

City of Fond du Lac



2024

Adopted Budget



**City of Fond du Lac
2024 Adopted Budget**

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CITY OF FOND DU LAC - Memorandum

To: City Council
From: Joseph P. Moore, City Manager
Date: November 8, 2023
Subject: Budget Communications – 2024 Adopted Budget

Our city’s budget for 2024, 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:

- Labor agreements in place with Fire, Police and Transit through 2025
- Wastewater Treatment & Resource Recovery Facility awarded Department of Natural Resources Facility of the Year
- Accredited Police Department & Fire/Rescue Department
- 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 13%
- Net new construction over \$45.5 million, an increase of 1.23%
- TID Increment value \$126 million, a growth of 14%
- Equalized value tax rate reduction of 7.4%
- Just a 1.9% increase in expenditures when inflation is running well above that
- State passage of historic Act 12 legislation that increases state shared revenues to municipalities

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.

The labor force continues to be a challenge as we move forward post-pandemic. Local unemployment in 2023 remained historically low throughout the year, ranging from between 1.9% and 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.

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.

Going Forward

What we've experienced in 2022 and 2023 affects how we evaluated the 2024 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 have no bearing on the change in the property tax levy limit. So, we have developed a budget and CIP that meets 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 even as inflation reduces our buying power.

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.

In my view, it's the single most important policy each year.

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 wastewater 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. Expanding the variety and quantity of residential development so people have the options they want at a price they can afford
 - b. Facilitating 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

With those foundational priorities in mind, the remainder of the Budget Communications memo will delve into more detail on highlights and notable items in the 2024 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 eclipsed \$4 billion in 2023. The equalized value increased by 13% from 2022 to 2023 to \$4.2 billion. Additionally, net new construction increased by over \$45.5 million, or 1.23% in the past year.

- Our Tax Incremental District (TID) portfolio of 9 TIDs continued to thrive with a total increment value over \$126 million, increasing over 14%. The City's TID portfolio accounts for 3% of equalized value, which is well within the statutory limit of 12%.

Notable highlights of the 2024 budget:

- At the Council Budget Workshop, City Council voted to:
 - Increase Election Workers wages by \$11,070
 - Decrease Envision Greater Fond du Lac support by \$40,000 and reallocate those funds for economic development functions facilitated by the City
 - Reallocate \$25,000 of American Rescue Plan Act (ARPA) Special Revenue funds from a library project to support the Fond du Lac County Historical Society
- General Fund spending increased by 1.9% compared to 2023 at a time when the consumer price index exceeds 5% year over year.
- Increase in State shared revenue of \$1.5 million.
- The application of just over \$139,000 of fund balance to the 2024 budget returns to a more historical usage of fund balance, and positions the City to maintain a reserve above its 15% policy requirement. This is a 20x reduction compared with 2023.
- In addition to contractually negotiated raises for union employees, we have budgeted for a 2.0% increase to the wage scale for non-represented employees.
- The City's statutorily imposed levy limit increased from \$30,713,712 in 2023 to \$32,436,771 in 2024, or an increase of 5.6%. \$462,330 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 we did not qualify for ERP. Our 2023 budget met the ERP calculations, so we will once again qualify for receipt of ERP funding in 2024.
- The combined effect of a growth rate in equalized value of 13% and a levy increase of 5.6%, produced an equalized property tax rate decrease of 7.4%. 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.
- Year two of the ARPA Special Revenue fund. This fund was established to track the receipt of the two tranches of ARPA funds and subsequent project expenditures. Included in a separate book is a progress update on 2022 and 2023 ARPA projects and a list of projects planned for 2024.

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 limits or controls each and adds significant restrictions.

In July, 2023, the Wisconsin State Legislature passed historic legislation in Act 12. The Act dedicates \$.01 of the State's sales tax to fund local units of government, provides a supplemental inflationary increase, and attaches both the current shared revenue and supplemental payment

formulas to the growth in the State’s sales tax moving forward. Since 2000, there were only two years where State sales tax experienced a year-over-year decrease in revenues.

The passage of Act 12 came at a critical time for the City. Without the additional supplemental payment of \$1.5 million, we were faced with an unsustainable scenario where our major sources of revenue were not responding to changes in the economy, even though our expenses were. The resulting disconnect would have put our municipal services at risk. There was a need for a municipal aid funding model that provides for sustainable and growing allocations in order to provide consistent and adaptable municipal services for a growing City. The State Legislature provided that support. The City’s 2024 budget complies with the Act 12 requirement that supplemental funds only be used for law enforcement, fire protection, emergency medical services, or public works.

Total combined general fund city revenues available to support general fund city operations and services for 2024 increased by a total of \$721,355 or 1.9%. Some of the factors included in this figure are:

- **State Share Revenues**

As noted above, Act 12 legislation will provide a supplemental payment of \$1.5 million or an increase of 27.7% in shared revenues over 2022. Per language in the Act, the supplemental municipal aid can only be used for law enforcement, fire protection, emergency medical services, public works and transportation. No amounts have been used for administrative services.

The influx of State revenues will allow for a significant decrease in the amount of fund balance applied toward operations and allow for flexibility in adapting to a growing community.

- **Property Tax Levy Limit**

The 2024 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 1.23%, 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 2024 budget applies \$139,352 of available fund balance, which is \$2,780,543 less than the 2023 budget and returns to historic levels of fund balance usage and reserve balances.

Personal Services (Salaries, Wages and Benefits)

Due to the service nature of city operations, approximately 73% of the city’s budgeted operating costs for the general fund and special revenue fund combined are for employee salaries, wages and benefits. Of the workforce supported by the general operating budget, 59% remain part of a collective bargaining unit. 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 2024

budgeted general and special revenue fund labor costs have increased by \$742,140 or 2.3%, compared to the 2023 budget.

- **Wage Adjustments**

The budget for salaries and wages for all general and special revenue fund employees increased by 1.4% or \$321,946 compared to the 2023 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 in 2022 were 11% higher than budgeted. During the first seven months of this year, prescription drug costs total 32% more this year than last. Those increases indicate a need to raise premiums 15% next year in anticipation of a combination of continuing increased demand and 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 fund balance in the Health Insurance Fund.

- **WRS Pension Costs**

The City’s share of total budgeted general and special revenue Wisconsin Retirement System (WRS) pension costs increased by \$207,968 or 7.4% from 2023 to 2024.

The 2024 WRS general employee employer-required pension rates increased .10% when compared to 2023. Fire/Rescue pension contributions increased 1.10% and Police employer required pension contributions increased 1.20%.

General, Transit, Police public safety and new employees in Fire/Rescue public safety share in the same 6.90% 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.

From all indications, there are no changes on the horizon from the State Legislature pertaining to levy limits, or the expenditure restraint program. As a result of that expectation combined with flat 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 account for 26% of the budget. With the exclusion of ARPA spending, these costs remained steady, with a slight decrease of \$77,664, compared to the 2023 budget.

The City is planning for a property assessment revaluation in 2024. 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. \$238,000 is included in the County Sales Tax Special Revenue Fund budget for the City to enter into a contract with Catalis Tax & Cama Inc, (formerly Grota 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.

Capital Funded by Operations

The 2024 budget continues funding of annually recurring capital projects by using operating revenues rather than long-term debt. Capital financed by tax levy in the 2024 budget is \$1,049,500 compared to \$1,880,162 in the 2023 budget (see the capital improvement plan for detail).

In 2024, State Expenditure Restraint funds will be placed into the capital improvement plan to assist in funding projects that would otherwise have been funded by operating revenues. This shift allows for more tax levy to remain in the General Fund for operations, reducing the General Fund's reliance on State funding sources, and providing funding for pay-as-you-go projects.

Capital Funded by General Obligation Debt

The amount of general capital projects funded by general obligation (G.O.) debt included in 2024 is \$14,921,030 with various Street Reconstruction projects, Phase 2 of the Police Department renovations, infrastructure expansion south of Highway 151, the purchase of enterprise business/finance software, a feasibility study for a fourth fire station, park enhancements, implementation of projects in the Riverfront Plan and North Main Street Plan, and the purchase

of land within the Fives TIF area. This figure represents 14.5% of the City's projected overall G.O. debt level at the end of 2024. Please see the capital improvement plan for details.

Other G.O. Debt Considerations

The G.O. debt we issue in 2024 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. Our bond rating agency, Standard & Poor's, also looks more favorably on shorter debt repayment terms.

The overall G.O. debt level, including new debt for general capital projects, ranges from a low of \$97.6 million in 2024 to a high of \$115.1 million in 2028, with the average debt balance from 2024-2028 at \$106.5 million. Debt balances continue to be significantly below the State Statute Legal Debt Limit and well below our self-imposed limit 60% limit of the Legal Debt Limit. This can be seen on the Debt Service graphs included in the capital improvement plan.

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. With an increased focus on using revenue bonds to finance water projects rather than paying for the projects in cash, the Water Utility debt balance remains consistent between 2024 and 2028 only increasing \$1.4 million. 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 projects being \$19.3 million for the biosolids dryer construction project and \$12.2 million for biogas utilization projects over 2024 and 2025. These large projects will result in the Wastewater Utility debt increasing from \$11.6 million in 2024 to \$38.7 million in 2028. Please see the capital improvement plan for details.

Utility Rates

The 2024 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. On January 4, 2023, the PSC issued its Final Decision on the rate case and did not authorize a rate increase.

Wastewater Utility rates included in the 2024 budget remain at the same level as 2009. Any rate case filed with the PSC related to water rates does not impact wastewater rates.

Use of General Fund Balance

A goal of the 2024 budget is to maintain a general fund balance for working capital purposes of at least 15% of budgeted expenditures, in keeping with City policy. \$139,352 of available general fund balance will be applied to the 2024 budget. The resulting unassigned general fund balance remaining after balancing the 2024 budget is estimated to be \$7.8 million or 20.5% of budgeted annual general fund expenditures. The amount of fund balance applied to the 2024 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 2024 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 2024 because of inflation and the cost of labor. 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 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 2024 Adopted Budget.



Joseph P. Moore
City Manager

RESOLUTION NO. 9091

**A RESOLUTION ADOPTING THE FINAL 2024
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 2024; and

WHEREAS, a Summary of the Budget and Notice of Public Hearing was published October 11 and 18, 2023; and

WHEREAS, on October 25, 2023, the City Council held a public hearing on the 2024 City Budget pursuant to Section 65.90 of the Wisconsin Statutes; and

WHEREAS, the City Council wishes to finalize the 2024 City Budget pursuant to State law.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fond du Lac that the 2024 City Budget is hereby adopted.

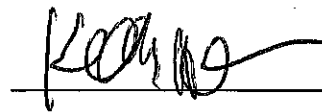
BE IT FURTHER RESOLVED, that a tax of \$32,436,771 is hereby levied upon all taxable property within the City of Fond du Lac as returned by the Assessor in the year 2023 for the uses and purposes as set forth in said budget, and that all taxing officers of the City are hereby authorized and directed 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, 2024.

ADOPTED:

NOV 08 2023



Keith Heisler, President
Fond du Lac City Council

Attest:



Margaret Hefter, City Clerk

City Attorney:

Reviewed 

RESOLUTION NO. 9090

**A RESOLUTION ADOPTING THE 2024
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 2024; and

WHEREAS, a Summary of the Budget and Notices of Public Hearing were published October 11 and 18, 2023; and

WHEREAS, on October 25, 2023, the City Council held a public hearing on the 2024 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 2024 Operating Budget of the Fond du Lac Area Transit in the amount of \$2,153,511 and the 2024 Capital Budget in the amount of \$140,000 are hereby adopted and the appropriate state and federal operating and capital applications shall be filed with the Department of Transportation. Capital items are \$140,000 for a replacement paratransit vehicle, with the local share of \$28,000 and Federal share of \$112,000.

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.

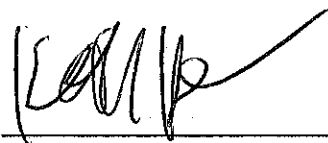
BE IT FURTHER RESOLVED, that the Director of Administration is authorized to execute and file with such applications all assurances or any other documents required by the United States Department of Transportation effectuating the purposes of Title VI of the Civil Rights Act of 1964 and other legally 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 08 2023



Keith Heisler, President
Fond du Lac City Council

Attest:



Margaret Hefter, City Clerk

City Attorney:

Reviewed 

**CITY OF FOND DU LAC
2024 ADOPTED BUDGET SUMMARY**

The 2024 **GENERAL FUND BUDGET** is as follows:

REVENUES AND OTHER FINANCING SOURCES:

	2023 Budget	2024 Budget	Percent Change
Taxes (other than property taxes)	\$2,414,816	\$2,243,674	
Special Assessment Payments	107,000	107,000	
Licenses and Permits	1,309,460	1,322,135	
Intergovernmental Revenues	9,955,010	11,645,465	
Public Charges for Services	2,943,902	2,981,042	
Fines, Forfeits and Penalties	430,000	430,000	
Interest and Rent	314,100	1,094,100	
Miscellaneous Revenues	111,600	111,600	
Total Revenues Excluding Property Taxes	<u>\$17,585,888</u>	<u>\$19,935,016</u>	
General Property Taxes	16,675,869	17,828,639	
Transfers from Other Funds	-	-	
Fund Balance Applied			
Unassigned Fund Balance Applied to Budget	2,919,895	139,352	
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED	<u><u>\$37,181,652</u></u>	<u><u>\$37,903,007</u></u>	<u>1.9%</u>

EXPENDITURES AND OTHER FINANCING USES:

General Government	3,218,103	3,246,397	
Public Safety	23,126,643	23,613,558	
Public Works	6,445,594	6,561,081	
Parks, Culture & Recreation	2,330,001	2,375,680	
Community Development	1,749,911	1,794,891	
TOTAL EXPENDITURES	<u>36,870,252</u>	<u>37,591,607</u>	2.0%
Transfers to Other Funds	311,400	311,400	
TOTAL EXPENDITURES AND OTHER FINANCING USES	<u><u>\$37,181,652</u></u>	<u><u>\$37,903,007</u></u>	<u>1.9%</u>

The 2024 **budgets for all funds** combined:

	Fund Balance January 1	Total Revenues	Total Expenditures	Fund Balance December 31
General Fund	\$ 7,974,622	\$37,763,655	\$37,903,007	\$ 7,835,270
Special Revenue Funds	10,835,614	9,958,168	11,525,567	9,268,215
Debt Service Fund	(38,591)	11,457,600	11,396,693	22,316
Capital Projects Funds	-	17,432,155	17,432,155	-
Wastewater Treatment & Resource Recovery	4,289,033	22,621,901	25,155,997	1,754,937
Water Utility	2,464,795	21,637,529	19,229,320	4,873,004
Internal Service Fund-Health Insurance	1,033,282	6,143,162	6,797,404	379,040
Internal Service Fund-Information Technology	1,875	2,330,385	2,334,707	(2,447)
Total All Funds	<u>\$ 26,560,630</u>	<u>\$129,344,555</u>	<u>\$ 131,774,850</u>	<u>\$ 24,130,335</u>

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

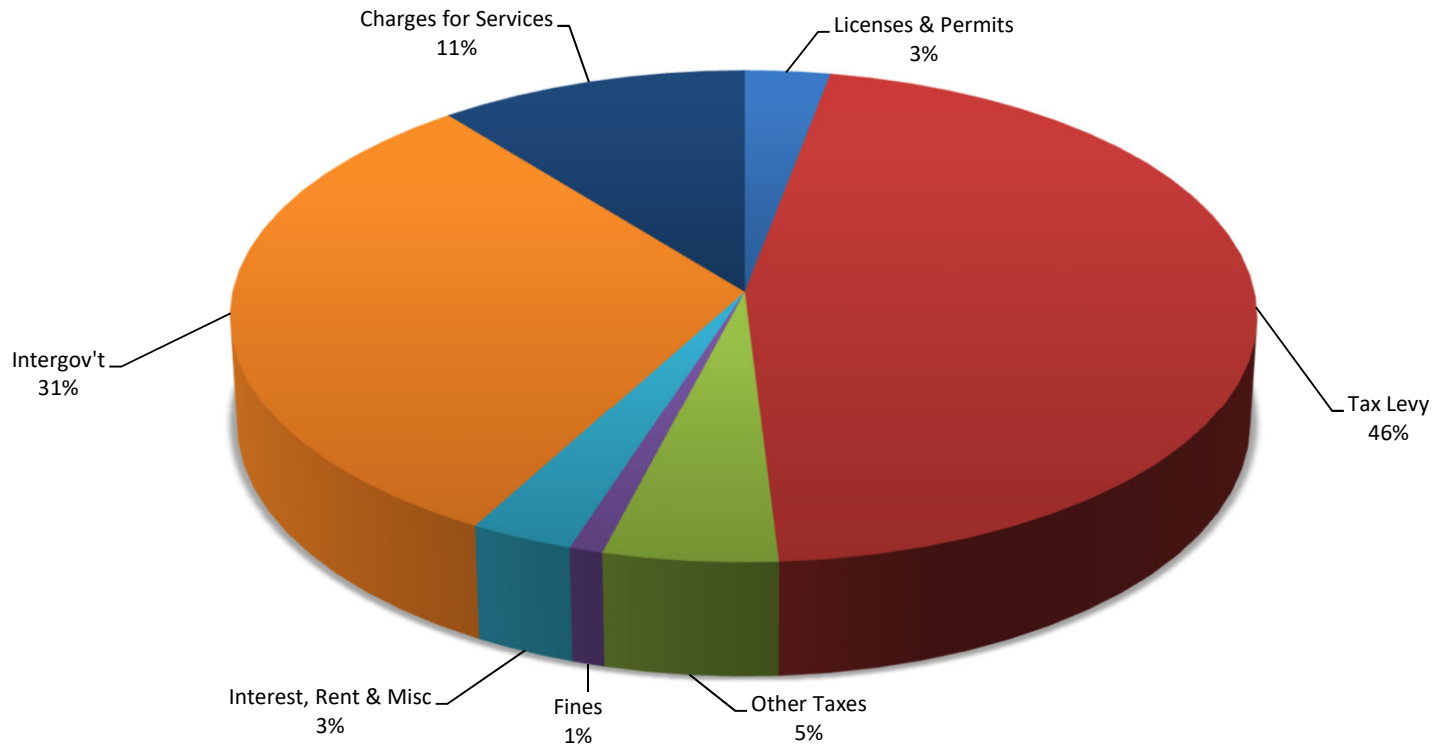
	2023 Budget	2024 Budget	
General Fund	\$16,675,869	\$17,828,639	
Library Special Revenue Fund	2,047,561	2,088,512	
Residential Recycling Special Revenue Fund	600,000	700,000	
Transit Special Revenue Fund	210,120	210,120	
Capital Projects Fund	1,880,162	1,049,500	
Debt Service Fund	9,300,000	10,560,000	
Total City Property Tax Levy	<u>\$30,713,712</u>	<u>\$32,436,771</u>	<u>5.6%</u>

	2023	2024	\$ Change	
Estimated Equalized Value Property Tax Rate	\$8.632	\$7.993	(\$0.639)	<u>-7.4%</u>

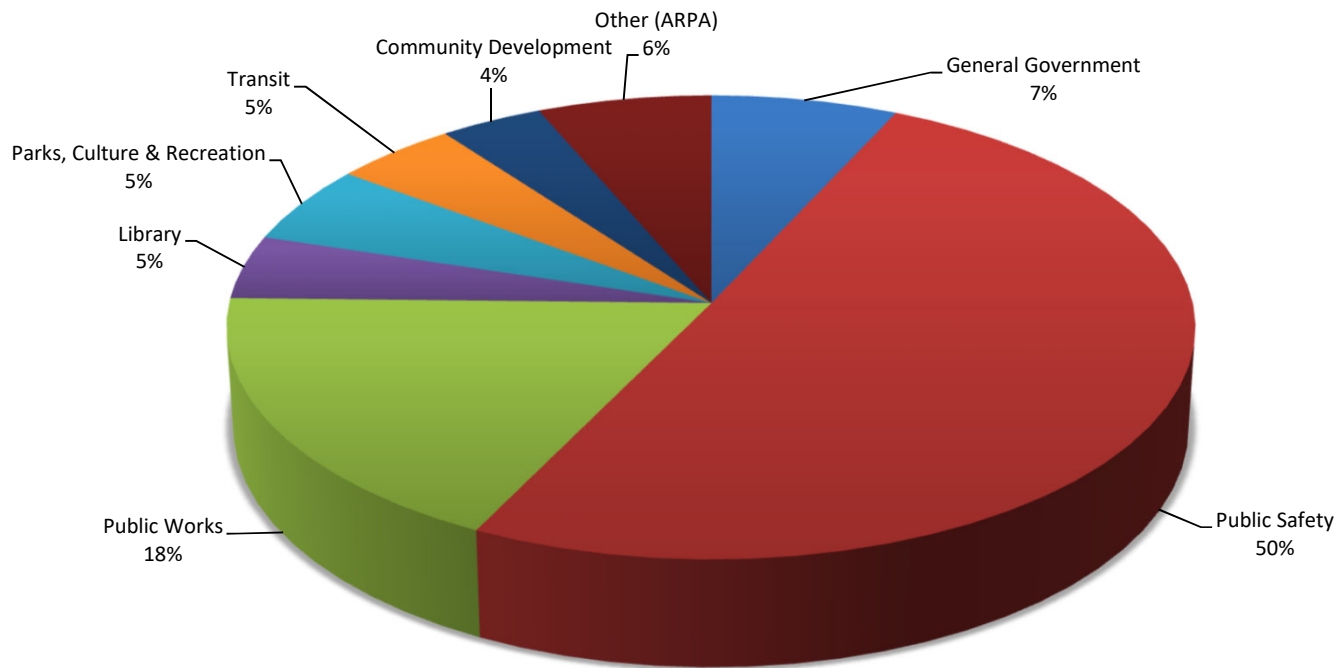
The City's outstanding debt at December 31, 2024 is projected to be:

