

City of Fond du Lac



2025

Adopted Budget



**City of Fond du Lac
2025 Adopted Budget**

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CITY OF FOND DU LAC - Memorandum

To: City Council

From: Joseph P. Moore, City Manager

Date: November 13, 2024

Subject: Budget Communications – 2025 Adopted Budget

Our city's budget for 2025, 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 and Police through 2025 and Transit through 2024
- 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 5%, after removal of personal property
- Net new construction over \$67.5 million, an increase of 1.61%
- TID Increment value of \$46.3 million in active TIDs, a growth of 24%
- Equalized value tax rate reduction of 1.6%
- A 5.4% increase in expenditures, due to a focused investment in employee wages and benefits
- State passage of historic Act 12 legislation that increases state shared revenues to municipalities by 2.3%

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. Local unemployment in 2023 remained low throughout the year, ranging between 2.2% and 3.1%. Employers of all sizes and all sectors continued 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.

In addition to overall population growth concerns, there are some unfavorable trends related to births and public school enrollment. Since 1980, births in the community have decreased from 1,512 to 970 or a decrease of 36%. In addition, over the last 25 years public school enrollment has decreased by 10% from 7,316 to 6,586. Just since the 2019-2020 school year, enrollment has declined from 7,048 to 6,586 or a decrease of 7%.

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 the city's population can grow and 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 applicant pools for City jobs continue to be small across the board. Upward pressure on our salaries and wages is growing as well.

Going Forward

What we've experienced in 2023 and 2024 affects how we evaluated the 2025 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. The tax levy limit increase is significantly less than the rate of inflation. That means we must balance affordability and performance. So, we have developed a balanced budget and CIP that meet the needs of our community, maintains the current high quality of municipal services and aspires to make wise investments that will drive continued growth in the future 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 2025 Adopted Budget.

Property values:

- The equalized value of real property continues to grow significantly. The city's total equalized value exceeded \$4 billion for the first time with the 2023 budget, and increased another 9% in 2024 to \$4.4 billion. Additionally, net new construction increased by over

\$67.5 million, or 1.61% in the past year. The increase in net new construction is the largest increase since 2020.

- Passage of Act 12 by the State Legislature exempted personal property from taxation, beginning with assessments as of January 1, 2024. Since municipalities would be losing a portion of the tax base, the Act also created additional personal property aid payments from the State to ensure that municipalities would remain whole. As a result, personal property in the amount of \$148 million was removed from the city's overall equalized value.
- Our Tax Incremental District (TID) portfolio of 9 TIDs continued to thrive with a total increment value over \$46 million, increasing over 24%. Our TID portfolio accounts for 1% of equalized value, which is well within the statutory limit of 12%.

Notable highlights of the 2025 budget:

- The application of just over \$133,000 of fund balance to the 2025 budget maintains the return to a more historical usage of fund balance, and positions us to maintain a reserve above its 15% policy requirement. For perspective, \$133,000 represents less than one half of one percent of our forecasted operating expenditures. In summary, this is a balanced budget.
- In addition to contractually negotiated raises for union employees, we have budgeted for a 3.0% increase to the wage scale for non-represented employees. Our original budget estimates included a 2% increase, but due to a better-than-forecasted increase in net new construction, we were able to increase the budgeted wage increase from 2% to 3%.
- Our net new construction figure of 1.61% is the highest it has been since 2020 when it was 1.64%, and well above the last 10-year average of 1.46%.
- Our statutorily imposed levy limit increased from \$32,436,771 in 2024 to \$34,354,217 in 2025, or an increase of 5.9%. Though the exemption of personal property from the tax base affected our allowable levy increase, the driving factor in the 5.9% increase was due to a debt service increase of \$2 million.
- The combined effect of a growth rate in equalized value of 5% and a levy increase of 5.9%, produced an equalized property tax rate decrease of 1.6%. 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.

Housing Development Initiative

Due to the shortage of housing stock within the city, we are introducing a new strategy to collaborate with developers in order to establish essential infrastructure to facilitate new subdivisions. Within the Capital Improvement Plan you will see funds allocated for water, wastewater and storm water infrastructure. Given the substantial expenses for developers associated with residential construction and investment in infrastructure, the current scenario presents significant cost challenges for developers. With our investment in infrastructure, developers can focus on residential construction. Without such investment from the City, subdivision development is not likely to occur. Subdivision development is also a key component in contributing to our net new construction.

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. Our 2025 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 2025 increased by a total of \$2.1 million or 5.4%. Some of the factors included in this figure are:

- **State Shared Revenues**

With Act 12, increases to state shared revenues and supplemental municipal aid payments will increase by the percentage change in State sales and use tax revenues in the prior State fiscal year. For 2025, that increase is estimated to be 2.3%, resulting in an increase to the City of \$146,000.

- **Personal Property Tax Aids**

As noted above, personal property is now exempted from taxation. Act 12 provides for additional State aids so the municipality remains whole. This new aid is not intended to be new funding for any municipality, but is being used to fix a consequence of Act that would have been unsustainable – that being the loss of tax base. In 2025, the City's estimated personal property tax aid is \$1.1 million and will make the city "whole" for its loss in tax levy authority.

- **Property Tax Levy Limit**

The 2025 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 1.61%, plus the increase in general debt service principal and interest payments. Given the changes to personal property taxes, the portion of property taxes allocated to the general operating fund decreased by 2.4%.

- **Interest Rates**

Interest rates have continued to remain favorable for investments, and the outlook for 2025 does not see that changing. Using conservative estimates, we anticipate receiving \$580,000 more in interest in 2025 when compared to 2024.

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 2025 budgeted general and special revenue fund labor costs have increased by \$1.5 million or 4.7%, compared to the 2024 budget.

- **Wage Adjustments**

The budget for salaries and wages for all general and special revenue fund employees increased by 4.5% or \$1 million compared to the 2024 budget.

- **Wage Study**

We are planning to hire a consultant to perform a Market Analysis/Wage Study for all general employee positions in 2025. The goal is to assure that our wage scale matches the current wage market to ensure we are able to recruit and retain top-level talent.

Within the constraint of affordability, we intend to implement the wage study recommendations in the 2026 budget starting on January 1, 2026.

- **Health Insurance**

We will maintain employee premiums for 2025 at the 2024 rates without any increases. However, there will be other changes as described below. Additional recruitment and retention efforts include a multi-year effort to implement a number of enhancements to the City's health insurance and health care access. 2025 highlights include:

- **Garner Program.**

- Garner is a health plan addition that uses more accurate doctor analytics and innovative incentive accounts to drive members to the best performing doctors in our existing health care network.
 - While deductibles for single and family plans will increase from \$1,000/\$2,000 to \$2,000/\$4,000 respectively, if an employee visits one of the best performing doctors, the employee's deductible will be fully paid by the Garner program. This provides for better care and lower out-of-pocket costs for the employee.
 - If an employee chooses not to visit one of the best performing doctors, the employee would pay the corresponding deductible.

- **Samaritan Fund**

- A completely voluntary program for medical and prescription coverage for any benefit-eligible employee or their dependent that may have an estimated \$60,000+ in medical claims in the upcoming plan year.

- Upon acceptance into the Samaritan Fund program, the Fund will help the employee obtain an insurance plan in the marketplace. All insurance premiums, prescriptions, and medical claims are covered by the Samaritan fund, resulting in no out-of-pocket costs for the employee.
- **ATI Physical Therapy Direct Contract**
 - Employees can access physical therapy with no doctor referral required. Early access to physical therapy allows for employees to improve faster, reduces unnecessary doctor visits, and saves the employee money. After evaluation, if the physical therapist feels the member requires a doctor's evaluation, they will be referred.
- **EBTech**
 - An online portal for employees to see all current benefit plan options, their personal benefit elections, and manage their personal information such as contact information and dependents. The portal will also be used for open-enrollment each fall.
- **Elimination of Health Risk Assessment (HRA)**
 - Up until this budget cycle, employees who completed the annual health risk assessment received an incentive of a 6% reduction in the employee-share of health insurance premiums, with the reduction absorbed by the Health Insurance Fund. In 2025, the HRA will no longer be a requirement for the reduced employee-share of the health insurance premium, and as a result the departmental share (or City share) of health insurance increased by 5.2%.
- **Health Insurance Premiums**
 - With the implementation of the Garner program and the anticipated savings, the total health insurance premiums for family and single coverage will not increase for 2025. Employees may notice a difference in their share if they are covered under a collective bargaining agreement or if they had not completed the HRA in the past.
- **WRS Pension Costs**

The City's share of total budgeted general and special revenue Wisconsin Retirement System (WRS) pension costs increased by \$220,000 or 7.3% from 2024 to 2025.

The 2025 WRS general employee employer-required pension rates increased .05% when compared to 2024. Fire/Rescue pension contributions increased .12% and Police employer required pension contributions increased .92%.

General, Transit, Police public safety and new employees in Fire/Rescue public safety share in the same 6.95% 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.

- **Holiday Schedule**

Starting in 2025, we will be making Christmas Eve and New Year's Eve full-day holidays for employees, instead the historical half-day holidays.

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 increased \$296,000, compared to the 2024 budget. This was primarily due to realigning the budget for internal work done on capital improvement projects.

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 2025 budget continues funding of annually recurring capital projects by using operating revenues rather than long-term debt. Capital financed by tax levy in the 2025 budget is \$680,832 compared to \$1,049,500 in the 2024 budget (see the capital improvement plan for detail).

Starting in 2024, State Expenditure Restraint funds were 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.

Utility Rates

The 2025 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.

Wastewater Utility rates included in the 2025 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 2025 budget is to maintain a general fund balance for working capital purposes of at least 15% of budgeted expenditures, in keeping with City policy. \$133,334 of available general fund balance will be applied to the 2025 budget. The resulting unassigned general fund balance remaining after balancing the 2025 budget is estimated to be \$10.4 million or 26.1% of budgeted annual general fund expenditures. The amount of fund balance applied to the 2025 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 2025 operating budget by the City Council will serve as confirmation of Ms. Benson's designation.

Also regarding job titles, with the adoption of this budget, in order to more accurately reflect the duties and responsibilities of the Director of Administration to our external audiences, that position will be renamed to Director of Administration and Chief Financial Officer.

On the Horizon (For the Future)

Budget challenges will persist beyond 2025 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 Office 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 2025 Adopted Budget.



Joseph P. Moore
City Manager

RESOLUTION NO. 9148**A RESOLUTION ADOPTING THE FINAL 2025
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 2025; and

WHEREAS, a Summary of the Budget and Notice of Public Hearing was published October 9, 2024; and

WHEREAS, on October 23, 2024, the City Council held a public hearing on the 2025 City Budget pursuant to Section 65.90 of the Wisconsin Statutes; and

WHEREAS, the City Council wishes to finalize the 2025 City Budget pursuant to State law.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fond du Lac that the 2025 City Budget is hereby adopted.

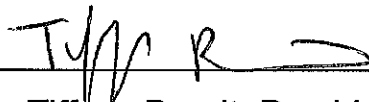
BE IT FURTHER RESOLVED, that a tax of \$34,354,217 is hereby levied upon all taxable property within the City of Fond du Lac as returned by the Assessor in the year 2024 for the uses and purposes as set forth in said budget, and that all taxing officers of the City are hereby authorized and directed 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, 2025.

ADOPTED:

NOV 13 2024



Tiffany Brault, President
Fond du Lac City Council

Attest:



Margaret Heffer, City Clerk

City Attorney:

Reviewed 

RESOLUTION NO. 9150**A RESOLUTION ADOPTING THE 2025
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 2025; and

WHEREAS, a Summary of the Budget and Notices of Public Hearing was published October 9, 2024; and

WHEREAS, on October 23, 2024, the City Council held a public hearing on the 2025 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 2025 Operating Budget of the Fond du Lac Area Transit in the amount of \$2,012,234 and the 2025 Capital Budget in the amount of \$146,000 are hereby adopted and the appropriate state and federal operating and capital applications shall be filed with the Department of Transportation. Capital items are \$146,000 for a replacement paratransit vehicle, with the local share of \$29,200 and Federal share of \$116,800.

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.

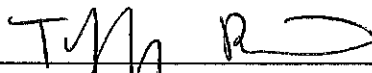
BE IT FURTHER RESOLVED, that the Director of Administration is authorized to execute and file with such applications all assurances or any other documents required by the United States Department of Transportation effectuating the purposes of Title VI of the Civil Rights Act of 1964 and other legally 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 18 2024



Tiffany Brault, President
Fond du Lac City Council

Attest:



Margaret Hefter, City Clerk

City Attorney:

Reviewed 

**CITY OF FOND DU LAC
2025 ADOPTED BUDGET SUMMARY**

The 2025 **GENERAL FUND BUDGET** is as follows:

REVENUES AND OTHER FINANCING SOURCES:	2024 Budget	2025 Budget	Percent Change
Taxes (other than property taxes)	\$2,243,674	\$2,241,365	
Special Assessment Payments	107,000	107,000	
Licenses and Permits	1,322,135	1,208,335	
Intergovernmental Revenues	11,645,465	13,124,932	
Public Charges for Services	2,981,042	3,168,565	
Fines, Forfeits and Penalties	430,000	430,000	
Interest and Rent	1,094,100	1,674,100	
Miscellaneous Revenues	111,600	124,200	
Total Revenues Excluding Property Taxes	\$19,935,016	\$22,078,497	
General Property Taxes	17,828,639	17,755,129	
Transfers from Other Funds	-	-	
Fund Balance Applied			
Unassigned Fund Balance Applied to Budget	139,352	133,334	
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED	\$37,903,007	\$39,966,960	5.4%

EXPENDITURES AND OTHER FINANCING USES:

General Government	3,246,397	3,293,126	
Public Safety	23,613,558	24,864,782	
Public Works	6,561,081	7,157,201	
Parks, Culture & Recreation	2,375,680	2,465,463	
Community Development	1,794,891	1,805,988	
TOTAL EXPENDITURES	37,591,607	39,586,560	5.3%
Transfers to Other Funds	311,400	380,400	
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$37,903,007	\$39,966,960	5.4%

The 2025 **budgets for
all funds** combined:

	Fund Balance January 1	Total Revenues	Total Expenditures	Fund Balance December 31
General Fund	\$ 10,568,527	\$39,833,626	\$39,966,960	\$ 10,435,193
Special Revenue Funds	6,594,684	8,022,952	7,392,174	7,225,462
Debt Service Fund	225,894	14,185,916	14,184,494	227,316
Capital Projects Funds	-	25,864,569	25,864,569	-
Wastewater Treatment & Resource Recovery	5,408,442	54,873,124	57,272,701	3,008,865
Water Utility	6,010,445	21,427,396	19,937,495	7,500,346
Internal Service Fund-Health Insurance	677,207	6,218,246	6,121,779	773,674
Internal Service Fund-Information Technology	452,418	2,524,600	2,556,095	420,923
Total All Funds	\$ 29,937,617	\$172,950,429	\$ 173,296,267	\$ 29,591,779

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

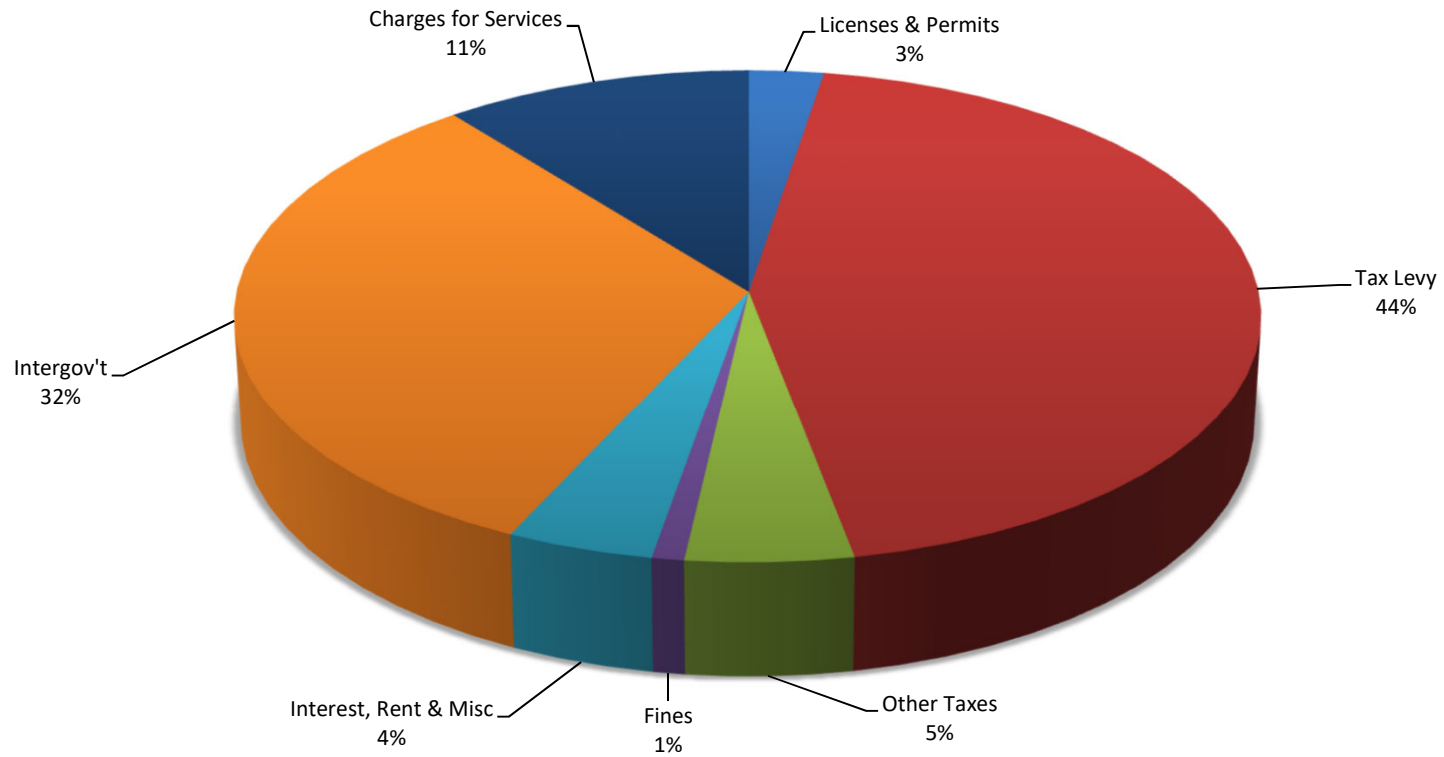
	2024 Budget	2025 Budget	
General Fund	\$17,828,639	\$17,755,129	
Library Special Revenue Fund	2,088,512	2,109,398	
Residential Recycling Special Revenue Fund	700,000	700,000	
Transit Special Revenue Fund	210,120	210,120	
Capital Projects Fund	1,049,500	680,832	
Debt Service Fund	10,560,000	12,898,738	
Total City Property Tax Levy	\$32,436,771	\$34,354,217	5.9%

	2024	2025	\$ Change	
Estimated Equalized Value Property Tax Rate	\$7.993	\$7.867	(\$0.126)	-1.6%

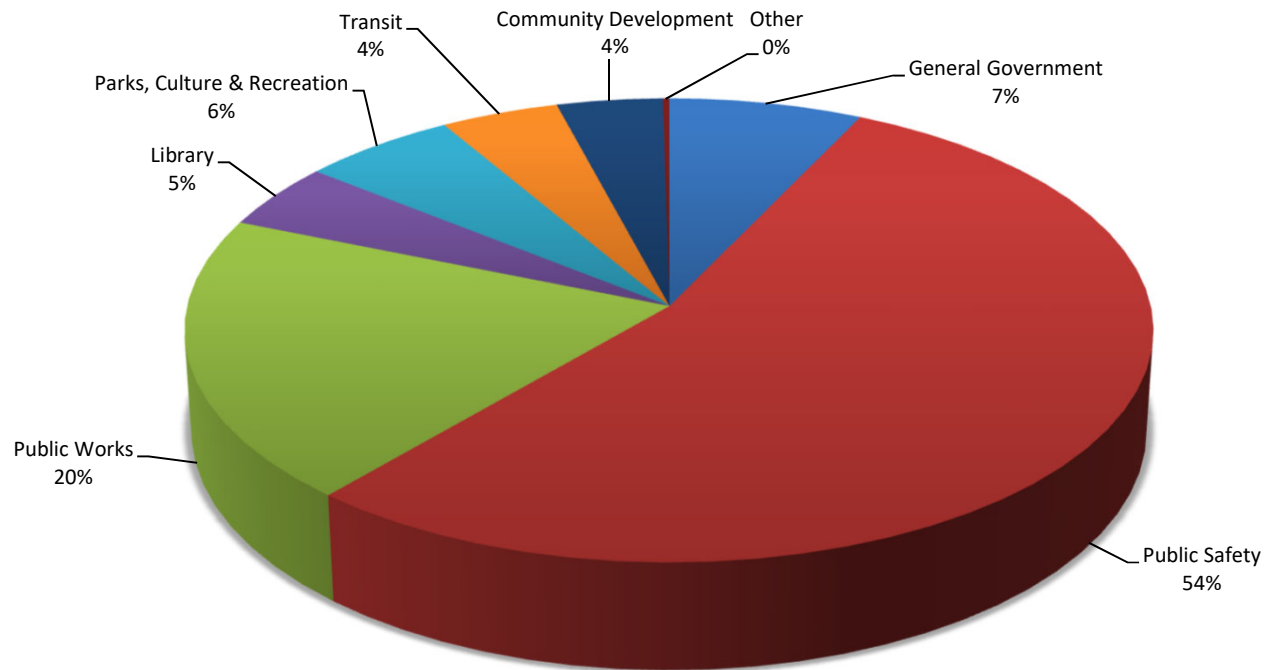
The City's outstanding debt at December 31, 2025 is projected to be:

General Obligation Notes and Bonds	\$106,359,651
Utility Revenue Bonds	58,797,960
Total Debt	\$165,157,611

City of Fond du Lac 2025 General Fund & Special Revenue Fund Revenue Summary



**City of Fond du Lac
2025 General Fund & Special Revenue Fund
Expenditure Summary
By Major Function**



City of Fond du Lac
2025 BUDGET
General Fund and Special Revenue Funds Budgeted Expenditures
Excluding TIF's
By Major Object

DESCRIPTION	2024 Adopted Budget	2025 Adopted Budget	Increase (Decrease)	Percent Increase (Decrease)
Personal Services	32,380,767	33,909,480	1,528,713	4.7%
Services, Materials & Supplies	12,203,792	12,074,875	(128,917)	-1.1%
Capital Outlay*	2,560,527	196,000	(2,364,527)	-92.3%
Total Expenditures	47,145,086	46,180,355	(964,731)	-2.0%
Transfers to Other Funds	507,559	565,706	58,147	11.5%
Total Expenditures & Other Financing Uses	47,652,645	46,746,061	(906,584)	-1.9%

* Note: In 2024 the adopted budget included planned spending of American Rescue Plan Act (ARPA) funds. All ARPA funds are required to be encumbered by the end of 2024. This is the reason for the substantial decrease in Capital Outlay seen above.

