	\$ 3,218,103	\$ 23,126,643	\$ 6,445,594	\$ 2,330,001	\$ 1,749,911	\$ 311,400	\$ 37,181,652	\$ 36,316,600	\$ 865,052	2.4%

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  
2023 BUDGET  
GENERAL FUND EXPENDITURE SUMMARY  
BY DIVISION/FUNCTION**

<b>DESCRIPTION</b>	<b>2021 Actuals</b>	<b>2022 Adopted Budget</b>	<b>2022 Amended Budget</b>	<b>2022 6-Month Actuals</b>	<b>2022 Estimated Actuals</b>	<b>2023 Adopted Budget</b>
<b>GENERAL GOVERNMENT</b>						
City Council	109,621	118,271	118,271	31,092	113,479	127,136
City Manager	271,614	365,958	368,123	119,140	274,008	299,316
Community Development	418,887	456,707	456,707	194,072	437,788	477,319
Parking Facilities	234,648	322,026	322,523	132,622	311,213	330,552
Inspection	554,774	662,172	662,171	275,135	628,501	671,940
Economic Development	206,320	270,100	376,108	134,585	270,100	270,100
Clerk & Central Services	374,996	428,411	429,346	171,446	395,825	433,928
Elections	71,413	124,714	124,714	43,081	128,441	78,525
Board of Review	1,208	2,050	2,050	1,214	1,600	2,050
Comptrollers	735,783	780,705	791,763	373,183	740,462	706,978
Central Collections	77,543	88,287	88,287	42,380	76,467	88,245
Assessment	367,550	370,534	370,534	139,150	370,641	478,325
Attorney	360,249	373,969	373,969	140,052	310,500	391,737
Human Resources	350,061	346,150	346,150	187,693	327,440	358,732
<b>TOTAL GENERAL GOVERNMENT</b>	<b>4,134,667</b>	<b>4,710,054</b>	<b>4,830,716</b>	<b>1,984,845</b>	<b>4,386,465</b>	<b>4,714,883</b>
<b>PUBLIC SAFETY</b>						
Police	10,488,181	12,294,104	12,305,253	4,921,005	10,607,504	12,608,978
Fire/Rescue	9,451,358	10,126,597	10,257,754	4,633,742	9,505,505	10,517,665
<b>TOTAL PUBLIC SAFETY</b>	<b>19,939,539</b>	<b>22,420,701</b>	<b>22,563,007</b>	<b>9,554,747</b>	<b>20,113,009</b>	<b>23,126,643</b>
<b>PUBLIC WORKS</b>						
Engineering	1,042,484	1,016,021	1,020,095	510,727	964,690	1,082,903
Fleet Operations & Services	379,628	713,910	713,910	272,697	610,260	717,277
Construction & Maintenance	1,714,146	1,888,962	1,888,962	789,174	1,653,768	1,987,181
Municipal Service Center	305,176	361,158	368,184	306,552	364,458	437,440
Highway Maintenance	192,881	201,962	201,962	109,840	202,053	207,065
Snow & Ice Removal	197,250	298,500	298,500	287,541	301,500	233,412
Storm Water & Waterway Mtce	463,030	412,123	412,123	216,509	395,649	407,303
Electrical	404,309	408,241	425,752	188,756	401,772	426,366
Street Lighting	339,030	343,800	343,800	172,174	334,050	343,800
Parks	1,428,811	1,520,967	1,530,183	616,169	1,409,180	1,546,264
Tree Care	593,007	589,922	589,922	174,050	572,247	602,847
Taylor Park Pool	134,126	132,547	132,547	25,077	148,139	145,017
Fairgrounds Pool	72,068	270,825	270,825	25,322	267,968	278,312
<b>TOTAL PUBLIC WORKS</b>	<b>7,265,946</b>	<b>8,158,938</b>	<b>8,196,765</b>	<b>3,694,588</b>	<b>7,625,734</b>	<b>8,415,187</b>
<b>OTHER</b>						
Senior Center	283,052	349,174	349,889	142,445	329,175	360,408
Animal Control	114,660	115,802	115,802	48,250	115,802	117,250
Delinquent Accounts	(33,474)	21,000	21,000	87,307	87,600	21,000
Non-Departmental Insurance & Bond	484,295	209,199	209,199	211,832	235,063	114,881
Non-Departmental	-	-	-	-	-	-
<b>TOTAL OTHER</b>	<b>848,533</b>	<b>695,175</b>	<b>695,890</b>	<b>489,834</b>	<b>767,640</b>	<b>613,539</b>
<b>TOTAL EXPENDITURES</b>	<b>32,188,685</b>	<b>35,984,868</b>	<b>36,286,378</b>	<b>15,724,014</b>	<b>32,892,848</b>	<b>36,870,252</b>
<b>OTHER FINANCING USES</b>						
Transfers to Other Funds	297,761	331,732	331,732	119,600	317,203	311,400
<b>TOTAL OTHER FINANCING USES</b>	<b>297,761</b>	<b>331,732</b>	<b>331,732</b>	<b>119,600</b>	<b>317,203</b>	<b>311,400</b>
<b>TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES</b>	<b>32,486,446</b>	<b>36,316,600</b>	<b>36,618,110</b>	<b>15,843,614</b>	<b>33,210,051</b>	<b>37,181,652</b>

**CITY OF FOND DU LAC - 2023 BUDGET  
CITY COUNCIL**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	39,751	38,830	38,830	18,909	38,986	38,830
Contractual Services	65,691	67,791	67,791	10,418	68,043	81,856
Materials & Supplies	4,179	11,650	11,650	1,765	6,450	6,450
<b>TOTAL EXPENDITURES</b>	<b>109,621</b>	<b>118,271</b>	<b>118,271</b>	<b>31,092</b>	<b>113,479</b>	<b>127,136</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>109,621</b>	<b>118,271</b>	<b>118,271</b>	<b>31,092</b>	<b>113,479</b>	<b>127,136</b>

**Purpose And Activities**

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

**Budget Comments**

This budget maintains the current level of service.



**CITY OF FOND DU LAC - 2023 BUDGET  
CITY MANAGER**

**Appropriation Summary**

<b>DESCRIPTION</b>	<b>2021 Actuals</b>	<b>2022 Adopted Budget</b>	<b>2022 Amended Budget</b>	<b>2022 6-Month Actuals</b>	<b>2022 Estimated Actuals</b>	<b>2023 Adopted Budget</b>
<b>EXPENDITURES</b>						
Personal Services	219,147	220,547	220,546	101,171	208,512	181,602
Contractual Services	45,820	130,761	130,761	12,144	50,946	103,164
Materials & Supplies	6,130	13,850	16,016	5,549	13,850	13,850
Utilities	517	800	800	276	700	700
<b>TOTAL EXPENDITURES</b>	<b>271,614</b>	<b>365,958</b>	<b>368,123</b>	<b>119,140</b>	<b>274,008</b>	<b>299,316</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>271,614</b>	<b>365,958</b>	<b>368,123</b>	<b>119,140</b>	<b>274,008</b>	<b>299,316</b>

**Purpose And Activities**

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

**Budget Comments**

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2023 BUDGET  
CLERK & CENTRAL SERVICES**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	257,892	285,888	285,888	123,431	254,781	278,255
Contractual Services	122,462	117,092	117,092	25,451	115,313	126,076
Materials & Supplies	77,318	88,705	89,640	42,636	88,705	90,407
Utilities	1,114	1,000	1,000	616	1,300	1,000
Expense Transfers	(83,790)	(64,274)	(64,274)	(20,688)	(64,274)	(61,810)
<b>TOTAL EXPENDITURES</b>	<b>374,996</b>	<b>428,411</b>	<b>429,346</b>	<b>171,446</b>	<b>395,825</b>	<b>433,928</b>
<b>LESS DEDICATED REVENUES:</b>						
Licenses & Permits	173,759	167,890	167,890	151,635	181,890	167,890
Intergovernmental Revenue	2,993	5,000	5,000	1,217	5,000	5,000
Public Charges for Services	7,703	11,300	11,300	3,462	11,300	11,300
<b>TOTAL DEDICATED REVENUES</b>	<b>184,455</b>	<b>184,190</b>	<b>184,190</b>	<b>156,314</b>	<b>198,190</b>	<b>184,190</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>190,541</b>	<b>244,221</b>	<b>245,156</b>	<b>15,132</b>	<b>197,635</b>	<b>249,738</b>

**Purpose And Activities**

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

The Central Services function provides in-house printing and mail services for all municipal departments and divisions. Responsibilities include designing, printing, binding, graphic arts and processing incoming and outgoing mail.

**Budget Comments**

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

## CITY OF FOND DU LAC - 2023 BUDGET ELECTIONS

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	33,388	76,550	76,550	26,678	80,137	38,165
Contractual Services	21,114	17,564	17,564	6,014	17,754	17,760
Materials & Supplies	17,259	30,500	30,500	10,387	30,500	22,500
Utilities	(348)	100	100	2	50	100
<b>TOTAL EXPENDITURES</b>	<b>71,413</b>	<b>124,714</b>	<b>124,714</b>	<b>43,081</b>	<b>128,441</b>	<b>78,525</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>71,413</b>	<b>124,714</b>	<b>124,714</b>	<b>43,081</b>	<b>128,441</b>	<b>78,525</b>

### Purpose And Activities

Supervise voter registration and conduct elections. Equip polling places; provide for the purchase and maintenance of election equipment; prepare ballots for the municipal elections and distribute ballots; prepare official absentee ballots for delivery to electors requesting them; prepare write-in absentee ballots for military electors; prepare the necessary notices and publications in connection with the conduct of elections or registrations; train election officials in their duties; report suspected election fraud; review, examine and certify the sufficiency and validity of petitions and nomination papers; appoint board of Canvass.

### Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2023 BUDGET  
BOARD OF REVIEW**

**Appropriation Summary**

<b>DESCRIPTION</b>	<b>2021 Actuals</b>	<b>2022 Adopted Budget</b>	<b>2022 Amended Budget</b>	<b>2022 6-Month Actuals</b>	<b>2022 Estimated Actuals</b>	<b>2023 Adopted Budget</b>
<b>EXPENDITURES</b>						
Personal Services	800	1,000	1,000	1,000	1,000	1,000
Contractual Services	123	350	350	131	250	350
Materials & Supplies	285	700	700	83	350	700
<b>TOTAL EXPENDITURES</b>	<b>1,208</b>	<b>2,050</b>	<b>2,050</b>	<b>1,214</b>	<b>1,600</b>	<b>2,050</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>1,208</b>	<b>2,050</b>	<b>2,050</b>	<b>1,214</b>	<b>1,600</b>	<b>2,050</b>

**Purpose And Activities**

To hear, deliberate and consider in a fair and impartial manner appeals of property owners who believe their property has been incorrectly assessed. To carefully examine the assessment roll and correct all apparent errors in description and computation. Review evidence submitted by objecting property owners to show fair market value of their properties in the City. Hear evidence submitted by the assessor and others who have knowledge of the value of the property. Decide based on evidence presented, the correctness of the assessor's valuation and grant appeals if justified.

**Budget Comments**

This budget maintains the current level of service.

## CITY OF FOND DU LAC - 2023 BUDGET COMPTROLLERS

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	827,061	867,343	867,343	386,055	809,038	790,403
Contractual Services	152,543	162,612	162,612	47,577	163,874	164,044
Materials & Supplies	27,796	29,869	40,927	27,703	46,869	27,569
Utilities	1,688	2,000	2,000	823	1,800	1,500
Expense Transfers	(273,305)	(281,119)	(281,119)	(88,975)	(281,119)	(276,538)
<b>TOTAL EXPENDITURES</b>	<b>735,783</b>	<b>780,705</b>	<b>791,763</b>	<b>373,183</b>	<b>740,462</b>	<b>706,978</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	1,431	-	-	-	-	-
Public Charges for Services	2,886	3,000	3,000	1,226	3,000	3,000
Miscellaneous Revenues	54,007	40,000	40,000	26,036	40,300	40,000
<b>TOTAL DEDICATED REVENUES</b>	<b>58,324</b>	<b>43,000</b>	<b>43,000</b>	<b>27,262</b>	<b>43,300</b>	<b>43,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>677,459</b>	<b>737,705</b>	<b>748,763</b>	<b>345,921</b>	<b>697,162</b>	<b>663,978</b>

### Purpose And Activities

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

### Budget Comments

This budget maintains the current level of service.

## CITY OF FOND DU LAC - 2023 BUDGET CENTRAL COLLECTION

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	84,864	87,416	87,416	26,190	70,506	81,944
Contractual Services	88,050	88,919	88,919	58,173	94,009	93,131
Materials & Supplies	13,043	13,550	13,550	946	13,550	13,550
Utilities	165	200	200	91	200	200
Expense Transfers	(108,579)	(101,798)	(101,798)	(43,020)	(101,798)	(100,580)
<b>TOTAL EXPENDITURES</b>	<b>77,543</b>	<b>88,287</b>	<b>88,287</b>	<b>42,380</b>	<b>76,467</b>	<b>88,245</b>
<b>LESS DEDICATED REVENUES:</b>						
Licenses & Permits	14,189	15,645	15,645	14,930	16,645	15,645
Public Charges for Services	42,585	37,450	37,450	18,485	37,450	37,450
<b>TOTAL DEDICATED REVENUES</b>	<b>56,774</b>	<b>53,095</b>	<b>53,095</b>	<b>33,415</b>	<b>54,095</b>	<b>53,095</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>20,769</b>	<b>35,192</b>	<b>35,192</b>	<b>8,965</b>	<b>22,372</b>	<b>35,150</b>

### Purpose And Activities

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

### Budget Comments

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

## CITY OF FOND DU LAC - 2023 BUDGET ASSESSMENT

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	366,510	370,334	370,334	138,536	370,441	478,125
Materials & Supplies	875	-	-	516	-	-
Utilities	165	200	200	98	200	200
<b>TOTAL EXPENDITURES</b>	<b>367,550</b>	<b>370,534</b>	<b>370,534</b>	<b>139,150</b>	<b>370,641</b>	<b>478,325</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	47,945	50,000	50,000	27,810	50,000	50,000
<b>TOTAL DEDICATED REVENUES</b>	<b>47,945</b>	<b>50,000</b>	<b>50,000</b>	<b>27,810</b>	<b>50,000</b>	<b>50,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>319,605</b>	<b>320,534</b>	<b>320,534</b>	<b>111,340</b>	<b>320,641</b>	<b>428,325</b>

### Purpose And Activities

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

### Budget Comments

Maintain current level of services. Grota Appraisals, LLC is the City's contracted property assessment service provider. 2019 was a City-wide revaluation year, and the next revaluation would be anticipated to take effect for the January 1, 2024 assessment roll. The cost of the re-assessment will be budgeted in 2023 as that is when a bulk of the work will be done.

See Exhibit F for related fees.

# CITY OF FOND DU LAC - 2023 BUDGET ATTORNEY

## Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	316,193	316,002	316,002	121,211	252,359	333,304
Contractual Services	70,046	72,916	72,916	25,008	73,090	74,444
Materials & Supplies	5,167	6,910	6,910	1,687	6,910	6,910
Utilities	1,528	1,400	1,400	621	1,400	1,400
Expense Transfers	(32,685)	(23,259)	(23,259)	(8,475)	(23,259)	(24,321)
<b>TOTAL EXPENDITURES</b>	<b>360,249</b>	<b>373,969</b>	<b>373,969</b>	<b>140,052</b>	<b>310,500</b>	<b>391,737</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	532	600	600	-	600	600
Fines & Penalties	239,404	300,000	300,000	136,103	300,000	300,000
<b>TOTAL DEDICATED REVENUES</b>	<b>239,936</b>	<b>300,600</b>	<b>300,600</b>	<b>136,103</b>	<b>300,600</b>	<b>300,600</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>120,313</b>	<b>73,369</b>	<b>73,369</b>	<b>3,949</b>	<b>9,900</b>	<b>91,137</b>

## Purpose And Activities

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

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

## Budget Comments

This budget maintains the current level of service.



## CITY OF FOND DU LAC - 2023 BUDGET HUMAN RESOURCES

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	233,353	255,899	255,899	115,277	236,451	270,116
Contractual Services	181,401	147,146	147,146	87,374	147,284	148,741
Materials & Supplies	4,021	10,249	10,249	1,689	10,249	10,049
Utilities	1,456	1,600	1,600	1,074	2,200	1,600
Expense Transfers	(70,170)	(68,744)	(68,744)	(17,721)	(68,744)	(71,774)
<b>TOTAL EXPENDITURES</b>	<b>350,061</b>	<b>346,150</b>	<b>346,150</b>	<b>187,693</b>	<b>327,440</b>	<b>358,732</b>
<b>LESS DEDICATED REVENUES:</b>						
Miscellaneous Revenues	30	-	-	40	100	-
<b>TOTAL DEDICATED REVENUES</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>40</b>	<b>100</b>	<b>-</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>350,031</b>	<b>346,150</b>	<b>346,150</b>	<b>187,653</b>	<b>327,340</b>	<b>358,732</b>

### Purpose And Activities

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

### Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2023 BUDGET  
ANIMAL CONTROL**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	114,660	115,802	115,802	48,250	115,802	117,250
<b>TOTAL EXPENDITURES</b>	<b>114,660</b>	<b>115,802</b>	<b>115,802</b>	<b>48,250</b>	<b>115,802</b>	<b>117,250</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>114,660</b>	<b>115,802</b>	<b>115,802</b>	<b>48,250</b>	<b>115,802</b>	<b>117,250</b>

**Purpose And Activities**

To pickup, house, and reunite or rehome stray animals in the City.

**Budget Comments**

The City contracts with the Humane Society for this service. The current contract ends on December 31, 2024.

**CITY OF FOND DU LAC - 2023 BUDGET  
DELINQUENT ACCOUNTS**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Materials & Supplies	(33,474)	21,000	21,000	87,307	87,600	21,000
<b>TOTAL EXPENDITURES</b>	<b>(33,474)</b>	<b>21,000</b>	<b>21,000</b>	<b>87,307</b>	<b>87,600</b>	<b>21,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>(33,474)</b>	<b>21,000</b>	<b>21,000</b>	<b>87,307</b>	<b>87,600</b>	<b>21,000</b>

**Purpose And Activities**

To provide funds to permit write-off of uncollectible accounts receivable from our balance sheet. This includes the City portion of uncollectible personal property taxes, real estate taxes, property damage, and other general accounts receivable.

**Budget Comments**

This budget provides for a normal level of account write-offs.

**CITY OF FOND DU LAC - 2023 BUDGET  
INSURANCE & BONDS**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	107,003	209,199	209,199	229,801	253,032	114,881
Materials & Supplies	377,292	-	-	(17,969)	(17,969)	-
<b>TOTAL EXPENDITURES</b>	<b>484,295</b>	<b>209,199</b>	<b>209,199</b>	<b>211,832</b>	<b>235,063</b>	<b>114,881</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>484,295</b>	<b>209,199</b>	<b>209,199</b>	<b>211,832</b>	<b>235,063</b>	<b>114,881</b>

**Purpose And Activities**

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

**Budget Comments**

This budget maintains the current level of service. 2021 Actuals include the \$377,292 settlement payment related to the Lakeside Park Enhancement Agreement.

**CITY OF FOND DU LAC - 2023 BUDGET  
CITY WIDE**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>LESS REVENUES:</b>						
Taxes	17,028,063	18,734,968	18,734,968	12,707,611	18,668,199	19,090,685
Special Assessment Payments	142,145	107,000	107,000	44,142	107,000	107,000
Licenses & Permits	469,158	490,000	490,000	113,061	490,000	490,000
Intergovernmental Revenues	7,407,005	7,376,473	7,376,473	444,265	7,378,470	6,527,789
Interest & Rent	(31,002)	308,000	308,000	(141,414)	433,000	308,000
Miscellaneous Revenues	350,185	-	-	102	102	-
Other Financing Sources	-	1,741,955	1,741,955	-	-	2,919,895
<b>TOTAL REVENUES</b>	<b>25,365,554</b>	<b>28,758,396</b>	<b>28,758,396</b>	<b>13,167,767</b>	<b>27,076,771</b>	<b>29,443,369</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>(25,365,554)</b>	<b>(28,758,396)</b>	<b>(28,758,396)</b>	<b>(13,167,767)</b>	<b>(27,076,771)</b>	<b>(29,443,369)</b>

**Purpose And Activities**

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

**Budget Comments**

Revenues include the City's general revenue not related to any one department or division. The entire general fund tax levy amount as well as State Shared Revenue is shown in this division. Unassigned fund balance applied to the 2023 budget of \$2,919,895 is included in the 2023 Other Financing Sources.

# CITY OF FOND DU LAC - 2023 BUDGET POLICE

## Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	9,281,160	10,685,113	10,697,000	4,276,073	9,063,017	10,989,899
Contractual Services	685,844	860,014	862,626	364,201	873,010	912,632
Materials & Supplies	395,939	632,277	628,927	242,182	572,077	582,747
Utilities	126,342	140,700	140,700	61,826	123,400	147,700
Capital Outlay	15,091	-	-	-	-	-
Expense Transfers	(16,195)	(24,000)	(24,000)	(23,277)	(24,000)	(24,000)
<b>TOTAL EXPENDITURES</b>	<b>10,488,181</b>	<b>12,294,104</b>	<b>12,305,253</b>	<b>4,921,005</b>	<b>10,607,504</b>	<b>12,608,978</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	318,299	333,474	333,474	158,024	334,274	347,886
Public Charges for Services	18,041	30,400	30,400	8,130	30,400	30,400
Fines & Penalties	106,019	130,000	130,000	47,417	130,000	130,000
Interest & Rent	11,550	-	-	6,300	6,300	-
Miscellaneous Revenues	40,536	2,800	2,800	1,721	4,602	2,800
<b>TOTAL DEDICATED REVENUES</b>	<b>494,445</b>	<b>496,674</b>	<b>496,674</b>	<b>221,592</b>	<b>505,576</b>	<b>511,086</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>9,993,736</b>	<b>11,797,430</b>	<b>11,808,579</b>	<b>4,699,413</b>	<b>10,101,928</b>	<b>12,097,892</b>

## Purpose And Activities

To reduce the amount and effect of criminal harm to people and property, to help assure that the activities of the community can proceed in a stable and secure environment; to protect the legal rights of all within Fond du Lac; and to provide an appropriate response to all emergency, priority and non-priority calls for service. Activities include preventive patrol and security checks; felony and misdemeanor arrests; traffic law enforcement; investigation of crimes; supervision of school patrol; maintenance of a complete police record bureau and reduction of crime through proactive crime prevention programs and district policing.

## Budget Comments

See Exhibit G for related fees.

This budget maintains the current level of service.

## CITY OF FOND DU LAC - 2023 BUDGET FIRE & RESCUE

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	8,306,871	8,855,537	8,924,097	3,973,467	8,222,049	9,203,071
Contractual Services	478,370	536,765	568,684	239,412	546,261	580,299
Materials & Supplies	547,886	652,295	682,973	389,514	652,795	652,295
Utilities	68,197	73,000	73,000	38,885	75,400	73,000
Capital Outlay	56,824	19,000	19,000	-	19,000	19,000
Expense Transfers	(6,790)	(10,000)	(10,000)	(7,536)	(10,000)	(10,000)
<b>TOTAL EXPENDITURES</b>	<b>9,451,358</b>	<b>10,126,597</b>	<b>10,257,754</b>	<b>4,633,742</b>	<b>9,505,505</b>	<b>10,517,665</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	708,128	709,945	709,945	170,014	726,945	728,945
Public Charges for Services	1,518,119	2,100,400	2,100,400	1,888,728	2,105,200	2,175,400
Miscellaneous Revenues	2,850	-	-	13,705	15,200	-
<b>TOTAL DEDICATED REVENUES</b>	<b>2,229,097</b>	<b>2,810,345</b>	<b>2,810,345</b>	<b>2,072,447</b>	<b>2,847,345</b>	<b>2,904,345</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>7,222,261</b>	<b>7,316,252</b>	<b>7,447,409</b>	<b>2,561,295</b>	<b>6,658,160</b>	<b>7,613,320</b>

### Purpose And Activities

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

Activities of the Fire Department include fire suppression; fire prevention including inspection of buildings, their contents, their fire prevention equipment; public education and investigation of fire causes to guide future prevention priorities; fire safety education for schools, homes and occupancies with greater than average fire potential or hazard to people such as restaurants, motels, hospitals and nursing homes; abatement of hazards to health and safety caused by deteriorated or abandoned structures; mutual aid to surrounding governmental units; and data development and analysis. The department stresses proper training and adequate equipment to carry out these activities with safety, speed and effectiveness.