General Obligation Notes and Bonds	\$97,566,155
Utility Revenue Bonds	54,685,395
Total Debt	<u><u>\$152,251,550</u></u>

City of Fond du Lac 2024 General Fund & Special Revenue Fund Revenue Summary



City of Fond du Lac 2024 General Fund & Special Revenue Fund Expenditure Summary By Major Function



**City of Fond du Lac
2024 BUDGET
General Fund and Special Revenue Funds Budgeted Expenditures
Excluding TIF's
By Major Object**

DESCRIPTION	2023 Adopted Budget	2024 Adopted Budget	Increase (Decrease)	Percent Increase (Decrease)
Personal Services	31,638,627	32,380,767	742,140	2.3%
Services, Materials & Supplies*	12,940,456	12,203,792	(736,664)	-5.7%
Capital Outlay*	4,393,000	2,560,527	(1,832,473)	-41.7%
Total Expenditures	48,972,083	47,145,086	(1,826,997)	-3.7%
Transfers to Other Funds	496,928	507,559	10,631	2.1%
Total Expenditures & Other Financing Uses	49,469,011	47,652,645	(1,816,366)	-3.7%

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

**City of Fond du Lac
2024 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	2024 Adopted Budget	2023 Adopted Budget	Increase (decrease)	
Salaries & Wages	1,622,226	14,401,390	4,301,481	-	1,051,053	623,871	832,481	-	22,832,502	22,510,556	321,946	1.4%
Fringe Benefits												
Wisconsin Retirement	102,150	2,466,289	289,683	-	64,223	42,892	53,320	-	3,018,557	2,810,589	207,968	7.4%
Social Security	116,187	687,921	328,954	-	80,405	47,726	62,961	-	1,324,154	1,291,466	32,688	2.5%
Group Health Insurance	288,360	2,609,928	949,056	-	208,056	140,556	172,470	-	4,368,426	4,035,822	332,604	8.2%
Other	125,305	474,659	143,999	-	42,604	32,946	17,615	-	837,128	990,194	(153,066)	-15.5%
Total Fringe Benefits	632,002	6,238,797	1,711,692	-	395,288	264,120	306,366	-	9,548,265	9,128,071	420,194	4.6%
Total Personal Services	2,254,228	20,640,187	6,013,173	-	1,446,341	887,991	1,138,847	-	32,380,767	31,638,627	742,140	2.3%
Services, Materials & Supplies												
Contractual Services	1,285,639	1,613,716	2,458,774	2,088,512	548,699	921,985	502,547	663,000	10,082,872	10,155,879	(73,007)	-0.7%
Materials & Supplies	230,080	1,280,395	1,687,936	-	411,857	321,760	113,193	-	4,045,221	4,741,941	(696,720)	-14.7%
Utilities	5,450	239,270	502,999	-	233,490	21,775	29,555	-	1,032,539	998,500	34,039	3.4%
Miscellaneous	-	100	-	-	-	-	-	-	100	100	-	0.0%
Expense Transfers	(529,000)	(34,000)	(2,146,629)	-	(95,060)	-	(152,251)	-	(2,956,940)	(2,955,964)	(976)	0
Total Services, Materials & Supplies	992,169	3,099,481	2,503,080	2,088,512	1,098,986	1,265,520	493,044	663,000	12,203,792	12,940,456	(736,664)	-5.7%
Capital Outlay	-	19,000	-	-	14,000	-	163,000	2,364,527	2,560,527	4,393,000	(1,832,473)	-41.7%
Total Expenditures	3,246,397	23,758,668	8,516,253	2,088,512	2,559,327	2,153,511	1,794,891	3,027,527	47,145,086	48,972,083	(1,826,997)	-3.7%
Transfers to Other Funds	-	-	150,000	-	-	-	-	357,559	507,559	496,928	10,631	2.1%
Total Expenditures and Other Financing Uses	3,246,397	23,758,668	8,666,253	2,088,512	2,559,327	2,153,511	1,794,891	3,385,086	47,652,645	49,469,011	(1,816,366)	-3.7%

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

GENERAL FUND

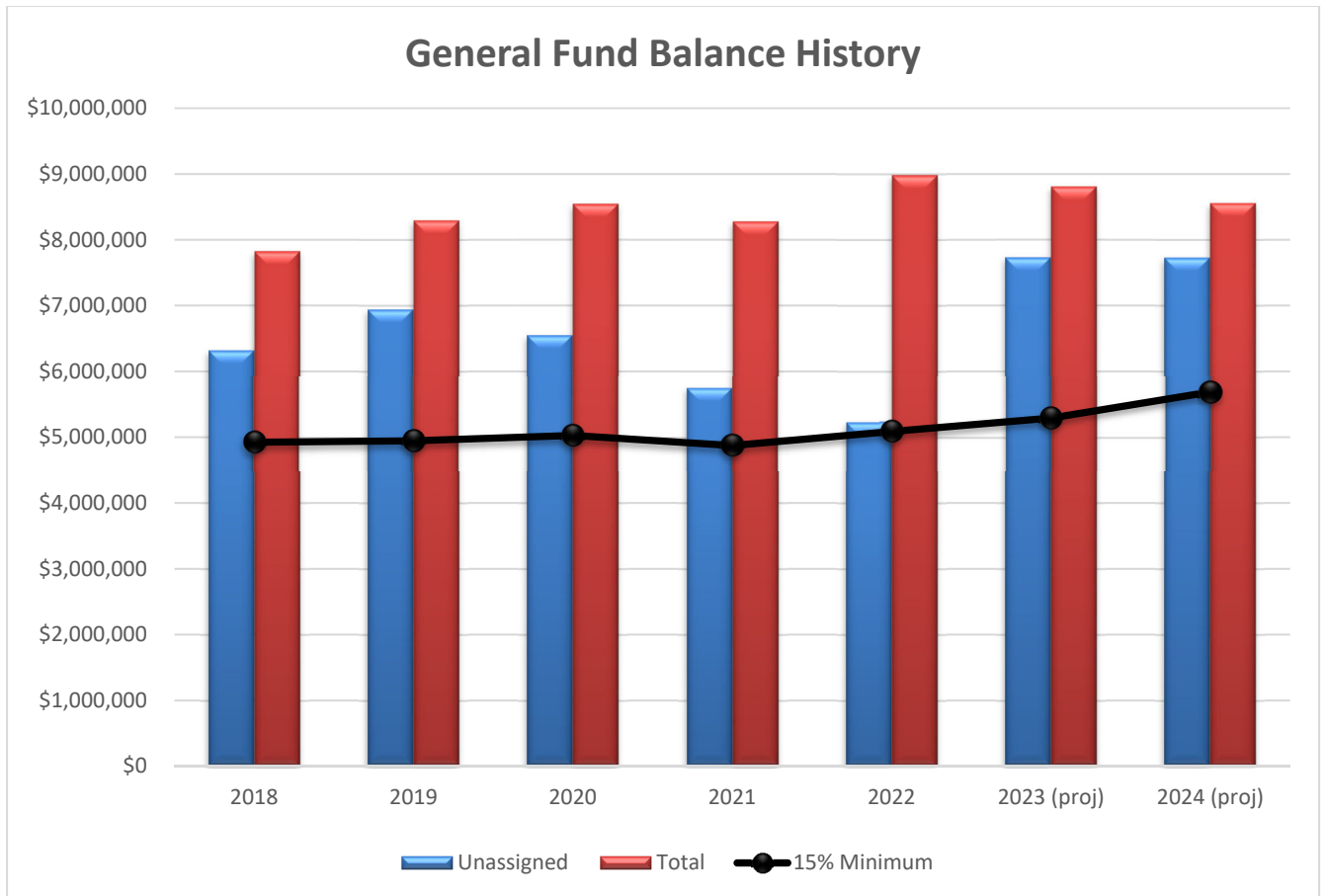
The General Fund is the City's main operating fund. It is used to account for all financial resources and expenditures, except those required to be accounted for in another fund.

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 2023 and 2024. 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 \$5.7 million as of December 31, 2024.



**CITY OF FOND DU LAC
2024 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	<u>Increase (Decrease)</u>			
	2023 Adopted Budget	2024 Adopted Budget	Amount	%
Taxes				
General Property Taxes	16,675,869	17,709,609	1,033,741	6.2
In Lieu of Taxes	2,153,816	1,971,674	(182,142)	(8.5)
Mobile Home Fees	55,000	57,000	2,000	3.6
Interest & Penalties	90,000	90,000	-	-
Room Tax-City Share	116,000	125,000	9,000	7.8
Total Taxes	19,090,685	19,953,283	862,599	4.5
Special Assessment Payments	107,000	107,000	-	-
Intergovernmental Revenues				
State Shared Revenue	5,515,028	7,019,014	1,503,986	27.3
State Transportation Aid	2,319,890	2,484,943	165,053	7.1
Other State Aid	844,764	862,528	17,764	2.1
Other State and Local Govt Payments	1,275,328	1,278,980	3,652	0.3
Total Intergovernmental Revenues	9,955,010	11,645,465	1,690,455	17.0
Licenses & Permits	1,309,460	1,322,135	12,675	1.0
Public Charges for Services	2,943,902	2,981,042	37,140	1.3
Fines & Penalties	430,000	430,000	-	-
Interest & Rent	314,100	1,094,100	780,000	248.3
Miscellaneous Revenues	111,600	111,600	-	-
TOTAL REVENUES	34,261,757	37,644,625	3,382,869	9.9
Fund Balance Applied to Budget	2,919,895	139,382	(2,780,514)	(95.2)
OTHER FINANCING SOURCES	2,919,895	139,382	(2,780,514)	(95.2)
TOTAL REVENUES & OTHER FINANCING SOURCES	37,181,652	37,784,007	602,355	1.6

**CITY OF FOND DU LAC
2024 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
Taxes						
General Property Taxes						
Tax Levy	16,381,068	16,675,869	16,675,869	12,854,090	16,675,869	17,709,609
Tax Roll Overrun	-	-	-	2	-	-
Excess TIF Increment Distribution	16,395	-	-	-	-	-
Total General Property Taxes	16,397,463	16,675,869	16,675,869	12,854,092	16,675,869	17,709,609
In Lieu of Taxes						
Water Utility	1,906,315	2,035,000	2,035,000	1,753,351	1,753,351	1,850,000
Housing Authority	85,115	82,257	82,257	37,240	82,257	85,115
Other Tax Exempt-In Lieu of Taxes	36,559	36,559	36,559	-	36,559	36,559
Total In Lieu of Taxes	2,027,989	2,153,816	2,153,816	1,790,591	1,872,167	1,971,674
Mobile Home Fees	61,478	55,000	55,000	22,604	55,000	57,000
Interest & Penalties	87,069	90,000	90,000	91,203	92,000	90,000
Room Tax-City Share	143,893	116,000	116,000	55,378	116,000	125,000
Total Taxes	18,717,892	19,090,685	19,090,685	14,813,868	18,811,036	19,953,283
Special Assessment Payments						
Principal Payments	107,774	100,000	100,000	32,858	100,000	100,000
Interest Payment	3,210	7,000	7,000	2,111	7,000	7,000
Total Special Assessment Payments	110,984	107,000	107,000	34,969	107,000	107,000
Licenses & Permits						
Business/Occupational Licenses	630,990	650,415	650,415	256,076	652,893	645,215
Non-Business Licenses	14,681	15,645	15,645	14,965	15,600	15,645
Building Permits & Inspection Fees	868,688	573,000	573,000	311,808	603,044	574,875
Other Regulatory Permits/Fees	84,337	70,400	70,400	47,724	72,400	86,400
Total Licenses & Permits	1,598,696	1,309,460	1,309,460	630,573	1,343,937	1,322,135
Intergovernmental Revenues						
State Shared Revenue	6,376,406	5,515,028	5,515,028	-	5,515,028	7,019,014
Other State Aid	851,182	844,764	844,764	274,188	844,764	862,528
State Transportation Aid	2,313,867	2,319,890	2,319,890	1,212,419	2,319,890	2,484,943
Other Local Governments	694,191	949,331	949,331	667,049	951,215	952,983
State Grants	31,209	28,000	28,000	41,634	66,290	28,000
Grants from Local Governments	-	127,200	127,200	-	127,200	127,200
Federal Revenues	-	-	-	-	-	-
Other State Payments	170,797	170,797	170,797	170,799	170,799	170,797
Total Intergovernmental Revenues	10,437,652	9,955,010	9,955,010	2,366,089	9,995,186	11,645,465
Public Charges for Services						
General Government	167,786	137,350	137,350	60,364	132,200	137,850
Public Safety	1,984,151	2,205,800	2,205,800	1,845,626	2,211,882	2,312,682
Transportation	2,538	1,000	1,000	1,501	1,501	1,000
Parking Facilities	226,427	306,737	306,737	120,408	306,737	221,495
Culture, Recreation & Education	165,799	225,000	225,000	84,710	195,000	210,000
Conservation & Development	43,980	68,015	68,015	8,893	68,015	98,015
Total Public Charges for Services	2,590,681	2,943,902	2,943,902	2,121,502	2,915,335	2,981,042

**CITY OF FOND DU LAC
2024 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
Fines, Forfeits & Penalties						
Court Fines	250,250	300,000	300,000	91,102	250,000	300,000
Parking Fines	75,490	130,000	130,000	54,805	130,000	130,000
Total Fines & Penalties	325,740	430,000	430,000	145,907	380,000	430,000
Interest & Rent						
Interest on Investment	289,661	308,000	308,000	1,315,382	1,395,238	1,088,000
Interest on Judgements	194	-	-	-	-	-
Rent	26,241	6,100	6,100	5,402	10,700	6,100
Total Interest & Rent	316,096	314,100	314,100	1,320,784	1,405,938	1,094,100
Miscellaneous Revenues						
Property Sales	160,724	2,500	2,500	3,520	5,203	2,500
Insurance Recoveries	72,051	62,100	62,100	45,892	62,100	62,100
Other	114,840	47,000	47,000	42,773	64,936	47,000
Total Miscellaneous Revenues	347,615	111,600	111,600	92,185	132,239	111,600
TOTAL REVENUE	34,445,356	34,261,757	34,261,757	21,525,877	35,090,671	37,644,625
Other Financing Sources						
Transfers from Other Funds						
Special Revenue Fund	-	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-	-
Fund Balance Applied to Budget	-	2,919,895	2,919,895	-	-	139,382
Total Other Financing Sources	-	2,919,895	2,919,895	-	-	139,382
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE APPLIED	34,445,356	37,181,652	37,181,652	21,525,877	35,090,671	37,784,007

**CITY OF FOND DU LAC
2024 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2023 Adopted Budget	2024 Adopted Budget	<u>Increase (Decrease)</u>	
			Amount	%
GENERAL GOVERNMENT	3,218,103	3,246,397	28,294	0.9
PUBLIC SAFETY				
Police	12,608,978	12,489,154	(119,824)	(1.0)
Fire/Rescue	10,517,665	11,124,404	606,739	5.8
TOTAL PUBLIC SAFETY	23,126,643	23,613,558	486,915	2.1
PUBLIC WORKS	6,445,594	6,561,081	115,487	1.8
PARKS, CULTURE & RECREATION	2,330,002	2,375,680	45,678	2.0
COMMUNITY DEVELOPMENT	1,749,911	1,794,891	44,980	2.6
TOTAL GENERAL FUND EXPENDITURES	36,870,253	37,591,607	721,354	2.0
TRANSFERS TO OTHER FUNDS	311,400	311,400	-	-
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	37,181,653	37,903,007	721,354	1.9

**CITY OF FOND DU LAC
GENERAL FUND EXPENDITURE SUMMARY
2024 BUDGET
By Major Object & Function**

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	PARKS, CULTURE & RECREATION	COMMUNITY DEVELOPMENT	OTHER	TOTAL	2023 BUDGET	INCREASE (DECREASE)	% INCR(DEC)
Salaries & Wages	1,622,226	14,401,390	3,992,703	1,051,053	832,481	-	21,899,853	21,591,432	308,421	1.4%
Fringe Benefits										
Wisconsin Retirement	102,150	2,466,289	268,878	64,223	53,320	-	2,954,860	2,748,735	206,125	7.5%
Social Security	116,187	687,921	305,333	80,405	62,961	-	1,252,807	1,221,153	31,654	2.6%
Group Health Insurance	288,360	2,609,928	901,608	208,056	172,470	-	4,180,422	3,785,118	395,304	10.4%
Other	125,305	474,659	133,703	42,604	17,615	-	793,886	938,498	(144,612)	(15.4%)
Total Fringe Benefits	632,002	6,238,797	1,609,522	395,288	306,366	-	9,181,975	8,693,504	488,471	5.6%
Total Personal Services	2,254,228	20,640,187	5,602,225	1,446,341	1,138,847	-	31,081,828	30,284,936	796,892	2.6%
Contractual Services	1,285,639	1,532,459	1,042,258	435,252	502,547	-	4,798,155	4,864,640	(66,485)	(1.4%)
Materials & Supplies	230,080	1,235,212	1,506,728	372,057	113,193	-	3,457,270	3,502,585	(45,315)	(1.3%)
Utilities	5,450	220,700	502,999	217,090	29,555	-	975,794	941,555	34,239	3.6%
Capital Outlay	-	19,000	-	-	163,000	-	182,000	179,000	3,000	1.7%
Expense Transfers	(529,000)	(34,000)	(2,093,129)	(95,060)	(152,251)	-	(2,903,440)	(2,902,464)	(976)	0.0%
Total Expenditures	3,246,397	23,613,558	6,561,081	2,375,680	1,794,891	-	37,591,607	36,870,252	721,355	2.0%
Transfers to Other Funds	-	-	-	-	-	311,400	311,400	311,400	-	0.0%
Total Expenditures and Other Financing Uses	3,246,397	23,613,558	6,561,081	2,375,680	1,794,891	311,400	37,903,007	37,181,652	721,355	1.9%

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
2024 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
GENERAL GOVERNMENT						
City Council	110,901	127,136	127,136	32,877	127,153	127,185
City Manager	318,739	299,316	299,316	135,946	306,016	315,675
Clerk & Central Services	429,748	433,928	433,928	170,202	434,958	447,143
Elections	118,613	78,525	78,525	53,765	78,525	157,496
Board of Review	1,577	2,050	2,050	814	2,050	2,050
Comptrollers	716,984	706,978	718,466	317,119	721,296	756,941
Central Collections	65,240	88,245	88,245	41,510	70,421	70,012
Assessment	377,855	478,325	478,325	69,958	478,523	356,537
Attorney	350,017	391,737	391,737	170,073	391,746	415,278
Human Resources	365,440	358,732	358,732	140,461	358,832	371,578
Animal Control	115,800	117,250	117,250	36,871	117,250	93,423
Delinquent Accounts	109,041	21,000	21,000	(15,736)	21,000	21,000
Insurance & Bond	354,701	114,881	114,881	92,767	114,881	112,079
City-wide	-	-	-	-	-	-
TOTAL GENERAL GOVERNMENT	3,434,656	3,218,103	3,229,591	1,246,627	3,222,651	3,246,397
PUBLIC SAFETY						
Police	10,801,408	12,608,978	12,769,602	5,088,371	11,197,888	12,489,154
Fire/Rescue	9,844,092	10,517,665	10,529,566	4,948,666	10,243,139	11,124,404
TOTAL PUBLIC SAFETY	20,645,500	23,126,643	23,299,168	10,037,037	21,441,027	23,613,558
PUBLIC WORKS						
Engineering	1,003,843	1,082,903	1,084,302	547,184	1,086,552	1,166,190
Fleet Operations & Services	630,211	717,277	717,277	302,188	603,916	759,644
Construction & Maintenance	1,605,076	1,987,181	1,987,181	807,753	1,695,116	1,988,038
Municipal Service Center	486,368	437,440	439,714	384,590	459,214	435,101
Highway Maintenance	203,251	207,065	207,065	125,956	207,065	207,484
Snow & Ice Removal	202,166	233,412	233,412	203,841	233,412	197,780
Storm Water & Waterway Mtce	547,447	407,303	407,303	226,162	409,003	412,780
Electrical	382,756	426,366	428,183	232,563	439,208	439,985
Street Lighting	384,841	343,800	343,800	163,699	343,800	343,800
Tree Care	419,162	602,847	741,861	258,054	740,254	610,279
TOTAL PUBLIC WORKS	5,865,121	6,445,594	6,590,098	3,251,990	6,217,540	6,561,081
PARKS, CULTURE & RECREATION						
Parks	1,473,586	1,546,264	1,553,115	655,541	1,556,665	1,564,014
Fairgrounds Pool	181,465	278,312	278,312	35,000	278,312	283,889
Taylor Park Pool	131,008	145,017	145,017	32,228	145,217	154,404
Senior Center	313,689	360,409	361,075	154,168	361,175	373,373
TOTAL PARKS, CULTURE & RECREATION	2,099,748	2,330,002	2,337,519	876,937	2,341,369	2,375,680
COMMUNITY DEVELOPMENT						
Community Development	409,947	477,319	477,319	126,265	368,177	495,482
Parking Facilities	250,499	330,552	332,392	143,851	334,817	339,327
Inspection	603,033	671,940	671,940	279,754	674,035	682,482
Economic Development	272,435	270,100	356,210	56,571	356,210	277,600
TOTAL COMMUNITY DEVELOPMENT	1,535,914	1,749,911	1,837,861	606,441	1,733,239	1,794,891
TOTAL EXPENDITURES	33,580,939	36,870,253	37,294,237	16,019,032	34,955,826	37,591,607
OTHER FINANCING USES						
Transfers to Other Funds	324,401	311,400	311,400	284,650	311,400	311,400
TOTAL OTHER FINANCING USES	324,401	311,400	311,400	284,650	311,400	311,400
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	33,905,340	37,181,653	37,605,637	16,303,682	35,267,226	37,903,007

**CITY OF FOND DU LAC - 2024 BUDGET
CITY COUNCIL**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	39,816	38,830	38,830	17,917	38,830	38,830
Contractual Services	62,841	81,856	81,856	12,729	81,873	82,905
Materials & Supplies	8,244	6,450	6,450	2,231	6,450	5,450
TOTAL EXPENDITURES	110,901	127,136	127,136	32,877	127,153	127,185
GENERAL CITY FUNDING SOURCES	110,901	127,136	127,136	32,877	127,153	127,185

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 - 2024 BUDGET
CITY MANAGER**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	201,377	181,602	181,602	85,693	181,602	188,649
Contractual Services	104,349	103,164	103,164	45,900	109,864	112,326
Materials & Supplies	12,474	13,850	13,850	4,090	13,850	14,000
Utilities	539	700	700	263	700	700
TOTAL EXPENDITURES	318,739	299,316	299,316	135,946	306,016	315,675
GENERAL CITY FUNDING SOURCES	318,739	299,316	299,316	135,946	306,016	315,675

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 - 2024 BUDGET
CLERK & CENTRAL SERVICES**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	265,340	278,255	278,255	131,154	278,255	287,771
Contractual Services	158,858	126,076	126,076	34,537	126,106	130,716
Materials & Supplies	77,463	90,407	90,407	35,322	91,407	89,466
Utilities	1,293	1,000	1,000	655	1,000	1,000
Expense Transfers	(73,206)	(61,810)	(61,810)	(31,466)	(61,810)	(61,810)
TOTAL EXPENDITURES	429,748	433,928	433,928	170,202	434,958	447,143
LESS DEDICATED REVENUES:						
Licenses & Permits	171,320	167,890	167,890	152,779	171,948	163,390
Intergovernmental Revenue	3,661	5,000	5,000	1,509	5,000	5,000
Public Charges for Services	10,912	11,300	11,300	6,903	11,300	11,300
TOTAL DEDICATED REVENUES	185,893	184,190	184,190	161,191	188,248	179,690
GENERAL CITY FUNDING SOURCES	243,855	249,738	249,738	9,011	246,710	267,453

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 - 2024 BUDGET
ELECTIONS**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	70,537	38,165	38,165	31,646	38,165	86,770
Contractual Services	19,845	17,760	17,760	8,199	17,760	26,126
Materials & Supplies	28,229	22,500	22,500	13,920	22,500	44,500
Utilities	2	100	100	-	100	100
TOTAL EXPENDITURES	118,613	78,525	78,525	53,765	78,525	157,496
GENERAL CITY FUNDING SOURCES	118,613	78,525	78,525	53,765	78,525	157,496

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 includes a wage increase for all election workers totaling \$11,070.

