City of Fond du Lac

2015
Budget

City of Fond du Lac
2015 Proposed Budget

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CITY OF FOND DU LAC - Memorandum

To: City Council

From: Joseph P. Moore, City Manager

Date: August 28, 2014

Subject: Budget Communications – 2015 Proposed Budget

Our City's budget for 2015, as summarized in this memo and further detailed in the attachments, is balanced, supports our varied missions, conserves financial resources and protects our bond rating. Importantly, reviews of our financial management, by both external auditors and by bond rating agencies confirm the soundness of our internal controls and our long term financial credit worthiness. This budget focuses on the requirement to operate within state and local constraints while meeting the needs of our Citizens and positioning the City for a more sound financial future.

Before delving into the budget details I will share with you some of the achievements 2014, which demonstrate a commitment to excellence and continuous improvement. This list below represents a small sample of high quality service and responsiveness:

- Timely response to over 7,000 fire alarms and ambulance calls.
- Timely response to over 56,000 calls for police department action.
- The Fire Department was named to the State of Wisconsin's Regional Hazardous Materials Team, providing additional funding for the City's hazmat team.
- The Fire Department reduced overtime expenses, allowing for a reduction in the budgeted amount of overtime for 2015.
- The Police Department played a lead role in creating the Fond du Lac Heroin Summit with a goal of bringing greater attention, awareness, and a community-wide call to action regarding the negative impact that heroin has had on the area.
- The Police Department played a lead role in the planning, development and implementation of the Fond du Lac Drug Endangered Children (DEC) Team.
- The Police Department established a Domestic Violence Intervention Team (DVIT) to support a growing need.
- The Library achieved a record setting participation in the summer reading program, with 4,407 participants, including 2,543 children registered for the program. This represents a 156% increase from 2012 and a 63% increase from 2013.
- The Library averaged 1,100 visitors per day with 2,256 items checked out per day.
- Lakeside Park channels were dredged for the first time in over 50 years, improving boat access and water quality.
- The FDL Loop bike/pedestrian trail opened.
- Well #26 was constructed in the north central part of the City. This well, combined with another new well planned for 2016, should meet the City's water capacity needs for another 20+ years.
- The Wastewater Utility began converting bio-gas into electricity upon completion of a two year project.

- Major progress was made in the planning and design of key upcoming highway projects including the HWY 151/HWY V interchange, HWY151/HWY T overpass, and HWY VV (Pioneer Road) reconstruction between Hickory and Rodgersville.
- Information Technology Services continued implementation of Wi-Fi in the downtown area to expand public Wi-Fi and allow for public safety to connect to additional hot spots.
- We created a new tax incremental financing district (TID) and closed out another TID.
- We completed the recodification project to update and make available the entire City code via on-line access to the public.
- The assessor completed a City-wide property revaluation (re-assessment) project.
- We completed two new debt issues for the City's 2014 capital projects ($2,000,000) and the new TID project ($1,040,000). We issued debt to refinance one older TID debt issue ($1,055,000) and one older Water Utility debt issue ($5,275,000). We made early repayment in full of one Wastewater Utility debt issue ($3,900,000).
- The City maintained its "AA-" bond rating.
- The Comptroller's Division received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting.

Now let's transition forward to 2015. 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 2015 will increase 10%, or over $530,000, compared with 2014.
- The City's tax levy support to the library will increase by 2%.
- The City's tax levy support for the transit special revenue fund is unchanged from 2014.
- The City's tax levy support for the residential recycling program special revenue fund increased by $230,621.
- The total City property tax levy will increase by 6.3%, from $21.5 million to $22.8 million.
- The City's portion of the property tax rate is estimated to increase 5.4%.
- There are no increases in water or wastewater utility rates.
- There are no increases in residential solid waste collection and disposal fees.
- General fund expenditures will increase 1.2% from 2014 to 2015.
- The total <u>cost of labor will decrease</u> for the fourth straight year.
- The use of general fund balance in 2015 is $714,900.
- The 2015 budget increases the funding of recurring capital improvement projects with operating revenues and reduces the amount needed for long-term borrowing for capital projects in 2015 and beyond.
- The City's debt balances, including general obligation (G.O.) as well as Water and Wastewater Utility debt will decline significantly over the next several years.

Overall, I am very optimistic about the many good things happening within City government, our ability to deliver services with excellence and a positive attitude and for the tangible improvements others are contributing, such as expanding employment as well as new retail, commercial, dining and residential properties. The details for our 2015 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 and inflation.

Service Levels
The 2015 budget includes no major changes in service levels, either new or increased services, or the reduction or elimination of existing services, with the exception of an increase in funding for the emerald ash borer infestation, and additional funding for street reconstruction.

General City Revenues
Total combined general fund City revenues available to support general fund City operations and services for 2015 increased by a total of $835,200 or 2.8%. Some of the factors included in this figure are:

- **Property Tax Levy Limit**
  The 2015 budget complies with the very restrictive state-mandated property tax levy limit. The property tax levy limit is allowed to increase by an estimated net new construction of 1.97% for 2015, plus the increase in general debt service principal and interest payments.

- **State Aids**
  State Shared Revenues are projected to remain at the same levels as the 2014 budget. State highway aids are estimated to increase by $235,000. Other state aids are estimated to remain the same as last year.

Total General Spending
Total budgeted spending in the general fund is increased 1.2% compared to 2014.

Personal Services (Salaries, Wages and Benefits)
Due to the service nature of City operations, approximately 80% 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 of all bargaining units (Police, Fire and Transit) are settled for 2015. Due to a combination of factors including changes in wages and benefits implemented in the past four years as a result of Act 10, new wage and salary schedules implemented as a result of the compensation study, and employee turnover, 2015 budgeted general and special revenue fund labor costs have decreased significantly by $528,123 or -2.1% compared to the 2014 budget. The 2015 budget is the fourth year in a row with decreases in personnel costs.

- **Wage Adjustments**
  The 2015 proposed budget contains a 2% inflation-based adjustment to the wage scale for non-represented employees. Adjustments to collective bargaining unit wage scales are as negotiated in the collective bargaining agreements.

- **Overtime Costs**
  Budgeted spending on Fire and Ambulance employee overtime is reduced by $110,000.

- **Health Insurance**
  Due to savings realized through changes in the self-funded health insurance plan benefit levels and positive claims experience in the last few years, for the second year in a row, no increase in employee health insurance premiums will be necessary. The City's share

of budgeted general and special revenue fund health insurance costs decreased $43,200 or -1.1%.

- **WRS Pension Costs**
  The City's share of total budgeted general and special revenue Wisconsin Retirement System (WRS) pension costs decreased by $253,000 or -10.3% from 2014 to 2015. The 2015 WRS pension rates will decrease by 0.4% in 2015. General employees and some public safety employees share in any WRS rate increases or decreases. The budget impact (City's share) of the WRS rate will decrease by 0.2% for these employees. The duty disability portion of the WRS rates for Police and Fire employees will also decrease by 1.23% in 2015. In addition to the rate decreases, employee turnover in the Police Department and to a lesser extent in the Fire Department has also contributed to the decrease in WRS costs, since new public safety employees are required to pay the same WRS contribution rate as paid by general employees.

Services, Materials and Supplies Expenditures
A 1% overall increase is budgeted for non-labor costs such as outside contractual services, materials, supplies, utilities and fuel, with a few exceptions noted below.

New or Increased Expenditures
Some additional or increased expenditures included in the 2015 budget are as follows:

- **Emerald Ash Borer**
  The Tree Care Division of Public Works includes $200,000 for the removal and treatment of ash trees for 2015, an increase of $90,000 over the 2014 budget. This program is necessary due to the recent discovery of the emerald ash borer in the Fond du Lac area. Similar costs for this program are expected to continue in the budget for an estimated ten years.

- **Street Reconstruction**
  An new program has been added to the 2015 budget and capital improvement plan to reconstruct sections of streets that are too far gone for overlays, but do not qualify for reconstruction under the clearwater elimination program because the utilities underneath the streets are in good condition. $190,000 is budgeted in the capital projects fund for this program in 2015. This will be an annually recurring program that is planned to continue in future years.

- **Community Strategic Planning**
  An additional one-time payment of $10,000 to the FCEDC is included in the 2015 budget as the City's share of a public-private community-wide long-range strategic planning and visioning project. The additional payment will be removed from the 2016 budget.

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

capital projects in 2015. Some other reasons for increasing the amount of projects funded by operations rather than long-term debt are explained below.

A review of the projects funded by operations will show that they are either maintenance-type expenditures or annually recurring projects where the City spends similar amounts on these types of projects every year. It is good financial practice to fund such projects on a "pay-as-you-go" basis with operating funds, if possible, rather than funding these projects with long-term debt. It was the City's practice 10 to 15 years ago to fund nearly all annually recurring projects on a pay-as-you-go basis. Within the past 7 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 2015 budget and CIP return the City to its former, more financially sound, practice of funding its annually recurring projects on a pay-as-you-go basis.

Another benefit of funding the annually recurring projects with operating funds rather than long-term debt is that the amount of money the City borrows in future years is reduced by a substantial amount. Not only will the City have a lower amount of outstanding debt in future years, but its future debt payments and property tax levies required to pay for debt principal and interest will be lower than they otherwise would have been.

Finally, the City has a relatively healthy level of available general fund balance. (See the Use of General Fund Balance section below.) The unassigned general fund balance at December 31, 2013 exceeded the City's 15% working capital goal by $2,462,000. Some of that fund balance can safely be applied to help fund capital projects.

Capital Funded by General Obligation Debt

The amount of general capital projects funded by general obligation (G.O.) debt in 2015 will be $2,589,200. This figure is lower than the amounts borrowed for capital projects in the 2007-2010 time frames, but similar to the amounts borrowed in the last four years. (See capital improvement plan for detail.)

Other G.O. Debt Considerations

The G.O. debt that the City issues in 2015 and future years will be for a term of 10 years rather than 20 years. This policy, implemented in 2014, is a return to the City's past more financially sound debt practice (pre-2007). The reason for this change is to more closely match the useful lives of the assets or projects acquired with the debt to the debt repayment terms. Many of the assets acquired with the borrowing have useful lives closer to 10 years rather than 20 years. 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 few years, the increases begin to moderate by 2019. Furthermore, the overall G.O. debt level, including new debt for general capital projects, is projected to drop from $78,445,000 in 2014 to $65,164,000 by 2019.

Utility Debt

No new borrowing is proposed for Water and Wastewater Utility capital projects. Total existing Water Utility debt will decrease from $49,892,253 in 2014 to $33,464,074 in 2019. Existing Wastewater Utility debt will drop from $40,394,118 in 2014 to $23,316,596 in 2019.

Utility Rates
The 2015 budget does not contain any increases in either Water Utility or Wastewater Utility Rates. Water rates were last increased in 2010. Wastewater rates were last increased in 2009.

Use of General Fund Balance
A goal of the 2015 budget is to maintain a general fund balance for working capital purposes of at least 15% of budgeted expenditures, in keeping with City policy. $714,900 of available general fund balance will be applied to the 2015 budget. This compares to general fund balance of $632,934 applied to the 2014 budget. The unassigned general fund balance remaining after the amount applied to the 2015 budget is estimated to be $6,313,000 or 20% of budgeted annual general fund expenditures. The amount of fund balance applied to the 2015 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 2016 and beyond. Some of the challenges facing the City in its 2016 budget and beyond include:

- We expect that restrictive property tax levy limits will remain in effect for the foreseeable future. The levy limit is allowed to increase only by the rate of growth in net new construction, in addition to any increases necessary to cover increasing debt principal and interest payments.

- Scheduled increases in the City's general obligation debt principal and interest payments over the next few 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 2015 Proposed Budget.

Joseph P. Moore
City Manager

CITY OF FOND DU LAC
BUDGET AND FINANCIAL MANAGEMENT POLICIES

The budget of the City of Fond du Lac serves as a comprehensive, rational guide for financial planning and operations management throughout each fiscal year. This section describes the financial policies and procedures that guide the development and monitoring of budget for the City, both on a long-term and annual basis. The formally adopted financial policies that address budgetary issues are:

Balanced Budget Policy

A balanced budget is a budget in which revenues and expenditures are equal. An overriding goal of the City's operating budget policy is to achieve a structural balance over a long-term period, recognizing that in certain periods revenues and expenditures may not equal. A balanced budget for the general fund is defined as revenues and other sources equal to or exceeding operating expenditures. Other sources can include that portion of general fund balance that is allowed to be budgeted for use according to the City's fund balance policy. Balanced budgets for the enterprise funds are defined as providing sufficient revenues to support the operations, capital and debt service needs of those funds, without subsidy from the general fund, and enterprise fund revenues shall not be used to subsidize other City funds. Charges from internal service funds shall be sufficient to support such activities, with no trend of operating deficits.

Budget Development Policy

This policy sets forth the process for the development, review and adoption of the City budget, in conjunction with the provisions of the City Code and Wisconsin Statutes.

Each year the City Manager prepares a budget development calendar to guide City staff and the City Council in the development of the annual budget. The annual budget development process includes the approval by the City Manager of budget parameters to guide development of department budgets. The budget goals and priorities from the City Council are also used as a tool in the budget development. Department budget requests are reviewed by the City Manager who works to develop the annual budget with assistance from the Director of Administration. The City Manager's executive budget, consisting of recommendations on department requests, is then presented to the City Council for its review and approval.

State Statutes and local ordinance prescribe the process of budget review and adoption for the City. The laws require public input in the budget process, including the publishing of a budget summary in the local media. Formal public input is provided at the official public hearing before the City Council.

Budget Amendment Policy

The City's budget amendment policy provides guidance as to changes in adopted budgets. Under Wisconsin law, the budget may be amended by a 2/3-majority vote of the City Council. Such a majority is required both for additional appropriations and for changes or transfers between appropriations. Appropriations are defined as functional expenditure categories such as general government, public safety, etc. for the general fund, and the total budget for all other funds.

Budget transfers between individual line items within the functional expenditure appropriation categories in the general fund and at the total fund level for all other funds may be approved by the Director of Administration, provided that total expenditures do not exceed the total budgeted amounts approved by the City Council.

Fund Balance Policy

The City's fund balance policy addresses the desired level of fund balance to be maintained in the general fund of the City. In addition, sufficient fund equity should be maintained in the utility enterprise funds for operating budget flexibilities, debt service and capital replacement needs.

1. The City will maintain an unassigned general fund balance to provide necessary working capital to avoid cash flow interruptions and short-term borrowing to fund daily operations of at least 15% of budgeted expenditures for the subsequent year. This general fund balance working capital amount is used to generate interest income and to assist in maintaining the City's "AA-" bond rating.

2. Projections of the City's fund balances for each year ended December 31 are provided in the summary section of the adopted budget document.

3. There will be no shifting from fund balances to offset continuous on-going operating costs, except to phase in new major services costs or one-time project costs, which are unlikely to be repeated.

4. When both assigned and unrestricted fund balances are available for use, it is the City's policy to use assigned fund balance first, then unrestricted fund balance. Furthermore, committed fund balances are reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for all spendable, unrestricted revenue amount in the special revenue funds.

5. Fund balances of the special revenue funds, the debt service fund, capital projects funds, enterprise funds and internal service funds are assigned to be used for the purposes for which the funds were established.

Revenue Policy

1. The City relies on property tax as its main source of local tax revenue to fund local programs and services. Property taxes account for approximately 45% of total general fund and special revenue fund revenues.

2. Levy Limit. The City's property tax levy is subject to State-mandated property tax levy limits. The law allows the City to increase its property tax levy by the percentage growth in equalized value due to net new construction, plus the increase in general obligation debt principal and interest payments from the previous year. The City's budget meets the property tax levy limit.

3. Use Fees. The City attempts to maintain a diversified and stable revenue stream. Service fee charges (user fees) are implemented for services that can be individually identified and where costs can be directly related to the level of service provided. The City's budgeting philosophy is to annually review and provide at least nominal inflationary increases on appropriate user fee charges for services to cover the increasing costs of providing those services.

4. Intergovernmental grant requests are subject to fiscal review before the grant application is submitted. The purpose of this review is to ensure that the grants do not create an obligation for unfunded future expenditures relating to the grant, and to provide an overall budgetary review of grant proposals.

5. One-time revenues shall not be used to fund continuous operating costs, except to manage a short-term spike in program costs, such as the phasing of a new or expanded program, making investments that have future payoffs, and to smooth out the impacts of significant state and/or federal funding reductions.

Debt Policy

The City's debt policy provides guidance to ensure that long-term debt is utilized appropriately and in a fiscally prudent manner. Elements of the policy include:

1. Limiting long-term borrowing to capital improvements or other long-term projects which cannot and, appropriately should not, be financed from current revenues and/or funds established for equipment replacement. Debt will not be used to finance current operations, nor will long-term debt be used to finance the cost of short-lived assets.

2. Final maturity of bonds and notes should not exceed the expected useful life of the underlying project or assets for which the debt is being issued.

3. The statutory limit on general obligation debt is five percent (5%) of the equalized valuation of all taxable property within the City. The City's debt policy guidelines further limits such debt to 60% of the legal debt limit (3% of the equalized value).

4. Debt issues should be structured to achieve reasonable and prudent principal retirement and maximize flexibility for the City's interests (e.g., call provisions).

5. Provide a cap on total annual debt service for general obligation debt (exclusive of that funded by enterprise operations and tax increment districts) of 30% of the City's total annual general operating revenues.

6. Maintain good communications with bond rating agencies regarding the City's financial condition, and provide for full disclosure in all financial reporting including official statements and continuing disclosure agreements.

Capital Improvement Plan Policy

1. The City prepares and adopts a five-year capital improvement plan which provides comprehensive planning, budget stability and analysis of the long-term capital needs of the City. The plan describes each capital project, estimates the project costs, prioritizes projects, identifies funding, considers alternatives, and estimates the impact on the annual budget.

2. The five-year capital improvement plan will consider major equipment replacement needs, as well as other anticipated capital expenditures. All City departments, including the water and wastewater utilities, prepare a five-year capital improvement plan, and the plan is updated annually.

3. Provide an affordability analysis, including consideration of annual limits on total capital expenditures and the impact of capital projects on future property tax and utility rates and fees necessary to fund debt service.

4. Coordinate the development and approval of the annual capital improvement budget with the development of the operating budget, and consider future operating costs associated with new capital improvements.

5. Capital improvement expenditures shall include amounts expended for equipment or other assets with a useful life of seven years or more and which involve amounts of $25,000 or more.

6. Other practices followed with respect to the capital budget include the use of cash funding where feasible and appropriate, and the establishment of replacement funds. Examples include: infrastructure maintenance activities funded with current tax or utility rate revenues, and vehicle and equipment replacement funds established for the replacement of vehicles and major equipment.

7. Budget balances appropriated in capital improvement funds are designated for specific projects and are carried forward until the project is complete or the balance is transferred to other eligible projects.

Investments Policy

The City has adopted an investment policy with the primary objectives of preservation of capital in order to protect investment principal, maintaining liquidity, and maximizing returns on investment, in that order of priority. Investments are primarily limited to U.S. Treasury obligations, U.S. Government Agency Securities, municipal bonds, and the State of Wisconsin Investment Pool. The City's Comprehensive Annual Financial Report (CAFR) complies with Governmental Accounting Standard Board (GASB) Statement 40 regarding disclosure of various investment risks, such as interest rate and custodial credit risk.

BUDGET PRINCIPLES

In addition to the formal policies adopted by the City, there are several principles that the City uses as policy guidance for the budget, particularly with respect to operating budgets. They are as follows:

1. The City has adopted a program/service budget format, to convey the policies and purposes of City operations in a user-friendly form. The City also prepares line-item budget information for management control purposes, and for those users who are interested in such information.

2. According to Wisconsin Statutes, the budget is adopted on a functional basis (general government, public safety, etc.) for the general fund, which is the legal level of budgetary control. Budget control for other funds is monitored at the total fund level. Monies appropriated but not expended in the general fund, special revenue funds and utility enterprise funds lapse to the fund equity accounts at the end of the year unless re-appropriated to the subsequent year through a formal budget amendment. Any amounts earmarked for specific programs or purposes in special revenue funds or capital projects funds that remain uncompleted at the end of the year are carried forward to the following year until the project is completed or the balance is transferred to other eligible projects.

3. The City uses encumbrances with respect to certain unexpended general fund appropriations. An encumbrance is a method of obligating monies for future expenditures through a formal commitment to obtain goods or services intended to be purchased with current year budget authority through the issuance of a purchase order or an approved contract.

4. The annual general fund budget does not contain a contingency appropriation established to cover unexpected situations or emergencies. Department budgets are prohibited from containing planned contingencies.

5. The City of Fond du Lac historically has sought to provide stable tax rates and utility charges to its customers. This philosophy means that in developing the tax and fee components of the budget, the City looks to provide annual increases that bear some relationship to the rate of inflation. Artificially reducing the tax rate or utility rates in one year, followed by double-digit increases in the next year, has been determined to be unacceptable by City Council, City residents, the City Manager, City staff and bond rating agencies. This philosophy recognizes that to provide the same or increased level of services desired by the City's residents, costs do increase over time.

CITY OF FOND DU LAC
Description of City Funds and Accounting Structure

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Certain of the City's funds are classified according to generally accepted accounting principles as major funds (generally defined as having total assets, liabilities, revenues or expenditures/expenses totaling 10% of either governmental or enterprise fund types, or 5% of all funds combined). The City's fiscal year is the calendar year. As required by Wisconsin Statutes, appropriated budgets are adopted for the City's funds, which are classified and defined as follows:

GOVERNMENTAL FUND TYPES

These are the funds through which most of the functions of the City are financed. These funds are budgeted on a modified accrual basis of accounting. The focus of the modified accrual basis of accounting is on available spendable resources; that is, the flow of resources into and out of the organization providing services. The reported fund balance of a governmental fund represents a measure of the available spendable resources. Under the modified accrual basis of accounting, revenues are recognized when measurable and available. Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures, other than interest on long term debt, are recorded when the liability is incurred, if measurable. The following are the City's governmental fund types:

General Fund – The general fund is the main operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The general fund is a major fund. The major revenue sources for the general fund are the property tax levy, State aids, licenses, permits, fines, user fees and other funding sources.

Special Revenue Funds – Special revenue funds are used to account for those activities for which monies are restricted or committed for a specific purpose, with a specific revenue source making up a substantial part of the funding resources, and the expenditures are restricted or committed for specific programs. Special revenue funds utilized by the City include:

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

Debt Service Fund – The debt service fund is used to account for the accumulation of resources for, and the payment of, general obligation long-term debt principal, interest and related costs not funded by the proprietary (utility) funds. The debt service fund is a major fund. The major revenue source of the debt service fund is the property tax levy.

Capital Projects Funds – Capital projects funds are used to accumulate resources that are restricted, committed or assigned for the acquisition or construction of capital facilities or other capital assets, including equipment. For the capital projects fund (major fund), the City adopts an annual capital budget (the first year of the 5-year capital improvement plan). Once the budget is adopted, the individual capital project appropriations do not lapse. In budgeting for this fund, the City assumes that all budgeted amounts will be spent on the indicated projects within the fiscal year or shortly thereafter. As such, the capital projects fund balances are not considered available for appropriation for other purposes, and therefore such fund balances are not presented in this document.

The city also utilizes three non-major capital projects funds to accumulate resources for and to avoid borrowing for future capital equipment replacements: the Public Works Equipment Replacement Fund, the Ambulance Equipment Replacement Fund, and the Solid Waste Equipment Replacement Fund. The major funding source for the Public Works Equipment Replacement Fund is the proceeds from industrial park land sales and the sales of other City property. 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 Solid Waste Equipment Replacement Fund is the designation of a portion of the residential solid waste fees for future program equipment replacements.

