

# **CITY OF FRANKLIN**

## **2020 ADOPTED BUDGET**

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2020 ADOPTED BUDGET  
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Adopted 2020 Budget  
Letter of Transmittal – Summary Information  
December, 2019

Honorable Mayor and Common Council:

**Introduction:** The Mayor’s Recommended 2019 Budget presentation attempted to set forth a context within which to address that budget and future budgets. It did so by first addressing, in detail, the question “Why is every budget tough?” The document then focused on establishing an initial framework of a longer-term perspective on the annual budget dilemma. The budget context and guidance for future budgets are worth reiterating here as both remain exceptionally relevant today and both remain the starting point for the Adopted 2020 Budget.

The transmittal letter in the 2019 Budget document provides a very detailed discussion on these two items, so just a summary of the conclusions will be included here. Hopefully, reducing these driving forces to just their summary conclusions will not be perceived to reduce the impact of or understanding of their importance. The conclusions as to “Why is every budget tough?” can be summarized by both the following list and text box excerpted from the 2019 Mayor’s Recommended Budget. Each presents a slightly different perspective on the same conclusions.

“Why is every budget tough?” – Conclusion

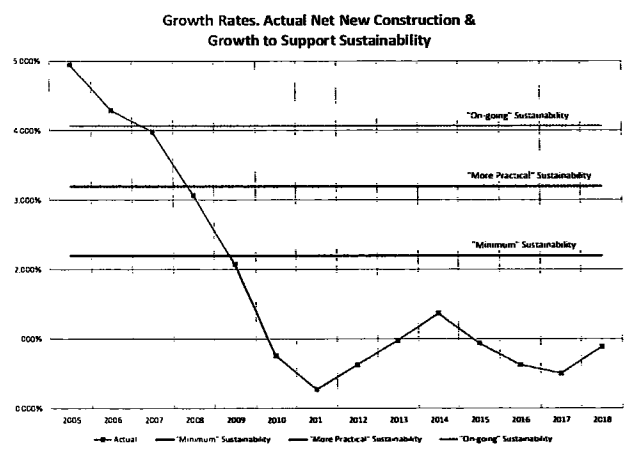
- The size of our operating budget – at over \$25,000,000 – drives routine budgetary cost increases between \$450,000 and \$850,000 each and every year. Short-term efforts for costs below that level are simply not sustainable unless service cuts are contemplated.
- Department heads have a significant 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.

**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

The importance of these significant constraints cannot be overlooked when considering the 2020 budget. Every one remains in place and remains a major factor as to why municipal budgeting in Wisconsin remains challenging on an annual basis.

As to the Mayor’s Recommended 2019 Budget’s future guidance, it noted the following: “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.” The document then examined three models for levels of sustainability, which were best reflected in a chart set against the background of Net New Construction levels. The conclusion was identified as “The Central Approach” to last year’s budget, which is reiterated below and which remains as a guiding influence or target for the Mayor’s Recommended 2020 Budget.



“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.” [Excerpt from the Mayor’s Recommended 2019 Budget Transmittal Letter]

**The Adopted 2020 Budget once again looks to succeed in using non-tax revenues and expenditure constraints combined with a minimum sustainable increase in municipal property taxes to achieve a balanced budget that**

**sustains current service levels, while making some positive adjustments overall.** Ultimately, this budget goal was achieved while only accepting the increase in levy associated with the allowable Net New Construction increase.

**Strategy with Landfill Siting Fees:** As reported during the Preliminary 2020 Budget Information meeting at the July 16, 2019 Common Council meeting, the use of the expansion area at the landfill has substantially driven up Landfill Siting Fee revenues. The 2020 Budget anticipates an increase of nearly \$1.1 million from 2019 budgeted levels. This is undoubtedly good news, but is it a game changer? “Yes,” to a limited degree, but absolutely “No,” as well.

The increase in Landfill Siting Fees does absolutely nothing to change any of the factors that are identified in “Why is every budget tough?” Levy limits remain in place; expenditures continue to trend up; pressure for services continues to batter departments. If the full additional landfill amount, for example, were used to expand public safety services in 2020 with 6 new firefighters and 3 new police officers, the City would immediately be back under intense budget pressures in 2021. It is unlikely that the City could retain the positions in even the near term given our annual struggles to simply meet minimum levels of sustainability. The City must not squander this revenue source opportunity and must not use it in such a way so as to find itself immediately back in the same challenging budget predicament in the near future.

Of course, the 2020 budget can clearly benefit from this influx of revenue, but it is critically important that the City carefully assess its opportunities for this jump in revenue and strategically deploy the



**funding to try to mitigate annual budget pressures for as long as may be possible, hoping to achieve at least three or four years of relief toward achieving ongoing sustainability within the budget.** So, “Yes” it can be a game changer if deployed carefully and thoughtfully over the coming few years.

To this end, the Preliminary 2020 Budget Information presentation in July recommended five initial options or strategies to consider relative to the application and use of the influx in Landfill Siting Fee revenues. Those options were set forth as follows:

- A. Span the gap to fund desired sustainability level (see graph above).
- B. Careful, long-term planning, meaning a phased-in, multi-year depletion of the new landfill revenue applied toward ongoing expenditures.
- C. The remaining balance that is not used for ongoing operations can be used to address structural deficits (Ex. Equipment Replacement Fund, OPEB Fund deficit, debt interest, or deferred capital)
- D. Critical needs evaluation.
- E. Conservative approach for risk avoidance (Example: Transfer levy to General Fund and apply Landfill Siting Fee Revenue in the Capital Funds.)

Ultimately, the Adopted 2020 Budget employed each of these strategies to try to use as little as possible of this resource for ongoing operations so as to ensure its continued availability to resolve and address the budget pressures that will be felt in 2021, 2022, and, maybe, 2023. At the same time, the Adopted 2020 Budget takes advantage of the opportunity to apply appropriations to attack certain critical needs, enhance certain operations, pursue productivity increases, and address problematic pay plan implementation discrepancies.

Throughout all funds of the budget, the increase in Landfill Siting Fee revenues from the expansion area amounted to \$1,083,000. In summary, it was applied in the following manner:

1. \$194,609 to support ongoing General Fund operations.
  2. \$114,500 to support one new Police Officer
  3. \$143,500 to support one new Battalion Chief
  4. \$95,391 to support one new DPW Heavy Equipment Operator
  5. \$20,000 to support ongoing Library operations.
  6. \$9,800 (net) to support the Capital Outlay Fund.
  7. \$125,900 (net) to support the Equipment Replacement Fund.
  8. \$217,300 (net) to support the Street Improvement Fund.
  9. \$162,000 to support the Capital Improvement Program.
- \$1,083,000

[Important Note: Tracking the revenue source by title is obscured by the fact that \$350,300 in Property Tax Levy was transferred from the various capital funds to the General Fund with an offsetting \$350,300 allocation of additional Landfill Siting Fee revenue to the various capital funds. As such capital fund impacts are noted as “(net)” impacts.]

Item 1, for \$194,609, follows strategic option A by allowing the budget to balance for ongoing operations by increasing the impact of the Landfill Siting Fee revenues. The same applies to items 2, 3, 4, and 5 which totals \$373,391, which are all expected to continue to be funded in future years as part of the ongoing operations [Again, the transfer of levy to the General Fund from the capital funds obscures an easy reconciliation.]

Strategic option B is achieved because less than half the total budgeted 2020 influx of Landfill Siting Fee revenue was used for ongoing operations. Items 6 through 9 above still reflect \$515,000 of available Landfill Siting Fee revenue that could be applied toward supporting ongoing operations at approximately \$250,000 per year over the next two years should the City determine that is in its best interest. These items then are effectively supporting strategic option C while they are being used to support those capital funds.

Strategic option D is achieved through items 2, 3, 4, and 5, as well as through various ongoing operations achieved through item 1 (as will be discussed later). These additions reflect critical needs that the City was now able to address with this added revenue.

Strategic option E is addressed within the explanation provided in the "Important Note" above which details how the allocations moves levy to the General Fund and increases Landfill Siting Fee revenues to the various Capital Funds.

**The final result is that the increase in Landfill Siting Fee revenues significantly impacted the ability to balance the Adopted 2020 budget while retaining the future ability to use some of this influx of money over the subsequent two years.** This is a critical consideration and a necessary action given the year-after-year onslaught of the factors that make every year a "tough budget."

### **Primary Impacts on Operations**

Public Safety Positions: The discussion above identified that the Adopted 2020 Budget provides funding for three additional public safety positions. The new Police Officer and Battalion Chief clearly are traditional public safety officers. Given the critical role of DPW Heavy Equipment Operators with snow removal it is undeniable that they perform an essential role in public safety. There are two aspects of the funding which are worth acknowledging. Firstly, the rank for the Police and Fire Department positions were based directly upon the recommendation of the respective department's Chief. Secondly, it is worth repeating that all three are identified as having ongoing funding available and are expected to remain active positions after 2020. The expectation, therefore, is that this position receives the same level of ongoing funding consideration within the annual budget process as every other one of the City's funded positions. In short, these are new, fully-funded positions with the expectation, and goal, that it stays that way.

Additional Position Increases: The Adopted 2020 Budget also provides funding for a support position in the Department of Administration. The Department of Administration can broadly impact all of the service departments and currently experiences a backlog in requested projects and an overload of work. The goal is to provide some additional support to enhance efficiency of the Director of Administration's time and to increase the total output for the Department.

Additionally, a half-time Sanitarian (for a total cost of \$33,648) and an increase total .38 FTE for a Secretary position in the Office of the City Clerk (for a total cost of \$39,718) were included. In very brief summary, the Director of Health and Human Services argues that the current .9 FTE Sanitarians cannot meet the licensing and inspection requirements of the City in its agent of State status. Some increased revenues, altered staffing assignments, and expenditure cuts helped to fund the request. The Office of the City Clerk requested to upgrade two part-time positions to full-time, one of which was funded. This partial award may cause the City Clerk to consider allocating the funding for partial upgrades to each position.

Personnel Payroll Costs and the Merit Component of the Pay Plan: Sufficient funding is incorporated to ensure the City maintains its position against the comparable communities established by the Common Council. No fixed percentage is set as the City considers adjustments mid-year each year. This enables the City to accurately monitor and track its comparable communities. The 1.55 percent market adjust to the pay plan for 2019 was appropriate. It was appropriate because over a four-year period Franklin remained in the middle of the pack, but for 2019 itself, it was the second lowest annual increase. The memo provided at the time indicated the following.

“If attempting to keep pace with the comparable communities, however, one should note that through last year Franklin remained slightly above the mean and median averages but has fallen behind (sic) both this year....At the same time, one could argue Franklin is now correlating more closely to those in the bottom half than the top half, meaning as the full range expands Franklin is more closely “the top of the bottom half” than “the bottom of the top half.”

As such, 2020 will likely require that the City fund its market adjustment at or slightly above the average of comparable communities. If not, the City could slide below the level established as policy by the Common Council. The actual adjustment would be established by the Common Council mid-2020.

At the end of 2015 the Common Council adopted a new pay plan and adopted an implementation plan that was executed in 2016. The pay plan was a hybrid plan having a sliding scale of Progress-to-Market-Rate increases for employees in the range comprising the bottom 65<sup>th</sup> percentage of their pay plan. For individuals above the 65<sup>th</sup> percentage point of their pay range advancement within the range would occur only based upon merit. These merit increases were separate from the Market Adjustments. Unfortunately, the 2017, 2018, and 2019 budgets did not provide any funding for separate merit adjustments.

This merit component was an important part of the hybrid pay plan system established by the Common Council. The effect of not yet funding the merit component is that individuals initially above the 65<sup>th</sup> percentile have generally remained fixed at their current position within the range. Individuals who are below the 65<sup>th</sup> percentile receive Progress-to-Market-Rate increases, but as soon as they hit the 65<sup>th</sup> percentile they effectively freeze at that level. As such, the 65<sup>th</sup> percentile has effectively become the new cap in the pay plan for everybody below the 65<sup>th</sup> percentile. After carefully measuring the City against carefully selected comparable communities and after annually monitoring the other communities' progress so that Franklin retains its position, failing to provide funding for a merit program has put the pay plan at risk of failure to achieving its adopted purpose. Each year no action is taken to fund the merit component, the less in line the City's pay plan effectively is with the comparable communities.

The City still needs to devise the appropriate mechanism for determining the allocation of merit adjustments, and the Police Chief has requested consideration of an alternate strategy for use within the department, based upon its para-military structure. Nonetheless, it is futile to undertake this work if there is never any funding to implement it. As such, the Adopted 2020 Budget provides at least \$27,000 for salary and wages for merit adjustments to be implemented after the Personnel Committee and Common Council approves a merit adjustment distribution methodology. This amount would, purely as an example, enable the top performing one-eighth of non-represented employees to receive a merit

adjustment of around \$1,000 and the next highest performing one-quarter to receive a merit adjustment of around \$500. Therefore, the top performing three-eighths of non-represented employees, in this example, could see a merit adjustment. Again, this is just an example in that smaller adjustments could be spread more widely, while larger adjustments would impact fewer. There are multiple ways the City could look to finally implement the merit component, and some discussion on this was provided in June along with the recommendation on the Market Rate Adjustment.

In the end, the Common Council would still need to adopt a merit distribution policy before the mid-year Market Adjustments to determine exactly the manner by which it would work. **Providing funding for the merit adjustments, however, is essential in ensuring that the recently adopted pay plan is not undermined and rendered ineffective for its intended purposes.**

Retiree/Severance Productivity Funding: When an employee separates employment they are eligible for payout of vacation and compensation time leave balances, but may also be due a separation benefit, in accordance with policy, if, in general, they have sufficient sick leave balances available. The unfortunate aspect of this is that the positions often have to remain vacant until the savings from the vacancy at least equals the severance payout. These long periods of vacancy can significantly impact operations and productivity. Given a policy that dissuades a General Fund fund balance in excess of 30%, the Adopted 2020 Budget proposes to use \$239,200 of General Fund fund balance to cover anticipated severance costs from approximately 12 anticipated retirements across various departments. The Police Department (including Dispatch), Fire Department, Building Maintenance and DPW, and to a lesser degree Engineering and Utilities, all look to be impacted. Given workloads and expectations, none of these departments can afford the negative productivity impacts from extended vacancies.