**CITY OF FOND DU LAC - 2024 BUDGET
BOARD OF REVIEW**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	1,000	1,000	1,000	800	1,000	1,000
Contractual Services	261	350	350	-	350	350
Materials & Supplies	316	700	700	14	700	700
TOTAL EXPENDITURES	1,577	2,050	2,050	814	2,050	2,050
GENERAL CITY FUNDING SOURCES	1,577	2,050	2,050	814	2,050	2,050

Purpose And Activities

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

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2024 BUDGET
COMPTROLLERS**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	769,741	790,403	790,403	368,394	790,403	839,813
Contractual Services	170,457	164,044	164,044	64,130	166,874	157,612
Materials & Supplies	53,018	27,569	39,057	10,243	39,057	24,990
Utilities	1,459	1,500	1,500	616	1,500	1,500
Expense Transfers	(277,691)	(276,538)	(276,538)	(126,264)	(276,538)	(266,974)
TOTAL EXPENDITURES	716,984	706,978	718,466	317,119	721,296	756,941
LESS DEDICATED REVENUES:						
Public Charges for Services	2,646	3,000	3,000	1,357	3,000	3,000
Miscellaneous Revenues	50,728	40,000	40,000	24,955	40,000	40,000
TOTAL DEDICATED REVENUES	53,374	43,000	43,000	26,312	43,000	43,000
GENERAL CITY FUNDING SOURCES	663,610	663,978	675,466	290,807	678,296	713,941

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 - 2024 BUDGET
CENTRAL COLLECTION**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	58,913	81,944	81,944	26,369	63,850	63,648
Contractual Services	96,479	93,131	93,131	56,735	93,401	92,844
Materials & Supplies	12,101	13,550	13,550	1,068	13,550	13,900
Utilities	112	200	200	19	200	200
Expense Transfers	(102,365)	(100,580)	(100,580)	(42,681)	(100,580)	(100,580)
TOTAL EXPENDITURES	65,240	88,245	88,245	41,510	70,421	70,012
LESS DEDICATED REVENUES:						
Licenses & Permits	14,681	15,645	15,645	14,965	15,600	15,645
Public Charges for Services	35,945	37,450	37,450	12,940	32,300	37,450
TOTAL DEDICATED REVENUES	50,626	53,095	53,095	27,905	47,900	53,095
GENERAL CITY FUNDING SOURCES	14,614	35,150	35,150	13,605	22,521	16,917

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 - 2024 BUDGET
ASSESSMENT**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	376,645	478,125	478,125	69,864	478,323	356,337
Materials & Supplies	1,004	-	-	-	-	-
Utilities	206	200	200	94	200	200
TOTAL EXPENDITURES	377,855	478,325	478,325	69,958	478,523	356,537
LESS DEDICATED REVENUES:						
Public Charges for Services	64,452	50,000	50,000	18,140	50,038	50,000
TOTAL DEDICATED REVENUES	64,452	50,000	50,000	18,140	50,038	50,000
GENERAL CITY FUNDING SOURCES	313,403	428,325	428,325	51,818	428,485	306,537

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. Catalis Tax & CAMA Inc (formerly Grota Appraisals, LLC) is the City's contracted property assessment service provider. 2019 was a City-wide revaluation year, and the next revaluation is anticipated to take effect for the January 1, 2025 assessment roll. The cost of the revaluation will be funded by the County Sales Tax Special Revenue Fund.

See Exhibit F for related fees.

**CITY OF FOND DU LAC - 2024 BUDGET
ATTORNEY**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	281,330	333,304	333,304	155,469	333,304	351,961
Contractual Services	87,750	74,444	74,444	21,355	74,453	80,642
Materials & Supplies	5,651	6,910	6,910	2,959	6,910	6,375
Utilities	1,281	1,400	1,400	771	1,400	150
Expense Transfers	(25,995)	(24,321)	(24,321)	(10,481)	(24,321)	(23,850)
TOTAL EXPENDITURES	350,017	391,737	391,737	170,073	391,746	415,278
LESS DEDICATED REVENUES:						
Public Charges for Services	(80)	600	600	-	600	600
Fines & Penalties	250,250	300,000	300,000	91,102	250,000	300,000
TOTAL DEDICATED REVENUES	250,170	300,600	300,600	91,102	250,600	300,600
GENERAL CITY FUNDING SOURCES	99,847	91,137	91,137	78,971	141,146	114,678

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 statues 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 - 2024 BUDGET
HUMAN RESOURCES**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	253,018	270,116	270,116	126,185	270,116	283,707
Contractual Services	170,793	148,741	148,741	49,742	148,741	152,358
Materials & Supplies	5,718	10,049	10,049	4,780	10,149	9,699
Utilities	1,919	1,600	1,600	822	1,600	1,600
Expense Transfers	(66,008)	(71,774)	(71,774)	(41,068)	(71,774)	(75,786)
TOTAL EXPENDITURES	365,440	358,732	358,732	140,461	358,832	371,578
LESS DEDICATED REVENUES:						
Public Charges for Services	17	-	-	-	-	-
Miscellaneous Revenues	40	-	-	67	67	-
TOTAL DEDICATED REVENUES	57	-	-	67	67	-
GENERAL CITY FUNDING SOURCES	365,383	358,732	358,732	140,394	358,765	371,578

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 - 2024 BUDGET
ANIMAL CONTROL**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	115,800	117,250	117,250	36,871	117,250	93,423
TOTAL EXPENDITURES	115,800	117,250	117,250	36,871	117,250	93,423
GENERAL CITY FUNDING SOURCES	115,800	117,250	117,250	36,871	117,250	93,423

Purpose And Activities

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

Budget Comments

The City contracts with multiple local shelters and rescues to provide necessary animal control services. Shelters and rescues are appointed as Humane Officers for the City of Fond du Lac in order to take custody of animals pursuant to section 173.13 of Wisconsin Statutes. Local shelters and rescues must also be licensed with the State of Wisconsin under Section 173.41(1)(b) of Wisconsin Statutes.

**CITY OF FOND DU LAC - 2024 BUDGET
DELINQUENT ACCOUNTS**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Materials & Supplies	109,041	21,000	21,000	(15,736)	21,000	21,000
TOTAL EXPENDITURES	109,041	21,000	21,000	(15,736)	21,000	21,000
GENERAL CITY FUNDING SOURCES	109,041	21,000	21,000	(15,736)	21,000	21,000

Purpose And Activities

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

Budget Comments

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

**CITY OF FOND DU LAC - 2024 BUDGET
INSURANCE & BONDS**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	262,768	114,881	114,881	92,767	114,881	112,079
Materials & Supplies	91,933	-	-	-	-	-
TOTAL EXPENDITURES	354,701	114,881	114,881	92,767	114,881	112,079
GENERAL CITY FUNDING SOURCES	354,701	114,881	114,881	92,767	114,881	112,079

Purpose And Activities

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

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2024 BUDGET
CITY WIDE**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
LESS REVENUES:						
Taxes	18,717,892	19,090,685	19,090,685	14,813,868	18,811,036	19,953,283
Special Assessment Payments	110,984	107,000	107,000	34,969	107,000	107,000
Licenses & Permits	472,005	490,000	490,000	113,953	490,000	490,000
Intergovernmental Revenues	7,261,967	6,527,789	6,527,789	444,987	6,527,791	8,032,539
Interest & Rent	289,855	308,000	308,000	1,315,382	1,395,238	1,088,000
Miscellaneous Revenues	62,110	-	-	17,515	17,515	-
Other Financing Sources	-	2,919,895	2,919,895	-	-	139,382
TOTAL REVENUES	26,914,813	29,443,369	29,443,369	16,740,674	27,348,580	29,810,204
GENERAL CITY FUNDING SOURCES	(26,914,813)	(29,443,369)	(29,443,369)	(16,740,674)	(27,348,580)	(29,810,204)

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 2024 budget of \$139,382 is included in the 2024 Other Financing Sources.

**CITY OF FOND DU LAC - 2024 BUDGET
POLICE**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	9,502,456	10,989,899	10,989,899	4,448,235	9,414,785	10,842,955
Contractual Services	716,280	912,632	1,057,181	374,271	1,066,306	939,807
Materials & Supplies	476,609	582,747	598,822	224,272	593,097	577,992
Utilities	135,465	147,700	147,700	62,032	147,700	152,400
Expense Transfers	(29,402)	(24,000)	(24,000)	(20,439)	(24,000)	(24,000)
TOTAL EXPENDITURES	10,801,408	12,608,978	12,769,602	5,088,371	11,197,888	12,489,154
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	332,849	347,886	347,886	167,876	349,023	366,011
Public Charges for Services	23,543	30,400	30,400	18,236	29,000	30,400
Fines & Penalties	75,490	130,000	130,000	54,805	130,000	130,000
Interest & Rent	18,240	-	-	2,300	4,600	-
Miscellaneous Revenues	64,185	2,800	2,800	1,000	3,150	2,800
TOTAL DEDICATED REVENUES	514,307	511,086	511,086	244,217	515,773	529,211
GENERAL CITY FUNDING SOURCES	10,287,101	12,097,892	12,258,516	4,844,154	10,682,115	11,959,943

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 - 2024 BUDGET
FIRE & RESCUE**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	8,319,794	9,203,071	9,203,071	4,243,642	8,913,144	9,797,232
Contractual Services	590,368	580,299	581,936	258,247	584,436	592,652
Materials & Supplies	851,159	652,295	662,559	405,163	663,559	657,220
Utilities	82,877	73,000	73,000	36,553	73,000	68,300
Capital Outlay	8,926	19,000	19,000	13,158	19,000	19,000
Expense Transfers	(9,032)	(10,000)	(10,000)	(8,097)	(10,000)	(10,000)
TOTAL EXPENDITURES	9,844,092	10,517,665	10,529,566	4,948,666	10,243,139	11,124,404
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	513,443	728,945	728,945	529,865	772,822	731,472
Public Charges for Services	1,960,608	2,175,400	2,175,400	1,827,390	2,182,882	2,282,282
Miscellaneous Revenues	26,245	-	-	2,175	2,175	-
TOTAL DEDICATED REVENUES	2,500,296	2,904,345	2,904,345	2,359,430	2,957,879	3,013,754
GENERAL CITY FUNDING SOURCES	7,343,796	7,613,320	7,625,221	2,589,236	7,285,260	8,110,650

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 - 2024 BUDGET
ENGINEERING**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	1,233,226	1,289,475	1,289,475	603,708	1,289,475	1,367,601
Contractual Services	251,797	284,151	284,151	95,525	285,801	292,240
Materials & Supplies	57,733	57,400	58,799	8,383	59,399	61,000
Utilities	4,982	5,800	5,800	2,510	5,800	5,800
Expense Transfers	(543,895)	(553,923)	(553,923)	(162,942)	(553,923)	(560,451)
TOTAL EXPENDITURES	1,003,843	1,082,903	1,084,302	547,184	1,086,552	1,166,190
LESS DEDICATED REVENUES:						
Licenses & Permits	58,198	23,500	23,500	46,986	53,500	23,500
Public Charges for Services	33,957	17,000	17,000	10,848	17,501	17,000
TOTAL DEDICATED REVENUES	92,155	40,500	40,500	57,834	71,001	40,500
GENERAL CITY FUNDING SOURCES	911,688	1,042,403	1,043,802	489,350	1,015,551	1,125,690

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 - 2024 BUDGET
FLEET OPERATIONS & SERVICES**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	904,058	969,729	949,729	415,489	855,465	1,021,435
Contractual Services	75,181	86,341	106,341	38,856	87,041	76,602
Materials & Supplies	65,256	90,057	90,057	43,837	90,260	90,457
Utilities	1,748	1,650	1,650	884	1,650	1,650
Expense Transfers	(416,032)	(430,500)	(430,500)	(196,878)	(430,500)	(430,500)
TOTAL EXPENDITURES	630,211	717,277	717,277	302,188	603,916	759,644
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	2,207	7,500	7,500	63	2,500	7,500
Miscellaneous Revenues	-	-	-	368	368	-
TOTAL DEDICATED REVENUES	2,207	7,500	7,500	431	2,868	7,500
GENERAL CITY FUNDING SOURCES	628,004	709,777	709,777	301,757	601,048	752,144

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 - 2024 BUDGET
CONSTRUCTION & MAINTENANCE**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	2,199,980	2,473,653	2,473,653	1,025,112	2,180,488	2,469,866
Contractual Services	25,341	44,204	44,204	17,725	44,204	45,275
Materials & Supplies	10,755	12,000	12,000	3,798	13,100	15,575
Expense Transfers	(631,000)	(542,676)	(542,676)	(238,882)	(542,676)	(542,678)
TOTAL EXPENDITURES	1,605,076	1,987,181	1,987,181	807,753	1,695,116	1,988,038
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	2,314,021	2,319,890	2,319,890	1,212,419	2,319,890	2,484,943
Miscellaneous Revenues	1,143	5,600	5,600	5,507	5,600	5,600
TOTAL DEDICATED REVENUES	2,315,924	2,325,490	2,325,490	1,217,926	2,325,490	2,490,543
GENERAL CITY FUNDING SOURCES	(710,848)	(338,309)	(338,309)	(410,173)	(630,374)	(502,505)

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 - 2024 BUDGET
MUNICIPAL SERVICE CENTER**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	167,460	152,960	153,730	102,007	158,230	158,687
Materials & Supplies	701,858	702,760	672,804	399,768	687,804	661,565
Utilities	61,348	67,720	99,180	36,401	99,180	100,849
Expense Transfers	(444,298)	(486,000)	(486,000)	(153,586)	(486,000)	(486,000)
TOTAL EXPENDITURES	486,368	437,440	439,714	384,590	459,214	435,101
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	661	-	-	7,160	7,160	-
Public Charges for Services	5,210	4,000	4,000	2,915	4,000	4,500
Miscellaneous Revenues	64,015	6,600	6,600	1,145	6,600	6,600
TOTAL DEDICATED REVENUES	69,886	10,600	10,600	11,220	17,760	11,100
GENERAL CITY FUNDING SOURCES	416,482	426,840	429,114	373,370	441,454	424,001

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 - 2024 BUDGET
HIGHWAY MAINTENANCE**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	748	760	760	591	760	783
Materials & Supplies	202,503	206,305	206,305	125,365	206,305	206,701
TOTAL EXPENDITURES	203,251	207,065	207,065	125,956	207,065	207,484
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	88	-	-	-	-	-
TOTAL DEDICATED REVENUES	88	-	-	-	-	-
GENERAL CITY FUNDING SOURCES	203,163	207,065	207,065	125,956	207,065	207,484

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 - 2024 BUDGET
SNOW & ICE REMOVAL**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	-	4,500	4,500	2,380	4,500	4,500
Materials & Supplies	202,166	228,912	228,912	201,461	228,912	193,280
TOTAL EXPENDITURES	202,166	233,412	233,412	203,841	233,412	197,780
REVENUES						
Intergovernmental Revenues	8,843	15,000	15,000	2,210	8,000	15,000
TOTAL DEDICATED REVENUES	8,843	15,000	15,000	2,210	8,000	15,000
GENERAL CITY FUNDING SOURCES	193,323	218,412	218,412	201,631	225,412	182,780

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 - 2024 BUDGET
STORM WATER & WATERWAY MAINTENANCE**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	118,472	122,123	122,123	56,736	122,123	126,544
Contractual Services	56,400	60,810	60,810	37,076	61,810	62,240
Materials & Supplies	292,744	158,370	158,370	88,606	159,070	157,996
Utilities	95,741	91,000	91,000	44,186	91,000	91,000
Expense Transfers	(15,910)	(25,000)	(25,000)	(442)	(25,000)	(25,000)
TOTAL EXPENDITURES	547,447	407,303	407,303	226,162	409,003	412,780
LESS DEDICATED REVENUES:						
Public Charges for Services	6,250	7,000	7,000	4,240	7,000	7,000
TOTAL DEDICATED REVENUES	6,250	7,000	7,000	4,240	7,000	7,000
GENERAL CITY FUNDING SOURCES	541,197	400,303	400,303	221,922	402,003	405,780

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 - 2024 BUDGET
ELECTRICAL**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	317,186	340,296	340,296	153,954	340,296	348,832
Contractual Services	69,854	43,110	44,927	27,881	45,952	46,443
Materials & Supplies	29,452	70,260	70,260	48,386	80,260	70,310
Utilities	18,284	21,200	21,200	9,737	21,200	22,900
Expense Transfers	(52,020)	(48,500)	(48,500)	(7,395)	(48,500)	(48,500)
TOTAL EXPENDITURES	382,756	426,366	428,183	232,563	439,208	439,985
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	10,081	9,500	9,500	5,494	9,500	9,500
TOTAL DEDICATED REVENUES	10,081	9,500	9,500	5,494	9,500	9,500
GENERAL CITY FUNDING SOURCES	372,675	416,866	418,683	227,069	429,708	430,485

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 - 2024 BUDGET
STREET LIGHTING**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	104,297	63,300	63,300	34,136	63,300	63,300
Materials & Supplies	564	500	500	-	500	500
Utilities	279,980	280,000	280,000	129,563	280,000	280,000
TOTAL EXPENDITURES	384,841	343,800	343,800	163,699	343,800	343,800
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	59,350	40,000	40,000	33,795	40,000	40,000
TOTAL DEDICATED REVENUES	59,350	40,000	40,000	33,795	40,000	40,000
GENERAL CITY FUNDING SOURCES	325,491	303,800	303,800	129,904	303,800	303,800

Purpose And Activities

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

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

Budget Comments

This budget maintains the current level of service.

