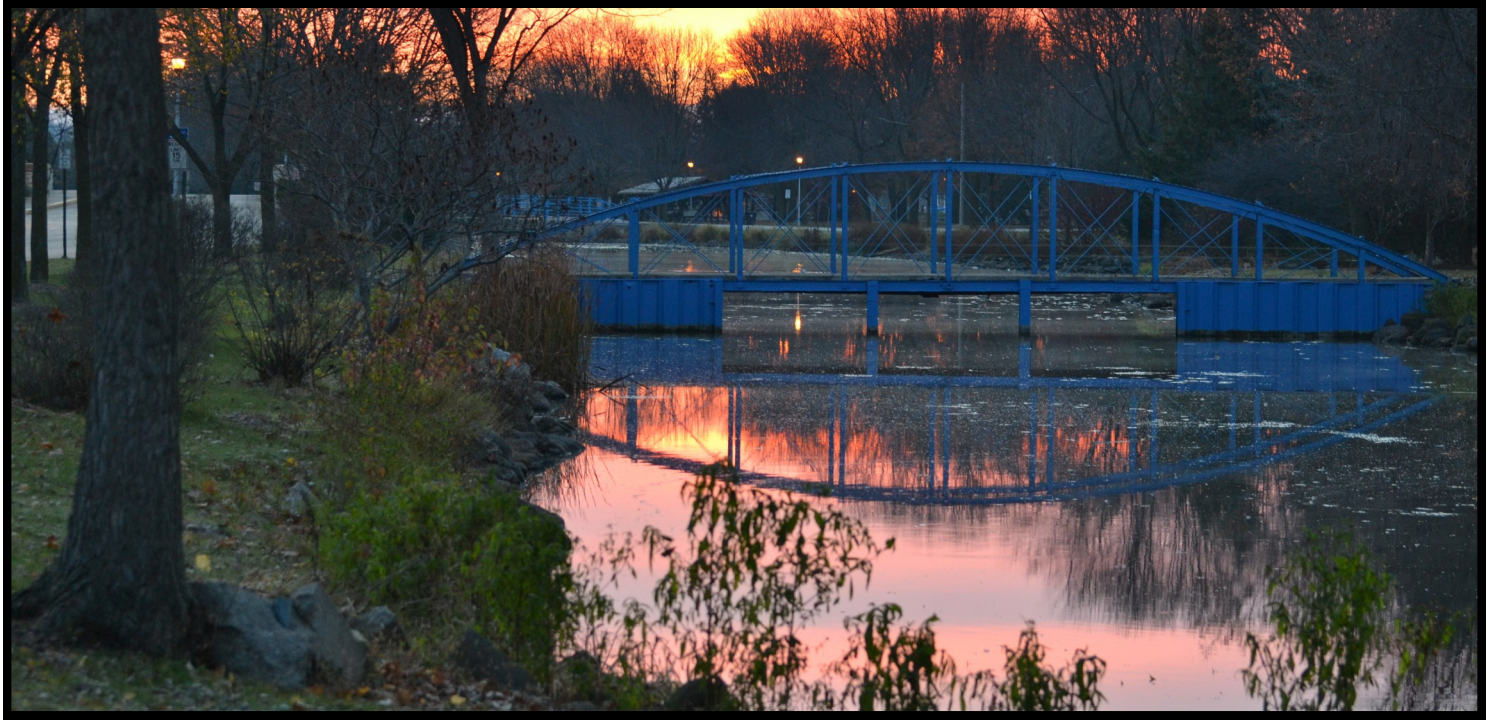
City of Fond du Lac

2016
Budget



City of Fond du Lac
2016 Proposed Budget

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CITY OF FOND DU LAC - Memorandum

To: City Council

From: Joseph P. Moore, City Manager

Date: August 31, 2015

Subject: Budget Communications – 2016 Proposed Budget

Our City's budget for 2016, as summarized in this memo and further detailed in the attachments, is balanced, supports our varied missions, conserves financial resources, reduces debt, and protects our bond rating. Importantly, reviews of our financial management, by both external auditors and by bond rating agencies confirm the soundness of our internal controls and our long term financial credit worthiness. This budget focuses on the requirement to operate within state and local constraints while meeting the needs of our Citizens and positioning the City for a more sound financial future.

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

- The tax levy required for debt service in 2016 will increase 12.6%, or $720,000, compared with 2015.
- The City's tax levy support to the library will increase by 2%.
- The City's tax levy support for the transit special revenue fund is decreased slightly by $11,471 from 2015 without degrading service.
- The City's tax levy support for the residential recycling program special revenue fund is decreased by $288,485 without degrading service.
- The total City property tax levy will increase by 4.6%, from $22.8 million to $23.9 million, an increase driven primarily by an increasing debt payment and to a lesser extent a nearly 1.5% increase in net new construction.
- The City's property tax rate is estimated to increase 2.5%.
- The budget contains an estimated increase in Water Utility rates of 6.9% for the typical residential customer, an estimate pending the PSC's review and decision.
    - There are no increases in Wastewater Utility rates.
    - The combined Water and Wastewater rate increase for the typical residential customer is estimated to be 3.5%.
- There are no increases in residential solid waste collection fees.
- General fund <u>expenditures will decrease 0.9%</u> from 2015 to 2016.
- The total <u>cost of labor will decrease</u> for the fifth straight year.
- The use of the General Fund balance in 2016 is $1,018,500.
- The 2016 budget increases the funding of recurring capital improvement projects with operating revenues and the use of general fund balance and reduces the amount of long-term borrowing for capital projects in 2016 and beyond.
- The City's debt balances, including general obligation (G.O.) as well as Water and Wastewater Utility debt will decline significantly over the next several years.

Overall, I am very optimistic about the many good things happening within City government, our ability to deliver services with excellence and a positive attitude and for the tangible improvements others are contributing, such as expanding employment as well as new retail, commercial, dining and residential properties. The details for our 2016 budget, which follow, will give you a better understanding of how we intend to maintain that positive momentum in the context of revenue constraints coupled with growing debt service requirements.

Service Levels

The 2016 budget includes no major changes in service levels, or the reduction or elimination of existing services, although we are recommending increased capability in evidence collection and processing for the Police Department and in vehicle maintenance in the Fleet Division of Public Works.

General City Revenues

Total combined general fund City revenues available to support general fund City operations and services for 2016 increased by a total of $231,900 or 0.7%. Some of the factors included in this figure are:

- **Property Tax Levy Limit**
  The 2016 budget complies with the state-mandated property tax levy limit. The property tax levy limit is allowed to increase by an estimated net new construction of 1.46%, plus the increase in general debt service principal and interest payments.

- **State Aids**
  State Shared Revenues are projected to remain the same as in the 2015 budget. State highway aids are estimated to increase by $122,000 over the 2015 budgeted amount. Other state aids are estimated to remain the same as last year.

Total General Spending

Total budgeted general fund spending is decreased by 0.9% compared to 2015.

Personal Services (Salaries, Wages and Benefits)

Due to the service nature of City operations, approximately 70% of the City's budgeted operating costs are for employee salaries, wages and benefits. Of the workforce supported by the general fund, 58% remain part of a collective bargaining unit. The labor contracts for the Police and Transit bargaining units are settled for 2016. The labor contract for the Fire and Rescue bargaining unit is under negotiation for 2016. Due to a combination of factors including changes in wages and benefits implemented in the past five years, new wage and salary schedules implemented as a result of the compensation study, employee turnover, and reductions in health insurance and pension costs, net total 2016 budgeted general and special revenue fund labor costs have decreased significantly by $391,000 or -1.6% compared to the 2015 budget. The 2016 budget is the fifth year in a row with decreases in personnel costs.

- **Pay Plan Analysis**
  At our request Carlson Dettman reviewed the City's pay plan for relevance and alignment with the current market place so we would know whether our overall pay plan had remained relevant in the years since its introduction, nearly five years ago. Carlson also evaluated specific jobs in addition to the overall pay plan to determine whether we had

become uncompetitive in the market place when recruiting for any particular job vacancies.

- **Carlson's Conclusion:** "Our initial observation for the pay plan for the City of Fond du Lac, is that the work that was done back in 2011-12 is still relevant to today's marketplace; with a few exceptions.
- **Carlson's Methodology and Summary Data:** "We have used a mix of public and private sector data wherever it is relevant to the respective benchmark position. In the prior study the compa-ratio for nonexempt benchmark positions was 122%, but with this market update it stands at 103%. Similarly, the exempt employee compa-ratio was 102%, and remains essentially the same with our revised market data at 99%. As you will recall, the calculation of the compa-ratio is achieved by taking the control point for that benchmark position and dividing it by the market estimate."

- **Wage Adjustments**
  The 2016 proposed budget contains an adjustment to the wage scale for non-represented employees. Adjustments to collective bargaining unit wage scales are as negotiated in the collective bargaining agreements. Total salaries and wages for all general and special revenue fund employees is budgeted to increase by 2.5% or $431,000.
  - The term "red-circling" emerged with the introduction of the current pay plan when the City "red-circled" employees whose salary or wages exceeded those with similar job descriptions in the external market. Employees designated in this way remain so until adjustments to the pay plan increase to the point of exceeding the base pay of each employee who has been red-circled. In 2015 there are 55 employees so designated. The changes to the wages and salaries proposed for 2016 would reduce this population to 23 employees.

- **Health Insurance**
  Due to savings realized through changes in the self-funded health insurance plan and positive claims experience in the last few years, employee health insurance premium rates have been reduced substantially. The City's share of budgeted general and special revenue fund health insurance costs are decreased by $625,700 or -16.6% compared to the 2015 budget.

- **WRS Pension Costs**
  The City's share of total budgeted general and special revenue Wisconsin Retirement System (WRS) pension costs decreased by $203,100 or -9.2% from 2015 to 2016. The 2016 WRS pension rates will decrease by 0.4% in 2016. General employees and Police public safety employees share in any WRS rate increases or decreases. In 2016 all Police public safety employees will be paying the same 6.6% of salary share towards WRS pension costs as are paid by general employees. New employees in the Fire and Rescue Department are also required to pay the same WRS contribution rate as paid by general employees.

- **Personnel Changes**
  The 2016 budget includes a number of personnel changes.

  - In Community Development and Inspections, one full-time inspections clerk position was eliminated, one part-time secretary position was added, and the hours were increased for another part-time position.

  - In the Clerks and Central Collections area, one full-time position was eliminated and another full-time position was reduced to part-time.

  - In the Police Department, a full-time open records clerk position was added, and a part-time evidence technician position was added.

  - In Public Works, a full-time fleet working foreman position was added.

Services, Materials and Supplies Expenditures
Total budgeted general and special revenue fund contractual services, materials and supplies and utility costs are decreased by $113,500 or -1.0% compared to the 2015 budget.

New or Increased Expenditures
New or increased expenditures included in the 2016 operating budget are as follows:

- **Community Development**
  A new program for a home ownership incentive loan program budgeted at $100,000 is included for 2016.

- **Parks**
  Nonrecurring $20,000 cost for a Lakeside Park master plan.

- **Public Works**
  Street lighting $60,000 electrical conduit update.

Capital Funded by Operations
One of the more significant changes to the 2016 budget is an increase in the amount of annually recurring capital projects funded by general operating revenues rather than long-term debt. Capital financed by operations in the 2016 budget is $3,304,300 compared to $2,079,000 in the 2015 budget and $625,000 in the 2014 budget. (See the capital improvement plan for detail.) Reductions in budgeted operating costs, most notably wages and benefits, as well as the amount of available general fund balance allow for the additional pay-as-you-go financing of capital projects. Some other reasons for increasing the amount of projects funded by operations rather than long-term debt are explained below.

A review of the projects funded by operations will show that they are either maintenance-type expenditures or annually recurring projects where the City spends similar amounts on these types of projects every year. It is good financial practice to fund such projects on a “pay-as-you-go” basis with operating funds, if possible, rather than funding these projects with long-term debt. It was the City’s practice 10 to 15 years ago to fund nearly all annually recurring projects on a pay-as-you-go basis. Within the past 8 to 10 years the City increasingly relied upon borrowed money

to fund its annually recurring projects. This situation contributed to driving up the City's debt levels, debt payments and the property tax levies required to repay the debt. The changes proposed in the 2016 and 2015 budgets and CIPs return the City to its former, more financially sound practice of funding its annually recurring projects on a pay-as-you-go basis.

Capital Funded by General Obligation Debt

The amount of general capital projects funded by general obligation (G.O.) debt in 2016 will be $2,405,600. Please see the capital improvement plan for details.

Other G.O. Debt Considerations

The G.O. debt that the City issues in 2016 will be for a term of 10 years rather than 20 years. This policy, implemented in 2014, is a return to the City's past, more financially sound, debt management practice (pre-2007). The reason for this change is to more closely match the useful lives of the assets or projects acquired with the debt to the debt repayment terms. The City's bond rating agency, Standard & Poor's, also looks more favorably on shorter debt repayment terms.

Although the G.O. debt payments and the property tax levy required for debt service continue to increase over the next five years, the increases begin to moderate by 2020. Furthermore, the overall G.O. debt level, including new debt for general capital projects, is **projected to drop 25% from $79,075,000 in 2015 to $59,304,000 by 2020.**

Utility Debt

No new borrowing is proposed for Water and Wastewater Utility capital projects. **Total existing Water Utility debt will decrease from $49,591,000 in 2015 to $29,650,000 in 2020. Existing Wastewater Utility debt will drop from $37,137,000 in 2015 to $27,600,000 in 2020.**

Utility Rates

The 2016 budget contains a rate increase of 6.9%, or $8.06 per quarter, for the typical residential Water Utility customer. Water rates were last increased in 2010. No increases in Wastewater Utility rates are included in the 2016 budget. Wastewater rates were last increased in 2009. Since there are no increases in Wastewater rates, the total utility bill for the typical residential customer is estimated to increase by 3.5%.

Use of General Fund Balance

A goal of the 2016 budget is to maintain a general fund balance for working capital purposes of at least 15% of budgeted expenditures, in keeping with City policy. $1,018,484 of available general fund balance will be applied to the 2016 budget. The unassigned general fund balance remaining after the amount applied to the 2016 budget is estimated to be $4,733,000 or 15.2% of budgeted annual general fund expenditures. The amount of fund balance applied to the 2016 budget is subject to adjustment as the balancing figure for any revenue and expenditure adjustments made as this budget is adopted.

On the Horizon (For the Future)
Budget challenges will persist in 2017 and beyond. Some of the challenges facing the City in its 2016 budget and beyond include:

- We expect that restrictive 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.

- Scheduled increases in the City's general obligation debt principal and interest payments over the next five years will result in increases in the property tax levy to pay for the increasing debt payments. As noted above, although the debt payments increase over the next few years the amount of outstanding G.O. debt balance is declining.

Acknowledgements
I wish to thank the City Council and the City staff for their cooperation and team spirit in this process. I would like to especially thank the staff of the Comptroller's Division for their efforts in preparing and compiling the budget documents.

Please feel free to contact me or the Director of Administration if you have any questions regarding the 2016 Proposed Budget.

Joseph P. Moore
City Manager

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
- Residential Recycling
- Residential Solid Waste Collection & Disposal
- Transit
- Tax Incremental Financing Districts
- HAZMAT Interagency Agreement
- Harbor and Boating Facilities
- City Grant Programs
- Fuel Pump Maintenance

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 three 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.

CITY OF FOND DU LAC
2016 BUDGET SUMMARY

The 2016 **GENERAL FUND BUDGET** is as follows:	2015 Budget	2016 Budget	Percent Change
REVENUES AND OTHER FINANCING SOURCES:			
Taxes (other than property taxes)	$2,101,903	$2,179,471	
Special Assessment Payments	375,000	384,000	
Licenses and Permits	1,335,775	1,501,635	
Intergovernmental Revenues	9,473,945	9,516,995	
Public Charges for Services	2,520,142	2,292,042	
Fines, Forfeits and Penalties	440,000	370,000	
Interest and Rent	119,438	244,438	
Miscellaneous Revenues	79,825	93,420	
Total Revenues Excluding Property Taxes	$16,446,028	$16,582,001	
General Property Taxes	13,244,786	13,532,329	
Transfers from Other Funds	33,137	29,976	
Fund Balance Applied	1,206,907	1,018,484	
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED	$30,930,858	$31,162,790	0.7%
EXPENDITURES AND OTHER FINANCING USES:			
General Government	$2,843,389	$2,723,110	
Public Safety	17,963,601	18,018,497	
Public Works	6,248,023	6,294,470	
Parks, Culture & Recreation	1,808,754	1,816,857	
Community Development	1,662,430	1,395,170	
TOTAL EXPENDITURES	30,526,197	30,248,104	-0.9%
Transfers to Other Funds	404,661	914,686	
TOTAL EXPENDITURES AND OTHER FINANCING USES	$30,930,858	$31,162,790	0.7%

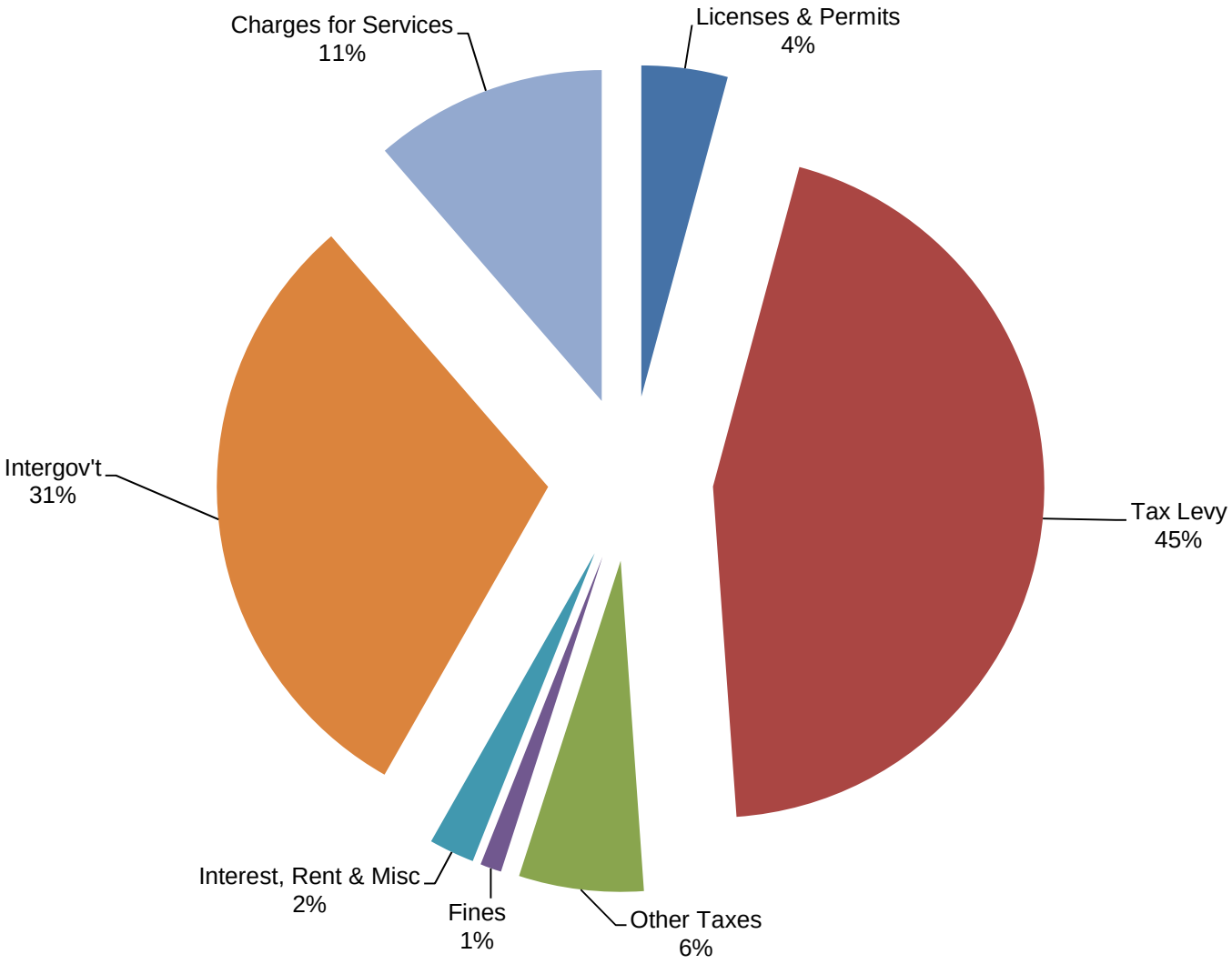
The 2016 **budgets for all funds** combined:	Fund Balance January 1	Total Revenues	Total Expenditures	Fund Balance December 31
General Fund	$ 6,069,889	$30,126,306	$31,162,790	$ 5,033,405
Special Revenue Funds	2,065,002	8,986,767	9,532,045	1,519,724
Debt Service Fund	76,525	7,290,863	7,362,388	5,000
Capital Projects Funds	1,127,520	5,052,125	5,288,925	890,720
Wastewater Collection and Treatment System	7,026,095	15,731,049	15,833,136	6,924,008
Water Utility	1,660,117	15,861,706	17,468,954	52,869
Internal Service Fund-Health Insurance	4,185,548	4,791,625	4,976,204	4,000,969
Internal Service Fund-ITS	98,999	1,441,396	1,465,736	74,659
Total All Funds	$ 22,309,695	$ 89,281,837	$ 93,090,178	$ 18,501,354

The **property tax levy** for City purposes is summarized as follows:	2015 Budget	2016 Budget	
General Fund	$13,244,786	$13,532,329	
Library Special Revenue Fund	1,743,322	1,778,188	
Residential Recycling Special Revenue Fund	738,485	450,000	
Transit Special Revenue Fund	221,591	210,120	
Capital Projects Fund	1,210,000	1,521,000	
Debt Service Fund	5,696,744	6,416,593	
Total City Property Tax Levy	$22,854,928	$23,908,230	4.6%

