

# City of Franklin

WISCONSIN



**2019**

**Annual Budget**

# **CITY OF FRANKLIN**

## **2019 ANNUAL BUDGET**

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**CITY OF FRANKLIN, WISCONSIN  
2019 ADOPTED BUDGET  
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## Approved 2019 Annual Budget Supplemental Letter of Transmittal

The Common Council approved the 2019 Annual Budget for the City of Franklin at their meeting of November 13, 2018. The expenditure and revenue appropriations for each of the various funds are accurately represented and recorded throughout the various appropriation unit tables, summary tables, and department and fund informational account code tables. Similarly, the detail appropriations and project listings in the Capital Outlay fund and Capital Improvement fund reflect the final approvals.

It is important to note that some of the supporting text portions of the document, such as the transmittal letter or individual department write-ups, may not have been updated to incorporate or reflect each of the changes that the Common Council may have made to the Mayor's Recommended Budget. The Common Council made changes at both the Committee of the Whole level and during the final budget adoption hearing on November 13, 2018.

In order to enable the reader to easily identify where such discrepancy may exist, following are the amendments to the Mayor's Recommended 2019 Budget as approved by the Aldermen.

Moving the Neighborhood Park Land Acquisition into an Approved Project, and to adding appropriations for 2019 for the Rawson Homes Water Main Relay and Storm Sewer Project, as an Approved Project with \$1,500,000 in appropriations, in a manner that reflects no change in Fund Balance.

Adding \$5,000 (Tree Grant Revenue) to the Capital Outlay Budget Grant Revenue (Highway Department Budget) and modifying the appropriation from \$16,000 Contingency tree appropriation to \$11,000 Contingency tree appropriation and \$5,000 direct tree appropriation (removing \$5,000 from Contingency for trees).

Adding a \$39,000 expenditure to General Fund Contingency #5111 for the purpose of moving the start date of the 1.55% wage increase to 1/01/2019 for any non-represented employee who joins WRS effective 1/01/2019 and would suffer a commensurate reduction in take-home pay by joining.

Modified by the creation of a new Section 14 in the Ordinance for Adopting the 2019 Budget by creating an "Approved Project" as a 2019 Capital Improvement appropriation of \$1,775,000 toward the City Hall Roof, HVAC and Fascia Wood Replacement Project, and that the previously suggested additional \$600,000 intended to be moved from the General Fund Restricted Contingency for a larger remodel, remain in that fund for building security and public safety needs or as appropriate.

It is expected that future proposed budget documents will be adjusted throughout to eliminate the potential risk for confusion that may result from this practice.



Mayor's Recommended 2019 Budget  
 Letter of Transmittal – Summary Information  
 September 18, 2018

Honorable Mayor and Common Council:

**Introduction:** The Annual Budget Dilemma or “Why is every budget tough?”

Each of the last two years the Common Council’s budget engagement has started in June, which is earlier than usual. Each presentation has warned of a looming budget shortfall potentially in excess of a million dollars.

Those challenges consistently occurred in prior years as well. Why can’t a Wisconsin community simply make a longer-term, strategic fiscal plan that eliminates the annual confrontation between taxes and spending? Is it possible to be more proactive and avoid the threats of large deficits?

**2017 Budget Document:** “[The budget] has pushed the limits of what can be accomplished within the constrained revenue policies the City has pursued. At some point, existing operations and existing revenues cannot be squeezed further. Normal, market growth in the expenses for current operations have been absorbed in the budget through a variety of means. Those tools are running out of steam.”

**2018 Budget Document:** “This budget does not have a fiscally prudent or viable way to maintain existing services and freeze property taxes at the same level for a sixth year.”

“Why is every budget tough?” – The Big Picture (Expenditures Grow)

At the simplest level, every budget is tough because expenditures have a tendency to grow. Even small rates of increase when applied against a large base budget create a significant annual demand. In periods of low developmental growth, taxes on new development can’t keep pace. This conclusion can be seen very readily in looking at the big picture of how the 2018 Adopted budget looks moving into 2019.

**WHAT IS SUSTAINABLE?**

General Fund Expenditures : 2018 Adopted	\$26,417,965
Less Restricted Contingency	\$1,280,000
Effective General Fund Operating Budget	\$25,137,965

		"Minimum," Short-Term Sustainable Growth Level		"More Practical," Modestly Sustainable Growth Level		"Ongoing" (Status Quo) Sustainable Growth Level		
		%	\$	%	\$	%	\$	
Base Personnel Costs	81.0%	\$20,372,170						
Personnel Costs Except Health (Wages & Other Benefits)		\$17,398,405	1.5%	\$260,976	2%	\$347,968	3%	\$521,952
Less Health Insurance		\$2,973,765	5%	\$148,688	8%	\$237,901	8%	\$237,901
Supplies and Services (Non-Personnel)		\$4,765,795	1%	\$47,658	1.75%	\$83,401	2%	\$95,316
<b>TOTAL NECESSARY ANNUAL GROWTH IN RESOURCES</b>				<b>\$457,322</b>		<b>\$669,271</b>		<b>\$855,169</b>
<b>AS A PERCENTAGE OF THE TOTAL LEVY</b>				<b>2.17%</b>		<b>3.18%</b>		<b>4.07%</b>

The model above simply breaks the General Fund operating expenditures into three categories, removing only the Restricted Contingency, which is not anticipated to actually be spent. The expenditures are broken out into personnel costs except health insurance, health insurance, and supplies and services (non-personnel costs). Total base personnel costs would then include both the personnel costs other than health insurance and health insurance.

Personnel Costs Except Health Insurance	\$17,398,405
Health Insurance	\$2,973,765
Supplies and Services (Non-Personnel)	<u>\$4,765,795</u>
Total Expenditures	\$25,137,965

Annual percentage increases are then applied against each of the three categories. Three different models are presented. The “Minimum” model represents a very short-term, minimally-sustainable growth level, which would likely run into funding and operational issues within as little as two or three years. The “More Practical” model represents modest sustainability and would never allow for operational growth, but it might avoid some of the problems created from less fiscal support. The “On-going” model represents an annual level of support that would likely provide for good sustainability over time.

**The results of this simple exercise reveals why every budget is tough. Simply to attempt to maintain existing operations, the range of additional revenue required each and every year is as follows:**

	<b>Additional Revenue Required</b>	<b>Percentage of Total Levy</b>
<b>Minimum</b>	<b>\$457,322</b>	<b>2.17%</b>
<b>More Practical</b>	<b>\$669,271</b>	<b>3.18%</b>
<b>On-going</b>	<b>\$855,169</b>	<b>4.07%</b>

That revenue demand compared to the 2018 total annual levy results in the percentage levy increases noted above. Of course levy isn't the only revenue source to fund ongoing operations, but the total municipal levy is equal to 83.6% of the total General Fund expenditures (excluding Restricted Contingency). As such, it is the dominant revenue in general City operations.

“Why is every budget tough?” – Lack of Control and Reactionary to the Marketplace:

Although the levels for the annual percentage increases in the model for each of the three expenditure areas referenced above are debatable, there is clearly some level of growth that should be expected for each of these three areas. Does there have to be? Can't the City simply choose not to increase expenditures within these three categories? The City is part of a broader economy within which it must operate. It purchases its supplies and services from a marketplace it doesn't control. The City, for example, can react when the price of gasoline sky rockets. It can tell DPW and Police Officers not to idle their vehicles; it can rearrange Building

**WHY IS EVERY BUDGET TOUGH?**

1. Expenditures tend to rise.
2. They rise because the City has a lack of control of and is reactionary to the marketplace, which includes:
  - ✓ marketplace pricing,
  - ✓ the nature of how items or services are sold,
  - ✓ new product opportunities that become essential, and
  - ✓ wage and benefit Costs
3. Levy Limits are unsustainable with current net new construction patterns.
4. Primarily core municipal services remain, so service cuts are not palatable.
5. Revenue options are limited by statutes and the marketplace.



Inspectors' schedules to maximize the efficiency from trips; it can do many things to react to a rise in gasoline prices. It cannot, however, control the price of gasoline, and, realistically, it cannot significantly curtail its use of gasoline. The City has approximately 125 vehicles currently listed on its property insurance policy. The City is going to buy gasoline, a lot of gasoline, and it will have to pay whatever the vendors and marketplace charge.

Not only must the City accept and react to pricing, it must do the same with all aspects of the economy, such as the nature of how items or services are sold. For example, many software vendors worldwide changed or are changing strategies and no longer sell their software, but they sell a license to use their software and then they charge annual fees to keep using the software. This model better suits the industry to address the demands of increased security and the fast-paced developments in technology. This shift in marketplace strategies does not suit the City's finances. Instead of just a single capital expense every 5 to 10 years, maintenance fees push costs into the annual operating budget. One analogy that might help emphasize the nature of ongoing cost increases is thinking about the buildings the City owns and operates as if they were rented. Any renter can tell you that rents continue to rise; as an owner the City bears the same maintenance and facilities operating costs that would push up a rent. One would not expect a rent to stay fixed forever, nor can one expect the cost of supplies and services for the City's facilities to stay fixed forever. Similar impacts occur across all aspects of commodities and services purchased by the City, and the City has very little control over that aspect of the marketplace.

Obviously, the City can simply elect not to use a piece of software or hardware or safety equipment or efficiency device, but those decisions come with other productivity costs or increased risks. Not having the right tools can make us ineffective and inefficient and increase our risks and liabilities from not being current with the marketplace. The Police Department does not absolutely have to have automatic license plate readers, but the efficiency of that tool realistically makes it a must. The Fire Department doesn't have to have devices to pre-empt traffic signals, but the essence of their service is response time and safety. Traffic signal pre-emption devices dramatically and positively impact both. Many commodities and services have similar efficiency impacts that limit the City's practical ability to exclude them from operations.

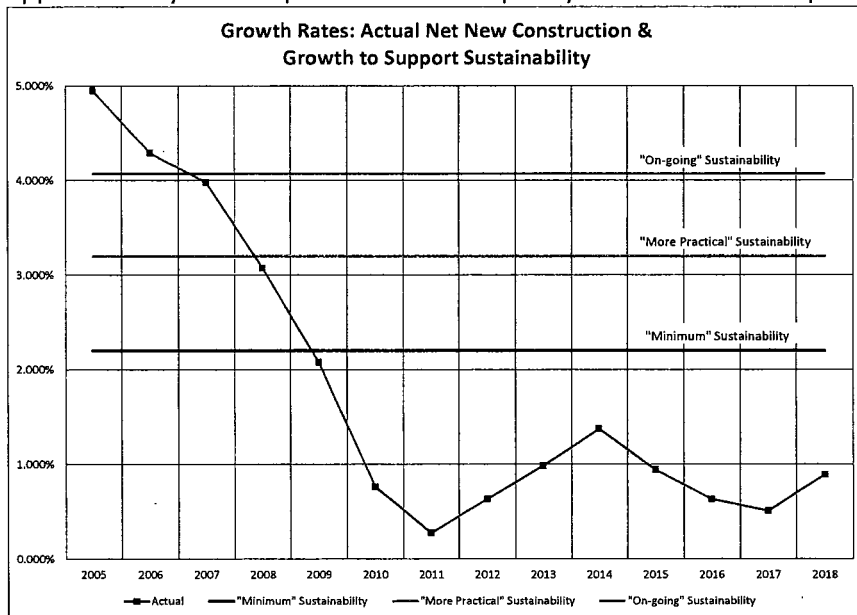
One might argue that the City's expenses are over 80 percent labor or personnel related, so the marketplace is only driving around 20 percent of our costs. That is a very limited perspective because the City's employees operate within a broader labor market as well. Additionally, the bulk of the Police and Fire Departments, the City's largest departments, have employees operating under labor agreements. Those employees ultimately can use arbitration and the Wisconsin Employment Relations Commission to ensure the City's wages keep pace with the marketplace. At least for non-represented employees, one could argue that the City could decide to control its costs by providing for no wage increases in a given year. Such unilateral authority does exist, but it is, realistically, a short-term unilateral authority. If the City's benefits and wages fail to keep pace with the marketplace, the City is at risk of productivity losses from increased vacancies, training lags (an experienced employee is generally more highly trained and productive as compared to a new employee), and a reduction in the overall average competency of its employees as better employees move on to better-paying employers. Recognizing that the City wanted to attract and retain the best employees was one of the reasons that the City adopted a policy to establish its market rate at the sixty-fifth percentile. In the long-term, therefore, wages and benefits are driven by market considerations.

The point about a significant lack of control over the cost of all of the inputs to our service delivery output may be very obvious, but in my experience it is often overlooked. Sustainability almost insists by

definition that City operations maintain pace with the marketplace. Departments are routinely expected to do more with less, and they will always continue to find ways to stretch a dollar. There are, however, limits; so the routine fact that the City has very limited control over the cost of inputs significantly impacts the long-term ability to control overall service costs.

“Why is every budget tough?” – Levy Limits

State imposed levy limits are clearly a driving factor as to why each budget is challenging. The State of Wisconsin imposed the current round of levy limits in 2005 and has added further revenue control to that statute since then. From 2005 through 2007, Franklin’s net new construction remained between approximately 4 and 5 percent. This left plenty of room for local options. Additionally, from 2005



through 2010, a minimum allowable increase was part of the statute that helped prevent communities from feeling such a pinch from levy limits. For example, for 2009 and 2010 the allowable levy was 3%, no matter what the net new construction was. This minimum allowance was eliminated in 2011.

Levy limits have not appeared to be a significant limiting factor for Franklin because in a number of recent years Franklin has not even used the allowable net new

construction. Aldermen adopted a budget with no new levy for municipal purposes between 2014 and 2017. That had only been possible due to incorporating a number of other revenue and funding strategies. During the 2018 budget process, however, there was a significant discussion detailing how many of those strategies were used up or no longer available. As such, for 2018, in order to maintain existing levels of services, the City had to increase total property taxes for municipal purposes and to do so had to use up some of the remaining allowable existing debt levy. The difficulty with levy limits that many communities are already facing will likely become more apparent in Franklin in coming years. Ehlers and Associates summarized this impact statewide in a PowerPoint presentation entitled “Municipal Finance Issue: The Budget Process and Levy Limits; TIF law update” (6/15/17) when they noted “Levy limits this strict are unsustainable and are negatively impacting the ability of municipalities to provide the services their citizens and businesses need.”

Although the economy as a whole has improved since the economic crisis, Franklin’s annual net new construction has not been over 2 percent since 2009 and has only exceeded 1.0 percent once since then. The levy limit is very much a significant factor in any long-term financial plan consideration.

### “Why is every budget tough? – Core Municipal Services

There is very little that the City does that it doesn't have to do. Our current expenditures are reflective of the services businesses and residents expect of the City or of State mandates. Years of restrictive budgets have eliminated the fat that ever may have existed. Without continuing to fund current service levels, the remaining choice is to cut back on the level of services provided. We have to plow snow, but we don't have to do it as much. We have to provide police services, but only to the level that the City determines it can afford. Mowing can be stretched out. Street lights can be shut off. For most of the services the City provides, the City gets to decide the level of the service it will provide. But, reducing or eliminating services is very difficult to do.

Lots could be written about this topic, ranging from strategies like zero-based-budgeting to inter-community departmental mergers. If, however, you consider that the City of Franklin currently provides, to a significant degree, the core services the community expects at a service level the community expects, then a primary goal of a sustainable budget would be to annually achieve a maintenance-of-service budget. And, a maintenance-of-service budget, almost by definition, is one wherein it would be difficult to find expenditure cuts.

### “Why is every budget tough?” – Limited Revenue Sources

Having a relatively standard set of core municipal services typically results in a relatively standard set of revenues. Every community searches for more revenue options, and when one is identified, the options quickly become disseminated through the professional ranks. Realistically, however, to address rising costs applied against the full base of expenditures, it is difficult to consistently identify revenue enhancements. Additionally, some of the known revenue alternatives are simply not very palatable, such as a wheel tax or local option sales tax or road resurfacing fees.

As noted above, for 2018 the total municipal levy is equal to 83.6% of the total General Fund expenditures (excluding Restricted Contingency), and is equal to slightly over two-thirds of the revenue of the General Fund itself (since some levy is applied to other funds). As such, it is the dominant revenue in City operations. It is also strictly controlled and limited by the State. The State goes so far as to identify a number of other revenue increases that are automatically reduced from allowable levy if they are imposed. For example, if one were to establish a new snow removal fee in place of a service that is currently levy supported, the amount of fee generated would need to be reduced from the total allowable levy.

The State also controls the City's intergovernmental revenues. For 2018, the budgeted intergovernmental revenues are approximately equal to 10 percent of the General Fund's total revenues. That leaves less than one-quarter of the revenues over which the City can attempt to exert some influence. Even the larger of the remaining revenues, however, can't overwhelmingly resolve budgetary needs. In this 2019 budget, ambulance fees are set at \$1,340,000. That is a significant revenue source, and the increase for 2019 is one of the more notable increases. Nonetheless, the increase is only about 70 percent of the increase in costs for the department. In short, even the larger revenues don't cover their operational costs. Building Inspection Fees provide a similar example. When growth is high, they can generate revenues to help support operational costs. In periods of intense growth, a net revenue can occur. The State, however, regulates the revenue by statute, so care must be taken not to use such fees as a profit center.

It is important to note that despite the argument about revenue sources being limited, looking for new revenues and enhancing existing revenues will always be a key component in attempting to balance the budget without pushing the property tax levy. Nonetheless, one should be cognizant of the limitations on alternative revenue sources and the constraints on local control of such revenues.

#### “Why is every budget tough?” – Conclusion

- The size of our operating budget – at over \$25,000,000 – drives routine budgetary cost increases between \$450,000 and \$850,000 each and every year. Short-term efforts for costs below that level are simply not sustainable unless service cuts are contemplated.
- Department heads have a significant lack of control over the marketplace in which they function and are, by default, largely reactionary to the marketplace.
- Levy Limits- Net new construction has been below the absolute minimum level of short-term sustainability since at least 2009.
- To a significant extent, only core municipal services remain, so service cuts are not palatable.
- Revenue options are limited by statutes and the marketplace.

#### Comment on Validity of the Sustainability Model:

The level of the annual percentage increases referenced in the model above are debatable, but, as discussed above at length, there is clearly some level of growth that can be expected for each of these three areas.

**Personnel Costs:** For personnel costs, 1.5 percent would be a minimum and a short-term strategy before the impacts of increased turnover would become evident. Further, this level does not provide for progress-to-market rate increases, meaning nobody would advance within their pay ranges. In anything but the shortest term, it also assumes that success can be had with the Wisconsin Employment Relations Commission (WERC) in imposing below market wage increase levels on Police and Fire Department staff. Alternatively to allowing costs to increase overall, the City could eliminate approximately 3 full-time positions each and every year, but that is not sustainable either. Unfortunately, a more realistic minimum level of expected personnel cost increase would be 2%, which requires revenue increases of nearly \$350,000 to sustain. In the long-term, however, a sustainable percentage increase of 3 percent is likely needed to maintain current employees, to provide progress-to-market increases, and to anticipate the effect of labor agreements. This would require annual expenditure increases of over \$522,000.

**Health Insurance:** Those personnel costs did not include health insurance, which is one of the largest cost areas in the City with a 2018 General Fund cost of about \$2,973,000. The increased cost of health care is a national issue. Expecting to consistently hold health insurance cost increases to 5 percent growth is very optimistic. A 7 or 8 percent figure is more sustainable. Our broker indicates that the marketplace trend for 2019 is 11 percent. The City has used numerous strategies to control these costs. For example, significant plan design changes were incorporated in 2018 and even more significant changes are proposed herein for 2019. The proposed changes will move the City to the edge providing comparable benefits and position it as a leader in anticipating future trends in the benefit levels. What the City views as beneficial cost controls, however, employees consider detrimental actions. As such, there is employment marketplace pressure not to place too much emphasis on saving from health insurances. The bottom line, therefore, is that over time one must expect health insurance costs to rise

if the City is to be competitive with health insurance. Annual cost increases between approximately \$150,000 and \$240,000 should be expected.

Supplies and Services: The costs of supplies and services is probably the easiest cost factor to model. It is probably best represented by the Bureau of Labor Statistics inflation statistics. Following is a table of the 12-month percent change of the current series of the CPI for all urban consumers.

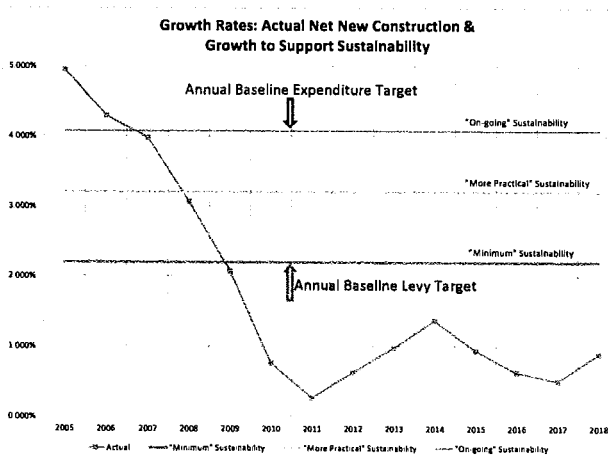
Bureau of Labor Statistics: 12-Month Percent Change of the CPI`

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	HALF1	HALF2
2011	1.0	1.1	1.2	1.3	1.5	1.6	1.8	2.0	2.0	2.1	2.2	2.2	1.3	2.0
2012	2.3	2.2	2.3	2.3	2.3	2.2	2.1	1.9	2.0	2.0	1.9	1.9	2.2	2.0
2013	1.9	2.0	1.9	1.7	1.7	1.6	1.7	1.8	1.7	1.7	1.7	1.7	1.8	1.7
2014	1.6	1.6	1.7	1.8	2.0	1.9	1.9	1.7	1.7	1.8	1.7	1.6	1.8	1.7
2015	1.6	1.7	1.8	1.8	1.7	1.8	1.8	1.8	1.9	1.9	2.0	2.1	1.7	1.9
2016	2.2	2.3	2.2	2.1	2.2	2.2	2.2	2.3	2.2	2.1	2.1	2.2	2.2	2.2
2017	2.3	2.2	2.0	1.9	1.7	1.7	1.7	1.7	1.7	1.8	1.7	1.8	2.0	1.7
2018	1.8	1.8	2.1	2.1	2.2	2.3	2.4	2.2					2.1	

This data suggests above clearly indicates that general operating costs are rising. They are doing so in a manner such that the “On-going” model above, using 2% annual increases, is likely the most accurate relative to the last 7 to 8 years.