PROPRIETARY FUND TYPES

These fund types are used to account for activities funded primarily through user charges. The basis of accounting used to budget such funds is accrual accounting. The focus of accrual accounting is primarily upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all assets and liabilities associated with the fund's operations. Revenues are recognized under the accrual basis of accounting when earned, and expenses are recorded as soon as they result in liabilities, notwithstanding that the receipt or payment of cash may take place in another accounting period. For budgetary control purposes, the City also appropriates the capital expenditures for the proprietary funds within the proprietary funds. The City prepares budgets for the following proprietary fund types:

Enterprise Funds – Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Budgets for the City's Water and Wastewater Utility enterprise funds, which are major funds, are included herein. The primary revenue sources for the enterprise funds are utility customer user fees.

Internal Service Funds – Internal service funds are used to account for the financing of goods or services provided by one City department to other City departments. Internal service funds utilized by the City include the self-funded Employee Health Insurance Fund and the Information Technology Services Fund.

CITY OF FOND DU LAC
2015 BUDGET SUMMARY

The 2015 **GENERAL FUND BUDGET** is as follows:	2014 Budget	2015 Budget	Percent Change
REVENUES AND OTHER FINANCING SOURCES:			
Taxes (other than property taxes)	$1,959,346	$2,101,903	
Special Assessment Payments	375,000	375,000	
Licenses and Permits	1,307,497	1,335,775	
Intergovernmental Revenues	9,159,902	9,473,945	
Public Charges for Services	2,080,217	2,520,142	
Fines, Forfeits and Penalties	365,000	440,000	
Interest and Rent	219,438	119,438	
Miscellaneous Revenues	81,525	79,825	
Total Revenues Excluding Property Taxes	$15,547,925	$16,446,028	
General Property Taxes	13,896,938	13,829,786	
Transfers from Other Funds	28,846	33,137	
Fund Balance Applied	632,934	714,907	
TOTAL REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE APPLIED	$30,106,643	$31,023,858	3.0%
EXPENDITURES AND OTHER FINANCING USES:			
General Government	$2,932,929	$2,861,389	
Public Safety	17,977,133	17,963,601	
Public Works	5,923,763	6,248,023	
Parks, Culture & Recreation	1,830,318	1,808,754	
Community Development	1,259,250	1,407,430	
TOTAL EXPENDITURES	29,923,393	30,289,197	1.2%
Transfers to Other Funds	183,250	734,661	
TOTAL EXPENDITURES AND OTHER FINANCING USES	$30,106,643	$31,023,858	3.0%

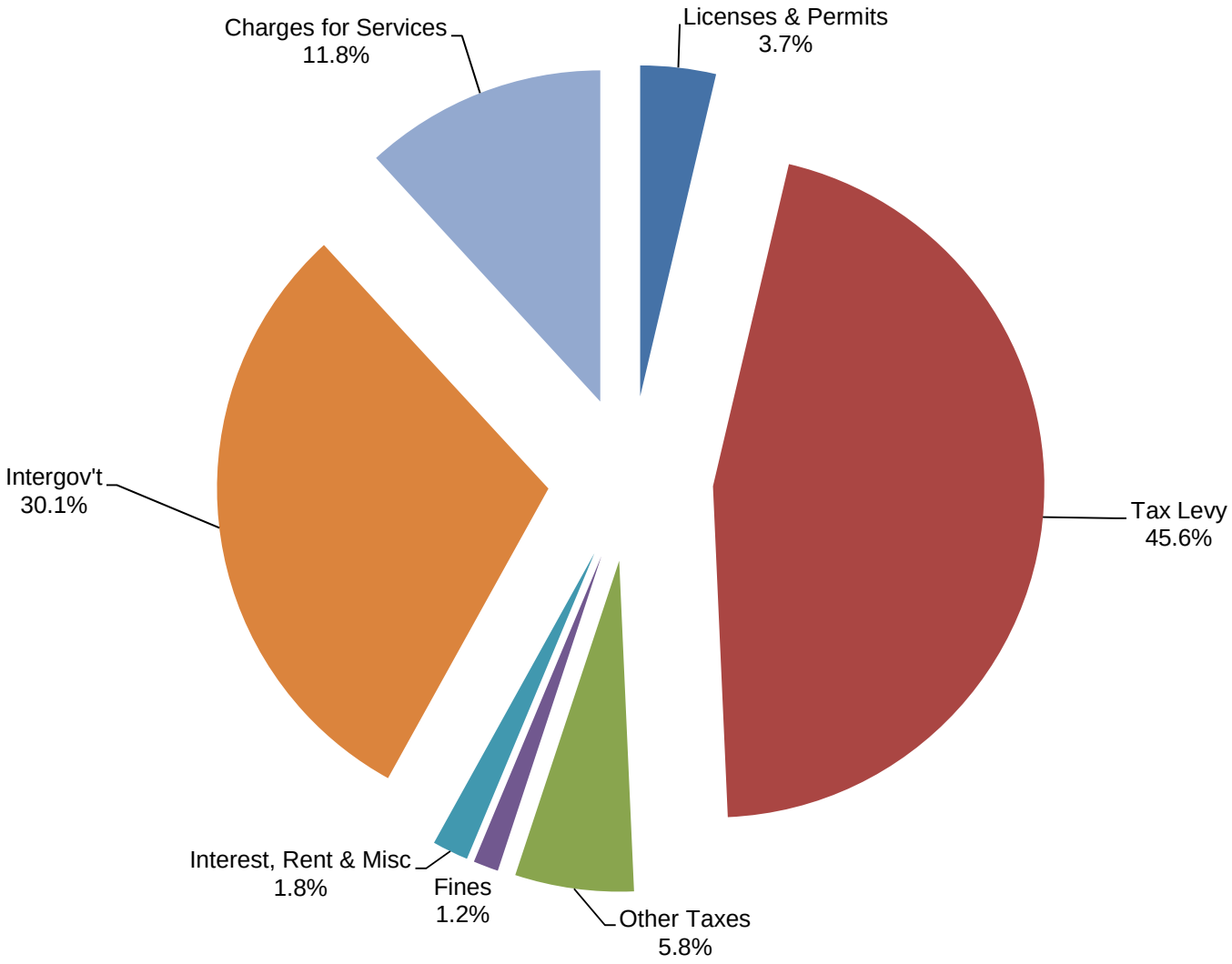
The 2015 **budgets for all funds** combined:	Fund Balance January 1	Total Revenues	Total Expenditures	Fund Balance December 31
General Fund	$ 6,313,319	$30,374,858	$31,023,858	$ 5,664,319
Special Revenue Funds	1,270,189	8,528,711	8,062,176	1,736,724
Debt Service Fund	202,872	6,547,054	6,744,057	5,869
Capital Projects Funds	1,415,000	4,257,500	5,342,500	330,000
Wastewater Collection and Treatment System	4,912,666	15,682,921	14,877,604	5,717,983
Water Utility	2,608,135	15,231,742	16,857,048	982,829
Internal Service Fund-Health Insurance	2,942,554	5,770,057	5,905,678	2,806,933
Internal Service Fund-ITS	157,079	1,470,862	1,490,748	137,193
Total All Funds	$ 19,821,814	$ 87,863,705	$ 90,303,669	$ 17,381,849

The **property tax levy** for City purposes is summarized as follows:	2014 Budget	2015 Budget	
General Fund	$13,896,938	$13,829,786	
Library Special Revenue Fund	1,709,139	1,743,322	
Residential Recycling Special Revenue Fund	507,864	738,485	
Transit Special Revenue Fund	221,591	221,591	
Capital Projects Fund	-	625,000	
Debt Service Fund	5,166,160	5,696,744	
Total City Property Tax Levy	$21,501,692	$22,854,928	6.3%

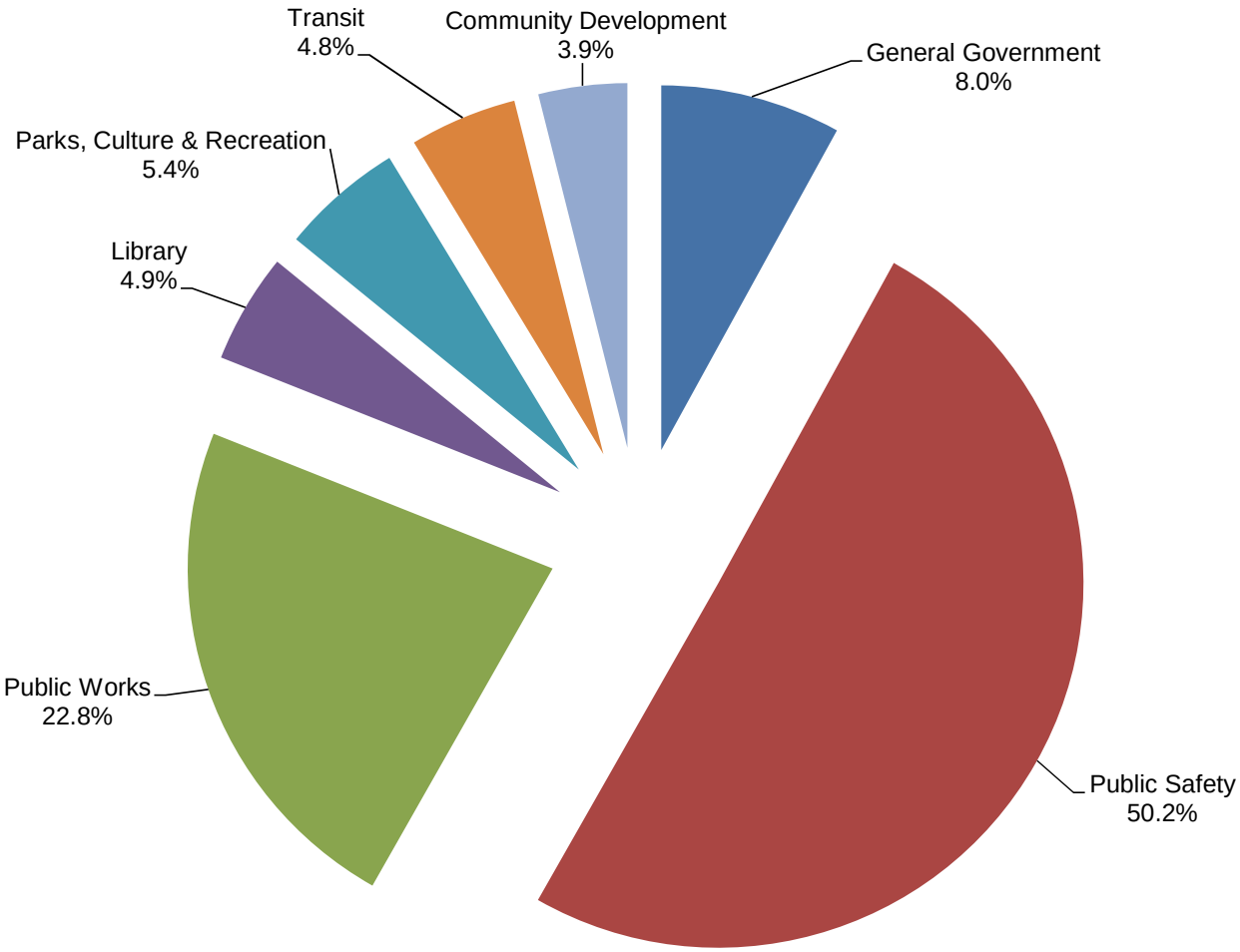
	2014	2015	$ Change	
Estimated Equalized Value Property Tax Rate	$8.478	$8.932	$0.454	5.4%

The City's outstanding debt at December 31, 2014 is projected to be:	
General Obligation Notes and Bonds	$78,400,000
Utility Revenue Bonds	90,336,371
Total Debt	$168,736,371

City of Fond du Lac
2015 General Fund & Special Revenue Fund
Revenue Summary



City of Fond du Lac
2015 General Fund & Special Revenue Fund
Expenditure Summary
By Major Function



City of Fond du Lac
2015 Budget
General Fund and Special Revenue Funds Budgeted Expenditures
Excluding TIF's and Transfers for Levy
By Major Object & Function

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	LIBRARY	PARKS, CULTURE & RECREATION	TRANSIT	COMMUNITY DEVELOPMENT	Total Proposed 2015 Budget	Total Adopted 2014 Budget	Increase (decrease)	
Salaries & Wages	$ 1,452,802	$ 10,498,859	$ 3,436,692	$ -	$ 808,305	$ 417,792	$ 702,057	$ 17,316,507	$ 17,432,607	$ (116,100)	-0.7%
Fringe Benefits											
Wisconsin Retirement	93,315	1,766,698	228,435	-	48,750	28,410	44,846	2,210,454	2,463,461	(253,007)	-10.3%
Social Security	108,163	501,161	263,085	-	61,835	31,962	53,707	1,019,913	1,022,084	(2,171)	-0.2%
Group Health Insurance	333,168	2,153,972	842,793	-	189,960	100,584	143,208	3,763,685	3,806,896	(43,211)	-1.1%
Other	190,612	89,259	23,554	-	18,437	2,431	4,444	328,737	442,371	(113,634)	-25.7%
Total Fringe Benefits	725,258	4,511,090	1,357,867	-	318,982	163,387	246,205	7,322,789	7,734,812	(412,023)	-5.3%
Total Personal Services	2,178,060	15,009,949	4,794,559	-	1,127,287	581,179	948,262	24,639,296	25,167,419	(528,123)	-2.1%
Services, Materials & Supplies											
Contractual Services	1,064,733	1,305,642	2,439,695	1,743,322	383,192	880,186	453,101	8,269,871	7,968,916	300,955	3.8%
Materials & Supplies	245,942	1,237,833	2,099,383	-	286,970	226,800	155,117	4,252,045	3,377,340	874,705	25.9%
Utilities	8,795	209,393	487,620	-	198,734	19,900	39,950	964,392	960,800	3,592	0.4%
Miscellaneous	-	100	-	-	-	-	-	100	100	-	
Expense Transfers	(636,141)	(33,000)	(1,655,695)	-	(67,238)	-	(199,000)	(2,591,074)	(2,577,569)	(13,505)	0.5%
Total Services, Materials & Supplies	683,329	2,719,968	3,371,003	1,743,322	801,658	1,126,886	449,168	10,895,334	9,729,587	1,165,747	12.0%
Capital Outlay	-	280,000	5,000	-	15,000	-	10,000	310,000	756,000	(446,000)	-59.0%
Total Expenditures	2,861,389	18,009,917	8,170,562	1,743,322	1,943,945	1,708,065	1,407,430	35,844,630	35,653,006	191,624	0.5%
Transfers to Other Funds	-	182,500	150,000	-	74,756	19,100	65,550	978,517	403,549	574,968	142.5%
Total Expenditures and Other Financing Uses	$ 2,861,389	$ 18,192,417	$ 8,320,562	$ 1,743,322	$ 2,018,701	$ 1,727,165	$ 1,472,980	$ 36,823,147	$ 36,056,555	$ 766,592	2.1%

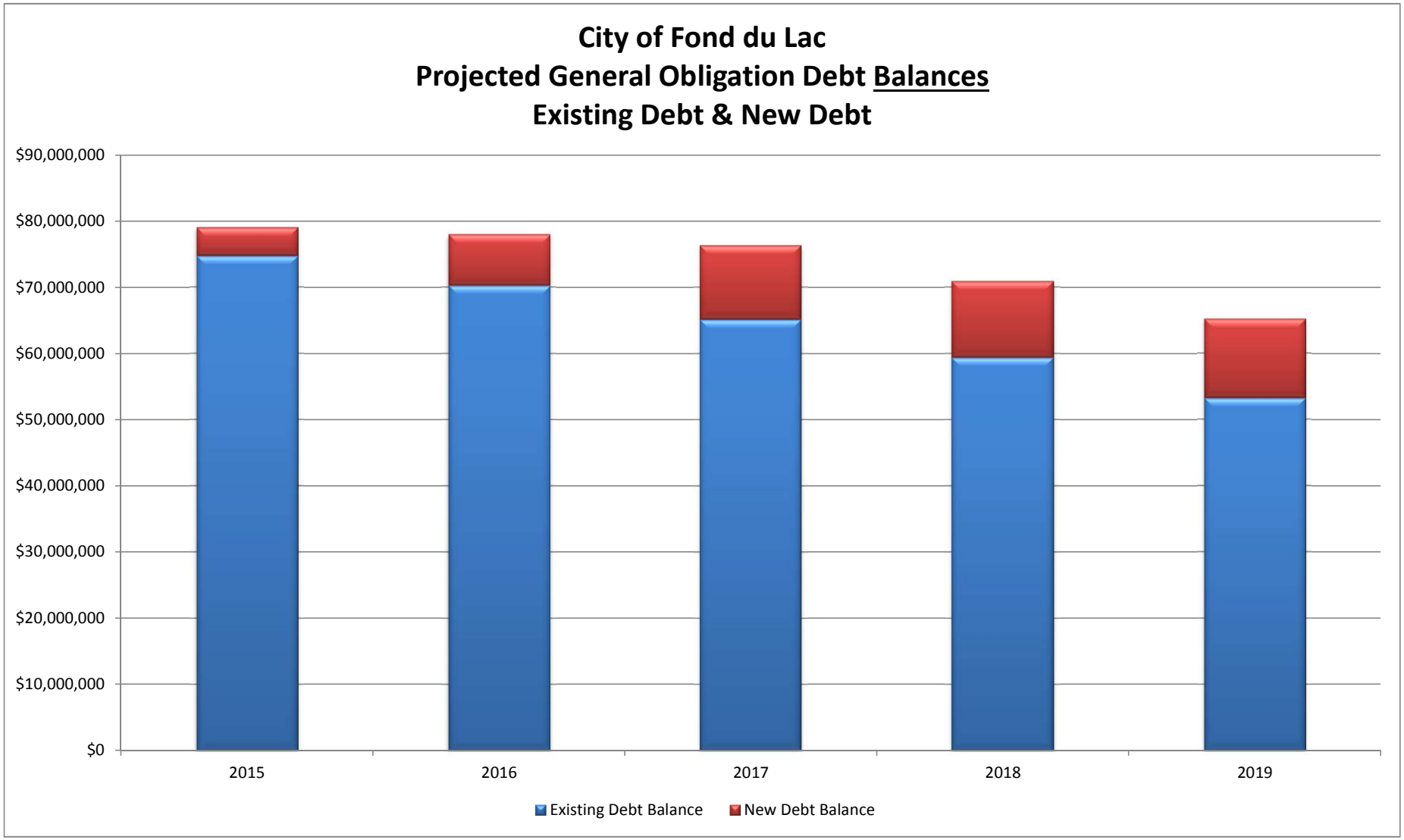
City of Fond du Lac
2015 Proposed Budget
Position Summary

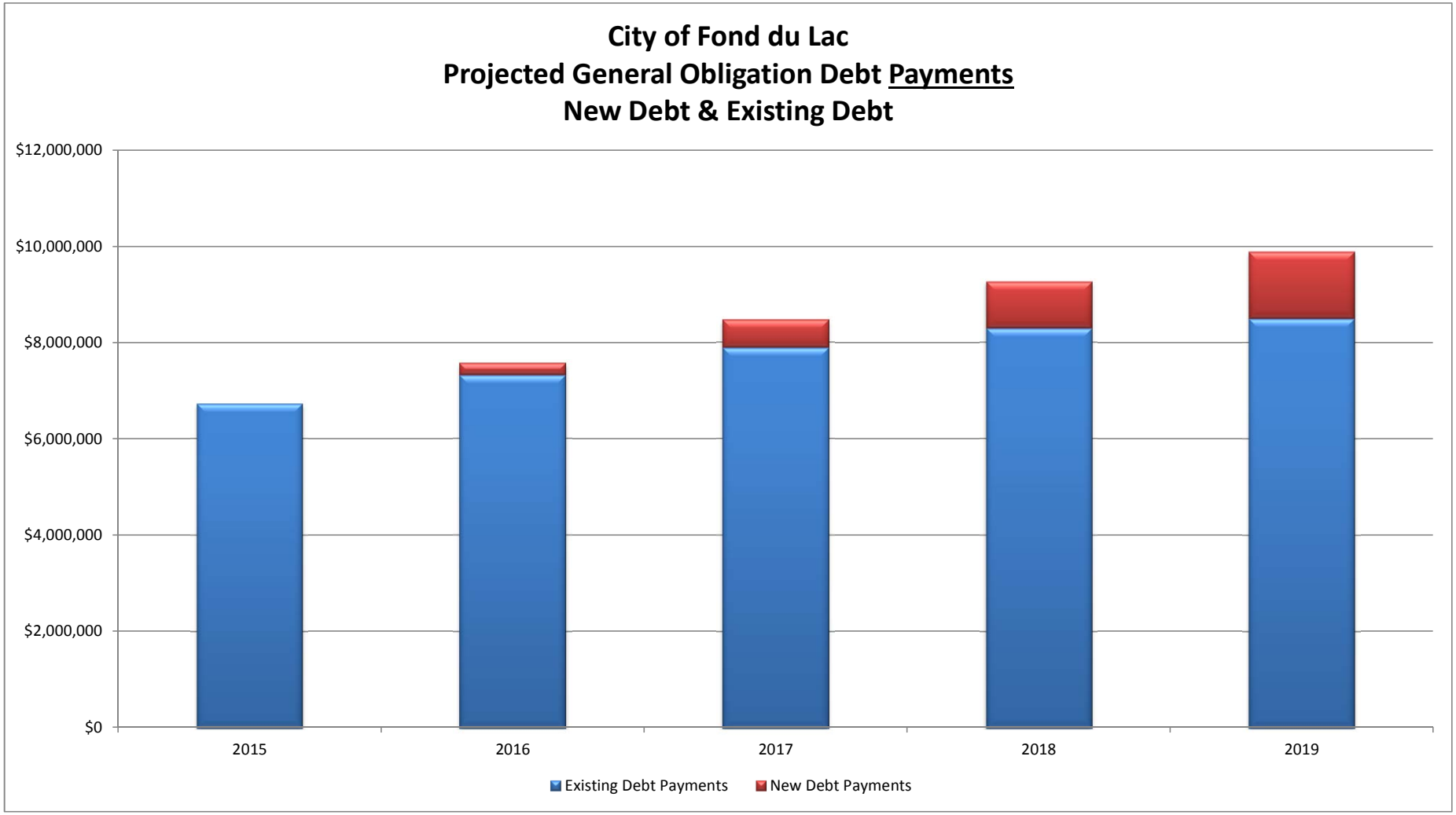
Division Description	2014 Full Time	2014 Part Time	2015 Full Time	2015 Part Time	Increase (Decrease) Full Time	Increase (Decrease) Part Time
General Fund						
City Manager	1	0.59	1.25	0	0.25	-0.59
Community Development	4	1	4	1	0	0
Inspection	6	0	5	0	-1	0
Senior Center	2		1	3	-1	3
Parking Facilities	0	0	1	1	1	1
Subtotal-Community Development	12	1	11	5	-1	4
Clerk	3		3		0	0
Central Services	1		1		0	0
Comptrollers	7	2	7.75	1	0.75	-1
Central Collection	1	1.41	1	2	0	0.59
Subtotal-Administration	12	3.41	12.75	3	0.75	-0.41
Attorney	1.95	0	1.95	0	0	0
Human Resources	3.05	0	2.05	1	-1	1
Police	79	1	79	1	0	0
Parking Enforcement			0	1	0	1
Fire	35.8		35.8		0	0
Ambulance	31.2		31.2		0	0
Subtotal-Public Safety	146	1	146	2	0	1
Engineering	13		12		-1	0
Fleet Operations & Services	9		9		0	0
Const & Maint Personnel	28.25		28.25		0	0
Storm Water	1		1		0	0
Solid Waste Management	5		5		0	0
Electrical	3		3		0	0
Parks	10		10		0	0
Tree Care	2		2		0	0
Subtotal-Public Works	71.25	0	70.25	0	-1.00	0
Subtotal-General Fund Positions	247.25	6	245.25	11	-2.00	5
Special Revenue Funds						
Parking Fund	1	2	0	0	-1	-2
Fond du Lac Area Transit	5.75	3	5.75	3	0	0
Subtotal-Governmental Fund Positions	254	11	251	14	-3	3
Proprietary Funds						
Wastewater Collect & Treat Sys	21		21		0	0
Water Utility	18		18		0	0
Internal Service Fund						
Information Technology Services	4	0	5	0	1	0
Subtotal-Positions under City Council Authority	297	11	295	14	-2	3