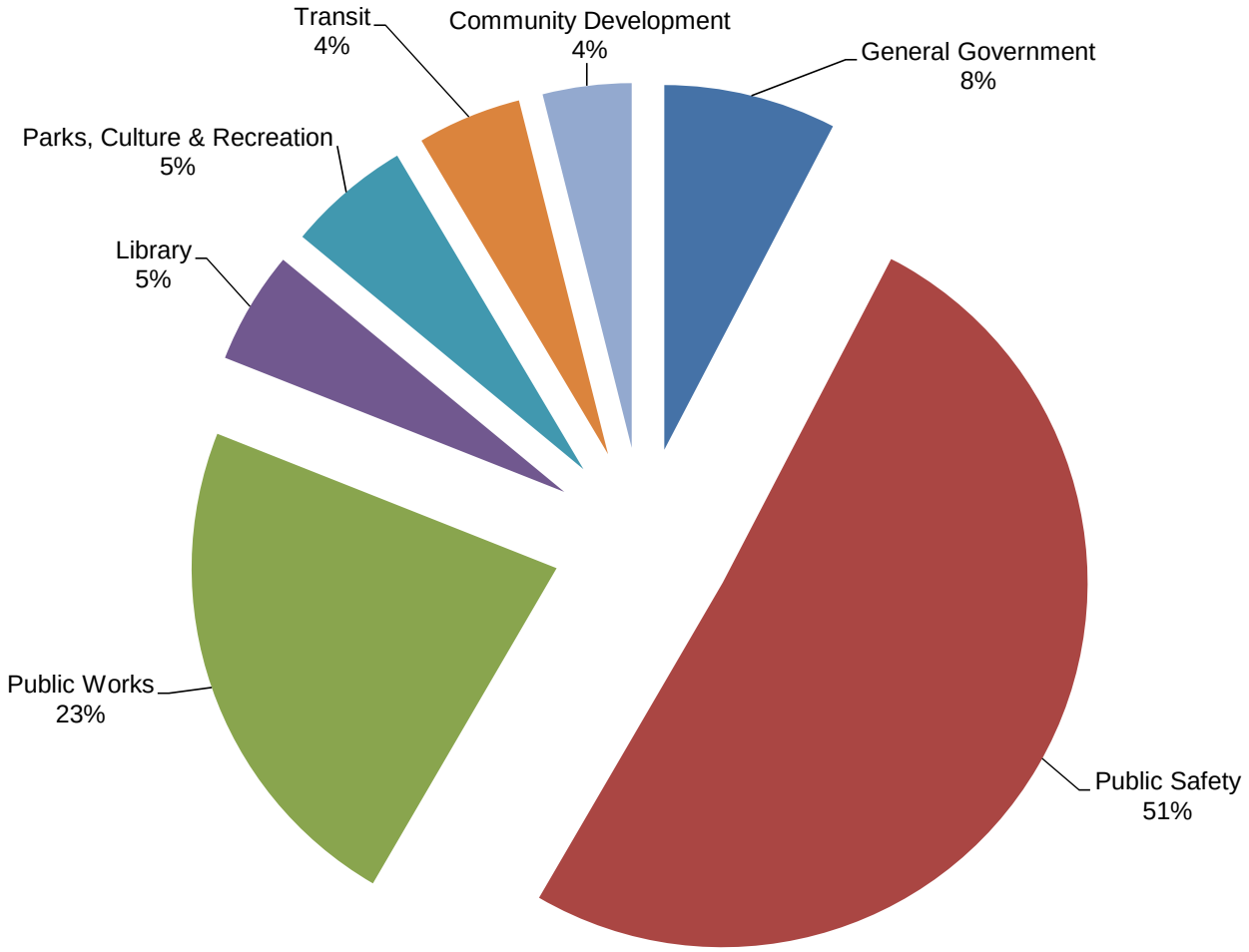
	2015	2016	$ Change	
Estimated Equalized Value Property Tax Rate	$8.932	$9.155	$0.223	2.5%

The City's outstanding debt at December 31, 2015 is projected to be:	
General Obligation Notes and Bonds	$77,470,000
Utility Revenue Bonds	83,777,889
Total Debt	$161,247,889

City of Fond du Lac
2016 General Fund & Special Revenue Fund
Revenue Summary



City of Fond du Lac
2016 General Fund & Special Revenue Fund
Expenditure Summary
By Major Function



City of Fond du Lac
2016 Budget
General Fund and Special Revenue Funds Budgeted Expenditures
By Major Object

DESCRIPTION	2015 Budget	2016 Budget	Increase (Decrease)	Percent Increase (Decrease)
Personal Services	$ 24,629,296	$ 24,238,191	$ (391,105)	-1.6%
Services, Materials & Supplies	11,142,334	11,028,773	(113,561)	-1.0%
Outlay	310,000	347,970	37,970	12.2%
Total Expenditures	36,081,630	35,614,934	(466,696)	-1.3%
Transfers to Other Funds	648,517	1,337,544	689,027	106.2%
Total Expenditures & Other Financing Uses	$ 36,730,147	$ 36,952,478	$ 222,331	0.6%

City of Fond du Lac
2016 Budget
General Fund and Special Revenue Funds Budgeted Expenditures
Excluding TIF's
By Major Object & Function

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	LIBRARY	PARKS, CULTURE & RECREATION	TRANSIT	COMMUNITY DEVELOPMENT	OTHER	Total Proposed 2016 Budget	Total Adopted 2015 Budget	Increase (decrease)	
Salaries & Wages	$ 1,389,036	$ 10,896,315	$ 3,551,917	$ -	$ 801,809	$ 421,248	$ 677,245	$ -	$ 17,737,570	$ 17,306,507	$ 431,063	2.5%
Fringe Benefits												
Wisconsin Retirement	87,322	1,574,853	228,822	-	46,719	27,802	41,813	-	2,007,331	2,210,454	(203,123)	-9.2%
Social Security	102,665	522,629	271,449	-	61,339	32,226	51,809	-	1,042,117	1,019,913	22,204	2.2%
Group Health Insurance	258,750	1,816,558	712,445	-	152,900	60,868	136,430	-	3,137,951	3,763,685	(625,734)	-16.6%
Other	170,560	91,260	25,453	-	18,412	3,203	4,334	-	313,222	328,737	(15,515)	-4.7%
Total Fringe Benefits	619,297	4,005,300	1,238,169	-	279,370	124,099	234,386	-	6,500,621	7,322,789	(822,168)	-11.2%
Total Personal Services	2,008,333	14,901,615	4,790,086	-	1,081,179	545,347	911,631	-	24,238,191	24,629,296	(391,105)	-1.6%
Services, Materials & Supplies												
Contractual Services	1,075,844	1,330,032	2,362,277	1,778,188	415,782	874,263	466,296	-	8,302,682	8,524,871	(222,189)	-2.6%
Materials & Supplies	252,453	1,354,303	2,051,832	-	296,615	197,100	165,813	-	4,318,116	4,244,045	74,071	1.7%
Utilities	8,935	213,993	503,820	-	201,130	26,400	40,430	-	994,708	964,392	30,316	3.1%
Miscellaneous	-	100	-	-	-	-	-	-	100	100	-	
Expense Transfers	(622,455)	(40,000)	(1,657,907)	-	(67,471)	-	(199,000)	-	(2,586,833)	(2,591,074)	4,241	-0.2%
Total Services, Materials & Supplies	714,777	2,858,428	3,260,022	1,778,188	846,056	1,097,763	473,539	-	11,028,773	11,142,334	(113,561)	-1.0%
Capital Outlay	-	310,970	5,000	-	22,000	-	10,000	-	347,970	310,000	37,970	12.2%
Total Expenditures	2,723,110	18,071,013	8,055,108	1,778,188	1,949,235	1,643,110	1,395,170	-	35,614,934	36,081,630	(466,696)	-1.3%
Transfers to Other Funds	-	-	150,000	-	43,138	229,720	-	914,686	1,337,544	648,517	689,027	106.2%
Total Expenditures and Other Financing Uses	$ 2,723,110	$ 18,071,013	$ 8,205,108	$ 1,778,188	$ 1,992,373	$ 1,872,830	$ 1,395,170	$ 914,686	$ 36,952,478	$ 36,730,147	$ 222,331	0.6%

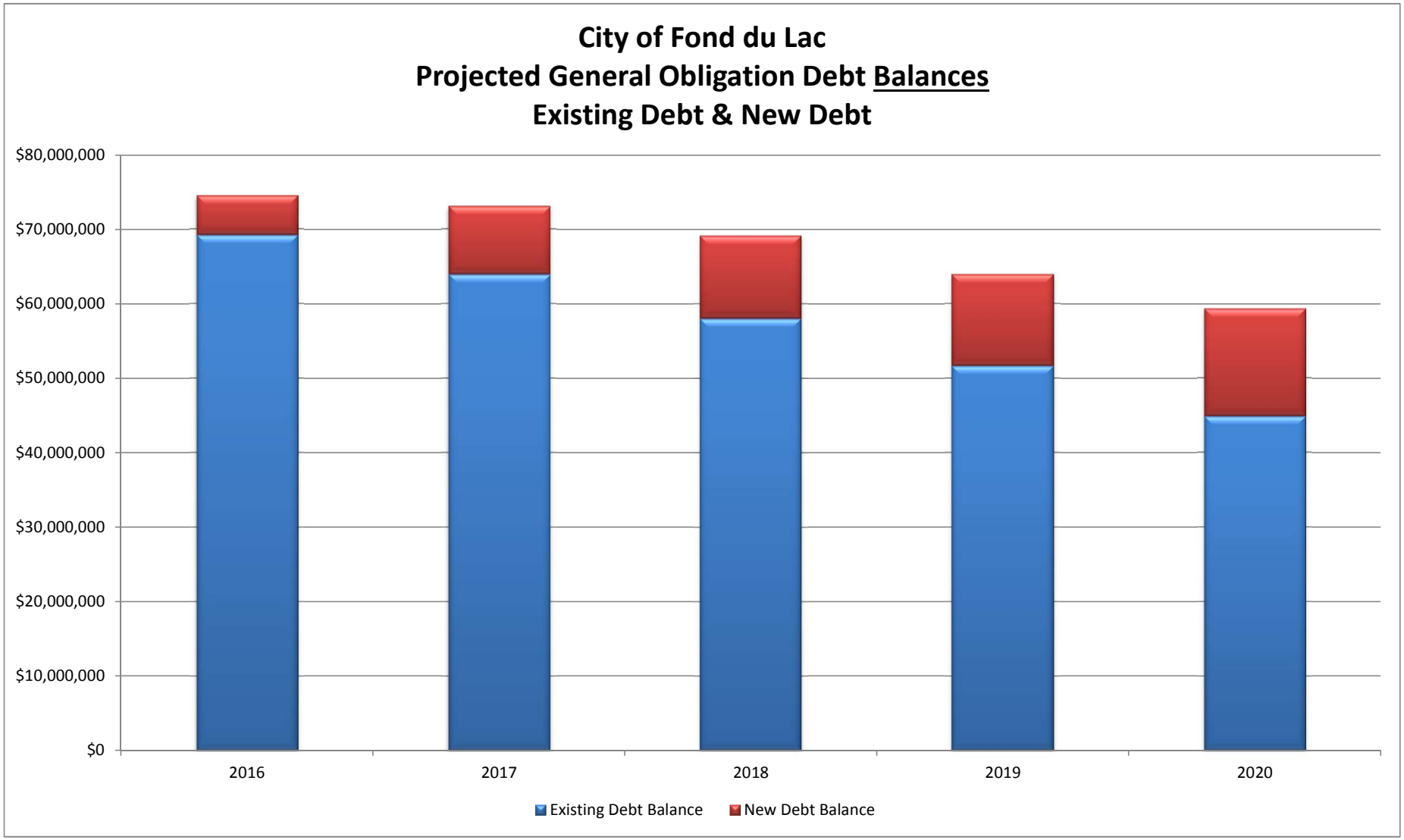
City of Fond du Lac
2016 Proposed Budget
Position Summary

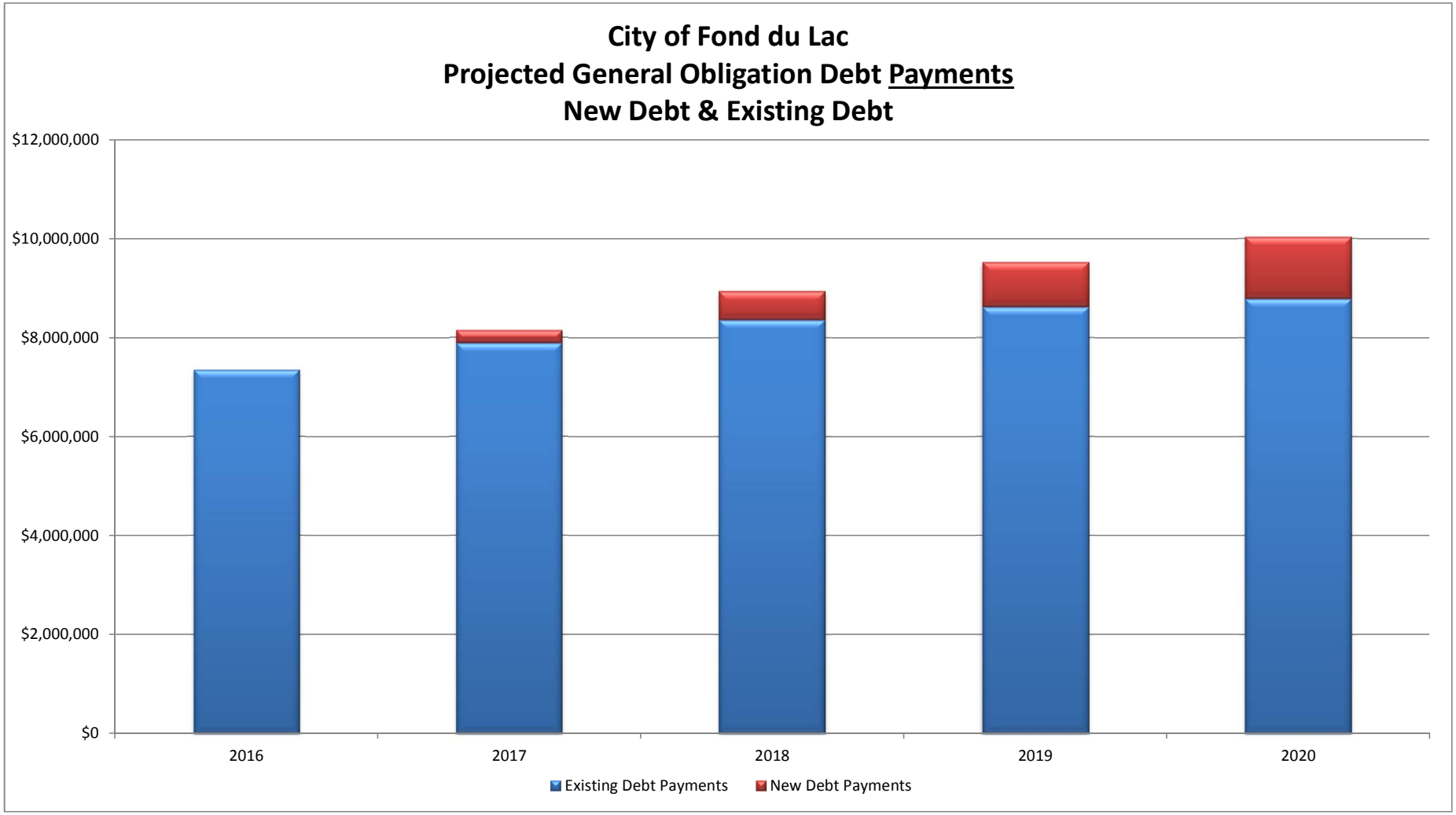
Division Description	2015 Full Time	2015 Part Time	2016 Full Time	2016 Part Time	Increase (Decrease) Full Time	Increase (Decrease) Part Time
General Fund						
City Manager	1.25		1.25		0	0
Community Development	4	1	4	0.7	0	-0.3
Inspection	5	0	4	1.3	-1	1.3
Senior Center	1	3	1	3	0	0
Parking Facilities	1	1	1	1	0	0
Subtotal-Community Development	11	5	10	6	-1	1
Clerk	3		2	0.3	-1	0.3
Central Services	1		1		0	0
Comptrollers	7.75	1	7.75	1	0	0
Central Collection	1	2	0	2.7	-1	0.7
Subtotal-Administration	12.75	3	10.75	4	-2	1
Attorney	1.95		1.95		0	0
Human Resources	2.05	1	2.05	1	0	0
Police	79	1	80	2	1	1
Parking Enforcement	0	1	0	1	0	0
Fire	35.8		35.8		0	0
Ambulance	31.2		31.2		0	0
Subtotal-Public Safety	146	2	147	3	1	1
Engineering	12		12		0	0
Fleet Operations & Services	9		10		1	0
Const & Maint Personnel	28.25		28.25		0	0
Storm Water	1		1		0	0
Solid Waste Management	5		5		0	0
Electrical	3		3		0	0
Parks	10		10		0	0
Tree Care	2		2		0	0
Subtotal-Public Works	70.25	0	71.25	0	1	0
Subtotal-General Fund Positions	245.25	11	244.25	14	-1	3
Special Revenue Funds						
Fond du Lac Area Transit	4.75	4	4.75	4	0	0
Subtotal-Governmental Fund Positions	250	15	249	18	-1	3
Proprietary Funds						
Wastewater Collect & Treat Sys	21		21		0	0
Water Utility	18		18		0	0
Internal Service Fund						
Information Technology Services	5		5		0	0
Subtotal-Positions under City Council Authority	294	15	293	18	-1	3

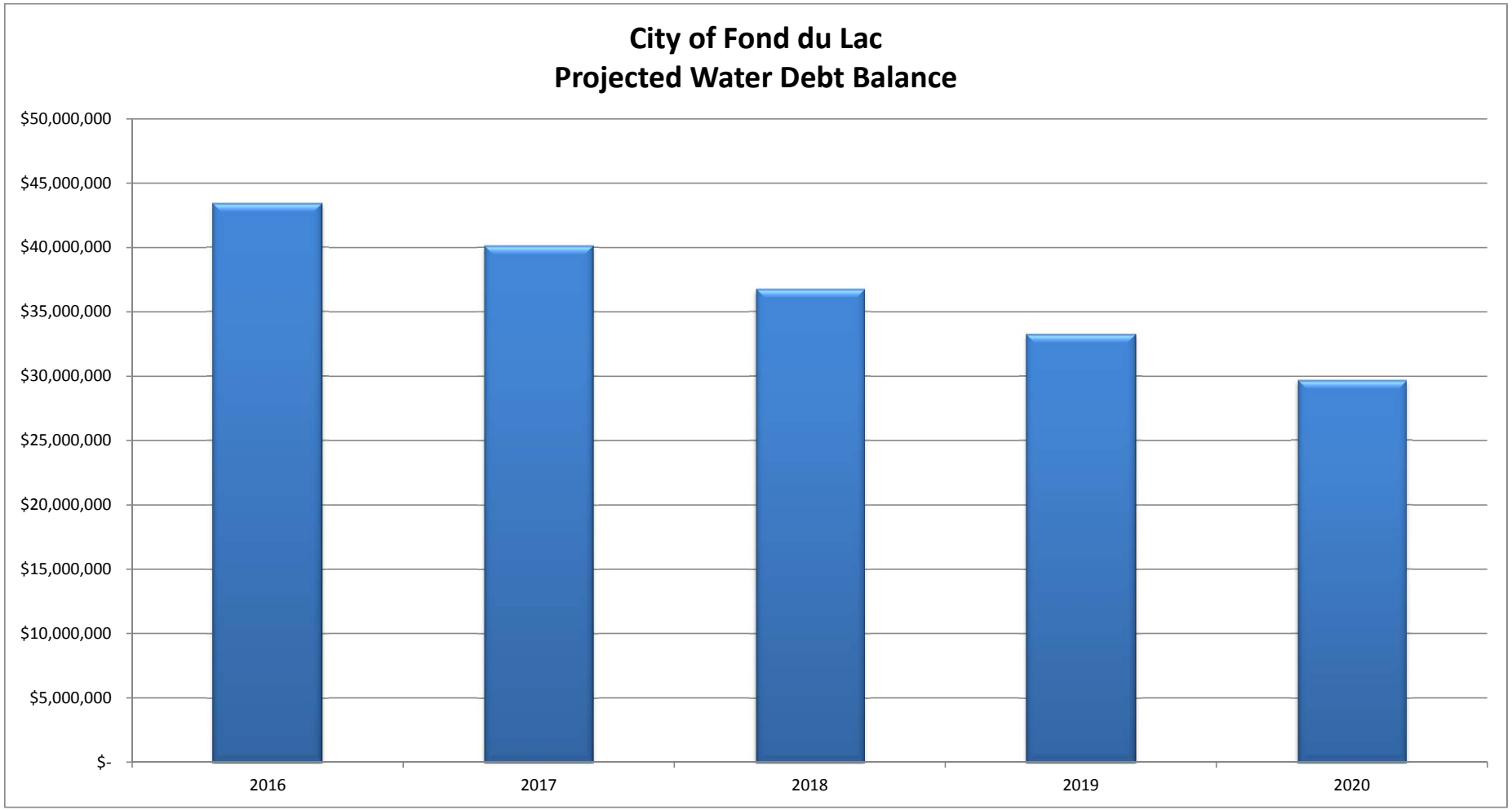
Includes permanent full and part time positions.

