City of Fond du Lac

2017 Proposed Budget

City of Fond du Lac
2017 Proposed Budget

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CITY OF FOND DU LAC - Memorandum

To: City Council

From: Joseph P. Moore, City Manager

Date: August 24, 2016

Subject: Budget Communications – 2017 Proposed Budget

Our City's budget for 2017, as summarized in this memo and further detailed in the attachments, is balanced, supports our varied missions, conserves financial resources, reduces debt, and protects our bond rating. Importantly, reviews of our financial management, by both external auditors and by bond rating agencies confirm the soundness of our internal controls and our long term financial credit worthiness. This budget focuses on the requirement to operate within state and local constraints while meeting the needs of our Citizens and positioning the City for a sound financial future.

The 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 2017 will increase 7.8%, or $503,217, compared with 2016.
- 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 remains unchanged and includes increased service providing thirty minute service during peak times.
- The City's tax levy support for the residential recycling program special revenue fund is decreased by $100,000 for one year to utilize existing fund balance without degrading service.
- The total City property tax levy will increase by 4.8%, from $23.9 million to $25.0 million, an increase driven primarily by an increasing debt payment and to a lesser extent a 1.78% increase in net new construction.
- The City's property tax rate is estimated to increase 3.9%.
- There are no increases budgeted for 2017 Water Utility and Wastewater rates for 2017. A simplified rate case will be considered after analysis of the 2016 financial results.
- There are no increases in residential solid waste collection fees.
- General fund expenditures will increase 2.3% from 2016 to 2017.
- The total cost of labor will increase for the first time in six years due to an increase in Wisconsin Retirement rates and health insurance premiums.
- The use of the General Fund balance in 2017 is $951,600.
- The 2017 budget continues the funding of recurring capital improvement projects with operating revenues and the use of general fund balance.
- 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 2017 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 2017 budget includes no reduction or elimination of existing services.

General City Revenues

Total combined general fund City revenues available to support general fund City operations and services for 2017 increased by a total of $714,600 or 2.3%. Some of the factors included in this figure are:

- **Property Tax Levy Limit**
  The 2017 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 1.78%, 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 2016 budget. State highway aids are estimated to decrease by $59,000 over the 2016 budgeted amount. Other state aids are estimated to remain the same as last year.

Total General Spending

Total budgeted general fund spending is increased by 2.3% compared to 2016.

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 Fire and Rescue bargaining unit are settled for 2017. The labor contract for the Police and Transit bargaining units are under negotiation for 2017. Due to a combination of factors including changes in wages and benefits, employee turnover, and increases in health insurance and pension costs, net total 2017 budgeted general and special revenue fund labor costs have increased by $1,121,000 or 4.5% compared to the 2016 budget.

- **Wage Adjustments**
  The 2017 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 4.4% or $777,600.
  - Wage scale adjustment of 2% for non-represented employees.
  - New positions and reclassifications of $110,000.

- Seven employees off of red-circling and now eligible for wage scale adjustments. 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 2016 there are 19 employees so designated. The changes to the wages and salaries proposed for 2017 would reduce this population to 12 employees.

- **Health Insurance**
  The City's share of budgeted general and special revenue fund health insurance costs are increased by $45,800 or 1.5% compared to the 2016 budget.

- **WRS Pension Costs**
  The City's share of total budgeted general and special revenue Wisconsin Retirement System (WRS) pension costs increased by $330,500 or 16.5% from 2016 to 2017. The 2017 WRS general employee employer-required pension rates will increase by 3% in 2017. Fire employer required pension contributions increased 20% while police employer-required WRS contributions increased 18%.

  General, Transit, Police public safety and new employees in Fire and Rescue public safety employees share in the same 6.8% of salary share towards WRS pension costs and any WRS rate increases or decreases. Public safety employees in the Fire and Rescue Department hired before Act 10 have negotiated to begin sharing in a portion of the employee share of WRS beginning in 2018.

- **Personnel Changes**
  The 2017 budget includes personnel changes.

  - In the Police Department, a full-time property and equipment manager position was added.

  - In Transit, a part-time bus driver was added to add service during peak times.

Services, Materials and Supplies Expenditures

Total budgeted general and special revenue fund contractual services, materials and supplies and utility costs are increased by $194,600 or 1.9% compared to the 2016 budget.

New or Increased Expenditures

New or increased expenditures included in the 2017 operating budget are as follows:

- **Community Development**
  A home ownership incentive loan program was launched in the 2016 budgeted for $100,000. This program has been expanded to include residential development incentive and $100,000 is again included in the 2017 budget.

- **Police**
  Nonrecurring $126,000 cost for replacement body armor for SWAT and sworn active shooters is included in the 2017 police operating budget

Capital Funded by Operations

The 2017 budget continues significant funding of annually recurring capital projects funded by general operating revenues rather than long-term debt. Capital financed by operations in the 2017 budget is $2,884,700 compared to $3,301,300 in the 2016 budget and $977,000 in the 2015 budget. (See the capital improvement plan for detail.) Responsible budgeting of operating costs as well as the amount of available general fund balance allow for the significant pay-as-you-go financing of capital projects. Additional reasoning for this level of funding projects by operations rather than long-term debt is 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 2017 and 2016 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 included in 2017 is $9,891,942. The Pioneer Road improvements and Public Safety Training Center are the largest items. Please see the capital improvement plan for details.

The preliminary costs for the Public Safety Training Center are included in the 2017 Capital Projects section of the budget. Council will be presented with the Master Plan when it is completed and will have the opportunity for final approval on the project when the borrowing request is brought before Council in 2017. This will be a follow-on stand-alone decision. If Council chooses not to proceed at this time the City will not proceed with the Master Plan.

Other G.O. Debt Considerations

The G.O. debt that the City issues in 2017 will continue to be for a term of 10 years. This practice more closely matches the useful lives of the assets or projects acquired with the debt to the debt repayment terms. The City's bond rating agency, Standard & Poor's, also looks more favorably on shorter debt repayment terms.

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 2021. Furthermore, the overall G.O. debt level, including new debt for general capital projects, is projected to drop 6% from $76,675,000 in 2016 to $72,122,000 by 2021.

Utility Debt

No new borrowing is proposed for the Water Utility capital projects. Total existing Water Utility debt will decrease from $43,429,000 in 2016 to $25,914,000 in 2021.

The Wastewater Utility will borrow for several large projects over each of the next five years, the largest being $8 million in 2021 for tertiary filtration for phosphorus removal. The average payment of $3.4 million of principal annually over the next five years exceeds the new projects funded by debt, resulting in the Wastewater Utility debt dropping from $33,802,000 in 2016 to $30,806,000 in 2021.

Utility Rates

The 2017 budget does not include Water or Wastewater Utility rate increases. The 2016 Water rate increase was the first increase since 2010. Wastewater Utility rates included in the 2017 budget remain at the same level as 2009.

Water rates will be reviewed after the completion of the 2016 financial audit to determine if a simplified rate case should be considered.

Use of General Fund Balance

A goal of the 2017 budget is to maintain a general fund balance for working capital purposes of at least 15% of budgeted expenditures, in keeping with City policy. $951,605 of available general fund balance will be applied to the 2017 budget. The unassigned general fund balance remaining after the amount applied to the 2017 budget is estimated to be $6,264,000 or 19.6% of budgeted annual general fund expenditures. The amount of fund balance applied to the 2017 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 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 2017 Proposed Budget.

Joseph P. Moore
City Manager

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CITY OF FOND DU LAC
2017 PROPOSED BUDGET SUMMARY

The 2017 **GENERAL FUND BUDGET** is as follows:	2016 Budget	2017 Budget	Percent Change
REVENUES AND OTHER FINANCING SOURCES:			
Taxes (other than property taxes)	$2,179,471	$2,270,603	
Special Assessment Payments	384,000	384,000	
Licenses and Permits	1,501,635	1,467,130	
Intergovernmental Revenues	9,516,995	9,509,287	
Public Charges for Services	2,292,042	2,316,227	
Fines, Forfeits and Penalties	370,000	370,000	
Interest and Rent	244,438	245,438	
Miscellaneous Revenues	93,420	103,100	
Total Revenues Excluding Property Taxes	$16,582,001	$16,665,785	
General Property Taxes	13,627,329	14,349,214	
Transfers from Other Funds	29,976	30,791	
Fund Balance Applied	1,043,484	951,605	
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED	$31,282,790	$31,997,395	2.3%
EXPENDITURES AND OTHER FINANCING USES:			
General Government	$2,723,110	$2,700,933	
Public Safety	18,018,497	18,947,362	
Public Works	6,294,470	6,326,998	
Parks, Culture & Recreation	1,816,857	1,898,946	
Community Development	1,420,170	1,488,470	
TOTAL EXPENDITURES	30,273,104	31,362,709	3.6%
Transfers to Other Funds	1,009,686	634,686	
TOTAL EXPENDITURES AND OTHER FINANCING USES	$31,282,790	$31,997,395	2.3%

The 2017 **budgets for all funds** combined:	Fund Balance January 1	Total Revenues	Total Expenditures	Fund Balance December 31
General Fund	$ 7,235,889	$31,025,790	$31,997,395	$ 6,264,284
Special Revenue Funds	2,045,320	9,610,244	9,917,151	1,738,413
Debt Service Fund	150,205	8,045,335	8,188,040	7,500
Capital Projects Funds	1,315,340	16,076,300	16,693,500	698,140
Wastewater Collection and Treatment System	6,655,211	15,869,467	17,491,949	5,032,729
Water Utility	810,518	16,050,899	16,847,632	13,785
Internal Service Fund-Health Insurance	3,936,433	5,065,082	5,637,285	3,364,230
Internal Service Fund-ITS	136,220	1,521,108	1,522,028	135,300
Total All Funds	$ 22,285,136	$ 103,264,225	$ 108,294,980	$ 17,254,381

The **property tax levy** for City purposes is summarized as follows:	2016 Budget	2017 Budget	
General Fund	$13,627,329	$14,349,214	
Library Special Revenue Fund	1,778,188	1,813,752	
Residential Recycling Special Revenue Fund	450,000	350,000	
Transit Special Revenue Fund	210,120	210,120	
Capital Projects Fund	1,426,000	1,404,000	
Debt Service Fund	6,416,593	6,919,810	
Total City Property Tax Levy	$23,908,230	$25,046,896	4.8%

	2016	2017	$ Change	
Estimated Equalized Value Property Tax Rate	$9.157	$9.515	$0.358	3.9%

The City's outstanding debt at December 31, 2016 is projected to be:	
General Obligation Notes and Bonds	$76,675,000
Utility Revenue Bonds	77,230,781
Total Debt	$153,905,781

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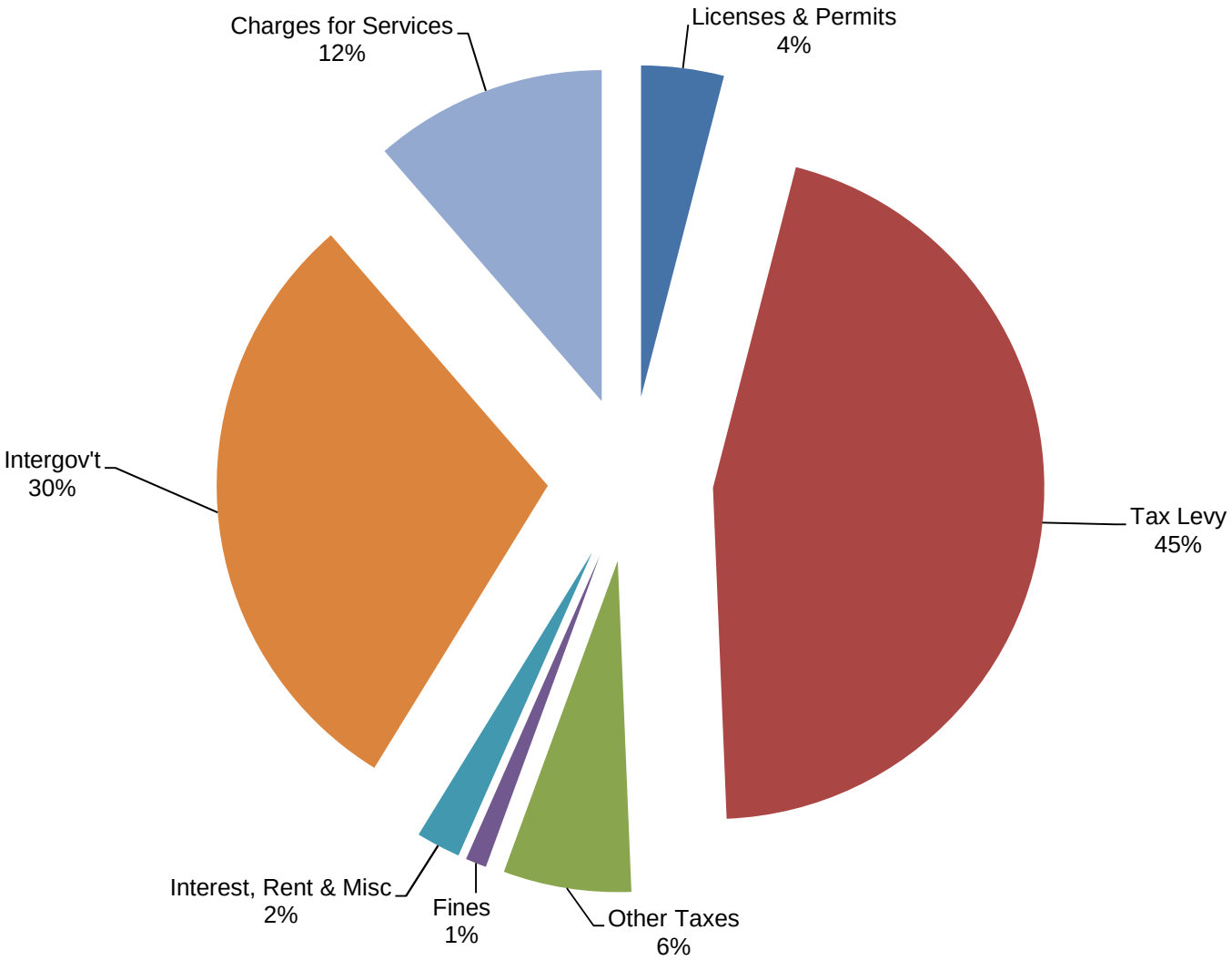
City of Fond du Lac
2017 General Fund & Special Revenue Fund
Revenue Summary



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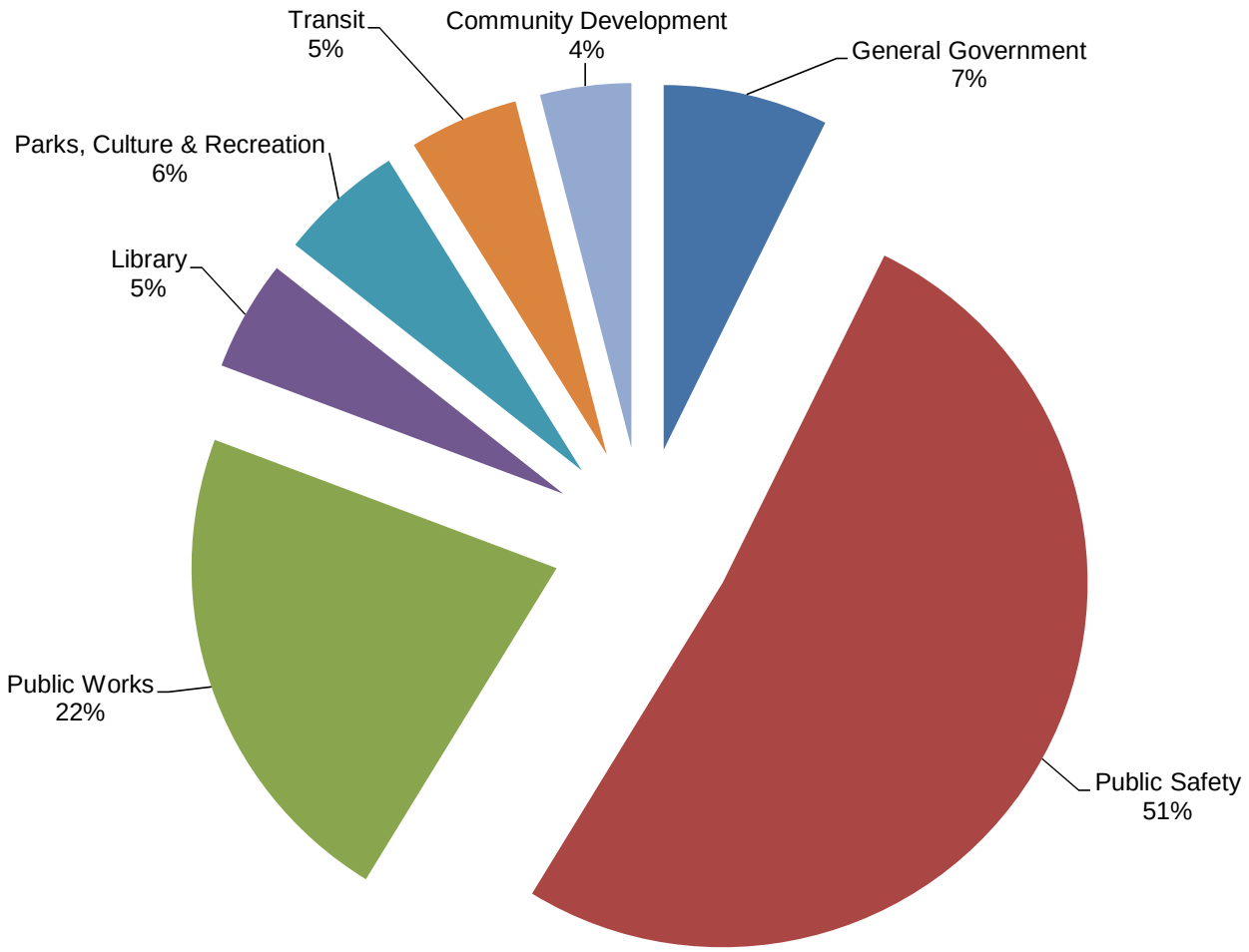
City of Fond du Lac
2017 General Fund & Special Revenue Fund
Expenditure Summary
By Major Function