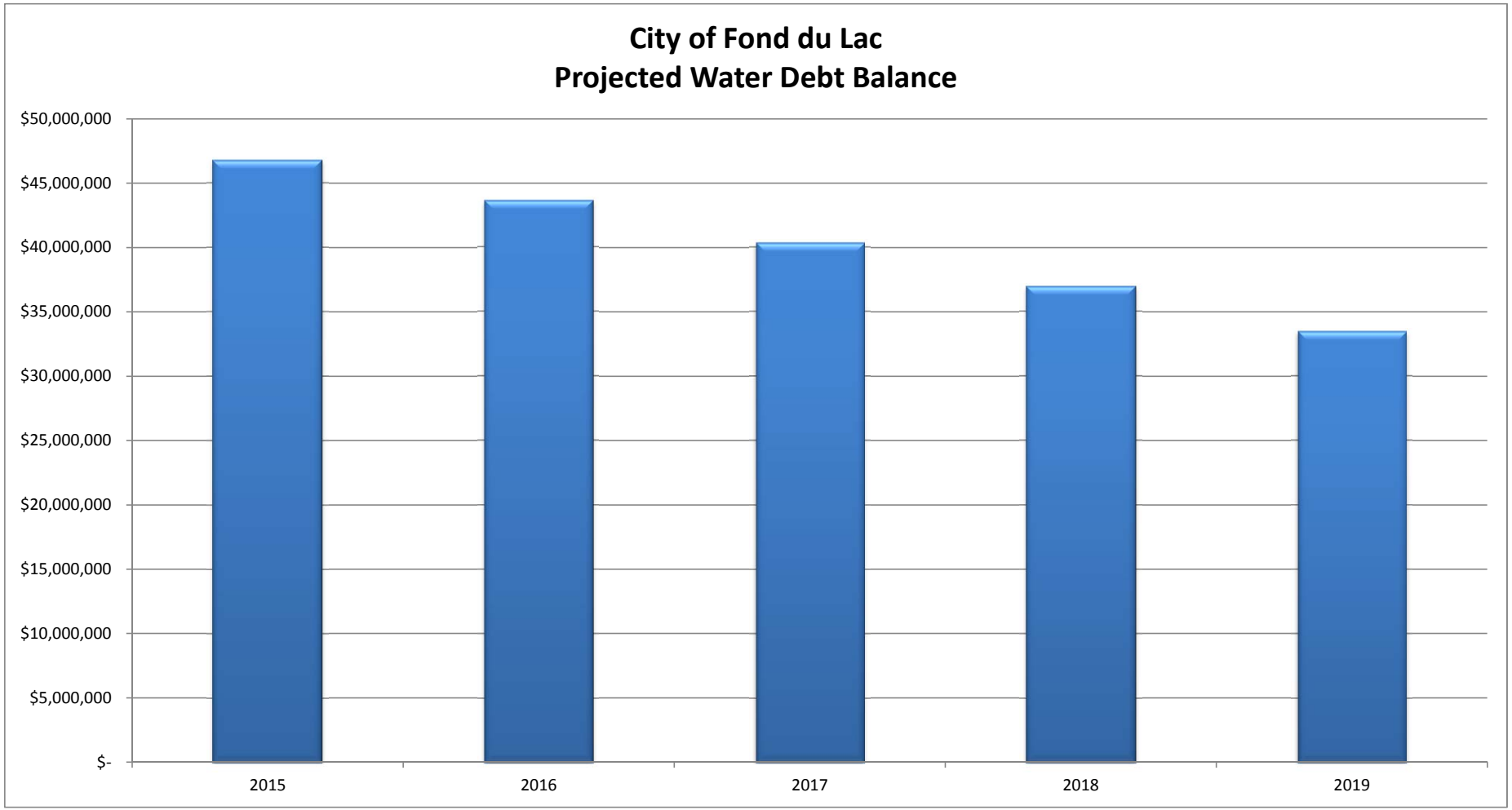
Includes permanent full and part time positions.

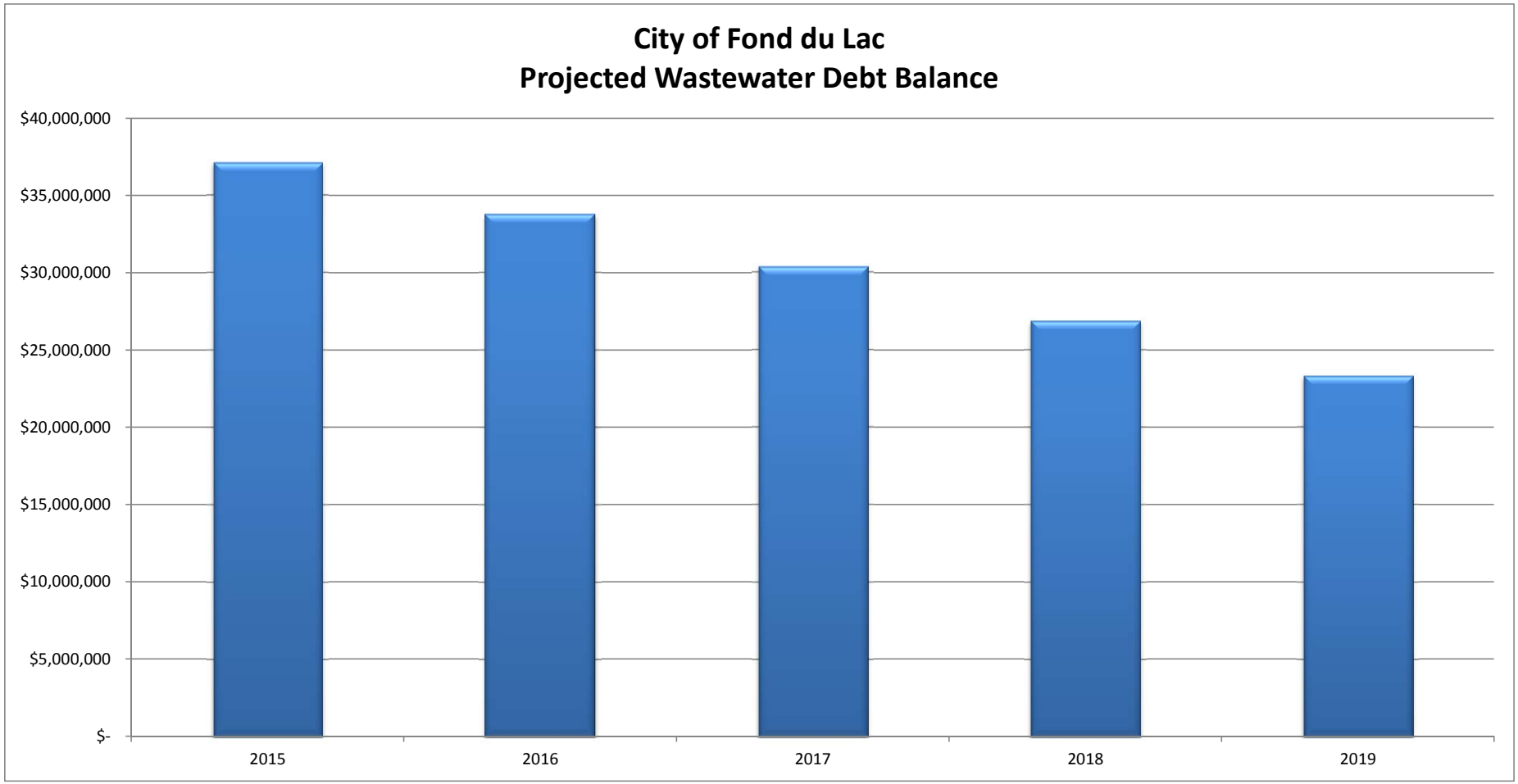
City of Fond du Lac
2015 Budget
Summary of Long Term Debt Principal

Issue Description	Outstanding Balance 12/31/14	To Be Paid In 2015	Issued In 2015	Outstanding Balance 12/31/15
General Obligation Bonds:				
2007 Refunding Bonds	9,700,000	550,000		9,150,000
2009 Refunding Bonds	2,475,000	175,000		2,300,000
2010 Refunding Bonds	10,265,000	200,000		10,065,000
2010 Build America Bonds	7,475,000	125,000		7,350,000
2011 Refunding Bonds (2001 Bonds)	3,975,000	525,000		3,450,000
2011 Refunding Bonds (2006 Notes)	5,400,000	300,000		5,100,000
2012 Refunding Bonds (2007 Notes)	5,450,000	125,000		5,325,000
2012 Refunding Bonds (2009 NANs)	7,575,000	100,000		7,475,000
2013 Refunding Bonds (2004 Library)	3,000,000	200,000		2,800,000
2013 Refunding Bonds (2004 State Trust Fund)	3,775,000	200,000		3,575,000
2013 Refunding Bonds (2010 TID#13)	1,725,000	75,000		1,650,000
2014 Refunding Bonds (TID#17 NANs)	1,055,000	50,000		1,005,000
Total Bonds	61,870,000	2,625,000	-	59,245,000
General Obligation Notes:				
2007 Corporate Purpose	100,000	100,000		-
2007 Refunding, TID #10	980,000	125,000		855,000
2008 Corporate Purpose	2,955,000	300,000		2,655,000
2010 Refunding-TID#10	2,525,000	150,000		2,375,000
2011 Corporate Purpose	1,375,000	75,000		1,300,000
2012 Corporate Purpose	2,550,000	125,000		2,425,000
2013 Corporate Purpose	3,050,000	150,000		2,900,000
2014 Corporate Purpose	2,000,000	50,000		1,950,000
2014 TID#18 Notes	1,040,000			1,040,000
2015 Corporate Purpose	-		2,600,000	2,600,000
2015 TID#10 Notes	-		1,720,000	1,720,000
Total Notes	16,575,000	1,075,000	4,320,000	19,820,000
Total General Obligation Debt	78,400,000	3,700,000	4,320,000	79,065,000
Revenue Bonds:				
2005 Wastewater Clean Water Fund Loan	40,394,118	3,257,401		37,136,717
2008 Safe Drinking Water Loan	15,933,534	1,061,207		14,872,327
2010 Water Refunding Bonds	10,750,000	200,000		10,550,000
2010 Safe Drinking Water Loan	9,033,719	514,874		8,518,845
2011 Water Utility	4,875,000	450,000		4,425,000
2013 Water Refunding Bonds	3,875,000	525,000		3,350,000
2014 Water Refunding Bonds	5,275,000	350,000		4,925,000
Total Revenue Bonds	90,336,371	6,358,482	-	83,777,889


City of Fond du Lac
Projected General Obligation Debt Balances
Existing Debt & New Debt
$90,000,000
$80,000,000
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$0
2015
2016
2017
2018
2019
Existing Debt Balance
New Debt Balance

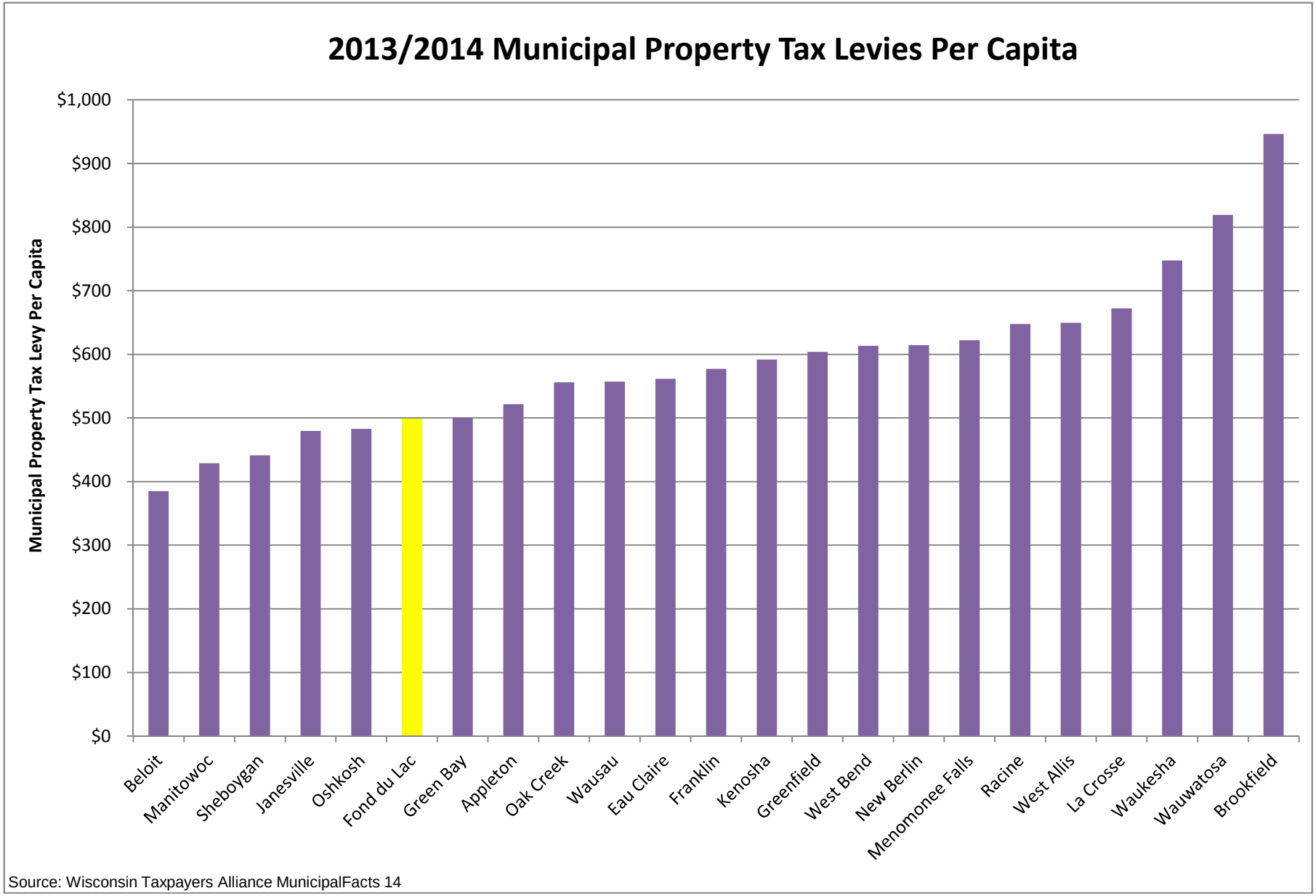

City of Fond du Lac
Projected General Obligation Debt Payments
New Debt & Existing Debt
$12,000,000
$10,000,000
$8,000,000
$6,000,000
$4,000,000
$2,000,000
$0
2015
2016
2017
2018
2019
Existing Debt Payments
New Debt Payments


City of Fond du Lac
Projected Water Debt Balance
$50,000,000
$45,000,000
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
2015
2016
2017
2018
2019

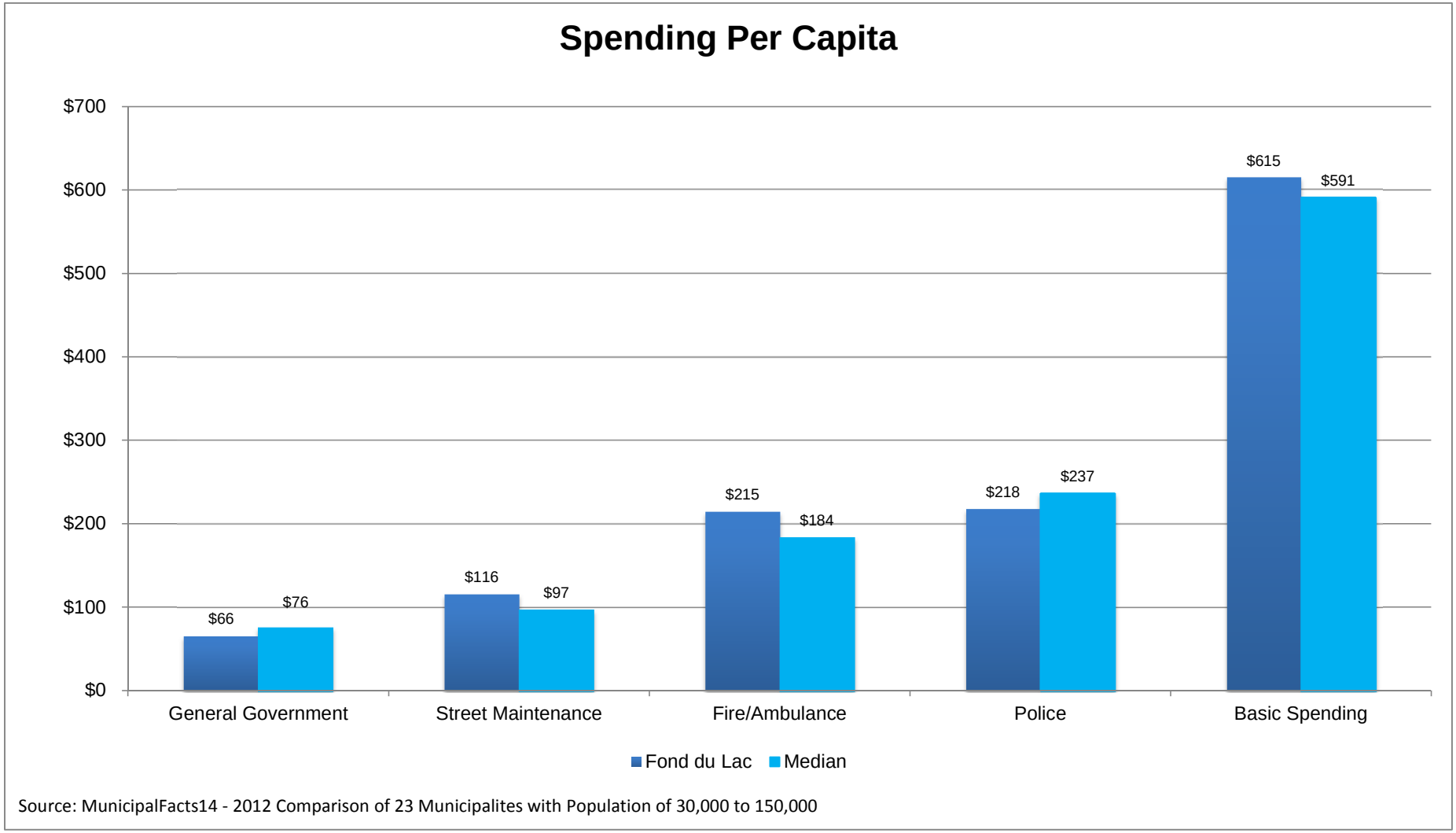

City of Fond du Lac
Projected Wastewater Debt Balance
$40,000,000
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$-
2015
2016
2017
2018
2019

City of Fond du Lac
2015 Budget
Comparison of Equalized Values
as of January 1, 2013 and 2014

Description	Value as of January 1, 2013	Value as of January 1, 2014	Increase (Decrease) Amount	Increase (Decrease) Percent
Assessed Value:				
Real Estate:				
Residential	$ 1,622,259,100	$ 1,557,747,300	$ (64,511,800)	(4.0)
Commercial	773,765,100	794,572,900	20,807,800	2.7
Manufacturing	124,927,900	127,702,500	2,774,600	2.2
Agricultural and Other	1,780,800	1,510,800	(270,000)	(15.2)
Total Real Estate:	2,522,732,900	2,481,533,500	(41,199,400)	(1.6)
Personal Property:				
Manufacturing	32,991,300	32,441,900	(549,400)	(1.7)
All Other Personal Property	90,903,040	95,068,420	4,165,380	4.6
Total Personal Property	123,894,340	127,510,320	3,615,980	2.9
Total Assessed Value	$ 2,646,627,240	$ 2,609,043,820	$ (37,583,420)	(1.4)
Equalized Value:				
Including TID Increment	$ 2,565,745,100	$ 2,597,744,000	$ 31,998,900	1.2
Excluding TID Increment	2,536,155,000	2,558,644,800	22,489,800	0.9
Total TID Increment	$ 29,590,100	$ 39,099,200	$ 9,509,100	32.1
TID Increments:				
No. 8	1,130,400	1,229,600	99,200	8.8
No. 9	1,831,700	0	(1,831,700)	(100.0)
No. 10	16,148,800	23,105,900	6,957,100	43.1
No. 11	3,631,400	3,646,300	14,900	0.4
No. 12	1,153,100	1,491,200	338,100	29.3
No. 13	0	0	0	
No. 14	148,100	362,900	214,800	145.0
No. 15	1,022,300	1,077,600	55,300	5.4
No. 16	454,800	1,566,700	1,111,900	
No. 17	4,069,500	6,619,000	2,549,500	
No. 18	0			
Total TID Increment Value	$ 29,590,100	$ 39,099,200	$ 9,509,100	32.1



Source: Wisconsin Taxpayers Alliance MunicipalFacts 14



Source: MunicipalFacts14 - 2012 Comparison of 23 Municipalites with Population of 30,000 to 150,000

GENERAL FUND

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

The General Fund includes the operating budgets for most of the City's governmental services including general government, police, fire, ambulance, public works, and other public services. The General Fund budget also includes a listing of the financial resources needed to provide those services for the year.

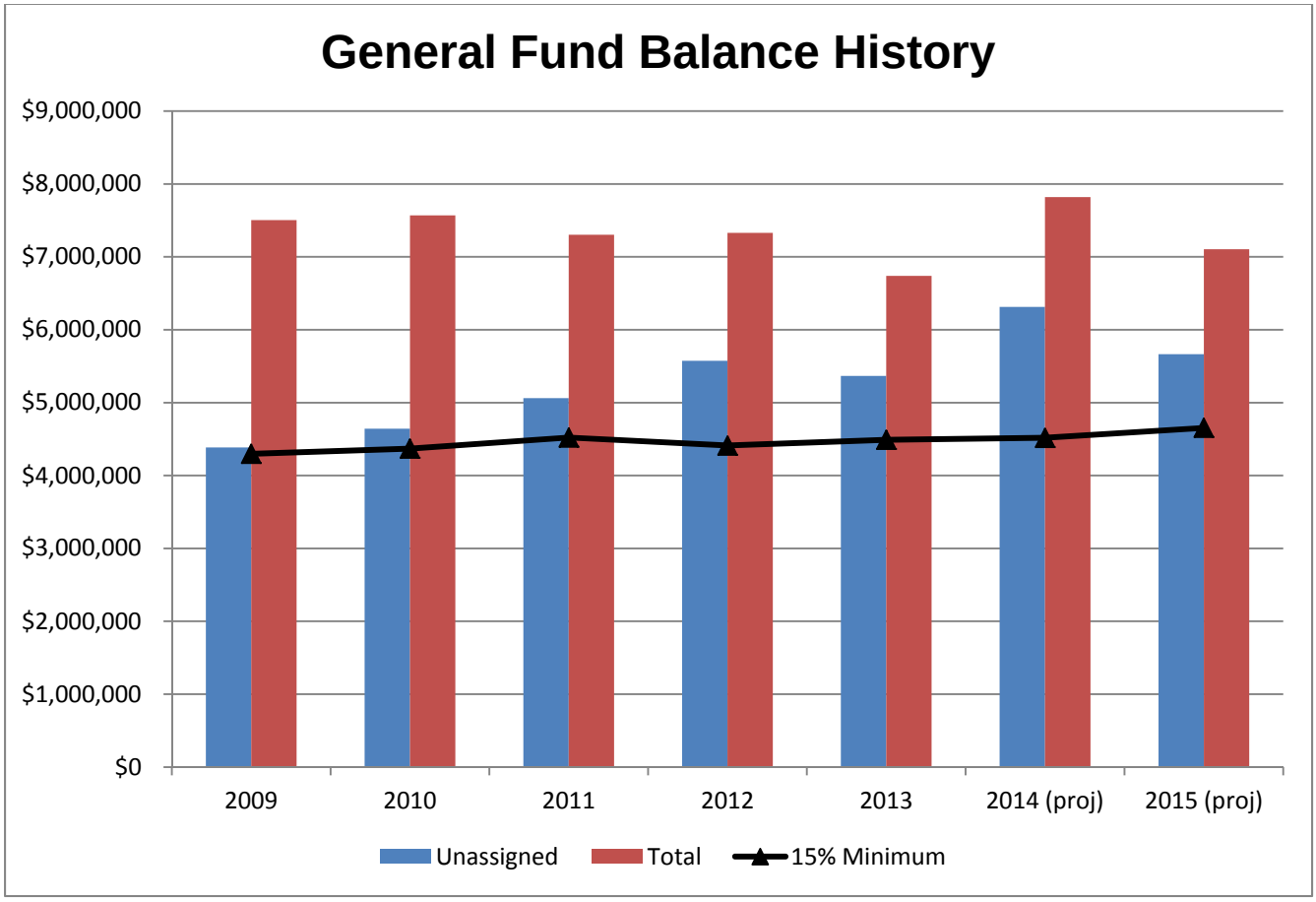
City of Fond du Lac
2015 Budget
General Fund

GENERAL FUND BUDGET SUMMARY

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 2014 and 2015. 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 $4.6 million as of December 31, 2015.