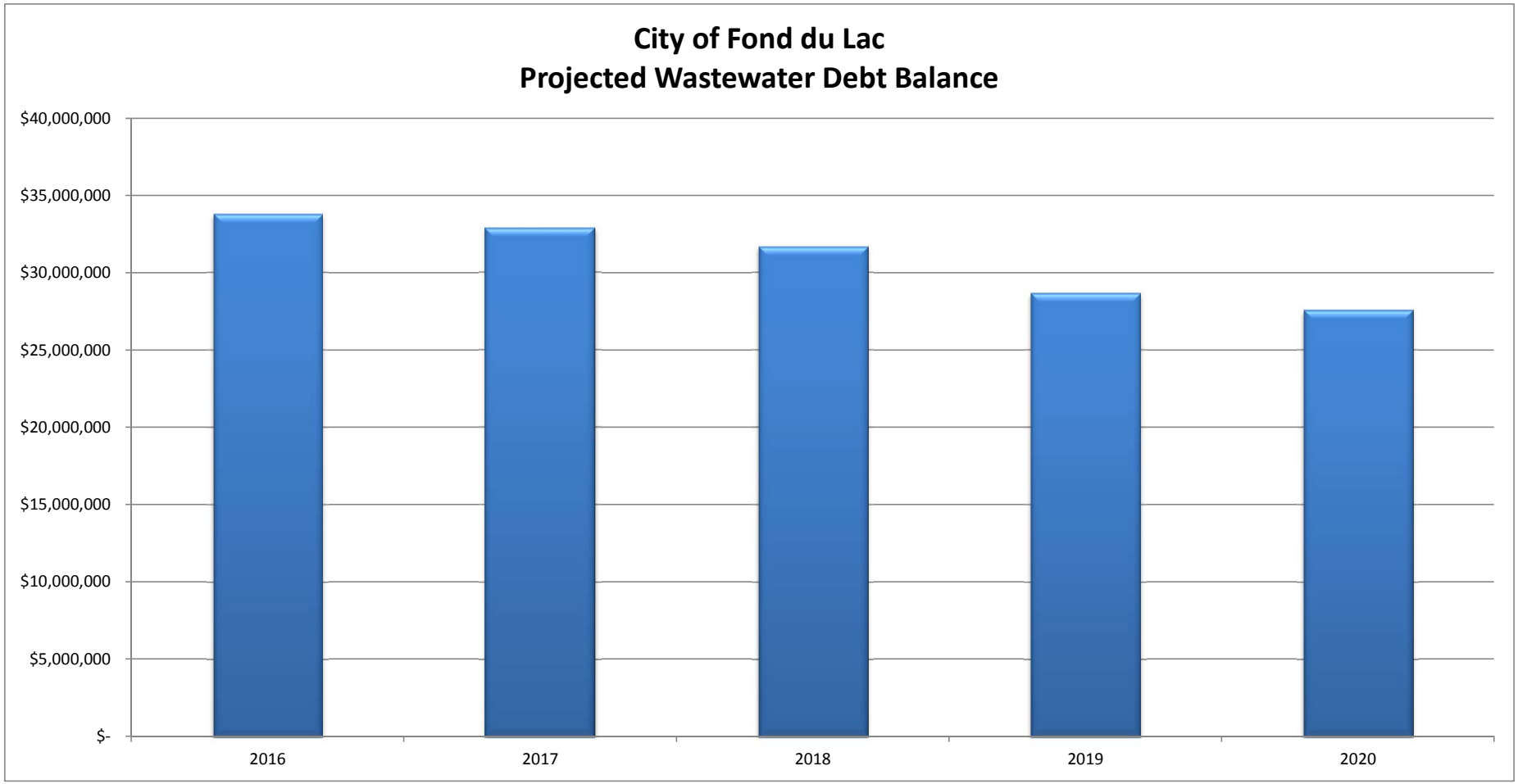
City of Fond du Lac
2016 Budget
Summary of Long Term Debt Principal

Issue Description	Outstanding Balance 12/31/15	To Be Paid In 2016	Issued In 2016	Outstanding Balance 12/31/16
General Obligation Bonds:				
2007 Refunding Bonds	9,150,000	850,000		8,300,000
2009 Refunding Bonds	2,300,000	200,000		2,100,000
2010 Refunding Bonds	10,065,000	500,000		9,565,000
2011 Refunding Bonds (2001 Bonds)	3,450,000	525,000		2,925,000
2011 Refunding Bonds (2006 Notes)	5,100,000	300,000		4,800,000
2012 Refunding Bonds (2007 Notes)	5,325,000	200,000		5,125,000
2012 Refunding Bonds (2009 NANs)	7,475,000	100,000		7,375,000
2013 Refunding Bonds (2004 Library)	2,800,000	200,000		2,600,000
2013 Refunding Bonds (2004 State Trust Fund)	3,575,000	250,000		3,325,000
2013 Refunding Bonds (2010 TID#13)	1,650,000	75,000		1,575,000
2014 Refunding Bonds (TID#17 NANs)	1,005,000	65,000		940,000
2015 Refunding Bonds (2010 BABs)	7,275,000	150,000		7,125,000
Total Bonds	59,170,000	3,415,000	-	55,755,000
General Obligation Notes:				
2007 Refunding, TID #10	855,000	125,000		730,000
2008 Corporate Purpose	2,655,000	2,655,000		-
2010 Refunding-TID#10	2,375,000	200,000		2,175,000
2011 Corporate Purpose	1,300,000	75,000		1,225,000
2012 Corporate Purpose	2,425,000	125,000		2,300,000
2013 Corporate Purpose	2,900,000	150,000		2,750,000
2014 Corporate Purpose	1,950,000	50,000		1,900,000
2014 TID#18 Notes	1,040,000			1,040,000
2015 Corporate Purpose	2,800,000	100,000		2,700,000
2016 Refunding (2008 Corporate Purpose)			2,355,000	2,355,000
2016 Corporate Purpose			2,405,000	2,405,000
2016 TID#10 Notes			2,000,000	2,000,000
Total Notes	18,300,000	3,480,000	6,760,000	21,580,000
Total General Obligation Debt	77,470,000	6,895,000	6,760,000	77,335,000
Revenue Bonds:				
2005 Wastewater Clean Water Fund Loan	37,136,717	3,334,601		33,802,116
2008 Safe Drinking Water Loan	14,872,327	1,086,305		13,786,022
2010 Water Refunding Bonds	10,550,000	325,000		10,225,000
2010 Safe Drinking Water Loan	8,518,844	526,201		7,992,643
2011 Water Utility	4,425,000	250,000		4,175,000
2013 Water Refunding Bonds	3,300,000	550,000		2,750,000
2014 Water Refunding Bonds	4,925,000	425,000		4,500,000
Total Revenue Bonds	83,777,889	6,497,107	-	77,230,781


City of Fond du Lac
Projected General Obligation Debt Balances
Existing Debt & New Debt
$80,000,000
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$0
2016
2017
2018
2019
2020
Existing Debt Balance
New Debt Balance


City of Fond du Lac
Projected General Obligation Debt Payments
New Debt & Existing Debt
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
2016
2017
2018
2019
2020
Existing Debt Payments
New Debt Payments

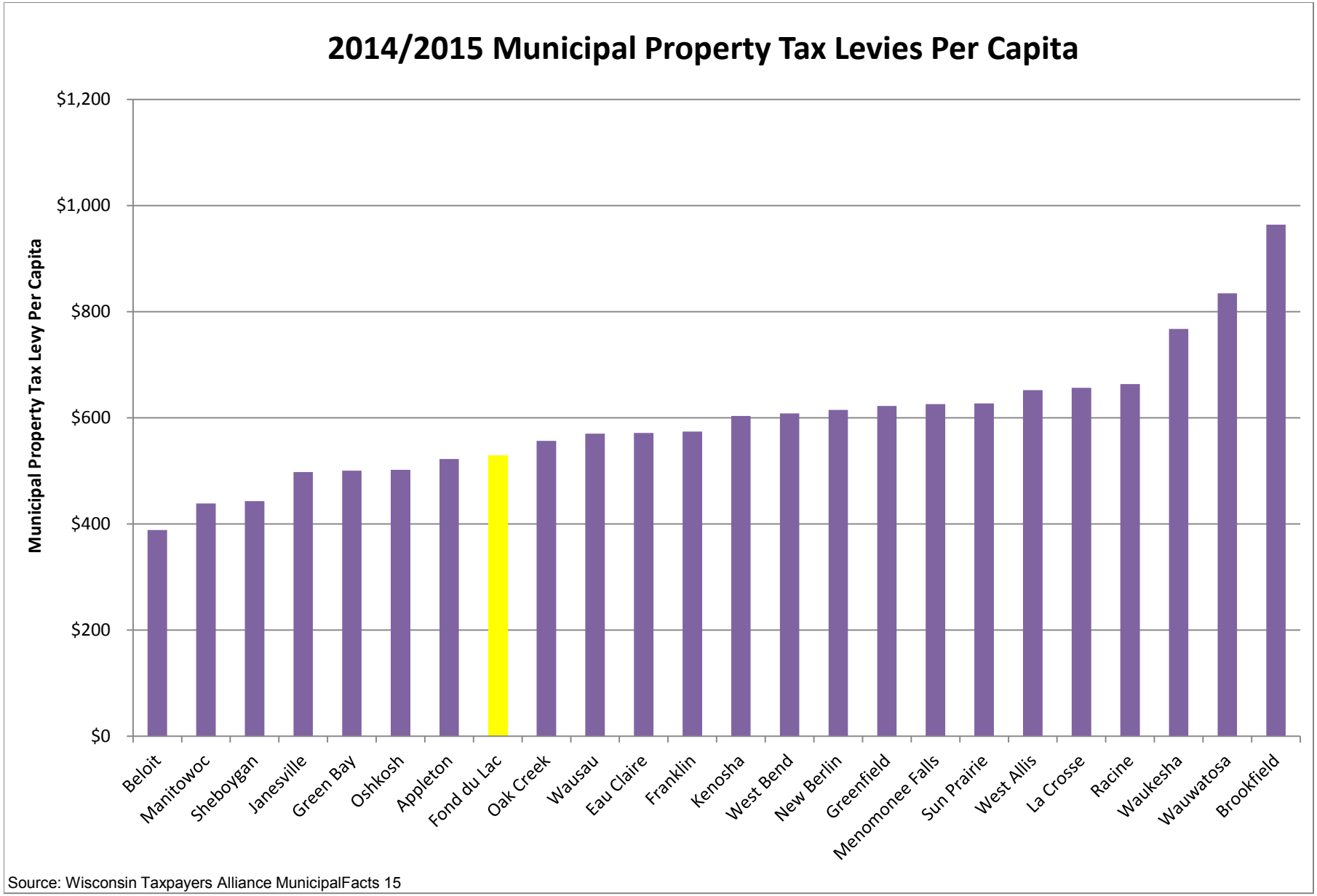

City of Fond du Lac
Projected Water Debt Balance
$50,000,000
$45,000,000
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
2016
2017
2018
2019
2020

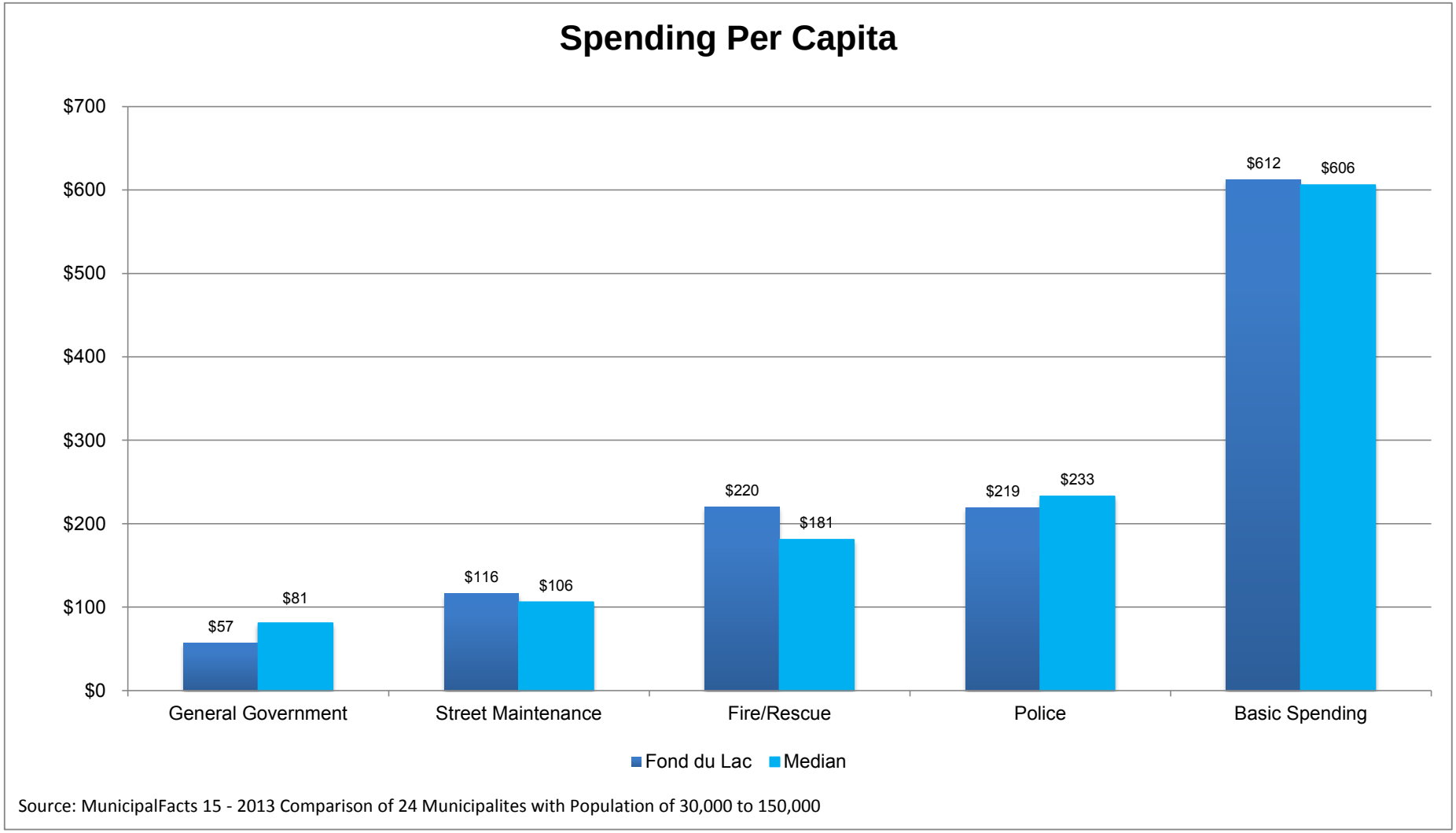

City of Fond du Lac
Projected Wastewater Debt Balance
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
2016
2017
2018
2019
2020

City of Fond du Lac
2016 Budget
Comparison of Assessed and Equalized Values
as of January 1, 2014 and 2015

Description	Value as of January 1, 2014	Value as of January 1, 2015		Increase (Decrease) Amount	Increase (Decrease) Percent
Assessed Value:					
Real Estate:					
Residential	$ 1,557,747,300	$ 1,566,299,100		$ 8,551,800	0.5
Commercial	794,572,900	817,176,700		22,603,800	2.8
Manufacturing	127,702,500	125,547,400	*	(2,155,100)	(1.7)
Agricultural and Other	1,510,800	1,466,600		(44,200)	(2.9)
Total Real Estate:	2,481,533,500	2,510,489,800		28,956,300	1.2
Personal Property:					
Manufacturing	32,441,900	36,144,800	*	3,702,900	11.4
All Other Personal Property	95,068,420	92,497,600		(2,570,820)	(2.7)
Total Personal Property	127,510,320	128,642,400		1,132,080	0.9
Total Assessed Value	$ 2,609,043,820	$ 2,639,132,200		$ 30,088,380	1.2
Equalized Value:					
Including TID Increment	$ 2,597,744,000	$ 2,662,872,500		$ 65,128,500	2.5
Excluding TID Increment	2,558,644,800	2,610,787,100		52,142,300	2.0
Total TID Increment	$ 39,099,200	$ 52,085,400		$ 12,986,200	33.2
TID Increments:					
No. 8	1,229,600	1,197,400		(32,200)	(2.6)
No. 10	23,105,900	33,646,900		10,541,000	45.6
No. 11	3,646,300	0		(3,646,300)	(100.0)
No. 12	1,491,200	1,471,700		(19,500)	(1.3)
No. 13	0	3,963,100		3,963,100	
No. 14	362,900	774,500		411,600	113.4
No. 15	1,077,600	707,900		(369,700)	(34.3)
No. 16	1,566,700	1,564,600		(2,100)	(0.1)
No. 17	6,619,000	7,238,700		619,700	9.4
No. 18	0	1,520,600		1,520,600	
No. 19					
Total TID Increment Value	$ 39,099,200	$ 52,085,400		$ 12,986,200	33.2

*2015 State assessed manufacturing property values are not final


2014/2015 Municipal Property Tax Levies Per Capita
Municipal Property Tax Levy Per Capita
$1,200
$1,000
$800
$600
$400
$200
$0
Beloit
Manitowoc
Sheboygan
Janesville
Green Bay
Oshkosh
Appleton
Fond du Lac
Oak Creek
Wausau
Eau Claire
Franklin
Kenosha
West Bend
New Berlin
Greenfield
Menomonee Falls
Sun Prairie
West Allis
La Crosse
Racine
Waukesha
Wauwatosa
Brookfield
Source: Wisconsin Taxpayers Alliance MunicipalFacts 15



Source: MunicipalFacts 15 - 2013 Comparison of 24 Municipalites with Population of 30,000 to 150,000

GENERAL FUND

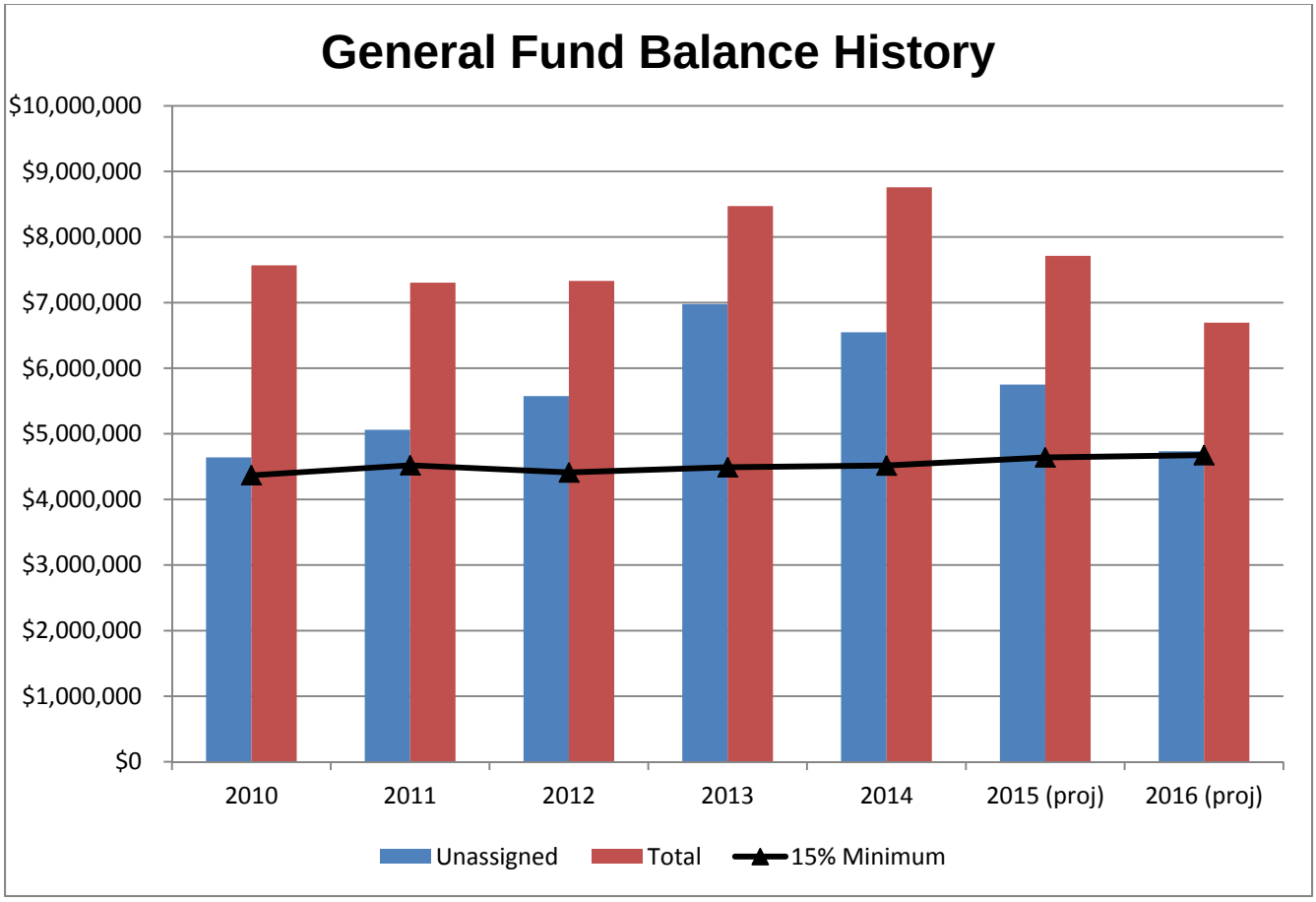
The General Fund is the City's main operating fund. It is used to account for all financial resources and expenditures, except those required to be accounted for in another fund.

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 2015 and 2016. 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 $4.7 million as of December 31, 2016.



CITY OF FOND DU LAC
2016 BUDGET
GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2015 ADOPTED BUDGET	2016 PROPOSED BUDGET	Increase (Decrease) Amount	%
Taxes				
General Property Taxes	13,244,786	13,532,329	287,543	2.2
In Lieu of Taxes	1,937,903	1,966,371	28,468	1.5
Mobile Home Fees	45,000	48,000	3,000	6.7
Interest & Penalties	56,000	85,900	29,900	53.4
Room Tax-City Share	63,000	79,200	16,200	25.7
Total Taxes	**15,346,689**	**15,711,800**	**348,911**	**2.3**
Special Assessment Payments	375,000	384,000	9,000	2.4
Intergovernmental Revenues				
State Shared Revenue	6,118,589	6,141,288	22,699	0.4
State Transportation Aid	1,833,622	1,955,798	122,176	6.7
Other State Aid	337,164	327,744	(9,420)	-2.8
Other State and Local Govt Payments	1,184,570	1,092,165	(92,405)	-7.8
Total Intergovernmental Revenues	**9,473,945**	**9,516,995**	**43,050**	**0.5**
Licenses & Permits	1,335,775	1,501,635	165,860	12.4
Public Charges for Services	2,520,142	2,292,042	(228,100)	-9.1
Fines & Penalties	440,000	370,000	(70,000)	-15.9
Interest & Rent	119,438	244,438	125,000	104.7
Miscellaneous Revenues	79,825	93,420	13,595	17.0
TOTAL REVENUES	29,690,814	30,114,330	407,316	1.4
Transfers from Other Funds	33,137	29,976	(3,161)	-9.5
Fund Balance Applied to Budget	**1,206,907**	**1,018,484**	**(188,423)**	**-15.6**
OTHER FINANCING SOURCES	**1,240,044**	**1,048,460**	**(191,584)**	**-15.4**
TOTAL REVENUES & OTHER FINANCING SOURCES	**30,930,858**	**31,162,790**	**215,732**	**0.7**