Health Insurance: The 2019 Health Insurance Program has offered a mixed-bag of success. For 2019 the City moved to a high deductible health plan (HDHP), but created a new, separate PPO option that was not as strong a benefit as the previous PPO. The City also offered an employer contribution to the HDHP for individuals who joined. No guarantees were provided that the employer contribution would continue for future years, but, ultimately, positive indications were offered that at least an additional year would be considered. The result was that the City experienced a much greater participation level in the HDHP than expected (over 40% as compared to 25%) and saw a slightly higher level of individuals choosing not to participate in our health plan (for example moving to a spouse's employers plan). This is resulting in a very positive year for the Self Insurance Fund.

Unfortunately, the reduced level of benefits has provided some anecdotal evidence that the City has experienced higher turnover and more difficulty filling positions based upon these benefits. The funding level anticipated within the departmental 2020 budgets for health insurance anticipates trying to continue to drive voluntary participation in the HDHP, while being able to slightly reduce premiums based on the current higher-than-expected participation level. The reduced premiums, as opposed to premium increases, helps significantly in balancing the budget. Approximately a \$225,000 savings to the General Fund is incorporated. Caution is always warranted given that the health insurance market is very volatile and annual increases of 5%, 10%, or more are not uncommon. Nonetheless, recognizing the significant change the City went through last year and its positive results in the Self Insurance Fund fund balance, accruing these savings back against operational cost increases is appropriate.

The reduced premiums, however, aren't the employees' or potential employees' focus. They will look at employee premium shares and other plan design components. The Common Council addresses annual health plan adjustments separate from the budget adoption, but it is expected that the design changes

will move forward simultaneously so that they can be fully vetted and approved in time for open enrollment. Three actions will be recommended to target improving the perception of the health plan designs to aid in retention and new hires. They are as follows:

1. Freeze employee monthly premium shares at the current (2019) level. This keeps them generally around the targeted levels of 15% for the HDHP and 20% for the PPO, provided the employee (and spouse) participates in the Health Risk Assessment.
2. The maximum out of pocket for the HDHP is reduced to the same level as the PPO. Individuals in the HDHP pays the full deductible first and then 15% of charges after that until reaching the maximum out of pocket. As such, the maximum out of pocket number affects very few individuals. The threat of this number – the risk that it could happen – seems to have impacted hiring decisions. Individuals simply don't tend to have \$12,000 laying around. The City insures its maximum liabilities with stop loss insurance, but employees don't have that second tier of protection. The City's plan is their protection and the perception as to a risk for a \$12,000 charge was significant. Adjusting the maximum out of pocket back to the \$4,500/\$9,000 (single/family) level helps eliminate the perceived risk. By doing so, the fifth digit is eliminated, and it now matches that of the PPO. This should improve the perception of the potential benefits of the HDHP
3. The employer contribution to the health savings accounts (HSA) of the HDHP participants was contemplated to double to \$1,500/\$3,000 for 2020. Ultimately, the increase for 2020 went up 50% to \$1,225/\$2,250 with a commitment to carry the other half of the increase to a 2021 contribution of at least \$375/\$750. This will be done through a direct charge to the Self Insurance Fund, which also saves the General Fund the \$59,000 appropriation incorporated into the 2019 budget. This should bring greater participation, further reduce the negative perception of the high deductibles, and aid in the transition to the HDHP requirement that employees self-fund the deductibles up front. It will be made clear to employees that there is no guarantee or commitment as to continuation of the employer contribution beyond 2020.

Together these actions substantially help balance the budget and are expected to increase the amount of participation in the HDHP.

**ASSESSED VALUATION, EQUALIZED VALUATION, AND PROPERTY TAX RATES:** Property valuations were not yet finalized at the time the recommended budget was presented at a public hearing, so it was 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>	<b>2018-19</b>	<b>2019-20</b>	<b>% Change</b>
A	Budgeted Property Taxes to be Collected	\$21,389,375	\$21,741,900	1.65%
B	Equalized Value TID Out	3,924,067,400	4,211,998,800	7.34%
C	Equalized Levy Rate: A/(B/1000)	5.45082	5.16190	

D	Equalized Value TID In	4,022,941,400	4,360,269,000	8.39%
2E	Equalized Property Taxes to be Collected: $C \times (D/1000)$	21,928,319	22,507,255	2.64%
F	Assessed Value TID In	4,035,237,210	4,229,425,745	4.81%
G	<b>Estimated Property Tax Bill Rate:</b> $E/(F/1000)$	<b>\$5.4342</b>	<b>\$5.3216</b>	<b>-2.07%</b>

Although the City's net new construction was determined by the State to have increased by 1.57 percent, the revaluation and market conditions resulted in an assessed valuation TID In change of 4.81 percent. The State, however, determines equalized property valuation within the TID districts overall. The end product is that a 1.65 percent 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 2.07 percent.

**SUMMARY DISCUSSION BY FUND**

**General Fund:** The General Fund is the largest segment of the City's total budget and generally includes the day-to-day operating expenditures of City departments. Most of the discussions above are items that reflect activity in the General Fund. The recommended General Fund expenditure budget for 2020 is \$29,228,530 and reflects an increase of 4.02% from the 2019 adopted budget. The recommended expenditures are the requests of the departments as adjusted by the Mayor.

The actual General Fund tax levy revenue for 2019 was budgeted at \$18,130,675. The recommended General Fund tax levy for 2020 is \$18,988,700. This increase of \$858,025 or 4.73% can be considered to come from the total allowable growth from net new construction (1.605%) as adjusted by the State for Personal Property Tax Aid, plus a transfer of \$200,000 in property tax levy from the Debt Service Fund, and a \$350,300 transfer of levy from the various capital funds. It is important to note that the transfer of levy out of the Debt Service Fund is not being supplanted with new levy into the Debt Service Fund, which levy would be outside of the levy limit restrictions. Additionally, no added levy will come from using statutory look-back provisions to apply prior year allowable revenue not included at that time. As such, it is worth noting that \$287,156 (or an additional 1.372%) of the 2014 available levy that could still be received from the statutory look-back provision will expire with the 2020 budget and no longer be available to the City of Franklin.

There are three other items within the General Fund that are outside of departmental operating budgets that are worth mentioning. First, the reduction for anticipated under expenditures was adjusted from -\$375,320 for 2019 to -\$315,000 for 2020. Second, a transfer of \$500,000 from the General Fund to the Capital Improvement Fund was appropriated for safety enhancements, as recommended in the 2019 budget, to allow for such considerations following the current project at City Hall. Lastly, 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 in 2019 was \$1,861,000, but for 2020 the amount is reduced to \$1,365,000. 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.

The budgeting philosophy remains that departments are to budget regularly fluctuating line items 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 Fund was provided a \$27,800 increase in Property Tax Levy for 2020. The 2.12% increase was intended to approximate the “minimum sustainability” level of the model previously established and discussed at the beginning of this transmittal letter. In addition the Library was provided \$20,000 of Landfill Siting Fee revenues for ongoing purposes, which compares very favorably to the \$198,000 that the entire General Fund applied for such ongoing purposes. Combined the revenue increase equals about 3.5% of their total 2019 expenditure budget of the primary operating fund of the Library. Please note, this document only addresses the revenue portion of the Library Fund. The Library Board is currently working on the expenditure portion of their 2020 budget. It will be included in the final document after adoption by the Library Board.

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

The Mayor’s Recommended 2020 Budget for 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 just .4%. Projected total revenues of \$1,674,700 are anticipated to be sufficient to continue to slowly grow the fund balance to an appropriate level, because total expenditures are only at \$1,656,138.

The service provider, John’s Disposal, has offered to provide garbage bins and to increase recycling pickups to a weekly schedule. The Solid Waste Fee would then increase to \$133.95 per household. The Common Council has already initiated discussions on this topic, so it has not been incorporated into the Mayor’s Recommended 2020 Budget. Should the Common Council determine to proceed with this course of action, an amendment would need to occur to incorporate it into the final approved 2020 budget.

**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.

This fund also includes a \$3.2 million project and borrowing for a gravity flow sewer in the Industrial Park. **Importantly, additional review of this budget is needed to bring the fund to an operational surplus. More information will be brought forward during the Common Council review portion of the budget process.**

**Water Utility:** The approving body for the Water Utility is the Franklin Board of Water Commissioners. The Utility is planning of \$389,248 operating income. A significant increase on the 2019 budget. The Utility plans to purchase land for a new water tower as well as continued investment in replacement residential meters.

**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 2020, departments requested \$1,902,160 in expenditures which is up nearly 75% from last year. Of 2019's request, \$777,945 or 71% were funded. For 2020, despite increasing approvals to \$919,350, the ratio approved dropped to 48%. Demand simply remains strong for replacements and advancements to new technologies. Information Services is one example where the City has to continually address components of its network that provide for the City's operations and for the security of those operations. It can also be seen, for example, with squad cars. In 2019, \$249,000 was approved for 6 squad cars or \$41,500 per vehicle. The 2020 request for \$258,000 was for only 4 squad cars at \$64,500 per vehicle, or a 55% increase. Three were funded. In conjunction with the 6 approved for 2019, this should provide time for the City to evaluate what, if any, long-term plan or adjustment to operating or purchasing schedules needs to occur to attempt to address or mitigate the impacts of a 55% increase.

Excluding the 2019 transfer budgeted as a potential restricted contingency in the fund, revenues for 2020 are actually slightly higher at \$818,400 as opposed to \$805,800. With the increase expenditures, ending fund balance will be down and the contingency is reduced to \$60,000

A complete listing of approved items is included later in this document.

It is worth noting that in the future, the 2020 increase in landfill siting revenues is not expected to remain available to this fund as it may be necessary to return some to the General Fund to support ongoing operations. However, until such time, using the resource to support one-time capital purchases is appropriate.

**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. Requested replacements required \$1,730,000 of which \$818,000 was recommended for approval. With available resources of \$771,000, existing fund balance is being used to support recommended purchases. The 2020 budget has no tax levy in this fund. The expenditures provide for one ambulance and 4 Highway vehicles.

**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 "2020 Local Street Improvement Program Prioritized Listing" which is included in the proposed budget document. 15 projects are listed.



Total revenues for 2020 are \$1,218,300 is \$363,100 (42.5%) greater than 2019. The biennial State Aids and added landfill siting revenues account for the increase. Total expenditures of \$1.3 million are appropriated, with \$200,000 of that indicated for the Rawson Homes Repair project. As such, depending upon bids results, one or two of the recommended 15 projects may not be able to be completed with the available \$1.1 million.

**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 2020, planned project expenditures total \$7,445,000. The expenditure plan for "Approved Projects" includes \$1,300,000 in various park projects with appropriate resources coming from impact fees. The Community Development Enterprise Resource Program, which is a multi-department \$225,000 software project will replace govern and provide for better accounting and coordination of related financial records. The South 68<sup>th</sup> Street hill mitigation project and the Marquette Avenue Improvements project comprise the road projects. \$500,000, as a transfer from the General Fund, is set aside for City facility security enhancements consistent with the Council's actions within the 2019 budget approval. The current City Hall project has forced a delay in progress on further security components. Various Sewer and Water projects round out the project list.

Both the Capital Improvement Fund and the Capital Outlay Fund had multiple requests for various projects related to roofs, parking lots, and new buildings. Historically, a five-year forecast in the Debt Service Fund anticipates \$2 million in additional debt service resources every other year thereafter. This anticipated revenue stream is insufficient to address the levels of projects being requested. Projects such as a \$1.4 million shooting range replacement or the 2020 request for \$100,000 to begin design of an additional \$2 million DPW building show that improved planning is needed. As such, most of these such projects have not been funded. The Mayor proposes that the City will undertake a much more comprehensive review of its facilities and facility needs and prepare, during 2020, a comprehensive Capital Improvement Plan. It will address roofs, parking lots, and HVAC systems. It will address park system needs and equipment. It is intended to be a comprehensive document with at least a 10-year perspective. This will enable a clear prioritization of needs to be addressed on an annual basis. A process recommendation will be developed during the remainder of 2019.

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 2020, approximately \$2.1 million impact fees are expected to be collected, along with limited amounts of interest earnings. Debt Service Fund support of approximately \$450,000 is appropriated in the Development Fund; however, not all of these funds are likely to be available for Debt Service if not collected here as revenue. Additionally, \$621,500 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 2020. Lastly, in addition to appropriations in water and sewer accounts for oversizing, \$525,000 is incorporated for a land purchase for a new water tower.

**Debt Service Fund:** The Debt Service Fund of the City is used to account for the payment of debt service on all general obligation debt issued for City purposes. Such payments are funded through property tax levy, special assessments, and impact fees. The City amended its debt policy in August 2019 which restricts debt limits to 40% of the legal debt limit, which results in approximately 40% of the available debt, by policy, being available. The Mayor's Recommended 2020 Budget reduces the property tax levy supporting the fund from \$1.3 million to \$1.1 million. The \$200,000 difference was transferred to the General Fund where it supports ongoing operations. A detailed schedule of debt payments due is included in the budget document.

**Special Revenue Funds: Civic Celebrations, St. Martins Fair, Grants, and Donations Funds:** In general, the appropriation levels are expected to be sufficient to address currently anticipated 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 consistent with 2019 activities which was a 4-day event. Given 2020 is expected to be a 3-day event, appropriation levels should be more than sufficient.

St. Martin's Fair was budgeted for revenues of \$38,000, which is slightly more than 2019. It includes the \$11,000 transfer from the General Fund. Annual operating deficits are continuing.

As well as the regular or frequent state grants received by the Health Department, Police Department, and for the Community Development Block Grant program, 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. Overall, unanticipated grants received during 2020 will require a budget modification.

**Tourism Commission:** The Tourism Commission was created by ordinance on December 6, 2016, pursuant to Wisconsin Statutes. The Tourism Commission, much like the Library Board, is responsible for their own budget. The Commission's expenditures pursue tourism development and tourism promotion activities, including but not limited to marketing, advertising, and attending or participating in tourism events. Revenues are expected to be down slightly from 2019. The Commission plans the addition of a part time clerical person and significantly increased spending on marketing efforts.