**City of Fond du Lac
2025 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	2025 Adopted Budget	2024 Adopted Budget	Increase (decrease)	
Salaries & Wages	1,630,668	15,231,898	4,422,986	-	1,105,802	615,838	850,756	-	23,857,948	22,832,502	1,025,446	4.5%
Fringe Benefits												
Wisconsin Retirement	106,361	2,676,935	294,249	-	66,761	39,797	55,309	-	3,239,412	3,018,557	220,855	7.3%
Social Security	121,140	715,828	338,361	-	84,595	47,113	65,084	-	1,372,121	1,324,154	47,967	3.6%
Group Health Insurance	319,764	2,648,942	1,069,188	-	233,448	125,580	198,132	-	4,595,054	4,368,426	226,628	5.2%
Other	108,894	509,852	134,710	-	40,624	33,942	16,923	-	844,945	837,128	7,817	0.9%
Total Fringe Benefits	656,159	6,551,557	1,836,508	-	425,428	246,432	335,448	-	10,051,532	9,548,265	503,267	5.3%
Total Personal Services	2,286,827	21,783,455	6,259,494	-	1,531,230	862,270	1,186,204	-	33,909,480	32,380,767	1,528,713	4.7%
Services, Materials & Supplies												
Contractual Services	1,326,500	1,764,161	2,568,922	2,109,398	553,530	809,329	495,936	110,000	9,737,776	10,082,872	(345,096)	-3.4%
Materials & Supplies	238,416	1,231,914	1,692,575	-	420,707	318,535	107,293	-	4,009,440	4,045,221	(35,781)	-0.9%
Utilities	7,700	251,150	495,030	-	231,950	22,100	29,555	-	1,037,485	1,032,539	4,946	0.5%
Miscellaneous	-	100	-	-	-	-	-	-	100	100	-	0.0%
Expense Transfers	(566,317)	(41,500)	(1,829,009)	-	(97,100)	-	(176,000)	-	(2,709,926)	(2,956,940)	247,014	-8.4%
Total Services, Materials & Supplies	1,006,299	3,205,825	2,927,518	2,109,398	1,109,087	1,149,964	456,784	110,000	12,074,875	12,203,792	(128,917)	-1.1%
Capital Outlay*	-	19,000	-	-	14,000	-	163,000	-	196,000	2,560,527	(2,364,527)	-92.3%
Total Expenditures	3,293,126	25,008,280	9,187,012	2,109,398	2,654,317	2,012,234	1,805,988	110,000	46,180,355	47,145,086	(964,731)	-2.0%
Transfers to Other Funds	-	-	150,000	-	-	-	-	415,706	565,706	507,559	58,147	11.5%
Total Expenditures and Other Financing Uses	3,293,126	25,008,280	9,337,012	2,109,398	2,654,317	2,012,234	1,805,988	525,706	46,746,061	47,652,645	(906,584)	-1.9%

* Note: In 2024 the adopted budget included planned spending of American Rescue Plan Act (ARPA) funds. All ARPA funds are required to be encumbered by the end of 2024. This is the reason for the substantial decrease in Capital Outlay seen above.

GENERAL FUND

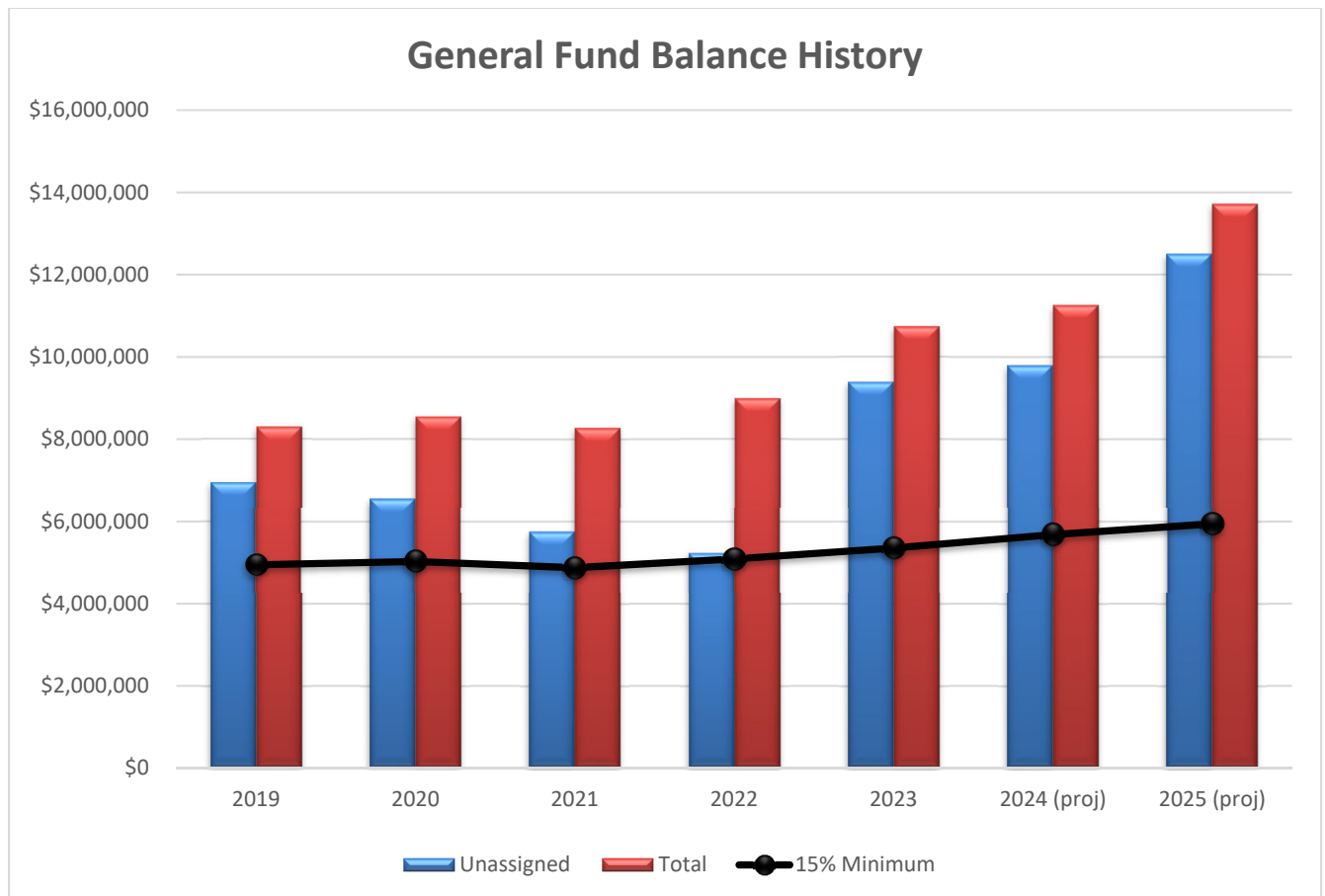
The General Fund is the City's main operating fund. It is used to account for all financial resources and expenditures, except those required to be accounted for in another fund.

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 2024 and 2025. 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 \$5.9 million as of December 31, 2025.



**CITY OF FOND DU LAC
2025 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2024 Adopted Budget	2025 Adopted Budget	<u>Increase (Decrease)</u>	
			Amount	%
Taxes				
General Property Taxes	17,828,639	17,755,129	(73,509)	(0.4)
In Lieu of Taxes	1,971,674	1,976,365	4,691	0.2
Mobile Home Fees	57,000	60,000	3,000	5.3
Interest & Penalties	90,000	70,000	(20,000)	(22.2)
Room Tax-City Share	125,000	135,000	10,000	8.0
Total Taxes	20,072,313	19,996,494	(75,818)	(0.4)
Special Assessment Payments	107,000	107,000	-	-
Intergovernmental Revenues				
State Shared Revenue	7,019,014	7,165,122	146,108	2.1
State Transportation Aid	2,484,943	2,622,198	137,255	5.5
Other State Aid	862,528	2,038,146	1,175,618	136.3
Other State and Local Govt Payments	1,278,980	1,299,466	20,486	1.6
Total Intergovernmental Revenues	11,645,465	13,124,932	1,479,467	12.7
Licenses & Permits	1,322,135	1,208,335	(113,800)	(8.6)
Public Charges for Services	2,981,042	3,168,565	187,523	6.3
Fines & Penalties	430,000	430,000	-	-
Interest & Rent	1,094,100	1,674,100	580,000	53.0
Miscellaneous Revenues	111,600	124,200	12,600	11.3
TOTAL REVENUES	37,763,655	39,833,626	2,069,972	5.5
Fund Balance Applied to Budget	139,352	133,334	(6,019)	(4.3)
OTHER FINANCING SOURCES	139,352	133,334	(6,019)	(4.3)
TOTAL REVENUES & OTHER FINANCING SOURCES	37,903,007	39,966,960	2,063,953	5.4

**CITY OF FOND DU LAC
2025 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
Taxes						
General Property Taxes						
Tax Levy	16,675,869	17,828,639	17,828,639	13,127,029	17,709,609	17,755,129
Tax Roll Overrun	3	-	-	1	1	-
Omitted Taxes	-	-	-	27	27	-
Total General Property Taxes	16,675,872	17,828,639	17,828,639	13,127,057	17,709,637	17,755,129
In Lieu of Taxes						
Water Utility	1,753,351	1,850,000	1,850,000	-	1,850,000	1,850,000
Housing Authority	133,057	85,115	85,115	-	85,115	89,817
Other Tax Exempt-In Lieu of Taxes	-	36,559	36,559	36,548	36,559	36,548
Total In Lieu of Taxes	1,886,408	1,971,674	1,971,674	36,548	1,971,674	1,976,365
Mobile Home Fees	60,870	57,000	57,000	35,387	57,000	60,000
Interest & Penalties	96,157	90,000	90,000	87,898	90,000	70,000
Room Tax-City Share	144,725	125,000	125,000	60,514	125,000	135,000
Total Taxes	18,864,032	20,072,313	20,072,313	13,347,404	19,953,311	19,996,494
Special Assessment Payments						
Principal Payments	71,414	100,000	100,000	20,898	100,000	100,000
Interest Payment	2,111	7,000	7,000	1,916	7,000	7,000
Total Special Assessment Payments	73,525	107,000	107,000	22,814	107,000	107,000
Licenses & Permits						
Business/Occupational Licenses	602,951	645,215	645,215	341,616	659,915	608,415
Non-Business Licenses	15,244	15,645	15,645	13,510	15,800	15,645
Building Permits & Inspection Fees	669,896	574,875	574,875	244,662	574,875	511,875
Other Regulatory Permits/Fees	95,710	86,400	86,400	51,431	71,065	72,400
Total Licenses & Permits	1,383,801	1,322,135	1,322,135	651,219	1,321,655	1,208,335
Intergovernmental Revenues						
State Shared Revenue	5,518,584	7,019,014	7,019,014	-	7,019,014	7,165,122
Other State Aid	867,261	862,528	862,528	274,232	862,529	2,038,146
State Transportation Aid	2,424,837	2,484,943	2,484,943	1,311,099	2,622,198	2,622,198
Other Local Governments	919,689	952,983	952,983	415,116	958,483	976,341
State Grants	75,193	28,000	28,000	21,120	37,900	28,000
Grants from Local Governments	381,600	127,200	127,200	127,200	127,200	127,200
Federal Revenues	4,836	-	-	-	-	-
Other State Payments	170,799	170,797	170,797	167,810	170,797	167,925
Total Intergovernmental Revenues	10,362,799	11,645,465	11,645,465	2,316,577	11,798,121	13,124,932
Public Charges for Services						
General Government	113,944	137,850	137,850	50,448	139,860	126,650
Public Safety	2,479,259	2,312,682	2,312,682	1,423,121	2,310,800	2,562,800
Transportation	1,501	1,000	1,000	477	1,000	1,000
Parking Facilities	229,120	221,495	221,495	99,661	221,495	192,600
Culture, Recreation & Education	197,312	210,000	210,000	34,784	210,000	207,500
Conservation & Development	19,305	98,015	98,015	27,595	101,900	78,015
Total Public Charges for Services	3,040,441	2,981,042	2,981,042	1,636,086	2,985,055	3,168,565

**CITY OF FOND DU LAC
2025 BUDGET
GENERAL FUND REVENUE SUMMARY**

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
Fines, Forfeits & Penalties						
Court Fines	203,516	300,000	300,000	115,596	215,000	300,000
Parking Fines	100,578	130,000	130,000	56,357	130,000	130,000
Total Fines & Penalties	304,094	430,000	430,000	171,953	345,000	430,000
Interest & Rent						
Interest on Investment	3,175,884	1,088,000	1,088,000	1,630,159	1,795,000	1,667,000
Rent	9,702	6,100	6,100	2,850	6,600	7,100
Total Interest & Rent	3,185,586	1,094,100	1,094,100	1,633,009	1,801,600	1,674,100
Miscellaneous Revenues						
Property Sales	18,119	2,500	2,500	2,000	3,200	2,500
Insurance Recoveries	120,598	62,100	62,100	8,861	62,100	62,100
Other	71,457	47,000	47,000	29,691	51,620	59,600
Total Miscellaneous Revenues	210,174	111,600	111,600	40,552	116,920	124,200
TOTAL REVENUE	37,424,452	37,763,655	37,763,655	19,819,614	38,428,662	39,833,626
Fund Balance Applied to Budget	-	139,352	139,352	-	-	133,334
Total Other Financing Sources	-	139,352	139,352	-	-	133,334
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE APPLIED	37,424,452	37,903,007	37,903,007	19,819,614	38,428,662	39,966,960

**CITY OF FOND DU LAC
2025 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2024 Adopted Budget	2025 Adopted Budget	<u>Increase (Decrease)</u>	
			Amount	%
GENERAL GOVERNMENT	3,246,397	3,293,126	46,729	1.4
PUBLIC SAFETY				
Police	12,489,154	13,276,193	787,039	6.3
Fire/Rescue	11,124,404	11,588,589	464,185	4.2
TOTAL PUBLIC SAFETY	23,613,558	24,864,782	1,251,224	5.3
PUBLIC WORKS	6,561,081	7,157,201	596,120	9.1
PARKS, CULTURE & RECREATION	2,375,680	2,465,463	89,783	3.8
COMMUNITY DEVELOPMENT	1,794,891	1,805,988	11,097	0.6
TOTAL GENERAL FUND EXPENDITURES	37,591,607	39,586,560	1,994,953	5.3
TRANSFERS TO OTHER FUNDS	311,400	380,400	69,000	22.2
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	37,903,007	39,966,960	2,063,953	5.4

**CITY OF FOND DU LAC
GENERAL FUND EXPENDITURE SUMMARY
2025 BUDGET
By Major Object & Function**

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	PARKS, CULTURE & RECREATION	COMMUNITY DEVELOPMENT	OTHER	2025 TOTAL	2024 BUDGET	INCREASE (DECREASE)	% INCR(DEC)
Salaries & Wages	1,630,668	15,231,898	4,099,211	1,105,802	850,756	-	22,918,335	21,899,853	1,018,482	4.7%
Fringe Benefits										
Wisconsin Retirement	106,361	2,676,935	272,266	66,761	55,309	-	3,177,632	2,954,860	222,772	7.5%
Social Security	121,140	715,828	313,592	84,595	65,084	-	1,300,239	1,252,807	47,432	3.8%
Group Health Insurance	319,764	2,648,942	998,556	233,448	198,132	-	4,398,842	4,180,422	218,420	5.2%
Other	108,894	509,852	124,954	40,624	16,923	-	801,247	793,886	7,361	0.9%
Total Fringe Benefits	656,159	6,551,557	1,709,368	425,428	335,448	-	9,677,960	9,181,975	495,985	5.4%
Total Personal Services	2,286,827	21,783,455	5,808,579	1,531,230	1,186,204	-	32,596,295	31,081,828	1,514,467	4.9%
Contractual Services	1,326,500	1,685,678	1,131,126	434,876	495,936	-	5,074,116	4,798,155	275,961	5.8%
Materials & Supplies	238,416	1,187,849	1,491,975	380,907	107,293	-	3,406,440	3,457,270	(50,830)	(1.5%)
Utilities	7,700	230,300	495,030	215,550	29,555	-	978,135	975,794	2,341	0.2%
Capital Outlay	-	19,000	-	-	163,000	-	182,000	182,000	-	0.0%
Expense Transfers	(566,317)	(41,500)	(1,769,509)	(97,100)	(176,000)	-	(2,650,426)	(2,903,440)	253,014	(8.7%)
Total Expenditures	3,293,126	24,864,782	7,157,201	2,465,463	1,805,988	-	39,586,560	37,591,607	1,994,953	5.3%
Transfers to Other Funds	-	-	-	-	-	380,400	380,400	311,400	69,000	22.2%
Total Expenditures and Other Financing Uses	3,293,126	24,864,782	7,157,201	2,465,463	1,805,988	380,400	39,966,960	37,903,007	2,063,953	5.4%