CITY OF FOND DU LAC
2016 BUDGET
GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
Taxes						
General Property Taxes						
Tax Levy	13,896,938	13,244,786	13,244,786	9,523,586	13,244,786	13,532,329
Excess TIF Increment Distribution	56,223	0	0	8,492	8,492	0
Omitted Taxes	0	0	0	0	0	0
Total General Property Taxes	**13,953,164**	**13,244,786**	**13,244,786**	**9,532,078**	**13,253,278**	**13,532,329**
In Lieu of Taxes						
Water Utility	1,786,086	1,841,663	1,841,663	1,857,027	1,857,027	1,867,451
Housing Authority	24,770	66,240	66,240	51,107	51,107	66,240
Other Tax Exempt-In Lieu of Taxes	32,040	30,000	30,000	32,574	32,574	32,680
Total In Lieu of Taxes	**1,842,896**	**1,937,903**	**1,937,903**	**1,940,708**	**1,940,708**	**1,966,371**
Mobile Home Fees	**47,321**	**45,000**	**45,000**	**17,330**	**47,000**	**48,000**
Interest & Penalties	**82,566**	**56,000**	**56,000**	**4,970**	**84,200**	**85,900**
Room Tax-City Share	**76,166**	**63,000**	**63,000**	**31,001**	**77,500**	**79,200**
Total Taxes	**16,002,113**	**15,346,689**	**15,346,689**	**11,526,087**	**15,402,686**	**15,711,800**
Special Assessment Payments						
Principal Payments	365,624	344,700	344,700	105,428	365,600	366,000
Interest Payment	19,019	30,300	30,300	16,788	17,000	18,000
Total Special Assessment Payments	**384,644**	**375,000**	**375,000**	**122,216**	**382,600**	**384,000**
Licenses & Permits						
Business/Occupational Licenses	770,164	707,100	707,100	267,754	794,515	807,870
Non-Business Licenses	14,847	15,800	15,800	15,193	15,075	15,800
Building Permits & Inspection Fees	632,941	513,250	513,250	401,299	577,385	580,265
Other Regulatory Permits/Fees	84,393	99,625	99,625	78,612	102,435	97,700
Total Licenses & Permits	**1,502,345**	**1,335,775**	**1,335,775**	**762,858**	**1,489,410**	**1,501,635**
Intergovernmental Revenues						
State Shared Revenue	6,116,878	6,118,589	6,118,589	0	6,141,288	6,141,288
Other State Aid	330,896	337,164	337,164	101,354	354,958	327,744
State Transportation Aid	1,832,996	1,833,622	1,833,622	977,899	1,955,798	1,955,798
Other Local Governments	672,670	731,666	731,666	392,811	693,584	683,141
State Grants	155,696	172,034	172,034	121,895	172,034	136,334
Grants from Local Governments	114,667	101,151	101,151	0	114,667	114,667
Other State Payments	164,294	179,719	179,719	167,976	168,528	158,023
Total Intergovernmental Revenues	**9,388,097**	**9,473,945**	**9,473,945**	**1,761,935**	**9,600,857**	**9,516,995**
Public Charges for Services						
General Government	119,986	93,325	93,325	64,357	96,775	88,725
Public Safety	1,588,744	1,840,930	1,840,930	911,722	1,625,744	1,646,430
Transportation	1,263	3,700	3,700	765	3,700	3,700
Parking Facilities	280,424	325,125	325,125	140,470	313,000	302,125
Culture, Recreation & Education	165,978	230,000	230,000	83,467	230,000	230,000
Conservation & Development	26,263	27,062	27,062	3,881	27,062	21,062
Total Public Charges for Services	**2,182,658**	**2,520,142**	**2,520,142**	**1,204,662**	**2,296,281**	**2,292,042**

CITY OF FOND DU LAC
2016 BUDGET
GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
Fines, Forfeits & Penalties						
Court Fines	259,498	290,000	290,000	130,978	225,000	250,000
Parking Fines	90,080	150,000	150,000	48,967	125,000	120,000
Total Fines & Penalties	**349,578**	**440,000**	**440,000**	**179,945**	**350,000**	**370,000**
Interest & Rent						
Interest on Investment	346,490	100,000	100,000	152,142	200,000	225,000
Interest on Judgements	3,517	800	800	0	800	800
Rent	18,775	18,638	18,638	8,465	18,638	18,638
Total Interest & Rent	**368,782**	**119,438**	**119,438**	**160,607**	**219,438**	**244,438**
Miscellaneous Revenues						
Property Sales	8,556	2,500	2,500	1,493	5,490	2,500
Insurance Recoveries	35,902	43,100	43,100	13,984	43,760	42,600
Other	71,732	34,225	34,225	32,491	63,080	48,320
Total Miscellaneous Revenues	**116,190**	**79,825**	**79,825**	**47,968**	**112,330**	**93,420**
TOTAL REVENUE	**30,294,407**	**29,690,814**	**29,690,814**	**15,766,278**	**29,853,602**	**30,114,330**
Other Financing Sources						
Transfers from Other Funds						
Special Revenue Fund	29,279	33,137	33,137	33,137	30,784	29,976
Total Transfers from Other Funds	**29,279**	**33,137**	**33,137**	**33,137**	**30,784**	**29,976**
Fund Balance Applied to Budget	**0**	**1,206,907**	**1,206,907**	**0**	**0**	**1,018,484**
Total Other Financing Sources	**29,279**	**1,240,044**	**1,240,044**	**33,137**	**30,784**	**1,048,460**
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE APPLIED	**30,323,686**	**30,930,858**	**30,930,858**	**15,799,415**	**29,884,386**	**31,162,790**

CITY OF FOND DU LAC
2016 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION

DESCRIPTION	2015 ADOPTED BUDGET	2016 PROPOSED BUDGET	Increase (Decrease) Amount	%
GENERAL GOVERNMENT	4,183,663	3,798,924	(384,739)	(9.2)
PUBLIC SAFETY				
Police	9,650,977	9,530,362	(120,615)	(1.2)
Parking Enforcement	43,220	47,158	3,938	9.1
Fire	4,572,394	4,769,538	197,144	4.3
Rescue	3,697,010	3,671,439	(25,571)	(0.7)
TOTAL PUBLIC SAFETY	**17,963,601**	**18,018,497**	**54,896**	**0.3**
PUBLIC WORKS	7,822,320	7,879,953	57,633	0.7
OTHER	556,613	550,730	(5,883)	(1.1)
TOTAL GENERAL FUND EXPENDITURES	**30,526,197**	**30,248,104**	**(278,093)**	**(0.9)**
TRANSFERS TO OTHER FUNDS	404,661	914,686	510,025	126.0
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	**30,930,858**	**31,162,790**	**231,932**	**0.7**

CITY OF FOND DU LAC
GENERAL FUND EXPENDITURE SUMMARY
2016 BUDGET
By Major Object & Function

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	PARKS, CULTURE & RECREATION	COMMUNITY DEVELOPMENT	OTHER	TOTAL	2015 BUDGET	INCREASE (DECREASE)	% INCR(DECR)
Salaries & Wages	$ 1,389,036	$ 10,896,315	$ 3,305,275	$ 801,809	$ 677,245		$ 17,069,680	$ 16,623,908	$ 445,772	2.7%
Fringe Benefits										
Wisconsin Retirement	87,322	1,574,853	213,735	46,719	41,813	-	1,964,442	2,165,215	(200,773)	-9.3%
Social Security	102,665	522,629	252,595	61,339	51,809	-	991,037	967,694	23,343	2.4%
Group Health Insurance	258,750	1,816,558	660,695	152,900	136,430	-	3,025,333	3,598,805	(573,472)	-15.9%
Other	170,560	91,260	24,198	18,412	4,334	-	308,764	325,045	(16,281)	-5.0%
Total Fringe Benefits	619,297	4,005,300	1,151,223	279,370	234,386	-	6,289,576	7,056,759	(767,183)	-10.9%
Total Personal Services	2,008,333	14,901,615	4,456,498	1,081,179	911,631	-	23,359,256	23,680,667	(321,411)	-1.4%
Contractual Services	1,075,844	1,312,831	1,031,651	335,604	466,296	-	4,222,226	4,400,032	(177,806)	-4.0%
Materials & Supplies	252,453	1,319,588	1,903,908	268,315	165,813	-	3,910,077	3,744,480	165,597	4.4%
Utilities	8,935	213,493	503,820	183,230	40,430	-	949,908	925,592	24,316	2.6%
Capital Outlay	-	310,970	5,000	16,000	10,000	-	341,970	295,000	46,970	15.9%
Expense Transfers	(622,455)	(40,000)	(1,606,407)	(67,471)	(199,000)	-	(2,535,333)	(2,519,574)	(15,759)	0.6%
Contingencies	-	-	-	-	-	-	-			
Total Expenditures	2,723,110	18,018,497	6,294,470	1,816,857	1,395,170	-	30,248,104	30,526,197	(278,093)	-0.9%
Transfers to Other Funds	-	-	-	-	-	914,686	914,686	404,661	510,025	126.0%
Total Expenditures and Other Financing Uses	$ 2,723,110	$ 18,018,497	$ 6,294,470	$ 1,816,857	$ 1,395,170	$ 914,686	$ 31,162,790	$ 30,930,858	$ 231,932	0.7%

Public Safety includes Police, Parking Enforcment, Fire and Rescue
Parks, Culture & Recreation includes Parks, Pools & Senior Center
Community Development includes Community Development, Parking Facilities, Inspections & Economic Development

CITY OF FOND DU LAC
2016 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
GENERAL GOVERNMENT						
City Council	76,426	107,289	102,289	27,655	103,677	103,101
City Manager	209,977	200,333	205,333	88,833	205,331	203,273
Clerk	304,348	315,232	315,232	93,715	225,024	251,341
Central Services	91,356	105,267	105,267	43,756	104,666	106,151
Elections	81,105	43,359	44,015	19,599	32,939	61,228
Board of Review	3,741	3,700	3,700	932	1,059	3,700
Comptrollers	681,504	718,175	718,175	329,806	719,167	650,870
Central Collections	90,830	119,081	119,081	58,572	130,705	125,556
Assessment	551,344	313,839	313,839	156,288	332,366	331,838
City Attorney	284,779	234,845	234,845	107,519	225,661	246,226
Human Resources	315,528	360,113	360,113	135,367	270,981	320,470
Animal Control	104,888	106,950	106,950	35,650	106,950	109,090
Delinquent Accounts	79,597	15,900	15,900	0	15,900	25,000
Insurance & Bond	35,046	199,306	199,306	218,929	298,424	185,266
City-wide	414	0	0	0	0	0
TOTAL GENERAL GOVERNMENT	**2,910,883**	**2,843,389**	**2,844,045**	**1,316,621**	**2,772,850**	**2,723,110**
PUBLIC SAFETY						
Police	9,525,972	9,650,977	9,701,214	4,364,262	9,714,185	9,530,362
Parking Enforcement	31,614	43,220	43,220	19,768	42,715	47,158
Fire	4,591,324	4,572,394	4,575,444	2,163,163	4,564,177	4,769,538
Rescue	3,606,064	3,697,010	3,697,606	1,629,203	3,738,009	3,671,439
TOTAL PUBLIC SAFETY	**17,754,974**	**17,963,601**	**18,017,484**	**8,176,396**	**18,059,086**	**18,018,497**
PUBLIC WORKS						
Engineering	1,025,804	842,617	868,666	311,639	868,666	831,286
Fleet Operations & Services	389,955	526,454	526,454	162,588	526,888	594,725
Construction & Maintenance Personnel	1,666,654	1,783,331	1,783,331	660,569	1,725,748	1,724,439
Municipal Service Center	509,130	628,780	603,780	207,935	603,780	579,438
Highway Maintenance	352,341	649,325	649,325	46,195	649,325	660,924
Snow & Ice Removal	181,767	154,520	154,520	117,692	154,520	156,020
Storm Water & Waterway Mtce	425,265	413,466	413,466	220,562	413,529	438,413
Electrical	334,786	353,053	378,053	134,659	378,053	354,797
Street Lighting	377,745	384,300	384,300	142,958	384,300	443,800
Tree Care	418,245	512,177	512,177	140,814	509,259	510,628
TOTAL PUBLIC WORKS	**5,681,692**	**6,248,023**	**6,274,072**	**2,145,611**	**6,214,068**	**6,294,470**
PARKS, CULTURE & RECREATION						
Parks	1,198,704	1,250,769	1,250,769	534,588	1,250,769	1,256,082
Fairgrounds Pool	199,848	230,905	230,905	26,721	230,905	231,937
Taylor Park Pool	89,991	92,623	92,623	17,498	92,623	97,464
Senior Center	224,790	234,457	234,457	105,047	234,457	231,374
TOTAL PARKS, CULTURE & RECREATION	**1,713,333**	**1,808,754**	**1,808,754**	**683,854**	**1,808,754**	**1,816,857**
COMMUNITY DEVELOPMENT						
Community Development	586,074	358,794	358,839	179,098	452,312	343,723
Parking Facilities	280,547	304,626	304,626	98,812	302,256	309,758
Inspection	710,753	617,928	617,928	303,374	609,251	614,689
Economic Development	115,428	381,082	381,082	370,428	380,428	127,000
TOTAL COMMUNITY DEVELOPMENT	**1,692,802**	**1,662,430**	**1,662,475**	**951,712**	**1,744,247**	**1,395,170**
TOTAL EXPENDITURES	**29,753,684**	**30,526,197**	**30,606,830**	**13,274,194**	**30,599,005**	**30,248,104**
OTHER FINANCING USES						
Transfers to Other Funds	14,050	404,661	404,661	250,611	329,661	914,686
TOTAL OTHER FINANCING USES	**14,050**	**404,661**	**404,661**	**250,611**	**329,661**	**914,686**
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	**29,767,734**	**30,930,858**	**31,011,491**	**13,524,805**	**30,928,666**	**31,162,790**

CITY OF FOND DU LAC - 2016 BUDGET
CITY COUNCIL

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	28,530	36,995	36,995	17,513	38,381	38,754
Contractual Services	45,693	60,644	60,644	8,071	60,646	59,697
Materials & Supplies	2,203	9,650	4,650	2,071	4,650	4,650
TOTAL EXPENDITURES	**76,426**	**107,289**	**102,289**	**27,655**	**103,677**	**103,101**
GENERAL CITY FUNDING SOURCES	**76,426**	**107,289**	**102,289**	**27,655**	**103,677**	**103,101**

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, Sate and Federal levels; and respect the recommendations of City personnel and various boards and commissions.

Budget Comments

This budget maintains the currently level of service.

CITY OF FOND DU LAC - 2016 BUDGET
CITY MANAGER

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	177,763	166,004	166,004	76,932	166,016	170,355
Contractual Services	35,393	35,795	36,610	12,362	36,610	34,884
Materials & Supplies	11,241	12,864	17,049	6,924	17,035	12,364
Utilities	1,336	1,390	1,390	475	1,390	1,390
Expense Transfers	(15,756)	(15,720)	(15,720)	(7,860)	(15,720)	(15,720)
TOTAL EXPENDITURES	**209,977**	**200,333**	**205,333**	**88,833**	**205,331**	**203,273**
GENERAL CITY FUNDING SOURCES	**209,977**	**200,333**	**205,333**	**88,833**	**205,331**	**203,273**

Purpose And Activities

The City Manager shall be the chief exectuive officer of the City and head of the City administration and shall possess and exercise all the executive and general administartive powers imposed and conferred by general law or special charger upon the mayor and common council and cupon 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 unsatisfacotry to the City Manager.

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2016 BUDGET
CLERK

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	245,417	240,635	240,635	62,198	149,359	165,275
Contractual Services	52,949	60,974	60,974	25,728	60,842	70,034
Materials & Supplies	22,005	29,454	29,454	13,303	29,454	28,954
Utilities	780	650	650	475	1,350	650
Expense Transfers	(16,803)	(15,981)	(15,981)	(7,989)	(15,981)	(13,572)
TOTAL EXPENDITURES	**304,348**	**315,732**	**315,732**	**93,715**	**225,024**	**251,341**
LESS DEDICATED REVENUES:						
Licenses & Permits	150,625	157,895	157,895	111,344	160,770	157,895
Public Charges for Services	4,657	4,575	4,575	3,382	4,575	4,575
TOTAL DEDICATED REVENUES	**155,282**	**162,470**	**162,470**	**114,726**	**165,345**	**162,470**
GENERAL CITY FUNDING SOURCES	**149,066**	**153,262**	**153,262**	**(21,011)**	**59,679**	**88,871**

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.

Budget Comments

Personnel changes include the elimination of a full-time recording secretary position and an increase in the hours of a part-time cashier position.

CITY OF FOND DU LAC - 2016 BUDGET
CENTRAL SERVICES

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	69,826	71,486	71,486	32,345	70,812	72,441
Contractual Services	33,558	43,317	43,317	17,524	43,390	43,746
Materials & Supplies	70,639	74,669	74,669	27,465	74,669	74,169
Utilities	53	100	100	15	100	100
Expense Transfers	(82,720)	(84,305)	(84,305)	(33,593)	(84,305)	(84,305)
TOTAL EXPENDITURES	**91,356**	**105,267**	**105,267**	**43,756**	**104,666**	**106,151**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	19,140	20,000	20,000	2,744	20,000	20,000
TOTAL DEDICATED REVENUES	**19,140**	**20,000**	**20,000**	**2,744**	**20,000**	**20,000**
GENERAL CITY FUNDING SOURCES	**72,216**	**85,267**	**85,267**	**41,012**	**84,666**	**86,151**

Purpose And Activities

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. Central Services staff also assists in the City Clerk's division during elections, absences and other times as required.

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2016 BUDGET
ELECTIONS

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	45,279	16,962	16,962	13,558	15,558	26,962
Contractual Services	10,350	7,737	7,737	3,036	3,209	7,606
Materials & Supplies	25,403	18,560	19,216	2,981	14,122	26,560
Utilities	73	100	100	24	50	100
TOTAL EXPENDITURES	**81,105**	**43,359**	**44,015**	**19,599**	**32,939**	**61,228**
GENERAL CITY FUNDING SOURCES	**81,105**	**43,359**	**44,015**	**19,599**	**32,939**	**61,228**

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 frauds; review, examine and certify the sufficiency and validity of petitions and nomination papers; appoint board of Canvass.

Budget Comments

There will be four elections in 2016, up from two in 2015.

CITY OF FOND DU LAC - 2016 BUDGET
BOARD OF REVIEW

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	3,200	3,000	3,000	800	800	3,000
Contractual Services	111	150	150	24	24	150
Materials & Supplies	430	550	550	108	235	550
TOTAL EXPENDITURES	**3,741**	**3,700**	**3,700**	**932**	**1,059**	**3,700**
GENERAL CITY FUNDING SOURCES	**3,741**	**3,700**	**3,700**	**932**	**1,059**	**3,700**

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 - 2016 BUDGET
COMPTROLLERS

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	792,147	812,019	812,019	374,917	812,821	780,828
Contractual Services	210,847	192,786	192,786	103,303	192,786	133,500
Materials & Supplies	23,135	26,510	26,569	10,665	26,759	25,690
Utilities	1,396	1,700	1,641	531	1,641	1,840
Expense Transfers	(346,021)	(314,840)	(314,840)	(159,610)	(314,840)	(290,988)
TOTAL EXPENDITURES	**681,504**	**718,175**	**718,175**	**329,806**	**719,167**	**650,870**
LESS DEDICATED REVENUES:						
Public Charges for Services	2,760	3,700	3,700	1,491	3,700	3,700
Interest & Rent	3,517	800	800	0	800	800
Miscellaneous Revenues	16,810	1,100	1,100	29,525	29,525	21,100
TOTAL DEDICATED REVENUES	**23,087**	**5,600**	**5,600**	**31,016**	**34,025**	**25,600**
GENERAL CITY FUNDING SOURCES	**658,417**	**712,575**	**712,575**	**298,790**	**685,142**	**625,270**

Purpose And Activities

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

Budget Comments

This budget maintains the currently level of service. Reduction in data processing contractual services due to the change in software and the elimination of the AS 400 system.

CITY OF FOND DU LAC - 2016 BUDGET
CENTRAL COLLECTION

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2106 PROPOSED BUDGET
EXPENDITURES						
Personal Services	119,540	120,847	120,847	61,520	140,493	132,335
Contractual Services	61,942	66,100	66,100	42,198	66,120	71,181
Materials & Supplies	12,678	12,692	12,692	(1,338)	10,592	12,192
Utilities	364	500	500	121	500	500
Expense Transfers	(103,694)	(81,058)	(81,058)	(43,929)	(87,000)	(90,652)
TOTAL EXPENDITURES	**90,830**	**119,081**	**119,081**	**58,572**	**130,705**	**125,556**
LESS DEDICATED REVENUES:						
Licenses & Permits	14,847	15,800	15,800	15,193	15,075	15,800
Public Charges for Services	28,706	24,360	24,360	13,357	27,310	24,360
TOTAL DEDICATED REVENUES	**43,553**	**40,160**	**40,160**	**28,550**	**42,385**	**40,160**
GENERAL CITY FUNDING SOURCES	**47,277**	**78,921**	**78,921**	**30,022**	**88,320**	**85,396**

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

Personnel changes include adding 520 hours to a cashiers postion with 2/3 of full-time benefits, with 1/3 of the cost of that position charged to the Clerk's division, Reduced the hours of another full-time cashier postion to part-time. See Exhibit E for related fees.

CITY OF FOND DU LAC - 2016 BUDGET
ASSESSMENT

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	550,799	313,239	313,239	137,640	313,239	331,238
Materials & Supplies	181	0	0	18,527	18,527	0
Utilities	364	600	600	121	600	600
TOTAL EXPENDITURES	**551,344**	**313,839**	**313,839**	**156,288**	**332,366**	**331,838**
LESS DEDICATED REVENUES:						
Public Charges for Services	35,802	26,890	26,890	32,730	26,890	26,890
TOTAL DEDICATED REVENUES	**35,802**	**26,890**	**26,890**	**32,730**	**26,890**	**26,890**
GENERAL CITY FUNDING SOURCES	**515,542**	**286,949**	**286,949**	**123,558**	**305,476**	**304,948**

Purpose And Activities

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

Budget Comments

Maintain current level of services. Grota Appraisals, LLC is the City's contracted property assessment service provider. 2014 was a City-wide reassessment year. The next reassessment is planned for 2018.

CITY OF FOND DU LAC - 2016 BUDGET
ATTORNEY

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	221,337	227,547	227,547	97,366	201,842	215,031
Contractual Services	55,245	52,033	52,033	34,396	68,554	76,430
Materials & Supplies	7,048	7,280	7,280	1,993	7,280	6,780
Utilities	1,149	1,315	1,315	430	1,315	1,315
Expense Transfers	0	(53,330)	(53,330)	(26,666)	(53,330)	(53,330)
TOTAL EXPENDITURES	**284,779**	**234,845**	**234,845**	**107,519**	**225,661**	**246,226**
LESS DEDICATED REVENUES:						
Public Charges for Services	816	0	0	429	500	400
Fines & Penalties	259,498	290,000	290,000	130,978	225,000	250,000
TOTAL DEDICATED REVENUES	**260,314**	**290,000**	**290,000**	**131,407**	**225,500**	**250,400**
GENERAL CITY FUNDING SOURCES	**24,465**	**(55,155)**	**(55,155)**	**(23,888)**	**161**	**(4,174)**

Purpose And Activities

The Attorney's Office primary functions are to advise the City Council, City Manger, department and division heads, and all advisory authorities and committees of the legal implications of contemplated policy and administrative decisions. Staff amends or prepare new ordinances and resolutions, prosecute violators of Wisconsin state statues and ordinances, and defend 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

The redction in personal services costs (wages and benefits) is offset by increases in contractual services including municipal code updates.

CITY OF FOND DU LAC - 2016 BUDGET
HUMAN RESOURCES

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	286,448	291,449	291,449	108,292	202,449	242,007
Contractual Services	104,747	125,008	125,008	62,314	124,876	138,288
Materials & Supplies	8,169	12,123	12,123	3,309	12,123	11,623
Utilities	2,115	2,440	2,440	604	2,440	2,440
Outlay	0	0	0	0	0	0
Expense Transfers	(85,951)	(70,907)	(70,907)	(39,152)	(70,907)	(73,888)
TOTAL EXPENDITURES	**315,528**	**360,113**	**360,113**	**135,367**	**270,981**	**320,470**
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	51	0	0	0	0	0
TOTAL DEDICATED REVENUES	**51**	**0**	**0**	**0**	**0**	**0**
GENERAL CITY FUNDING SOURCES	**315,477**	**360,113**	**360,113**	**135,367**	**270,981**	**320,470**

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

The personal services (wages and benefits) cost reduction is offset by an increase in contracted labor negotiations and labor relations services.