**Budget Process:** Staff works with the Mayor for months in developing a recommended budget for presentation to the Common Council. For the third year in a row, a meeting was held in June or July 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 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 are 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 requires approval by a majority of members of the Committee of the Whole. Such amendments were made and incorporated herein. The Common Council's recommended budget was forwarded to a public hearing, as required by statute, in mid-November. Alderman can still present amendments to the budget, as did occur, prior to adopting the budget by ordinance

Respectfully submitted,

Mark W. Lubberda  
Director of Administration

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**City of Franklin, WI  
All Funds**

<b>Statement of Revenues &amp; Expenditures For the Year Ended Dec. 31, 2020 Budget</b>	<b>General Fund</b>	<b>Debt Service</b>	<b>Tax Increment Districts</b>	<b>Special Revenue</b>	<b>Capital Funds</b>	<b>ADOPTED Total</b>	<b>Internal Service</b>
<b>REVENUES</b>							
REAL ESTATE TAXES	19,005,700	1,100,000	3,309,700	1,340,500	295,700	25,051,600	
REVENUE - OTHER TAXES	685,900	65,000	120,000	210,179	2,208,200	3,289,279	
TRANSFERS - IN	1,050,000					1,050,000	
INTERGOVERNMENTAL	1,746,400	-	569,300	319,250	1,301,000	3,935,950	
LICENSES & PERMITS	903,200	-	-	27,000	-	930,200	
PENALTIES & FORFEITURES	546,000	-	-	0	-	546,000	
CHARGES FOR SERVICES	2,527,300	-	-	2,054,349	2,252,000	6,833,649	3,358,486
INTERGOVERNMENTAL CHARGES	182,000	-	-	0	-	182,000	
INTEREST & INV INCOME	343,580	12,000	395,000	35,100	213,000	998,680	45,000
MISCELLANEOUS	139,250	-	7,500	98,480	131,500	376,730	120,000
<b>TOTAL REVENUES</b>	<b>27,129,330</b>	<b>1,177,000</b>	<b>4,401,500</b>	<b>4,084,858</b>	<b>6,401,400</b>	<b>43,194,088</b>	<b>3,523,486</b>
<b>EXPENDITURES</b>							
GENERAL GOVERNMENT TOTAL	3,393,982	-	62,150	-	25,000	3,481,132	298,709
PUBLIC SAFETY TOTAL	18,446,978	-	-	74,950	-	18,521,928	2,427,011
PUBLIC WORKS TOTAL	4,151,677	-	60,580	1,971,287	-	6,183,544	634,757
HEALTH & HUMAN SERVICES TOTAL	737,635	-	-	296,054	-	1,033,689	112,016
CULTURE & RECREATION TOTAL	210,448	-	-	1,527,113	-	1,737,561	149,355
CONSERVATION & DEVELOPMENT TO	619,400	-	714,505	439,000	-	1,772,905	112,016
CONTINGENCY - Dept 199	1,144,000	-	-	-	235,000	1,379,000	500,000
CAPITAL OUTLAY		-	14,000,000	195,400	7,824,350	22,019,750	
PRINCIPAL		1,387,500	665,000	-	-	2,052,500	
INTEREST		200,272	1,521,167	-	-	1,721,439	
DEBT ISSUANCE COSTS		-	120,000	-	-	120,000	
TRANSFERS OUT	524,000					524,000	
<b>TOTAL EXPENDITURES</b>	<b>29,228,120</b>	<b>1,587,772</b>	<b>17,143,402</b>	<b>4,503,804</b>	<b>8,084,350</b>	<b>60,547,448</b>	<b>4,233,864</b>
<b>EXCESS REVENUES (EXPENDITURES)</b>	<b>(2,098,790)</b>	<b>(410,772)</b>	<b>(12,741,902)</b>	<b>(418,946)</b>	<b>(1,682,950)</b>	<b>(17,353,360)</b>	<b>(710,378)</b>
Transfers In		453,682	-	24,000	2,841,500	3,319,182	
Transfers Out		(600,000)	-	-	(3,470,442)	(4,070,442)	
General Obligation Debt Issued		-	9,450,000		-	9,450,000	
<b>Net Change in Fund Balance</b>	<b>(2,098,790)</b>	<b>(557,090)</b>	<b>(3,291,902)</b>	<b>(394,946)</b>	<b>(2,311,892)</b>	<b>(8,654,620)</b>	<b>(710,378)</b>
Beginning Fund Balance	7,928,519	1,079,300	8,074,962	2,032,223	12,116,726	31,231,730	2,325,066
<b>Ending Fund Balance</b>	<b>5,829,729</b>	<b>522,210</b>	<b>4,783,060</b>	<b>1,637,277</b>	<b>9,804,834</b>	<b>22,577,110</b>	<b>1,614,688</b>

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## **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 2020 Budget Time line included a schedule as follows:

September 17, 2019	Distribution of the Mayor's Recommended Budget to the Common Council
September 17, 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 September 30 budget discussions
September 30, 2019	Committee of the Whole reviews Mayors Recommended Budget
October 1, 2019	Regular Common Council meeting, may continue work begun during the Committee of the Whole.
October 7, 2019	Alternate day for additional Committee of the Whole meeting and Budget Discussion
October 17, 2019	Preparation of Public Hearing Notice
October 16, 2019	Regular Common Council Meeting available for discussion of any budget topic as may be needed
October 23, 2019	Publication of Preliminary Budget and Public Hearing Notice
November 4, 2019	Committee of the Whole meeting available for discussion of any budget topics as may be needed
November 19, 2019	Public Hearing on the Proposed 2020 Budget
November 19, 2019	Common Council Meeting to Adopt 2020 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
- Northerly expansion of the Waste Management Landfill will provide additional revenue from siting fees.
- Consolidation or active cooperation 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 – the 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)
- Development activities south of Ryan Road will spur additional investment due to the construction of the Ryan Creek Sewer Interceptor
- 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.
- Implementing a change in wholesale water to the City of Milwaukee will provide predictability in long term consumer rates.
- New natural conservation recreation areas as a result of MMSD and Waste Management agreements improve quality of life for residents
- Joining the Wisconsin Retirement System will help in employee attraction and retention and provide predictable expenditures to support retirees
- The new Loomis Road Industrial Park will open opportunities to support attraction of needed but less restricted businesses to the city

### **Threats**

- Difficulties and expenses with an impending TID closure date for the Area D business park development limits city investment flexibility
- Lack of developed and ready business park parcels will slow high-value, non-residential growth and possibly lose existing businesses

- 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 Stat’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 erosion of legislative support for local government in property tax assessment practice, use of road right-of-way, continued reduction in state/county funding share in public works projects increases local costs and reduces property tax revenue.
- 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
- 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 Due to very low unemployment and market pressure on wages, benefits and working conditions.
- Continued unchecked rate increases in the cost of water for the next few years

The Common Council may wish to modify this list with additional opportunities or threats prior to the public hearing  
 Updated Sept 19, 2019

CITY OF FRANKLIN  
Summary of Assessed Value - Final

	Jan 1, 2019	TID #3	TID #4	TID #5	TIF	Jan 1, 2019	Jan 1, 2018	PCT
	Total	Assessed	Assessed	Assessed	Assessed	Assessed	Assessed	Change
	Assessed	Values	Values	Values	Values	Values	Values	
	Values	Less TID	Less TID	Less TID	Less TID	Less TID	Difference	
	97.007%	29,700	28,800	-	29,700	16,581,700	(1,298,700)	
	97.007%	97.007%	97.007%	0.000%	96.970%	100.201%		
Personal Property-manufacturing @ FMV	15,312,700	-	-	-	29,700	16,581,700	(1,298,700)	
Assessment Ratio	97.007%	97.007%	97.007%	0.000%	96.970%	100.201%		
P P @ Est Assessed Value	14,854,000	-	28,800	-	28,800	16,615,100	(1,789,900)	-10.8%
Real Estate-manufacturing @ FMV	152,492,500	-	1,646,600	-	1,646,600	145,527,124	5,318,776	
Assessment Ratio	97.007%	97.007%	97.007%	0.000%	97.006%	100.201%		
R E @ Est Assessed Value	147,928,400	-	1,597,300	-	1,597,300	145,819,700	511,400	0.4%
Manufacturing at Est Assessed Value	162,782,400	-	1,626,100	-	1,626,100	162,434,800	(1,278,500)	-0.8%
Real Estate - Residential	3,163,899,045	63,303,600	24,309,800	995,500	88,608,900	2,932,613,030	142,677,115	4.9%
Real Estate - Commercial	846,605,500	164,377,300	40,183,200	22,698,200	227,258,700	599,034,100	20,312,700	3.4%
Real Estate - Agricultural/Other	19,891,700	507,500	507,500	507,500	507,500	19,161,000	223,200	1.2%
Total Real Estate	4,030,396,245	227,680,900	65,000,500	23,693,700	316,375,100	3,550,808,130	163,213,015	4.6%
Personal Property - Commercial	36,247,100	9,254,900	4,095,200	85,800	13,435,900	22,687,000	124,200	0.5%
Residential, Commercial & Agricultural	4,066,643,345	236,935,800	69,095,700	23,779,500	329,811,000	3,573,495,130	163,337,215	4.6%
Sub total	4,229,425,745	236,935,800	70,721,800	23,779,500	331,437,100	3,735,929,930	162,058,715	4.3%
Less TID Base	-	(173,488,200)	(19,817,900)	(3,015,800)	(196,321,900)	3,932,251,830	-	0.0%
Total Assessed Value - 2019	4,229,425,745	63,447,600	50,903,900	20,763,700	135,115,200	4,094,310,545	162,058,715	4.1%
Percent Increase	4.8%	16.9%	6.7%	1800.7%	31.1%	4.1%		
<b>2019 Breakdown by Type</b>								
Real Estate	4,178,324,645	54,192,700	46,779,900	20,677,900	121,650,500	3,892,949,730	163,724,415	
Personal Property	51,101,100	9,254,900	4,124,000	85,800	13,464,700	39,302,100	(1,665,700)	
Total Assessed Value - 2019	4,229,425,745	63,447,600	50,903,900	20,763,700	135,115,200	3,932,251,830	162,058,715	
<b>2018 Breakdown by School District</b>								
Franklin School District	3,208,068,400	-	-	20,763,700	20,763,700	3,051,457,330	135,847,370	
Oak Creek/Franklin School District	771,293,045	63,447,600	50,903,900	-	114,351,500	639,977,100	16,964,445	
Whitnall School District	250,064,300	-	-	-	-	240,817,400	9,246,900	
Total Assessed Value - 2019	4,229,425,745	63,447,600	50,903,900	20,763,700	135,115,200	3,932,251,830	162,058,715	
Total Assessed Value - 2018	4,035,310,280	54,269,250	47,696,800	1,092,400	103,058,450	3,932,251,830		

<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 Manufacturing Total
Real Estate - Manufacturing	108,911,400	38,370,500	5.0%	147,928,400	147,928,400
Real Estate	3,071,412,500 *	711,468,545 *	247,515,200	4,030,396,245	4,030,396,245
Total Real Estate	3,180,323,900	749,839,045	248,161,700	4,178,324,645	4,030,396,245
Personal Property - Manufacturing	11,872,200	2,834,100	147,700	14,854,000	14,854,000
Personal Property	15,872,300 *	18,619,900 *	1,754,900	36,247,100	36,247,100
Total Personal Property	27,744,500	21,454,000	1,902,600	51,101,100	36,247,100
Total	3,208,068,400	771,293,045	250,064,300	4,229,425,745	4,066,643,345
	100.00%	100.00%	100.00%		
Total Assessed Value (TIF in)	<u>3,208,068,400</u>	<u>771,293,045</u>	<u>250,064,300</u>	<u>4,229,425,745</u>	<u>4,066,643,345</u>
Total Real Estate Assessed Value (TIF in)	3,180,323,900	749,839,045	248,161,700	4,178,324,645	4,030,396,245
Total Pers Prop Assessed Value (TIF in)	27,744,500	21,454,000	1,902,600	51,101,100	36,247,100
Total Assessed Value (TIF in)	<u>3,208,068,400</u>	<u>771,293,045</u>	<u>250,064,300</u>	<u>4,229,425,745</u>	<u>4,066,643,345</u>
TIF Assessed Values -Increment	(20,763,700)	(114,351,500)	-	(135,115,200)	(134,913,315)
Total Assessed Value (TIF out)	<u>3,187,304,700</u>	<u>656,941,545</u>	<u>250,064,300</u>	<u>4,094,310,545</u>	<u>3,931,730,030</u>
Total Residential RE Assessed Value (TIF in)	2,623,671,500	374,516,045	165,711,500	3,163,899,045	
Percent of total	81.8%	48.6%	66.3%	74.8%	
Total RE Commercial, Manufacturing, Agriculture	538,202,600	374,681,600	82,450,200	995,334,400	
Percent of total	16.8%	48.6%	33.0%	23.5%	
Other & Pers Prop Assessed Value (TIF in)	46,194,300	22,095,400	1,902,600	70,192,300	
Percent of total	1.4%	2.9%	0.8%	1.7%	
Total Assessed Value (TIF in)	3,208,068,400	771,293,045	250,064,300	4,229,425,745	-
Total Assessed Value (TIF in)	3,208,068,400	771,293,045	250,064,300	4,229,425,745	162,580,515

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**CITY OF FRANKLIN, WISCONSIN**  
**Assessed Values by Property Class**  
**Last Ten Years**

		Residential	Commercial	Other	Manufacturing	Personal Property	Total	Percent Change	Ratio to Market Value
1-Jan									
2019	#	3,163,899,045	846,605,500	19,891,700	147,928,400	51,101,100	4,229,425,745	4.8%	97.0%
2018	#	3,013,005,480	801,651,700	19,663,100	147,427,000	53,563,000	4,035,310,280	4.7%	100.2%
2017	#	2,838,161,900	776,873,400	19,370,100	145,697,200	74,663,600	3,854,766,200	4.1%	99.1%
2016	#	2,694,247,825	759,562,700	19,596,500	150,592,900	80,479,000	3,704,478,925	9.1%	99.0%
2015		2,404,990,700	760,663,600	18,879,700	135,834,500	76,174,600	3,396,543,100	0.9%	92.7%
2014		2,383,400,600	754,301,600	18,872,100	123,011,900	85,006,600	3,364,592,800	0.1%	93.7%
2013	#	2,368,565,600	751,653,500	18,839,000	126,646,100	94,023,900	3,359,728,100	-8.0%	98.4%
2012		2,640,305,880	761,761,108	20,985,100	134,754,000	95,404,700	3,653,210,788	0.2%	103.8%
2011	*	2,639,608,880	762,172,408	20,712,300	132,571,800	90,644,700	3,645,710,088	0.0%	99.3%
2010		2,633,160,480	763,519,408	20,445,100	133,697,500	93,921,500	3,644,743,988	-3.1%	99.0%