**CITY OF FOND DU LAC - 2024 BUDGET
TREE CARE**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	228,866	259,706	259,706	105,243	259,706	267,947
Contractual Services	124,552	292,997	432,011	124,063	432,011	292,188
Materials & Supplies	66,025	49,344	49,344	30,083	49,344	49,344
Utilities	545	800	800	272	800	800
Expense Transfer	(826)	-	-	(1,607)	(1,607)	-
TOTAL EXPENDITURES	419,162	602,847	741,861	258,054	740,254	610,279
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	-	3,000	3,000	-	3,000	3,000
Public Charges for Services	1,789	3,000	3,000	242	3,000	3,000
Miscellaneous Revenues	-	1,500	1,500	-	1,500	1,500
TOTAL DEDICATED REVENUES	1,789	7,500	7,500	242	7,500	7,500
GENERAL CITY FUNDING SOURCES	417,373	595,347	734,361	257,812	732,754	602,779

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 - 2024 BUDGET
PARKS**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	1,083,254	1,204,649	1,204,649	495,258	1,204,649	1,218,891
Contractual Services	124,196	116,844	116,844	65,422	116,844	114,871
Materials & Supplies	265,379	219,462	226,313	122,191	229,863	225,412
Utilities	91,613	99,900	99,900	23,065	99,900	99,900
Expense Transfers	(90,856)	(94,591)	(94,591)	(50,395)	(94,591)	(95,060)
TOTAL EXPEDITURES	1,473,586	1,546,264	1,553,115	655,541	1,556,665	1,564,014
LESS DEDICATED REVENUES:						
Public Charges for Services	68,765	72,000	72,000	34,180	72,071	76,000
Interest & Rent	8,001	6,000	6,000	3,102	6,000	6,000
Miscellaneous Revenues	9,352	600	600	-	600	600
TOTAL DEDICATED REVENUES	86,118	78,600	78,600	37,282	78,671	82,600
GENERAL CITY FUNDING SOURCES	1,387,468	1,467,664	1,474,515	618,259	1,477,994	1,481,414

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 - 2024 BUDGET
FAIRGROUNDS POOL**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	114,297	159,787	159,787	4,095	159,787	168,364
Materials & Supplies	44,527	65,400	65,400	27,062	65,400	62,400
Utilities	22,641	53,125	53,125	3,843	53,125	53,125
TOTAL EXPENDITURES	181,465	278,312	278,312	35,000	278,312	283,889
LESS DEDICATED REVENUES:						
Public Charges for Services	74,757	124,000	124,000	42,553	104,000	110,000
TOTAL DEDICATED REVENUES	74,757	124,000	124,000	42,553	104,000	110,000
GENERAL CITY FUNDING SOURCES	106,708	154,312	154,312	(7,553)	174,312	173,889

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 - 2024 BUDGET
TAYLOR POOL**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	42,861	62,742	62,742	6,576	62,742	72,479
Materials & Supplies	29,699	38,150	38,150	20,398	38,350	37,800
Utilities	58,448	44,125	44,125	5,254	44,125	44,125
TOTAL EXPENDITURES	131,008	145,017	145,017	32,228	145,217	154,404
LESS DEDICATED REVENUES:						
Public Charges for Services	22,550	29,000	29,000	8,048	19,000	24,000
TOTAL DEDICATED REVENUES	22,550	29,000	29,000	8,048	19,000	24,000
GENERAL CITY FUNDING SOURCES	108,458	116,017	116,017	24,180	126,217	130,404

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 - 2024 BUDGET
SENIOR CENTER**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	203,917	214,485	214,485	100,061	214,485	227,450
Contractual Services	81,183	80,539	80,539	41,535	80,539	79,538
Materials & Supplies	13,238	45,445	46,111	1,814	46,211	46,445
Utilities	15,351	19,940	19,940	10,758	19,940	19,940
TOTAL EXPENDITURES	313,689	360,409	361,075	154,168	361,175	373,373
LESS DEDICATED REVENUES:						
Miscellaneous	-	5,000	5,000	-	5,000	5,000
TOTAL DEDICATED REVENUES	-	5,000	5,000	-	5,000	5,000
GENERAL CITY FUNDING SOURCE:	313,689	355,409	356,075	154,168	356,175	368,373

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 - 2024 BUDGET
COMMUNITY DEVELOPMENT**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	449,793	502,628	499,128	185,451	392,386	524,460
Contractual Services	102,135	101,797	105,297	24,836	102,897	96,773
Materials & Supplies	4,026	13,745	13,745	827	13,745	12,100
Utilities	1,204	1,400	1,400	576	1,400	1,400
Capital Outlay	3,475	10,000	10,000	3,854	10,000	13,000
Expense Transfers	(150,686)	(152,251)	(152,251)	(89,279)	(152,251)	(152,251)
TOTAL EXPENDITURES	409,947	477,319	477,319	126,265	368,177	495,482
LESS DEDICATED REVENUES:						
Licenses & Permits	4,200	2,500	2,500	1,050	2,500	2,500
Public Charges for Services	14,840	11,000	11,000	7,255	11,055	11,000
TOTAL DEDICATED REVENUES	19,040	13,500	13,500	8,305	13,555	13,500
GENERAL CITY FUNDING SOURCES	390,907	463,819	463,819	117,960	354,622	481,982

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 - 2024 BUDGET
PARKING FACILITIES**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	98,549	110,549	110,549	46,728	110,549	115,807
Contractual Services	99,645	118,588	118,588	74,620	119,013	120,835
Materials & Supplies	29,975	75,660	77,500	11,993	79,500	76,930
Utilities	22,330	25,755	25,755	10,510	25,755	25,755
TOTAL EXPENDITURES	250,499	330,552	332,392	143,851	334,817	339,327
LESS DEDICATED REVENUES:						
Public Charges for Services	226,427	306,737	306,737	120,408	306,737	221,495
Interest & Rent	-	100	100	-	100	100
TOTAL DEDICATED REVENUES	226,427	306,837	306,837	120,408	306,837	221,595
GENERAL CITY FUNDING SOURCES	24,072	23,715	25,555	23,443	27,980	117,732

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 - 2024 BUDGET
INSPECTION**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	449,518	476,174	476,174	220,612	476,174	498,580
Contractual Services	131,815	173,238	173,238	47,881	173,763	157,339
Materials & Supplies	18,754	20,788	20,788	10,175	22,358	24,163
Utilities	2,946	1,740	1,740	1,086	1,740	2,400
TOTAL EXPENDITURES	603,033	671,940	671,940	279,754	674,035	682,482
LESS DEDICATED REVENUES:						
Licenses & Permits	878,292	609,925	609,925	300,840	610,389	627,100
Public Charges for Services	37,611	62,015	62,015	6,011	62,015	92,015
TOTAL DEDICATED REVENUES	915,903	671,940	671,940	306,851	672,404	719,115
GENERAL CITY FUNDING SOURCES	(312,870)	-	-	(27,097)	1,631	(36,633)

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 - 2024 BUDGET
ECONOMIC DEVELOPMENT**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	85,705	120,100	120,100	54,336	120,100	127,600
Capital Outlay	186,730	150,000	236,110	2,235	236,110	150,000
TOTAL EXPENDITURES	272,435	270,100	356,210	56,571	356,210	277,600
GENERAL CITY FUNDING SOURCES	272,435	270,100	356,210	56,571	356,210	277,600

Purpose And Activities

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

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

\$10,000 will go to Envision Greater Fond du Lac in support of its Chamber of Commerce function.

\$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.

\$40,000 is in support of general economic development functions facilitated by the City.

**CITY OF FOND DU LAC - 2024 BUDGET
OPERATING TRANSFERS**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Other Financing Uses	324,401	311,400	311,400	284,650	311,400	311,400
TOTAL EXPENDITURES	324,401	311,400	311,400	284,650	311,400	311,400
GENERAL CITY FUNDING SOURCES	324,401	311,400	311,400	284,650	311,400	311,400

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

2024 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 2024.

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
2024 BUDGET
SPECIAL REVENUE FUNDS SUMMARY**

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	1,729,261	1,353,691	1,353,691	558,997	1,353,810	1,298,939
Contractual Services	4,634,732	5,296,489	5,296,489	3,174,338	5,157,509	5,288,917
Materials & Supplies	684,976	1,239,356	1,241,362	251,017	1,313,040	587,951
Utilities	51,018	56,945	56,945	26,053	58,145	56,745
Other	299,266	376,123	376,123	-	376,123	325,470
Miscellaneous	-	100	100	-	100	100
Expense Transfers	(80,383)	(53,500)	(53,500)	(50,413)	(53,500)	(53,500)
Capital Outlay	121,146	4,634,000	4,697,186	210,447	7,399,531	3,178,527
Other Financing Uses	1,537,023	805,199	805,199	150,000	818,619	842,418
TOTAL EXPENDITURES	8,977,039	13,708,403	13,773,595	4,320,439	16,423,377	11,525,567
REVENUES						
Tax Levy Support	2,817,533	2,857,681	2,857,681	2,202,758	2,857,681	2,998,632
Tax Increments	3,025,545	3,100,539	3,100,539	2,281,194	3,100,539	2,369,068
Intergovernmental Revenues	1,379,675	2,359,010	2,359,010	1,543,932	3,050,600	2,536,768
Public Charges for Services	1,829,142	1,839,141	1,839,141	1,659,509	1,807,647	1,844,141
Fines, Forfeits & Penalties	5,747	2,000	2,000	1,909	2,000	2,000
Interest & Rent	10,356	3,000	3,000	20,075	13,512	3,000
Miscellaneous	99,921	62,000	62,000	52,426	73,027	62,000
Other Financing Sources	100,102	131,928	131,928	96,400	145,348	142,559
TOTAL REVENUES	9,268,021	10,355,299	10,355,299	7,858,203	11,050,354	9,958,168
INCREASE (DECREASE) IN FUND BALANCE	290,982	(3,353,104)	(3,418,296)	3,537,764	(5,373,023)	(1,567,399)

**CITY OF FOND DU LAC - 2024 BUDGET
LIBRARY**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	2,007,413	2,047,561	2,047,561	1,578,301	2,047,561	2,088,512
TOTAL EXPENDITURES	2,007,413	2,047,561	2,047,561	1,578,301	2,047,561	2,088,512
LESS DEDICATED REVENUES:						
Tax Levy Support	2,007,413	2,047,561	2,047,561	1,578,301	2,047,561	2,088,512
TOTAL DEDICATED REVENUES	2,007,413	2,047,561	2,047,561	1,578,301	2,047,561	2,088,512

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 2024.

**CITY OF FOND DU LAC - 2024 BUDGET
CITY GRANT PROGRAMS**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Materials & Supplies	23,126	10,340	12,346	3,875	16,147	5,000
Capital Outlay	-	-	-	28,179	28,179	-
TOTAL EXPENDITURES	23,126	10,340	12,346	32,054	44,326	5,000
DEDICATED REVENUES						
Intergovernmental Revenues	20,392	10,340	10,340	78,713	78,713	5,000
TOTAL DEDICATED REVENUES	20,392	10,340	10,340	78,713	78,713	5,000
INCREASE (DECREASE) IN FUND BALANCE	(2,734)	-	(2,006)	46,659	34,387	-

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, 2023 and December 31, 2024

January 1, 2023 balance		(2,217)
Net change from 2023 operations		
Revenues	78,713	
Expenditures	44,326	34,387
December 31, 2023 projected balance		<u>32,170</u>
Net change from 2024 operations		
Revenues	5,000	
Expenditures	5,000	0
December 31, 2024 projected balance		<u>32,170</u>

**CITY OF FOND DU LAC - 2024 BUDGET
PUBLIC SAFETY TRAINING CENTER**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	37,851	70,124	70,124	18,352	70,124	62,950
Materials & Supplies	3,033	5,268	5,268	160	5,268	5,268
Utilities	17,144	18,370	18,370	11,405	19,570	18,570
TOTAL EXPENDITURES	58,028	93,762	93,762	29,917	94,962	86,788
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	-	-	-	1,508	1,508	-
Other Financing Sources	55,576	88,900	88,900	88,900	88,900	88,900
TOTAL DEDICATED REVENUES	55,576	88,900	88,900	90,408	90,408	88,900
INCREASE (DECREASE) IN FUND BALANCE	(2,452)	(4,862)	(4,862)	60,491	(4,554)	2,112

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, 2023 and December 31, 2024

January 1, 2023 balance		(4)
Net change from 2023 operations		
Revenues	88,900	
Expenditures	94,962	(6,062)
December 31, 2023 projected balance		<u>(6,066)</u>
Net change from 2024 operations		
Revenues	88,900	
Expenditures	86,788	2,112
December 31, 2024 projected balance		<u>(3,954)</u>

**CITY OF FOND DU LAC - 2024 BUDGET
RESIDENTIAL RECYCLING**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	826,834	619,761	619,761	338,150	619,761	620,287
Materials & Supplies	324	700	700	140	700	700
TOTAL EXPENDITURES	827,158	620,461	620,461	338,290	620,461	620,987
LESS DEDICATED REVENUES:						
Tax Levy Support	600,000	600,000	600,000	462,492	600,000	700,000
Intergovernmental Revenues	156,843	157,389	157,389	156,606	157,389	157,389
TOTAL DEDICATED REVENUES	756,843	757,389	757,389	619,098	757,389	857,389
INCREASE (DECREASE) IN FUND BALANCE	(70,315)	136,928	136,928	280,808	136,928	236,402

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, 2023 and December 31, 2024

January 1, 2023 balance		(523,578)
Net change from 2023 operations		
Revenues	757,389	
Expenditures	620,461	136,928
December 31, 2023 projected balance		<u>(386,650)</u>
Net change from 2024 operations		
Revenues	857,389	
Expenditures	620,987	236,402
December 31, 2024 projected balance		<u>(150,248)</u>

**CITY OF FOND DU LAC - 2024 BUDGET
RESIDENTIAL SOLID WASTE**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	405,632	448,056	448,056	170,849	448,175	410,948
Contractual Services	820,552	781,259	781,259	386,760	781,259	786,866
Materials & Supplies	229,514	157,223	157,223	57,991	159,023	180,508
Expense Transfers	(80,383)	(53,500)	(53,500)	(50,413)	(53,500)	(53,500)
Other Financing Uses	159,988	150,000	150,000	150,000	150,000	150,000
TOTAL EXPENDITURES	1,535,303	1,483,038	1,483,038	715,187	1,484,957	1,474,822
LESS DEDICATED REVENUES:						
Penalties & Interest	5,747	2,000	2,000	1,909	2,000	2,000
Public Charges for Services	1,402,378	1,346,441	1,346,441	1,335,509	1,346,997	1,346,441
Miscellaneous Revenues	34,721	10,000	10,000	13,662	13,662	10,000
TOTAL DEDICATED REVENUES	1,442,846	1,358,441	1,358,441	1,351,080	1,362,659	1,358,441
INCREASE (DECREASE) IN FUND BALANCE	(92,457)	(124,597)	(124,597)	635,893	(122,298)	(116,381)

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 2024 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, 2023 and December 31, 2024

January 1, 2023 balance	318,728
Net change from 2023 operations	
Revenues	1,362,659
Expenditures	1,484,957
	<u>(122,298)</u>
December 31, 2023 projected balance	<u>196,430</u>
Net change from 2024 operations	
Revenues	1,358,441
Expenditures	1,474,822
	<u>(116,381)</u>
December 31, 2024 projected balance	<u>80,049</u>

**CITY OF FOND DU LAC - 2024 BUDGET
HARBOR & BOATING FACILITIES**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	97,474	109,623	109,623	76,313	110,278	113,447
Materials & Supplies	51,533	39,800	39,800	13,393	39,800	39,800
Utilities	13,943	16,400	16,400	3,703	16,400	16,400
Outlay	-	14,000	14,000	14,560	14,560	14,000
TOTAL EXPENDITURES	162,950	179,823	179,823	107,969	181,038	183,647
LESS DEDICATED REVENUES:						
Public Charges for Services	247,822	256,700	256,700	231,683	241,700	263,700
Interest & Rent	10,356	3,000	3,000	20,075	13,512	3,000
TOTAL DEDICATED REVENUES	258,178	259,700	259,700	251,758	255,212	266,700
INCREASE (DECREASE) IN FUND BALANCE	95,228	79,877	79,877	143,789	74,174	83,053

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, 2023 and December 31, 2024

January 1, 2023 balance	711,359
Net change from 2023 operations	
Revenues	255,212
Expenditures	181,038
December 31, 2023 projected balance	<u>785,533</u>
Net change from 2024 operations	
Revenues	266,700
Expenditures	183,647
December 31, 2024 projected balance	<u>868,586</u>

**CITY OF FOND DU LAC - 2024 BUDGET
HAZ MAT INTERAGENCY AGREEMENT**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	23,235	18,714	18,714	3,217	18,714	18,307
Materials & Supplies	(6,243)	34,915	34,915	1,112	34,915	34,915
Capital Outlay	-	-	63,186	64,383	64,386	-
Miscellaneous	-	100	100	-	100	100
TOTAL EXPENDITURES	16,992	53,729	116,915	68,712	118,115	53,322
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	(18,957)	31,514	31,514	69,963	69,963	31,514
Public Charges for Services	3,110	-	-	(50)	(50)	-
Other Financing Sources	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL DEDICATED REVENUES	(8,347)	39,014	39,014	77,413	77,413	39,014
INCREASE (DECREASE) IN FUND BALANCE	(25,339)	(14,715)	(77,901)	8,701	(40,702)	(14,308)

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, 2023 and December 31, 2024

January 1, 2023 balance	192,626
Net change from 2023 operations	
Revenues	77,413
Expenditures	118,115
	(40,702)
December 31, 2023 projected balance	<u>151,924</u>
Net change from 2024 operations	
Revenues	39,014
Expenditures	53,322
	(14,308)
December 31, 2024 projected balance	<u>137,616</u>

**CITY OF FOND DU LAC - 2024 BUDGET
FOND DU LAC AREA TRANSIT**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	933,705	905,635	905,635	388,148	905,635	887,991
Contractual Services	729,808	997,834	997,834	337,661	748,134	921,985
Materials & Supplies	355,653	306,110	306,110	164,023	309,396	321,760
Utilities	19,931	22,175	22,175	10,945	22,175	21,775
TOTAL EXPENDITURES	2,039,097	2,231,754	2,231,754	900,777	1,985,340	2,153,511
LESS DEDICATED REVENUES:						
Tax Levy Support	210,120	210,120	210,120	161,965	210,120	210,120
Intergovernmental Revenues	816,747	1,760,165	1,760,165	901,971	2,344,933	1,943,377
Public Charges for Services	175,832	236,000	236,000	92,367	219,000	234,000
Miscellaneous Revenues	34,154	30,000	30,000	24,079	35,857	30,000
TOTAL DEDICATED REVENUES	1,236,853	2,236,285	2,236,285	1,180,382	2,809,910	2,417,497
NET INCREASE (DECREASE) IN FUND BALANCE	(802,244)	4,531	4,531	279,605	824,570	263,986

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, 2023 and December 31, 2024

January 1, 2023 balance		(366,258)
Net change from 2023 operations		
Revenues	2,809,910	
Expenditures	1,985,340	824,570
December 31, 2023 projected balance		458,312
Net change from 2024 operations		
Revenues	2,417,497	
Expenditures	2,153,511	263,986
December 31, 2024 projected balance		<u>722,298</u>
Tax Levy Includes:		
Operations	<u>2022</u>	<u>2023</u>
Local Share Capital Purchases	210,120	210,120
Total Tax Levy	0	0
	<u>210,120</u>	<u>210,120</u>

**CITY OF FOND DU LAC - 2024 BUDGET
FUEL PUMP MAINTENANCE**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	16,129	9,363	9,363	2,800	9,363	9,363
TOTAL EXPENDITURES	16,129	9,363	9,363	2,800	9,363	9,363
LESS DEDICATED REVENUES:						
Miscellaneous	31,046	22,000	22,000	13,177	22,000	22,000
TOTAL DEDICATED REVENUES	31,046	22,000	22,000	13,177	22,000	22,000
INCREASE (DECREASE) IN FUND BALANCE	14,917	12,637	12,637	10,377	12,637	12,637

Purpose And Activities

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

Budget Comments

The fuel pump system was replaced in 2011 from fund balance accumulated in this fund for that purpose. The revenue is derived from a mark-up in the cost charged to City departments to cover maintenance, fees and eventual replacement. A new fueling software system was purchased in 2021 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, 2023 and December 31, 2024

January 1, 2023 balance		99,061
Net change from 2023 operations		
Revenues	22,000	
Expenditures	9,363	12,637
December 31, 2023 projected balance		<u>111,698</u>
Net change from 2024 operations		
Revenues	22,000	
Expenditures	9,363	12,637
December 31, 2024 projected balance		<u>124,335</u>

**CITY OF FOND DU LAC - 2024 BUDGET
TAX INCREMENTAL FINANCING DISTRICTS FUND**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Contractual Services	45,436	5,250	5,250	11,415	15,315	4,200
Other	299,266	376,123	376,123	-	376,123	325,470
Capital Outlay	113,237	-	-	-	-	800,000
Other Financing Uses	1,340,009	619,671	619,671	-	619,671	646,259
TOTAL EXPENDITURES	1,797,948	1,001,044	1,001,044	11,415	1,011,109	1,775,929
DEDICATED REVENUES						
Tax Increments	3,025,545	3,100,539	3,100,539	2,281,194	3,100,539	2,369,068
Intergovernmental Revenues	125,385	124,104	124,104	63,093	124,104	123,990
Other Financing Sources	37,026	35,528	35,528	-	48,948	46,159
TOTAL DEDICATED REVENUES	3,187,956	3,260,171	3,260,171	2,344,287	3,273,591	2,539,217
INCREASE (DECREASE) IN FUND BALANCE	1,390,008	2,259,127	2,259,127	2,332,872	2,262,482	763,288

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, 2023 and December 31, 2024

January 1, 2023 balance	3,838,704
Net change from 2023 operations	
Revenues	3,273,591
Expenditures	<u>1,011,109</u> <u>2,262,482</u>
December 31, 2023 projected balance	<u>6,101,186</u>
Net change from 2024 operations	
Revenues	2,539,217
Expenditures	<u>1,775,929</u> <u>763,288</u>
December 31, 2024 projected balance	<u>6,864,474</u>

**CITY OF FOND DU LAC - 2024 BUDGET
COUNTY SALES TAX**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	242,064	-	-	-	-	-
Contractual Services	-	-	-	-	-	238,000
Other Financing Uses	37,026	35,528	35,528	-	48,948	46,159
TOTAL EXPENDITURES	279,090	35,528	35,528	-	48,948	284,159
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	279,265	275,498	275,498	273,586	275,498	275,498
TOTAL DEDICATED REVENUES	279,265	275,498	275,498	273,586	275,498	275,498
INCREASE (DECREASE) IN FUND BALANCE	175	239,970	239,970	273,586	226,550	(8,661)

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

For 2023 and 2024, a portion of the funds will be used to fund the necessary subsidy to TID #13.