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City of Fond du Lac
2017 Budget
General Fund and Special Revenue Funds Budgeted Expenditures
By Major Object

DESCRIPTION	2016 Budget	2017 Budget	Increase (Decrease)	Percent Increase (Decrease)
Personal Services	$ 24,794,566	$ 25,915,720	$ 1,121,154	4.5%
Services, Materials & Supplies	10,497,398	10,691,956	194,558	1.9%
Outlay	347,970	350,000	2,030	0.6%
Total Expenditures	35,639,934	36,957,676	1,317,742	3.7%
Transfers to Other Funds	1,432,544	845,206	(587,338)	-41.0%
Total Expenditures & Other Financing Uses	$ 37,072,478	$ 37,802,882	$ 730,404	2.0%

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City of Fond du Lac
2017 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 2017 Budget	Total Adopted 2016 Budget	Increase (decrease)	
Salaries & Wages	$ 1,432,170	$ 11,414,059	$ 3,651,183	$ -	$ 849,142	$ 465,552	$ 703,109	$ -	$ 18,515,215	$ 17,737,570	$ 777,645	4.4%
Fringe Benefits												
Wisconsin Retirement	92,547	1,873,609	242,570	-	53,794	30,617	44,666	-	2,337,803	2,007,331	330,472	16.5%
Social Security	103,661	553,431	279,428	-	64,960	35,615	53,788	-	1,090,883	1,042,117	48,766	4.7%
Group Health Insurance	274,977	1,822,309	729,171	-	152,562	75,446	129,333	-	3,183,798	3,137,951	45,847	1.5%
Other	115,980	430,599	147,588	-	45,838	22,866	25,150	-	788,021	869,597	(81,576)	-9.4%
Total Fringe Benefits	587,165	4,679,948	1,398,757	-	317,154	164,544	252,937	-	7,400,505	7,056,996	343,509	4.9%
Total Personal Services	2,019,335	16,094,007	5,049,940	-	1,166,296	630,096	956,046	-	25,915,720	24,794,566	1,121,154	4.5%
Services, Materials & Supplies												
Contractual Services	1,058,420	1,011,432	2,769,697	1,813,752	390,691	907,048	577,355	-	8,528,395	7,771,307	757,088	9.7%
Materials & Supplies	246,524	1,385,834	1,719,673	-	339,115	225,678	103,639	-	4,020,463	4,318,116	(297,653)	-6.9%
Utilities	10,093	227,863	502,120	-	201,285	24,500	40,430	-	1,006,291	994,708	11,583	1.2%
Miscellaneous	-	-	-	-	-	-	-	-	-	100	(100)	
Expense Transfers	(633,439)	(36,000)	(1,925,578)	-	(69,176)	-	(199,000)	-	(2,863,193)	(2,586,833)	(276,360)	10.7%
Total Services, Materials & Supplies	681,598	2,589,129	3,065,912	1,813,752	861,915	1,157,226	522,424	-	10,691,956	10,497,398	194,558	1.9%
Capital Outlay	-	325,000	5,000	-	10,000	-	10,000	-	350,000	347,970	2,030	0.6%
Total Expenditures	2,700,933	19,008,136	8,120,852	1,813,752	2,038,211	1,787,322	1,488,470	-	36,957,676	35,639,934	1,317,742	3.7%
Transfers to Other Funds	-	-	150,000	-	-	60,520	-	634,686	845,206	1,432,544	(587,338)	-41.0%
Total Expenditures and Other Financing Uses	$ 2,700,933	$ 19,008,136	$ 8,270,852	$ 1,813,752	$ 2,038,211	$ 1,847,842	$ 1,488,470	$ 634,686	$ 37,802,882	$ 37,072,478	$ 730,404	2.0%

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City of Fond du Lac
2017 Proposed Budget
Position Summary

Division Description	2016 Full Time	2016 Part Time	2017 Full Time	2017 Part Time	Increase (Decrease) Full Time	Increase (Decrease) Part Time
General Fund						
City Manager	1.25		1.25		0	0
Community Development	4	0.7	4	0.7	0	0
Inspection	4	1.3	4	1.3	0	0
Senior Center	1	3	2	1	1	-2
Parking Facilities	1	1	1	1	0	0
Subtotal-Community Development	10	6	11	4	1	-2
Clerk	2	0.3	3	0.3	1	0
Central Services	1		0		-1	0
Comptrollers	7.75	1	7.75	1	0	0
Central Collection	0	2.7	0	2.7	0	0
Subtotal-Administration	10.75	4	10.75	4	0	0
Attorney	1.95		2.7		0.75	0
Human Resources	2.05	1	2.3	0	0.25	-1
Police	80	2	81	2	1	0
Parking Enforcement	0	1	0	0	0	-1
Fire/Rescue	35.8		67		31.2	0
Ambulance	31.2		0		-31.2	0
Subtotal-Public Safety	147	3	148	2	1	-1
Engineering	12		12		0	0
Fleet Operations & Services	10		10		0	0
Const & Maint Personnel	28.25		28		-0.25	0
Storm Water	1		1		0	0
Solid Waste Management	5		5		0	0
Electrical	3		3		0	0
Parks	10		10.19		0.19	0
Tree Care	2		2.06		0.06	0
Subtotal-Public Works	71.25	0	71.25	0	0	0
Subtotal-General Fund Positions	244.25	14	247.25	10	3	-4
Special Revenue Funds						
Fond du Lac Area Transit	4.75	4	4.75	5	0	1
Subtotal-Governmental Fund Positions	249	18	252	15	3	-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	293	18	296	15	3	-3

Includes permanent full and part time positions.

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City of Fond du Lac
2017 Budget
Summary of Long Term Debt Principal

Issue Description	Outstanding Balance 12/31/16	To Be Paid In 2017	Issued In 2017	Outstanding Balance 12/31/17
General Obligation Bonds:				
2007 Refunding Bonds	8,300,000	1,250,000		7,050,000
2009 Refunding Bonds	2,100,000	225,000		1,875,000
2010 Refunding Bonds	9,565,000	500,000		9,065,000
2011 Refunding Bonds (2001 Bonds)	2,925,000	550,000		2,375,000
2011 Refunding Bonds (2006 Notes)	4,800,000	400,000		4,400,000
2012 Refunding Bonds (2007 Notes)	5,125,000	300,000		4,825,000
2012 Refunding Bonds (2009 NANs)	7,375,000	100,000		7,275,000
2013 Refunding Bonds (2004 Library)	2,600,000	200,000		2,400,000
2013 Refunding Bonds (2004 State Trust Fund)	3,325,000	275,000		3,050,000
2013 Refunding Bonds (2010 TID#13)	1,575,000	75,000		1,500,000
2014 Refunding Bonds (TID#17 NANs)	940,000	65,000		875,000
2015 Refunding Bonds (2010 BABs)	7,125,000	150,000		6,975,000
Total Bonds	55,755,000	4,090,000	-	51,665,000
General Obligation Notes:				
2007 Refunding, TID #10	730,000	125,000		605,000
2008 Corporate Purpose	-	-		-
2010 Refunding-TID#10	2,175,000	275,000		1,900,000
2011 Corporate Purpose	1,225,000	75,000		1,150,000
2012 Corporate Purpose	2,300,000	125,000		2,175,000
2013 Corporate Purpose	2,750,000	150,000		2,600,000
2014 Corporate Purpose	1,900,000	150,000		1,750,000
2014 TID#18 Notes	1,040,000	70,000		970,000
2015 Corporate Purpose	2,700,000	100,000		2,600,000
2016 Refunding (2008 Corporate Purpose)	2,275,000	50,000		2,225,000
2016 Corporate Purpose	2,525,000	125,000		2,400,000
2016 TID#10 Notes	1,300,000	100,000		1,200,000
2017 Corporate Purpose	-		9,891,942	9,891,942
2017 TID#10 Notes	-		1,750,000	1,750,000
Total Notes	20,920,000	1,345,000	11,641,942	31,216,942
Total General Obligation Debt	76,675,000	5,435,000	11,641,942	82,881,942
Revenue Bonds:				
2005 Wastewater Clean Water Fund Loan	33,802,116	3,413,631		30,388,485
2008 Safe Drinking Water Loan	13,786,022	1,111,996		12,674,026
2010 Water Refunding Bonds	10,225,000	350,000		9,875,000
2010 Safe Drinking Water Loan	7,992,643	537,778		7,454,865
2011 Water Utility	4,175,000	275,000		3,900,000
2013 Water Refunding Bonds	2,750,000	550,000		2,200,000
2014 Water Refunding Bonds	4,500,000	450,000		4,050,000
2017 Wastewater Utility	-		1,950,000	1,950,000
Total Revenue Bonds	77,230,781	6,688,405	1,950,000	72,492,376

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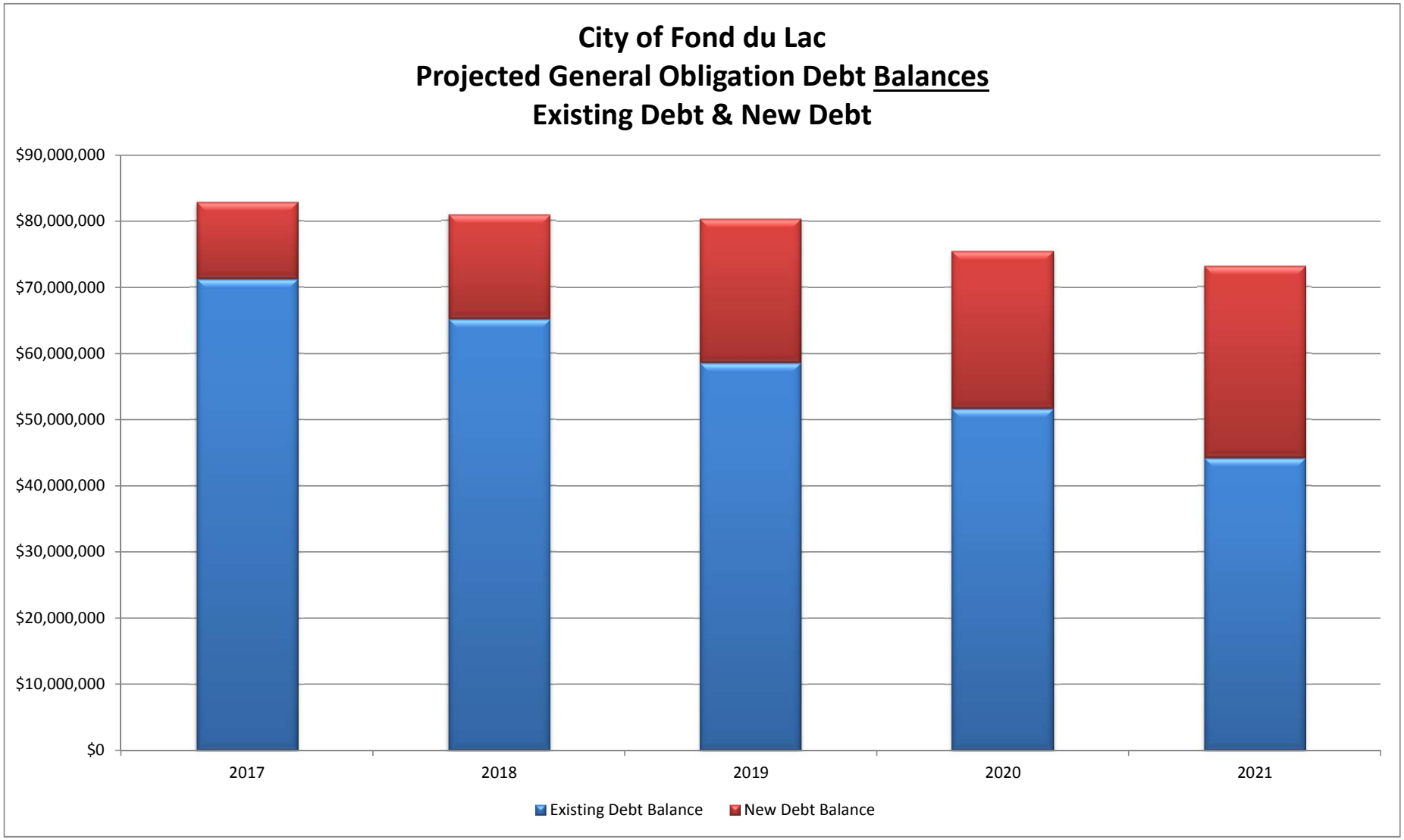

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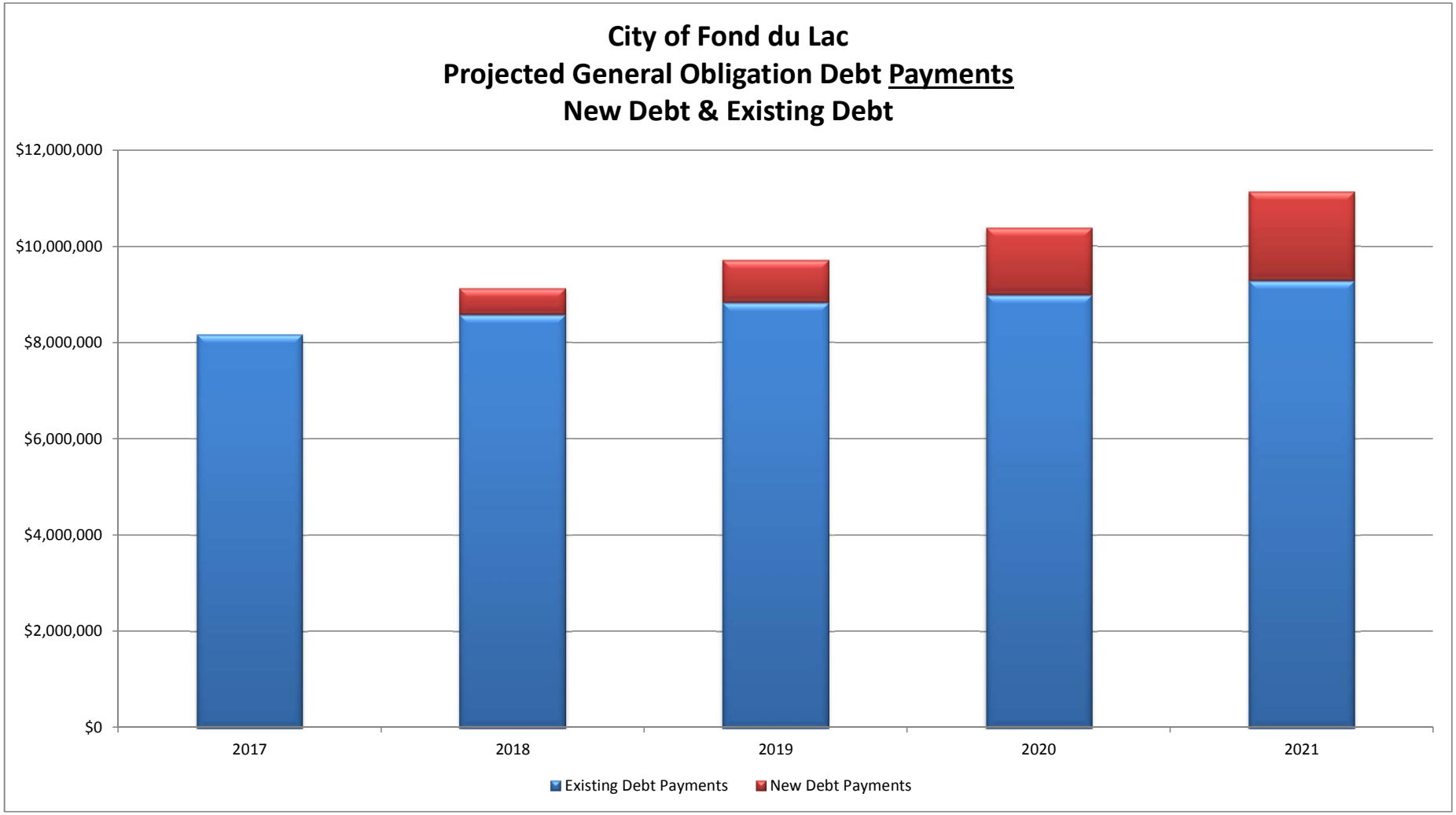