**Percentage of Total Assessed Values**

		Residential	Commercial	Other	Manufacturing	Personal Property	Total
2019	#	74.8%	20.0%	0.5%	3.5%	1.2%	100.0%
2018	#	74.7%	19.9%	0.5%	3.7%	1.3%	100.0%
2017	#	73.6%	20.2%	0.5%	3.8%	1.9%	100.0%
2016	#	72.7%	20.5%	0.5%	4.1%	2.2%	100.0%
2015		70.8%	22.4%	0.6%	4.0%	2.2%	100.0%
2014		70.8%	22.4%	0.6%	3.7%	2.5%	100.0%
2013	#	70.5%	22.4%	0.6%	3.8%	2.8%	100.0%
2012		72.3%	20.9%	0.6%	3.7%	2.6%	100.0%
2011	*	72.4%	20.9%	0.6%	3.6%	2.5%	100.0%
2010		72.2%	20.9%	0.6%	3.7%	2.6%	100.0%

# Revaluation year

\* Reassessment Year

In 2018, the State exempted a class of Personal Property valued at \$17,015,100 in 2017

	Equated Values - Increment					Pct Change	Pct Total Assessed
	TID 2	TID3	TID 4	TID5	All TID's		
2019	n/a	64,781,500	52,629,500	30,859,200	148,270,200	50.0%	3.5%
2018	n/a	51,181,600	46,431,200	1,261,200	98,874,000	-10.8%	2.5%
2017	n/a	62,049,100	47,593,400	1,211,500	110,854,000	10.9%	2.9%
2016	n/a	55,256,200	44,691,300	n/a	99,947,500	-21.4%	2.7%
2015	n/a	72,829,900	54,274,300	n/a	127,104,200	9.1%	3.7%
2014	n/a	72,785,000	43,675,900	n/a	116,460,900	12.7%	3.5%
2013	n/a	64,305,700	39,050,100	n/a	103,355,800	5.9%	3.1%
2012	n/a	63,917,800	33,693,500	n/a	97,611,300	-13.4%	2.7%
2011	n/a	72,652,600	40,050,300	n/a	112,702,900	-59.3%	3.1%
2010	178,745,000	61,434,700	36,501,900	n/a	276,681,600	-16.6%	7.6%

In 2018, a large parcel won a \$10 million reduction in assessed value

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City of Franklin  
Tax Equalization Ratio  
2020 Budget

**Tax Rate: The tax rate is developed by dividing the total tax levy by the City Assessed Value. An individual property tax bill is the result of its assessed value divided by total assessed value times the tax levy.**

	2015-16	2016-17	2017-18	2018-19	2019-2020	Inc (Dec)
Assessed Value TID Out	3,297,064,200	3,601,192,725	3,748,973,400	3,932,144,360	4,094,310,545	4 12%
Assessed Value TID In	3,396,543,100	3,704,478,925	3,854,766,200	4,035,237,210	4,229,425,745	4 81%
Percentage Change	0 95%	9 07%	4 06%	4 68%		
Equalized Value TID Out	3,522,081,700	3,629,055,600	3,778,072,200	3,924,067,400	4,211,998,800	7 34%
Percentage Change	1 41%	4 49%	4 11%	3 86%	7 34%	
TID 3 Increment	72,829,900	55,256,200	62,049,100	51,181,600	64,781,500	26.57%
TID 4 Increment	54,274,300	44,691,300	47,593,400	46,431,200	52,629,500	13 35%
TID 5 Increment			1,211,500	1,261,200	30,859,200	2346.81%
TID 6 Increment						
TID 7 Increment						
Total - TID In Equalized Value	3,649,185,900	3,729,003,100	3,888,926,200	4,022,941,400	4,360,269,000	8 39%
Percentage Change	1 66%	2 19%	4 29%	3 45%	8 39%	
Assessment Ratio	93 07674%	99 06681%	99 11732%	100 30564%	97 00737%	
City Tax Levy - TID Out	\$ 20,509,000	\$ 20,509,000	\$ 21,027,849	\$ 21,389,375	\$ 21,741,900	1.65%
Equalized Rate TID Out	0 005822977	0 005651333	0 005565762	0 005450817	0 005161896	-5 30%
Percentage Change	-1 39%	-4 29%	-1 51%	-2 07%	-5 30%	
Tax Levy - TID In	\$ 21,249,125	\$ 21,073,837	\$ 21,644,836	\$ 21,928,319	\$ 22,507,255	2 64%
<b>Tax rate on Assessed Value</b>	<b>6.2561034</b>	<b>5.6887452</b>	<b>5.6150840</b>	<b>5.4342082</b>	<b>5.3215866</b>	<b>\$ (0.1126)</b> <b>-2.07%</b>
Tax Rate Based Strictly on Assessed Value	6.2203824	5 6950576	5 6089619	5 4396210	5 3102714	-2 38%
Equalization Difference	0 0357210	(0 0063124)	0 0061221	(0 0054128)	0 0113152	
Expenditure Restraint Equalized Tax Rate	0 0008230	0 0006513	0 0005658	0 0004508	0 0001619	

**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
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
2019	**	20,157,046	34,714,826	2,375,394	5,994,101	(7,927,867)	4,983,668	6,931,842	21,741,900	3,261,911	1,820,372	94,053,193

% increase from 2007

16

33 4%      10 1%      -1 2%      24 5%      -23 5%      46 9%      3 7%      -51 6%      139 9%      7 0%

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

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**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 County		Metropolitan Sewerage District		State		School Districts		Whitnall		
	Franklin	Oak Creek	Whitnall	School Credits	City of Franklin	Technical College	Milwaukee	County	Milwaukee	Sewerage District	-	-	Franklin	Oak Creek					
2011	12.22	8.69	10.40	(1.72)	6.22	1.93	4.49	1.45	1.45	0.17	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	1.52	0.17	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	1.57	0.16	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	1.73	0.17	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	1.83	0.18	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	1.87	0.18	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	1.76	0.17	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	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	1.69	-	-	22.47	19.84	21.02	21,389,375				
2020	10.92	9.12	9.50	(1.87)	5.32	1.22	4.93	1.70	1.70	-	-	22.22	20.42	20.80	21,741,900				

In 2017 the State sunsetted its Property Tax Levy

Note # Revaluation Year  
 \* Reassessment Impact

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STATE OF WISCONSIN: CITY OF FRANKLIN: MILWAUKEE COUNTY

ORDINANCE NO. 2019-2398

AN ORDINANCE ADOPTING THE 2020 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, TID 6, TID 7, AND INTERNAL SERVICE FUNDS AND ESTABLISHING THE TAX LEVY AND OTHER REVENUE FOR THE CITY OF FRANKLIN AND ESTABLISHING THE SOLID WASTE FEE

---

WHEREAS, the Committee of the Whole has reviewed and amended, where desired, the 2020 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, TID 6, TID 7 and Internal Service Funds for the City of Franklin; and

WHEREAS, debt incurred and anticipated has 2020 required repayments for TID 3, TID 4, TID 5, TID 6, TID 7, Debt Service and the Sanitary Sewer Funds; and

WHEREAS, the 2020 Proposed Budget recommended by the Committee of the Whole includes property taxes of \$21,741,900 that are levied to support the 2020 Annual Budget with a resulting City tax rate of approximately \$5.303 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 2020 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 2020 Proposed Budget appeared in the South Now on October 23, 2019; and

WHEREAS, a Public Hearing was held by the Common Council on November 19, 2019, regarding the 2020 Proposed Budget.

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

- Section 1 That the 2020 Expenditure Budgets, summarized herein, for the General Fund as \$29,228,120, for Civic Celebrations Fund as \$104,528, for the St Martin's Fair Fund as \$57,866, for Donations Fund as \$68,950, for Grant Funds as \$327,054, for the Solid Waste Collection Fund as \$1,971,287, for the Capital Outlay Fund as \$989,350, for the Equipment Replacement Fund as \$850,000, for the Street Improvement Fund as \$1,300,000, for the Development as \$25,000, for the Debt Service Fund as \$1,587,772, for City purposes totaling \$36,509,927, for Sanitary Sewer Fund Operating Expenditure Budget as \$3,843,987, for the Capital Improvement Fund as \$4,920,000, for TID 3 Fund as \$1,469,520, for TID 4 Fund as \$11,106,290, for TID 5 Fund as \$919,063, for TID 6 Fund as \$3,365,960, for TID 7 Fund as \$282,550 and for Internal Service Fund as \$4,233,863, 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 2020.
- Section 2 The Sanitary Sewer Fund includes 2020 capital additions of \$3,586,300 and debt service of \$1,691,786, with revenues of \$3,836,600 and operating expenditures of \$3,843,987.
- Section 3 Debt payments of \$1,587,772 in the Debt Service Fund, \$745,265 in TID 3, \$890,763 in TID 5, \$281,590 in TID 6, \$268,549 in TID 7 and in the Sanitary Sewer fund of \$1,691,786, are adopted as annual required payments for those respective funds for fiscal year 2020.
- Section 4 That the 2020 property taxes used to support the General Fund of \$19,005,700, the Library Fund of \$1,340,500, the Capital Outlay Fund of \$295,700, and the Debt Service Fund of \$1,100,000 for City purposes, totaling \$21,741,900, are levied and adopted as the annual property tax levies for fiscal year 2020 with a resulting City tax rate of approximately \$5.303 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 2020 Revenue Budgets, other than non-TID property taxes and debt proceeds, for the General Fund of \$8,123,630, for the Civic Celebrations Fund of \$119,000, for the St. Martin's Fair Fund of \$38,000, for the Donations Fund of \$11,000, for the Grant Funds of \$256,830, for the Solid Waste Collection Fund of \$1,989,849, for the Capital Outlay Fund of \$522,700, for the Equipment Replacement Fund of \$771,500, for the Street Improvement Fund of \$1,218,300, for the Capital Improvement Fund of \$1,247,000, for the Development Fund of \$2,253,200, for the Utility Development Fund of \$93,000, for the TID 3 Fund of \$532,500, for the TID 4 Fund of \$242,900, for TID 5 of \$1,000, for the TID 6 of \$32,500, for TID 7 of \$270,000 and for the Internal Service Fund of \$3,523,486

for City purposes, totaling \$21,246,395, are adopted as the annual revenue budgets for other than property taxes for the City of Franklin for fiscal year 2020.

- Section 6 That additional revenue of \$9,450,000 in the form of new debt is required with \$6,200,000 in TID 4, and \$3,250,000,000 in TID 6, less debt issuance costs totaling \$120,000 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 \$487,772, the Capital Improvement Fund of \$2,841,500, for a total of \$3,353,272 are adopted as the annual transfers in as contained in the budget for the City of Franklin for fiscal year 2020.
- Section 8 That transfers out of the General Fund total \$524,000, of the Utility Development Fund total \$1,120,000, of the Development Fund total \$1,075,442, of the Special Assessment Fund total \$634,090, for a total of \$3,353,532 for fiscal year 2020.
- Section 9 That the 2020 Solid Waste Collection Fund fee is \$134.60 for each property eligible to receive the solid waste collection service.
- Section 10 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 11 That the single expenditure appropriation for "Contingency" within the General Fund shall be administered for City purposes as if adopted as distinct appropriations for \$1,335,000 "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 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 Finance Department and Director of Administration shall cause to be published and made available a "City of Franklin 2020 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 2020 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.

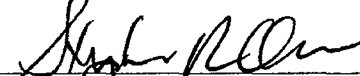
Section 15 The terms and provisions of this ordinance are severable. Should any term or provision of this ordinance be found to be invalid by a court of competent jurisdiction, or otherwise be legally invalid or fail under the applicable rules of law to take effect and be in force, the remaining terms and provisions shall remain in full force and effect.

Section 16 Appropriations within the General Fund include \$1,000 in Legal Non-personnel cost additions and a \$1,000 reduction of the Restricted Contingency.


Introduced at a special meeting of the Common Council of the City of Franklin this 19th day of November, 2019 by Alderman Dandrea.

Passed and adopted at a special meeting of the Common Council of the City of Franklin this 19th day of November, 2019.

APPROVED:

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

ATTEST

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

AYES 6      NOES 0      ABSENT 0

City of Franklin, WI  
General Fund - Fund 01

Official Budget Appropriation Units

2020  
ADOPTED

	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	1 19 Fcst	2020 ADOPTED	Fav (-Unf) Prior Adopted Pct
<b>REVENUES</b>						
REAL ESTATE TAXES	16,887,688	18,130,675	18,130,675	18,125,000	19,005,700	4 8%
REVENUE - OTHER TAXES	724,051	695,800	695,800	702,500	685,900	-1 4%
TRANSFERS - IN	1,011,392	1,109,250	1,139,875	1,139,125	1,050,000	-5 3%
INTERGOVERNMENTAL	2,317,488	1,736,127	1,736,127	1,728,200	1,746,400	0 6%
LICENSES & PERMITS	1,166,158	1,041,490	1,041,490	968,555	903,200	-13 3%
FINES, FORFEITURES AND PENALTIES	475,840	546,000	546,000	500,000	546,000	0 0%
CHARGES FOR SERVICES	2,405,405	2,056,950	2,056,950	2,432,700	2,527,300	22 9%
INTERGOVERNMENTAL CHARGES	192,542	207,500	207,500	184,000	182,000	-12 3%
INTEREST & INV INCOME	241,397	265,000	265,000	508,800	343,580	29 7%
MISCELLANEOUS	244,135	159,650	159,650	153,450	139,250	-12 8%
<b>Total Revenues</b>	<b>25,666,096</b>	<b>25,948,442</b>	<b>25,979,067</b>	<b>26,442,330</b>	<b>27,129,330</b>	<b>4 6%</b>
Totals for dept 0101 - MAYOR	18,488	18,482	18,482	18,480	18,482	0 0%
Totals for dept 0102 - ALDERMEN	47,403	47,409	47,409	47,430	47,409	0 0%
Totals for dept 0121 - MUNICIPAL COURT	181,190	186,933	189,878	189,245	193,490	3 5%
Totals for dept 0141 - CITY CLERK	300,676	319,569	313,868	308,785	353,001	10 5%
Totals for dept 0142 - ELECTIONS	54,840	32,525	32,358	14,900	70,404	116 5%
Totals for dept 0144 - INFORMATION SERVICES	124,968	127,381	129,467	129,360	131,451	3 2%
Totals for dept 0147 - ADMINISTRATION	297,079	311,278	317,208	318,330	411,533	32 2%
Totals for dept 0151 - FINANCE	427,137	464,090	437,740	415,600	419,877	-9 5%
Totals for dept 0181 - MUNICIPAL BUILDINGS	89,772	97,479	103,080	100,030	101,001	3 6%
Totals for dept 0199 - CONTINGENCY		81,228			0	-100 0%
Personnel Costs - General Government	1,541,553	1,686,374	1,589,490	1,542,160	1,746,648	3 6%
Totals for dept 0101 - MAYOR	4,800	6,350	6,350	5,600	7,850	23 6%
Totals for dept 0102 - ALDERMEN	22,449	25,191	25,191	24,550	25,651	1 8%
Totals for dept 0121 - MUNICIPAL COURT	36,057	58,450	58,450	20,750	19,625	-66 4%
Totals for dept 0141 - CITY CLERK	24,783	27,200	27,200	25,800	27,200	0 0%
Totals for dept 0142 - ELECTIONS	10,189	10,100	10,100	8,700	16,500	63 4%
Totals for dept 0144 - INFORMATION SERVICES	327,974	392,468	441,213	431,100	429,878	9 5%
Totals for dept 0147 - ADMINISTRATION	136,032	133,475	138,475	100,550	129,655	-2 9%
Totals for dept 0151 - FINANCE	92,407	122,870	122,992	107,225	115,710	-5 8%
Totals for dept 0152 - AUDITOR	30,255	37,025	37,025	33,400	30,050	-18 8%
Totals for dept 0154 - CITY ASSESSORS	223,081	229,550	229,550	225,400	233,350	1 7%
Totals for dept 0161 - LEGAL SERVICES	302,842	348,650	348,650	316,350	358,000	2 7%
Totals for dept 0181 - MUNICIPAL BUILDINGS	112,225	117,015	117,780	112,250	130,515	11 5%
Totals for dept 0194 - INSURANCE	77,508	86,950	86,950	95,200	95,850	10 2%
Totals for dept 0198 - UNCLASSIFIED EXPENSES	1,127	2,500	22,500	15,500	27,500	1000 0%
Non-Personnel - General Government	1,401,729	1,597,794	1,672,426	1,522,375	1,647,334	3 1%
GENERAL GOVERNMENT TOTAL	2,943,282	3,284,168	3,261,916	3,064,535	3,393,982	3 3%
Totals for dept 0211 - POLICE DEPT	7,496,527	7,703,409	7,544,145	7,649,925	7,970,358	3 5%
Totals for dept 0212 - PD DISPATCH	984,834	1,184,017	1,198,143	1,131,700	1,197,247	1 1%
Dept 213 - GENERAL PUB SAFETY	0	0		0	-	
Totals for dept 0221 - FIRE DEPT	5,936,383	6,009,935	6,033,305	5,845,350	6,286,453	4 6%
Totals for dept 0231 - INSPECTION SERVICES	795,769	860,216	844,837	680,805	768,655	-10 6%
Personnel Costs - Public Safety	15,213,513	15,757,577	15,620,430	15,307,780	16,222,713	3 0%
Totals for dept 0211 - POLICE DEPT	1,082,890	1,197,800	1,217,273	1,182,817	1,226,530	2 4%
Dept 213 - GENERAL PUB SAFETY					-	
Totals for dept 0221 - FIRE DEPT	473,195	505,860	505,860	530,675	566,500	12 0%
Totals for dept 0223 - FIRE PROTECTION	279,840	283,300	283,300	280,000	283,300	0 0%
Totals for dept 0231 - INSPECTION SERVICES	20,242	32,050	137,536	127,630	140,335	337 9%
Totals for dept 0239 - SEALER OF WEIGHTS & MEASUREMENTS	7,600	7,600	7,600	7,600	7,600	0 0%
Non-Personnel Costs - Public Safety	1,863,767	2,026,610	2,151,569	2,128,722	2,224,265	9 8%
PUBLIC SAFETY TOTAL	17,077,280	17,784,187	17,771,999	17,436,502	18,446,978	3 7%
Totals for dept 0321 - ENGINEERING	480,363	612,306	611,697	583,900	590,261	-3 6%
Totals for dept 0331 - HIGHWAY	1,573,846	1,736,098	1,700,490	1,653,540	1,974,746	13 7%
Personnel Costs - Public Works	2,054,209	2,348,404	2,312,187	2,237,440	2,565,007	9 2%
Totals for dept 0321 - ENGINEERING	428,704	30,860	30,860	419,725	342,820	1010 9%
Totals for dept 0331 - HIGHWAY	613,686	833,318	1,000,141	953,650	890,800	6 9%
Totals for dept 0351 - STREET LIGHTING	286,664	349,500	349,500	313,500	346,000	-1 0%
Totals for dept 0361 - WEED CONTROL	5,108	9,050	9,050	7,000	7,050	-22 1%
Non-Personnel Costs - Public Works	1,334,162	1,222,728	1,389,551	1,693,875	1,586,670	29 8%
PUBLIC WORKS TOTAL	3,388,371	3,571,132	3,701,738	3,931,315	4,151,677	16 3%

City of Franklin, WI  
General Fund - Fund 01

Official Budget Appropriation Units

2020 ADOPTED	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	1 19 Fcst	2020 ADOPTED	Fav (-Unf)
						Prior Adopted Pct
Personnel Costs - dept 0411 - PUBLIC HEALTH	560,113	634,447	624,512	533,400	628,585	-0 9%
Totals for dept 0411 - PUBLIC HEALTH	70,096	73,250	73,250	73,270	65,250	-10 9%
Totals for dept 0431 - ANIMAL CONTROL	39,925	43,100	43,100	41,000	43,800	1 6%
Non-Personnel Costs - Public Health	110,021	116,350	116,350	114,270	109,050	-6 3%
HEALTH & HUMAN SERVICES TOTAL	670,134	750,797	740,862	647,670	737,635	-1 8%
Totals for dept 0529 - ST MARTINS FAIR					0	
Totals for dept 0551 - PARKS	174,301	112,477	112,568	108,665	119,998	6 7%
Personnel Costs - Culture & Recreation	174,301	112,477	112,568	108,665	119,998	6 7%
Totals for dept 0551 - PARKS	47,333	48,225	48,225	43,700	66,450	37 8%
Totals for dept 0521 - RECREATION	19,281	22,000	23,450	23,000	24,000	9 1%
Non-Personnel Costs - Culture & Recreation	66,614	70,225	71,675	66,700	90,450	28 8%
CULTURE & RECREATION TOTAL	240,915	182,702	184,243	175,365	210,448	15 2%
Totals for dept 0621 - PLANNING	324,477	375,395	401,896	333,450	358,680	-4 5%
Totals for dept 0641 - ECONOMIC DEVELOPMENT	86,353	103,431	106,043	109,245	126,770	22 6%
Personnel Costs - Conservation & Development	410,830	478,826	507,939	442,695	485,450	1 4%
Totals for dept 0621 - PLANNING	51,591	74,450	107,200	82,600	74,950	0 7%
Totals for dept 0641 - ECONOMIC DEVELOPMENT	49,737	87,500	123,375	45,350	59,000	-32 6%
Non-Personnel Costs - Conservation & Development	101,328	161,950	230,575	127,950	133,950	-17 3%
CONSERVATION & DEVELOPMENT TOTAL	512,158	640,776	738,514	570,645	619,400	-3 3%
Totals for dept 0521 - RECREATION	13,000	13,000	13,000	13,000	13,000	0 0%
Totals for dept 0529 - ST MARTINS FAIR-USE FUNI	11,000	11,000	11,000	11,000	11,000	0 0%
Totals for dept 0998 - OTHER FINANCING USES/TF	60,000	250,000	258,100	0	500,000	100 0%
TRANSFERS OUT TOTAL	84,000	274,000	282,100	24,000	524,000	91 2%
CONTINGENCY	1,200	1,610,680	1,486,360	0	1,144,000	-29 0%
<b>TOTAL EXPENDITURES</b>	<b>24,917,340</b>	<b>28,098,442</b>	<b>28,167,732</b>	<b>25,850,032</b>	<b>29,228,120</b>	<b>4 0%</b>
<b>NET REVENUES (EXPENDITURES)</b>	<b>748,756</b>	<b>(2,150,000)</b>	<b>(2,188,665)</b>	<b>592,298</b>	<b>(2,098,790)</b>	<b>-2 4%</b>
BEGINNING FUND BALANCE	6,587,465	7,336,221	7,336,221	7,336,221	7,928,519	
ENDING FUND BALANCE	7,336,221	5,186,221	5,147,556	7,928,519	5,829,729	



City of Franklin, WI  
Debt Service Funds 31 & 51

2020  
ADOPTED

Official Budget Appropriation Units

	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	1 19 Fcst	2020 ADOPTED	Fav (-Unf) Prior Adopted Pct
<b>REVENUES</b>						
REAL ESTATE TAXES	1,300,000	1,300,000	1,300,000	1,300,000	1,100,000	-15.4%
INTEREST & INV INCOME	3,958			13,500	-	
<b>Total Revenues</b>	<b>1,303,958</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,313,500</b>	<b>1,100,000</b>	<b>-15.38%</b>
<b>EXPENDITURES</b>						
PRINCIPAL	1,330,000	1,405,000	1,405,000	1,405,000	1,387,500	-1.2%
INTEREST	148,898	135,188	135,188	134,938	200,272	48.1%
Total Expenditures	1,478,898	1,540,188	1,540,188	1,539,938	1,587,772	3.1%
<b>Excess Revenue (Expenditures)</b>	<b>(174,940)</b>	<b>(240,188)</b>	<b>(240,188)</b>	<b>(226,438)</b>	<b>(487,772)</b>	
Transfers In	392,254	240,188	240,188	233,019	487,772	103.1%
Total Other Financing	392,254	240,188	240,188	233,019	487,772	103.1%
<b>Net Change in Fund Balance</b>	<b>217,314</b>	<b>0</b>	<b>0</b>	<b>6,581</b>	<b>0</b>	
Beginning Fund Balance	51,071	268,385	268,385	268,385	274,966	
Ending Fund Balance	268,385	268,385	268,385	274,966	274,966	
<b>Special Assessments Fund 51</b>						
REVENUE - OTHER TAXES	75,993			75,000	65,000	
INTEREST & INV INCOME	14,390			15,000	12,000	
<b>Total Revenues</b>	<b>90,383</b>	<b>0</b>	<b>0</b>	<b>90,000</b>	<b>77,000</b>	
Total Expenditures	-	-	-	-	-	
<b>Excess Revenue (Expenditures)</b>	<b>90,383</b>	<b>0</b>	<b>0</b>	<b>90,000</b>	<b>77,000</b>	
Transfers In					(34,090)	
Transfers Out	(60,000)				(600,000)	
Total Other Financing	(60,000)	-	-	-	(634,090)	
<b>Net Change in Fund Balance</b>	<b>30,383</b>	<b>-</b>	<b>-</b>	<b>90,000</b>	<b>(557,090)</b>	
Beginning Fund Balance	683,951	714,334	714,334	714,334	804,334	
Ending Fund Balance	714,334	714,334	714,334	804,334	247,244	
<b>DEBT SERVICE FUND TOTAL</b>						
<b>REVENUES</b>						
REAL ESTATE TAXES	1,300,000	1,300,000	1,300,000	1,300,000	1,100,000	-15.4%
REVENUE - OTHER TAXES	75,993	0	0	75,000	65,000	
INTEREST & INV INCOME	18,348	0	0	28,500	12,000	
<b>Total Revenues</b>	<b>1,394,341</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,403,500</b>	<b>1,177,000</b>	
<b>EXPENDITURES</b>						
PRINCIPAL	1,330,000	1,405,000	1,405,000	1,405,000	1,387,500	-1.2%
INTEREST	148,898	135,188	135,188	134,938	200,272	48.1%
DEBT ISSUANCE COSTS	-	-	-	-	-	
<b>Total Expenditures</b>	<b>1,478,898</b>	<b>1,540,188</b>	<b>1,540,188</b>	<b>1,539,938</b>	<b>1,587,772</b>	
<b>Excess Revenue (Expenditures)</b>	<b>(84,557)</b>	<b>(240,188)</b>	<b>(240,188)</b>	<b>(136,438)</b>	<b>(410,772)</b>	
Transfers In	392,254	240,188	240,188	233,019	453,682	0.0%
Transfers Out	(60,000)	-	-	-	(600,000)	
General Obligation Debt Issued	-	-	-	-	-	
Total Other Financing	332,254	240,188	240,188	233,019	(146,318)	
<b>Net Change in Fund Balance</b>	<b>247,697</b>	<b>-</b>	<b>-</b>	<b>96,581</b>	<b>(557,090)</b>	
Beginning Fund Balance	735,022	982,719	982,719	982,719	1,079,300	
Ending Fund Balance	982,719	982,719	982,719	1,079,300	522,210	