The rescue personnel are trained to the paramedic level and provide ALS care to patients. The paramedic level of training allows for administration of numerous medications, advanced airway management, intravenous access and many other skills. The paramedics are supported by engine personnel who are trained to the EMT-Basic level. The department strives to be proactive in order to provide the best level of care possible and this is accomplished by keeping up with the technological changes.

### Budget Comments

See Exhibit C for related fees.

This budget maintains the current level of service.

## CITY OF FOND DU LAC - 2023 BUDGET ENGINEERING

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	1,073,429	1,232,282	1,216,281	563,369	1,179,042	1,289,475
Contractual Services	301,371	264,420	266,458	68,108	266,929	284,151
Materials & Supplies	41,042	57,400	75,437	14,456	57,400	57,400
Utilities	4,467	5,800	5,800	2,565	5,200	5,800
Expense Transfers	(377,825)	(543,881)	(543,881)	(137,771)	(543,881)	(553,923)
<b>TOTAL EXPENDITURES</b>	<b>1,042,484</b>	<b>1,016,021</b>	<b>1,020,095</b>	<b>510,727</b>	<b>964,690</b>	<b>1,082,903</b>
<b>LESS DEDICATED REVENUES:</b>						
Licenses & Permits	24,280	23,500	23,500	22,598	28,500	23,500
Public Charges for Services	23,965	17,000	17,000	20,402	21,500	17,000
<b>TOTAL DEDICATED REVENUES</b>	<b>48,245</b>	<b>40,500</b>	<b>40,500</b>	<b>43,000</b>	<b>50,000</b>	<b>40,500</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>994,239</b>	<b>975,521</b>	<b>979,595</b>	<b>467,727</b>	<b>914,690</b>	<b>1,042,403</b>

### Purpose And Activities

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

### Budget Comments

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



**CITY OF FOND DU LAC - 2023 BUDGET  
FLEET OPERATIONS & SERVICES**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	886,241	952,300	952,300	413,373	864,909	969,729
Contractual Services	81,715	81,403	81,403	33,126	82,057	86,341
Materials & Supplies	(217,476)	90,057	90,057	47,596	91,344	90,057
Utilities	1,672	1,650	1,650	885	1,950	1,650
Expense Transfers	(372,524)	(411,500)	(411,500)	(222,283)	(430,000)	(430,500)
<b>TOTAL EXPENDITURES</b>	<b>379,628</b>	<b>713,910</b>	<b>713,910</b>	<b>272,697</b>	<b>610,260</b>	<b>717,277</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	4,773	7,500	7,500	2,172	7,500	7,500
Miscellaneous Revenues	4,570	-	-	-	-	-
<b>TOTAL DEDICATED REVENUES</b>	<b>9,343</b>	<b>7,500</b>	<b>7,500</b>	<b>2,172</b>	<b>7,500</b>	<b>7,500</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>370,285</b>	<b>706,410</b>	<b>706,410</b>	<b>270,525</b>	<b>602,760</b>	<b>709,777</b>

**Purpose And Activities**

The Fleet division maintains approximately 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 - 2023 BUDGET CONSTRUCTION & MAINTENANCE

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	2,198,335	2,370,594	2,370,594	1,010,307	2,132,898	2,473,653
Contractual Services	23,876	41,534	41,534	15,646	43,436	44,204
Materials & Supplies	7,107	14,000	14,000	7,801	14,600	12,000
Expense Transfers	(515,172)	(537,166)	(537,166)	(244,580)	(537,166)	(542,676)
<b>TOTAL EXPENDITURES</b>	<b>1,714,146</b>	<b>1,888,962</b>	<b>1,888,962</b>	<b>789,174</b>	<b>1,653,768</b>	<b>1,987,181</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	2,146,700	2,319,890	2,319,890	1,156,933	2,319,890	2,319,890
Miscellaneous Revenues	17,320	5,600	5,600	228	5,600	5,600
<b>TOTAL DEDICATED REVENUES</b>	<b>2,164,020</b>	<b>2,325,490</b>	<b>2,325,490</b>	<b>1,157,161</b>	<b>2,325,490</b>	<b>2,325,490</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>(449,874)</b>	<b>(436,528)</b>	<b>(436,528)</b>	<b>(367,987)</b>	<b>(671,722)</b>	<b>(338,309)</b>

### Purpose And Activities

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

### Budget Comments

The budget maintains the current level of service.

**CITY OF FOND DU LAC - 2023 BUDGET  
MUNICIPAL SERVICE CENTER**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	145,053	150,626	150,626	91,830	152,261	152,960
Materials & Supplies	524,215	630,882	637,908	339,643	639,897	702,760
Utilities	49,110	65,650	65,650	30,508	58,300	67,720
Expense Transfers	(413,202)	(486,000)	(486,000)	(155,429)	(486,000)	(486,000)
<b>TOTAL EXPENDITURES</b>	<b>305,176</b>	<b>361,158</b>	<b>368,184</b>	<b>306,552</b>	<b>364,458</b>	<b>437,440</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	3,440	-	-	5,528	5,600	-
Public Charges for Services	6,749	3,500	3,500	320	3,500	4,000
Miscellaneous Revenues	31,579	6,600	6,600	118	6,600	6,600
<b>TOTAL DEDICATED REVENUES</b>	<b>41,768</b>	<b>10,100</b>	<b>10,100</b>	<b>5,966</b>	<b>15,700</b>	<b>10,600</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>263,408</b>	<b>351,058</b>	<b>358,084</b>	<b>300,586</b>	<b>348,758</b>	<b>426,840</b>

**Purpose And Activities**

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

**Budget Comments**

This budget maintains the current level of service. Expense transfers charge equipment time and materials to other funds and projects.

**CITY OF FOND DU LAC - 2023 BUDGET  
HIGHWAY MAINTENANCE**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	1,527	657	657	561	748	760
Materials & Supplies	191,354	201,305	201,305	109,279	201,305	206,305
<b>TOTAL EXPENDITURES</b>	<b>192,881</b>	<b>201,962</b>	<b>201,962</b>	<b>109,840</b>	<b>202,053</b>	<b>207,065</b>
<b>LESS DEDICATED REVENUES:</b>						
Miscellaneous Revenues	449	-	-	88	100	-
<b>TOTAL DEDICATED REVENUES</b>	<b>449</b>	<b>-</b>	<b>-</b>	<b>88</b>	<b>100</b>	<b>-</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>192,432</b>	<b>201,962</b>	<b>201,962</b>	<b>109,752</b>	<b>201,953</b>	<b>207,065</b>

**Purpose And Activities**

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

**Budget Comments**

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2023 BUDGET  
SNOW & ICE REMOVAL**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	1,575	4,500	4,500	-	4,500	4,500
Materials & Supplies	195,675	294,000	294,000	287,541	297,000	228,912
<b>TOTAL EXPENDITURES</b>	<b>197,250</b>	<b>298,500</b>	<b>298,500</b>	<b>287,541</b>	<b>301,500</b>	<b>233,412</b>
<b>REVENUES</b>						
Intergovernmental Revenues	10,721	15,000	15,000	1,106	15,000	15,000
<b>TOTAL DEDICATED REVENUES</b>	<b>10,721</b>	<b>15,000</b>	<b>15,000</b>	<b>1,106</b>	<b>15,000</b>	<b>15,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>186,529</b>	<b>283,500</b>	<b>283,500</b>	<b>286,435</b>	<b>286,500</b>	<b>218,412</b>

**Purpose And Activities**

Order and stockpile sand and salt; analyze weather service reports and order out crews, mount plows, plow pre-planned routes, apply abrasive and melting agents; remove snow from curbsides; cul-de-sacs, and parking lots; haul snow to disposal sites.

**Budget Comments**

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2023 BUDGET  
STORM WATER & WATERWAY MAINTENANCE**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	116,398	118,281	118,281	55,433	114,276	122,123
Contractual Services	50,965	59,592	59,592	35,456	59,473	60,810
Materials & Supplies	218,466	158,250	158,250	99,721	158,900	158,370
Utilities	91,883	91,000	91,000	41,809	88,000	91,000
Expense Transfers	(14,682)	(15,000)	(15,000)	(15,910)	(25,000)	(25,000)
<b>TOTAL EXPENDITURES</b>	<b>463,030</b>	<b>412,123</b>	<b>412,123</b>	<b>216,509</b>	<b>395,649</b>	<b>407,303</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	5,750	7,000	7,000	3,250	7,000	7,000
<b>TOTAL DEDICATED REVENUES</b>	<b>5,750</b>	<b>7,000</b>	<b>7,000</b>	<b>3,250</b>	<b>7,000</b>	<b>7,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>457,280</b>	<b>405,123</b>	<b>405,123</b>	<b>213,259</b>	<b>388,649</b>	<b>400,303</b>

**Purpose And Activities**

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

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

**Budget Comments**

This budget maintains the current level of service.

# CITY OF FOND DU LAC - 2023 BUDGET ELECTRICAL

## Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	305,169	326,270	326,270	145,934	313,619	340,296
Contractual Services	75,302	40,711	58,222	31,861	49,343	43,110
Materials & Supplies	48,332	70,260	70,260	13,283	70,260	70,260
Utilities	15,507	19,500	19,500	8,029	17,050	21,200
Expense Transfers	(40,001)	(48,500)	(48,500)	(10,351)	(48,500)	(48,500)
<b>TOTAL EXPENDITURES</b>	<b>404,309</b>	<b>408,241</b>	<b>425,752</b>	<b>188,756</b>	<b>401,772</b>	<b>426,366</b>
<b>LESS DEDICATED REVENUES:</b>						
Miscellaneous Revenues	9,591	7,000	7,000	6,195	9,500	9,500
<b>TOTAL DEDICATED REVENUES</b>	<b>9,591</b>	<b>7,000</b>	<b>7,000</b>	<b>6,195</b>	<b>9,500</b>	<b>9,500</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>394,718</b>	<b>401,241</b>	<b>418,752</b>	<b>182,561</b>	<b>392,272</b>	<b>416,866</b>

## Purpose And Activities

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

## Budget Comments

This budget maintains the current level of service.

# CITY OF FOND DU LAC - 2023 BUDGET

## STREET LIGHTING

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	69,086	63,300	63,300	49,264	63,300	63,300
Materials & Supplies	-	500	500	564	750	500
Utilities	269,944	280,000	280,000	122,346	270,000	280,000
<b>TOTAL EXPENDITURES</b>	<b>339,030</b>	<b>343,800</b>	<b>343,800</b>	<b>172,174</b>	<b>334,050</b>	<b>343,800</b>
<b>LESS DEDICATED REVENUES:</b>						
Miscellaneous Revenues	49,926	25,000	25,000	41,725	55,000	40,000
<b>TOTAL DEDICATED REVENUES</b>	<b>49,926</b>	<b>25,000</b>	<b>25,000</b>	<b>41,725</b>	<b>55,000</b>	<b>40,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>289,104</b>	<b>318,800</b>	<b>318,800</b>	<b>130,449</b>	<b>279,050</b>	<b>303,800</b>

### Purpose And Activities

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

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

### Budget Comments

This budget maintains the current level of service.



# CITY OF FOND DU LAC - 2023 BUDGET

## TREE CARE

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	230,998	247,458	247,458	100,173	230,485	259,706
Contractual Services	315,870	293,120	293,120	71,092	293,298	292,997
Materials & Supplies	47,154	49,344	49,344	3,226	49,364	49,344
Utilities	-	-	-	273	600	800
Expense Transfer	(1,015)	-	-	(714)	(1,500)	-
<b>TOTAL EXPENDITURES</b>	<b>593,007</b>	<b>589,922</b>	<b>589,922</b>	<b>174,050</b>	<b>572,247</b>	<b>602,847</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	23,123	3,000	3,000	46,245	46,245	3,000
Public Charges for Services	3,004	3,000	3,000	(750)	3,000	3,000
Miscellaneous Revenues	797	1,500	1,500	-	1,500	1,500
<b>TOTAL DEDICATED REVENUES</b>	<b>26,924</b>	<b>7,500</b>	<b>7,500</b>	<b>45,495</b>	<b>50,745</b>	<b>7,500</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>566,083</b>	<b>582,422</b>	<b>582,422</b>	<b>128,555</b>	<b>521,502</b>	<b>595,347</b>

### Purpose And Activities

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

Preparation of City-wide tree planting, sanitation, and removal programs, and supervision of contractors and park crews in planting, trimming and removal of trees in parks, terraces, and other City properties. Assistance to public in disease and insect identification and control. This division utilizes two full-time employees, one long-term seasonal and two part-time seasonal employees.

### Budget Comments

Contractual services includes \$200,000 for the removal and treatment of ash trees due to the emerald ash borer infestation. Similar costs for this program are expected to continue in future budgets.

## CITY OF FOND DU LAC - 2023 BUDGET PARKS

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	1,107,172	1,181,536	1,181,536	454,205	1,080,159	1,204,649
Contractual Services	112,686	110,852	110,852	65,452	117,959	116,844
Materials & Supplies	209,192	208,062	217,278	127,750	208,062	219,462
Utilities	92,366	98,000	98,000	26,218	90,000	99,900
Expense Transfers	(92,605)	(77,483)	(77,483)	(57,456)	(87,000)	(94,591)
<b>TOTAL EXPEDITURES</b>	<b>1,428,811</b>	<b>1,520,967</b>	<b>1,530,183</b>	<b>616,169</b>	<b>1,409,180</b>	<b>1,546,264</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	61,348	54,000	54,000	34,068	54,150	72,000
Intergovernmental Revenues	90	-	-	-	-	-
Interest & Rent	5,795	6,000	6,000	3,550	6,000	6,000
Miscellaneous Revenues	33,658	600	600	1,040	690	600
<b>TOTAL DEDICATED REVENUES</b>	<b>100,891</b>	<b>60,600</b>	<b>60,600</b>	<b>38,658</b>	<b>60,840</b>	<b>78,600</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>1,327,920</b>	<b>1,460,367</b>	<b>1,469,583</b>	<b>577,511</b>	<b>1,348,340</b>	<b>1,467,664</b>

### Purpose And Activities

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

Activities include park grounds sanitation, maintenance of restroom facilities, buildings, and shelters. Planting and maintaining flower beds, turf care, shrub and tree care. Repair of playground equipment, benches, tables and grills. Marina and concessions contracts, administration and supervision. Swimming pool preparation and maintenance. Cooperation and assistance with Walleye Weekend and Labor Day festivities. Contracting, assisting, and supervision the 4th of July fireworks display.

### Budget Comments

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

# CITY OF FOND DU LAC - 2023 BUDGET FAIRGROUNDS POOL

## Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	20,057	158,300	158,300	3,490	158,443	159,787
Materials & Supplies	36,892	59,400	59,400	19,279	64,400	65,400
Utilities	15,119	53,125	53,125	2,553	45,125	53,125
<b>TOTAL EXPENDITURES</b>	<b>72,068</b>	<b>270,825</b>	<b>270,825</b>	<b>25,322</b>	<b>267,968</b>	<b>278,312</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	26,583	124,000	124,000	-	124,000	124,000
<b>TOTAL DEDICATED REVENUES</b>	<b>26,583</b>	<b>124,000</b>	<b>124,000</b>	<b>-</b>	<b>124,000</b>	<b>124,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>45,485</b>	<b>146,825</b>	<b>146,825</b>	<b>25,322</b>	<b>143,968</b>	<b>154,312</b>

## Purpose And Activities

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

Repair and maintenance of pools and filtration equipment as needed. Maintain safe, properly chemically-balanced, heated water at required standards set by state codes. Cleaning and maintenance of restrooms, filtration building and bathhouse. Staffing of the pool is through the School District Recreation Department, but paid for by municipal funds.

## Budget Comments

See Exhibit J for related fees.

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2023 BUDGET  
TAYLOR POOL**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	38,646	58,272	58,272	4,213	58,264	62,742
Materials & Supplies	30,285	30,150	30,150	16,617	40,150	38,150
Utilities	65,195	44,125	44,125	4,247	49,725	44,125
<b>TOTAL EXPENDITURES</b>	<b>134,126</b>	<b>132,547</b>	<b>132,547</b>	<b>25,077</b>	<b>148,139</b>	<b>145,017</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	25,155	29,000	29,000	2,000	29,000	29,000
<b>TOTAL DEDICATED REVENUES</b>	<b>25,155</b>	<b>29,000</b>	<b>29,000</b>	<b>2,000</b>	<b>29,000</b>	<b>29,000</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>108,971</b>	<b>103,547</b>	<b>103,547</b>	<b>23,077</b>	<b>119,139</b>	<b>116,017</b>

**Purpose And Activities**

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

Repair and maintenance of pools and filtration equipment as needed. Maintain safe, properly chemically-balanced, heated water at required standards set by state codes. Cleaning and maintenance of restrooms, filtration building and bathhouse. Staffing of the pool is through the School District Recreation Department, but paid for my municipal funds.

**Budget Comments**

See Exhibit J for related fees.

This budget maintains the current level of service.

## CITY OF FOND DU LAC - 2023 BUDGET SENIOR CENTER

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	196,866	204,181	204,181	95,540	196,966	214,484
Contractual Services	63,593	77,808	77,808	37,364	77,964	80,539
Materials & Supplies	13,081	47,245	47,960	3,666	40,445	45,445
Utilities	9,512	19,940	19,940	5,875	13,800	19,940
<b>TOTAL EXPENDITURES</b>	<b>283,052</b>	<b>349,174</b>	<b>349,889</b>	<b>142,445</b>	<b>329,175</b>	<b>360,408</b>
<b>LESS DEDICATED REVENUES:</b>						
Miscellaneous	-	5,000	5,000	-	5,000	5,000
<b>TOTAL DEDICATED REVENUES</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
<b>GENERAL CITY FUNDING SOURCE:</b>	<b>283,052</b>	<b>344,174</b>	<b>344,889</b>	<b>142,445</b>	<b>324,175</b>	<b>355,408</b>

### Purpose And Activities

The mission of the Fond du Lac Senior Center is to be a community focal point where people can obtain information and access to aging services, resources, and programs; make referrals; be actively involved in educational, social and recreational activities; be made aware of good health and prevention measures; participate in a more productive, dignified life that supports their independences; be offered continual personal growth; and have involvement in their community.

### Budget Comments

This budget maintains current level of service. Includes a \$5,000 donation from the Friends of the Senior Center.

## CITY OF FOND DU LAC - 2023 BUDGET COMMUNITY DEVELOPMENT

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	461,654	479,071	479,071	223,169	460,106	502,628
Contractual Services	87,608	104,742	104,742	24,357	104,788	101,797
Materials & Supplies	6,560	13,745	13,745	1,380	13,745	13,745
Utilities	1,061	1,400	1,400	569	1,400	1,400
Capital Outlay	4,302	10,000	10,000	2,250	10,000	10,000
Expense Transfers	(142,298)	(152,251)	(152,251)	(57,653)	(152,251)	(152,251)
<b>TOTAL EXPENDITURES</b>	<b>418,887</b>	<b>456,707</b>	<b>456,707</b>	<b>194,072</b>	<b>437,788</b>	<b>477,319</b>
<b>LESS DEDICATED REVENUES:</b>						
Licenses & Permits	2,300	2,500	2,500	2,450	2,500	2,500
Public Charges for Services	19,700	11,000	11,000	9,150	11,000	11,000
<b>TOTAL DEDICATED REVENUES</b>	<b>22,000</b>	<b>13,500</b>	<b>13,500</b>	<b>11,600</b>	<b>13,500</b>	<b>13,500</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>396,887</b>	<b>443,207</b>	<b>443,207</b>	<b>182,472</b>	<b>424,288</b>	<b>463,819</b>

### Purpose And Activities

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

### Budget Comments

This budget maintains the currently level of service.

**CITY OF FOND DU LAC - 2023 BUDGET  
PARKING FACILITIES**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	95,064	105,227	105,227	46,511	96,179	110,549
Contractual Services	89,889	114,339	114,339	63,630	113,127	118,588
Materials & Supplies	27,853	75,660	76,157	12,002	76,157	75,660
Utilities	21,842	26,800	26,800	10,479	25,750	25,755
<b>TOTAL EXPENDITURES</b>	<b>234,648</b>	<b>322,026</b>	<b>322,523</b>	<b>132,622</b>	<b>311,213</b>	<b>330,552</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	238,748	282,000	282,000	119,177	282,000	306,737
Miscellaneous	-	-	-	-	-	-
Interest & Rent	-	100	100	-	100	100
<b>TOTAL DEDICATED REVENUES</b>	<b>238,748</b>	<b>282,100</b>	<b>282,100</b>	<b>119,177</b>	<b>282,100</b>	<b>306,837</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>(4,100)</b>	<b>39,926</b>	<b>40,423</b>	<b>13,445</b>	<b>29,113</b>	<b>23,715</b>

**Purpose And Activities**

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

**Budget Comments**

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

## CITY OF FOND DU LAC - 2023 BUDGET INSPECTION

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	400,504	469,629	469,628	207,277	432,004	476,174
Contractual Services	137,371	169,966	169,966	59,674	172,360	173,238
Materials & Supplies	13,820	20,837	20,837	6,582	20,837	20,788
Utilities	3,079	1,740	1,740	1,602	3,300	1,740
<b>TOTAL EXPENDITURES</b>	<b>554,774</b>	<b>662,172</b>	<b>662,171</b>	<b>275,135</b>	<b>628,501</b>	<b>671,940</b>
<b>LESS DEDICATED REVENUES:</b>						
Licenses & Permits	707,965	598,995	598,995	449,494	599,435	609,925
Public Charges for Services	53,330	62,015	62,015	8,407	62,015	62,015
<b>TOTAL DEDICATED REVENUES</b>	<b>761,295</b>	<b>661,010</b>	<b>661,010</b>	<b>457,901</b>	<b>661,450</b>	<b>671,940</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>(206,521)</b>	<b>1,162</b>	<b>1,161</b>	<b>(182,766)</b>	<b>(32,949)</b>	<b>-</b>

### Purpose And Activities

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

### Budget Comments

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



## CITY OF FOND DU LAC - 2023 BUDGET ECONOMIC DEVELOPMENT

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	111,877	120,100	120,100	77,360	120,100	120,100
Capital Outlay	94,443	150,000	256,008	57,225	150,000	150,000
<b>TOTAL EXPENDITURES</b>	<b>206,320</b>	<b>270,100</b>	<b>376,108</b>	<b>134,585</b>	<b>270,100</b>	<b>270,100</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>206,320</b>	<b>270,100</b>	<b>376,108</b>	<b>134,585</b>	<b>270,100</b>	<b>270,100</b>

### Purpose And Activities

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

\$42,500 will go to Envision Greater Fond du Lac to support their efforts towards economic development. \$10,000 is in support of its Chamber of Commerce function and \$32,500 is in support of its economic development function. The City of Fond du lac is one of eight governmental entities who invest directly in County-wide economic development.

\$212,600 will be used to supplement the Downtown Fond du Lac Partnership's efforts to enhance the BID and downtown growth with projects that include: retail incentive grants to facilitate new retail business and help existing retailers expand operations; general downtown projects such as landscaping; the Building Improvement Grant to assist property owners with physical improvements to building exteriors; and 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 - 2023 BUDGET  
OPERATING TRANSFERS**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Other Financing Uses	297,761	331,732	331,732	119,600	317,203	311,400
<b>TOTAL EXPENDITURES</b>	<b>297,761</b>	<b>331,732</b>	<b>331,732</b>	<b>119,600</b>	<b>317,203</b>	<b>311,400</b>
<b>GENERAL CITY FUNDING SOURCES</b>	<b>297,761</b>	<b>331,732</b>	<b>331,732</b>	<b>119,600</b>	<b>317,203</b>	<b>311,400</b>

**Purpose And Activities**

To provide funding sources for tax levy support to special revenue funds and the capital projects fund for that portion of the projects funded by annual general City funding sources.

**Budget Comments**

2023 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 \$88,900 will be transferred to the Public Safety Training Center Special Revenue Fund. Seventy Five 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 2023.

## **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, tax incremental financing, County sales tax, and American Rescue Plan Act (ARPA).