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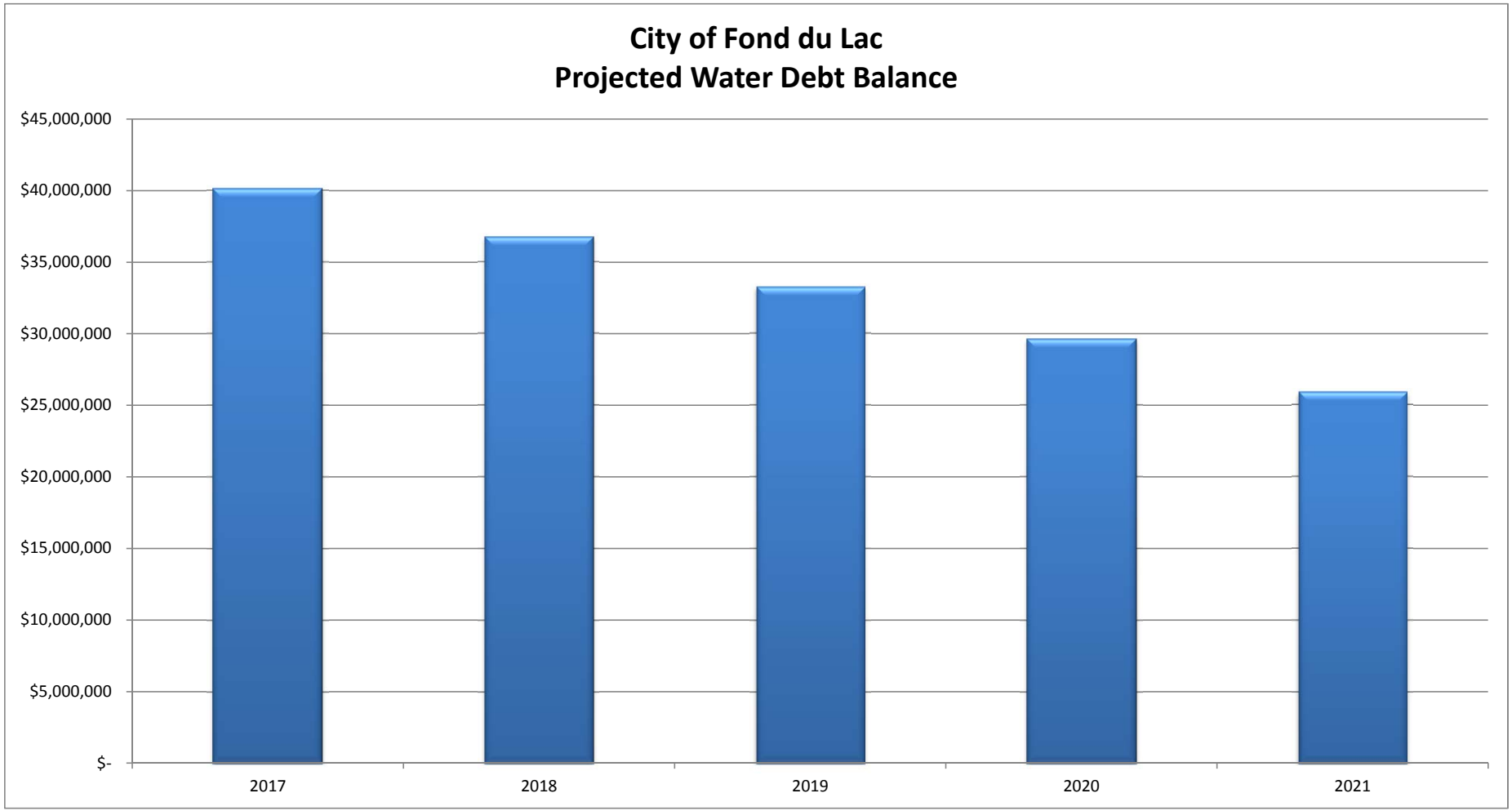

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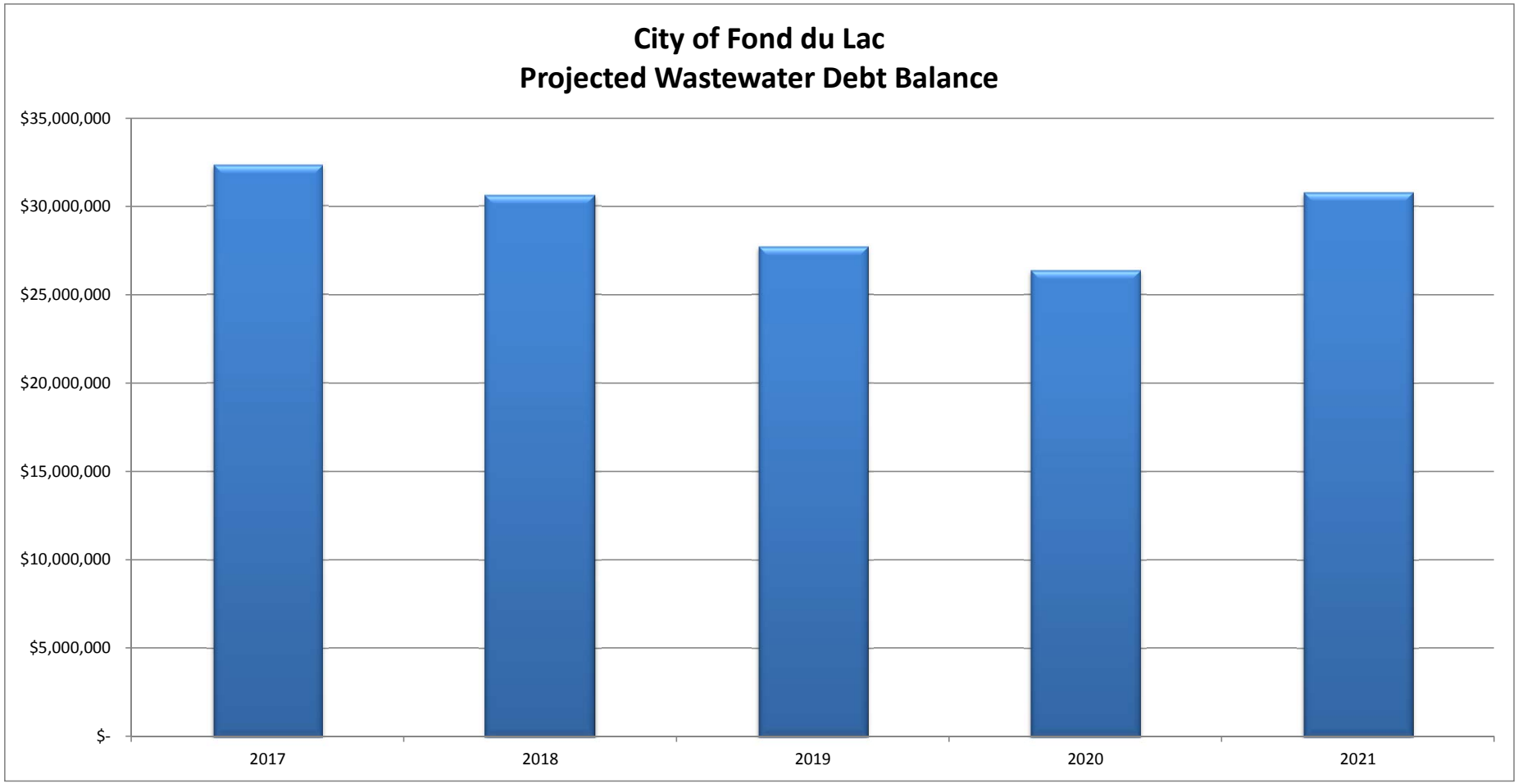

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City of Fond du Lac
2017 Budget
Comparison of Assessed and Equalized Values
as of January 1, 2015 and 2016

Description	Value as of January 1, 2015	Value as of January 1, 2016		Increase (Decrease) Amount	Increase (Decrease) Percent
Assessed Value:					
Real Estate:					
Residential	$ 1,566,299,100	$ 1,574,436,900		$ 8,137,800	0.5
Commercial	815,529,000	848,198,900		32,669,900	4.0
Manufacturing	126,706,800	129,174,600	*	2,467,800	1.9
Agricultural and Other	1,466,600	1,541,700		75,100	5.1
Total Real Estate:	2,510,001,500	2,553,352,100		43,350,600	1.7
Personal Property:					
Manufacturing	35,542,500	39,462,400	*	3,919,900	11.0
All Other Personal Property	92,497,660	96,301,000		3,803,340	4.1
Total Personal Property	128,040,160	135,763,400		7,723,240	6.0
Total Assessed Value	$ 2,638,041,660	$ 2,689,115,500		$ 51,073,840	1.9
Equalized Value:					
Including TID Increment	$ 2,662,872,500	$ 2,716,586,500		$ 53,714,000	2.0
Excluding TID Increment	2,610,787,100	2,632,253,600		21,466,500	0.8
Total TID Increment	$ 52,085,400	$ 84,332,900		$ 32,247,500	61.9
TID Increments:					
No. 8	1,197,400	1,207,300		9,900	0.8
No. 10	33,646,900	54,311,000		20,664,100	61.4
No. 12	1,471,700	1,436,500		(35,200)	(2.4)
No. 13	3,963,100	3,779,800		(183,300)	100.0
No. 14	774,500	4,919,500		4,145,000	535.2
No. 15	707,900	715,500		7,600	1.1
No. 16	1,564,600	1,555,400		(9,200)	(0.6)
No. 17	7,238,700	8,055,600		816,900	11.3
No. 18	1,520,600	8,352,300		6,831,700	100.0
No. 19	-	-		-	
Total TID Increment Value	$ 52,085,400	$ 84,332,900		$ 32,247,500	61.9

*2016 State assessed manufacturing property values are not final

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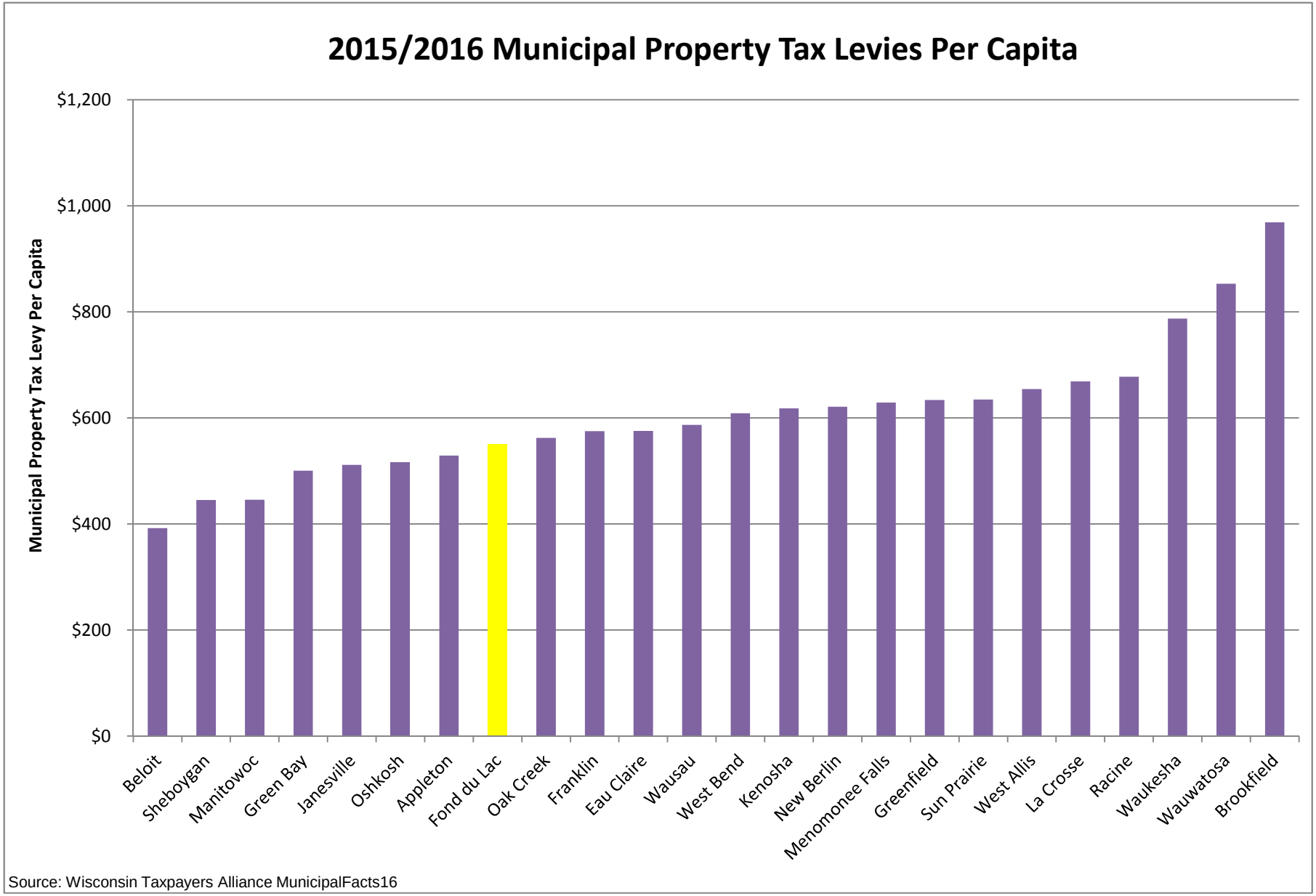

Source: Wisconsin Taxpayers Alliance MunicipalFacts16

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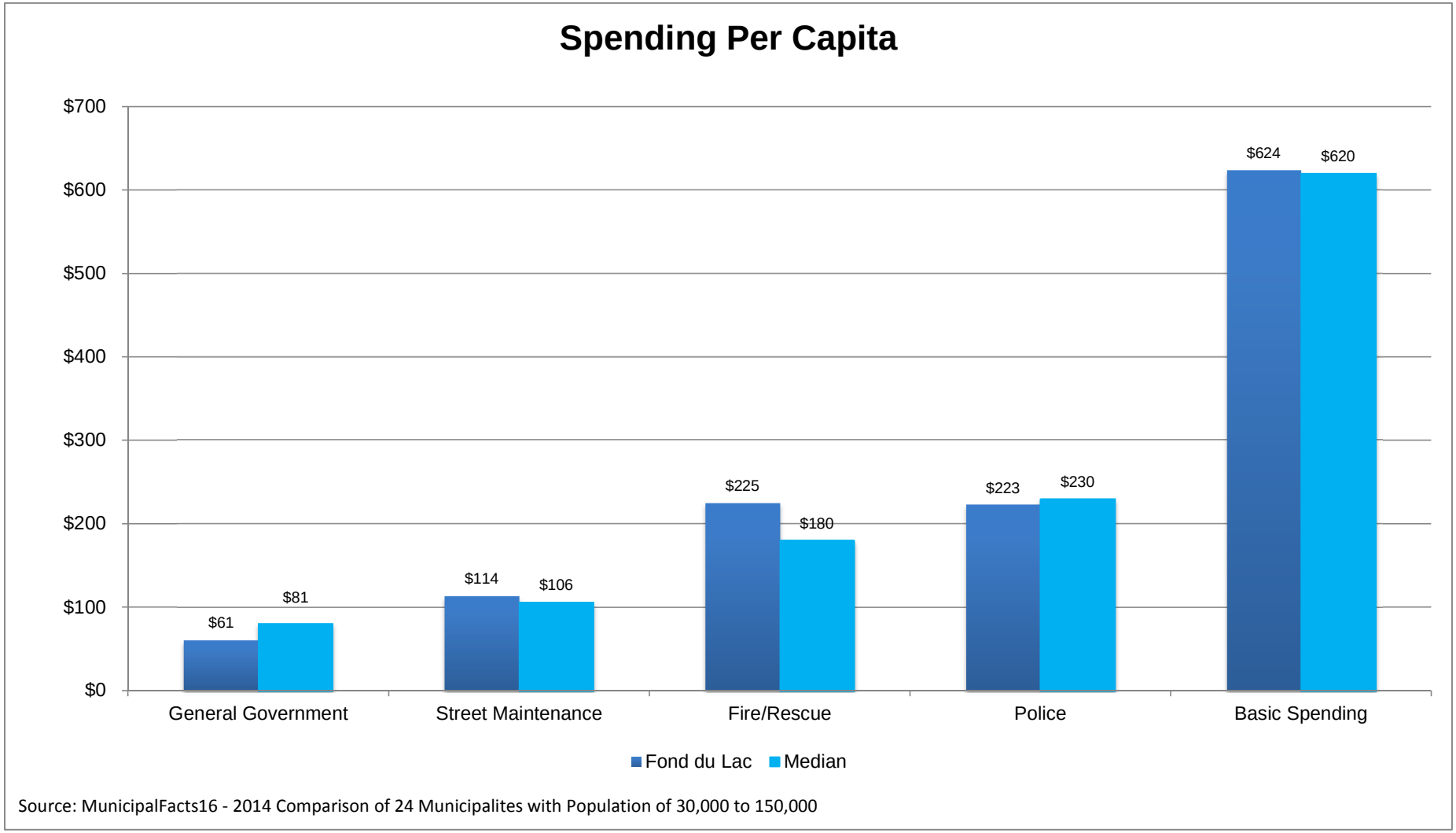


GENERAL FUND

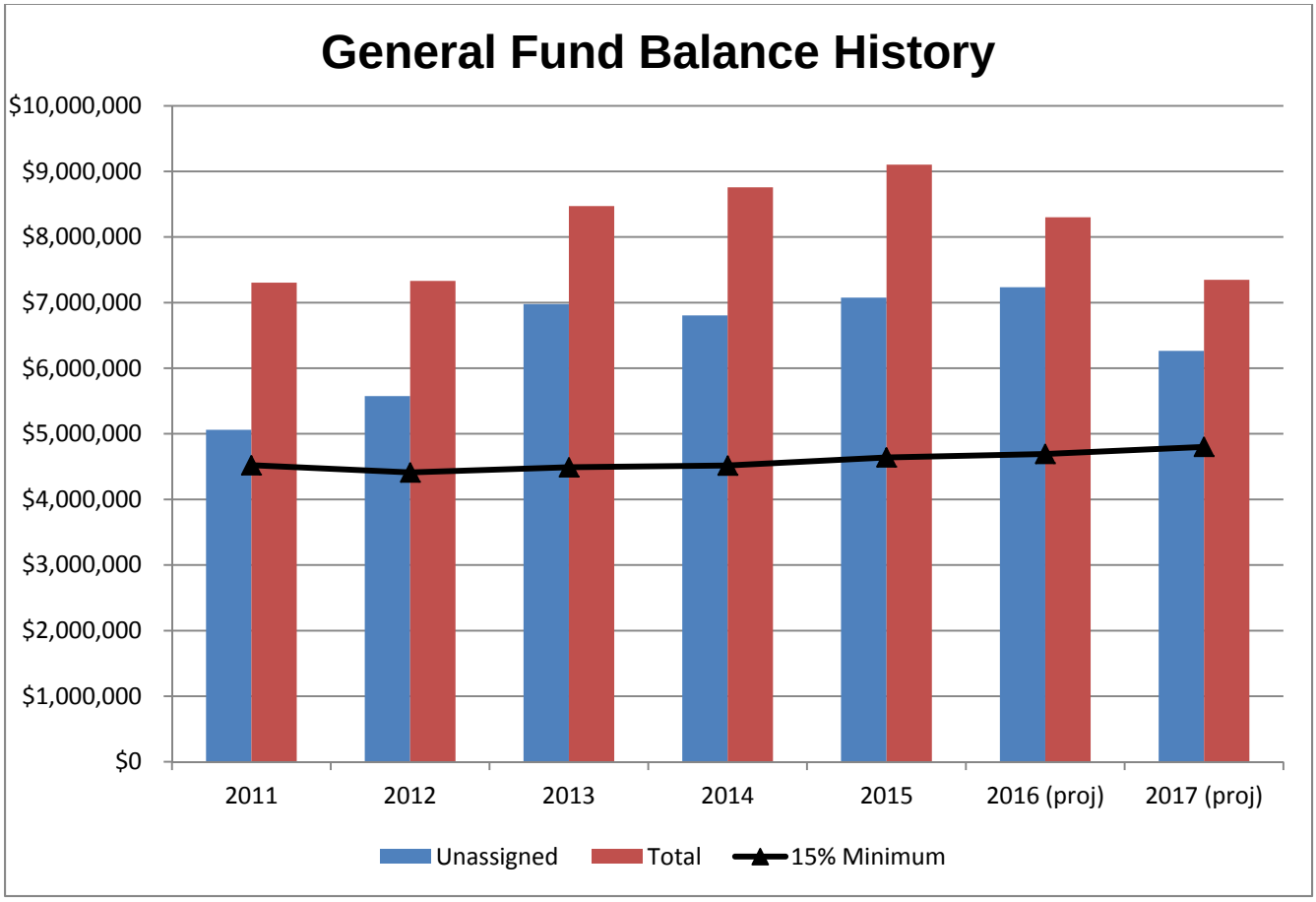
The General Fund is the City's main operating fund. It is used to account for all financial resources and expenditures, except those required to be accounted for in another fund.

