

CITY OF FRANKLIN DEBT SERVICE FUND (31)

The Debt Service Fund of the City is used to account for the payment of debt service on all general obligation debt issued for City purposes. Payments on general obligation debt issued for general government purposes are funded by the following sources:

- Property tax levy for general City projects (for example, City facilities, such as the Police or Library facility, or non-assessable infrastructure project costs)
- Special assessment collections, for public improvement projects financed with general obligation debt where the property owner is assessed the pro-rata share of the project cost in accordance with City policy, ordinances and state statutes.
- Impact fees collected for the purpose of paying toward new facilities after those facilities were completed.
- Repayment of principal and interest on any City debt issued that is advanced to TIF Districts.

Over the last decade, the net general bonded debt level for City purposes has generally declined to a low of \$8,362,571 at December 31, 2016 from a high of \$18,340,760 at December 31, 2008.

As shown on the accompanying schedule of debt maturities, the general obligation debt for City purposes outstanding at December 31, 2017 will be \$8,845,000. When you combine that amount with the \$20,014,693 outstanding of Sewer Fund debt and the \$1,125,000 of General Obligation Water Bonds the total outstanding general obligation debt outstanding will be \$29,984,693.

The Sewer fund issued \$24,588,635 of General Obligation debt in 2012 for construction of the Ryan Creek Interceptor Sewer. That project was completed in 2013. This debt is to be repaid by MMSD by an intergovernmental agreement.

Total debt represents about 17.5% of the City's legal debt limit per Wisconsin Statutes (5% of equalized property value) at December 31, 2016. Over the past decade, the ratio of net general bonded debt to assessed value has ranged from a high of 1.47% in 2008 to a low of 0.90% in 2016. The ratio of total debt to equalized value at December 31, 2016, was 0.90%.

The City adopted a debt policy (Resolution 2008-6481) in June, 2008 which further restricts debt limits to 40% of the legal debt limit. As of December 31, 2016, that limit was \$74,580,062. Thus approximately 56% of the available debt, by policy, is available.

In 2014 \$6,610,000 in new General Obligation debt was issued. \$1.990 million for Capital Improvement projects, \$3.330 million for TID 3 (to finance the S 27th Street projects) and \$1.29 million to finance the Water & Waste Water Facility.

In 2016, a 2007 issue was refunded with a \$5,770,000 new bond having a final due date of March 1, 2021. The City realized \$389,894 of future savings on the refunding.

In 2017, the City issued \$1,630,000 of new debt to fund 2018 Capital Improvement Fund projects.

The 2018 Capital Improvement Fund anticipates a \$5.6 million issue to fund additional infrastructure projects associated with TID5 that maybe specially assessed, and thus in-eligible for TID financing. In 2018, TID3 anticipates a \$5 million issue to fund a developer's grant. TID4 anticipates issuing \$10

million in new debt for infrastructure along S 27th Street. TID5 plans to issue \$18.6 million in new debt for project costs in the Ballpark Commons development.

Historically the city has planned to issue debt every other year. Starting in 2019, future debt issuance is forecast at \$2.0 million every other year and is anticipated to pay for public improvement projects as growth occurs in the community. Any new debt for projects presently contemplated will be partially offset by the repayment of debt currently outstanding that is scheduled for repayment during the period.

**City of Franklin WI
General Obligation Debt Summary**

Fund	Borrowed	Balance Dec-17	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
City	13,360,000	7,860,000										
New Loans			5,600,000		2,000,000	-	2,000,000	-	2,000,000	-	2,000,000	-
Principal Payments			1,330,000	1,805,000	1,725,000	1,795,000	1,560,000	1,665,000	1,715,000	1,550,000	1,555,000	960,000
Interest Payments			316,783	296,138	256,038	305,263	262,244	304,963	254,488	292,800	241,763	287,525
Total payments			<u>1,646,783</u>	<u>2,101,138</u>	<u>1,981,038</u>	<u>2,100,263</u>	<u>1,822,244</u>	<u>1,969,963</u>	<u>1,969,488</u>	<u>1,842,800</u>	<u>1,796,763</u>	<u>1,247,525</u>
Loan Balance		<u>7,860,000</u>	<u>12,130,000</u>	<u>10,325,000</u>	<u>10,600,000</u>	<u>8,805,000</u>	<u>9,245,000</u>	<u>7,580,000</u>	<u>7,865,000</u>	<u>6,315,000</u>	<u>6,760,000</u>	<u>5,800,000</u>
TID 3	\$ 11,680,000	\$ 1,535,000										
New Loans			5,000,000									
Principal Payments			2,485,000	2,050,000	750,000	900,000	350,000					
Interest Payments			153,011	90,148	48,750	24,000	5,250					
Total			<u>2,638,011</u>	<u>2,140,148</u>	<u>798,750</u>	<u>924,000</u>	<u>355,250</u>	-	-	-	-	-
TID3 Loan Balance		<u>\$ 1,535,000</u>	<u>4,050,000</u>	<u>2,000,000</u>	<u>1,250,000</u>	<u>350,000</u>	-	-	-	-	-	-
TID 4	\$ 10,000,000	\$ -										
New Loans			10,000,000									
Principal Payments				1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,000,000		
Interest Payments			300,000	277,500	232,500	187,500	142,500	97,500	52,500	15,000		
Total			<u>300,000</u>	<u>1,777,500</u>	<u>1,732,500</u>	<u>1,687,500</u>	<u>1,642,500</u>	<u>1,597,500</u>	<u>1,552,500</u>	<u>1,015,000</u>	-	-
TID4 Loan Balance		<u>\$ -</u>	<u>10,000,000</u>	<u>8,500,000</u>	<u>7,000,000</u>	<u>5,500,000</u>	<u>4,000,000</u>	<u>2,500,000</u>	<u>1,000,000</u>	-	-	-
TID 5	\$ 18,600,000	\$ -										
New Loans			18,600,000									
Principal Payments					500,000	625,000	775,000	825,000	900,000	1,000,000	1,050,000	1,100,000
Interest Payments			604,500	604,500	596,375	578,094	555,344	529,344	501,313	470,438	437,125	402,188
Total			<u>604,500</u>	<u>604,500</u>	<u>1,096,375</u>	<u>1,203,094</u>	<u>1,330,344</u>	<u>1,354,344</u>	<u>1,401,313</u>	<u>1,470,438</u>	<u>1,487,125</u>	<u>1,502,188</u>
TID5 Loan Balance		<u>\$ -</u>	<u>18,600,000</u>	<u>18,600,000</u>	<u>18,100,000</u>	<u>17,475,000</u>	<u>16,700,000</u>	<u>15,875,000</u>	<u>14,975,000</u>	<u>13,975,000</u>	<u>12,925,000</u>	<u>11,825,000</u>
Total City	\$ 53,640,000	\$ 9,395,000										
New Loans			39,200,000	-	2,000,000	-	2,000,000	-	2,000,000	-	2,000,000	-
Principal Payments			3,815,000	5,355,000	4,475,000	4,820,000	4,185,000	3,990,000	4,115,000	3,550,000	2,605,000	2,060,000
Interest Payments			1,374,294	1,268,286	1,133,663	1,094,857	965,338	931,807	808,301	778,238	678,888	689,713
Total			<u>5,189,294</u>	<u>6,623,286</u>	<u>5,608,663</u>	<u>5,914,857</u>	<u>5,150,338</u>	<u>4,921,807</u>	<u>4,923,301</u>	<u>4,328,238</u>	<u>3,283,888</u>	<u>2,749,713</u>
Total City Loan Balance		<u>\$ 9,395,000</u>	<u>44,780,000</u>	<u>39,425,000</u>	<u>36,950,000</u>	<u>32,130,000</u>	<u>29,945,000</u>	<u>25,955,000</u>	<u>23,840,000</u>	<u>20,290,000</u>	<u>19,685,000</u>	<u>17,625,000</u>