**CITY OF FOND DU LAC  
2023 BUDGET  
SPECIAL REVENUE FUNDS SUMMARY**

<b>DESCRIPTION</b>	<b>2021 Actuals</b>	<b>2022 Adopted Budget</b>	<b>2022 Amended Budget</b>	<b>2022 6-Month Actuals</b>	<b>2022 Estimated Actuals</b>	<b>2023 Adopted Budget</b>
<b>EXPENDITURES</b>						
Personal Services	1,305,027	1,228,614	1,228,613	826,141	1,605,698	1,353,691
Contractual Services	4,461,379	4,587,123	4,589,551	2,716,012	4,768,370	5,296,489
Materials & Supplies	533,187	496,470	507,954	331,235	551,414	1,239,356
Utilities	40,845	54,155	54,155	19,745	55,500	56,945
Other	608,854	376,123	376,123	-	376,123	376,123
Miscellaneous	50	100	100	-	100	100
Expense Transfers	(101,956)	(53,500)	(53,500)	(50,714)	(53,500)	(53,500)
Capital Outlay	2,406,027	1,424,000	1,529,285	64,229	5,148,376	4,634,000
Other Financing Uses	1,516,803	709,117	709,117	1,396,698	1,451,411	805,199
<b>TOTAL EXPENDITURES</b>	<b>10,770,216</b>	<b>8,822,202</b>	<b>8,941,398</b>	<b>5,303,346</b>	<b>13,903,492</b>	<b>13,708,403</b>
<b>REVENUES</b>						
Tax Levy Support	2,778,172	2,817,533	2,817,533	2,152,570	2,817,533	2,857,681
Tax Increments	3,077,987	2,991,765	2,991,765	2,307,010	2,991,765	3,100,539
Intergovernmental Revenues	1,892,094	1,804,202	1,804,202	7,547,904	9,150,111	2,359,010
Public Charges for Services	1,803,639	1,859,141	1,859,141	1,643,073	1,868,913	1,839,141
Fines, Forfeits & Penalties	4,395	2,000	2,000	3,179	3,200	2,000
Interest & Rent	(72)	3,000	3,000	115	3,000	3,000
Miscellaneous	101,794	62,000	62,000	50,863	69,000	62,000
Other Financing Sources	77,411	116,732	116,732	7,500	135,462	131,928
<b>TOTAL REVENUES</b>	<b>9,735,420</b>	<b>9,656,373</b>	<b>9,656,373</b>	<b>13,712,214</b>	<b>17,038,984</b>	<b>10,355,299</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(1,034,796)</b>	<b>834,171</b>	<b>714,975</b>	<b>8,408,868</b>	<b>3,135,492</b>	<b>(3,353,104)</b>

**CITY OF FOND DU LAC - 2023 BUDGET  
LIBRARY**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	1,968,052	2,007,413	2,007,413	1,533,645	2,007,413	2,047,561
<b>TOTAL EXPENDITURES</b>	<b>1,968,052</b>	<b>2,007,413</b>	<b>2,007,413</b>	<b>1,533,645</b>	<b>2,007,413</b>	<b>2,047,561</b>
<b>LESS DEDICATED REVENUES:</b>						
Tax Levy Support	1,968,052	2,007,413	2,007,413	1,533,645	2,007,413	2,047,561
<b>TOTAL DEDICATED REVENUES</b>	<b>1,968,052</b>	<b>2,007,413</b>	<b>2,007,413</b>	<b>1,533,645</b>	<b>2,007,413</b>	<b>2,047,561</b>

**Purpose And Activities**

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

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

**Budget Comments**

The City property tax levy for the library is increased by 2.0% for 2023.

**CITY OF FOND DU LAC - 2023 BUDGET  
CITY GRANT PROGRAMS**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Materials & Supplies	9,662	11,340	11,340	-	9,400	10,340
<b>TOTAL EXPENDITURES</b>	<b>9,662</b>	<b>11,340</b>	<b>11,340</b>	<b>-</b>	<b>9,400</b>	<b>10,340</b>
<b>DEDICATED REVENUES</b>						
Intergovernmental Revenues	-	9,000	9,000	9,041	9,041	10,340
<b>TOTAL DEDICATED REVENUES</b>	<b>-</b>	<b>9,000</b>	<b>9,000</b>	<b>9,041</b>	<b>9,041</b>	<b>10,340</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(9,662)</b>	<b>(2,340)</b>	<b>(2,340)</b>	<b>9,041</b>	<b>(359)</b>	<b>-</b>

**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, 2022 and December 31, 2023

January 1, 2022 balance			516
Net change from 2022 operations			
Revenues	9,041		
Expenditures	9,400	(359)	
December 31, 2022 projected balance			157
Net change from 2023 operations			
Revenues	10,340		
Expenditures	10,340	0	
December 31, 2023 projected balance			157

**CITY OF FOND DU LAC - 2023 BUDGET  
PUBLIC SAFETY TRAINING CENTER**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	45,877	53,296	55,724	19,891	49,893	70,124
Materials & Supplies	2,368	7,018	7,018	722	3,802	5,268
Utilities	11,715	15,655	15,655	6,662	17,000	18,370
<b>TOTAL EXPENDITURES</b>	<b>59,960</b>	<b>75,969</b>	<b>78,397</b>	<b>27,275</b>	<b>70,695</b>	<b>93,762</b>
<b>LESS DEDICATED REVENUES:</b>						
Miscellaneous Revenues	1,072	-	-	-	-	-
Other Financing Sources	35,000	54,393	54,393	-	73,123	88,900
<b>TOTAL DEDICATED REVENUES</b>	<b>36,072</b>	<b>54,393</b>	<b>54,393</b>	<b>-</b>	<b>73,123</b>	<b>88,900</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(23,888)</b>	<b>(21,576)</b>	<b>(24,004)</b>	<b>(27,275)</b>	<b>2,428</b>	<b>(4,862)</b>

**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, 2022 and December 31, 2023

January 1, 2022 balance		2,446
Net change from 2022 operations		
Revenues	73,123	
Expenditures	70,695	2,428
December 31, 2022 projected balance		<u>4,874</u>
Net change from 2023 operations		
Revenues	88,900	
Expenditures	93,762	(4,862)
December 31, 2023 projected balance		<u>12</u>

**CITY OF FOND DU LAC - 2023 BUDGET  
RESIDENTIAL RECYCLING**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	856,527	619,059	619,059	329,386	619,059	619,761
Materials & Supplies	236	700	700	116	700	700
<b>TOTAL EXPENDITURES</b>	<b>856,763</b>	<b>619,759</b>	<b>619,759</b>	<b>329,502</b>	<b>619,759</b>	<b>620,461</b>
<b>LESS DEDICATED REVENUES:</b>						
Tax Levy Support	600,000	600,000	600,000	458,395	600,000	600,000
Intergovernmental Revenues	157,389	157,389	157,389	156,843	157,389	157,389
<b>TOTAL DEDICATED REVENUES</b>	<b>757,389</b>	<b>757,389</b>	<b>757,389</b>	<b>615,238</b>	<b>757,389</b>	<b>757,389</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(99,374)</b>	<b>137,630</b>	<b>137,630</b>	<b>285,736</b>	<b>137,630</b>	<b>136,928</b>

**Purpose And Activities**

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

**Budget Comments**

See Exhibit N for related fees.

Projection of Fund Balance as of December 31, 2022 and December 31, 2023

January 1, 2022 balance		(453,264)
Net change from 2022 operations		
Revenues	757,389	
Expenditures	619,759	137,630
December 31, 2022 projected balance		<u>(315,634)</u>
Net change from 2023 operations		
Revenues	757,389	
Expenditures	620,461	136,928
December 31, 2023 projected balance		<u>(178,706)</u>



**CITY OF FOND DU LAC - 2023 BUDGET  
RESIDENTIAL SOLID WASTE**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	403,802	428,463	428,462	186,660	401,866	448,056
Contractual Services	778,256	773,002	773,002	396,138	773,002	781,259
Materials & Supplies	188,622	156,733	156,733	111,147	156,733	157,223
Expense Transfers	(101,868)	(53,500)	(53,500)	(50,714)	(53,500)	(53,500)
Other Financing Uses	100,000	150,000	150,000	150,000	150,000	150,000
<b>TOTAL EXPENDITURES</b>	<b>1,368,812</b>	<b>1,454,698</b>	<b>1,454,697</b>	<b>793,231</b>	<b>1,428,101</b>	<b>1,483,038</b>
<b>LESS DEDICATED REVENUES:</b>						
Penalties & Interest	4,395	2,000	2,000	3,179	3,200	2,000
Public Charges for Services	1,413,593	1,346,441	1,346,441	1,326,692	1,346,741	1,346,441
Miscellaneous Revenues	30,691	10,000	10,000	15,974	17,000	10,000
<b>TOTAL DEDICATED REVENUES</b>	<b>1,448,679</b>	<b>1,358,441</b>	<b>1,358,441</b>	<b>1,345,845</b>	<b>1,366,941</b>	<b>1,358,441</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>79,867</b>	<b>(96,257)</b>	<b>(96,256)</b>	<b>552,614</b>	<b>(61,160)</b>	<b>(124,597)</b>

**Purpose And Activities**

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

**Budget Comments**

The 2023 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, 2022 and December 31, 2023

January 1, 2022 balance		411,186
Net change from 2022 operations		
Revenues	1,366,941	
Expenditures	1,428,101	(61,160)
December 31, 2022 projected balance		<u>350,026</u>
Net change from 2023 operations		
Revenues	1,358,441	
Expenditures	1,483,038	(124,597)
December 31, 2023 projected balance		<u>225,429</u>

**CITY OF FOND DU LAC - 2023 BUDGET  
HARBOR & BOATING FACILITIES**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	85,290	105,184	105,184	56,083	107,041	109,623
Materials & Supplies	46,784	39,800	42,996	36,265	51,800	39,800
Utilities	12,539	16,400	16,400	3,249	16,400	16,400
Outlay	1,876	14,000	14,000	-	14,000	14,000
<b>TOTAL EXPENDITURES</b>	<b>146,489</b>	<b>175,384</b>	<b>178,580</b>	<b>95,597</b>	<b>189,241</b>	<b>179,823</b>
<b>LESS DEDICATED REVENUES:</b>						
Public Charges for Services	248,661	249,700	249,700	231,027	255,700	256,700
Interest & Rent	(72)	3,000	3,000	115	3,000	3,000
Intergovernmental Revenues	14,517	-	-	-	-	-
<b>TOTAL DEDICATED REVENUES</b>	<b>263,106</b>	<b>252,700</b>	<b>252,700</b>	<b>231,142</b>	<b>258,700</b>	<b>259,700</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>116,617</b>	<b>77,316</b>	<b>74,120</b>	<b>135,545</b>	<b>69,459</b>	<b>79,877</b>

**Purpose And Activities**

Revenue from boat slip rental fees and boat launch fees are deposited into this fund. The purpose of the fund is to maintain and improve City harbor and boating facilities. Resources are accumulated in this fund and expended on harbor and boating improvements when sufficient funds are available.

**Budget Comments**

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

Projection of Fund Balance as of December 31, 2022 and December 31, 2023

January 1, 2022 balance		616,130
Net change from 2022 operations		
Revenues	258,700	
Expenditures	189,241	69,459
December 31, 2022 projected balance		<u>685,589</u>
Net change from 2023 operations		
Revenues	259,700	
Expenditures	179,823	79,877
December 31, 2023 projected balance		<u>765,466</u>

**CITY OF FOND DU LAC - 2023 BUDGET  
FUEL PUMP MAINTENANCE**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	36,602	9,363	9,363	2,026	9,407	9,363
Materials & Supplies	28,629	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>65,231</b>	<b>9,363</b>	<b>9,363</b>	<b>2,026</b>	<b>9,407</b>	<b>9,363</b>
<b>LESS DEDICATED REVENUES:</b>						
Miscellaneous	20,560	22,000	22,000	14,999	22,000	22,000
<b>TOTAL DEDICATED REVENUES</b>	<b>20,560</b>	<b>22,000</b>	<b>22,000</b>	<b>14,999</b>	<b>22,000</b>	<b>22,000</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(44,671)</b>	<b>12,637</b>	<b>12,637</b>	<b>12,973</b>	<b>12,593</b>	<b>12,637</b>

**Purpose And Activities**

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

**Budget Comments**

The fuel pump system was replaced in 2011 from fund balance accumulated in this fund for that purpose. The revenue is derived from a mark-up in the cost charged to City departments to cover maintenance, fees and eventual replacement. 2021 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, 2022 and December 31, 2023

January 1, 2022 balance		84,143
Net change from 2022 operations		
Revenues	22,000	
Expenditures	9,407	12,593
December 31, 2022 projected balance		<u>96,736</u>
Net change from 2023 operations		
Revenues	22,000	
Expenditures	9,363	12,637
December 31, 2023 projected balance		<u>109,373</u>

# CITY OF FOND DU LAC - 2023 BUDGET HAZ MAT INTERAGENCY AGREEMENT

## Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	23,021	18,227	18,227	3,099	18,227	18,714
Materials & Supplies	3,345	34,915	34,915	(13,122)	34,915	34,915
Capital Outlay	-	135,000	135,000	-	135,000	-
Miscellaneous	50	100	100	-	100	100
<b>TOTAL EXPENDITURES</b>	<b>26,416</b>	<b>188,242</b>	<b>188,242</b>	<b>(10,023)</b>	<b>188,242</b>	<b>53,729</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	36,518	31,514	31,514	4,129	31,514	31,514
Public Charges for Services	125	-	-	1,472	1,472	-
Other Financing Sources	7,500	7,500	7,500	7,500	7,500	7,500
<b>TOTAL DEDICATED REVENUES</b>	<b>44,143</b>	<b>39,014</b>	<b>39,014</b>	<b>13,101</b>	<b>40,486</b>	<b>39,014</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>17,727</b>	<b>(149,228)</b>	<b>(149,228)</b>	<b>23,124</b>	<b>(147,756)</b>	<b>(14,715)</b>

## Purpose And Activities

Interagency haz mat agreement is funded by an annual contribution by the City and County of \$7,500 and \$15,000 respectively. Resources are accumulated in this fund and expended on haz mat equipment, training and incidents requiring response and/or clean up within Fond du Lac County. The City of Fond du Lac's Haz Mat team also participates in the State of Wisconsin Regional Hazardous Material Team.

## Budget Comments

This budget maintains current level of service.

### Projection of Fund Balance as of December 31, 2022 and December 31, 2023

January 1, 2022 balance		217,966
Net change from 2022 operations		
Revenues	40,486	
Expenditures	188,242	(147,756)
December 31, 2022 projected balance		<u>70,210</u>
Net change from 2023 operations		
Revenues	39,014	
Expenditures	53,729	(14,715)
December 31, 2023 projected balance		<u>55,495</u>

**CITY OF FOND DU LAC - 2023 BUDGET**  
**FOND DU LAC AREA TRANSIT**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	901,225	800,151	800,151	397,417	831,218	905,635
Contractual Services	643,770	996,179	996,179	340,676	1,037,078	997,834
Materials & Supplies	253,541	245,964	254,252	196,107	266,164	306,110
Utilities	16,591	22,100	22,100	9,834	22,100	22,175
Expense Transfers	(88)	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,815,039</b>	<b>2,064,394</b>	<b>2,072,682</b>	<b>944,034</b>	<b>2,156,560</b>	<b>2,231,754</b>
<b>LESS DEDICATED REVENUES:</b>						
Tax Levy Support	210,120	210,120	210,120	160,530	210,120	210,120
Intergovernmental Revenues	1,521,932	1,481,338	1,481,338	138,265	1,651,440	1,760,165
Public Charges for Services	141,260	263,000	263,000	83,882	265,000	236,000
Miscellaneous Revenues	41,471	30,000	30,000	19,890	30,000	30,000
<b>TOTAL DEDICATED REVENUES</b>	<b>1,914,783</b>	<b>1,984,458</b>	<b>1,984,458</b>	<b>402,567</b>	<b>2,156,560</b>	<b>2,236,285</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>99,744</b>	<b>(79,936)</b>	<b>(88,224)</b>	<b>(541,467)</b>	<b>-</b>	<b>4,531</b>

**Purpose And Activities**

To provide options in safe, reliable and convenient transportation to the citizens of Fond du Lac and the surrounding area. Planning, budgeting, operations, marketing and quality control functions of six accessible city fixed bus routes, contracting of major school tripper services, contracting of ADA complementary paratransit service, Handi Van, contracting Jobtrans shared ride taxi service, and financial coordination of City/County urbanized specialized elderly and disabled transit services.

**Budget Comments**

See Exhibit L for related fees.

Projection of Fund Balance as of December 31, 2022 and December 31, 2023

January 1, 2022 balance		435,982
Net change from 2022 operations		
Revenues	2,156,560	
Expenditures	2,156,560	0
December 31, 2022 projected balance		435,982
Net change from 2023 operations		
Revenues	2,236,285	
Expenditures	2,231,754	4,531
December 31, 2023 projected balance		440,513
Tax Levy Includes:		
Operations	210,120	210,120
Local Share Capital Purchases	0	0
Total Tax Levy	210,120	210,120

**CITY OF FOND DU LAC - 2023 BUDGET  
TAX INCREMENTAL FINANCING DISTRICTS FUND**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Contractual Services	23,984	5,400	5,400	12,342	17,250	5,250
Other	608,854	376,123	376,123	-	376,123	376,123
Capital Outlay	2,404,151	1,275,000	1,380,285	62,909	1,308,376	-
Other Financing Uses	1,416,803	559,117	559,117	1,246,698	1,301,411	619,671
<b>TOTAL EXPENDITURES</b>	<b>4,453,792</b>	<b>2,215,640</b>	<b>2,320,925</b>	<b>1,321,949</b>	<b>3,003,160</b>	<b>1,001,044</b>
<b>DEDICATED REVENUES</b>						
Tax Increments	3,077,987	2,991,765	2,991,765	2,307,010	2,991,765	3,100,539
Intergovernmental Revenues	161,738	124,961	124,961	64,284	125,385	124,104
Miscellaneous	8,000	-	-	-	-	-
Other Financing Sources	34,911	54,839	54,839	-	54,839	35,528
<b>TOTAL DEDICATED REVENUES</b>	<b>3,282,636</b>	<b>3,171,565</b>	<b>3,171,565</b>	<b>2,371,294</b>	<b>3,171,989</b>	<b>3,260,171</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(1,171,156)</b>	<b>955,925</b>	<b>850,640</b>	<b>1,049,345</b>	<b>168,829</b>	<b>2,259,127</b>

**Purpose And Activities**

To account for the revenues and expenditures of the economic development activities of the City's Tax Incremental Financing Districts (TIDS). Record tax increments, debt proceeds and other revenues of the City's Tax Increment Financing Districts. Record expenditures for TID economic development activities such as capital improvements, developer incentives and transfers to the debt service fund for debt principal and interest payments on TID debt.

**Budget Comments**

Projection of Fund Balance as of December 31, 2022 and December 31, 2023

January 1, 2022 balance			2,448,697
Net change from 2022 operations			
Revenues		3,171,989	
Expenditures		3,003,160	168,829
December 31, 2022 projected balance			<u>2,617,526</u>
Net change from 2023 operations			
Revenues		3,260,171	
Expenditures		1,001,044	2,259,127
December 31, 2023 projected balance			<u>4,876,653</u>

# CITY OF FOND DU LAC - 2023 BUDGET

## COUNTY SALES TAX

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	-	-	-	242,064	242,064	-
Other Financing Uses	-	-	-	-	-	35,528
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>242,064</b>	<b>242,064</b>	<b>35,528</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	-	-	-	279,265	279,265	275,498
<b>TOTAL DEDICATED REVENUES</b>	-	-	-	<b>279,265</b>	<b>279,265</b>	<b>275,498</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	-	-	-	<b>37,201</b>	<b>37,201</b>	<b>239,970</b>

### Purpose And Activities

The County Sales Tax Fund is funded by the allocation of County sales tax revenues shared with all towns, villages and cities located in Fond du Lac County. The County authorized the sharing in 2019 with County resolution 82-18 and authorized the allocation formula in 2021 with County resolution 47-21.

### Budget Comments

In 2022 the County required the City Council to adopt a resolution authorizing the City to receive and spend the 2022 allocation. On January 26, 2022 the City Council passed resolution 8978 for the purpose of amending the 2022 budget to receive and authorize spending of the County Sales Tax Revenue. The City Council authorized using a portion of the funds on a one-time \$1,000 incentive for City employees, and a portion of the funds to offset the General Fund annual subsidy to TID #13.

For 2023, a portion of the funds will be used to fund the necessary subsidy to TID #13.

#### Projection of Fund Balance as of December 31, 2022 and December 31, 2023

January 1, 2022 balance			0
Net change from 2022 operations			
Revenues	279,265		
Expenditures	242,064	37,201	
December 31, 2022 projected balance		37,201	
Net change from 2023 operations			
Revenues	275,498		
Expenditures	35,528	239,970	
December 31, 2023 projected balance		277,171	

**CITY OF FOND DU LAC - 2023 BUDGET  
AMERICAN RESCUE PLAN ACT (ARPA)**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Personal Services	-	-	-	-	130,550	-
Contractual Services	-	-	-	22,726	130,000	637,000
Materials & Supplies	-	-	-	-	27,900	685,000
Capital Outlay	-	-	-	1,320	3,691,000	4,620,000
Miscellaneous	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	<b>24,046</b>	<b>3,979,450</b>	<b>5,942,000</b>
<b>LESS DEDICATED REVENUES:</b>						
Intergovernmental Revenues	-	-	-	6,896,077	6,896,077	-
<b>TOTAL DEDICATED REVENUES</b>	-	-	-	<b>6,896,077</b>	<b>6,896,077</b>	-
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	-	-	-	<b>6,872,031</b>	<b>2,916,627</b>	<b>(5,942,000)</b>

**Purpose And Activities**

The American Rescue Plan Act (ARPA) Fund is used to account for revenues received to replace revenues lost during the 2020 pandemic. The projects selected to be supported by these funds are based on specific criteria set out through the American Rescue Plan Act. The City of Fond du Lac was allocated \$13,792,153. These funds are required to be allocated by 2024 and spent by the end of 2026.

**Budget Comments**

Though the first tranche of funds were received by the City in 2021, they are not reflected in the 2021 Actuals figures above due to auditing and accounting standards. According to the revenue recognition principle, when money is received well in advance for products or services yet to be performed, the funds are considered deferred and recorded as a liability until purchases are made. At that time, funds are converted into revenue and used to offset those purchases.

In order to show the projected ARPA balance at the end of 2023, the first tranche of funds received in 2021 is included in the Projection below.

Projection of Fund Balance as of December 31, 2022 and December 31, 2023

January 1, 2022 balance		6,896,076
Net change from 2022 operations		
Revenues	6,896,077	
Expenditures	3,979,450	2,916,627
December 31, 2022 projected balance		<u>9,812,703</u>
Net change from 2023 operations		
Revenues	0	
Expenditures	5,942,000	(5,942,000)
December 31, 2023 projected balance		<u>3,870,703</u>



**City of Fond du Lac  
2023 Budget  
APRA Project Funds**

**Revenues:**

American Rescue Plan Act (ARPA) Funds	\$ 5,942,000
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**Total Revenues**

	<u><u>\$ 5,942,000</u></u>
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**Expenditures:**

Information Technology Services:

Security Information Event Management	\$ 496,000
Total Information Technology Services	<u>\$ 496,000</u>

Community Development:

Food Hall Business Incubator	\$ 1,250,000
Historic Structure Preservation	-
Total Community Development	<u>\$ 1,250,000</u>

Library:

Carpet Replacement	\$ 25,000
Meeting Room Tables	50,000
Self Check Machines	200,000
Total Library	<u>\$ 275,000</u>

Police:

Community Response Social Worker (County Program)	\$ 10,000
Equipment Replacements (rifle plates, helmets & carriers)	160,000
Taser Replacements	240,000
Records Digitization	81,000
Total Police	<u>\$ 491,000</u>

Rescue:

Video Laryngoscopes	\$ 10,000
Total Rescue	<u>\$ 10,000</u>

Public Works-Streets:

Utility Street Reconstruction in QCT	\$ 750,000
Total Streets	<u>\$ 750,000</u>

Public Works-Storm Water:

Storm Water Flooding Study	\$ 50,000
Total Storm Water	<u>\$ 50,000</u>

Public Works-Parks:

McDermott Park Ice Rink	\$ 200,000
McDermott Park Landscaping	200,000
McDermott Park & Johnson St Pedestrian Safety	20,000
Total Parks	<u>\$ 420,000</u>

Wastewater Treatment & Resource Recovery:

Facility & Pump Station Security Upgrades	\$ 300,000
Private Inflow & Infiltration (I & I) Reduction	250,000
Total WTRRF	<u>\$ 550,000</u>

Water Utility:

Well/Pump Station Security Upgrades	\$ 400,000
Distribution System Redundancy	1,000,000
Replace Private Lead Services	250,000
Total Water Utility	<u>\$ 1,650,000</u>

**Total ARPA Expenditures**

	<u><u>\$ 5,942,000</u></u>
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## **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 - 2023 BUDGET  
DEBT SERVICE FUND**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>EXPENDITURES</b>						
Principal	14,300,000	7,205,000	7,205,000	17,715,000	18,290,000	8,495,000
Interest	2,531,092	2,332,342	2,332,342	1,522,728	2,332,342	1,787,661
Contractual Services	7,500	-	-	-	-	7,500
Paying Agent Fees	17,605	5,100	5,100	-	5,100	5,100
Debt Issue Costs	329,119	-	-	-	-	-
Payment to Escrow Agent	1,059,374	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>18,244,690</b>	<b>9,542,442</b>	<b>9,542,442</b>	<b>19,237,728</b>	<b>20,627,442</b>	<b>10,295,261</b>
<b>REVENUES</b>						
Taxes	8,390,000	8,680,000	8,680,000	6,631,441	8,680,000	9,300,000
Other Financing Sources	17,879,128	-	-	-	-	-
Operating Transfers In	5,537,412	851,093	851,093	1,508,673	1,557,731	926,683
<b>TOTAL REVENUES</b>	<b>31,806,540</b>	<b>9,531,093</b>	<b>9,531,093</b>	<b>8,140,114</b>	<b>10,237,731</b>	<b>10,226,683</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>13,561,850</b>	<b>(11,349)</b>	<b>(11,349)</b>	<b>(11,097,614)</b>	<b>(10,389,711)</b>	<b>(68,578)</b>

**Purpose And Activities**

To account for the accumulation of resources for, and the payment of, the City's general obligation long-term debt principal, interest and related costs for the City's governmental funds.