In 2024, \$238,000 will be used for the Market Update Revaluation of property assessments. This work will be performed by the City's contracted Assessor Catalis Tax & CAMA Inc (formerly Grota Appraisals).

The 2024 budgeted amount is an estimate of funds to be received from Fond du Lac County as part of the sales tax allocation. The actual amount authorized to be distributed may vary.

Projection of Fund Balance as of December 31, 2023 and December 31, 2024

January 1, 2023 balance		0
Net change from 2023 operations		
Revenues	275,498	
Expenditures	48,948	226,550
December 31, 2023 projected balance		<u>226,550</u>
Net change from 2024 operations		
Revenues	275,498	
Expenditures	284,159	(8,661)
December 31, 2024 projected balance		<u>217,889</u>

**CITY OF FOND DU LAC - 2024 BUDGET
AMERICAN RESCUE PLAN ACT (ARPA)**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Personal Services	147,860	-	-	-	-	-
Contractual Services	30,000	637,000	637,000	421,369	737,000	425,000
Materials & Supplies	28,036	685,000	685,000	10,323	747,791	-
Capital Outlay	7,909	4,620,000	4,620,000	103,325	7,292,406	2,364,527
TOTAL EXPENDITURES	213,805	5,942,000	5,942,000	535,017	8,777,197	2,789,527
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	-	-	-	-	-	-
TOTAL DEDICATED REVENUES	-	-	-	-	-	-
INCREASE (DECREASE) IN FUND BALANCE	(213,805)	(5,942,000)	(5,942,000)	(535,017)	(8,777,197)	(2,789,527)

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

The 2023 Estimated Actuals are higher than the 2023 Adopted budget due to timing shifts of projects. Some projects that were slated to begin in 2022 were pushed to 2023 and some projects that were slated to begin in 2024 were pulled back to 2023. This allowed the City to maximize ARPA dollars across a variety of City Council approved projects.

Please see the American Rescue Plan Act Spending Plan booklet for additional information on past and upcoming projects.

Projection of Fund Balance as of December 31, 2023 and December 31, 2024

January 1, 2023 balance	11,941,724
Net change from 2023 operations	
Revenues	0
Expenditures	8,777,197 (8,777,197)
December 31, 2023 projected balance	<u>3,164,527</u>
Net change from 2024 operations	
Revenues	0
Expenditures	2,789,527 (2,789,527)
December 31, 2024 projected balance	<u>375,000</u>

**City of Fond du Lac
2024 Budget**

APRA Project Funds

Revenues:

American Rescue Plan Act (ARPA) Funds	\$ 2,789,527
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Total Revenues

	\$ <u>2,789,527</u>
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Expenditures:

Information Technology Services:

WiFi Infrastructure Upgrade/Expansion QCT	\$ 300,000
Total Information Technology Services	<u>300,000</u>

Community Development:

Food Hall Business Incubator	1,250,000
Historic Structure Preservation	<u>384,527</u>
Total Community Development	<u>1,634,527</u>

Library:

Support Local History Preservation & Information by the Library and Fond du Lac County Historical Society	125,000
Total Library	<u>125,000</u>

Public Works-Streets:

Utility Street Reconstruction in QCT	230,000
Total Streets	<u>230,000</u>

Wastewater Treatment & Resource Recovery:

Private Inflow & Infiltration (I & I) Reduction	250,000
Total WTRRF	<u>250,000</u>

Water Utility:

Replace Private Lead Services	250,000
Total Water Utility	<u>250,000</u>

Total ARPA Expenditures

	\$ <u>2,789,527</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 - 2024 BUDGET
DEBT SERVICE FUND**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
EXPENDITURES						
Principal	8,200,000	8,495,000	8,495,000	9,380,000	9,380,000	9,150,000
Interest	2,066,141	1,787,661	1,787,661	1,225,593	1,787,661	2,231,593
Contractual Services	9,500	7,500	7,500	-	7,500	10,000
Paying Agent Fees	5,700	5,100	5,100	-	5,100	5,100
Debt Issue Costs	224,895	-	-	-	-	-
Payment to Escrow Agent	-	-	-	-	-	-
TOTAL EXPENDITURES	10,506,236	10,295,261	10,295,261	10,605,593	11,180,261	11,396,693
REVENUES						
Taxes	8,680,000	9,300,000	9,300,000	7,168,624	9,300,000	10,560,000
Other Financing Sources	679,938	-	-	-	300,000	-
Operating Transfers In	1,542,941	926,683	926,683	307,012	926,683	897,600
TOTAL REVENUES	10,902,879	10,226,683	10,226,683	7,475,636	10,526,683	11,457,600
INCREASE (DECREASE) IN FUND BALANCE	396,643	(68,578)	(68,578)	(3,129,957)	(653,578)	60,907

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, 2023 and December 31, 2024

January 1, 2023 balance	614,987
Net change from 2023 operations	
Revenues	10,526,683
Expenditures	11,180,261
	<u>(653,578)</u>
December 31, 2023 projected balance	<u>(38,591)</u>
Net change from 2024 operations	
Revenues	11,457,600
Expenditures	11,396,693
	<u>60,907</u>
December 31, 2024 projected balance	<u><u>22,316</u></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
2024 Budget**

Capital Projects Funds

Revenues:

Tax Levy - Directly in Capital Projects Fund	\$	1,049,500
Proceeds from Debt		14,921,030
Other Operating Funds		979,000
Federal/State Grants		402,625
Available Capital Balance		80,000

Total Revenues

\$ 17,432,155

Expenditures:

Information Technology Services		
Network Hardware Updates	\$	100,000
Enterprise Business/Finance Software Upgrade		3,200,000
Security Camera Replacements/Updates		100,000
Total Information Technology Services		3,400,000

Community Development

Macy Parking Ramp - Repairs		80,000
Riverfront Plan Implementation Projects		75,000
Brownfield Redevelopment		400,000
City Gateway Development		200,000
Flood Mitigation - Acquisition		85,000
North Main Street Business Façade Assistance		75,000
Placemaking Public Spaces		170,000
Loop Wayfinding & Signage		410,000
TIF - Fives		800,000
Total Community Development		2,295,000

Library

Roof Replacement-Chapter 52		132,000
Total Library		132,000

Police Department

Squad Replacement Program		443,500
Building Renovations		607,280
Portable Radio Replacement		600,000
Stationary ALPR Units		210,000
Boiler Replacement Program		35,000
Total Police Department		1,895,780

Fire/Rescue

Replace Overhead Apparatus Doors		300,000
Fire Station 4		50,000
Fire Station 1, 2 & 3 Classroom IT Upgrades		150,000
Replace Mobile Data Computers		45,000
Mobile Data Computer Replacements		40,000
Total Fire/Rescue		585,000

Public Works-Engineering & GIS:

Aerial Orthophotos, Oblique, LIDAR		100,000
Total Library		100,000

**City of Fond du Lac
2024 Budget**

Capital Projects Funds

Public Works-Streets	
Street Maintenance	840,000
Bridge Rehabilitation	230,000
Bridge Maintenance	130,000
Street Reconstruction	275,000
Street Restoration - Utility Repair	1,435,000
Sidewalk Program - City	110,000
Sidewalk Program - Private	235,000
Downtown Alley Program	200,000
Forest Ave Bridge Replacement	425,000
School Crossing Beacons	30,000
Military Road Railroad Crossing	225,000
CTH VV - Pioneer Rd - Martin to CTH V	1,100,000
Total Streets	5,235,000
Public Works-Storm Water	
Storm Sewer Replacement - Utility Repair	515,000
Stormwater Pump Station Control Upgrades	50,000
Neighborhood Drainage Program - Private	40,000
Neighborhood Drainage Program - Public	40,000
Storm Water Pump & Motor Replacement	350,000
Theisen Middle School Pond	639,375
TMDL Storm Water Improvements	340,000
Stormwater Flooding Study Projects	250,000
Total Storm Sewers	2,224,375
Public Works-Parks	
Pool Upgrades - Fairgrounds Slide	160,000
Taylor Park - Fiber & Cameras	150,000
Playground Equipment - New Install - Russell Park	90,000
Playground Resurfacing	50,000
Pool Upgrades - Fairgrounds Water Heater Replacement	40,000
Buttermilk Park Performing Arts Center - Lighting Replacement	40,000
Total Parks	530,000
Public Works-Capital Equipment	
Construction & Maintenance	775,000
Parks	120,000
Total Capital Equipment	895,000
Transit	
Handi-Van Fleet Replacement	140,000
Total Transit	140,000
Grand Total Expenditures	\$ 17,432,155

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 - 2024 BUDGET
WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
OPERATING REVENUES						
Charges for Services	12,431,265	12,364,584	12,364,584	4,633,828	12,364,584	12,968,067
Other Revenues	103,155	110,000	110,000	34,203	114,145	128,000
TOTAL OPERATING REVENUES	12,534,420	12,474,584	12,474,584	4,668,031	12,478,729	13,096,067
OPERATING EXPENSES						
Personal Services	1,778,815	2,225,743	2,225,743	864,463	2,225,743	2,212,391
Contractual Services	2,154,163	2,268,723	2,337,399	1,123,721	2,340,399	2,316,968
Materials & Supplies	1,337,864	1,445,214	1,460,459	769,538	1,501,059	1,564,300
Depreciation	3,104,828	3,090,378	3,090,378	-	3,090,378	3,090,378
Utilities	638,698	558,600	559,087	375,843	559,087	590,100
TOTAL OPERATING EXPENSES	9,014,368	9,588,658	9,673,066	3,133,565	9,716,666	9,774,137
NET OPERATING INCOME (LOSS)	3,520,052	2,885,926	2,801,518	1,534,466	2,762,063	3,321,930
NON-OPERATING REVENUES & EXP						
Non-Operating Revenues	186,320	185,182	185,182	263,526	185,182	185,182
Non-Operating Expenses	(363,264)	(455,756)	(455,756)	(240,799)	(455,756)	(455,756)
TOTAL NON-OPERATING REV (EXP)	(176,944)	(270,574)	(270,574)	22,727	(270,574)	(270,574)
NET INCOME (LOSS)	3,343,108	2,615,352	2,530,944	1,557,193	2,491,489	3,051,356

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:

City Growth Area - South of Hwy 151	3,000,000
Annual Clearwater Elimination	2,550,000
Pioneer Rd Lift Station Upgrade	875,000
Private Sanitary Sewer & Storm Sewer Replacement	410,000
Pioneer Rd Sanitary Adjustments	300,000
Water Quality Trading	300,000
Capital Equipment Replacement	55,000
Sanitary Flow Meter Replacement	45,000
Total Capital Outlay from Operations	<u>7,535,000</u>
Biosolids Dryer	1,375,000
Biogas Utilization (RNG) - Pipeline Injection	1,000,000
Total Capital Outlay from Debt	<u>2,375,000</u>
Total Capital Outlay	<u><u>9,910,000</u></u>

CITY OF FOND DU LAC - 2024 BUDGET
WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET <INCOME> LOSS ACCRUAL BASIS	3,343,108	2,615,352	2,530,944	1,557,193	2,491,489	3,051,356
Additions:						
Payments from OSG	816,969	856,837	856,837	-	856,837	875,274
Depreciation	3,104,828	3,090,378	3,090,378	-	3,090,378	3,090,378
Revenue Bond Debt Proceeds	1,700,000	16,900,000	16,900,000	-	16,900,000	5,375,000
Subtractions:						
Replacement Allowance	1,146,974	722,786	898,552	196,900	898,552	758,933
Debt Service Principal Payments	3,977,818	4,071,392	4,071,392	4,071,392	4,071,392	4,167,171
Outlay Financed by Operations	(855,849)	45,000	72,669	46,125	72,669	175,000
Outlay-Sewer Construction-Operations	423,639	2,920,000	2,966,149	14,642	2,966,149	4,450,000
Outlay Financed by Rev Bond Proceeds	1,700,000	16,900,000	16,900,000	-	16,900,000	5,375,000
NET INCOME <LOSS> CASH BASIS	2,572,323	(1,196,611)	(1,530,603)	(2,771,866)	(1,570,058)	(2,534,096)

Projection of Unrestricted Cash as of December 31, 2023 and 2024

January 1, 2023 balance	5,859,091
Net change from 2023 operations	<u>(1,570,058)</u>
December 31, 2023 projected balance	4,289,033
Net change from 2024 operations	<u>(2,534,096)</u>
December 31, 2024 projected balance	<u><u>1,754,937</u></u>

ENTERPRISE FUND WATER UTILITY

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

Water Utility fees and operations are subject to the Wisconsin Public Service Commission (PSC) regulations. Rate cases are submitted to the PSC for approval, which includes a public hearing. An independent rate consultant, specializing in water rates, is utilized to analyze and develop the rates in relation to operating costs, rates of return, debt coverage and PSC regulations.

**CITY OF FOND DU LAC - 2024 BUDGET
WATER UTILITY**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
OPERATING REVENUES						
Charges for Services	13,271,437	12,859,323	12,859,323	4,033,008	12,859,323	13,098,141
Other Revenues	475,949	302,072	302,072	96,230	302,072	303,804
TOTAL OPERATING REVENUES	13,747,386	13,161,395	13,161,395	4,129,238	13,161,395	13,401,945
Personal Services	1,355,406	1,518,097	1,518,097	668,733	1,518,097	1,590,680
Contractual Services	833,131	962,612	965,812	411,255	965,812	865,171
Materials & Supplies	2,126,080	2,652,295	2,685,289	570,016	2,691,289	2,764,900
Depreciation	3,121,544	3,145,166	3,145,166	1,298,406	3,145,166	3,145,166
Utilities	594,411	669,100	669,100	325,002	669,100	671,800
Taxes	1,766,317	2,050,000	2,050,000	847,919	2,050,000	1,865,000
TOTAL OPERATING EXPENSE	9,796,889	10,997,270	11,033,464	4,121,331	11,039,464	10,902,717
NET OPERATING INCOME (LOSS)	3,950,497	2,164,125	2,127,931	7,907	2,121,931	2,499,228
NON-OPERATING REVENUES & EXPENSES						
Non-Operating Revenues	33,829	57,906	57,906	50,781	57,906	61,906
Non-Operating Expense	(472,277)	(384,502)	(384,502)	(234,594)	(384,502)	(384,502)
TOTAL NON-OPERATING REV (EXP)	(438,448)	(326,596)	(326,596)	(183,812)	(326,596)	(322,596)
NET INCOME (LOSS)	3,512,049	1,837,529	1,801,335	(175,906)	1,795,335	2,176,632

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:

Annual Well Renovation & Pump Work	340,000
Capital Equipment Replacement	275,000
Annual 4-inch Main Replacement - City Wide	175,000
Annual Water Meter Additions & Replacements	100,000
Annual Emergency Well Reserve	100,000
Total Capital Outlay from Operations	990,000

Summary of Capital Outlay funded by water debt funding sources:

Annual Clearwater Elimination - Main Replacement	1,484,500
City Growth Area - South of Hwy 151	1,200,000
Private Lead Service Line Replacement	1,078,000
CTH VV Pioneer - Martin to CTH V	650,000
Martin Tower Painting	450,000
Southview Acres Water Main Loop	280,000
Trowbridge Backflow Upgrade	30,000
Total Capital Outlay from Debt	5,172,500
Total Capital Outlay	6,162,500

**CITY OF FOND DU LAC - 2024 BUDGET
WATER UTILITY**

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET INCOME <LOSS> ACCRUAL BASIS	3,512,049	1,837,529	1,801,335	(175,906)	1,795,335	2,176,632
Additions:						
Depreciation	3,121,544	3,145,166	3,145,166	1,298,406	3,145,166	3,145,166
Amortization Debt Discount & Expns	(196,011)	(143,988)	(143,988)	(72,239)	(143,988)	(143,988)
Revenue Bond Debt Proceeds	3,003,625	2,707,750	2,707,750	-	2,707,750	5,172,500
Subtractions:						
Debt Service Principal Payments	3,749,452	3,382,202	3,382,202	-	3,382,202	3,205,941
Outlay Funded by Operations	(1,503,934)	920,000	937,513	87,419	948,032	(436,340)
Outlay Financed by Rev Bond Proceeds	3,003,625	2,707,750	2,707,750	-	2,707,750	5,172,500
NET INCOME <LOSS> CASH BASIS	4,192,064	536,505	482,798	962,842	466,279	2,408,209

Projection of Unrestricted Cash as of December 31, 2023 and 2024

January 1, 2023 balance	1,998,516
Net change from 2023 operations	<u>466,279</u>
December 31, 2023 projected balance	2,464,795
Net change from 2024 operations	<u>2,408,209</u>
December 31, 2024 projected balance	<u><u>4,873,004</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 - 2024 BUDGET
GROUP HEALTH INSURANCE
INTERNAL SERVICE FUND**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
OPERATING REVENUES						
Charges for Services	5,435,272	5,867,416	5,867,416	2,806,933	5,867,416	6,143,162
TOTAL OPERATING REVENUES	5,435,272	5,867,416	5,867,416	2,806,933	5,867,416	6,143,162
OPERATING EXPENSES						
Contractual Services	1,032,035	1,335,760	1,335,760	603,823	1,230,652	1,152,404
Medical Claims	5,898,928	5,362,983	5,362,983	1,574,809	5,362,983	5,645,000
TOTAL OPERATING EXPENSES	6,930,963	6,698,743	6,698,743	2,178,632	6,593,635	6,797,404
NET OPERATING INCOME (LOSS)	(1,495,691)	(831,327)	(831,327)	628,301	(726,219)	(654,242)
NET INCOME (LOSS)	(1,495,691)	(831,327)	(831,327)	628,301	(726,219)	(654,242)

Purpose And Activities

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

Budget Comments

The budget includes a 15% increase in health insurance premium equivalents for 2024 due to medical inflation. Police, Fire and Transit premium co-pays are subject to bargaining, but plan design changes are not. The January 1, 2023 retained earnings balance of \$1,759,501 represents approximately two months of estimated expenses.

Projection of Retained Earnings as of December 31, 2023 and 2024

January 1, 2023 balance	1,759,501
Net change from 2023 operations	
Revenues	5,867,416
Expenditures	6,593,635
	<u>(726,219)</u>
December 31, 2023 projected retained earnings	<u>1,033,282</u>
Net change from 2024 operations	
Revenues	6,143,162
Expenditures	6,797,404
	<u>(654,242)</u>
December 31, 2024 projected retained earnings	<u>379,040</u>

**CITY OF FOND DU LAC - 2024 BUDGET
INFORMATION TECHNOLOGY SERVICES
INTERNAL SERVICE FUND**

Appropriation Summary

DESCRIPTION	2022 Actuals	2023 Adopted Budget	2023 Amended Budget	2023 6-Month Actuals	2023 Estimated Actuals	2024 Adopted Budget
OPERATING REVENUES:						
Intragovernmental Charges	1,984,709	2,138,942	2,148,067	967,288	2,138,942	2,311,385
Charges for Services	19,333	19,000	19,000	19,448	19,448	19,000
Miscellaneous Revenues	999	-	-	3,469	3,469	-
TOTAL OPERATING REVENUES	2,005,041	2,157,942	2,167,067	990,205	2,161,859	2,330,385
OPERATING EXPENSES						
Personal Services	623,921	683,204	683,204	307,048	684,684	709,655
Contractual Services	992,556	996,946	1,173,068	707,391	1,173,093	1,175,181
Materials & Supplies	230,614	206,140	253,978	90,319	245,653	191,330
Utilities	6,012	6,000	6,000	3,639	7,500	6,000
Expense Transfers	(1,008)	-	-	(729)	(1,500)	-
TOTAL OPERATING EXPENSES	1,852,095	1,892,290	2,116,250	1,107,668	2,109,430	2,082,166
NON-OPERATING REVENUES & EXPENSES						
Operating Transfers Out	(286,976)	(332,012)	(332,012)	(332,012)	(332,012)	(252,541)
TOTAL NON-OPERATING REV (EXP)	(286,976)	(332,012)	(332,012)	(332,012)	(332,012)	(252,541)
NET INCOME (LOSS)	(134,030)	(66,360)	(281,195)	(449,475)	(279,583)	(4,322)

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, 2023 and 2024

January 1, 2023 balance	281,458
Net change from 2023 operations	
Revenues	2,161,859
Expenses	2,441,442
	<u>(279,583)</u>
December 31, 2023 projected retained earnings	<u>1,875</u>
Net change from 2024 operations	
Revenues	2,330,385
Expense	2,334,707
	<u>(4,322)</u>
December 31, 2024 projected retained earnings	<u>(2,447)</u>

EXHIBITS

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

	2023 ADOPTED FEE	2024 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 ¹	\$125	\$125
Class A Fermented Malt Beverage License	\$200	\$200
Class A Liquor License	\$500	\$500
Class B Fermented Malt Beverage License	\$100	\$100
Class B Liquor License	\$500	\$500
Class C Wine License	\$100	\$100
Commercial Quadricycle License	\$500	\$500
Special Class B License ¹	\$10**	\$10**
Cabaret License (Yearly)	\$230	\$230
Cabaret License (Daily)	\$30	\$30
Mobile Homes Park (less than 100)	\$100	\$100
Mobile Homes Park (more than 200)	\$250	\$250
Distributor of Coin Operated Devices	\$60	\$60
Christmas Tree Sale License	\$55	\$55
Operators License (2 years)	\$65	\$65
Provisional Bartender license	\$15	\$15
Duplicated Bartender License	\$15	\$15
Amusement Rides (1st day) ¹	\$45	\$45
Succeeding Days	\$35	\$35
Billiard Tables	\$45	\$45
Loud Speakers & Amp Systems (Yearly)	\$120	\$120
Loud Speakers & Amp Systems (Daily) ¹	\$30**	\$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 ¹	50**	50**
Billiard (Pool Hall)	\$85	\$85
Cigarette License	\$100	\$100
City Council Agenda Mailing (year)	\$30	\$30
Plan Commission Agenda Mailing (year)	\$15	\$15
Fireworks Permit (sale of)	\$150	\$150
	\$100	\$100
Pyrotechnic Display Permit	Clean Up Deposit	Clean Up Deposit
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 Phone Transactions	\$5	\$5
Election Queries	*	*
Election Report Tapes/E-Mail zip	*	*
Election Labels by Ward	*	*
Election Candidate Report	*	*
Election Poll List by ward	*	*

*Rates set by State of Wisconsin

**Rush fee of \$25 if not filed 15 days prior to your event

¹Fee may also be charged with a Special Event

City of Fond du Lac - Inspections Fee Schedule - 2024 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 & 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 - New and Addition	\$0.25	Commercial/Industrial Valuation (job cost)*:	1% of job cost
Multi-Family - New and Addition	\$0.25	*Maximum Project Deposit to be capped at \$15,000	
<i>*All New Structures or Additions minimum permit fee \$90</i>		Moving	
Alterations to-commercial/industrial/multifamily building, residential, garage, permanent swimming pool, awning/canopy, converting or adding to a parking lot with pavement/concrete		Police Escort Fee	\$150
		*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
Early Start Permit: Footing & Foundation		Petitions	
UDC	\$145	Variance Petition - Single Family	\$150
Commercial	\$430	Variance Petition - 2-Family - Multifamily	\$250
Wisconsin Uniform Building Permit Seal (1 & 2 Family Dwelling) Refer to Dept. of Safety & Professional Services Schedule		Variance Petition - Commercial/Industrial	\$350
		Special Use Permit	\$400
		Zoning Code Amendment	\$300
		Comprehensive Plan Amendment	\$450
Fences		Zoning and Site Plan	
Residential Fence permit	\$50	Rezoning	\$450
Commercial Fence permit	\$75	Preliminary Review (can be applied to formal plan review within 90 days of review)	\$200
Signs		Site Plan Review	\$600
Plan Exam: New Sign	\$39	Administrative Plan Review	\$150
Permanent Sign Permits-\$25 base fee plus \$1 per SFT of sign	\$30+	Large Screen Video Displays	\$300
Temporary Sign Permit	\$30	Other Appeal	\$150
Temporary Land Use		Zoning Verification Report	\$50
Temporary Land Use (tents, sales trailer or structure) Includes 1 banner		Mobile Service Zoning Permit	
0-1000 SFT	\$100	Class 1 Collocation (New Facility on Existing Structure, Requires Substantial Modification)	\$400
1001-3000 SFT	\$150	Class 2 Collocation (New Facility on Existing Structure, No substantial Modification)	\$250
Greater than 3001 SFT	\$200	New Mobile Facility	\$400

City of Fond du Lac - Inspections Fee Schedule - 2024 Adopted EXHIBIT B (Cont.)