Public Safety includes Police and Fire/Rescue

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

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

**CITY OF FOND DU LAC
2025 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION**

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
GENERAL GOVERNMENT						
City Council	118,147	127,185	127,185	37,563	127,185	126,328
City Manager	312,285	315,675	315,714	135,941	315,715	336,909
Clerk & Central Services	405,809	447,143	448,576	166,232	448,576	454,485
Elections	79,213	157,496	157,496	35,581	157,496	85,859
Board of Review	814	2,050	2,050	978	2,050	4,050
Comptrollers	740,568	756,941	761,151	374,058	771,652	810,392
Central Collections	75,393	70,012	70,837	50,194	69,838	77,084
Assessment	361,285	356,537	399,599	130,942	399,601	360,203
Attorney	390,176	415,278	414,130	164,704	414,131	377,020
Human Resources	309,189	371,578	372,850	145,883	372,850	431,358
Animal Control	112,538	93,423	93,423	19,239	93,423	90,000
Delinquent Accounts	29,243	21,000	21,000	58,906	67,496	21,000
Insurance & Bond	133,595	112,079	112,079	78,259	117,995	118,438
City-wide	38,868	-	-	-	-	-
TOTAL GENERAL GOVERNMENT	3,107,123	3,246,397	3,296,090	1,398,480	3,358,008	3,293,126
PUBLIC SAFETY						
Police	11,597,436	12,489,154	12,540,731	5,589,623	12,363,530	13,276,193
Fire/Rescue	10,330,591	11,124,404	11,138,692	5,144,798	10,878,522	11,588,589
TOTAL PUBLIC SAFETY	21,928,027	23,613,558	23,679,423	10,734,421	23,242,052	24,864,782
PUBLIC WORKS						
Engineering	1,227,921	1,166,190	1,167,833	542,163	1,095,518	1,399,175
Fleet Operations & Services	451,448	759,644	764,535	311,212	737,587	752,495
Construction & Maintenance	1,774,240	1,988,038	1,988,038	790,027	1,708,746	2,133,689
Municipal Service Center	501,388	435,101	439,121	266,993	439,123	505,363
Highway Maintenance	273,158	207,484	207,484	112,513	207,484	225,517
Snow & Ice Removal	186,924	197,780	197,780	168,347	197,780	183,073
Storm Water & Waterway Mtce	483,473	412,780	412,780	227,419	412,780	464,506
Electrical	465,709	439,985	440,129	216,229	440,130	493,284
Street Lighting	395,886	343,800	350,302	181,388	350,303	381,450
Tree Care	759,478	610,279	610,362	228,117	610,363	618,649
TOTAL PUBLIC WORKS	6,519,625	6,561,081	6,578,364	3,044,408	6,199,814	7,157,201
PARKS, CULTURE & RECREATION						
Parks	1,494,599	1,564,014	1,569,176	676,225	1,569,188	1,633,805
Fairgrounds Pool	253,281	283,889	283,889	58,141	283,889	279,457
Taylor Park Pool	191,105	154,404	154,404	54,126	154,404	158,567
Senior Center	318,782	373,373	373,443	168,936	367,353	393,634
TOTAL PARKS, CULTURE & RECREATION	2,257,767	2,375,680	2,380,912	957,428	2,374,834	2,465,463
COMMUNITY DEVELOPMENT						
Community Development	334,674	495,482	496,773	136,418	415,309	488,013
Parking Facilities	213,638	339,327	339,403	118,598	338,003	342,036
Inspection	633,910	682,482	695,476	301,526	711,476	698,339
Economic Development	185,938	277,600	429,336	18,491	429,336	277,600
TOTAL COMMUNITY DEVELOPMENT	1,368,160	1,794,891	1,960,988	575,033	1,894,124	1,805,988
TOTAL EXPENDITURES	35,180,702	37,591,607	37,895,777	16,709,770	37,068,832	39,586,560
OTHER FINANCING USES						
Transfers to Other Funds	462,025	311,400	311,400	289,975	311,400	380,400
TOTAL OTHER FINANCING USES	462,025	311,400	311,400	289,975	311,400	380,400
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	35,642,727	37,903,007	38,207,177	16,999,745	37,380,232	39,966,960

CITY OF FOND DU LAC - 2025 BUDGET CITY COUNCIL

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	38,819	38,830	38,830	17,915	38,830	38,880
Contractual Services	76,299	82,905	82,905	17,033	82,905	82,973
Materials & Supplies	3,029	5,450	5,450	2,615	5,450	4,475
TOTAL EXPENDITURES	118,147	127,185	127,185	37,563	127,185	126,328
GENERAL CITY FUNDING SOURCES	118,147	127,185	127,185	37,563	127,185	126,328

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 - 2025 BUDGET CITY MANAGER

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	185,635	188,649	188,649	87,611	188,649	195,453
Contractual Services	117,850	112,326	112,365	44,263	112,366	127,306
Materials & Supplies	8,017	14,000	14,000	3,795	14,000	13,300
Utilities	783	700	700	272	700	850
TOTAL EXPENDITURES	312,285	315,675	315,714	135,941	315,715	336,909
GENERAL CITY FUNDING SOURCES	312,285	315,675	315,714	135,941	315,715	336,909

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 - 2025 BUDGET
CLERK & CENTRAL SERVICES**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	275,835	287,771	287,771	128,640	287,771	297,472
Contractual Services	116,049	130,716	131,237	32,669	131,237	127,448
Materials & Supplies	75,333	89,466	90,378	34,748	90,378	89,548
Utilities	1,404	1,000	1,000	663	1,000	1,400
Expense Transfers	(62,812)	(61,810)	(61,810)	(30,488)	(61,810)	(61,383)
TOTAL EXPENDITURES	405,809	447,143	448,576	166,232	448,576	454,485
LESS DEDICATED REVENUES:						
Licenses & Permits	178,935	163,390	163,390	148,974	176,140	169,090
Intergovernmental Revenue	4,950	5,000	5,000	75	5,000	5,000
Public Charges for Services	8,944	11,300	11,300	8,769	12,300	11,300
Miscellaneous Revenue	1,266	-	-	-	-	-
TOTAL DEDICATED REVENUES	194,095	179,690	179,690	157,818	193,440	185,390
GENERAL CITY FUNDING SOURCES	211,714	267,453	268,886	8,414	255,136	269,095

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 - 2025 BUDGET ELECTIONS

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	31,646	86,770	86,770	22,179	86,770	43,750
Contractual Services	16,911	26,126	26,126	3,637	26,126	18,009
Materials & Supplies	30,656	44,500	44,500	9,765	44,500	24,000
Utilities	-	100	100	-	100	100
TOTAL EXPENDITURES	79,213	157,496	157,496	35,581	157,496	85,859
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	4,836	-	-	-	-	-
TOTAL DEDICATED REVENUES	4,836	-	-	-	-	-
GENERAL CITY FUNDING SOURCES	74,377	157,496	157,496	35,581	157,496	85,859

Purpose And Activities

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

Budget Comments

This budget maintains current levels of service, and maintains the wage increase approved in the 2024 budget.

**CITY OF FOND DU LAC - 2025 BUDGET
BOARD OF REVIEW**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	800	1,000	1,000	800	1,000	3,000
Contractual Services	-	350	350	157	350	350
Materials & Supplies	14	700	700	21	700	700
TOTAL EXPENDITURES	814	2,050	2,050	978	2,050	4,050
GENERAL CITY FUNDING SOURCES	814	2,050	2,050	978	2,050	4,050

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 - 2025 BUDGET COMPTROLLERS

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	789,236	839,813	839,813	397,335	850,313	889,653
Contractual Services	182,175	157,612	161,822	64,800	161,823	179,094
Materials & Supplies	33,433	24,990	24,990	16,205	24,990	23,390
Utilities	1,291	1,500	1,500	614	1,500	1,500
Expense Transfers	(265,567)	(266,974)	(266,974)	(104,896)	(266,974)	(283,245)
TOTAL EXPENDITURES	740,568	756,941	761,151	374,058	771,652	810,392
LESS DEDICATED REVENUES:						
Public Charges for Services	2,725	3,000	3,000	3,772	4,000	3,000
Miscellaneous Revenues	49,785	40,000	40,000	24,459	40,000	45,000
TOTAL DEDICATED REVENUES	52,510	43,000	43,000	28,231	44,000	48,000
GENERAL CITY FUNDING SOURCES	688,058	713,941	718,151	345,827	727,652	762,392

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 - 2025 BUDGET CENTRAL COLLECTION

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	58,264	63,648	63,648	32,877	69,648	75,086
Contractual Services	99,525	92,844	93,150	50,447	89,150	90,503
Materials & Supplies	18,483	13,900	14,419	1,704	11,420	13,900
Utilities	47	200	200	19	200	200
Expense Transfers	(100,926)	(100,580)	(100,580)	(34,853)	(100,580)	(102,605)
TOTAL EXPENDITURES	75,393	70,012	70,837	50,194	69,838	77,084
LESS DEDICATED REVENUES:						
Licenses & Permits	15,244	15,645	15,645	13,510	15,800	15,645
Public Charges for Services	26,930	37,450	37,450	13,835	37,450	25,350
TOTAL DEDICATED REVENUES	42,174	53,095	53,095	27,345	53,250	40,995
GENERAL CITY FUNDING SOURCES	33,219	16,917	17,742	22,849	16,588	36,089

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 - 2025 BUDGET ASSESSMENT

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	360,327	356,337	399,399	130,758	399,401	359,903
Materials & Supplies	730	-	-	93	-	-
Utilities	228	200	200	91	200	300
TOTAL EXPENDITURES	361,285	356,537	399,599	130,942	399,601	360,203
LESS DEDICATED REVENUES:						
Public Charges for Services	43,115	50,000	50,000	13,454	50,000	50,900
TOTAL DEDICATED REVENUES	43,115	50,000	50,000	13,454	50,000	50,900
GENERAL CITY FUNDING SOURCES	318,170	306,537	349,599	117,488	349,601	309,303

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 - 2025 BUDGET ATTORNEY

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	331,726	351,961	349,561	153,569	348,061	305,820
Contractual Services	71,365	80,642	80,694	14,997	80,695	78,852
Materials & Supplies	7,171	6,375	7,575	5,321	7,575	14,839
Utilities	1,540	150	150	757	1,650	1,650
Expense Transfers	(21,626)	(23,850)	(23,850)	(9,940)	(23,850)	(24,141)
TOTAL EXPENDITURES	390,176	415,278	414,130	164,704	414,131	377,020
LESS DEDICATED REVENUES:						
Public Charges for Services	138	600	600	-	600	600
Fines & Penalties	203,516	300,000	300,000	115,596	215,000	300,000
TOTAL DEDICATED REVENUES	203,654	300,600	300,600	115,596	215,600	300,600
GENERAL CITY FUNDING SOURCES	186,522	114,678	113,530	49,108	198,531	76,420

Purpose And Activities

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

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

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2025 BUDGET HUMAN RESOURCES

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	270,012	283,707	283,707	136,740	283,707	342,490
Contractual Services	111,155	152,358	152,430	35,343	152,430	172,062
Materials & Supplies	7,532	9,699	10,899	4,405	10,899	10,049
Utilities	1,677	1,600	1,600	812	1,600	1,700
Expense Transfers	(81,187)	(75,786)	(75,786)	(31,417)	(75,786)	(94,943)
TOTAL EXPENDITURES	309,189	371,578	372,850	145,883	372,850	431,358
LESS DEDICATED REVENUES:						
Public Charges for Services	24	-	-	8	10	-
Miscellaneous Revenues	257	-	-	-	-	-
TOTAL DEDICATED REVENUES	281	-	-	8	10	-
GENERAL CITY FUNDING SOURCES	308,908	371,578	372,850	145,875	372,840	431,358

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 - 2025 BUDGET ANIMAL CONTROL

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	112,538	93,423	93,423	19,239	93,423	90,000
TOTAL EXPENDITURES	112,538	93,423	93,423	19,239	93,423	90,000
GENERAL CITY FUNDING SOURCES	112,538	93,423	93,423	19,239	93,423	90,000

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 - 2025 BUDGET DELINQUENT ACCOUNTS

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Materials & Supplies	29,243	21,000	21,000	58,906	67,496	21,000
TOTAL EXPENDITURES	29,243	21,000	21,000	58,906	67,496	21,000
GENERAL CITY FUNDING SOURCES	29,243	21,000	21,000	58,906	67,496	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 - 2025 BUDGET
INSURANCE & BONDS**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	133,595	112,079	112,079	72,343	112,079	95,223
Materials & Supplies	-	-	-	5,916	5,916	23,215
TOTAL EXPENDITURES	133,595	112,079	112,079	78,259	117,995	118,438
GENERAL CITY FUNDING SOURCES	133,595	112,079	112,079	78,259	117,995	118,438

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 - 2025 BUDGET
CITY WIDE**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Other Expenses	38,868	-	-	-	-	-
TOTAL EXPENDITURES	38,868	-	-	-	-	-
LESS REVENUES:						
Taxes	18,864,032	20,072,313	20,072,313	13,347,404	19,953,311	19,996,494
Special Assessment Payments	73,525	107,000	107,000	22,814	107,000	107,000
Licenses & Permits	442,267	490,000	490,000	198,617	490,000	450,000
Intergovernmental Revenues	6,786,501	8,032,539	8,032,539	569,242	8,032,540	9,328,393
Interest & Rent	3,175,884	1,088,000	1,088,000	1,630,159	1,795,000	1,667,000
Miscellaneous Revenues	17,630	-	-	108	120	-
Other Financing Sources	-	139,352	139,352	-	-	133,334
TOTAL REVENUES	29,359,839	29,929,204	29,929,204	15,768,344	30,377,971	31,682,221
GENERAL CITY FUNDING SOURCES	(29,320,971)	(29,929,204)	(29,929,204)	(15,768,344)	(30,377,971)	(31,682,221)

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 2025 budget of \$133,334 is included in the 2025 Other Financing Sources.

CITY OF FOND DU LAC - 2025 BUDGET POLICE

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	9,929,498	10,842,955	10,842,955	4,873,919	10,665,753	11,570,430
Contractual Services	1,067,742	939,807	940,940	398,172	940,940	1,022,349
Materials & Supplies	492,505	577,992	628,436	285,260	628,437	564,514
Utilities	139,461	152,400	152,400	61,396	152,400	148,900
Expense Transfers	(31,770)	(24,000)	(24,000)	(29,124)	(24,000)	(30,000)
TOTAL EXPENDITURES	11,597,436	12,489,154	12,540,731	5,589,623	12,363,530	13,276,193
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	350,424	366,011	366,011	14,161	366,011	377,159
Public Charges for Services	32,151	30,400	30,400	9,654	30,400	30,400
Fines & Penalties	100,578	130,000	130,000	56,357	130,000	130,000
Interest & Rent	2,600	-	-	250	500	-
Miscellaneous Revenues	2,165	2,800	2,800	3,587	5,300	2,800
TOTAL DEDICATED REVENUES	487,918	529,211	529,211	84,009	532,211	540,359
GENERAL CITY FUNDING SOURCES	11,109,518	11,959,943	12,011,520	5,505,614	11,831,319	12,735,834

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 - 2025 BUDGET FIRE & RESCUE

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	9,097,567	9,797,232	9,797,232	4,523,691	9,546,517	10,213,025
Contractual Services	572,964	592,652	607,409	254,079	597,954	663,329
Materials & Supplies	625,703	657,220	656,751	340,326	656,751	623,335
Utilities	79,345	68,300	68,300	34,171	68,300	81,400
Capital Outlay	16,513	19,000	19,000	-	19,000	19,000
Expense Transfers	(61,501)	(10,000)	(10,000)	(7,469)	(10,000)	(11,500)
TOTAL EXPENDITURES	10,330,591	11,124,404	11,138,692	5,144,798	10,878,522	11,588,589
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	781,392	731,472	731,472	415,689	741,372	774,182
Public Charges for Services	2,447,108	2,282,282	2,282,282	1,413,467	2,280,400	2,532,400
Miscellaneous Revenues	3,263	-	-	-	-	-
TOTAL DEDICATED REVENUES	3,231,763	3,013,754	3,013,754	1,829,156	3,021,772	3,306,582
GENERAL CITY FUNDING SOURCES	7,098,828	8,110,650	8,124,938	3,315,642	7,856,750	8,282,007

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 - 2025 BUDGET ENGINEERING

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	1,265,004	1,367,601	1,367,601	589,744	1,295,286	1,445,516
Contractual Services	278,640	292,240	292,468	97,074	292,468	327,090
Materials & Supplies	23,516	61,000	62,415	20,620	62,415	54,100
Utilities	4,989	5,800	5,800	2,431	5,800	5,800
Expense Transfers	(344,228)	(560,451)	(560,451)	(167,706)	(560,451)	(433,331)
TOTAL EXPENDITURES	1,227,921	1,166,190	1,167,833	542,163	1,095,518	1,399,175
LESS DEDICATED REVENUES:						
Licenses & Permits	73,476	23,500	23,500	8,838	23,500	28,500
Public Charges for Services	16,519	17,000	17,000	5,447	17,000	17,000
TOTAL DEDICATED REVENUES	89,995	40,500	40,500	14,285	40,500	45,500
GENERAL CITY FUNDING SOURCES	1,137,926	1,125,690	1,127,333	527,878	1,055,018	1,353,675

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 - 2025 BUDGET
FLEET OPERATIONS & SERVICES**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	951,865	1,021,435	1,021,435	446,571	994,485	1,009,004
Contractual Services	95,799	76,602	81,187	37,222	81,188	84,284
Materials & Supplies	(189,359)	90,457	90,763	61,506	90,764	87,757
Utilities	1,772	1,650	1,650	768	1,650	1,950
Expense Transfers	(408,629)	(430,500)	(430,500)	(234,855)	(430,500)	(430,500)
TOTAL EXPENDITURES	451,448	759,644	764,535	311,212	737,587	752,495
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	489	7,500	7,500	975	7,500	3,000
Miscellaneous Revenues	393	-	-	-	-	-
TOTAL DEDICATED REVENUES	882	7,500	7,500	975	7,500	3,000
GENERAL CITY FUNDING SOURCES	450,566	752,144	757,035	310,237	730,087	749,495

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 - 2025 BUDGET CONSTRUCTION & MAINTENANCE

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	2,218,899	2,469,866	2,469,866	1,017,955	2,190,574	2,581,271
Contractual Services	27,958	45,275	45,275	20,107	45,275	34,796
Materials & Supplies	10,701	15,575	15,575	9,712	15,575	20,300
Expense Transfers	(483,318)	(542,678)	(542,678)	(257,747)	(542,678)	(502,678)
TOTAL EXPENDITURES	1,774,240	1,988,038	1,988,038	790,027	1,708,746	2,133,689
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	2,424,837	2,484,943	2,484,943	1,311,099	2,622,198	2,622,198
Miscellaneous Revenues	5,611	5,600	5,600	-	5,600	5,600
TOTAL DEDICATED REVENUES	2,430,448	2,490,543	2,490,543	1,311,099	2,627,798	2,627,798
GENERAL CITY FUNDING SOURCES	(656,208)	(502,505)	(502,505)	(521,072)	(919,052)	(494,109)

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 - 2025 BUDGET
MUNICIPAL SERVICE CENTER**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	158,373	158,687	159,481	101,073	159,482	170,018
Materials & Supplies	616,213	661,565	664,791	283,248	664,792	651,765
Utilities	70,232	100,849	100,849	28,640	100,849	64,580
Expense Transfers	(343,430)	(486,000)	(486,000)	(145,968)	(486,000)	(381,000)
TOTAL EXPENDITURES	501,388	435,101	439,121	266,993	439,123	505,363
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	7,160	-	-	-	5,500	-
Public Charges for Services	7,125	4,500	4,500	-	4,500	4,500
Miscellaneous Revenues	4,981	6,600	6,600	2,471	8,100	6,600
TOTAL DEDICATED REVENUES	19,266	11,100	11,100	2,471	18,100	11,100
GENERAL CITY FUNDING SOURCES	482,122	424,001	428,021	264,522	421,023	494,263

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 - 2025 BUDGET HIGHWAY MAINTENANCE