**Budget Comments**

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, 2022 and December 31, 2023

January 1, 2022 balance			\$	10,468,343
Net change from 2022 operations				
Revenues		10,237,731		
Expenditures		20,627,442		(10,389,711)
December 31, 2022 projected balance			\$	<u>78,632</u>
Net change from 2023 operations				
Revenues		10,226,683		
Expenditures		10,295,261		(68,578)
December 31, 2023 projected balance			\$	<u>10,054</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 2023 Budget

## Capital Projects Funds

### Revenues:

Tax Levy - Directly in Capital Projects Fund	\$ 1,880,162
Proceeds from Debt	11,565,125
Transfers from Other Funds	505,000
Federal/State Grants	<u>3,207,000</u>

### Total Revenues

**\$ 17,157,287**

### Expenditures:

Information Technology Services	
Redesign of Network Infrastructure with Encryption	\$ 100,000
AV Upgrades - Council Chambers	125,000
Security Camera Replacements	200,000
Cradelpoints - Fire/Rescue Vehicles	74,000
Electronic Document Management System Upgrade/Replacement	<u>100,000</u>
Total Information Technology Services	<u>599,000</u>

#### Community Development

Macy Parking Ramp - Repairs	135,000
Flood Mitigation - Acquisition	85,000
Placemaking Public Spaces	180,000
Brownfield Redevelopment	300,000
City Gateway Development	200,000
Loop Wayfinding & Signage	40,000
Industrial Park Development	100,000
Senior Center Roof	80,000
Senior Center Signage & Landscaping	<u>30,000</u>
Total Community Development	<u>1,150,000</u>

#### Library

Solar Panel Installation	<u>325,000</u>
Total Library	<u>325,000</u>

#### Police Department

Squad Replacement Program	388,162
Building Renovations	925,000
Mobile Data Computer Replacements	<u>132,000</u>
Total Police Department	<u>1,445,162</u>

#### Fire/Rescue

Fire Engine Replacement	800,000
Ambulance Replacement	<u>350,000</u>
Total Fire/Rescue	<u>1,150,000</u>

#### Public Works-Streets

Street Maintenance	830,000
Bridge Rehabilitation	220,000
Bridge Maintenance	120,000
Street Reconstruction	420,000
Street Restoration-Utility Repair	1,330,000
Sidewalk Program - City	100,000
Sidewalk Program - Private	230,000

# City of Fond du Lac 2023 Budget

## Capital Projects Funds

Public Works-Streets (continued)	
Downtown Alley Program	225,000
Stow St Bridge Replacement	300,000
W. Division St Bridge Replacement	2,350,000
Concrete Street Rehabilitation	400,000
CTH VV - Pioneer Rd - S Main to Old Pioneer	250,000
CTH VV - Pioneer Rd - Martin to CTH V	125,000
Total Streets	<u>6,900,000</u>
Public Works-Storm Water	
Storm Sewer Replacement - Utility Repair	635,000
Stormwater Pump Station Control Upgrades	50,000
Neighborhood Drainage Program - Private	25,000
Neighborhood Drainage Program - Public	35,000
Theisen Middle School Pond	58,125
TMDL Storm Water Improvements	150,000
Armor Drainage Way Banks	250,000
Total Storm Sewers	<u>1,203,125</u>
Public Works-Parks	
Bridge from Lakeside East to Lakeside West	1,800,000
Pavement Resurfacing-Lighthouse Dr & Parking Lot	600,000
Oven Island to Fountain Island Bridge Replacement	450,000
Roof Replacements/Repairs	135,000
Pool Upgrades - Fairgrounds Water Heater Replacement	60,000
Pool Upgrades - Fairgrounds Slide	25,000
Total Parks	<u>3,070,000</u>
Public Works-Trees	
Terrace Trees	40,000
Total Terrace Trees	<u>40,000</u>
Public Works-Municipal Service Center	
Salt Storage Building - Fabric Cover Replacement	55,000
Security Upgrades	70,000
Total Municipal Service Center	<u>125,000</u>
Public Works-Capital Equipment	
Construction & Maintenance	725,000
Parks	160,000
Total Capital Equipment	<u>885,000</u>
Harbor & Boating Facilities Improvements	
Entrance Resurfacing - Lakeside West	100,000
Total Harbor & Boating Facilities Improvements	<u>100,000</u>
Transit	
Federal Capital Equipment Grant	125,000
Radio System Replacement	40,000
Total Transit	<u>165,000</u>
<b>Grand Total Expenditures</b>	<b><u>\$ 17,157,287</u></b>

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

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

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

**CITY OF FOND DU LAC - 2023 BUDGET**  
**WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>OPERATING REVENUES</b>						
Charges for Services	11,927,724	12,119,494	12,119,494	4,370,468	12,119,494	12,364,584
Intergovernmental Revenues	90	-	-	-	-	-
Other Revenues	61,639	92,000	92,000	52,329	116,832	110,000
<b>TOTAL OPERATING REVENUES</b>	<b>11,989,453</b>	<b>12,211,494</b>	<b>12,211,494</b>	<b>4,422,797</b>	<b>12,236,326</b>	<b>12,474,584</b>
<b>OPERATING EXPENSES</b>						
Personal Services	1,985,617	2,213,149	2,213,149	963,700	2,020,516	2,225,743
Contractual Services	2,007,377	2,365,496	2,434,669	808,553	2,363,608	2,268,723
Materials & Supplies	1,448,889	1,427,214	1,441,622	825,591	1,464,104	1,445,214
Depreciation	3,106,947	3,090,378	3,090,378	-	3,090,378	3,090,378
Utilities	556,931	510,600	510,600	314,094	529,100	558,600
<b>TOTAL OPERATING EXPENSES</b>	<b>9,105,761</b>	<b>9,606,837</b>	<b>9,690,418</b>	<b>2,911,938</b>	<b>9,467,706</b>	<b>9,588,658</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>2,883,692</b>	<b>2,604,657</b>	<b>2,521,076</b>	<b>1,510,859</b>	<b>2,768,620</b>	<b>2,885,926</b>
<b>NON-OPERATING REVENUES &amp; EXP</b>						
Non-Operating Revenues	117,415	182,720	182,720	93,822	195,382	185,182
Non-Operating Expenses	(333,598)	(455,756)	(455,756)	-	(455,756)	(455,756)
<b>TOTAL NON-OPERATING REV (EXP)</b>	<b>(216,183)</b>	<b>(273,036)</b>	<b>(273,036)</b>	<b>93,822</b>	<b>(260,374)</b>	<b>(270,574)</b>
<b>NET INCOME (LOSS)</b>	<b>2,667,509</b>	<b>2,331,621</b>	<b>2,248,040</b>	<b>1,604,681</b>	<b>2,508,246</b>	<b>2,615,352</b>

**Purpose And Activities**

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

**Budget Comments**

See Exhibit K for related fees.

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

Annual Clearwater Elimination	\$ 2,220,000
Phosphorus Compliance - Water Quality Trading	360,000
City Growth Area - South of Hwy 151	250,000
Pioneer Rd Lift Station Upgrade	75,000
Sanitary Flow Meter Replacement	45,000
W Division St Bridge Sanitary Adjustment	15,000
Total Capital Outlay from Operations	\$ 2,965,000

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

Biosolids Dryer	\$16,900,000
Total Capital Outlay	<u>\$ 19,865,000</u>



<p align="center"><b>CITY OF FOND DU LAC - 2023 BUDGET</b></p> <p align="center"><b>WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY</b></p>
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DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET</b>						
<b>NET &lt;INCOME&gt; LOSS ACCRUAL BASIS</b>	<b>2,667,509</b>	<b>2,331,621</b>	<b>2,248,040</b>	<b>1,604,681</b>	<b>2,508,246</b>	<b>2,615,352</b>
Additions:						
Payments from OSG	830,997	816,969	816,969	837,097	816,969	856,837
Depreciation	3,106,947	3,090,378	3,090,378	0	3,090,378	3,090,378
Amortization Debt Discount & Expns	0	0	0	0	0	0
Revenue Bond Debt Proceeds	0	1,700,000	1,700,000	0	1,700,000	16,900,000
Subtractions:						
Replacement Allowance	979,160	685,069	801,109	56,385	685,069	722,786
Debt Service Principal Payments	3,886,398	3,977,818	3,977,818	3,977,818	3,977,818	4,071,392
Outlay Financed by Operations	691,769	110,000	873,024	262,217	122,500	45,000
Outlay-Sewer Construction-Operations	2,222,220	2,880,000	2,892,485	127,558	2,880,000	2,920,000
Outlay Financed by Rev Bond Proceeds	0	1,700,000	1,700,000	0	1,700,000	16,900,000
<b>NET INCOME &lt;LOSS&gt; CASH BASIS</b>	<b>(1,174,094)</b>	<b>(1,413,919)</b>	<b>(2,389,049)</b>	<b>(1,982,200)</b>	<b>(1,249,794)</b>	<b>(1,196,611)</b>

Projection of Unrestricted Cash as of December 31, 2022 and 2023

January 1, 2022 balance	6,879,107
Net change from 2022 operations	(1,249,794)
December 31, 2022 projected balance	5,629,313
Net change from 2023 operations	(1,196,611)
December 31, 2023 projected balance	4,432,702

## **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 - 2023 BUDGET

## WATER UTILITY

### Appropriation Summary

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>OPERATING REVENUES</b>						
Charges for Services	12,402,650	12,598,651	12,598,651	4,475,746	12,598,651	12,859,323
Intergovernmental Revenues	14,800	-	-	-	-	-
Other Revenues	345,190	300,865	300,865	240,361	451,482	302,072
<b>TOTAL OPERATING REVENUES</b>	<b>12,762,640</b>	<b>12,899,516</b>	<b>12,899,516</b>	<b>4,716,107</b>	<b>13,050,133</b>	<b>13,161,395</b>
Personal Services	1,332,869	1,491,746	1,491,746	654,599	1,343,828	1,518,097
Contractual Services	798,935	813,213	855,305	433,761	813,977	962,612
Materials & Supplies	1,596,259	2,219,300	2,548,344	946,022	2,238,625	2,652,295
Depreciation	3,084,143	3,106,288	3,106,288	1,297,980	3,106,288	3,145,166
Utilities	503,906	668,000	668,000	298,505	668,000	669,100
Taxes	1,920,686	2,050,000	2,050,000	848,728	2,050,000	2,050,000
<b>TOTAL OPERATING EXPENSE</b>	<b>9,236,798</b>	<b>10,348,547</b>	<b>10,719,683</b>	<b>4,479,595</b>	<b>10,220,718</b>	<b>10,997,270</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>3,525,842</b>	<b>2,550,969</b>	<b>2,179,833</b>	<b>236,512</b>	<b>2,829,415</b>	<b>2,164,125</b>
<b>NON-OPERATING REVENUES &amp; EXPENSES</b>						
Non-Operating Revenues	6,653	57,906	57,906	12,375	71,786	57,906
Non-Operating Expense	(699,474)	(767,489)	(767,489)	(216,033)	(767,489)	(384,502)
<b>TOTAL NON-OPERATING REV (EXP)</b>	<b>(692,821)</b>	<b>(709,583)</b>	<b>(709,583)</b>	<b>(203,657)</b>	<b>(695,703)</b>	<b>(326,596)</b>
<b>NET INCOME (LOSS)</b>	<b>2,833,021</b>	<b>1,841,386</b>	<b>1,470,250</b>	<b>32,854</b>	<b>2,133,712</b>	<b>1,837,529</b>

### Purpose And Activities

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

### Budget Comments

There are no rate increases in the 2022 budget. The last time water rates increased was 2015.

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

Capital Equipment Replacement	\$ 225,000
Annual Water Meter Additions & Replacements	80,000
Annual 4-inch Main Replacement - City Wide	175,000
Annual Well Renovation & Pump Work	340,000
Annual Emergency Well Reserve	100,000
Total Capital Outlay from Operations	<u>\$ 920,000</u>

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

Annual Clearwater Elimination - Main Replacement	\$ 1,634,750
Orthophosphate Infrastructure	350,000
NE GSR & Trowbridge GSR Updates	310,000
Southview Acres Water Main Loop-Springs to Morningside	15,000
Martin Tower Painting	45,000
City Growth Area - South of Hwy 151	100,000
3rd Street - Park to Everett	253,000
Total Capital Outlay from Debt	<u>\$ 2,707,750</u>
Total Capital Outlay	<u><u>\$ 3,627,750</u></u>

<b>CITY OF FOND DU LAC - 2023 BUDGET</b>
<b>WATER UTILITY</b>

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET</b>						
<b>NET INCOME &lt;LOSS&gt; ACCRUAL BASIS</b>	<b>2,833,021</b>	<b>1,841,386</b>	<b>1,470,250</b>	<b>32,854</b>	<b>2,133,712</b>	<b>1,837,529</b>
Additions:						
Depreciation	3,084,143	3,106,288	3,106,288	1,297,980	3,106,288	3,145,166
Amortization Debt Discount & Expns	(75,245)	(23,717)	(23,717)	(69,877)	(23,717)	(143,988)
Amortized Loss on Adv Refunding	-	-	-	-	-	-
Well Rehab Amortization	-	-	-	-	-	-
Revenue Bond Debt Proceeds	-	3,003,625	3,003,625	-	3,003,625	2,707,750
Subtractions:						
Debt Service Principal Payments	3,732,668	3,707,668	3,707,668	-	3,707,668	3,267,202
Outlay Funded by Operations	2,583,319	888,000	387,501	678,026	386,000	920,000
Outlay Financed by Rev Bond Proceeds	-	3,003,625	3,003,625	-	3,003,625	2,707,750
<b>NET INCOME &lt;LOSS&gt; CASH BASIS</b>	<b>(474,068)</b>	<b>328,289</b>	<b>457,652</b>	<b>582,931</b>	<b>1,122,615</b>	<b>651,505</b>

Projection of Unrestricted Cash as of December 31, 2022 and 2023

January 1, 2022 balance	455,118
Net change from 2022 operations	<u>1,122,615</u>
December 31, 2022 projected balance	1,577,733
Net change from 2023 operations	<u>651,505</u>
December 31, 2023 projected balance	<u><u>2,229,238</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 - 2023 BUDGET  
GROUP HEALTH INSURANCE  
INTERNAL SERVICE FUND**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>OPERATING REVENUES</b>						
Charges for Services	5,444,198	5,876,237	5,876,237	2,711,503	5,415,756	5,867,416
<b>TOTAL OPERATING REVENUES</b>	<b>5,444,198</b>	<b>5,876,237</b>	<b>5,876,237</b>	<b>2,711,503</b>	<b>5,415,756</b>	<b>5,867,416</b>
<b>OPERATING EXPENSES</b>						
Contractual Services	1,043,496	1,114,297	1,114,297	518,311	1,013,951	1,335,760
Medical Claims	4,189,268	4,902,339	4,902,339	2,172,047	5,104,541	5,362,983
<b>TOTAL OPERATING EXPENSES</b>	<b>5,232,764</b>	<b>6,016,636</b>	<b>6,016,636</b>	<b>2,690,358</b>	<b>6,118,492</b>	<b>6,698,743</b>
<b>NET OPERATING INCOME (LOSS)</b>	<b>211,434</b>	<b>(140,399)</b>	<b>(140,399)</b>	<b>21,145</b>	<b>(702,736)</b>	<b>(831,327)</b>
<b>NET INCOME (LOSS)</b>	<b>211,434</b>	<b>(140,399)</b>	<b>(140,399)</b>	<b>21,145</b>	<b>(702,736)</b>	<b>(831,327)</b>

**Purpose And Activities**

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

**Budget Comments**

The budget includes a 4% increase in health insurance premium equivalents for 2023 due to medical inflation. Police, Fire and Transit premium co-pays are subject to bargaining, but plan design changes are not. The January 1, 2022 retained earnings balance of \$3,255,191 represents approximately five months of estimated expenses.

Projection of Retained Earnings as of December 31, 2022 and 2023

January 1, 2022 balance			\$ 3,255,191
Net change from 2022 operations			
Revenues	\$	5,415,756	
Expenditures		6,118,492	(702,736)
December 31, 2022 projected retained earnings			<u>\$ 2,552,455</u>
Net change from 2023 operations			
Revenues	\$	5,867,416	
Expenditures		6,698,743	(831,327)
December 31, 2023 projected retained earnings			<u>\$ 1,721,128</u>

**CITY OF FOND DU LAC - 2023 BUDGET  
INFORMATION TECHNOLOGY SERVICES  
INTERNAL SERVICE FUND**

**Appropriation Summary**

DESCRIPTION	2021 Actuals	2022 Adopted Budget	2022 Amended Budget	2022 6-Month Actuals	2022 Estimated Actuals	2023 Adopted Budget
<b>OPERATING REVENUES:</b>						
Intragovernmental Charges	1,918,308	2,210,316	2,219,596	828,076	2,210,316	2,138,942
Intergovernmental Revenues	-	-	-	-	-	-
Charges for Services	19,002	19,000	19,000	19,175	19,175	19,000
Miscellaneous Revenues	1,384	-	-	650	650	-
<b>TOTAL OPERATING REVENUES</b>	<b>1,938,694</b>	<b>2,229,316</b>	<b>2,238,596</b>	<b>847,901</b>	<b>2,230,141</b>	<b>2,157,942</b>
<b>OPERATING EXPENSES</b>						
Personal Services	624,151	688,105	688,105	299,213	614,973	683,204
Contractual Services	819,398	985,088	1,062,212	400,139	985,104	996,946
Materials & Supplies	136,216	282,130	350,104	89,842	305,830	206,140
Utilities	5,336	6,250	6,250	3,080	6,250	6,000
Expense Transfers	(1,005)	-	-	(1,008)	(1,008)	-
<b>TOTAL OPERATING EXPENSES</b>	<b>1,584,096</b>	<b>1,961,573</b>	<b>2,106,671</b>	<b>791,266</b>	<b>1,911,149</b>	<b>1,892,290</b>
<b>NON-OPERATING REVENUES &amp; EXPENSES</b>						
Operating Transfers Out	(268,691)	(286,976)	(286,976)	(286,976)	(286,976)	(332,012)
<b>TOTAL NON-OPERATING REV (EXP)</b>	<b>(268,691)</b>	<b>(286,976)</b>	<b>(286,976)</b>	<b>(286,976)</b>	<b>(286,976)</b>	<b>(332,012)</b>
<b>NET INCOME (LOSS)</b>	<b>85,907</b>	<b>(19,233)</b>	<b>(155,051)</b>	<b>(230,341)</b>	<b>32,016</b>	<b>(66,360)</b>

**Purpose And Activities**

To provide information technology, both hardware and software, telephone (voice & data), cell phone, wireless, and other communication/network services and support to City departments. Every department is touched by the services provided by ITS, be it hardware, software, facilities, consulting or design. ITS costs are allocated to user departments based on direct charges, numbers of computers and printers in use, and computer time used. Staff also assists the City users both internal external in automating policies and practices.

**Budget Comments**

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

Projection of Retained Earnings as of December 31, 2022 and 2023

January 1, 2022 balance		\$ 281,458
Net change from 2022 operations		
Revenues	\$ 2,230,141	
Expenses	2,198,125	32,016
December 31, 2022 projected retained earnings		<u>\$ 313,474</u>
Net change from 2023 operations		
Revenues	\$ 2,157,942	
Expense	2,224,302	(66,360)
December 31, 2023 projected retained earnings		<u>\$ 247,114</u>

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

	2022 ADOPTED FEE	2023 ADOPTED 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 <sup>1</sup>	\$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 <sup>1</sup>	\$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) <sup>1</sup>	\$45	\$45
Succeeding Days	\$35	\$35
Billiard Tables	\$45	\$45
Loud Speakers & Amp Systems (Yearly)	\$120	\$120
Loud Speakers & Amp Systems (Daily) <sup>1</sup>	\$60**	\$30**
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 <sup>1</sup>	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

<sup>1</sup>Fee may also be charged with a Special Event



# City of Fond du Lac - Inspections Fee Schedule - 2023 Adopted 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 &amp; unfinished floor area of house/ garage/enclosed porches/decks/stoops</i> )	Per gross square foot	1 & 2-Family Dwellings, Garages, Additions	\$1,000
	\$0.14	Multifamily:	\$1,000 plus \$200/d.u. over 2 units
		Demolition- Commercial/Industrial	Minimum \$1,000
		Commercial/Industrial Valuation (job cost)*:	1% of job cost
		*Maximum Project Deposit to be capped at \$15,000	
		Moving	
Commercial/Industrial - New and Addition	\$0.25	Moving Permits: Up to 500 square feet	\$95
Multi-Family - New and Addition	\$0.25	Over 500 square feet	\$160
*All New Structures or Additions minimum permit fee \$90		Police Escort Fee	\$150
<b>Alterations</b> 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):		Deposit for moving house	\$7,500
\$1-1,000	\$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	\$30
\$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
<b>Fences</b>		Zoning Code Amendment	\$300
Residential Fence permit	\$50	Comprehensive Plan Amendment	\$450
Commercial Fence permit	\$75	Zoning and Site Plan	
<b>Signs</b>		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	\$30+	Site Plan Review	\$600
Temporary Sign Permit	\$30	Administrative Plan Review	\$150
<b>Temporary Land Use</b>		Large Screen Video Displays	\$300
Temporary Land Use (tents, sales trailer or structure) Includes 1 banner		Other Appeal	\$150
0-1000 SFT	\$100	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 Adopted EXHIBIT B (Cont.)