CITY OF FOND DU LAC - 2016 BUDGET
ANIMAL CONTROL

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	104,888	106,950	106,950	35,650	106,950	109,090
TOTAL EXPENDITURES	**104,888**	**106,950**	**106,950**	**35,650**	**106,950**	**109,090**
GENERAL CITY FUNDING SOURCES	**104,888**	**106,950**	**106,950**	**35,650**	**106,950**	**109,090**

Purpose And Activities

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

Budget Comments

The City has entered into a three year contract with the Humane Society which ends 12/31/2016.

CITY OF FOND DU LAC - 2016 BUDGET
DELINQUENT ACCOUNTS

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	79,597	15,900	15,900	0	15,900	25,000
TOTAL EXPENDITURES	**79,597**	**15,900**	**15,900**	**0**	**15,900**	**25,000**
GENERAL CITY FUNDING SOURCES	**79,597**	**15,900**	**15,900**	**0**	**15,900**	**25,000**

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 - 2016 BUDGET
INSURANCE & BONDS

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	11,124	181,116	181,116	209,124	274,502	161,345
Materials & Supplies	23,922	18,190	18,190	9,805	23,922	23,921
TOTAL EXPENDITURES	**35,046**	**199,306**	**199,306**	**218,929**	**298,424**	**185,266**
GENERAL CITY FUNDING SOURCES	**35,046**	**199,306**	**199,306**	**218,929**	**298,424**	**185,266**

Purpose And Activities

To provide funds for premium payments on life insurance for City retirees after the age of sixty-five (65) and to fund coverage to protect the City against liability claims. This account also includes general fund health insurance premiums due to employee retirements beginning in 2015, which were classified in the individual departments in previous years.

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2016 BUDGET
CITY WIDE

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
LESS REVENUES:						
Taxes	16,002,113	15,346,689	15,346,689	11,526,087	15,402,686	15,711,800
Special Assessment Payments	384,644	375,000	375,000	122,216	382,600	384,000
Licenses & Permits	620,809	550,000	550,000	156,550	635,000	650,000
Intergovernmental Revenues	6,619,169	6,637,123	6,637,123	167,976	6,678,087	6,642,222
Interest & Rent	346,700	100,000	100,000	152,142	200,000	225,000
Miscellaneous Revenues	30,871	2,400	2,400	1,358	2,500	2,500
Other Financing Sources	29,279	1,240,044	1,240,044	33,137	30,784	1,048,460
TOTAL REVENUES	**24,033,585**	**24,251,256**	**24,251,256**	**12,159,466**	**23,331,657**	**24,663,982**
GENERAL CITY FUNDING SOURCES	**(24,033,171)**	**(24,251,256)**	**(24,251,256)**	**(12,159,466)**	**(23,331,657)**	**(24,663,982)**

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. Fund balance applied of $1,018,484 is included in the 2016 Other Financing Sources.

CITY OF FOND DU LAC - 2016 BUDGET
POLICE

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	8,149,443	8,006,510	8,006,510	3,460,377	8,013,715	7,860,199
Contractual Services	598,134	657,405	657,405	316,815	657,405	686,241
Materials & Supplies	439,000	613,737	625,297	277,109	625,297	598,997
Utilities	104,531	119,325	119,325	41,820	119,325	123,925
Capital Outlay	249,403	275,000	313,677	273,271	319,443	282,000
Expense Transfers	(14,539)	(21,000)	(21,000)	(5,130)	(21,000)	(21,000)
TOTAL EXPENDITURES	**9,525,972**	**9,650,977**	**9,701,214**	**4,364,262**	**9,714,185**	**9,530,362**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	412,089	435,784	435,784	122,393	435,784	375,662
Public Charges for Services	38,465	62,170	62,170	16,579	62,170	64,670
Fines & Penalties	52,382	75,000	75,000	29,578	75,000	75,000
Interest & Rent	15,565	15,638	15,638	7,465	15,638	15,638
Miscellaneous Revenues	1,716	2,500	2,500	1,151	2,650	2,500
TOTAL DEDICATED REVENUES	**520,217**	**591,092**	**591,092**	**177,166**	**591,242**	**533,470**
GENERAL CITY FUNDING SOURCES	**9,005,755**	**9,059,885**	**9,110,122**	**4,187,096**	**9,122,943**	**8,996,892**

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.

Budget Comments

Personnel changes include the addition of one full-time open records clerk and one part-time evidence technician. Personal services costs are down due to reductions in health insurance and Wisconsin Retirement System pension costs and rates. Materials & supplies include capital projects funded by general city funding sources for taser repacements of $59,000 and portable radio replacements of $87,000. Capital outaly includes the annual squad replacement program of $272,000.

Summary of capital projects funded by general city funding sources:

Annual Squad Replacement Program	$ 272,000
Taser Replacements	59,000
Portable Radio Replacement	87,000
Total capital funded by operating revenues	$ 418,000

CITY OF FOND DU LAC - 2016 BUDGET
PARKING ENFORCEMENT

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	15,460	16,197	16,197	7,353	16,192	17,134
Contractual Services	13,676	24,013	24,013	11,505	24,005	27,014
Materials & Supplies	2,040	2,650	2,650	726	2,064	2,650
Utilities	438	360	360	184	454	360
TOTAL EXPENDITURES	**31,614**	**43,220**	**43,220**	**19,768**	**42,715**	**47,158**
LESS DEDICATED REVENUES:						
Fines & Penalties	37,698	75,000	75,000	19,389	50,000	45,000
TOTAL DEDICATED REVENUES	**37,698**	**75,000**	**75,000**	**19,389**	**50,000**	**45,000**
GENERAL CITY FUNDING SOURCES	**(6,084)**	**(31,780)**	**(31,780)**	**379**	**(7,285)**	**2,158**

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.

CITY OF FOND DU LAC - 2016 BUDGET
FIRE

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	3,918,896	3,851,686	3,851,686	1,795,926	3,852,419	3,904,558
Contractual Services	266,392	308,362	314,262	154,620	314,262	299,134
Materials & Supplies	282,511	343,253	340,403	195,141	335,403	483,778
Utilities	56,727	72,593	72,593	27,136	72,593	72,593
Capital Outlay	81,568	2,500	2,500	2,437	2,500	22,475
Expense Transfers	(14,770)	(6,000)	(6,000)	(12,097)	(13,000)	(13,000)
TOTAL EXPENDITURES	**4,591,324**	**4,572,394**	**4,575,444**	**2,163,163**	**4,564,177**	**4,769,538**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	107,566	99,500	99,500	101,354	101,354	99,500
Public Charges for Services	12,391	8,760	8,760	11,057	15,200	11,760
Miscellaneous Revenues	2,118	0	0	25	2,260	0
TOTAL DEDICATED REVENUES	**122,075**	**108,260**	**108,260**	**112,436**	**118,814**	**111,260**
GENERAL CITY FUNDING SOURCES	**4,469,249**	**4,464,134**	**4,467,184**	**2,050,727**	**4,445,363**	**4,658,278**

Purpose And Activities

To provide a high quality of fire suppression, emergency medical, hazardous materials and technical rescue services.

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.

Budget Comments

This budget maintains the current level of service. Total staffing of fire and ambulance combined remains at 67. Materials & supplies includes capital projects funded by general city funding sources of $161,000 as listed below:

Summary of capital projects funded by general city funding sources:

Mobile Data Computer Replacements	$ 36,000
Opticom System-Various Intersections	30,000
Infrastructure Repairs and Improvements	95,000
Total capital funded by operating revenues	$ 161,000

CITY OF FOND DU LAC - 2016 BUDGET
RESCUE

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	3,122,462	3,135,556	3,135,556	1,371,103	3,177,765	3,119,724
Contractual Services	269,075	304,861	302,461	138,003	296,040	300,442
Material & Supplies	183,354	243,478	246,474	111,241	243,774	234,163
Utilities	17,133	16,615	16,615	8,025	16,430	16,615
Capital Outlay	20,024	2,500	2,500	2,437	10,000	6,495
TOTAL EXPENDITURES	**3,606,064**	**3,697,010**	**3,697,606**	**1,629,203**	**3,738,009**	**3,671,439**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	364,440	422,816	422,816	378,734	378,734	392,713
Public Charges for Services	1,537,858	1,770,000	1,770,000	884,086	1,548,374	1,570,000
Miscellaneous Revenues	0	0	0	374	761	0
TOTAL DEDICATED REVENUES	**1,902,298**	**2,192,816**	**2,192,816**	**1,263,194**	**1,927,869**	**1,962,713**
GENERAL CITY FUNDING SOURCES	**(1,703,766)**	**(1,504,194)**	**(1,504,790)**	**(366,009)**	**(1,810,140)**	**(1,708,726)**

Purpose And Activities

Provide Advance Life Support (ALS) and Basic Life Support (BLS) to our community and portions of surrounding communities.

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

Budget Comments

This budget maintains the current level of service. Total combined staffing of fire and ambulance services remains at 67.

Summary of Capital Outlay funded by general city funding sources:
There are no rescue outlay expenditures budgeted to be funded by general city funding sources. Various ambulance equipment replacements totaling $225,000 will be paid from the ambulance equipment replacement fund balance assigned for this purpose.

CITY OF FOND DU LAC - 2016 BUDGET
ENGINEERING

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	1,202,686	1,054,669	1,054,669	445,905	1,054,669	1,070,739
Contractual Services	189,215	234,194	228,782	60,753	228,782	231,638
Materials & Supplies	54,456	60,648	65,109	15,651	65,109	57,933
Utilities	3,906	5,600	5,600	1,426	5,600	5,800
Capital Outlay	19,939	0	27,000	1,314	27,000	0
Expense Transfers	(444,398)	(512,494)	(512,494)	(213,410)	(512,494)	(534,824)
TOTAL EXPENDITURES	**1,025,804**	**842,617**	**868,666**	**311,639**	**868,666**	**831,286**
LESS DEDICATED REVENUES:						
Licenses & Permits	34,570	13,750	13,750	18,420	13,750	15,250
Miscellaneous Revenues	3,747	2,500	2,500	765	2,500	2,500
Public Charges for Services	18,836	20,000	20,000	5,870	20,000	15,000
TOTAL DEDICATED REVENUES	**57,153**	**36,250**	**36,250**	**25,055**	**36,250**	**32,750**
GENERAL CITY FUNDING SOURCES	**968,651**	**806,367**	**832,416**	**286,584**	**832,416**	**798,536**

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.

CITY OF FOND DU LAC - 2016 BUDGET
FLEET OPERATIONS & SERVICES

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	647,552	666,991	666,991	296,632	667,425	734,637
Contractual Services	59,216	67,748	67,748	31,809	67,748	75,873
Materials & Supplies	56,674	83,750	83,750	17,647	83,750	76,250
Utilities	1,103	1,250	1,250	448	1,250	1,250
Expense Transfers	(374,590)	(295,785)	(295,785)	(186,233)	(295,785)	(295,785)
TOTAL EXPENDITURES	**389,955**	**526,454**	**526,454**	**162,588**	**526,888**	**594,725**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	17,152	15,000	15,000	5,744	15,000	15,000
TOTAL DEDICATED REVENUES	**17,344**	**15,000**	**15,000**	**5,744**	**15,000**	**15,000**
GENERAL CITY FUNDING SOURCES	**372,611**	**511,454**	**511,454**	**156,844**	**511,888**	**579,725**

Purpose And Activities

The Fleet division maintains 165 City vehicles, 85 pieces of heavy equipment, and over 400 pieces of smaller equipment. Staff also provides technical assistance for new vehicles, the vehicle fueling system and handles replacement of aged equipment.

Budget Comments

Personal services includes the addition on one full-time working foreman position.

CITY OF FOND DU LAC - 2016 BUDGET
CONSTRUCTION & MAINTENANCE

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	2,165,987	2,174,676	2,174,676	952,733	2,116,581	2,122,060
Contractual Services	88,921	96,121	96,121	36,153	96,121	91,152
Materials & Supplies	9,088	9,750	9,750	2,305	10,262	8,925
Utilities	943	1,600	1,600	0	1,600	1,000
Expense Transfers	(598,285)	(498,816)	(498,816)	(330,622)	(498,816)	(498,698)
TOTAL EXPENDITURES	**1,666,654**	**1,783,331**	**1,783,331**	**660,569**	**1,725,748**	**1,724,439**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	1,832,996	1,833,722	1,833,722	977,899	1,955,898	1,955,898
Miscellaneous Revenues	85	1,000	1,000	641	1,000	500
TOTAL DEDICATED REVENUES	**1,833,275**	**1,834,722**	**1,834,722**	**978,540**	**1,956,898**	**1,956,398**
GENERAL CITY FUNDING SOURCES	**(166,621)**	**(51,391)**	**(51,391)**	**(317,971)**	**(231,150)**	**(231,959)**

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 - 2016 BUDGET
MUNICIPAL SERVICE CENTER

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	100,903	114,945	114,945	56,906	114,945	109,103
Materials & Supplies	641,976	689,735	665,760	270,835	665,760	646,635
Utilities	79,453	76,700	75,675	36,318	75,675	76,300
Expense Transfers	(330,459)	(255,100)	(255,100)	(158,409)	(255,100)	(255,100)
TOTAL EXPENDITURES	**509,130**	**628,780**	**603,780**	**207,935**	**603,780**	**579,438**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	10,136	4,000	4,000	5,091	10,000	10,000
Public Charges for Services	5,640	1,200	1,200	(120)	1,200	1,200
Miscellaneous Revenues	7,325	21,100	21,100	1,677	21,100	15,100
TOTAL DEDICATED REVENUES	**23,101**	**26,300**	**26,300**	**6,648**	**32,300**	**26,300**
GENERAL CITY FUNDING SOURCES	**486,029**	**602,480**	**577,480**	**201,287**	**571,480**	**553,138**

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. Materials & supplies include capital improvement projects funded by general city funding sources as listed below:

Summary of Capital Outlay funded by general city funding sources:

Roof Replacements-Outbuildings at the Municipal Service Center (MSC)	$ 24,000
Lighting Control System-MSC	48,000
Asphalt Repairs-MSC	31,500
Emergency Siren Replacements	50,000
Total capital funded by operating revenues	$ 153,500

CITY OF FOND DU LAC - 2016 BUDGET
HIGHWAY MAINTENANCE

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	4,069	1,450	1,450	1,035	1,450	2,549
Materials & Supplies	130,421	647,875	647,875	58,160	647,875	658,375
Capital Outlay	217,851	0	0	(13,000)	0	0
TOTAL EXPENDITURES	**352,341**	**649,325**	**649,325**	**46,195**	**649,325**	**660,924**
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	432	100	100	100	100	100
TOTAL DEDICATED REVENUES	**432**	**100**	**100**	**100**	**100**	**100**
GENERAL CITY FUNDING SOURCES	**351,909**	**649,225**	**649,225**	**46,095**	**649,225**	**660,824**

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

Materials & supplies include capital projects funded by general city funding sources of $470,000as listed below:

Summary of capital funded by general city funding sources:

Annual Street Resurfacing Program	$ 200,000
Bridge Rehab & Repair	270,000
Total capital funded by operating revenues	470,000

CITY OF FOND DU LAC - 2016 BUDGET
SNOW & ICE REMOVAL

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	181,767	154,020	154,020	117,616	154,020	155,520
Materials & Supplies	0	500	500	76	500	500
TOTAL EXPENDITURES	**181,767**	**154,520**	**154,520**	**117,692**	**154,520**	**156,020**
GENERAL CITY FUNDING SOURCES	**181,767**	**154,520**	**154,520**	**117,692**	**154,520**	**156,020**

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; hault snow to disposal sites.

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2016 BUDGET
STORM WATER & WATERWAY MAINTENANCE

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	80,049	83,015	83,015	37,618	83,038	85,621
Contractual Services	34,535	50,401	51,351	69,663	51,391	54,042
Materials & Supplies	162,703	207,050	206,100	71,765	206,100	208,750
Utilities	106,507	73,000	73,000	39,192	73,000	90,000
Outlay	41,471	0	0	2,324	0	0
TOTAL EXPENDITURES	**425,265**	**413,466**	**413,466**	**220,562**	**413,529**	**438,413**
LESS DEDICATED REVENUES:						
Public Charges for Services	20,959	8,800	8,800	4,123	8,800	8,800
TOTAL DEDICATED REVENUES	**20,959**	**8,800**	**8,800**	**4,123**	**8,800**	**8,800**
GENERAL CITY FUNDING SOURCES	**404,306**	**404,666**	**404,666**	**216,439**	**404,729**	**429,613**

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 level of services. Contractual services and materials and supplies include capital projects funded by general city funding sources of $72,000 as listed below:

Summary of capital funded by tax levy:

Stormwater Control Upgrades	$	50,000
Neighborhood Drainage Program		22,000
Total capital funded by operating revenues	$	72,000

CITY OF FOND DU LAC - 2016 BUDGET
ELECTRICAL

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	253,015	252,130	252,130	113,577	252,130	250,476
Contractual Services	23,833	32,253	32,253	11,033	32,253	34,766
Materials & Supplies	73,313	71,200	96,200	30,945	96,200	72,085
Utilities	17,922	19,470	19,470	7,869	19,470	19,470
Expense Transfers	(33,297)	(22,000)	(22,000)	(28,765)	(22,000)	(22,000)
TOTAL EXPENDITURES	**334,786**	**353,053**	**378,053**	**134,659**	**378,053**	**354,797**
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	6,780	13,000	13,000	2,369	13,000	13,000
TOTAL DEDICATED REVENUES	**6,780**	**13,000**	**13,000**	**2,369**	**13,000**	**13,000**
GENERAL CITY FUNDING SOURCES	**328,006**	**340,053**	**365,053**	**132,290**	**365,053**	**341,797**

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 - 2016 BUDGET
STREET LIGHTING

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	74,565	74,300	74,300	8,052	74,300	133,800
Utilities	303,180	310,000	310,000	134,906	310,000	310,000
TOTAL EXPENDITURES	**377,745**	**384,300**	**384,300**	**142,958**	**384,300**	**443,800**
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	27,645	25,000	25,000	8,936	25,000	25,000
TOTAL DEDICATED REVENUES	**27,645**	**25,000**	**25,000**	**8,936**	**25,000**	**25,000**
GENERAL CITY FUNDING SOURCES	**350,100**	**359,300**	**359,300**	**134,022**	**359,300**	**418,800**

Purpose And Activities

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

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

Budget Comments

Material and supplies is increased by $60,000 for the repair and replacement of deteriorating underground electrical wiring and conduits.

CITY OF FOND DU LAC - 2016 BUDGET
TREE CARE

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	195,612	195,628	195,628	82,033	192,892	192,965
Contractual Services	169,266	276,024	276,024	54,471	275,842	277,008
Materials & Supplies	53,367	40,525	40,525	4,310	40,525	40,655
TOTAL EXPENDITURES	**418,245**	**512,177**	**512,177**	**140,814**	**509,259**	**510,628**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	5,409	6,000	6,000	0	6,000	6,000
Public Charges for Services	1,423	3,062	3,062	0	3,062	3,062
Miscellaneous Revenues	1,001	3,000	3,000	1,811	3,809	3,000
TOTAL DEDICATED REVENUES	**7,833**	**12,062**	**12,062**	**1,811**	**12,871**	**12,062**
GENERAL CITY FUNDING SOURCES	**410,412**	**500,115**	**500,115**	**139,003**	**496,388**	**498,566**

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 - 2016 BUDGET
PARKS

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	925,269	965,400	965,400	441,991	965,400	932,191
Contractual Services	99,040	113,732	113,732	47,088	113,732	138,652
Materials & Supplies	169,143	175,675	175,675	80,120	175,675	170,150
Utilities	60,636	63,200	63,200	16,189	63,200	66,560
Capital Outlay	0	0	0	0	0	16,000
Expense Transfers	(55,384)	(67,238)	(67,238)	(50,800)	(67,238)	(67,471)
TOTAL EXPEDITURES	**1,198,704**	**1,250,769**	**1,250,769**	**534,588**	**1,250,769**	**1,256,082**
LESS DEDICATED REVENUES:						
Public Charges for Services	35,123	40,500	40,500	22,697	40,500	40,500
Interest & Rent	3,000	3,000	3,000	1,000	3,000	3,000
Miscellaneous Revenues	2,016	600	600	0	600	600
TOTAL DEDICATED REVENUES	**40,139**	**44,100**	**44,100**	**23,697**	**44,100**	**44,100**
GENERAL CITY FUNDING SOURCES	**1,158,565**	**1,206,669**	**1,206,669**	**510,891**	**1,206,669**	**1,211,982**

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

Budget includes $3,750 to maintain approximately 15 Main Street planters at an estimated cost of $250 each.

CITY OF FOND DU LAC - 2016 BUDGET
FAIRGROUNDS POOL

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	112,135	130,875	130,875	926	130,875	130,907
Materials & Supplies	31,321	46,630	46,630	21,474	46,630	47,630
Utilities	56,392	53,400	53,400	4,321	53,400	53,400
TOTAL EXPENDITURES	**199,848**	**230,905**	**230,905**	**26,721**	**230,905**	**231,937**
LESS DEDICATED REVENUES:						
Public Charges for Services	106,889	159,000	159,000	52,736	159,000	159,000
Miscellaneous Revenues	63	0	0	0	0	0
TOTAL DEDICATED REVENUES	**106,952**	**159,000**	**159,000**	**52,736**	**159,000**	**159,000**
GENERAL CITY FUNDING SOURCES	**92,896**	**71,905**	**71,905**	**(26,015)**	**71,905**	**72,937**

Purpose And Activities

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

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

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2016 BUDGET
TAYLOR POOL

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	32,039	28,913	28,913	635	28,913	32,804
Materials & Supplies	15,909	19,040	19,040	11,449	19,040	19,990
Utilities	42,043	44,670	44,670	5,414	44,670	44,670
TOTAL EXPENDITURES	**89,991**	**92,623**	**92,623**	**17,498**	**92,623**	**97,464**
LESS DEDICATED REVENUES:						
Public Charges for Services	23,996	30,500	30,500	8,034	30,500	30,500
TOTAL DEDICATED REVENUES	**23,996**	**30,500**	**30,500**	**8,034**	**30,500**	**30,500**
GENERAL CITY FUNDING SOURCES	**65,995**	**62,123**	**62,123**	**9,464**	**62,123**	**66,964**

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

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2016 BUDGET
SENIOR CENTER

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	150,892	161,887	161,887	69,254	161,887	148,988
Contractual Services	31,537	31,881	31,881	18,441	31,881	33,241
Materials & Supplies	23,154	21,625	21,625	10,033	21,625	30,545
Utilities	19,207	19,064	19,064	7,319	19,064	18,600
TOTAL EXPENDITURES	**224,790**	**234,457**	**234,457**	**105,047**	**234,457**	**231,374**
LESS DEDICATED REVENUES:						
Miscellaneous-Friends Donation	10,000	10,000	10,000	0	10,000	10,000
TOTAL DEDICATED REVENUES	**10,000**	**10,000**	**10,000**	**0**	**10,000**	**10,000**
GENERAL CITY FUNDING SOURCES	**214,790**	**224,457**	**224,457**	**105,047**	**224,457**	**221,374**

Purpose And Activities

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

Budget Comments

This budget maintains current level of service. Includes a $10,000 donation from the Friends of the Senior Center.