**Mayor’s Recommended 2019 Budget – The Central Approach:** The central approach to this budget is to attempt to address the 2019 General Fund revenues and expenditures within an initial framework of a longer-term perspective on the annual budget dilemma. From the perspective of the models above, the goal was to achieve an “On-going” level of sustainability while relying on the municipal property tax levy to only support the short-term, “Minimum” level of sustainability. Expenditure cuts and other revenue

sources would then be used to fill the gap, as well as cover any enhancements considered.



The 2019 Mayor’s Recommended Budget succeeds in using non-tax revenues and expenditure constraints combined with the minimum sustainable increase in municipal property taxes (reduced further by the State’s adjustment for personal property taxes), to achieve a balanced budget that sustains current service levels, while making some positive adjustments overall.

Applying that approach, following is a high-level summary of the change in General Fund expenditures and revenues that enabled a balanced budget, while avoiding reductions in service delivery.

**General Fund Expenditures:** In June, 2018, staff presented an initial budget projection for 2019 that anticipated a need of \$1,110,200. The 2019 Mayor’s Recommended Budget ultimately shows an

increase in total General Fund expenditures of \$809,377. When adjusting for planned deficit expenditures in 2018 that did not carry forward into the 2019 Mayor's Recommended Budget, the effective General Fund expenditure increase for 2019 would be \$954,177.

	2018 Adopted	2019 Recommended	Difference
Total General Fund Expenditures	26,419,065	26,198,442	
Less Restricted Contingency	<u>-1,280,000</u>	<u>-250,000*</u>	
	25,139,065	25,948,442	\$809,377
Less Planned Deficit Spending	<u>-144,800</u>	<u>0</u>	
	24,994,265	25,948,442	\$954,177

\* Transfer for Restricted Contingency in the Capital Outlay Fund

The 2019 Mayor's Recommended Budget for General Fund operations, therefore, compares favorably with the "On-going" budget sustainability model presented above with the difference largely attributable to some limited programmatic enhancements.

*Revenue:* Each of these added expenditures requires a revenue source. A straightforward, summarized format shows generally how the budget balanced.

**2019 Total Municipal Property Taxes:**  
Additional Levy: \$361,526 or +1.72%

2019 Mayor's Recommended Budget

New revenues			
New Municipal Property Tax Levy	\$361,526	(1.72%)	
New Levy Used in Other Funds	(\$11,800)		
Personal Property Tax Aid	<u>\$95,677</u>		
Total New Property Tax Related Support	\$445,403	⇐══════════	\$445,403
Landfill Siting Fees (including transferred Levy funds)			\$226,000
Investment earnings			\$60,000
Planning Fees			\$32,800
Court Fees			\$46,000
Self Insurance Fund HSA Contribution Funding			\$59,250
Ambulance/EMT Fees			\$173,700
Other/Misc			<u>(\$88,976)</u>
			\$954,177

The result is that added Property Tax Levy was incorporated equivalent to a total municipal levy increase of \$361,526 or a 1.719 percent increase. Adding to that the State's new Personal Property Tax Aid, the total new property tax related support at \$445,403 is roughly equivalent to the "Minimum" sustainability model discussed in detail above. The increase in Landfill Siting Fees represents \$51,000 that had been scheduled and intended for use in the Capital Outlay Fund for a two-year period, which period expired in 2018 (used for IT capital outlay), and a \$175,000 transfer of levy from the Equipment Replacement Fund which is replaced by new landfill siting revenues anticipated from their new operating permit. Ambulance and Court Fee revenues anticipate an ordinance to adopt increases to the fee rates. Investment Earnings and Planning Fees represent increases flowing from greater economic activity. The Self Insurance Fund transfer represents application of a portion of the 2017 Stop-Loss rebate (deposited into the Self Insurance Fund) to fund the Employer contribution to a Health Savings Account for those participating in the new High Deductible Health Plan.

## Primary Impacts on Operations

Personnel: Overall resources provided little room for additional personnel; nonetheless, some personnel adjustments were incorporated.

- The Recruit/Patrol Officer as recently addressed by the Common Council was anticipated.
- A part-time Assistant Fire Inspector was incorporated based on available fee revenue and based on the need to ensure compliance with statutorily required inspections.
- A Permit Technician position in Building Inspection was proposed to be created to provide for added efficiency and to address pending succession planning due to at least one pending retirement within the department. The significant amount of proposed development in TIF districts and the amount of residential unit-space created drive a need to ensure the department can meet service demands. Failing to anticipate and counteract the impending vacancy would significantly hamper the department ensuring that they can keep pace with and provide the service level expected by developers. A future-year realignment would be expected after the potential and pending retirements occur and if the development peak subsides.
- A significant effort was undertaken to add a Battalion Chief to the Fire Department; however, additional department-generated fee revenues were absorbed in maintaining the existing department.
- An Administrative Assistant was supported with costs to be shared within the Utilities budgets.

### Personnel Services Costs:

- Overtime: Overtime for wages in the Police and Fire Departments were both increased by \$25,000 to be more reflective of historic trends. An additional cost of 17.5% is added to cover the wage-related benefit costs, such as FICA and WRS.
- Wisconsin Retirement System: Sufficient appropriations were added to cover added Employer-share pension costs of 1.55% on wages for non-represented employees currently not participating in WRS. A detailed plan would need to be developed in October and a resolution adopted in November to facilitate the move effective January 1, 2019. WRS rules only allow participation to occur at the beginning of a calendar year. The primary reason for the move to WRS participation is to enhance the City's ability to attract and retain employees. Separate action for the Council will be brought forward that addresses all the details of employee choice, impacts on current plans, etc.
- Wages Adjustments: For non-represented employees a 1.55% increase effective mid-year was incorporated to partially offset the lost take-home wages the employees will experience based upon the increased employee share for participation in WRS. It is appropriate to note that the affected employees would experience the reduction in their net take-home pay effective January 1<sup>st</sup>, but would not see the counter-acting wage increase until mid-year. For supervisory employees currently in WRS, a 2% increase effective mid-year was incorporated.
- Health Insurance: Significant changes in Health Insurance are proposed for 2019. These are being presented to the Common Council for consideration the same evening as presentation of the Mayor's Recommended Budget. The changes involve establishing a High Deductible Health Plan (HDHP) with a Health Savings Account (HSA) as the primary health plan. To aid in the transition to a HDHP for those employees staying in the plan, an employer contribution of \$750 (single plan) and \$1,500 (family plan) is incorporated. The contribution is funded from a rebate from the 2017 stop loss policy. In addition to the HDHP, a traditional PPO-type plan will be available for those employees electing to stay in a plan of that nature. The PPO, however, has a reduced level of benefits from the current PPO and a markedly higher employee premium share.

Revenue: A number of the following items were reference above, but following is a brief explanation of the nature, purpose, or cause for some of the changes.

- Personal Property Tax Aid (New) \$95,677. This revenue is a new State Aid provided with the intent of offsetting lost property tax revenue as a result of a statutory change that removed the property taxability of certain personal property. The amount of the aid is reduced from the allowable levy under the levy limit law.
- Landfill Siting Fees: The landfill has received its permit to operate the landfill expansion and will begin paying higher per-unit amounts under the new contract. Although the contract provides a high-level of confidence that the revenue stream will occur, it is budgeted with a degree of conservatism to ensure the stream fully materializes. The increase is applied throughout the budget in the following manner:
  - Capital Outlay Fund to General Fund – In addition to the \$189,000 budgeted in 2018, \$51,000 is added to the General Fund from the current revenue stream from funding that had been set up in the Capital Outlay fund for a two-year period to support IT expenses.
  - Capital Outlay Fund - \$250,000 is added to the \$67,000 2018 base to fund projects and to establish an additional \$100,000 contingency appropriation. There were many requests that could not be funded. A number of them are items that could fail soon or could last for more than a year. As such, additional contingency was planned to provide time to more carefully evaluate the requests and to ensure that the Landfill Siting revenue stream fully achieves the budget plan. The two funded items were \$75,000 each for City Hall security (cameras and door locks) and for the Police Department phone system. These items as well will require further authorization by the Common Council prior to spending to ensure the resources are realized.
  - Equipment Replacement Fund - \$176,700 was added with an offsetting transfer of property tax levy to the General Fund. This helps the increased Landfill Siting revenue to support overall City operations, but transfers the risk for the new increased level of activity to the Equipment Replacement Fund instead of General Fund operations.
  - Capital Improvement Fund: An additional \$284,000 of Landfill Siting fees were added. The revenues are expected, but this would be the last fund supported by the fees. If the revenues were not received, the Common Council could subsequently determine to alter the project list or alter the borrowing scheduled for the end of 2019.
- Court Fees – The \$46,000 increase anticipates a rate increase. The Municipal Judge indicates that a rate increase has not occurred for many years and that he would support an evaluation of the fee structure. The intent would be to anticipate about a 10% average increase in rates with an implementation lag based on when fines and fees are paid. The expectation is that the evaluation would occur in 2018 for a 2019 implementation.
- Ambulance/EMT Fees – A combined increase of \$173,700 is premised on a rate increase for ambulance billing. The revenue helps cover the \$245,553 appropriation increase in the Fire Department for 2019.

Miscellaneous: A Restricted Contingency appropriation is annually established in the General Fund. It creates an emergency expenditure authority in the budget every year. Its level is limited to an allowable expense appropriation up to the level of the Expenditure Restraint Program. The initial number inserted into the General Fund for this purpose is \$1,900,000. Additionally, for 2019, \$250,000 is set up in the Capital Outlay Fund. This action may help avoid the need for a statutory budget modification. The budget ordinance typically establishes a requirement for four votes to expense the Restricted



Contingency Appropriation. Please recall that the size of the Restricted Contingency Appropriation is typically adjusted prior to final adoption of the budget in order to react to the final budget inputs issued by the State.

**Referendum:** The Common Council recently approved submitting a question related to funding to the electorate for their consideration during the November election. The Mayors Recommended 2019 Budget document makes no accommodation for the appropriations should the referendum be approved. Since the election is in advance of the budget hearing, any change to the budget required by the outcome of the referendum will be addressed at the budget hearing and within the budget ordinance offered for adoption.

**ASSESSED VALUATION, EQUALIZED VALUATION, AND PROPERTY TAX RATES:** Property valuations are not yet finalized, so it is not possible to determine tax rates definitively. As always, the property tax rates stated herein and at the time of budget adoption are estimates and are subject to change following finalization of property values and levy determinations by each of the taxing jurisdictions. Additionally, the State may impose adjustments and corrections that are then incorporated into final rates. Each of these steps is followed to ensure that property tax distribution is fair within and between overlapping jurisdiction and, in the end, in compliance with the equal taxation requirements of our State’s constitution. Nonetheless, the following table provides the best available information relative to property valuations and estimated property tax rates.

	<b>Property Tax Rate Estimate</b>	2017-18	2018-19	% Change
A	Budgeted Property Taxes to be Collected	\$21,027,849	\$21,389,475	1.72%
B	Equalized Value TID Out	3,778,072,200	3,924,067,400	3.86%
C	Equalized Levy Rate: $A/(B/1000)$	5.5658	5.4508	
D	Equalized Value TID In	3,888,926,200	4,022,941,400	6.57%
E	Equalized Property Taxes to be Collected: $C \times (D/1000)$	\$21,644,836	\$21,928,422	
F	Assessed Value TID In	3,854,766,200	4,035,237,210	4.68%
G	<b>Estimated Property Tax Bill Rate: <math>E/(F/100)</math></b>	<b>\$5.6151</b>	<b>\$5.4342</b>	<b>-3.22%</b>

Although the City’s net new construction was determined by the State to have increased by .89 percent, the revaluation and market conditions resulted in an assessed valuation TID In change of 4.68 percent. The State, however, determined a lower equalized property valuation within the TID districts overall. The end product is that a 1.72% increase in the budgeted total property tax levy for municipal purposes is estimated to result in a slight reduction in the applied property tax rate of 3.22 percent.

**SUMMARY DISCUSSION BY FUND**

**General Fund:** The General Fund is one section of the City’s overall budget. It is the largest segment of the City’s total budget and includes the operating expenditures of City departments. Most of the discussions above are items that reflect activity in the General Fund. The recommended expenditure budget for 2019 is \$28,098,442 and reflects an increase of 6.4% from the 2018 budget. This increase includes the significant increase in the Restricted Contingency. The recommended expenditures are the requests of the departments as adjusted by the Mayor.

The actual General Fund tax levy revenue for 2018 is budgeted at \$16,909,499. The recommended General Fund tax levy for 2019 is \$18,130,675. This increase of 7.2% can be considered to come from

the total allowable growth from net new construction (.89%) as adjusted by the State for Personal Property Tax Aid. Additionally, it includes the consolidation of some levy into the General Fund which was previously allocated to other funds. The remainder of the levy increase will come from using statutory look-back provisions to apply prior year allowable revenue not included at that time and/or from what will appear as the transfer of existing levy out of the Debt Service Fund which is then replaced in the Debt Service Fund by new levy. As noted above, the exact distribution of mechanisms will be determined as a result of the conclusions adopted within the budget process.

The budgeting philosophy remains that departments are to budget at an estimate of an average year's exposure with the understanding that the departments will be able to request additional appropriations from contingency or fund balance in a year in which there are unique circumstances or above average departmental needs for items such as overtime costs, salt purchases, fuel, or claims against the City, etcetera.

**Library Fund:** The Library Board acknowledged prior concerns that were raised relative to operating with a structural deficit. In fact, a small surplus is projected for 2018 and a small surplus is budgeted for 2019. For 2019, the Library was provided \$9,500 in additional levy to help ensure sufficient funding for a planned transition to WRS.

**Solid Waste Collection Fund:** The Solid Waste Collection Fund receives revenue from user fees, landfill tipping fees, and recycling grants. Its expenditures include contract services for hauling solid waste and weekend staffing from Public Works.

For 2019, the Solid Waste Collection Fund does not anticipate a user fee rate increase, which will remain at \$106.95 per year. The number of participating households rises with new development. Total expenses are increasing 4.6%. Projected total revenues of \$1,660,700 are anticipated to be sufficient to continue to slowly grow the fund balance to an appropriate level, because total expenditures are only at \$1,649,501.

**Sanitary Sewer Fund:** The Sanitary Sewer Fund receives its revenue primarily from user fees. Its expenditures are to MMSD, salaries, benefits, capital assets, and other costs of maintaining and improving the local sanitary sewer system. The Retained Earnings in this fund had increased over the past several years, but most of those reserves were invested in the Waste Water Building recently completed. Sewer rates are proportionally increased to cover any MMSD increase and meet local operating costs of the fund. Since these costs are primarily a pass-through charge to Franklin customers, user fee rates are expected to increase the same 2.0%. Rate adjustments will not be final until sometime in the first quarter of 2019 when the City receives formal notice of the rate increase.

**Water Utility:** Information is not available on the budget for the Water Utility at this time. The approving body for the Water Utility is the Franklin Board of Water Commissioners. Information will be included in the 2019 City of Franklin Annual Budget Book.

**Capital Outlay Fund:** Capital assets are purchases of assets that are reasonably expected to last more than one year and benefit multiple years. Included in this category are all new capital assets and replacement capital assets that do not meet the criteria for inclusion in the equipment replacement program and are not larger projects that are part of the Capital Improvement Fund.

For 2019, departments requested \$1,091,875 in expenditures of which \$677,945 were funded and appropriated. Additionally, \$400,000 in contingency appropriations was established. \$50,000 of the contingency is unscheduled and unrestricted. \$100,000 is planned for expenditure but the items will be subject to a future determination and to receipt or anticipated receipt of sufficient landfill siting revenues to the fund. The remaining \$250,000 is restricted contingency for emergency purposes and would be funded by a transfer of General Fund fund balance if the Common Council authorizes an expenditure from this appropriation. As noted above, the PD phone system and City Hall Security projects are subject to a future approval to proceed and to receipt or anticipated receipt of sufficient landfill siting revenues. The other large 2019 recommended expenditures are \$249,000 for six police vehicles, \$70,000 for VMWare Server and SAN Disk expansion, and \$93,640 in Fire Department equipment. A complete listing of approved items is included later in this document.

It is worth noting that in the future, the 2019 increase in landfill siting revenues is not expected to remain available to this fund. However, until the full budgeted level of the revenue stream is realized, using the resource to support one-time capital purchases was more appropriate than ongoing operating expenses.

**Equipment Replacement Fund:** The Equipment Replacement Fund provides for the replacement of various types of motorized equipment. New equipment is purchased by other funds. Replacement equipment purchased is placed on a depreciation schedule in the year acquired. Replacement is scheduled based upon the estimated useful life of the equipment, but actual replacement occurs based upon the condition of the vehicle. Funding from the tax levy and other sources should approximate the annual depreciation of the replacement value attributed to the City's total fleet based on estimated useful life.

Overall, this fund continues to be underfunded and will need support in the coming years when expensive fire equipment replacements are needed. It has not been possible, however, to further increase funding given the recent history of property tax freezes. 2019 revenues of \$610,700 represent 51.3% of the resources required to be fully funded. Recommended expenditures are \$1,156,670. A 3-Yard Wheel Loader, self-contained breathing apparatus replacement, and Fire Engine #2 comprise the scheduled purchases.

**Street Improvement Fund:** The Street Improvement Program is a separate capital projects fund to give visibility to street improvement activities. In general, subdivisions that developed during the 1990's residential growth period are aging. Those streets will need to be resurfaced in the coming years. The Engineering Department has provided a "2019 Local Street Improvement Program" prioritized listing which is included in the proposed budget document. Sufficient funding is included to cover the first 13 of the 17 projects listed.

Revenue has been changed for 2019 as approximately \$700,000 in Tax Levy was moved back to the General Fund and \$700,000 of Transportation Aids was moved into the Fund. Landfill siting revenue of \$133,000 continues to be incorporated for 2019. Additionally, 2019 is not a year of the biennial State Local Road Improvement grant, so the additional \$75,000 in aid was backed out of the resources. In the long term, the available revenues are insufficient to annually fund all of the projects anticipated. As such, existing road surfaces must exceed the anticipated replacement life, repair and replacement cost-per-mile needs to decrease, or long-term future appropriations will need to increase.

**Capital Improvement Fund:** The Capital Improvement Fund is a separate capital projects fund intended for larger development projects. A Capital Improvement Plan is used to project public improvement needs for the coming years. The Capital Improvement Fund uses this five-year forecast for planning purposes. Items contained in the Capital Improvement Fund are financed with landfill siting fees, resources from other funds, and from the issuance of debt.

For 2019, planned project expenditures total \$5,048,109. Resources will come from \$2.1 million in debt proceeds, \$560,000 of landfill siting fees, and transfers from other funds (\$384,511 from the Development Fund and \$1.0 million from the Utility Development).

The expenditure plan for “Approved Projects” includes \$500,000 for the remaining portion of the Pleasant View Park Pavilion Project, \$20,000 for Pleasant View Park park equipment, and \$40,000 for any additional work on a Historical Barn that is expected to be donated to the City by the Franklin Historical Society. Additional approved projects are identified as \$1,000,000 for reconstruction of the Drexel Avenue & S. 51<sup>st</sup> Street intersection, \$300,000 for S 68<sup>th</sup> St. Reconstruction, and \$100,000 for 50<sup>th</sup> St. (Marquette to Minnesota). Appropriated Projects Pending Approval include \$1,400,000 for an indoor shooting range following a review of options and alternatives, \$265,000 for a Station Specific Alerting System, park land acquisition of \$298,109, potential sewer and water projects of \$500,000 each, and \$25,000 for Ken Windl Pavilion repairs.

It is important that park projects be completed based upon requirements for the use of impact fees. To help with land acquisition, therefore, a proposal to contract for professional real estate assistance may be brought forward. The intent is to ensure that progress is made in completing park development projects before the expiration of the park impact fee retention extension that the Common Council adopted earlier in 2016.

Historically, a five-year forecast in the Debt Service Fund anticipates \$2 million in additional debt service resources every other year thereafter.

For internal control purposes, projects identified as “Approved” indicate Common Council authorization for staff to proceed with action steps on the project, although spending on said projects requires further Common Council authorization in advance. For similar internal control purposes, projects identified as “Projects Pending Approval” are part of the valid, total appropriation (once the budget is approved, of course) but further direction is required from Common Council to authorize the direction and scope of the project. Other than staff effort preparing such projects for the Common Council’s approval to proceed, resources are not to be spent on the project until the Common Council designates the project as “Approved,” unless such spending is otherwise directed by the Common Council.

**Development Fund:** The Development Fund provides resources from new development for infrastructure needed to support that development. The primary revenues are impact fees. Impact fees are being used to support Debt Service on the Police, Fire, Library and Drexel Avenue infrastructure projects; although reduced development in recent years has diminished the available resource. Park Impact fees had accumulated for some time, and an extension for the retention period was approved by the Common Council in early 2016.

For 2019, \$1,092,500 in impact fees are expected to be collected, along with limited amounts of interest earnings. Debt Service support of \$454,450 is appropriated; however, not all of these funds are likely to be available for Debt Service if not collected here as revenue. Additionally, \$384,511 in Park Impact fees

would be needed to support the park projects in the Capital Improvement Fund if all projects were actually to occur in 2018. Lastly, \$1 million in water and sewer oversizing appropriations are included.

**Debt Service Fund:** The property tax levy supporting the fund remains at \$1.3 million. The property tax levy supporting this fund had fallen for a number of years, which has supported operations in other funds of the City. The 2019 level, however, again constitutes the lowest property tax levy level allowable without levying a separate increase in the property tax levy specifically to support debt. The City had not taken this step in recent history, but did so in 2018. Importantly, the 2019 recommended budget anticipates a property tax increase that exceeds the maximum allowable due to net new construction. As such, it is expected that the 2019 budget will require some portion of the added levy to be authorized as a separate property tax levy specifically to support debt. This amount would effectively serve as a proxy for allowable growth on net new construction that had been passed over in prior years.

**Special Revenue Funds: Civic Celebrations, St. Martins Fair, Grants, and Donations Funds:** In general, the appropriation levels have been increased to incorporate currently unanticipated activity for the purpose of avoiding the need for budget modifications. Expenditures can then be controlled through purchasing process guidelines. The following notes provide the few highlights from these funds:

The Civic Celebrations fund was established with a budget that is intended to provide more than sufficient revenues for a two-day event.

Grant Funds continue to include appropriations for the annual \$125,000 Grant to work with the school district to combat substance abuse. First received in September of 2016, this 5-year renewable grant will add to City services to fight this public safety crisis.