CITY OF FOND DU LAC
2015 BUDGET
GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2014 ADOPTED BUDGET	2015 PROPOSED BUDGET	Increase (Decrease) Amount	%
Taxes				
General Property Taxes	13,896,938	13,829,786	(67,152)	-0.5
In Lieu of Taxes	1,795,346	1,937,903	142,557	7.9
Mobile Home Fees	45,000	45,000	-	0.0
Interest & Penalties	56,000	56,000	-	0.0
Room Tax-City Share	63,000	63,000	-	0.0
Total Taxes	**15,856,284**	**15,931,689**	**75,405**	**0.5**
Special Assessment Payments	375,000	375,000	-	0.0
Intergovernmental Revenues				
State Shared Revenue	6,118,589	6,118,589	-	0.0
State Transportation Aid	1,598,622	1,833,622	235,000	14.7
Other State Aid	323,977	337,164	13,187	4.1
Other State and Local Govt Payments	1,118,714	1,184,570	65,856	5.9
Total Intergovernmental Revenues	**9,159,902**	**9,473,945**	**314,043**	**3.4**
Licenses & Permits	1,307,497	1,335,775	28,278	2.2
Public Charges for Services	2,080,217	2,520,142	439,925	21.1
Fines & Penalties	365,000	440,000	75,000	20.5
Interest & Rent	219,438	119,438	(100,000)	-45.6
Miscellaneous Revenues	81,525	79,825	(1,700)	-2.1
TOTAL REVENUES	29,444,863	30,275,814	830,951	2.8
Transfers from Other Funds	28,846	33,137	4,291	14.9
Fund Balance Applied to Budget	**632,934**	**714,907**	**81,973**	**13.0**
OTHER FINANCING SOURCES	**661,780**	**748,044**	**86,264**	**13.0**
TOTAL REVENUES & OTHER FINANCING SOURCES	**30,106,643**	**31,023,858**	**917,215**	**3.0**

CITY OF FOND DU LAC
2015 BUDGET
GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
Taxes						
General Property Taxes						
Tax Levy	13,957,517	13,896,938	13,896,938	10,191,123	13,896,938	13,829,786
Excess TIF Increment Distribution	0	0	0	56,223	56,223	0
Omitted Taxes	3,151	0	0	0	0	0
Total General Property Taxes	**13,960,668**	**13,896,938**	**13,896,938**	**10,247,346**	**13,953,161**	**13,829,786**
In Lieu of Taxes						
Water Utility	1,631,169	1,729,106	1,729,106	1,786,086	1,729,106	1,841,663
Housing Authority	71,775	66,240	66,240	0	66,240	66,240
Other Tax Exempt-In Lieu of Taxes	30,707	0	0	32,040	32,040	30,000
Total In Lieu of Taxes	**1,733,651**	**1,795,346**	**1,795,346**	**1,818,126**	**1,827,386**	**1,937,903**
Mobile Home Fees	**48,997**	**45,000**	**45,000**	**29,063**	**45,000**	**45,000**
Interest & Penalties	**83,466**	**56,000**	**56,000**	**75,413**	**56,000**	**56,000**
Room Tax-City Share	**81,927**	**63,000**	**63,000**	**37,997**	**63,000**	**63,000**
Total Taxes	**15,908,709**	**15,856,284**	**15,856,284**	**12,207,945**	**15,944,547**	**15,931,689**
Special Assessment Payments						
Principal Payments	310,993	344,700	344,700	139,550	344,700	344,700
Interest Payment	33,404	30,300	30,300	19,019	30,300	30,300
Total Special Assessment Payments	**344,397**	**375,000**	**375,000**	**158,569**	**375,000**	**375,000**
Licenses & Permits						
Business/Occupational Licenses	868,459	715,540	715,540	285,416	700,000	707,100
Non-Business Licenses	16,464	17,850	17,850	15,020	15,060	15,800
Building Permits & Inspection Fees	615,490	481,489	481,489	349,738	513,250	513,250
Other Regulatory Permits/Fees	84,560	92,618	92,618	70,125	88,843	99,625
Total Licenses & Permits	**1,584,973**	**1,307,497**	**1,307,497**	**720,299**	**1,317,153**	**1,335,775**
Intergovernmental Revenues						
State Shared Revenue	6,123,522	6,118,589	6,118,589	1,427,309	6,118,589	6,118,589
Other State Aid	318,317	323,977	323,977	330,896	332,043	337,164
State Transportation Aid	1,801,303	1,598,622	1,598,622	1,374,747	1,598,622	1,833,622
Other Local Governments	663,005	665,810	665,810	483,794	666,257	731,666
State Grants	139,777	172,034	172,034	131,797	172,034	172,034
Grants from Local Governments	114,667	101,151	101,151	0	101,151	101,151
Other State Payments	179,312	179,719	179,719	164,294	179,719	179,719
Total Intergovernmental Revenues	**9,339,903**	**9,159,902**	**9,159,902**	**3,912,837**	**9,168,415**	**9,473,945**
Public Charges for Services						
General Government	113,208	78,445	78,445	59,830	103,021	93,325
Public Safety	1,695,830	1,710,010	1,710,010	1,002,538	1,712,206	1,840,930
Transportation	3,715	3,700	3,700	144	3,894	3,700
Parking Facilities	0	0	0	0	0	325,125
Culture, Recreation & Education	196,160	261,000	261,000	108,183	182,000	230,000
Conservation & Development	35,882	27,062	27,062	12,800	27,062	27,062
Total Public Charges for Services	**2,044,795**	**2,080,217**	**2,080,217**	**1,183,495**	**2,028,183**	**2,520,142**

CITY OF FOND DU LAC
2015 BUDGET
GENERAL FUND REVENUE SUMMARY

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
Fines, Forfeits & Penalties						
Court Fines	267,573	290,000	290,000	182,357	290,000	290,000
Parking Fines	73,601	75,000	75,000	34,244	75,000	150,000
Total Fines & Penalties	**341,174**	**365,000**	**365,000**	**216,601**	**365,000**	**440,000**
Interest & Rent						
Interest on Investment	(171,098)	200,000	200,000	246,693	150,000	100,000
Interest on Judgements	1,505	800	800	3,517	3,517	800
Rent	18,435	18,638	18,638	10,210	18,638	18,638
Total Interest & Rent	**(151,158)**	**219,438**	**219,438**	**260,420**	**172,155**	**119,438**
Miscellaneous Revenues						
Property Sales	10,980	2,500	2,500	4,867	6,197	2,500
Insurance Recoveries	47,644	43,100	43,100	18,768	43,100	43,100
Other	72,598	35,925	35,925	44,718	71,697	34,225
Total Miscellaneous Revenues	**131,222**	**81,525**	**81,525**	**68,353**	**120,994**	**79,825**
TOTAL REVENUE	**29,544,015**	**29,444,863**	**29,444,863**	**18,728,519**	**29,491,447**	**30,275,814**
Other Financing Sources						
Transfers from Other Funds						
General Fund	0	0	0	0	0	0
Special Revenue Fund	24,200	28,846	28,846	0	28,846	33,137
Total Transfers from Other Funds	**24,200**	**28,846**	**28,846**	**0**	**28,846**	**33,137**
Fund Balance Applied to Budget	**0**	**632,934**	**632,934**	**0**	**0**	**714,907**
Total Other Financing Sources	**24,200**	**661,780**	**661,780**	**0**	**28,846**	**748,044**
TOTAL REVENUES, OTHER FINANCING SOURCES & FUND BALANCE APPLIED	**29,568,215**	**30,106,643**	**30,106,643**	**18,728,519**	**29,520,293**	**31,023,858**

CITY OF FOND DU LAC
2015 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION

DESCRIPTION	2014 ADOPTED BUDGET	2015 PROPOSED BUDGET	Increase (Decrease) Amount	%
GENERAL GOVERNMENT	2,932,929	2,861,389	(71,540)	(2.4)
PUBLIC SAFETY				
Police	9,512,775	9,650,977	138,202	1.5
Parking Enforcement	0	43,220	43,220	100.0
Fire	4,672,367	4,572,394	(99,973)	(2.1)
Ambulance	3,791,991	3,697,010	(94,981)	(2.5)
TOTAL PUBLIC SAFETY	**17,977,133**	**17,963,601**	**(13,532)**	**(0.1)**
PUBLIC WORKS	5,923,763	6,248,023	324,260	5.5
PARKS, CULTURE & RECREATION	1,830,318	1,808,754	(21,564)	(1.2)
COMMUNITY DEVELOPMENT	1,259,250	1,407,430	148,180	11.8
TOTAL GENERAL FUND EXPENDITURES	**29,923,393**	**30,289,197**	**365,804**	**1.2**
TRANSFERS TO OTHER FUNDS	183,250	734,661	551,411	300.9
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	**30,106,643**	**31,023,858**	**917,215**	**3.0**

CITY OF FOND DU LAC
GENERAL FUND EXPENDITURE SUMMARY
2015 BUDGET
By Major Object & Function

DESCRIPTION	GENERAL GOVERNMENT	PUBLIC SAFETY	PUBLIC WORKS	PARKS, CULTURE & RECREATION	COMMUNITY DEVELOPMENT	OTHER	TOTAL	2014 BUDGET	INCREASE (DECREASE)	% INCR(DECR)
Salaries & Wages	$ 1,452,802	$ 10,498,859	$ 3,171,885	$ 808,305	$ 702,057		$ 16,633,908	$ 16,676,844	$ (42,936)	-0.3%
Fringe Benefits										
Wisconsin Retirement	93,315	1,766,698	211,606	48,750	44,846	-	2,165,215	2,412,319	(247,104)	-10.2%
Social Security	108,163	501,161	242,828	61,835	53,707	-	967,694	964,270	3,424	0.4%
Group Health Insurance	333,168	2,153,972	778,497	189,960	143,208	-	3,598,805	3,583,227	15,578	0.4%
Other	190,612	89,259	22,293	18,437	4,444	-	325,045	436,818	(111,773)	-25.6%
Total Fringe Benefits	725,258	4,511,090	1,255,224	318,982	246,205	-	7,056,759	7,396,634	(339,875)	-4.6%
Total Personal Services	2,178,060	15,009,949	4,427,109	1,127,287	948,262	-	23,690,667	24,073,478	(382,811)	-1.6%
Contractual Services	1,064,733	1,294,641	1,027,156	305,401	453,101	-	4,145,032	4,009,558	135,474	3.4%
Materials & Supplies	245,942	1,203,118	1,885,333	262,970	155,117	-	3,752,480	2,816,296	936,184	33.2%
Utilities	8,795	208,893	487,620	180,334	39,950	-	925,592	887,610	37,982	4.3%
Capital Outlay	-	280,000	5,000	-	10,000	-	295,000	731,000	(436,000)	-59.6%
Expense Transfers	(636,141)	(33,000)	(1,584,195)	(67,238)	(199,000)	-	(2,519,574)	(2,594,549)	74,975	2.9%
Total Expenditures	2,861,389	17,963,601	6,248,023	1,808,754	1,407,430	-	30,289,197	29,923,393	365,804	1.2%
Transfers to Other Funds	-	-	-	-	-	734,661	734,661	183,250	551,411	300.9%
Total Expenditures and Other Financing Uses	$ 2,861,389	$ 17,963,601	$ 6,248,023	$ 1,808,754	$ 1,407,430	$ 734,661	$ 31,023,858	$ 30,106,643	$ 917,215	3.0%

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

CITY OF FOND DU LAC
2015 BUDGET
GENERAL FUND EXPENDITURE SUMMARY
BY DIVISION/FUNCTION

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
GENERAL GOVERNMENT						
City Council	58,617	83,944	83,138	37,372	83,138	107,289
City Manager	237,401	221,203	222,009	112,236	211,908	200,333
Clerk	297,156	316,018	316,018	190,390	280,731	315,232
Central Services	90,544	100,176	100,176	54,243	96,780	105,267
Elections	54,267	99,654	99,654	31,514	99,626	61,359
Board of Review	2,193	5,700	5,700	3,741	3,935	3,700
Comptrollers	715,710	695,971	695,971	394,352	695,671	718,175
Central Collections	80,684	98,016	98,016	53,455	93,342	119,081
Assessment	318,210	552,761	552,761	356,042	552,071	313,839
City Attorney	238,598	226,464	226,464	124,680	226,560	234,845
Human Resources	340,609	381,650	381,650	193,448	348,820	360,113
Animal Control	102,793	105,882	105,882	52,428	104,855	106,950
Delinquent Accounts	(825)	15,900	15,900	(1,337)	15,900	15,900
Insurance & Bond	26,133	29,590	29,590	17,038	29,590	199,306
City-wide	0	0	0	0	0	0
TOTAL GENERAL GOVERNMENT	**2,562,090**	**2,932,929**	**2,932,929**	**1,619,602**	**2,842,927**	**2,861,389**
PUBLIC SAFETY						
Police	9,409,609	9,512,775	9,521,498	5,143,490	9,536,696	9,650,977
Parking Enforcement	0	0	0	0	0	43,220
Fire	4,553,669	4,672,367	4,685,582	2,506,749	4,608,763	4,572,394
Ambulance	3,566,766	3,791,991	3,790,776	1,963,739	3,716,483	3,697,010
TOTAL PUBLIC SAFETY	**17,530,044**	**17,977,133**	**17,997,856**	**9,613,978**	**17,861,942**	**17,963,601**
PUBLIC WORKS						
Engineering	870,084	999,993	1,062,851	549,095	1,063,665	842,617
Fleet Operations & Services	414,781	490,440	490,440	206,775	497,262	526,454
Construction & Maintenance Personnel	1,684,861	1,793,410	1,793,410	881,980	1,769,180	1,783,331
Municipal Service Center	545,006	571,836	585,872	382,344	585,580	628,780
Highway Maintenance	440,318	389,497	386,437	110,432	386,339	649,325
Snow & Ice Removal	76,740	136,100	137,550	183,714	229,200	154,520
Storm Water & Waterway Mtce	415,922	408,652	406,102	208,533	406,092	413,466
Electrical	280,463	340,336	340,336	170,605	342,800	353,053
Street Lighting	337,339	381,000	381,000	182,408	381,000	384,300
Tree Care	298,006	412,499	412,499	182,511	417,173	512,177
TOTAL PUBLIC WORKS	**5,363,520**	**5,923,763**	**5,996,497**	**3,058,397**	**6,078,291**	**6,248,023**
PARKS, CULTURE & RECREATION						
Parks	1,284,444	1,257,405	1,257,405	627,922	1,245,118	1,250,769
Fairgrounds Pool	194,609	234,792	234,792	62,224	192,733	230,905
Taylor Park Pool	95,243	89,791	89,791	35,034	78,275	92,623
Senior Center	238,220	248,330	248,330	121,879	228,478	234,457
TOTAL PARKS, CULTURE & RECREATION	**1,812,516**	**1,830,318**	**1,830,318**	**847,059**	**1,744,604**	**1,808,754**
COMMUNITY DEVELOPMENT						
Community Development	437,928	478,797	478,797	263,762	563,258	358,794
Parking Facilities	0	0	0	0	0	304,626
Inspection	570,495	665,025	665,025	380,697	689,411	617,928
Economic Development	104,228	115,428	115,428	115,428	115,428	126,082
TOTAL COMMUNITY DEVELOPMENT	**1,112,651**	**1,259,250**	**1,259,250**	**759,887**	**1,368,097**	**1,407,430**
TOTAL EXPENDITURES	**28,380,821**	**29,923,393**	**30,016,850**	**15,898,923**	**29,895,861**	**30,289,197**
OTHER FINANCING USES						
Transfers to Other Funds	101,173	183,250	183,250	206,003	276,503	734,661
TOTAL OTHER FINANCING USES	**101,173**	**183,250**	**183,250**	**206,003**	**276,503**	**734,661**
TOTAL GENERAL FUND EXPENDITURES AND OTHER FINANCING USES	**28,481,994**	**30,106,643**	**30,200,100**	**16,104,926**	**30,172,364**	**31,023,858**

City of Fond du Lac
2015 Budget
General Fund

GENERAL GOVERNMENT

CITY OF FOND DU LAC - 2015 BUDGET
CITY COUNCIL

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	20,033	24,221	24,221	14,282	28,488	36,995
Contractual Services	28,824	50,073	50,073	21,077	46,163	60,644
Materials & Supplies	9,760	9,650	8,844	2,013	8,487	9,650
TOTAL EXPENDITURES	**58,617**	**83,944**	**83,138**	**37,372**	**83,138**	**107,289**
GENERAL CITY FUNDING SOURCES	**58,617**	**83,944**	**83,138**	**37,372**	**83,138**	**107,289**

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

Personal services are up due to previously approved increases in City Council member salaries. There is an increased cost in data processing services with the implementation of technology including tablets for used by City Council members.

CITY OF FOND DU LAC - 2015 BUDGET
CITY MANAGER

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	218,077	186,664	186,664	98,829	178,715	166,004
Contractual Services	35,889	35,241	36,047	16,325	35,409	35,795
Materials & Supplies	10,361	13,664	13,664	5,611	12,150	12,864
Utilities	1,496	1,390	1,390	662	1,390	1,390
Expense Transfers	(28,422)	(15,756)	(15,756)	(9,191)	(15,756)	(15,720)
TOTAL EXPENDITURES	**237,401**	**221,203**	**222,009**	**112,236**	**211,908**	**200,333**
GENERAL CITY FUNDING SOURCES	**237,401**	**221,203**	**222,009**	**112,236**	**211,908**	**200,333**

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

Personal services costs are down due to a reallocation of some job duties and costs of the administrative assistant to other areas.

CITY OF FOND DU LAC - 2015 BUDGET
CLERK

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	242,113	249,998	249,998	152,927	214,815	240,635
Contractual Services	57,604	53,313	53,313	30,102	53,209	60,974
Materials & Supplies	25,431	28,863	28,863	16,925	28,863	28,954
Utilities	508	650	650	239	650	650
Expense Transfers	(28,500)	(16,806)	(16,806)	(9,803)	(16,806)	(15,981)
TOTAL EXPENDITURES	**297,156**	**316,018**	**316,018**	**190,390**	**280,731**	**315,232**
LESS DEDICATED REVENUES:						
Licenses & Permits	161,343	166,585	166,585	133,714	149,275	157,895
Public Charges for Services	4,473	4,575	4,575	4,300	4,485	4,575
TOTAL DEDICATED REVENUES	**165,816**	**171,160**	**171,160**	**138,014**	**153,760**	**162,470**
GENERAL CITY FUNDING SOURCES	**131,340**	**144,858**	**144,858**	**52,376**	**126,971**	**152,762**

Purpose And Activities

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

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2015 BUDGET
CENTRAL SERVICES

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	69,180	69,816	69,816	37,684	69,534	71,486
Contractual Services	34,873	34,546	34,546	17,931	34,333	43,317
Materials & Supplies	69,881	83,969	83,969	45,478	74,138	74,669
Utilities	83	150	150	31	80	100
Expense Transfers	(83,473)	(88,305)	(88,305)	(46,881)	(81,305)	(84,305)
TOTAL EXPENDITURES	**90,544**	**100,176**	**100,176**	**54,243**	**96,780**	**105,267**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	19,640	20,000	20,000	8,539	20,000	20,000
TOTAL DEDICATED REVENUES	**19,640**	**20,000**	**20,000**	**8,539**	**20,000**	**20,000**
GENERAL CITY FUNDING SOURCES	**70,904**	**80,176**	**80,176**	**45,704**	**76,780**	**85,267**

Purpose And Activities

The Central Services function provides in-house printing and mail services for all municipal departments and divisions. Responsibilities include designing, printing, binding, graphic arts and processing incoming and outgoing mail. Central Services staff also assists in the City Clerk's division during elections, absences and other times as required.

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2015 BUDGET
ELECTIONS

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	26,820	65,588	65,588	13,899	65,588	26,962
Contractual Services	11,167	7,726	7,726	3,108	7,698	7,737
Materials & Supplies	16,214	26,240	26,240	14,479	26,240	26,560
Utilities	66	100	100	28	100	100
TOTAL EXPENDITURES	**54,267**	**99,654**	**99,654**	**31,514**	**99,626**	**61,359**
GENERAL CITY FUNDING SOURCES	**54,267**	**99,654**	**99,654**	**31,514**	**99,626**	**61,359**

Purpose And Activities

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

Budget Comments

There will be two elections in 2015, down from four budgeted in 2014.

CITY OF FOND DU LAC - 2015 BUDGET
BOARD OF REVIEW

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	1,800	5,000	5,000	3,200	3,200	3,000
Contractual Services	110	150	115	111	111	150
Materials & Supplies	283	550	585	430	624	550
TOTAL EXPENDITURES	**2,193**	**5,700**	**5,700**	**3,741**	**3,935**	**3,700**
GENERAL CITY FUNDING SOURCES	**2,193**	**5,700**	**5,700**	**3,741**	**3,935**	**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 is down due to the anticipated decrease in assessment cases advancing to the Board of Review. 2014 was higher since it was a re-assessment year.

CITY OF FOND DU LAC - 2015 BUDGET
COMPTROLLERS

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	747,312	792,641	791,840	425,764	791,786	812,019
Contractual Services	244,618	238,837	239,393	156,048	239,147	192,786
Materials & Supplies	22,237	24,960	25,785	14,311	25,785	26,510
Utilities	1,692	2,200	1,620	682	1,620	1,700
Outlay	10,743	0	0	0	0	0
Expense Transfers	(310,892)	(362,667)	(362,667)	(202,453)	(362,667)	(314,840)
TOTAL EXPENDITURES	**715,710**	**695,971**	**695,971**	**394,352**	**695,671**	**718,175**
LESS DEDICATED REVENUES:						
Public Charges for Services	4,119	2,570	2,570	1,370	3,700	3,700
Interest & Rent	1,505	800	800	3,517	3,517	800
Miscellaneous Revenues	1,508	2,800	2,800	16,770	16,770	1,100
TOTAL DEDICATED REVENUES	**7,132**	**6,170**	**6,170**	**21,657**	**23,987**	**5,600**
GENERAL CITY FUNDING SOURCES	**708,578**	**689,801**	**689,801**	**372,695**	**671,684**	**712,575**

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. Approximately 200 hours of employee time and cost annually has been shifted from the City Manager function to the Comptroller function for 2015.