NOTE: Does not include Utility General Obligation Debt

**City of Franklin
General Obligation Debt Maturities**

Borrowing Date	Purpose of borrowing, amount, Interest rate	Payment Dates	Balance 12/31/2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
04/20/16	Refunding Bonds - 2016A												
	PRINCIPAL \$5,770,000	3/1	4,560,000	1,175,000	1,175,000	1,095,000	1,115,000						
	INTEREST @2.0%	3/1, 9/1		79,450	55,950	33,250	11,150						
2014	PRINCIPAL 1,990,000	3/1	1,670,000	155,000	165,000	180,000	180,000	335,000	330,000	325,000	0		
	INTEREST @2.0 - 3.0%	3/1, 9/1		37,163	32,838	29,163	25,113	19,319	11,838	4,063	0		
	Callable March 1, 2021												
2017	PRINCIPAL 1,630,000	3/1	1,630,000		65,000	50,000	50,000	225,000	235,000	240,000	250,000	255,000	260,000
	INTEREST @3.0%	3/1, 9/1		32,170	45,350	43,625	42,125	38,000	31,100	23,975	16,625	9,688	3,250
2018	PRINCIPAL 5,600,000	3/1		0	400,000	400,000	400,000	900,000	900,000	900,000	900,000	800,000	
	INTEREST @4.5 - 5.0%	3/1, 9/1		168,000	162,000	150,000	138,000	118,500	91,500	64,500	37,500	12,000	
2020	PRINCIPAL 2,000,000	3/1				0	50,000	100,000	150,000	150,000	200,000	250,000	300,000
	INTEREST @4.5 - 5.0%	3/1, 9/1				0	88,875	86,425	81,650	75,525	68,150	58,125	45,800
2022	PRINCIPAL 2,000,000	3/1						0	50,000	100,000	150,000	150,000	200,000
	INTEREST @4.5 - 5.0%	3/1, 9/1						0	88,875	86,425	81,650	75,525	68,150
2024	PRINCIPAL 2,000,000	3/1								0	50,000	100,000	150,000
	INTEREST @4.5 - 5.0%	3/1, 9/1								0	88,875	86,425	81,650
2026	PRINCIPAL 2,000,000	3/1										0	50,000
	INTEREST @4.5 - 5.0%	3/1, 9/1										0	88,875
Population 35,741	PRINCIPAL TOTAL	Per Capita \$220	7,860,000	1,330,000	1,805,000	1,725,000	1,795,000	1,560,000	1,665,000	1,715,000	1,550,000	1,555,000	960,000
	INTEREST TOTAL			316,783	296,138	256,038	305,263	262,244	304,963	254,488	292,800	241,763	287,525
	Total City Debt Service			1,646,783	2,101,138	1,981,038	2,100,263	1,822,244	1,969,963	1,969,488	1,842,800	1,796,763	1,247,525
	Less:												
	Impact fee shortfall		1,675,000	300,000	275,000	250,000	225,000	200,000	175,000	150,000	100,000	-	
	Transfer from Impact Fees - Police		(2,050,225)	(204,957)	(205,004)	(205,082)	(205,182)	(205,000)	(205,000)	(205,000)	(205,000)	(205,000)	(205,000)
	Transfer from Impact Fees - Drexel Ave		(1,006,215)	(71,826)	(71,903)	(71,923)	(71,886)	(72,039)	(71,880)	(71,911)	(71,876)	(72,022)	(72,096)
	Transfer from Impact Fees - Fire #3		(333,251)	(43,018)	(42,995)	(42,937)	(42,941)	(42,906)	(43,029)	(43,007)	(43,418)	0	0
	Transfer from Impact Fees - Library		(1,072,053)	(134,015)	(134,038)	(134,000)	(134,000)	(134,000)	(134,000)	(134,000)	(134,000)	-	
	Total Impact Fees			(153,816)	(178,940)	(203,942)	(229,009)	(253,945)	(278,909)	(303,918)	(343,294)	(277,022)	(277,096)
	Baseball Commons Spec Assessment revenue		(6,160,000)		(560,000)	(560,000)	(560,000)	(560,000)	(560,000)	(560,000)	(560,000)	(560,000)	(560,000)
	Add to (Use of) Fund Balance		39,253	(51,071)		82,904	(11,254)	(8,299)	(63,351)		10,494	(9,741)	89,571
	Estimated special assessments		(377,367)	(141,896)	(62,198)				(67,703)	(105,570)			
				(346,783)	(801,138)	(681,038)	(800,263)	(822,244)	(969,963)	(969,488)	(892,800)	(846,763)	(747,525)
	NET TAX LEVY IMPACT	Per Capita \$36		\$1,300,000	\$1,300,000	\$1,300,000	\$1,300,000	\$1,000,000	\$1,000,000	\$1,000,000	\$950,000	\$950,000	\$500,000