**Tourism Commission:** The Tourism Commission was created by ordinance on December 6, 2016, pursuant to Wisconsin Statutes. Revenues for 2019 are estimated at \$226,000. 2019 is anticipated to be the first year of budget expenditures by the Commission. The Commission expenditures of \$167,500 will pursue tourism development and tourism promotion activities, including but not limited to marketing, advertising, and attending or participating in tourism events.

**Budget Process:** Staff works with the Mayor for months in developing a recommended budget for presentation to the Common Council. This year, a meeting was added in June to ensure the Aldermen had advance notice of severe issues and had an opportunity to provide guidance or input as to the manner by which to address those issues. The ordinance provides further that the Common Council's Committee of the Whole review and make recommendations on the budget. Staff will work with the Aldermen directly or through the Committee of the Whole review process to ensure the Aldermen have the information necessary to review and consider the Recommended Budget. Aldermen will be able to alter the budget that is submitted to the public hearing by making a motion to recommend an amendment to the Mayor's 2019 Recommended Budget. Such a motion would require approval by a majority of members of the Committee of the Whole. Absent any such action, the Recommended Budget as submitted by the Mayor would be published for presentation at the public hearing.

**Conclusion:** Once again, the Mayor's Recommended 2019 Budget had to address an initial budget projection with a large projected deficit. This circumstance, unfortunately, is likely the norm. Until net new construction (the amount of new property development growth tracked and applied as part of the State's levy limits) routinely reaches three to four percent growth, each budget will face a funding

challenge. As explained in great detail at the outset of this transmittal letter, normal market conditions will cause annual demands of \$450,000 to \$850,000.

Because of this, this budget attempts to establish an initial approach to examining and treating this annual budget dilemma. The Mayor's Recommended 2019 Budget considered three models for addressing the fiscal demands generated by the marketplace: a "Minimum," a "More Practical," and an "On-going." The budget then recommends as a starting point that the City be willing to use property tax increases to fund the "Minimum" model and use cost savings and revenue enhancements to raise the funding to at least the "On-going" level. In doing so, core municipal services could be preserved.

I encourage the Common Council and, likely, the Finance Committee to continue discussions on these models and to evaluate their reasonableness. The Personnel Committee may similarly be engaged in the process. The City should establish a baseline approach as to how to address the annual fiscal dilemma generated by normal market demands. This budget proposes and applies one such approach.

During these discussions, the City could also begin to look for additional approaches to enhance revenues or reduce costs to help prepare to bridge the gap to the "On-going" model's level of support. With levy limits and net new construction under one and two percent each year, the budget will always present a looming shortfall. The budget, however, does not have to be a crisis if the City starts with and develops a plan for beginning to define and address each pending shortfall.

Respectfully submitted,



Mark W. Lubberda  
Director of Administration

City of Franklin  
2019 Adopted Budget

SUMMARY OF CITY OF FRANKLIN REVENUE AND EXPENDITURES

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate (12 months)	2019 Adopted Budget	Percent Change
<b>Operating Funds:</b>							
<b>General Fund</b>							
<b>Revenue</b>							
Other Taxes	\$ 1,914,118	\$ 1,711,033	\$ 1,775,100	\$ 1,775,100	\$ 1,752,100	\$ 1,745,800	-1.7%
Intergovernmental Revenue	2,318,825	2,264,961	2,432,926	2,432,926	2,303,380	1,736,127	-28.6%
Licenses and Permits	659,312	769,662	1,040,990	1,040,990	1,131,232	1,038,990	-0.2%
Fines, Forfeitures, and Penalties	498,654	485,407	500,000	500,000	500,000	546,000	9.2%
Public Charges for Service	1,452,601	1,603,247	1,805,350	1,805,350	1,871,350	2,056,950	13.9%
Intergovernmental Charges	194,805	172,796	196,500	196,500	193,000	207,500	5.6%
Interest Revenue	161,281	189,275	205,000	205,000	186,000	265,000	29.3%
Miscellaneous Revenue	187,874	153,068	120,350	120,350	183,050	162,150	34.7%
Transfers from Other Funds	0	26,950	0	0	0	59,250	
<b>Total non-tax levy revenue</b>	<b>7,387,470</b>	<b>7,376,399</b>	<b>8,076,216</b>	<b>8,076,216</b>	<b>8,120,112</b>	<b>7,817,767</b>	<b>-3.2%</b>
Property Taxes	16,297,268	16,415,435	16,918,049	16,918,049	16,920,800	18,130,675	7.2%
<b>Total Revenue</b>	<b>23,684,738</b>	<b>23,791,834</b>	<b>24,994,265</b>	<b>24,994,265</b>	<b>25,040,912</b>	<b>25,948,442</b>	<b>3.8%</b>
<b>Expenditures</b>							
General Government	\$ 2,910,895	\$ 2,940,894	\$ 2,776,627	\$ 2,846,342	\$ 3,070,661	\$ 2,827,620	1.8%
Public Safety	15,787,823	16,660,366	17,296,241	17,348,342	17,531,467	17,784,187	2.8%
Public Works	3,745,146	3,852,472	3,437,593	3,456,493	3,352,100	3,571,132	3.9%
Health and Human Services	646,869	675,874	710,345	710,345	662,930	750,797	5.7%
Culture and Recreation	203,935	211,959	197,914	201,874	216,735	206,702	4.4%
Conservation and Development	523,268	520,314	595,345	595,345	570,030	640,776	7.6%
Contingency	1		1,405,000	1,343,000	0	2,067,228	47.1%
Transfers Out & Other Financing Uses	1,226,025	33,138	0	0	0	250,000	
<b>Total Expenditures</b>	<b>\$ 25,043,962</b>	<b>\$ 24,895,007</b>	<b>\$ 26,419,065</b>	<b>\$ 26,521,741</b>	<b>\$ 25,403,923</b>	<b>\$ 28,098,442</b>	<b>6.4%</b>
<b>Fund Balance:</b>							
Beginning of Year	9,046,808	7,687,584	6,584,411	6,584,411	6,584,411	6,221,400	
Net Change/Transfer from Fund Bal.	(1,359,224)	(1,103,173)	(1,424,800)	(1,527,476)	(363,011)	(2,150,000)	
End of Year	\$ 7,687,584	\$ 6,584,411	\$ 5,159,611	\$ 5,056,935	\$ 6,221,400	\$ 4,071,400	
<b>Non-Spendable Fund Balance</b>	<b>\$ 2,294,958</b>	<b>\$ 246,548</b>	<b>\$ -</b>	<b>\$ 2,416,766</b>	<b>\$ 75,000</b>	<b>\$ 250,000</b>	
<b>Special Revenue Funds</b>							
<b>Revenue</b>							
Property Taxes - Library	\$ 1,287,000	\$ 1,296,600	\$ 1,303,200	\$ 1,303,200	\$ 1,303,200	\$ 1,312,700	0.7%
Reciprocal Borrowing - Library	93,361	88,601	75,000	75,000	75,000	68,000	-9.3%
Miscellaneous Revenue - Library	6,635	7,081	8,500	8,500	9,100	8,500	0.0%
Library Auxillary	90,758	68,218	68,500	68,500	58,800	70,000	2.2%
Civic Celebrations	143,003	153,693	111,000	111,000	117,400	119,000	7.2%
St Martins Fair	38,605	36,735	38,050	38,050	33,750	37,700	-0.9%
Tourism Commission	0	211,793	96,800	96,800	206,100	226,000	133.5%
Donations	71,179	51,616	22,200	22,200	28,050	21,000	-5.4%
Grant	148,257	233,309	124,850	123,250	26,400	233,450	87.0%
Solid Waste Collection	1,610,206	1,638,190	1,637,300	1,637,300	1,647,450	1,660,700	1.4%
<b>Total Revenue</b>	<b>3,489,004</b>	<b>3,785,836</b>	<b>\$ 3,485,400</b>	<b>\$ 3,483,800</b>	<b>\$ 3,505,250</b>	<b>\$ 3,757,050</b>	<b>7.8%</b>
<b>Expenditures</b>							
Library	1,422,486	1,313,353	\$ 1,386,700	\$ 1,411,700	\$ 1,367,750	\$ 1,382,116	-0.3%
Library Auxillary	83,491	61,727	68,500	68,500	66,300	69,920	2.1%
Civic Celebrations	142,353	136,352	96,694	96,694	78,565	103,691	7.2%
St Martins Fair	44,364	52,717	52,785	52,785	49,775	50,756	-3.8%
Tourism Commission	-	-	154,000	154,000	0	167,500	8.8%
Donations	27,525	78,812	140,516	157,516	37,000	88,400	-37.1%
Grant	146,690	195,452	184,750	183,150	26,400	317,186	71.7%
Solid Waste Collection	1,540,267	1,575,396	1,577,683	1,577,683	1,602,656	1,649,501	4.6%
<b>Total Expenditures</b>	<b>3,407,176</b>	<b>3,413,809</b>	<b>\$ 3,661,628</b>	<b>\$ 3,702,028</b>	<b>\$ 3,228,446</b>	<b>\$ 3,829,070</b>	<b>4.6%</b>
<b>Net Revenue (Expenditures)</b>	<b>81,828</b>	<b>372,027</b>	<b>(176,228)</b>	<b>(218,228)</b>	<b>276,804</b>	<b>(72,020)</b>	
<b>Fund Balance</b>							
Beginning of the Year	1,113,536	1,195,364	1,567,391	1,567,391	1,567,391	1,844,195	
End of the Year	1,195,364	1,567,391	1,391,163	1,349,163	1,844,195	1,772,175	

City of Franklin  
2019 Adopted Budget

SUMMARY OF CITY OF FRANKLIN REVENUE AND EXPENDITURES

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate (12 months)	2019 Adopted Budget	Percent Change
<b>Operating Funds:</b>							
<b>Capital Expenditure Funds</b>							
<b>Equipment Replacement Fund, Capital Outlay Fund &amp; Street Improvement Fund</b>							
<b>Revenue</b>							
Property Taxes-Capital Outlay	\$ 437,100	\$ 444,300	\$ 450,500	\$ 450,500	\$ 450,500	\$ 452,800	0.5%
Property Taxes-Equip Replacement	342,600	348,300	350,000	350,000	350,000	175,000	-50.0%
Property Taxes-Street Improvement	693,500	704,900	714,700	714,700	714,700	18,200	-97.5%
<b>Total Prop Tax Levy - Capital</b>	<b>1,473,200</b>	<b>1,497,500</b>	<b>1,515,200</b>	<b>1,515,200</b>	<b>1,515,200</b>	<b>646,000</b>	<b>-57.4%</b>
Intergovernmental Revenue	97,300	7,849	75,000	75,000	70,396	705,000	840.0%
Landfill Siting Revenue	400,000	481,000	480,000	480,000	480,000	826,700	72.2%
Miscellaneous Revenue	174,476	112,723	84,000	84,000	78,000	94,000	11.9%
Transfers from Other Funds	26,025	33,138	0	134,138	101,000	250,000	
<b>Total Revenue</b>	<b>\$ 2,171,001</b>	<b>\$ 2,132,210</b>	<b>\$ 2,154,200</b>	<b>\$ 2,288,338</b>	<b>\$ 2,244,596</b>	<b>\$ 2,521,700</b>	<b>17.1%</b>
<b>Expenditures</b>							
Capital Outlay-Equip Replacement	\$ 581,235	\$ 655,454	\$ 295,754	\$ 299,754	\$ 329,169	\$ 1,196,670	304.6%
Capital Outlay-Capital Outlay	898,726	677,677	679,214	952,722	915,431	1,077,945	58.7%
Capital Outlay-Street Improvement	940,546	815,213	920,000	920,000	868,200	975,000	6.0%
<b>Total Expenditures</b>	<b>\$ 2,420,507</b>	<b>\$ 2,148,344</b>	<b>\$ 1,894,968</b>	<b>\$ 2,172,476</b>	<b>\$ 2,112,800</b>	<b>\$ 3,249,615</b>	<b>71.5%</b>
<b>Fund Balance</b>							
Beginning of the Year	3,216,761	2,967,255	2,951,121	2,951,121	2,951,121	3,082,917	
End of the Year	\$ 2,967,255	\$ 2,951,121	\$ 3,210,353	\$ 3,066,983	\$ 3,082,917	\$ 2,355,002	
<b>Debt Service Fund</b>							
<b>Revenue</b>							
Property Taxes - Debt Service	\$ 1,500,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	0.0%
Miscellaneous Revenue	2,495	858	-	-	-	-	
<b>Other Financing Source:</b>							
Transfer from Other Funds	170,931	113,997	153,816	153,816	333,000	203,940	32.6%
Transfer from TIF Districts	-	-	-	-	-	-	
Transfer from Special Assessments	-	373	141,896	141,896	60,000	36,248	-74.5%
<b>Total Revenue</b>	<b>\$ 1,673,426</b>	<b>\$ 1,415,228</b>	<b>\$ 1,595,712</b>	<b>\$ 1,595,712</b>	<b>\$ 1,693,000</b>	<b>\$ 1,540,188</b>	<b>-3.5%</b>
Proceeds from Borrowing	5,924,202	51,071	-	-	-	-	
<b>Expenditure</b>							
Debt Service *	\$ 7,514,380	\$ 1,499,736	\$ 1,646,783	\$ 1,646,783	\$ 1,646,783	\$ 1,540,188	-6.5%
Interfund Advances (Repayments)	-	-	-	-	-	-	
<b>Fund Balance</b>							
Beginning of the Year	1,258	84,506	51,069	51,069	51,069	97,286	
Interfund advances *	-	-	-	-	-	-	
End of the Year	\$ 84,506	\$ 51,069	\$ (2)	\$ (2)	\$ 97,286	\$ 97,286	
Special Assessment Fund Balance	\$ 566,790	\$ 683,951	\$ 542,055	\$ 506,026	\$ 402,315	\$ 735,022	
* Excludes TIF Districts Debt service and internal investment activity							
<b>Summary of Budgeted Funds (without Capital Improvement and Development Funds):</b>							
Total Revenue	\$ 31,018,169	\$ 31,125,108	\$ 32,229,577	\$ 32,362,115	\$ 32,483,758	\$ 33,767,380	4.8%
Total Expenditures	38,386,025	31,956,896	33,622,444	34,043,028	32,391,952	36,717,315	9.2%
Total Tax Levy	20,509,000	20,509,000	21,027,849	21,027,849	21,027,400	21,389,375	1.72%
Percent of Total Revenue	66.1%		65.2%	65.0%	64.7%	63.3%	
Assessed Value	3,265,477,000	3,297,064,200	3,601,192,725			4,035,310,280	12.1%
Tax Rate			\$5.620			\$5.434	-3.3%
Tax Rate - Final	\$6.260	\$5.690	\$5.620				
Total Fund Balance - (excl non-spendable)	10,206,540		10,303,179	7,562,338	11,573,112	8,780,884	-14.8%



City of Franklin  
2019 Adopted Budget

**SUMMARY OF CITY OF FRANKLIN REVENUE AND EXPENDITURES**

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate (12 months)	2019 Adopted Budget	Percent Change
<b>Operating Funds:</b>							
<b>Sanitary Sewer Fund</b>							
<b>Revenue</b>							
Charges for Services	\$ 3,331,065	\$ 3,315,879	\$ 3,700,990	\$ 3,444,360	\$ 3,681,000	\$ 3,776,400	2.0%
Miscellaneous Revenue	39,109	60,252	7,500	20,000	20,000	14,000	86.7%
<b>Total Revenue</b>	<b>\$ 3,370,174</b>	<b>\$ 3,376,131</b>	<b>\$ 3,708,490</b>	<b>\$ 3,464,360</b>	<b>\$ 3,701,000</b>	<b>\$ 3,790,400</b>	<b>2.2%</b>
<b>Expenditures</b>							
Operations and Maintenance	\$ 3,136,029	\$ 3,055,876	\$ 3,463,058	\$ 2,985,258	\$ 3,147,950	\$ 3,468,996	0.2%
Capital Outlay & Other	60,612	53,009	170,000	194,750	200,000	211,500	24.4%
Transfers to Other Funds	96,750	99,750	99,750	99,750	99,750	99,750	0.0%
<b>Total Expenditures</b>	<b>\$ 3,293,391</b>	<b>\$ 3,208,635</b>	<b>\$ 3,732,808</b>	<b>\$ 3,279,758</b>	<b>\$ 3,447,700</b>	<b>\$ 3,780,246</b>	<b>1.3%</b>
Net Revenue (Expenditures)	\$ 76,783	\$ 167,496	\$ (24,318)	\$ 184,602	\$ 253,300	\$ 10,154	
<b>Retained earnings</b>							
Beginning of the Year	1,479,018	1,222,991	1,469,256	1,469,256	1,469,256	1,309,756	
Transfer to Invested in Capital	(332,810)	78,769	(427,975)	(427,975)	(412,800)	116,900	
<b>End of the Year</b>	<b>\$ 1,222,991</b>	<b>\$ 1,469,256</b>	<b>\$ 1,016,963</b>	<b>\$ 1,225,883</b>	<b>\$ 1,309,756</b>	<b>\$ 1,436,810</b>	
Interfund Advance	2,198,616	0	0	0	0	0	
<b>Capital Improvement Fund (One time projects):</b>							
<b>Revenue</b>							
Landfill Siting Revenue	\$ 533,843	\$ 370,758	\$ 276,000	\$ 276,000	\$ 276,000	\$ 560,000	102.9%
Miscellaneous Revenue	147,352	120,435	155,000	793,000	661,784	1,170,000	654.8%
Other Financing Sources	1,474,511	661	18,082,179	18,082,179	144,787	1,384,511	-92.3%
<b>Total Revenue</b>	<b>\$ 2,155,706</b>	<b>\$ 491,854</b>	<b>\$ 18,513,179</b>	<b>\$ 19,151,179</b>	<b>\$ 1,082,571</b>	<b>\$ 3,114,511</b>	<b>-83.2%</b>
Proceeds from Borrowing	\$ -	\$ 1,589,558	\$ 5,502,000	\$ 5,502,000	\$ -	\$ 2,025,000	
<b>Expenditures</b>							
Capital Outlay	\$ 1,128,268	\$ 1,003,190	\$ 25,754,317	\$ 27,064,037	\$ 2,026,849	\$ 7,973,109	-69.0%
Other Financing Uses	-	-	-	101,000	-	-	
<b>Fund Balance</b>							
Beginning of the Year	1,689,836	2,717,274	3,795,496	3,795,496	3,795,496	2,851,218	
<b>End of the Year</b>	<b>\$ 2,717,274</b>	<b>\$ 3,795,496</b>	<b>\$ 2,056,358</b>	<b>\$ 1,283,638</b>	<b>\$ 2,851,218</b>	<b>\$ 17,620</b>	
	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate (12 months)	2019 Adopted Budget	Percent Change
<b>Development Fund (Impact Fees)</b>							
<b>Revenue</b>							
Park Impact	\$ 209,983	\$ 66,591	\$ 192,000	\$ 192,000	\$ 400,000	\$ 400,000	108.3%
Sanitary Sewer - SW Zone	-	-	122,440	122,440	-	35,000	-71.4%
Administrative Fee	5,060	2,695	4,125	4,125	12,000	7,500	81.8%
Water Impact	210,581	122,539	185,000	185,000	500,000	425,000	129.7%
Transportation Impact	8,738	19,218	8,400	8,400	25,000	25,000	197.6%
Fire Protection	31,058	17,970	32,250	32,250	75,000	50,000	55.0%
Law Enforcement Impact	57,694	33,017	55,930	55,930	112,000	75,000	34.1%
Library	59,483	19,383	43,950	43,950	112,000	75,000	70.6%
<b>Total Impact Fees</b>	<b>\$ 582,597</b>	<b>\$ 281,413</b>	<b>\$ 644,095</b>	<b>\$ 644,095</b>	<b>\$ 1,236,000</b>	<b>\$ 1,092,500</b>	<b>69.6%</b>
Interest, Investment & Other Revenue	33,343	40,848	44,567	44,567	60,000	60,000	34.6%
<b>Total Revenue</b>	<b>615,940</b>	<b>322,261</b>	<b>688,662</b>	<b>688,662</b>	<b>1,296,000</b>	<b>1,152,500</b>	<b>67.4%</b>
<b>Expenditures</b>							
Transfer to Debt Service	170,931	113,997	454,450	454,450	268,100	454,450	0.0%
Transfer to Capital Improvement	212,224	661	1,572,350	1,572,350	220,000	384,511	-75.5%
Other	25,878	99,665	1,010,000	1,013,321	10,000	1,020,000	1.0%
<b>Total Expenditures</b>	<b>409,033</b>	<b>214,323</b>	<b>3,036,800</b>	<b>3,040,121</b>	<b>498,100</b>	<b>1,858,961</b>	<b>-38.8%</b>
<b>Fund Balance</b>							
Beginning of the Year	3,851,653	4,058,560	4,166,498	4,166,498	4,166,498	4,964,398	
<b>Tot: End of the Year</b>	<b>\$ 4,058,560</b>	<b>\$ 4,166,498</b>	<b>\$ 1,818,360</b>	<b>\$ 1,815,039</b>	<b>\$ 4,964,398</b>	<b>\$ 4,257,937</b>	