HVAC Fee Schedule		Plumbing Permit Fee Schedule	
HVAC Replacement per unit Equipment or RTU (must be like for like equipment)		<b>New or Additions Residential Plumbing</b>	
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		<b>Residential Plumbing Existing Replacement</b>	
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	\$30
\$0 - \$500 valuation	\$30	Each additional fixture, same location	\$10
\$501 - \$2,000 valuation	\$75	<b>Commercial Plumbing Plan Review</b>	
\$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		<b>New or Additions Commercial or Industrial</b>	
\$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
<b>Electrical Fee Schedule</b>		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 *		<b>Commercial or Industrial Plumbing Existing Replacement</b>	
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	\$30
Alterations or Remodeling to the Electrical system		Each additional fixture, same location	\$15
\$0 - \$500 valuation	\$30	<b>Sewer/Storm/Water Service Repair</b>	
\$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
Over \$10,001 valuation	\$295 plus	Storm Sewer Repair	\$50
\$11.00/1000 or part thereof over \$10,000		<b>Fire Protection/Sprinklers</b>	
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
<b>Weights &amp; Measures/Sealer Fee Schedule</b>		Over \$100,000	\$215
Gasoline pump inspection (per unit)	\$16	<b>Occupancy Permit Fee Schedule</b>	
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
<b>Assessment Valuation Inspection Fee</b>		Temporary Occupancy Permit (interior items only) per 30 days	\$100
Mobile Homes (New)	\$30	<b>***All permits have a minimum fee of \$30.00***</b>	
New Construction - Residential	\$ .05/sq. ft.	<b>***Penalties: Failure to obtain a permit prior to starting work***</b>	
New Construction - Commercial	\$ .07/sq. ft.	<b>1st offense - double permit fee</b>	
Remodeling - Residential		<b>2nd and subsequent offenses in a year of prior offence - triple permit fee</b>	
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**

	2022 ADOPTED FEE	2023 ADOPTED FEE
Basic Life Support (BLS)	\$600	\$1,000
BLS-Emergency	\$650	\$1,000
Advanced Life Support (ALS)	\$700	\$1,200
ALS 1-Emergency	\$800	\$1,200
ALS 2-Emergency	\$900	\$1,300
Inter-Facility Transfer	\$800	\$1,000 *
Return Trip Fee	\$350	\$450 *
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	\$35
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	\$125
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	\$125
Re-Inspections of Fire Violations		on the 3rd re-inspection and every re-inspection thereafter: \$100.
Ambulance Vehicle/Equipment Replacement Fund:		
Per Call Allocation	\$50	\$75
Annual Allocation Cap	\$300,000	\$400,000

\*\* Fee raised if MediCare approved

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

	2022 ADOPTED FEE	2023 ADOPTED FEE
<b>PERMITS</b>		
Sidewalk-Set Line and Grade	\$100	\$100
Driveway/Curb Cut	\$50	\$50
Street/Terrace Opening	\$150	\$150
Right of Way Obstruction	\$75	\$75
Dumpster/PODS	\$0	\$0
<b>REVIEWS</b>		
Street Improvement Plans (Development Plans)	\$250 + time spent by reviewer	\$250 + time spent by reviewer
Concept Plans	\$200 + \$10/acre over 1 acres	\$200 + \$10/acre over 1 acres
Preliminary Plats-City	\$500 + \$20/Lot	\$500 + \$20/Lot
Preliminary Plats-Extraterritorial	\$350 + \$10/Lot	\$350 + \$10/Lot
Final Plats-City	\$400 + \$10/Lot	\$400 + \$10/Lot
Final Plats-Extraterritorial	\$300 + \$10/Lot	\$300 + \$10/Lot
Certified Survey Maps-City	\$250	\$250
Certified Survey Maps-Extraterritorial	\$250	\$250
Master Drainage Plan	\$100 + \$20/Lot	\$100 + \$20/Lot
Non-Residential Drainage Fee/EC/SWM	\$700 + \$40/Acre	\$700 + \$40/Acre
<b>INSPECTIONS</b>		
Individual Residential Grading	\$250	\$250
Sidewalk Forms	\$40	\$40
Lot Drainage & Public Right-of Way Deposit	\$1,000	\$1,000

## EXHIBIT E

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

	2022 ADOPTED FEE	2023 ADOPTED 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**

	2022 ADOPTED FEE	2023 ADOPTED FEE
Residential and Commercial Property Record Cards	\$.25 / page	\$.25 / page
Copies Of Existing Hard Copy Data Records	\$.25 / page	\$.25 / page
Residential Comp Sheet	\$.25 / page	\$.25 / page
Personal Property Forms (Owner Permission)	\$2 (Complete Form) \$1 (Front Page Only)	\$2 (Complete Form) \$1 (Front Page Only)
Sales Book (Up to 5 Sheets)	\$.25 / page	\$.25 / page
Faxes, Mailings, and Misc. Copies	\$.25 / page	\$.25 / page
List Of Vacant Lot Sales (Residential or Commercial)	\$.25 / page	\$.25 / page
List Of Improved Lot Sales (Residential or Commercial)	\$.25 / page	\$.25 / page

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

	2022 ADOPTED FEE	2023 ADOPTED 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 <sup>1</sup>	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
Public Records	\$0.25/page (Hardcopy)      Accident Report Copy (No Charge) \$0.90/DVD      \$3.39/16GB Jump Drive      \$4.57/32GB Jump Drive \$18.00/128GB Jump Drive	\$0.25/page (Hardcopy)      Accident Report Copy (No Charge) \$0.90/DVD      \$3.39/16GB Jump Drive      \$4.57/32GB Jump Drive \$18.00/128GB Jump Drive
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

<sup>1</sup>Fee may also be charged with a Special Event

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

	2022 ADOPTED FEE	2023 ADOPTED FEE
<b>PARK SHELTER RENTALS</b>		
<b>LAKESIDE PARK</b>		
Oven Island West	\$65.00 + Tax	\$70.00 + Tax
Oven Island North	\$55.00 + Tax	\$60.00 + Tax
Oven Island South	\$55.00 + Tax	\$60.00 + Tax
Deneveu Shelter	\$55.00 + Tax	\$60.00 + Tax
Frazier Shelter	\$55.00 + Tax	\$60.00 + Tax
Promen Kiwanis	\$55.00 + Tax	\$60.00 + Tax
Pump Shelter	\$40.00 + Tax	\$45.00 + Tax
<b>BUTTERMILK PARK</b>		
North Shelter	\$55.00 + Tax	\$60.00 + Tax
Performance Center (Free Event Or Non-Profit Fundraiser)	\$35.00 + Tax	\$40.00 + Tax
Performance Center (Fundraiser By Non-Profit Group)	\$110.00 + Tax	\$120.00 + Tax
Concession Stand	\$35.00 + Tax	\$40.00 + Tax
<b>MCDERMOTT PARK</b>		
McDermott Shelter	\$55.00 + Tax	\$60.00 + Tax
<b>TAYLOR PARK</b>		
Taylor Shelter	\$55.00 + Tax	\$60.00 + Tax
<b>LAKESIDE PARK PAVILION RENTAL</b>		
<b>HALF PAVILION</b>		
Half Day - 10AM-4PM	\$85.00 + Tax	\$110.00 + Tax
Half Day - 5PM-11PM	\$85.00 + Tax	\$110.00 + Tax
Full Day - 10AM-11PM	\$130.00 + Tax	\$150.00 + Tax
Security Deposit (In Addition To Rental Fee)	\$75.00	\$250.00
<b>COMPLETE PAVILION</b>		
Half Day - 10AM-4PM	\$120.00 + Tax	\$140.00 + Tax
Half Day - 5PM-11PM	\$120.00 + Tax	\$140.00 + Tax
Full Day - 10AM-11PM	\$195.00 + Tax	\$225.00 + Tax
Security Deposit (In Addition To Rental Fee)	\$125.00	\$250.00



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

	2022 ADOPTED FEE	2023 ADOPTED FEE
<b>OPEN GRILL AREA RENTALS</b>		
<b>LAKESIDE PARK</b>		
Vulcan Grill Area	\$17.50 + Tax	\$20.00 + Tax
North or South Zoo Grills	\$17.50 + Tax	\$20.00 + Tax
Lakefront Grill #1, #2, #3, or #4	\$17.50 + Tax	\$20.00 + Tax
Creek Grill Area	\$17.50 + Tax	\$20.00 + Tax
<b>LAKESIDE PARK FOUNTAIN ISLAND GAZEBOS</b>		
2 Hour Rental	\$35.00 + Tax	\$40.00 + Tax
<b>OTHER PARK FEES</b>		
<b>SPECIAL PERMIT FEES</b>		
Permit To Sell Alcohol (+ \$100 Refundable Security Deposit)	\$30.00 + Tax	\$30.00 + Tax
Outdoor Amplified Sound Permit	\$30.00 + Tax	\$30.00 + Tax
Permit To Exchange Money On Park Property (Non-Profit)	\$30.00 + Tax	\$30.00 + Tax
Fishing Tournament Permit	\$30.00 + Tax	\$30.00 + Tax
Tent-Volleyball-Fence Permit (Anything That Will Be Staked)	\$30.00 + Tax	\$30.00 + Tax
Special Set-Up Charge (Hauling Trash Cans, Tables, Etc)	\$30.00 + Tax	\$30.00 + Tax
Vulcan Soccer Fields (2) Per Day	\$25.00 + Tax	\$25.00 + Tax

**EXHIBIT I**

**CITY OF FOND DU LAC**

**HARBOR & BOATING - BOAT LAUNCH RATES**

	2022 ADOPTED FEE	2023 ADOPTED 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**

	2022 ADOPTED FEE	2023 ADOPTED FEE
<b><i>RESIDENT RATES</i></b>		
<b>DOCK A</b>		
45 ft @ \$28.00/ft	\$1,237.50	\$1,260.00
40 ft @ \$28.00/ft	\$1,100.00	\$1,120.00
<b>DOCK B</b>		
30 ft @ \$27.50/ft	\$810.00	\$825.00
<b>DOCK C</b>		
20 ft @ \$26.50/ft	\$520.00	\$530.00
<b>DOCK D</b>		
25 ft @ \$26.50/ft	\$650.00	\$662.50
<b>DOCK E</b>		
30 ft @ \$26.50/ft	\$780.00	\$795.00
<b>DOCK F</b>		
45 ft @ \$28.00/ft	\$1,237.50	\$1,260.00
40 ft @ \$28.00/ft	\$1,100.00	\$1,120.00
30 ft @ \$27.50/ft	\$810.00	\$825.00
<b>DOCK G</b>		
25 ft @ \$27.50/ft	\$675.00	\$687.50
<b>DOCK H</b>		
30 ft @ \$27.50/ft	\$810.00	\$825.00

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

	2022 ADOPTED FEE	2023 ADOPTED FEE
<b>NON-RESIDENT RATES</b>		
<b>DOCK A</b>		
45 ft @ \$37.50/ft	\$1,665.00	\$1,687.50
40 ft @ \$37.50/ft	\$1,480.00	\$1,500.00
<b>DOCK B</b>		
30 ft @ \$37.00/ft	\$1,095.00	\$1,110.00
<b>DOCK C</b>		
20 ft @ \$36.50/ft	\$720.00	\$730.00
<b>DOCK D</b>		
25 ft @ \$36.50/ft	\$900.00	\$912.50
<b>DOCK E</b>		
30 ft @ \$36.50/ft	\$1,080.00	\$1,095.00
<b>DOCK F</b>		
45 ft @ \$37.50/ft	\$1,665.00	\$1,687.50
40 ft @ \$37.50/ft	\$1,480.00	\$1,500.00
30 ft @ \$37.00/ft	\$1,095.00	\$1,110.00
<b>DOCK G</b>		
25 ft @ \$37.00/ft	\$912.50	\$925.00
<b>DOCK H</b>		
30 ft @ \$37.00/ft	\$1,095.00	\$1,110.00

Changes highlighted in yellow

**EXHIBIT J**  
**CITY OF FOND DU LAC**  
**POOL PASSES AND FEES**

	2022 ADOPTED FEE	2023 ADOPTED FEE
<b><i>FAIRGROUNDS FAMILY AQUATIC CENTER</i></b>		
<b>SEASON PASS</b>		
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
<b><i>THE FAIRGROUNDS SEASON PASS MAY ALSO BE USED AT TAYLOR POOL</i></b>		
<b>DAILY ADMISSION</b>		
Youth/Senior - Afternoon*	\$4.00	\$4.00
Adult - Afternoon*	\$5.00	\$5.00
Youth/Senior - Evening	\$2.50	\$3.00
Adult - Afternoon	\$3.50	\$4.00
<b>OTHER FEES</b>		
Fairgrounds Shelter Rental - Afternoon	\$40.00	\$50.00
Fairgrounds Shelter Rental - Evening	\$25.00	\$35.00
Fairgrounds Group (15 Or More) Rate - Per Swimmer	N/A	\$3.50

<b><i>TAYLOR POOL</i></b>		
<b>SEASON PASS</b>		
Youth/Senior	\$65.00	\$65.00
Adult	\$80.00	\$80.00
Family (2-5 Persons)	\$120.00	\$130.00
Family (6 Or More)	\$140.00	\$150.00
<b>DAILY ADMISSION</b>		
Youth/Senior - Afternoon*	\$3.00	\$3.50
Adult - Afternoon*	\$4.00	\$4.50
Youth/Senior - Evening	\$2.00	\$2.50
Adult - Afternoon	\$2.50	\$3.00
<b>OTHER FEES</b>		
Swim Team Practice Fee - Per Hour	\$20.00	\$27.00
Swimmer Fee For Swim Meets (Non Fondy Swim Club Swimmers) Per Swimmer/Per Day	\$4.00	\$5.00
Rental Fee For Swim Meets - Per Day	\$275.00	\$300.00
Private After Hours Rental Fee - Per Hour	\$150.00	\$150.00
Taylor Group (15 Or More) Rate - Per Swimmer	\$2.00	\$2.50

\*An afternoon patron can stay for the Evening session at no additional charge.

**EXHIBIT K**  
**CITY OF FOND DU LAC**  
**SEWER RATES**

	2022 ADOPTED FEE	2023 ADOPTED FEE
<b><i>City of Fond du Lac</i></b>		
<b>Domestic Sewage</b>		
Fixed Quarterly Charge		
5/8 Inch Meter	\$37.50	\$37.50
3/4 Inch Meter	\$37.50	\$37.50
1 Inch Meter	\$49.50	\$49.50
1 1/2 Inch Meter	\$66	\$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
<b>Surcharge Over Domestic Strength</b>		
B.O.D.	\$ .370/lb	\$ .370/lb
T.S.S.	\$ .489/lb	\$ .489/lb
PHOS	\$ 5.854/lb	\$ 5.854/lb
TKN		
AMMONIA-NITROGEN (NH <sub>3</sub> -N)	\$ 0.744/lb	\$ 0.744/lb
<b><i>Non-City Customers:</i></b>		
<b>Users Connected with City Collection System</b>	Billed per TrueUp Calculations performed in April of each year	Billed per TrueUp Calculations performed in April of each year
<b><i>Domestic, Commercial &amp; Industrial Waste Tanked to Sewage Treatment Plant</i></b>		
<b>Variable Charge</b>		
B.O.D.	\$ .370/lb	\$ .370/lb
T.S.S.	\$ .489/lb	\$ .489/lb
PHOS	\$ 5.854/lb	\$ 5.854/lb
TKN		
AMMONIA-NITROGEN (NH <sub>3</sub> -N)	\$ 0.744/lb	\$ 0.744/lb
<b>Tanker Truck Haulers</b>		
Service Charge Per Load for all Users	\$15	\$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**

	2022 ADOPTED FEE	2023 ADOPTED FEE
<b><i>FIXED ROUTE BUS RATES</i></b>		
<b>Cash</b>		
Adult Rate	\$1.50	\$1.50
Youth Rate	\$1.25	\$1.25
Elderly and Handicapped	\$0.75	\$0.75
Under Age 6	Free	Free
<b>Tokens</b>		
Adult Rate (Ages 19 to 64)	10 for \$13	10 for \$13
Youth Rate (Ages 6 to 18)	10 for \$11	10 for \$11
<b>Monthly Pass or Day Pass</b>		
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
<b><i>SCHOOL TRIPPER SERVICES</i></b>		
<b>Cash</b>		
Adult Rate	\$1.50	\$1.50
Youth Rate	\$1.25	\$1.25
Elderly and Handicapped	\$0.75	\$0.75
Under Age 6	Free	Free
<b>Tokens</b>		
Adult Rate (Ages 19 to 64)	10 for \$13	10 for \$13
Youth Rate (Ages 6 to 18)	10 for \$11	10 for \$11
<b>Monthly Pass</b>		
Adult Rate (Ages 19 to 64)	\$38	\$38
Youth Rate (Ages 6 to 18)	\$32	\$32
<b><i>ADA PARATRANSIT (HANDIVAN)</i></b>		
<b>City and Village</b>		
(6:00 am to 6:30 pm weekday)	\$3	\$3
<b><i>NON-ADA SPECIALIZED PARATRANSIT (HANDIVAN)</i></b>		
(6:00 am to 6:30 pm weekday)	\$3	\$3
<b><i>JOBTRANS</i></b>		
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**

	2022 ADOPTED FEE	2023 ADOPTED FEE
<b><i>Meters</i></b>		
North Macy St, Merrill Ave, Marr St, Portland St, & Lot 7	\$0.35/hour	\$0.35/hour
All Other Locations	\$0.50/hour	\$0.50/hour
<b><i>Permit Parking</i></b>		
Lot 17	\$10/month	\$12/month
Lots 1 & 7	\$14/month	\$16/month
Lots 9, 10, 11, & 14	\$18/month	\$20/month
Lots 3 & 13	\$20/month	\$22/month
Lots 4, 5, 6, 8, 8A, 10A, 18, & Darling Place	\$28/month	\$30/month
Lot 9 Reserved & Lot 14 Reserved	\$28/month	\$30/month

**EXHIBIT N**  
**CITY OF FOND DU LAC**  
**SOLID WASTE FEE SCHEDULE**

	2022 ADOPTED FEE	2023 ADOPTED FEE
<b>RESIDENTIAL GARBAGE CART</b>		
Choice of 65 Gallon or 95 Gallon Cart	\$58	\$58
<b>BULKY WASTE DROP OFF</b>		
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
<b>BULKY WASTE PICK UP</b>		
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
<b>Additional Charges: *</b>		
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>		
<b>RECYCLING</b>		
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.

	2022 ADOPTED FEE	2023 ADOPTED FEE
<b><i>Application Fees (non-refundable)</i></b>		
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

<b><i>Additional City Services Fees (must be arranged in advance of the event)</i></b>		
Garbage Carts/Barrels (some provided at most facilities, may request up to 10 at no charge) <sup>1</sup>	\$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) <sup>2 &amp; 3</sup>	\$2 each, over 10	\$2 each, over 10
Pencil Cones (up to 30 included, by request) <sup>3</sup>	\$1 each, over 30	\$1 each, over 30
No Parking signs, installed <sup>4</sup>	\$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

<b><i>Other Services to Consider (must be arranged in advance of the event)</i></b>		
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.

**EXHIBIT P**

**CITY OF FOND DU LAC**

**MUNICIPAL COURT FEE SCHEDULE**

<b>Citation</b>	<b>Code Section</b>	<b>Bond Amount</b>
Alcohol Bar-Sell to Underage Person- Bartender	400-1.125.07(1)(a)1	\$376.00
Alcohol Bar-Sell to Underage Person - Licensee	400-1.125.07(1)(a)2	\$0.00
Alcohol Adult Contribute to Underage person on Property 1st	400-1.125.07(1)(a)3	\$376.00
Alcohol Adult Contribute to Underage person on Property 2nd	400-1.125.07(1)(a)3	\$691.00
Alcohol Adult Contribute to Underage person on Property 3rd	400-1.125.07(1)(a)3	\$1,321.00
Alcohol Adult Contribute to Underage person 1st	400-1.125.07(1)(a)4	\$376.00
Alcohol Adult Contribute to Underage person 2nd (w/i 30 mo)	400-1.125.07(1)(a)4	\$376.00
Alcohol Adult Contribute to Underage person 3rd (w/i 30 mo)	400-1.125.07(1)(a)4	\$691.00
Alcohol Adult Contribute to Underage person 4th (w/i 30 mo)	400-1.125.07(1)(a)4	\$1,321.00
Alcohol Bar-Sell to Intoxicated Person-Bartender/Licensee	400-1.125.07(2)	\$376.00
Alcohol Bar-Allow Underage on License Prem (cite Licensee)	400-1.125.07(3)	\$376.00
Alcohol Bar-Allow Underage on License Prem (cite Licensee)	400-1.125.07(3)	\$691.00
Alcohol Underage Present Bar (cite minor) 1st (17-20)	400-1.125.07(4)(a)2	\$376.00
Alcohol Underage Present Bar (cite minor) 1st (14-16)	400-1.125.07(4)(a)2	\$376.00
Alcohol Underage Present Bar (cite minor) 2nd (17-20)	400-1.125.07(4)(a)2	\$439.00
Alcohol Underage Present Bar (cite minor) 2nd (14-16)	400-1.125.07(4)(a)2	\$439.00
Alcohol Underage Present Bar (cite minor 3rd (17-20)	400-1.125.07(4)(a)2	\$691.00
Alcohol Underage Present Bar (cite minor) 3rd (14-16)	400-1.125.07(4)(a)2	\$691.00
Alcohol Underage Loiter/Bar (cite minor)1st (17+)	400-1.125.07(4)(a)3	\$376.00
Alcohol Underage Loiter/Bar (cite minor)1st (14-16)	400-1.125.07(4)(a)3	\$376.00
Alcohol Underage Loiter/Bar (cite minor)2nd (17+)	400-1.125.07(4)(a)3	\$439.00
Alcohol Underage Loitering/Bar (cite minor)2nd (14-16)	400-1.125.07(4)(a)3	\$439.00
Alcohol Underage Drinking Falsify Age (17-20)	400-1.125.07(4)(a)4	\$691.00
Alcohol Underage Drinking Possess (1st) (17-20)	400-1.125.07(4)(b)	\$187.00
Alcohol Underage Drinking Possess (1st) (14-16)	400-1.125.07(4)(b)	\$98.80
Alcohol Underage Drinking Possess (1st) (12-13)	400-1.125.07(4)(b)	\$30.00
Alcohol Underage Drinking Possess (2nd) 17-20	400-1.125.07(4)(b)	\$313.00
Alcohol Underage Drinking Possess (2nd) 14-16	400-1.125.07(4)(b)	\$136.60
Alcohol Underage Drinking Possess (2nd) 12-13	400-1.125.07(4)(b)	\$60.00
Alcohol Underage Drinking Possess (3rd) 17-20	400-1.125.07(4)(b)	\$439.00
Alcohol Underage Drinking Possess (3rd) 14-16	400-1.125.07(4)(b)	\$187.00
Alcohol Underage Drinking Possess (3rd) 12-13	400-1.125.07(4)(b)	\$100.00
Alcohol Underage Drinking Possess (4th) 17-20	400-1.125.07(4)(b)	\$691.00
Alcohol Underage Drinking Possess (4th) 14-16	400-1.125.07(4)(b)	\$691.00
Alcohol Underage Drinking Possess (4th) 12-13	400-1.125.07(4)(b)	\$500.00
Alcohol Provide ID for Person under 21	400-1.125.085(3)(a)1	\$439.00
Alcohol Underage presents false ID (1st) (17-20)	400-1.125.085(3)(b)	\$439.00
Alcohol Underage presents false ID (1st) (14-16)	400-1.125.085(3)(b)	\$187.00
Alcohol Underage presents false ID (1st) (12-13)	400-1.125.085(3)(b)	\$100.00
Alcohol Underage presents false ID (2nd) (17-20)	400-1.125.085(3)(b)	\$691.00
Alcohol Underage presents false ID (2nd) (14-16)	400-1.125.085(3)(b)	\$439.00
Alcohol Underage presents false ID (2nd) (12-13)	400-1.125.085(3)(b)	\$300.00
Alcohol Underage Possess/school grounds (1st) (17-20)	400-1.125.09	\$187.00
Alcohol Underage Possess/school grounds (1st) (14-16)	400-1.125.09	\$98.80
Alcohol Underage Possess/school grounds (1st) (12-13)	400-1.125.09	\$30.00
Alcohol Underage Possess/school grounds (2nd) 17-20	400-1.125.09	\$313.00
Alcohol Underage Possess/school grounds (2nd) 14-16	400-1.125.09	\$136.60
Alcohol Underage Possess/school grounds (2nd) 12-13	400-1.125.09	\$60.00
Alcohol Underage Possess/school grounds (3rd) 17-20	400-1.125.09	\$439.00
Alcohol Underage Possess/school grounds (3rd) 14-16	400-1.125.09	\$187.00
Alcohol Underage Possess/school grounds (3rd) 12-13	400-1.125.09	\$100.00