**City of Franklin
Enterprise Funds
Outstanding Debt Maturities**

Date Amount	Purpose of borrowing Interest rate	Payment Dates	Balance 12/31/2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Sewer Fund													
City of Franklin General Obligation Notes													
Construction of Ryan Creek Interceptor													
1/25/2012	G. O. Sewerage System Promissory Notes												
\$27,564,754	Principal	5/1	\$ 20,014,693	1,214,723	1,244,629	1,275,272	1,306,669	1,338,839	1,371,802	1,405,575	1,440,181	1,475,638	1,511,968
	Interest 2.462%	5/1, 11/1		477,809	447,534	416,514	384,730	352,164	318,796	284,607	249,575	213,682	176,904
	Total Principal			1,214,723	1,244,629	1,275,272	1,306,669	1,338,839	1,371,802	1,405,575	1,440,181	1,475,638	1,511,968
	Total Interest			477,809	447,534	416,514	384,730	352,164	318,796	284,607	249,575	213,682	176,904
Population 35,741	Annual Debt Payment	Per Capita \$47.36		\$ 1,692,531	\$ 1,692,163	\$ 1,691,786	\$ 1,691,399	\$ 1,691,003	\$ 1,690,598	\$ 1,690,182	\$ 1,689,756	\$ 1,689,319	\$ 1,688,872
	Loan Balance			\$ 18,799,970	\$ 17,555,341	\$ 16,280,069	\$ 14,973,400	\$ 13,634,561	\$ 12,262,759	\$ 10,857,184	\$ 9,417,003	\$ 7,941,365	\$ 6,429,397

By intergovernmental Agreement dated November 8, 2010, beginning in 2015 Milw Metropolitan Sewerage District has agreed to Purchase the Ryan Creek Interceptor in amounts equal to these principal & interest payments .

Sewer fund operating costs include these interest payments as a expenditure, while the principal payments are not reflected as an expenditure in this Enterprise fund. Principal payments are being financed by MMSD, as noted above.

189

Water Fund													
City of Franklin General Obligation Bonds													
Water & Waste Water Facility													
12/18/14	G. O. Water System Bonds												
\$1,290,000	Principal	3/1	\$1,125,000	55,000	55,000	55,000	60,000	60,000	60,000	60,000	65,000	65,000	65,000
	Interest 2.0-3.125%	3/1, 9/1		31,938	30,838	29,738	28,288	26,488	24,688	22,888	21,013	19,063	17,113
	Callable 3/1/2022												
	Total Principal			55,000	55,000	55,000	60,000	60,000	60,000	60,000	65,000	65,000	65,000
	Total Interest			31,938	30,838	29,738	28,288	26,488	24,688	22,888	21,013	19,063	17,113
	Annual Debt Payment	Per Capita \$2.43		\$86,938	\$85,838	\$84,738	\$88,288	\$86,488	\$84,688	\$82,888	\$86,013	\$84,063	\$82,113
	Loan Balance			\$1,070,000	\$1,015,000	\$960,000	\$900,000	\$840,000	\$780,000	\$720,000	\$655,000	\$590,000	\$525,000

Water fund operating costs include these Interest payments as a expenditure, while the principal payments are not reflected as an expenditure in this Enterprise fund. Principal payments are funded by Water fund operations.

CITY OF FRANKLIN

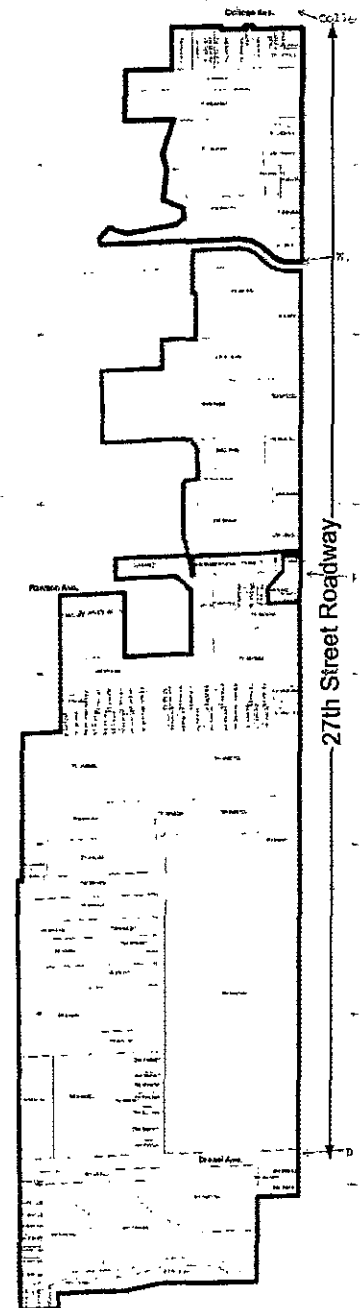
TIF DISTRICTS

The City of Franklin has several operating Tax Incremental Financing (TIF) Districts. TIF Districts exist to assist in the development of particular areas. They receive the increase in tax revenue that is generated from the development that occurs in that area. The City has asked its Community Development Authority (CDA) to act as agent of the City in planning and carrying out any community development programs and activities approved by the Mayor and Common Council within the TIF Districts. The tax levy generated by the increase in assessed value in the TIF District's is the main source of revenue for the TIF District. Expenditures consistent with approved Project Plans may be incurred until a time determined by State statute (15 years in the case of TID 3, & 4 & 5).

TIF District #3 (Fund 48)

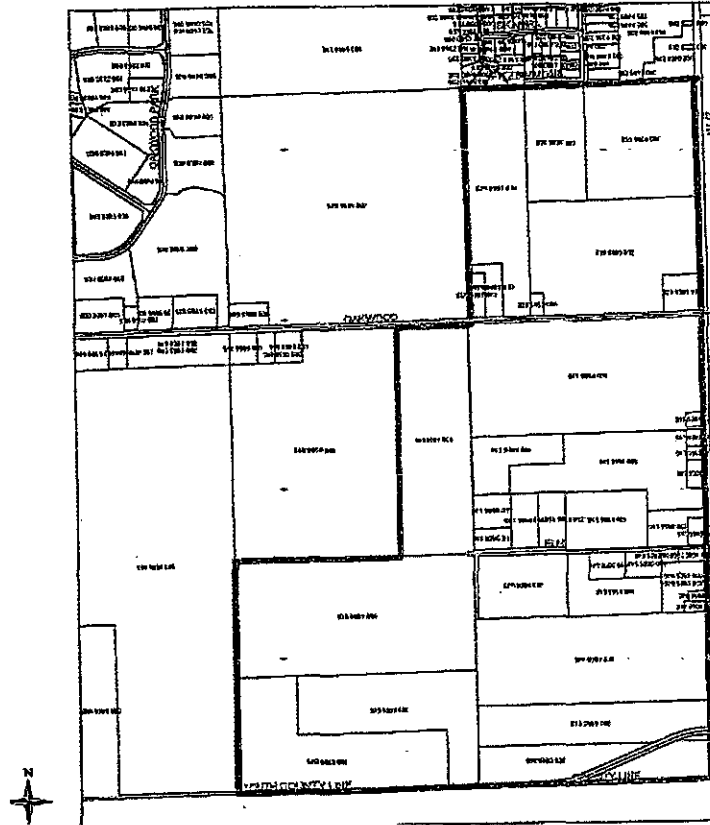
In June 2005, the Council adopted Resolution 2005-5906 establishing TIF District #3. Originally, the TIF District was bounded from W Rawson Avenue to just south of Drexel Avenue and from 27th Street to 35th Street. In 2013, the District's boundary was extended north one half mile to W Sycamore St. The main purpose of the TIF District is to improve road infrastructure in the district to promote quality development. The latest projection anticipates \$28.5 million in infrastructure cost and incentives, \$6.1 million in net financing costs and anticipates \$80.2 million in incremental development within the District. The debt issued will pay for the infrastructure costs with tax revenue created by the development paying off the debt. The plan anticipates that the debt will be paid off and TIF District closed by 2023. The following year the tax revenue will be available to the taxing districts. The District sold \$3.33 million in General Obligation Notes in December 2014 to finance the 27th Street project. Additional approved project costs to facilitate additional development were included in a 2013 project plan amendment. All project costs must be incurred by June 2020 by state statute. After that time, once all project costs have been provided for, the District will close and the increment will be available to all taxing authorities.