City of Franklin  
2019 Adopted Budget

**SUMMARY OF CITY OF FRANKLIN REVENUE AND EXPENDITURES**

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate (12 months)	2019 Adopted Budget	Percent Change
<b>Operating Funds:</b>							
<b>Utility Development Fund</b>							
<b>Revenue</b>							
Spec Assessment & Connection Fees	\$ 270,967	\$ 143,537	\$ 181,600	\$ 181,600	\$ 234,600	\$ 94,600	-47.9%
Investment & Other Revenue	46,220	45,651	34,000	34,000	51,500	27,900	-17.9%
<b>Total Revenue</b>	<b>317,187</b>	<b>189,188</b>	<b>215,600</b>	<b>215,600</b>	<b>286,100</b>	<b>122,500</b>	
<b>Expenditures</b>							
Transfer to Capital Improv - Water	-	-	500,000	500,000	-	500,000	0.0%
Transfer to Capital Improv - Sewer	-	-	500,000	500,000	-	500,000	0.0%
Other	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>	
<b>Fund Balance</b>							
Beginning of the Year	907,004	1,224,191	1,413,379	1,413,379	1,413,379	1,699,479	
End of the Year	\$ 1,224,191	\$ 1,413,379	\$ 628,979	\$ 628,979	\$ 1,699,479	\$ 821,979	
<b>Tax Incremental District #3</b>							
<b>Revenue</b>							
Taxes	\$ 1,730,642	\$ 1,253,575	\$ 1,384,100	\$ 1,384,100	\$ 1,381,200	\$ 1,180,900	-14.7%
Intergovernmental Revenue	355,862	458,196	584,400	584,400	464,931	479,831	-17.9%
Investment & Other	126,280	23,049	5,000	5,000	20,250	25,000	400.0%
<b>Total Revenue</b>	<b>2,212,784</b>	<b>1,734,820</b>	<b>1,973,500</b>	<b>1,973,500</b>	<b>1,866,381</b>	<b>1,685,731</b>	
<b>Expenditures</b>							
Capital Outlay	1,035,841	1,401,976	2,650	1,381,463	30,650	110,175	4057.5%
Other	10,520	10,220	5,010,220	5,010,220	948,783	4,592,440	-8.3%
Principal	39,900	54,675	985,000	985,000	985,000	-	
Interest	719,289	1,694,477	97,209	97,209	15,199	61,500	-36.7%
<b>Total Expenditures</b>	<b>1,805,550</b>	<b>3,161,348</b>	<b>6,095,079</b>	<b>7,473,892</b>	<b>1,979,632</b>	<b>4,764,115</b>	
<b>Net Revenues</b>	<b>407,234</b>	<b>(1,426,528)</b>	<b>(4,121,579)</b>	<b>(5,500,392)</b>	<b>(113,251)</b>	<b>(3,078,384)</b>	
Loan Proceeds	-	-	5,013,000	5,013,000	-	3,450,000	
Transfers In	(62,289)	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	
Beginning Fund Balance	996,460	1,341,405	(85,123)	(85,123)	(85,123)	(198,374)	
Ending Fund Balance	\$ 1,341,405	\$ (85,123)	\$ 806,298	\$ (572,515)	\$ (198,374)	\$ 173,242	
Interfund Advances Due	\$ 550,000	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Tax Incremental District #4</b>							
<b>Revenue</b>							
Taxes	\$ 1,380,915	\$ 1,162,065	\$ 1,151,600	\$ 1,151,600	\$ 1,192,200	\$ 1,156,400	0.4%
Intergovernmental Revenue	18,043	15,960	14,700	14,700	14,700	19,700	34.0%
Investment & Other	(5,035)	18,283	10,015,000	10,015,000	20,000	20,000	-99.8%
<b>Total Revenue</b>	<b>1,393,923</b>	<b>1,196,308</b>	<b>11,181,300</b>	<b>11,181,300</b>	<b>1,226,900</b>	<b>1,196,100</b>	
<b>Expenditures</b>							
Capital Outlay	-	-	12,000,000	12,000,000	1,250,000	8,000,000	-33.3%
Other	12,505	32,591	1,220,500	1,271,693	102,350	228,600	-81.3%
Interest	920	-	-	-	-	-	
<b>Total Expenditures</b>	<b>13,425</b>	<b>32,591</b>	<b>13,220,500</b>	<b>13,271,693</b>	<b>1,352,350</b>	<b>8,228,600</b>	
<b>Net Revenues</b>	<b>1,380,498</b>	<b>1,163,717</b>	<b>(2,039,200)</b>	<b>(2,090,393)</b>	<b>(125,450)</b>	<b>(7,032,500)</b>	
Loan Proceeds	-	-	-	-	-	5,000,000	
Beginning Fund Balance	(138,216)	1,242,282	2,405,999	2,405,999	2,405,999	2,280,549	
Ending Fund Balance	\$ 1,242,282	\$ 2,405,999	\$ 366,799	\$ 315,606	\$ 2,280,549	\$ 248,049	
Interfund Advances Due	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

City of Franklin  
2019 Adopted Budget

SUMMARY OF CITY OF FRANKLIN REVENUE AND EXPENDITURES

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate (12 months)	2019 Adopted Budget	Percent Change
<b>Operating Funds:</b>							
<b>Tax Incremental District #5</b>							
<b>Revenue</b>							
Taxes	\$ -	\$ -	\$ 30,100	\$ 30,100	\$ 30,500	\$ 31,500	4.7%
Intergovernmental Revenue	-	-	300	300	-	400	33.3%
Investment & Other	-	-	-	-	138,724	25,000	
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>30,400</b>	<b>30,400</b>	<b>169,224</b>	<b>56,900</b>	<b>87.2%</b>
<b>Expenditures</b>							
Capital Outlay	17,351	-	17,513,382	17,513,382	14,875,000	-	-100.0%
Other	34,495	47,028	72,400	101,141	4,075,980	4,030,700	5467.3%
Principal	-	-	-	-	-	10,000,000	
Interest	-	-	254,813	254,813	227,520	775,810	204.5%
<b>Total Expenditures</b>	<b>51,846</b>	<b>47,028</b>	<b>17,840,595</b>	<b>17,869,336</b>	<b>19,178,500</b>	<b>14,806,510</b>	<b>-17.0%</b>
<b>Net Revenues</b>	<b>(51,846)</b>	<b>(47,028)</b>	<b>(17,810,195)</b>	<b>(17,838,936)</b>	<b>(19,009,276)</b>	<b>(14,749,610)</b>	<b>-17.2%</b>
Loan Proceeds	-	-	18,321,000	18,321,000	23,304,968	9,900,000	-46.0%
Transfers In							
Transfers Out							
Beginning Fund Balance		(51,846)	(98,874)	(98,874)	(98,874)	4,196,818	
Ending Fund Balance	\$ (51,846)	\$ (98,874)	\$ 411,931	\$ 383,190	\$ 4,196,818	\$ (652,792)	
Interfund Advances Due						\$ 75,000	
			2016 Adopted Budget	2016 Amended Budget	2016 Estimate (12 months)	2019 Adopted Budget	
<b>Internal Service Fund</b>							
<b>Self Insurance Fund</b>							
<b>Revenues</b>							
Medical Insurance Premiums	\$ 2,888,640	\$ 2,868,849	\$ 3,014,400	\$ 3,014,400	\$ 3,014,000	\$ 3,479,725	15.4%
Dental Insurance Premiums	166,818	166,233	181,300	181,300	171,500	172,675	-4.8%
Investment income	31,196	29,588	18,300	18,300	192,000	30,000	63.9%
<b>Total Revenues</b>	<b>3,086,654</b>	<b>3,064,670</b>	<b>3,214,000</b>	<b>3,214,000</b>	<b>3,377,500</b>	<b>3,682,400</b>	
<b>Medical Claims</b>	<b>2,348,503</b>	<b>2,476,422</b>	<b>2,376,800</b>	<b>2,376,800</b>	<b>2,489,000</b>	<b>2,833,650</b>	<b>19.2%</b>
Prescription Drug Claims	310,647	299,409	0	0	335,000	0	
Stop Loss Premiums	648,325	677,598	664,000	664,000	577,500	667,300	0.5%
All other costs	305,513	273,126	251,500	251,500	236,000	323,350	28.6%
Dental Claims	189,473	197,994	183,500	183,500	215,225	192,675	5.0%
Restricted Contingency	0	0	528,000	528,000	0	0	
<b>Total Expenditures</b>	<b>3,802,461</b>	<b>3,924,549</b>	<b>4,003,800</b>	<b>4,003,800</b>	<b>3,852,725</b>	<b>4,016,975</b>	
<b>Net Revenues (Expenditures)</b>	<b>(715,807)</b>	<b>(859,879)</b>	<b>(789,800)</b>	<b>(789,800)</b>	<b>(475,225)</b>	<b>(334,575)</b>	
Beginning Fund Balance	3,461,882	2,746,075	1,886,196	1,886,196	1,886,196	1,410,971	
Ending Fund Balance	\$ 2,746,075	\$ 1,886,196	\$ 1,096,396	\$ 1,096,396	\$ 1,410,971	\$ 1,076,396	

## **Budget Process and Calendar**

Pursuant to Section 13-2.A. of the Municipal Code of the City of Franklin, each year, the Mayor presents a budget timetable to the Common Council no later than March 1st, for review and approval by the Common Council. Each year, the Mayor, with the assistance of the Director of Administration, Director of Finance and Treasurer, and all other department heads, is responsible for the preparation of the Mayor's Recommended Annual Budget, presenting a financial plan for conducting the affairs of the City for the ensuing calendar year, and submits it to the Committee of the Whole for its review and recommendation. Upon its review of the Recommended Budget, the Committee of the Whole submits its proposed budget to the Common Council for review and approval.

The annual budget includes:

- Expenses of conducting each department and activity of the City for the ensuing fiscal year and corresponding items for the current year and last preceding fiscal year, with reasons for increase and decrease recommended as compared with appropriations for the current year.
- An itemization of all anticipated income of the City from sources other than general property taxes and bond proceeds, with a comparative statement of the amounts received by the City from each of the sources for the last preceding and current fiscal year.
- An itemization of the amount of money to be raised from general property taxes, which, with income from other sources, will be necessary to meet the proposed expenditures.
- Any other information required by the Council and State law.

As required by law, the Common Council holds a public hearing on the proposed budget before final approval.

After approval of the annual budget by the Common Council, the amount of the tax to be levied or certified and the amounts of the various appropriations and the purposes thereof cannot be changed except by a two-thirds vote of the entire membership of the Common Council. Notice of such amendment is to be given by publication within 10 days thereafter in the Official City Newspaper.

No money is to be drawn from the treasury of the City or any obligation for the expenditure of money be incurred except in pursuance of the annual appropriation in the adopted budget or when changed as authorized. At the close of each fiscal year, any unencumbered balance of an appropriation reverts to the general fund and is subject to re-appropriation. Appropriations may be made by the Common Council, to be paid out of the income of the current year, for improvements or other objects or works that will not be completed within such year, and any such appropriations continue until the purpose for which it was made have been accomplished or abandoned.

The 2019 Budget Time line included a schedule as follows:

September 18, 2018	Distribution of the Mayor's Recommended Budget to the Common Council
September 19, 2018	Common Council meeting agenda includes a presentation overview of the budget and major budget initiatives. Alderman identify additional materials or information needed for the October 3 budget discussions
October 1, 2018	Committee of the Whole reviews Mayors Recommended Budget
October 2, 2018	Regular Common Council meeting, may continue work begun during the Committee of the Whole.
October 9, 2018	Alternate day for additional Committee of the Whole meeting and Budget Discussion
October 17, 2018	Preparation of Public Hearing Notice
October 16, 2018	Regular Common Council Meeting available for discussion of any budget topic as may be needed
October 24, 2018	Publication of Preliminary Budget and Public Hearing Notice
November 6, 2018	Committee of the Whole meeting available for discussion of any budget topics as may be needed
November 13, 2018	Public Hearing on the Proposed 2019 Budget
November 13, 2018	Common Council Meeting to Adopt 2019 Budget

## **Opportunities and Threats That Could Impact Franklin and Current and Future Year Budgets**

### **Opportunities**

- Franklin's history of strong property value growth, its location relative to significant transportation corridors, and past successful TID developments suggests that the community could again see strong development numbers if sufficient market-ready and market-attractive parcels become available.
- Level of City tax rate is below comparable Milwaukee County communities.
- Continue the receipt of landfill siting fees beyond 2018 by assisting Waste Management in receiving necessary approvals to expand in the north area of landfill which could extend landfill siting fees for many years.
- Consolidation of similar services with neighboring communities.
- Billing 100% of the fire protection charges to the water utility customers instead of the current practice of 50% to the property tax levy and 50% to the utility customer – in 2017 Public Fire Protection tax levy supported fee is \$271,000.
- Establishing a property tax equivalent from the Sewer Service Fund that would provide the equivalent of property taxes on the sewer service assets similar to the amounts charged to the Water Utility (requires state law change).
- Completion (2013) of the Ryan Creek Sewer Interceptor opens significant new areas of the City to future development, expands the potential for Highway 36 corridor development, and represents the largest area of undeveloped land in Milwaukee County.
- Infrastructure design requirements on new development that result in longer lasting infrastructure components, reducing demand for replacement costs.
- Technology enhancements in the government functions that increase productivity of service providers – i.e. tablets that permit in field updates to infrastructure maintenance.
- Utility monitoring that identifies lost water earlier and avoids losing water to the environment.
- Synergies with other communities in transporting potable water across Franklin for delivery to points west or south.
- New natural conservation recreation areas as a result of MMSD and Waste Management agreements improve quality of life for residents.
- Changes in state law that increases the ability for the City to join the Wisconsin Retirement System.

### **Threats**

- Current lack of sufficient growth in the value of non-residential properties.
- Lack of developed and ready business park parcels will stop high-value, non-residential growth and possibly lose existing businesses.
- Lack of single-family developed lots limits the growth needed for service sector development..

- Lack of population density limits “quality of life” developments.
- Continued efforts by the State to reduce aids to municipalities. For example, the proposed 2015-16 State Budget contained language to eliminate personal property tax payments by businesses and to remove the State’s contribution to local governments for matching Exempt Computer Aids. Both are large revenue sources to the City. The proposals failed but received significant consideration, and the personal property tax proposal is again in the State budget under consideration at this time.
- Continued impacts from statutory changes that limit the amount of hotel tax that can be used for General Fund purposes.
- Municipal property tax levy increases are limited to the larger of new construction growth or 0%, while various user fees increases are further limited by requiring offsets against the allowable levy.
- State restrictions on local control and decision making can affect expenditures, revenues, services, and alternatives.
- Structural deficits in the Capital funds caused by revenue reductions without lasting expense reductions or by increased demands and needs.
- Demands on and for program and operating expenditures:
  - Potential for large increases in annual health care costs and the impact of national healthcare reforms on the City’s group plan.
  - Development of the Park plan could strain available financial resources.
  - Potential cost of a large scale Emerald Ash Borer control program.
  - Seed capital for sewer build out in Southwest Sewer District.
  - Continued changes to the paramedic contract may cause program changes and increased personnel and training costs.
- Any sunset of landfill siting revenues will restrict resources in the Capital Funds.
- Lack of growth, current state restrictions, and other threats could cause reductions in staff and/or services.
- The inter-relationship of multiple threats can magnify problems while limiting solutions. For example, the State maintaining levy limits require new growth and development, which is itself at risk.
- ‘Cord cutting’ and the impact on the \$500,000 of annual cable TV tax revenue.
- Aging workforce, with the potential for loss of intellectual capital upon retirement and the added costs from a legacy defined benefit pension plan.
- The difficulty in replacing personnel vacancies when the workforce pool is getting smaller and the City doesn’t participate in WRS, which limits access to experienced municipal employees.
- Continued unchecked rate increases in the cost of water.
- Reduced new construction dampens Impact Fee collections, restricting resources for Debt Service on City infrastructure constructed to support new development. This will require increased Debt Service Levy on those projects until those Impact fees are collected.

The Common Council may wish to modify this list with additional opportunities or threats prior to the public hearing.  
 Updated Sept 19, 2018

CITY OF FRANKLIN  
Summary of Assessed Value - Final

	Jan 1, 2018 Total Assessed Values	TID #3 Assessed Values	TID #4 Assessed Values	TID #5 Assessed Values	TIF Assessed Values	Jan 1, 2018 Assessed Values Less TID	Jan 1, 2017 Assessed Values Less TID	Difference	PCT Change
Personal Property-manufacturing @ FMV Assessment Ratio	16,614,100 100.201% <sup>2</sup>	-	32,400 100.201%	-	32,400 99.074%	16,581,700 100.201%	14,913,600 99.122%	1,668,100	
P.P. @ Est Assessed Value	16,647,200	-	32,100	-	32,100	16,615,100	14,782,600	1,832,500	12.4%
Real Estate-manufacturing @ FMV Assessment Ratio	147,131,200 100.201% <sup>2</sup>	-	1,604,076 100.201%	-	1,604,076 100.201%	145,527,124 100.201%	145,407,180 99.117%	119,945	
R.E. @ Est Assessed Value	147,427,000	-	1,607,300	-	1,607,300	145,819,700	144,123,400	1,696,300	1.2%
Manufacturing at Est Assessed Value	164,074,200	-	1,639,400	-	1,639,400	162,434,800	158,906,000	3,528,800	2.2%
Real Estate - Residential	3,013,005,480	57,554,850	21,861,300	976,300	80,392,450	2,932,613,030	2,763,848,100	168,764,930	6.1%
Real Estate - Commercial	801,651,700	159,978,000	39,591,900	3,047,700	202,617,600	599,034,100	571,676,700	27,357,400	4.8%
Real Estate - Agricultural/Other	19,663,100		502,100		502,100	19,161,000	18,874,200	286,800	1.5%
Total Real Estate	3,834,320,280	217,532,850	61,955,300	4,024,000	283,512,150	3,550,808,130	3,354,399,000	196,409,130	5.9%
Personal Property - Commercial	36,915,800	10,224,600	3,920,000	84,200	14,228,800	22,687,000	39,346,500	(16,659,500)	-42.3%
Residential, Commercial & Agricultural	3,871,236,080 <sup>1</sup>	227,757,450	65,875,300	4,108,200	297,740,950	3,573,495,130	3,393,745,500	179,749,630	5.3%
Sub total	4,035,310,280	227,757,450	67,514,700	4,108,200	299,380,350	3,735,929,930	3,552,651,500	183,278,430	5.2%
Less: TID Base	-	(173,488,200)	(19,817,900)	(3,015,800)	(196,321,900) <sup>3,4</sup>	196,321,900 <sup>3</sup>	196,321,900	-	0.0%
Total Assessed Value - 2018	4,035,310,280	54,269,250	47,696,800	1,092,400	103,058,450	3,932,251,830	3,748,973,400	183,278,430	4.9%
Percent Increase	4.7%	-5.2%	1.5%	-28.4%	-2.6%	4.9%			
<b>2018 Breakdown by Type</b>									
Real Estate	3,981,747,280	44,044,650	43,744,700	1,008,200	88,797,550	3,892,949,730	3,694,844,300	198,105,430	
Personal Property	53,563,000	10,224,600	3,952,100	84,200	14,260,900	39,302,100	54,129,100	(14,827,000)	
Total Assessed Value - 2018	4,035,310,280	54,269,250	47,696,800	1,092,400	103,058,450	3,932,251,830	3,748,973,400	183,278,430	
<b>2018 Breakdown by School District</b>									
Franklin School District	3,052,549,730	-	-	1,092,400	1,092,400	3,051,457,330	2,775,861,725	275,595,605	
Oak Creek/Franklin School District	741,943,150	54,269,250	47,696,800	-	101,966,050	639,977,100	604,501,600	35,475,500	
Whitnall School District	240,817,400	-	-	-	-	240,817,400	220,829,400	19,988,000	
Total Assessed Value - 2018	4,035,310,280	54,269,250	47,696,800	1,092,400	103,058,450	3,932,251,830	3,601,192,725	331,059,105	
Total Assessed Value - 2017	3,854,766,200	57,257,800	47,008,500	1,526,500	105,792,800	3,748,973,400			

<sup>1</sup> Agrees to Statement of Assessment

<sup>2</sup> Per DOR Average Assessment Ratio to be received

<sup>3</sup> 1/1/05 base for TIF#3 & TIF #4 per DOR & 2013 TID 3 Amendment

<sup>4</sup> 1/1/2016 base for TID #5 per DOR



**CITY OF FRANKLIN  
Assessed Value by District**

	Final #5 Franklin	#1 Oak Creek	#3 Whitnall	Total	Residential Commercial Agricultural Total	Manufacturing Total
Real Estate - Manufacturing	106,220,700	40,282,400	923,900	147,427,000		147,427,000
Real Estate	2,918,221,130 *	678,293,250 *	237,805,900	3,834,320,280	3,834,320,280	
Total Real Estate	3,024,441,830	718,575,650	238,729,800	3,981,747,280	3,834,320,280	147,427,000
Personal Property - Manufacturing	12,916,600	3,557,800	172,800	16,647,200		16,647,200
Personal Property	15,191,300 *	19,809,700 *	1,914,800	36,915,800	36,915,800	
Total Personal Property	28,107,900	23,367,500	2,087,600	53,563,000	36,915,800	16,647,200
Total	3,052,549,730	741,943,150	240,817,400	4,035,310,280	3,871,236,080	164,074,200
	100.00%	100.00%	100.00%			
Total Assessed Value (TIF in)	<u>3,052,549,730</u>	<u>741,943,150</u>	<u>240,817,400</u>	<u>4,035,310,280</u>	<u>3,871,236,080</u>	<u>164,074,200</u>
Total Real Estate Assessed Value (TIF in)	3,024,441,830	718,575,650	238,729,800	3,981,747,280	3,834,320,280	147,427,000
Total Pers Prop Assessed Value (TIF in)	28,107,900	23,367,500	2,087,600	53,563,000	36,915,800	16,647,200
Total Assessed Value (TIF in)	3,052,549,730	741,943,150	240,817,400	4,035,310,280	3,871,236,080	164,074,200
TIF Assessed Values -Increment	(1,092,400)	(101,966,050)	-	(103,058,450)	(102,875,365)	(183,085)
Total Assessed Value (TIF out)	<u>3,051,457,330</u>	<u>639,977,100</u>	<u>240,817,400</u>	<u>3,932,251,830</u>	<u>3,768,360,715</u>	<u>163,891,115</u>
Total Residential RE Assessed Value (TIF in)	2,501,200,430	355,089,250	156,715,800	3,013,005,480		
Percent of total	81.9%	47.9%	65.1%	74.7%		
Total RE Commercial, Manufacturing, Agriculture	505,006,000	362,852,200	82,014,000	949,872,200		
Percent of total	16.5%	48.9%	34.1%	23.5%		
Other & Pers Prop Assessed Value (TIF in)	46,343,300	24,001,700	2,087,600	72,432,600		
Percent of total	1.5%	3.2%	0.9%	1.8%		
Total Assessed Value (TIF in)	3,052,549,730	741,943,150	240,817,400	4,035,310,280	-	-
Total Assessed Value (TIF in)	3,052,549,730	741,943,150	240,817,400	4,035,310,280		

**2018**

**CITY OF FRANKLIN, WISCONSIN**  
 Direct and Overlapping Property Tax Rates  
 Last Ten Years  
 (rate per \$1,000 of assessed value)