Exhibit P - Municipal Court Fee Schedule, Continued

Alcohol Underage Possess/school grounds (4th) 17-20	400-1.125.09	\$691.00
Alcohol Underage Possess/school grounds (4th) 14-16	400-1.125.09	\$691.00
Alcohol Underage Possess/school grounds (4th) 12-13	400-1-125.09	\$500.00
Alcohol Bar-No Licensed Bartender(owner)	400-1.125.32(2)	\$313.00
Alcohol Bar-Open After Hours	400-1.125.32(3)	\$313.00
Alcohol-Open After Hours Class A	400-13	\$313.00
Alcohol Social Host	400-14	\$1,321.00
Alcohol-Public Consumption-Public Way (17+)	400-15.A.(1)	\$313.00
Alcohol-Public Consumption-Public Way (14-16)	400-15.A.(1)	\$187.00
Alcohol-Public Consumption-Public Way (12-13)	400-15.A.(1)	\$90.00
Alcohol-Public Consumption <b>outside</b> -Bar(17+)	400-15.A.(2)	\$218.50
Alcohol-Public Consumption <b>outside</b> -Bar(14-16)	400-15.A.(2)	\$187.00
Alcohol Poss/consume/school prop/Fruth Memorial Field (21+)	400-15.B	\$313.00
Animal - Fail to License	216-2.A	\$313.00
Animals - Public Nuisance (Definition 216-1.F.)Barking Dog	216-5.A	\$313.00
Animals - Fail to maintain kennel	216-5.B	\$313.00
Animals - Confine to own premises	216-5.C	\$313.00
Animals - Molesting passerbys, chase veh, etc.	216-5.F	\$439.00
Animals - Dangerous Dogs	216-6	\$439.00
Animals - Bites	216-7	\$439.00
Animals - Number of Pets	216-8	\$313.00
Animals - Littering - soil, defecate, etc.	216-11	\$313.00
Animals - Disturbing birds and squirrels	216-12	\$313.00
Animals- Prohibited Species	216-14	\$313.00
Animals - Dog and Cats at Large	216-16	\$313.00
Animals - Restraint of	216-17	\$313.00
Animals - Prohibited Areas- Park/School	216-18	\$313.00
Animals - Sanitary Pens	216-19	\$313.00
Animals - Cruelty Outside in Adverse Conditions	216-21	\$313.00
Animals - Keeping of Chickens without a Permit	216-22	\$281.50
Animals - Nuisance - Disturb Peace/quiet (17+)	476-5.J	\$313.00
Animals - Nuisance - Disturb Peace/quiet (14-16)	476-5.J	\$187.00
Animals - Nuisance - Disturb Peace/quiet (12-13)	476-5.J	\$90.00
Animals - Nuisance Molests passerby or passing vehicles	476-5.J.(1)	\$439.00
Animals - Nuisance Attacks other dogs	476-5.J.(2)	\$439.00
Animals - Nuisance Trespasses on school grounds.	476-5.J.(3)	\$313.00
Animals - Nuisance Repeatedly at Large	476-5.J.(4)	\$313.00
Animals - Nuisance Damages private or public property	476-5.J.(5)	\$313.00
Animals - Nuisance Barks, whines, howls/exc/untimely	476-5.J.(6)	\$313.00
Animals - Investigation of cruelty complaints	500-1.173.10	\$0.00
Animals-Mistreating	500-1.951.02	\$313.00
Animals-Dognapping and Catnapping	500-1.951.03	\$313.00
Animals-Leading animal from motor vehicle	500-1.951.04	\$313.00
Animals-Harassment of Police and Fire Animals	500-1.951.095	\$313.00
Animals-Harassment of Service Dog	500-1.951.097	\$313.00
Animals-Providing proper food to confined	500-1.951.13(1)	\$313.00
Animals-Providing proper water to confined	500-1.951.13(2)	\$313.00
Animals Providing proper shelter	500-1.951.14(2)(b)1	\$313.00
Animals Abandoning animals	500-1.951.15	\$313.00
Bicycle - Fail to Register(17+)	241-3	\$73.60
Bicycle - Fail to Register(14-16)	241-3	\$73.60
Bicycle - Fail to Register(12-13)	241-3	\$20.00
Bicycle - Loss, Sale or Destruction of	241-3.B	\$187.00
Bicycle - Riding Double (17+)	241-4.B	\$73.60
Bicycle - Riding Double (14-16)	241-4.B	\$73.60
Bicycle - Riding Double (12-13)	241-4.B	\$20.00
Bicycle - Lighting violation (17+)	241-4.F	\$73.60
Bicycle - Lighting violation (14-16)	241-4.F	\$73.60

Exhibit P - Municipal Court Fee Schedule, Continued

Bicycle - Lighting violation (12-13)	241-4.F	\$20.00
Bicycle - Sidewalk violation (17+)	241-4.G	\$73.60
Bicycle - Sidewalk violation (14-16)	241-4.G	\$73.60
Bicycle - Sidewalk violation (12-13)	241-4.G	\$20.00
Bicycle - Must Ride / Keep to the Right(17+)	241-6	\$73.60
Bicycle - Must Ride/Keep to the Right(14-16)	241-6	\$73.60
Bicycle - Must Ride/Keep to the Right(12-13)	241-6	\$20.00
Bicycle - Trick Riding (17+)	241-9	\$73.60
Bicycle - Trick Riding (14-16)	241-9	\$73.60
Bicycle - Trick Riding (12-13)	241-9	\$20.00
Bicycle – Riding and Operating (17+)	241-11	\$187.00
Bicycle – Riding and Operating (14-16)	241-11	\$187.00
Bicycle – Riding and Operating (12-13)	241-11	\$90.00
Bicycle-Inspection at anytime	241-13	\$0.00
Bicycle Use without consent (17+)	241-13.C	\$187.00
Bicycle Use without consent (14-16)	241-13.C	\$187.00
Bicycle Use without consent (12-13)	241-13.C	\$90.00
Regulation of Boats - muffler/speed/Reckless	425-6	\$313.00
Criminal Damage to Property - Obstruction in waterway(17+)	425-2	\$250.00
Criminal Damage to Property Obstruction in waterway(14-16)	425-2	\$187.00
Criminal Damage to Property Obstruction in waterway(12-13)	425-2	\$90.00
Criminal Damage to Property Garbage in waterway(17+)	425-3	\$250.00
Criminal Damage to Property Garbage in waterway(14-16)	425-3	\$187.00
Criminal Damage to Property Garbage in waterway(12-13)	425-3	\$90.00
Criminal Damage to Property Bridges-Cause Damage to (17+)	425-5.A	\$250.00
Criminal Damage to Property Bridges-Cause Damage to (14-16)	425-5.A	\$187.00
Criminal Damage to Property Bridges-Cause Damage to (12-13)	425-5.A	\$90.00
Criminal Damage to Property (<\$1000) (17+)	500-1.943.01(1)	\$250.00
Criminal Damage to Property (<\$1000) (14-16)	500-1.943.01(1)	\$187.00
Criminal Damage to Property (<\$1000) (12-13)	500-1.943.01(1)	\$90.00
Criminal Damage to Property Graffiti/damage/deface (17+)	500-1.943.017(1)	\$250.00
Criminal Damage to Property Graffiti/damage/deface (14-16)	500-1.943.017(1)	\$187.00
Criminal Damage to Property Graffiti/damage/deface (12-13)	500-1.943.017(1)	\$90.00
Criminal Damage to Property-Graffiti (17+)	500-6	\$313.00
Criminal Damage to Property-Graffiti (14-16)	500-6	\$187.00
Criminal Damage to Property-Graffiti (12-13)	500-6	\$90.00
Criminal Damage to Property Throwing Stone/Missile (17+)	500-8	\$313.00
Criminal Damage to Property Throwing Stones/Missile (14-16)	500-8	\$187.00
Criminal Damage to Property Throwing Stones/Missile (12-13)	500-8	\$90.00
Criminal Damage to Property Littering on Streets (17+)	568-9	\$313.00
Criminal Damage to Property Littering on Streets (14-16)	568-9	\$187.00
Criminal Damage to Property Littering on Streets (12-13)	568-9	\$90.00
Criminal Damage to Property Advertising on poles or trees	568-26	\$250.00
Criminal Damage to Property Street Write/Paint on (17+)	568-31	\$250.00
Criminal Damage to Property Street - Write/Paint (14-16)	568-31	\$187.00
Criminal Damage to Property Street - Write/Paint (12-13)	568-31	\$90.00
Criminal Damage to Property - Damage street (17+)	568-32	\$250.00
Criminal Damage to Property - Damage street (14-16)	568-32	\$187.00
Criminal Damage to Property Remove Barricades, etc (17+)	568-34	\$250.00
Criminal Damage to Property Remove Barricades, etc (14-16)	568-34	\$187.00
Criminal Damage to Property Remove Barricades, etc. (12-13)	568-34	\$90.00
Disorderly Conduct Fire - False Alarms (17+)	343-7	\$313.00
Disorderly Conduct Fire - False Alarms (14-16)	343-7	\$187.00
Disorderly Conduct Fire - False Alarms (12-13)	343-7	\$90.00
Disorderly Conduct Bridges-Jumping From into Waters(17+)	425-5.B	\$250.00
Disorderly Conduct Bridges-Jumping From into Waters(14-16)	425-5.B	\$187.00
Disorderly Conduct Bridges-Jumping From into Waters(12-13)	425-5.B	\$90.00
Disorderly Conduct (17+)	500-1.947.01	\$313.00

Exhibit P - Municipal Court Fee Schedule, Continued

Disorderly Conduct(14-16)	500-1.947.01	\$187.00
Disorderly Conduct(12-13)	500-1.947.01	\$90.00
Disorderly Conduct Unlawful Use of Phone(17+)	500-1.947.012	\$313.00
Disorderly Conduct Unlawful Use of Phone(14-16)	500-1.947.012	\$187.00
Disorderly Conduct Unlawful Use of Phone(12-13)	500-1.947.012	\$90.00
Disorderly Conduct Harass/Repeated message computer(17+)	500-1.947.0125(3)(c)	\$313.00
Disorderly Conduct Harass/Repeated message computer(14-16)	500-1.947.0125(3)(c)	\$187.00
Disorderly Conduct Harass/Repeated message computer(12-13)	500-1.947.0125(3)(c)	\$90.00
Disorderly Conduct Harassment(17+)	500-1.947.013(1m)	\$313.00
Disorderly Conduct Harassment(14-16)	500-1.947.013(1m)	\$313.00
Disorderly Conduct Harassment(12-13)	500-1.947.013(1m)	\$200.00
Drugs Paraphernalia - Possession of (17+) Adult	500-1.961.573(1)	\$313.00
Drugs Paraphernalia - Possession of (14-16) Minor	500-1.961.573(2)	\$92.50
Drugs Paraphernalia - Possession of (12-13)Minor	500-1.961.573(2)	\$25.00
Drugs Paraphernalia - Possession of (17+) Adult	500-1.961.573(1)	\$313.00
Drugs Paraphernalia - Possession of (14-16) Minor	500-1.961.573(2)	\$124.00
Drugs Paraphernalia - Possession of (12-13) Minor	500-1.961.573(2)	\$50.00
Drugs Paraphernalia - Possession of (17+) Adult	500-1.961.573(1)	\$439.00
Drugs Paraphernalia - Possession of (14-16) Minor	500-1.961.573(2)	\$187.00
Drugs Paraphernalia - Possession of (12-13) Minor	500-1.961.573(2)	\$100.00
Drugs Paraphernalia - Manufacture or delivery of (17+)	500-1.961.574(1)	\$439.00
Drugs Paraphernalia - Manufacture or delivery of (14-16)	500-1.961.574(2)	\$92.50
Drugs Paraphernalia - Manufacture or delivery of (12-13)	500-1.961.574(2)	\$25.00
Drugs Paraphernalia - Delivery of To a Minor (17+) by Adult	500-1.961.575(1)	\$439.00
Drugs Paraphernalia Delivery of To a Minor by minor (14-16)	500-1.961.575(2)	\$92.50
Drugs Paraphernalia Delivery of To a Minor by minor(12-13)	500-1.961.575(2)	\$25.00
Marijuana-possession of including synthetic (17+)	500-5	\$439.00
Marijuana -possession of including synthetic (14-16)	500-5	\$187.00
Marijuana -possession of including synthetic (12-13)	500-5	\$90.00
Fire-Negligence of Smokers	343-9	\$313.00
Fire-Grills - No 2nd floor/balcony	343-10.C.(1)	\$313.00
Fire-Recreational - Approved Pit	343-10.C.(2)(a)	\$313.00
Fire-Recreational Distance	343-10.C.(2)(b)	\$313.00
Fire-Recreational-Wind restrictions	343-10.C.(2)(c)	\$313.00
Fire-Recreational-Approved Fuel -Natural Wood	343-10.C.(2)(d)	\$313.00
Fire-Recreational-Attended by Person 18+	343-10.C.(2)(e)	\$313.00
Fire-Recreational-Out of Control	343-10.C.(2)(f)	\$313.00
Fire - Recreational-Allowed times	343-10.C.(2)(g)	\$313.00
Contributing to Truancy	500-1.948.45(1)	\$313.00
Juvenile Curfew-No Person 16 - 17 Midnight to 5 am (16-17)	500-10.A	\$124.00
Juvenile Curfew-No Person 14 - 15 10 pm to 5 am (14-15)	500-10.A	\$124.00
Juvenile Curfew-No Person 12 - 13 10 pm to 5 am (12-13)	500-10.A	\$50.00
Juvenile Curfew-Responsibility of parents	500-10.B	\$313.00
Juvenile Unlawful Shelter of Minors	500-11.A	\$313.00
Juvenile Unlawful Shelter of Minors - supply false info	500-11.B	\$313.00
Juvenile Truant or Habitual (17 -18)	500-12	\$124.00
Juvenile Truant or Habitual (14 -16)	500-12	\$124.00
Juvenile Truant or Habitual (12 -13)	500-12	\$50.00
Juvenile Truant or Habitual (17-18) 2nd	500-12	\$187.00
Juvenile Truant or Habitual (14-16) 2nd	500-12	\$187.00
Juvenile Truant or Habitual (12-13) 2nd	500-12	\$100.00
Loitering on Any Bridge( 17+)	425-5.C	\$250.00
Loitering on Any Bridge( 14-16)	425-5.C	\$187.00
Loitering on Any Bridge( 12-13)	425-5.C	\$90.00
Loitering Prowling- Any Person Anytime not usual (17+)	500-2.A	\$250.00
Loitering Prowling- Any Person Anytime not usual (14-16)	500-2.A	\$187.00
Loitering Prowling- Any Person Anytime not usual (12-13)	500-2.A	\$90.00
Loitering Prowling - Dwelling Areas(17+)	500-2.B	\$250.00

Exhibit P - Municipal Court Fee Schedule, Continued

Loitering Prowling - Dwelling Areas(14-16)	500-2.B	\$187.00
Loitering Prowling - Dwelling Areas(12-13)	500-2.B	\$90.00
Loitering Prowling - Public Rest Room(17+)	500-2.C	\$250.00
Loitering Prowling - Public Rest Room(14-16)	500-2.C	\$187.00
Loitering Prowling - Public Rest Room(12-13)	500-2.C	\$90.00
Loitering Public where children congre(17+)	500-2.D	\$250.00
Loitering Public where children congre(14-16)	500-2.D	\$187.00
Loitering Public where children congre(12-13)	500-2.D	\$90.00
Loitering School No Person/Unauthorized (17+)	500-2.E.(1)	\$250.00
Loitering School No Person/Unauthorized (14-16)	500-2.E.(1)	\$187.00
Loitering School No Person/Unauthorized (12-13)	500-2.E.(1)	\$90.00
Loitering School Student Not in Class (17+)	500-2.E.(2)	\$250.00
Loitering School Student Not in Class (14-16)	500-2.E.(2)	\$187.00
Loitering School Student Not in Class (12-13)	500-2.E.(2)	\$90.00
Loitering School Suspended/Expelled (17+)	500-2.E.(3)	\$250.00
Loitering School Suspended/Expelled (14-16)	500-2.E.(3)	\$187.00
Loitering School Suspended/Expelled (12-13)	500-2.E.(3)	\$90.00
Loitering School Refuses to Leave (17+)	500-2.E.(4)	\$250.00
Loitering School Refuses to Leave (14-16)	500-2.E.(4)	\$187.00
Loitering School Refuses to Leave (12-13)	500-2.E.(4)	\$90.00
Loitering Public Building (17+)	500-2.F	\$250.00
Loitering Public Building (14-16)	500-2.F	\$187.00
Loitering Public Building (12-13)	500-2.F	\$90.00
Loitering-Obstruction of traffic/street/sidewalk (17+)	500-2.G	\$313.00
Loitering-Obstruction of traffic/street/sidewalk (14-16)	500-2.G	\$187.00
Loitering-Obstruction of traffic/street/sidewalk (12-13)	500-2.G	\$90.00
Loitering after requested to move (17+)	500-2.H	\$250.00
Loitering after requested to move (14-16)	500-2.H	\$187.00
Loitering after requested to move (12-13)	500-2.H	\$90.00
Loitering - Playing in Street (17+)	568-25	\$187.00
Loitering - Playing in Street (14-16)	568-25	\$187.00
Loitering - Playing in Street (12-13)	568-25	\$90.00
Nuisance Ice Cream Sales - Sound, Annoying > 100ft	356-25	\$313.00
Nuisance Prohibited (17+)	476-1	\$313.00
Nuisance Prohibited (14-16)	476-1	\$187.00
Nuisance Prohibited (12-13)	476-1	\$90.00
Nuisance affecting health-Spitting in Public(17+)	476-3.F	\$313.00
Nuisance affecting health-Spitting in Public(14-16)	476-3.F	\$187.00
Nuisance affecting health-Spitting in Public(12-13)	476-3.F	\$90.00
Nuisance Fireworks-Use or Display (17+)	476-5.G	\$313.00
Nuisance Fireworks-Use or Display (14-16)	476-5.G	\$187.00
Nuisance Fireworks-Use or Display (12-13)	476-5.G	\$90.00
Nuisance Dilapidated buildings	476-5.H	\$313.00
Nuisance Low-hanging wires and cables	476-5.I	\$313.00
Nuisance Junk vehicles	476-5.O	\$313.00
Nuisance Grass/Weeds(17+)	476-10	\$313.00
Nuisance Grass/Weeds(14-16)	476-10	\$187.00
Nuisance Fireworks (17+)	500-1.167.10(3)(a)	\$124.00
Nuisance Fireworks (14-16)	500-1.167.10(3)(a)	\$124.00
Nuisance Fireworks (12-13)	500-1.167.10(3)(a)	\$50.00
Nuisance Storage of Junked Vehicles	500-1.175.25	\$187.00
Nuisance Gambling Machines	500-1.945.03(1m)(e)	\$187.00
Nuisance Permitting premises to be used for commercial gambling	500-1.945.04	\$187.00
Nuisance Unnecessary Noise-time, intensity, duration (17)+	500-3.A	\$313.00
Nuisance Unnecessary Noise -time, intensity, duration(14-16)	500-3.A	\$187.00
Nuisance Unnecessary Noise-time, intensity, duration (12-13)	500-3.A	\$90.00
Nuisance Unnecessary Noise -Engine Braking	500-3.B	\$313.00
Nuisance Unnecessary Noise-Engine Whistle	500-3.C	\$313.00

Exhibit P - Municipal Court Fee Schedule, Continued

Nuisance Unnecessary Noise - Loudspeakers	500-4	\$313.00
Nuisance - Obstruction in streets (17+)	568-5	\$313.00
Nuisance Train Obstructing Street	568-6	\$313.00
Nuisance Snow - Shoveling/Blowing/Pushing (17+)	568-10	\$250.00
Nuisance Snow - Shoveling/Blowing/Pushing (14-16)	568-10	\$187.00
Nuisance Fire on Streets (17+)	568-11	\$250.00
Nuisance Fire on Streets (14-16)	568-11	\$187.00
Nuisance Street trees (17+)	568-12	\$250.00
Nuisance Street trees (14-16)	568-12	\$187.00
Nuisance spill oil or gasoline (17+)	568-13	\$250.00
Nuisance spill oil or gasoline (14-16)	568-13	\$187.00
Nuisance Vehicle dropping materials on streets(17+)	568-14	\$250.00
Nuisance Vehicle dropping materials on streets (14-16)	568-14	\$187.00
Nuisance Sidewalk/clean/Obstructions Owner/Occupant (17+)	568-21	\$250.00
Nuisance Sidewalk Failure to remove snow/ice(17+)	568-23	\$250.00
Nuisance Sidewalk Failure to remove snow/ice(14-16)	568-23	\$187.00
Nuisance Sidewalk Failure to remove snow/ice(12-13)	568-23	\$90.00
Nuisance Sidewalks - Owner/Occupant allow water	568-24	\$313.00
Parks-deface, disfigure, remove (17+)	488-5.A	\$313.00
Parks-deface, disfigure, remove (14-16)	488-5.A	\$187.00
Parks-deface, disfigure, remove (12-13)	488-5.A	\$90.00
Parks-pollute fountain or waters (17+)	488-5.B	\$313.00
Parks-pollute fountain or waters (14-16)	488-5.B	\$187.00
Parks-pollute fountain or waters (12-13)	488-5.B	\$90.00
Parks-Littering-Improper disposal of garbage (17+)	488-5.C	\$313.00
Parks-Littering-Improper disposal of garbage (14-16)	488-5.C	\$187.00
Parks-Littering-Improper disposal of garbage (12-13)	488-5.C	\$90.00
Parks-Garbage from home deposited (17+)	488-5.D	\$313.00
Parks disturb peace use profane/foul lang(17+)	488-5.E	\$250.00
Parks disturb peace use prof/foul lang (14-16)	488-5.E	\$187.00
Parks -disturb peace use prof/foul lang (12-13)	488-5.E	\$90.00
Parks-Endangering the Safety (17+)	488-5.F	\$250.00
Parks-Endangering the Safety (14-16)	488-5.F	\$187.00
Parks-Endangering the Safety (12-13)	488-5.F	\$90.00
Parks-Commit any assault, battery-engage fighting (17+)	488-5.G	\$313.00
Parks-Commit any assault, battery-engage fighting(14-16)	488-5.G	\$187.00
Parks-Commit any assault, battery-engage fighting (12-13)	488-5.G	\$90.00
Parks-Prevent person from use of Parks	488-5.H	\$313.00
Parks-Swim, Bathe - Waterways	488-5.I	\$313.00
Parks-Riding bike where signs prohibit (17+)	488-5.J	\$313.00
Parks-Riding bike where signs prohibit (14-16)	488-5.J	\$187.00
Parks-Riding bike where signs prohibit (12-13)	488-5.J	\$90.00
Parks-Glass beverage container (17+)	488-5.K	\$313.00
Parks-Glass beverage container (14-16)	488-5.K	\$187.00
Parks-Glass beverage container (12-13)	488-5.K	\$90.00
Parks-Operate Engine-driven vehicle (17+)	488-5.L	\$313.00
Parks-Operate Engine-driven vehicle (14-16)	488-5.L	\$187.00
Parks-Hunt, Trap, chase animals (17+)	488-5.N	\$313.00
Parks-Hunt, Trap, chase animals (14-16)	488-5.N	\$187.00
Parks-Hunt, Trap, chase animals (12-13)	488-5.N	\$90.00
Parks-Destroy trees, vegetation, flowers(17+)	488-5.P	\$313.00
Parks-Destroy trees, vegetation, flowers(14-16)	488-5.P	\$187.00
Parks-Destroy trees, vegetation, flowers(12-13)	488-5.P	\$90.00
Parks-Operate or possess firearm, etc. (17+)	488-5.Q	\$313.00
Parks-Operate or possess firearm, etc. (14-16)	488-5.Q	\$187.00
Parks-Operate or possess firearm, etc. (12-13)	488-5.Q	\$90.00
Parks-Consume, bring, give away Alcohol (17+)	488-5.R	\$313.00
Parks-No Alcohol-Lakeside 2000-0800 (17+)	488-6.A	\$250.00

Exhibit P - Municipal Court Fee Schedule, Continued

Parks-No Alcohol-Lakeside 2000-0800 (14-16)	488-6.A	\$187.00
Parks-No Alcohol-Lakeside 2000-0800 (12-13)	488-6.A	\$90.00
Parks-No Alcohol-mini-park all other (17+)	488-6.D	\$250.00
Parks-No Alcohol mini-park all other (14-16)	488-6.D	\$187.00
Parks-No Alcohol mini-park all other (12-13)	488-6.D	\$90.00
Parks - Closing Hours (17+)	488-7	\$187.00
Parks - Closing Hours (14-16)	488-7	\$187.00
Parks - Closing Hours (12-13)	488-7	\$90.00
Parks - Special Activities	488-8	\$187.00
Parks- No animals allowed (17+)	488-9	\$250.00
Parks-No animals allowed (14-16)	488-9	\$187.00
Parks-No animals allowed (12-13)	488-9	\$90.00
Parks - Sales without permission	488-10	\$313.00
Parks - Bow & Arrow - No Person shall use	488-11	\$313.00
Parks - On Premises of a Park When Closed (17+)	488-12	\$250.00
Parks - On Premises of a Park When Closed (14-16)	488-12	\$187.00
Parks - On Premises of a Park When Closed (12-13)	488-12	\$90.00
Parks - Use of Watercraft Launch Sites	488-13	\$313.00
Party to the Crime (17+)	500-1.939.05	\$250.00
Party to the Crime (14-16)	500-1.939.05	\$187.00
Party to the Crime (12-13)	500-1.939.05	\$90.00
Pawnbrokers	493-1.134.71	\$313.00
Permit required for Burning Brush	343-10.C.(4)	\$313.00
Permit required for Fireworks-License	347-1	\$313.00
Permit required for Sale of Fireworks	347-7	\$313.00
Permit must be displayed for Sale of Fireworks	347-9	\$313.00
Permit Ice Cream - Failure to obtain ice cream truck permit	356-14	\$313.00
Permit Ice Cream- Only Licensed Salesmen in Vehicle	356-17	\$313.00
Permit - Billiard Table License Required	433-1.A.(1)	\$313.00
Permit - Amusement Devices License Required	433-1.A.(7)	\$313.00
Permit Liquor Sale without License	400-1.125.66(1)	\$313.00
Permit Rummage Sale - Restrictions	493-9	\$313.00
Permit Loudspeakers and amplifying systems	500-4	\$313.00
Permit Selling on Sidewalks/Streets w/o permit (17+)	568-19	\$250.00
Permit Selling on Sidewalks/Streets w/o permit (14-16)	568-19	\$187.00
Permit Selling on Sidewalks/Streets w/o permit (12-13)	568-19	\$90.00
Permit - Transient Merchant	602-1	\$313.00
Resisting Obstructing with fire fighting (17+)	500-1.941.12(2)	\$313.00
Resisting Obstructing with fire fighting (14-16)	500-1.941.12(2)	\$187.00
Resisting Obstructing with fire fighting (12-13)	500-1.941.12(2)	\$90.00
Resisting Obstructing w/fire fighting/hydrant	500-1.941.12(3)	\$313.00
Resisting Obstructing w/fire fighting/hydrant	500-1.941.12(3)	\$187.00
Resisting Obstructing w/fire fighting/hydrant	500-1.941.12(3)	\$90.00
Resisting Obstructing Firefighting False Alarm(17+)	500-1.941.13	\$250.00
Resisting Obstructing Firefighting False Alarm(14-16)	500-1.941.13	\$187.00
Resisting Obstructing Firefighting False Alarm(12-13)	500-1.941.13	\$90.00
Resisting Obstructing Refusing to Aid Officer(17+)	500-1.946.40(1)	\$250.00
Resisting Obstructing Refusing to Aid Officer(14-16)	500-1.946.40(1)	\$187.00
Resisting Obstructing Refusing to Aid Officer(12-13)	500-1.946.40(1)	\$90.00
Resisting/Obstructing an Officer(17+)	500-1.946.41(1)	\$250.00
Resisting/Obstructing an Officer(14-16)	500-1.946.41(1)	\$187.00
Resisting/Obstructing an Officer(12-13)	500-1.946.41(1)	\$90.00
Skate- Skateboard/Skates/ In-Line Use prohibited 17+)	241-15	\$124.00
Skate-Skateboard/Skates/In-Line Use prohibited (14-16)	241-15	\$124.00
Skate-Skateboard/Skates/In-Line Use prohibited (12-13)	241-15	\$50.00
Skate In-Line (17+)	241-16	\$124.00
Skate In-Line (14-16)	241-16	\$124.00
Skate In-Line (12-13)	241-16	\$50.00