City of Franklin, WI  
TID's

Official Budget Appropriation Units

2020  
ADOPTED

	2018 ACTIVITY	2019 ORIGINAL	2019 AMENDED	19 Fcst	2020 ADOPTED	Fav (-Unf) Prior Adopted
<b>TID3 SUMMARY</b>						
REAL ESTATE TAXES	1,381,191	1,180,900	1,180,900	1,114,700	1,409,000	19.3%
INTERGOVERNMENTAL	464,931	479,831	479,831	479,800	507,500	5.8%
INTEREST & INV INCOME	35,030	25,000	25,000	80,200	25,000	0.0%
MISCELLANEOUS	5	-	-	-	-	
<b>Total Revenues</b>	<b>1,881,157</b>	<b>1,685,731</b>	<b>1,685,731</b>	<b>1,674,700</b>	<b>1,941,500</b>	<b>15.17%</b>
GENERAL GOVERNMENT TOTAL	141,351	535,950	635,950	101,370	12,550	-97.7%
CONSERVATION & DEVELOPMENT TOTAL	-	4,166,665	4,166,665	5,291,991	711,705	-82.9%
CAPITAL OUTLAY	1,002	-	984,324	-	-	
PRINCIPAL	985,000	-	-	-	665,000	
INTEREST	15,158	111,500	111,500	47,800	80,265	-28.0%
DEBT ISSUANCE COSTS	-	-	-	19,314	-	
<b>Total Expenditures</b>	<b>1,142,511</b>	<b>4,814,115</b>	<b>5,898,439</b>	<b>5,460,475</b>	<b>1,469,520</b>	<b>-69.5%</b>
<b>Excess Revenue (Expenditures)</b>	<b>738,646</b>	<b>(3,128,384)</b>	<b>(4,212,708)</b>	<b>(3,785,775)</b>	<b>471,980</b>	
General Obligation Debt Issued	-	3,500,000	3,500,000	3,005,000	-	-100.0%
Total Other Financing	-	3,500,000	3,500,000	3,005,000	-	-100.0%
<b>Net Change in Fund Balance</b>	<b>738,646</b>	<b>371,616</b>	<b>(712,708)</b>	<b>(780,775)</b>	<b>471,980</b>	
Beginning Fund Balance	(85,124)	653,522	653,522	653,522	(127,253)	
Ending Fund Balance	653,522	1,025,138	(59,186)	(127,253)	344,727	
<b>TID 4 SUMMARY</b>						
REAL ESTATE TAXES	1,059,413	1,023,600	1,023,600	1,011,200	1,144,700	11.8%
REVENUE - OTHER TAXES	132,872	132,800	132,800	121,700	120,000	-9.6%
INTERGOVERNMENTAL	16,195	19,700	19,700	21,400	48,900	148.2%
INTEREST & INV INCOME	56,083	20,000	20,000	20,000	74,000	270.0%
<b>Total Revenues</b>	<b>1,264,563</b>	<b>1,196,100</b>	<b>1,196,100</b>	<b>1,248,300</b>	<b>1,387,600</b>	<b>16.0%</b>
GENERAL GOVERNMENT TOTAL	12,384	39,850	54,850	12,300	7,550	-81.1%
PUBLIC WORKS TOTAL	79,670	-	107,224	98,040	23,040	
CONSERVATION & DEVELOPMENT TOTAL	-	-	10,000	-	700	
CAPITAL OUTLAY	487,049	8,000,000	8,714,801	-	11,000,000	37.5%
INTEREST	-	188,750	188,750	-	-	-100.0%
DEBT ISSUANCE COSTS	-	-	-	-	75,000	
<b>Total Expenditures</b>	<b>579,103</b>	<b>8,228,600</b>	<b>9,075,625</b>	<b>110,340</b>	<b>11,106,290</b>	<b>34.97%</b>
<b>Excess Revenue (Expenditures)</b>	<b>685,460</b>	<b>(7,032,500)</b>	<b>(7,879,525)</b>	<b>1,137,960</b>	<b>(9,718,690)</b>	
General Obligation Debt Issued	-	5,000,000	5,000,000	-	6,200,000	24.0%
Total Other Financing	-	5,000,000	5,000,000	-	6,200,000	24.0%
<b>Net Change in Fund Balance</b>	<b>685,460</b>	<b>(2,032,500)</b>	<b>(2,879,525)</b>	<b>1,137,960</b>	<b>(3,518,690)</b>	
Beginning Fund Balance	2,405,999	3,091,459	3,091,459	3,091,459	4,229,419	
Ending Fund Balance	3,091,459	1,058,959	211,934	4,229,419	710,729	
<b>TID 5 SUMMARY</b>						
REAL ESTATE TAXES	30,500	31,500	31,500	31,000	756,000	2300.0%
INTEREST & INV INCOME	198,075	25,000	25,000	95,000	1,000	-96.0%
MISCELLANEOUS	-	-	-	(80,000)	-	
<b>Total Revenues</b>	<b>228,575</b>	<b>56,900</b>	<b>56,900</b>	<b>46,100</b>	<b>769,900</b>	<b>1253.1%</b>
GENERAL GOVERNMENT TOTAL	32,318	15,700	78,150	56,100	18,100	15.3%
PUBLIC WORKS TOTAL	27,855	-	4,929	24,000	9,500	
CONSERVATION & DEVELOPMENT TOTAL	34,095	4,015,000	4,061,900	-	700	-100.0%
CAPITAL OUTLAY	14,399,213	-	4,000,000	11,278,000	-	
PRINCIPAL	-	10,000,000	10,000,000	14,000,000	-	-100.0%
INTEREST	227,520	775,810	775,810	735,820	890,763	14.8%
DEBT ISSUANCE COSTS	203,184	100,000	100,000	161,562	-	100.0%
<b>Total Expenditures</b>	<b>14,924,185</b>	<b>14,906,510</b>	<b>19,020,789</b>	<b>26,255,482</b>	<b>919,063</b>	<b>-93.8%</b>
<b>Excess Revenue (Expenditures)</b>	<b>(14,695,610)</b>	<b>(14,849,610)</b>	<b>(18,963,889)</b>	<b>(26,209,382)</b>	<b>(149,163)</b>	
General Obligation Debt Issued	23,480,000	10,000,000	10,000,000	17,900,000	-	-100.0%
Total Other Financing	23,480,000	10,000,000	10,000,000	17,900,000	-	-100.0%
<b>Net Change in Fund Balance</b>	<b>8,784,390</b>	<b>(4,849,610)</b>	<b>(8,963,889)</b>	<b>(8,309,382)</b>	<b>(149,163)</b>	
Beginning Fund Balance	(98,875)	8,685,515	8,685,515	8,685,515	376,133	
Ending Fund Balance	8,685,515	3,835,905	(278,374)	376,133	226,970	

City of Franklin, WI  
TID's

Official Budget Appropriation Units

2020  
ADOPTED

1

Fav (-Unf)  
Prior  
Adopted

	2018 ACTIVITY	2019 ORIGINAL	2019 AMENDED	19 Fcst	2020 ADOPTED	
<b>TID6 SUMMARY</b>						
<b>REVENUES</b>						
INTEREST & INV INCOME	-		120 800	120 800	25 000	
MISCELLANEOUS	-		11 500	11 500	7 500	
<b>Total Revenues</b>			<b>132,300</b>	<b>132,300</b>	<b>32 500</b>	
GENERAL GOVERNMENT TOTAL	-	-	3,750	4 950	10 650	
PUBLIC WORKS TOTAL	-	-	29 800	29 800	28,040	
CONSERVATION & DEVELOPMENT TOTAL	13,344		1 156	-	700	
CAPITAL OUTLAY	-	-	9 000,000	6 000 000	3,000 000	
INTEREST	-	-	195 375	116 563	281 590	
DEBT ISSUANCE COSTS	-	-	-	78 462	45,000	
<b>Total Expenditures</b>	<b>13,344</b>		<b>9,230 081</b>	<b>6,229 775</b>	<b>3,365 980</b>	
<b>Excess Revenue (Expenditures)</b>	<b>(13,344)</b>	<b>-</b>	<b>(9 097 781)</b>	<b>(6 097 475)</b>	<b>(3 333 480)</b>	
General Obligation Debt Issued	-	-	9,837,382	6,737,382	3,250,000	
Total Other Financing	-	-	9,837,382	6,737,382	3,250,000	
<b>Net Change in Fund Balance</b>	<b>(13 344)</b>	<b>-</b>	<b>739,601</b>	<b>639 907</b>	<b>(83,480)</b>	
Beginning Fund Balance		(13,344)	(13,344)	(13,344)	626,563	
Ending Fund Balance	(13 344)	(13,344)	726,257	626,563	543,083	
<b>TID7 SUMMARY</b>						
INTEREST & INV INCOME	-	-	-	-	270 000	
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>270 000</b>	
GENERAL GOVERNMENT TOTAL	-	-	2,800	4 000	13 300	
PUBLIC WORKS TOTAL	-	-	2,400	-	-	
CONSERVATION & DEVELOPMENT TOTAL	-	-	-	5 900	700	
CAPITAL OUTLAY	-	-	2,750,000	2 000 000	-	
INTEREST	-	-	3,208	-	268 549	
DEBT ISSUANCE COSTS	-	-	150,000	70 000	-	
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>2 908,408</b>	<b>2 079 900</b>	<b>282 549</b>	
<b>Excess Revenue (Expenditures)</b>	<b>-</b>	<b>-</b>	<b>(2,908,408)</b>	<b>(2 079 900)</b>	<b>(12 549)</b>	
General Obligation Debt Issued	-	-	240,000	5,050,000	-	
Total Other Financing	-	-	240,000	5,050 000	-	
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>(2 668,408)</b>	<b>2 970 100</b>	<b>(12 549)</b>	
Beginning Fund Balance	0	-	0	0	2,970,100	
Ending Fund Balance	-	-	(2 668,408)	2 970,100	2 957 551	
<b>All TID's</b>						
<b>REVENUES</b>						
REAL ESTATE TAXES	2 471 104	2,236 000	2,236,000	2,156,900	3 309 700	48.02%
REVENUE - OTHER TAXES	132,872	132 800	132 800	121 700	120,000	-9.64%
INTERGOVERNMENTAL	481 126	499 931	499 931	501 300	569,300	13.88%
INTEREST & INV INCOME	289 188	70 000	190 800	390,000	395 000	464.29%
MISCELLANEOUS	7	-	11 500	(68 500)	7 500	
<b>Total Revenues</b>	<b>3,374,297</b>	<b>2,938,731</b>	<b>3,071 031</b>	<b>3 101 400</b>	<b>4 401 500</b>	<b>49.78%</b>
GENERAL GOVERNMENT TOTAL	186 053	591 500	775,500	178 720	62 150	-89.49%
PUBLIC WORKS TOTAL	107,525	-	144 353	151 840	60,580	
CONSERVATION & DEVELOPMENT TOTAL	47,439	8,181 665	8 239,721	5 297 891	714 505	-91.27%
CAPITAL OUTLAY	14 887 264	8 000 000	25,449 125	19 278 000	14 000,000	75.00%
PRINCIPAL	985,000	10 000 000	10 000 000	14 000 000	665,000	-93.35%
INTEREST	242,678	1 076,060	1 274,643	900 183	1 521 167	41.36%
DEBT ISSUANCE COSTS	203 184	100 000	250,000	329 338	120 000	20.00%
<b>Total Expenditures</b>	<b>16 659 143</b>	<b>27 949 225</b>	<b>46 133,342</b>	<b>40 135 972</b>	<b>17 143 402</b>	<b>-38.66%</b>
<b>Excess Revenue (Expenditures)</b>	<b>(13,284 846)</b>	<b>(25,010 494)</b>	<b>(43 062,311)</b>	<b>(37 034 572)</b>	<b>(12,741 902)</b>	
Transfers In	-	-	-	-	-	
General Obligation Debt Issued	23,480,000	18,500,000	28,577,382	32,692,382	9,450,000	-48.92%
Total Other Financing	23,480,000	18 500 000	28,577 382	32,692 382	9,450 000	-48.92%
<b>Net Change in Fund Balance</b>	<b>10 195 154</b>	<b>(6 510,494)</b>	<b>(14 484 929)</b>	<b>(4 342,190)</b>	<b>(3 291 902)</b>	
Beginning Fund Balance	2 221 998	12,417,152	12,417,152	12,417,152	8,074,962	
Ending Fund Balance	12 417 152	5,906 658	(2 067 777)	8 074 962	4 783 060	

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	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	1 19 Fcst	2020 ADOPTED	Fav (-Unf) Prior Adopted Pct
<b>LIBRARY FUND 15</b>						
REAL ESTATE TAXES	1 303,200	1,312,700	1 312 700	1,312,700	1 340 500	2 1%
CHARGES FOR SERVICES	68 526	68,000	68 000	48,000	60 000	11 8%
INTERGOVERNMENTAL CHARGES						
INTEREST & INV INCOME	16,325	8 500	8 500	24 000	15,000	76 5%
TRANSFERS IN	0	0	8100	8100	-	
<b>Total Revenues</b>	<b>1,388,051</b>	<b>1,389,200</b>	<b>1,397,300</b>	<b>1,392,800</b>	<b>1,415,500</b>	<b>1 9%</b>
Personnel Services	898,385	955,268	955,268	962,250	998 134	4 5%
Non-Personnel Services	353,524	335,828	342 068	326 000	314 485	-6.4%
Capital Expenditures	96,775	91,020	91,020	91,000	154,000	69 2%
<b>CULTURE &amp; RECREATION TOTAL</b>	<b>1 348,684</b>	<b>1,382,116</b>	<b>1 388 356</b>	<b>1 379,250</b>	<b>1 466,619</b>	<b>6 1%</b>
Non-Personnel Services Dept 512						
<b>CULTURE &amp; RECREATION TOTAL</b>	<b>1,348,684</b>	<b>1,382,116</b>	<b>1,388,356</b>	<b>1,379,250</b>	<b>1,466,619</b>	<b>6 1%</b>
<b>NET REVENUE (EXPENDITURES)</b>	<b>39,367</b>	<b>7,084</b>	<b>8,944</b>	<b>13,550</b>	<b>(51,119)</b>	
BEGINNING FUND BALANCE	450,287	489,654	489 654	489 654	503,204	
ENDING FUND BALANCE	489,654	496,738	498,598	503,204	452 085	
<b>AUXILIARY LIBRARY FUND 16</b>						
CHARGES FOR SERVICES	12,030	9,400	9 400	11 500	10,000	6 4%
INTEREST & INV INCOME	106	100	100	100	100	0 0%
MISCELLANEOUS	60,868	60 500	60,500	59 500	58,400	-3 5%
<b>Total Revenues</b>	<b>73,004</b>	<b>70,000</b>	<b>70,000</b>	<b>71,100</b>	<b>68,500</b>	<b>-2.1%</b>
Non-Personnel Services	46,694	47 520	47,520	48,600	52,100	9.6%
Capital Expenditures	16,470	22,400	22,400	15,900	16,400	-26 8%
<b>CULTURE &amp; RECREATION TOTAL</b>	<b>63,164</b>	<b>69,920</b>	<b>69,920</b>	<b>64,500</b>	<b>68,500</b>	<b>-2 0%</b>
<b>NET REVENUE (EXPENDITURES)</b>	<b>9,840</b>	<b>80</b>	<b>80</b>	<b>6,600</b>	<b>-</b>	
BEGINNING FUND BALANCE	130,787	140,627	140,627	140,627	147,227	
ENDING FUND BALANCE	140,627	140 707	140 707	147 227	147 227	
<b>TOURISM COMMISSION - FUND 17</b>						
REVENUE OTHER TAXES	172,725	226 000	226,000	191 000	210 179	7 0%
INTEREST & INV INCOME	3 591					
<b>Total Revenues</b>	<b>176,316</b>	<b>226,000</b>	<b>226,000</b>	<b>191,000</b>	<b>210,179</b>	<b>7 0%</b>
Personnel Services					35,000	
Non-Personnel Services	12,040	167,500	204,437	103,590	404,000	141.2%
<b>CONSERVATION &amp; DEVELOPMENT TOTAL</b>	<b>12,040</b>	<b>167,500</b>	<b>204 437</b>	<b>103 590</b>	<b>439 000</b>	<b>162 1%</b>
<b>NET REVENUE (EXPENDITURES)</b>	<b>164,276</b>	<b>58,500</b>	<b>21,563</b>	<b>87,410</b>	<b>(228,821)</b>	<b>-491 1%</b>
BEGINNING FUND BALANCE	211,793	376,069	376,069	376,069	463,479	
ENDING FUND BALANCE	376 069	434,569	397 632	483,479	234 658	
<b>SOLID WASTE FUND 19</b>						
INTERGOVERNMENTAL	68 984	69 000	69 000	68 800	69 000	0 0%
CHARGES FOR SERVICES	1 578,713	1 582,200	1,582,200	1 578,800	1,899 349	20.0%
INTEREST & INV INCOME	17,639	9 500	9,500	20,000	20,000	110.5%
MISCELLANEOUS	1 819				1,500	
<b>Total Revenues</b>	<b>1,667,155</b>	<b>1,660,700</b>	<b>1,660,700</b>	<b>1,667,600</b>	<b>1,989,849</b>	<b>19 8%</b>
Personnel Services	14 691	16 931	16,931	20,775	17 638	4 2%
Non-Personnel Services	1,615,396	1,632,570	1,632,570	1,590,800	1,953,649	19.7%
<b>Public Works Total</b>	<b>1,630,087</b>	<b>1,649,501</b>	<b>1,649,501</b>	<b>1,611,575</b>	<b>1,971,287</b>	<b>19 5%</b>
<b>NET REVENUE (EXPENDITURES)</b>	<b>37,068</b>	<b>11,199</b>	<b>11,199</b>	<b>56,025</b>	<b>18,562</b>	
BEGINNING FUND BALANCE	393,674	430,742	441,941	430,742	486,767	
ENDING FUND BALANCE	430,742	441,941	453 140	486,767	505,329	
<b>FIRE GRANT FUND -20</b>						
INTERGOVERNMENTAL	30,615	6,000	6,000	8,500	6,000	0 0%
<b>Total Revenues</b>	<b>30,615</b>	<b>6,000</b>	<b>6,000</b>	<b>8,500</b>	<b>6,000</b>	<b>0 0%</b>
Non-Personnel Services	4,065	6 000	6 000	6 500	6,000	0 0%
Capital	22,257			2,000	-	
<b>Public Safety Total</b>	<b>26,322</b>	<b>6,000</b>	<b>6,000</b>	<b>8,500</b>	<b>6,000</b>	<b>0 0%</b>
<b>NET REVENUE (EXPENDITURES)</b>	<b>4,293</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
BEGINNING FUND BALANCE	18,281	22,574	22,574	22,574	22,574	0 0%
ENDING FUND BALANCE	22 574	22 574	22,574	22,574	22 574	