Budget Year	Overlapping Rates											Total Tax Rate by District				Total Levy City of Franklin
	School Districts			Milwaukee Area			Milwaukee			State		School Districts		Whitnall		
	Franklin	Oak Creek	Whitnall	School Credits	City of Franklin	Technical College	Milwaukee County	Metropolitan Sewerage District	Milwaukee	State	Franklin	Oak Creek				
2010	11.33	8.86	10.11	(1.67)	5.93	1.98	4.31	1.38	0.18	23.44	20.97	22.22	20,426,000			
2011 *	12.22	8.69	10.40	(1.72)	6.22	1.93	4.49	1.45	0.17	24.76	21.23	22.94	20,965,000			
2012	11.62	8.83	9.56	(1.70)	5.79	1.96	4.76	1.52	0.17	24.12	21.33	22.06	20,467,000			
2013	11.72	9.09	9.72	(1.69)	5.78	2.04	4.87	1.57	0.16	24.45	21.82	22.45	20,509,000			
2014 #	13.26	9.10	10.67	(1.86)	6.29	2.16	5.21	1.73	0.17	26.97	22.81	24.38	20,509,000			
2015	13.21	9.76	11.11	(1.88)	6.28	1.36	5.44	1.83	0.18	26.42	22.97	24.32	20,509,000			
2016	13.29	10.57	10.88	(2.14)	6.26	1.35	5.52	1.87	0.18	26.33	23.61	23.92	20,509,000			
2017 *	12.04	9.39	10.08	(1.97)	5.69	1.27	5.13	1.76	0.17	24.09	21.44	22.13	20,509,000			
2018 *	11.64	8.82	10.29	(2.08)	5.62	1.27	5.10	1.74	-	23.28	20.46	21.94	21,027,849			
2019	11.21	8.58	9.76	(1.97)	5.43	1.22	4.89	1.69	-	22.47	19.84	21.02	21,389,375			

Note: # Revaluation Year  
 \* Reassessment Impact

In 2017 the State sunsetted its Property Tax Levy

**CITY OF FRANKLIN, WISCONSIN**  
Property Tax Levies by Tax Jurisdiction  
Last Ten Years

Levy Year	State of Wisconsin	Milwaukee County	School Districts				City of Franklin					
			Franklin	Whitnall	Oak Creek-Franklin	School Levy Credit	MATC	MMSD	Local	Tax Increment	Special Charges	Total
2009	664,000	14,854,113	30,632,223	2,424,105	4,403,920	(6,295,835)	6,842,077	4,574,057	20,426,000	7,457,956	818,455	86,801,071
2010	622,907	15,112,830	31,535,755	2,404,637	4,816,333	(6,277,662)	6,512,551	4,718,481	20,965,000	6,737,305	758,894	87,907,031
2011	623,904	16,812,497	31,435,718	2,208,503	5,268,377	(6,195,239)	6,934,559	5,188,886	20,467,000	2,560,324	1,900,389	87,204,918
2012	598,062	17,287,141	31,787,042	2,237,434	5,553,401	(6,185,506)	7,258,001	5,582,906	20,509,000	2,363,758	1,799,510	88,790,749
2013	579,423	16,986,670	32,784,606	2,174,991	5,254,726	(6,246,198)	7,043,487	5,638,269	20,509,000	2,526,924	1,796,214	89,048,112
2014	609,193	17,713,835	32,782,988	2,285,650	5,557,471	(6,323,990)	4,411,951	5,955,818	20,509,000	2,690,638	1,767,143	87,959,695
2015	619,289	18,083,210	33,404,871	2,223,327	5,928,300	(7,265,748)	4,428,322	6,145,125	20,509,000	3,020,350	1,727,974	88,824,019
2016	632,834	18,496,951	33,404,863	2,224,862	5,748,697	(7,284,002)	4,571,805	6,354,128	20,509,000	2,267,466	1,758,435	88,685,039
2017	**	19,090,000	33,783,303	2,346,376	5,425,692	(8,010,872)	4,750,585	6,519,552	21,027,849	2,471,104	1,672,640	89,076,229
2018	**	19,244,848	34,189,665	2,349,780	5,535,027	(7,967,025)	4,809,220	6,650,847	21,389,375	2,156,858	1,646,735	90,005,330

% increase from 2007:

29.6%      11.6%      -3.1%      -29.7%      45.4%      4.7%      -71.1%      101.2%      3.7%

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\*\* In 2017 the State sunsetted its Property Tax Levy

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City of Franklin  
 Official Budget Appropriation Units  
 Summary - 2019 Adopted Budget

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate	2019 Adopted	Inc (Dec) Fr PY Adopted	Change to Pr Yr Adopted
<b>General Fund</b>								
<b>Revenue:</b>								
Property taxes	\$16,286,597	\$16,404,723	\$16,909,449	\$16,909,449	\$16,909,000	\$18,130,675	\$1,221,226	7.2%
Other taxes	361,376	206,069	223,700	223,700	226,900	215,800	(7,900)	-3.5%
Cable TV Franchise Fee	513,031	482,833	510,000	510,000	487,000	480,000	(30,000)	-5.9%
Utility tax equivalent	1,050,382	1,032,843	1,050,000	1,050,000	1,050,000	1,050,000	0	0.0%
<b>Total tax revenue</b>	<b>18,211,386</b>	<b>18,126,468</b>	<b>18,693,149</b>	<b>18,693,149</b>	<b>18,672,900</b>	<b>19,876,475</b>	<b>1,183,326</b>	<b>6.3%</b>
Intergovernmental	2,318,825	2,264,961	2,432,926	2,432,926	2,303,380	1,736,127	(696,799)	-28.6%
Licenses and permits	659,312	769,662	1,040,990	1,040,990	1,131,232	1,038,990	(2,000)	-0.2%
Penalties and forfeitures	498,654	485,407	500,000	500,000	500,000	546,000	46,000	9.2%
Charges for services	1,452,601	1,603,247	1,805,350	1,805,350	1,871,350	2,056,950	251,600	13.9%
Intergovernmental charges	194,805	172,796	196,500	196,500	193,000	207,500	11,000	5.6%
Interest revenue	161,281	189,275	205,000	205,000	186,000	265,000	60,000	29.3%
Miscellaneous revenue	187,874	153,068	120,350	120,350	183,050	162,150	(41,800)	-34.7%
Transfers from other funds	0	26,950	0	0	0	59,250	59,250	0.0%
<b>Total non-tax revenue</b>	<b>5,473,352</b>	<b>5,665,366</b>	<b>6,301,116</b>	<b>6,301,116</b>	<b>6,368,012</b>	<b>6,071,967</b>	<b>-229,149</b>	<b>-3.6%</b>
<b>Total revenue</b>	<b>23,684,738</b>	<b>23,791,834</b>	<b>24,994,265</b>	<b>24,994,265</b>	<b>25,040,912</b>	<b>25,948,442</b>	<b>954,177</b>	<b>3.8%</b>
Transfer from fund balance	0	0	0	0	0	0	0	0.0%
<b>Total revenue &amp; fb transfer</b>	<b>23,684,738</b>	<b>23,791,834</b>	<b>24,994,265</b>	<b>24,994,265</b>	<b>25,040,912</b>	<b>25,948,442</b>	<b>954,177</b>	<b>3.8%</b>
<b>Expenditures:</b>								
Mayor - Personnel Services	18,500	18,500	18,482	18,482	18,482	18,482	0	0.0%
Other Services, Supplies, etc	5,273	5,206	6,350	6,350	5,300	6,350	0	0.0%
Aldermen - Personnel Services	47,445	47,439	47,409	47,409	47,409	47,409	0	0.0%
Other Services, Supplies, Etc	22,793	22,231	24,891	24,891	22,190	25,191	300	1.2%
Municipal Court - Personnel Services	184,729	183,914	193,929	193,929	193,887	186,933	(6,996)	-3.6%
Other Services, Supplies, Etc	55,794	69,968	56,900	56,900	57,670	58,450	1,550	2.7%
Clerk - Personnel Services	288,673	299,862	320,183	320,183	318,699	319,569	(614)	-0.2%
Other Services, Supplies, Etc	22,916	26,550	27,200	27,200	25,650	27,200	0	0.0%
Elections - Personnel Services	72,277	19,166	58,480	58,480	50,890	32,525	(25,955)	-44.4%
Other Services, Supplies, Etc	13,094	6,940	10,700	10,700	13,900	10,100	(600)	-5.6%
Information Services - Personnel	106,475	119,792	122,397	122,397	122,392	127,381	4,984	4.1%
Other Services, Supplies, Etc	334,809	331,482	361,489	388,439	386,400	392,468	30,979	8.6%
Administration - Personnel Services	282,607	288,416	297,298	297,298	296,119	311,278	13,980	4.7%
Other Services, Supplies, Etc	104,768	85,575	137,415	179,415	124,745	133,475	(3,940)	-2.9%
Finance - Personnel Services	409,536	416,961	432,136	432,136	431,005	464,090	31,954	7.4%
Other Services, Supplies, Etc	86,734	95,866	102,285	102,285	93,400	122,870	20,585	20.1%
Independent Audit	29,545	37,955	30,000	30,000	23,750	37,025	7,025	23.4%
Assessor - Personnel Services	7,735	0	0	0	0	0	0	0.0%
Other Services, Supplies, Etc	223,795	219,593	226,150	226,150	223,900	229,550	3,400	1.5%
Legal Services	310,308	324,065	342,450	342,450	323,150	348,650	6,200	1.8%
Municipal Buildings - Personnel Services	94,319	125,157	90,543	90,543	90,323	97,479	6,936	7.7%
Other Services, Supplies, Etc	115,935	110,663	119,015	119,780	115,800	117,015	(2,000)	-1.7%
Insurance	61,743	65,454	81,745	81,745	84,400	86,950	5,205	6.4%
Unclassified	1,104	20,139	82,500	82,500	1,200	2,500	(80,000)	-97.0%
<b>Sub total General Government Person</b>	<b>2,900,907</b>	<b>2,940,894</b>	<b>3,189,947</b>	<b>3,259,662</b>	<b>3,070,661</b>	<b>3,202,940</b>	<b>12,993</b>	<b>0.4%</b>
Contingency	9,988	0	125,000	63,000	0	125,000	0	0.0%
Restricted Contingency			1,280,000	1,280,000	0	1,861,000	581,000	45.4%
Contingency - Personnel Services			0	0	0	81,228	81,228	
Anticipated Un-spent appropriations	0	0	-413,320	-413,320	0	-375,320	38,000	-9.2%
<b>Total General Government</b>	<b>2,910,895</b>	<b>2,940,894</b>	<b>4,181,627</b>	<b>4,189,342</b>	<b>3,070,661</b>	<b>4,894,848</b>	<b>713,221</b>	<b>17.1%</b>
Police Department - Personnel Services	7,891,774	8,376,738	8,729,467	8,729,467	8,846,600	8,887,426	157,959	1.8%
Other Services, Supplies, Etc	963,615	1,015,551	1,145,420	1,197,497	1,179,717	1,197,800	52,380	4.6%
Fire Department - Personnel Services	5,498,363	5,818,793	5,808,682	5,808,682	5,927,300	6,009,935	201,253	3.5%
Other Services, Supplies, Etc	402,073	404,553	461,560	461,560	476,600	505,860	44,300	9.6%
Public Fire Protection	274,635	280,266	283,300	283,300	280,300	283,300	0	0.0%
Inspection Services - Personnel Services	727,130	734,076	830,662	830,662	786,000	860,216	29,554	3.6%
Other Services, Supplies, Etc	22,633	22,779	29,550	29,574	27,350	32,050	2,500	8.5%
Weights and Measures	7,600	7,600	7,600	7,600	7,600	7,600	0	0.0%
<b>Total Public Safety</b>	<b>15,787,823</b>	<b>16,660,356</b>	<b>17,296,241</b>	<b>17,348,342</b>	<b>17,531,467</b>	<b>17,784,187</b>	<b>487,946</b>	<b>2.8%</b>

City of Franklin  
Official Budget Appropriation Units  
Summary - 2019 Adopted Budget

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate	2019 Adopted	Inc (Dec) Fr PY Adopted	Change to Pr Yr Adopted
Engineering - Personnel Services	553,393	519,893	533,967	533,967	515,250	612,306	78,339	14.7%
Other Services, Supplies, Etc	20,389	18,610	28,700	28,700	23,850	30,860	2,160	7.5%
Highway - Personnel Services	1,718,530	2,261,670	1,732,456	1,732,456	1,725,850	1,736,098	3,642	0.2%
Other Services, Supplies, Etc	717,689	719,915	788,620	807,520	777,450	833,318	44,698	5.7%
Solid Waste Collection	390,000	0	0	0	0	0	0	0.0%
Street Lighting	341,766	327,411	344,800	344,800	301,700	349,500	4,700	1.4%
Weed Control	3,379	4,973	9,050	9,050	8,000	9,050	0	0.0%
<b>Total Public Works</b>	<b>3,745,146</b>	<b>3,852,472</b>	<b>3,437,593</b>	<b>3,456,493</b>	<b>3,352,100</b>	<b>3,571,132</b>	<b>133,539</b>	<b>3.9%</b>
Health Department - Personnel Services	553,595	576,488	596,495	596,495	549,900	634,447	37,952	6.4%
Other Services, Supplies, Etc	61,324	65,643	73,250	73,250	71,430	73,250	0	0.0%
Animal Control	31,950	33,743	40,600	40,600	41,600	43,100	2,500	6.2%
<b>Total Health &amp; Human Services</b>	<b>646,869</b>	<b>675,874</b>	<b>710,345</b>	<b>710,345</b>	<b>662,930</b>	<b>750,797</b>	<b>40,452</b>	<b>5.7%</b>
Recreation	42,314	44,277	46,000	46,000	44,500	46,000	0	0.0%
Parks - Personnel Services	134,492	126,946	108,989	108,989	129,120	112,477	3,488	3.2%
Other Services, Supplies, Etc	27,129	40,736	42,925	46,885	43,115	48,225	5,300	12.3%
<b>Total Culture and Recreation</b>	<b>203,935</b>	<b>211,959</b>	<b>197,914</b>	<b>201,874</b>	<b>216,735</b>	<b>206,702</b>	<b>8,788</b>	<b>4.4%</b>
Planning - Personnel Services	324,304	335,317	345,230	345,230	345,930	375,395	30,165	8.7%
Other Services, Supplies, Etc	54,187	56,525	60,550	80,550	75,400	74,450	13,900	23.0%
Econ Dev - Personnel Services	120,785	100,390	105,365	105,365	102,550	103,431	(1,934)	-1.8%
Other Services, Supplies, Etc	23,992	28,082	84,200	84,200	46,150	87,500	3,300	3.9%
<b>Total Conservation/development</b>	<b>523,268</b>	<b>520,314</b>	<b>595,345</b>	<b>615,345</b>	<b>570,030</b>	<b>640,776</b>	<b>45,431</b>	<b>7.6%</b>
Transfers to other funds	1,226,025	33,138	0	0	0	250,000	250,000	0.0%
<b>Total expenditures</b>	<b>25,043,961</b>	<b>24,895,007</b>	<b>26,419,065</b>	<b>26,521,741</b>	<b>25,403,923</b>	<b>28,098,442</b>	<b>1,679,377</b>	<b>6.4%</b>
Net Change	(1,359,223)	(1,103,173)	(1,424,800)	(1,527,476)	(363,011)	(2,150,000)	-725,200	50.9%
Beginning General Fund balance	9,046,808	7,687,585	6,584,412	6,584,412	6,584,412	6,221,401		
Ending General Fund balance	7,687,585	6,584,412	5,159,612	5,056,936	6,221,401	4,071,401		
Fund Balance as a percent of total expenditures	30.70%		19.53%	19.07%	24.49%	14.49%		
<b>Special Revenue Funds</b>								
<b>Revenues</b>								
Library Fund - Tax Levy	1,287,000	1,296,600	1,303,200	1,303,200	1,303,200	1,312,700	9,500	0.7%
Reciprocal Borrowing - Library	93,361	88,601	75,000	75,000	75,000	68,000	(7,000)	-9.3%
Misc Revenue - Library	6,635	7,081	8,500	8,500	9,100	8,500	0	0.0%
Auxiliary Library	90,758	68,218	68,500	68,500	58,800	70,000	1,500	2.2%
Tourism	-	211,793	96,800	96,800	206,100	226,000	129,200	133.5%
Solid Waste Collection - Fees	1,199,836	1,210,567	1,211,000	1,211,000	1,227,450	1,220,400	9,400	0.8%
Misc Revenue - Solid Waste	410,370	427,620	426,300	426,300	420,000	440,300	14,000	3.3%
St Martin's Fair	38,605	36,735	38,050	38,050	33,750	37,700	(350)	-0.9%
Donations	71,179	51,616	22,200	22,200	28,050	21,000	(1,200)	-5.4%
Civic Celebrations	143,003	153,693	111,000	111,000	117,400	119,000	8,000	7.2%
Grants	148,167	233,309	124,850	123,250	26,400	233,450	108,600	87.0%
<b>Total Revenues</b>	<b>3,488,914</b>	<b>3,785,833</b>	<b>3,485,400</b>	<b>3,483,800</b>	<b>3,505,250</b>	<b>3,757,050</b>	<b>271,650</b>	<b>7.8%</b>
<b>Expenditures</b>								
Library - Personnel Services	942,566	863,441	933,295	933,295	913,350	955,268	21,973	2.4%
Other Services, Supplies, Etc	479,920	449,912	453,405	478,405	454,400	426,848	(26,557)	-5.9%
Auxiliary Library	83,491	61,727	68,500	68,500	66,300	69,920	1,420	2.1%
Tourism	-	-	154,000	154,000	-	167,500	13,500	8.8%
Solid Waste - Personnel Services	17,328	14,949	14,783	14,783	13,727	16,931	2,148	14.5%
Other Services, Supplies, Etc	1,522,939	1,560,447	1,562,900	1,562,900	1,588,929	1,632,570	69,670	4.5%
St Martin's Fair	44,364	52,717	52,785	52,785	49,775	50,756	(2,029)	-3.8%
Donations	27,525	78,812	140,516	157,516	37,000	88,400	(52,116)	-37.1%
Civic Celebrations	142,353	136,352	96,694	96,694	78,565	103,691	6,997	7.2%
Grants	146,690	195,452	184,750	183,150	26,400	317,186	132,436	71.7%
<b>Total Expenditures</b>	<b>3,407,176</b>	<b>3,413,809</b>	<b>3,661,628</b>	<b>3,702,028</b>	<b>3,228,446</b>	<b>3,829,070</b>	<b>167,442</b>	<b>4.6%</b>
Net Revenues (Expenditures)	81,738	372,024	(176,228)	(218,228)	276,804	(72,020)	104,208	-59.1%
<b>Fund Balance</b>								
Beginning of the Year	1,113,629	1,195,367	1,567,391	1,567,391	1,567,391	1,844,195		
End of the Year	1,195,367	1,567,391	1,391,163	1,349,163	1,844,195	1,772,175		

City of Franklin  
Official Budget Appropriation Units  
Summary - 2019 Adopted Budget

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate	2019 Adopted	Inc (Dec) Fr PY Adopted	Change to Pr Yr Adopted
<b>Sanitary Sewer Fund</b>								
<b>Revenues</b>								
Metered Sales	3,292,166	3,282,353	3,663,990	3,412,360	3,644,000	3,739,400	75,410	2.1%
Other Revenue	78,008	93,778	44,500	35,500	57,000	51,000	6,500	14.6%
<b>Total Revenues</b>	<b>3,370,174</b>	<b>3,376,131</b>	<b>3,708,490</b>	<b>3,447,860</b>	<b>3,701,000</b>	<b>3,790,400</b>	<b>81,910</b>	<b>2.2%</b>
<b>Expenditures</b>								
Personnel Services	473,854	527,153	462,283	462,283	468,300	522,996	60,713	13.1%
Other Services, Supplies, Etc	2,723,278	2,686,347	3,270,525	3,295,275	2,979,400	3,257,250	(13,275)	-0.4%
<b>Total Expenditures</b>	<b>3,197,132</b>	<b>3,213,500</b>	<b>3,732,808</b>	<b>3,757,558</b>	<b>3,447,700</b>	<b>3,780,246</b>	<b>47,438</b>	<b>1.3%</b>
<b>Net Revenue (Expenditures)</b>	<b>173,042</b>	<b>162,631</b>	<b>(24,318)</b>	<b>(309,698)</b>	<b>253,300</b>	<b>10,154</b>	<b>34,472</b>	<b>-141.8%</b>
<b>Net interest Income (Expense)</b>	<b>(96,259)</b>	<b>4,865</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>
<b>Invested in Capital Assets</b>	<b>(332,810)</b>	<b>78,769</b>	<b>(427,975)</b>	<b>(427,975)</b>	<b>(412,800)</b>	<b>116,900</b>	<b>544,875</b>	<b>-127.3%</b>
<b>Net Change in Retained Earnings</b>	<b>(256,027)</b>	<b>246,265</b>	<b>(452,293)</b>	<b>(737,673)</b>	<b>(159,500)</b>	<b>127,054</b>	<b>579,347</b>	<b>-</b>
<b>Beginning Retained Earnings</b>	<b>1,479,018</b>	<b>1,222,991</b>	<b>1,469,256</b>	<b>1,469,256</b>	<b>1,469,256</b>	<b>1,309,756</b>		
<b>Ending Retained Earnings</b>	<b>1,222,991</b>	<b>1,469,256</b>	<b>1,016,963</b>	<b>731,583</b>	<b>1,309,756</b>	<b>1,436,810</b>		
<b>Capital Expenditure Funds - Capital Outlay, Equipment Replacement, Street Improvement</b>								
<b>Revenue</b>								
Property Taxes-Capital Outlay	437,100	444,300	450,500	450,500	450,500	452,800	2,300	0.5%
Property Taxes-Equip Replacemen	342,600	348,300	350,000	350,000	350,000	175,000	(175,000)	-50.0%
Property Taxes-Street Improvement	693,500	704,900	714,700	714,700	714,700	18,200	(696,500)	-97.5%
Intergovernmental Revenue	97,300	7,849	75,000	75,000	70,396	705,000	630,000	840.0%
Landfill Siting Revenue	400,000	481,000	480,000	480,000	480,000	826,700	346,700	72.2%
Miscellaneous Revenue	174,476	112,723	84,000	84,000	78,000	94,000	10,000	11.9%
Transfers In from Other Funds	26,025	33,138	-	134,138	101,000	250,000	250,000	#DIV/0!
<b>Total Revenue</b>	<b>2,171,001</b>	<b>2,132,210</b>	<b>2,154,200</b>	<b>2,288,338</b>	<b>2,244,596</b>	<b>2,521,700</b>	<b>367,500</b>	<b>17.1%</b>
<b>Expenditures</b>								
Capital Outlay-Equip Replacement	581,235	655,454	295,754	299,754	329,169	1,196,670	900,916	304.6%
Capital Outlay-Capital Outlay	898,726	677,677	679,214	952,722	915,431	1,077,945	398,731	58.7%
Capital Outlay-Street Improvement	940,546	815,213	920,000	920,000	868,200	975,000	55,000	6.0%
<b>Total Expenditures</b>	<b>2,420,507</b>	<b>2,148,344</b>	<b>1,894,968</b>	<b>2,172,476</b>	<b>2,112,800</b>	<b>3,249,615</b>	<b>1,354,647</b>	<b>71.5%</b>
<b>Net Capital Revenues (Expenditures)</b>	<b>-249,506</b>	<b>-16,134</b>	<b>259,232</b>	<b>115,862</b>	<b>131,796</b>	<b>-727,915</b>	<b>-987,147</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>3,216,761</b>	<b>2,967,255</b>	<b>2,951,121</b>	<b>2,951,121</b>	<b>2,951,121</b>	<b>3,082,917</b>		
<b>Ending Fund Balance</b>	<b>2,967,255</b>	<b>2,951,121</b>	<b>3,210,353</b>	<b>3,066,983</b>	<b>3,082,917</b>	<b>2,355,002</b>		
<b>DEBT SERVICE FUND</b>								
<b>Revenue</b>								
Property Taxes	1,500,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	0	0.0%
Miscellaneous Revenue	2,495	858	0	0	0	0	0	
<b>Other Financing Source:</b>								
Transfer from Other Funds	170,931	113,997	153,816	153,816	333,000	203,940	50,124	32.6%
Transfer from Special Assessment	0	373	141,896	141,896	60,000	36,248	(105,648)	
<b>Total Revenue</b>	<b>1,673,426</b>	<b>1,415,228</b>	<b>1,595,712</b>	<b>1,595,712</b>	<b>1,693,000</b>	<b>1,540,188</b>	<b>-55,524</b>	<b>-3.5%</b>
<b>Proceeds from Borrowing</b>	<b>5,924,202</b>	<b>51,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Debt Service *</b>	<b>7,514,380</b>	<b>1,499,737</b>	<b>1,646,783</b>	<b>1,646,783</b>	<b>1,646,783</b>	<b>1,540,188</b>	<b>(106,595)</b>	<b>-6.5%</b>
Refunded Debt					0			
Interfund Loan Payments			0	0	0	-	0	
<b>Beginning of the Year</b>	<b>1,258</b>	<b>84,506</b>	<b>51,068</b>	<b>51,068</b>	<b>51,068</b>	<b>97,285</b>		
<b>End of the Year</b>	<b>84,506</b>	<b>51,068</b>	<b>(3)</b>	<b>(3)</b>	<b>97,285</b>	<b>97,285</b>		
<b>CAPITAL IMPROVEMENT FUND</b>								
<b>Revenue</b>								
Landfill Siting	533,843	370,758	276,000	276,000	276,000	560,000	284,000	102.9%
Miscellaneous	-7,945	22,427	2,105,000	2,105,000	-81,000	1,020,000	(1,085,000)	-51.5%
Other (Grants, Impact Fees, etc)	1,629,808	98,669	1,702,928	1,702,928	887,571	1,534,511	(168,417)	-9.9%
<b>Total Revenues</b>	<b>2,155,706</b>	<b>491,854</b>	<b>4,083,928</b>	<b>4,083,928</b>	<b>1,082,571</b>	<b>3,114,511</b>	<b>-969,417</b>	<b>-</b>
<b>Expenditures</b>								
Capital Outlay	1,128,268	1,003,190	25,754,317	27,064,037	2,026,849	7,973,109	(17,781,208)	-69.0%
<b>Net Revenues (Expenditures)</b>	<b>1,027,438</b>	<b>-511,336</b>	<b>-21,670,389</b>	<b>-22,980,109</b>	<b>-944,278</b>	<b>-4,858,598</b>	<b>16,811,791</b>	<b>-</b>
Debt Proceeds	0	1,589,558	5,502,000	5,502,000	0	2,025,000	(3,477,000)	
<b>Beginning Fund Balance</b>	<b>1,689,836</b>	<b>2,717,274</b>	<b>3,795,496</b>	<b>3,795,496</b>	<b>3,795,496</b>	<b>2,851,218</b>		
<b>Ending Fund Balance</b>	<b>2,717,274</b>	<b>3,795,496</b>	<b>(12,372,893)</b>	<b>(13,682,613)</b>	<b>2,851,218</b>	<b>17,620</b>		