Exhibit P - Municipal Court Fee Schedule, Continued

Theft (Less than \$500)(17+)	500-1.943.20(1)(a)	\$250.00
Theft (Less than \$500)(14-16)	500-1.943.20(1)(a)	\$187.00
Theft (Less than \$500)(12-13)	500-1.943.20(1)(a)	\$90.00
Theft-Absconding/Hotel/Restaurant/Taxi (17+)	500-1.943.21(1m)(a)	\$250.00
Theft-Absconding/Hotel/Restaurant/Taxi (14-16)	500-1.943.21(1m)(a)	\$187.00
Theft-Fraud on gas station (17+)	500-1.943.21(1m)(d)	\$281.50
Theft-Fraud on gas station (14-16)	500-1.943.21(1m)(d)	\$281.50
Theft-Fraud on gas station (12-13)	500-1.943.21(1m)(d)	\$175.00
Theft-Retail/1st w/in 3yr<\$100(17+)	500-1.943.50(1m)(a)	\$250.00
Theft-Retail/1st w/in 3yr<\$100(14-16)	500-1.943.50(1m)(a)	\$187.00
Theft-Retail/1st w/in 3yr<\$100(12-13)	500-1.943.50(1m)(a)	\$90.00
Theft-Fraudulent return of Merchandise	500-7	\$313.00
Theft Scavenging Solid Waste (Bulky Waste)(17+)	556-26	\$313.00
Theft Scavenging Solid Waste (Bulky Waste)(14-16)	556-26	\$187.00
Theft Scavenging Recyclables(17+)	556-26	\$313.00
Theft Scavenging Recyclables(14-16)	556-26	\$187.00
Theft Scavenging Recyclables(12-13)	556-26	\$90.00
Tobacco Sale Cigarettes - Fail to obtain License	279-1.134.65	\$187.00
Tobacco - Sale to Minors - Licensee 1st	279-1.134.66(2)(a)	\$281.00
Tobacco - Sale to Minors - Licensee 2nd	279-1.134.66(2)(a)	\$407.50
Tobacco-Fail to Post Signs	279-1.134.66(2)(b)1.	\$25.00
Tobacco Sale to Minors/Clerk w/training certif 1st offense	279-1.134.66(2m)	\$281.00
Tobacco Sale to Minors/Clerk w/training certif 2nd Offense	279-1.134.66(2m)	\$407.50
Tobacco Sale to Minors/Clerk w/o trn certif Cite Licensee	279-1.134.66(2m)(c)	\$0.00
Tobacco-Under 18 Falsely Represents (17+)	279-1.254.92(1)	\$86.20
Tobacco-Under 18 Falsely Represents (14-16)	279-1.254.92(1)	\$86.20
Tobacco-Under 18 Falsely Represents (12-13)	279-1.254.92(1)	\$20.00
Tobacco-Under 18 Purchase/Possess (17) 1st	279-1.254.92(2)	\$73.60
Tobacco-Under 18 Purchase/Possess (14-16) 1st	279-1.254.92(2)	\$73.60
Tobacco-Under 18 Purchase/Possess (12-13) 1st	279-1.254.92(2)	\$20.00
Tobacco-Under 18 Purchase/Possess (17) 2nd	279-1.254.92(2)	\$73.60
Tobacco-Under 18 Purchase/Possess (14-16) 2nd	279-1.254.92(2)	\$73.60
Tobacco-Under 18 Purchase/Possess (12-13) 2nd	279-1.254.92(2)	\$20.00
Tobacco - Smoking in Daycare (17+)	279-4.101.123(2)(a)1r	\$100.00
Tobacco - Smoking in Educational Facility (17+)	279-4.101.123(2)(a)2	\$100.00
Tobacco - Smoking in Educational Facility (14-16)	279-4.101.123(2)(a)2	\$100.00
Tobacco - Smoking in Theater (17+)	279-4.101.123(2)(a)4	\$100.00
Tobacco - Smoking in Theater (14-16)	279-4.101.123(2)(a)4	\$100.00
Tobacco-Smoking in Restaurant (17+)	279-4.101.123(2)(a)7	\$100.00
Tobacco-Smoking in Restaurant (14-16)	279-4.101.123(2)(a)7	\$100.00
Tobacco-Smoking in Bar (17+)	279-4.101.123(2)(a)7m	\$100.00
Tobacco-Smoking in Bar (14-16)	279-4.101.123(2)(a)7m	\$100.00
Tobacco-Smoking in Retail Establishment (17+)	279-4.101.123(2)(a)8	\$100.00
Tobacco-Smoking in Retail Establishment (14-16)	279-4.101.123(2)(a)8	\$100.00
Tobacco-Smoking in State/County/Municipal Bldg (17+)	279-4.101.123(2)(a)8r	\$100.00
Tobacco-Smoking in State/County/Municipal Bldg (14-16)	279-4.101.123(2)(a)8r	\$100.00
Tobacco-Smoking in Bus Shelter (17+)	279-4.101.123(2)(e)2	\$100.00
Tobacco-Smoking in Bus Shelter (14-16)	279-4.101.123(2)(e)2	\$100.00
Tobacco-Smoking ord - Owns/manages in violation (1st)	279-4.101.123(2m)(a)	\$100.00
Tobacco-Smoking ord - Owns/manages in violation (2nd)	279-4.101.123(2m)(a)	\$100.00
Tobacco Smoking -Ashtrays Where Prohibited(17+) warning req	279-4.101.123(2m)(b)	\$100.00
Tobacco Smoking -Owns.manages Fail to Provide Signs	279-4.101.123(2m)(c)	\$100.00
Trespass to Land (17+)	500-1.943.13(1m)(a)	\$187.00
Trespass to Land (14-16)	500-1.943.13(1m)(a)	\$187.00
Trespass to Land (12-13)	500-1.943.13(1m)(a)	\$100.00
Trespass-Refusing to Leave(17+)	500-1.943.13(1m)(b)	\$187.00
Trespass-Refusing to Leave(14-16)	500-1.943.13(1m)(b)	\$187.00
Trespass-Refusing to Leave(12-13)	500-1.943.13(1m)(b)	\$100.00

Exhibit P - Municipal Court Fee Schedule, Continued

Trespass - Notice requirement (concealed carry weapons)	500-1.943.13(2)(bm)	\$313.00
Trespass - Enter or Remain w/o consent (17+)	500-9.A	\$313.00
Trespass - Enter or Remain w/o consent (14-16)	500-9.A	\$187.00
Trespass - Enter or Remain w/o consent (12-13)	500-9.A	\$90.00
Trespass - Refuse to Leave (17+)	500-9.B	\$313.00
Trespass - Refuse to Leave (14-16)	500-9.B	\$187.00
Trespass - Refuse to Leave (12-13)	500-9.B	\$90.00
Trespass - Notice or Posted (17+)	500-9.C	\$313.00
Trespass - Notice or Posted (14-16)	500-9.C	\$187.00
Trespass - Notice or Posted (12-13)	500-9.C	\$90.00
Trespass - Parking Ramp not patron (17+)	630-13.I.(1)(h)	\$344.50
Trespass - Parking Ramp not patron (14-16)	630-13.I.(1)(h)	\$237.40
Trespass - Parking Ramp not patron (12-13)	630-13.I.(1)(h)	\$140.00
Trespass - Parking Ramp/Playground activity (17+)	630-13.I.(1)(l)	\$344.50
Trespass - Parking Ramp/Playground activity (14-16)	630-13.I.(1)(l)	\$237.40
Trespass - Parking Ramp/Playground activity (12-13)	630-13.I.(1)(l)	\$140.00
Street - Terrace Parking (17+)	568-18	\$250.00
Street - Terrace Parking (14-16)	568-18	\$187.00
Vehicle-No parking except for Authorized	630-9	\$250.00
Vehicle-Limited Time Parking	630-10	\$250.00
Vehicle-All Night/Emergency Parking (17+)	630-12	\$250.00
Vehicle-All Night/Emergency Parking(14-16)	630-12	\$250.00
Vehicle-causing traffic hazard	630-14	\$250.00
Vehicle-Twenty-Four Hours Prohibited	630-15	\$250.00
Vehicle-Leaving Keys in Ignition	630-16	\$76.60
Vehicle-No Parking Parade Routes	630-17	\$250.00
Vehicles - Low Speed	630-27	\$250.00
Vehicle - Leaning / Sitting on (17+)	630-28	\$250.00
Vehicle - Leaning / Sitting on (14-16)	630-28	\$187.00
Vehicle - Leaning / Sitting on vehicle (12-13)	630-28	\$90.00
Vehicle - Climb on M/V public way w/o permiss(17+)	630-29	\$250.00
Vehicle - Climb on M/V public way w/o permiss (14-16)	630-29	\$187.00
Vehicle - Climb on M/V public way w/o permiss (12-13)	630-29	\$90.00
Vehicle Trespassing (17+)	630-30	\$250.00
Vehicle Trespassing (14-16)	630-30	\$187.00
Weapon - Discharge weapon w/o permit in city(17+)	339-1.A	\$250.00
Weapon - Discharge weapon w/o permit in city(14-16)	339-1.A	\$187.00
Weapon - Discharge weapon w/o permit in city(12-13)	339-1.A	\$90.00
Weapon -Air/Spring Gun/sling shot(17+)	339-2.A	\$250.00
Weapon -Air/Spring Gun/sling shot(14-16)	339-2.A	\$187.00
Weapon -Air/Spring Gun/sling shot(12-13)	339-2.A	\$90.00
Weapon - Bows/Arrows/Crossbows (100 yds from bldg)	339-2.B.(1)	\$250.00
Weapon - Bows/Arrows/Crossbows (100 yds from bldg)	339-2.B.(1)	\$187.00
Weapon - Bows/Arrows/Crossbows (100 yds from bldg)	339-2.B.(1)	\$90.00
Weapon - Bows/Arrows/Crossbows (discharge toward ground)	339-2.B.(2)	\$250.00
Weapon - Bows/Arrows/Crossbows (discharge toward ground)	339-2.B.(2)	\$187.00
Weapon - Bows/Arrows/Crossbows (discharge toward ground)	339-2.B.(2)	\$90.00
Weapon - Local regulation of weapons	500-1.66.0409	\$313.00
Weapon - Safe use and transportation of firearms/bows	500-1.167.31	\$250.00
Weapon - License to Carry - Prohibited activities	500-1.175.60(16)	\$313.00
Weapon - Endangering Safety by Use	500-1.941.20	\$313.00
Weapon - Disarming a peace officer	500-1.941.21	\$313.00
Weapon - Carrying Concealed (17+)	500-1-941.23(2)	\$250.00
Weapon - Carrying Concealed (14-16)	500-1-941.23(2)	\$250.00
Weapon - Firearms in Public Building	500-1.941.235(1)	\$250.00
Weapon - Poss of a Switchblade(17+)	500-1.941.24	\$250.00
Weapon - Poss of a Switchblade(14-16)	500-1.941.24	\$187.00
Weapon - Poss of a Switchblade(12-13)	500-1.941.24	\$90.00

Exhibit P - Municipal Court Fee Schedule, Continued

Weapon - Poss Electronic Weapon (17+)	500-1.941.295	\$313.00
Weapon - Poss Electronic Weapon (14-16)	500-1.941.295	\$250.00
Weapon - Poss Electronic Weapon (12-13)	500-1.941.295	\$90.00
Weapon - Facsimile Firearm Carrying/Displaying(17+)	500-1.941.2965(2)	\$86.20
Weapon - Facsimile Firearm Carrying/Displaying(14-16)	500-1.941.2965(2)	\$86.20
Weapon - Facsimile Firearm Carrying/Displaying(12-13)	500-1.941.2965(2)	\$20.00
Weapon - Sale or distribution of imitation firearms	500-1.941.297	\$313.00
Zoning - Prohibited Vehicle in Residential District	720-14.C.	\$281.50

<b>Community Development/Inspections</b>	<b>Code Section</b>	<b>Bond Amount</b>
Violation of the City of Fond du Lac Municipal Code - Chapter 720 Zoning Code	720-1 through 720-92; 720-94	\$281.50
Violation of the City of Fond du Lac Municipal Code - Chapter 690 Floodplain Zoning	690-1 through 690-14	\$281.50
Violation of the City of Fond du Lac Municipal Code - Chapter 512 Property Maintenance	512-1 through 512-13; 512-17 through 512-19	\$281.50
Violation of the City of Fond du Lac Municipal Code - Chapter 378 Housing	378-1 & 378-2	\$281.50
Violation of the City of Fond du Lac Municipal Code - Chapter 374 Historic Preservation	374-7 through 374-9	\$281.50
Violation of the City of Fond du Lac Municipal Code - Chapter 255 Building, Plumbing, Heating & Electrical Standards	255-1 through 255-68	\$281.50

<b>Parking</b>	<b>Code Section</b>	<b>Bond Amount</b>
Regulations Applying to all licenses and permits	433-2	\$30.00
No Parking on service road in any park; where allowed, not longer than 8 hours	488-12.A	\$30.00
Use of Watercraft launch sites - No permit - Daily	488-13.A.(2)	\$20.00
Use of Watercraft launch sites - No permit - Annual	488-13.A.(3)	\$30.00
Terraces to remain clear	568-18	\$30.00
Parking Prohibited at all times	630-6	\$30.00
Parking Prohibited at Certain Times; including City parks	630-7	\$30.00
Parking Stopping or Standing Prohibited Anytime	630-8	\$30.00
No Parking except for authorized vehicles - Loading zones	630-9.A	\$30.00
No Parking except for authorized vehicles - Park, Parkway, Rec or Public Cemetery	630-9.B	\$30.00
No Parking except for authorized vehicles - on any drive through, any City park, parkway, recreation area or public cemetery	630-9.C	\$30.00
No Parking except for authorized vehicles - Curb or bus or taxi	630-9.D	\$30.00
No Parking in unmetered parking stalls in City parking lots or ramps	630-9.E	\$30.00
At the curb - where sign reads "Parking by Permit Only"	630-9.F	\$30.00
No Parking except for authorized vehicles - disabled parking zones	630-9.G	\$30.00
Limited Time Parking (Schedule J) - Limited Time	630-10.A	\$30.00
Angle Parking	630-11	\$30.00
Nigh Parking - odd/even from Nov. 15 to March 15	630-12.A(1)	\$30.00
Snow Emergency Declared - No parking	630-12.A(2)	\$30.00
Meter rentals	630-13.G(1)	\$30.00
Parking Meter zone- overtime	630-13.I(1)(a)	\$20.00
Parking Meter zone - extend time without moving	630-13.I(1)(b)	\$30.00
Parking Meter zone -permit adjacent parking without moving	630-13.I(1)(c)	\$30.00
Non-Metered zone - one space or more than one for more than 2 hours	630-13.I(1)(d)	\$30.00
Non-Metered zone - Not parked within designated lines	630-13.I(1)(e)	\$30.00
Parking more than 24 hours in Parking Ramp	630-13.I(1)(k)	\$30.00
Parking in areas designated for employees or officials of the City-County Government Center	630-12(2)(a)	\$30.00
No Parking more than 24 hours on any City street	630-14	\$30.00

Exhibit P - Municipal Court Fee Schedule, Continued

No Parking more than 48 hours on any City street	630-15	\$30.00
Parade routes - No person shall park, stop or leave standing any vehicle on any posted parade route	630-17	\$30.00
School safety zones - No parking marked as School safety zone	630-18.A	\$200.00
School safety zones - No Parking School Bus Zone	630-18.C	\$30.00
Vehicle abandoned - 72 Hours - Highway, Public or Private Property	630-20	\$30.00
No Parking Truck, tractor, semi-trailer, etc anytime on any residential district or lot	720-14.C(1)	\$30.00
No Parking of construction Equipment, etc anytime on any residential district or lot	720-14.C(2)	\$30.00
No Parking of Inoperable vehicles or equipment anytime on any street	720-14.D	\$30.00
Other Recreation vehicles and equipment restrictions	720-14.B	\$30.00
Off-Street parking - Prohibited parking on grass	720-79.F.(5)	\$30.00
Parking Late Fee - 10 days after Date Issued	See above	\$10.00
Parking Late Fee - 28 days after Date Issued	See above	\$10.00

<b>Fire</b>	<b>Code Section</b>	<b>Bond Amount</b>
Violation of the City of Fond du Lac Municipal Code - Chapter 343 Fires and Fire Prevention	343-2 through 343-14	\$281.50
Violation of the City of Fond du Lac Municipal Code - Chapter 347 Fireworks	347-1 through 347-28	\$281.50

## **SUPPLEMENTARY INFORMATION**

**City of Fond du Lac  
2023 Adopted Budget  
Position Summary**

Division Description	2022		2023		Increase (Decrease)	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<b><u>General Fund</u></b>						
<b>General Government</b>						
City Manager	1.45	-	1.00	-	(0.45)	-
Clerk & Central Services	3.00	-	3.00	-	-	-
Comptrollers	7.55	1.00	8.00	-	0.45	(1.00)
Central Collection	-	3.00	-	3.00	-	-
Attorney	2.70	-	2.70	-	-	-
Human Resources	2.30	-	2.30	-	-	-
<b>Total General Government</b>	<b>17.00</b>	<b>4.00</b>	<b>17.00</b>	<b>3.00</b>	<b>-</b>	<b>(1.00)</b>
<b>Public Safety</b>						
Police	88.00	1.00	89.00	-	1.00	(1.00)
Fire/Rescue	73.00	-	74.00	-	1.00	-
<b>Total Public Safety</b>	<b>161.00</b>	<b>1.00</b>	<b>163.00</b>	<b>-</b>	<b>2.00</b>	<b>(1.00)</b>
<b>Public Works</b>						
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	-	-	-
<b>Total Public Works</b>	<b>56.00</b>	<b>-</b>	<b>56.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parks, Culture &amp; Recreation</b>						
Parks	10.00	-	10.00	-	-	-
Senior Center	2.00	-	2.00	-	-	-
<b>Total Parks, Culture &amp; Recreation</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Development</b>						
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	-	-
<b>Total Community Development</b>	<b>9.00</b>	<b>3.00</b>	<b>9.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>
<b>Total General Fund Positions</b>	<b>255.00</b>	<b>8.00</b>	<b>257.00</b>	<b>6.00</b>	<b>2.00</b>	<b>(2.00)</b>
<b><u>Special Revenue Funds</u></b>						
Fond du Lac Area Transit	5.00	6.00	5.00	6.00	-	-
Solid Waste Management	5.00	-	5.00	-	-	-
<b>Total Governmental Fund Positions</b>	<b>265.00</b>	<b>14.00</b>	<b>267.00</b>	<b>12.00</b>	<b>2.00</b>	<b>(2.00)</b>
<b><u>Proprietary Funds</u></b>						
Wastewater Treatment & Resource Recovery Facility	23.00	-	23.00	-	-	-
Water Utility	18.00	-	18.00	-	-	-
<b><u>Internal Service Fund</u></b>						
Information Technology Services	6.00	-	6.00	-	-	-
<b>Total Positions under City Council Authority</b>	<b>312.00</b>	<b>14.00</b>	<b>314.00</b>	<b>12.00</b>	<b>2.00</b>	<b>(2.00)</b>

Includes permanent full and part time positions.

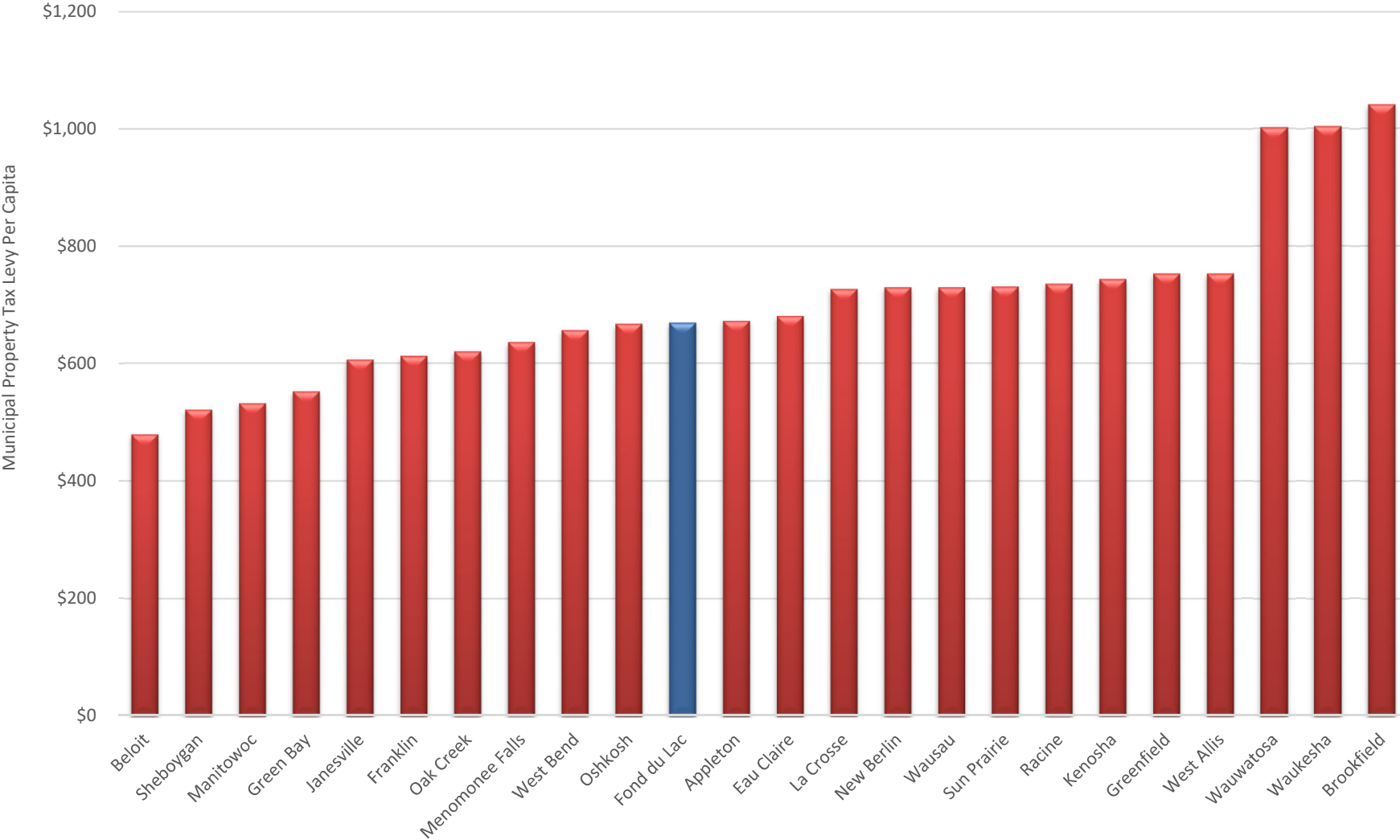
**City of Fond du Lac**  
**2023 Budget**  
**Comparison of Assessed and Equalized Values**  
**as of January 1, 2021 and 2022**