CITY OF FOND DU LAC - 2015 BUDGET
CENTRAL COLLECTION

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	124,107	123,621	123,621	64,270	118,896	120,847
Contractual Services	63,163	65,203	65,203	47,804	65,174	66,100
Materials & Supplies	9,561	12,192	12,192	1,676	12,292	12,692
Utilities	464	500	500	208	480	500
Expense Transfers	(116,611)	(103,500)	(103,500)	(60,503)	(103,500)	(81,058)
TOTAL EXPENDITURES	**80,684**	**98,016**	**98,016**	**53,455**	**93,342**	**119,081**
LESS DEDICATED REVENUES:						
Licenses & Permits	16,464	17,850	17,850	15,020	15,060	15,800
Public Charges for Services	26,491	21,500	21,500	17,214	26,860	24,360
TOTAL DEDICATED REVENUES	**42,955**	**39,350**	**39,350**	**32,234**	**41,920**	**40,160**
GENERAL CITY FUNDING SOURCES	**37,729**	**58,666**	**58,666**	**21,221**	**51,422**	**78,921**

Purpose And Activities

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

Budget Comments

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

CITY OF FOND DU LAC - 2015 BUDGET
ASSESSMENT

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	8,800	0	0	0	0	0
Contractual Services	308,786	551,899	551,899	340,231	551,521	313,239
Materials & Supplies	0	0	0	15,603	0	0
Utilities	624	862	862	208	550	600
TOTAL EXPENDITURES	**318,210**	**552,761**	**552,761**	**356,042**	**552,071**	**313,839**
LESS DEDICATED REVENUES:						
Public Charges for Services	32,399	14,000	14,000	20,863	32,060	26,890
TOTAL DEDICATED REVENUES	**32,399**	**14,000**	**14,000**	**20,863**	**32,060**	**26,890**
GENERAL CITY FUNDING SOURCES	**285,811**	**538,761**	**538,761**	**335,179**	**520,011**	**286,949**

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

Grota Appraisals, LLC is the City's contracted property assessment service provider. A city-wide re-assessment was budgeted and completed in 2014 at a cost of $237,500. This revaluation cost is removed from the 2015 budget.

CITY OF FOND DU LAC - 2015 BUDGET
ATTORNEY

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	225,732	221,989	221,989	118,852	221,330	227,547
Contractual Services	49,354	47,461	47,461	30,119	49,227	52,033
Materials & Supplies	6,303	7,109	7,109	5,213	6,216	7,280
Utilities	1,317	1,425	1,425	546	1,315	1,315
Expense Transfers	(44,108)	(51,520)	(51,520)	(30,050)	(51,528)	(53,330)
TOTAL EXPENDITURES	**238,598**	**226,464**	**226,464**	**124,680**	**226,560**	**234,845**
LESS DEDICATED REVENUES:						
Public Charges for Services	173	0	0	116	116	0
Fines & Penalties	267,573	290,000	290,000	182,357	290,000	290,000
TOTAL DEDICATED REVENUES	**267,746**	**290,000**	**290,000**	**182,473**	**290,116**	**290,000**
GENERAL CITY FUNDING SOURCES	**(29,148)**	**(63,536)**	**(63,536)**	**(57,793)**	**(63,556)**	**(55,155)**

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

This budget maintains the current level of service. The City Attorney/Human Resources Director and Assistant City Attorney/Labor Relations positions are allocated between the Human Resources and City Attorney Department budgets.

CITY OF FOND DU LAC - 2015 BUDGET
HUMAN RESOURCES

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	302,470	311,005	311,005	166,189	288,262	291,449
Contractual Services	103,160	136,662	136,224	71,294	131,857	125,008
Materials & Supplies	9,496	17,153	17,591	5,077	11,581	12,123
Utilities	2,261	2,150	2,150	1,024	2,440	2,440
Outlay	9,129	0	0	0	0	0
Expense Transfers	(85,907)	(85,320)	(85,320)	(50,136)	(85,320)	(70,907)
TOTAL EXPENDITURES	**340,609**	**381,650**	**381,650**	**193,448**	**348,820**	**360,113**
LESS DEDICATED REVENUES:						
Public Charges for Services	50	0	0	0	0	0
TOTAL DEDICATED REVENUES	**50**	**0**	**0**	**0**	**0**	**0**
GENERAL CITY FUNDING SOURCES	**340,559**	**381,650**	**381,650**	**193,448**	**348,820**	**360,113**

Purpose And Activities

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

Budget Comments

This budget reduced the level of service provided by changing one full-time position to a part-time position after a retirement created a vacancy.

CITY OF FOND DU LAC - 2015 BUDGET
ANIMAL CONTROL

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	102,793	105,882	105,882	52,428	104,855	106,950
TOTAL EXPENDITURES	**102,793**	**105,882**	**105,882**	**52,428**	**104,855**	**106,950**
GENERAL CITY FUNDING SOURCES	**102,793**	**105,882**	**105,882**	**52,428**	**104,855**	**106,950**

Purpose And Activities

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

Budget Comments

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

CITY OF FOND DU LAC - 2015 BUDGET
DELINQUENT ACCOUNTS

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	(825)	15,900	15,900	(1,337)	15,900	15,900
TOTAL EXPENDITURES	**(825)**	**15,900**	**15,900**	**(1,337)**	**15,900**	**15,900**
GENERAL CITY FUNDING SOURCES	**(825)**	**15,900**	**15,900**	**(1,337)**	**15,900**	**15,900**

Purpose And Activities

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

Budget Comments

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

CITY OF FOND DU LAC - 2015 BUDGET
INSURANCE & BONDS

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	10,831	11,400	11,400	6,316	11,400	181,116
Materials & Supplies	15,302	18,190	18,190	10,722	18,190	18,190
TOTAL EXPENDITURES	**26,133**	**29,590**	**29,590**	**17,038**	**29,590**	**199,306**
GENERAL CITY FUNDING SOURCES	**26,133**	**29,590**	**29,590**	**17,038**	**29,590**	**199,306**

Purpose And Activities

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

Budget Comments

General fund health insurance premiums due to employee retirements are reclassified to this account rather than in the individual department budgets beginning in 2015.

CITY OF FOND DU LAC - 2015 BUDGET
CITY WIDE

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
LESS REVENUES:						
Taxes	15,908,709	15,856,284	15,856,284	12,207,945	15,944,547	15,931,689
Special Assessment Payments	344,397	375,000	375,000	158,569	375,000	375,000
Licenses & Permits	708,027	550,000	550,000	150,532	550,000	550,000
Intergovernmental Revenues	6,641,978	6,623,936	6,623,936	1,814,933	6,623,936	6,637,123
Interest & Rent	(170,558)	200,000	200,000	246,693	150,000	100,000
Miscellaneous Revenues	49,058	2,400	2,400	23,211	23,201	2,400
Other Financing Sources	24,200	661,780	661,780	0	28,846	748,044
TOTAL REVENUES	**23,505,811**	**24,269,400**	**24,269,400**	**14,601,883**	**23,695,530**	**24,344,256**
GENERAL CITY FUNDING SOURCES	**(23,505,811)**	**(24,269,400)**	**(24,269,400)**	**(14,601,883)**	**(23,695,530)**	**(24,344,256)**

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 is shown in this division. $714,907 of general fund balance is applied to the 2015 budget.

City of Fond du Lac
2015 Budget
General Fund

PUBLIC SAFETY

CITY OF FOND DU LAC - 2015 BUDGET
POLICE

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	8,149,959	8,019,444	8,019,444	4,221,439	8,074,910	8,006,510
Contractual Services	624,841	611,734	611,734	391,510	590,199	657,405
Materials & Supplies	423,650	475,772	484,495	276,180	482,322	613,737
Utilities	101,262	119,325	119,325	51,894	102,765	119,325
Capital Outlay	127,453	307,500	307,500	202,467	307,500	275,000
Expense Transfers	(17,556)	(21,000)	(21,000)	0	(21,000)	(21,000)
TOTAL EXPENDITURES	**9,409,609**	**9,512,775**	**9,521,498**	**5,143,490**	**9,536,696**	**9,650,977**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	407,340	430,512	430,512	263,544	430,959	435,784
Public Charges for Services	50,308	56,250	56,250	16,606	56,250	62,170
Fines & Penalties	73,601	75,000	75,000	34,244	75,000	75,000
Interest & Rent	15,295	15,638	15,638	8,710	15,638	15,638
Miscellaneous Revenues	2,657	2,500	2,500	1,170	2,500	2,500
TOTAL DEDICATED REVENUES	**549,201**	**579,900**	**579,900**	**324,274**	**580,347**	**591,092**
GENERAL CITY FUNDING SOURCES	**8,860,408**	**8,932,875**	**8,941,598**	**4,819,216**	**8,956,349**	**9,059,885**

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

Materials & Supplies increased due to the addition of capital improvement projects funded by general city funding sources. Projects include handgun upgrade and replacements and portable radio replacements. Personal services costs are down due to reductions in Wisconsin Retirement System pension costs and rates.

Summary of Capital Outlay funded by general city funding sources:

Annual Squad Replacement Program	$ 265,000
Handgun Upgrade & Replacement	45,000
Portable Radio Replacement	87,000
Total Capital Outlay funded by operating revenues	$ 397,000

CITY OF FOND DU LAC - 2015 BUDGET
PARKING ENFORCEMENT

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	0	0	0	0	0	16,197
Contractual Services	0	0	0	0	0	24,013
Materials & Supplies	0	0	0	0	0	2,650
Utilities	0	0	0	0	0	360
TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**43,220**
LESS DEDICATED REVENUES:						
Fines & Penalties	0	0	0	0	0	75,000
TOTAL DEDICATED REVENUES	**0**	**0**	**0**	**0**	**0**	**75,000**
GENERAL CITY FUNDING SOURCES	**0**	**0**	**0**	**0**	**0**	**(31,780)**

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. Enforcement is being shifted to the Police Department in the general fund.

CITY OF FOND DU LAC - 2015 BUDGET
PARKING ENFORCEMENT - *Comparative*

FOR COMPARISON PURPOSES ONLY - Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	15,880	15,866	15,866	8,212	15,523	16,197
Contractual Services	13,963	13,791	13,791	8,027	13,791	24,013
Materials & Supplies	2,630	2,550	2,550	898	2,550	2,650
Utilities	142	360	360	182	360	360
TOTAL EXPENDITURES	**32,615**	**32,567**	**32,567**	**17,319**	**32,224**	**43,220**
LESS DEDICATED REVENUES:						
Fines & Penalties	58,997	60,000	60,000	22,335	60,000	75,000
TOTAL DEDICATED REVENUES	**58,997**	**60,000**	**60,000**	**22,335**	**60,000**	**75,000**
GENERAL CITY FUNDING SOURCES	**(26,382)**	**(27,433)**	**(27,433)**	**(5,016)**	**(27,776)**	**(31,780)**

Comments

This schedule is presented for comparison purposes. Parking facilities and enforcement were budgeted and reported in the Parking Fund special revenue fund for years 2014 and prior. These activites fell under the supervision of the Department of Community Development. Beginning with the 2015 budget these functions are moved to the general fund and split between the Department of Community Development and the Police Department. The parking enforcement found on this page is moved to the Police Department and is grouped with public safety in summary reports.

CITY OF FOND DU LAC - 2015 BUDGET
FIRE

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	3,871,338	3,983,319	3,983,319	2,074,483	3,922,171	3,851,686
Contractual Services	277,037	274,827	274,827	160,755	266,956	308,362
Materials & Supplies	269,005	272,813	279,182	173,566	277,965	343,253
Utilities	58,194	72,408	72,408	32,671	72,408	72,593
Capital Outlay	85,305	75,000	81,846	78,664	82,608	2,500
Expense Transfers	(7,210)	(6,000)	(6,000)	(13,390)	(13,345)	(6,000)
TOTAL EXPENDITURES	**4,553,669**	**4,672,367**	**4,685,582**	**2,506,749**	**4,608,763**	**4,572,394**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	93,840	99,500	99,500	107,566	107,566	99,500
Public Charges for Services	10,730	8,760	8,760	8,023	10,743	8,760
Miscellaneous Revenues	1,320	0	0	1,478	1,478	0
TOTAL DEDICATED REVENUES	**105,890**	**108,260**	**108,260**	**117,067**	**119,787**	**108,260**
GENERAL CITY FUNDING SOURCES	**4,447,779**	**4,564,107**	**4,577,322**	**2,389,682**	**4,488,976**	**4,464,134**

Purpose And Activities

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

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

Budget Comments

This budget maintains the current level of service. Total staffing of fire and ambulance combined remains at 67. Personnel costs are down due to a reduction in budgeted overtime as well as a reduction in Wisconsin Retirement System (WRS) pension costs. The WRS costs is down due to newly hired firefighters paying a protion of their pension costs as well as a reduction in the WRS rates.

CITY OF FOND DU LAC - 2015 BUDGET
AMBULANCE

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	3,097,756	3,247,278	3,247,278	1,685,424	3,177,764	3,135,556
Contractual Services	257,324	298,110	298,110	159,773	293,331	304,861
Material & Supplies	201,488	214,798	213,583	108,611	213,583	243,478
Utilities	17,543	16,805	16,805	9,625	16,805	16,615
Capital Outlay	3,261	21,000	21,000	6,120	21,000	2,500
TOTAL EXPENDITURES	**3,566,766**	**3,791,991**	**3,790,776**	**1,963,739**	**3,716,483**	**3,697,010**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	341,928	362,232	362,232	326,920	362,232	422,816
Public Charges for Services	1,634,792	1,645,000	1,645,000	977,909	1,645,213	1,770,000
Miscellaneous Revenues	3,658	0	0	0	0	0
TOTAL DEDICATED REVENUES	**1,980,378**	**2,007,232**	**2,007,232**	**1,304,829**	**2,007,445**	**2,192,816**
GENERAL CITY FUNDING SOURCES	**(1,586,388)**	**(1,784,759)**	**(1,783,544)**	**(658,910)**	**(1,709,038)**	**(1,504,194)**

Purpose And Activities

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

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

Budget Comments

This budget maintains the current level of service. Personal services costs are down due to a reduction in budgeted overtime as well as a reduction in Wisconsin Retirement Syrstem (WRS) pension costs. The WRS cost is down due to newly hired ambulance personnel paying a portion of their pension costs as well as a reduction in the WRS rates.

Summary of Capital Outlay funded by general city funding sources:
There are no ambulance outlay expenditures budgeted to be funded by general city funding sources. Ambulance replacement at a cost of $225,000 and a patient simulator cost of $25,000 will be paid from the ambulance equipment replacement fund balance assigned for this purpose.

City of Fond du Lac
2015 Budget
General Fund

PUBLIC WORKS

CITY OF FOND DU LAC - 2015 BUDGET
ENGINEERING

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	1,127,381	1,216,423	1,216,423	611,197	1,210,180	1,054,669
Contractual Services	180,045	193,401	251,823	126,184	249,315	234,194
Materials & Supplies	45,563	57,373	61,809	29,292	63,172	60,648
Utilities	4,747	5,600	5,600	1,857	5,600	5,600
Capital Outlay	23,012	35,000	35,000	28,141	43,202	0
Expense Transfers	(510,664)	(507,804)	(507,804)	(247,576)	(507,804)	(512,494)
TOTAL EXPENDITURES	**870,084**	**999,993**	**1,062,851**	**549,095**	**1,063,665**	**842,617**
LESS DEDICATED REVENUES:						
Licenses & Permits	18,686	13,750	13,750	11,810	13,750	13,750
Miscellaneous Revenues	3,715	2,500	2,500	2,163	4,713	2,500
Public Charges for Services	26,524	20,000	20,000	7,767	20,000	20,000
TOTAL DEDICATED REVENUES	**48,925**	**36,250**	**36,250**	**21,740**	**38,463**	**36,250**
GENERAL CITY FUNDING SOURCES	**821,159**	**963,743**	**1,026,601**	**527,355**	**1,025,202**	**806,367**

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 includes the reduction of a full-time engineering technician position. Engineering duties performed in-house and by contractors are being restructured following an employee retirement .

CITY OF FOND DU LAC - 2015 BUDGET
FLEET OPERATIONS & SERVICES

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	601,751	642,795	642,795	339,981	651,619	666,991
Contractual Services	59,293	66,580	66,580	43,283	64,578	67,748
Materials & Supplies	52,013	73,100	73,100	37,543	73,100	83,750
Utilities	1,256	1,250	1,250	464	1,250	1,250
Expense Transfers	(299,532)	(295,785)	(295,785)	(214,496)	(295,785)	(295,785)
TOTAL EXPENDITURES	**414,781**	**490,440**	**490,440**	**206,775**	**497,262**	**526,454**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	24,545	15,000	15,000	9,311	15,000	15,000
TOTAL DEDICATED REVENUES	**24,545**	**15,000**	**15,000**	**9,311**	**15,000**	**15,000**
GENERAL CITY FUNDING SOURCES	**390,236**	**475,440**	**475,440**	**197,464**	**482,262**	**511,454**

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.

CITY OF FOND DU LAC - 2015 BUDGET
CONSTRUCTION & MAINTENANCE

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	2,121,951	2,204,663	2,204,663	1,157,585	2,177,389	2,174,676
Contractual Services	81,712	90,332	90,332	46,326	92,812	96,121
Materials & Supplies	7,656	9,350	9,350	4,315	9,914	9,750
Utilities	1,114	1,600	1,600	733	1,600	1,600
Expense Transfers	(527,572)	(512,535)	(512,535)	(326,979)	(512,535)	(498,816)
TOTAL EXPENDITURES	**1,684,861**	**1,793,410**	**1,793,410**	**881,980**	**1,769,180**	**1,783,331**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	1,801,303	1,598,722	1,598,722	1,374,747	1,598,722	1,833,722
Miscellaneous Revenues	349	1,000	1,000	0	1,000	1,000
TOTAL DEDICATED REVENUES	**1,801,652**	**1,599,722**	**1,599,722**	**1,374,941**	**1,599,916**	**1,834,722**
GENERAL CITY FUNDING SOURCES	**(116,791)**	**193,688**	**193,688**	**(492,961)**	**169,264**	**(51,391)**

Purpose And Activities

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

Budget Comments

The budget maintains the current level of service.

CITY OF FOND DU LAC - 2015 BUDGET
MUNICIPAL SERVICE CENTER

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	103,900	112,101	112,931	78,511	112,235	114,945
Materials & Supplies	652,238	628,335	643,531	407,613	643,935	689,735
Utilities	71,249	76,700	65,110	43,764	65,110	76,700
Expense Transfers	(292,246)	(255,300)	(255,300)	(163,051)	(255,300)	(255,100)
TOTAL EXPENDITURES	**545,006**	**571,836**	**585,872**	**382,344**	**585,580**	**628,780**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	9,329	4,000	4,000	7,277	4,000	4,000
Public Charges for Services	7,200	1,200	1,200	0	1,200	1,200
Miscellaneous Revenues	10,491	21,100	21,100	3,832	21,106	21,100
TOTAL DEDICATED REVENUES	**27,020**	**26,300**	**26,300**	**11,109**	**26,306**	**26,300**
GENERAL CITY FUNDING SOURCES	**517,986**	**545,536**	**559,572**	**371,235**	**559,274**	**602,480**

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 charging equipment time and materials to other funds and projects has been increased based on historical trends. Materials & Supplies increased due to the addition of capital improvement projects funded by general city funding sources. Projects include Roof Repairs at the Municipal Service Center and Emergency Siren Replacement.

Summary of Capital Outlay funded by general city funding sources:

Roof Repairs-Municipal Service Center	$ 30,000
Emergency Siren Replacement	20,000
Total Capital Outlay funded by operating revenues	$ 50,000

CITY OF FOND DU LAC - 2015 BUDGET
HIGHWAY MAINTENANCE

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	1,557	1,627	1,627	1,146	1,529	1,450
Materials & Supplies	99,914	187,870	184,810	95,683	184,810	647,875
Capital Outlay	338,847	200,000	200,000	13,603	200,000	0
TOTAL EXPENDITURES	**440,318**	**389,497**	**386,437**	**110,432**	**386,339**	**649,325**
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	0	100	100	0	100	100
TOTAL DEDICATED REVENUES	**0**	**100**	**100**	**0**	**100**	**100**
GENERAL CITY FUNDING SOURCES	**440,318**	**389,397**	**386,337**	**110,432**	**386,239**	**649,225**

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 increased due to the addition of capital improvement projects funded by general city funding sources. Projects include Annual Street Resurfacing Program, and Bridge Rehab & Repair.

Summary of Capital Outlay funded by general city funding sources:

Annual Street Resurfacing Program	$ 200,000
Bridge Rehab & Repair	260,000
Total Capital Outlay funded by operating revenues	460,000

CITY OF FOND DU LAC - 2015 BUDGET
SNOW & ICE REMOVAL

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	76,642	135,600	137,050	183,586	228,700	154,020
Materials & Supplies	98	500	500	128	500	500
TOTAL EXPENDITURES	**76,740**	**136,100**	**137,550**	**183,714**	**229,200**	**154,520**
GENERAL CITY FUNDING SOURCES	**76,740**	**136,100**	**137,550**	**183,714**	**229,200**	**154,520**

Purpose And Activities

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

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2015 BUDGET
STORM WATER & WATERWAY MAINTENANCE

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	76,652	79,849	79,849	42,705	80,059	83,015
Contractual Services	28,316	28,753	28,753	29,542	28,533	50,401
Materials & Supplies	175,167	157,050	154,500	73,586	154,500	207,050
Utilities	96,767	73,000	73,000	58,990	73,000	73,000
Outlay	39,020	70,000	70,000	3,710	70,000	0
TOTAL EXPENDITURES	**415,922**	**408,652**	**406,102**	**208,533**	**406,092**	**413,466**
LESS DEDICATED REVENUES:						
Public Charges for Services	9,053	8,800	8,800	4,550	8,800	8,800
TOTAL DEDICATED REVENUES	**9,053**	**8,800**	**8,800**	**4,550**	**8,800**	**8,800**
GENERAL CITY FUNDING SOURCES	**406,869**	**399,852**	**397,302**	**203,983**	**397,292**	**404,666**

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 & Supplies increased due to the reclassification of capital improvement projects funded by general city funding sources. These projects include Storm Water Control Upgrades and the Neighborhood Drainage Program which were classifed as capital outlay in 2014.

Summary of Capital Outlay funded by tax levy:

Stormwater Control Upgrades	$	50,000
Neighborhood Drainage Program		20,000
Total Capital Outlay funded by operating revenues	$	70,000

CITY OF FOND DU LAC - 2015 BUDGET
ELECTRICAL

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	229,168	247,251	247,251	128,470	250,076	252,130
Contractual Services	21,637	24,890	24,890	15,918	24,529	32,253
Materials & Supplies	58,206	70,725	70,725	34,871	70,725	71,200
Utilities	17,559	19,470	19,470	9,421	19,470	19,470
Expense Transfers	(46,107)	(22,000)	(22,000)	(18,075)	(22,000)	(22,000)
TOTAL EXPENDITURES	**280,463**	**340,336**	**340,336**	**170,605**	**342,800**	**353,053**
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	10,443	13,000	13,000	2,955	13,000	13,000
TOTAL DEDICATED REVENUES	**10,443**	**13,000**	**13,000**	**2,955**	**13,000**	**13,000**
GENERAL CITY FUNDING SOURCES	**270,020**	**327,336**	**327,336**	**167,650**	**329,800**	**340,053**

Purpose And Activities

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

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2015 BUDGET
STREET LIGHTING

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	43,566	71,000	71,000	15,050	71,000	74,300
Utilities	293,773	310,000	310,000	167,358	310,000	310,000
TOTAL EXPENDITURES	**337,339**	**381,000**	**381,000**	**182,408**	**381,000**	**384,300**
LESS DEDICATED REVENUES:						
Miscellaneous Revenues	34,530	25,000	25,000	15,705	25,000	25,000
TOTAL DEDICATED REVENUES	**34,530**	**25,000**	**25,000**	**15,705**	**25,000**	**25,000**
GENERAL CITY FUNDING SOURCES	**302,809**	**356,000**	**356,000**	**166,703**	**356,000**	**359,300**

Purpose And Activities

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

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

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2015 BUDGET
TREE CARE

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	184,825	190,012	190,012	105,530	194,558	195,628
Contractual Services	77,184	183,862	183,862	65,979	183,308	276,024
Materials & Supplies	35,997	38,625	38,625	11,002	39,307	40,525
TOTAL EXPENDITURES	**298,006**	**412,499**	**412,499**	**182,511**	**417,173**	**512,177**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	0	6,000	6,000	0	6,000	6,000
Public Charges for Services	1,482	3,062	3,062	0	3,062	3,062
Miscellaneous Revenues	1,233	3,000	3,000	1,001	4,001	3,000
TOTAL DEDICATED REVENUES	**2,715**	**12,062**	**12,062**	**1,001**	**13,063**	**12,062**
GENERAL CITY FUNDING SOURCES	**295,291**	**400,437**	**400,437**	**181,510**	**404,110**	**500,115**

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

2015 Contractual Services of $200,000 for removal and treatment of ash trees due to the emerald ash borer infestation. This is a budget increase of $90,000 over 2014. Similar costs for this program are expected to continue in future budgets for an estimated ten years.