City of Franklin  
Official Budget Appropriation Units  
Summary - 2019 Adopted Budget

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate	2019 Adopted	Inc (Dec) Fr PY Adopted	Change to Pr Yr Adopted
<b>DEVELOPMENT FUND</b>								
Impact Fees	582,597	281,413	644,095	644,095	1,236,000	1,092,500	448,405	69.6%
Other Income	33,343	40,848	44,567	44,567	60,000	60,000	15,433	34.6%
<b>Total Revenues</b>	<b>615,940</b>	<b>322,261</b>	<b>688,662</b>	<b>688,662</b>	<b>1,296,000</b>	<b>1,152,500</b>	<b>463,838</b>	
Transfer to Debt Service	170,931	113,997	454,450	454,450	268,100	454,450	0	0.0%
Transfer to Capital Improvement	212,224	661	1,572,350	1,572,350	220,000	384,511	(1,187,839)	-75.5%
Other	25,878	99,665	1,010,000	513,321	10,000	1,020,000	10,000	1.0%
Underexpenditure	0	0	10,000	13,321	0	0		
<b>Total Expenditures</b>	<b>409,033</b>	<b>214,323</b>	<b>3,046,800</b>	<b>2,553,442</b>	<b>498,100</b>	<b>1,858,961</b>	<b>-1,177,839</b>	
<b>Net Revenues (Expenditures)</b>	<b>206,907</b>	<b>107,938</b>	<b>-2,358,138</b>	<b>-1,864,780</b>	<b>797,900</b>	<b>-706,461</b>	<b>1,641,677</b>	
Beginning Fund Balance	3,851,653	4,058,560	4,166,498	4,166,498	4,166,498	4,964,398		
Ending Fund Balance	4,058,560	4,166,498	1,808,360	2,301,718	4,964,398	4,257,937		
<b>UTILITY DEVELOPMENT FUND</b>								
Water Revenues	\$ 133,982	\$ 68,978	\$ 81,600	\$ 81,600	\$ 82,600	\$ 30,400	(51,200)	-62.7%
Sewer Revenues	136,985	74,559	100,000	100,000	152,000	64,200	(35,800)	-35.8%
Other Revenues	46,220	45,651	34,000	34,000	51,500	27,900	(6,100)	-17.9%
<b>Total Revenues</b>	<b>317,187</b>	<b>189,188</b>	<b>215,600</b>	<b>215,600</b>	<b>286,100</b>	<b>122,500</b>	<b>(93,100)</b>	<b>-43.2%</b>
Water Transfers Out	0	0	500,000	500,000	0	500,000	0	0.0%
Sewer Transfers Out	0	0	500,000	500,000	0	500,000	0	0.0%
Other Expenditures	0	0	0	0	0	0	0	
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0.0%</b>
<b>Net Revenue (Expenditures)</b>	<b>317,187</b>	<b>189,188</b>	<b>-784,400</b>	<b>-784,400</b>	<b>286,100</b>	<b>-877,500</b>	<b>(93,100)</b>	
Beginning Fund Balance	907,004	1,224,191	1,413,379	1,325,332	1,325,332	1,611,432		
Ending Fund Balance	\$ 1,224,191	\$ 1,413,379	\$ 628,979	\$ 540,932	\$ 1,611,432	\$ 733,932		
<b>TID #3</b>								
<b>Revenues</b>								
Taxes	\$ 1,730,642	\$ 1,253,575	\$ 1,384,100	\$ 1,384,100	\$ 1,381,200	\$ 1,180,900	(203,200)	-14.7%
Intergovernmental Revenue	355,862	458,196	584,400	584,400	464,931	479,831	(104,569)	-17.9%
Investment & Other	126,280	23,049	5,000	5,000	20,250	25,000	20,000	400.0%
<b>Total Revenue</b>	<b>2,212,784</b>	<b>1,734,820</b>	<b>1,973,500</b>	<b>1,973,500</b>	<b>1,866,381</b>	<b>1,685,731</b>	<b>(287,769)</b>	<b>-14.6%</b>
<b>Expenditures</b>								
Capital Outlay	1,035,841	1,401,976	2,650	1,381,463	30,650	110,175	107,525	
Other	10,520	10,220	5,010,220	5,010,220	948,783	4,592,440	(417,780)	-8.3%
Principal	0	1,675,000	985,000	985,000	985,000	0	(985,000)	
Interest	62,789	74,152	97,209	97,209	15,199	61,500	(35,709)	-36.7%
<b>Total Expenditures</b>	<b>1,109,150</b>	<b>3,161,348</b>	<b>6,095,079</b>	<b>7,473,892</b>	<b>1,979,632</b>	<b>4,764,115</b>	<b>(1,330,964)</b>	<b>-21.8%</b>
<b>Net Revenues</b>	<b>1,103,634</b>	<b>(1,426,528)</b>	<b>(4,121,579)</b>	<b>(5,500,392)</b>	<b>(113,251)</b>	<b>(3,078,384)</b>	<b>1,043,195</b>	
Loan Proceeds	-	-	5,013,000	5,013,000	-	3,450,000	(1,563,000)	
Beginning Fund Balance	996,460	1,341,405	(85,123)	(85,123)	(85,123)	(198,374)		
Ending Fund Balance	\$ 2,037,805	\$ (85,123)	\$ 806,298	\$ (572,515)	\$ (198,374)	\$ 173,242		
Interfund Advances Due	550,000		50,000	50,000	0	0		
<b>TID #4</b>								
<b>Revenues</b>								
Taxes	\$ 1,380,915	\$ 1,162,065	\$ 1,151,600	\$ 1,151,600	\$ 1,192,200	1,156,400	4,800	0.4%
Intergovernmental Revenue	18,043	15,960	14,700	14,700	14,700	19,700	5,000	34.0%
Investment & Other	-5,035	18,283	10,015,000	10,015,000	20,000	20,000	(9,995,000)	-99.8%
<b>Total Revenue</b>	<b>1,393,923</b>	<b>1,196,308</b>	<b>11,181,300</b>	<b>11,181,300</b>	<b>1,226,900</b>	<b>1,196,100</b>	<b>(9,985,200)</b>	<b>-89.3%</b>
<b>Expenditures</b>								
Capital Outlay	0	0	12,000,000	12,000,000	1,250,000	8,000,000	(4,000,000)	
Other	12,505	32,591	1,220,500	1,271,693	102,350	39,850	(1,180,650)	-96.7%
Interest	920	0	0	0	0	113,750	113,750	
<b>Total Expenditures</b>	<b>13,425</b>	<b>32,591</b>	<b>13,220,500</b>	<b>13,271,693</b>	<b>1,352,350</b>	<b>8,153,600</b>	<b>(5,066,900)</b>	<b>-38.3%</b>
<b>Net Revenues</b>	<b>1,380,498</b>	<b>1,163,717</b>	<b>-2,039,200</b>	<b>-2,090,393</b>	<b>-125,450</b>	<b>-6,957,500</b>	<b>(4,918,300)</b>	
Loan Proceeds		0	0	0	0	4,925,000	4,925,000	
Beginning Fund Balance	(138,216)	1,242,282	2,405,999	2,405,999	2,405,999	2,280,549		
Ending Fund Balance	\$ 1,242,282	\$ 2,405,999	\$ 366,799	\$ 315,606	\$ 2,280,549	\$ 248,049		

City of Franklin  
 Official Budget Appropriation Units  
 Summary - 2019 Adopted Budget

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate	2019 Adopted	Inc (Dec) Fr PY Adopted	Change to Pr Yr Adopted
<b>TID #5</b>								
<b>Revenues</b>								
Taxes	\$0	\$0	\$30,100	\$30,100	\$30,500	\$31,500	1,400	
intergovernmental Revenue	0	0	300	300	0	400	100	
Investment & Other	0	0	0	0	138,724	25,000	25,000	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>30,400</b>	<b>30,400</b>	<b>169,224</b>	<b>56,900</b>	<b>26,500</b>	
<b>Expenditures</b>								
Capital Outlay	17,351	0	17,513,382	17,513,382	14,875,000	0	(17,513,382)	
Other	34,495	47,028	72,400	101,141	4,075,980	4,030,700	3,958,300	
Principal	0	0	0	0	0	10,000,000	10,000,000	
Interest	0	0	254,813	254,813	227,520	775,810	520,997	
<b>Total Expenditures</b>	<b>51,846</b>	<b>47,028</b>	<b>17,840,595</b>	<b>17,869,336</b>	<b>19,178,500</b>	<b>14,806,510</b>	<b>(3,034,085)</b>	
<b>Net Revenues</b>	<b>-51,846</b>	<b>-47,028</b>	<b>-17,810,195</b>	<b>-17,838,936</b>	<b>-19,009,276</b>	<b>-14,749,610</b>	<b>3,060,585</b>	
Loan Proceeds	0	0	18,321,000	18,321,000	23,304,968	9,900,000	(8,421,000)	
Transfers In								
Transfers Out								
Beginning Fund Balance		(51,846)	(98,874)	(98,874)	(98,874)	4,196,818		
Ending Fund Balance	\$ (51,846)	\$ (98,874)	\$ 411,931	\$ 383,190	\$ 4,196,818	\$ (652,792)		
<b>INTERNAL SERVICE FUND (75)</b>								
<b>Self Insurance</b>								
Medical Premium	\$ 2,888,640	\$ 2,868,849	\$ 3,014,400	\$ 3,014,400	\$ 3,014,000	\$ 3,479,725	465,325	15.4%
Dental Premiums	166,818	166,233	181,300	181,300	171,500	172,675	(8,625)	-4.8%
Investment Income	31,196	29,588	18,300	18,300	192,000	30,000	11,700	63.9%
<b>Total Revenue</b>	<b>3,086,654</b>	<b>3,064,670</b>	<b>3,214,000</b>	<b>3,214,000</b>	<b>3,377,500</b>	<b>3,682,400</b>	<b>468,400</b>	<b>14.6%</b>
Medical Claims	2,348,503	2,476,422	2,376,800	2,376,800	2,489,000	2,833,650	456,850	19.2%
Prescription Drug Claims	310,647	299,409	0	0	335,000	0	0	#DIV/0!
Stop Loss Premiums	648,325	677,598	664,000	664,000	577,500	667,300	3,300	0.5%
All other costs	305,513	273,126	251,500	251,500	236,000	323,350	71,850	28.6%
Dental Claims	189,473	197,994	183,500	183,500	215,225	192,675	9,175	5.0%
Restricted Contingency	0	0	528,000	528,000	0	0	(528,000)	-100.0%
<b>Total Expenditures</b>	<b>3,802,461</b>	<b>3,924,549</b>	<b>4,003,800</b>	<b>4,003,800</b>	<b>3,852,725</b>	<b>4,016,975</b>	<b>13,175</b>	<b>0.3%</b>
<b>Net Revenue (Expenditures)</b>	<b>-715,807</b>	<b>-859,879</b>	<b>-789,800</b>	<b>-789,800</b>	<b>-475,225</b>	<b>-334,575</b>	<b>455,225</b>	
Beginning Fund Balance	3,461,882	2,746,075	1,886,196	1,886,196	1,886,196	1,410,971		
Ending Fund Balance	\$ 2,746,075	\$ 1,886,196	\$ 1,096,396	\$ 1,096,396	\$ 1,410,971	\$ 1,076,396		



**CITY OF FRANKLIN  
AUTHORIZED POSITIONS - FULL TIME EQUIVALENTS**

<b>DEPARTMENT</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
MUNICIPAL COURT	2.00	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
CLERK	4.00	4.00	4.14	4.14	4.12	4.12	4.12	4.12	4.12	4.14
INFORMATION SERVICES	0.00	0.00	0.00	0.00	0.00	0.75	0.75	1.00	1.00	1.00
ADMINISTRATOR & HUMAN RESOURCES	3.60	3.60	3.00	3.00	4.00	3.00	3.00	3.00	3.00	3.00
FINANCE	7.10	7.03	7.10	7.10	6.60	6.60	6.60	6.60	6.60	6.79
ASSESSOR	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00
MUNICIPAL BUILDINGS	3.92	3.92	3.74	3.74	2.78	4.03	4.03	4.03	4.03	4.05
<b>TOTAL GENERAL GOVERNMENT</b>	<b>21.62</b>	<b>21.55</b>	<b>21.48</b>	<b>21.48</b>	<b>21.00</b>	<b>22.00</b>	<b>22.00</b>	<b>21.25</b>	<b>21.25</b>	<b>21.48</b>
POLICE (c)	61.25	61.25	60.75	60.75	60.75	61.75	61.75	61.75	61.75	61.75
DISPATCH	16.00	16.00	16.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
FIRE	46.45	46.48	46.45	46.50	46.50	46.50	46.50	46.00	46.00	46.50
BUILDING INSPECTION	8.00	8.00	7.00	7.00	7.00	8.00	8.00	8.30	8.30	9.60
<b>TOTAL PUBLIC SAFETY</b>	<b>131.70</b>	<b>131.73</b>	<b>130.20</b>	<b>129.25</b>	<b>129.25</b>	<b>131.25</b>	<b>131.25</b>	<b>131.05</b>	<b>131.05</b>	<b>132.85</b>
ENGINEERING (a)	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25
HIGHWAY (b)	21.00	22.00	22.00	22.00	22.00	22.00	23.00	22.00	22.00	22.00
PARKS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.80
<b>TOTAL PUBLIC WORKS</b>	<b>31.25</b>	<b>32.25</b>	<b>32.25</b>	<b>32.25</b>	<b>32.25</b>	<b>32.25</b>	<b>33.25</b>	<b>32.25</b>	<b>32.25</b>	<b>32.05</b>
PUBLIC HEALTH	6.15	6.15	6.15	6.15	6.75	6.75	6.75	6.75	6.95	7.05
PLANNING	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.58	1.00	1.00	1.00	1.00	1.00
<b>TOTAL GENERAL FUND</b>	<b>195.72</b>	<b>196.68</b>	<b>194.08</b>	<b>193.13</b>	<b>193.83</b>	<b>197.25</b>	<b>198.25</b>	<b>196.30</b>	<b>196.50</b>	<b>198.43</b>
PUBLIC HEALTH - GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	1.00	1.00
LIBRARY	17.12	17.12	16.82	17.70	17.02	16.94	16.94	16.68	15.57	15.47
SEWER & WATER	12.55	11.55	11.55	11.55	11.55	11.55	10.80	10.80	10.80	11.80
<b>TOTAL</b>	<b>225.39</b>	<b>225.35</b>	<b>222.45</b>	<b>222.38</b>	<b>222.40</b>	<b>225.74</b>	<b>225.99</b>	<b>224.53</b>	<b>223.87</b>	<b>226.70</b>

(a) - Engineering Tech IV position funded only for six months of 2018

(b) - Heavy Equipment Operator position unfunded for 2018

(c) - Funding was included to support the city required portion of a COPS Grant if the City receives this grant

**July 2018 Salary Ranges  
(2% increase)**

Position Title	Grade	JFA Total	Minimum Pay	Market Rate	Maximum Pay
<b>Executive and Management</b>					
Director of Administration	14	810	\$94,455	\$115,943	\$127,513
Fire Chief	(790 pts and above)	795			
Police Chief		795			
Assistant Fire Chief	13	770	\$87,865	\$107,855	\$118,619
City Engineer/DPW Director	(750 to 785 pts)	755			
Police Inspector		755			
Battalion Chief	12	730	\$81,735	\$100,330	\$110,343
Captain of Police	(710 to 745 pts)	730			
Director of Finance and Treasurer		725			
Director of Clerk Services	11	705	\$76,033	\$93,330	\$102,644
Director of Health and Human Services	(670 to 705 pts)	680			
Library Director		680			
Information Services Director		680			
Economic Development Director		670			
<b>Supervisory and Advanced Technical</b>					
Building Inspector	10	665	\$70,841	\$85,806	\$93,864
Sewer & Water Superintendent	(615 to 665 pts)	665			
Assistant City Engineer		635			
Planning Manager		630			
Department of Public Works Superintendent		615			
Emergency Services Communication Supervisor	9	585	\$65,899	\$79,820	\$87,316
Police Sergeant	(560 to 610 pts)	570	\$79,328	\$84,520	\$87,316
Principal Planner		570			
Public Health Nurse Supervisor		565			
Project Engineer		560			
Electrical Inspector	8	550	\$61,301	\$74,251	\$81,224
Plumbing Inspector	(505 to 555 pts)	550			
First Assistant Building Inspector		545			
Adult Services Librarian/Assistant Director		540			
Human Resources Coordinator		520			
Assistant Superintendent of Public Works		510			
Accounting Supervisor		505			
Engineering Tech IV		505			
Deputy Treasurer	7	485	\$57,024	\$69,071	\$75,558
Assistant Building Inspector	(450 to 500 pts)	470			
Building Maintenance Superintendent		460			
Sanitarian		460			
Engineering Tech III		455			
Library Circulation Supervisor		455			
Mechanic I		455			
Associate Planner		455			
Public Health Nurse		455			

**July 2018 Salary Ranges**  
(2% increase)

<b>Administrative and Technical</b>					
Residential Bulding Inspector	6	445	\$51,864	\$61,978	\$67,424
Sewer & Water Operator II	(415 to 445 pts)	440			
Lead Dispatcher		435			
Court Administrative Assistant		435			
Deputy City Clerk		420			
Reference Librarian		420			
Youth Reference/Young Adult Librarian		420			
Community Drug Free Coalition Coordinator		420			
Engineering Tech II		415			
Dispatcher	5	410	\$48,247	\$57,655	\$62,721
Heavy Equipment Operator	(380 to 410 pts)	410			
Community Fire Prevention Specialist		400			
Sewer & Water Operator I		395			
Inspection Permit Clerk		395			
Assistant Mechanic		390			
Accountant		385			
Light Equipment Operator	4	375	\$44,880	\$53,632	\$58,344
Confidential Police Administrative Assistant	(345 to 375 pts)	370			
Confidential Fire Administrative Assistant		370			
Deputy Court Administrative Assistant		370			
Sewer & Water Technician		370			
Administrative/Project Assistant		365			
Program and Outreach Coordinator		365			
Assistant Planner		355			
<b>Clerical and Support Staff</b>					
Administrative Assistant (DPW)	3	335	\$39,662	\$47,396	\$51,560
Administrative Assistant (Engineering)	(310 to 340 pts)	335			
Administrative Clerk (Clerks)		335			
Municipal Court Clerk		325			
Assessor Clerk		325			
Account Clerk		315			
Administrative Clerk (Health)		315			
Maintenance Custodian		315			
Secretary (Building)	2	305	\$36,895	\$44,089	\$47,962
Library Assistant	(275 to 305 pts)	300			
Secretary (Planning)		300			
Finance Clerk		290			
Secretary (Clerk)		290			
Lead Cashier		285			
Clerk Typist		275			
Cashier/Clerk	1	270	\$34,320	\$41,012	\$44,616
Library Administrative Aide	(240 to 270 pts)	270			
Custodian		235			
Police Utility Clerk		235			

STATE OF WISCONSIN: CITY OF FRANKLIN: MILWAUKEE COUNTY

ORDINANCE NO. 2018-2345

AN ORDINANCE ADOPTING THE 2019 ANNUAL BUDGETS FOR THE GENERAL, CIVIC CELEBRATIONS, ST MARTIN'S FAIR, DONATIONS, GRANT, SOLID WASTE COLLECTION, SANITARY SEWER, CAPITAL OUTLAY, EQUIPMENT REPLACEMENT, STREET IMPROVEMENT, CAPITAL IMPROVEMENT, DEBT SERVICE, DEVELOPMENT, UTILITY DEVELOPMENT; TID 3, TID 4, TID 5 AND INTERNAL SERVICE FUNDS AND ESTABLISHING THE TAX LEVY AND OTHER REVENUE FOR THE CITY OF FRANKLIN AND ESTABLISHING THE SOLID WASTE FEE

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WHEREAS, the Committee of the Whole has reviewed and amended, where desired, the 2019 Mayor's Recommended Budgets for the General, Civic Celebrations, St Martin's Fair, Donations, Grant, Solid Waste Collection, Sanitary Sewer, Capital Outlay, Equipment Replacement, Street Improvement, Capital Improvement, Debt Service, Development, Utility Development, TID 3, TID 4, TID 5 and Internal Service Funds for the City of Franklin; and

WHEREAS, debt incurred and anticipated has 2019 required repayments for TID 3, TID4, TID 5, Debt Service and the Sanitary Sewer Funds; and

WHEREAS, the 2019 Proposed Budget recommended by the Committee of the Whole includes property taxes of \$21,389,375 that are levied to support the 2019 Annual Budget with a resulting City tax rate of approximately \$5.434 with the Common Council concurring in the need and with the final rate being the mathematical result of statutory property tax billing process, including, but not limited to, inclusion of the required state adjustment for equalization; and

WHEREAS, for the purposes, in part, of accounting detail, transparency of governmental actions and intent, efficiency of operations, and enhanced record keeping, the 2019 Proposed Budget document and format provides greater detail and categorization of anticipated expenditures than required by Wisconsin Statutes §65.90, which provides that "all proposed appropriations for each department, activity and reserve account" shall be listed in the budget; and, therefore, expenditure appropriation unit amounts are itemized and, entitled "Official Budget Appropriation Units," while the remaining pages of the document provide supplemental information for informational purposes as earlier noted; and

WHEREAS, a Public Notice of the 2019 Proposed Budget appeared in the South Now on October 24, 2018; and

WHEREAS, a Public Hearing was held by the Common Council on November 13, 2018, regarding the 2019 Proposed Budget.