Description	Value as of		Increase (Decrease)	
	January 1, 2021	January 1, 2022	Amount	Percent
<b><u>Assessed Value:</u></b>				
Real Estate:				
Residential	\$ 1,792,098,000	\$ 1,805,051,600	\$ 12,953,600	0.7
Commercial	1,036,281,600	1,060,401,400	24,119,800	2.3
Manufacturing	148,927,100	N/A	(148,927,100)	(100.0)
Agricultural and Other	2,129,300	2,190,000	60,700	2.9
Total Real Estate:	2,979,436,000	2,867,643,000	(111,793,000)	(3.8)
Personal Property:				
Manufacturing	40,633,100	N/A	(40,633,100)	(100.0)
All Other Personal Property	71,432,290	75,710,900	4,278,610	6.0
Total Personal Property	112,065,390	75,710,900	(36,354,490)	(32.4)
Total Assessed Value	\$ 3,091,501,390	\$ 2,943,353,900	\$ (148,147,490)	(4.8)
<b><u>Equalized Value:</u></b>				
Including TID Increment	\$ 3,329,718,700	\$ 3,703,015,500	\$ 373,296,800	11.2
Excluding TID Increment	3,196,379,300	3,558,282,900	361,903,600	11.3
Total TID Increment	\$ 133,339,400	\$ 144,732,600	\$ 11,393,200	8.5
TID Increments:				
No. 10	72,769,200	80,000,400	7,231,200	9.9
No. 12**	2,602,100	0	(2,602,100)	(100.0)
No. 13	4,111,300	4,591,600	480,300	11.7
No. 14	7,366,200	8,191,500	825,300	11.2
No. 15	712,700	808,900	96,200	13.5
No. 17	6,019,900	6,874,100	854,200	14.2
No. 18	10,231,600	11,474,700	1,243,100	12.1
No. 19	973,200	1,154,200	181,000	18.6
No. 20	927,300	1,023,200	95,900	10.3
No. 21	-	-	-	0.0
No. 22	11,227,700	12,542,500	1,314,800	11.7
No. 23	2,335,100	2,666,200	331,100	14.2
No. 24	14,063,100	15,405,300	1,342,200	9.5
Total TID Increment Value	\$ 133,339,400	\$ 144,732,600	\$ 11,393,200	8.5

\*2022 State assessed manufacturing property assessed values are not available until October

\*\*TID 12 was terminated and returned to the tax roll

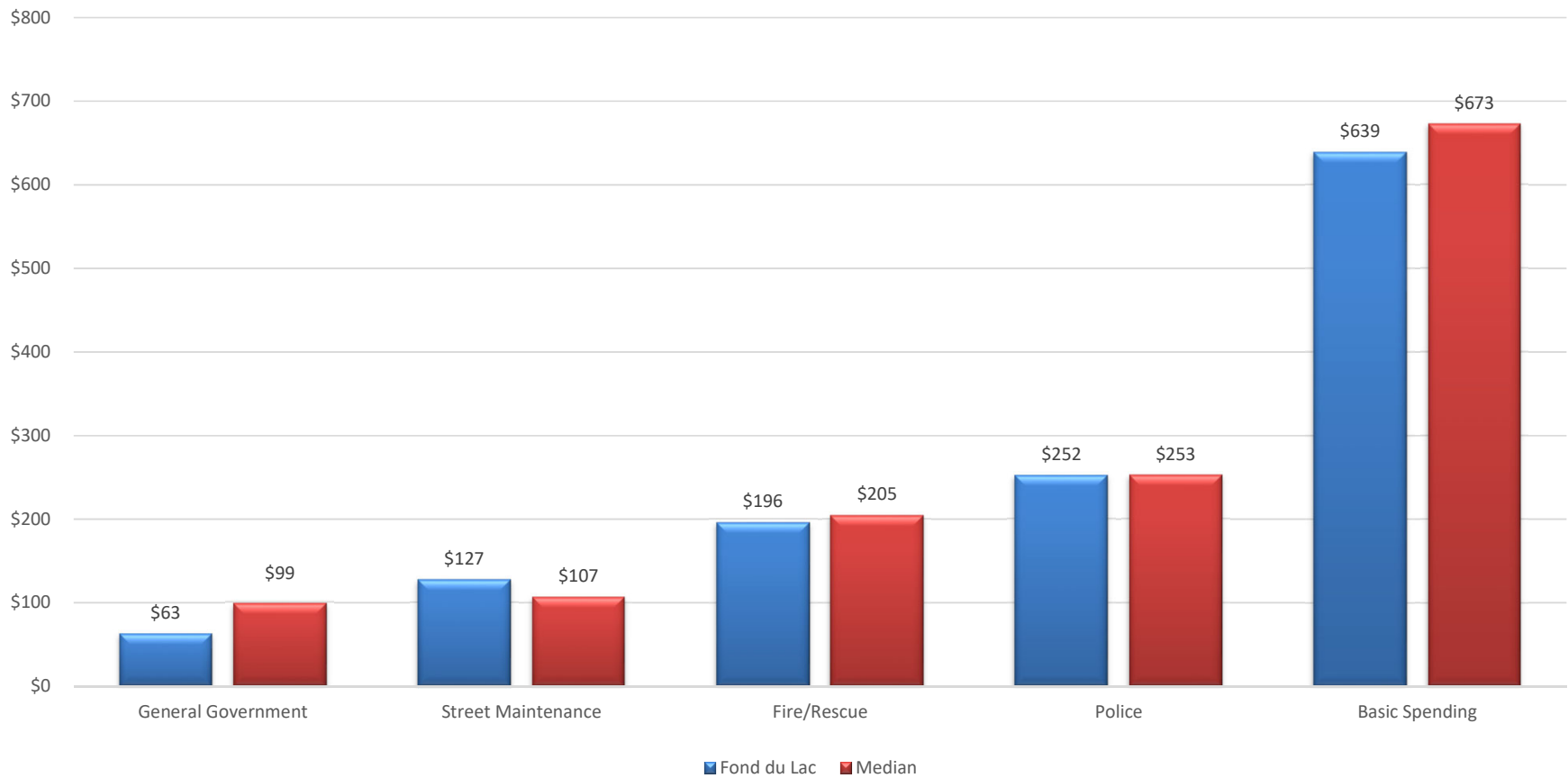
2021 Municipal Property Tax Levies Per Capita



Source: Wisconsin Policy Forum



## Spending Per Capita

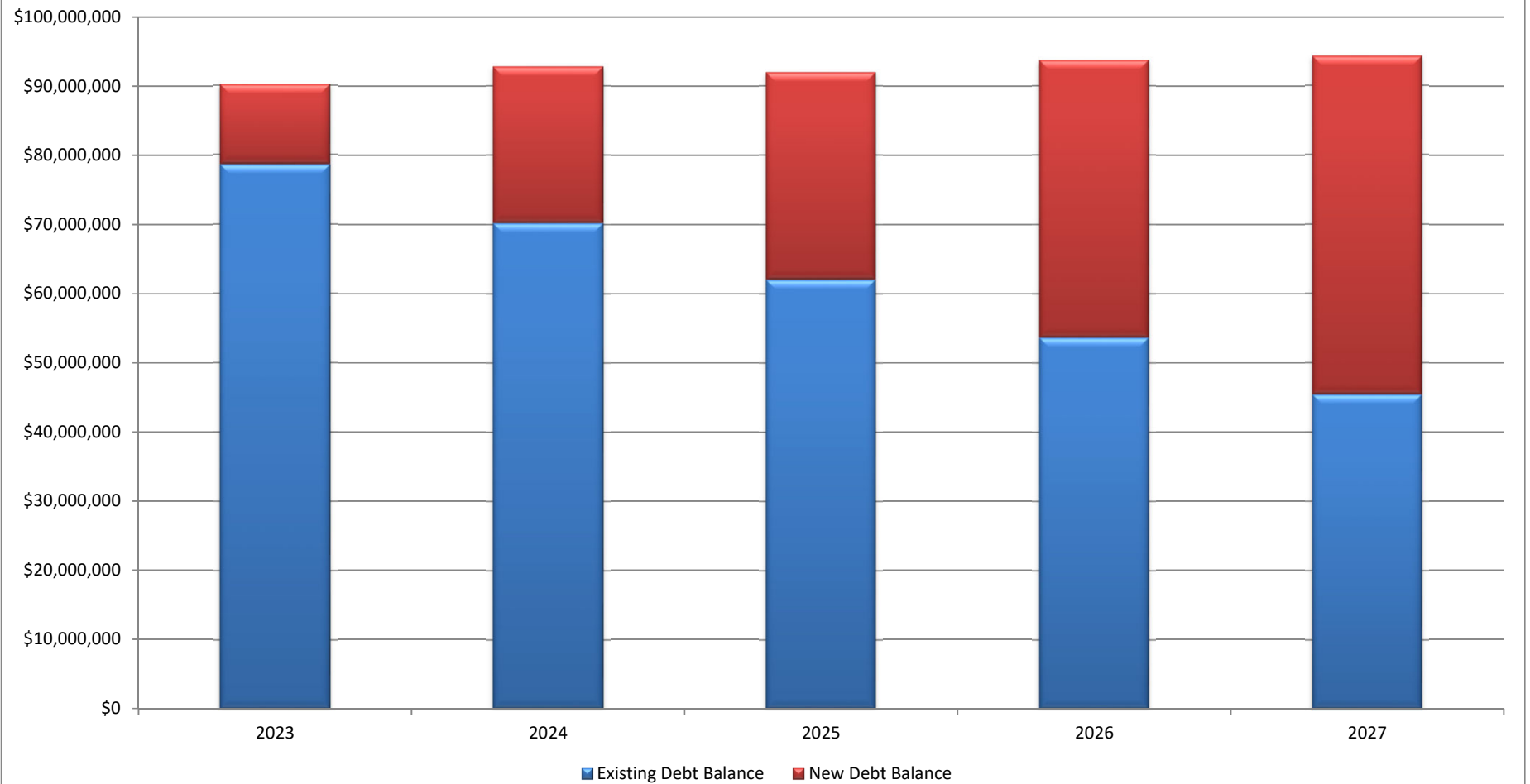


Source: Wisconsin Policy Forum - 2020 data

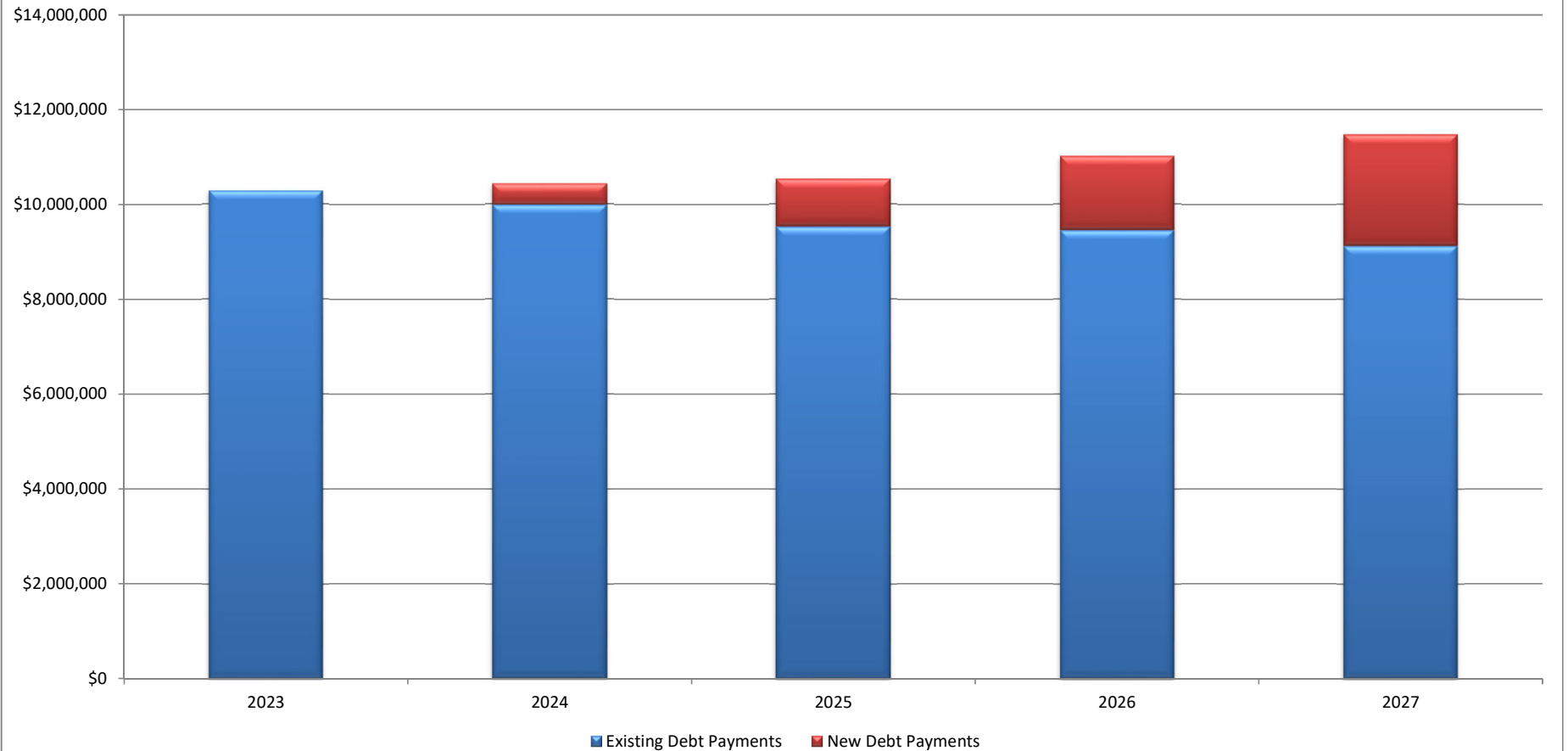
**City of Fond du Lac**  
**2023 Budget**  
**Summary of Long Term Debt Principal**

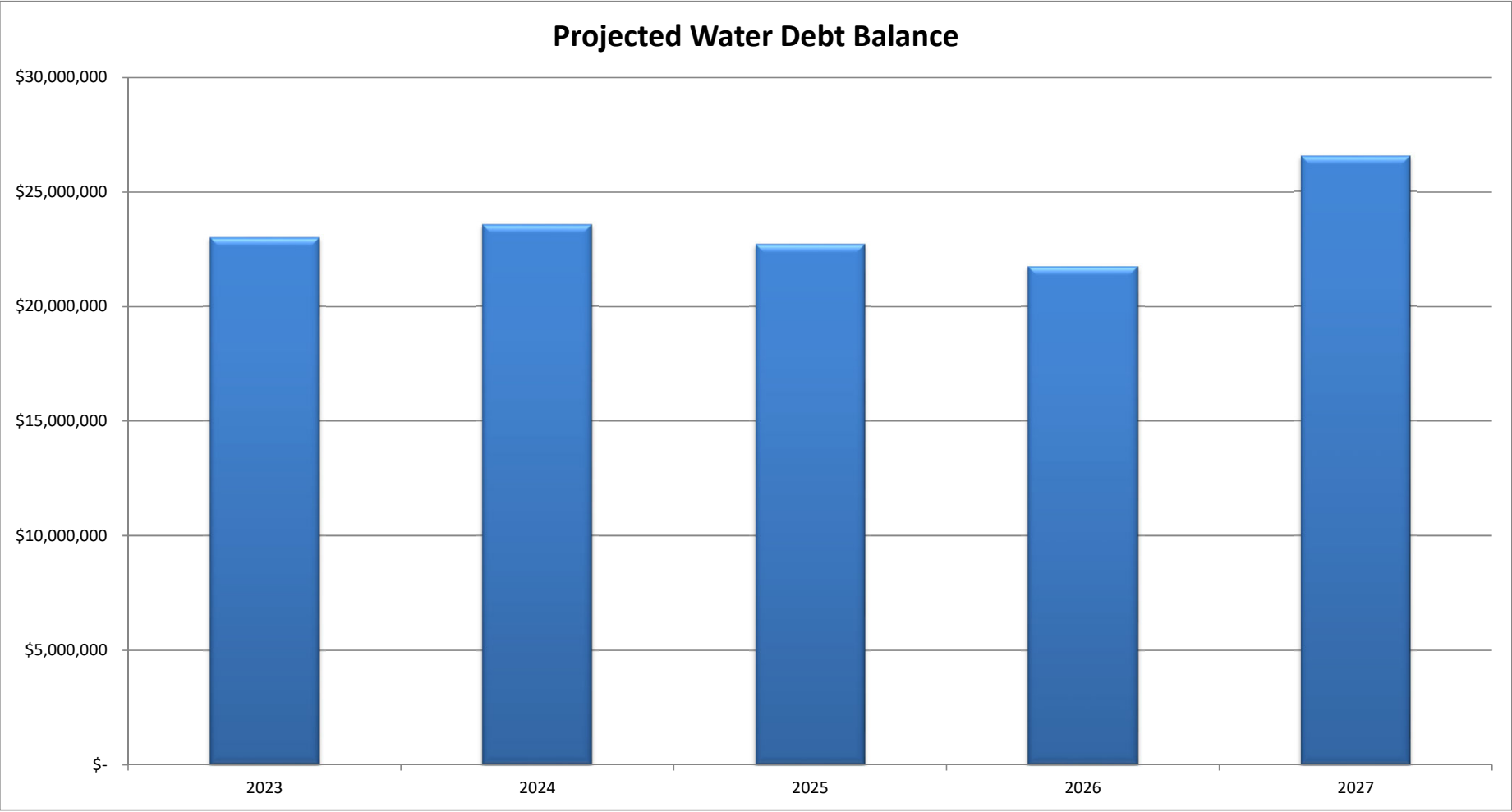
<b>Issue Description</b>	<b>Outstanding Balance 12/31/22</b>	<b>To Be Paid In 2023</b>	<b>Issued In 2023</b>	<b>Outstanding Balance 12/31/23</b>
<b>General Obligation Bonds:</b>				
2013 Refunding Bonds (2004 Library)	675,000	675,000	-	-
2013 Refunding Bonds (2004 State Trust Fund)	1,100,000	525,000	-	575,000
2013 Refunding Bonds (2010 TID#13)	100,000	100,000	-	-
2014 Refunding Bonds (TID#17 NANs)	525,000	80,000	-	445,000
2015 Refunding Bonds (2010 BABs)	5,650,000	400,000	-	5,250,000
2021 Refunding Bonds (2013 TID#13 & 2019 TID#22)	3,590,000	225,000	-	3,365,000
<b>Total Bonds</b>	<b>11,640,000</b>	<b>2,005,000</b>	<b>-</b>	<b>9,635,000</b>
<b>General Obligation Notes:</b>				
2014 Corporate Purpose	350,000	350,000	-	-
2015 Corporate Purpose	1,250,000	375,000	-	875,000
2016 Refunding (2008 Corporate Purpose)	1,725,000	200,000	-	1,525,000
2016 Corporate Purpose	1,600,000	300,000	-	1,300,000
2016 TID#10 Notes	575,000	125,000	-	450,000
2017 Corporate Purpose	4,100,000	600,000	-	3,500,000
2018 Corporate Purpose	7,950,000	700,000	-	7,250,000
2019 Corporate Purpose	6,295,000	200,000	-	6,095,000
2020 Refunding/CIP-Corporate Purpose	16,220,000	1,735,000	-	14,485,000
2021 Corporate Purpose/Refunding	18,940,000	1,905,000	-	17,035,000
2022 Corporate Purpose	16,486,500	-	-	16,486,500
2023 Corporate Purpose	-	-	11,565,125	11,565,125
<b>Total Notes</b>	<b>75,491,500</b>	<b>6,490,000</b>	<b>11,565,125</b>	<b>80,566,625</b>
<b>Total General Obligation Debt</b>	<b>87,131,500</b>	<b>8,495,000</b>	<b>11,565,125</b>	<b>90,201,625</b>
<b>Revenue Bonds:</b>				
2005 Wastewater Clean Water Fund Loan	12,067,748	3,928,736	-	8,139,012
2008 Safe Drinking Water Loan	6,706,907	1,279,417	-	5,427,490
2010 Safe Drinking Water Loan	4,583,216	612,785	-	3,970,431
2013 Water Revenue Refunding Bonds	100,000	100,000	-	-
2014 Water Refunding Bonds	600,000	600,000	-	-
2018 Wastewater Clean Water Fund Loan	2,443,982	142,657	-	2,301,325
2021 Water Revenue Refunding Bonds	8,575,000	675,000	-	7,900,000
2022 Water Revenue Bonds	3,003,625	-	-	3,003,625
2022 Wastewater Clean Water Fund Loan	1,700,000	-	-	1,700,000
2023 Wastewater Clean Water Fund Loan	-	-	16,900,000	16,900,000
2023 Water Revenue Bonds	-	-	2,707,750	2,707,750
<b>Total Revenue Bonds</b>	<b>39,780,478</b>	<b>7,338,595</b>	<b>19,607,750</b>	<b>52,049,633</b>

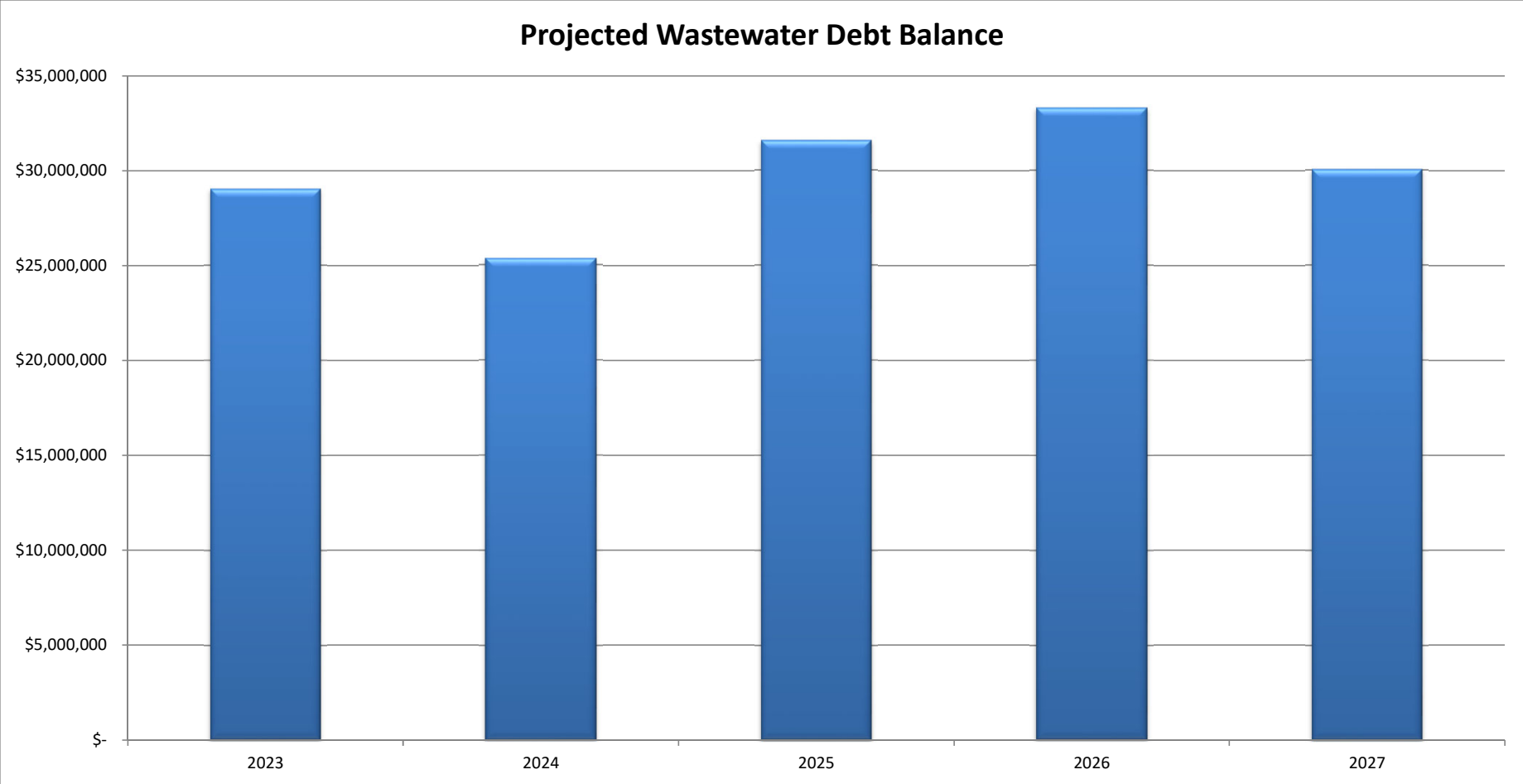
### Projected General Obligation Debt Balances Existing Debt & New Debt



**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
County Sales Tax	American Rescue Plan Act Funds

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.