In October, 2017 the Common Council approved a new Developer's grant associated with an apartment development at the old YMCA site on S 27th Street. The TID expects to borrow \$5 million in 2018 to fund this grant.



TIF District #4 (Fund 49)

In June 2005, the Council adopted Resolution 2005-5907 establishing TIF District #4. The TIF District boundary generally runs from S 27th Street west to the Oakwood Golf Course, and from south of W Ryan Rd south to the Racine County line. The main purpose of the TIF District is to improve road and sanitary sewer infrastructure in the district to promote quality development. The plan anticipates \$24.6 million in infrastructure costs, \$3.7 million in net financing costs and anticipates \$66 million in incremental development within the District. The debt will pay for the infrastructure with tax revenue created by the development paying off the debt. The project plan anticipates that the debt will be paid off and TIF District closed by 2025. The following year the tax revenue will be available to the taxing districts. The first phase of project costs was completed and additional phases are dependent upon future development within the District. The first phase debt will be retired by 2016. In 2012, 2013 & 2014 interfund advances totaling \$3.35 million were used to retire the 2005 Debt Issue.



In late 2017, the Common Council approved a developer's grant for \$980,000. The Common Council also approved a study of potential additional infrastructure along S 27th Street. The 2018 Budget includes a \$10 million new issue to fund that infrastructure cost.

TIF District # 5 (Fund 43)

In September, 2016, the Council adopted Resolution 2016-7222 establishing TIF District # 5. The TIF District centers upon the Rock Sports Complex at the former landfill owned by Milwaukee County. The District also includes some parcels south of W Rawson Ave and west of W Loomis Rd. The main purpose of the District is to improve roads, sanitary sewer and water infrastructure, methane gas remediation and assist with other public infrastructure in connection with the Ball Park Commons development. The project anticipates \$101 million in new development with project costs totaling \$22.1 million. This mixed use District will have a 20 year life ending in 2036.



TIF District's Outstanding Debt

General obligation note proceeds are provided to the TIF Districts directly or through inter-fund advances from City funds. The schedule of outstanding debt maturities shows the amounts borrowed, the balance outstanding and annual debt service payment obligations for the next several years.

TIF #5 is anticipated to sell \$18.6 million in General Obligation Notes to finance the first phase of infrastructure costs. After that time, certain Municipal Revenue Obligations may be sold to finance Developer incentives and Milwaukee County infrastructure costs in the District.

**City of Franklin
Tax Incremental Financing Districts
Outstanding Debt Maturities**

Date	Purpose of borrowing	Payment	Balance	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	
Amount	Interest rate	Dates	12/31/2017											
TIF #3 City of Franklin General Obligation Notes														
12/18/2014	GO 2014A													
\$3,330,000	Principal	3/1	\$ 985,000	985,000		-								
	Interest 2.0-3.0%	3/1 & 9/1		14,775		-								
<hr/>														
\$5,000,000	GO 2018													
	Principal	3/1	\$ -	1,000,000	2,000,000	750,000	900,000	350,000						
	Interest 2.25	3/1 & 9/1		135,000	90,000	48,750	24,000	5,250						
<hr/>														
1/31/2013	Interfund Advance													
\$2,250,000	Principal	2/1	\$ 275,000	250,000	25,000	-								
	Interest 3.5%	Quarterly		1,618	74	-								
<hr/>														
1/31/2014	Interfund Advance													
\$1,100,000	Principal	2/1	\$ 275,000	250,000	25,000									
	Interest 3.5%	Quarterly		1,618	74									
				2,485,000	2,050,000	750,000	900,000	350,000	-	-	-			
				153,011	90,148	48,750	24,000	5,250	-	-	-			
Population 35,741				Per Capita 74										
Annual Debt Payment				\$ 2,638,011	\$ 2,140,148	\$ 798,750	\$ 924,000	\$ 355,250						
TIF No. 3 Debt Total				43 \$ 1,535,000	\$ 4,050,000	\$ 2,000,000	\$ 1,250,000	\$ 350,000	\$ -					
<hr/>														
TIF #4 City of Franklin General Obligation Notes														
Q4 2017														
10,000,000	Principal	3/1	\$ -	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,000,000			
	Est. Interest 3.00%	3/1 & 9/1		300,000	277,500	232,500	187,500	142,500	97,500	52,500	15,000			
				\$ 300,000	\$ 1,777,500	\$ 1,732,500	\$ 1,687,500	\$ 1,642,500	\$ 1,597,500	\$ 1,552,500	\$ 1,015,000	\$ -		
TIF No. 4 Debt Total				\$ -	\$ 10,000,000	\$ 8,500,000	\$ 7,000,000	\$ 5,500,000	\$ 4,000,000	\$ 2,500,000	\$ 1,000,000	\$ -	\$ -	
<hr/>														
TIF #5 City of Franklin General Obligation Notes														
Q4 2017														
18,600,000	Principal	3/1	\$ -	-	-	500,000	625,000	775,000	825,000	900,000	1,000,000	1,050,000	1,100,000	
	Est. Interest 1.40 - 3.10%	3/1 & 9/1		604,500	604,500	596,375	578,094	555,344	529,344	501,313	470,438	437,125	402,188	
Population 35,741				Total Principal -										
				Total Interest \$ 604,500										
				\$ 604,500										
				\$ 604,500										
				\$ 1,096,375										
				\$ 1,203,094										
				\$ 1,330,344										
				\$ 1,354,344										
				\$ 1,401,313										
				\$ 1,470,438										
				\$ 1,487,125										
				\$ 1,502,188										
TIF No. 5 Debt Total				0 \$ -	\$ 18,600,000	\$ 18,600,000	\$ 18,100,000	\$ 17,475,000	\$ 16,700,000	\$ 15,875,000	\$ 14,975,000	\$ 13,975,000	\$ 12,925,000	\$ 11,825,000
<hr/>														
Population 35,741	Total All TIF Districts Debt Annual Debt Payment			Per Capita 99										
				3,542,511	4,522,148	3,627,625	3,814,594	3,328,094	2,951,844	2,953,813	2,485,438	1,487,125	1,502,188	
TIF Districts Total Outstandin				43 \$ 1,535,000	\$ 32,650,000	\$ 29,100,000	\$ 26,350,000	\$ 23,325,000	\$ 20,700,000	\$ 18,375,000	\$ 15,975,000	\$ 13,975,000	\$ 12,925,000	\$ 11,825,000