City of Fond du Lac
2015 Budget
General Fund

CULTURE AND RECREATION

CITY OF FOND DU LAC - 2015 BUDGET
PARKS

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	950,310	971,876	971,876	493,284	961,282	965,400
Contractual Services	94,227	109,384	109,384	57,298	107,691	113,732
Materials & Supplies	170,005	177,175	177,175	86,256	177,175	175,675
Utilities	59,314	63,200	63,200	27,652	63,200	63,200
Expense Transfers	(44,280)	(64,230)	(64,230)	(36,568)	(64,230)	(67,238)
TOTAL EXPEDITURES	**1,284,444**	**1,257,405**	**1,257,405**	**627,922**	**1,245,118**	**1,250,769**
LESS DEDICATED REVENUES:						
Public Charges for Services	36,371	40,500	40,500	22,831	40,500	40,500
Interest & Rent	2,600	3,000	3,000	1,500	3,000	3,000
Miscellaneous Revenues	457	600	600	0	600	600
TOTAL DEDICATED REVENUES	**39,428**	**44,100**	**44,100**	**24,331**	**44,100**	**44,100**
GENERAL CITY FUNDING SOURCES	**1,245,016**	**1,213,305**	**1,213,305**	**603,591**	**1,201,018**	**1,206,669**

Purpose And Activities

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

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

Budget Comments

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

CITY OF FOND DU LAC - 2015 BUDGET
FAIRGROUNDS POOL

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	109,910	135,887	135,887	15,346	93,828	130,875
Materials & Supplies	37,694	45,630	41,330	24,510	41,330	46,630
Utilities	47,005	53,275	57,575	22,368	57,575	53,400
TOTAL EXPENDITURES	**194,609**	**234,792**	**234,792**	**62,224**	**192,733**	**230,905**
LESS DEDICATED REVENUES:						
Public Charges for Services	133,054	190,000	190,000	73,947	122,000	159,000
TOTAL DEDICATED REVENUES	**133,054**	**190,000**	**190,000**	**73,947**	**122,000**	**159,000**
GENERAL CITY FUNDING SOURCES	**61,555**	**44,792**	**44,792**	**(11,723)**	**70,733**	**71,905**

Purpose And Activities

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

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

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2014 BUDGET
TAYLOR POOL

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	34,179	27,581	27,581	6,146	16,062	28,913
Materials & Supplies	14,432	19,040	19,040	12,207	19,040	19,040
Utilities	46,632	43,170	43,170	16,681	43,173	44,670
TOTAL EXPENDITURES	**95,243**	**89,791**	**89,791**	**35,034**	**78,275**	**92,623**
LESS DEDICATED REVENUES:						
Public Charges for Services	26,735	30,500	30,500	11,405	19,500	30,500
Miscellaneous Revenues	3,300	0	0	0	0	0
TOTAL DEDICATED REVENUES	**30,035**	**30,500**	**30,500**	**11,405**	**19,500**	**30,500**
GENERAL CITY FUNDING SOURCES	**65,208**	**59,291**	**59,291**	**23,629**	**58,775**	**62,123**

Purpose And Activities

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

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

Budget Comments

This budget maintains the current level of service.

CITY OF FOND DU LAC - 2015 BUDGET
SENIOR CENTER

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	167,710	177,405	176,755	83,003	149,154	161,887
Contractual Services	27,246	27,815	28,825	18,418	33,799	31,881
Materials & Supplies	25,812	26,210	25,850	9,421	25,837	21,625
Utilities	17,452	16,900	16,900	11,037	19,688	19,064
TOTAL EXPENDITURES	**238,220**	**248,330**	**248,330**	**121,879**	**228,478**	**234,457**
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	**228,220**	**238,330**	**238,330**	**121,879**	**218,478**	**224,457**

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. Staffing changes have resulted in an annual savings of $21,300. Includes a $10,000 donation from the Friends of the Senior Center.

City of Fond du Lac
2015 Budget
General Fund

COMMUNITY DEVELOPMENT

CITY OF FOND DU LAC - 2015 BUDGET
COMMUNITY DEVELOPMENT

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	452,239	470,539	470,539	258,371	557,395	409,104
Contractual Services	101,381	110,039	110,039	75,797	108,334	125,420
Materials & Supplies	9,355	11,160	11,160	4,225	11,160	11,190
Utilities	1,343	2,080	2,080	538	1,390	2,080
Expense Transfers	(141,709)	(125,021)	(125,021)	(75,169)	(125,021)	(199,000)
TOTAL EXPENDITURES	**437,928**	**478,797**	**478,797**	**263,762**	**563,258**	**358,794**
LESS DEDICATED REVENUES:						
Licenses & Permits	7,500	9,500	9,500	3,800	9,500	9,500
Public Charges for Services	9,926	7,000	7,000	3,650	7,000	5,000
TOTAL DEDICATED REVENUES	**17,426**	**16,500**	**16,500**	**7,450**	**16,500**	**14,500**
GENERAL CITY FUNDING SOURCES	**420,502**	**462,297**	**462,297**	**256,312**	**546,758**	**344,294**

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 provides for the reduction of one full-time position. The Building Inspector position that works primarily in the Community Development division has been moved to this division for budgeting purposes. Inspection work will be charged to the Inspections Division as performed.

CITY OF FOND DU LAC - 2015 BUDGET
PARKING FACILITIES

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	0	0	0	0	0	104,255
Contractual Services	0	0	0	0	0	43,657
Materials & Supplies	0	0	0	0	0	121,844
Utilities	0	0	0	0	0	34,870
TOTAL EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**304,626**
LESS DEDICATED REVENUES:						
Public Charges for Services	0	0	0	0	0	325,125
TOTAL DEDICATED REVENUES	**0**	**0**	**0**	**0**	**0**	**325,125**
GENERAL CITY FUNDING SOURCES	**0**	**0**	**0**	**0**	**0**	**(20,499)**

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. Enforcement is being shifted to the Police Department in the general fund.

CITY OF FOND DU LAC - 2015 BUDGET
PARKING FACILITIES - *Comparative*

FOR COMPARISON PURPOSES ONLY - Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	98,479	105,199	105,199	53,401	152,629	104,255
Contractual Services	74,662	81,388	81,388	49,820	81,388	43,657
Materials & Supplies	144,465	121,844	121,844	32,289	123,057	121,844
Utilities	33,463	34,870	34,870	17,084	34,870	34,870
Sales Tax	14,761	18,480	18,480	7,385	18,480	0
TOTAL EXPENDITURES	**365,830**	**361,781**	**361,781**	**159,979**	**410,424**	**304,626**
LESS DEDICATED REVENUES:						
Public Charges for Services	270,304	336,000	336,000	158,396	334,000	325,125
Miscellaneous	180	0	0	2,345	2,345	0
Other Financing Sources	68,971	0	0	0	0	0
TOTAL DEDICATED REVENUES	**339,455**	**336,000**	**336,000**	**160,741**	**336,345**	**325,125**
GENERAL CITY FUNDING SOURCES	**26,375**	**25,781**	**25,781**	**(762)**	**74,079**	**(20,499)**

Comments

This schedule is presented for comparison purposes. Parking facilities and enforcement were budgeted and reported in the Parking Fund special revenue fund for years 2014 and prior. These activites fell under the supervision of the Department of Community Development. Beginning with the 2015 budget these functions are moved to the general fund and split between the Department of Community Development and the Police Department. The parking facilities found on this page remain under the Department of Community Development.

CITY OF FOND DU LAC - 2015 BUDGET
INSPECTION

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	531,944	560,681	560,681	293,508	590,877	434,903
Contractual Services	105,451	134,614	134,614	91,011	133,154	157,942
Materials & Supplies	14,252	21,330	21,330	8,575	18,050	22,083
Utilities	2,311	3,400	3,400	932	2,330	3,000
Expense Transfers	(83,463)	(55,000)	(55,000)	(13,329)	(55,000)	0
TOTAL EXPENDITURES	**570,495**	**665,025**	**665,025**	**380,697**	**689,411**	**617,928**
LESS DEDICATED REVENUES:						
Licenses & Permits	672,953	549,812	549,812	405,423	579,568	588,830
Public Charges for Services	27,200	24,000	24,000	12,800	24,000	24,000
Miscellaneous Revenues	2,218	25	25	18	25	25
TOTAL DEDICATED REVENUES	**702,371**	**573,837**	**573,837**	**418,241**	**603,593**	**612,855**
GENERAL CITY FUNDING SOURCES	**(131,876)**	**91,188**	**91,188**	**(37,544)**	**85,818**	**5,073**

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. The wages and benefits for a Building Inspector position that is assigned to the Community Development division have been moved from Inspections to the Community Development division. Work performed for Inspections will be charged to the Inspections division as incurred. Revenues are up due to a better than expected increase in building and related permits issued in 2013 and 2014.

CITY OF FOND DU LAC - 2015 BUDGET
ECONOMIC DEVELOPMENT

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	104,228	115,428	115,428	115,428	115,428	126,082
TOTAL EXPENDITURES	**104,228**	**115,428**	**115,428**	**115,428**	**115,428**	**126,082**
GENERAL CITY FUNDING SOURCES	**104,228**	**115,428**	**115,428**	**115,428**	**115,428**	**126,082**

Purpose And Activities

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

Budget Comments

The breakdown is Downtown Partnership $50,000 and FCEDC $66,082. 2015 contains an additional one-time payment of $10,000 to the FCEDC for the City's share of the cost of the public-private long-range strategic planning and visioning project.

City of Fond du Lac
2015 Budget
General Fund

OTHER FINANCING USES

CITY OF FOND DU LAC - 2015 BUDGET
OPERATING TRANSFERS

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Other Financing Uses	101,173	183,250	183,250	206,003	276,503	734,661
TOTAL EXPENDITURES	**101,173**	**183,250**	**183,250**	**206,003**	**276,503**	**734,661**
GENERAL CITY FUNDING SOURCES	**101,173**	**183,250**	**183,250**	**206,003**	**276,503**	**734,661**

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

2015 includes an operating transfer to the Tax Incremental Financing District (TID) Special Revenue Fund for the TID 13 general fund economic development subsidy $750. 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 $250,000 for 2015. The 2015 amount also includes a $477,000 transfer to the capital projects fund to finance a portion of the 2015 recurring capital improvement projects financed with general operating revenues..

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, parking fund, harbor and boating facilities, fuel pump maintenance fund, haz mat interagency agreement, tax incremental financing and transit.

CITY OF FOND DU LAC
2015 BUDGET
SPECIAL REVENUE FUNDS SUMMARY

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	1,102,251	1,093,941	1,093,941	571,060	1,071,583	948,629
Contractual Services	3,898,516	3,963,063	3,938,063	2,828,837	4,159,464	4,131,339
Materials & Supplies	535,265	561,044	586,044	285,721	583,219	499,565
Utilities	65,857	73,190	73,190	33,520	73,280	38,800
Other	119,709	159,999	159,999	172,970	335,814	179,343
Miscellaneous	131	100	100	700	800	100
Taxes	14,761	18,480	18,480	8,628	18,480	0
Expense Transfers	(2,654)	(1,500)	(1,500)	(40,049)	(65,000)	(71,500)
Capital Outlay	129,091	1,625,000	1,625,000	98,870	1,135,000	1,735,000
Other Financing Uses	629,071	630,689	630,689	239,190	787,346	830,030
TOTAL EXPENDITURES	**6,491,998**	**8,124,006**	**8,124,006**	**4,199,447**	**8,099,986**	**8,291,306**
REVENUES						
Tax Levy Support	2,397,594	2,438,594	2,438,594	2,244,076	2,438,594	2,703,398
Tax Increments	605,620	757,280	757,280	563,930	768,995	1,056,762
Intergovernmental Revenues	1,434,371	1,371,283	1,371,283	800,310	1,381,397	1,448,368
Public Charges for Services	2,068,888	2,121,800	2,121,800	1,804,363	2,128,813	1,775,730
Fines, Forfeits & Penalties	59,098	60,040	60,040	23,030	60,729	40
Interest & Rent	(1,198)	3,000	3,000	2,396	3,000	3,000
Miscellaneous	72,960	55,475	55,475	44,620	64,890	58,475
Other Financing Sources	139,254	1,008,250	1,008,250	101,503	1,141,687	1,727,661
TOTAL REVENUES	**6,776,587**	**7,815,722**	**7,815,722**	**5,584,228**	**7,988,105**	**8,773,434**
INCREASE (DECREASE) IN FUND BALANCE	**284,589**	**(308,284)**	**(308,284)**	**1,384,781**	**(111,881)**	**482,128**

CITY OF FOND DU LAC - 2015 BUDGET
LIBRARY

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	1,618,759	1,680,139	1,680,139	1,684,449	1,680,139	1,743,322
Operating Transfers Out	49,380	29,000	29,000	24,690	29,000	0
TOTAL EXPENDITURES	**1,668,139**	**1,709,139**	**1,709,139**	**1,709,139**	**1,709,139**	**1,743,322**
LESS DEDICATED REVENUES:						
Tax Levy Support	1,668,139	1,709,139	1,709,139	1,709,139	1,709,139	1,743,322
TOTAL DEDICATED REVENUES	**1,668,139**	**1,709,139**	**1,709,139**	**1,709,139**	**1,709,139**	**1,743,322**

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 2015.

CITY OF FOND DU LAC - 2015 BUDGET
CITY GRANT PROGRAMS

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Materials & Supplies	27,790	15,000	15,000	2,606	15,000	15,000
TOTAL EXPENDITURES	**27,790**	**15,000**	**15,000**	**2,606**	**15,000**	**15,000**
DEDICATED REVENUES						
Intergovernmental Revenues	19,172	24,000	24,000	(8,059)	24,000	24,000
TOTAL DEDICATED REVENUES	**19,172**	**24,000**	**24,000**	**(8,059)**	**24,000**	**24,000**
INCREASE (DECREASE) IN FUND BALANCE	**(8,618)**	**9,000**	**9,000**	**(10,665)**	**9,000**	**9,000**

Purpose And Activities

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

Budget Comments

Projection of Fund Balance as of December 31, 2014 and December 31, 2015

January 1, 2014 balance		10,988
Net change from 2014 operations		
Revenues	24,000	
Expenditures	15,000	9,000
December 31, 2014 projected balance		19,988
Net change from 2015 operations		
Revenues	24,000	
Expenditures	15,000	9,000
December 31, 2015 projected balance		28,988

CITY OF FOND DU LAC - 2015 BUDGET
RESIDENTIAL RECYCLING

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	759,125	769,102	769,102	292,451	769,102	790,323
Materials & Supplies	11	500	500	0	500	500
TOTAL EXPENDITURES	**759,136**	**769,602**	**769,602**	**292,451**	**769,602**	**790,823**
LESS DEDICATED REVENUES:						
Tax Levy Support	507,864	507,864	507,864	372,435	507,864	738,485
Intergovernmental Revenues	157,273	157,273	157,273	157,036	157,036	157,036
Other Financing Sources	0	0	0	94,003	94,003	0
TOTAL DEDICATED REVENUES	**665,137**	**665,137**	**665,137**	**623,474**	**758,903**	**895,521**
INCREASE (DECREASE) IN FUND BALANCE	**(93,999)**	**(104,465)**	**(104,465)**	**331,023**	**(10,699)**	**104,698**

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

The 2015 property tax levy subsidy is increased by $230,621 to cover the program's operating deficit.

Projection of Fund Balance as of December 31, 2014 and December 31, 2015

January 1, 2014 balance		(93,999)
Net change from 2014 operations		
Revenues	758,903	
Expenditures	769,602	(10,699)
December 31, 2014 projected balance		(104,698)
Net change from 2015 operations		
Revenues	895,521	
Expenditures	790,823	104,698
December 31, 2015 projected balance		0

CITY OF FOND DU LAC - 2015 BUDGET
RESIDENTIAL SOLID WASTE

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	382,037	367,476	367,476	205,418	378,143	367,450
Contractual Services	589,018	457,260	432,260	282,052	577,350	618,216
Materials & Supplies	213,310	197,450	222,450	138,425	221,100	213,550
Miscellaneous	169	0	0	0	0	0
Expense Transfers	(2,244)	(1,500)	(1,500)	(40,049)	(65,000)	(71,500)
Other Financing Uses	100,000	100,000	100,000	200,000	200,000	150,000
TOTAL EXPENDITURES	**1,282,290**	**1,120,686**	**1,120,686**	**785,846**	**1,311,593**	**1,277,716**
LESS DEDICATED REVENUES:						
Penalties & Interest	0	0	0	689	689	0
Public Charges for Services	1,322,294	1,304,800	1,304,800	1,285,624	1,309,031	1,304,800
Miscellaneous Revenues	15,672	15,000	15,000	4,885	15,000	18,000
Other Financing Sources	39,031	0	0	0	0	0
TOTAL DEDICATED REVENUES	**1,376,997**	**1,319,800**	**1,319,800**	**1,291,198**	**1,324,720**	**1,322,800**
INCREASE (DECREASE) IN FUND BALANCE	**94,707**	**199,114**	**199,114**	**505,352**	**13,127**	**45,084**

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 2015 residential solid waste collection and disposal fee remains unchanged at $89 per residential unit.

Projection of Fund Balance as of December 31, 2014 and December 31, 2015

January 1, 2014 balance		94,707
Net change from 2014 operations		
Revenues	1,324,720	
Expenditures	1,311,593	13,127
December 31, 2014 projected balance		107,834
Net change from 2015 operations		
Revenues	1,322,800	
Expenditures	1,277,716	45,084
December 31, 2015 projected balance		152,918

CITY OF FOND DU LAC - 2015 BUDGET
PARKING FUND

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	114,359	121,065	121,065	61,613	121,072	0
Contractual Services	88,625	95,179	95,179	59,329	95,256	0
Materials & Supplies	147,095	124,394	124,394	34,887	125,607	0
Utilities	33,605	35,230	35,230	17,395	35,230	0
Sales Tax	14,761	18,480	18,480	8,628	18,480	0
Miscellaneous	0	0	0	700	700	0
TOTAL EXPENDITURES	**398,445**	**394,348**	**394,348**	**182,552**	**396,345**	**0**
LESS DEDICATED REVENUES:						
Public Charges for Services	270,304	336,000	336,000	169,415	334,000	0
Fines & Penalties	58,997	60,000	60,000	22,335	60,000	0
Miscellaneous	180	0	0	2,345	2,345	0
Other Financing Sources	68,971	0	0	0	0	0
TOTAL DEDICATED REVENUES	**398,452**	**396,000**	**396,000**	**194,095**	**396,345**	**0**
INCREASE (DECREASE) IN FUND BALANCE	**7**	**1,652**	**1,652**	**11,543**	**0**	**0**

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

The activities of this special revenue fund are split between two departments in the general fund. Parking enforcement is being shifted to the parking enforcement division overseen by the Police Department. Parking facility responsibilities are moved to a division within the Department of Community Development.

Projection of Fund Balance as of December 31, 2014

January 1, 2014 balance		0
Net change from 2014 operations		
Revenues	396,345	
Expenditures	396,345	0
December 31, 2014 projected balance		0

CITY OF FOND DU LAC - 2015 BUDGET
HARBOR & BOATING FACILITIES

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	43,969	73,880	73,880	41,869	163,907	77,791
Materials & Supplies	7,271	9,000	9,000	8,067	10,472	9,000
Utilities	15,687	18,400	18,400	5,989	18,400	18,400
Outlay	129,091	25,000	25,000	0	25,000	15,000
Other Financing Uses	79,213	76,994	76,994	0	76,994	74,756
TOTAL EXPENDITURES	**275,231**	**203,274**	**203,274**	**55,925**	**294,773**	**194,947**
LESS DEDICATED REVENUES:						
Public Charges for Services	205,219	207,500	207,500	197,937	207,500	207,500
Fines & Forfeitures	101	40	40	6	40	40
Interest & Rent	(1,198)	3,000	3,000	2,396	3,000	3,000
Miscellaneous Revenues	0	0	0	0	0	0
TOTAL DEDICATED REVENUES	**204,122**	**210,540**	**210,540**	**200,339**	**210,540**	**210,540**
INCREASE (DECREASE) IN FUND BALANCE	**(71,109)**	**7,266**	**7,266**	**144,414**	**(84,233)**	**15,593**

Purpose And Activities

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

Budget Comments

This budget maintains current level of service. An operating transfer of $74,756 to the debt service fund is budgeted to pay the principal and interest on the dock expansion debt. 2014 Actuals for Contractual Services includes the Harbor Fund's contribution of $90,000 to the Lakeside Park Channel Dredging project.

Projection of Fund Balance as of December 31, 2014 and December 31, 2015

January 1, 2014 balance		180,676
Net change from 2013 operations		
Revenues	210,540	
Expenditures	294,773	(84,233)
December 31, 2014 projected balance		96,443
Net change from 2015 operations		
Revenues	210,540	
Expenditures	194,947	15,593
December 31, 2015 projected balance		112,036

CITY OF FOND DU LAC - 2015 BUDGET
FUEL PUMP MAINTENANCE

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	3,323	4,000	4,000	172	4,000	4,000
Capital Outlay	0	0	0	0	0	0
TOTAL EXPENDITURES	**3,323**	**4,000**	**4,000**	**172**	**4,000**	**4,000**
LESS DEDICATED REVENUES:						
Miscellaneous	32,941	28,000	28,000	19,434	28,000	28,000
TOTAL DEDICATED REVENUES	**32,941**	**28,000**	**28,000**	**19,434**	**28,000**	**28,000**
INCREASE (DECREASE) IN FUND BALANCE	**29,618**	**24,000**	**24,000**	**19,262**	**24,000**	**24,000**

Purpose And Activities

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

Budget Comments

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

Projection of Fund Balance as of December 31, 2014 and December 31, 2015

January 1, 2014 balance		87,458
Net change from 2014 operations		
Revenues	28,000	
Expenditures	4,000	24,000
December 31, 2014 projected balance		111,458
Net change from 2015 operations		
Revenues	28,000	
Expenditures	4,000	24,000
December 31, 2015 projected balance		135,458

CITY OF FOND DU LAC - 2015 BUDGET
HAZ MAT INTERAGENCY AGREEMENT

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	8,524	7,049	7,049	8,109	8,109	11,001
Materials & Supplies	8,627	23,815	23,815	16,452	23,815	34,715
Utilities	0	0	0	0	0	500
Miscellaneous	(38)	100	100	0	100	100
TOTAL EXPENDITURES	**17,113**	**30,964**	**30,964**	**24,561**	**32,024**	**46,316**
LESS DEDICATED REVENUES:						
Intergovernmental Revenues	25,918	15,000	15,000	22,430	22,430	31,514
Public Charges for Services	1,909	0	0	5,314	5,314	0
Other Financing Sources	7,500	7,500	7,500	7,500	7,500	7,500
TOTAL DEDICATED REVENUES	**35,327**	**22,500**	**22,500**	**35,244**	**35,244**	**39,014**
INCREASE (DECREASE) IN FUND BALANCE	**18,214**	**(8,464)**	**(8,464)**	**10,683**	**3,220**	**(7,302)**

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. 2015 includes an increase of $16,514 for participation in the State of Wisconsin Regional Hazardous Material Team.