CITY OF FOND DU LAC - 2016 BUDGET
COMMUNITY DEVELOPMENT

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	554,460	409,104	409,104	188,754	416,794	413,359
Contractual Services	105,467	125,420	125,420	40,623	125,413	105,584
Materials & Supplies	7,509	11,190	11,235	3,922	11,235	11,700
Utilities	1,138	2,080	2,080	452	1,170	2,080
Expense Transfers	(86,858)	(199,000)	(199,000)	(54,653)	(112,300)	(199,000)
TOTAL EXPENDITURES	**586,074**	**358,794**	**358,839**	**179,098**	**452,312**	**343,723**
LESS DEDICATED REVENUES:						
Licenses & Permits	5,000	9,500	9,500	1,800	5,000	9,500
Public Charges for Services	7,450	5,000	5,000	2,975	5,000	5,000
TOTAL DEDICATED REVENUES	**12,450**	**14,500**	**14,500**	**4,775**	**10,000**	**14,500**
GENERAL CITY FUNDING SOURCES	**573,624**	**344,294**	**344,339**	**174,323**	**442,312**	**329,223**

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 - 2016 BUDGET
PARKING FACILITIES

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	99,562	104,255	104,255	45,460	103,789	103,813
Contractual Services	82,371	43,657	43,657	18,521	43,968	44,651
Materials & Supplies	52,651	121,844	121,844	19,546	121,844	126,424
Utilities	30,519	34,870	34,870	15,285	32,655	34,870
TOTAL EXPENDITURES	**280,547**	**304,626**	**304,626**	**98,812**	**302,256**	**309,758**
LESS DEDICATED REVENUES:						
Public Charges for Services	280,424	325,125	325,125	140,470	313,000	302,125
TOTAL DEDICATED REVENUES	**282,810**	**325,125**	**325,125**	**140,470**	**313,000**	**302,125**
GENERAL CITY FUNDING SOURCES	**(2,263)**	**(20,499)**	**(20,499)**	**(41,658)**	**(10,744)**	**7,633**

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.

CITY OF FOND DU LAC - 2016 BUDGET
INSPECTION

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	593,880	434,903	434,903	194,514	426,653	394,459
Contractual Services	138,551	157,942	157,942	101,703	157,515	189,061
Materials & Supplies	15,325	22,083	22,083	6,251	22,083	27,689
Utilities	2,184	3,000	3,000	906	3,000	3,480
Expense Transfers	(39,187)	0	0	0	0	0
TOTAL EXPENDITURES	**710,753**	**617,928**	**617,928**	**303,374**	**609,251**	**614,689**
LESS DEDICATED REVENUES:						
Licenses & Permits	676,494	588,830	588,830	459,551	659,815	653,190
Public Charges for Services	19,200	24,000	24,000	4,001	24,000	18,000
Miscellaneous Revenues	4,021	25	25	1	25	20
TOTAL DEDICATED REVENUES	**699,715**	**612,855**	**612,855**	**463,553**	**683,840**	**671,210**
GENERAL CITY FUNDING SOURCES	**11,038**	**5,073**	**5,073**	**(160,179)**	**(74,589)**	**(56,521)**

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. Personnel changes include the elimination of a full-time inspections clerk position, the addition of half-time inspections secretary, and an increase in the hours of a part-time community development assistant position. Revenues are up due to an increase in building and related permits issued in 2014 and 2015.

CITY OF FOND DU LAC - 2016 BUDGET
ECONOMIC DEVELOPMENT

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	115,428	381,082	381,082	370,428	380,428	127,000
TOTAL EXPENDITURES	**115,428**	**381,082**	**381,082**	**370,428**	**380,428**	**127,000**
GENERAL CITY FUNDING SOURCES	**115,428**	**381,082**	**381,082**	**370,428**	**380,428**	**127,000**

Purpose And Activities

The Economic Development budget is used to promote and assist commercial and industrial growth to diversify and expand the tax base and provide employment. The City contributes to the Fond du Lac County Economic Development Corporation (FCEDC) and the Downtown Fond du Lac Partnership (DFP). The FCEDC is a private/public partnership available to assist with economic development activity in Fond du Lac County. The DFP is a non-profit organization dedicated to bringing people, activity, business and a thriving civic life back to the heart of Fond du Lac. Primary funding for the DPF is through an assessment to business properties within the district.

Budget Comments

The breakdown is Downtown Partnership $50,000 and FCEDC $67,000. 2016 contains $10,000 for economic development assistance for studies/plans.

CITY OF FOND DU LAC - 2016 BUDGET
OPERATING TRANSFERS

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Other Financing Uses	14,050	404,661	404,661	250,611	329,661	914,686
TOTAL EXPENDITURES	**14,050**	**404,661**	**404,661**	**250,611**	**329,661**	**914,686**
GENERAL CITY FUNDING SOURCES	**14,050**	**404,661**	**404,661**	**250,611**	**329,661**	**914,686**

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

2016 includes an operating transfer to the Tax Incremental Financing District (TID) Special Revenue Fund for the TID 13 general fund economic development subsidy $37,186. A $7,500 operating transfer to the Haz Mat Interagency Special Revenue Fund to cover the City portion of the Haz Mat activities. Fifty dollars per ambulance billed call is transferred to the capital projects fund to fund future ambulance replacements. This amount is estimated to be $175,000 for 2016. $100,000 is transferred to a Special Revenue fund for a home ownership incentive program. $595,000 is transferred to the Capital Projects Fund to support capital funded by the general tax levy.

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, community projects, residential recycling program, residential solid waste, harbor and boating facilities, fuel pump maintenance fund, haz mat interagency agreement, tax incremental financing and transit.

CITY OF FOND DU LAC
2016 BUDGET
SPECIAL REVENUE FUNDS SUMMARY

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	965,334	948,629	948,629	396,761	902,704	878,935
Contractual Services	4,078,667	4,131,339	4,136,339	2,205,301	3,983,974	4,085,556
Materials & Supplies	507,760	503,565	498,565	219,002	466,322	408,039
Utilities	34,879	38,800	38,800	11,511	37,800	44,800
Other	162,844	179,343	179,343	91,423	195,070	93,625
Miscellaneous	266	100	100	0	100	100
Expense Transfers	(45,167)	(71,500)	(71,500)	(6,226)	(71,569)	(51,500)
Capital Outlay	136,135	1,735,000	1,735,000	969,174	1,115,268	2,906,000
Other Financing Uses	726,812	830,030	830,030	830,030	965,865	1,166,490
TOTAL EXPENDITURES	**6,567,530**	**8,295,306**	**8,295,306**	**4,716,976**	**7,595,534**	**9,532,045**
REVENUES						
Tax Levy Support	2,438,595	2,703,398	2,703,398	1,943,863	2,703,398	2,438,308
Tax Increments	768,994	1,056,762	1,056,762	0	981,659	1,292,198
Intergovernmental Revenues	1,388,559	1,448,368	1,448,368	468,997	1,398,086	1,373,905
Public Charges for Services	1,792,378	1,775,730	1,775,730	1,604,543	1,770,722	1,767,130
Fines, Forfeits & Penalties	16	40	40	0	40	40
Interest & Rent	5,729	3,000	3,000	1,402	3,588	3,000
Miscellaneous	76,583	58,475	58,475	27,997	67,000	67,500
Other Financing Sources	1,142,372	1,727,661	1,727,661	7,661	146,438	2,044,686
TOTAL REVENUES	**7,613,226**	**8,773,434**	**8,773,434**	**4,054,463**	**7,070,931**	**8,986,767**
INCREASE (DECREASE) IN FUND BALANCE	**1,045,696**	**478,128**	**478,128**	**(662,513)**	**(524,603)**	**(545,278)**

CITY OF FOND DU LAC - 2016 BUDGET
LIBRARY

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	1,684,449	1,743,322	1,743,322	1,253,526	1,743,322	1,778,188
Operating Transfers Out	24,690	0	0	0	0	0
TOTAL EXPENDITURES	**1,709,139**	**1,743,322**	**1,743,322**	**1,253,526**	**1,743,322**	**1,778,188**
LESS DEDICATED REVENUES:						
Tax Levy Support	1,709,139	1,743,322	1,743,322	1,253,526	1,743,322	1,778,188
TOTAL DEDICATED REVENUES	**1,709,139**	**1,743,322**	**1,743,322**	**1,253,526**	**1,743,322**	**1,778,188**

Purpose And Activities

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

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

Budget Comments

The City property tax levy for the library is increased by 2% for 2016.

CITY OF FOND DU LAC - 2016 BUDGET
CITY GRANT PROGRAMS

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	50,870	15,000	15,000	15,785	28,370	15,000
TOTAL EXPENDITURES	**50,870**	**15,000**	**15,000**	**15,785**	**28,370**	**15,000**
DEDICATED REVENUES						
Intergovernmental Revenues	54,802	24,000	24,000	0	28,370	24,000
Other Financing Sources	0	0	0	0	0	0
TOTAL DEDICATED REVENUES	**54,802**	**24,000**	**24,000**	**0**	**28,370**	**24,000**
INCREASE (DECREASE) IN FUND BALANCE	**3,932**	**9,000**	**9,000**	**(15,785)**	**0**	**9,000**

Purpose And Activities

To account for programs administered by various agencies. The monies received are restricted to paramedic training and expenditures related to the ATV park.

Budget Comments

Projection of Fund Balance as of December 31, 2015 and December 31, 2016

January 1, 2015 balance		14,917
Net change from 2015 operations		
Revenues	28,370	
Expenditures	28,370	0
December 31, 2015 projected balance		14,917
Net change from 2016 operations		
Revenues	24,000	
Expenditures	15,000	9,000
December 31, 2016 projected balance		23,917

CITY OF FOND DU LAC - 2016 BUDGET
RESIDENTIAL RECYCLING

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	590,766	790,323	790,323	237,191	635,833	667,072
Materials & Supplies	0	500	500	0	500	500
TOTAL EXPENDITURES	**590,766**	**790,823**	**790,823**	**237,191**	**636,333**	**667,572**
LESS DEDICATED REVENUES:						
Tax Levy Support	507,864	738,485	738,485	531,003	738,485	450,000
Intergovernmental Revenues	157,036	157,036	157,036	157,040	157,040	122,491
Other Financing Sources	94,003	0	0	0	0	0
TOTAL DEDICATED REVENUES	**758,903**	**895,521**	**895,521**	**688,043**	**895,525**	**572,491**
INCREASE (DECREASE) IN FUND BALANCE	**168,137**	**104,698**	**104,698**	**450,852**	**259,192**	**(95,081)**

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

In 2016, state aid is reduced by $34,545 or 22%. Reduce property tax levy in 2016 to help draw down the fund balance.

Projection of Fund Balance as of December 31, 2015 and December 31, 2016

January 1, 2015 balance		226,578
Net change from 2015 operations		
Revenues	895,525	
Expenditures	636,333	259,192
December 31, 2015 projected balance		485,770
Net change from 2016 operations		
Revenues	572,491	
Expenditures	667,572	(95,081)
December 31, 2016 projected balance		390,689

CITY OF FOND DU LAC - 2016 BUDGET
RESIDENTIAL SOLID WASTE

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	392,871	367,450	367,450	149,589	358,373	333,588
Contractual Services	795,831	618,216	618,216	282,308	618,726	659,554
Materials & Supplies	282,684	213,550	213,550	120,666	180,183	147,424
Miscellaneous	86	-	-	-	-	-
Expense Transfers	(45,167)	(71,500)	(71,500)	(6,157)	(71,500)	(51,500)
Other Financing Uses	200,000	150,000	150,000	150,000	150,000	150,000
TOTAL EXPENDITURES	**1,626,305**	**1,277,716**	**1,277,716**	**696,406**	**1,235,782**	**1,239,066**
LESS DEDICATED REVENUES:						
Penalties & Interest	3,267	-	-	588	588	-
Public Charges for Services	1,310,261	1,304,800	1,304,800	1,283,093	1,309,800	1,299,800
Miscellaneous Revenues	11,418	18,000	18,000	0	8,000	8,000
TOTAL DEDICATED REVENUES	**1,324,946**	**1,322,800**	**1,322,800**	**1,283,681**	**1,318,388**	**1,307,800**
INCREASE (DECREASE) IN FUND BALANCE	**(301,359)**	**45,084**	**45,084**	**587,275**	**82,606**	**68,734**

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 2016 residential solid waste collection and disposal fee remains unchanged at $89 per residential unit. The fee has remained the same since 2013.

Projection of Fund Balance as of December 31, 2015 and December 31, 2016

January 1, 2015 balance		(206,655)
Net change from 2015 operations		
Revenues	1,318,388	
Expenditures	1,235,782	82,606
December 31, 2015 projected balance		(124,049)
Net change from 2016 operations		
Revenues	1,307,800	
Expenditures	1,239,066	68,734
December 31, 2016 projected balance		(55,315)

CITY OF FOND DU LAC - 2016 BUDGET
HARBOR & BOATING FACILITIES

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	162,182	77,791	77,791	36,103	77,791	80,178
Materials & Supplies	13,235	9,000	9,000	9,927	9,300	13,300
Utilities	16,637	18,400	18,400	3,945	17,900	17,900
Outlay	0	15,000	15,000	15,268	15,268	6,000
Other Financing Uses	76,994	74,756	74,756	74,756	74,756	43,138
TOTAL EXPENDITURES	**269,048**	**194,947**	**194,947**	**139,999**	**195,015**	**160,516**
LESS DEDICATED REVENUES:						
Public Charges for Services	214,785	207,500	207,500	197,232	207,500	213,500
Fines & Forfeitures	16	40	40	0	40	40
Interest & Rent	2,462	3,000	3,000	814	3,000	3,000
TOTAL DEDICATED REVENUES	**217,263**	**210,540**	**210,540**	**198,046**	**210,540**	**216,540**
INCREASE (DECREASE) IN FUND BALANCE	**(51,785)**	**15,593**	**15,593**	**58,047**	**15,525**	**56,024**

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. An operating transfer of $43,138 to the debt service fund is budgeted to pay the final principal and interest payment on the dock expansion debt.

Projection of Fund Balance as of December 31, 2015 and December 31, 2016

January 1, 2015 balance		128,894
Net change from 2015 operations		
Revenues	210,540	
Expenditures	195,015	15,525
December 31, 2015 projected balance		144,419
Net change from 2016 operations		
Revenues	216,540	
Expenditures	160,516	56,024
December 31, 2016 projected balance		200,443

CITY OF FOND DU LAC - 2016 BUDGET
FUEL PUMP MAINTENANCE

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	2,212	4,000	4,000	171	4,000	4,000
TOTAL EXPENDITURES	**2,212**	**4,000**	**4,000**	**171**	**4,000**	**4,000**
LESS DEDICATED REVENUES:						
Miscellaneous	31,127	28,000	28,000	9,883	28,000	28,000
TOTAL DEDICATED REVENUES	**31,127**	**28,000**	**28,000**	**9,883**	**28,000**	**28,000**
INCREASE (DECREASE) IN FUND BALANCE	**28,915**	**24,000**	**24,000**	**9,712**	**24,000**	**24,000**

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.

Projection of Fund Balance as of December 31, 2015 and December 31, 2016

January 1, 2015 balance		116,375
Net change from 2015 operations		
Revenues	28,000	
Expenditures	4,000	24,000
December 31, 2015 projected balance		140,375
Net change from 2016 operations		
Revenues	28,000	
Expenditures	4,000	24,000
December 31, 2016 projected balance		164,375

CITY OF FOND DU LAC - 2016 BUDGET
HAZ MAT INTERAGENCY AGREEMENT

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	8,109	11,001	11,001	9,302	10,505	17,201
Materials & Supplies	24,973	34,715	34,715	8,385	37,458	34,715
Utilities	0	500	500	0	0	500
Miscellaneous	180	100	100	0	100	100
TOTAL EXPENDITURES	**33,262**	**46,316**	**46,316**	**17,687**	**48,063**	**52,516**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	36,467	31,514	31,514	23,257	31,514	31,514
Public Charges for Services	6,825	0	0	0	180	0
Other Financing Sources	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL DEDICATED REVENUES	**50,792**	**39,014**	**39,014**	**30,757**	**39,194**	**39,014**
INCREASE (DECREASE) IN FUND BALANCE	**17,530**	**(7,302)**	**(7,302)**	**13,070**	**(8,869)**	**(13,502)**

Purpose And Activities

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

Budget Comments

Projection of Fund Balance as of December 31, 2015 and December 31, 2016

January 1, 2015 balance		61,018
Net change from 2015 operations		
Revenues	39,194	
Expenditures	48,063	(8,869)
December 31, 2015 projected balance		52,149
Net change from 2016 operations		
Revenues	39,014	
Expenditures	52,516	(13,502)
December 31, 2016 projected balance		38,647

CITY OF FOND DU LAC - 2016 BUDGET
TAX INCREMENTAL FINANCING DISTRICTS FUND

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	7,750	6,500	6,500	6,250	7,500	5,100
Other	162,844	179,343	179,343	91,423	195,070	93,625
Capital Outlay	136,135	1,720,000	1,720,000	953,906	1,100,000	2,900,000
Other Financing Uses	410,628	586,174	586,174	586,174	722,009	743,632
TOTAL EXPENDITURES	**717,357**	**2,492,017**	**2,492,017**	**1,637,753**	**2,024,579**	**3,742,357**
DEDICATED REVENUES						
Tax Increments	768,994	1,056,762	1,056,762	0	981,659	1,292,198
Intergovernmental Revenues	5,913	6,149	6,149	0	12,100	11,224
Miscellaneous	0	0	0	0	0	0
Other Financing Sources	1,040,869	1,720,161	1,720,161	161	138,938	2,037,186
TOTAL DEDICATED REVENUES	**1,815,776**	**2,783,072**	**2,783,072**	**161**	**1,132,697**	**3,340,608**
INCREASE (DECREASE) IN FUND BALANCE	**1,098,419**	**291,055**	**291,055**	**(1,637,592)**	**(891,882)**	**(401,749)**

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

2016 capital outlay includes $1,600,000 for the next phase of industrial park development in TID #10. This project will take place in 2016 only if demand requires the project to move forward. 2016 also includes $1,300,000 for a new connector street in TID#10. Theses projects will be funded by a G.O. debt issue which will be repaid by future tax increment revenue resulting from new development in the TID.

Projection of Fund Balance as of December 31, 2015 and 2016

January 1, 2015 balance		1,940,305
Net change from 2015 operations		
Revenues	1,132,697	
Expenditures	2,024,579	(891,882)
December 31, 2015 projected balance		1,048,423
Net change from 2016 operations		
Revenues	3,340,608	
Expenditures	3,742,357	(401,749)
December 31, 2016 projected balance		646,674

CITY OF FOND DU LAC - 2016 BUDGET
FOND DU LAC AREA TRANSIT

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Personal Services	572,463	581,179	581,179	247,172	544,331	545,347
Contractual Services	827,368	880,186	885,186	380,450	886,297	874,263
Materials & Supplies	135,998	226,800	221,800	64,239	210,511	197,100
Utilities	18,242	19,900	19,900	7,566	19,900	26,400
Expense Transfers	0	0	0	(69)	(69)	0
Other Financing Uses (Including Capital)	14,500	19,100	19,100	19,100	19,100	229,720
TOTAL EXPENDITURES	**1,568,571**	**1,727,165**	**1,727,165**	**718,458**	**1,680,070**	**1,872,830**
LESS DEDICATED REVENUES:						
Tax Levy Support	221,592	221,591	221,591	159,334	221,591	210,120
Intergovernmental Revenues	1,134,341	1,229,669	1,229,669	288,700	1,169,062	1,184,676
Public Charges for Services	260,507	263,430	263,430	124,218	253,242	253,830
Miscellaneous Revenues	34,038	12,475	12,475	18,114	31,000	31,500
TOTAL DEDICATED REVENUES	**1,650,478**	**1,727,165**	**1,727,165**	**590,366**	**1,674,895**	**1,680,126**
NET INCREASE (DECREASE) IN FUND BALANCE	**81,907**	**0**	**0**	**(128,092)**	**(5,175)**	**(192,704)**

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

Slight reduction in tax levy support for Transit in 2016 due to large accumulated fund balance. Transfer to the Capital Projects Fund to set aside money for the local share of bus replacements and future capital items. Transfer for 2016 is larger due to catch up for previous years. Future years will be between $50,000-$60,000 in coordination with the capital improvement plan.