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	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	1 19 Fcst	2020 ADOPTED	Fav (-Unf) Prior Adopted Pct
<b>POLICE GRANT FUND - 21</b>						
INTERGOVERNMENTAL				3 000	25,000	
Total Revenues		-	-	3,000	25,000	
Capital				3,000	25,000	
Public Safety Total		-	-	3,000	25,000	
NET REVENUE (EXPENDITURES)		-	-	-	-	
BEGINNING FUND BALANCE				0		
ENDING FUND BALANCE		-	-	0		
<b>ST MARTINS FAIR FUND 24</b>						
LICENSES & PERMITS	22 915	26,200	26,200	25,000	27 000	3 05%
MISCELLANEOUS	0	500	500	500		100 0%
TRANSFERS IN	71 000	11 000	11 000	11 000	11 000	0 0%
Total Revenues	93,915	37,700	37,700	36,500	38,000	0 8%
Personnel Services	38,614	35 906	35,906	37 250	36 716	2 3%
Non-Personnel Services	15,245	14,850	14,850	14,850	21,150	42.4%
Culture & Recreation Total	53,859	50,756	50,756	53,600	57,866	14.0%
NET REVENUE (EXPENDITURES)	40,056	(13,056)	(13,056)	(17,100)	(19,866)	
BEGINNING FUND BALANCE	(34,452)	5,604	(7,452)	5,604	(11,496)	
ENDING FUND BALANCE	5,604	(7 452)	(20 508)	(11 496)	(31 362)	
<b>HEALTH GRANTS FUND 25</b>						
INTERGOVERNMENTAL	198 921	222 450	232 950	224 100	219,250	1 4%
INTEREST & INV INCOME					-	
MISCELLANEOUS	14,533	5,000	5 000	11,550	6,580	31 6%
TRANSFERS IN		-	1 500			
Total Revenues	213,454	227,450	239,450	235,650	225,830	-0.7%
Personnel Services	118,757	155,961	157 461	129 900	128,774	-17 4%
Non-Personnel Services	105,907	155,225	155,225	95,000	167 280	7 8%
Capital			10,500	10,000		
Total Health	224,664	311,186	323,186	234,900	296,054	-4.9%
NET REVENUE (EXPENDITURES)	(11,210)	(83,736)	(83,736)	750	(70,224)	
BEGINNING FUND BALANCE	180,825	169,615	169,615	169,615	170,365	
ENDING FUND BALANCE	169 615	85,879	85 879	170,365	100 141	
<b>OTHER GRANTS FUND 26</b>						
INTERGOVERNMENTAL	13 350			5,000		
Total Revenues	13,350	-	-	5,000	-	
Public Works	7,500					
Health & Human Services	5 850					
Capital Outlay				5,000		
Total Expenditures	13,350	-	-	5,000	-	
NET REVENUE (EXPENDITURES)	-	-	-	-	-	
BEGINNING FUND BALANCE	316	316	316	316	316	
ENDING FUND BALANCE	316	316	316	316	316	
<b>DONATIONS FUND 28</b>						
MISCELLANEOUS	41,217	21000	33 000	30,500	11 000	-47 6%
Total Revenues	41,217	21,000	33,000	30,500	11,000	-47 62%
Public Safety	19,604	53,400	53,400	25,000	68 950	29 1%
Health & Human Services	465				-	
Capital	20,679	35,000	51,000	13,500		100 0%
Total Expenditures	40,748	88,400	104,400	38,500	68,950	-22.00%
NET REVENUE (EXPENDITURES)	469	(67,400)	(71,400)	(8,000)	(57,950)	
BEGINNING FUND BALANCE	150,130	150,599	83,199	150,599	142,599	
ENDING FUND BALANCE	150,599	83 199	11 799	142,599	84,649	
<b>CIVIC CELEBRATIONS FUND 29</b>						
LICENSES & PERMITS	25			300		
CHARGES FOR SERVICES	83,906	85,000	85 000	93,500	85,000	0 0%
MISCELLANEOUS	21 008	21 000	21 000	39 300	21 000	0 0%
TRANSFERS IN	13,000	13 000	13 000	13,000	13 000	0 0%
Total Revenues	117,939	119,000	119,000	146,100	119,000	0.0%
Culture & Recreation	113,526	103,691	104,441	109,050	104,528	0.8%
Total Expenditures	113,526	103,691	104,441	109,050	104,528	0 8%
NET REVENUE (EXPENDITURES)	4,413	15,309	14,559	37,050	14,472	
BEGINNING FUND BALANCE	65,725	70,138	85,447	70,138	107,188	
ENDING FUND BALANCE	70,138	85 447	100,006	107 188	121,660	

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2020 ADOPTED	2018 ACTIVITY	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	1 19 Fcst	2020 ADOPTED	Fav (-Unf) Prior Adopted Pct
<b>TOTAL SPECIAL REVENUE FUNDS</b>						
REAL ESTATE TAXES	1 303,200	1,312 700	1 312 700	1 312 700	1 340,500	2 1%
REVENUE OTHER TAXES	172 725	226 000	226,000	191 000	210,179	7 0%
INTERGOVERNMENTAL	311 870	297 450	307 950	309 400	319,250	7 3%
LICENSES & PERMITS	22,940	26,200	26,200	25 300	27 000	3 1%
CHARGES FOR SERVICES	1 743 175	1 744 600	1 744 600	1 731 800	2 054,349	17 8%
INTEREST & INV INCOME	37,661	18 100	18 100	44 100	35,100	93 9%
MISCELLANEOUS	139 445	108,000	120 000	141 350	98 480	-8 8%
<b>Total Revenues</b>	<b>3,731,016</b>	<b>3,733,050</b>	<b>3,755,550</b>	<b>3,755,650</b>	<b>4,084,858</b>	<b>9.4%</b>
<b>EXPENDITURES</b>						
PUBLIC SAFETY TOTAL	23,669	59,400	59 400	31 500	74 950	26 2%
PUBLIC WORKS TOTAL	1 637 587	1,649,501	1 649,501	1 611 575	1 971,287	19.5%
HEALTH & HUMAN SERVICES TOTAL	230,979	311 186	312,686	224 900	296 054	-4 9%
CULTURE & RECREATION TOTAL	1 465,988	1 493 063	1 500 053	1 489 500	1 527 113	2 3%
CONSERVATION & DEVELOPMENT TOTAL	12 040	167 500	204,437	103 580	439,000	162 1%
CAPITAL OUTLAY	156 181	148,420	174,920	140,400	195 400	31 7%
<b>Total Expenditures</b>	<b>3 526,444</b>	<b>3,829 070</b>	<b>3,900 997</b>	<b>3 611,465</b>	<b>4,503 804</b>	<b>17 62%</b>
<b>Excess Revenue (Expenditures)</b>	<b>204,572</b>	<b>(96,020)</b>	<b>(145,447)</b>	<b>144,185</b>	<b>(418,946)</b>	
Transfers In	84,000	24,000	33,600	32,100	24,000	0.0%
Total Other Financing	84,000	24 000	33 600	32100	24,000	0 0%
<b>Net Change in Fund Balance</b>	<b>288,572</b>	<b>(72,020)</b>	<b>(111,847)</b>	<b>176,285</b>	<b>(394,946)</b>	
Beginning Fund Balance	1,567,366	1,855,938	1,801,990	1,855,938	2,032,223	
Ending Fund Balance	1,855,938	1 783 918	1 690 143	2,032 223	1 637 277	

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	2018 ACTIVITY	2019 ORIGINAL	2019 AMENDED	1 19 Fcst	2020 ADOPTED	Fav (-Unf) Prior Adopted
<b>Utility Development Fund 22</b>						
REVENUE - OTHER TAXES	250,217	94,600	94,600	275 000	75 000	-20 7%
INTEREST & INV INCOME	48,944	27,900	27,900	43 300	18 000	-35 5%
<b>Total Revenues</b>	<b>299 161</b>	<b>122 500</b>	<b>122 500</b>	<b>318 300</b>	<b>93 000</b>	<b>-24 1%</b>
Transfers Out		(1 000 000)	(1 000 000)		(1 120 000)	
Total Other Financing	-	(1 000 000)	(1 000 000)	-	(1 120,000)	
<b>Net Change in Fund Balance</b>	<b>299,161</b>	<b>(877,500)</b>	<b>(877,500)</b>	<b>318,300</b>	<b>(1,027,000)</b>	
Beginning Fund Balance	1,413,379	1,712,540	1,712,540	1,712,540	2,030,840	
Ending Fund Balance	1 712 540	835 040	835,040	2,030 840	1 003 840	
<b>Development Fund 27 (Impact Fees)</b>						
Impact Fee Parks	869 037	400 000	400 000		804 000	101 0%
Impact Fee Sewer	4 689	35 000	35 000		48 000	37 1%
Impact Fee - Administrative	20 625	7 500	7 500		15 000	100 0%
Impact Fee - Water	938,441	425 000	425 000		679 000	59 8%
Impact Fee - Transportation	55,533	25 000	25 000		22 000	12 0%
Impact Fee - Fire	136,410	50 000	50,000		133 500	167 0%
Impact Fee Law Enforcement	250,076	75 000	75,000		207,700	176 9%
Impact Fee Library	243,988	75 000	75,000		224 000	198.7%
REVENUE - OTHER TAXES	2,518,799	1 092 500	1 092,500	0	2 133,200	95 3%
INTEREST & INV INCOME	70,663	60,000	60,000	120 000	120 000	100 0%
MISCELLANEOUS					-	
SALE OF CAPITAL ASSETS					-	
<b>Total Revenues</b>	<b>2 589,462</b>	<b>1 152 500</b>	<b>1 152,500</b>	<b>120 000</b>	<b>2,253 200</b>	<b>185 8%</b>
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT TOTAL	1 388	20 000	35 253	25,000	25,000	25 0%
Total Expenditures	1 388	20000	35253	25,000	25,000	25.0%
<b>Excess Revenue (Expenditures)</b>	<b>2 588,074</b>	<b>1 132,500</b>	<b>1 117 247</b>	<b>95 000</b>	<b>2 228 200</b>	
Parks	202,039	384 511	384 511		621 500	61 6%
Transportation	43,541	73 250	73,250		71 923	-1 8%
Fire	45,226	43 100	43,100		42,937	-0 4%
Law Enforcement	130,220	205 000	205,000		205 082	0 0%
Library	113,267	133,100	133,100		134 000	0 7%
Water	80 085	500 000	500 000		1 025 000	105.0%
Sewer		500,000	500 000		250 000	-50 0%
Total Transfers Out	(614 378)	(1 838,961)	(1 838,961)	0	(2,350,442)	27 8%
Total Other Financing	(614,378)	(1 838 961)	(1 838 961)	-	(2,350 442)	27 8%
<b>Net Change in Fund Balance</b>	<b>1,973,696</b>	<b>(706,461)</b>	<b>(721,714)</b>	<b>95,000</b>	<b>(122,242)</b>	<b>-230 0%</b>
Beginning Fund Balance	4,166,498	6,140,194	5,433,733	6,140,194	6,235,194	
Ending Fund Balance	6,140,194	5 433,733	4 712 019	6,235,194	6 112,952	
<b>Capital Outlay Fund 41</b>						
REAL ESTATE TAXES	450 500	452,800	452 800	452,800	295,700	-34 7%
INTERGOVERNMENTAL	5,120	5 000	5 000	5,000	6,000	20.0%
CHARGES FOR SERVICES	147 000	317,000	317 000	317 000	483 900	52 6%
INTEREST & INV INCOME	9 088	6,000	6,000	10 000	7 800	30 0%
MISCELLANEOUS	323				-	
SALE OF CAPITAL ASSETS	22,548	25 000	25,000	15 000	25 000	0 0%
<b>Total Revenues</b>	<b>634 579</b>	<b>805 800</b>	<b>805 800</b>	<b>799 800</b>	<b>818 400</b>	<b>1 6%</b>
<b>EXPENDITURES</b>						
CONTINGENCY - Dept 199					60 000	
CAPITAL OUTLAY	655 573	1 077 945	1 251 989	999 270	929 350	-13 8%
Total Expenditures	655,573	1 077 945	1 251 989	999 270	989 350	-8 2%
<b>Excess Revenue (Expenditures)</b>	<b>(20 994)</b>	<b>(272 145)</b>	<b>(446,189)</b>	<b>(199,470)</b>	<b>(170 950)</b>	
Transfers In	101 000	250 000	250 000		-	100 0%
Transfers Out	(8,000)				-	
Total Other Financing	93,000	250 000	250 000		-	100 0%
<b>Net Change in Fund Balance</b>	<b>72,006</b>	<b>(22,145)</b>	<b>(196,189)</b>	<b>(199,470)</b>	<b>(170,950)</b>	
Beginning Fund Balance	353,039	425,045	425,045	425,045	225,575	
Ending Fund Balance	425,045	402,900	228 856	225 575	54,625	