Budget Comments

Projection of Fund Balance as of December 31, 2014 and December 31, 2015

January 1, 2014 balance		43,489
Net change from 2014 operations		
Revenues	35,244	
Expenditures	32,024	3,220
December 31, 2014 projected balance		46,709
Net change from 2015 operations		
Revenues	39,014	
Expenditures	46,316	(7,302)
December 31, 2015 projected balance		39,407

CITY OF FOND DU LAC - 2015 BUDGET
TAX INCREMENTAL FINANCING DISTRICTS FUND

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Contractual Services	4,625	3,900	3,900	8,840	9,900	6,500
Other	119,709	159,999	159,999	172,970	335,814	179,343
Capital Outlay	0	1,600,000	1,600,000	98,870	1,110,000	1,720,000
Other Financing Uses	386,478	410,195	410,195	0	466,852	586,174
TOTAL EXPENDITURES	**510,812**	**2,174,094**	**2,174,094**	**280,680**	**1,922,566**	**2,492,017**
DEDICATED REVENUES						
Tax Increments	605,620	757,280	757,280	563,930	768,995	1,056,762
Intergovernmental Revenues	7,192	6,417	6,417	5,913	5,913	6,149
Miscellaneous	225	0	0	0	0	0
Other Financing Sources	23,752	1,000,750	1,000,750	0	1,040,184	1,720,161
TOTAL DEDICATED REVENUES	**636,789**	**1,764,447**	**1,764,447**	**569,843**	**1,815,092**	**2,783,072**
INCREASE (DECREASE) IN FUND BALANCE	**125,977**	**(409,647)**	**(409,647)**	**289,163**	**(107,474)**	**291,055**

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

2015 capital outlay includes $1,600,000 for the next phase of industrial park development in TID #10. This project will take place in 2015 only if demand requires the project to move forward. 2015 also includes $120,000 for a new connector street in TID#10. Theses projects will be funded by a G.O. debt issue which will be repaid by future tax increment revenue resulting from new development in the TID.

Projection of Fund Balance as of December 31, 2014 and 2015

January 1, 2014 balance		927,701
Net change from 2014 operations		
Revenues	1,815,092	
Expenditures	1,922,566	(107,474)
December 31, 2014 projected balance		820,227
Net change from 2015 operations		
Revenues	2,783,072	
Expenditures	2,492,017	291,055
December 31, 2015 projected balance		1,111,282

CITY OF FOND DU LAC - 2015 BUDGET
FOND DU LAC AREA TRANSIT

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Personal Services	605,855	605,400	605,400	304,029	572,368	581,179
Contractual Services	782,548	849,554	849,554	451,566	851,701	880,186
Materials & Supplies	131,161	191,585	191,585	85,284	186,725	226,800
Utilities	16,565	19,560	19,560	10,136	19,650	19,900
Expense Transfers	(410)	0	0	0	0	0
Other Financing Uses (Including Capital)	14,000	14,500	14,500	14,500	14,500	19,100
TOTAL EXPENDITURES	**1,549,719**	**1,680,599**	**1,680,599**	**865,515**	**1,644,944**	**1,727,165**
LESS DEDICATED REVENUES:						
Tax Levy Support	221,591	221,591	221,591	162,502	221,591	221,591
Intergovernmental Revenues	1,224,816	1,168,593	1,168,593	622,990	1,172,018	1,229,669
Public Charges for Services	269,162	273,500	273,500	146,073	272,968	263,430
Miscellaneous Revenues	23,942	12,475	12,475	17,956	19,545	12,475
TOTAL DEDICATED REVENUES	**1,739,511**	**1,676,159**	**1,676,159**	**949,521**	**1,686,122**	**1,727,165**
NET INCREASE (DECREASE) IN FUND BALANCE	**189,792**	**(4,440)**	**(4,440)**	**84,006**	**41,178**	**0**

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

There is no increase in City tax levy support for Transit in 2015.

Projection of Fund Balance as of December 31, 2014 and December 31, 2015

January 1, 2014 balance		227,493
Net change from 2014 operations		
Revenues	1,686,122	
Expenditures	1,644,944	41,178
December 31, 2014 projected balance		268,671
Net change from 2015 operations		
Revenues	1,727,165	
Expenditures	1,727,165	0
December 31, 2015 projected balance		268,671

Tax Levy Includes:	2014	2015
Operations	207,091	202,491
Local Share Capital - Handi-Van	14,500	19,100
Total Tax Levy	221,591	221,591

DEBT SERVICE FUND

The Debt Service Fund is used to account for financial resources set aside for the payment of principal, interest and related costs on the general obligation debt of the City's governmental funds.

CITY OF FOND DU LAC - 2015 BUDGET
DEBT SERVICE FUND

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
EXPENDITURES						
Principal	2,262,783	2,800,000	2,800,000	580,000	2,800,000	3,700,000
Interest	3,340,996	2,990,587	2,990,587	1,514,263	2,990,587	3,032,057
Paying Agent Fees	7,350	9,000	9,000	6,125	9,000	12,000
Debt Issue Costs	74,908	0	0	0	0	0
Capital Leases	49,381	28,805	28,805	16,460	28,805	0
TOTAL EXPENDITURES	**5,735,418**	**5,828,392**	**5,828,392**	**2,116,848**	**5,828,392**	**6,744,057**
REVENUES						
Taxes	4,514,819	5,166,160	5,166,160	(3,788,530)	5,166,160	5,696,744
Intergovernmental Revenues	142,198	134,750	134,750	68,784	134,750	135,685
Other Financing Sources	376,520	0	0	30,338	30,338	0
Operating Transfers In	490,871	535,648	535,648	73,190	535,648	714,625
TOTAL REVENUES	**5,524,408**	**5,836,558**	**5,836,558**	**(3,616,218)**	**5,866,896**	**6,547,054**
INCREASE (DECREASE) IN FUND BALANCE	**(211,010)**	**8,166**	**8,166**	**(5,733,066)**	**38,504**	**(197,003)**

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, 2014 and 2015

January 1, 2014 balance		$ 164,368
Net change from 2014 operations		
Revenues	$ 5,866,896	
Expenditures	5,828,392	38,504
December 31, 2014 projected balance		$ 202,872
Net change from 2015 operations		
Revenues	$ 6,547,054	
Expenditures	6,744,057	(197,003)
December 31, 2015 projected balance		$ 5,869

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for major capital acquisitions or construction activities, other than those financed by proprietary funds (Water Utility and Wastewater Collection and Treatment System). Funding sources for the Capital Projects Funds include borrowings, capital grants, and transfers from other funds.

City of Fond du Lac
2015 Budget

Capital Projects Funds

Revenues:		
Tax Levy	$	625,000
Proceeds from Debt		2,589,200
Transfers from Other Funds		571,100
Federal/State Grants		472,200
Available Capital Balance		1,085,000
Total Revenues	$	5,342,500
Expenditures:		
General Government		
Storage Area Network Upgrades	$	50,000
Data Center Air Conditioning Upgrade		30,000
Security Firewall Replacement		50,000
Network Access Control Protection		75,000
Fiber Upgrade from Govt Center to PD		40,000
Sungard Workorders/Fleet Software Upgrade		100,000
Total General Government		345,000
Community Development		
DuCharme Parkway East Construction-City Share		50,000
Total Community Development		50,000
Police Department		
SWAT Negotiator Telephone System		32,000
Total Police Department		32,000
Fire Department		
Engine/Rescue Vehicle Replacement		650,000
Radio Replacement/Station Alerting System		25,000
Total Fire Department		675,000
Ambulance		
Ambulance Replacement		225,000
Patient Simulator		25,000
Total Ambulance		250,000

City of Fond du Lac
2015 Budget

Capital Projects Funds

Public Works-Streets	
Street Restoration-Utility Repair	560,000
Street Reconstruction	190,000
Sidewalk Program-City	80,000
Sidewalk Program-Private	255,000
Unimproved Street Program	116,000
West Johnson/Rolling Meadows Safety Improvements	212,000
USH 151 & CTH V & T Interchange & Overpass	20,000
C.T.H. "VV" Reconstruction (DOT Cost Share)	80,000
Arndt Street Bridge Replacement (DOT Cost Share)	150,000
Total Streets	1,663,000
Public Works-Storm Water	
Storm Sewer Replacement-Utility Repair	272,000
Storm Sewer Replacement-Unimproved Streets	62,000
Standby Generators for Pump Stations	278,000
Armor Banks of DeNevue Creek	200,000
Total Storm Sewers	812,000
Public Works-Parks	
Pavilion Roof Replacement	25,000
Replace Asphalt-Lakeside West	50,000
Pool Equipment Upgrade (Both Pools)	75,000
Taylor Park Tennis Court Rebuild	175,000
Fountain Island Bridge Replacement	110,000
Franklin Park Addition	150,000
Total Parks	585,000
Public Works-Capital Equipment	
Fleet	445,000
Parks	65,000
Sanitation	300,000
Engineering	25,000
Total Capital Equipment	835,000
Transit	
Handi-Van Fleet Replacement	57,000
Bus Benches	38,500
Total Transit	95,500
Total Expenditures	$ 5,342,500

ENTERPRISE FUND
WASTEWATER COLLECTION & TREATMENT SYSTEM

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

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

CITY OF FOND DU LAC - 2015 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	11,405,211	12,014,814	12,014,814	5,128,198	11,824,697	11,942,147
Other Revenues	139,323	107,000	107,000	50,225	107,000	107,000
TOTAL OPERATING REVENUES	**11,544,534**	**12,121,814**	**12,121,814**	**5,178,423**	**11,931,697**	**12,049,147**
OPERATING EXPENSES						
Personal Services	1,709,148	1,750,173	1,750,173	982,898	1,786,347	1,752,585
Contractual Services	2,021,878	1,990,130	1,988,530	1,160,854	1,986,544	2,083,222
Materials & Supplies	1,130,465	1,347,750	1,353,350	651,026	1,352,750	1,343,900
Depreciation	2,644,711	2,729,980	2,729,980	1,690,008	2,685,545	2,696,045
Utilities	586,901	579,800	579,800	315,365	579,800	531,100
TOTAL OPERATING EXPENSES	**8,093,103**	**8,397,833**	**8,401,833**	**4,800,151**	**8,390,986**	**8,406,852**
NET OPERATING INCOME (LOSS)	**3,451,431**	**3,723,981**	**3,719,981**	**378,272**	**3,540,711**	**3,642,295**
NON-OPERATING REVENUES & EXP						
Non-Operating Revenues	221,218	247,747	247,747	326,997	252,747	239,363
Non-Operating Expenses	(1,314,293)	(1,163,104)	(1,163,104)	(683,861)	(1,163,104)	(905,874)
TOTAL NON-OPERATING REV (EXP)	**(1,093,075)**	**(915,357)**	**(915,357)**	**(356,864)**	**(910,357)**	**(666,511)**
NET INCOME (LOSS)	**2,358,356**	**2,808,624**	**2,804,624**	**21,408**	**2,630,354**	**2,975,784**

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 2015 budget. The last time wastewater rates increased was in 2009.

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

Annual Clearwater Elimination	$ 1,800,000
Capital Equipment Replacement	45,000
Sanitary Flow Meter Replacement	30,000
USH 151 & CTH V & T Project	50,000
Clarifier Wall Rehabilitation	157,000
Total Capital Outlay	$ 2,082,000

CITY OF FOND DU LAC - 2015 BUDGET
WASTEWATER COLLECTION & TREATMENT SYSTEM

Budget Code WCTS

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET <INCOME> LOSS ACCRUAL BASIS	**2,358,356**	**2,808,624**	**2,804,624**	**21,408**	**2,630,354**	**2,975,784**
Additions:						
Special Assessment Principal Payment	10,685	6,394	6,394	6,394	6,394	3,514
Payments from OSG	653,579	664,558	664,558	678,889	678,889	694,852
Depreciation	2,644,711	2,729,980	2,729,980	1,690,008	2,685,545	2,696,045
Amortization Debt Discount & Expns	2,424	0	0	0	0	0
Grant Proceeds	0	0	0	0	0	0
Loan Proceeds	0	0	0	0	0	0
Subtractions:						
Replacement Allowance	324,667	281,045	281,045	95,999	377,477	377,477
Debt Service Principal Payments	4,083,320	3,606,988	3,606,988	0	7,081,988	3,257,401
Outlay-Other	422,451	80,000	80,000	0	76,000	130,000
Outlay-Computer Hardware	0	0	0	0	0	0
Outlay-Sewer Construction	1,514,248	1,800,000	1,800,000	371,383	1,800,000	1,800,000
NET INCOME <LOSS> CASH BASIS	**(1,328,510)**	**441,523**	**437,523**	**1,929,316**	**(3,334,283)**	**805,317**

Projection of Unrestrictred Cash Balance as of December 31, 2014 and December 31, 2015

January 1, 2014 Balance	8,246,949
Net change from 2014 operations	(3,334,283)
December 31, 2014 projected balance	4,912,666
Net Change from 2015 operations	805,317
December 31, 2015 projected balance	5,717,983

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. The City Council then considers the PSC's findings and approves rates not to exceed the PSC's rates. An independent rate consultant, specializing in water rates, is utilized to analyze and develop the rates in relation to operating costs, rates of return, debt coverage and PSC regulations.

CITY OF FOND DU LAC - 2015 BUDGET
WATER UTILITY

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	11,688,913	11,621,559	11,621,559	4,963,767	11,805,598	11,922,484
Other Revenues	412,519	400,928	400,928	190,298	400,928	371,470
TOTAL OPERATING REVENUES	**12,101,432**	**12,022,487**	**12,022,487**	**5,154,065**	**12,206,526**	**12,293,954**
Personal Services	1,314,299	1,326,998	1,326,998	671,713	1,311,159	1,412,580
Contractual Services	687,574	777,885	777,885	436,506	775,039	743,258
Materials & Supplies	1,722,033	1,927,686	1,927,686	778,370	1,927,686	1,990,801
Depreciation	2,419,455	2,577,244	2,577,244	1,654,359	2,885,452	2,920,410
Utilities	597,636	667,500	667,500	330,112	669,000	667,500
Taxes	1,797,275	1,748,149	1,748,149	1,011,003	1,856,663	1,882,451
TOTAL OPERATING EXPENSE	**8,538,272**	**9,025,462**	**9,025,462**	**4,882,063**	**9,424,999**	**9,617,000**
NET OPERATING INCOME (LOSS)	**3,563,160**	**2,997,025**	**2,997,025**	**272,002**	**2,781,527**	**2,676,954**
NON-OPERATING REVENUES & EXPENSES						
Non-Operating Revenues	(11,244)	36,027	36,027	90,842	37,517	35,368
Non-Operating Expense	(1,811,272)	(1,712,260)	(1,712,260)	(958,137)	(1,712,260)	(1,366,967)
TOTAL NON-OPERATING REV (EXP)	**(1,822,516)**	**(1,676,233)**	**(1,676,233)**	**(867,294)**	**(1,674,743)**	**(1,331,599)**
NET INCOME (LOSS)	**1,740,644**	**1,320,792**	**1,320,792**	**(595,293)**	**1,106,784**	**1,345,355**

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 2015 budget. The last time water rates increased was 2010.

Summary of Capital Outlay funded by water operational funding sources:

Capital Equipment Replacement	$ 75,000
Chlorination of Wells	60,000
Lower Services that Freeze	25,000
Annual Water Meter Additions & Replacements	80,000
4-inch Main Replacement-City Wide	175,000
Well Renovation & Pump Work	250,000
Expansion of North Well Field	500,000
Annual Main Replacement Program	1,765,000
Total Capital Outlay	$ 2,930,000

CITY OF FOND DU LAC - 2015 BUDGET
WATER UTILITY

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
CONVERSION FROM ACCRUAL TO CASH BASIS BUDGET						
NET INCOME <LOSS> ACCRUAL BASIS	**1,740,644**	**1,320,792**	**1,320,792**	**(595,293)**	**1,106,784**	**1,345,355**
Additions:						
Special Assessment Principal Payments	8,222	7,124	7,124	11,170	11,170	5,898
Depreciation	2,419,455	2,577,244	2,577,244	1,654,359	2,577,244	2,920,410
Amortization Debt Discount & Expns	35,726	4,186	4,186	(889)	4,186	(23,888)
Amortized Loss on Adv Refunding	0	0	0	0	0	0
Well Rehab Amortization	0	0	0	0	0	0
Revenue Bond Debt Proceeds	4,325,000	0	0	5,275,000	5,275,000	0
Subtractions:						
Debt Service Principal Payments	7,630,684	2,990,480	2,990,480	5,800,000	8,465,480	3,101,081
Outlay Funded by Operations	6,218,749	2,797,000	2,797,000	909,329	2,797,000	2,772,000
NET INCOME <LOSS> CASH BASIS	**(5,320,386)**	**(1,878,134)**	**(1,878,134)**	**(364,982)**	**(2,288,096)**	**(1,625,306)**

Projection of Unrestrictred Cash Balance as of December 31, 2014 and December 31, 2015

January 1, 2014 Balance	4,896,231
Net change from 2014 operations	(2,288,096)
December 31, 2014 projected balance	2,608,135
Net Change from 2015 operations	(1,625,306)
December 31, 2015 projected balance	982,829

INTERNAL SERVICE FUNDS

An Internal Service Fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis. Currently, the City has two Internal Service Funds which are used to account for the transactions of the City's self-funded employee health insurance program and the information technology services provided to City departments.

CITY OF FOND DU LAC - 2015 BUDGET
GROUP HEALTH INSURANCE
INTERNAL SERVICE FUND

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
OPERATING REVENUES						
Charges for Services	6,026,560	6,059,108	6,059,108	3,467,559	5,982,906	5,770,057
TOTAL OPERATING REVENUES	**6,026,560**	**6,059,108**	**6,059,108**	**3,467,559**	**5,982,906**	**5,770,057**
OPERATING EXPENSES						
Contractual Services	690,968	856,108	856,108	370,011	716,256	758,778
Medical Claims	4,329,143	5,398,400	5,398,400	2,947,687	4,775,300	5,146,900
TOTAL OPERATING EXPENSES	**5,020,111**	**6,254,508**	**6,254,508**	**3,317,698**	**5,491,556**	**5,905,678**
NET OPERATING INCOME (LOSS)	**1,006,449**	**(195,400)**	**(195,400)**	**149,861**	**491,350**	**(135,621)**
NET INCOME (LOSS)	**1,006,449**	**(195,400)**	**(195,400)**	**149,861**	**491,350**	**(135,621)**

Purpose And Activities

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

Budget Comments

The budget includes no increase in health insurance premium equivalents for 2015. 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, 2014 retained earnings balance of $2,451,204 represents approximately five months of estimated expenses.

Projection of Retained Earnings as of December 31, 2014 and 2015

January 1, 2014 balance		$ 2,451,204
Net change from 2014 operations		
Revenues	$ 5,982,906	
Expenditures	5,491,556	491,350
December 31, 2014 projected retained earnings		$ 2,942,554
Net change from 2015 operations		
Revenues	$ 5,770,057	
Expenditures	5,905,678	(135,621)
December 31, 2015 projected retained earnings		$ 2,806,933

CITY OF FOND DU LAC - 2015 BUDGET
INFORMATION TECHNOLOGY SERVICES
INTERNAL SERVICE FUND

Appropriation Summary

DESCRIPTION	2013 ACTUAL	2014 ADOPTED BUDGET	2014 AMENDED BUDGET	2014 7 MONTHS ACTUAL	2014 ESTIMATED ACTUAL	2015 PROPOSED BUDGET
OPERATING REVENUES:						
Intragovernmental Charges	1,264,147	1,440,171	1,448,359	1,035,864	1,448,359	1,470,862
Miscellaneous Revenues	62	0	0	1,268	1,268	0
TOTAL OPERATING REVENUES	**1,264,209**	**1,440,171**	**1,448,359**	**1,037,132**	**1,449,627**	**1,470,862**
OPERATING EXPENSES						
Personal Services	409,223	398,330	398,330	225,359	428,218	471,314
Contractual Services	93,031	156,931	124,931	51,075	125,091	165,572
Materials & Supplies	600,170	676,028	716,216	472,906	716,216	709,980
Utilities	23,583	32,050	32,050	17,087	32,050	32,050
Capital Outlay	39,179	90,000	90,000	44,528	90,000	25,000
TOTAL OPERATING EXPENSES	**1,165,186**	**1,353,339**	**1,361,527**	**810,955**	**1,391,575**	**1,403,916**
NON-OPERATING REVENUES & EXPENSES						
Operating Transfers Out	0	(48,500)	(48,500)	(48,500)	(48,500)	(86,832)
TOTAL NON-OPERATING REV (EXP)	**0**	**(48,500)**	**(48,500)**	**(48,500)**	**(48,500)**	**(86,832)**
NET INCOME (LOSS)	**99,023**	**38,332**	**38,332**	**177,677**	**9,552**	**(19,886)**

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, 2014 and 2015

January 1, 2014 balance		$ 99,027
Net change from 2014 operations		
Revenues	$ 1,449,627	
Expenses	1,391,575	58,052
December 31, 2014 projected retained earnings		$ 157,079
Net change from 2015 operations		
Revenues	$ 1,470,862	
Expense	1,490,748	(19,886)
December 31, 2015 projected retained earnings		$ 137,193

EXHIBIT A

CITY OF FOND DU LAC
LICENSE FEES

	2014 CURRENT FEE	2015 PROPOSED FEE
Amusement Devices	$45	$45
Bowling Alley (each lane)	$45	$45
Theater (per screen)	$100	$100
Secondhand Dealer	$105/$200 cash bond	$105/$200 cash bond
Pawnbrokers	$100/$200 cash bond	$100/$200 cash bond
Transient Merchant (year)	$150	$150
Music Device	$45	$45
Class A Fermented Malt Beverage License	$200	$200
Class A Liquor License	$500	$500
Class B Fermented Malt Beverage License	$100	$100
Class B Liquor License	$500	$500
Class C Wine License	$100	$100
Special Class B License	$10**	$10**
Cabaret License (Yearly)	$230	$230
Cabaret License (Daily)	$30	$30
Mobile Homes Park (less than 100)	$100	$100
Mobile Homes Park (more than 200)	$250	$250
Distributor of Coin Operated Devices	$60	$60
Christmas Tree Sale License	$55	$55
Operators License (2 years)	$65	$65
Provisional Bartender license	$15	$15
Duplicated Bartender License	$10	$10
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 signature	.50 cents*	.50 cents*
Special Event (per day) for $1,000 of City Services	$125	$125
Election Queries	*	*
Election Report Tapes/E-Mail zip	*	*
Election Labels by Ward	*	*
Election Candidate Report	*	*
Election Poll List by ward	*	*

*Rates set by State of Wisconsin
**Rush fee of $25 if not filed 15 days prior to your event

City of Fond du Lac - Fee Schedule - 2015 Proposed EXHIBIT B

Building Permit Fee Schedule		
	Per gross square foot	
1 & 2-Family Dwellings - New	~~$0.17~~	$0.21
(Fee includes: Building Permit, Occupancy Permit, Erosion Control Plan Exam, and Erosion Control including finished floor and garage, enclosed porches and decks.)		
Unfinished Basement		$0.05
Commercial/Industrial - New and Addition	~~$0.21~~	$0.25
Multi-Family - New and Addition	~~$0.21~~	$0.25
Commercial/Industrial/Multifamily Building Residential, Alteration, Garage, Fence, Inground Swimming Pool, Sign, Parking Lot, Awning/Canopy		
Valuation (Job Cost): $0-300		$20
$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		