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 2016 and 2017. 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 $4.8 million as of December 31, 2017.



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CITY OF FOND DU LAC
2017 BUDGET
GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2016 ADOPTED BUDGET	2017 PROPOSED BUDGET	Increase (Decrease) Amount	%
Taxes				
General Property Taxes	13,628,829	14,349,214	720,385	5.3
In Lieu of Taxes	1,966,371	2,057,503	91,132	4.6
Mobile Home Fees	48,000	48,000	-	0.0
Interest & Penalties	85,900	85,900	-	0.0
Room Tax-City Share	79,200	79,200	-	0.0
Total Taxes	**15,808,300**	**16,619,817**	**811,517**	**5.1**
Special Assessment Payments	384,000	384,000	-	0.0
Intergovernmental Revenues				
State Shared Revenue	6,141,288	6,141,288	-	0.0
State Transportation Aid	1,955,798	1,896,503	(59,295)	-3.0
Other State Aid	327,744	333,244	5,500	1.7
Other State and Local Govt Payments	1,092,165	1,138,252	46,087	4.2
Total Intergovernmental Revenues	**9,516,995**	**9,509,287**	**(7,708)**	**-0.1**
Licenses & Permits	1,501,635	1,467,130	(34,505)	-2.3
Public Charges for Services	2,242,062	2,316,227	74,165	3.3
Fines & Penalties	370,000	370,000	-	0.0
Interest & Rent	244,438	245,438	1,000	0.4
Miscellaneous Revenues	93,400	103,100	9,700	10.4
TOTAL REVENUES	30,160,830	31,014,999	854,169	2.8
Transfers from Other Funds	29,976	30,791	815	2.7
Fund Balance Applied to Budget	**1,043,484**	**951,605**	**(91,879)**	**-8.8**
OTHER FINANCING SOURCES	**1,073,460**	**982,396**	**(91,064)**	**-8.5**
TOTAL REVENUES & OTHER FINANCING SOURCES	**31,234,290**	**31,997,395**	**763,105**	**2.4**

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CITY OF FOND DU LAC
2017 BUDGET
GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
Taxes						
General Property Taxes						
Tax Levy	13,499,786	13,628,829	13,628,829	10,035,308	13,628,829	14,349,214
Excess TIF Increment Distribution	8,492	0	0	0	0	0
Total General Property Taxes	**13,508,279**	**13,628,829**	**13,628,829**	**10,035,308**	**13,628,829**	**14,349,214**
In Lieu of Taxes						
Water Utility	1,857,027	1,867,451	1,867,451	1,897,026	1,897,026	1,946,503
Housing Authority	128,852	66,240	66,240	0	78,000	79,000
Other Tax Exempt-In Lieu of Taxes	32,574	32,680	32,680	32,094	32,094	32,000
Total In Lieu of Taxes	**2,018,453**	**1,966,371**	**1,966,371**	**1,929,120**	**2,007,120**	**2,057,503**
Mobile Home Fees	**47,021**	**48,000**	**48,000**	**25,400**	**48,000**	**48,000**
Interest & Penalties	**83,338**	**85,900**	**85,900**	**84,829**	**85,900**	**85,900**
Room Tax-City Share	**86,904**	**79,200**	**79,200**	**32,651**	**79,200**	**79,200**
Total Taxes	**15,743,995**	**15,808,300**	**15,808,300**	**12,107,308**	**15,849,049**	**16,619,817**
Special Assessment Payments						
Principal Payments	105,428	366,000	366,000	121,619	366,000	366,000
Interest Payment	16,806	18,000	18,000	14,714	18,000	18,000
Total Special Assessment Payments	**122,234**	**384,000**	**384,000**	**136,333**	**384,000**	**384,000**
Licenses & Permits						
Business/Occupational Licenses	756,721	807,870	807,870	281,565	780,068	777,115
Non-Business Licenses	15,395	15,800	15,800	14,240	15,800	15,800
Building Permits & Inspection Fees	678,148	580,265	580,265	431,993	581,345	579,265
Other Regulatory Permits/Fees	125,266	97,700	97,700	81,558	91,405	94,950
Total Licenses & Permits	**1,575,530**	**1,501,635**	**1,501,635**	**809,356**	**1,468,618**	**1,467,130**
Intergovernmental Revenues						
State Shared Revenue	6,154,241	6,141,288	6,141,288	0	6,141,288	6,141,288
Other State Aid	354,958	327,744	327,744	109,966	363,887	333,244
State Transportation Aid	1,955,798	1,955,798	1,955,798	948,252	1,896,503	1,896,503
Other Local Governments	678,997	683,141	683,141	552,058	688,198	726,028
State Grants	141,304	136,334	136,334	125,234	136,334	139,534
Grants from Local Governments	114,667	114,667	114,667	0	114,667	114,667
Other State Payments	167,976	158,023	158,023	157,910	157,910	158,023
Total Intergovernmental Revenues	**9,567,941**	**9,516,995**	**9,516,995**	**1,893,420**	**9,498,787**	**9,509,287**
Public Charges for Services						
General Government	148,102	88,745	88,745	114,101	134,113	122,210
Public Safety	1,532,128	1,596,430	1,596,430	869,487	1,648,130	1,649,030
Transportation	765	3,700	3,700	0	3,700	3,700
Parking Facilities	263,758	302,125	302,125	149,716	302,125	296,125
Culture, Recreation & Education	200,862	230,000	230,000	78,911	230,000	222,100
Conservation & Development	38,287	21,062	21,062	80,400	84,062	23,062
Total Public Charges for Services	**2,183,902**	**2,242,062**	**2,242,062**	**1,292,615**	**2,402,130**	**2,316,227**

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CITY OF FOND DU LAC
2017 BUDGET
GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
Fines, Forfeits & Penalties						
Court Fines	217,803	250,000	250,000	150,841	250,000	250,000
Parking Fines	97,252	120,000	120,000	75,431	92,000	120,000
Total Fines & Penalties	**315,055**	**370,000**	**370,000**	**226,272**	**342,000**	**370,000**
Interest & Rent						
Interest on Investment	407,405	225,000	225,000	311,004	315,000	225,000
Interest on Judgements	0	800	800	0	0	0
Rent	18,640	18,638	18,638	10,914	19,238	20,438
Total Interest & Rent	**426,045**	**244,438**	**244,438**	**321,918**	**334,238**	**245,438**
Miscellaneous Revenues						
Property Sales	7,172	2,500	2,500	18,547	20,888	2,500
Insurance Recoveries	38,797	42,600	42,600	19,901	42,600	42,600
Other	61,899	48,300	48,300	38,413	64,182	58,000
Total Miscellaneous Revenues	**107,868**	**93,400**	**93,400**	**76,861**	**127,670**	**103,100**
TOTAL REVENUE	**30,042,570**	**30,160,830**	**30,160,830**	**16,864,083**	**30,406,492**	**31,014,999**
Other Financing Sources						
Transfers from Other Funds						
Special Revenue Fund	33,137	29,976	29,976	28,233	28,233	30,791
Total Transfers from Other Funds	**33,137**	**29,976**	**29,976**	**28,233**	**28,233**	**30,791**
Fund Balance Applied to Budget	**0**	**1,043,484**	**1,043,484**	**0**	**0**	**951,605**
Total Other Financing Sources	**33,137**	**1,073,460**	**1,073,460**	**28,233**	**28,233**	**982,396**
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE APPLIED	**30,075,707**	**31,234,290**	**31,234,290**	**16,892,316**	**30,434,725**	**31,997,395**

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CITY OF FOND DU LAC
2017 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION

DESCRIPTION	2016 ADOPTED BUDGET	2017 PROPOSED BUDGET	Increase (Decrease) Amount	%
GENERAL GOVERNMENT	3,823,924	3,923,098	99,174	2.6
PUBLIC SAFETY				
Police	9,530,362	10,222,116	691,754	7.3
Parking Enforcement	47,158	0	(47,158)	(100.0)
Fire	4,769,538	8,725,246	3,955,708	82.9
Rescue	3,671,439	0	(3,671,439)	(100.0)
TOTAL PUBLIC SAFETY	**18,018,497**	**18,947,362**	**928,865**	**5.2**
PUBLIC WORKS	7,918,731	7,943,763	25,032	0.3
OTHER	550,730	548,486	(2,244)	(0.4)
TOTAL GENERAL FUND EXPENDITURES	**30,311,882**	**31,362,709**	**1,050,827**	**3.5**
TRANSFERS TO OTHER FUNDS	1,179,686	634,686	(545,000)	(46.2)
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	**31,491,568**	**31,997,395**	**505,827**	**1.6**

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CITY OF FOND DU LAC
GENERAL FUND EXPENDITURE SUMMARY
2017 BUDGET
By Major Object & Function

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	PARKS, CULTURE & RECREATION	COMMUNITY DEVELOPMENT	OTHER	TOTAL	2016 BUDGET	INCREASE (DECREASE)	% INCR(DECR)
Salaries & Wages	$ 1,432,170	$ 11,414,059	$ 3,402,588	$ 849,142	$ 703,109		$ 17,801,068	$ 17,069,680	$ 731,388	4.3%
Fringe Benefits										
Wisconsin Retirement	92,547	1,873,609	226,917	53,794	44,666	-	2,291,533	1,964,442	327,091	16.7%
Social Security	103,661	553,431	260,425	64,960	53,788	-	1,036,265	991,037	45,228	4.6%
Group Health Insurance	274,977	1,822,309	677,904	152,562	129,333	-	3,057,085	3,025,333	31,752	1.0%
Other	115,980	430,599	137,857	45,838	25,150	-	755,424	835,369	(79,945)	-9.6%
Total Fringe Benefits	587,165	4,679,948	1,303,103	317,154	252,937	-	7,140,307	6,816,181	324,126	4.8%
Total Personal Services	2,019,335	16,094,007	4,705,691	1,166,296	956,046	-	24,941,375	23,885,861	1,055,514	4.4%
Contractual Services	1,058,420	990,473	1,421,917	309,526	577,355	-	4,357,691	3,720,621	637,070	17.1%
Materials & Supplies	246,524	1,346,019	1,566,348	308,915	103,639	-	3,571,445	3,910,077	(338,632)	-8.7%
Utilities	10,093	227,863	502,120	183,385	40,430	-	963,891	949,908	13,983	1.5%
Capital Outlay	-	325,000	5,000	-	10,000	-	340,000	341,970	(1,970)	-0.6%
Expense Transfers	(633,439)	(36,000)	(1,874,078)	(69,176)	(199,000)	-	(2,811,693)	(2,535,333)	(276,360)	10.9%
Contingencies	-	-	-	-	-	-	-			
Total Expenditures	2,700,933	18,947,362	6,326,998	1,898,946	1,488,470	-	31,362,709	30,273,104	1,089,605	3.6%
Transfers to Other Funds	-	-	-	-	-	634,686	634,686	1,009,686	(375,000)	-37.1%
Total Expenditures and Other Financing Uses	$ 2,700,933	$ 18,947,362	$ 6,326,998	$ 1,898,946	$ 1,488,470	$ 634,686	$ 31,997,395	$ 31,282,790	$ 714,605	2.3%

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

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CITY OF FOND DU LAC
2017 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
GENERAL GOVERNMENT						
City Council	80,090	103,101	103,101	25,366	103,101	101,334
City Manager	203,430	203,273	203,273	91,760	211,146	212,086
Clerk	212,127	266,540	267,765	117,459	268,966	390,005
Central Services	108,141	106,151	106,151	39,255	111,294	0
Elections	37,157	61,228	61,228	51,440	76,201	64,239
Board of Review	1,059	3,700	3,700	1,142	3,700	3,700
Comptrollers	706,405	650,870	651,995	251,905	562,294	638,254
Central Collections	126,395	110,357	110,357	61,082	110,339	108,183
Assessment	327,375	331,838	331,838	148,160	334,866	327,960
City Attorney	227,491	246,226	246,226	112,878	232,069	285,743
Human Resources	278,376	320,470	320,470	171,023	371,229	303,124
Animal Control	106,950	109,090	109,090	45,454	109,090	111,280
Delinquent Accounts	124,134	25,000	25,000	211	25,000	25,000
Insurance & Bond	350,827	185,266	185,266	210,282	292,967	130,025
City-wide	0	0	0	0	0	0
TOTAL GENERAL GOVERNMENT	**2,889,957**	**2,723,110**	**2,725,460**	**1,327,417**	**2,812,262**	**2,700,933**
PUBLIC SAFETY						
Police	9,360,851	9,530,362	9,553,907	4,630,249	9,628,054	10,222,116
Parking Enforcement	44,145	47,158	47,158	7,546	16,783	0
Fire	4,587,502	4,769,538	4,796,752	2,176,600	4,559,480	8,725,246
Rescue	3,528,546	3,671,439	3,679,549	1,625,096	3,794,667	0
TOTAL PUBLIC SAFETY	**17,521,044**	**18,018,497**	**18,077,366**	**8,439,491**	**17,998,984**	**18,947,362**
PUBLIC WORKS						
Engineering	824,540	831,286	838,950	406,283	783,036	869,771
Fleet Operations & Services	429,685	608,286	608,286	192,049	581,268	647,147
Construction & Maintenance Personnel	1,438,911	1,741,711	1,741,711	653,788	1,511,962	1,608,715
Municipal Service Center	426,437	579,438	579,738	273,158	597,067	579,833
Highway Maintenance	607,791	660,924	660,924	148,842	660,924	668,237
Snow & Ice Removal	110,605	156,020	156,020	198,277	156,020	158,100
Storm Water & Waterway Mtce	405,627	438,413	438,113	186,670	425,217	444,878
Electrical	297,489	354,797	354,385	149,438	327,701	384,989
Street Lighting	339,113	443,800	443,800	159,413	425,500	433,800
Tree Care	477,598	510,628	510,628	231,575	513,527	531,528
TOTAL PUBLIC WORKS	**5,357,796**	**6,325,303**	**6,332,555**	**2,599,493**	**5,982,222**	**6,326,998**
PARKS, CULTURE & RECREATION						
Parks	1,217,885	1,264,027	1,264,027	492,315	1,249,781	1,284,326
Fairgrounds Pool	232,006	231,937	231,937	30,514	231,937	234,304
Taylor Park Pool	105,981	97,464	97,464	22,655	103,170	98,135
Senior Center	221,420	231,374	232,352	98,878	234,449	282,181
TOTAL PARKS, CULTURE & RECREATION	**1,777,292**	**1,824,802**	**1,825,780**	**644,362**	**1,819,337**	**1,898,946**
COMMUNITY DEVELOPMENT						
Community Development	380,840	343,723	343,723	151,829	340,418	356,897
Parking Facilities	282,530	309,758	344,879	162,903	343,357	313,648
Inspection	573,839	614,689	614,689	270,647	609,775	615,925
Economic Development	380,428	152,000	152,000	152,664	152,000	202,000
TOTAL COMMUNITY DEVELOPMENT	**1,617,637**	**1,420,170**	**1,455,291**	**738,043**	**1,445,550**	**1,488,470**
TOTAL EXPENDITURES	**29,163,726**	**30,311,882**	**30,416,452**	**13,748,806**	**30,058,355**	**31,362,709**
OTHER FINANCING USES						
Transfers to Other Funds	553,957	1,179,686	1,179,686	222,736	1,179,686	634,686
TOTAL OTHER FINANCING USES	**553,957**	**1,179,686**	**1,179,686**	**222,736**	**1,179,686**	**634,686**
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	**29,717,683**	**31,491,568**	**31,596,138**	**13,971,542**	**31,238,041**	**31,997,395**

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CITY OF FOND DU LAC - 2017 BUDGET
CITY COUNCIL

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	37,014	38,830	38,830	16,257	38,830	38,830
Contractual Services	40,790	59,621	59,621	7,039	59,621	51,354
Materials & Supplies	2,286	4,650	4,650	2,070	4,650	11,150
TOTAL EXPENDITURES	**80,090**	**103,101**	**103,101**	**25,366**	**103,101**	**101,334**
GENERAL CITY FUNDING SOURCES	**80,090**	**103,101**	**103,101**	**25,366**	**103,101**	**101,334**

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 current level of service.