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	2018 ACTIVITY	2019 ORIGINAL	2019 AMENDED	1 19 Fcst	2020 ADOPTED	Fav (-Unf) Prior Adopted
<b>Equipment Replacement Fund 42</b>						
REAL ESTATE TAXES	350 000	175 000	175 000	175 000	-	-100.0%
CHARGES FOR SERVICES	200 000	376,700	376 700	500 000	677 600	79.9%
INTEREST & INV INCOME	38,372	29 000	29 000	70 000	37 400	29.0%
MISCELLANEOUS					-	
SALE OF CAPITAL ASSETS	59 104	30 000	30 000	30,000	56,500	88.3%
<b>Total Revenues</b>	<b>647 476</b>	<b>610 700</b>	<b>610,700</b>	<b>775,000</b>	<b>771 500</b>	<b>26.3%</b>
<b>EXPENDITURES</b>						
CAPITAL OUTLAY	321 597	1 196 670	1,217 101	1,154 000	850 000	-29.0%
Total Expenditures	321 597	1 196,670	1 217 101	1 154 000	850 000	-29.0%
Excess Revenue (Expenditures)	325,879	(585,970)	(606 401)	(379 000)	(78 500)	
Transfers In	8,000				-	
Total Other Financing	8,000		-	-	-	
<b>Net Change in Fund Balance</b>	<b>333,879</b>	<b>(585,970)</b>	<b>(606,401)</b>	<b>(379,000)</b>	<b>(78,500)</b>	
Beginning Fund Balance	2,311,815	2,645,694	2,059,724	2,645,694	2,266,694	
Ending Fund Balance	2,645,694	2,059 724	1 453 323	2,266 694	2,188 194	
<b>Capital Improvement Fund 46</b>						
INTERGOVERNMENTAL		1 150 000	1 150,000	1,150,000	450 000	-60.9%
CHARGES FOR SERVICES	284 102	560 000	560,000	1 300,000	722,000	28.9%
INTEREST & INV INCOME	53,564	20 000	20 000	55 000	25 000	25.0%
MISCELLANEOUS	11 085				50 000	
SALE OF CAPITAL ASSETS	(2)				-	
<b>Total Revenues</b>	<b>348,749</b>	<b>1 730 000</b>	<b>1 730 000</b>	<b>2 505 000</b>	<b>1 247 000</b>	<b>-27.9%</b>
<b>EXPENDITURES</b>						
CONTINGENCY Dept 199					175,000	
CAPITAL OUTLAY	921 910	7 973 109	8 817 619	7 413,540	4 745,000	-40.5%
DEBT ISSUANCE COSTS		75 000	75 000	75 000	-	-100.0%
Total Expenditures	921 910	8,048 109	8,892 619	7 488 540	4 920 000	-38.9%
Excess Revenue (Expenditures)	(573,161)	(6 318 109)	(7 162 619)	(4 983 540)	(3,673 000)	
Transfers In	202,039	1 384 511	1 384 511	418,000	2,841 500	105.2%
Transfers Out	(101 000)				-	
General Obligation Debt Issued		2,100,000	2,750,000	2,250,000	-	-100.0%
Total Other Financing	101 039	3 484 511	4 134 511	2,668 000	2 841 500	18.5%
<b>Net Change in Fund Balance</b>	<b>(472,122)</b>	<b>(2,833,598)</b>	<b>(3,028,108)</b>	<b>(2,315,540)</b>	<b>(831,500)</b>	
Beginning Fund Balance	3,795,495	3,323,373	3,323,373	3,323,373	1,007,833	
Ending Fund Balance	3,323,373	489 775	295,265	1 007 833	176,333	
<b>Street Improvement Fund 47</b>						
REAL ESTATE TAXES	714 700	18 200	18,200	18,200	-	-100.0%
INTERGOVERNMENTAL	86,748	700 000	700 000	700 000	845 000	20.7%
CHARGES FOR SERVICES	133,000	133 000	133 000	350 000	368 500	177.1%
INTEREST & INV INCOME	11 508	4 000	4 000	8,000	4 800	20.0%
MISCELLANEOUS	1				-	
<b>Total Revenues</b>	<b>945 957</b>	<b>855 200</b>	<b>855 200</b>	<b>1 076 200</b>	<b>1 218,300</b>	<b>42.5%</b>
<b>EXPENDITURES</b>						
CAPITAL OUTLAY	832,832	975 000	975,000	1 125,000	1 300 000	33.3%
Total Expenditures	832 832	975 000	975,000	1 125 000	1 300 000	33.3%
Excess Revenue (Expenditures)	113,125	(119,800)	(119,800)	(48,800)	(81,700)	
<b>Net Change in Fund Balance</b>	<b>113,125</b>	<b>(119 800)</b>	<b>(119 800)</b>	<b>(48,800)</b>	<b>(81 700)</b>	
Beginning Fund Balance	286,265	399,390	279,590	399,390	350,590	
Ending Fund Balance	399 390	279 590	159 790	350 590	268 890	



City of Franklin, WI  
Internal Service Fund

Official Budget Appropriation Units

2020  
ADOPTED

	2018 ACTIVITY	2019 ORIGINAL	2019 AMENDED	19 Fcst	2020 ADOPTED	Fav (-Unf) Prior Adopted
<b>SELF INSURANCE FUND 75</b>						
				1		
Medical Premiums - City	2,460,171	2,837,218	2,837,218	2,427,500	2,648,046	-6 7%
Medical Premiums - Employee	456,216	642,507	642,507	523,500	538,440	-16 2%
Other Revenues	173,869			167,200	120 000	
Investment Income	29,183	30,000	30,000	45,100	45,000	50 0%
Total Medical Revenues	3,119,439	3,509,725	3,509,725	3,163,300	3,351 486	-4 5%
Dental Premiums - City	108,368	112,550	112,550	111,500	112,000	-0 5%
Dental Premiums - Employee	59,164	60,125	60,125	58,500	60,000	-0 2%
Total Dental Premiums	167,532	172,675	172,675	170,000	172,000	-0 4%
<b>Total Revenue</b>	<b>3,286,971</b>	<b>3,682,400</b>	<b>3,682,400</b>	<b>3,333,300</b>	<b>3,523,486</b>	<b>-4 3%</b>
Medical Claims	2,536,505	2,833 650	2,833,650	1,760,000	2,414,477	-14 8%
Medical Claim Fees	142,938	145,850	145,850	180 200	105,677	-27 5%
Stop Loss Premiums	573,463	667,300	667 300	551,600	666,331	-0 1%
Stop Loss Recovery	(128 388)				-	
Others	84,128	118,250	118,250	12,400	112,478	-4 9%
Contingency					500,000	
Contributions to HSA's		59,250	98,125	94,400	237,000	300 0%
Total Medical Costs	3,208,646	3,824,300	3,863,175	2,598,600	4,035,963	5 5%
Dental Claims - Actives	198,414	189,000	189,000	164 900	193,000	2 1%
Dental Claims - Retree	5,939	3,675	3,675	4,900	4,900	33 3%
Total Dental Costs	204,353	192,675	192,675	169,800	197 900	2 7%
<b>Total Medical Costs</b>	<b>3,412,999</b>	<b>4,016,975</b>	<b>4,055,850</b>	<b>2,768,400</b>	<b>4,233,863</b>	
<b>Net Revenues (Expenditures)</b>	<b>(126,028)</b>	<b>(334,575)</b>	<b>(373,450)</b>	<b>564,900</b>	<b>(710,377)</b>	
Beginning Fund Balance	1,886,194	1,760,166	1,425,591	1,760,166	2,325,066	
Ending Fund Balance	1,760,166	1,425,591	1,052,141	2,325,066	1,614,689	



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

DEPARTMENT	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
MUNICIPAL COURT	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
CLERK	4.00	4.14	4.14	4.12	4.12	4.12	4.12	4.12	4.12	4.50
INFORMATION SERVICES	0.00	0.00	0.00	0.00	0.75	0.75	1.00	1.00	1.00	1.00
ADMINISTRATOR & HUMAN RESOURCES	3.60	3.00	3.00	4.00	3.00	3.00	3.00	3.00	3.00	4.00
FINANCE	7.03	7.10	7.10	6.60	6.60	6.60	6.60	6.60	6.79	6.79
ASSESSOR	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
MUNICIPAL BUILDINGS	3.92	3.74	3.74	2.78	4.03	4.03	4.03	4.03	4.05	4.05
<b>TOTAL GENERAL GOVERNMENT</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>21.46</b>	<b>22.84</b>
POLICE	61.25	60.75	60.75	60.75	61.75	61.75	61.75	61.75	61.75	62.75
DISPATCH	16.00	16.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
FIRE	46.48	46.45	46.50	46.50	46.50	46.50	46.00	46.00	46.50	47.50
BUILDING INSPECTION	8.00	7.00	7.00	7.00	8.00	8.00	8.30	8.30	9.60	9.60
<b>TOTAL PUBLIC SAFETY</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>	<b>134.85</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)	22.00	22.00	22.00	22.00	22.00	23.00	22.00	22.00	22.00	23.00
PARKS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.80	1.75
<b>TOTAL PUBLIC WORKS</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>	<b>33.00</b>
PUBLIC HEALTH	6.15	6.15	6.15	6.75	6.75	6.75	6.75	6.95	7.95	8.35
PLANNING	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.58	1.00	1.00	1.00	1.00	1.00	1.00
<b>TOTAL GENERAL FUND</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>199.31</b>	<b>204.04</b>
PUBLIC HEALTH - GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.75	1.00	1.00	1.00
LIBRARY	17.12	16.82	17.70	17.02	16.94	16.94	16.68	15.57	15.47	15.47
Tourism										0.50
SEWER & WATER	11.55	11.55	11.55	11.55	11.55	10.80	10.80	10.80	11.80	11.80
<b>TOTAL</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>227.58</b>	<b>232.81</b>

(a) - Engineering Tech IV position funded only for six months of 2018  
(b) - Heavy Equipment Operator position unfunded for 2018

## July 2019 Salary Ranges

(1.55% increase - some employees rec'd in January instead due to WRS conversion)

Position Title	Grade	JFA Total	Minimum Pay	Market Rate	Maximum Pay
<b>Executive and Management</b>					
Director of Administration	14	810	\$95,919	\$117,740	\$129,489
Fire Chief	(790 pts and above)	795			
Police Chief		795			
<b>Assistant Fire Chief</b>					
Assistant Fire Chief	13	770	\$89,227	\$109,527	\$120,458
City Engineer/DPW Director	(750 to 785 pts)	755			
Assistant Police Chief		755			
<b>Battalion Chief</b>					
Battalion Chief	12	730	\$83,002	\$101,885	\$112,053
Captain of Police	(710 to 745 pts)	730			
Director of Finance and Treasurer		725			
<b>Director of Clerk Services</b>					
Director of Clerk Services	11	705	\$77,212	\$94,777	\$104,235
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	\$71,939	\$87,136	\$95,319
Sewer & Water Superintendent	(615 to 665 pts)	665			
Assistant City Engineer		635			
Planning Manager		630			
Department of Public Works Superintendent		615			
<b>Emergency Services Communication Supervisor</b>					
Emergency Services Communication Supervisor	9	585	\$66,920	\$81,057	\$88,669
Police Sergeant	(560 to 610 pts)	570	\$79,328	\$85,400	\$88,669
Principal Planner		570			
Public Health Nurse Supervisor		565			
Project Engineer		560			
<b>Electrical Inspector</b>					
Electrical Inspector	8	550	\$62,251	\$75,402	\$82,483
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			
<b>Deputy Treasurer</b>					
Deputy Treasurer	7	485	\$57,908	\$70,142	\$76,729
City Forester		475			
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 2019 Salary Ranges**  
**(1.55% increase - some employees rec'd in January instead due to WRS conversion)**

<b>Administrative and Technical</b>					
Residential Building Inspector	6	445	\$52,668	\$62,939	\$68,469
Permit Technician					
Sewer & Water Operator II	(415 to 445 pts)	440			
Arborist		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			
<b>Dispatcher</b>					
Dispatcher	5	410	\$48,995	\$58,549	\$63,693
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			
<b>Light Equipment Operator</b>					
Light Equipment Operator	4	375	\$45,576	\$54,463	\$59,248
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	\$40,277	\$48,130	\$52,359
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			
<b>Secretary (Building)</b>					
Secretary (Building)	2	305	\$37,467	\$44,772	\$48,705
Library Assistant	(275 to 305 pts)	300			
Secretary (Planning)		300			
Finance Clerk		290			
Secretary (Clerk)		290			
Lead Cashier		285			
Clerk Typist		275			
<b>Cashier/Clerk</b>					
Cashier/Clerk	1	270	\$34,852	\$41,648	\$45,308
Library Administrative Aide	(240 to 270 pts)	270			
Custodian		235			
Police Utility Clerk		235			

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