HVAC Fee Schedule		Plumbing Permit Fee Schedule	
HVAC Replacement per unit Equipment or RTU (must be like for like equipment)		New or Additions Residential Plumbing	
Residential HVAC 1st Replacement Equipment	\$75	Sanitary Sewer Hook-up	\$225
Residential HVAC per Each Additional Replacement Equipment*	\$25	Storm Sewer Hook-up	\$225
Commercial HVAC 1st Replacement Equipment	\$100	Storm Water piping not connected to Storm Sewer	\$50
Commercial HVAC per Each Additional Replacement Equipment*	\$50	Water Service Connection	\$50
<i>*Additional Equipment Must be Part of One HVAC System</i>		Water Meter	\$10
New and/or Additions to 1 & 2 Family Residence		Plumbing Fixture(s)	\$25 plus
Gross Area per Square Foot	\$.06	Gross area per Square Foot	\$.06
New and/or Additions to Commercial Buildings		Residential Plumbing Existing Replacement	
Gross Area per Square Foot	\$.10	Alterations- Install new or replacement fixture(s), or replace piping	
Alterations or Remodeling to the HVAC system		Replace existing fixture, same location	\$30
\$0 - \$500 valuation	\$30	Each additional fixture, same location	\$10
\$501 - \$2,000 valuation	\$75	Commercial Plumbing Plan Review	
\$2,001 - \$10,000 valuation	\$75 plus	Plumbing Plan Exam: Refer to Dept. of Safety & Professional Services Schedule	
\$10/1000 or part thereof over \$2,000		New or Additions Commercial or Industrial	
\$10,001 - \$25,000 valuation	\$295 plus	Sanitary Sewer Hook-up	\$450
\$11.00/1000 or part thereof over \$10,000		Storm Sewer Hook-up	\$450
Over \$25,000 valuation	\$450 plus	Storm Water piping not connected to Storm Sewer	\$100
\$14/1000 or part thereof over \$25,000		Water Service Connection	\$250
Plan Exam: Commercial-Refer to Dept. of Safety & Professional Services Schedule		Water Meter	\$10
Electrical Fee Schedule		Plumbing Fixture(s) \$50 plus	
New and/or Additions to 1 & 2 Family Residence*		Industrial or Warehouses-Gross area per Square Foot	\$.06
Gross Area per Square Foot	\$.06	Other Commercial buildings-Gross area per Square Foot	\$.10
New and/or Additions to Commercial Buildings *		Commercial or Industrial Plumbing Existing Replacement	
Gross Area per Square Foot	\$.10	Alterations-Install new or replacement fixture(s), or replace piping	
<i>*Fee includes temporary electrical service.</i>		Replace existing fixture, same location	\$30
Alterations or Remodeling to the Electrical system		Each additional fixture, same location	\$15
\$0 - \$500 valuation	\$30	Sewer/Storm/Water Service Repair	
\$501 - \$2,000 valuation	\$75	Sewer Repair/Relay - All	\$100
\$2,001 - \$10,000 valuation	\$75 plus	Sewer Disconnect - All	\$100
\$10/1000 or part thereof over \$2,000		Water Service Repair	\$50
Over \$10,001 valuation	\$295 plus	Storm Sewer Repair	\$50
\$11.00/1000 or part thereof over \$10,000		Fire Protection/Sprinklers	
Annual Electrical Permit	\$360	Less than 20 Sprinklers	\$50
Facilities Maintenance Wiring License	\$35	Up to \$50,000 value	\$145
License & Certificate Examination	\$35	\$50,001-\$100,000	\$175
Weights & Measures/Sealer Fee Schedule		Over \$100,000	\$215
Gasoline pump inspection (per unit)	\$16	Occupancy Permit Fee Schedule	
Scale inspection (per scale)	\$23	Multifamily Dwelling (each unit)	\$40
Scanner (per scanner)	\$22	1 & 2-Family Dwelling/Additions & Alterations	\$40
Admin Fee (per site)	\$31	Commercial & Industrial	\$225
Seasonal Farmers Market (per scale)	\$10	Change of Tenant Occupancy Inspection	\$85
Assessment Valuation Inspection Fee		Temporary Occupancy Permit (interior items only) per 30 days	\$100
Mobile Homes (New)	\$30	***All permits have a minimum fee of \$30.00***	
New Construction - Residential	\$.05/sq. ft.	***Penalties: Failure to obtain a permit prior to starting work***	
New Construction - Commercial	\$.07/sq. ft.	1st offense - double permit fee	
Remodeling - Residential		2nd and subsequent offenses in a year of prior offence - triple permit fee	
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

	2023 ADOPTED FEE	2024 ADOPTED FEE
Basic Life Support (BLS)	\$1,000	\$1,000
BLS-Emergency	\$1,000	\$1,000
Advanced Life Support (ALS)	\$1,200	\$1,200
ALS 1-Emergency	\$1,200	\$1,200
ALS 2-Emergency	\$1,300	\$1,300
Inter-Facility Transfer	\$1,000 *	\$1,000 *
Return Trip Fee	\$450 *	\$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)	\$35	\$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)	\$125	\$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)	\$125	\$125
Re-Inspections of Fire Violations	on the 3rd re-inspection and every re-inspection thereafter: \$100.	on the 3rd re-inspection and every re-inspection thereafter: \$100.
Ambulance Vehicle/Equipment Replacement Fund:		
Per Call Allocation	\$75	\$75
Annual Allocation Cap	\$400,000	\$400,000

** Fee raised if MediCare approved

EXHIBIT D
CITY OF FOND DU LAC
ENGINEERING FEE SCHEDULE

	2023 ADOPTED FEE	2024 ADOPTED FEE
PERMITS		
Sidewalk-Set Line and Grade	\$100	\$100
Driveway/Curb Cut	\$50	\$50
Street/Terrace Opening	\$150	\$150
Right of Way Obstruction	\$75	\$75
Dumpster/PODS	\$0	\$0
REVIEWS		
Street Improvement Plans (Development Plans)	\$250 + time spent by reviewer	\$250 + time spent by reviewer
Concept Plans	\$200 + \$10/acre over 1 acres	\$200 + \$10/acre over 1 acres
Preliminary Plats-City	\$500 + \$20/Lot	\$500 + \$20/Lot
Preliminary Plats-Extraterritorial	\$350 + \$10/Lot	\$350 + \$10/Lot
Final Plats-City	\$400 + \$10/Lot	\$400 + \$10/Lot
Final Plats-Extraterritorial	\$300 + \$10/Lot	\$300 + \$10/Lot
Certified Survey Maps-City	\$250	\$250
Certified Survey Maps-Extraterritorial	\$250	\$250
Master Drainage Plan	\$100 + \$20/Lot	\$100 + \$20/Lot
Non-Residential Drainage Fee/EC/SWM	\$700 + \$40/Acre	\$700 + \$40/Acre
INSPECTIONS		
Individual Residential Grading	\$250	\$250
Sidewalk Forms	\$40	\$40
Lot Drainage & Public Right-of Way Deposit	\$1,000	\$1,000

EXHIBIT E

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

	2023 ADOPTED FEE	2024 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**

	2023 ADOPTED FEE	2024 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

	2023 ADOPTED FEE	2024 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 ¹	Officers Overtime Rate per Contract	Officers Overtime Rate per Contract
Fingerprints	\$30	\$30
Mug Shots	Part of Open Records Fees	Part of Open Records Fees
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 \$12.00/128GB Jump Drive \$14.00/ 256GB 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

¹Fee may also be charged with a Special Event

EXHIBIT H
CITY OF FOND DU LAC
PARKS DEPARTMENT

	2023 ADOPTED FEE	2024 ADOPTED FEE
<i>PARK SHELTER RENTALS</i>		
LAKESIDE PARK		
Oven Island West	\$70.00 + Tax	\$70.00 + Tax
Oven Island North	\$60.00 + Tax	\$60.00 + Tax
Oven Island South	\$60.00 + Tax	\$60.00 + Tax
Deneveu Shelter	\$60.00 + Tax	\$60.00 + Tax
Frazier Shelter	\$60.00 + Tax	\$60.00 + Tax
Promen Kiwanis	\$60.00 + Tax	\$60.00 + Tax
Pump Shelter	\$45.00 + Tax	\$45.00 + Tax
BUTTERMILK PARK		
North Shelter	\$60.00 + Tax	\$60.00 + Tax
Performance Center (Free Event Or Non-Profit Fundraiser)	\$40.00 + Tax	\$40.00 + Tax
Performance Center (Fundraiser By Non-Profit Group)	\$120.00 + Tax	\$120.00 + Tax
Concession Stand	\$40.00 + Tax	\$40.00 + Tax
MCDERMOTT PARK		
McDermott Shelter	\$60.00 + Tax	\$60.00 + Tax
TAYLOR PARK		
Taylor Shelter	\$60.00 + Tax	\$60.00 + Tax
<i>LAKESIDE PARK PAVILION RENTAL</i>		
HALF PAVILION		
Half Day - 10AM-4PM	\$110.00 + Tax	\$120.00 + Tax
Half Day - 5PM-11PM	\$110.00 + Tax	\$120.00 + Tax
Full Day - 10AM-11PM	\$150.00 + Tax	\$170.00 + Tax
Security Deposit (In Addition To Rental Fee)	\$250.00	\$250.00
COMPLETE PAVILION		
Half Day - 10AM-4PM	\$140.00 + Tax	\$150.00 + Tax
Half Day - 5PM-11PM	\$140.00 + Tax	\$150.00 + Tax
Full Day - 10AM-11PM	\$225.00 + Tax	\$250.00 + Tax
Security Deposit (In Addition To Rental Fee)	\$250.00	\$250.00

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

	2023 ADOPTED FEE	2024 ADOPTED FEE
<i>OPEN GRILL AREA RENTALS</i>		
LAKESIDE PARK		
Vulcan Grill Area	\$20.00 + Tax	\$20.00 + Tax
North or South Zoo Grills	\$20.00 + Tax	\$20.00 + Tax
Lakefront Grill #1, #2, #3, or #4	\$20.00 + Tax	\$20.00 + Tax
Creek Grill Area	\$20.00 + Tax	\$20.00 + Tax
<i>LAKESIDE PARK FOUNTAIN ISLAND GAZEBOS</i>		
2 Hour Rental	\$40.00 + Tax	\$40.00 + Tax
<i>OTHER PARK FEES</i>		
SPECIAL PERMIT FEES		
Permit To Sell Alcohol (+ \$100 Refundable Security Deposit)	\$30.00 + Tax	\$30.00 + Tax
Outdoor Amplified Sound Permit	\$30.00 + Tax	\$30.00 + Tax
Permit To Exchange Money On Park Property (Non-Profit)	\$30.00 + Tax	\$30.00 + Tax
Fishing Tournament Permit	\$30.00 + Tax	\$30.00 + Tax
Tent-Volleyball-Fence Permit (Anything That Will Be Staked)	\$30.00 + Tax	\$30.00 + Tax
Special Set-Up Charge (Hauling Trash Cans, Tables, Etc)	\$30.00 + Tax	\$30.00 + Tax
Vulcan Soccer Fields (2) Per Day	\$25.00 + Tax	\$25.00 + Tax

EXHIBIT I
CITY OF FOND DU LAC
HARBOR & BOATING - BOAT LAUNCH RATES

	2023 ADOPTED FEE	2024 ADOPTED FEE
Seasonal Boat Launch - 1st Boat	\$25.00	\$30.00
Seasonal Boat Launch - Additional/Replacement	\$10.00	\$15.00
Daily Boat Launch	\$5.00	\$5.00

CITY OF FOND DU LAC
HARBOR & BOATING - BOAT SLIP RATES

	2023 ADOPTED FEE	2024 ADOPTED FEE
RESIDENT RATES		
DOCK A		
45 ft @ \$28.50/ft	\$1,260.00	\$1,282.50
40 ft @ \$28.50/ft	\$1,120.00	\$1,140.00
DOCK B		
30 ft @ \$28.00/ft	\$825.00	\$840.00
DOCK C		
20 ft @ \$27.00/ft	\$530.00	\$540.00
DOCK D		
25 ft @ \$27.00/ft	\$662.50	\$675.00
DOCK E		
30 ft @ \$27.00/ft	\$795.00	\$810.00
DOCK F		
45 ft @ \$28.50/ft	\$1,260.00	\$1,282.50
40 ft @ \$28.50/ft	\$1,120.00	\$1,140.00
30 ft @ \$28.00/ft	\$825.00	\$840.00
DOCK G		
25 ft @ \$28.00/ft	\$687.50	\$700.00
DOCK H		
30 ft @ \$28.00/ft	\$825.00	\$840.00

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

	2023 ADOPTED FEE	2024 ADOPTED FEE
NON-RESIDENT RATES		
DOCK A		
45 ft @ \$38.00/ft	\$1,687.50	\$1,710.00
40 ft @ \$38.00/ft	\$1,500.00	\$1,520.00
DOCK B		
30 ft @ \$37.50/ft	\$1,110.00	\$1,125.00
DOCK C		
20 ft @ \$37.00/ft	\$730.00	\$740.00
DOCK D		
25 ft @ \$37.00/ft	\$912.50	\$925.00
DOCK E		
30 ft @ \$37.00/ft	\$1,095.00	\$1,110.00
DOCK F		
45 ft @ \$38.00/ft	\$1,687.50	\$1,710.00
40 ft @ \$38.00/ft	\$1,500.00	\$1,520.00
30 ft @ \$37.50/ft	\$1,110.00	\$1,125.00
DOCK G		
25 ft @ \$37.50/ft	\$925.00	\$937.50
DOCK H		
30 ft @ \$37.50/ft	\$1,110.00	\$1,125.00

Changes highlighted in yellow

EXHIBIT J
CITY OF FOND DU LAC
POOL PASSES AND FEES

	2023 ADOPTED FEE	2024 ADOPTED FEE
FAIRGROUNDS FAMILY AQUATIC CENTER		
SEASON PASS		
Youth/Senior	\$80.00	\$90.00
Adult	\$95.00	\$100.00
Family (2-5 Persons)	\$140.00	\$155.00
Family (6 Or More)	\$170.00	\$185.00
<i>THE FAIRGROUNDS SEASON PASS MAY ALSO BE USED AT TAYLOR POOL</i>		
DAILY ADMISSION		
Youth/Senior - Afternoon*	\$4.00	\$4.50
Adult - Afternoon*	\$5.00	\$5.50
Youth/Senior - Evening	\$3.00	\$3.00
Adult - Evening	\$4.00	\$4.00
OTHER FEES		
Fairgrounds Shelter Rental - Afternoon	\$50.00	\$60.00
Fairgrounds Shelter Rental - Evening	\$35.00	\$45.00
Fairgrounds Group (15 Or More) Rate - Per Swimmer	\$3.50	\$4.00

TAYLOR POOL		
SEASON PASS		
Youth/Senior	\$65.00	\$75.00
Adult	\$80.00	\$90.00
Family (2-5 Persons)	\$130.00	\$140.00
Family (6 Or More)	\$150.00	\$165.00
DAILY ADMISSION		
Youth/Senior - Afternoon*	\$3.50	\$3.50
Adult - Afternoon*	\$4.50	\$4.50
Youth/Senior - Evening	\$2.50	\$2.50
Adult - Evening	\$3.00	\$3.00
OTHER FEES		
Swim Team Practice Fee - Per Hour	\$27.00	\$27.00
Swimmer Fee For Swim Meets (Non Fondy Swim Club Swimmers) Per Swimmer/Per Day	\$5.00	\$5.00
Rental Fee For Swim Meets - Per Day	\$300.00	\$300.00
Private After Hours Rental Fee - Per Hour	\$150.00	\$200.00
Taylor Group (15 Or More) Rate - Per Swimmer	\$2.50	\$3.00

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

EXHIBIT K

**CITY OF FOND DU LAC
SEWER RATES**

	2023 ADOPTED FEE	2024 ADOPTED FEE
City of Fond du Lac		
Domestic Sewage		
Fixed Quarterly Charge		
5/8 Inch Meter	\$37.50	\$37.50
3/4 Inch Meter	\$37.50	\$37.50
1 Inch Meter	\$49.50	\$49.50
1 1/2 Inch Meter	\$66	\$66
2 Inch Meter	\$90	\$90
3 Inch Meter	\$141	\$141
4 Inch Meter	\$213	\$213
6 Inch Meter	\$393	\$393
8 Inch Meter	\$612	\$612
10 Inch Meter	\$903	\$903
12 Inch Meter	\$1,194	\$1,194
Flow	\$ 3.91/CCF	\$ 3.91/CCF
Flat Rate for Unmetered Customers (Qtrly Charge Based on 19.00 CCF/Qtr)	\$ 111.80/CCF/Qtr	\$ 111.80/CCF/Qtr
Surcharge Over Domestic Strength		
B.O.D.	\$.370/lb	\$.370/lb
T.S.S.	\$.489/lb	\$.489/lb
PHOS	\$ 5.854/lb	\$ 5.854/lb
TKN		
AMMONIA-NITROGEN (NH ₃ -N)	\$ 0.744/lb	\$ 0.744/lb
Non-City Customers:		
Users Connected with City Collection System	Billed per TrueUp Calculations performed in April of each year	Billed per TrueUp Calculations performed in April of each year
Domestic, Commercial & Industrial Waste Tanked to Sewage Treatment Plant		
Variable Charge		
B.O.D.	\$.370/lb	\$.370/lb
T.S.S.	\$.489/lb	\$.489/lb
PHOS	\$ 5.854/lb	\$ 5.854/lb
TKN		
AMMONIA-NITROGEN (NH ₃ -N)	\$ 0.744/lb	\$ 0.744/lb
Tanker Truck Haulers		
Service Charge Per Load for all Users	\$15	\$15
Sampling Charge for Tanked-in Waste	\$15	\$15
Holding Tank Waste per 1,000 gallons	\$4.20	\$4.20
Portable Toilet Waste per 1,000 gallons	\$40	\$40
Septic Tank Waste per 1,000 gallons	\$56	\$56
Misc. Hauled Waste per 1,000 gallons	\$25	\$35

EXHIBIT L
CITY OF FOND DU LAC
TRANSIT FARES

	2023 ADOPTED FEE	2024 ADOPTED FEE
FIXED ROUTE BUS RATES		
Cash		
Adult Rate	\$1.50	\$2.00
Youth Rate	\$1.25	\$1.50
Elderly and Handicapped	\$0.75	\$1.00
Under Age 6	Free	Free
Tokens		
Adult Rate (Ages 19 to 64)	10 for \$13	10 for \$15
Youth Rate (Ages 6 to 18)	10 for \$11	10 for \$13
Monthly Pass or Day Pass		
Adult Rate (Ages 19 to 64)	\$38	\$40
Youth Rate (Ages 6 to 18)	\$32	\$34
Day Pass	\$4	\$5
Youth Summer Pass (unlimited June, July, and August)	\$35	\$35
SCHOOL TRIPPER SERVICES		
Cash		
Adult Rate	\$1.50	\$2.00
Youth Rate	\$1.25	\$1.50
Elderly and Handicapped	\$0.75	\$1.00
Under Age 6	Free	Free
Tokens		
Adult Rate (Ages 19 to 64)	10 for \$13	10 for \$15
Youth Rate (Ages 6 to 18)	10 for \$11	10 for \$13
Monthly Pass		
Adult Rate (Ages 19 to 64)	\$38	\$40
Youth Rate (Ages 6 to 18)	\$32	\$34
ADA PARATRANSIT (HANDIVAN)		
City and Village		
(6:00 am to 6:30 pm weekday)	\$3	\$4
NON-ADA SPECIALIZED PARATRANSIT (HANDIVAN)		
(6:00 am to 6:30 pm weekday)	\$3	\$4
JOBTRANS		
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