194

City of Franklin, WI
TID 3 - FUND 38 & 48

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQ BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
Fund 38 - TIF 3 DEBT SERVICE FUND								
Dept 0000 - GENERAL INVESTMENT EARNINGS								
38-0000-4711	INTEREST ON INVESTMENTS						365	277
FUND TRANSFERS								
38-0000-4830	TRANSFERS FROM OTHER FUNDS	993,271	993,271		1,749,575	1,749,575	742,626	50,490
PRINCIPAL								
38-0000-5611.8018	PRINCIPAL 2014 GO NOTES	(985,000)	(985,000)		(1,675,000)	(1,675,000)	(650,000)	(20,000)
INTEREST								
38-0000-5621.8016	INTEREST	80,500	80,500				46,400	
38-0000-5621.8018	INTEREST 2014 GO NOTES	14,775	14,775		54,875	54,875	39,900	65,299
TOTAL INTEREST EXPENSE		(95,275)	(95,275)		(54,875)	(54,875)	(85,300)	(65,299)
DEBT SERVICE								
38-0000-5691.8016	BANK FEES				450	450		
38-0000-5691.8018	BANK FEES- 2014 NOTE	300	300				219	
TOTAL DEBT SERVICE BANK FEES		(300)	(300)		(450)	(450)	(219)	
TOTAL GENERAL REVENUES (EXPENDITURES)		(87,304)	(87,304)		19,250	19,250	6,672	(34,532)
Dept 0998 - OTHER FINANCING USES/TRSFERS								
INTEREST								
38-0998-5621	INTERFUND INTEREST	(817)	(817)	(11,334)	(19,250)	(19,250)	(11,335)	(33,912)
NET OF REVENUES/(APPROPRIATIONS) - FUND 38		(88,121)	(88,121)	(11,334)			(4,663)	(68,444)
BEGINNING FUND BALANCE		81,639	81,639	92,973	92,973	92,973	97,636	166,080
ENDING FUND BALANCE - DEBT SERVICE		(6,482)	(6,482)	81,639	92,973	92,973	92,973	97,636
Fund 48 - TIF 3 CAPITAL PROJECTS FUND								
Dept 0000 - GENERAL INVESTMENT EARNINGS								
48-0000-4711	INTEREST ON INVESTMENTS	5,000	5,000		3,000	3,000	12,400	7,149
MISCELLANEOUS REVENUE								
48-0000-4781	REFUNDS/REIMBURSEMENTS							138,885
FUND TRANSFERS								
48-0000-4830	TRANSFERS FROM OTHER FUNDS				113,516		113,515	
DEBT PROCEEDS								
48-0000-4911	BOND PROCEEDS	5,100,000	5,100,000					
INTEREST								
48-0000-6505.6955	INTERFUND INTEREST	(817)	(817)				(11,335)	(30,494)
DEBT SERVICE								
48-0000-5601	BOND/NOTE ISSUANCE COST	(87,000)	(87,000)					
TRANSFERS OUT								
48-0000-5589	TRANSFER TO OTHER FUNDS	(993,271)	(993,271)		(1,749,575)	(1,749,575)	(805,115)	(50,490)
REAL ESTATE TAXES								
48-0000-4011	GENERAL PROPERTY TAX	1,384,100	1,250,000		1,300,000	1,300,000	1,730,642	1,681,577
INTERGOVERNMENTAL								
48-0000-4126	STATE EXEMPT COMPUTER AID	584,400	425,000		464,300	464,300	355,862	421,710
EMPLOYEE BENEFITS								
48-0000-5199.6945	ALLOCATED PAYROLL COST	9,220			9,220	9,220	9,220	10,220
CONTRACTUAL SERVICES								
48-0000-5213.6945	AUDITING	1,000			1,000	1,000	1,300	1,200
SERVICES & CHARGES								
48-0000-6452.6945	FINANCIAL ADVISORY FEES							5,000
48-0000-6453.6945	TIF CERTIFICATION FEE	150	150				150	150
48-0000-6461.6945	LEGAL FEES	2,500			2,500	2,500	835	5,586
NET OF REVENUES/APPROPRIATIONS - SERVICES & CHARG		(2,650)	(150)		(2,500)	(2,500)	(985)	(10,736)
NET OF REVENUES/APPROPRIATIONS - 0000 - GENERAL		5,979,542	5,698,762		118,521	5,005	1,384,464	2,146,181
Dept 0198 - UNCLASSIFIED EXPENSES								
FACILITY CHARGES								
48-0198-5543	REFUNDED PROPERTY TAXES				(34,200)			
Dept 0331 - HIGHWAY								
CAPITAL OUTLAY								
48-0331-5821.3027	TREES & LANDSCAPING - S 27th Street				80,000			
48-0331-5823	STREET EXT/IMPROVE/RECONSTR				110,000			1,402,167
48-0331-5828.3027	S 27th St SIDEWALK & CROSSWALK CONSTRUCT				161,712			