Projection of Fund Balance as of December 31, 2015 and December 31, 2016

January 1, 2015 balance		308,173
Net change from 2015 operations		
Revenues	1,674,895	
Expenditures	1,680,070	(5,175)
December 31, 2015 projected balance		302,998
Net change from 2016 operations		
Revenues	1,680,126	
Expenditures	1,872,830	(192,704)
December 31, 2016 projected balance		110,294

Tax Levy Includes:	2015	2016
Operations	202,491	150,000
Local Share Capital Purchases	19,100	60,120
Total Tax Levy	221,591	210,120

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 - 2016 BUDGET
DEBT SERVICE FUND

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
EXPENDITURES						
Principal	2,800,000	3,700,000	3,700,000	3,375,000	3,775,000	4,540,000
Interest	3,020,057	3,032,057	3,032,057	1,470,522	2,933,269	2,810,388
Paying Agent Fees	7,025	12,000	12,000	7,500	12,000	12,000
TOTAL EXPENDITURES	**5,851,772**	**6,744,057**	**6,744,057**	**4,853,022**	**6,720,269**	**7,362,388**
REVENUES						
Taxes	5,166,160	5,696,744	5,696,744	4,096,211	5,696,744	6,416,593
Intergovernmental Revenues	136,972	135,685	135,685	68,114	68,114	0
Other Financing Sources	29,469	0	0	132,350	132,350	0
Operating Transfers In	531,533	714,625	714,625	714,625	714,625	874,270
TOTAL REVENUES	**5,864,134**	**6,547,054**	**6,547,054**	**5,011,300**	**6,611,833**	**7,290,863**
INCREASE (DECREASE) IN FUND BALANCE	**12,362**	**(197,003)**	**(197,003)**	**158,278**	**(108,436)**	**(71,525)**

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

The increase in the property tax levy is required due to increasing debt principal and interest payments

Projection of Fund Balance as of December 31, 2015 and 2016

January 1, 2015 balance		$ 184,961
Net change from 2015 operations		
Revenues	$ 6,611,833	
Expenditures	6,720,269	(108,436)
December 31, 2015 projected balance		$ 76,525
Net change from 2016 operations		
Revenues	$ 7,290,863	
Expenditures	7,362,388	(71,525)
December 31, 2016 projected balance		$ 5,000

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
2016 Budget

Capital Projects Funds

Revenues:		
Tax Levy	$	1,521,000
Proceeds from Debt		2,405,568
Transfers from Other Funds		595,000
Federal/State Grants		305,557
Donations		225,000
Available Capital Balance		236,800
Total Revenues	$	5,288,925
Expenditures:		
General Government		
Online Reservation Portal	$	30,000
Citywide Security Upgrade		260,000
Data Backup System Replacement		50,000
Total General Government		340,000
Community Development		
Macy Parking Ramp - Brick Wall Repairs		100,000
Portland Parking Ramp Access Control		180,000
Total Community Development		280,000
Police Department		
Civil Disturbance Team Equipment		40,000
SWAT Entry Robot		80,000
Boiler Replacements		33,000
Total Police Department		153,000
Fire Department		
Emergency Generator-Station #3		50,000
Station Alerting System		250,000
Combination Police/Fire Training Facility		25,000
Total Fire Department		325,000
Ambulance		
Laptop Replacements		36,000
Automatic CPR Machines		75,000
Mobile Data Computer Replacements		36,000
Cot Power Loader		78,000
Total Ambulance		225,000

City of Fond du Lac
2016 Budget

Capital Projects Funds

Public Works-Streets	
Street Reconstruction	250,000
Street Restoration-Utility Repair	565,000
Sidewalk Program - City	85,000
Sidewalk Program - Private	260,000
USH 151 & CTH V & T Interchange & Overpass	20,000
Arndt Street Bridge Replacement (DOT Cost Share)	150,000
Total Streets	1,330,000
Public Works-Storm Water	
Storm Sewer Replacement - Utility Repair	236,000
Standby Generators for Pump Stations	408,700
Armor Banks of DeNevue Creek	125,000
Total Storm Sewers	769,700
Public Works-Parks	
Resurface Fairgrounds Pool	200,000
Buttermilk Park Paths	45,000
South Park Ave Park Development	160,000
Lakeside Park Bike Loop Viewing Platforms	50,000
Bike Path - Lakeside Park Trail	290,510
Bike Path - Camelot Drive Trail	291,715
Kiesler Restroom Upgrade - Lakeside Park	70,000
Total Parks	1,107,225
Public Works-Municpal Service Center	
Emergency Siren Replacements	50,000
Lighting Control System	48,000
Total Municipal Service Center	98,000
Public Works-Capital Equipment	
Fleet	473,500
Parks	78,500
Total Capital Equipment	552,000
Transit	
Handi-Van Fleet Replacement	59,000
Total Transit	59,000
Library	
Carpet Replacement	50,000
Total Transit	50,000
Total Expenditures	$ 5,288,925

ENTERPRISE FUND
WASTEWATER COLLECTION & TREATMENT SYSTEM

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 Collection & Treatment System 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 - 2016 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	11,609,467	11,742,147	11,742,147	3,958,710	11,952,211	11,779,928
Other Revenues	95,437	107,000	107,000	52,251	107,000	97,000
TOTAL OPERATING REVENUES	**11,704,904**	**11,849,147**	**11,849,147**	**4,010,961**	**12,059,211**	**11,876,928**
OPERATING EXPENSES						
Personal Services	1,754,961	1,752,585	1,752,585	766,373	1,764,987	1,761,918
Contractual Services	2,058,203	2,083,222	2,065,222	798,069	1,998,826	2,035,017
Materials & Supplies	1,303,456	1,341,900	1,359,900	517,997	1,352,750	1,440,000
Depreciation	2,882,334	2,696,045	2,696,045	1,433,227	2,892,834	2,919,117
Utilities	571,829	531,100	531,100	197,979	579,800	542,500
TOTAL OPERATING EXPENSES	**8,570,783**	**8,404,852**	**8,404,852**	**3,713,645**	**8,589,197**	**8,698,552**
NET OPERATING INCOME (LOSS)	**3,134,121**	**3,444,295**	**3,444,295**	**297,316**	**3,470,014**	**3,178,376**
NON-OPERATING REVENUES & EXP						
Non-Operating Revenues	352,492	239,363	239,363	253,314	247,355	220,315
Non-Operating Expenses	(1,125,726)	(905,874)	(905,874)	(439,784)	(1,163,104)	(827,454)
TOTAL NON-OPERATING REV (EXP)	**(773,234)**	**(666,511)**	**(666,511)**	**(186,470)**	**(915,749)**	**(607,139)**
NET INCOME (LOSS)	**2,360,887**	**2,777,784**	**2,777,784**	**110,846**	**2,554,265**	**2,571,237**

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

There are no rate increases in the 2016 budget. The last time wastewater rates increased was in 2009.

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

Capital Equipment Replacement	$ 38,000
Sanitary Flow Meter Replacement	20,000
Excess Flow Clarifier Floor Rehabilitation	180,000
Annual Clearwater Elimination	1,900,000
IT Security Upgrade	32,250
Energy Efficient LED Lighting Upgrade	60,000
Upgrade Lab Equipment-Discrete Analyzer	80,000
Substrate Receiving Tank, Piping, Pump, Mixer	100,000
CTH VV - Pioneer Road Sanitary Relay	150,000
	$ 2,560,250

CITY OF FOND DU LAC - 2016 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM

Budget Code WCTS

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET <INCOME> LOSS ACCRUAL BASIS	**2,360,887**	**2,777,784**	**2,777,784**	**110,846**	**2,554,265**	**2,571,237**
Additions:						
Special Assessment Principal Payment	6,394	3,514	3,514	4,185	4,185	3,346
Payments from OSG	678,881	694,852	694,852	695,807	695,807	711,343
Depreciation	2,882,334	2,696,045	2,696,045	1,433,227	2,892,834	2,919,117
Amortization Debt Discount & Expns	0	0	0	0	0	0
Grant Proceeds	0	0	0	0	0	0
Loan Proceeds	0	0	0	0	0	0
Subtractions:						
Replacement Allowance	541,119	377,477	377,477	73,465	438,251	507,279
Debt Service Principal Payments	7,081,988	3,257,401	3,257,401	0	3,257,401	3,334,601
Outlay-Other	35,290	130,000	130,000	24,987	76,000	415,250
Outlay-Computer Hardware	0	0	0	0	0	0
Outlay-Sewer Construction	874,162	1,800,000	1,800,000	582,287	1,800,000	2,050,000
NET INCOME <LOSS> CASH BASIS	**(3,282,944)**	**607,317**	**607,317**	**1,563,325**	**575,439**	**(102,087)**

Projection of Unrestrictred Cash Balance as of December 31, 2015 and December 31, 2016

January 1, 2015 Balance	6,450,656
Net change from 2015 operations	575,439
December 31, 2015 projected balance	7,026,095
Net Change from 2016 operations	(102,087)
December 31, 2016 projected balance	6,924,008

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 - 2016 BUDGET
WATER UTILITY

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	11,536,615	11,922,484	11,922,484	4,013,785	11,971,446	12,506,849
Other Revenues	385,132	371,470	371,470	243,914	367,470	365,783
TOTAL OPERATING REVENUES	**11,921,747**	**12,293,954**	**12,293,954**	**4,257,699**	**12,338,916**	**12,872,632**
Personal Services	1,287,674	1,412,580	1,412,580	570,850	1,412,580	1,386,341
Contractual Services	672,112	743,258	743,258	321,862	743,258	825,015
Materials & Supplies	1,818,655	1,990,801	1,990,801	391,847	1,956,101	1,894,929
Depreciation	2,842,971	2,920,410	2,920,410	1,445,031	2,905,326	2,946,096
Utilities	601,761	667,500	667,500	261,633	669,000	667,500
Taxes	1,868,587	1,882,451	1,882,451	933,720	1,882,451	1,922,457
TOTAL OPERATING EXPENSE	**9,091,760**	**9,617,000**	**9,617,000**	**3,924,943**	**9,568,716**	**9,642,338**
NET OPERATING INCOME (LOSS)	**2,829,987**	**2,676,954**	**2,676,954**	**332,756**	**2,770,200**	**3,230,294**
NON-OPERATING REVENUES & EXPENSES						
Non-Operating Revenues	112,832	35,368	35,368	55,292	59,818	60,966
Non-Operating Expense	(1,580,740)	(1,366,967)	(1,366,967)	(692,828)	(1,366,967)	(1,346,110)
TOTAL NON-OPERATING REV (EXP)	**(1,467,908)**	**(1,331,599)**	**(1,331,599)**	**(637,535)**	**(1,307,149)**	**(1,285,144)**
NET INCOME (LOSS)	**1,362,079**	**1,345,355**	**1,345,355**	**(304,780)**	**1,463,051**	**1,945,150**

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

A water rate increase proposal for 2016 has been filed with the Public Service Commission of Wisconsin. The water rate for the typical residential customer is estimated to increase by 6.9% or $8.06 per quarter. Since there will be no rate increase for sewer service the total utility bill for the typical residential customer is estimated to increase by 3.5% in 2016.

Summary of Capital Outlay funded by water operational funding sources:

Capital Equipment Replacement	$ 120,000
Chlorination of Wells	60,000
Lower Services that Freeze	25,000
Annual Water Meter Additions & Replacements	80,000
4-inch Main Replacement-City Wide	175,000
Well Renovation & Pump Work	250,000
Morris Storage Building	150,000
Pioneer Road-Military to Southeast	310,000
Expansion of North Well Field	1,500,000
Annual Main Replacement Program	781,000
Total Capital Outlay	$ 3,451,000

CITY OF FOND DU LAC - 2016 BUDGET
WATER UTILITY

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET INCOME <LOSS> ACCRUAL BASIS	**1,362,079**	**1,345,355**	**1,345,355**	**(304,780)**	**1,463,051**	**1,945,150**
Additions:						
Special Assessment Principal Payments	12,336	5,898	5,898	6,573	6,573	5,729
Depreciation	2,842,971	2,920,410	2,920,410	1,445,031	2,905,326	2,946,096
Amortization Debt Discount & Expns	(14,380)	(23,888)	(23,888)	(11,859)	(23,888)	(23,717)
Amortized Loss on Adv Refunding	0	0	0	0	0	0
Well Rehab Amortization	0	0	0	0	0	0
Revenue Bond Debt Proceeds	5,275,000	0	0	0	0	0
Subtractions:						
Debt Service Principal Payments	8,465,480	3,101,081	3,101,081	1,540,480	3,101,081	3,162,506
Outlay Funded by Operations	2,627,336	2,772,000	2,772,000	906,868	2,772,000	3,318,000
Outlay Financed by Rev Bond Proceeds	0	0	0	0	0	0
NET INCOME <LOSS> CASH BASIS	**(1,614,810)**	**(1,625,306)**	**(1,625,306)**	**(1,312,383)**	**(1,522,019)**	**(1,607,248)**

Projection of Unrestrictred Cash Balance as of December 31, 2015 and December 31, 2016

January 1, 2015 Balance	3,182,136
Net change from 2015 operations	(1,522,019)
December 31, 2015 projected balance	1,660,117
Net Change from 2016 operations	(1,607,248)
December 31, 2016 projected balance	52,869

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 - 2016 BUDGET
GROUP HEALTH INSURANCE
INTERNAL SERVICE FUND

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	5,956,448	5,770,057	5,770,057	2,607,509	5,537,749	4,791,625
TOTAL OPERATING REVENUES	**5,956,448**	**5,770,057**	**5,770,057**	**2,607,509**	**5,537,749**	**4,791,625**
OPERATING EXPENSES						
Contractual Services	678,144	758,778	758,778	205,899	750,060	752,845
Medical Claims	3,708,265	5,146,900	5,146,900	997,622	4,623,384	4,223,359
TOTAL OPERATING EXPENSES	**4,386,409**	**5,905,678**	**5,905,678**	**1,203,521**	**5,373,444**	**4,976,204**
NET OPERATING INCOME (LOSS)	**1,570,039**	**(135,621)**	**(135,621)**	**1,403,988**	**164,305**	**(184,579)**
NET INCOME (LOSS)	**1,570,039**	**(135,621)**	**(135,621)**	**1,403,988**	**164,305**	**(184,579)**

Purpose And Activities

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

Budget Comments

The budget includes decreases in health insurance premium equivalents for 2016. Police and fire premium co-pays are subject to bargaining, but plan design changes are not. Transit AFSCME employees plan design and premium co-payments are subject to bargaining. The January 1, 2015 retained earnings balance of $4,021,243 represents approximately nine months of estimated expenses.

Projection of Retained Earnings as of December 31, 2015 and 2016

January 1, 2015 balance		$ 4,021,243
Net change from 2015 operations		
Revenues	$ 5,537,749	
Expenditures	5,373,444	164,305
December 31, 2015 projected retained earnings		$ 4,185,548
Net change from 2016 operations		
Revenues	$ 4,791,625	
Expenditures	4,976,204	(184,579)
December 31, 2016 projected retained earnings		$ 4,000,969

CITY OF FOND DU LAC - 2016 BUDGET
INFORMATION TECHNOLOGY SERVICES
INTERNAL SERVICE FUND

Appropriation Summary

DESCRIPTION	2014 ACTUAL	2015 ADOPTED BUDGET	2015 AMENDED BUDGET	2015 6 MONTHS ACTUAL	2015 ESTIMATED ACTUAL	2016 PROPOSED BUDGET
OPERATING REVENUES:						
Intragovernmental Charges	1,312,389	1,470,862	1,480,036	700,829	1,480,036	1,441,396
Miscellaneous Revenues	1,268	0	0	1,408	0	0
TOTAL OPERATING REVENUES	**1,313,657**	**1,470,862**	**1,480,036**	**702,237**	**1,480,036**	**1,441,396**
OPERATING EXPENSES						
Personal Services	432,333	471,314	471,314	209,925	471,314	488,788
Contractual Services	91,494	165,572	163,572	31,031	163,572	152,220
Materials & Supplies	638,220	709,980	721,668	374,323	721,668	675,752
Utilities	27,369	32,050	32,050	14,089	32,050	6,500
Capital Outlay	69,958	25,000	25,000	20,396	25,000	25,000
TOTAL OPERATING EXPENSES	**1,259,374**	**1,403,916**	**1,413,604**	**649,764**	**1,413,604**	**1,348,260**
NON-OPERATING REVENUES & EXPENSES						
Operating Transfers Out	(48,500)	(86,832)	(86,832)	(86,832)	(86,832)	(117,476)
TOTAL NON-OPERATING REV (EXP)	**(48,500)**	**(86,832)**	**(86,832)**	**(86,832)**	**(86,832)**	**(117,476)**
NET INCOME (LOSS)	**5,783**	**(19,886)**	**(20,400)**	**(34,359)**	**(20,400)**	**(24,340)**

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

This budget contains the additional of a full-time Help Desk Support Tech without increasing general costs allocated to user departments. ITS continues to maintain and to enhance services provided where possible. Capital Outlay items included in the IT budget are charged out to other departments and are included in their Budget Comments sections.

Projection of Retained Earnings as of December 31, 2015 and 2016

January 1, 2015 balance		$ 119,399
Net change from 2015 operations		
Revenues	$ 1,480,036	
Expenses	1,500,436	(20,400)
December 31, 2015 projected retained earnings		$ 98,999
Net change from 2016 operations		
Revenues	$ 1,441,396	
Expense	1,465,736	(24,340)
December 31, 2016 projected retained earnings		$ 74,659

EXHIBIT A

CITY OF FOND DU LAC
LICENSE FEES

	2015 CURRENT FEE	2016 PROPOSED FEE
Amusement Devices	$45	$45
Bowling Alley (each lane)	$45	$45
Secondhand Dealer	$105/$200 cash bond	$105/$200 cash bond
Pawnbrokers	$100/$200 cash bond	$100/$200 cash bond
Transient Merchant (year)	$150	$150
Urban Beekeeping Permit	$25	$25
Mobile Food Vendor Permit	$100	$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
Special Class B License	$10**	$10**
Cabaret License (Yearly)	$230	$230
Cabaret License (Daily)	$30	$30
Mobile Homes Park (less than 100)	$100	$100
Mobile Homes Park (more than 200)	$250	$250
Distributor of Coin Operated Devices	$60	$60
Christmas Tree Sale License	$55	$55
Operators License (2 years)	$65	$65
Provisional Bartender license	$15	$15
Duplicated Bartender License	$10	$15
Amusement Rides (1st day) Succeeding Days	$45 $35	$45 $35
Billiard Tables	$45	$45
Loud Speakers & Amp Systems (Yearly)	$120	$120
Loud Speakers & Amp Systems (Daily)	$60**	$60**
Hayrack & Sleigh Rides	$50	$50
Amusement Rides (6 months)	$230	$230
Amusement Arcade	$120	$120
Taxi Cab Drivers (2 years)	$55	$55
Taxi Cab License (1st vehicle) Each Additional Taxi Cab	$55 $50	$55 $50
Parade Permit	50**	50**
Billiard (Pool Hall)	$85	$85
Cigarette License	$100	$100
City Council Agenda Mailing (year)	$30	$30
Plan Commission Agenda Mailing (year)	$15	$15
Fireworks Permit (sale of)	$120	$120
Street & Alley Vacation Petitions	$150	$150
Expansion of Premises	$125	$125
Notary Fee for each document	.50 cents*	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

City of Fond du Lac - Fee Schedule - 2016 Proposed EXHIBIT B

Building Permit Fee Schedule	
New 1 & 2-Family Dwellings, New Accessory Structures (Fee includes: building permit, erosion control plan review, erosion Control). Gross area = finished & unfinished floor area of house/ garage/enclosed porches/decks/stoops)	Per gross square foot
	$0.14
Commercial/Industrial - New and Addition	$0.25
Multi-Family - New and Addition	$0.25
Alterations to-commercial/industrial/multifamily building, residential, garage, permanent swimming pool, awning/canopy, converting or adding to a parking lot with pavement/concrete	
Valuation (Job Cost): $0-300	$25
$301-1,000	$39
$1,000-2,000	$45
$2,001-3,000	$52
$3,001-4,000	$58
$4,001-5,000	$65
$5,001-6,000	$71
$6,001-7,000	$78
$7,001-8,000	$84
$8,001-9,000	$91
$9,001-10,000	$97
Over $10,000 Commercial-Industrial: Fee plus $7.00 per each $1,000 over $10,000	$97+
Over $10,000 Residential: Fee plus $4.00 per each $1,000 over $10,000	$97+
Plan Exam: New 1 & 2-Family Dwelling	$150
Plan Exam: 1 & 2-Family Dwelling (Add/Alt)	$98
Plan Exam: Residential Garages, Decks, Accessory Structures	$40
Plan Exam: Commercial.. .. . . . Refer to Dept. of Commerce Schedule	
Plan Exam: Commercial-Industrial Minor Alterations	$50/hour, 1-hour minimum
Plan Exam: New Sign	$39
Early Start Permit: Footing & Foundation	
UDC	$145
Commercial	$430
Wisconsin Uniform Building Permit Seal (1 & 2 Family Dwelling) . . . . . Refer to Dept. of Commerce Schedule	
Residential Fence permit	$50
Commercial Fence permit	$75
Temporary Land Use (tents, sales trailer or structure) Includes 1 banner	
0-1000 SFT	$50
1001-3000 SFT	$150
Greater than 3001 SFT	$200

Building Permit Fee Schedule-Continued	
Occupancy Deposit	
1 & 2-Family Dwellings, Garages, Additions	$1,000
Multifamily: $1,000 plus $200/d.u. over 4 units	
Commercial/Industrial Valuation (job cost):	
-up to $1,000,000 = 1%	
-over $1,000,000 = $10,000 plus .5% of job cost	
Moving Permits: Up to 500 square feet	$95
Over 500 square feet	$160
Police Escort Fee	$150
*Cash Deposits:	
Deposit for completion of site improvements: $2.00/sq. ft. of gross building area.	
Deposit for moving house	$7,500
Deposit for moving garage	$500
*Payment required prior to issuance of moving permit.	
Non-fuel Storage Tank Above/Underground	
Per 1000 gallons	$30
Minimum fee less than 1000 gallons	$30
Wrecking Permits (includes sewer/water disconnect)	
Residential Garages	$40
I & 2 family Dwellings	$200
All Others	$300
Mobile Home Permit	$80
Landfill Permit: Residential	$100
Other	$200
Public Site Fee (per new dwelling unit)	$400
Rooming Houses	$150
Street trees (New Dwellings and Structures only)	$225.00
Tax per street tree	$12.38
Plan Exam: New Sign	$39
Permanent Sign Permits-$25 base fee plus $1 per SFT of sign	$25+
Temporary Sign Permits	$25
Petitions	
Variance Petition - Single Family	$100
Variance Petition - All Other	$300
Special Use Permit	$300
Waiver of 2500' Rule/CBRF	$250
Code Amendment	$300
Privilege in the Street	$150
Other Appeal	$150
Rezoning	
Agriculture to Single Family Residential	
(+$25/acre or portion over 1 acre)	$250+
Office, Commercial or Industrial	
(+$25/acre or portion over 1 acre)	$300+
Downzoning	$200
Single Family to Multifamily Residential	
(+$25/acre or portion over 1 acre)	$300+
Site Plan Review	
Site Plan Review	$250
Commercial/Industrial > 10,000 sf	$500
Multi-Family > 8 units	$500
Administrative Plan Review	$50
Mobile Co-Location	$150

City of Fond du Lac - Fee Schedule - 2016 Proposed EXHIBIT B-CONT

Occupancy Permit Fee Schedule	
Multifamily Dwelling (each unit)	$40
1 & 2-Family Dwelling/Additions & Alterations	$40
Commercial & Industrial	$225
Change of Tenant Occupancy Inspection	$85
HVAC & Electrical Fee Schedule	
$0 - $500	$30
$501 - $2,000	$75
$2,001-10,000 valuation. Fee ($75) + $10/1000	
or part thereof over $2,000	$75+
Over $10,001- Fee ($295) + $11.00/1000	
or part thereof over $10,000	$295+
HVAC over $25,000-Fee ($450) + 14/1000	$450+
or part thereof over $25,000	
Warm Air Heating License Examination	$35
Warm Air Heating License	$50
New Single Family Residence Electrical*	$200
New Two-Family Residence Electrical*	$300
*Fee includes temporary electrical service.	
Annual Electrical Permit	$360
Maintenance Electrical Certificate	$45
Maintenance Electrician's License	$35
License & Certificate Examination	$35
Weights & Measures/Sealer Fee Schedule	
Gasoline pump inspection (per unit)	$38
Scale inspection (per scale)	$24
Scanner (per scanner)	$24
Reinspection (per device)	$28
Admin Fee (per site)	$45
Assessment Valuation Inspection Fee	
Mobile Homes (New)	$30
New Construction - Residential	$.05/sq. ft.
New Construction - Commercial	$.07/sq. ft.
Remodeling - Residential	
First $10,000	$20
Over $10,000	$1.00/$1,000
Remodeling - Commercial	
First $10,000	$50
Over $10,000	$2.00/$1,000
Residential Drainage Fee	$220
Non-Residential Drainage Fee	$500
(+$20/acre)	