	2023 ADOPTED FEE	2024 ADOPTED FEE
<i>Meters</i>		
North Macy St, Merrill Ave, Marr St, Portland St, & Lot 7	\$0.35/hour	\$0.35/hour
All Other Locations	\$0.50/hour	\$0.50/hour
<i>Permit Parking</i>		
Lot 17	\$12/month	\$12/month
Lots 1 & 7	\$16/month	\$16/month
Lots 9, 10, 11, & 14	\$20/month	\$20/month
Lots 3 & 13	\$22/month	\$22/month
Lots 4, 5, 6, 8, 8A, 10A, 18, & Darling Place	\$30/month	\$30/month
Lot 9 Reserved & Lot 14 Reserved	\$30/month	\$30/month

EXHIBIT N
CITY OF FOND DU LAC
SOLID WASTE FEE SCHEDULE

	2023 ADOPTED FEE	2024 ADOPTED FEE
RESIDENTIAL GARBAGE CART		
Choice of 65 Gallon or 95 Gallon Cart	\$58	\$58
BULKY WASTE DROP OFF		
Residential waste that could fit in 95 Gallon Cart	no charge	no charge
Residential waste loaded standard sedan or SUV	\$10	\$10
Residential waste loaded into pickup or van	\$20	\$20
Residential waste loaded onto a single-axle trailer	\$20	\$20
Residential waste loaded onto double-axle trailer	\$40	\$40
Scrap Metal	no charge	no charge
Waste Oil	no charge	no charge
BULKY WASTE PICK UP		
Curb Side Pick-up	\$40 per cubic yard with a Minimum Fee of \$40.00 - Freon or tires extra	\$40 per cubic yard with a Minimum Fee of \$40.00 - Freon or tires extra
Additional Charges: *		
Freon Item	\$25	\$25
Car Tire	\$5	\$5
Truck Tire	\$10	\$10
Tractor Tire	\$15	\$15
<i>* In addition to bulky waste drop off/pick up fee</i>		
RECYCLING		
Metal Items (microwaves, washer, dryer)	no charge	no charge
Cardboard, Plastic, and/or Paper	bulky waste fees apply	bulky waste fees apply

EXHIBIT O
CITY OF FOND DU LAC
SPECIAL EVENTS

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

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

	2023 ADOPTED FEE	2024 ADOPTED FEE
Application Fees (non-refundable)		
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

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

Other Services to Consider (must be arranged in advance of the event)		
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

Citation	Code Section	Bond Amount
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)	\$250.00
Alcohol Underage Drinking Possess (1st) (14-16)	400-1.125.07(4)(b)	\$124.00
Alcohol Underage Drinking Possess (1st) (12-13)	400-1.125.07(4)(b)	\$50.00
Alcohol Underage Drinking Possess (2nd) 17-20	400-1.125.07(4)(b)	\$439.00
Alcohol Underage Drinking Possess (2nd) 14-16	400-1.125.07(4)(b)	\$187.00
Alcohol Underage Drinking Possess (2nd) 12-13	400-1.125.07(4)(b)	\$100.00
Alcohol Underage Drinking Possess (3rd) 17-20	400-1.125.07(4)(b)	\$691.00
Alcohol Underage Drinking Possess (3rd) 14-16	400-1.125.07(4)(b)	\$439.00
Alcohol Underage Drinking Possess (3rd) 12-13	400-1.125.07(4)(b)	\$300.00
Alcohol Underage Drinking Possess (4th) 17-20	400-1.125.07(4)(b)	\$1,321.00
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	\$250.00
Alcohol Underage Possess/school grounds (1st) (14-16)	400-1.125.09	\$124.00
Alcohol Underage Possess/school grounds (1st) (12-13)	400-1.125.09	\$50.00
Alcohol Underage Possess/school grounds (2nd) 17-20	400-1.125.09	\$439.00
Alcohol Underage Possess/school grounds (2nd) 14-16	400-1.125.09	\$187.00
Alcohol Underage Possess/school grounds (2nd) 12-13	400-1.125.09	\$100.00
Alcohol Underage Possess/school grounds (3rd) 17-20	400-1.125.09	\$691.00

Exhibit P - Municipal Court Fee Schedule, Continued

Alcohol Underage Possess/school grounds (3rd) 14-16	400-1.125.09	\$439.00
Alcohol Underage Possess/school grounds (3rd) 12-13	400-1.125.09	\$300.00
Alcohol Underage Possess/school grounds (4th) 17-20	400-1.125.09	\$1,321.00
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	400-1. 125.075	\$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 outside -Bar(17+)	400-15.A.(2)	\$218.50
Alcohol-Public Consumption outside -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 - Sanitary Pens	216-8	\$313.00
Animals - Cruelty Outside in Adverse Conditions	216-20	\$313.00
Animals - Keeping of Chickens without a Permit	216-22 (B)	\$281.50
Animals - Nuisance - Disturb Peace/quiet (17+)	476-5.1	\$313.00
Animals - Nuisance - Disturb Peace/quiet (14-16)	476-5.1	\$187.00
Animals - Nuisance - Disturb Peace/quiet (12-13)	476-5.1	\$90.00
Animals - Nuisance Molests passerby or passing vehicles	476-5.1.(1)	\$439.00
Animals - Nuisance Attacks other dogs	476-5.1.(2)	\$439.00
Animals - Nuisance Trespasses on school grounds.	476-5.1.(3)	\$313.00
Animals - Nuisance Repeatedly at Large	476-5.1.(4)	\$313.00
Animals - Nuisance Damages private or public property	476-5.1.(5)	\$313.00
Animals - Nuisance Barks, whines, howls/exc/untimely	476-5.1.(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

Exhibit P - Municipal Court Fee Schedule, Continued

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
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	\$439.00
Disorderly Conduct Fire - False Alarms (14-16)	343-7	\$250.00

Exhibit P - Municipal Court Fee Schedule, Continued

Disorderly Conduct Fire - False Alarms (12-13)	343-7	\$150.00
Disorderly Conduct Bridges-Jumping From into Waters(17+)	425-5.B	\$439.00
Disorderly Conduct Bridges-Jumping From into Waters(14-16)	425-5.B	\$250.00
Disorderly Conduct Bridges-Jumping From into Waters(12-13)	425-5.B	\$150.00
Disorderly Conduct (17+)	500-1.947.01	\$439.00
Disorderly Conduct(14-16)	500-1.947.01	\$250.00
Disorderly Conduct(12-13)	500-1.947.01	\$150.00
Disorderly Conduct Unlawful Use of Phone(17+)	500-1.947.012	\$439.00
Disorderly Conduct Unlawful Use of Phone(14-16)	500-1.947.012	\$250.00
Disorderly Conduct Unlawful Use of Phone(12-13)	500-1.947.012	\$150.00
Disorderly Conduct Harass/Repeated message computer(17+)	500-1.947.0125(3)	\$439.00
Disorderly Conduct Harass/Repeated message computer(14-16)	500-1.947.0125(3)	\$250.00
Disorderly Conduct Harass/Repeated message computer(12-13)	500-1.947.0125(3)	\$150.00
Disorderly Conduct Harassment(17+)	500-1.947.013(1m)	\$439.00
Disorderly Conduct Harassment(14-16)	500-1.947.013(1m)	\$439.00
Disorderly Conduct Harassment(12-13)	500-1.947.013(1m)	\$250.00
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)	\$691.00
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 Truancy - Simple (17-18)	500-12	\$124.00
Juvenile Truancy - Simple (14-16)	500-12	\$124.00
Juvenile Truancy - Simple (12-13)	500-12	\$50.00
Juvenile Truancy - Simple (17-18) 2nd	500-12	\$187.00
Juvenile Truancy - Simple (14-16) 2nd	500-12	\$187.00
Juvenile Truancy - Simple (12-13) 2nd	500-12	\$100.00

Exhibit P - Municipal Court Fee Schedule, Continued

Juvenile Truancy - Habitual (17 -18)	500-12	\$376.00
Juvenile Truancy - Habitual (14 -16)	500-12	\$250.00
Juvenile Truancy - Habitual (12 -13)	500-12	\$150.00
Juvenile Truancy - Habitual (17-18) 2nd	500-12	\$439.00
Juvenile Truancy - Habitual (14-16) 2nd	500-12	\$313.00
Juvenile Truancy - Habitual (12-13) 2nd	500-12	\$200.00
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
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)	\$439.00
Loitering School No Person/Unauthorized (14-16)	500-2.E.(1)	\$313.00
Loitering School No Person/Unauthorized (12-13)	500-2.E.(1)	\$200.00
Loitering School Student Not in Class (17+)	500-2.E.(2)	\$439.00
Loitering School Student Not in Class (14-16)	500-2.E.(2)	\$313.00
Loitering School Student Not in Class (12-13)	500-2.E.(2)	\$200.00
Loitering School Suspended/Expelled (17+)	500-2.E.(3)	\$439.00
Loitering School Suspended/Expelled (14-16)	500-2.E.(3)	\$313.00
Loitering School Suspended/Expelled (12-13)	500-2.E.(3)	\$200.00
Loitering School Refuses to Leave (17+)	500-2.E.(4)	\$439.00
Loitering School Refuses to Leave (14-16)	500-2.E.(4)	\$313.00
Loitering School Refuses to Leave (12-13)	500-2.E.(4)	\$200.00
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 Junk vehicles	476-5.N	\$313.00

Exhibit P - Municipal Court Fee Schedule, Continued

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
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

Exhibit P - Municipal Court Fee Schedule, Continued

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.S	\$313.00
Parks-No Alcohol-Lakeside 2000-0800 (17+)	488-6.A	\$250.00
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
Pawnbrokers	493-1.134.71	\$313.00
Permit required for Burning Brush	343-10.C.(4)	\$313.00
Permit required for Sale of Seasonal Novelties	347-7	\$313.00
Permit must be displayed for Sale of Seasonal Novelties	347-13	\$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.(6)	\$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 False Alarm(17+)	500-1.941.13	\$250.00
Resisting Obstructing False Alarm(14-16)	500-1.941.13	\$187.00

Exhibit P - Municipal Court Fee Schedule, Continued

Resisting Obstructing 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
Sex Offender Residency Violation	500.15	\$187.00
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
Theft (Less than \$500)(17+)	500-1.943.20(1)(a)	\$313.00
Theft (Less than \$500)(14-16)	500-1.943.20(1)(a)	\$250.00
Theft (Less than \$500)(12-13)	500-1.943.20(1)(a)	\$150.00
Theft-Absconding/Hotel/Restaurant/Taxi (17+)	500-1.943.21(1m)(a)	\$313.00
Theft-Absconding/Hotel/Restaurant/Taxi (14-16)	500-1.943.21(1m)(a)	\$250.00
Theft-Fraud on gas station (17+)	500-1.943.21(1m)(d)	\$313.00
Theft-Fraud on gas station (14-16)	500-1.943.21(1m)(d)	\$313.00
Theft-Fraud on gas station (12-13)	500-1.943.21(1m)(d)	\$200.00
Theft-Retail/1st w/in 3yr<\$100(17+)	500-1.943.50(1m)(a)	\$313.00
Theft-Retail/1st w/in 3yr<\$100(14-16)	500-1.943.50(1m)(a)	\$250.00
Theft-Retail/1st w/in 3yr<\$100(12-13)	500-1.943.50(1m)(a)	\$150.00
Theft-Fraudulent return of Merchandise	500-7	\$439.00
Theft Scavenging Solid Waste (Bulky Waste)(17+)	556-26	\$439.00
Theft Scavenging Solid Waste (Bulky Waste)(14-16)	556-26	\$250.00
Theft Scavenging Recyclables(17+)	556-26	\$439.00
Theft Scavenging Recyclables(14-16)	556-26	\$250.00
Theft Scavenging Recyclables(12-13)	556-26	\$150.00
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)©	\$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

Exhibit P - Municipal Court Fee Schedule, Continued

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
Trespass - Notice requirement (concealed carry weapons)	500-1.943.13(2)(c)	\$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 Vehicles	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 (17+)	339-1.A	\$250.00
Weapon - Discharge weapon (14-16)	339-1.A	\$187.00
Weapon - Discharge weapon (12-13)	339-1.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

Exhibit P - Municipal Court Fee Schedule, Continued

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 - 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
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
Community Development/Inspections	Code Section	Bond Amount
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
Parking	Code Section	Bond Amount
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

Exhibit P - Municipal Court Fee Schedule, Continued

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
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
Fire	Code Section	Bond Amount
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
2024 Adopted Budget
Position Summary**

Division Description	2023		2024		Increase (Decrease)	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<u>General Fund</u>						
General Government						
City Manager	1.00	-	1.00	-	-	-
Clerk & Central Services	3.00	-	3.00	-	-	-
Comptrollers	8.00	-	8.00	-	-	-
Central Collection	-	3.00	-	3.00	-	-
Attorney	2.70	-	2.70	-	-	-
Human Resources	2.30	-	2.30	-	-	-
Total General Government	17.00	3.00	17.00	3.00	-	-
Public Safety						
Police	89.00	-	89.00	-	-	-
Fire/Rescue	74.00	-	74.00	-	-	-
Total Public Safety	163.00	-	163.00	-	-	-
Public Works						
Engineering	12.00	-	12.00	-	-	-
Fleet Operations & Services	10.00	-	10.00	-	-	-
Construction & Maintenance	28.00	-	28.00	-	-	-
Storm Water & Waterway Maintenance	1.00	-	1.00	-	-	-
Electrical	3.00	-	3.00	-	-	-
Tree Care	2.00	-	2.00	-	-	-
Total Public Works	56.00	-	56.00	-	-	-
Parks, Culture & Recreation						
Parks	10.00	-	10.00	-	-	-
Senior Center	2.00	-	2.00	-	-	-
Total Parks, Culture & Recreation	12.00	-	12.00	-	-	-
Community Development						
Community Development	4.00	0.70	4.00	0.70	-	-
Inspection	4.00	1.30	4.00	1.30	-	-
Parking Facilities	1.00	1.00	1.00	1.00	-	-
Total Community Development	9.00	3.00	9.00	3.00	-	-
Total General Fund Positions	257.00	6.00	257.00	6.00	-	-
<u>Special Revenue Funds</u>						
Fond du Lac Area Transit	5.00	6.00	5.00	6.00	-	-
Solid Waste Management	5.00	-	5.00	-	-	-
Total Governmental Fund Positions	267.00	12.00	267.00	12.00	-	-
<u>Proprietary Funds</u>						
Wastewater Treatment & Resource Recovery Facility	23.00	-	23.00	-	-	-
Water Utility	18.00	-	18.00	-	-	-
<u>Internal Service Fund</u>						
Information Technology Services	6.00	-	6.00	-	-	-
Total Positions under City Council Authority	314.00	12.00	314.00	12.00	-	-

Includes permanent full and part time positions.

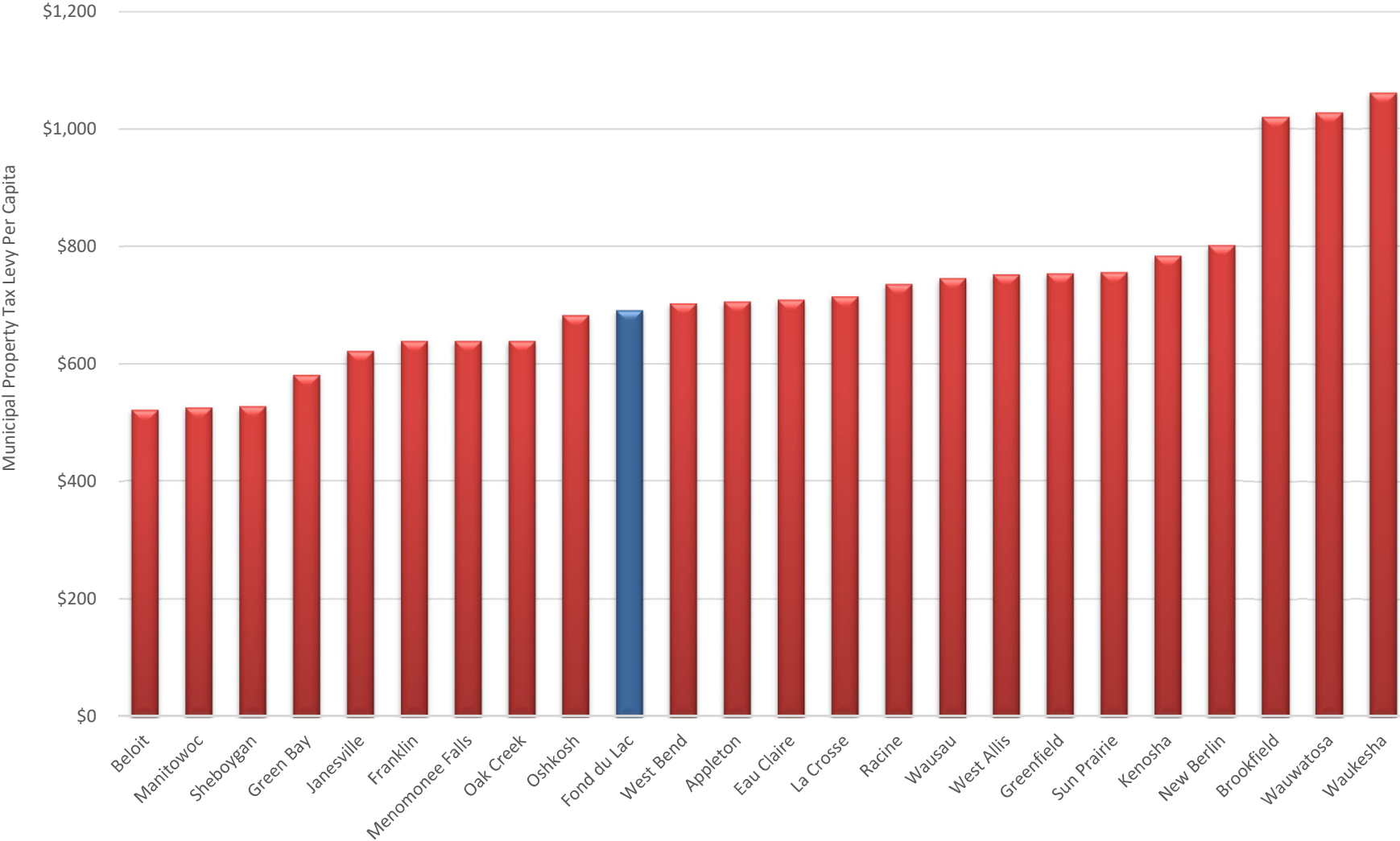
**City of Fond du Lac
2024 Budget
Comparison of Assessed and Equalized Values
as of January 1, 2022 and 2023**

Description	Value as of		Increase (Decrease)	
	January 1, 2022	January 1, 2023	Amount	Percent
Assessed Value:				
Real Estate:				
Residential	1,805,051,600	1,817,435,900	12,384,300	0.7
Commercial	1,060,401,400	1,076,753,200	16,351,800	1.5
Manufacturing	137,903,800	131,608,100	(6,295,700)	(4.6)
Agricultural and Other	2,190,000	1,949,300	(240,700)	(11.0)
Total Real Estate:	3,005,546,800	3,027,746,500	22,199,700	0.7
Personal Property:				
Manufacturing	40,018,100	38,897,300	(1,120,800)	(2.8)
All Other Personal Property	75,710,900	82,189,470	6,478,570	8.6
Total Personal Property	115,729,000	121,086,770	5,357,770	4.6
Total Assessed Value	3,121,275,800	3,148,833,270	27,557,470	0.9
Equalized Value:				
Including TID Increment	3,703,015,500	4,184,416,900	481,401,400	13.0
Excluding TID Increment	3,558,282,900	4,058,009,400	499,726,500	14.0
Total TID Increment	144,732,600	126,407,500	(18,325,100)	(12.7)
TID Increments:				
No. 10	80,000,400	89,073,100	9,072,700	11.3
No. 13	4,591,600	4,541,100	(50,500)	(1.1)
No. 14	8,191,500	10,584,700	2,393,200	29.2
No. 15	808,900	923,200	114,300	14.1
No. 17**	6,874,100	0	(6,874,100)	(100.0)
No. 18**	11,474,700	0	(11,474,700)	(100.0)
No. 19	1,154,200	1,393,100	238,900	20.7
No. 20	1,023,200	1,140,600	117,400	11.5
No. 21	0	1,020,300	1,020,300	0.0
No. 22	12,542,500	14,565,200	2,022,700	16.1
No. 23	2,666,200	3,166,200	500,000	18.8
No. 24	15,405,300	0	(15,405,300)	(100.0)
Total TID Increment Value	144,732,600	126,407,500	(18,325,100)	(12.7)

*2023 State assessed manufacturing property assessed values are not available until October