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	788	783	783	590	783	816
Materials & Supplies	272,370	206,701	206,701	111,923	206,701	224,701
TOTAL EXPENDITURES	273,158	207,484	207,484	112,513	207,484	225,517
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	(152)	-	-	-	-	-
TOTAL DEDICATED REVENUES	(152)	-	-	-	-	-
GENERAL CITY FUNDING SOURCES	273,310	207,484	207,484	112,513	207,484	225,517

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 - 2025 BUDGET SNOW & ICE REMOVAL

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	4,605	4,500	4,500	-	4,500	4,500
Materials & Supplies	182,319	193,280	193,280	168,347	193,280	178,573
TOTAL EXPENDITURES	186,924	197,780	197,780	168,347	197,780	183,073
REVENUES						
Intergovernmental Revenues	2,210	15,000	15,000	5,336	15,000	12,000
TOTAL DEDICATED REVENUES	2,210	15,000	15,000	5,336	15,000	12,000
GENERAL CITY FUNDING SOURCES	184,714	182,780	182,780	163,011	182,780	171,073

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 - 2025 BUDGET
STORM WATER & WATERWAY MAINTENANCE**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	121,207	126,544	126,544	59,833	126,544	131,172
Contractual Services	56,719	62,240	62,240	39,327	62,240	61,484
Materials & Supplies	212,179	157,996	157,996	68,169	157,996	185,850
Utilities	93,810	91,000	91,000	61,950	91,000	94,000
Expense Transfers	(442)	(25,000)	(25,000)	(1,860)	(25,000)	(8,000)
TOTAL EXPENDITURES	483,473	412,780	412,780	227,419	412,780	464,506
LESS DEDICATED REVENUES:						
Public Charges for Services	6,240	7,000	7,000	1,500	7,000	7,000
TOTAL DEDICATED REVENUES	6,240	7,000	7,000	1,500	7,000	7,000
GENERAL CITY FUNDING SOURCES	477,233	405,780	405,780	225,919	405,780	457,506

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 - 2025 BUDGET ELECTRICAL

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	324,090	348,832	348,832	164,251	348,832	366,378
Contractual Services	71,066	46,443	46,587	34,162	46,588	78,771
Materials & Supplies	58,799	70,310	70,310	13,369	70,310	39,235
Utilities	20,077	22,900	22,900	10,230	22,900	22,900
Expense Transfers	(8,323)	(48,500)	(48,500)	(5,783)	(48,500)	(14,000)
TOTAL EXPENDITURES	465,709	439,985	440,129	216,229	440,130	493,284
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	18,238	9,500	9,500	2,777	9,700	9,500
TOTAL DEDICATED REVENUES	18,238	9,500	9,500	2,777	9,700	9,500
GENERAL CITY FUNDING SOURCES	447,471	430,485	430,629	213,452	430,430	483,784

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 - 2025 BUDGET STREET LIGHTING

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	88,633	63,300	69,802	41,461	69,803	76,200
Materials & Supplies	-	500	500	-	500	250
Utilities	307,253	280,000	280,000	139,927	280,000	305,000
TOTAL EXPENDITURES	395,886	343,800	350,302	181,388	350,303	381,450
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	95,716	40,000	40,000	6,199	40,000	40,000
TOTAL DEDICATED REVENUES	95,716	40,000	40,000	6,199	40,000	40,000
GENERAL CITY FUNDING SOURCES	300,170	303,800	310,302	175,189	310,303	341,450

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 - 2025 BUDGET TREE CARE

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	245,460	267,947	267,947	109,331	267,947	275,238
Contractual Services	470,307	292,188	292,271	86,673	292,272	293,167
Materials & Supplies	45,138	49,344	49,344	32,628	49,344	49,444
Utilities	545	800	800	273	800	800
Expense Transfer	(1,972)	-	-	(788)	-	-
TOTAL EXPENDITURES	759,478	610,279	610,362	228,117	610,363	618,649
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	-	3,000	3,000	-	3,000	3,000
Public Charges for Services	2,445	3,000	3,000	-	3,000	3,000
Miscellaneous Revenues	-	1,500	1,500	-	1,500	1,500
TOTAL DEDICATED REVENUES	2,445	7,500	7,500	-	7,500	7,500
GENERAL CITY FUNDING SOURCES	757,033	602,779	602,862	228,117	602,863	611,149

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 - 2025 BUDGET PARKS

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	1,152,963	1,218,891	1,218,891	523,739	1,218,891	1,277,616
Contractual Services	122,031	114,871	115,137	68,084	115,137	125,627
Materials & Supplies	219,075	225,412	230,308	98,456	230,320	231,762
Utilities	83,202	99,900	99,900	22,068	99,900	95,900
Expense Transfers	(82,672)	(95,060)	(95,060)	(36,122)	(95,060)	(97,100)
TOTAL EXPEDITURES	1,494,599	1,564,014	1,569,176	676,225	1,569,188	1,633,805
LESS DEDICATED REVENUES:						
Public Charges for Services	70,729	76,000	76,000	27,284	76,000	80,500
Interest & Rent	7,102	6,000	6,000	2,600	6,000	7,000
Miscellaneous Revenues	10,657	600	600	365	1,000	1,200
TOTAL DEDICATED REVENUES	88,488	82,600	82,600	30,249	83,000	88,700
GENERAL CITY FUNDING SOURCES	1,406,111	1,481,414	1,486,576	645,976	1,486,188	1,545,105

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 - 2025 BUDGET FAIRGROUNDS POOL

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	161,426	168,364	168,364	7,416	168,364	166,432
Materials & Supplies	58,520	62,400	62,400	45,630	62,400	61,400
Utilities	33,335	53,125	53,125	5,095	53,125	51,625
TOTAL EXPENDITURES	253,281	283,889	283,889	58,141	283,889	279,457
LESS DEDICATED REVENUES:						
Public Charges for Services	100,748	110,000	110,000	5,100	110,000	103,000
TOTAL DEDICATED REVENUES	100,748	110,000	110,000	5,100	110,000	103,000
GENERAL CITY FUNDING SOURCES	152,533	173,889	173,889	53,041	173,889	176,457

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 - 2025 BUDGET TAYLOR POOL

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	63,561	72,479	72,479	10,065	72,479	70,542
Materials & Supplies	57,204	37,800	37,800	38,549	37,800	41,300
Utilities	70,340	44,125	44,125	5,512	44,125	46,725
TOTAL EXPENDITURES	191,105	154,404	154,404	54,126	154,404	158,567
LESS DEDICATED REVENUES:						
Public Charges for Services	25,906	24,000	24,000	2,400	24,000	24,000
TOTAL DEDICATED REVENUES	25,906	24,000	24,000	2,400	24,000	24,000
GENERAL CITY FUNDING SOURCES	165,199	130,404	130,404	51,726	130,404	134,567

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 - 2025 BUDGET SENIOR CENTER

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	213,549	227,450	227,450	100,500	221,450	253,614
Contractual Services	79,097	79,538	82,608	38,749	75,608	72,275
Materials & Supplies	4,484	46,445	43,445	20,380	50,355	46,445
Utilities	21,652	19,940	19,940	9,307	19,940	21,300
TOTAL EXPENDITURES	318,782	373,373	373,443	168,936	367,353	393,634
LESS DEDICATED REVENUES:						
Miscellaneous	-	5,000	5,000	-	5,000	12,000
TOTAL DEDICATED REVENUES	-	5,000	5,000	-	5,000	12,000
GENERAL CITY FUNDING SOURCE:	318,782	368,373	368,443	168,936	362,353	381,634

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

The 2025 budget includes a new part-time staff member that will be partially supported by funds from the Friends of the Senior Center.

CITY OF FOND DU LAC - 2025 BUDGET COMMUNITY DEVELOPMENT

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	400,480	524,460	524,460	200,217	442,996	541,216
Contractual Services	100,167	96,773	98,064	29,514	98,064	98,347
Materials & Supplies	6,707	12,100	12,100	1,418	12,100	10,050
Utilities	1,194	1,400	1,400	568	1,400	1,400
Capital Outlay	6,954	13,000	13,000	6,050	13,000	13,000
Expense Transfers	(180,828)	(152,251)	(152,251)	(101,349)	(152,251)	(176,000)
TOTAL EXPENDITURES	334,674	495,482	496,773	136,418	415,309	488,013
LESS DEDICATED REVENUES:						
Licenses & Permits	2,450	2,500	2,500	2,400	2,500	2,500
Public Charges for Services	10,665	11,000	11,000	4,140	11,000	11,000
TOTAL DEDICATED REVENUES	13,115	13,500	13,500	6,540	13,500	13,500
GENERAL CITY FUNDING SOURCES	321,559	481,982	483,273	129,878	401,809	474,513

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 - 2025 BUDGET PARKING FACILITIES

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	104,422	115,807	115,807	53,284	115,807	123,486
Contractual Services	68,808	120,835	120,911	47,519	119,511	118,465
Materials & Supplies	15,419	76,930	76,930	7,368	76,930	74,330
Utilities	24,989	25,755	25,755	10,427	25,755	25,755
TOTAL EXPENDITURES	213,638	339,327	339,403	118,598	338,003	342,036
LESS DEDICATED REVENUES:						
Public Charges for Services	229,120	221,495	221,495	99,661	221,495	192,600
Miscellaneous	-	-	-	586	600	-
Interest & Rent	-	100	100	-	100	100
TOTAL DEDICATED REVENUES	229,120	221,595	221,595	100,247	222,195	192,700
GENERAL CITY FUNDING SOURCES	(15,482)	117,732	117,808	18,351	115,808	149,336

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 - 2025 BUDGET INSPECTION

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	473,158	498,580	498,580	239,286	514,580	521,502
Contractual Services	140,209	157,339	170,333	51,934	170,333	151,524
Materials & Supplies	18,344	24,163	24,163	9,217	24,163	22,913
Utilities	2,199	2,400	2,400	1,089	2,400	2,400
TOTAL EXPENDITURES	633,910	682,482	695,476	301,526	711,476	698,339
LESS DEDICATED REVENUES:						
Licenses & Permits	671,429	627,100	627,100	278,880	613,715	542,600
Public Charges for Services	10,140	92,015	92,015	27,595	95,900	72,015
Miscellaneous Revenues	33	-	-	-	-	-
TOTAL DEDICATED REVENUES	681,602	719,115	719,115	306,475	709,615	614,615
GENERAL CITY FUNDING SOURCES	(47,692)	(36,633)	(23,639)	(4,949)	1,861	83,724

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 - 2025 BUDGET ECONOMIC DEVELOPMENT

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	89,245	127,600	139,919	13,085	139,919	127,600
Capital Outlay	96,693	150,000	289,417	5,406	289,417	150,000
TOTAL EXPENDITURES	185,938	277,600	429,336	18,491	429,336	277,600
GENERAL CITY FUNDING SOURCES	185,938	277,600	429,336	18,491	429,336	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 - 2025 BUDGET OPERATING TRANSFERS

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Other Financing Uses	462,025	311,400	311,400	289,975	311,400	380,400
TOTAL EXPENDITURES	462,025	311,400	311,400	289,975	311,400	380,400
GENERAL CITY FUNDING SOURCES	462,025	311,400	311,400	289,975	311,400	380,400

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

This budget 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 \$72,900 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 \$300,000 for the year.

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
2025 BUDGET
SPECIAL REVENUE FUNDS SUMMARY**

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	1,300,502	1,298,939	1,298,939	620,920	1,299,527	1,313,185
Contractual Services	4,655,478	5,288,917	5,289,613	2,771,039	5,296,864	4,665,010
Materials & Supplies	548,991	587,951	610,348	198,182	610,348	603,000
Utilities	51,798	56,745	56,745	37,571	56,745	59,350
Other	114,333	325,470	325,470	332,018	999,307	219,731
Miscellaneous	-	100	100	-	100	100
Expense Transfers	(79,129)	(53,500)	(53,500)	(65,522)	(53,500)	(59,500)
Capital Outlay	1,640,773	3,178,527	3,261,215	85,969	3,264,496	14,000
Other Financing Uses	1,989,749	842,418	842,418	306,657	990,712	577,298
TOTAL EXPENDITURES	10,222,495	11,525,567	11,631,348	4,286,834	12,464,599	7,392,174
REVENUES						
Tax Levy Support	2,857,681	2,998,632	2,998,632	2,207,859	2,998,632	3,019,518
Tax Increments	2,964,541	2,369,068	2,369,068	1,826,059	2,369,068	882,562
Intergovernmental Revenues	5,095,450	2,536,768	2,536,768	586,750	2,553,095	2,075,525
Public Charges for Services	1,842,089	1,844,141	1,844,141	1,670,227	1,858,152	1,829,141
Fines, Forfeits & Penalties	3,436	2,000	2,000	2,147	2,300	2,000
Interest & Rent	40,832	3,000	3,000	21,921	25,000	33,000
Miscellaneous	111,719	62,000	62,000	54,827	79,997	65,500
Other Financing Sources	145,348	142,559	142,559	96,400	142,559	115,706
TOTAL REVENUES	13,061,096	9,958,168	9,958,168	6,466,190	10,028,803	8,022,952
INCREASE (DECREASE) IN FUND BALANCE	2,838,601	(1,567,399)	(1,673,180)	2,179,356	(2,435,796)	630,778

CITY OF FOND DU LAC - 2025 BUDGET LIBRARY

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	2,047,561	2,088,512	2,088,512	1,537,748	2,088,512	2,109,398
TOTAL EXPENDITURES	2,047,561	2,088,512	2,088,512	1,537,748	2,088,512	2,109,398
LESS DEDICATED REVENUES:						
Tax Levy Support	2,047,561	2,088,512	2,088,512	1,537,748	2,088,512	2,109,398
TOTAL DEDICATED REVENUES	2,047,561	2,088,512	2,088,512	1,537,748	2,088,512	2,109,398

Purpose And Activities

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

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

Budget Comments

The City property tax levy for the library is increased by 1.0% for this budget year.

**CITY OF FOND DU LAC - 2025 BUDGET
CITY GRANT PROGRAMS**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Materials & Supplies	96,286	5,000	5,000	2,613	5,000	5,000
Capital Outlay	28,179	-	-	-	-	-
TOTAL EXPENDITURES	124,465	5,000	5,000	2,613	5,000	5,000
DEDICATED REVENUES						
Intergovernmental Revenues	126,682	5,000	5,000	6,221	6,300	5,000
TOTAL DEDICATED REVENUES	126,682	5,000	5,000	6,221	6,300	5,000
INCREASE (DECREASE) IN FUND BALANCE	2,217	-	-	3,608	1,300	-

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, 2024 and December 31, 2025

January 1, 2024 balance			0
Net change from 2024 operations			
Revenues		6,300	
Expenditures		5,000	1,300
December 31, 2024 projected balance			<u>1,300</u>
Net change from 2025 operations			
Revenues		5,000	
Expenditures		5,000	0
December 31, 2025 projected balance			<u>1,300</u>

**CITY OF FOND DU LAC - 2025 BUDGET
PUBLIC SAFETY TRAINING CENTER**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	56,846	62,950	62,950	18,572	62,950	59,993
Materials & Supplies	1,698	5,268	5,268	229	5,268	4,150
Utilities	18,948	18,570	18,570	24,667	18,570	20,850
TOTAL EXPENDITURES	77,492	86,788	86,788	43,468	86,788	84,993
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	1,508	-	-	-	-	1,500
Other Financing Sources	88,900	88,900	88,900	88,900	88,900	72,900
TOTAL DEDICATED REVENUES	90,408	88,900	88,900	88,900	88,900	74,400
INCREASE (DECREASE) IN FUND BALANCE	12,916	2,112	2,112	45,432	2,112	(10,593)

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, 2024 and December 31, 2025

January 1, 2024 balance			12,910
Net change from 2024 operations			
Revenues	88,900		
Expenditures	86,788	2,112	
December 31, 2024 projected balance			<u>15,022</u>
Net change from 2025 operations			
Revenues	74,400		
Expenditures	84,993	(10,593)	
December 31, 2025 projected balance			<u>4,429</u>

CITY OF FOND DU LAC - 2025 BUDGET RESIDENTIAL RECYCLING

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	906,930	620,287	620,287	354,679	620,287	623,699
Materials & Supplies	331	700	700	134	700	500
TOTAL EXPENDITURES	907,261	620,987	620,987	354,813	620,987	624,199
LESS DEDICATED REVENUES:						
Tax Levy Support	600,000	700,000	700,000	515,402	700,000	700,000
Intergovernmental Revenues	156,606	157,389	157,389	-	157,389	157,389
Miscellaneous Revenues	-	-	-	2,223	2,500	-
TOTAL DEDICATED REVENUES	756,606	857,389	857,389	517,625	859,889	857,389
INCREASE (DECREASE) IN FUND BALANCE	(150,655)	236,402	236,402	162,812	238,902	233,190

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, 2024 and December 31, 2025

January 1, 2024 balance		(667,284)
Net change from 2024 operations		
Revenues	859,889	
Expenditures	620,987	238,902
December 31, 2024 projected balance		<u>(428,382)</u>
Net change from 2025 operations		
Revenues	857,389	
Expenditures	624,199	233,190
December 31, 2025 projected balance		<u>(195,192)</u>

**CITY OF FOND DU LAC - 2025 BUDGET
RESIDENTIAL SOLID WASTE**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	391,656	410,948	410,948	187,441	410,948	450,915
Contractual Services	796,151	786,866	787,078	380,110	787,078	804,972
Materials & Supplies	175,463	180,508	202,905	88,714	202,905	200,100
Expense Transfers	(79,129)	(53,500)	(53,500)	(65,522)	(53,500)	(59,500)
Other Financing Uses	150,000	150,000	150,000	-	150,000	150,000
TOTAL EXPENDITURES	1,434,141	1,474,822	1,497,431	590,743	1,497,431	1,546,487
LESS DEDICATED REVENUES:						
Penalties & Interest	3,436	2,000	2,000	2,147	2,300	2,000
Public Charges for Services	1,409,369	1,346,441	1,346,441	1,351,068	1,359,452	1,346,441
Miscellaneous Revenues	23,287	10,000	10,000	6,054	10,000	10,000
TOTAL DEDICATED REVENUES	1,436,092	1,358,441	1,358,441	1,359,269	1,371,752	1,358,441
INCREASE (DECREASE) IN FUND BALANCE	1,951	(116,381)	(138,990)	768,526	(125,679)	(188,046)

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 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, 2024 and December 31, 2025

January 1, 2024 balance		320,683
Net change from 2024 operations		
Revenues	1,371,752	
Expenditures	1,497,431	(125,679)
December 31, 2024 projected balance		<u>195,004</u>
Net change from 2025 operations		
Revenues	1,358,441	
Expenditures	1,546,487	(188,046)
December 31, 2025 projected balance		<u>6,958</u>

CITY OF FOND DU LAC - 2025 BUDGET HARBOR & BOATING FACILITIES

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	112,928	113,447	113,447	40,586	113,447	118,654
Materials & Supplies	21,683	39,800	39,800	8,807	39,800	39,800
Utilities	12,563	16,400	16,400	3,131	16,400	16,400
Outlay	21,475	14,000	14,000	-	14,000	14,000
TOTAL EXPENDITURES	168,649	183,647	183,647	52,524	183,647	188,854
LESS DEDICATED REVENUES:						
Public Charges for Services	247,856	263,700	263,700	223,675	263,700	263,700
Interest & Rent	40,832	3,000	3,000	21,921	25,000	33,000
TOTAL DEDICATED REVENUES	288,688	266,700	266,700	245,596	288,700	296,700
INCREASE (DECREASE) IN FUND BALANCE	120,039	83,053	83,053	193,072	105,053	107,846

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, 2024 and December 31, 2025

January 1, 2024 balance			831,400
Net change from 2024 operations			
Revenues	288,700		
Expenditures	183,647	105,053	
December 31, 2024 projected balance			<u>936,453</u>
Net change from 2025 operations			
Revenues	296,700		
Expenditures	188,854	107,846	
December 31, 2025 projected balance			<u>1,044,299</u>