City of Franklin, WI
TID 3 - FUND 38 & 48

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQ BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
48-0331-5834.3027	S 27th STREET LIGHTING				855,167		571,381	2,900
48-0331-5838.3027	S27 STREETSCAPE-SIGNAGE, BILLBOARDS ETC				435,272		3,244	226
TOTAL HIGHWAY CAPITAL OUTLAY					(1,642,151)		(574,625)	(1,405,293)
NET OF REVENUES/APPROPRIATIONS - 0331 - HIGHWAY					(1,642,151)		(574,625)	(1,405,293)
Dept 0641 - ECONOMIC DEVELOPMENT								
CONTRACTUAL SERVICES								
48-0641-5219	OTHER PROFESSIONAL SERVICES				(7,950)			
CLAIMS, CONTRIB. AND AWARDS								
48-0641-5701	DEVELOPMT INCENTIVE/GRANT	(5,000,000)	(5,000,000)					
NET OF REVENUES/APPROPRIATIONS - 0641 - ECONOMIC DE		(5,000,000)	(5,000,000)		(7,950)			
Dept 0755 - WATER CONNECTION								
EMPLOYEE BENEFITS								
48-0755-5161.3027	FICA						1,011	6
48-0755-5152.3027	RETIREMENT						1,210	7
48-0755-5153.3027	RETIREE GROUP HEALTH						325	
48-0755-5154.3027	GROUP HEALTH & DENTAL						3,112	24
48-0755-5155.3027	LIFE INSURANCE						60	
48-0755-5156.3027	WORKERS COMPENSATION INS						657	3
NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BENEFITS							(6,375)	(40)
CAPITAL OUTLAY								
48-0755-5830.3027	27th St Water Main work				(2,972)		(433,978)	(23,448)
PERSONAL SERVICES								
48-0755-5111.3027	SALARIES-FT						11,104	80
48-0755-5117.3027	SALARIES-OT						2,643	
NET OF REVENUES/APPROPRIATIONS - PERSONAL SERVICES							(13,747)	(80)
NET OF REVENUES/APPROPRIATIONS - 0755 - WATER CONNECTION					(2,972)		(454,100)	(23,568)
Dept 0756 - SEWER CONNECTION								
EMPLOYEE BENEFITS								
48-0756-5151.3027	FICA						335	10
48-0756-5152.3027	RETIREMENT						395	12
48-0756-5153.3027	RETIREE GROUP HEALTH						116	
48-0756-5154.3027	GROUP HEALTH & DENTAL						569	34
48-0756-5155.3027	LIFE INSURANCE						10	1
48-0756-5156.3027	WORKERS COMPENSATION INS						222	6
NET OF REVENUES/APPROPRIATIONS - EMPLOYEE BENEFITS							(1,647)	(63)
CAPITAL OUTLAY								
48-0756-5826.3027	S 27 St SANITARY SEWER CONSTRUCTION							(201)
PERSONAL SERVICES								
48-0756-5111.3027	SALARIES-FT						3,909	133
48-0756-5117.3027	SALARIES-OT						575	
NET OF REVENUES/APPROPRIATIONS - PERSONAL SERVICES							(4,484)	(133)
NET OF REVENUES/APPROPRIATIONS - 0756 - SEWER CONNECTION							(6,131)	(397)
NET OF REVENUES/(APPROPRIATIONS) - FUND 48		979,542	688,762		(1,568,752)	5,006	349,608	716,923
BEGINNING FUND BALANCE		1,248,432	1,248,432	1,248,432	1,248,432	1,248,432	898,824	181,898
ENDING FUND BALANCE - CAPITAL PROJECTS - TID 3		2,227,974	1,947,194	1,248,432	(320,320)	1,253,437	1,248,432	898,821

City of Franklin, WI
TID4 - Fund 49

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQ BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
Fund 49 - TIF 4 CAPITAL PROJECTS FUND								
Dept 0000 - GENERAL								
REAL ESTATE TAXES								
49-0000-4011	GENERAL PROPERTY TAX	1,061,600	1,100,000		994,000	994,000	1,289,709	1,009,060
49-0000-4012	PROP TAX-PAY IN LIEU OF TAX	90,000	90,000		85,000	85,000	91,206	92,021
	NET OF REVENUES/APPROPRIATIONS - REAL ESTATE TA	1,151,600	1,190,000		1,079,000	1,079,000	1,380,915	1,101,081
INTERGOVERNMENTAL								
49-0000-4126	STATE EXEMPT COMPUTER AID	14,700	16,000		16,200	16,200	18,043	19,631
INVESTMENT EARNINGS								
49-0000-4711	INTEREST ON INVESTMENTS	15,000	15,000		19,200	19,200	8,493	404
49-0000-4713	INVESTMENT GAINS/LOSSES						(13,528)	
	NET OF REVENUES/APPROPRIATIONS - INVESTMENT EAF	15,000	15,000		19,200	19,200	(5,035)	404
DEBT PROCEEDS								
49-0000-4911	BOND PROCEEDS	10,000,000	10,000,000					
EMPLOYEE BENEFITS								
49-0000-6199.6945	ALLOCATED PAYROLL COST	(10,500)	(10,500)		(1,740)	(1,740)	(10,220)	(9,220)
CONTRACTUAL SERVICES								
49-0000-5212	LEGAL SERVICES				1,185	1,185		
49-0000-5213.6945	AUDITING	4,500	2,500		1,000	1,000	1,300	1,200
49-0000-5216	ENGINEERING SERVICES							3,490
49-0000-5219	OTHER PROFESSIONAL SERVICES							14,788
	NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL S	(4,500)	(2,500)		(2,185)	(2,185)	(1,300)	(19,478)
DEBT SERVICE								
49-0000-5691	BANK FEES-SERIES A	(350)	(350)					
INTEREST								
49-0000-5621	INTEREST	125,000	125,000				920	14,695
49-0000-6505	INTERFUND INTEREST						(920)	(14,695)
	NET OF REVENUES/APPROPRIATIONS - INTEREST	(125,000)	(125,000)					
SERVICES & CHARGES								
49-0000-6453	TIF CERTIFICATION FEE	150	150		150	150	150	150
49-0000-6461.6945	LEGAL FEES				5,000	5,000	835	1,917
	NET OF REVENUES/APPROPRIATIONS - SERVICES & CHA	(150)	(150)		(5,150)	(5,150)	(985)	(2,067)
	NET OF REVENUES/APPROPRIATIONS - 0000 - GENERAL	11,040,800	11,082,500		1,105,325	1,105,325	1,380,498	1,075,656
Dept 0321 - ENGINEERING								
CONTRACTUAL SERVICES								
49-0321-5216	ENGINEERING SERVICES	(100,000)	(100,000)		(80,000)			
Dept 0331 - HIGHWAY								
CAPITAL OUTLAY								
49-0331-5826	SANITARY SEWER CONSTRUCTION	(12,000,000)	(12,000,000)					
Dept 0641 - ECONOMIC DEVELOPMENT								
CLAIMS, CONTRIB. AND AWARDS								
49-0641-5701	DEVELOPMT INCENTIVE/GRANT	(980,000)	(980,000)		(980,000)			
	NET OF REVENUES/APPROPRIATIONS - FUND 49	(2,039,200)	(1,997,500)		45,325	1,105,325	1,380,498	1,075,656
	BEGINNING FUND BALANCE	1,242,282	1,242,282	1,242,282	1,242,282	1,242,282	(136,216)	(1,213,872)
	ENDING FUND BALANCE	(796,918)	(755,218)	1,242,282	1,287,607	2,347,607	1,242,282	(136,216)