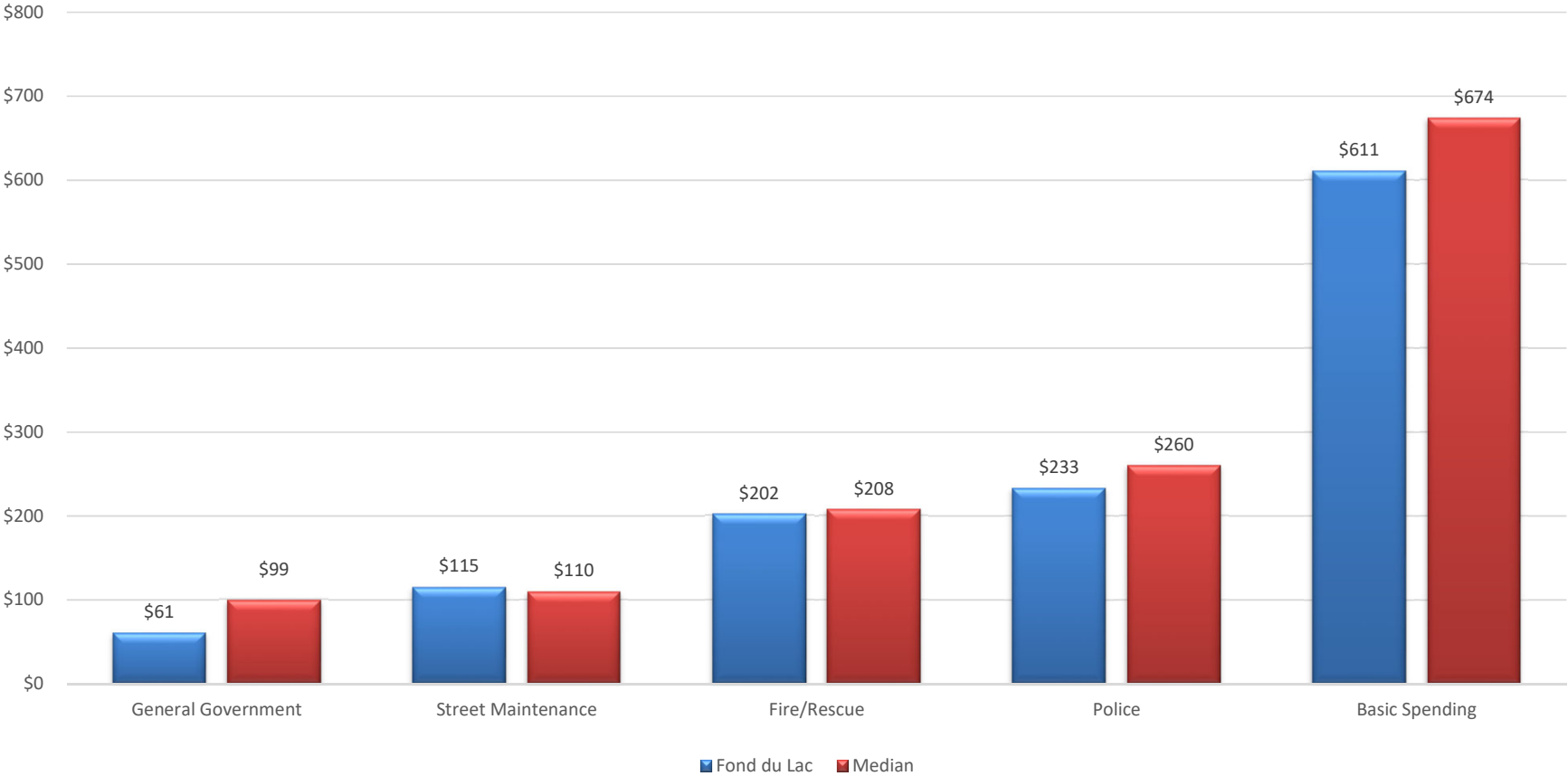
**TIDs 17, 18 & 24 were terminated and returned to the tax roll

2022 Municipal Property Tax Levies Per Capita



Source: Wisconsin Policy Forum

Spending Per Capita

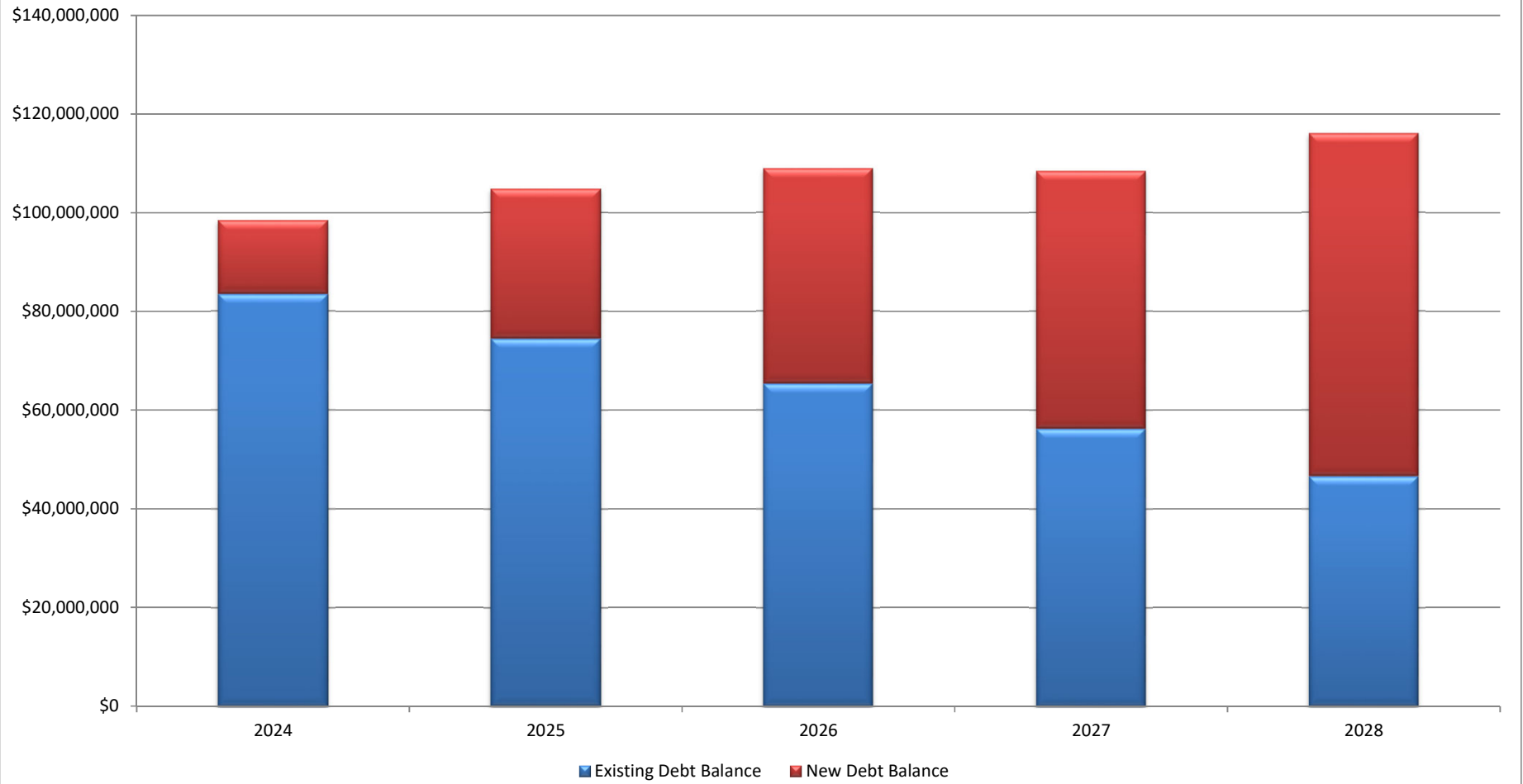


Source: Wisconsin Policy Forum - 2021 data

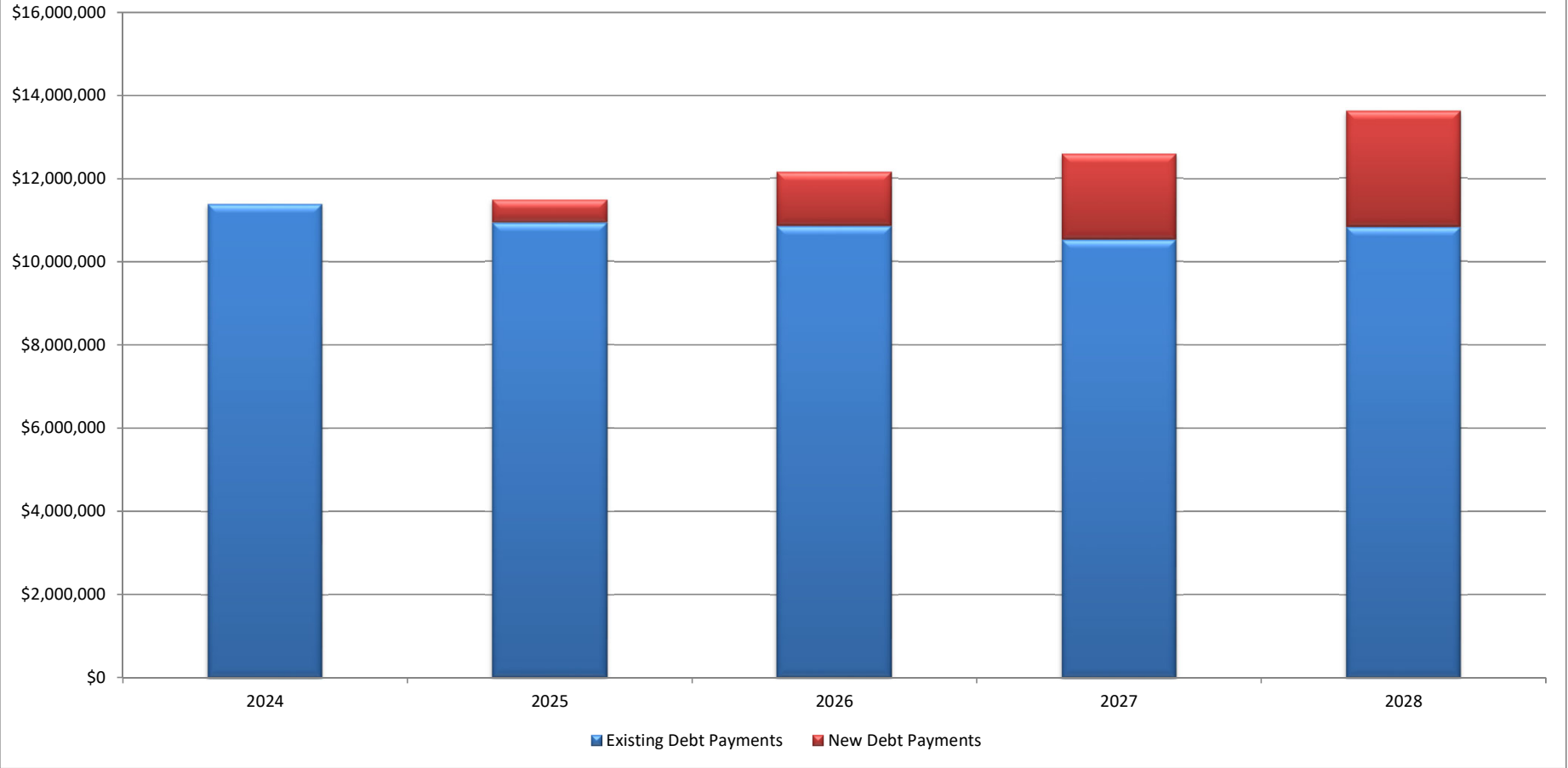
**City of Fond du Lac
2024 Budget
Summary of Long Term Debt Principal**

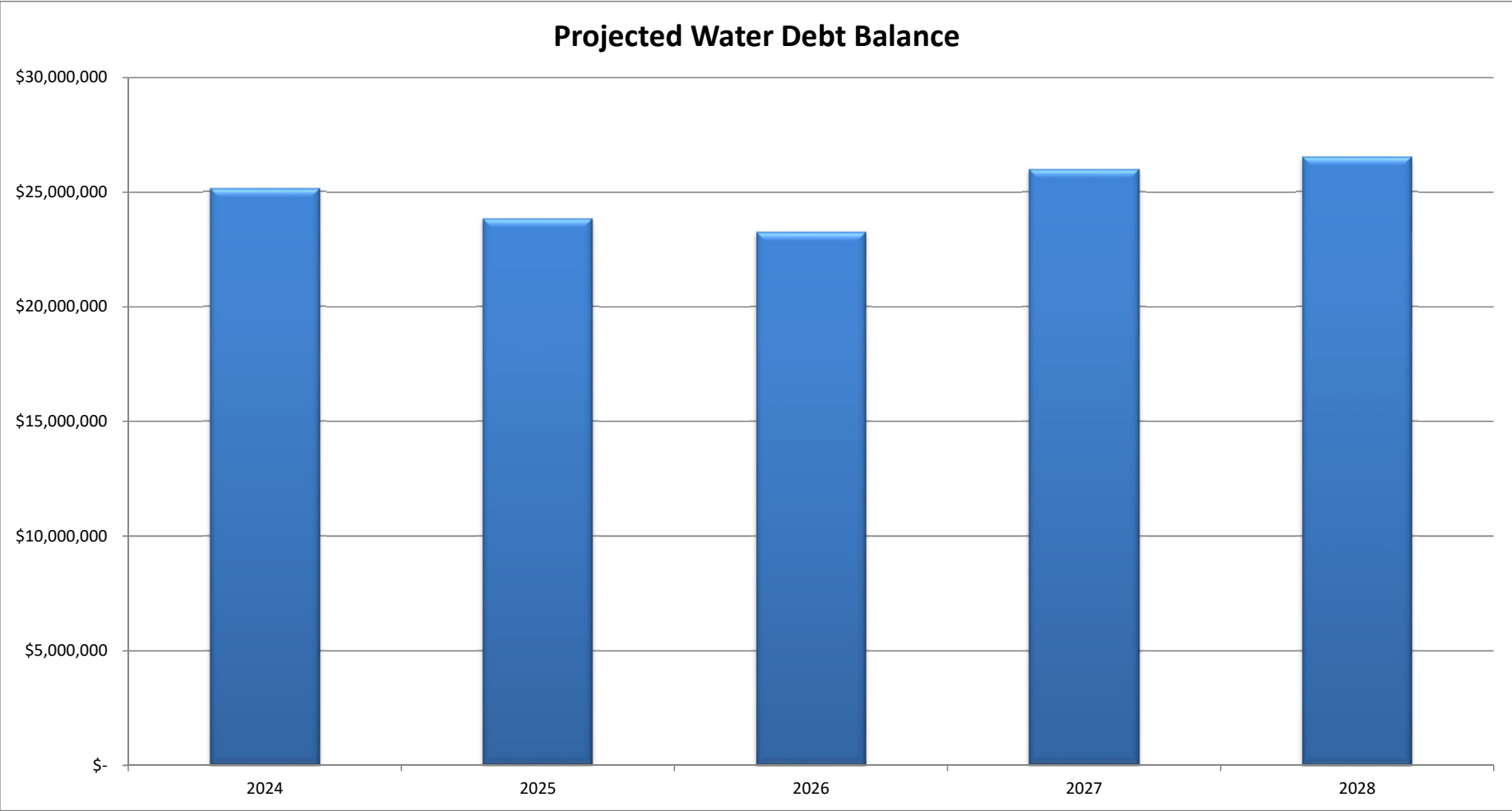
Issue Description	Outstanding Balance 12/31/23	To Be Paid In 2024	Issued In 2024	Outstanding Balance 12/31/24
General Obligation Bonds:				
2013 Refunding Bonds (2004 State Trust Fund)	575,000	575,000	-	-
2014 Refunding Bonds (TID#17 NANS)	445,000	80,000	-	365,000
2015 Refunding Bonds (2010 BABs)	5,250,000	500,000	-	4,750,000
2021 Refunding Bonds (2013 TID#13 & 2019 TID#22)	3,365,000	335,000	-	3,030,000
Total Bonds	9,635,000	1,490,000	-	8,145,000
General Obligation Notes:				
2015 Corporate Purpose	875,000	400,000	-	475,000
2016 Refunding (2008 Corporate Purpose)	1,525,000	200,000	-	1,325,000
2016 Corporate Purpose	1,300,000	400,000	-	900,000
2016 TID#10 Notes	450,000	150,000	-	300,000
2017 Corporate Purpose	3,500,000	800,000	-	2,700,000
2018 Corporate Purpose	7,250,000	900,000	-	6,350,000
2019 Corporate Purpose	6,095,000	400,000	-	5,695,000
2020 Refunding/CIP-Corporate Purpose	14,485,000	1,435,000	-	13,050,000
2021 Corporate Purpose/Refunding	17,035,000	2,250,000	-	14,785,000
2022 Corporate Purpose	14,780,000	725,000	-	14,055,000
2023 Corporate Purpose	15,665,125	-	-	15,665,125
2024 Corporate Purpose	-	-	14,921,030	14,921,030
Total Notes	82,960,125	7,660,000	14,921,030	90,221,155
Total General Obligation Debt	92,595,125	9,150,000	14,921,030	98,366,155
Revenue Bonds:				
2005 Wastewater Clean Water Fund Loan	8,139,012	4,021,847	-	4,117,165
2008 Safe Drinking Water Loan	5,427,490	1,309,675	-	4,117,815
2010 Safe Drinking Water Loan	3,970,431	626,267	-	3,344,164
2018 Wastewater Clean Water Fund Loan	2,301,325	145,324	-	2,156,001
2021 Water Revenue Refunding Bonds	7,900,000	1,170,000	-	6,730,000
2022 Water Revenue Bonds	3,165,000	100,000	-	3,065,000
2023 Water Revenue Bonds	2,707,750	-	-	2,707,750
2024 Wastewater Clean Water Fund Loan	-	-	5,375,000	5,375,000
2024 Water Revenue Bonds	-	-	5,172,500	5,172,500
Total Revenue Bonds	33,611,008	7,373,113	10,547,500	36,785,395

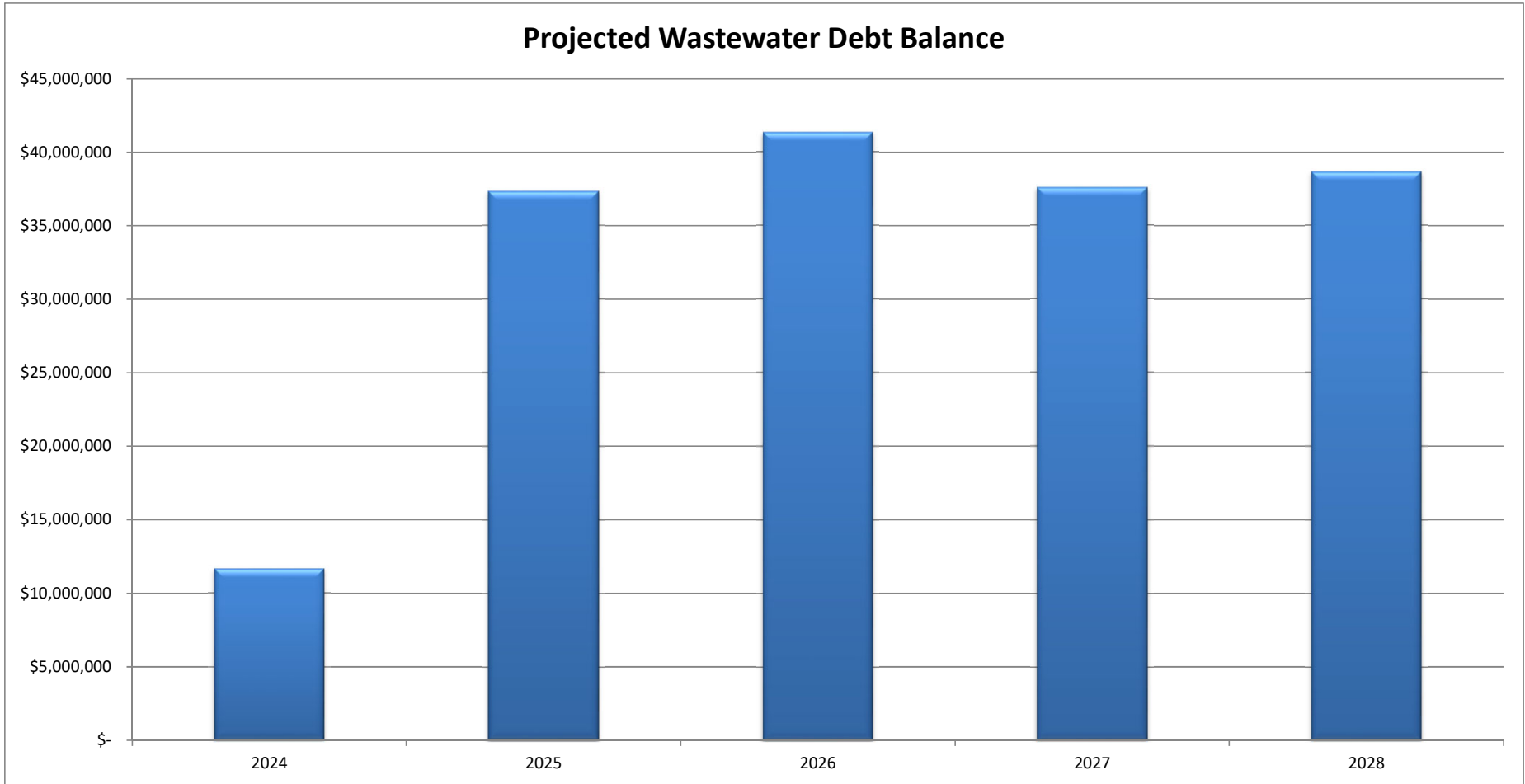
Projected General Obligation Debt Balances Existing Debt & New Debt



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.