NOW, THEREFORE, the Common Council of the City of Franklin does hereby ordain as follows:

Fund of \$1,660,700, for the Capital Outlay Fund of \$603,000, for the Equipment Replacement Fund of \$435,700, for the Street Improvement Fund of \$837,000, for the Capital Improvement Fund of \$3,114,511, for the Development Fund of \$1,152,500, for the Utility Development Fund of \$122,500, for the TID 3 Fund of \$1,685,731, for the TID 4 Fund of \$1,196,100, for TID 5 Fund of \$56,900, and for the Internal Service Fund of \$3,682,400 for City purposes, totaling \$22,775,959, are adopted as the annual revenue budgets for other than property taxes for the City of Franklin for fiscal year 2019.

- Section 6 That additional revenue of \$20,600,000 in the form of new debt is required with \$2,100,000 in the Capital Improvement Fund, \$3,500,000 in TID 3 Fund, \$5,000,000 in TID 4 Fund, and \$10,000,000 in TID 5 Fund less debt issuance costs totaling \$300,000 required to fund expenditures.
- Section 7 That transfers into the Civic Celebrations Fund of \$13,000, the St. Martin's Fair Fund of \$11,000, the Debt Service Fund of \$240,188, the Capital Outlay Fund of \$250,000, the Capital Improvement Fund of \$1,384,511, for a total of \$1,648,699, are adopted as the annual transfers in as contained in the budget for the City of Franklin for fiscal year 2019.
- Section 8 That the 2019 Solid Waste Collection Fund fee is \$106.95 for each property eligible to receive the solid waste collection service.
- Section 9 That the Capital Improvement Fund expenditure appropriation, excluding the Contingency allocation, shall be administered as if adopted on a "per project" basis, and unless otherwise requiring a statutorily executed budget modification, a modification of the appropriation's administrative allocation between or to projects is subject to authorization by at least a two-thirds majority of the Common Council in the form of a budget modification, which, as an internal administrative process, does not initiate publication requirements.
- Section 10 That the single expenditure appropriation for "Contingency" within the General Fund shall be administered for City purposes as if adopted as distinct appropriations for \$1,900,000 "Restricted" and \$125,000 "Unrestricted" contingency budgets as shown within the "Unclassified, Contingency, and Anticipated Under Spending" budget detail, with "Restricted" contingency appropriations not authorized for direct expenditure and requiring a budget modification approved by two-thirds of the Common Council, interpreted consistent with statutes, moving the appropriation to "Unrestricted" contingency or another valid appropriation unit prior to or in conjunction with any spending authorization.
- Section 11 That the single expenditure appropriation for "Contingency" within the Capital Outlay Fund shall be administered as if adopted as distinct appropriations for \$250,000 "Restricted" and \$150,000 "Unrestricted" contingency budgets as

- Section 1 That the 2019 Expenditure Budgets, summarized herein, for the General Fund as \$28,098,442, for Civic Celebrations Fund as \$103,691, for the St Martin's Fair Fund as \$50,756, for Donations Fund as \$88,400, for Grant Funds as \$317,186, for the Solid Waste Collection Fund as \$1,649,501, for the Capital Outlay Fund as \$1,077,945, for the Equipment Replacement Fund as \$1,196,670, for the Street Improvement Fund as \$975,000, for the Debt Service Fund as \$1,540,188, for City purposes totaling \$35,097,779, for Sanitary Sewer Fund Operating Expenditure Budget as \$3,780,246, for the Capital Improvement Fund for projects having Common Council approval as \$5,183,109, for the Capital Improvement Fund for budgetary appropriation for projects awaiting Common Council approval as \$2,790,000, for the Development Fund as \$1,858,961, for the Utility Development Fund as \$1,000,000, for TID 3 Fund as \$4,764,115, for TID 4 Fund as \$8,228,600, for TID 5 Fund as \$14,806,510, and for Internal Service Fund as \$4,016,975, with expenditure appropriation unit amounts as set forth on the tables entitled "Official Budget Appropriation Units" (which is attached hereto and incorporated herein by reference) and as set forth by department, activity, and reserve account (all as maintained by the City in a multiple-fund accounting structure) are adopted as the annual expenditure budgets for the City of Franklin for fiscal year 2019.
- Section 2 The Sanitary Sewer Fund includes 2019 capital additions of \$274,500 and debt service of \$1,692,163, with revenues of \$3,790,400 and operating expenditures of \$3,780,246.
- Section 3 Debt payments of \$1,540,188 in the Debt Service Fund, \$61,500 in TID 3, \$113,750 in TID 4, and \$10,775,810 in TID 5, and in the Sanitary Sewer fund of \$1,692,163, are adopted as annual required payments for those respective funds for fiscal year 2019.
- Section 4 That the 2019 property taxes used to support the General Fund of \$18,130,675, the Library Fund of \$1,312,700, the Capital Outlay Fund of \$452,800, the Equipment Replacement Fund of \$175,000, the Street Improvement Fund of \$18,200, and the Debt Service Fund of \$1,300,000 for City purposes, totaling \$21,389,375, are levied and adopted as the annual property tax levies for fiscal year 2019 with a resulting City tax rate of approximately \$5.434 per thousand assessed value with the final rate being the mathematical result of statutory property tax billing process, including, but not limited to, inclusion of the required state adjustment for equalization.
- Section 5 That the 2019 Revenue Budgets, other than non-TID property taxes and debt proceeds, for the General Fund of \$7,817,767, for the Civic Celebrations Fund of \$119,000, for the St. Martin's Fair Fund of \$37,700, for the Donations Fund of \$21,000, for the Grant Funds of \$233,450, for the Solid Waste Collection

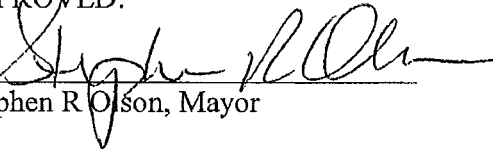
shown within the "Unclassified, Contingency, and Anticipated Under Spending" budget detail, and Unrestricted Contingency Appropriations of \$75,000 in Municipal Buildings, \$79,000 in Police, \$11,000 in Highway and \$2,000 in Parks. The "Restricted" contingency appropriations are not authorized for direct expenditure and require a budget modification approved by two-thirds of the Common Council, interpreted consistent with statutes, moving the appropriation to "Unrestricted" contingency or another valid appropriation unit prior to or in conjunction with any spending authorization.

- Section 12 That the Capital Outlay Fund expenditure appropriation shall be administered as if adopted on the department/division basis, (except the Information Services Department shall also include all planned computer and computer-related expenditures distributed and assigned, in whole or in part and for accounting purposes, to various other departments), and unless otherwise requiring a statutorily executed budget modification, a modification of the appropriation's administrative allocation between departments and changes, valued in excess of \$5,000, in the departmental list of capital items or quantity of items to be purchased are subject to authorization by the Common Council.
- Section 13 That the Grant Funds appropriation units shall be segregated into Health (Health Department) and Other (all other Departments), with each having a single appropriation unit comprising their respective Personnel Services; Other Services, Supplies, etc.; and Capital Outlay expenditures.
- Section 14 That the Capital Improvement Fund shall include a 2019 appropriation of \$1,775,000 toward an "Approved Project" titled "City Hall Roof, HVAC, and Fascia Wood Replacement Project."
- Section 15 That the Finance Department and Director of Administration shall cause to be published and made available a "City of Franklin 2019 Annual Budget" document that 1) incorporates the proposed budget as presented in the public hearing notice, including any additional changes as provided for herein; 2) incorporates the necessary and corresponding changes to the budget document text and tables as initially set forth in the Mayor's Recommended Budget document; 3) removes supplemental pages from the preliminary document that were incorporated for review; and 4) incorporates the 2019 Annual Budgets of the Library Fund, the Auxiliary Library Fund, the Tourism Commission Fund, and the Water Utility Fund as adopted by their respective boards.
- Section 16 The terms and provisions of this Ordinance are severable. Should any term or provision of this Ordinance be found to be invalid by a court of competent jurisdiction, or otherwise be legally invalid or fail under the applicable rules of law to take effect and be in force, the remaining terms and provisions shall remain in full force and effect.


Introduced at a special meeting of the Common Council of the City of Franklin this 13th day of November, 2018 by Alderman Barber.

Passed and adopted at a special meeting of the Common Council of the City of Franklin this 13th day of November, 2018.

APPROVED:

  
\_\_\_\_\_  
Stephen R. Olson, Mayor

ATTEST:

  
\_\_\_\_\_  
Sandra L. Wesolowski, City Clerk

AYES 5      NOES 0      ABSENT 1 (Ald. Dandrea)



City of Franklin  
Official Budget Appropriation Units  
Summary - 2019 Adopted Budget

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate	2019 Adopted	Inc (Dec) Fr PY Adopted	Change to Pr Yr Adopted
<b>General Fund</b>								
Revenue:								
Property taxes	\$16,286,597	\$16,404,723	\$16,909,449	\$16,909,449	\$16,909,000	\$18,130,675	\$1,221,226	7.2%
Other taxes	361,376	208,069	223,700	223,700	226,800	215,800	(7,900)	-3.5%
Cable TV Franchise Fee	513,031	482,833	510,000	510,000	487,000	480,000	(30,000)	-5.9%
Utility tax equivalent	1,050,382	1,032,843	1,050,000	1,050,000	1,050,000	1,050,000	0	0.0%
<b>Total tax revenue</b>	<b>18,211,386</b>	<b>18,128,468</b>	<b>18,693,149</b>	<b>18,693,149</b>	<b>18,672,900</b>	<b>19,876,475</b>	<b>1,183,328</b>	<b>6.3%</b>
Intergovernmental	2,318,825	2,264,961	2,432,926	2,432,926	2,303,380	1,736,127	(696,799)	-28.6%
Licenses and permits	659,312	769,662	1,040,990	1,040,990	1,131,232	1,038,990	(2,000)	-0.2%
Penalties and forfeitures	498,654	485,407	500,000	500,000	500,000	548,000	46,000	9.2%
Charges for services	1,462,601	1,603,247	1,805,350	1,805,350	1,871,350	2,058,950	251,600	13.9%
Intergovernmental charges	194,805	172,796	196,500	196,500	193,000	207,500	11,000	5.6%
Interest revenue	161,281	189,275	205,000	205,000	185,000	265,000	60,000	29.3%
Miscellaneous revenue	187,874	153,068	120,350	120,350	183,050	162,150	(41,800)	-34.7%
Transfers from other funds	0	28,950	0	0	0	59,250	59,250	0.0%
<b>Total non-tax revenue</b>	<b>5,473,352</b>	<b>5,665,366</b>	<b>6,301,116</b>	<b>6,301,116</b>	<b>6,368,012</b>	<b>6,071,967</b>	<b>-228,149</b>	<b>-3.6%</b>
<b>Total revenue</b>	<b>23,684,738</b>	<b>23,791,834</b>	<b>24,994,265</b>	<b>24,994,265</b>	<b>25,040,912</b>	<b>25,948,442</b>	<b>954,177</b>	<b>3.8%</b>
Transfer from fund balance	0	0	0	0	0	0	0	0.0%
<b>Total revenue &amp; fb transfer</b>	<b>23,684,738</b>	<b>23,791,834</b>	<b>24,994,265</b>	<b>24,994,265</b>	<b>25,040,912</b>	<b>25,948,442</b>	<b>954,177</b>	<b>3.8%</b>
Expenditures:								
Mayor - Personnel Services	18,500	18,500	18,482	18,482	18,482	18,482	0	0.0%
Other Services, Supplies, etc	5,273	5,205	6,350	6,350	6,300	6,350	0	0.0%
Aldermen - Personnel Services	47,445	47,439	47,409	47,409	47,409	47,409	0	0.0%
Other Services, Supplies, Etc	22,793	22,231	24,891	24,891	22,180	25,191	300	1.2%
Municipal Court - Personnel Services	184,729	183,914	183,929	183,929	183,887	186,933	(6,996)	-3.8%
Other Services, Supplies, Etc	55,794	69,988	66,900	66,900	57,570	58,480	1,550	2.7%
Clerk - Personnel Services	288,673	299,862	320,183	320,183	318,699	319,569	(614)	-0.2%
Other Services, Supplies, Etc	22,918	28,550	27,200	27,200	25,650	27,200	0	0.0%
Elections - Personnel Services	72,277	19,166	58,480	58,480	50,880	32,526	(25,955)	-44.4%
Other Services, Supplies, Etc	13,094	6,940	10,700	10,700	13,900	10,100	(600)	-5.6%
Information Services - Personnel	108,476	119,792	122,397	122,397	122,392	127,381	4,984	4.1%
Other Services, Supplies, Etc	334,809	331,482	361,489	368,439	366,400	392,468	30,979	8.6%
Administration - Personnel Services	282,607	288,416	297,298	297,298	296,119	311,278	13,980	4.7%
Other Services, Supplies, Etc	104,768	85,575	137,415	179,415	124,745	133,475	(3,940)	-2.9%
Finance - Personnel Services	409,536	416,961	432,136	432,136	431,005	464,090	31,964	7.4%
Other Services, Supplies, Etc	86,734	95,866	102,285	102,285	93,400	122,870	20,586	20.1%
Independent Audit	29,545	37,955	30,000	30,000	23,750	37,025	7,025	23.4%
Assessor - Personnel Services	7,735	0	0	0	0	0	0	0.0%
Other Services, Supplies, Etc	223,795	219,593	226,160	226,160	223,900	229,550	3,400	1.5%
Legal Services	310,308	324,065	342,450	342,450	323,150	348,650	6,200	1.8%
Municipal Buildings - Personnel Serv	94,319	125,157	90,543	90,543	90,323	97,479	6,936	7.7%
Other Services, Supplies, Etc	115,935	110,863	119,015	119,780	115,800	117,015	(2,000)	-1.7%
Insurance	61,743	65,454	81,745	81,745	84,400	86,950	5,205	6.4%
Unclassified	1,104	20,139	82,500	82,500	1,200	2,500	(80,000)	-97.0%
<b>Sub total General Government Person</b>	<b>2,900,907</b>	<b>2,940,894</b>	<b>3,189,947</b>	<b>3,259,662</b>	<b>3,070,661</b>	<b>3,202,940</b>	<b>12,993</b>	<b>0.4%</b>
Contingency	9,988	0	125,000	63,000	0	125,000	0	0.0%
Restricted Contingency			1,280,000	1,280,000	0	1,861,000	581,000	45.4%
Contingency - Personnel Services			0	0	0	81,228	81,228	
Anticipated Un-spent appropriations	0	0	-413,320	-413,320	0	-375,320	38,000	-9.2%
<b>Total General Government</b>	<b>2,910,895</b>	<b>2,940,894</b>	<b>4,181,627</b>	<b>4,189,342</b>	<b>3,070,661</b>	<b>4,894,848</b>	<b>713,221</b>	<b>17.1%</b>
Police Department - Personnel Services	7,891,774	8,376,738	8,729,487	8,729,467	8,846,600	8,887,426	157,959	1.8%
Other Services, Supplies, Etc	983,615	1,016,551	1,145,420	1,197,497	1,179,717	1,197,800	52,380	4.6%
Fire Department - Personnel Services	5,498,363	5,818,793	5,808,682	5,808,682	5,927,300	6,009,935	201,253	3.5%
Other Services, Supplies, Etc	402,073	404,553	461,560	461,560	476,800	505,860	44,300	8.6%
Public Fire Protection	274,635	280,266	283,300	283,300	280,300	283,300	0	0.0%
Building Inspection - Personnel Serv	727,130	734,076	830,662	830,662	788,000	860,216	29,554	3.6%
Other Services, Supplies, Etc	22,633	22,779	29,560	29,574	27,350	32,050	2,500	8.5%
Weights and Measures	7,600	7,800	7,600	7,600	7,600	7,600	0	0.0%
<b>Total Public Safety</b>	<b>15,787,823</b>	<b>16,660,356</b>	<b>17,296,241</b>	<b>17,348,342</b>	<b>17,531,467</b>	<b>17,784,187</b>	<b>487,948</b>	<b>2.8%</b>

City of Franklin  
Official Budget Appropriation Units  
Summary - 2018 Adopted Budget