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CITY OF FOND DU LAC - 2017 BUDGET
CITY MANAGER

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	175,177	174,941	174,941	81,722	181,230	179,835
Contractual Services	28,335	30,298	30,812	7,764	30,808	32,003
Materials & Supplies	14,526	12,364	11,850	7,176	13,438	15,350
Utilities	1,112	1,390	1,390	338	1,390	1,390
Expense Transfers	(15,720)	(15,720)	(15,720)	(5,240)	(15,720)	(16,492)
TOTAL EXPENDITURES	**203,430**	**203,273**	**203,273**	**91,760**	**211,146**	**212,086**
GENERAL CITY FUNDING SOURCES	**203,430**	**203,273**	**203,273**	**91,760**	**211,146**	**212,086**

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.

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CITY OF FOND DU LAC - 2017 BUDGET
CLERK & CENTRAL SERVICES

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	221,998	254,818	254,818	116,560	254,894	264,147
Contractual Services	116,661	119,877	119,877	46,461	116,550	122,430
Materials & Supplies	64,017	95,123	95,123	32,248	95,729	92,223
Utilities	1,224	750	750	436	1,563	1,563
Expense Transfers	(83,632)	(97,877)	(97,877)	(38,991)	(88,476)	(90,358)
TOTAL EXPENDITURES	**320,268**	**372,691**	**372,691**	**156,714**	**380,260**	**390,005**
LESS DEDICATED REVENUES:						
Licenses & Permits	131,059	157,895	157,895	133,127	156,093	153,695
Intergovernmental Revenue	16,426	20,000	20,000	306	20,000	20,000
Public Charges for Services	3,968	4,575	4,575	3,826	4,676	4,700
TOTAL DEDICATED REVENUES	**151,453**	**182,470**	**182,470**	**137,259**	**180,769**	**178,395**
GENERAL CITY FUNDING SOURCES	**168,815**	**190,221**	**190,221**	**19,455**	**199,491**	**211,610**

Purpose And Activities

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

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

Budget Comments

Clerks and Central Services were budgetd and reported in separate divisions within the general fund prior to 2017. In 2017 the two will be combined into one division.

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CITY OF FOND DU LAC - 2017 BUDGET
ELECTIONS

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	16,099	27,027	27,027	31,962	42,000	32,270
Contractual Services	11,736	17,501	17,501	11,450	17,501	15,269
Materials & Supplies	9,266	16,600	16,600	7,998	16,600	16,600
Utilities	56	100	100	30	100	100
TOTAL EXPENDITURES	**37,157**	**61,228**	**61,228**	**51,440**	**76,201**	**64,239**
GENERAL CITY FUNDING SOURCES	**37,157**	**61,228**	**61,228**	**51,440**	**76,201**	**64,239**

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

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CITY OF FOND DU LAC - 2017 BUDGET
BOARD OF REVIEW

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	800	3,000	3,000	1,000	3,000	3,000
Contractual Services	151	450	450	63	450	450
Materials & Supplies	108	250	250	79	250	250
TOTAL EXPENDITURES	**1,059**	**3,700**	**3,700**	**1,142**	**3,700**	**3,700**
GENERAL CITY FUNDING SOURCES	**1,059**	**3,700**	**3,700**	**1,142**	**3,700**	**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.

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CITY OF FOND DU LAC - 2017 BUDGET
COMPTROLLERS

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	804,733	782,058	776,635	321,266	688,426	771,021
Contractual Services	188,460	132,270	134,596	64,040	134,233	136,257
Materials & Supplies	23,948	25,690	29,247	14,546	28,118	25,629
Utilities	1,256	1,840	2,505	865	2,505	2,600
Expense Transfers	(311,992)	(290,988)	(290,988)	(148,812)	(290,988)	(297,253)
TOTAL EXPENDITURES	**706,405**	**650,870**	**651,995**	**251,905**	**562,294**	**638,254**
LESS DEDICATED REVENUES:						
Public Charges for Services	3,055	3,700	3,700	1,516	3,700	3,700
Interest & Rent	0	800	800	0	0	0
Miscellaneous Revenues	29,525	21,100	21,100	32,959	32,959	30,800
TOTAL DEDICATED REVENUES	**32,580**	**25,600**	**25,600**	**34,475**	**36,659**	**34,500**
GENERAL CITY FUNDING SOURCES	**673,825**	**625,270**	**626,395**	**217,430**	**525,635**	**603,754**

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.

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CITY OF FOND DU LAC - 2017 BUDGET
CENTRAL COLLECTION

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 ADOPTED BUDGET
EXPENDITURES						
Personal Services	141,465	117,311	117,311	54,032	117,293	118,104
Contractual Services	63,698	71,006	72,048	50,010	72,048	72,334
Materials & Supplies	7,477	12,192	11,150	2,239	11,150	11,050
Utilities	326	500	500	128	500	500
Expense Transfers	(86,571)	(90,652)	(90,652)	(45,327)	(90,652)	(93,805)
TOTAL EXPENDITURES	**126,395**	**110,357**	**110,357**	**61,082**	**110,339**	**108,183**
LESS DEDICATED REVENUES:						
Licenses & Permits	15,395	15,800	15,800	14,240	15,800	15,800
Public Charges for Services	28,592	24,360	24,360	17,534	25,274	24,850
TOTAL DEDICATED REVENUES	**43,987**	**40,160**	**40,160**	**31,774**	**41,074**	**40,650**
GENERAL CITY FUNDING SOURCES	**82,408**	**70,197**	**70,197**	**29,308**	**69,265**	**67,533**

Purpose And Activities

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

Budget Comments

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

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CITY OF FOND DU LAC - 2017 BUDGET
ASSESSMENT

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	307,599	331,238	331,238	145,595	331,238	327,360
Materials & Supplies	19,450	0	0	2,437	3,028	0
Utilities	326	600	600	128	600	600
TOTAL EXPENDITURES	**327,375**	**331,838**	**331,838**	**148,160**	**334,866**	**327,960**
LESS DEDICATED REVENUES:						
Public Charges for Services	60,563	26,890	26,890	66,969	70,000	59,740
TOTAL DEDICATED REVENUES	**60,563**	**26,890**	**26,890**	**66,969**	**70,000**	**59,740**
GENERAL CITY FUNDING SOURCES	**266,812**	**304,948**	**304,948**	**81,191**	**264,866**	**268,220**

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.

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CITY OF FOND DU LAC - 2017 BUDGET
ATTORNEY

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	202,179	215,370	210,370	89,016	196,213	279,945
Contractual Services	71,662	76,091	81,877	48,277	81,877	59,009
Materials & Supplies	5,947	6,780	5,994	2,595	5,994	6,294
Utilities	1,033	1,315	1,315	347	1,315	1,315
Expense Transfers	(53,330)	(53,330)	(53,330)	(27,357)	(53,330)	(60,820)
TOTAL EXPENDITURES	**227,491**	**246,226**	**246,226**	**112,878**	**232,069**	**285,743**
LESS DEDICATED REVENUES:						
Public Charges for Services	579	400	400	180	400	400
Fines & Penalties	217,803	250,000	250,000	150,841	250,000	250,000
TOTAL DEDICATED REVENUES	**218,382**	**250,400**	**250,400**	**151,021**	**250,400**	**250,400**
GENERAL CITY FUNDING SOURCES	**9,109**	**(4,174)**	**(4,174)**	**(38,143)**	**(18,331)**	**35,343**

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

Human Resources and Attorney's office will be realigning job duties and restructuring staff in 2017. This restructuring will result in the increase in Personal Services and a decrease in Contractual Services as functions done by outside firms will be done in-house.

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CITY OF FOND DU LAC - 2017 BUDGET
HUMAN RESOURCES

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	203,027	242,380	227,380	81,173	177,554	234,756
Contractual Services	140,226	137,960	154,418	121,270	255,418	130,674
Materials & Supplies	9,896	11,578	10,120	2,161	10,120	10,380
Utilities	1,257	2,440	2,440	389	2,025	2,025
Outlay	0	0	0	0	0	0
Expense Transfers	(76,030)	(73,888)	(73,888)	(33,970)	(73,888)	(74,711)
TOTAL EXPENDITURES	**278,376**	**320,470**	**320,470**	**171,023**	**371,229**	**303,124**
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	19	0	0	0	0	0
TOTAL DEDICATED REVENUES	**19**	**0**	**0**	**0**	**0**	**0**
GENERAL CITY FUNDING SOURCES	**278,357**	**320,470**	**320,470**	**171,023**	**371,229**	**303,124**

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

Human Resources and Attorney's office will be realigning job duties and restructuring staff in 2017. This restructuring will result in the increase in Personal Services and a decrease in Contractual Services as functions done by outside firms will be done in-house.

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CITY OF FOND DU LAC - 2017 BUDGET
ANIMAL CONTROL

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	106,950	109,090	109,090	45,454	109,090	111,280
TOTAL EXPENDITURES	**106,950**	**109,090**	**109,090**	**45,454**	**109,090**	**111,280**
GENERAL CITY FUNDING SOURCES	**106,950**	**109,090**	**109,090**	**45,454**	**109,090**	**111,280**

Purpose And Activities

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

Budget Comments

The City's current contract with the Humane Society ends on 12/31/2016. This budget reflects a 2% anticipated increase to the new contract for 2017.

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CITY OF FOND DU LAC - 2017 BUDGET
DELINQUENT ACCOUNTS

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	124,134	25,000	25,000	211	25,000	25,000
TOTAL EXPENDITURES	**124,134**	**25,000**	**25,000**	**211**	**25,000**	**25,000**
GENERAL CITY FUNDING SOURCES	**124,134**	**25,000**	**25,000**	**211**	**25,000**	**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.

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CITY OF FOND DU LAC - 2017 BUDGET
INSURANCE & BONDS

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	326,297	161,345	161,345	199,995	265,771	97,427
Materials & Supplies	24,530	23,921	23,921	10,287	27,196	32,598
TOTAL EXPENDITURES	**350,827**	**185,266**	**185,266**	**210,282**	**292,967**	**130,025**
GENERAL CITY FUNDING SOURCES	**350,827**	**185,266**	**185,266**	**210,282**	**292,967**	**130,025**

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.

Budget Comments

This budget maintains the current level of service.

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CITY OF FOND DU LAC - 2017 BUDGET
CITY WIDE

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
LESS REVENUES:						
Taxes	15,743,995	15,808,300	15,808,300	12,107,308	15,849,049	16,619,817
Special Assessment Payments	122,234	384,000	384,000	136,333	384,000	384,000
Licenses & Permits	626,437	650,000	650,000	154,243	624,000	625,000
Intergovernmental Revenues	6,690,488	6,642,222	6,642,222	157,910	6,667,786	6,642,222
Interest & Rent	407,615	225,000	225,000	311,004	315,000	225,000
Miscellaneous Revenues	16,886	2,500	2,500	1,559	4,127	2,500
Other Financing Sources	33,137	1,073,460	1,073,460	28,233	28,233	982,396
TOTAL REVENUES	**23,640,792**	**24,785,482**	**24,785,482**	**12,896,590**	**23,872,195**	**25,480,935**
GENERAL CITY FUNDING SOURCES	**(23,640,792)**	**(24,785,482)**	**(24,785,482)**	**(12,896,590)**	**(23,872,195)**	**(25,480,935)**

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 $951,605 is included in the 2017 Other Financing Sources.

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CITY OF FOND DU LAC - 2017 BUDGET
POLICE & PARKING ENFORCEMENT

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	8,029,011	8,052,818	8,052,818	3,718,998	8,109,255	8,560,292
Contractual Services	518,216	538,270	536,448	299,477	525,970	549,101
Materials & Supplies	455,316	591,547	616,914	356,078	614,937	694,098
Utilities	107,698	133,885	133,885	49,041	133,675	138,625
Capital Outlay	299,885	282,000	282,000	214,201	282,000	301,000
Expense Transfers	(5,130)	(21,000)	(21,000)	0	(21,000)	(21,000)
TOTAL EXPENDITURES	**9,404,996**	**9,577,520**	**9,601,065**	**4,637,795**	**9,644,837**	**10,222,116**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	392,979	375,662	375,662	248,136	376,138	390,138
Public Charges for Services	45,001	64,670	64,670	24,733	64,670	55,170
Fines & Penalties	97,252	75,000	75,000	66,418	75,000	120,000
Interest & Rent	15,929	15,638	15,638	8,135	15,638	15,638
Miscellaneous Revenues	3,480	2,500	2,500	1,306	3,647	2,500
TOTAL DEDICATED REVENUES	**554,641**	**533,470**	**533,470**	**348,728**	**535,093**	**583,446**
GENERAL CITY FUNDING SOURCES	**8,850,355**	**9,044,050**	**9,067,595**	**4,289,067**	**9,109,744**	**9,638,670**

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

It should be noted that for 2017, the Police operating budget and Parking Enforcement budget have been merged due to the Police Department taking oversight of that program two years ago. As such, there are increases to Personal Services and Contractual Services that reflect that merger of budgets. There no longer is a Parking Enforcement budget. Additional personnel changes include the addition of one full-time Property and Facility Manager and an increase in Wisconsin Retirement System pension costs and rates. Materials & Supplies have the addition of annual TASER maintenance costs, increased outside training for SWAT and capital projects funded by general city funding sources for portable radio replacement, SWAT armor replacement and sworn personnel active shooter armor replacement. A slight increase in Utilities reflects the issue of smart phones to the School Resource Officers. Capital Outlay includes the annual squad replacement program of $291,000.

Summary of capital projects funded by general city funding sources:

Annual Squad Replacement Program	$ 291,000
Portable Radio Replacement	87,000
SWAT Armor Replacement	66,000
Sworn Active Shooter Armor Replacement	60,000
	$ 504,000

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CITY OF FOND DU LAC - 2017 BUDGET
FIRE & RESCUE

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	7,084,703	7,213,278	7,213,278	3,214,134	7,100,984	7,533,715
Contractual Services	483,341	513,465	513,465	214,061	505,433	441,372
Materials & Supplies	483,060	615,056	615,056	305,304	639,052	651,921
Utilities	74,358	89,208	89,208	28,016	89,208	89,238
Capital Outlay	6,014	28,970	28,970	40,181	38,470	24,000
Expense Transfers	(15,428)	(19,000)	(19,000)	0	(19,000)	(15,000)
TOTAL EXPENDITURES	**8,116,048**	**8,440,977**	**8,440,977**	**3,801,696**	**8,354,147**	**8,725,246**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	484,074	492,213	492,213	511,741	502,679	526,924
Public Charges for Services	1,487,127	1,531,760	1,531,760	844,754	1,583,460	1,593,860
Miscellaneous Revenues	4,419	0	0	18,658	18,658	0
TOTAL DEDICATED REVENUES	**1,975,620**	**2,023,973**	**2,023,973**	**1,375,153**	**2,104,797**	**2,120,784**
GENERAL CITY FUNDING SOURCES	**6,140,428**	**6,417,004**	**6,417,004**	**2,426,543**	**6,249,350**	**6,604,462**

Purpose And Activities

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

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

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

Budget Comments

This budget maintains the current level of service. Total staffing of fire and rescue combined remains at 67. In 2017, Fire and Rescue are combined into one general ledger division. Prior to 2017, Fire and Rescue were budgeted and reported in separate divisions withing the general fund

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CITY OF FOND DU LAC - 2017 BUDGET
ENGINEERING

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	1,049,634	1,096,148	1,096,148	447,401	1,044,112	1,138,963
Contractual Services	164,734	206,329	207,529	58,185	207,555	208,802
Materials & Supplies	35,004	57,833	64,297	19,640	60,393	57,723
Utilities	4,638	5,800	5,800	2,039	5,800	6,200
Capital Outlay	26,599	0	0	0	0	0
Expense Transfers	(456,069)	(534,824)	(534,824)	(120,982)	(534,824)	(541,917)
TOTAL EXPENDITURES	**824,540**	**831,286**	**838,950**	**406,283**	**783,036**	**869,771**
LESS DEDICATED REVENUES:						
Licenses & Permits	41,630	15,250	15,250	8,300	15,250	17,500
Miscellaneous Revenues	765	2,500	2,500	0	2,500	2,500
Public Charges for Services	11,651	15,000	15,000	13,269	15,000	14,000
TOTAL DEDICATED REVENUES	**54,046**	**32,750**	**32,750**	**21,569**	**32,750**	**34,000**
GENERAL CITY FUNDING SOURCES	**770,494**	**798,536**	**806,200**	**384,714**	**750,286**	**835,771**

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.

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CITY OF FOND DU LAC - 2017 BUDGET
FLEET OPERATIONS & SERVICES

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	675,257	766,066	766,066	339,850	765,651	804,023
Contractual Services	48,712	58,005	58,005	26,930	58,350	62,334
Materials & Supplies	83,759	76,250	76,250	25,613	76,248	96,725
Utilities	1,132	1,250	1,250	566	1,300	1,350
Expense Transfers	(382,123)	(295,785)	(295,785)	(200,910)	(322,781)	(319,785)
TOTAL EXPENDITURES	**429,685**	**608,286**	**608,286**	**192,049**	**581,268**	**647,147**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	22,659	15,000	15,000	12,394	15,000	15,000
TOTAL DEDICATED REVENUES	**22,659**	**15,000**	**15,000**	**12,394**	**15,000**	**15,000**
GENERAL CITY FUNDING SOURCES	**407,026**	**593,286**	**593,286**	**179,655**	**566,268**	**632,147**

Purpose And Activities

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

Budget Comments

This budget maintains the current level of service.

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CITY OF FOND DU LAC - 2017 BUDGET
CONSTRUCTION & MAINTENANCE

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	2,138,087	2,190,164	2,190,164	965,502	2,187,452	2,199,858
Contractual Services	16,083	39,020	39,020	5,639	38,169	37,783
Materials & Supplies	6,156	10,225	10,225	4,518	10,341	9,850
Utilities	0	1,000	1,000	0	1,000	1,000
Expense Transfers	(721,415)	(498,698)	(498,698)	(321,871)	(725,000)	(639,776)
TOTAL EXPENDITURES	**1,438,911**	**1,741,711**	**1,741,711**	**653,788**	**1,511,962**	**1,608,715**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	1,955,798	1,955,898	1,955,898	948,252	1,896,503	1,896,503
Miscellaneous Revenues	901	500	500	491	500	500
TOTAL DEDICATED REVENUES	**1,956,699**	**1,956,398**	**1,956,398**	**948,743**	**1,897,003**	**1,897,003**
GENERAL CITY FUNDING SOURCES	**(517,788)**	**(214,687)**	**(214,687)**	**(294,955)**	**(385,041)**	**(288,288)**

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.