City of Franklin, WI
BALLPARK COMMONS - TID 5 - FUND 43 & 33

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQ BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
Fund 33 - TID 5 DEBT SERVICE								
Dept 0000 - GENERAL								
FUND TRANSFERS								
33-0000-4830	TRANSFERS FROM OTHER FUNDS	254,813	254,813		126,775	126,775		
INTEREST								
33-0000-5621	INTEREST	(254,463)	(254,463)		(126,775)	(126,775)		
DEBT SERVICE								
33-0000-5691	BANK FEES	(350)	(350)					
NET OF REVENUES/APPROPRIATIONS - 0000 - GENERAL		0	0		0	0		
NET OF REVENUES/APPROPRIATIONS - FUND 33								
BEGINNING FUND BALANCE								
ENDING FUND BALANCE - TID 5 DEBT SERVICE		0	0	0	0	0	0	0
Fund 43 - TID 5 Ball Park Commons - 76th & Rawson								
Dept 0000 - GENERAL								
DEBT SERVICE								
43-0000-5601	BOND/NOTE ISSUANCE COST	(279,000)	(225,000)		(79,575)	(79,575)		
REAL ESTATE TAXES								
43-0000-4011	GENERAL PROPERTY TAX	30,100	5,600					
INTERGOVERNMENTAL								
43-0000-4126	STATE EXEMPT COMPUTER AID	300						
DEBT PROCEEDS								
43-0000-4911	BOND PROCEEDS	18,600,000	15,100,000		11,575,000	11,575,000		
43-0000-4913	BOND & NOTE PREMIUM				(144,688)	(144,688)		
NET OF REVENUES/APPROPRIATIONS - DEBT PROCEEDS		18,600,000	15,100,000		11,430,312	11,430,312		
TRANSFERS OUT								
43-0000-5589	TRANSFER TO OTHER FUNDS				10,949,250	10,949,250		
43-0000-5593	TRNSFR TO DEBT SERVICE FUND 33	254,813	254,813		126,775	126,775		
NET OF REVENUES/APPROPRIATIONS - TRANSFERS OUT		(254,813)	(254,813)		(11,076,025)	(11,076,025)		
NET OF REVENUES/APPROPRIATIONS - 0000 - GENERAL		18,096,587	14,625,787		274,712	274,712		
Dept 0141 - CITY CLERK								
EMPLOYEE BENEFITS								
43-0141-5199	ALLOCATED PAYROLL COST				(600)	(600)		
Dept 0147 - ADMINISTRATION								
EMPLOYEE BENEFITS								
43-0147-5199	ALLOCATED PAYROLL COST				(600)	(600)		
Dept 0151 - FINANCE								
DEBT SERVICE								
43-0151-5691	BANK FEES	(350)	(350)		(350)	(350)		
EMPLOYEE BENEFITS								
43-0151-5199	ALLOCATED PAYROLL COST				(4,020)	(4,020)		
SERVICES & CHARGES								
43-0151-6453	TIF CERTIFICATION FEE	(150)	(150)		(150)	(150)	(1,000)	
TOTAL FINANCE APPROPRIATIONS		(500)	(500)		(4,520)	(4,520)	(1,000)	
Dept 0161 - LEGAL SERVICES								
CONTRACTUAL SERVICES								
43-0161-5212	LEGAL SERVICES				30,000	30,000		
43-0161-5219	OTHER PROFESSIONAL SERVICES				7,500		33,495	
NET OF REVENUES/APPROPRIATIONS - CONTRACTUAL SERVICES					(37,500)	(30,000)	(33,495)	
Dept 0199 - CONTINGENCY								
SERVICES & CHARGES								
43-0199-5499	UNRESTRICTED	(5,160,500)	(2,046,376)					
Dept 0321 - ENGINEERING								
EMPLOYEE BENEFITS								
43-0321-5199	ALLOCATED PAYROLL COST				(4,000)	(4,000)		
CONTRACTUAL SERVICES								
43-0321-5219	OTHER PROFESSIONAL SERVICES	(50,000)	(50,000)		(22,649)		(17,352)	
Dept 0331 - HIGHWAY								
CAPITAL OUTLAY								
43-0331-5823	STREET EXT/IMPROVE/RECONSTR	887,500	887,500					
43-0331-5829	STORM SEWER CONSTRUCTION	943,000	943,000					
43-0331-5836	PARKING LOT PAVEMT RESURFACE	3,000,000	3,000,000					
43-0331-5850	GAS MAIN MOVEMENT	3,650,000	3,650,000					

City of Franklin, WI
BALLPARK COMMONS - TID 5 - FUND 43 & 33

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQ BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
	NET OF REVENUES/APPROPRIATIONS - CAPITAL OUTLAY	(8,480,500)	(8,480,500)					
	CAPITAL IMPROVEMENTS							
43-0331-5922	LAND IMPROVEMENTS	(3,010,000)	(3,010,000)					
	NET OF REVENUES/APPROPRIATIONS - 0331 - HIGHWAY	(11,490,500)	(11,490,500)					
	Dept 0551 - PARKS							
	CAPITAL OUTLAY							
43-0551-5833	RECREATION/BIKE TRAIL	(170,000)	(170,000)					
	Dept 0641 - ECONOMIC DEVELOPMENT							
	EMPLOYEE BENEFITS							
43-0641-5199	ALLOCATED PAYROLL COST	(21,900)	(21,900)		(21,900)	(21,900)		
	Dept 0755 - WATER CONNECTION							
	CAPITAL OUTLAY							
43-0755-5830	WATER EXTENSION/IMPROVEMENT	(378,375)	(378,375)					
	Dept 0756 - SEWER CONNECTION							
	CAPITAL OUTLAY							
43-0756-5826	SANITARY SEWER CONSTRUCTION	(314,000)	(314,000)					
	NET OF REVENUES/APPROPRIATIONS - FUND 43	510,805	154,136		182,943	213,092	(51,847)	
	BEGINNING FUND BALANCE	(51,846)	(51,846)	(51,846)	(51,846)	(51,846)		
	ENDING FUND BALANCE - CAPITAL PROJECTS - TID 5	458,959	102,290	(51,846)	131,097	161,246	(51,847)	

CITY OF FRANKLIN
SELF INSURANCE FUND (75)
INTERNAL SERVICE FUND

The City of Franklin is self insured for employee & retiree health and dental benefits. The fund captures the resources and expenditures for the Active Employee health benefits and active and retiree dental benefits. The program currently covers 207 employees with 158 of those electing family coverage.

The fund resources consist principally of employer portion of health and dental premiums and deducted from participating employee wages. Income on accumulated reserves provides an additional resource.

Program costs include health and dental benefits, prescription drug benefit, claims processing costs, wellness program costs, Stop Loss Insurance premiums, and flex plan administrative costs. Stop Loss insurance recoveries are reductions to the benefit claims costs incurred. Annual costs include the cost for incurred but not yet reported benefit costs at year end. The claims administrator assists in estimating this amount annually.