CITY OF FOND DU LAC - 2025 BUDGET HAZ MAT INTERAGENCY AGREEMENT

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	11,619	18,307	18,307	3,021	18,307	18,490
Materials & Supplies	1,033	34,915	34,915	12,097	34,915	34,915
Capital Outlay	96,637	-	82,688	85,969	85,969	-
Miscellaneous	-	100	100	-	100	100
TOTAL EXPENDITURES	109,289	53,322	136,010	101,087	139,291	53,505
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	94,234	31,514	31,514	24,611	37,514	31,514
Public Charges for Services	(50)	-	-	-	-	-
Miscellaneous Revenues	-	-	-	7,497	7,497	-
Other Financing Sources	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL DEDICATED REVENUES	101,684	39,014	39,014	39,608	52,511	39,014
INCREASE (DECREASE) IN FUND BALANCE	(7,605)	(14,308)	(96,996)	(61,479)	(86,780)	(14,491)

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, 2024 and December 31, 2025

January 1, 2024 balance		185,021
Net change from 2024 operations		
Revenues	52,511	
Expenditures	139,291	(86,780)
December 31, 2024 projected balance		<u>98,241</u>
Net change from 2025 operations		
Revenues	39,014	
Expenditures	53,505	(14,491)
December 31, 2025 projected balance		<u>83,750</u>

CITY OF FOND DU LAC - 2025 BUDGET
FOND DU LAC AREA TRANSIT

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	908,846	887,991	887,991	432,891	887,991	862,270
Contractual Services	688,974	921,985	922,469	274,077	922,470	809,329
Materials & Supplies	252,497	321,760	321,760	85,588	321,760	318,535
Utilities	20,287	21,775	21,775	9,773	21,775	22,100
TOTAL EXPENDITURES	1,870,604	2,153,511	2,153,995	802,329	2,153,996	2,012,234
LESS DEDICATED REVENUES:						
Tax Levy Support	210,120	210,120	210,120	154,709	210,120	210,120
Intergovernmental Revenues	2,187,176	1,943,377	1,943,377	214,416	1,949,377	1,535,877
Public Charges for Services	184,914	234,000	234,000	95,484	235,000	219,000
Miscellaneous Revenues	62,427	30,000	30,000	28,200	38,000	32,000
TOTAL DEDICATED REVENUES	2,644,637	2,417,497	2,417,497	492,809	2,432,497	1,996,997
NET INCREASE (DECREASE) IN FUND BALANCE	774,033	263,986	263,502	(309,520)	278,501	(15,237)

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, 2024 and December 31, 2025

January 1, 2024 balance		407,779
Net change from 2024 operations		
Revenues	2,432,497	
Expenditures	2,153,996	278,501
December 31, 2024 projected balance		686,280
Net change from 2025 operations		
Revenues	1,996,997	
Expenditures	2,012,234	(15,237)
December 31, 2025 projected balance		<u>671,043</u>
Tax Levy Includes:		
Operations	2024	2025
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 - 2025 BUDGET FUEL PUMP MAINTENANCE

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	13,461	9,363	9,363	2,017	9,363	9,125
TOTAL EXPENDITURES	13,461	9,363	9,363	2,017	9,363	9,125
LESS DEDICATED REVENUES:						
Miscellaneous	24,497	22,000	22,000	10,853	22,000	22,000
TOTAL DEDICATED REVENUES	24,497	22,000	22,000	10,853	22,000	22,000
INCREASE (DECREASE) IN FUND BALANCE	11,036	12,637	12,637	8,836	12,637	12,875

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, 2024 and December 31, 2025

January 1, 2024 balance		110,098
Net change from 2024 operations		
Revenues	22,000	
Expenditures	9,363	12,637
December 31, 2024 projected balance		<u>122,735</u>
Net change from 2025 operations		
Revenues	22,000	
Expenditures	9,125	12,875
December 31, 2025 projected balance		<u>135,610</u>

**CITY OF FOND DU LAC - 2025 BUDGET
TAX INCREMENTAL FINANCING DISTRICTS FUND**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	21,008	4,200	4,200	9,200	11,450	1,350
Other	114,333	325,470	325,470	332,018	999,307	219,731
Capital Outlay	-	800,000	800,000	-	800,000	-
Other Financing Uses	1,790,801	646,259	646,259	306,657	794,553	391,992
TOTAL EXPENDITURES	1,926,142	1,775,929	1,775,929	647,875	2,605,310	613,073
DEDICATED REVENUES						
Tax Increments	2,964,541	2,369,068	2,369,068	1,826,059	2,369,068	882,562
Intergovernmental Revenues	124,104	123,990	123,990	62,979	123,992	67,222
Other Financing Sources	48,948	46,159	46,159	-	46,159	35,306
TOTAL DEDICATED REVENUES	3,137,593	2,539,217	2,539,217	1,889,038	2,539,219	985,090
INCREASE (DECREASE) IN FUND BALANCE	1,211,451	763,288	763,288	1,241,163	(66,091)	372,017

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, 2024 and December 31, 2025

January 1, 2024 balance		4,815,120
Net change from 2024 operations		
Revenues	2,539,219	
Expenditures	2,605,310	(66,091)
December 31, 2024 projected balance		<u>4,749,029</u>
Net change from 2025 operations		
Revenues	985,090	
Expenditures	613,073	372,017
December 31, 2025 projected balance		<u>5,121,046</u>

CITY OF FOND DU LAC - 2025 BUDGET COUNTY SALES TAX

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Contractual Services	-	238,000	238,000	-	238,000	110,000
Other Financing Uses	48,948	46,159	46,159	-	46,159	35,306
TOTAL EXPENDITURES	48,948	284,159	284,159	-	284,159	145,306
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	273,586	275,498	275,498	278,523	278,523	278,523
TOTAL DEDICATED REVENUES	273,586	275,498	275,498	278,523	278,523	278,523
INCREASE (DECREASE) IN FUND BALANCE	224,638	(8,661)	(8,661)	278,523	(5,636)	133,217

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

A portion of the sales tax funds will be used to fund the necessary subsidy to TID #13.

In 2025, \$110,000 will be used to hire a consultant to perform a Market Analysis/Wage Study for all general employee positions. The consultant will be chosen through an RFP process.

The 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, 2024 and December 31, 2025

January 1, 2024 balance			224,638
Net change from 2024 operations			
Revenues	278,523		
Expenditures	284,159	(5,636)	
December 31, 2024 projected balance			<u>219,002</u>
Net change from 2025 operations			
Revenues	278,523		
Expenditures	145,306	133,217	
December 31, 2025 projected balance			<u>352,219</u>

**CITY OF FOND DU LAC - 2025 BUDGET
AMERICAN RESCUE PLAN ACT (ARPA)**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Personal Services	-	-	-	588	588	-
Contractual Services	-	425,000	425,000	151,029	425,000	-
Capital Outlay	1,494,482	2,364,527	2,364,527	-	2,364,527	-
TOTAL EXPENDITURES	1,494,482	2,789,527	2,789,527	151,617	2,790,115	-
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	2,133,062	-	-	-	-	-
TOTAL DEDICATED REVENUES	2,133,062	-	-	-	-	-
INCREASE (DECREASE) IN FUND BALANCE	638,580	(2,789,527)	(2,789,527)	(151,617)	(2,790,115)	-

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

All ARPA funds have been allocated according to the US Treasury guidelines. Please see the American Rescue Plan Act Approved Spending Plan booklet for additional information on past and ongoing projects.

Projection of Fund Balance as of December 31, 2024.

January 1, 2024 balance			9,808,701
Net change from 2024 operations			
Revenues		0	
Expenditures		2,790,115	(2,790,115)
December 31, 2024 projected balance	*		<u>7,018,586</u>

*The American Rescue Plan Act (ARPA) requires that all funds be obligated by December 31, 2024 and spent by December 31, 2026.

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 - 2025 BUDGET
DEBT SERVICE FUND**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
EXPENDITURES						
Principal	9,730,000	9,150,000	9,150,000	10,250,000	10,250,000	10,850,000
Interest	2,411,640	2,231,593	2,231,593	1,506,955	2,231,593	3,326,269
Contractual Services	8,500	10,000	10,000	-	10,000	3,975
Paying Agent Fees	4,550	5,100	5,100	-	5,100	4,250
Debt Issue Costs	229,100	-	-	-	-	-
TOTAL EXPENDITURES	12,383,790	11,396,693	11,396,693	11,756,955	12,496,693	14,184,494
REVENUES						
Taxes	9,300,000	10,560,000	10,560,000	7,775,211	10,560,000	12,898,738
Other Financing Sources	1,263,609	-	-	-	650,000	650,000
Operating Transfers In	1,459,139	897,600	897,600	559,198	897,600	637,178
TOTAL REVENUES	12,022,748	11,457,600	11,457,600	8,334,409	12,107,600	14,185,916
INCREASE (DECREASE) IN FUND BALANCE	(361,042)	60,907	60,907	(3,422,546)	(389,093)	1,422

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, 2024 and December 31, 2025

January 1, 2024 balance		614,987
Net change from 2024 operations		
Revenues	12,107,600	
Expenditures	12,496,693	(389,093)
December 31, 2024 projected balance		<u>225,894</u>
Net change from 2025 operations		
Revenues	14,185,916	
Expenditures	14,184,494	1,422
December 31, 2025 projected balance		<u>227,316</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 2025 Budget

Capital Projects Funds

Revenues:

Tax Levy - Directly in Capital Projects Fund	\$ 680,832
Proceeds from Debt	21,395,871
Other Operating Funds	940,000
Federal/State Grants	1,472,866
Available Capital Balance	<u>1,375,000</u>

Total Revenues

\$ 25,864,569

Expenditures:

Information Technology Services	
Network Hardware Updates	\$ 100,000
Enterprise Business/Finance Software Upgrade	250,000
Fiber Network Expansion	225,000
UPS Replacement	<u>110,000</u>
Total Information Technology Services	<u>685,000</u>

Community Development

Riverfront Plan Implementation Projects	400,000
Brownfield Redevelopment	400,000
City Gateway Development	800,000
Flood Mitigation - Acquisition	85,000
North Main Street Business Façade Assistance	75,000
Placemaking Public Spaces	200,000
TID - Fives	3,000,000
Loop Wayfinding & Signage	150,000
Downtown Waste Receptacles	<u>40,000</u>
Total Community Development	<u>5,150,000</u>

Police Department

Squad Replacement Program	422,332
Building Renovations	900,000
Evidence Storage Roof Replacement	350,000
Handgun Replacement Program	78,500
Digital Sign Replacement	<u>40,000</u>
Total Police Department	<u>1,790,832</u>

Fire/Rescue

Replace Overhead Apparatus Doors	80,000
Fire Engine Replacement	1,300,000
Fire Station 4	250,000
Ambulance Replacement	400,000
Cardiac Monitor Upgrade/Replacement	<u>500,000</u>
Total Fire/Rescue	<u>2,530,000</u>

Public Works-Engineering & GIS:

Aerial Orthophotos, Oblique, LiDAR	10,000
Survey Equipment	<u>30,000</u>
Total Library	<u>40,000</u>

Public Works-Streets

Street Maintenance	800,000
Bridge Rehabilitation	240,000
Bridge Maintenance	140,000
Street Reconstruction	196,000
Street Restoration - Utility Repair	1,091,000

City of Fond du Lac 2025 Budget

Capital Projects Funds

Public Works-Streets (continued)	
Sidewalk Program - City	210,000
Sidewalk Program - Private	400,000
Street Lighting - Conduit & Wiring	138,000
Street Lighting - Veterans Park	75,000
Concrete Street Rehabilitation	550,000
Stow St Bridge Replacement	50,000
Promen Drive Bridge - DOT Local Bridge Program Cost Share	2,026,812
Main St Maintenance	1,520,000
Housing Facilitation - Subdivision Residential Road (East)	759,500
Housing Facilitation - Subdivision Residential Road (Northeast)	366,275
CTH VV - Pioneer Rd - CTH V to FDL Ave	900,000
CTH VV - Pioneer Rd - S Park to Martin	150,000
CTH VV - Pioneer Rd - S Main to S Park	250,000
Total Streets	<u>9,862,587</u>
Public Works-Storm Water	
Storm Sewer Replacement - Utility Repair	645,000
Neighborhood Drainage Program - Public	40,000
TMDL Storm Water Improvements	200,000
Armor Drainage Way Banks	270,000
Stormwater Flooding Study	180,000
Lincoln & Thomas Pump Station Relay	900,000
Housing Facilitation - Subdivision Residential Road (East)	109,500
Housing Facilitation - Subdivision Residential Road (Northeast)	143,650
Total Storm Sewers	<u>2,488,150</u>
Public Works-Parks	
Tennis Court/Pickleball Court Resurfacing	170,000
Parking Lot Resurfacing - Pavilion	290,000
Basketball Court Resurfacing	162,000
Taylor Park - Walking Trail Renovation	125,000
Ledgeview Corporate Center - Gazebo Painting & Landscaping	25,000
Lakeside Park Carousel Building	450,000
Storage Building Replacment	200,000
Total Parks	<u>1,422,000</u>
Public Works-Trees	
Terrace Trees	<u>25,000</u>
Total Terrace Trees	<u>25,000</u>
Public Works-Municipal Service Center	
Flooring Replacement	25,000
Modular Vehicle Barrier System	<u>335,000</u>
Total Municipal Service Center	<u>360,000</u>
Public Works-Capital Equipment	
Construction & Maintenance	875,000
Parks	165,000
Sanitation	<u>325,000</u>
Total Capital Equipment	<u>1,365,000</u>
Transit	
Handi-Van Fleet Replacement	<u>146,000</u>
Total Transit	<u>146,000</u>
Grand Total Expenditures	<u>\$ 25,864,569</u>

ENTERPRISE FUND WASTEWATER TREATMENT & RESOURCE RECOVERY FACILITY

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

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

CITY OF FOND DU LAC - 2025 BUDGET
WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
OPERATING REVENUES						
Charges for Services	13,134,034	12,968,067	12,968,067	4,982,760	12,968,067	13,127,415
Other Revenues	92,867	128,000	128,000	29,871	128,000	110,000
TOTAL OPERATING REVENUES	13,226,901	13,096,067	13,096,067	5,012,631	13,096,067	13,237,415
OPERATING EXPENSES						
Personal Services	2,082,177	2,212,391	2,212,391	955,996	2,212,391	2,377,122
Contractual Services	2,290,859	2,316,968	2,637,217	1,024,590	2,637,218	2,482,134
Materials & Supplies	1,350,295	1,564,300	1,593,585	808,861	1,593,587	1,588,700
Depreciation	3,214,869	3,090,378	3,090,378	-	3,090,378	3,090,378
Utilities	760,974	590,100	590,100	292,257	590,100	591,100
TOTAL OPERATING EXPENSES	9,699,174	9,774,137	10,123,671	3,081,704	10,123,674	10,129,434
NET OPERATING INCOME (LOSS)	3,527,727	3,321,930	2,972,396	1,930,927	2,972,393	3,107,981
NON-OPERATING REVENUES & EXP						
Non-Operating Revenues	467,183	185,182	185,182	200,231	245,182	235,182
Non-Operating Expenses	(270,877)	(455,756)	(455,756)	(90,134)	(455,756)	(455,756)
TOTAL NON-OPERATING REV (EXP)	196,306	(270,574)	(270,574)	110,097	(210,574)	(220,574)
NET INCOME (LOSS)	3,724,033	3,051,356	2,701,822	2,041,024	2,761,819	2,887,407

Purpose And Activities

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

Budget Comments

See Exhibit K for related fees.

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

Annual Clearwater Elimination	\$ 2,550,000
Private Sanitary Sewer & Storm Sewer Replacement	560,000
Digester Cleanings/Improvements	400,000
Pioneer Rd Sanitary Sewer Adjustments	275,000
Water Quality Trading	150,000
Capital Equipment Replacement	95,000
Housing Facilitation-Subdivision Residential Road (Northeast)	90,075
Sanitary Sewer Flow Meter Replacement	45,000
Housing Facilitation-Subdivision Residential Road (East)	31,000
County K Sanitary Sewer Adjustments	25,000
Total Capital Outlay from Operations	4,221,075

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

Biosolids Dryer	9,216,000
Biogas Utilization (RNG) - Pipeline Injection	6,606,000
Mixed Liquor Splitter Structure Modification/RAS Improvements	2,500,000
Pioneer Rd Lift Station Upgrade	1,000,000
Excess Flow Rehab	787,500
Administration Building Expansion	440,000
Total Capital Outlay from Debt	20,549,500

Summary of wastewater Capital Outlay funded by other funding sources:

Biosolids Dryer	10,784,000
Biogas Utilization (RNG) - Pipeline Injection	6,066,000
Total Capital Outlay from other funding sources	16,850,000

Total Capital Outlay	41,620,575
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CITY OF FOND DU LAC - 2025 BUDGET
WASTEWATER TREATMENT AND RESOURCE RECOVERY FACILITY

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET <INCOME> LOSS ACCRUAL BASIS	3,724,033	3,051,356	2,701,822	2,041,024	2,761,819	2,887,407
Additions:						
Payments from OSG	856,837	875,274	875,274	-	875,274	910,649
Depreciation	3,214,869	3,090,378	3,090,378	-	3,090,378	3,090,378
Revenue Bond Debt Proceeds	-	5,375,000	5,375,000	-	5,375,000	20,549,500
Loan Proceeds (CWLF)	-	-	-	-	-	16,850,000
Subtractions:						
Replacement Allowance	1,077,923	758,933	773,033	16,465	773,033	801,730
Debt Service Principal Payments	4,071,392	4,167,171	4,167,171	4,167,171	4,167,171	4,265,206
Outlay Financed by Operations	133,323	175,000	175,000	134,140	175,000	16,850,000
Outlay-Sewer Construction-Operations	2,132,481	4,450,000	4,450,000	251,014	2,190,400	4,221,075
Outlay Financed by Rev Bond Proceeds	0	5,375,000	5,375,000	-	5,375,000	20,549,500
NET INCOME <LOSS> CASH BASIS	380,620	(2,534,096)	(2,897,730)	(2,527,766)	(578,133)	(2,399,577)

Projection of Unrestricted Cash as of December 31, 2024 and 2025

January 1, 2024 balance	5,986,575
Net change from 2024 operations	<u>(578,133)</u>
December 31, 2024 projected balance	5,408,442
Net change from 2025 operations	<u>(2,399,577)</u>
December 31, 2025 projected balance	<u><u>3,008,865</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 - 2025 BUDGET

WATER UTILITY

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
OPERATING REVENUES						
Charges for Services	13,035,515	13,098,141	13,098,141	4,869,421	13,098,141	13,221,689
Other Revenues	233,502	303,804	303,804	81,900	303,804	303,804
TOTAL OPERATING REVENUES	13,269,017	13,401,945	13,401,945	4,951,321	13,401,945	13,525,493
Personal Services	1,427,265	1,590,680	1,590,680	600,234	1,590,680	1,628,902
Contractual Services	751,661	865,171	1,009,993	362,652	1,009,994	908,675
Materials & Supplies	1,938,689	2,764,900	3,056,880	886,618	3,056,883	1,940,190
Depreciation	3,171,599	3,145,166	3,145,166	1,060,862	3,145,166	3,175,035
Utilities	646,754	671,800	671,800	332,908	671,800	672,800
Taxes	1,756,745	1,865,000	1,865,000	678,336	1,865,000	1,760,102
TOTAL OPERATING EXPENSE	9,692,713	10,902,717	11,339,519	3,921,610	11,339,523	10,085,704
NET OPERATING INCOME (LOSS)	3,576,304	2,499,228	2,062,426	1,029,711	2,062,422	3,439,789
NON-OPERATING REVENUES & EXPENSES						
Non-Operating Revenues	347,311	61,906	61,906	180,684	187,850	136,906
Non-Operating Expense	(501,317)	(384,502)	(384,502)	(109,184)	(384,502)	(489,648)
TOTAL NON-OPERATING REV (EXP)	(154,006)	(322,596)	(322,596)	71,501	(196,652)	(352,742)
NET INCOME (LOSS)	3,422,298	2,176,632	1,739,830	1,101,211	1,865,770	3,087,047

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 2025 budget. The last time water rates increased was 2015.