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CITY OF FOND DU LAC - 2017 BUDGET
MUNICIPAL SERVICE CENTER

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	130,268	109,103	109,103	75,325	113,364	111,848
Materials & Supplies	515,989	646,635	646,935	320,327	666,068	689,485
Utilities	68,244	76,300	76,300	39,223	70,235	74,100
Expense Transfers	(291,012)	(255,100)	(255,100)	(161,717)	(255,100)	(298,100)
TOTAL EXPENDITURES	**426,437**	**579,438**	**579,738**	**273,158**	**597,067**	**579,833**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	5,517	10,000	10,000	14,681	14,681	10,000
Public Charges for Services	4,320	1,200	1,200	3	1,203	1,200
Miscellaneous Revenues	6,077	15,100	15,100	1,746	15,100	15,100
TOTAL DEDICATED REVENUES	**15,914**	**26,300**	**26,300**	**16,430**	**30,984**	**26,300**
GENERAL CITY FUNDING SOURCES	**410,523**	**553,138**	**553,438**	**256,728**	**566,083**	**553,533**

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 larger projects for replacing overhead doors, reroofing the salt shed, as well as capital improvement projects funded by general city funding sources as listed below:

Summary of Capital Outlay funded by general city funding sources:

Asphalt Repairs-MSC	$ 45,200
Total capital funded by operating revenues	$ 45,200

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CITY OF FOND DU LAC - 2017 BUDGET
HIGHWAY MAINTENANCE

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	587,268	612,549	612,549	115,711	612,549	482,462
Materials & Supplies	33,523	48,375	48,375	33,131	48,375	185,775
Capital Outlay	(13,000)	0	0	0	0	0
TOTAL EXPENDITURES	**607,791**	**660,924**	**660,924**	**148,842**	**660,924**	**668,237**
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	832	100	100	0	100	100
TOTAL DEDICATED REVENUES	**832**	**100**	**100**	**0**	**100**	**100**
GENERAL CITY FUNDING SOURCES	**606,959**	**660,824**	**660,824**	**148,842**	**660,824**	**668,137**

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 $480,000 as listed below:

Summary of capital funded by general city funding sources:

Annual Street Resurfacing Program	$ 200,000
Bridge Rehab & Repair	280,000
Total capital funded by operating revenues	480,000

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CITY OF FOND DU LAC - 2017 BUDGET
SNOW & ICE REMOVAL

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	110,529	5,000	5,000	53,694	5,000	5,500
Materials & Supplies	76	151,020	151,020	144,583	151,020	152,600
TOTAL EXPENDITURES	**110,605**	**156,020**	**156,020**	**198,277**	**156,020**	**158,100**
GENERAL CITY FUNDING SOURCES	**110,605**	**156,020**	**156,020**	**198,277**	**156,020**	**158,100**

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.

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CITY OF FOND DU LAC - 2017 BUDGET
STORM WATER & WATERWAY MAINTENANCE

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	85,627	87,936	87,936	39,926	87,654	91,719
Contractual Services	226,302	51,727	51,727	20,536	55,265	74,709
Materials & Supplies	6,380	208,750	208,450	94,276	208,750	207,950
Utilities	96,650	90,000	90,000	45,670	90,000	90,000
Outlay	2,324	0	0	0	0	0
Expense Transfers	(11,656)	0	0	(13,738)	(16,452)	(19,500)
TOTAL EXPENDITURES	**405,627**	**438,413**	**438,113**	**186,670**	**425,217**	**444,878**
LESS DEDICATED REVENUES:						
Public Charges for Services	5,873	8,800	8,800	4,550	8,800	8,800
TOTAL DEDICATED REVENUES	**5,873**	**8,800**	**8,800**	**4,550**	**8,800**	**8,800**
GENERAL CITY FUNDING SOURCES	**399,754**	**429,613**	**429,313**	**182,120**	**416,417**	**436,078**

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 $94,000 as listed below:

Summary of capital funded by tax levy:

Stormwater Control Upgrades	$	50,000
Neighborhood Drainage Program-Private		22,000
Neighborhood Drainage Program-Public		22,000
Total capital funded by operating revenues	$	94,000

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CITY OF FOND DU LAC - 2017 BUDGET
ELECTRICAL

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	262,940	256,683	256,683	118,100	260,683	266,106
Contractual Services	58,054	28,559	28,559	19,292	28,559	29,828
Materials & Supplies	31,725	72,085	71,673	21,074	71,673	124,585
Utilities	17,692	19,470	19,470	8,591	19,470	19,470
Expense Transfers	(72,922)	(22,000)	(22,000)	(17,619)	(52,684)	(55,000)
TOTAL EXPENDITURES	**297,489**	**354,797**	**354,385**	**149,438**	**327,701**	**384,989**
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	7,915	13,000	13,000	5,377	13,000	13,000
TOTAL DEDICATED REVENUES	**7,915**	**13,000**	**13,000**	**5,377**	**13,000**	**13,000**
GENERAL CITY FUNDING SOURCES	**289,574**	**341,797**	**341,385**	**144,061**	**314,701**	**371,989**

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.

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CITY OF FOND DU LAC - 2017 BUDGET
STREET LIGHTING

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	41,471	133,300	133,300	12,788	115,000	123,300
Materials & Supplies	0	500	500	0	500	500
Utilities	297,642	310,000	310,000	146,625	310,000	310,000
TOTAL EXPENDITURES	**339,113**	**443,800**	**443,800**	**159,413**	**425,500**	**433,800**
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	23,923	25,000	25,000	13,786	25,000	25,000
TOTAL DEDICATED REVENUES	**23,923**	**25,000**	**25,000**	**13,786**	**25,000**	**25,000**
GENERAL CITY FUNDING SOURCES	**315,190**	**418,800**	**418,800**	**145,627**	**400,500**	**408,800**

Purpose And Activities

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

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

Budget Comments

This budget maintains the current level of service.

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CITY OF FOND DU LAC - 2017 BUDGET
TREE CARE

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	190,744	197,528	197,528	82,586	200,427	205,022
Contractual Services	224,026	272,445	272,445	134,050	272,445	285,351
Materials & Supplies	62,828	40,655	40,655	14,939	40,655	41,155
TOTAL EXPENDITURES	**477,598**	**510,628**	**510,628**	**231,575**	**513,527**	**531,528**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	0	6,000	6,000	0	6,000	8,500
Public Charges for Services	2,767	3,062	3,062	0	3,062	3,062
Miscellaneous Revenues	3,139	3,000	3,000	0	3,000	3,000
TOTAL DEDICATED REVENUES	**5,906**	**12,062**	**12,062**	**0**	**12,062**	**14,562**
GENERAL CITY FUNDING SOURCES	**471,692**	**498,566**	**498,566**	**231,575**	**501,465**	**516,966**

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. Also included in Contractual services is $10,300 for removal and replacement of some downtown trees.

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CITY OF FOND DU LAC - 2017 BUDGET
PARKS

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	940,082	962,831	962,831	391,115	946,178	988,191
Contractual Services	149,689	116,257	116,257	63,205	118,664	99,736
Materials & Supplies	153,582	169,850	169,850	68,817	169,850	199,015
Utilities	55,202	66,560	66,560	20,497	66,560	66,560
Capital Outlay	0	16,000	16,000	0	16,000	0
Expense Transfers	(80,670)	(67,471)	(67,471)	(51,319)	(67,471)	(69,176)
TOTAL EXPEDITURES	**1,217,885**	**1,264,027**	**1,264,027**	**492,315**	**1,249,781**	**1,284,326**
LESS DEDICATED REVENUES:						
Public Charges for Services	41,633	40,500	40,500	25,607	40,500	43,100
Interest & Rent	2,501	3,000	3,000	2,779	3,600	4,800
Miscellaneous Revenues	0	600	600	810	1,410	600
TOTAL DEDICATED REVENUES	**44,134**	**44,100**	**44,100**	**29,196**	**45,510**	**48,500**
GENERAL CITY FUNDING SOURCES	**1,173,751**	**1,219,927**	**1,219,927**	**463,119**	**1,204,271**	**1,235,826**

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

Materials and supplies increased due to higher than estimated automotive repair costs

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CITY OF FOND DU LAC - 2017 BUDGET
FAIRGROUNDS POOL

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	135,589	130,907	130,907	8,469	130,907	131,774
Materials & Supplies	39,390	47,630	47,630	18,709	47,630	49,130
Utilities	57,027	53,400	53,400	3,336	53,400	53,400
TOTAL EXPENDITURES	**232,006**	**231,937**	**231,937**	**30,514**	**231,937**	**234,304**
LESS DEDICATED REVENUES:						
Public Charges for Services	133,935	159,000	159,000	45,746	159,000	152,000
Miscellaneous Revenues	0	0	0	0	0	0
TOTAL DEDICATED REVENUES	**133,935**	**159,000**	**159,000**	**45,746**	**159,000**	**152,000**
GENERAL CITY FUNDING SOURCES	**98,071**	**72,937**	**72,937**	**(15,232)**	**72,937**	**82,304**

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.

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CITY OF FOND DU LAC - 2017 BUDGET
TAYLOR POOL

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	41,637	32,804	32,804	8,313	38,510	33,320
Materials & Supplies	11,725	19,990	19,990	10,058	19,990	19,990
Utilities	52,619	44,670	44,670	4,284	44,670	44,825
TOTAL EXPENDITURES	**105,981**	**97,464**	**97,464**	**22,655**	**103,170**	**98,135**
LESS DEDICATED REVENUES:						
Public Charges for Services	25,294	30,500	30,500	7,558	30,500	27,000
Miscellaneous Revenues	104	0	0	169	169	0
TOTAL DEDICATED REVENUES	**25,398**	**30,500**	**30,500**	**7,727**	**30,669**	**27,000**
GENERAL CITY FUNDING SOURCES	**80,583**	**66,964**	**66,964**	**14,928**	**72,501**	**71,135**

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.

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CITY OF FOND DU LAC - 2017 BUDGET
SENIOR CENTER

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	142,508	151,741	151,741	60,988	152,679	178,105
Contractual Services	55,986	33,488	41,516	25,923	42,675	44,696
Materials & Supplies	6,469	27,545	20,495	3,038	20,495	40,780
Utilities	16,457	18,600	18,600	8,929	18,600	18,600
TOTAL EXPENDITURES	**221,420**	**231,374**	**232,352**	**98,878**	**234,449**	**282,181**
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	**211,420**	**221,374**	**222,352**	**98,878**	**224,449**	**272,181**

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. The 2017 budget reflects the combination of two part-time positions into one full time position.

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CITY OF FOND DU LAC - 2017 BUDGET
COMMUNITY DEVELOPMENT

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	417,762	421,760	421,760	192,276	418,108	435,748
Contractual Services	79,734	97,483	99,083	32,787	98,930	97,079
Materials & Supplies	7,063	11,400	9,800	4,419	10,300	10,990
Utilities	1,118	2,080	2,080	505	2,080	2,080
Expense Transfers	(133,612)	(199,000)	(199,000)	(79,651)	(199,000)	(199,000)
TOTAL EXPENDITURES	**380,840**	**343,723**	**343,723**	**151,829**	**340,418**	**356,897**
LESS DEDICATED REVENUES:						
Licenses & Permits	3,400	9,500	9,500	1,500	3,000	3,000
Public Charges for Services	6,160	5,000	5,000	6,240	6,240	6,000
TOTAL DEDICATED REVENUES	**9,560**	**14,500**	**14,500**	**7,740**	**9,240**	**9,000**
GENERAL CITY FUNDING SOURCES	**371,280**	**329,223**	**329,223**	**144,089**	**331,178**	**347,897**

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.

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CITY OF FOND DU LAC - 2017 BUDGET
PARKING FACILITIES

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	105,316	106,525	106,525	46,650	105,003	108,448
Contractual Services	136,600	41,939	152,060	89,276	152,060	98,706
Materials & Supplies	12,200	126,424	51,424	11,610	51,424	71,624
Utilities	28,592	34,870	34,870	15,367	34,870	34,870
TOTAL EXPENDITURES	**282,530**	**309,758**	**344,879**	**162,903**	**343,357**	**313,648**
LESS DEDICATED REVENUES:						
Public Charges for Services	263,758	302,125	302,125	149,716	302,125	296,125
Miscellaneous	366	0	0	0	0	0
TOTAL DEDICATED REVENUES	**264,124**	**302,125**	**302,125**	**149,716**	**302,125**	**296,125**
GENERAL CITY FUNDING SOURCES	**18,406**	**7,633**	**42,754**	**13,187**	**41,232**	**17,523**

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.

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CITY OF FOND DU LAC - 2017 BUDGET
INSPECTION

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	417,809	403,037	403,037	181,800	398,098	411,850
Contractual Services	141,455	180,868	181,108	78,963	181,133	179,570
Materials & Supplies	12,132	27,304	27,064	8,801	27,064	21,025
Utilities	2,443	3,480	3,480	1,083	3,480	3,480
Expense Transfers	0	0	0	0	0	0
TOTAL EXPENDITURES	**573,839**	**614,689**	**614,689**	**270,647**	**609,775**	**615,925**
LESS DEDICATED REVENUES:						
Licenses & Permits	757,609	653,190	653,190	497,946	654,475	652,135
Public Charges for Services	58,861	18,020	18,020	80,414	81,020	20,020
Miscellaneous Revenues	0	0	0	0	0	0
TOTAL DEDICATED REVENUES	**816,470**	**671,210**	**671,210**	**578,360**	**735,495**	**672,155**
GENERAL CITY FUNDING SOURCES	**(242,631)**	**(56,521)**	**(56,521)**	**(307,713)**	**(125,720)**	**(56,230)**

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.

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CITY OF FOND DU LAC - 2017 BUDGET
ECONOMIC DEVELOPMENT

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	380,428	152,000	152,000	152,664	152,000	202,000
TOTAL EXPENDITURES	**380,428**	**152,000**	**152,000**	**152,664**	**152,000**	**202,000**
GENERAL CITY FUNDING SOURCES	**380,428**	**152,000**	**152,000**	**152,664**	**152,000**	**202,000**

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 $100,000 and FCEDC $67,000. 2017 contains $15,000 for economic development assistance for studies/plans.

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CITY OF FOND DU LAC - 2017 BUDGET
OPERATING TRANSFERS

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Other Financing Uses	553,957	1,179,686	1,179,686	222,736	1,179,686	634,686
TOTAL EXPENDITURES	**553,957**	**1,179,686**	**1,179,686**	**222,736**	**1,179,686**	**634,686**
GENERAL CITY FUNDING SOURCES	**553,957**	**1,179,686**	**1,179,686**	**222,736**	**1,179,686**	**634,686**

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

2017 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 $185,000 for 2017. $100,000 is transferred to a Special Revenue fund for a residential development incentive program. $305,000 is transferred to the Capital Projects Fund to support capital funded by the genera 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.

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CITY OF FOND DU LAC
2017 BUDGET
SPECIAL REVENUE FUNDS SUMMARY

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	929,401	904,804	906,634	414,411	905,874	974,345
Contractual Services	3,957,222	4,083,687	4,083,687	1,538,294	4,080,587	4,176,354
Materials & Supplies	423,124	384,139	382,309	156,144	398,433	449,018
Utilities	31,818	44,800	44,800	13,720	39,350	42,400
Other	1,146,263	93,625	93,625	0	95,684	94,651
Miscellaneous	86	0	0	0	0	0
Expense Transfers	(30,084)	(51,500)	(51,500)	(33,210)	(52,498)	(51,500)
Capital Outlay	39,450	2,906,000	2,906,000	43,779	2,006,000	3,010,000
Other Financing Uses	779,964	1,123,352	1,123,352	1,139,609	1,123,352	1,221,883
TOTAL EXPENDITURES	**7,277,244**	**9,488,907**	**9,488,907**	**3,272,747**	**8,596,782**	**9,917,151**
REVENUES						
Tax Levy Support	2,669,215	2,403,442	2,403,442	1,685,339	2,403,442	2,373,872
Tax Increments	981,663	1,292,198	1,292,198	982,999	1,334,853	2,161,296
Intergovernmental Revenues	1,470,046	1,373,905	1,373,905	439,462	1,429,441	1,390,413
Public Charges for Services	1,797,119	1,767,130	1,767,130	1,634,604	1,790,836	1,829,769
Fines, Forfeits & Penalties	20	40	40	0	40	40
Interest & Rent	1,793	3,000	3,000	0	3,000	1,800
Miscellaneous	57,093	67,500	67,500	41,182	76,500	58,500
Other Financing Sources	7,661	2,044,686	2,044,686	1,344,686	1,344,686	1,794,554
TOTAL REVENUES	**6,984,610**	**8,951,901**	**8,951,901**	**6,128,272**	**8,382,798**	**9,610,244**
INCREASE (DECREASE) IN FUND BALANCE	**(292,634)**	**(537,006)**	**(537,006)**	**2,855,525**	**(213,984)**	**(306,907)**

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CITY OF FOND DU LAC - 2017 BUDGET
LIBRARY

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	1,743,322	1,778,188	1,778,188	1,309,476	1,778,188	1,813,752
TOTAL EXPENDITURES	**1,743,322**	**1,778,188**	**1,778,188**	**1,309,476**	**1,778,188**	**1,813,752**
LESS DEDICATED REVENUES:						
Tax Levy Support	1,743,322	1,778,188	1,778,188	1,309,476	1,778,188	1,813,752
TOTAL DEDICATED REVENUES	**1,743,322**	**1,778,188**	**1,778,188**	**1,309,476**	**1,778,188**	**1,813,752**

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 2017.