The program is administered thru United Health Insurance Company, who acts as the Third Party Administrator for benefit payments, and who provides benefit plan networks.

A Stop Loss Insurance policy is acquired each year to act as a shock absorber for large claims at the individual participant level. That limit has changed over time and currently is \$60,000/year. In addition to the individual \$60,000 limit, there is a group deductible of \$75,000.

Claims costs vary from year to year with some years exceeding resources. The last three years, the program has swung from a surplus to a deficit, and 2017 expected to incur a further deficit. Results over the last three years were:

2014 - \$333,770 2015 - \$21,711 2016 - (\$715,807)

With the fund having a surplus of \$2,746,075 at December 31, 2016, the plan is to set premiums to slowly reduce the fund balance. Care must be taken so that annual results can be managed for only modest changes in plan premiums.

**City of Franklin, WI
Self Insurance - Fund 75**

GL NUMBER	DESCRIPTION	2018 ADOPTED BUDGET	2018 DEPT REQ BUDGET	2017 PROJECTED ACTIVITY	2017 AMENDED BUDGET	2017 ORIGINAL BUDGET	2016 ACTIVITY	2015 ACTIVITY
Dept 0000 - GENERAL								
INVESTMENT EARNINGS								
75-0000-4711	INTEREST ON INVESTMENTS	17,500	17,500	25,400	25,375	25,375	34,978	26,250
75-0000-4713	INVESTMENT GAINS/LOSSES						(16,037)	(3,928)
75-0000-4716	INTERFUND INTEREST	800	800	9,600	9,625	9,625	12,255	45,189
NET OF REVENUES/APPROPRIATIONS - INVESTMENT EA		18,300	18,300	35,000	35,000	35,000	31,196	67,511
MISCELLANEOUS REVENUE								
75-0000-4781	REFUNDS/REIMBURSEMENTS							783
SERVICES & CHARGES								
75-0000-5501	IncurClaim-RestrictedContngcy	(528,000)	(528,000)		(591,500)	(591,500)		
Dept 5010 - MEDICAL INSURANCE								
MISCELLANEOUS REVENUE								
75-5010-4701	GROUP HEALTH CHARGES-CITY	2,585,500	2,585,500	2,573,800	2,573,850	2,573,850	2,470,381	2,574,897
75-5010-4704	GROUP HEALTH CHG-MEDICAL-EMPLO	428,900	428,900	426,800	426,800	426,800	418,259	414,028
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS		3,014,400	3,014,400	3,000,600	3,000,650	3,000,650	2,888,640	2,988,925
SERVICES & CHARGES								
75-5010-5424	MEMBERSHIPS/DUES						3,120	3,180
75-5010-5501	IncurMedClaimCurrentYrActive	2,376,800	2,475,400	2,119,200	2,119,200	2,119,200	2,513,483	1,914,796
75-5010-5502	PRESCRIPTION DRUG CLAIMS - ACTIVE			335,000	335,000	335,000	310,647	325,370
75-5010-5503	CLAIM FEES - ACTIVE	145,000	156,000	224,300	224,300	224,300	173,880	166,193
75-5010-5504	MISC WELLNESS EXP - ACTIVE	75,000		75,000	75,000	75,000	75,840	73,904
75-5010-5505	STOP LOSS PREMIUMS - ACTIVE	664,000	628,500	635,900	635,900	635,900	648,325	589,964
75-5010-5506	REFUNDS-STOP LOSS COV - ACTIVE						(423,054)	(175,723)
75-5010-5507	SECTION 125-FLEX & MISC EXP - ACT	4,500	4,500	6,200	6,200	6,200	3,341	2,417
75-5010-5509	INCURRED CLAIM-PR YR - ACTIVE						258,074	102,942
75-5010-5510	VITALITY REWARDS	2,000	7,500				5,977	3,275
NET OF REVENUES/APPROPRIATIONS - SERVICES & CHA		(3,267,300)	(3,271,900)	(3,395,600)	(3,395,600)	(3,395,600)	(3,569,633)	(3,006,318)
CLAIMS, CONTRIB. AND AWARDS								
75-5010-5580	ACA TRANSITIONAL REINSURANCE FEE	(25,000)	(15,000)	(25,000)	(25,000)	(25,000)	(43,355)	(35,203)
Dept 5020 - DENTAL INSURANCE								
MISCELLANEOUS REVENUE								
75-5020-4701	DENTAL CHARGES - CITY ACTIVE	118,300	118,300	115,400	115,400	115,400	106,971	104,418
75-5020-4703	GROUP HEALTH CHARGES-RETIREE	6,000	6,000	5,900	5,850	5,850	3,456	3,456
75-5020-4704	DENTAL - GRP HEALTH	57,000	57,000	56,100	56,100	56,100	56,391	52,920
NET OF REVENUES/APPROPRIATIONS - MISCELLANEOUS		181,300	181,300	177,400	177,350	177,350	166,818	160,794
SERVICES & CHARGES								
75-5020-5501	Incur Dental Claim-Current Yr	165,300	165,300	150,000	150,000	150,000	156,403	137,555
75-5020-5503	DENTAL CLAIM FEES	12,000	12,000	12,000	12,000	12,000	12,221	9,969
75-5020-5509	DENTAL-INCURRED CLAIM-PRIOR YEAR			2,000	2,000	2,000	12,625	1,708
NET OF REVENUES/APPROPRIATIONS - SERVICES & CHA		(177,300)	(177,300)	(164,000)	(164,000)	(164,000)	(181,249)	(149,232)
Dept 5025 - DENTAL - RETIREE								
SERVICES & CHARGES								
75-5025-5501	Dental-Retiree-IncurClaim-CurrYr	6,000	6,000	5,200	5,200	5,200	7,370	3,846
75-5025-5503	DENTAL CLAIM FEES-RETIREE-CURREN	200	200	200	200	200	186	141
75-5025-5509	DENTAL CLAIMS -PRIOR YEAR-RETIREE			900	900	900	668	1,563
NET OF REVENUES/APPROPRIATIONS - SERVICES & CHA		(6,200)	(6,200)	(6,300)	(6,300)	(6,300)	(8,224)	(5,550)
NET OF REVENUES/(APPROPRIATIONS) - FUND 75		(789,800)	(784,400)	(377,900)	(969,400)	(969,400)	(715,807)	21,710
BEGINNING FUND BALANCE		2,368,175	2,368,175	2,746,075	2,746,075	2,746,075	3,461,882	3,440,171
ENDING FUND BALANCE		1,578,375	1,583,775	2,368,175	1,776,675	1,776,675	2,746,075	3,461,881