Plumbing Permit Fee Schedule	
New Residential	
Sanitary Sewer Hook-up - up to 100'	$225
Each additional 100' or part thereof	$50
Storm Sewer Hook-up - up to 100'	$225
Each additional 100' or part thereof	$50
Water Service Connection	$50
Water Meter	$10
Plumbing Fixture - 1st fixture	$39
Each additional fixture	$12
Residential Remodel - Install a new fixture - same as new	
Replace existing fixture, same location	$20
Each additional fixture, same location	$10
New Commercial	
Sanitary Sewer Hook-up - up to 100'	$450
Each additional 100' or part thereof	$100
Storm Sewer Hook-up - up to 100'	$450
Each additional 100' or part thereof	$100
Water Service Connection	$250
Water Meter	$10
Plumbing Fixture - 1st fixture	$50
Each additional fixture	$25
Commercial Alterations - install a new fixture - same as new	
Replace existing fixture, same location	$25
Each additional fixture - same location	$15
New Industrial	
Sanitary Sewer Hook-up - up to 100'	$450
Each additional 100' or part thereof	$100
Storm Sewer Hook-up - up to 100'	$450
Each additional 100' or part thereof	$100
Water Service Connection	$250
Water Meter	$10
Plumbing Fixture - 1st fixture	$50
Each additional fixture	$25
Industrial Alterations - install a new fixture - same as new	
Replace existing fixture, same location	$25
Each additional fixture, same location	$15
Sewer Repair/Relay - All	$100
Sewer Disconnect - All	$100
Water Service Repair	$50
Fire Protection, Sprinklers	
< 20 Sprinklers	$50
Up to $50,000 value	$145
$50,001-$100,000	$175
Over $100,000	$215
Re-inspection fee's per trip	$50
All permits have a minimum fee of $25.00	

Penalties: Failure to obtain a permit prior to starting work:

1st offense - double permit fee

2nd and subsequent offenses in a calendar year - triple permit fee

7/8/2015

EXHIBIT C

CITY OF FOND DU LAC
FIRE/AMBULANCE FEE STRUCTURE

	2015 CURRENT FEE	2016 PROPOSED FEE
Basic Life Support (BLS)	$550.00	$550.00
BLS-Emergency	$600.00	$600.00
Advanced Life Support (ALS)	$600.00	$600.00
ALS 1-Emergency	$700.00	$700.00
ALS 2-Emergency	$750.00	$750.00
Inter-Facility Transfer	$800.00	$800.00
Return Trip Fee	$350.00	$350.00
Service Charge (Includes Paramedic Intercepts)	$300.00	$300.00
Mileage	$15.00 per loaded mile	$15.00 per loaded mile
Oil Dry	$18.00 per bag	$25.00 per bag
Burn Permits (30 Day Permit)	$25.00	$25.00
Environmental Compliance Form Request	N/A	$30.00
False Alarms (Per Calendar Year): Response 1 & 2 Response 3 Each Response After 3	 No Fee $75.00 $150.00	 No Fee $75.00 $150.00
Residential Facility Lift Assist Calls (Per Calendar Year): Response 1 Response 2, 3, & 4 Each Response After 4	 No Fee $150.00 $300.00	 No Fee $150.00 $300.00
Permit For Removal Of Storage Tanks and Component Parts Up To 1,110 Gallons 1,101 To 4,000 Gallons 4,001 And Greater Failure To Initiate Permit Prior To Removal	 $100.00 $125.00 $150.00 Double The Fee	 $100.00 $125.00 $150.00 Double The Fee
Plan Examination And Inspection Fee For The Installation Of Storage Tanks and Component Parts Up To 4,999 Gallons Inspection Fee Plan Examination Fee Additional Tanks	 $100.00 $60.00 $25.00	 $100.00 $60.00 $25.00
Basic Plan Review Of Fire Sprinkler, Fire Controls And Or Fire Suppression Systems Per System, Per Review Witness Final Test (2 Hour Min)	 $325.00 $75.00	 $325.00 $75.00
Review Of Fire Alarm Systems Including All Additional Reviews Of The Same System Per System, Per Review Witness Test (2 Hour Min)	 $250.00 $75.00	 $250.00 $75.00
Fire Protection Consulting On Systems (2 Hour Min)	$75.00	$75.00

EXHIBIT D

CITY OF FOND DU LAC
ENGINEERING FEE SCHEDULE

	2015 CURRENT FEE	2016 PROPOSED FEE
PERMITS		
Sidewalk-Set Line and Grade	$100	$100
Driveway/Curb Cut	$50	$50
Street/Terrace Opening	$150	$150
Right of Way Obstruction	$75	$75
Dumpster/PODS	$0	$0
REVIEWS		
Street Improvement Plans (Development Plans)	$250 + time spent by reviewer	$250 + time spent by reviewer
Concept Plans	$200 + $10/acre over 1 acres	$200 + $10/acre over 1 acres
Preliminary Plats-City	$500 + $20/Lot	$500 + $20/Lot
Preliminary Plats-Extraterritorial	$350 + $10/Lot	$350 + $10/Lot
Final Plats-City	$400 + $10/Lot	$400 + $10/Lot
Final Plats-Extraterritorial	$300 + $10/Lot	$300 + $10/Lot
Certified Survey Maps-City	$250	$250
Certified Survey Maps-Extraterritorial	$250	$250
Master Drainage Plan	$100 + $20/Lot	$100 + $20/Lot
Non-Residential Drainage Fee/EC/SWM	$700 + $40/Acre	$700 + $40/Acre
INSPECTIONS		
Individual Residential Grading	$250	$250
Sidewalk Forms	$40	$40

EXHIBIT E

CITY OF FOND DU LAC
CENTRAL COLLECTIONS
FEE SCHEDULE

	2015 CURRENT FEE	2016 PROPOSED FEE
Dog License spade/neutered	$10.00	$10.00
Dog License non-spayed/non-neutered	$20.00	$20.00
Cat License spade/neutered	$10.00	$10.00
Cat License non-spayed/non-neutered	$20.00	$20.00
Pet License Late Charges	$10.00	$10.00
Pet Shop License	$40.00	$40.00
Bicycle Permits	$10.00	$10.00
Returned Check Fee / Returned Bank Draft Fee	$35.00	$35.00
Special Assessment Reports	$30.00	$30.00
Special Assessment Reports - RUSH	$50.00	$50.00

EXHIBIT F

CITY OF FOND DU LAC
ASSESSORS FEE SCHEDULE

	2015 CURRENT FEE	2016 PROPOSED FEE
Residential and Commercial Inventory Content Sheets	$1.00 $.50 / Add'l Sheet	$1.00 $.50 / Add'l Sheet
Residential Comp Sheet	$1.00	$1.00
Commercial 99P	$1.00	$1.00
Personal Property Forms (Owner Permission)	$2.00 (Complete Form) $1.00 (Front Page Only)	$2.00 (Complete Form) $1.00 (Front Page Only)
Sales Book (Up to 5 Sheets)	$1.00 / Sheet	$1.00 / Sheet
Faxes	$1.00 $.25 / Add'l Sheet	$1.00 $.25 / Add'l Sheet
Mailings	$1.00 $.25 / Add'l Sheet	$1.00 $.25 / Add'l Sheet
Copies Of Existing Hard Copy Data Records	$2.00	$2.00
List Of Vacant Lot Sales	$10.00 (Residential) $10.00 (Commercial)	$10.00 (Residential) $10.00 (Commercial)
List Of Improved Lot Sales	$25.00 (Residential) $25.00 (Commercial)	$25.00 (Residential) $25.00 (Commercial)
List of Vacant And Improved Sales Combined	$35.00 (Residential) $35.00 (Commercial)	$35.00 (Residential) $35.00 (Commercial)
Hard Copy Ownership List	$40.00	$40.00
Valuation Inspection New Mobile Homes	$30.00	$30.00
Valuation Inspection New Residential Homes	$.05/sq. ft.	$.05/sq. ft.
Valuation Inspection New Commercial Buildings	$.07/sq. ft.	$.07/sq. ft.
Valuation Inspection Remodeling Residential First $10,000 Over $10,000	 $20 $1.00 Per Each $1,000	 $20 $1.00 Per Each $1,000
Valuation Inspection Remodeling Commercial First $10,000 Over $10,000	 $50 $2.00 Per Each $1,000	 $50 $2.00 Per Each $1,000

EXHIBIT G

CITY OF FOND DU LAC
POLICE DEPARTMENT FEE SCHEDULE

	2015 CURRENT FEE	2016 PROPOSED FEE
Archery Permits	$30.00	$30.00
Vehicle Lock-Outs	$50.00	$50.00
Vehicle Or Large Item Storage - Impounded - Outside	$25.00	$25.00
Vehicle Or Large Item Storage - Impounded - Inside	$30.00	$30.00
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	$150.00	$150.00
Building/Large Equipment Moves With Permit > 2 Hours	$150.00 Plus $80.00 Per Hour Add'l Police Service	$150.00 Plus $80.00 Per Hour Add'l Police Service
CVSA (Stress Test)	$80 Per Hour	$80 Per Hour
Security Duty	$55.00	$55.00
Fingerprints	$25.00	$25.00
Mug Shots	$5.00	$5.00
Guard Permits	$40.00	$40.00
Funeral Escorts	$25.00	$25.00
Police Escorts (Other Than For Funerals)	$25 Plus Officer's Overtime Rate	$25 Plus Officer's Overtime Rate
False Alarms (Per Calendar Year): Response 1 & 2 Response 3 & 4 Response 5 Each Response After 5	 No Fee $50.00 $75.00 $100.00	 No Fee $50.00 $75.00 $100.00
Process Service	$12.00 Plus Mileage	$12.00 Plus Mileage

EXHIBIT H

CITY OF FOND DU LAC
PARKS DEPARTMENT

	2015 CURRENT FEE	2016 PROPOSED FEE
PARK SHELTER RENTALS		
LAKESIDE PARK		
Oven Island West	$55.00 + Tax	$55.00 + Tax
Oven Island North	$45.00 + Tax	$45.00 + Tax
Oven Island South	$45.00 + Tax	$45.00 + Tax
Deneveu Shelter	$45.00 + Tax	$45.00 + Tax
Frazier Shelter	$45.00 + Tax	$45.00 + Tax
Promen Kiwanis	$45.00 + Tax	$45.00 + Tax
Pump Shelter	$30.00 + Tax	$30.00 + Tax
BUTTERMILK PARK		
North Shelter	$45.00 + Tax	$45.00 + Tax
Performance Center (Free Event Or Non-Profit Fundraiser)	$25.00 + Tax	$25.00 + Tax
Performance Center (Fundraiser By Non-Profit Group)	$100.00 + Tax	$100.00 + Tax
Consession Stand	$25.00 + Tax	$25.00 + Tax
MCDERMOTT PARK		
McDermott Shelter	$45.00 + Tax	$45.00 + Tax
TAYLOR PARK		
Taylor Shelter	$45.00 + Tax	$45.00 + Tax
OPEN GRILL AREA RENTALS		
LAKESIDE PARK		
Vulcan Grill Area	$12.50 + Tax	$12.50 + Tax
North or South Zoo Grills	$12.50 + Tax	$12.50 + Tax
Lakefront Grill #1, #2, #3, or #4	$12.50 + Tax	$12.50 + Tax
Creek Grill Area	$12.50 + Tax	$12.50 + Tax
LAKESIDE PARK PAVILION RENTAL		
HALF PAVILION		
Half Day - 10AM-4PM	$65.00 + Tax	$65.00 + Tax
Half Day - 5PM-11PM	$65.00 + Tax	$65.00 + Tax
Full Day - 10AM-11PM	$100.00 + Tax	$100.00 + Tax
Security Deposit (In Addition To Rental Fee)	$50.00	$75.00
COMPLETE PAVILION		
Half Day - 10AM-4PM	$95.00 + Tax	$95.00 + Tax
Half Day - 5PM-11PM	$95.00 + Tax	$95.00 + Tax
Full Day - 10AM-11PM	$155.00 + Tax	$155.00 + Tax
Security Deposit (In Addition To Rental Fee)	$75.00	$125.00

EXHIBIT H, Continued

	2015 CURRENT FEE	2016 PROPOSED FEE
LAKESIDE PARK FOUNTAIN ISLAND GAZEBOS		
2 Hour Rental	$25.00 + Tax	$25.00 + Tax
OTHER PARK FEES		
SPECIAL PERMIT FEES		
Permit To Sell Alcohol (+ $100 Refundable Security Deposit)	$30.00 + Tax	$30.00 + Tax
Outdoor Amplified Sound Permit	$30.00 + Tax	$30.00 + Tax
Permit To Exchange Money On Park Property (Non-Profit)	$30.00 + Tax	$30.00 + Tax
Fishing Tournament Permit	$30.00 + Tax	$30.00 + Tax
Tent-Volleyball-Fence Permit (Anything That Will Be Staked)	$30.00 + Tax	$30.00 + Tax
Special Set-Up Charge (Hauling Trash Cans, Tables, Etc)	$30.00 + Tax	$30.00 + Tax
Vulcan Soccer Fields (2) Per Day	$25.00 + Tax	$25.00 + Tax
PUBLIC EVENT FEES		
Less Than 1,000 In Attendance	$25.00 + Tax	$25.00 + Tax
1,000 - 2,500 In Attendance	$50.00 + Tax	$50.00 + Tax
2,500 - 5,000 In Attendance	$75.00 + Tax	$75.00 + Tax
Over 5,000 In Attendance	$100.00 + Tax	$100.00 + Tax

Revised 07/06/2015

EXHIBIT I

CITY OF FOND DU LAC
BOAT LAUNCH RATES

	2015 CURRENT FEE	2016 PROPOSED FEE
Seasonal Boat Launch - 1st Boat	$20.00	$20.00
Seasonal Boat Launch - Additional/Replacement	$5.00	$5.00
Daily Boat Launch	$5.00	$5.00

CITY OF FOND DU LAC
BOAT SLIP RATES

	2015 CURRENT FEE	2016 PROPOSED FEE
RESIDENT RATES		
DOCK A		
45 ft @ $24.50/ft	$1,080.00	$1,102.50
40 ft @ $24.50/ft	$960.00	$980.00
DOCK B		
30 ft @ $24/ft	$705.00	$720.00
DOCK C		
20 ft @ $23/ft	$450.00	$460.00
DOCK D		
25 ft @ $23/ft	$562.50	$575.00
DOCK E		
30 ft @ $23/ft	$675.00	$690.00
DOCK F		
45 ft @ $24.50/ft	$1,080.00	$1,102.50
40 ft @ $24.50/ft	$960.00	$980.00
30 ft @ $24/ft	$705.00	$720.00
DOCK G		
25 ft @ $24/ft	$587.50	$600.00
DOCK H		
30 ft @ $24/ft	$705.00	$720.00

EXHIBIT I, Continued

	2015 CURRENT FEE	2016 PROPOSED FEE
NON-RESIDENT RATES		
DOCK A		
45 ft @ $34/ft	$1,507.50	$1,530.00
40 ft @ $34/ft	$1,340.00	$1,360.00
DOCK B		
30 ft @ $33.50/ft	$990.00	$1,005.00
DOCK C		
20 ft @ $33/ft	$650.00	$660.00
DOCK D		
25 ft @ $33/ft	$812.50	$825.00
DOCK E		
30 ft @ $33/ft	$975.00	$990.00
DOCK F		
45 ft @ $34/ft	$1,507.50	$1,530.00
40 ft @ $34/ft	$1,340.00	$1,360.00
30 ft @ $33.50/ft	$990.00	$1,005.00
DOCK G		
25 ft @ $33.50/ft	$825.00	$837.50
DOCK H		
30 ft @ $33.50/ft	$990.00	$1,005.00

EXHIBIT J

CITY OF FOND DU LAC
POOL PASSES AND FEES

	2015 CURRENT FEE	2016 PROPOSED FEE
FAIRGROUNDS FAMILY AQUATIC CENTER		
SEASON PASS		
Youth/Senior	$75.00	$75.00
Adult	$90.00	$90.00
Family 2-5 Persons	$130.00	$130.00
Family 6 Or More	$160.00	$160.00
*****THE FAIRGROUNDS SEASON PASS MAY ALSO BE USED AT TAYLOR POOL***		
DAILY PASS		
Youth/Senior (Day)	$4.00	$4.00
Adult (Day)	$5.00	$5.00
Youth/Senior (Evening)	$2.50	$2.50
Adult (Evening)	$3.50	$3.50
OTHER FEES		
Fairgrounds Shelter Rental	$40.00 Per Afternoon	$40.00 Per Afternoon
Fairgrounds Shelter Rental	$25.00 Per Evening	$25.00 Per Evening
TAYLOR POOL		
SEASON PASS		
Youth/Senior	$60.00	$60.00
Adult	$75.00	$75.00
Family 2-5 Persons	$100.00	$100.00
Family 6 Or More	$130.00	$130.00
DAILY PASS		
Youth/Senior (Day)	$2.50	$2.50
Adult (Day)	$3.50	$3.50
Youth/Senior (Evening)	$1.50	$1.50
Adult (Evening)	$2.00	$2.00
OTHER FEES		
Swim Team Practice Fee	$8.00 Per Hour	$8.00 Per Hour
Swimmer Fee For Swim Meets (Non Fondy Swim Club Swimmers)	$4.00 Per Swimmer	$4.00 Per Swimmer
Rental Fee For Swim Meets	$275.00 Per Day	$275.00 Per Day
Private After Hours Rental Fee	$150.00 Per Hour	$150.00 Per Hour
Taylor Group Rate (15 Or More)	$1.50 Per Swimmer	$1.50 Per Swimmer

EXHIBIT K

CITY OF FOND DU LAC
SEWER RATES

	2015 CURRENT FEE	2016 PROPOSED FEE
City of Fond du Lac		
Domestic Sewage		
Fixed Quarterly Charge		
5/8 Inch Meter	$37.50	$37.50
3/4 Inch Meter	$37.50	$37.50
1 Inch Meter	$49.50	$49.50
1 1/2 Inch Meter	$66.00	$66.00
2 Inch Meter	$90.00	$90.00
3 Inch Meter	$141.00	$141.00
4 Inch Meter	$213.00	$213.00
6 Inch Meter	$393.00	$393.00
8 Inch Meter	$612.00	$612.00
10 Inch Meter	$903.00	$903.00
12 Inch Meter	$1,194.00	$1,194.00
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.	$ .413/lb	$ .370/lb
T.S.S.	$ .367/lb	$ .489/lb
PHOS	$ 4.0931/lb	$ 5.854/lb
TKN	$ .283/lb	
AMMONIA-NITROGEN (NH_3-N)		$ 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.	$ .413/lb	$ .370/lb
T.S.S.	$ .367/lb	$ .489/lb
PHOS	$ 4.0931/lb	$ 5.854/lb
TKN	$ .283/lb	
AMMONIA-NITROGEN (NH_3-N)		$ 0.744/lb
Tanker Truck Haulers		
Service Charge Per Load for all Users	$15.00	$15.00
Sampling Charge for Tanked-in Waste	$15.00	$15.00
Holding Tank Waste per 1,000 gallons	$3.30	$4.20
Portable Toilet Waste per 1,000 gallons		$40.00
Septic Tank Waste per 1,000 gallons	$81.00	$56.00

EXHIBIT L

CITY OF FOND DU LAC
TRANSIT FARES

	2015 CURRENT FEE	2016 PROPOSED FEE
FIXED ROUTE BUS RATES		
Cash		
Adult Rate	$1.50	$1.50
Youth Rate	$1.25	$1.25
Elderly and Handicapped	$0.75	$0.75
Under Age 6	Free	Free
Tokens		
Adult Rate (Ages 19 to 64)	10/$13.00	10/$13.00
Youth Rate (Ages 6 to 18)	10/$11.00	10/$11.00
Monthly Pass or Day Pass		
Adult Rate (Ages 19 to 64)	$38.00	$38.00
Youth Rate (Ages 6 to 18)	$32.00	$32.00
Day Pass	$4.00	$4.00
Youth Summer Pass (unlimited June, July, and August)	$35.00	$35.00
SCHOOL TRIPPER SERVICES		
Cash		
Adult Rate	$1.50	$1.50
Youth Rate	$1.25	$1.25
Elderly and Handicapped	$0.75	$0.75
Under Age 6	Free	Free
Tokens		
Adult Rate (Ages 19 to 64)	10/$13.00	10/$13.00
Youth Rate (Ages 6 to 18)	10/$11.00	10/$11.00
Monthly Pass		
Adult Rate (Ages 19 to 64)	$38.00	$38.00
Youth Rate (Ages 6 to 18)	$32.00	$32.00
ADA PARATRANSIT (HANDIVAN)		
City and Village		
(6:00 am to 6:30 pm weekday)	$3.00	$3.00
NON-ADA SPECIALIZED PARATRANSIT (HANDIVAN)		
(6:00 am to 6:30 pm weekday)	$3.00	$3.00
JOBTRANS		
Ages 6 to 64	$5.00	$5.00
Children (less than 6) accompanied by adult	$2.50	$2.50
Elderly (65 and over) and Physically Challenged	$2.50	$2.50

EXHIBIT M

CITY OF FOND DU LAC
PUBLIC PARKING RATES

	2015 CURRENT FEE	2016 PROPOSED FEE
Meters		
North Macy St, Merril Ave, Marr St, Portland St, & Lot 7	$0.35/hour	$0.35/hour
All Other Locations	$0.50/hour	$0.50/hour
Permit Parking		
Lot 17	$10/month	$10/month
Lots 1 & 7	$12/month	$14/month
Lots 9, 10, 11, & 14	$16/month	$18/month
Lots 3 & 13	$18/month	$20/month
Lots 4, 5, 6, 8, 8A, 10A, 18, & Darling Place	$26/month	$28/month
Lot 9 Reserved & Lot 14 Reserved	$26/month	$28/month

EXHIBIT N

CITY OF FOND DU LAC
SOLID WASTE FEE SCHEDULE

	2015 CURRENT FEE	2016 PROPOSED FEE
BULKY WASTE		
Single Use of Site	$20	$20
10 Use Punch-Card	$150	$175
Unlimited Annual Pass	$400	$600
Curb Side Pick-up (per cubic yard)	$40	$40
Additional Charges*:		
Freon Item	$25	$25
Microwave	$15	$15
Car Tire	$2	$2
Truck Tire	$10	$10
Tractor Tire	$15	$15
*In addition to Single Use of Site Fee		
RECYCLING		
Metal Items	Free	Free
Cardboard, Plastic, and/or Paper	Bulky Waste fees apply	Bulky Waste fees apply