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate	2019 Adopted	Inc (Dec) Fr PY Adopted	Change to Pr Yr Adopted
Engineering - Personnel Services	553,393	519,893	533,967	533,967	515,250	612,306	78,339	14.7%
Other Services, Supplies, Etc	20,389	18,610	28,700	28,700	23,850	30,860	2,160	7.5%
Highway - Personnel Services	1,718,530	2,261,670	1,732,456	1,732,456	1,725,850	1,736,098	3,642	0.2%
Other Services, Supplies, Etc	717,689	719,915	788,620	807,520	777,450	833,318	44,698	5.7%
Solid Waste Collection	390,000	0	0	0	0	0	0	0.0%
Street Lighting	341,766	327,411	344,800	344,800	301,700	349,500	4,700	1.4%
Weed Control	3,379	4,973	9,050	9,050	8,000	9,050	0	0.0%
<b>Total Public Works</b>	<b>3,745,146</b>	<b>3,852,472</b>	<b>3,437,593</b>	<b>3,456,493</b>	<b>3,352,100</b>	<b>3,571,132</b>	<b>133,539</b>	<b>3.9%</b>
Health Department - Personnel Services	553,595	576,488	595,495	596,495	549,900	634,447	37,952	6.4%
Other Services, Supplies, Etc	61,324	65,643	73,250	73,250	71,430	73,250	0	0.0%
Animal Control	31,950	33,743	40,600	40,600	41,600	43,100	2,500	6.2%
<b>Total Health &amp; Human Services</b>	<b>646,869</b>	<b>676,874</b>	<b>710,345</b>	<b>710,345</b>	<b>662,930</b>	<b>750,797</b>	<b>40,452</b>	<b>5.7%</b>
Recreation	42,314	44,277	46,000	46,000	44,600	46,000	0	0.0%
Parks - Personnel Services	134,482	126,846	108,989	108,989	129,120	112,477	3,488	3.2%
Other Services, Supplies, Etc	27,129	40,736	42,925	46,885	43,115	48,225	5,300	12.3%
<b>Total Culture and Recreation</b>	<b>203,935</b>	<b>211,959</b>	<b>197,914</b>	<b>201,874</b>	<b>216,735</b>	<b>206,702</b>	<b>8,788</b>	<b>4.4%</b>
Planning - Personnel Services	324,304	335,317	345,230	345,230	345,930	375,395	30,165	8.7%
Other Services, Supplies, Etc	54,187	55,525	60,550	60,550	75,400	74,450	13,900	23.0%
Econ Dev - Personnel Services	120,785	100,390	105,365	105,365	102,550	103,431	(1,934)	-1.8%
Other Services, Supplies, Etc	23,992	28,082	84,200	84,200	46,150	87,500	3,300	3.8%
<b>Total Conservation/development</b>	<b>523,268</b>	<b>520,314</b>	<b>595,345</b>	<b>615,345</b>	<b>570,030</b>	<b>640,776</b>	<b>45,431</b>	<b>7.6%</b>
Transfers to other funds	1,226,025	33,138	0	0	0	250,000	250,000	0.0%
<b>Total expenditures</b>	<b>25,043,951</b>	<b>24,895,007</b>	<b>26,419,065</b>	<b>26,521,741</b>	<b>25,403,923</b>	<b>28,098,442</b>	<b>1,679,377</b>	<b>6.4%</b>
<b>Net Change</b>	<b>(1,359,223)</b>	<b>(1,103,173)</b>	<b>(1,424,800)</b>	<b>(1,527,476)</b>	<b>(363,011)</b>	<b>(2,150,000)</b>	<b>-725,200</b>	<b>50.9%</b>
Beginning General Fund balance	9,046,808	7,687,585	6,584,412	6,584,412	6,584,412	6,221,401		
Ending General Fund balance	7,687,585	6,584,412	5,159,612	5,056,936	6,221,401	4,071,401		
Fund Balance as a percent of total expenditures	30.70%		19.53%	19.07%	24.49%	14.49%		
<b>Special Revenue Funds</b>								
<b>Revenues</b>								
Library Fund - Tax Levy	1,287,000	1,296,600	1,303,200	1,303,200	1,303,200	1,312,700	9,500	0.7%
Reciprocal Borrowing - Library	93,361	88,601	75,000	75,000	75,000	68,000	(7,000)	-9.3%
Misc Revenue - Library	6,635	7,081	8,500	8,500	9,100	8,500	0	0.0%
Auxiliary Library	90,758	68,218	68,500	68,500	58,800	70,000	1,500	2.2%
Tourism	-	211,793	95,800	96,800	206,100	228,000	129,200	133.5%
Solid Waste Collection - Fees	1,199,836	1,210,567	1,211,000	1,211,000	1,227,450	1,220,400	9,400	0.8%
Misc Revenue - Solid Waste	410,370	427,620	426,300	426,300	420,000	440,300	14,000	3.3%
St Martin's Fair	38,605	36,735	38,050	38,050	33,750	37,700	(350)	-0.9%
Donations	71,179	51,616	22,200	22,200	28,050	21,000	(1,200)	-5.4%
Civic Celebrations	143,003	153,693	111,000	111,000	117,400	119,000	8,000	7.2%
Grants	148,167	233,309	124,850	123,250	26,400	233,450	108,600	87.0%
<b>Total Revenues</b>	<b>3,488,914</b>	<b>3,785,633</b>	<b>3,485,400</b>	<b>3,483,800</b>	<b>3,505,250</b>	<b>3,757,050</b>	<b>271,650</b>	<b>7.8%</b>
<b>Expenditures</b>								
Library - Personnel Services	942,566	863,441	933,295	933,295	913,350	955,268	21,973	2.4%
Other Services, Supplies, Etc	479,920	449,912	453,405	478,405	454,400	426,848	(26,557)	-5.9%
Auxiliary Library	83,491	61,727	68,500	68,500	66,300	69,920	1,420	2.1%
Tourism	-	-	154,000	154,000	-	167,500	13,500	8.8%
Solid Waste - Personnel Services	17,328	14,949	14,783	14,783	13,727	16,931	2,148	14.6%
Other Services, Supplies, Etc	1,522,939	1,560,447	1,562,900	1,562,900	1,588,929	1,632,570	69,670	4.5%
St Martin's Fair	44,364	52,717	52,785	52,785	49,775	50,756	(2,029)	-3.8%
Donations	27,525	78,812	140,516	157,516	37,000	88,400	(52,116)	-37.1%
Civic Celebrations	142,353	136,352	96,694	96,694	78,565	103,691	6,997	7.2%
Grants	146,690	195,452	184,750	183,150	26,400	317,186	132,436	71.7%
<b>Total Expenditures</b>	<b>3,407,176</b>	<b>3,413,809</b>	<b>3,661,628</b>	<b>3,702,028</b>	<b>3,228,446</b>	<b>3,829,070</b>	<b>167,442</b>	<b>4.8%</b>
<b>Net Revenues (Expenditures)</b>	<b>81,738</b>	<b>372,024</b>	<b>(176,228)</b>	<b>(218,228)</b>	<b>276,804</b>	<b>(72,020)</b>	<b>104,208</b>	<b>-59.1%</b>
<b>Fund Balance</b>								
Beginning of the Year	1,113,629	1,195,367	1,567,391	1,567,391	1,567,391	1,844,195		
End of the Year	1,195,367	1,567,391	1,391,163	1,349,163	1,844,195	1,772,175		

City of Franklin  
Official Budget Appropriation Units  
Summary - 2019 Adopted Budget

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate	2019 Adopted	Inc (Dec) Fr PY Adopted	Change to Pr Yr Adopted
<b>Sanitary Sewer Fund</b>								
Revenues								
Metered Sales	3,292,166	3,282,353	3,663,990	3,412,360	3,644,000	3,739,400	75,410	2.1%
Other Revenue	78,008	93,778	44,500	35,500	57,000	51,000	6,500	14.6%
<b>Total Revenues</b>	<b>3,370,174</b>	<b>3,376,131</b>	<b>3,708,490</b>	<b>3,447,860</b>	<b>3,701,000</b>	<b>3,790,400</b>	<b>81,910</b>	<b>2.2%</b>
Expenditures								
Personnel Services	473,854	527,153	462,283	462,283	468,300	522,996	60,713	13.1%
Other Services, Supplies, Etc	2,723,278	2,688,347	3,270,525	3,295,275	2,979,400	3,257,250	(13,275)	-0.4%
<b>Total Expenditures</b>	<b>3,197,132</b>	<b>3,213,500</b>	<b>3,732,808</b>	<b>3,757,558</b>	<b>3,447,700</b>	<b>3,780,246</b>	<b>47,438</b>	<b>1.3%</b>
Net Revenue (Expenditures)	173,042	162,631	(24,318)	(309,698)	253,300	10,154	34,472	-141.8%
Net Interest Income (Expense)	(96,259)	4,865	-	-	-	-	0	
Invested in Capital Assets	(332,810)	78,769	(427,975)	(427,975)	(412,800)	116,900	544,875	-127.3%
<b>Net Change in Retained Earnings</b>	<b>(256,027)</b>	<b>246,266</b>	<b>(452,293)</b>	<b>(737,673)</b>	<b>(159,500)</b>	<b>127,054</b>	<b>579,347</b>	
Beginning Retained Earnings	1,479,018	1,222,991	1,469,256	1,469,256	1,469,256	1,309,756		
<b>Ending Retained Earnings</b>	<b>1,222,991</b>	<b>1,469,256</b>	<b>1,016,963</b>	<b>731,583</b>	<b>1,309,756</b>	<b>1,436,810</b>		
<b>Capital Expenditure Funds - Capital Outlay, Equipment Replacement, Street Improvement</b>								
Revenue								
Property Taxes-Capital Outlay	437,100	444,300	450,500	450,500	450,500	452,800	2,300	0.5%
Property Taxes-Equip Replacemen	342,600	348,300	350,000	350,000	350,000	175,000	(175,000)	-50.0%
Property Taxes-Street Improvemen	693,500	704,900	714,700	714,700	714,700	18,200	(696,500)	-97.5%
Intergovernmental Revenue	87,300	7,849	75,000	75,000	70,396	705,000	630,000	840.0%
Landfill Siting Revenue	400,000	491,000	480,000	480,000	480,000	826,700	346,700	72.2%
Miscellaneous Revenue	174,476	112,723	84,000	84,000	78,000	94,000	10,000	11.9%
Transfers In from Other Funds	26,025	33,138	-	134,138	101,000	250,000	250,000	#DIV/0!
<b>Total Revenue</b>	<b>2,171,001</b>	<b>2,132,210</b>	<b>2,154,200</b>	<b>2,288,338</b>	<b>2,244,596</b>	<b>2,521,700</b>	<b>397,500</b>	<b>17.1%</b>
Expenditures								
Capital Outlay-Equip Replacement	581,235	655,454	295,754	299,754	329,169	1,198,670	900,916	304.6%
Capital Outlay-Capital Outlay	898,728	677,677	678,214	952,722	915,431	1,077,945	398,731	58.7%
Capital Outlay-Street Improvement	940,546	816,213	920,000	920,000	868,200	975,000	55,000	6.0%
<b>Total Expenditures</b>	<b>2,420,507</b>	<b>2,149,344</b>	<b>1,894,968</b>	<b>2,172,476</b>	<b>2,112,800</b>	<b>3,249,615</b>	<b>1,354,847</b>	<b>71.6%</b>
Net Capital Revenues (Expenditures)	-249,506	-16,134	259,232	115,862	131,796	-727,915	-987,147	
Beginning Fund Balance	3,218,761	2,987,255	2,951,121	2,951,121	2,951,121	3,082,917		
<b>Ending Fund Balance</b>	<b>2,967,255</b>	<b>2,951,121</b>	<b>3,210,353</b>	<b>3,066,983</b>	<b>3,082,917</b>	<b>2,355,002</b>		
<b>DEBT SERVICE FUND</b>								
Revenue								
Property Taxes	1,500,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	0	0.0%
Miscellaneous Revenue	2,495	858	0	0	0	0	0	
Other Financing Source:								
Transfer from Other Funds	170,931	113,987	153,816	153,816	333,000	203,940	50,124	32.6%
Transfer from Special Assessment	0	373	141,896	141,896	60,000	36,248	(106,648)	
<b>Total Revenue</b>	<b>1,673,426</b>	<b>1,415,228</b>	<b>1,595,712</b>	<b>1,595,712</b>	<b>1,693,000</b>	<b>1,540,188</b>	<b>-55,524</b>	<b>-3.5%</b>
Proceeds from Borrowing	5,924,202	51,071	0	0	0	0	0	
<b>Total Revenue</b>	<b>7,514,380</b>	<b>1,499,737</b>	<b>1,646,783</b>	<b>1,646,783</b>	<b>1,646,783</b>	<b>1,540,188</b>	<b>(106,595)</b>	<b>-6.5%</b>
Refunded Debt			0	0	0		0	
Interfund Loan Payments			0	0	0		0	
Beginning of the Year	1,258	84,506	51,068	51,068	51,068	97,285		
<b>End of the Year</b>	<b>84,506</b>	<b>51,068</b>	<b>(3)</b>	<b>(3)</b>	<b>97,285</b>	<b>97,285</b>		
<b>CAPITAL IMPROVEMENT FUND</b>								
Revenue								
Landfill Siting	533,843	370,758	276,000	276,000	276,000	560,000	284,000	102.9%
Miscellaneous	-7,945	22,427	2,105,000	2,105,000	-81,000	1,020,000	(1,085,000)	-51.5%
Other (Grants, Impact Fees, etc)	1,629,808	98,869	1,702,928	1,702,928	887,571	1,534,611	(168,417)	-9.9%
<b>Total Revenues</b>	<b>2,155,706</b>	<b>491,854</b>	<b>4,083,928</b>	<b>4,083,928</b>	<b>1,082,571</b>	<b>3,114,611</b>	<b>-969,417</b>	
Expenditures								
Capital Outlay	1,128,268	1,003,190	26,764,317	27,064,037	2,026,849	7,973,109	(17,781,208)	-69.0%
<b>Net Revenues (Expenditures)</b>	<b>1,027,438</b>	<b>-511,336</b>	<b>-21,670,389</b>	<b>-22,980,109</b>	<b>-944,278</b>	<b>-4,858,598</b>	<b>16,811,791</b>	
Debt Proceeds	0	1,589,568	5,502,000	5,502,000	0	2,025,000	(3,477,000)	
Beginning Fund Balance	1,689,836	2,717,274	3,795,496	3,795,496	3,795,496	2,851,218		
<b>Ending Fund Balance</b>	<b>2,717,274</b>	<b>3,795,496</b>	<b>(12,372,893)</b>	<b>(13,682,613)</b>	<b>2,851,218</b>	<b>17,620</b>		

City of Franklin  
Official Budget Appropriation Units  
Summary - 2019 Adopted Budget

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate	2019 Adopted	Inc (Dec) Fr PY Adopted	Change to Pr Yr Adopted
<b>DEVELOPMENT FUND</b>								
Impact Fees	582,597	281,413	644,085	644,095	1,236,000	1,092,500	448,405	69.6%
Other Income	33,343	40,848	44,567	44,567	60,000	60,000	15,433	34.6%
<b>Total Revenues</b>	<b>615,940</b>	<b>322,261</b>	<b>688,652</b>	<b>688,662</b>	<b>1,296,000</b>	<b>1,152,500</b>	<b>463,838</b>	
Transfer to Debt Service	170,931	113,997	454,450	454,450	268,100	454,450	0	0.0%
Transfer to Capital Improvement	212,224	661	1,572,350	1,572,350	220,000	384,511	(1,187,839)	-75.5%
Other	25,878	99,665	1,010,000	513,321	10,000	1,020,000	10,000	1.0%
Underexpenditure	0	0	10,000	13,321	0	0		
<b>Total Expenditures</b>	<b>409,033</b>	<b>214,323</b>	<b>3,046,800</b>	<b>2,553,442</b>	<b>498,100</b>	<b>1,858,961</b>	<b>-1,177,839</b>	
<b>Net Revenues (Expenditures)</b>	<b>206,907</b>	<b>107,938</b>	<b>-2,358,138</b>	<b>-1,864,780</b>	<b>797,900</b>	<b>-706,461</b>	<b>1,641,677</b>	
Beginning Fund Balance	3,851,653	4,058,560	4,166,498	4,166,498	4,166,498	4,964,398		
Ending Fund Balance	4,058,560	4,166,498	1,808,360	2,301,718	4,964,398	4,257,937		
<b>UTILITY DEVELOPMENT FUND</b>								
Water Revenues	\$ 133,982	\$ 68,978	\$ 81,600	\$ 81,600	\$ 82,600	\$ 30,400	(51,200)	-62.7%
Sewer Revenues	136,985	74,559	100,000	100,000	152,000	64,200	(35,800)	-35.8%
Other Revenues	46,220	45,651	34,000	34,000	51,500	27,900	(6,100)	-17.9%
<b>Total Revenues</b>	<b>317,187</b>	<b>189,188</b>	<b>215,600</b>	<b>215,600</b>	<b>286,100</b>	<b>122,500</b>	<b>(83,100)</b>	<b>-43.2%</b>
Water Transfers Out	0	0	500,000	500,000	0	500,000	0	0.0%
Sewer Transfers Out	0	0	500,000	500,000	0	500,000	0	0.0%
Other Expenditures	0	0	0	0	0	0	0	
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0.0%</b>
<b>Net Revenue (Expenditures)</b>	<b>317,187</b>	<b>189,188</b>	<b>-784,400</b>	<b>-784,400</b>	<b>286,100</b>	<b>-877,500</b>	<b>(83,100)</b>	
Beginning Fund Balance	907,004	1,224,191	1,413,379	1,325,332	1,325,332	1,611,432		
Ending Fund Balance	\$ 1,224,191	\$ 1,413,379	\$ 628,979	\$ 540,932	\$ 1,611,432	\$ 733,932		
<b>TID #3</b>								
<b>Revenues</b>								
Taxes	\$ 1,730,642	\$ 1,253,575	\$ 1,384,100	\$ 1,384,100	\$ 1,381,200	\$ 1,180,800	(203,200)	-14.7%
Intergovernmental Revenue	355,862	458,196	584,400	584,400	464,931	479,831	(104,569)	-17.8%
Investment & Other	126,260	23,049	5,000	5,000	20,250	25,000	20,000	400.0%
<b>Total Revenue</b>	<b>2,212,764</b>	<b>1,734,820</b>	<b>1,973,500</b>	<b>1,973,500</b>	<b>1,866,381</b>	<b>1,685,731</b>	<b>(287,789)</b>	<b>-14.6%</b>
<b>Expenditures</b>								
Capital Outlay	1,035,641	1,401,976	2,650	1,381,463	30,650	110,175	107,525	
Other	10,520	10,220	5,010,220	5,010,220	948,783	4,592,440	(417,780)	-8.3%
Principal	0	1,675,000	985,000	985,000	985,000	0	(985,000)	
Interest	62,789	74,152	97,209	97,209	15,199	61,500	(35,709)	-36.7%
<b>Total Expenditures</b>	<b>1,109,150</b>	<b>3,161,348</b>	<b>6,095,079</b>	<b>7,473,892</b>	<b>1,979,632</b>	<b>4,764,115</b>	<b>(1,330,864)</b>	<b>-21.8%</b>
<b>Net Revenues</b>	<b>1,103,634</b>	<b>(1,426,528)</b>	<b>(4,121,579)</b>	<b>(5,500,392)</b>	<b>(113,251)</b>	<b>(3,078,384)</b>	<b>1,043,196</b>	
Loan Proceeds	-	-	5,013,000	5,013,000	-	3,450,000	(1,563,000)	
Beginning Fund Balance	986,460	1,341,405	(85,123)	(85,123)	(85,123)	(198,374)		
Ending Fund Balance	\$ 2,037,805	\$ (85,123)	\$ 808,298	\$ (572,515)	\$ (198,374)	\$ 173,242		
Interfund Advances Due	550,000		50,000	50,000	0	0		
<b>TID #4</b>								
<b>Revenues</b>								
Taxes	\$ 1,380,915	\$ 1,162,065	\$ 1,151,600	\$ 1,151,600	\$ 1,192,200	1,156,400	4,800	0.4%
Intergovernmental Revenue	18,043	15,960	14,700	14,700	14,700	19,700	5,000	34.0%
Investment & Other	-5,035	18,283	10,015,000	10,015,000	20,000	20,000	(9,985,000)	-99.8%
<b>Total Revenue</b>	<b>1,393,923</b>	<b>1,196,308</b>	<b>11,181,300</b>	<b>11,181,300</b>	<b>1,226,900</b>	<b>1,196,100</b>	<b>(9,985,200)</b>	<b>-89.3%</b>
<b>Expenditures</b>								
Capital Outlay	0	0	12,000,000	12,000,000	1,250,000	8,000,000	(4,000,000)	
Other	12,505	32,591	1,220,500	1,271,693	102,350	114,850	(1,105,650)	-90.6%
Interest	920	0	0	0	0	113,750	113,750	
<b>Total Expenditures</b>	<b>13,425</b>	<b>32,591</b>	<b>13,220,500</b>	<b>13,271,693</b>	<b>1,352,350</b>	<b>8,228,600</b>	<b>(4,991,900)</b>	<b>-37.8%</b>
<b>Net Revenues</b>	<b>1,380,498</b>	<b>1,163,717</b>	<b>-2,039,200</b>	<b>-2,090,393</b>	<b>-125,450</b>	<b>-7,032,500</b>	<b>(4,983,300)</b>	
Loan Proceeds		0	0	0	0	5,000,000	5,000,000	
Beginning Fund Balance	(138,216)	1,242,282	2,405,999	2,405,999	2,405,999	2,280,549		
Ending Fund Balance	\$ 1,242,282	\$ 2,405,999	\$ 366,799	\$ 316,606	\$ 2,280,549	\$ 248,049		

City of Franklin  
 Official Budget Appropriation Units  
 Summary - 2018 Adopted Budget

	2016 Actual	2017 Actual	2018 Adopted Budget	2018 Amended Budget	2018 Estimate	2019 Adopted	Inc (Dec) Fr PY Adopted	Change to Pr Yr Adopted
<b>TID #5</b>								
<b>Revenues</b>								
Taxes	\$0	\$0	\$30,100	\$30,100	\$30,500	\$31,500	1,400	
Intergovernmental Revenue	0	0	300	300	0	400	100	
Investment & Other	0	0	0	0	138,724	25,000	25,000	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>30,400</b>	<b>30,400</b>	<b>169,224</b>	<b>56,900</b>	<b>26,500</b>	
<b>Expenditures</b>								
Capital Outlay	17,351	0	17,513,382	17,513,382	14,876,000	0	(17,513,382)	
Other	34,485	47,028	72,400	101,141	4,075,980	4,030,700	3,958,300	
Principal	0	0	0	0	0	10,000,000	10,000,000	
Interest	0	0	254,813	254,813	227,520	776,810	520,997	
<b>Total Expenditures</b>	<b>51,846</b>	<b>47,028</b>	<b>17,840,595</b>	<b>17,869,336</b>	<b>19,178,500</b>	<b>14,806,510</b>	<b>(3,034,085)</b>	
<b>Net Revenues</b>	<b>-51,846</b>	<b>-47,028</b>	<b>-17,810,195</b>	<b>-17,838,936</b>	<b>-19,009,276</b>	<b>-14,749,610</b>	<b>3,060,586</b>	
Loan Proceeds	0	0	18,321,000	18,321,000	23,304,968	9,900,000	(8,421,000)	
Transfers In								
Transfers Out								
Beginning Fund Balance		(51,846)	(98,874)	(98,874)	(98,874)	4,196,818		
Ending Fund Balance	\$ (51,846)	\$ (98,874)	\$ 411,931	\$ 383,190	\$ 4,196,818	\$ (652,792)		
<b>INTERNAL SERVICE FUND (75)</b>								
<b>Self Insurance</b>								
Medical Premium	\$ 2,888,640	\$ 2,868,849	\$ 3,014,400	\$ 3,014,400	\$ 3,014,000	\$ 3,479,725	465,325	15.4%
Dental Premiums	166,818	166,233	181,300	181,300	171,500	172,875	(8,625)	-4.8%
Investment Income	31,196	29,588	18,300	18,300	192,000	30,000	11,700	63.9%
<b>Total Revenue</b>	<b>3,086,654</b>	<b>3,064,670</b>	<b>3,214,000</b>	<b>3,214,000</b>	<b>3,377,500</b>	<b>3,682,400</b>	<b>468,400</b>	<b>14.6%</b>
Medical Claims	2,348,503	2,476,422	2,376,800	2,376,800	2,489,000	2,833,650	456,850	19.2%
Prescription Drug Claims	310,847	299,409	0	0	335,000	0	0	#DIV/0!
Stop Loss Premiums	648,325	677,598	664,000	664,000	577,500	667,300	3,300	0.5%
All other costs	306,513	273,126	251,500	251,500	236,000	323,350	71,850	28.6%
Dental Claims	189,473	197,994	183,500	183,500	215,225	192,675	9,175	5.0%
Restricted Contingency	0	0	528,000	528,000	0	0	(528,000)	-100.0%
<b>Total Expenditures</b>	<b>3,802,461</b>	<b>3,924,549</b>	<b>4,003,800</b>	<b>4,003,800</b>	<b>3,852,725</b>	<b>4,016,975</b>	<b>13,175</b>	<b>0.3%</b>
<b>Net Revenue (Expenditures)</b>	<b>-715,807</b>	<b>-859,879</b>	<b>-789,800</b>	<b>-789,800</b>	<b>-475,225</b>	<b>-334,575</b>	<b>465,225</b>	
Beginning Fund Balance	3,461,882	2,746,075	1,886,196	1,886,196	1,886,196	1,410,971		
Ending Fund Balance	\$ 2,746,075	\$ 1,886,196	\$ 1,096,396	\$ 1,096,396	\$ 1,410,971	\$ 1,076,396		