Summary of Capital Outlay funded by water operational funding sources:

Private Lead Service Line Replacement	1,072,500
Annual Emergency Well Reserve	100,000
Total Capital Outlay from Operations	1,172,500

Summary of Capital Outlay funded by water debt funding sources:

Annual Clearwater Elimination - Main Replacement	1,859,250
Capital Equipment Replacement	155,000
Annual Water Meter & AMI Replacement/Upgrade	70,000
Annual 4-inch Main Replacement - City Wide	175,000
Annual Well Renovation & Pump Work	360,000
CTH VV Pioneer - CTH V to Fond du Lac Ave	440,000
Montana Street - Lake to N Hickory	275,000
Trowbridge Backflow Upgrade	200,000
Main St- Western Ave to Court St	112,200
Stow St Bridge	15,000
Total Capital Outlay from Debt	3,661,450

Summary of water Capital Outlay funded by other funding sources:

Private Lead Service Line Replacement	1,072,500
Total Capital Outlay from other funding sources	1,072,500
Total Capital Outlay	5,906,450

<p align="center">CITY OF FOND DU LAC - 2025 BUDGET</p> <p align="center">WATER UTILITY</p>

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET INCOME <LOSS> ACCRUAL BASIS	3,422,298	2,176,632	1,739,830	1,101,211	1,865,770	3,087,047
Additions:						
Depreciation	3,171,599	3,145,166	3,145,166	1,060,862	3,145,166	3,175,035
Amortization Debt Discount & Expns	(235,376)	(143,988)	(143,988)	(49,898)	(143,988)	(143,988)
Loan Proceeds (SDWL)	-	-	-	-	-	1,072,500
Revenue Bond Debt Proceeds	2,695,000	5,172,500	5,172,500	-	5,172,500	3,661,450
Subtractions:						
Debt Service Principal Payments	3,707,668	3,707,668	3,707,668	-	3,707,668	3,455,693
Principal Payments to General Fund	-	-	-	-	-	-
Outlay Funded by Operations	920,000	990,000	990,000	107,331	990,000	2,245,000
Outlay Financed by Rev Bond Proceeds	2,695,000	5,172,500	5,172,500	-	5,172,500	3,661,450
NET INCOME <LOSS> CASH BASIS	1,730,853	480,142	43,340	2,004,844	169,280	1,489,901

Projection of Unrestricted Cash as of December 31, 2024 and 2025

January 1, 2024 balance	5,841,165
Net change from 2024 operations	169,280
December 31, 2024 projected balance	6,010,445
Net change from 2025 operations	1,489,901
December 31, 2025 projected balance	7,500,346

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 - 2025 BUDGET
GROUP HEALTH INSURANCE
INTERNAL SERVICE FUND**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
OPERATING REVENUES						
Charges for Services	5,621,287	6,143,162	6,143,162	3,401,294	6,460,200	6,218,246
TOTAL OPERATING REVENUES	5,621,287	6,143,162	6,143,162	3,401,294	6,460,200	6,218,246
OPERATING EXPENSES						
Contractual Services	1,334,937	1,152,404	1,152,404	696,589	1,203,404	1,066,779
Medical Claims	5,375,440	5,645,000	5,645,000	952,011	5,250,000	5,055,000
TOTAL OPERATING EXPENSES	6,710,377	6,797,404	6,797,404	1,648,600	6,453,404	6,121,779
NET OPERATING INCOME (LOSS)	(1,089,090)	(654,242)	(654,242)	1,752,694	6,796	96,467

Purpose And Activities

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

Budget Comments

The budget includes no increase in health insurance premium equivalents for 2025 due to changes made to deductibles and implementation of the Garner program. Police, Fire and Transit premium co-pays are subject to bargaining, but plan design changes are not. The January 1, 2024 retained earnings balance of \$670,411 represents approximately one month of estimated expenses.

Projection of Retained Earnings as of December 31, 2024 and 2025

January 1, 2024 balance		670,411
Net change from 2024 operations		
Revenues	6,460,200	
Expenditures	6,453,404	6,796
December 31, 2024 projected retained earnings		<u>677,207</u>
Net change from 2025 operations		
Revenues	6,218,246	
Expenditures	6,121,779	96,467
December 31, 2025 projected retained earnings		<u>773,674</u>

**CITY OF FOND DU LAC - 2025 BUDGET
INFORMATION TECHNOLOGY SERVICES
INTERNAL SERVICE FUND**

Appropriation Summary

DESCRIPTION	2023 Actuals	2024 Adopted Budget	2024 Amended Budget	2024 6-Month Actuals	2024 Estimated Actuals	2025 Adopted Budget
OPERATING REVENUES:						
Intragovernmental Charges	1,424,109	2,311,385	2,311,385	707,378	1,395,777	2,508,600
Charges for Services	16,000	19,000	19,000	-	16,000	16,000
Miscellaneous Revenues	3,469	-	-	2,486	2,500	-
TOTAL OPERATING REVENUES	1,443,578	2,330,385	2,330,385	709,864	1,414,277	2,524,600
OPERATING EXPENSES						
Personal Services	670,843	709,655	709,655	324,176	689,861	764,071
Contractual Services	227,719	1,175,181	1,206,652	53,185	313,980	1,325,627
Materials & Supplies	194,326	191,330	250,422	80,110	223,483	198,321
Utilities	-	6,000	6,000	-	-	6,100
TOTAL OPERATING EXPENSES	1,092,888	2,082,166	2,172,729	457,471	1,227,324	2,294,119
NON-OPERATING REVENUES & EXPENSES						
Operating Transfers Out	-	(252,541)	(252,541)	-	-	(261,976)
TOTAL NON-OPERATING REV (EXP)	-	(252,541)	(252,541)	-	-	(261,976)
NET INCOME (LOSS)	350,690	(4,322)	(94,885)	252,393	186,953	(31,495)

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, 2024 and 2025

January 1, 2024 balance		265,465
Net change from 2024 operations		
Revenues	1,414,277	
Expenses	1,227,324	186,953
December 31, 2024 projected retained earnings		<u>452,418</u>
Net change from 2025 operations		
Revenues	2,524,600	
Expense	2,556,095	(31,495)
December 31, 2025 projected retained earnings		<u>420,923</u>

EXHIBITS

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

	2024 ADOPTED FEE	2025 ADOPTED FEE
Amusement Devices	\$45	\$50
Bowling Alley (each lane)	\$45	\$50
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	\$75
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	\$65
Each Additional Taxi Cab	\$50	\$60
Billiard (Pool Hall)	\$85	\$85
Cigarette License	\$100	\$100
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*
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 - 2025 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	
*All New Structures or Additions minimum permit fee \$100		Moving	
Alterations to-commercial/industrial/multifamily building, residential, garage, permanent swimming pool, awning/canopy, converting or adding to a parking lot with pavement/concrete		Moving Permits: Up to 500 square feet	\$95
		Over 500 square feet	\$160
		Police Escort Fee	\$150
Valuation (Job Cost):		*Cash Deposits:	
\$1-1,000	\$39	Deposit for completion of site improvements: \$2.00/sq. ft. of gross building area.	
\$1,001-2,000	\$45	Deposit for moving house	\$7,500
\$2,001-3,000	\$52	Deposit for moving garage	\$500
\$3,001-4,000	\$58	*Payment required prior to issuance of moving permit.	
\$4,001-5,000	\$65	Wrecking/Demolition	
\$5,001-6,000	\$71	Interior Demolition	\$30
\$6,001-7,000	\$78	Residential Garages	\$40
\$7,001-8,000	\$84	1 & 2 family Dwellings (Includes sewer/water disconnect)	\$200
\$8,001-9,000	\$91	All Others (Includes sewer/water disconnect)	\$300
\$9,001-10,000	\$97	Other	
Over \$10,000 Commercial-Industrial: Fee plus \$7.00 per each \$1,000 over \$10,000	\$97+	Same day permit processing & inspection	\$50
Over \$10,000 Residential: Fee plus \$4.00 per each \$1,000 over \$10,000	\$97+	Mobile Home Permit	\$80
Plan Exam: New 1 & 2-Family Dwelling	\$150	Public Site Fee (per new dwelling unit)	\$400
Plan Exam: 1 & 2-Family Dwelling (Add/Alt)	\$98	Rooming Houses	\$250
Plan Exam: Residential Garages, Decks, Accessory Structures	\$40	Street trees (New Dwellings and Structures only)	\$250
Plan Exam: Commercial-Refer to Dept. of Safety & Professional Services Schedule		Tax per street tree (5.5%)	\$13.75
Plan Exam: Commercial-Industrial Minor Alterations \$50/hour, 1-hour minimum		Non-fuel Storage Tank Above/Underground	
Early Start Permit: Footing & Foundation		Per 1000 gallons	\$30
UDC	\$145	Minimum fee less than 1000 gallons	\$30
Commercial	\$430	Re-inspection fees per trip	\$50
Wisconsin Uniform Building Permit Seal (1 & 2 Family Dwelling) Refer to Dept. of Safety & Professional Services Schedule	Cost plus \$2	Petitions	
Fences		Variance Petition - Single Family	\$150
Residential Fence permit	\$50	Variance Petition - 2-Family - Multifamily	\$250
Commercial Fence permit	\$75	Variance Petition - Commercial/Industrial	\$350
Signs		Special Use Permit	\$400
Plan Exam: New Sign	\$39	Zoning Code Amendment	\$300
Permanent Sign Permits-\$25 base fee plus \$1 per SFT of sign	\$30+	Comprehensive Plan Amendment	\$450
Temporary Sign Permit	\$30	Zoning and Site Plan	
Temporary Land Use		Rezoning	\$450
Temporary Land Use (tents, sales trailer or structure) Includes 1 banner		Preliminary Review (can be applied to formal plan review within 90 days of review)	\$200
0-1000 SFT	\$100	Site Plan Review	\$600
1001-3000 SFT	\$150	Administrative Plan Review	\$150
Greater than 3001 SFT	\$200	Large Screen Video Displays	\$300
		Other Appeal	\$150
		Zoning Verification Report	\$50
		Mobile Service Zoning Permit	
		Class 1 Collocation (New Facility on Existing Structure, Requires Substantial Modification)	\$400
		Class 2 Collocation (New Facility on Existing Structure, No substantial Modification)	\$250
		New Mobile Facility	\$400

City of Fond du Lac - Inspections Fee Schedule - 2025 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	Fire Alarm Panel new or replacement	\$75
Scale inspection (per scale)	\$23	Fire Alarm Panel new or replacement & more than 20 devices	\$215
Scanner (per scanner)	\$22	Occupancy Permit Fee Schedule	
Admin Fee (per site)	\$31	Multifamily Dwelling (each unit)	\$40
Seasonal Farmers Market (per scale)	\$10	1 & 2-Family Dwelling/Additions & Alterations	\$40
Assessment Valuation Inspection Fee		Commercial & Industrial	\$225
Mobile Homes (New)	\$30	Change of Tenant Occupancy Inspection	\$85
New Construction - Residential	\$.05/sq. ft.	Temporary Occupancy Permit (interior items only) per 30 days	\$100
New Construction - Commercial	\$.07/sq. ft.	***All permits have a minimum fee of \$30.00***	
Remodeling - Residential		***Penalties: Failure to obtain a permit prior to starting work***	
First \$10,000	\$20	1st offense - double permit fee, but not less than \$100	
Over \$10,000	\$1.00/\$1,000	2nd & subsequent offenses in a year of prior offence - triple permit fee	
Remodeling - Commercial		Stop Work Notice fee	\$100
First \$10,000	\$25		
Over \$10,000	\$1.00/\$1,000		

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

	2024 ADOPTED FEE	2025 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	No Fee	No Fee
Response 2	No Fee	\$150
Response 3	\$75	\$500
Each Response After 3	\$150	\$1,000
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
Residential Lift Assist Calls (Per Calendar Year):		
Response 1, 2, 3,		No Fee
Response 4		\$150 (forgiven if enrolled in fall prevention program)
Each Response After 4		\$150
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

EXHIBIT D
CITY OF FOND DU LAC
ENGINEERING FEE SCHEDULE

	2024 ADOPTED FEE	2025 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

	2024 ADOPTED FEE	2025 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**

	2024 ADOPTED FEE	2025 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)	N/A
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

	2024 ADOPTED FEE	2025 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 \$12.00/128GB Jump Drive \$14.00/ 256GB Jump Drive	\$0.25/page (Hardcopy) Accident Report Copy (No Charge) \$2/DVD \$3/16GB Jump Drive \$4/32GB Jump Drive \$6/64GB Jump Drive \$10/128GB Jump Drive \$20/ 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

	2024 ADOPTED FEE	2025 ADOPTED FEE
<i>PARK SHELTER RENTALS</i>		
LAKESIDE PARK		
Oven Island West	\$70.00 + Tax	\$75.00 + Tax
Oven Island North	\$60.00 + Tax	\$65.00 + Tax
Oven Island South	\$60.00 + Tax	\$65.00 + Tax
Deneveu Shelter	\$60.00 + Tax	\$65.00 + Tax
Frazier Shelter	\$60.00 + Tax	\$65.00 + Tax
Promen Kiwanis	\$60.00 + Tax	\$65.00 + Tax
Pump Shelter	\$45.00 + Tax	\$50.00 + Tax
BUTTERMILK PARK		
North Shelter	\$60.00 + Tax	\$65.00 + Tax
Performance Center (Free Public Event Or Free Non-Profit Fundraiser)	\$40.00 + Tax	\$50.00 + Tax
Performance Center (Pay to enter/participate Non-Profit Fundraiser)	\$120.00 + Tax	\$130.00 + Tax
Concession Stand	\$40.00 + Tax	\$50.00 + Tax
MCDERMOTT PARK		
McDermott Shelter	\$60.00 + Tax	\$65.00 + Tax
TAYLOR PARK		
Taylor Shelter	\$60.00 + Tax	\$65.00 + Tax
PLAMORE PARK		
Concession Stand	\$40.00 + Tax	\$50.00 + Tax
<i>LAKESIDE PARK PAVILION RENTAL</i>		
HALF PAVILION		
Half Day - 10AM-4PM	\$120.00 + Tax	\$120.00 + Tax
Half Day - 5PM-11PM	\$120.00 + Tax	\$120.00 + Tax
Full Day - 10AM-11PM	\$170.00 + Tax	\$170.00 + Tax
Security Deposit (In Addition To Rental Fee)	\$250.00	\$250.00
COMPLETE PAVILION		
Half Day - 10AM-4PM	\$150.00 + Tax	\$150.00 + Tax
Half Day - 5PM-11PM	\$150.00 + Tax	\$150.00 + Tax
Full Day - 10AM-11PM	\$250.00 + 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

	2024 ADOPTED FEE	2025 ADOPTED FEE
OPEN GRILL AREA RENTALS		
LAKESIDE PARK		
Vulcan Grill Area	\$20.00 + Tax	\$25.00 + Tax
North or South Zoo Grills	\$20.00 + Tax	\$25.00 + Tax
Lakefront Grill #1, #2, #3, or #4	\$20.00 + Tax	\$25.00 + Tax
Creek Grill Area	\$20.00 + Tax	\$25.00 + Tax
LAKESIDE PARK FOUNTAIN ISLAND GAZEBOS		
2 Hour Rental	\$40.00 + Tax	\$50.00 + Tax
OTHER PARK FEES		
SPECIAL PERMIT FEES		
Permit To Sell Alcohol (+ \$100 Refundable Security Deposit)	\$30.00 + Tax	\$30.00 + Tax
Outdoor Amplified Sound Permit	\$30.00 + Tax	\$30.00 + Tax
Permit To Exchange Money On Park Property (Non-Profit)	\$30.00 + Tax	\$30.00 + Tax
Fishing Tournament Permit	\$30.00 + Tax	\$30.00 + Tax
Tent-Volleyball-Fence Permit (Anything That Will Be Staked)	\$30.00 + Tax	\$30.00 + Tax
Special Set-Up Charge (Hauling Trash Cans, Tables, Etc)	\$30.00 + Tax	\$30.00 + Tax
Vulcan Soccer Fields (2) Per Day	\$25.00 + Tax	\$30.00 + Tax

EXHIBIT I

CITY OF FOND DU LAC

HARBOR & BOATING - BOAT LAUNCH RATES

	2024 ADOPTED FEE	2025 ADOPTED FEE
Seasonal Boat Launch - 1st Boat	\$30.00	\$30.00
Seasonal Boat Launch - Additional/Replacement	\$15.00	\$15.00
Daily Boat Launch	\$5.00	\$5.00

CITY OF FOND DU LAC

HARBOR & BOATING - BOAT SLIP RATES

	2024 ADOPTED FEE	2025 ADOPTED FEE
<i>RESIDENT RATES</i>		
DOCK A		
45 ft @ \$29.00/ft	\$1,282.50	\$1,305.00
40 ft @ \$29.00/ft	\$1,140.00	\$1,160.00
DOCK B		
30 ft @ \$28.50/ft	\$840.00	\$855.00
DOCK C		
20 ft @ \$27.50/ft	\$540.00	\$550.00
DOCK D		
25 ft @ \$27.50/ft	\$675.00	\$687.50
DOCK E		
30 ft @ \$27.50/ft	\$810.00	\$825.00
DOCK F		
45 ft @ \$29.00/ft	\$1,282.50	\$1,305.00
40 ft @ \$29.00/ft	\$1,140.00	\$1,160.00
30 ft @ \$28.50/ft	\$840.00	\$855.00
DOCK G		
25 ft @ \$28.50/ft	\$700.00	\$712.50
DOCK H		
30 ft @ \$28.50/ft	\$840.00	\$855.00

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

	2024 ADOPTED FEE	2025 ADOPTED FEE
NON-RESIDENT RATES		
DOCK A		
45 ft @ \$38.50/ft	\$1,710.00	\$1,732.50
40 ft @ \$38.50/ft	\$1,520.00	\$1,540.00
DOCK B		
30 ft @ \$38.00/ft	\$1,125.00	\$1,140.00
DOCK C		
20 ft @ \$37.50/ft	\$740.00	\$750.00
DOCK D		
25 ft @ \$37.50/ft	\$925.00	\$937.50
DOCK E		
30 ft @ \$37.50/ft	\$1,110.00	\$1,125.00
DOCK F		
45 ft @ \$38.50/ft	\$1,710.00	\$1,732.50
40 ft @ \$38.50/ft	\$1,520.00	\$1,540.00
30 ft @ \$38.00/ft	\$1,125.00	\$1,140.00
DOCK G		
25 ft @ \$38.00/ft	\$937.50	\$950.00
DOCK H		
30 ft @ \$38.00/ft	\$1,125.00	\$1,140.00

EXHIBIT J
CITY OF FOND DU LAC
POOL PASSES AND FEES

	2024 ADOPTED FEE	2025 ADOPTED FEE
FAIRGROUNDS FAMILY AQUATIC CENTER		
SEASON PASS		
Youth/Senior	\$90.00	\$90.00
Adult	\$100.00	\$100.00
Family (2-5 Persons)	\$155.00	\$155.00
Family (6 Or More)	\$185.00	\$185.00
THE FAIRGROUNDS SEASON PASS MAY ALSO BE USED AT TAYLOR POOL		
DAILY ADMISSION		
Youth/Senior - Afternoon*	\$4.50	\$4.50
Adult - Afternoon*	\$5.50	\$5.50
Youth/Senior - Evening	\$3.00	\$3.00
Adult - Evening	\$4.00	\$4.00
OTHER FEES		
Fairgrounds Shelter Rental - Afternoon	\$60.00	\$60.00
Fairgrounds Shelter Rental - Evening	\$45.00	\$45.00
Fairgrounds Group (15 Or More) Rate - Per Swimmer	\$4.00	\$4.00

TAYLOR POOL		
SEASON PASS		
Youth/Senior	\$75.00	\$75.00
Adult	\$90.00	\$90.00
Family (2-5 Persons)	\$140.00	\$140.00
Family (6 Or More)	\$165.00	\$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 Taylor Pool	\$200.00	\$200.00
Private After Hours Rental Fee - Per Hour Fairgrounds Pool		\$300.00
Taylor Group (15 Or More) Rate - Per Swimmer	\$3.00	\$3.00