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CITY OF FOND DU LAC - 2017 BUDGET
CITY GRANT PROGRAMS

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	30,888	15,000	15,000	2,224	20,000	20,000
TOTAL EXPENDITURES	**30,888**	**15,000**	**15,000**	**2,224**	**20,000**	**20,000**
DEDICATED REVENUES						
Intergovernmental Revenues	20,068	24,000	24,000	0	24,000	24,000
TOTAL DEDICATED REVENUES	**20,068**	**24,000**	**24,000**	**0**	**24,000**	**24,000**
INCREASE (DECREASE) IN FUND BALANCE	**(10,820)**	**9,000**	**9,000**	**(2,224)**	**4,000**	**4,000**

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, 2016 and December 31, 2017

January 1, 2016 balance		18,285
Net change from 2016 operations		
Revenues	24,000	
Expenditures	20,000	4,000
December 31, 2016 projected balance		22,285
Net change from 2017 operations		
Revenues	24,000	
Expenditures	20,000	4,000
December 31, 2017 projected balance		26,285

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CITY OF FOND DU LAC - 2017 BUDGET
RESIDENTIAL RECYCLING

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	755,925	667,072	667,072	160,687	667,072	679,870
Materials & Supplies	515	500	500	52	555	500
TOTAL EXPENDITURES	**756,440**	**667,572**	**667,572**	**160,739**	**667,627**	**680,370**
LESS DEDICATED REVENUES:						
Tax Levy Support	738,485	450,000	450,000	331,385	450,000	350,000
Intergovernmental Revenues	157,041	122,491	122,491	149,326	149,326	157,041
Other Financing Sources	0	0	0	0	0	0
TOTAL DEDICATED REVENUES	**896,870**	**572,491**	**572,491**	**480,711**	**599,326**	**507,041**
INCREASE (DECREASE) IN FUND BALANCE	**140,430**	**(95,081)**	**(95,081)**	**319,972**	**(68,301)**	**(173,329)**

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 2017, state aid is returned to 2015 levels. Continue reduced property tax levy in 2017 to help draw down the fund balance.

Projection of Fund Balance as of December 31, 2016 and December 31, 2017

January 1, 2016 balance		367,011
Net change from 2016 operations		
Revenues	599,326	
Expenditures	667,627	(68,301)
December 31, 2016 projected balance		298,710
Net change from 2017 operations		
Revenues	507,041	
Expenditures	680,370	(173,329)
December 31, 2017 projected balance		125,381

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CITY OF FOND DU LAC - 2017 BUDGET
RESIDENTIAL SOLID WASTE

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	361,348	341,708	341,708	151,475	342,131	344,249
Contractual Services	514,016	651,434	651,434	299,328	651,434	663,910
Materials & Supplies	220,277	147,424	147,424	78,872	186,299	152,825
Miscellaneous	86	-	-	-	-	-
Expense Transfers	(30,015)	(51,500)	(51,500)	(32,212)	(51,500)	(51,500)
Other Financing Uses	150,000	150,000	150,000	150,000	150,000	150,000
TOTAL EXPENDITURES	**1,215,712**	**1,239,066**	**1,239,066**	**647,463**	**1,278,364**	**1,259,484**
LESS DEDICATED REVENUES:						
Penalties & Interest	588	-	-	-	-	-
Public Charges for Services	1,317,329	1,299,800	1,299,800	1,286,445	1,308,706	1,318,741
Miscellaneous Revenues	0	8,000	8,000	0	8,000	5,000
TOTAL DEDICATED REVENUES	**1,317,917**	**1,307,800**	**1,307,800**	**1,286,445**	**1,316,706**	**1,323,741**
INCREASE (DECREASE) IN FUND BALANCE	**102,205**	**68,734**	**68,734**	**638,982**	**38,342**	**64,257**

Purpose And Activities

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

Budget Comments

The 2017 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, 2016 and December 31, 2017

January 1, 2016 balance		(104,361)
Net change from 2016 operations		
Revenues	1,316,706	
Expenditures	1,278,364	38,342
December 31, 2016 projected balance		(66,019)
Net change from 2017 operations		
Revenues	1,323,741	
Expenditures	1,259,484	64,257
December 31, 2017 projected balance		(1,762)

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CITY OF FOND DU LAC - 2017 BUDGET
HARBOR & BOATING FACILITIES

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	68,622	80,178	80,178	43,385	81,678	81,165
Materials & Supplies	4,502	13,300	13,300	8,582	13,300	15,200
Utilities	17,110	17,900	17,900	4,171	17,900	17,900
Outlay	15,268	6,000	6,000	1,804	6,000	10,000
TOTAL EXPENDITURES	**105,502**	**117,378**	**117,378**	**57,942**	**118,878**	**124,265**
LESS DEDICATED REVENUES:						
Public Charges for Services	220,226	213,500	213,500	212,443	225,500	225,500
Fines & Forfeitures	20	40	40	0	40	40
Interest & Rent	1,205	3,000	3,000	0	3,000	1,800
TOTAL DEDICATED REVENUES	**221,451**	**216,540**	**216,540**	**227,443**	**243,540**	**227,340**
INCREASE (DECREASE) IN FUND BALANCE	**115,949**	**99,162**	**99,162**	**169,501**	**124,662**	**103,075**

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.

Projection of Fund Balance as of December 31, 2016 and December 31, 2017

January 1, 2016 balance		103,812
Net change from 2016 operations		
Revenues	243,540	
Expenditures	118,878	124,662
December 31, 2016 projected balance		228,474
Net change from 2017 operations		
Revenues	227,340	
Expenditures	124,265	103,075
December 31, 2017 projected balance		331,549

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CITY OF FOND DU LAC - 2017 BUDGET
FUEL PUMP MAINTENANCE

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 ADOPTED BUDGET
EXPENDITURES						
Contractual Services	4,573	4,000	4,000	1,205	4,000	4,000
TOTAL EXPENDITURES	**4,573**	**4,000**	**4,000**	**1,205**	**4,000**	**4,000**
LESS DEDICATED REVENUES:						
Miscellaneous	20,014	28,000	28,000	7,327	22,000	22,000
TOTAL DEDICATED REVENUES	**20,014**	**28,000**	**28,000**	**7,327**	**22,000**	**22,000**
INCREASE (DECREASE) IN FUND BALANCE	**15,441**	**24,000**	**24,000**	**6,122**	**18,000**	**18,000**

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, 2016 and December 31, 2017

January 1, 2016 balance		131,815
Net change from 2016 operations		
Revenues	22,000	
Expenditures	4,000	18,000
December 31, 2016 projected balance		149,815
Net change from 2017 operations		
Revenues	22,000	
Expenditures	4,000	18,000
December 31, 2017 projected balance		167,815

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CITY OF FOND DU LAC - 2017 BUDGET
HAZ MAT INTERAGENCY AGREEMENT

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	10,280	17,201	17,201	2,378	17,201	20,959
Materials & Supplies	43,636	34,815	34,815	3,342	34,829	34,815
Utilities	0	500	500	0	0	0
Miscellaneous	0	0	0	0	0	0
TOTAL EXPENDITURES	**53,916**	**52,516**	**52,516**	**5,720**	**52,030**	**55,774**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	58,203	31,514	31,514	19,129	31,514	31,514
Public Charges for Services	288	0	0	200	200	0
Other Financing Sources	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL DEDICATED REVENUES	**65,991**	**39,014**	**39,014**	**26,829**	**39,214**	**39,014**
INCREASE (DECREASE) IN FUND BALANCE	**12,075**	**(13,502)**	**(13,502)**	**21,109**	**(12,816)**	**(16,760)**

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, 2016 and December 31, 2017

January 1, 2016 balance		73,095
Net change from 2016 operations		
Revenues	39,214	
Expenditures	52,030	(12,816)
December 31, 2016 projected balance		60,279
Net change from 2017 operations		
Revenues	39,014	
Expenditures	55,774	(16,760)
December 31, 2017 projected balance		43,519

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CITY OF FOND DU LAC - 2017 BUDGET
TAX INCREMENTAL FINANCING DISTRICTS FUND

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	7,250	5,100	5,100	4,500	6,000	5,650
Other	1,146,263	93,625	93,625	0	95,684	94,651
Capital Outlay	24,182	2,900,000	2,900,000	41,975	2,000,000	3,000,000
Other Financing Uses	586,174	743,632	743,632	759,889	743,632	1,011,363
TOTAL EXPENDITURES	**1,763,869**	**3,742,357**	**3,742,357**	**806,364**	**2,845,316**	**4,111,664**
DEDICATED REVENUES						
Tax Increments	981,663	1,292,198	1,292,198	982,999	1,334,853	2,161,296
Intergovernmental Revenues	12,100	11,224	11,224	0	16,925	41,058
Miscellaneous	0	0	0	0	0	0
Other Financing Sources	161	2,037,186	2,037,186	1,337,186	1,337,186	1,787,054
TOTAL DEDICATED REVENUES	**993,924**	**3,340,608**	**3,340,608**	**2,320,185**	**2,688,964**	**3,989,408**
INCREASE (DECREASE) IN FUND BALANCE	**(769,945)**	**(401,749)**	**(401,749)**	**1,513,821**	**(156,352)**	**(122,256)**

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

2017 capital outlay includes $1,750,000 to contruct a second access road off of Highway 175 to facilitate development of other parts of the Fox Ridge Industrial Park (TID #10). This project 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, 2016 and 2017

January 1, 2016 balance		1,165,708
Net change from 2016 operations		
Revenues	2,688,964	
Expenditures	2,845,316	(156,352)
December 31, 2016 projected balance		1,009,356
Net change from 2017 operations		
Revenues	3,989,408	
Expenditures	4,111,664	(122,256)
December 31, 2017 projected balance		887,100

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CITY OF FOND DU LAC - 2017 BUDGET
FOND DU LAC AREA TRANSIT

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Personal Services	568,053	563,096	564,926	262,936	563,743	630,096
Contractual Services	853,234	880,514	880,514	396,887	875,014	907,048
Materials & Supplies	123,306	173,100	171,270	63,072	143,450	225,678
Utilities	14,708	26,400	26,400	9,549	21,450	24,500
Expense Transfers	(69)	0	0	(998)	(998)	0
Other Financing Uses (Including Capital)	19,100	229,720	229,720	229,720	229,720	60,520
TOTAL EXPENDITURES	**1,578,332**	**1,872,830**	**1,872,830**	**961,166**	**1,832,379**	**1,847,842**
LESS DEDICATED REVENUES:						
Tax Levy Support	221,591	210,120	210,120	100,428	210,120	210,120
Intergovernmental Revenues	1,222,634	1,184,676	1,184,676	271,007	1,207,676	1,136,800
Public Charges for Services	259,276	253,830	253,830	135,516	256,430	285,528
Miscellaneous Revenues	35,735	31,500	31,500	18,855	31,500	31,500
TOTAL DEDICATED REVENUES	**1,739,236**	**1,680,126**	**1,680,126**	**525,806**	**1,705,726**	**1,663,948**
NET INCREASE (DECREASE) IN FUND BALANCE	**160,904**	**(192,704)**	**(192,704)**	**(435,360)**	**(126,653)**	**(183,894)**

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

2017 includes the addition of one part-time bus driver to increase service. Service additions include adding one new route, extending one route and a return to 6:30 pm service. These services are anticipated to be sustainable in the current budget envorinment.

Projection of Fund Balance as of December 31, 2016 and December 31, 2017

January 1, 2016 balance		469,073
Net change from 2016 operations		
Revenues	1,705,726	
Expenditures	1,832,379	(126,653)
December 31, 2016 projected balance		342,420
Net change from 2017 operations		
Revenues	1,663,948	
Expenditures	1,847,842	(183,894)
December 31, 2017 projected balance		158,526

Tax Levy Includes:	2016	2017
Operations	202,491	149,600
Local Share Capital Purchases	19,100	60,520
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.

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CITY OF FOND DU LAC - 2017 BUDGET
DEBT SERVICE FUND

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
EXPENDITURES						
Principal	3,775,000	4,540,000	4,540,000	4,365,000	4,620,000	5,435,000
Interest	2,967,904	2,810,388	2,810,388	1,462,556	2,810,388	2,740,040
Paying Agent Fees	8,400	12,000	12,000	11,400	12,000	13,000
TOTAL EXPENDITURES	**6,751,304**	**7,362,388**	**7,362,388**	**5,838,956**	**7,442,388**	**8,188,040**
REVENUES						
Taxes	5,696,744	6,416,593	6,416,593	4,725,246	6,416,593	6,919,810
Intergovernmental Revenues	71,860	0	0	0	0	0
Other Financing Sources	132,350	0	0	125,000	125,000	0
Operating Transfers In	714,625	874,270	874,270	874,269	874,269	1,125,525
TOTAL REVENUES	**6,615,579**	**7,290,863**	**7,290,863**	**5,724,515**	**7,415,862**	**8,045,335**
INCREASE (DECREASE) IN FUND BALANCE	**(135,725)**	**(71,525)**	**(71,525)**	**(114,441)**	**(26,526)**	**(142,705)**

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, 2016 and 2017

January 1, 2016 balance		$ 176,731
Net change from 2016 operations		
Revenues	$ 7,415,862	
Expenditures	7,442,388	(26,526)
December 31, 2016 projected balance		$ 150,205
Net change from 2017 operations		
Revenues	$ 8,045,335	
Expenditures	8,188,040	(142,705)
December 31, 2017 projected balance		$ 7,500

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.

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City of Fond du Lac
2017 Budget

Capital Projects Funds

Revenues:		
Tax Levy	$	1,404,000
Proceeds from Debt		9,891,942
Transfers from Other Funds		305,000
Federal/State Grants		4,475,358
Available Capital Balance		617,200
Total Revenues	**$**	**16,693,500**
Expenditures:		
General Government		
Fiber-Department of Public Works Campus (North)	$	60,000
Network Threat Management Software		125,000
UPS Upgrade & Replacement-Police Department		50,000
Joint Fiber Build with Fond du Lac County		100,000
Phase 3 - Community/Business Licensing Software		200,000
Total General Government		535,000
Community Development		
Macy Parking Ramp - Repairs		80,000
Lot 3 Rebuild		45,000
Downtown Trash Receptacles		35,000
Total Community Development		160,000
Police Department		
Rifle Replacements and Upgrades		61,500
Total Police Department		61,500
Fire/Rescue		
Opticom System-Various Intersections		150,000
Replace Self-Contained Breathing Apparatus		375,000
Ambulance Replacement		250,000
Total Fire Department		775,000
Public Works-Streets		
Street Reconstruction		220,000
Street Restoration-Utility Repair		627,000
Sidewalk Program - City		85,000
Sidewalk Program - Private		265,000
Pioneer Road CTH VV Reconstruction (DOT Cost Share)		6,040,000
Arndt Street Bridge Replacement (DOT Cost Share)		100,000
Total Streets		7,337,000

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City of Fond du Lac
2017 Budget

Capital Projects Funds

Public Works-Storm Water		
Storm Sewer Replacement - Utility Repair		342,000
Stormwater Pump & Motor Replacements		350,000
Standby Generators for Pump Stations		263,500
TMDL Storm Water Plan		134,500
Total Storm Sewers		1,090,000
Public Works-Parks		
Shelter Renovations-Lakeside Park		35,000
Lakeside Park Playground Restroom Renovation		60,000
Cold Storage Shed & Greenhouse - Lakeside Park		94,000
Total Parks		189,000
Public Works-Municipal Service Center		
Vehicle Wash Equipment		120,000
Total Municipal Service Center		120,000
Public Works-Capital Equipment		
Public Works		680,000
Sanitation		300,000
Total Capital Equipment		980,000
Transit		
Handi-Van Fleet Replacement		61,000
Total Transit		61,000
Library		
Carpet Replacement		110,000
Book Drops		35,000
Total Library		145,000
Subtotal Expenditures	**$**	**11,453,500**
Public Safety Training Center*		
Land Acquisition	$	1,500,000
Site Preparation		202,000
Indoor Firearms Range		2,788,000
Live Fire Training Tower & Facility		750,000
Total Public Safety Training Center		5,240,000
Grand Total Expenditures	**$**	**16,693,500**

* The preliminary costs for the Public Safety Training Center are included in the 2017 Capital Projects section of the budget. Council will be presented with the Master Plan when it is completed and will have the opportunity for final approval on the project when the borrowing request is brought before Council in 2017. This will be a follow-on stand-alone decision. If Council chooses not to proceed at this time the City will not proceed with the Master Plan.

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.

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CITY OF FOND DU LAC - 2017 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	11,625,032	11,779,928	11,779,928	3,865,132	11,779,928	11,859,503
Other Revenues	91,770	97,000	97,000	15,057	97,000	97,000
TOTAL OPERATING REVENUES	**11,716,802**	**11,876,928**	**11,876,928**	**3,880,189**	**11,876,928**	**11,956,503**
OPERATING EXPENSES						
Personal Services	1,767,566	1,803,625	1,803,625	842,058	1,804,439	1,865,029
Contractual Services	2,155,383	2,483,060	2,464,330	976,487	2,483,060	2,088,863
Materials & Supplies	976,276	950,250	968,980	399,667	975,280	1,207,050
Depreciation	2,866,850	2,919,117	2,919,117	1,446,535	2,893,070	2,954,262
Utilities	429,338	542,500	542,500	269,897	542,500	522,000
TOTAL OPERATING EXPENSES	**8,195,413**	**8,698,552**	**8,698,552**	**3,934,644**	**8,698,349**	**8,637,204**
NET OPERATING INCOME (LOSS)	**3,521,389**	**3,178,376**	**3,178,376**	**(54,455)**	**3,178,579**	**3,319,299**
NON-OPERATING REVENUES & EXP						
Non-Operating Revenues	271,383	220,315	220,315	189,602	219,541	243,239
Non-Operating Expenses	(911,107)	(827,454)	(827,454)	(426,898)	(827,454)	(747,175)
TOTAL NON-OPERATING REV (EXP)	**(639,724)**	**(607,139)**	**(607,139)**	**(237,296)**	**(607,913)**	**(503,936)**
NET INCOME (LOSS)	**2,881,665**	**2,571,237**	**2,571,237**	**(291,751)**	**2,570,666**	**2,815,363**

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 2017 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	$ 95,000
Annual Clearwater Elimination	1,900,000
CTH VV - Pioneer Road Sanitary Relay	25,000
Pioneer Road Lift Station Rehab & Generator	110,000
Sidestream & Mainstream mmonia Removal	1,950,000
	$ 4,080,000

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CITY OF FOND DU LAC - 2017 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM

Budget Code WCTS

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET <INCOME> LOSS ACCRUAL BASIS	**2,881,665**	**2,571,237**	**2,571,237**	**(291,751)**	**2,570,666**	**2,815,363**
Additions:						
Special Assessment Principal Payment	6,394	3,346	3,346	4,185	3,346	3,346
Payments from OSG	695,807	711,343	711,343	712,117	712,117	712,117
Depreciation	2,866,850	2,919,117	2,919,117	1,446,535	2,893,070	2,954,262
Amortization Debt Discount & Expns	5,233	0	0	0	0	0
Subtractions:						
Replacement Allowance	622,551	507,279	507,279	290,290	507,279	509,439
Debt Service Principal Payments	3,257,401	3,334,601	3,334,601	3,334,601	3,334,601	3,413,631
Outlay-Other	43,396	410,250	410,250	147,127	410,250	2,144,500
Outlay-Computer Hardware/Software	0	5,000	5,000	0	5,000	5,000
Outlay-Sewer Construction	1,938,040	2,050,000	2,050,000	327,629	2,050,000	2,035,000
NET INCOME <LOSS> CASH BASIS	**(101,246)**	**(102,087)**	**(102,087)**	**(2,228,561)**	**(127,931)**	**(1,622,482)**

Projection of Unrestrictred Cash Balance as of December 31, 2016 and December 31, 2017

January 1, 2016 Balance	6,783,142
Net change from 2016 operations	(127,931)
December 31, 2016 projected balance	6,655,211
Net Change from 2017 operations	(1,622,482)
December 31, 2017 projected balance	5,032,729

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.