Building Permit Fee Schedule-Continued	
Occupancy Deposit	
1 & 2-Family Dwelling	$800
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.	
Elevators & Escalators (Fee plus $7/story)	$100+
Non-fuel Storage Tank Above/Underground	
Per 1000 gallons	$30
Minimum fee less than 1000 gallons	$30
Wrecking Permits	
Garages	$40
One Story-up to 1200 sq. ft.	$110
All Others	$200
Mobile Home Permit	$80
Landfill Permit: Residential	$100
Other	$200
Public Site Fee (per new dwelling unit)	$400
Rooming Houses	$130
Above-Ground Pools, Temporary or Permanent	$50
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 - 2015 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	$100
Heating & Air Conditioning Fee Schedule	
$0 - $500	$30
$501 - $1,000	$60
$1,001-10,000 valuation. Fee ($60) + $10/1000	
or part thereof over $1,000	$60+
$10,001-25,000 valuation. Fee ($295) + $12.50/1000	
or part thereof over $10,000	$295+
$25,000+ valuation. Fee ($585) + $15/1000	
or part thereof over $25,000	$585+
Warm Air Heating License	$25
Electrical Permit Fee Schedule	
$0-300 valuation	$25
$301-900 valuation	$65
$901-2,000 valuation	$91
$2,001-5,000 valuation	$150
$5,001-10,000 valuation	$300
Over $10,000 valuation: Fee ($300) + $5.50	
per $1000 or part thereof over $10,000	$300+
New Single Family Residence < 1500 sf	$145*
New Single Family Residence > 1500 sf	$180*
New Two-Family Residence	$240*
*Fee includes temporary electrical service.	
Annual Electrical Permit	$360
Maintenance Electrical Certificate	$45
Maintenance Electrician's License	$35
License & Certificate Examination	$35
Weights & Measures/Sealer Fee Schedule	
Gasoline pump inspection (per unit)	$38
Scale inspection (per scale)	$24
Scanner (per scanner)	$24
Reinspection (per device)	$28
Admin Fee (per site)	$45
Assessment Valuation Inspection Fee	
Mobile Homes (New)	$30
New Construction - Residential	$.05/sq. ft.
New Construction - Commercial	$.07/sq. ft.
Remodeling - Residential	
First $10,000	$20
Over $10,000	$1.00/$1,000
Remodeling - Commercial	
First $10,000	$50
Over $10,000	$2.00/$1,000
Residential Drainage Fee	$220
Non-Residential Drainage Fee	$500
(+$20/acre)	

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

	2014 CURRENT FEE	2015 PROPOSED FEE
Basic Life Support (BLS)	$550.00	$550.00
BLS-Emergency	$600.00	$600.00
Advanced Life Support (ALS)	$600.00	$600.00
ALS 1-Emergency	$700.00	$700.00
ALS 2-Emergency	$750.00	$750.00
Inter-Facility Transfer	$800.00	$800.00
Return Trip Fee	$350.00	$350.00
Service Charge (Includes Paramedic Intercepts)	$300.00	$300.00
Mileage	$15.00 per loaded mile	$15.00 per loaded mile
Oil Dry	$18.00 per bag	$18.00 per bag
Burn Permits (30 Day Permit)	$20.00	$25.00
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	 $75.00 $100.00 $125.00 Double The Fee	 $100.00 $125.00 $150.00 Double The Fee
Plan Examination And Inspection Fee For The Installation Of Storage Tanks and Component Parts Up To 4,999 Gallons Inspection Fee Plan Examination Fee Additional Tanks	 $100.00 $60.00 $25.00	 $100.00 $60.00 $25.00
Basic Plan Review Of Fire Sprinkler, Fire Controls And Or Fire Suppression Systems Per System, Per Review Witness Final Test (2 Hour Min)	 $325.00 $75.00	 $325.00 $75.00
Review Of Fire Alarm Systems Including All Additional Reviews Of The Same System Per System, Per Review Witness Test (2 Hour Min)	 $250.00 $75.00	 $250.00 $75.00
Fire Protection Consulting On Systems (2 Hour Min)	$75.00	$75.00

EXHIBIT D

CITY OF FOND DU LAC
ENGINEERING FEE SCHEDULE

	2014 CURRENT FEE	2015 PROPOSED FEE
PERMITS		
Sidewalk-Set Line and Grade	$100	$100
Driveway/Curb Cut	$50	$50
Street/Terrace Opening	$150	$150
Right of Way Obstruction	$75	$75
Dumpster/PODS	$0	$0
REVIEWS		
Street Improvement Plans (Development Plans)	$250 + time spent by reviewer	$250 + time spent by reviewer
Concept Plans	$200 + $10/acre over 1 acres	$200 + $10/acre over 1 acres
Preliminary Plats-City	$500 + $20/Lot	$500 + $20/Lot
Preliminary Plats-Extraterritorial	$350 + $10/Lot	$350 + $10/Lot
Final Plats-City	$400 + $10/Lot	$400 + $10/Lot
Final Plats-Extraterritorial	$300 + $10/Lot	$300 + $10/Lot
Certified Survey Maps-City	$250	$250
Certified Survey Maps-Extraterritorial	$250	$250
Master Drainage Plan	$100 + $20/Lot	$100 + $20/Lot
Non-Residential Drainage Fee/EC/SWM	$700 + $40/Acre	$700 + $40/Acre
INSPECTIONS		
Individual Residential Grading	$250	$250
Sidewalk Forms	$40	$40

EXHIBIT E

CITY OF FOND DU LAC
CENTRAL COLLECTIONS
FEE SCHEDULE

	2014 CURRENT FEE	2015 PROPOSED FEE
Dog License spade/neutered	$10.00	$10.00
Dog License non-spayed/non-neutered	$20.00	$20.00
Cat License spade/neutered	$10.00	$10.00
Cat License non-spayed/non-neutered	$20.00	$20.00
Pet License Late Charges	$10.00	$10.00
Pet Shop License	$40.00	$40.00
Bicycle Permits	$10.00	$10.00
Returned Check Fee / Returned Bank Draft Fee	$35.00	$35.00
Special Assessment Reports	$30.00	$30.00
Special Assessment Reports - RUSH	$50.00	$50.00

EXHIBIT F

CITY OF FOND DU LAC
ASSESSORS FEE SCHEDULE

	2014 CURRENT FEE	2015 PROPOSED FEE
Residential and Commercial Inventory Content Sheets	$1.00 $.50 / Add'l Sheet	$1.00 $.50 / Add'l Sheet
Residential Comp Sheet	$1.00	$1.00
Commercial 99P	$1.00	$1.00
Personal Property Forms (Owner Permission)	$2.00 (Complete Form) $1.00 (Front Page Only)	$2.00 (Complete Form) $1.00 (Front Page Only)
Sales Book (Up to 5 Sheets)	$1.00 / Sheet	$1.00 / Sheet
Faxes	$1.00 $.25 / Add'l Sheet	$1.00 $.25 / Add'l Sheet
Mailings	$1.00 $.25 / Add'l Sheet	$1.00 $.25 / Add'l Sheet
Copies Of Existing Hard Copy Data Records	$2.00	$2.00
List Of Vacant Lot Sales	$10.00 (Residential) $10.00 (Commercial)	$10.00 (Residential) $10.00 (Commercial)
List Of Improved Lot Sales	$25.00 (Residential) $25.00 (Commercial)	$25.00 (Residential) $25.00 (Commercial)
List of Vacant And Improved Sales Combined	$35.00 (Residential) $35.00 (Commercial)	$35.00 (Residential) $35.00 (Commercial)
Hard Copy Ownership List	$40.00	$40.00
Valuation Inspection New Mobile Homes	$30.00	$30.00
Valuation Inspection New Residential Homes	$.05/sq. ft.	$.05/sq. ft.
Valuation Inspection New Commercial Buildings	$.07/sq. ft.	$.07/sq. ft.
Valuation Inspection Remodeling Residential First $10,000 Over $10,000	 $20 $1.00 Per Each $1,000	 $20 $1.00 Per Each $1,000
Valuation Inspection Remodeling Commercial First $10,000 Over $10,000	 $50 $2.00 Per Each $1,000	 $50 $2.00 Per Each $1,000

EXHIBIT G

CITY OF FOND DU LAC
POLICE DEPARTMENT FEE SCHEDULE

	2014 CURRENT FEE	2015 PROPOSED FEE
Archery Permits	$30.00	$30.00
Vehicle Lock-Outs	$50.00	$50.00
Vehicle Or Large Item Storage - Impounded - Outside	$25.00	$25.00
Vehicle Or Large Item Storage - Impounded - Inside	$30.00	$30.00
Police K-9 Requests	$80.00 Per Hour Plus Mileage (2-Hr Minimum)	$80.00 Per Hour Plus Mileage (2-Hr Minimum)
Forensic Computer Services	$80.00 Per Hour Plus Mileage And Equipment	$80.00 Per Hour Plus Mileage And Equipment
Building/Large Equipment Moves With Permit < 2 Hours	$150.00	$150.00
Building/Large Equipment Moves With Permit > 2 Hours	$150.00 Plus $80.00 Per Hour Add'l Police Service	$150.00 Plus $80.00 Per Hour Add'l Police Service
CVSA (Stress Test)	$80 Per Hour	$80 Per Hour
Security Duty	$55.00	$55.00
Fingerprints	$25.00	$25.00
Mug Shots	$5.00	$5.00
Guard Permits	$40.00	$40.00
Funeral Escorts	$25.00	$25.00
Police Escorts (Other Than For Funerals)	$25 Plus Officer's Overtime Rate	$25 Plus Officer's Overtime Rate
False Alarms (Per Calendar Year): Response 1 & 2 Response 3 & 4 Response 5 Each Response After 5	 No Fee $50.00 $75.00 $100.00	 No Fee $50.00 $75.00 $100.00
Process Service	$12.00 Plus Mileage	$12.00 Plus Mileage

EXHIBIT H

CITY OF FOND DU LAC
PARKS DEPARTMENT

	2014 CURRENT FEE	2015 PROPOSED FEE
PARK SHELTER RENTALS		
LAKESIDE PARK		
Oven Island West	$55.00 + Tax	$55.00 + Tax
Oven Island North	$45.00 + Tax	$45.00 + Tax
Oven Island South	$45.00 + Tax	$45.00 + Tax
Deneveu Shelter	$45.00 + Tax	$45.00 + Tax
Frazier Shelter	$45.00 + Tax	$45.00 + Tax
Promen Kiwanis	$45.00 + Tax	$45.00 + Tax
Pump Shelter	$30.00 + Tax	$30.00 + Tax
BUTTERMILK PARK		
North Shelter	$45.00 + Tax	$45.00 + Tax
Performance Center (Free Event Or Non-Profit Fundraiser)	$25.00 + Tax	$25.00 + Tax
Performance Center (Fundraiser By Non-Profit Group)	$100.00 + Tax	$100.00 + Tax
Consession Stand	$25.00 + Tax	$25.00 + Tax
MCDERMOTT PARK		
McDermott Shelter	$45.00 + Tax	$45.00 + Tax
TAYLOR PARK		
Taylor Shelter	$45.00 + Tax	$45.00 + Tax
OPEN GRILL AREA RENTALS		
LAKESIDE PARK		
Vulcan Grill Area	$12.50 + Tax	$12.50 + Tax
North or South Zoo Grills	$12.50 + Tax	$12.50 + Tax
Lakefront Grill #1, #2, #3, or #4	$12.50 + Tax	$12.50 + Tax
Creek Grill Area	$12.50 + Tax	$12.50 + Tax
LAKESIDE PARK PAVILION RENTAL		
HALF PAVILION		
Half Day - 10AM-4PM	$65.00 + Tax	$65.00 + Tax
Half Day - 5PM-11PM	$65.00 + Tax	$65.00 + Tax
Full Day - 10AM-11PM	$100.00 + Tax	$100.00 + Tax
Security Deposit (In Addition To Rental Fee)	$25.00	$50.00
COMPLETE PAVILION		
Half Day - 10AM-4PM	$95.00 + Tax	$95.00 + Tax
Half Day - 5PM-11PM	$95.00 + Tax	$95.00 + Tax
Full Day - 10AM-11PM	$155.00 + Tax	$155.00 + Tax
Security Deposit (In Addition To Rental Fee)	$50.00	$75.00

EXHIBIT H, Continued

	2014 CURRENT FEE	2015 PROPOSED FEE
LAKESIDE PARK FOUNTAIN ISLAND GAZEBOS		
2 Hour Rental	$25.00 + Tax	$25.00 + Tax
OTHER PARK FEES		
SPECIAL PERMIT FEES		
Permit To Sell Alcohol (+ $100 Refundable Security Deposit)	$30.00 + Tax	$30.00 + Tax
Outdoor Amplified Sound Permit	$30.00 + Tax	$30.00 + Tax
Permit To Exchange Money On Park Property (Non-Profit)	$30.00 + Tax	$30.00 + Tax
Fishing Tournament Permit	$30.00 + Tax	$30.00 + Tax
Tent-Volleyball-Fence Permit (Anything That Will Be Staked)	$30.00 + Tax	$30.00 + Tax
Special Set-Up Charge (Hauling Trash Cans, Tables, Etc)	$30.00 + Tax	$30.00 + Tax
Vulcan Soccer Fields (2) Per Day	$25.00 + Tax	$25.00 + Tax
PUBLIC EVENT FEES		
Less Than 1,000 In Attendance	$25.00 + Tax	$25.00 + Tax
1,000 - 2,500 In Attendance	$50.00 + Tax	$50.00 + Tax
2,500 - 5,000 In Attendance	$75.00 + Tax	$75.00 + Tax
Over 5,000 In Attendance	$100.00 + Tax	$100.00 + Tax

Revised 08/04/2014

EXHIBIT I

CITY OF FOND DU LAC
BOAT LAUNCH RATES

	2014 CURRENT FEE	2015 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

	2014 CURRENT FEE	2015 PROPOSED FEE
RESIDENT RATES		
DOCK A		
45 ft @ $24/ft	$1,057.50	$1,080.00
40 ft @ $24/ft	$940.00	$960.00
DOCK B		
30 ft @ $23.50/ft	$690.00	$705.00
DOCK C		
20 ft @ $22.50/ft	$440.00	$450.00
DOCK D		
25 ft @ $22.50/ft	$550.00	$562.50
DOCK E		
30 ft @ $22.50/ft	$660.00	$675.00
DOCK F		
45 ft @ $24/ft	$1,057.50	$1,080.00
40 ft @ $24/ft	$940.00	$960.00
30 ft @ $23.50/ft	$690.00	$705.00
DOCK G		
25 ft @ $23.50/ft	$575.00	$587.50
DOCK H		
30 ft @ $23.50/ft	$690.00	$705.00

EXHIBIT I, Continued

	2014 CURRENT FEE	2015 PROPOSED FEE
NON-RESIDENT RATES		
DOCK A		
45 ft @ $33.50/ft	$1,485.00	$1,507.50
40 ft @ $33.50/ft	$1,320.00	$1,340.00
DOCK B		
30 ft @ $33/ft	$975.00	$990.00
DOCK C		
20 ft @ $32.50/ft	$640.00	$650.00
DOCK D		
25 ft @ $32.50/ft	$800.00	$812.50
DOCK E		
30 ft @ $32.50/ft	$960.00	$975.00
DOCK F		
45 ft @ $33.50/ft	$1,485.00	$1,507.50
40 ft @ $33.50/ft	$1,320.00	$1,340.00
30 ft @ $33/ft	$975.00	$990.00
DOCK G		
25 ft @ $33/ft	$812.50	$825.00
DOCK H		
30 ft @ $33/ft	$975.00	$990.00

EXHIBIT J

CITY OF FOND DU LAC
POOL PASSES AND FEES

	2014 CURRENT FEE	2015 PROPOSED FEE
FAIRGROUNDS FAMILY AQUATIC CENTER		
SEASON PASS		
Youth/Senior	$75.00	$75.00
Adult	$90.00	$90.00
Family 2-5 Persons	$130.00	$130.00
Family 6 Or More	$160.00	$160.00
*****THE FAIRGROUNDS SEASON PASS MAY ALSO BE USED AT TAYLOR POOL***		
DAILY PASS		
Youth/Senior (Day)	$4.00	$4.00
Adult (Day)	$5.00	$5.00
Youth/Senior (Evening)	$2.50	$2.50
Adult (Evening)	$3.50	$3.50
OTHER FEES		
Fairgrounds Shelter Rental	$40.00 Per Afternoon	$40.00 Per Afternoon
Fairgrounds Shelter Rental	$25.00 Per Evening	$25.00 Per Evening
TAYLOR POOL		
SEASON PASS		
Youth/Senior	$60.00	$60.00
Adult	$75.00	$75.00
Family 2-5 Persons	$100.00	$100.00
Family 6 Or More	$130.00	$130.00
DAILY PASS		
Youth/Senior (Day)	$2.50	$2.50
Adult (Day)	$3.50	$3.50
Youth/Senior (Evening)	$1.50	$1.50
Adult (Evening)	$2.00	$2.00
OTHER FEES		
Swim Team Practice Fee	$8.00 Per Hour	$8.00 Per Hour
Swimmer Fee For Swim Meets (Non Fondy Swim Club Swimmers)	$4.00 Per Swimmer	$4.00 Per Swimmer
Rental Fee For Swim Meets	$275.00 Per Day	$275.00 Per Day
Private After Hours Rental Fee	$150.00 Per Hour	$150.00 Per Hour
Taylor Group Rate (15 Or More)	$1.50 Per Swimmer	$1.50 Per Swimmer

EXHIBIT K

CITY OF FOND DU LAC
SEWER RATES

	2014 CURRENT FEE	2015 PROPOSED FEE
City of Fond du Lac		
Domestic Sewage		
Fixed Quarterly Charge		
5/8 Inch Meter	$37.50	$37.50
3/4 Inch Meter	$37.50	$37.50
1 Inch Meter	$49.50	$49.50
1 1/2 Inch Meter	$66.00	$66.00
2 Inch Meter	$90.00	$90.00
3 Inch Meter	$141.00	$141.00
4 Inch Meter	$213.00	$213.00
6 Inch Meter	$393.00	$393.00
8 Inch Meter	$612.00	$612.00
10 Inch Meter	$903.00	$903.00
12 Inch Meter	$1,194.00	$1,194.00
Flow	$ 3.91/CCF	$ 3.91/CCF
Flat Rate for Unmetered Customers (Qtrly Charge Based on 19.00 CCF/Qtr)	$ 111.80/CCF/Qtr	$ 111.80/CCF/Qtr
Surcharge Over Domestic Strength		
B.O.D.	$ .413/lb	$ .413/lb
T.S.S.	$ .367/lb	$ .367/lb
PHOS	$ 4.0931/lb	$ 4.0931/lb
TKN	$ .283/lb	$ .283/lb
Town of Fond du Lac SD #2		
Users Connected with City Collection System Variable Charge		
FLOW	$ .4769/CCF	$ .4769/CCF
B.O.D.	$ .2728/lb	$ .2728/lb
T.S.S.	$ .2228/lb	$ .2228/lb
PHOS	$ 4.0931/lb	$ 4.0931/lb
TKN	$ .1839/lb	$ .1839/lb
All Other Users Variable Charge		
FLOW	$ .3302/CCF	$ .3302/CCF
B.O.D.	$ .2728/lb	$ .2728/lb
T.S.S.	$ .2228/lb	$ .2228/lb
PHOS	$ 4.0931/lb	$ 4.0931/lb
TKN	$ .1839/lb	$ .1839/lb

EXHIBIT K, continued

	2014 CURRENT FEE	2015 PROPOSED FEE
Town of Fond du Lac SD #3		
Users Connected with City Collection System Variable Charge		
FLOW	$ .4769/CCF	$ .4769/CCF
B.O.D.	$ .2728/lb	$ .2728/lb
T.S.S.	$ .2228/lb	$ .2228/lb
PHOS	$ 4.0931/lb	$ 4.0931/lb
TKN	$ .1839/lb	$ .1839/lb
Town of Fond du Lac SD #4		
Users Connected with City Collection System Variable Charge		
FLOW	$ .4769/CCF	$ .4769/CCF
B.O.D.	$ .2728/lb	$ .2728/lb
T.S.S.	$ .2228/lb	$ .2228/lb
PHOS	$ 4.0931/lb	$ 4.0931/lb
TKN	$ .1839/lb	$ .1839/lb
Remainder of Town of Fond du Lac		
Users Connected with City Collection System Variable Charge		
FLOW	$ .4769/CCF	$ .4769/CCF
B.O.D.	$ .2728/lb	$ .2728/lb
T.S.S.	$ .2228/lb	$ .2228/lb
PHOS	$ 4.0931/lb	$ 4.0931/lb
TKN	$ .1839/lb	$ .1839/lb
Town of Friendship SD #1, #2, and #3		
Variable Charge		
FLOW	$ .3302/CCF	$ .3302/CCF
B.O.D.	$ .2728/lb	$ .2728/lb
T.S.S.	$ .2228/lb	$ .2228/lb
PHOS	$ 4.0931/lb	$ 4.0931/lb
TKN	$ .1839/lb	$ .1839/lb
Village of North Fond du Lac		
Variable Charge		
FLOW	$ .3302/CCF	$ .3302/CCF
B.O.D.	$ .2728/lb	$ .2728/lb
T.S.S.	$ .2228/lb	$ .2228/lb
PHOS	$ 4.0931/lb	$ 4.0931/lb
TKN	$ .1839/lb	$ .1839/lb

EXHIBIT K, continued

	2014 CURRENT FEE	2015 PROPOSED FEE
Mary Hill Park SD		
Variable Charge		
FLOW	$ .4769/CCF	$ .4769/CCF
B.O.D.	$ .2728/lb	$ .2728/lb
T.S.S.	$ .2228/lb	$ .2228/lb
PHOS	$ 4.0931/lb	$ 4.0931/lb
TKN	$ .1839/lb	$ .1839/lb
Town of Taycheedah SD #1		
Variable Charge		
FLOW	$ .3302/CCF	$ .3302/CCF
B.O.D.	$ .2728/lb	$ .2728/lb
T.S.S.	$ .2228/lb	$ .2228/lb
PHOS	$ 4.0931/lb	$ 4.0931/lb
TKN	$ .1839/lb	$ .1839/lb
Domestic, Commercial & Industrial Waste Tanked to Sewage Treatment Plant		
Variable Charge		
B.O.D.	$ .413/lb	$ .413/lb
T.S.S.	$ .367/lb	$ .367/lb
PHOS	$ 4.658/lb	$ 4.658/lb
TKN	$ .283/lb	$ .283/lb
Tanker Truck Haulers		
Service Charge Per Load for all Users	$15.00	$15.00
Sampling Charge for Tanked-in Waste	$15.00	$15.00
Holding Tank Waste per 1,000 gallons	$3.30	$3.30
Septic Tank Waste per 1,000 gallons	$81.00	$81.00

EXHIBIT L

CITY OF FOND DU LAC
TRANSIT FARES

	2014 CURRENT FEE	2015 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)	N/A	$35.00
SCHOOL TRIPPER SERVICES		
Cash		
Adult Rate	$1.50	$1.50
Youth Rate	$1.25	$1.25
Elderly and Handicapped	$0.75	$0.75
Under Age 6	Free	Free
Tokens		
Adult Rate (Ages 19 to 64)	10/$13.00	10/$13.00
Youth Rate (Ages 6 to 18)	10/$11.00	10/$11.00
Monthly Pass		
Adult Rate (Ages 19 to 64)	$38.00	$38.00
Youth Rate (Ages 6 to 18)	$32.00	$32.00
ADA PARATRANSIT (HANDIVAN)		
City and Village		
(6:00 am to 6:30 pm weekday)	$3.00	$3.00
NON-ADA SPECIALIZED PARATRANSIT (HANDIVAN)		
(6:00 am to 6:30 pm weekday)	$3.00	$3.00
JOBTRANS		
Ages 6 to 64	$5.00	$5.00
Children (less than 6) accompanied by adult	$2.50	$2.50
Elderly (65 and over) and Physically Challenged	$2.50	$2.50

EXHIBIT M

CITY OF FOND DU LAC
PUBLIC PARKING RATES

	2014 CURRENT FEE	2015 PROPOSED FEE
Meters		
North Macy St, Merril Ave, Marr St, Portland St, & Lot 7	$0.35/hour	$0.35/hour
All Other Locations	$0.50/hour	$0.50/hour
Permit Parking		
Lot 17	$10/month	$10/month
Lots 1 & 7	$12/month	$12/month
Lots 9, 10, 11, & 14	$16/month	$16/month
Lots 3 & 13	$18/month	$18/month
Lots 4, 5, 6, 8, 8A, 10A, 18, Darling Place, & Lot 14 Reserved	$26/month	$26/month

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