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

EXHIBIT K
CITY OF FOND DU LAC
SEWER RATES

	2024 ADOPTED FEE	2025 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	\$25
Holding Tank Waste per 1,000 gallons	\$4.20	\$5.25
Portable Toilet Waste per 1,000 gallons	\$40	\$50
Septic Tank Waste per 1,000 gallons	\$56	\$70
Misc. Hauled Waste per 1,000 gallons	\$35	\$35

EXHIBIT L
CITY OF FOND DU LAC
TRANSIT FARES

	2024 ADOPTED FEE	2025 ADOPTED FEE
<i>FIXED ROUTE BUS RATES</i>		
Cash		
Adult Rate	\$2.00	\$2.00
Youth Rate	\$1.50	\$1.50
Elderly and Handicapped	\$1.00	\$1.00
Under Age 6	Free	Free
Tokens		
Adult Rate (Ages 19 to 64)	10 for \$15	10 for \$15
Youth Rate (Ages 6 to 18)	10 for \$13	10 for \$13
Monthly Pass or Day Pass		
Adult Rate (Ages 19 to 64)	\$40	\$40
Youth Rate (Ages 6 to 18)	\$34	\$34
Day Pass	\$5	\$5
Youth Summer Pass (unlimited June, July, and August)	\$35	\$35
<i>SCHOOL TRIPPER SERVICES</i>		
Cash		
Adult Rate	\$2.00	\$2.00
Youth Rate	\$1.50	\$1.50
Elderly and Handicapped	\$1.00	\$1.00
Under Age 6	Free	Free
Tokens		
Adult Rate (Ages 19 to 64)	10 for \$15	10 for \$15
Youth Rate (Ages 6 to 18)	10 for \$13	10 for \$13
Monthly Pass		
Adult Rate (Ages 19 to 64)	\$40	\$40
Youth Rate (Ages 6 to 18)	\$34	\$34
<i>ADA PARATRANSIT (HANDIVAN)</i>		
City and Village		
(6:00 am to 6:30 pm weekday)	\$4	\$4
<i>NON-ADA SPECIALIZED PARATRANSIT (HANDIVAN)</i>		
(6:00 am to 6:30 pm weekday)	\$4	\$4
<i>JOBTRANS</i>		
Ages 6 to 64	\$5	\$5
Children (less than 6) accompanied by adult	\$3	\$3
Elderly (65 and over) and Physically Challenged	\$3	\$3

EXHIBIT M

CITY OF FOND DU LAC

PUBLIC PARKING RATES

	2024 ADOPTED FEE	2025 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

	2024 ADOPTED FEE	2025 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.

	2024 ADOPTED FEE	2025 ADOPTED FEE
<i>Application Fees (non-refundable)</i>		
Small Events (less than 75 in attendance)	\$25	\$25
Medium Events (75-200 in attendance)	\$50	\$50
Large Events (200-5,000 in attendance)	\$75	\$75
Larger Events (over 5,000 in attendance)	\$100	\$100

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

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

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

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)	\$0.00
Alcohol Bar-Allow Underage on License Prem (cite Licensee)	400-1.125.07(3)	\$0.00
Alcohol Bar-Allow Underage on License Prem (cite Licensee)	400-1.125.07(3)	\$0.00
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)	\$0.00
Alcohol Bar-Open After Hours	400-1.125.32(3)	\$0.00
Alcohol-Open After Hours Class A	400-13	\$0.00
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.I	\$313.00
Animals - Nuisance - Disturb Peace/quiet (14-16)	476-5.I	\$187.00
Animals - Nuisance - Disturb Peace/quiet (12-13)	476-5.I	\$90.00
Animals - Nuisance Molests passerby or passing vehicles	476-5.I.(1)	\$439.00
Animals - Nuisance Attacks other dogs	476-5.I.(2)	\$439.00
Animals - Nuisance Trespasses on school grounds.	476-5.I.(3)	\$313.00
Animals - Nuisance Repeatedly at Large	476-5.I.(4)	\$313.00
Animals - Nuisance Damages private or public property	476-5.I.(5)	\$313.00
Animals - Nuisance Barks, whines, howls/exc/untimely	476-5.I.(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

Exhibit P - Municipal Court Fee Schedule, Continued

Juvenile Truancy - Simple (12-13) 2nd	500-12	\$100.00
Juvenile Truancy - Habitual (17 -18)	500-12	\$313.00
Juvenile Truancy - Habitual (14 -16)	500-12	\$313.00
Juvenile Truancy - Habitual (12 -13)	500-12	\$200.00
Juvenile Truancy - Habitual (17-18) 2nd	500-12	\$691.00
Juvenile Truancy - Habitual (14-16) 2nd	500-12	\$691.00
Juvenile Truancy - Habitual (12-13) 2nd	500-12	\$500.00
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

Exhibit P - Municipal Court Fee Schedule, Continued

Nuisance Junk vehicles	476-5.N	\$313.00
Nuisance Grass/Weeds(17+)	476-10	\$313.00
Nuisance Grass/Weeds(14-16)	476-10	\$187.00
Nuisance Fireworks (17+)	500-1.167.10(3)(a)	\$124.00
Nuisance Fireworks (14-16)	500-1.167.10(3)(a)	\$124.00
Nuisance Fireworks (12-13)	500-1.167.10(3)(a)	\$50.00
Nuisance Storage of Junked Vehicles	500-1.175.25	\$187.00
Nuisance Gambling Machines	500-1.945.03(1m)(e)	\$187.00
Nuisance Permitting premises to be used for commercial gambling	500-1.945.04	\$187.00
Nuisance Unnecessary Noise-time, intensity, duration (17)+	500-3.A	\$313.00
Nuisance Unnecessary Noise -time, intensity, duration(14-16)	500-3.A	\$187.00
Nuisance Unnecessary Noise-time, intensity, duration (12-13)	500-3.A	\$90.00
Nuisance Unnecessary Noise -Engine Braking	500-3.B	\$313.00
Nuisance Unnecessary Noise-Engine Whistle	500-3.C	\$313.00
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

Exhibit P - Municipal Court Fee Schedule, Continued

Parks-Glass beverage container (17+)	488-5.K	\$313.00
Parks-Glass beverage container (14-16)	488-5.K	\$187.00
Parks-Glass beverage container (12-13)	488-5.K	\$90.00
Parks-Operate Engine-driven vehicle (17+)	488-5.L	\$313.00
Parks-Operate Engine-driven vehicle (14-16)	488-5.L	\$187.00
Parks-Hunt, Trap, chase animals (17+)	488-5.N	\$313.00
Parks-Hunt, Trap, chase animals (14-16)	488-5.N	\$187.00
Parks-Hunt, Trap, chase animals (12-13)	488-5.N	\$90.00
Parks-Destroy trees, vegetation, flowers(17+)	488-5.P	\$313.00
Parks-Destroy trees, vegetation, flowers(14-16)	488-5.P	\$187.00
Parks-Destroy trees, vegetation, flowers(12-13)	488-5.P	\$90.00
Parks-Operate or possess firearm, etc. (17+)	488-5.Q	\$313.00
Parks-Operate or possess firearm, etc. (14-16)	488-5.Q	\$187.00
Parks-Operate or possess firearm, etc. (12-13)	488-5.Q	\$90.00
Parks-Consume, bring, give away Alcohol (17+)	488-5.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

Exhibit P - Municipal Court Fee Schedule, Continued

Resisting Obstructing False Alarm(14-16)	500-1.941.13	\$187.00
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)(c)	\$0.00
Tobacco-Under 18 Falsely Represents (17+)	279-1.254.92(1)	\$124.00
Tobacco-Under 18 Falsely Represents (14-16)	279-1.254.92(1)	\$124.00
Tobacco-Under 18 Falsely Represents (12-13)	279-1.254.92(1)	\$50.00
Tobacco-Under 18 Purchase/Possess (17) 1st	279-1.254.92(2)	\$124.00
Tobacco-Under 18 Purchase/Possess (14-16) 1st	279-1.254.92(2)	\$124.00
Tobacco-Under 18 Purchase/Possess (12-13) 1st	279-1.254.92(2)	\$50.00
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

Exhibit P - Municipal Court Fee Schedule, Continued

Tobacco-Smoking in Bar (14-16)	279-4.101.123(2)(a)7m	\$100.00
Tobacco-Smoking in Retail Establishment (17+)	279-4.101.123(2)(a)8	\$100.00
Tobacco-Smoking in Retail Establishment (14-16)	279-4.101.123(2)(a)8	\$100.00
Tobacco-Smoking in State/County/Municipal Bldg (17+)	279-4.101.123(2)(a)8r	\$100.00
Tobacco-Smoking in State/County/Municipal Bldg (14-16)	279-4.101.123(2)(a)8r	\$100.00
Tobacco-Smoking in Bus Shelter (17+)	279-4.101.123(2)(e)2	\$100.00
Tobacco-Smoking in Bus Shelter (14-16)	279-4.101.123(2)(e)2	\$100.00
Tobacco-Smoking ord - Owns/manages in violation (1st)	279-4.101.123(2m)(a)	\$100.00
Tobacco-Smoking ord - Owns/manages in violation (2nd)	279-4.101.123(2m)(a)	\$100.00
Tobacco Smoking -Ashtrays Where Prohibited(17+) warning req	279-4.101.123(2m)(b)	\$100.00
Tobacco Smoking -Owns.manages Fail to Provide Signs	279-4.101.123(2m)(c)	\$100.00
Trespass to Land (17+)	500-1.943.13(1m)(a)	\$187.00
Trespass to Land (14-16)	500-1.943.13(1m)(a)	\$187.00
Trespass to Land (12-13)	500-1.943.13(1m)(a)	\$100.00
Trespass-Refusing to Leave(17+)	500-1.943.13(1m)(b)	\$187.00
Trespass-Refusing to Leave(14-16)	500-1.943.13(1m)(b)	\$187.00
Trespass-Refusing to Leave(12-13)	500-1.943.13(1m)(b)	\$100.00
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

Exhibit P - Municipal Court Fee Schedule, Continued

Weapon - Bows/Arrows/Crossbows (100 yds from bldg)	339-2.B.(1)	\$187.00
Weapon - Bows/Arrows/Crossbows (100 yds from bldg)	339-2.B.(1)	\$90.00
Weapon - Bows/Arrows/Crossbows (discharge toward ground)	339-2.B.(2)	\$250.00
Weapon - Bows/Arrows/Crossbows (discharge toward ground)	339-2.B.(2)	\$187.00
Weapon - Bows/Arrows/Crossbows (discharge toward ground)	339-2.B.(2)	\$90.00
Weapon - 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

Exhibit P - Municipal Court Fee Schedule, Continued

Limited Time Parking (Schedule J) - Limited Time	630-10.A	\$30.00
Angle Parking	630-11	\$30.00
Nigh Parking - odd/even from Nov. 15 to March 15	630-12.A(1)	\$30.00
Snow Emergency Declared - No parking	630-12.A(2)	\$30.00
Meter rentals	630-13.G(1)	\$30.00
Parking Meter zone- overtime	630-13.I(1)(a)	\$20.00
Parking Meter zone - extend time without moving	630-13.I(1)(b)	\$30.00
Parking Meter zone -permit adjacent parking without moving	630-13.I(1)(c)	\$30.00
Non-Metered zone - one space or more than one for more than 2 hours	630-13.I(1)(d)	\$30.00
Non-Metered zone - Not parked within designated lines	630-13.I(1)(e)	\$30.00
Parking more than 24 hours in Parking Ramp	630-13.I(1)(k)	\$30.00
Parking in areas designated for employees or officials of the City-County Government Center	630-12(2)(a)	\$30.00
No Parking more than 24 hours on any City street	630-14	\$30.00
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
2025 Adopted Budget
Position Summary**

Division Description	2024		2025		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	1.00	1.00	1.00	1.00	-	-
Attorney	2.70	-	2.70	-	-	-
Human Resources	2.30	-	2.30	-	-	-
Total General Government	18.00	1.00	18.00	1.00	-	-
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	0.50	-	0.50
Total Parks, Culture & Recreation	12.00	-	12.00	0.50	-	0.50
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	258.00	4.00	258.00	4.50	-	0.50
<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	268.00	10.00	268.00	10.50	-	0.50
<u>Proprietary Funds</u>						
Wastewater Treatment & Resource Recovery Facility	23.00	-	24.00	-	1.00	-
Water Utility	18.00	-	18.00	-	-	-
<u>Internal Service Fund</u>						
Information Technology Services	6.00	-	6.00	-	-	-
Total Positions under City Council Authority	315.00	10.00	316.00	10.50	1.00	0.50

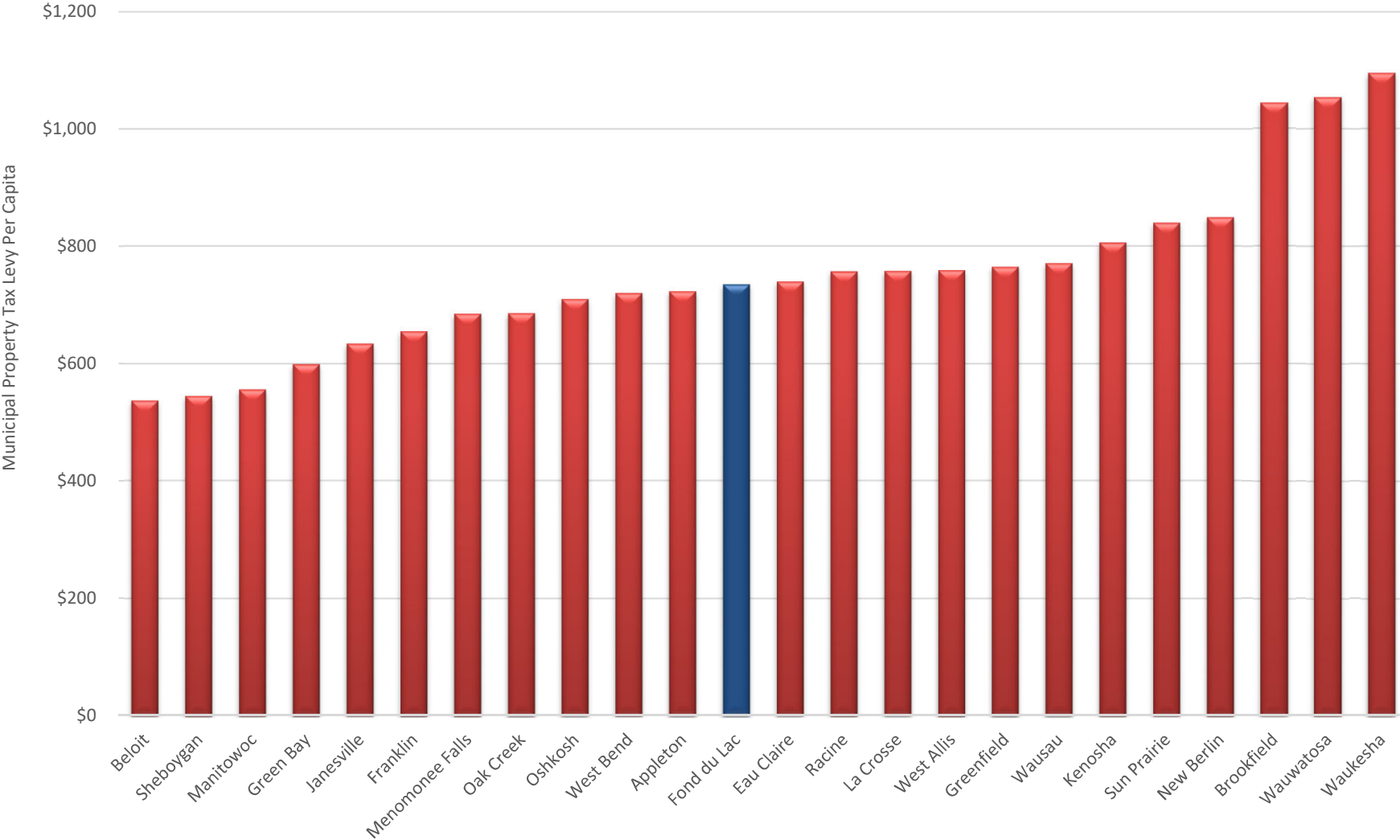
Includes permanent full and part time positions.

City of Fond du Lac
2025 Budget
Comparison of Assessed and Equalized Values
as of January 1, 2023 and 2024

Description	Value as of		Increase (Decrease)	
	January 1, 2023	January 1, 2024	Amount	Percent
<u>Assessed Value:</u>				
Real Estate:				
Residential	\$ 1,817,435,900	\$ 1,828,197,400	\$ 10,761,500	0.6
Commercial	1,076,753,200	1,116,444,600	39,691,400	3.7
Manufacturing	131,608,100	131,900,000	291,900	0.2
Agricultural and Other	1,949,300	1,962,300	13,000	0.7
Total Real Estate:	\$ 3,027,746,500	\$ 3,078,504,300	\$ 50,757,800	1.7
Personal Property:				
Manufacturing	\$ 38,897,300	\$ -	\$ (38,897,300)	(100.0)
All Other Personal Property	82,189,470	-	(82,189,470)	(100.0)
Total Personal Property	\$ 121,086,770	\$ -	\$ (121,086,770)	(100.0)
Total Assessed Value	3,148,833,270	3,078,504,300	(70,328,970)	(2.2)
<u>Equalized Value:</u>				
Including TID Increment	\$ 4,184,416,900	\$ 4,414,229,000	\$ 229,812,100	5.5
Excluding TID Increment	\$ 4,058,009,400	\$ 4,367,004,400	\$ 308,995,000	7.6
Total TID Increment	\$ 126,407,500	\$ 47,224,600	\$ (79,182,900)	(62.6)
TID Increments:				
No. 10**	\$ 89,073,100	\$ -	\$ (89,073,100)	(100.0)
No. 13	4,541,100	4,493,400	(47,700)	(1.1)
No. 14	10,584,700	12,659,000	2,074,300	19.6
No. 15	923,200	1,002,600	79,400	8.6
No. 19	1,393,100	1,489,500	96,400	6.9
No. 20	1,140,600	1,203,100	62,500	5.5
No. 21	1,020,300	8,876,300	7,856,000	0.0
No. 22	14,565,200	14,424,800	(140,400)	(1.0)
No. 23	3,166,200	3,075,900	(90,300)	(2.9)
Total TID Increment Value	126,407,500	47,224,600	(79,182,900)	(62.6)