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CITY OF FOND DU LAC - 2016 BUDGET
WATER UTILITY

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	11,730,620	12,506,849	12,506,849	4,228,608	12,506,849	12,631,919
Other Revenues	367,112	365,783	365,783	164,814	365,783	353,121
TOTAL OPERATING REVENUES	**12,097,732**	**12,872,632**	**12,872,632**	**4,393,422**	**12,872,632**	**12,985,040**
Personal Services	1,614,736	1,415,617	1,415,617	559,035	1,415,617	1,352,935
Contractual Services	688,778	795,739	795,739	384,328	795,739	820,073
Materials & Supplies	1,471,383	1,894,929	1,894,929	406,100	1,893,269	1,910,826
Depreciation	2,895,044	2,946,096	2,946,096	1,467,824	2,982,719	3,022,881
Utilities	599,478	667,500	667,500	278,282	667,500	667,500
Taxes	1,907,978	1,922,457	1,922,457	953,712	1,961,503	1,973,530
TOTAL OPERATING EXPENSE	**9,177,397**	**9,642,338**	**9,642,338**	**4,049,281**	**9,716,347**	**9,747,745**
NET OPERATING INCOME (LOSS)	**2,920,335**	**3,230,294**	**3,230,294**	**344,140**	**3,156,285**	**3,237,295**
NON-OPERATING REVENUES & EXPENSES						
Non-Operating Revenues	72,179	60,966	60,966	6,654	62,351	60,966
Non-Operating Expense	(1,418,179)	(1,346,110)	(1,346,110)	(685,110)	(1,346,110)	(1,269,498)
TOTAL NON-OPERATING REV (EXP)	**(1,346,000)**	**(1,285,144)**	**(1,285,144)**	**(678,455)**	**(1,283,759)**	**(1,208,532)**
NET INCOME (LOSS)	**1,574,335**	**1,945,150**	**1,945,150**	**(334,316)**	**1,872,526**	**2,028,763**

Purpose And Activities

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

Budget Comments

There are no rate increases in the 2017 budget. The last time water rates increased was 2015.

Summary of Capital Outlay funded by water operational funding sources:

Capital Equipment Replacement	$ 130,000
Annual Water Meter Additions & Replacements	125,000
4-inch Main Replacement-City Wide	175,000
Well Renovation & Pump Work	280,000
Northeast Booster Station-Chlorine Building	300,000
Pioneer Road-Military to Southeast	95,515
Annual Main Replacement Program	1,490,100
Total Capital Outlay	$ 2,595,615

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CITY OF FOND DU LAC - 2017 BUDGET
WATER UTILITY

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET INCOME <LOSS> ACCRUAL BASIS	**1,574,335**	**1,945,150**	**1,945,150**	**(334,316)**	**1,872,526**	**2,028,763**
Additions:						
Special Assessment Principal Payments	12,336	5,729	5,729	6,573	5,729	5,729
Depreciation	2,895,044	2,946,096	2,946,096	1,467,824	2,982,719	3,022,881
Amortization Debt Discount & Expns	(23,717)	(23,717)	(23,717)	(11,859)	(23,717)	(23,717)
Amortized Loss on Adv Refunding	2,595	0	0	0	0	0
Subtractions:						
Debt Service Principal Payments	3,101,081	3,162,506	3,162,506	1,612,506	3,162,506	3,274,774
Outlay Funded by Operations	2,667,095	3,318,000	3,318,000	397,734	3,318,000	2,555,615
NET INCOME <LOSS> CASH BASIS	**(1,307,584)**	**(1,607,248)**	**(1,607,248)**	**(882,017)**	**(1,643,249)**	**(796,733)**

Projection of Unrestrictred Cash Balance as of December 31, 2016 and December 31, 2017

January 1, 2016 Balance	2,453,767
Net change from 2016 operations	(1,643,249)
December 31, 2016 projected balance	810,518
Net Change from 2017 operations	(796,733)
December 31, 2017 projected balance	13,785

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.

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CITY OF FOND DU LAC - 2017 BUDGET
GROUP HEALTH INSURANCE
INTERNAL SERVICE FUND

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	5,184,671	4,791,625	4,791,625	2,282,823	4,556,400	5,065,082
TOTAL OPERATING REVENUES	**5,184,671**	**4,791,625**	**4,791,625**	**2,282,823**	**4,556,400**	**5,065,082**
OPERATING EXPENSES						
Contractual Services	653,611	752,845	752,845	289,521	641,587	1,151,786
Medical Claims	4,344,637	4,223,359	4,223,359	1,458,224	4,186,046	4,485,499
TOTAL OPERATING EXPENSES	**4,998,248**	**4,976,204**	**4,976,204**	**1,747,745**	**4,827,633**	**5,637,285**
NET OPERATING INCOME (LOSS)	**186,423**	**(184,579)**	**(184,579)**	**535,078**	**(271,233)**	**(572,203)**
NET INCOME (LOSS)	**186,423**	**(184,579)**	**(184,579)**	**535,078**	**(271,233)**	**(572,203)**

Purpose And Activities

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

Budget Comments

The budget includes an 11.45% increase in health insurance premium equivalents for 2017 due to medical inflation. 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, 2016 retained earnings balance of $4,207,666 represents approximately nine months of estimated expenses.

Projection of Retained Earnings as of December 31, 2016 and 2017

January 1, 2016 balance		$ 4,207,666
Net change from 2016 operations		
Revenues	$ 4,556,400	
Expenditures	4,827,633	(271,233)
December 31, 2016 projected retained earnings		$ 3,936,433
Net change from 2017 operations		
Revenues	$ 5,065,082	
Expenditures	5,637,285	(572,203)
December 31, 2017 projected retained earnings		$ 3,364,230

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CITY OF FOND DU LAC - 2017 BUDGET
INFORMATION TECHNOLOGY SERVICES
INTERNAL SERVICE FUND

Appropriation Summary

DESCRIPTION	2015 ACTUAL	2016 ADOPTED BUDGET	2016 AMENDED BUDGET	2016 6 MONTHS ACTUAL	2016 ESTIMATED ACTUAL	2017 PROPOSED BUDGET
OPERATING REVENUES:						
Intragovernmental Charges	1,333,591	1,441,396	1,441,396	735,656	1,441,396	1,501,858
Charges for Services	17,298	19,250	19,250	2,500	19,250	19,250
Miscellaneous Revenues	2,873	0	0	2	2	0
TOTAL OPERATING REVENUES	**1,353,762**	**1,460,646**	**1,460,646**	**738,158**	**1,460,648**	**1,521,108**
OPERATING EXPENSES						
Personal Services	475,072	500,892	500,892	224,852	500,950	511,618
Contractual Services	431,770	627,898	622,544	343,729	627,898	599,637
Materials & Supplies	276,635	187,970	244,324	115,514	208,026	234,320
Utilities	19,870	6,500	6,500	1,983	6,500	6,500
Capital Outlay	21,559	25,000	25,000	1,176	25,000	25,000
TOTAL OPERATING EXPENSES	**1,224,906**	**1,348,260**	**1,399,260**	**687,254**	**1,368,374**	**1,377,075**
NON-OPERATING REVENUES & EXPENSES						
Operating Transfers Out	(86,832)	(117,476)	(117,476)	(117,476)	(117,476)	(144,953)
TOTAL NON-OPERATING REV (EXP)	**(86,832)**	**(117,476)**	**(117,476)**	**(117,476)**	**(117,476)**	**(144,953)**
NET INCOME (LOSS)	**42,024**	**(5,090)**	**(56,090)**	**(66,572)**	**(25,202)**	**(920)**

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, 2016 and 2017

January 1, 2016 balance		$ 161,422
Net change from 2016 operations		
Revenues	$ 1,460,648	
Expenses	1,485,850	(25,202)
December 31, 2016 projected retained earnings		$ 136,220
Net change from 2017 operations		
Revenues	$ 1,521,108	
Expense	1,522,028	(920)
December 31, 2017 projected retained earnings		$ 135,300

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EXHIBIT A

CITY OF FOND DU LAC
LICENSE FEES

	2016 CURRENT FEE	2017 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
Urban Chicken Permit		
New	$50	$50
Renewal	$25	$25
Mobile Food Vendor Permit	$125	$125
Class A Fermented Malt Beverage License	$200	$200
Class A Liquor License	$500	$500
Class B Fermented Malt Beverage License	$100	$100
Class B Liquor License	$500	$500
Class C Wine License	$100	$100
Commercial Quadricycle License	$500	$500
Special Class B License	$10**	$10**
Cabaret License (Yearly)	$230	$230
Cabaret License (Daily)	$30	$30
Mobile Homes Park (less than 100)	$100	$100
Mobile Homes Park (more than 200)	$250	$250
Distributor of Coin Operated Devices	$60	$60
Christmas Tree Sale License	$55	$55
Operators License (2 years)	$65	$65
Provisional Bartender license	$15	$15
Duplicated Bartender License	$15	$15
Amusement Rides (1st day)	$45	$45
Succeeding Days	$35	$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)	$55	$55
Each Additional Taxi Cab	$50	$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	not to exceed $5*	not to exceed $5*
Convenience Fee for Credit Card Phone Payments	$3	$3
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

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City of Fond du Lac - Fee Schedule - 2017 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
Sales Tax	$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

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City of Fond du Lac - Fee Schedule - 2017 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)	

* May be subject to removal by upcoming ordinance change

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	

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EXHIBIT C

CITY OF FOND DU LAC
FIRE/RESCUE FEE STRUCTURE

	2016 CURRENT FEE	2017 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	$25.00 per bag	$25.00 per bag
Burn Permits (30 Day Permit)	$25.00	$25.00
Environmental Compliance Form Request	$30.00	$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

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EXHIBIT D

CITY OF FOND DU LAC
ENGINEERING FEE SCHEDULE

	2016 CURRENT FEE	2017 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

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EXHIBIT E

CITY OF FOND DU LAC
CENTRAL COLLECTIONS
FEE SCHEDULE

	2016 CURRENT FEE	2017 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

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EXHIBIT F

CITY OF FOND DU LAC
ASSESSORS FEE SCHEDULE

	2016 CURRENT FEE	2017 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
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)

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EXHIBIT G

CITY OF FOND DU LAC
POLICE DEPARTMENT FEE SCHEDULE

	2016 CURRENT FEE	2017 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 3-5 Response 6-7 Each Response After 8	 No Fee $50.00 $75.00 $100.00	 No Fee $50.00 $100.00 $150.00
Process Service	$12.00 Plus Mileage	$12.00 Plus Mileage

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EXHIBIT H

CITY OF FOND DU LAC
PARKS DEPARTMENT

	2016 CURRENT FEE	2017 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	$80.00 + Tax
Half Day - 5PM-11PM	$65.00 + Tax	$80.00 + Tax
Full Day - 10AM-11PM	$100.00 + Tax	$120.00 + Tax
Security Deposit (In Addition To Rental Fee)	$75.00	$75.00
COMPLETE PAVILION		
Half Day - 10AM-4PM	$95.00 + Tax	$115.00 + Tax
Half Day - 5PM-11PM	$95.00 + Tax	$115.00 + Tax
Full Day - 10AM-11PM	$155.00 + Tax	$185.00 + Tax
Security Deposit (In Addition To Rental Fee)	$125.00	$125.00

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EXHIBIT H, Continued

	2016 CURRENT FEE	2017 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

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EXHIBIT I

CITY OF FOND DU LAC
BOAT LAUNCH RATES

	2016 PROPOSED FEE	2017 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

	2016 PROPOSED FEE	2017 PROPOSED FEE
RESIDENT RATES		
DOCK A		
45 ft @ $25/ft	$1,102.50	$1,125.00
40 ft @ $25/ft	$980.00	$1,000.00
DOCK B		
30 ft @ $24.50/ft	$720.00	$735.00
DOCK C		
20 ft @ $23.50/ft	$460.00	$470.00
DOCK D		
25 ft @ $23.50/ft	$575.00	$587.50
DOCK E		
30 ft @ $23.50/ft	$690.00	$705.00
DOCK F		
45 ft @ $25/ft	$1,102.50	$1,125.00
40 ft @ $25/ft	$980.00	$1,000.00
30 ft @ $24.50/ft	$720.00	$735.00
DOCK G		
25 ft @ $24.50/ft	$600.00	$612.50
DOCK H		
30 ft @ $24.50/ft	$720.00	$735.00

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EXHIBIT I, Continued

CITY OF FOND DU LAC
BOAT SLIP RATES, Continued

	2016 PROPOSED FEE	2017 PROPOSED FEE
NON-RESIDENT RATES		
DOCK A		
45 ft @ $34.50/ft	$1,530.00	$1,552.50
40 ft @ $34.50/ft	$1,360.00	$1,380.00
DOCK B		
30 ft @ $34/ft	$1,005.00	$1,020.00
DOCK C		
20 ft @ $33.50/ft	$660.00	$670.00
DOCK D		
25 ft @ $33.50/ft	$825.00	$837.50
DOCK E		
30 ft @ $33.50/ft	$990.00	$1,005.00
DOCK F		
45 ft @ $34.50/ft	$1,530.00	$1,552.50
40 ft @ $34.50/ft	$1,360.00	$1,380.00
30 ft @ $34/ft	$1,005.00	$1,020.00
DOCK G		
25 ft @ $34/ft	$837.50	$850.00
DOCK H		
30 ft @ $34/ft	$1,005.00	$1,020.00

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EXHIBIT J

CITY OF FOND DU LAC
POOL PASSES AND FEES

	2016 CURRENT FEE	2017 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

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EXHIBIT K

CITY OF FOND DU LAC
SEWER RATES

	2016 CURRENT FEE	2017 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.	$ .370/lb	$ .370/lb
T.S.S.	$ .489/lb	$ .489/lb
PHOS	$ 5.854/lb	$ 5.854/lb
TKN		
AMMONIA-NITROGEN (NH_3-N)	$ 0.744/lb	$ 0.744/lb
Non-City Customers:		
Users Connected with City Collection System	Billed per TrueUp Calculations performed in April of each year.	Billed per TrueUp Calculations performed in April of each year.
Domestic, Commercial & Industrial Waste Tanked to Sewage Treatment Plant		
Variable Charge		
B.O.D.	$ .370/lb	$ .370/lb
T.S.S.	$ .489/lb	$ .489/lb
PHOS	$ 5.854/lb	$ 5.854/lb
TKN		
AMMONIA-NITROGEN (NH_3-N)	$ 0.744/lb	$ 0.744/lb
Tanker Truck Haulers		
Service Charge Per Load for all Users	$15.00	$15.00
Sampling Charge for Tanked-in Waste	$15.00	$15.00
Holding Tank Waste per 1,000 gallons	$4.20	$4.20
Portable Toilet Waste per 1,000 gallons	$40.00	$40.00
Septic Tank Waste per 1,000 gallons	$56.00	$56.00

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EXHIBIT L

CITY OF FOND DU LAC
TRANSIT FARES

	2016 CURRENT FEE	2017 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

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EXHIBIT M

CITY OF FOND DU LAC
PUBLIC PARKING RATES

	2016 CURRENT FEE	2017 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	$14/month	$14/month
Lots 9, 10, 11, & 14	$18/month	$18/month
Lots 3 & 13	$20/month	$20/month
Lots 4, 5, 6, 8, 8A, 10A, 18, & Darling Place	$28/month	$28/month
Lot 9 Reserved & Lot 14 Reserved	$28/month	$28/month

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EXHIBIT N

CITY OF FOND DU LAC
SOLID WASTE FEE SCHEDULE

	2016 CURRENT FEE	2017 PROPOSED FEE
BULKY WASTE DROP OFF		
Single Use of Site	$20	$20
10 Use Punch-Card	$175	$175
Unlimited Annual Pass	not offered	not offered
BULKY WASTE PICK UP		
Curb Side Pick-up	$40 Minimum Fee	$40 Minimum Fee
Additional Charges: *		
Freon Item	$25	$25
Car Tire	$2	$2
Truck Tire	$10	$10
Tractor Tire	$15	$15
** In addition to single use of site fee*		
RECYCLING		
Metal Items (microwaves, washer, drier)	Free	Free
Cardboard, Plastic, and/or Paper	bulky waste fees apply	bulky waste fees apply

EXHIBIT O

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.

EXHIBIT P

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 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.