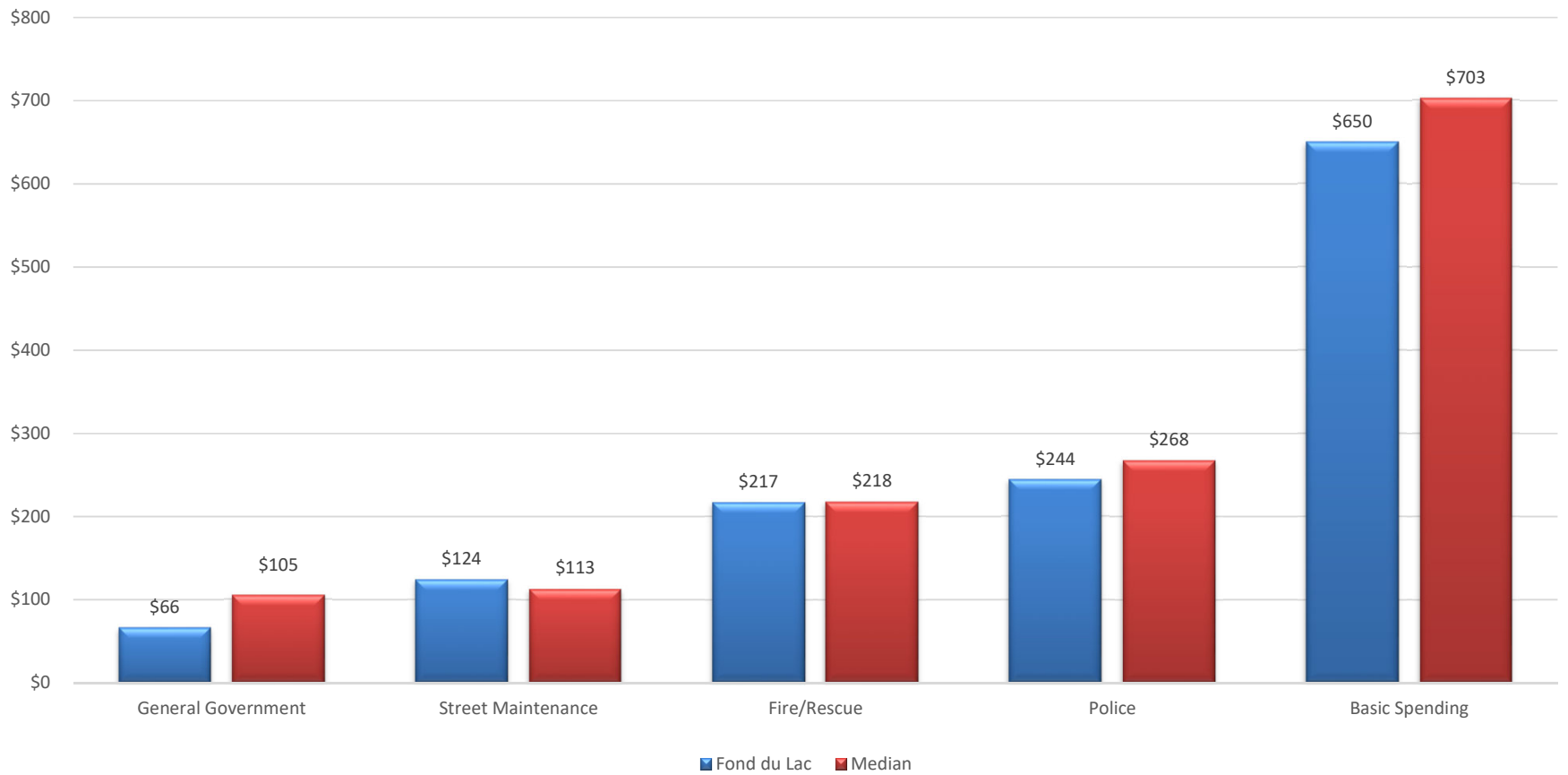
**TID 10 was terminated and returned to the tax roll

2023 Municipal Property Tax Levies Per Capita



Source: Wisconsin Policy Forum

Spending Per Capita

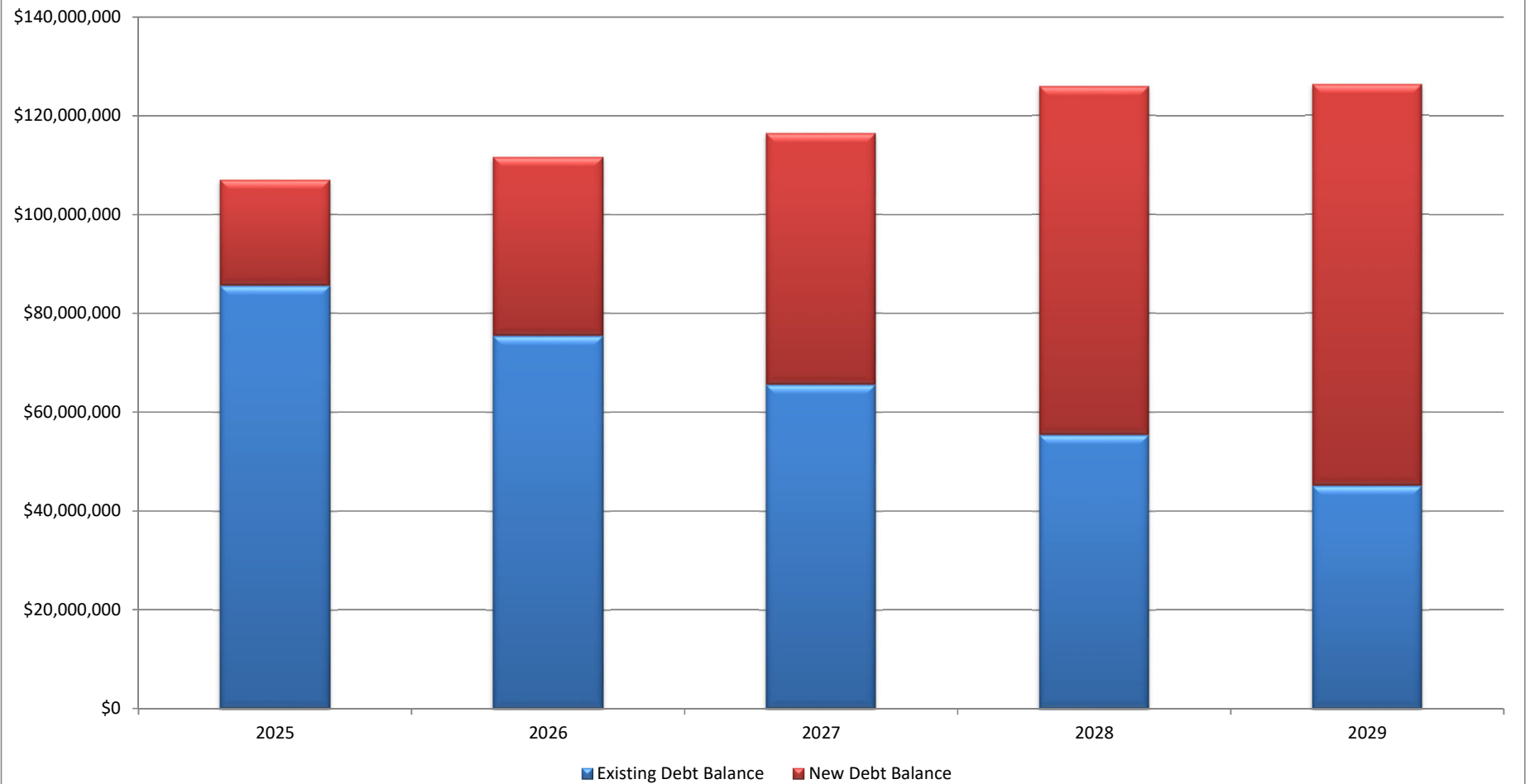


Source: Wisconsin Policy Forum - 2022 data

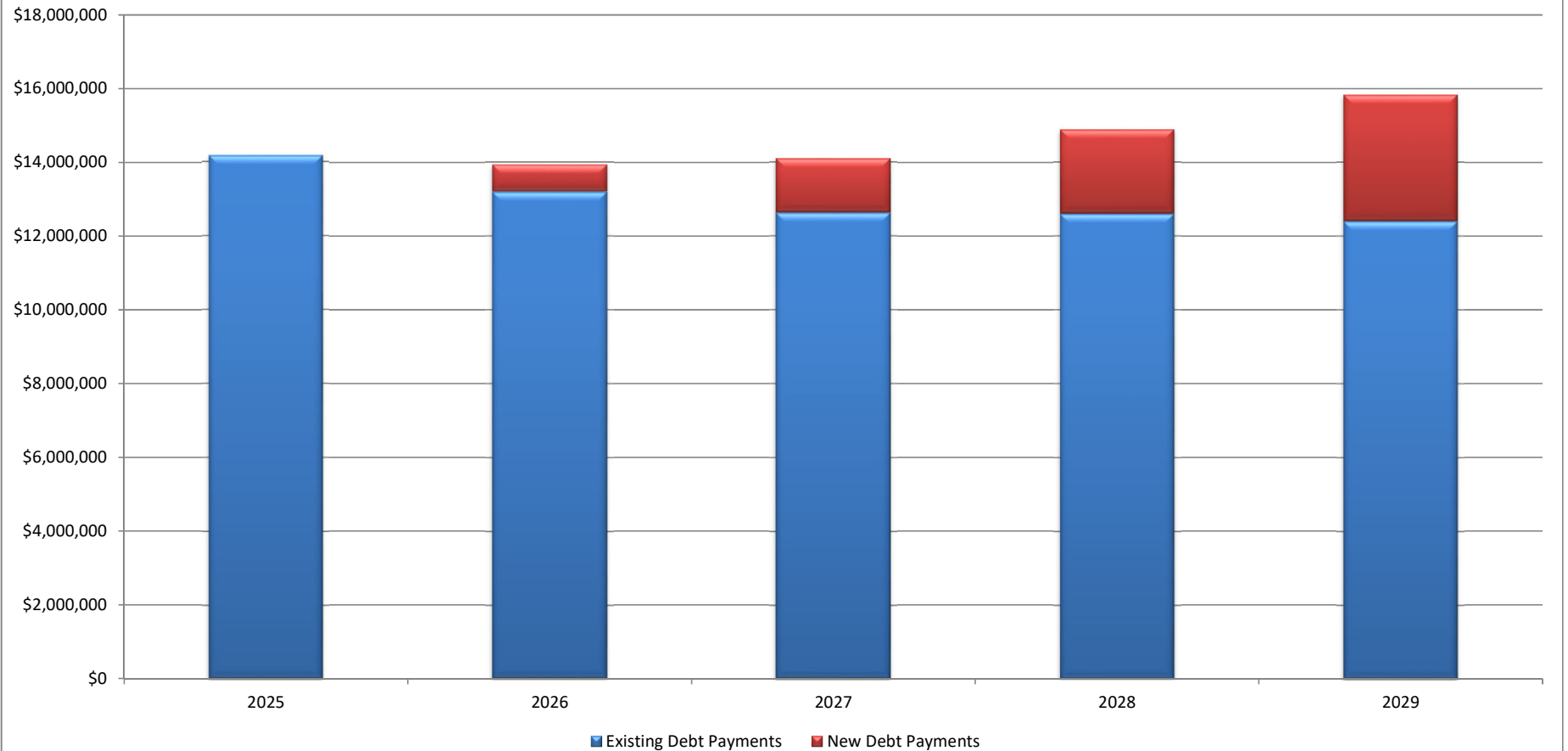
City of Fond du Lac
2025 Budget
Summary of Long Term Debt Principal

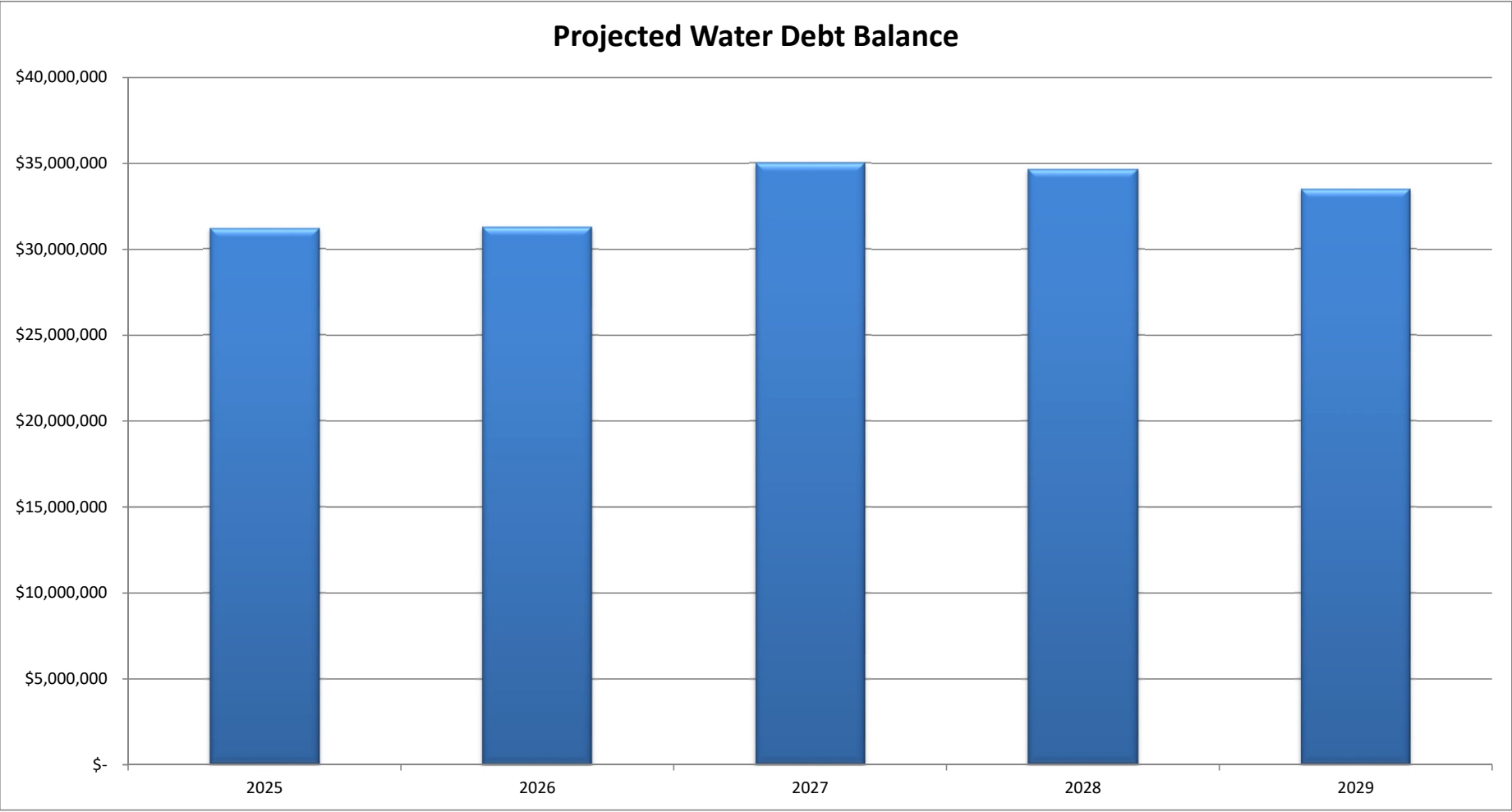
Issue Description	Outstanding Balance 12/31/24	To Be Paid In 2025	Issued In 2025	Outstanding Balance 12/31/25
General Obligation Bonds:				
2014 Refunding Bonds (TID#17 NANS)	365,000	85,000	-	280,000
2015 Refunding Bonds (2010 BABs)	4,750,000	600,000	-	4,150,000
2021 Refunding Bonds (2013 TID#13 & 2019 TID#22)	3,030,000	340,000	-	2,690,000
Total Bonds	8,145,000	1,025,000	-	7,120,000
General Obligation Notes:				
2015 Corporate Purpose	475,000	475,000	-	-
2016 Refunding (2008 Corporate Purpose)	1,325,000	200,000	-	1,125,000
2016 Corporate Purpose	900,000	400,000	-	500,000
2016 TID#10 Notes	300,000	150,000	-	150,000
2017 Corporate Purpose	2,700,000	900,000	-	1,800,000
2018 Corporate Purpose	6,350,000	1,000,000	-	5,350,000
2019 Corporate Purpose	5,695,000	500,000	-	5,195,000
2020 Refunding/CIP-Corporate Purpose	13,050,000	1,035,000	-	12,015,000
2021 Corporate Purpose/Refunding	14,785,000	2,505,000	-	12,280,000
2022 Corporate Purpose	14,055,000	765,000	-	13,290,000
2023 Corporate Purpose	14,875,000	985,000	-	13,890,000
2024 Corporate Purpose	13,800,000	910,000	-	12,890,000
2025 Corporate Purpose	-	-	20,754,651	20,754,651
Total Notes	88,310,000	9,825,000	20,754,651	99,239,651
Total General Obligation Debt	96,455,000	10,850,000	20,754,651	106,359,651
Revenue Bonds:				
2005 Wastewater Clean Water Fund Loan	4,117,165	4,117,165	-	-
2008 Water Safe Drinking Water Loan	4,117,815	1,340,649	-	2,777,166
2010 Water Safe Drinking Water Loan	3,344,164	640,044	-	2,704,120
2018 Wastewater Clean Water Fund Loan	2,156,001	148,042	-	2,007,959
2021 Water Revenue Refunding Bonds	6,730,000	1,235,000	-	5,495,000
2022 Water Revenue Bonds	3,065,000	105,000	-	2,960,000
2023 Water Revenue Bonds	2,560,000	135,000	-	2,425,000
2024 Water Revenue Bonds	10,095,000	-	-	10,095,000
2024 Water Safe Drinking Water Loan	1,078,000	44,285	-	1,033,715
2024 Wastewater Revenue Bonds	16,890,000	-	-	16,890,000
2025 Wastewater Clean Water Fund Loan	-	-	12,410,000	12,410,000
Total Revenue Bonds	54,153,145	7,765,185	12,410,000	58,797,960

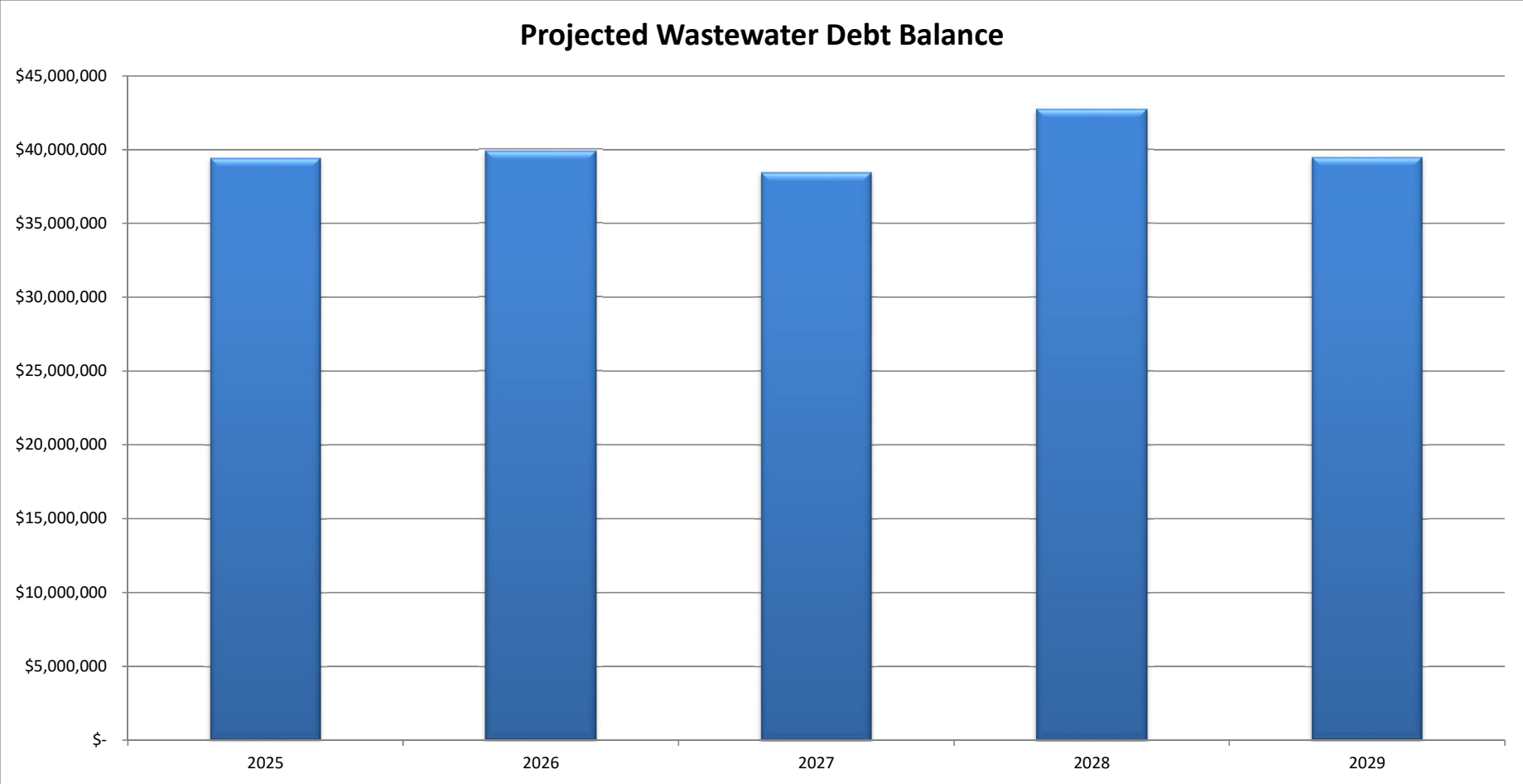
Projected General Obligation Debt Balances Existing Debt & New Debt



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.